

PORTSMOUTH CITY PUBLIC SCHOOLS

PORTSMOUTH, VIRGINIA



**BUDGET FOR FY 2009/2010
PLAN FOR FY 2010/2011**

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

**Adopted
May 28, 2009**

PORTSMOUTH CITY SCHOOL BOARD

Budget for FY 2009-2010

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PORTSMOUTH CITY SCHOOL BOARD

Budget for Fiscal Year 2009-2010

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.

- ★ Economic incentive programs include Empowerment Zone, Enterprise Zone, Foreign Trade Zone, Historic Tax Credits and HUB Zone
- ★ Home to Norfolk Naval Shipyard (one of the nation's oldest and largest), Naval Medical Center Portsmouth (the nation's oldest and continuously operating hospital, military or civilian) and the U.S. Fifth District Coast Guard Command
- ★ Six business parks
- ★ Mild, four-seasons climate
- ★ Mile Marker Zero on the Intracoastal Waterway
- ★ Neighboring cities include Chesapeake, Norfolk, Suffolk and Virginia Beach
- ★ Port of Hampton Roads – third-busiest east coast port*
- ★ Strategic location 18 miles from open sea
- ★ Unequalled hometown lifestyle

*American Association of Port Authorities

Provided by City of Portsmouth Web Site

Portsmouth City School Board

Mr. James E. Bridgeford
Chairman

Mrs. Linda D. Ridenour
Vice Chair

Dr. Elizabeth Daniels
Mr. James M. Hewitt IV
Mr. Edward P. McCabe
Mr. B. Keith Nance, Sr.
Mrs. Jean H. Shackelford
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
Executive Assistant to the Division Superintendent

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 this mission, the School Board approved a 2007-2017 Comprehensive Plan in December 2007. The plan's five 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.

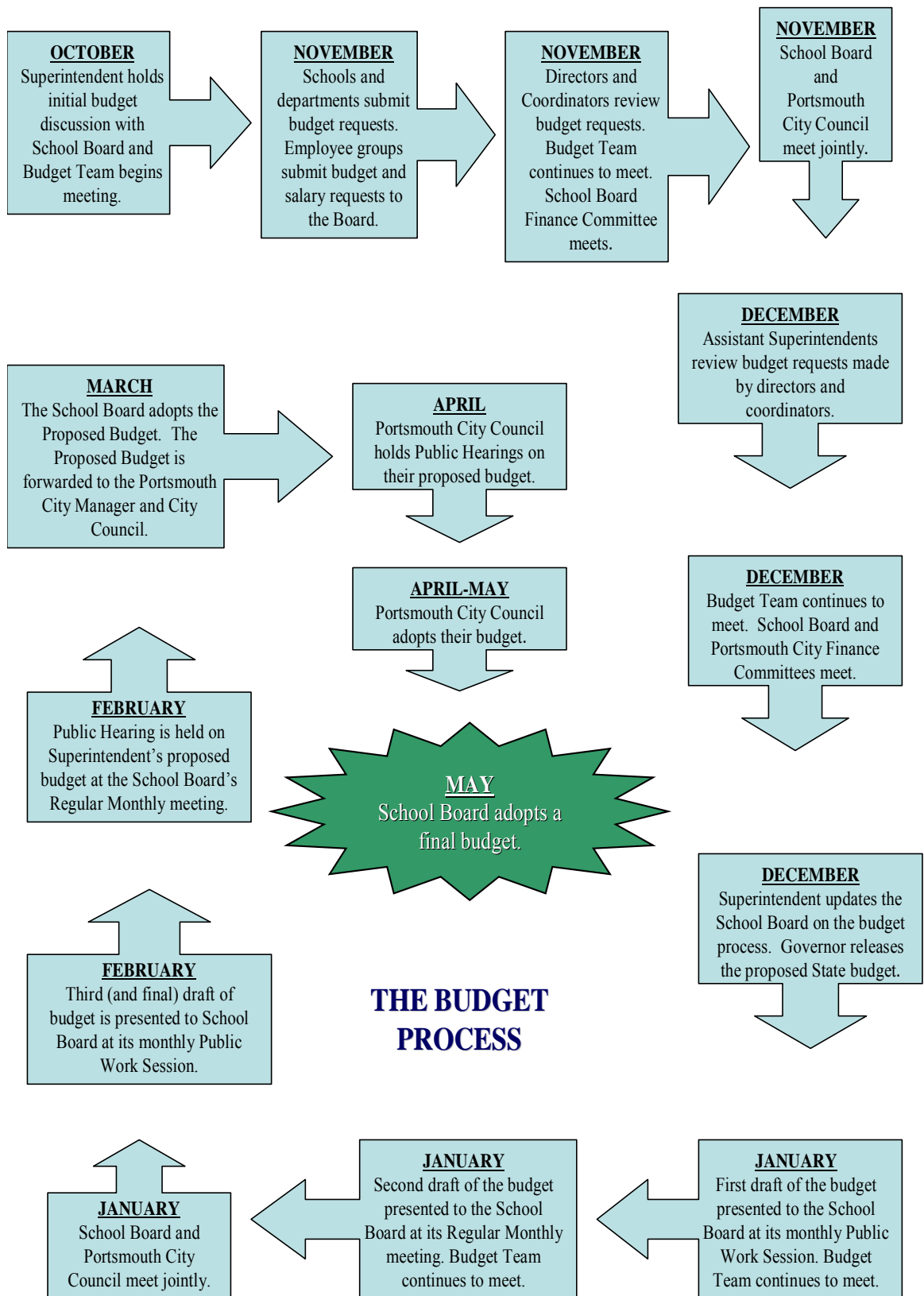
THE BUDGET PROCESS

The process of developing a budget is a continuous project. 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.

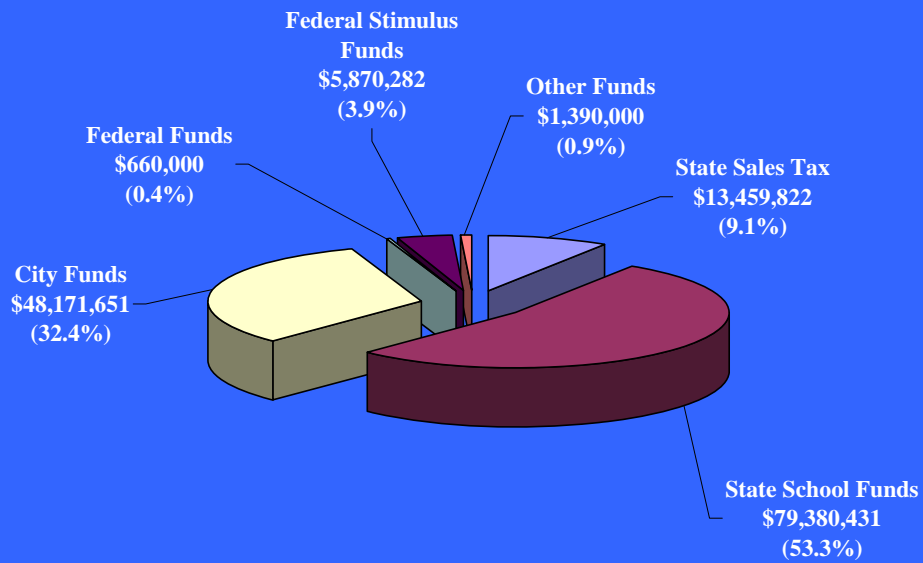
The Superintendent's budget team meets throughout the school year to consider expense requirements and fluctuations in revenue available. The team first identifies those items that are a "must-fund" priority for the division. Next, the Superintendent looks at enrollment and decides if any teaching and 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.

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 positions that were not required by the Virginia Standards of Quality (14 library clerks, 4 assistant principals) and the elimination of the Montessori Program (one 10+1 teaching position changed to 10 months and 18 paraprofessional positions). Additionally, he recommended that the EXCEL program be reduced from 4 to 2 nights a week and that staff development and travel expenses be reduced by 50%. The contract with Construction Control Company will be terminated and we will hire a construction manager as a PPS employee. The Superintendent expects to reduce staffing through attrition, thus avoiding any layoffs. The School Board voted to offer a one-time retirement incentive to certain employees and the anticipated savings from that program helped the Superintendent balance the budget.

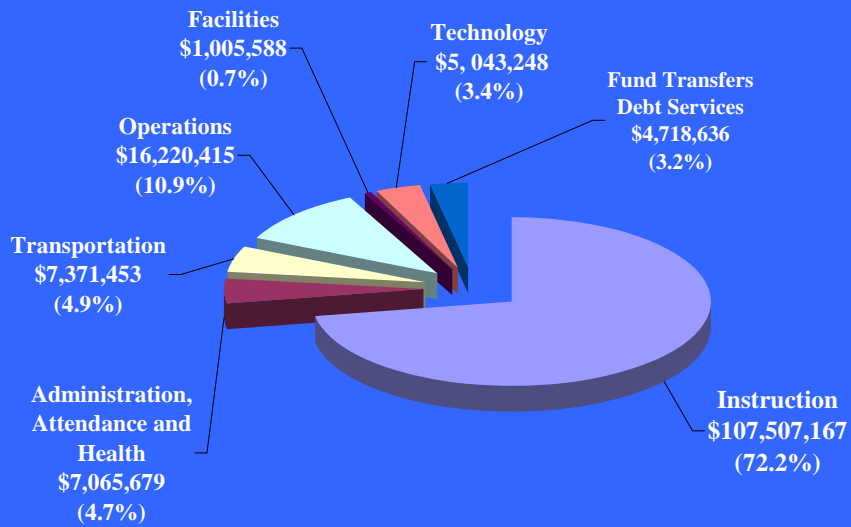
A summary of the budget process throughout the school year is on the next page.



REVENUE OVERVIEW



EXPENDITURES OVERVIEW



**GENERAL FUND
REVENUE OVERVIEW**

REVENUE CATEGORIES	2007-08 ACTUAL	2008-09 BUDGET	2009-10 BUDGET	2010-11 BUDGET
CITY FUNDS	\$49,791,970	\$49,791,970	\$48,171,651	\$51,036,769
FEDERAL FUNDS	\$950,777	\$660,000	\$660,000	NOT AVAILABLE
FEDERAL STIMULUS	\$0	\$0	\$5,870,282	NOT AVAILABLE
OTHER FUNDS	\$1,890,153	\$950,000	\$1,390,000	\$1,390,000
SALES TAX	\$12,333,639	\$12,846,153	\$13,459,822	NOT AVAILABLE
STATE FUNDS	\$81,863,784	\$87,537,740	\$79,380,431	NOT AVAILABLE
TOTAL REVENUE	<u>\$146,830,323</u>	<u>\$151,785,863</u>	<u>\$148,932,186</u>	

**GENERAL FUND
EXPENDITURE OVERVIEW**

EXPENDITURE CATEGORIES	2007-08 BUDGET	2008-09 BUDGET	2009-10 BUDGET	2010-11 BUDGET
INSTRUCTION	\$104,441,964	\$108,044,774	\$107,507,167	\$109,657,310
ADMINISTRATION, ATTENDANCE & HEALTH	\$6,758,801	\$7,631,676	\$7,065,679	\$7,206,993
TRANSPORTATION	\$5,987,364	\$5,956,968	\$7,371,453	\$7,518,882
OPERATIONS	\$15,010,576	\$15,830,792	\$16,220,415	\$16,544,823
FACILITIES	\$3,270,454	\$2,646,153	\$1,005,588	\$1,025,700
TECHNOLOGY	\$6,562,634	\$6,663,879	\$5,043,248	\$5,144,113
FUND TRANSFERS	\$4,722,605	\$5,011,621	\$4,718,636	\$4,813,009
TOTAL EXPENDITURES	<u>\$146,754,398</u>	<u>\$151,785,863</u>	<u>\$148,932,186</u>	<u>\$151,910,830</u>

**SCHOOL BOARD BUDGET ADDENDUM
ALL FUNDS OVERVIEW**

EXPENDITURES	2007-08 BUDGET	2008-09 BUDGET	2009-10 BUDGET
GENERAL FUND	\$146,754,398	\$151,785,863	\$148,932,186
REPROGRAPHICS FUND	\$956,619	\$896,280	\$747,984
CAFETERIA FUND	\$7,272,000	\$6,795,350	\$7,149,610
GRANTS FUND	\$19,253,830	\$17,667,069	\$29,255,357
RISK MANAGEMENT & INSURANCE FUND	\$1,509,811	\$1,655,702	\$1,655,702
TEXTBOOK FUND	\$1,464,088	\$1,659,280	\$1,308,840
GRAND TOTAL OF EXPENDITURES	<u>\$177,210,746</u>	<u>\$180,459,544</u>	<u>\$189,049,679</u>

SIGNIFICANT TRENDS AND CHANGES

One of the most significant changes to our budget process was the utilization of the Budget Module of our new financial software (MUNIS) to project our budget. In addition, the Human Resources and Payroll Module was implemented this year enabling us to fully project the budget including salary and benefit accounts and to monitor position control.

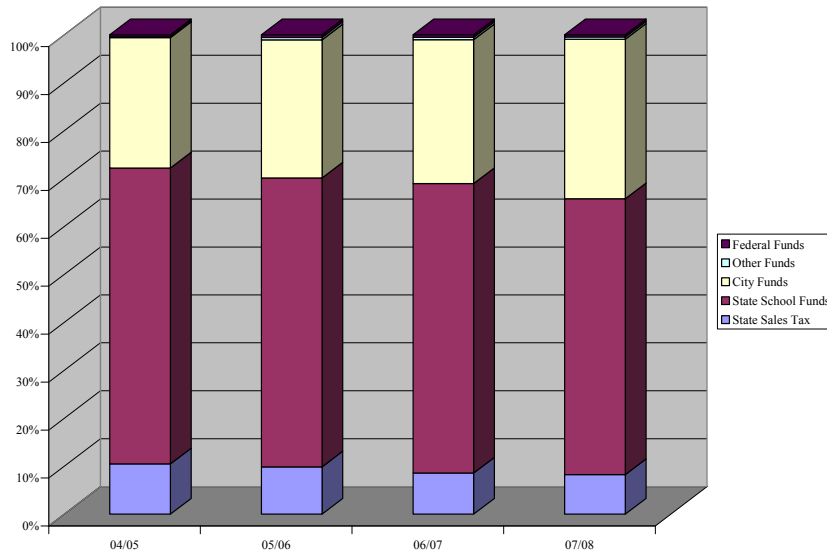
Portsmouth Public Schools receives revenues from local, state, and federal sources. Our state monies are determined by our Average Daily Membership (ADM) and local composite index. State sales tax revenues represent 1 1/8% which is the educational component of the tax that is distributed to all school 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.

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 \$0.21 is allocated to education. Last year, due to an increase in the value of assessments, the city lowered the tax rate from \$1.26 per \$100 of valuation to \$1.21 per \$100. To balance the budget this year, the City Manager recommended a tax rate of \$1.29 per \$100 but the City Council approved the rate at \$1.24 per \$100.

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.

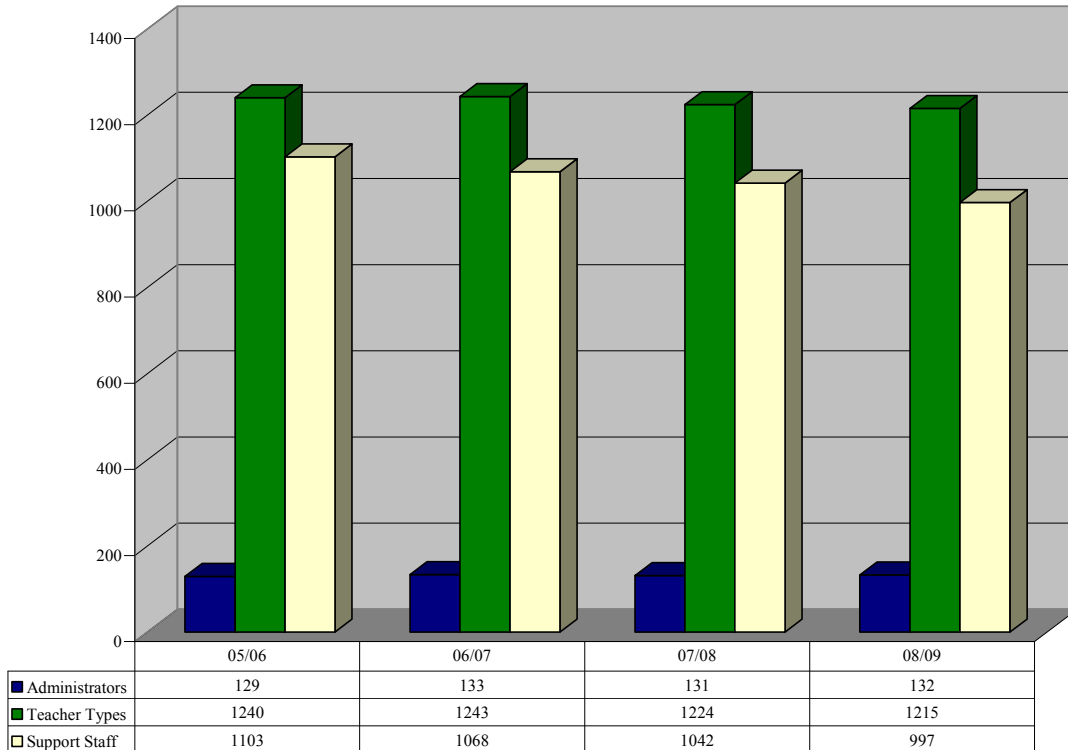
As you can see from the graph that follows, as state funding has decreased, we have become more dependent on the City to fill the gap in our budget. This gap became especially critical this year when state revenue decreased by \$7.5 million and the City also reduced their appropriation for education by approximately \$1.6 million.



Source: VDOE, Annual School Report, Financial Section for FYs 2005-2008

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. In order to reduce the budget to meet the reduced appropriation from the City, the Board voted to delay step increases which average 1.5% from July 1 to September 6 this school year.

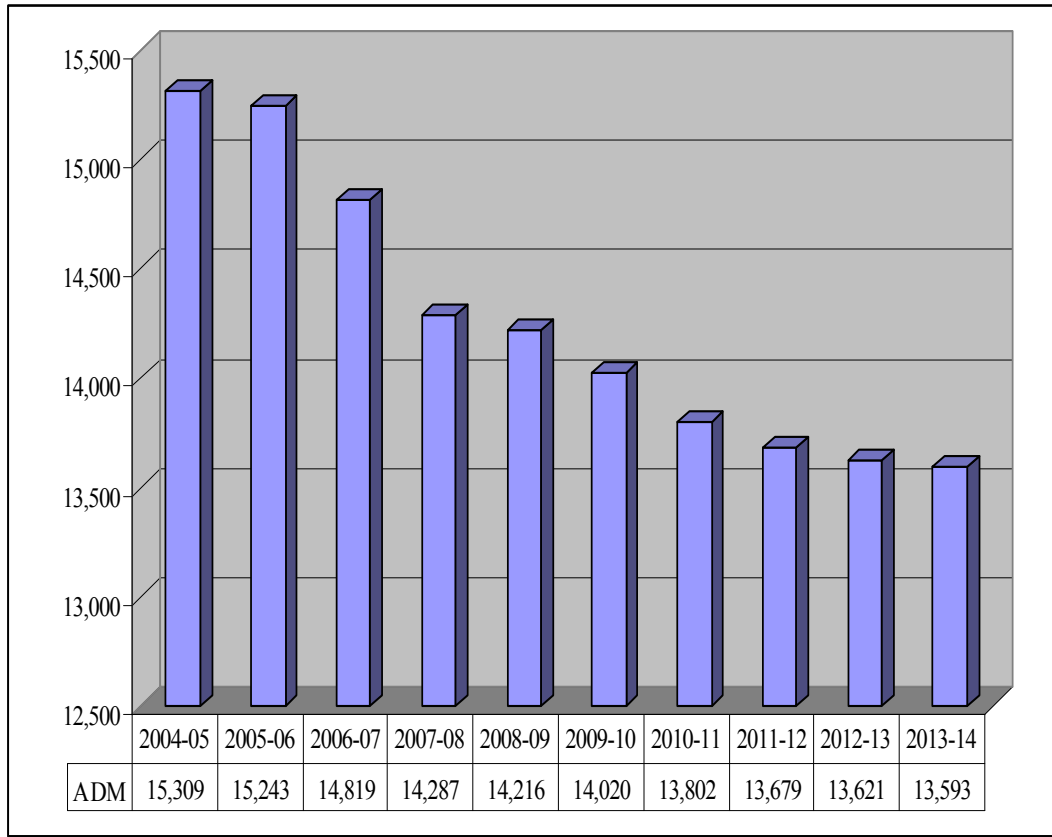
Portsmouth Public Schools is committed to applying the bulk of our funding to adequately staff our schools and centers. The graph that follows shows the distribution of full-time employees in the division over the past few years. As you can see, the bulk of our personnel are teacher types followed by support personnel. Only 5% of our personnel are classified as administrators.



Source: Portsmouth Public Schools Budget Office. Graph reflects active full-time employees only.

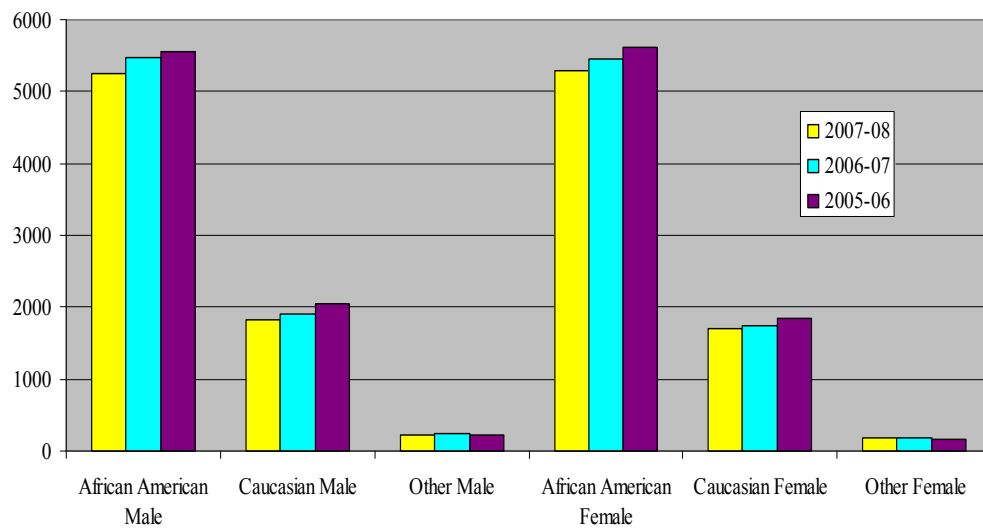
As previously mentioned, near the beginning of the budget process each year, the Superintendent assesses the number of teaching and support positions that are required to meet the state standards and ensures that our teaching staff will be “right-sized” for the actual enrollment. Although our state basic aid is dependent on ADM numbers, we consult other sources for enrollment data and forecasts for assistance in projecting staffing needs and revenue expectations related to enrollment. The Weldon Cooper Center for Public Service of the University of Virginia is a valuable resource for data related to change in many organizations throughout the Commonwealth. They gather and analyze data from varied sources; enrollment information is just one example of the information they provide. The Center’s forecast for enrollment in Portsmouth anticipates a continued decline through the 2013-14 school year but division officials are encouraged to see enrollment start 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 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.

ADM Forecast

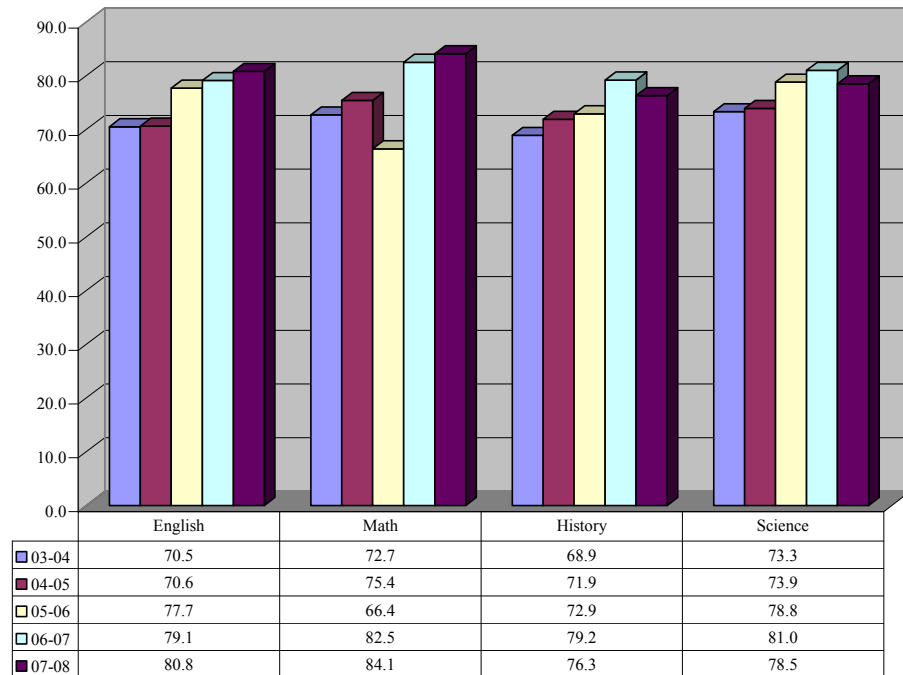


Source: Weldon Cooper Center for Public Service, University of Virginia, May 2009

Three-Year Enrollment Summary



DIVISION SUMMARY
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 97.78% highly qualified teachers in 2008-2009.
- We expect all 20 schools to achieve accreditation this year. In 2007-2008, eighteen of twenty schools in the division were fully accredited based on SOL test scores. 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 over 100 this school year. This session, the students achieved a C or better in 85% of the courses they attempted and will be able to transfer that as college credit to 4-year universities.
- Exceeded Virginia's pass rates for the four core areas: English, mathematics, science, and social studies in 2007-2008
- Met the science SOL pass rates for all schools in 2007-2008
- Met the history SOL pass rates for all schools in 2007-2008
- Obtained an English SOL pass rate of 80 percent for 16 schools 2007-2008
- Increased the number of middle-school students who passed Algebra I (99.5%) in 2007-2008
- Recognized 1,308 student who achieved a perfect score on Virginia's SOL tests in 2007-2008, an increase of 31% from the previous year
- Achieved the Annual Yearly Progress (AYP) goals for the No Child Left Behind (NCLB) federal mandate in 2007-2008
- Received the Certificate of Excellence in Financial Reporting presented by the Association of School Business Officials (ASBO) in 2007-2008
- Award of Distinction (a second-place honor) from the Communicators Award Program (an international competition in scope) for a student production titled, *Gangs*, in 2007-2008

Virginia Index of Performance Awards 2008:

- Governor's Award of Educational Excellence (Churchland and Hodges Manor Elementary Schools)
- Competence to Excellence Award (James Hurst and Olive Branch Elementary Schools)

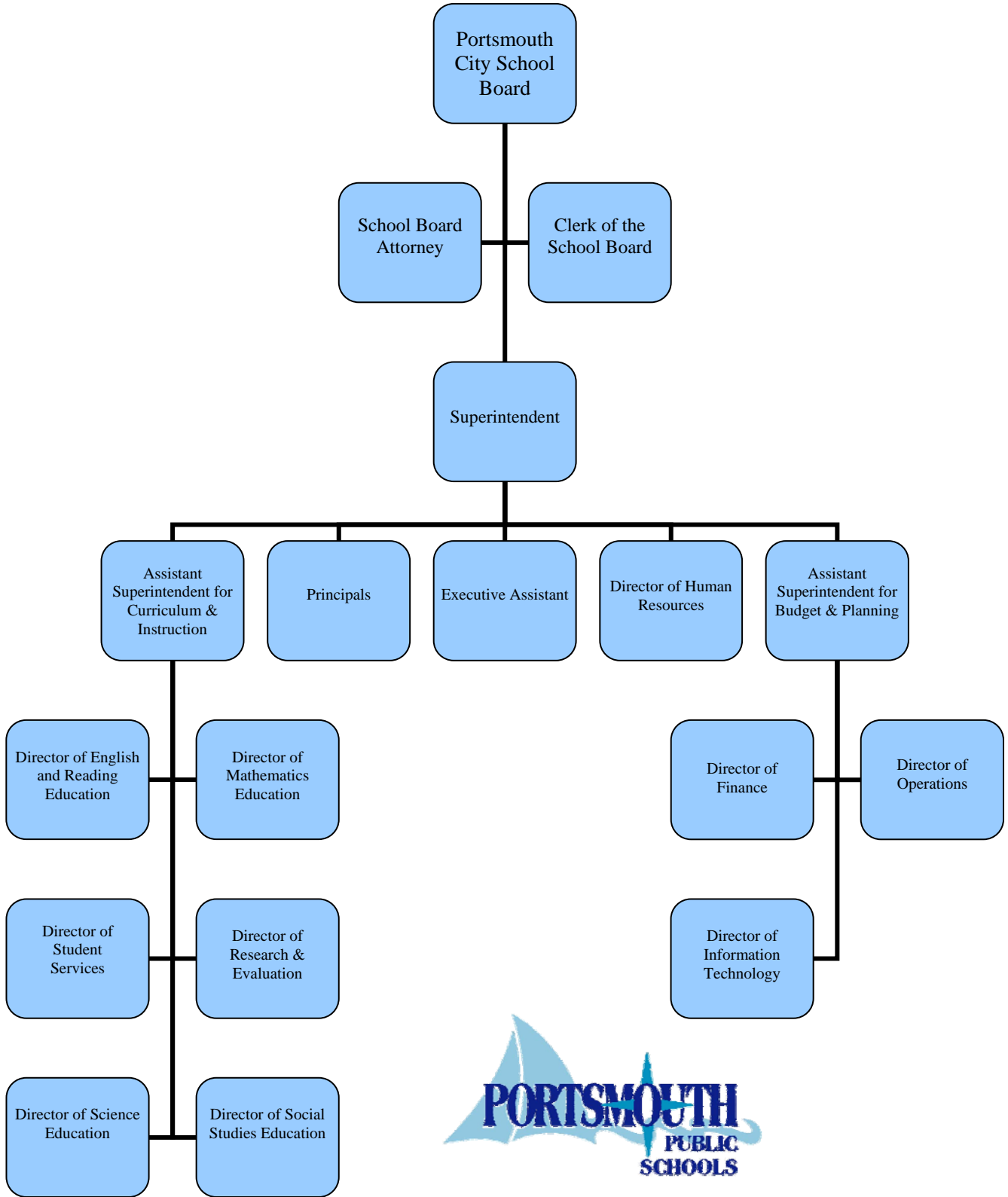
Virginia Index of Performance Awards 2009:

- Governor's Award of Educational Excellence (Churchland Elementary)
- Excellence Award (Churchland Primary and Simonsdale)
- Competence to Excellence Award (Churchland High, Douglass Park, Hodges Manor, James Hurst, and Olive Branch)
- Rising Star Award (Lakeview Elementary)

Distinguished Title I School Awards

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

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 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. The plan's five visions are summarized 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.* 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; all elementary schools will transform into community involvement centers; 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 five years of a foreign language. The School Board expects to see comprehensive programs established to serve the needs of non-traditional students to include expanding the Montessori program and establishing a comprehensive counseling program, an alternative education program, and an interdisciplinary program among the core and encore disciplines. 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.

FACILITIES AND PROGRAMS

Enrollment in Portsmouth Public Schools is approximately 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 also serve 4-year-old preschool students in two preschool centers and at selected elementary schools. Preschool students are taught skills to ensure their success in kindergarten and throughout their educational career. 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 the Individual Student Alternative Education Plan (ISAE) 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 Visual and Performing Arts Magnet program is based at Churchland High School, the Math and Science Magnet program is at Norcom High School, and the International Studies Magnet Program operates at Wilson High School.

Montessori instruction has been provided to K-3 students zoned for Park View Elementary School. Because of the great expense to provide Montessori instruction, the program has been eliminated for 2009-2010. 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. 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 themselves while deciding where their education journey will lead. Portsmouth Public Schools began the AC=13 Program (Academics Plus Career After High School = 13th Year) in 2006 as a means to prepare students for the time immediately following high school graduation by erasing the boundaries of traditional academic courses and career or technical courses and by blurring 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 19 semester hours of post-secondary credit. This program began in the spring of 2006 and has grown each year since.

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 school divisions for particular programs of federal, state, and local interest. These grants encourage recipient divisions to 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. The budget approved by the School Board in FY 2009 included an average 4% increase for employees on the Teacher Pay Scale and an average increase of 3.8% for support staff. 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 the decreased funding from the City, a step increase for employees was delayed from July 1 to September 6.

INSTRUCTION

Instruction includes the 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 2009 – 2010

October 13, 2008	Schools and departments enter budget requests.
October 16 & 21, 2008	Budget Team meets.
October 23, 2008	Superintendent holds initial 2009-2010 budget discussion with School Board.
October 27, 2008	School Board Sub-committee for Finance and Budget meets.
October-November	Superintendent meets with department heads to discuss budget for 2009-2010.
November 3, 2008	Deadline for directors and coordinators to review budget entries made by schools and departments.
November 10, 2008	Budget Team meets.
November 13, 2008	Employee Groups submit budget and salary requests to School Board.
November 17, 2008	Assistant Superintendents review budget entries made by directors and coordinators.
November 21, 2008	School Board/City Council Joint Meeting
November 24, 2008	Budget Team meets.
December 10, 2008	Joint meeting of School Board and City Council Liaisons
December 16, 2008	Budget Team meets.
December 17, 2008	Governor Releases Proposed Amendments to 2008-2010 Biennial Budget.
January 15, 2009	First draft of the 2009-2010 Operating Budget presented to the School Board.
January 20, 2009	Budget Team meets. School Board Finance and Budget Subcommittee revises 2009-2010 Budget.
January 22, 2009	Second draft of the 2009-2010 Operating Budget presented to the School Board.
January 27, 2009	Budget Team meets.
January 29, 2009	Joint School Board/City Council meeting held.
February 5, 2009	Final draft of 2009-2010 Operating Budget presented to School Board.
February 11, 2009	Budget Team meets.
February 26, 2009	Public Hearing held on Superintendent's Proposed Budget.
March 26, 2009	School Board adopts Proposed 2009-2010 Budget.
March 27, 2009	2009-2010 School Board Budget forwarded to City Manager.
March 31 – May 12	City Council holds public hearings on its proposed 2009-2011 budget.
May 12, 2009	City Council adopts its 2009-2011 Budget.
May 21, 2009	Joint School Board/City Council meeting held.
May 28, 2009	School Board adopts Revised 2009-2010 Budget.

CAPITAL IMPROVEMENT PLAN

The School Board's Capital Improvement Plan 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 (CIP), funding was provided from FY2008 through FY2011 to replace Simonsdale Elementary School. Last year, 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 is considering proposals to enter into a public-private partnership to construct and finance the new Simonsdale Elementary School.

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 nearly \$20.7 million.

FEDERAL FUNDS REVENUE includes impact aid and is subject to the federal budget process. 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. A census is conducted every three years by each locality to determine the number of school-aged children who reside within the city. This census is used to determine the distribution of sales tax to the school division.

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, 2008 plan membership consisted of 1,788 active service participants and 156 retirees and beneficiaries receiving benefits. For fiscal year 2008, the School Board contributed \$858,028 to the plan which included \$208,028 for current benefits and \$650,000 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 2008 was \$486,533 leaving \$371,495 in the trust.

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</u> <u>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.

Early in the budget formulation process, the Superintendent recognized that projected revenue would not cover all of the items that were originally proposed for funding in FY 2010. In order to present a balanced budget to the School Board for consideration, he made the following specific recommendations.

- Reduce clerical support and the number of assistant principals to the level required by the Standards of Quality (SOQ). Four assistant principal positions and 14 library clerk positions were eliminated since the numbers exceeded those required by the SOQ.
- Eliminate the Montessori Program at Park View Elementary. While this was an innovative program its considerable additional operating cost could not be justified.
- Reduce staff development and travel budgets by 50%.
- Delay the renovation of Churchland Primary and Intermediate School. This school was scheduled to have a gymnasium added but this project will be delayed until funds are available.
- Do not purchase technology equipment for Career and Technical Education.
- Eliminate an increase for the Southeastern Cooperative Educational Program (SECEP).

GENERAL FUND
REVENUE DETAIL SECTION

CITY FUNDS

GEN FUND APPROP - OPERATIONS 48,171,651

TOTAL FOR: CITY FUNDS	48,171,651
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FEDERAL FUNDS

ARRA 5,870,282
GEN FUND IMPACT AID 495,000
GEN FUND JROTC 165,000

TOTAL FOR: FEDERAL FUNDS	6,530,282
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OTHER FUNDS

GEN FUND INDIRECT COSTS 367,000
GEN FUND INTEREST ON INVESTMENT 285,000
GEN FUND OTHER REFUNDS/REBATES 20,000
GEN FUND RENTS 100,000
GEN FUND TRANSPORTATION STUDENTS 130,000
GEN FUND TUITION - ADULT 30,000
GEN FUND TUITION - SUMMER SCHOOL 18,000
TUIT FR ANOTHER COUNTY OR CITY 265,000
VA MEDICAL ASSISTANCE PROGRAM 175,000

TOTAL FOR: OTHER FUNDS	1,390,000
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STATE SALES TAX

GEN FUND SALES TAX RECEIPTS 13,459,822

TOTAL FOR: STATE SALES TAX	13,459,822
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**GENERAL FUND
REVENUE DETAIL SECTION**

STATE SCHOOL FUNDS

GEN FUND ADULT EDUCATION	46,635
GEN FUND AT RISK	2,100,391
GEN FUND BASIC AID	49,568,332
GEN FUND CTE - ADULT	63,430
GEN FUND CTE - EQUIP	10,426
GEN FUND CTE - OCCUPATION PREP	13,034
GEN FUND ESL	48,005
GEN FUND GIFTED EDUCATION SOQ	507,987
GEN FUND GROUP LIFE INS INSTR	110,432
GEN FUND HOMEBOUND	62,264
GEN FUND K-3 PRIM CLASS REDUCTION	3,117,969
GEN FUND LOTTERY	1,003,496
GEN FUND PREV/INTERV/REMED SOQ	2,120,294
GEN FUND REGIONAL TUITION PROGRAM	3,648,651
GEN FUND REGULAR FOSTER CHILDREN	126,197
GEN FUND REMEDIAL SUMMER SCHOOL	226,797
GEN FUND SOCIAL SECURITY INSTR	3,003,750
GEN FUND SPECIAL ED IN JAILS	96,893
GEN FUND SPECIAL EDUCATION SOQ	7,100,778
GEN FUND TCHR RETIREMENT-INSTR	3,876,163
GEN FUND TEXTBOOK PAYMENTS	1,308,840
GEN FUND VOCATIONAL ED SOQ	1,170,579
ISAEP	39,293
MENTOR TEACHER PROGRAM	9,795

TOTAL FOR: STATE SCHOOL FUNDS	79,380,431
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TOTAL REVENUES	148,932,186
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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 BUDGET</u>	<u>2009 - 10 BUDGET</u>
INSTRUCTION	93,074,279	96,474,094	108,044,774	107,507,167
ADMINISTRATION, ATTENDANCE AND HEALTH	5,735,274	6,810,163	7,631,676	7,065,679
TRANSPORTATION	5,185,543	5,627,787	5,956,968	7,371,453
OPERATIONS	13,415,507	15,488,873	15,830,792	16,220,415
FACILITIES	118,453	527,105	2,646,153	1,005,588
TECHNOLOGY	4,803,377	6,162,241	6,663,879	5,043,248
FUND TRANSFERS	13,058,430	13,150,802	5,011,621	4,718,636
TOTAL EXPENDITURES	<u>135,390,864</u>	<u>144,241,063</u>	<u>151,785,863</u>	<u>148,932,186</u>

GENERAL FUND INSTRUCTION OVERVIEW

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
SALARY AND BENEFITS:				
SALARIES:				
ASSISTANT PRINCIPAL	1,855,247	2,078,296	2,257,122	1,958,058
ASSISTANT SUPERINTENDENT	0	0	0	103,706
CLERICAL	1,759,429	1,826,711	2,002,650	2,774,570
DIR / SUPV / MNGR / COORD	63,932	71,240	74,914	1,396,063
LIBRARIAN	820,680	895,865	940,453	1,355,522
OTHER PROFESSIONAL	401,360	496,177	652,740	817,620
PARAPROFESSIONAL	3,516,733	3,645,517	4,063,628	5,031,903
PRINCIPAL	2,068,229	2,092,158	2,152,840	1,689,631
SECURITY GUARD	6,326	5,993	6,800	6,800
SUB PARAPROFESSIONAL	18,360	3,180	0	0
SUB TEACHER	915,759	877,295	813,501	775,999
SUPPLEMENTS	638,103	817,158	809,704	835,605
TEACHER	49,574,903	49,717,777	58,472,550	56,703,917
TECHNICAL SUPPORT	251,917	275,342	288,988	776,399
VDOE NATL BOARDCERT TCHR BONUS	0	4,312	0	0
BENEFITS:				
FICA	3,037,822	3,043,744	3,166,548	3,544,443
HEALTH INSURANCE	0	0	0	10,197,406
LIFE INSURANCE	0	0	0	527,545
UNEMPLOYMENT COMPENSATION	74,891	39,839	100,000	100,000
VRS	5,969,203	6,509,697	6,122,542	8,883,870
VRS HEALTH INSURANCE CREDIT	0	0	0	694,418
TOTAL SALARY AND BENEFITS:	<u>70,972,892</u>	<u>72,400,299</u>	<u>81,924,980</u>	<u>98,173,475</u>
NON-SALARY:				
PURCHASED SERVICES	1,051,078	873,361	1,830,072	1,668,190
OTHER CHARGES	623,749	805,170	1,144,402	1,167,361
MATERIALS AND SUPPLIES	1,166,868	1,223,761	1,508,315	1,481,897
EQUIPMENT	134,190	135,362	299,992	427,665
TUITION	3,457,378	4,078,504	3,517,263	4,588,579
TOTAL NON-SALARY:	<u>6,433,262</u>	<u>7,116,158</u>	<u>8,300,044</u>	<u>9,333,692</u>
TOTAL EXPENDITURES	<u><u>77,406,155</u></u>	<u><u>79,516,457</u></u>	<u><u>90,225,024</u></u>	<u><u>107,507,167</u></u>

INSTRUCTION
CLASSROOM INSTRUCTION

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	1,560	6,193	6,500	6,500
DIR / SUPV / MNGR / COORD	0	0	0	60,065
LIBRARIAN	5,650	13,600	22,000	22,000
OTHER PROFESSIONAL	52,567	111,273	114,008	145,863
PARAPROFESSIONAL	3,516,733	3,645,517	4,063,628	5,031,903
PRINCIPAL	18,972	8,840	10,500	10,500
SECURITY GUARD	6,326	5,993	6,800	6,800
SUB PARAPROFESSIONAL	18,360	3,180	0	0
SUB TEACHER	915,759	877,295	813,501	775,999
SUPPLEMENTS	638,103	816,083	797,704	823,605
TEACHER	47,549,930	47,633,143	56,371,741	54,371,403
VDOE NATL BOARDCERT TCHR	0	4,312	0	0
BENEFITS:				
FICA	3,028,804	3,034,497	3,157,022	2,844,003
HEALTH INSURANCE	0	0	0	8,186,224
LIFE INSURANCE	0	0	0	422,050
UNEMPLOYMENT COMPENSATION	74,891	39,839	100,000	100,000
VRS	4,261,768	4,593,506	4,300,260	7,107,272
VRS HEALTH INSURANCE CREDIT	0	0	0	555,793
TOTAL SALARY AND BENEFITS:	<u>60,089,423</u>	<u>60,793,271</u>	<u>69,763,664</u>	<u>80,469,980</u>
NON-SALARY:				
PURCHASED SERVICES	901,810	542,039	1,142,500	1,172,000
OTHER CHARGES	72,678	88,147	269,211	411,699
MATERIALS AND SUPPLIES	832,586	914,033	879,623	788,180
EQUIPMENT	33,048	52,359	56,907	185,185
TUITION - OTHER	10,115	49,169	70,000	70,000
TUITION - SECEP	3,327,263	3,909,335	3,327,263	4,518,579
TUITION - TRAEP	120,000	120,000	120,000	0
TOTAL NON-SALARY:	<u>5,297,500</u>	<u>5,675,081</u>	<u>5,865,504</u>	<u>7,145,643</u>
TOTAL EXPENDITURES	<u><u>65,386,923</u></u>	<u><u>66,468,353</u></u>	<u><u>75,629,168</u></u>	<u><u>87,615,623</u></u>

INSTRUCTION
GUIDANCE SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07</u> <u>ACTUAL</u>	<u>2007 - 08</u> <u>ACTUAL</u>	<u>2008 - 09</u> <u>BUDGET</u>	<u>2009 - 10</u> <u>BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	154,797	170,349	185,710	158,644
TEACHER	1,941,733	2,010,613	2,100,809	2,010,235
BENEFITS:				
FICA	0	0	0	120,170
HEALTH INSURANCE	0	0	0	327,936
LIFE INSURANCE	0	0	0	17,909
VRS	289,272	325,564	300,578	301,599
VRS HEALTH INSURANCE CREDIT	0	0	0	23,586
TOTAL SALARY AND BENEFITS:	<u>2,385,802</u>	<u>2,506,526</u>	<u>2,587,097</u>	<u>2,960,079</u>
NON-SALARY:				
PURCHASED SERVICES	396	417	500	0
OTHER CHARGES	6,988	4,455	10,274	6,849
MATERIALS AND SUPPLIES	13,328	12,144	17,500	20,050
EQUIPMENT	393	1,523	2,000	2,800
TOTAL NON-SALARY:	<u>21,106</u>	<u>18,539</u>	<u>30,274</u>	<u>29,699</u>
TOTAL EXPENDITURES	<u><u>2,406,908</u></u>	<u><u>2,525,065</u></u>	<u><u>2,617,371</u></u>	<u><u>2,989,778</u></u>

INSTRUCTION
SOCIAL WORKER SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
OTHER PROFESSIONAL	330,481	367,926	515,912	323,216
BENEFITS:				
FICA	0	0	0	18,136
HEALTH INSURANCE	0	0	0	38,320
LIFE INSURANCE	0	0	0	2,651
VRS	47,144	56,675	67,450	44,636
VRS HEALTH INSURANCE CREDIT	0	0	0	3,490
TOTAL SALARY AND BENEFITS:	<u>377,625</u>	<u>424,601</u>	<u>583,362</u>	<u>430,449</u>
NON-SALARY:				
OTHER CHARGES	2,682	2,101	3,118	3,018
MATERIALS AND SUPPLIES	0	0	100	100
TOTAL NON-SALARY:	<u>2,682</u>	<u>2,101</u>	<u>3,218</u>	<u>3,118</u>
TOTAL EXPENDITURES	<u><u>380,307</u></u>	<u><u>426,702</u></u>	<u><u>586,580</u></u>	<u><u>433,567</u></u>

INSTRUCTION
HOMEBOUND INSTRUCTION

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	36,587	36,587	37,107	37,250
TEACHER	83,240	74,021	0	0
BENEFITS:				
FICA	0	0	0	1,753
HEALTH INSURANCE	0	0	0	8,874
LIFE INSURANCE	0	0	0	305
VRS	5,195	5,598	5,125	5,144
VRS HEALTH INSURANCE CREDIT	0	0	0	402
TOTAL SALARY AND BENEFITS:	<u>125,023</u>	<u>116,206</u>	<u>42,232</u>	<u>53,728</u>
NON-SALARY:				
OTHER CHARGES	113	128	200	100
MATERIALS AND SUPPLIES	0	0	463	463
TOTAL NON-SALARY:	<u>113</u>	<u>128</u>	<u>663</u>	<u>563</u>
TOTAL EXPENDITURES	<u><u>125,136</u></u>	<u><u>116,334</u></u>	<u><u>42,895</u></u>	<u><u>54,291</u></u>

INSTRUCTION
IMPROVEMENT OF INSTRUCTION

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
SALARY AND BENEFITS:				
SALARIES:				
ASSISTANT SUPERINTENDENT	0	0	0	103,706
CLERICAL	112,138	134,001	141,268	725,938
DIR / SUPV / MNGR / COORD	63,932	71,240	74,914	1,275,565
OTHER PROFESSIONAL	18,312	16,977	22,820	252,525
SUPPLEMENTS	0	1,075	12,000	12,000
TEACHER	0	0	0	258,818
TECHNICAL SUPPORT	0	0	0	742,905
BENEFITS:				
FICA	9,018	9,247	9,526	185,279
HEALTH INSURANCE	0	0	0	457,820
LIFE INSURANCE	0	0	0	27,463
VRS	374,987	409,769	385,456	462,413
VRS HEALTH INSURANCE CREDIT	0	0	0	35,849
TOTAL SALARY AND BENEFITS:	<u>578,387</u>	<u>642,308</u>	<u>645,984</u>	<u>4,540,281</u>
NON-SALARY:				
PURCHASED SERVICES	132,252	307,771	652,573	463,973
OTHER CHARGES	455,944	647,180	776,347	688,748
MATERIALS AND SUPPLIES	187,990	149,338	466,473	536,276
EQUIPMENT	44,493	29,093	181,284	181,784
TOTAL NON-SALARY:	<u>820,679</u>	<u>1,133,381</u>	<u>2,076,677</u>	<u>1,870,781</u>
TOTAL EXPENDITURES	<u><u>1,399,066</u></u>	<u><u>1,775,689</u></u>	<u><u>2,722,661</u></u>	<u><u>6,411,062</u></u>

INSTRUCTION

MEDIA SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	211,026	229,494	253,396	418,465
DIR / SUPV / MNGR / COORD	0	0	0	60,433
LIBRARIAN	815,030	882,265	918,453	1,333,522
OTHER PROFESSIONAL	0	0	0	96,016
TEACHER	0	0	0	63,461
TECHNICAL SUPPORT	251,917	275,342	288,988	33,494
BENEFITS:				
FICA	0	0	0	101,658
HEALTH INSURANCE	0	0	0	364,844
LIFE INSURANCE	0	0	0	16,444
VRS	274,638	298,318	281,653	276,949
VRS HEALTH INSURANCE CREDIT	0	0	0	21,657
TOTAL SALARY AND BENEFITS:	<u>1,552,610</u>	<u>1,685,418</u>	<u>1,742,490</u>	<u>2,786,943</u>
NON-SALARY:				
PURCHASED SERVICES	14,531	20,364	28,000	26,850
OTHER CHARGES	5,026	6,393	12,339	7,721
MATERIALS AND SUPPLIES	79,234	71,432	76,285	74,735
EQUIPMENT	24,022	22,224	23,050	21,250
TOTAL NON-SALARY:	<u>122,813</u>	<u>120,413</u>	<u>139,674</u>	<u>130,556</u>
TOTAL EXPENDITURES	<u><u>1,675,424</u></u>	<u><u>1,805,831</u></u>	<u><u>1,882,164</u></u>	<u><u>2,917,499</u></u>

INSTRUCTION
OFFICE OF THE PRINCIPAL

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
ASSISTANT PRINCIPAL	1,855,247	2,078,296	2,257,122	1,958,058
CLERICAL	1,243,321	1,250,086	1,378,669	1,427,773
PRINCIPAL	2,049,257	2,083,318	2,142,340	1,679,131
BENEFITS:				
FICA	0	0	0	273,444
HEALTH INSURANCE	0	0	0	813,388
LIFE INSURANCE	0	0	0	40,723
VRS	716,198	820,267	782,020	685,857
VRS HEALTH INSURANCE CREDIT	0	0	0	53,641
TOTAL SALARY AND BENEFITS:	<u>5,864,023</u>	<u>6,231,968</u>	<u>6,560,151</u>	<u>6,932,015</u>
NON-SALARY:				
PURCHASED SERVICES	2,089	2,771	6,499	5,367
OTHER CHARGES	80,316	56,765	72,913	49,226
MATERIALS AND SUPPLIES	53,730	76,815	67,871	62,093
EQUIPMENT	32,233	30,163	36,751	36,646
TOTAL NON-SALARY:	<u>168,368</u>	<u>166,514</u>	<u>184,034</u>	<u>153,332</u>
TOTAL EXPENDITURES	<u><u>6,032,391</u></u>	<u><u>6,398,482</u></u>	<u><u>6,744,185</u></u>	<u><u>7,085,347</u></u>

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

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
SALARY AND BENEFITS:				
SALARIES:				
ASSISTANT SUPERINTENDENT	95,909	101,088	105,592	88,538
BOARD MEMBER	25,400	25,400	50,600	51,700
CLERICAL	1,050,455	1,084,406	1,189,813	1,026,790
DIR / SUPV / MNGR / COORD	628,310	701,537	691,147	657,337
NURSE	1,010,302	1,041,172	1,095,666	1,002,985
OTHER PROFESSIONAL	15,135	16,733	38,734	26,727
PSYCHOLOGIST - DISTRICT	293,814	311,102	381,553	442,904
SUB NURSE	833	1,190	8,500	8,500
SUPERINTENDENT	173,353	181,338	206,093	206,093
TEACHER	291,049	208,910	312,261	347,098
BENEFITS:				
FICA	221,136	230,645	251,477	199,459
HEALTH INSURANCE	307,547	338,187	757,817	624,210
HEALTH INSURANCE RETIREE	199,380	858,131	561,198	561,198
LIFE INSURANCE	32,218	29,890	26,311	31,615
VRS	479,139	531,489	509,188	532,549
VRS HEALTH INSURANCE CREDIT	13,880	34,333	34,654	41,645
TOTAL SALARY AND BENEFITS:	4,837,860	5,695,550	6,220,604	5,849,348
NON-SALARY:				
PURCHASED SERVICES	276,332	414,881	843,270	782,796
OTHER CHARGES	270,266	279,568	332,004	339,443
MATERIALS AND SUPPLIES	49,652	60,344	73,800	73,032
EQUIPMENT	8,147	14,341	26,150	21,060
TOTAL NON-SALARY:	604,397	769,134	1,275,224	1,216,331
TOTAL EXPENDITURES	5,442,257	6,464,684	7,495,828	7,065,679

ADMINISTRATION, ATTENDANCE AND HEALTH

BOARD SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
BOARD MEMBER	25,400	25,400	50,600	51,700
BENEFITS:				
FICA	1,944	1,939	3,871	3,115
HEALTH INSURANCE	10,434	11,454	0	17,748
TOTAL SALARY AND BENEFITS:	<u>37,778</u>	<u>38,792</u>	<u>54,471</u>	<u>72,563</u>
NON-SALARY:				
PURCHASED SERVICES	52,415	43,361	69,750	69,750
OTHER CHARGES	71,445	55,277	61,404	76,404
MATERIALS AND SUPPLIES	7,011	15,441	9,700	9,700
EQUIPMENT	0	0	500	500
TOTAL NON-SALARY:	<u>130,870</u>	<u>114,079</u>	<u>141,354</u>	<u>156,354</u>
TOTAL EXPENDITURES	<u><u>168,648</u></u>	<u><u>152,872</u></u>	<u><u>195,825</u></u>	<u><u>228,917</u></u>

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

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	142,769	147,771	143,778	117,495
DIR / SUPV / MNGR / COORD	87,198	95,183	94,259	77,672
SUPERINTENDENT	173,353	181,338	206,093	206,093
BENEFITS:				
FICA	26,198	27,359	29,958	19,096
HEALTH INSURANCE	36,990	40,994	22,724	36,908
LIFE INSURANCE	4,467	4,127	3,129	3,291
VRS	56,127	63,144	56,528	55,414
VRS HEALTH INSURANCE CREDIT	1,937	4,787	4,121	4,335
TOTAL SALARY AND BENEFITS:	<u>529,038</u>	<u>564,704</u>	<u>560,590</u>	<u>520,304</u>
NON-SALARY:				
PURCHASED SERVICES	19,746	27,387	21,500	21,500
OTHER CHARGES	21,076	26,559	25,717	21,467
MATERIALS AND SUPPLIES	6,271	7,592	10,550	10,550
TOTAL NON-SALARY:	<u>47,093</u>	<u>61,537</u>	<u>57,767</u>	<u>53,517</u>
TOTAL EXPENDITURES	<u>576,131</u>	<u>626,241</u>	<u>618,357</u>	<u>573,821</u>

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 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
ASSISTANT SUPERINTENDENT	95,909	101,088	105,592	88,538
CLERICAL	34,049	35,698	72,259	73,635
BENEFITS:				
FICA	9,845	10,288	10,706	9,233
HEALTH INSURANCE	5,217	5,727	5,681	17,748
LIFE INSURANCE	1,440	1,342	1,148	1,330
VRS	18,103	20,530	19,328	22,396
VRS HEALTH INSURANCE CREDIT	625	1,557	1,512	1,751
TOTAL SALARY AND BENEFITS:	<u>165,188</u>	<u>176,229</u>	<u>216,226</u>	<u>214,631</u>
NON-SALARY:				
PURCHASED SERVICES	26,249	34,809	54,280	58,960
OTHER CHARGES	3,031	3,286	7,000	4,000
MATERIALS AND SUPPLIES	966	631	2,700	2,700
EQUIPMENT	0	577	1,500	1,500
TOTAL NON-SALARY:	<u>30,246</u>	<u>39,302</u>	<u>65,480</u>	<u>67,160</u>
TOTAL EXPENDITURES	<u><u>195,434</u></u>	<u><u>215,531</u></u>	<u><u>281,706</u></u>	<u><u>281,791</u></u>

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

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	0	0	0	28,296
DIR / SUPV / MNGR / COORD	49,234	47,322	55,578	0
BENEFITS:				
FICA	3,552	3,455	4,252	1,169
HEALTH INSURANCE	5,217	5,827	0	8,874
LIFE INSURANCE	556	528	456	232
VRS	6,991	7,240	7,675	3,908
VRS HEALTH INSURANCE CREDIT	241	549	600	306
TOTAL SALARY AND BENEFITS:	65,791	64,920	68,561	42,785
NON-SALARY:				
PURCHASED SERVICES	13,559	4,416	16,500	0
OTHER CHARGES	3,565	7,706	10,089	0
MATERIALS AND SUPPLIES	1,359	2,254	2,500	0
EQUIPMENT	891	338	1,200	0
TOTAL NON-SALARY:	19,374	14,714	30,289	0
TOTAL EXPENDITURES	85,165	79,634	98,850	42,785

**ADMINISTRATION, ATTENDANCE AND HEALTH
HUMAN RESOURCES**

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	253,432	232,452	296,789	228,825
DIR / SUPV / MNGR / COORD	262,678	284,576	269,500	273,725
BENEFITS:				
FICA	39,231	38,883	43,321	26,496
HEALTH INSURANCE	49,017	54,130	56,810	82,690
LIFE INSURANCE	5,747	5,132	4,603	4,121
VRS	71,691	78,141	77,514	69,402
VRS HEALTH INSURANCE CREDIT	2,474	5,924	6,062	5,426
TOTAL SALARY AND BENEFITS:	684,270	699,237	754,599	690,685
NON-SALARY:				
PURCHASED SERVICES	49,736	60,154	88,000	83,000
OTHER CHARGES	141,119	69,627	152,100	141,600
MATERIALS AND SUPPLIES	14,049	17,541	18,000	21,000
EQUIPMENT	1,276	3,797	6,000	6,000
TOTAL NON-SALARY:	206,182	151,120	264,100	251,600
TOTAL EXPENDITURES	890,452	850,357	1,018,699	942,285

**ADMINISTRATION, ATTENDANCE AND HEALTH
FINANCIAL SERVICES**

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	433,820	470,034	449,280	408,977
DIR / SUPV / MNGR / COORD	229,201	274,456	271,810	216,997
BENEFITS:				
FICA	48,450	54,287	55,163	32,193
HEALTH INSURANCE	62,461	71,893	507,853	113,548
HEALTH INSURANCE RETIREE	199,380	858,131	561,198	561,198
LIFE INSURANCE	7,269	7,050	5,913	5,132
VRS	90,609	107,871	99,583	86,447
VRS HEALTH INSURANCE CREDIT	3,127	8,179	7,788	6,761
TOTAL SALARY AND BENEFITS:	<u>1,074,317</u>	<u>1,851,901</u>	<u>1,958,588</u>	<u>1,431,253</u>
NON-SALARY:				
PURCHASED SERVICES	83,201	166,844	200,000	155,560
OTHER CHARGES	5,629	79,794	19,250	43,119
MATERIALS AND SUPPLIES	4,467	5,916	15,850	14,582
EQUIPMENT	2,679	1,911	5,500	5,060
TOTAL NON-SALARY:	<u>95,976</u>	<u>254,465</u>	<u>240,600</u>	<u>218,321</u>
TOTAL EXPENDITURES	<u><u>1,170,293</u></u>	<u><u>2,106,365</u></u>	<u><u>2,199,188</u></u>	<u><u>1,649,574</u></u>

**ADMINISTRATION, ATTENDANCE AND HEALTH
PURCHASING SERVICES**

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	159,960	170,175	197,829	139,144
BENEFITS:				
FICA	12,196	12,932	15,134	7,051
HEALTH INSURANCE	15,651	18,088	22,724	26,622
LIFE INSURANCE	1,809	1,642	1,622	1,140
VRS	22,677	24,645	2,730	19,216
VRS HEALTH INSURANCE CREDIT	782	1,869	2,137	1,502
TOTAL SALARY AND BENEFITS:	<u>213,075</u>	<u>229,351</u>	<u>242,176</u>	<u>194,675</u>
NON-SALARY:				
PURCHASED SERVICES	800	800	800	2,586
OTHER CHARGES	21,420	9,584	26,696	23,705
EQUIPMENT	1,946	4,911	10,000	7,000
TOTAL NON-SALARY:	<u>27,224</u>	<u>15,295</u>	<u>37,496</u>	<u>33,291</u>
TOTAL EXPENDITURES	<u><u>240,299</u></u>	<u><u>244,646</u></u>	<u><u>279,672</u></u>	<u><u>227,966</u></u>

ADMINISTRATION, ATTENDANCE AND HEALTH

HEALTH SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	26,425	28,276	29,878	30,418
DIR / SUPV / MNGR / COORD	0	0	0	88,943
NURSE	1,010,302	1,041,172	1,095,666	1,002,985
OTHER PROFESSIONAL	15,135	16,733	38,734	26,727
SUB NURSE		1,190	8,500	8,500
BENEFITS:				
FICA	79,720	81,503	89,072	61,155
HEALTH INSURANCE	122,560	130,075	142,025	194,826
LIFE INSURANCE	10,930	10,069	9,440	8,609
VRS	136,025	151,269	158,991	145,044
VRS HEALTH INSURANCE CREDIT	4,694	11,469	12,434	11,341
TOTAL SALARY AND BENEFITS:	<u>1,406,624</u>	<u>1,471,755</u>	<u>1,584,740</u>	<u>1,578,548</u>
NON-SALARY:				
PURCHASED SERVICES	30,626	77,111	142,440	141,440
OTHER CHARGES	1,684	1,963	3,166	2,566
MATERIALS AND SUPPLIES	11,250	10,969	13,000	14,500
EQUIPMENT	1,354	2,807	1,450	1,000
TOTAL NON-SALARY:	<u>44,914</u>	<u>92,850</u>	<u>160,056</u>	<u>159,506</u>
TOTAL EXPENDITURES	<u><u>1,451,538</u></u>	<u><u>1,564,605</u></u>	<u><u>1,744,796</u></u>	<u><u>1,738,054</u></u>

**ADMINISTRATION, ATTENDANCE AND HEALTH
PSYCHOLOGICAL SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
PSYCHOLOGIST - DISTRICT	293,814	311,102	381,553	442,904
TEACHER	291,049	208,910	312,261	347,098
BENEFITS:				
FICA	0	0	0	39,951
HEALTH INSURANCE	0	0	0	125,246
LIFE INSURANCE	0	0	0	7,760
VRS	76,916	78,649	86,839	130,722
VRS HEALTH INSURANCE CREDIT	0	0	0	10,223
TOTAL SALARY AND BENEFITS:	<u>661,779</u>	<u>598,660</u>	<u>780,653</u>	<u>1,103,904</u>
NON-SALARY:				
PURCHASED SERVICES	0	0	250,000	250,000
OTHER CHARGES	1,297	25,772	26,582	26,582
TOTAL NON-SALARY:	<u>1,297</u>	<u>25,772</u>	<u>276,582</u>	<u>276,582</u>
TOTAL EXPENDITURES	<u><u>663,076</u></u>	<u><u>624,433</u></u>	<u><u>1,057,235</u></u>	<u><u>1,380,486</u></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 BUDGET</u>	<u>2009 - 10 BUDGET</u>
NON-SALARY:				
MATERIALS AND SUPPLIES	1,222	0	1,500	0
TOTAL NON-SALARY:	<u>1,222</u>	<u>0</u>	<u>1,500</u>	<u>0</u>
TOTAL EXPENDITURES	<u><u>1,222</u></u>	<u><u>0</u></u>	<u><u>1,500</u></u>	<u><u>0</u></u>

**GENERAL FUND
TRANSPORTATION OVERVIEW**

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
SALARY AND BENEFITS:				
SALARIES:				
BUS DRIVER	1,966,557	2,224,937	1,642,584	2,238,645
BUS MONITOR	467,915	498,239	406,809	575,525
CLERICAL	98,284	122,292	116,798	118,976
DIR / SUPV / MNGR / COORD	0	0	0	58,591
OTHER PROFESSIONAL	97,502	101,281	102,736	35,258
SUB BUS DRIVER	29,879	27,513	1,000	2,500
SUB BUS MONITOR	4,871	4,906	14,683	2,500
BENEFITS:				
FICA	14,747	16,892	16,794	109,222
HEALTH INSURANCE	27,690	34,462	34,086	1,102,396
LIFE INSURANCE	2,082	2,092	1,798	23,898
UNEMPLOYMENT COMPENSATION	3,705	496	0	0
VRS	230,781	246,720	289,027	389,307
VRS HEALTH INSURANCE CREDIT	906	2,427	2,368	2,298
TOTAL SALARY AND BENEFITS:	<u>2,944,919</u>	<u>3,282,256</u>	<u>2,628,683</u>	<u>4,659,116</u>
NON-SALARY:				
PURCHASED SERVICES	759,304	515,993	819,092	875,459
OTHER CHARGES	148,207	304,795	338,650	555,722
MATERIALS AND SUPPLIES	494,519	616,013	751,350	751,000
EQUIPMENT	1,189	1,879	530,156	530,156
TOTAL NON-SALARY:	<u>1,403,219</u>	<u>1,438,680</u>	<u>2,439,248</u>	<u>2,712,337</u>
TOTAL EXPENDITURES	<u><u>4,348,139</u></u>	<u><u>4,720,936</u></u>	<u><u>5,067,931</u></u>	<u><u>7,371,453</u></u>

TRANSPORTATION
TRANSP - MGMT AND DIRECTION

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	98,284	122,292	116,798	118,976
DIR / SUPV / MNGR / COORD	0	0	0	58,591
OTHER PROFESSIONAL	97,502	101,281	102,736	35,258
BENEFITS:				
FICA	14,747	16,892	16,794	9,718
HEALTH INSURANCE	27,690	34,462	34,086	54,656
LIFE INSURANCE	2,082	2,092	1,798	1,745
VRS	26,264	32,006	30,274	29,390
VRS HEALTH INSURANCE CREDIT	906	2,427	2,368	2,298
TOTAL SALARY AND BENEFITS:	<u>267,475</u>	<u>311,452</u>	<u>304,854</u>	<u>310,632</u>
NON-SALARY:				
PURCHASED SERVICES	43,034	37,410	62,875	64,375
OTHER CHARGES	0	7,795	8,650	95,150
MATERIALS AND SUPPLIES	2,045	1,700	1,350	1,000
EQUIPMENT	1,189	4,480	8,480	8,480
TOTAL NON-SALARY:	<u>46,268</u>	<u>51,385</u>	<u>81,355</u>	<u>169,005</u>
TOTAL EXPENDITURES	<u><u>313,743</u></u>	<u><u>362,837</u></u>	<u><u>386,209</u></u>	<u><u>479,637</u></u>

TRANSPORTATION
TRANSP - VEHICLE OPERATION

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
SALARY AND BENEFITS:				
SALARIES:				
BUS DRIVER	1,966,557	2,224,937	1,642,584	2,238,645
BUS MONITOR	467,915	498,239	406,809	575,525
SUB BUS DRIVER	29,879	27,513	1,000	2,500
SUB BUS MONITOR	4,871	4,906	14,683	2,500
BENEFITS:				
FICA	0	0	0	99,504
HEALTH INSURANCE	0	0	0	1,047,740
LIFE INSURANCE	0	0	0	22,153
UNEMPLOYMENT COMPENSATION	3,705	496	0	0
VRS	204,518	214,714	258,753	359,917
TOTAL SALARY AND BENEFITS:	<u>2,677,444</u>	<u>2,970,805</u>	<u>2,323,829</u>	<u>4,348,484</u>
NON-SALARY:				
PURCHASED SERVICES	357	2,994	3,000	2,000
OTHER CHARGES	148,207	297,000	330,000	193,368
MATERIALS AND SUPPLIES	492,474	614,313	750,000	750,000
TOTAL NON-SALARY:	<u>641,038</u>	<u>914,307</u>	<u>1,083,000</u>	<u>945,368</u>
TOTAL EXPENDITURES	<u>3,318,483</u>	<u>3,885,111</u>	<u>3,406,829</u>	<u>5,293,852</u>

TRANSPORTATION
TRANSP - VEHICLE MAINTENANCE

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
NON-SALARY:				
PURCHASED SERVICES	715,912	475,589	753,217	809,084
TOTAL NON-SALARY:	<u>715,912</u>	<u>475,589</u>	<u>753,217</u>	<u>809,084</u>
TOTAL EXPENDITURES	<u><u>715,912</u></u>	<u><u>475,589</u></u>	<u><u>753,217</u></u>	<u><u>809,084</u></u>

TRANSPORTATION

TRANSP - BUS PURCHASE REGULAR

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

TRANSPORTATION
TRANSP - BUS PURCHASE LEASE

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

GENERAL FUND OPERATIONS OVERVIEW

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
SALARY AND BENEFITS:				
SALARIES:				
CAFETERIA MANAGEMENT	246,388	236,182	280,439	0
CLERICAL	214,289	194,932	180,976	156,175
CROSSING GUARD	435,087	414,714	420,894	484,327
CUSTODIAN	2,973,797	3,096,845	3,496,368	3,292,084
DIR / SUPV / MNGR / COORD	0	0	0	456,741
OTHER PROFESSIONAL	255,011	263,099	275,871	40,034
SECURITY GUARD	452,010	464,564	509,348	590,778
SUB CROSSING GUARD	10,920	8,804	10,000	10,000
SUB CUSTODIAN	46,557	64,731	64,064	25,000
SUPPORT SERVICE - MISC	0	0	0	180,808
TRADES	1,002,987	1,071,280	1,234,676	1,254,099
BENEFITS:				
FICA	441,709	439,220	484,573	322,248
HEALTH INSURANCE	891,709	909,019	948,727	1,417,222
LIFE INSURANCE	56,963	50,074	47,864	48,202
UNEMPLOYMENT COMPENSATION	13,699	4,679	0	0
VRS	596,227	614,047	779,259	786,101
VRS HEALTH INSURANCE CREDIT	2,690	6,841	53,994	6,600
TOTAL SALARY AND BENEFITS:	7,640,045	7,839,031	8,787,053	9,070,419
NON-SALARY:				
PURCHASED SERVICES	1,447,846	1,654,209	1,778,753	1,386,810
OTHER CHARGES	3,506,952	5,179,222	4,019,382	4,673,499
MATERIALS AND SUPPLIES	573,218	552,412	826,605	707,187
EQUIPMENT	237,418	263,233	402,250	382,500
TOTAL NON-SALARY:	5,765,434	7,649,076	7,026,990	7,149,996
TOTAL EXPENDITURES	13,405,479	15,488,107	15,814,043	16,220,415

OPERATIONS

OPERATIONS - MGMT & DIRECTION

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	126,110	109,708	114,258	93,534
DIR / SUPV / MNGR / COORD	0	0	0	286,043
OTHER PROFESSIONAL	255,011	263,099	275,871	40,034
BENEFITS:				
FICA	29,080	28,149	29,845	24,495
HEALTH INSURANCE	19,578	23,208	22,724	38,320
LIFE INSURANCE	4,195	3,720	3,183	3,424
VRS	51,588	56,910	53,601	57,672
VRS HEALTH INSURANCE CREDIT	1,705	4,315	4,192	4,510
TOTAL SALARY AND BENEFITS:	<u>487,267</u>	<u>489,108</u>	<u>503,674</u>	<u>548,032</u>
NON-SALARY:				
PURCHASED SERVICES	3,204	7,318	13,500	0
OTHER CHARGES	21,034	11,237	21,805	100
MATERIALS AND SUPPLIES	354	3,450	3,100	2,800
EQUIPMENT	0	7,390	17,750	17,500
TOTAL NON-SALARY:	<u>24,592</u>	<u>29,395</u>	<u>56,155</u>	<u>20,400</u>
TOTAL EXPENDITURES	<u><u>511,859</u></u>	<u><u>518,503</u></u>	<u><u>559,829</u></u>	<u><u>568,432</u></u>

OPERATIONS

OPERATIONS - BLDG MAINTENANCE

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	0	0	2,000	0
DIR / SUPV / MNGR / COORD	0	0	0	44,078
TRADES	1,002,987	1,071,280	1,234,676	1,254,099
BENEFITS:				
FICA	76,033	80,991	90,459	69,924
HEALTH INSURANCE	119,934	128,212	124,982	218,624
LIFE INSURANCE	10,551	10,071	9,107	10,074
UNEMPLOYMENT COMPENSATION	11,794	226	0	0
VRS	112,496	123,540	147,940	164,300
VRS HEALTH INSURANCE CREDIT	597	1,521	11,995	1,413
TOTAL SALARY AND BENEFITS:	<u>1,151,492</u>	<u>1,415,842</u>	<u>1,621,159</u>	<u>1,762,512</u>
NON-SALARY:				
PURCHASED SERVICES	1,282,245	1,452,802	1,525,022	1,190,522
OTHER CHARGES	3,365,929	5,068,774	3,801,079	4,530,009
MATERIALS AND SUPPLIES	201,329	241,381	348,085	237,609
EQUIPMENT	138,209	250,852	363,000	363,000
TOTAL NON-SALARY:	<u>4,987,711</u>	<u>7,013,809</u>	<u>6,037,186</u>	<u>6,321,140</u>
TOTAL EXPENDITURES	<u><u>6,139,203</u></u>	<u><u>8,429,651</u></u>	<u><u>7,658,345</u></u>	<u><u>8,083,652</u></u>

OPERATIONS

OPERATIONS - BLDG SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	0	0	0	33,306
CUSTODIAN	3,156,697	3,096,845	3,496,368	3,292,084
DIR / SUPV / MNGR / COORD	0	0	0	91,076
SUB CUSTODIAN	46,557	64,731	64,064	25,000
BENEFITS:				
FICA	243,340	238,966	271,466	149,534
HEALTH INSURANCE	624,466	624,248	653,315	978,562
LIFE INSURANCE	33,728	28,749	28,705	28,010
UNEMPLOYMENT COMPENSATION	1,776	2,475	0	0
VRS	341,036	339,195	466,285	455,233
VRS HEALTH INSURANCE CREDIT	0	0	37,807	360
TOTAL SALARY AND BENEFITS:	<u>4,447,601</u>	<u>4,395,208</u>	<u>5,018,010</u>	<u>5,053,165</u>
NON-SALARY:				
PURCHASED SERVICES	37,060	76,086	91,282	88,596
OTHER CHARGES	107,047	91,224	175,250	121,276
MATERIALS AND SUPPLIES	295,607	227,724	341,835	332,637
EQUIPMENT	74,451	2,494	18,000	1,000
TOTAL NON-SALARY:	<u>514,164</u>	<u>397,528</u>	<u>626,367</u>	<u>543,509</u>
TOTAL EXPENDITURES	<u><u>4,961,765</u></u>	<u><u>4,792,737</u></u>	<u><u>5,644,377</u></u>	<u><u>5,596,674</u></u>

OPERATIONS

OPERATIONS - EQUIP SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
NON-SALARY:				
OTHER CHARGES	7,920	5,038	12,348	10,964
TOTAL NON-SALARY:	<u>17,920</u>	<u>5,038</u>	<u>12,348</u>	<u>10,964</u>
TOTAL EXPENDITURES	<u><u>17,920</u></u>	<u><u>5,038</u></u>	<u><u>12,348</u></u>	<u><u>10,964</u></u>

OPERATIONS

OPERATIONS - VEH SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
NON-SALARY:				
PURCHASED SERVICES	80,053	88,182	106,165	106,192
MATERIALS AND SUPPLIES	68,500	61,843	110,950	111,950
TOTAL NON-SALARY:	<u>172,676</u>	<u>150,025</u>	<u>217,115</u>	<u>218,142</u>
TOTAL EXPENDITURES	<u>172,676</u>	<u>150,025</u>	<u>217,115</u>	<u>218,142</u>

OPERATIONS

OPERATIONS - SECURITY SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
SECURITY GUARD	452,010	464,564	509,348	590,778
BENEFITS:				
FICA	33,728	34,546	26,784	30,767
HEALTH INSURANCE	71,433	71,779	79,534	107,900
LIFE INSURANCE	4,900	4,369	3,859	4,680
UNEMPLOYMENT COMPENSATION	0	876	0	0
VRS	50,119	50,931	62,685	76,027
TOTAL SALARY AND BENEFITS:	<u>612,190</u>	<u>627,064</u>	<u>682,210</u>	<u>810,152</u>
NON-SALARY:				
PURCHASED SERVICES	35,284	29,821	42,784	1,500
OTHER CHARGES	1,225	1,231	1,500	3,750
MATERIALS AND SUPPLIES	625	4,122	5,000	5,000
EQUIPMENT	636	631	1,000	1,000
TOTAL NON-SALARY:	<u>37,770</u>	<u>35,805</u>	<u>50,284</u>	<u>11,250</u>
TOTAL EXPENDITURES	<u><u>649,960</u></u>	<u><u>662,869</u></u>	<u><u>732,494</u></u>	<u><u>821,402</u></u>

OPERATIONS

OPERATIONS - CROSSING GUARDS

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
CROSSING GUARD	435,087	414,714	420,894	484,327
SUB CROSSING GUARD	10,920	8,804	10,000	10,000
BENEFITS:				
FICA	34,113	32,399	37,450	37,049
UNEMPLOYMENT COMPENSATION	130	1,102	0	0
VRS	1,933	3,461	1,418	0
TOTAL SALARY AND BENEFITS:	<u>482,183</u>	<u>460,481</u>	<u>469,762</u>	<u>531,376</u>
NON-SALARY:				
MATERIALS AND SUPPLIES	1,160	3,965	4,775	4,775
TOTAL NON-SALARY:	<u>1,160</u>	<u>3,965</u>	<u>4,775</u>	<u>4,775</u>
TOTAL EXPENDITURES	<u><u>483,342</u></u>	<u><u>464,446</u></u>	<u><u>474,537</u></u>	<u><u>536,151</u></u>

OPERATIONS

OPERATIONS - WAREHOUSE

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
CAFETERIA MANAGEMENT	246,388	236,182	280,439	0
CLERICAL	88,179	85,224	64,718	29,335
DIR / SUPV / MNGR / COORD	0	0	0	35,544
SUPPORT SERVICE - MISC	0	0	0	180,808
BENEFITS:				
FICA	25,415	24,169	28,569	10,479
HEALTH INSURANCE	56,298	61,572	68,172	73,816
LIFE INSURANCE	3,588	3,166	3,010	2,014
VRS	39,055	40,010	47,330	32,869
VRS HEALTH INSURANCE CREDIT	388	1,005	0	317
TOTAL SALARY AND BENEFITS:	<u>459,312</u>	<u>451,327</u>	<u>492,238</u>	<u>365,182</u>
NON-SALARY:				
OTHER CHARGES	3,796	1,717	7,400	7,400
MATERIALS AND SUPPLIES	5,645	9,928	12,860	12,416
EQUIPMENT	0	1,866	2,500	0
TOTAL NON-SALARY:	<u>9,441</u>	<u>13,511</u>	<u>22,760</u>	<u>19,816</u>
TOTAL EXPENDITURES	<u>468,754</u>	<u>464,838</u>	<u>514,998</u>	<u>384,998</u>

**GENERAL FUND
FACILITIES OVERVIEW**

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
NON-SALARY:				
CONSULTANTS	0	0	0	
PURCHASED SERVICES	118,453	94,105	2,646,153	1,005,588
TOTAL NON-SALARY:	<u>118,453</u>	<u>94,105</u>	<u>2,646,153</u>	<u>1,005,588</u>
TOTAL EXPENDITURES	<u><u>118,453</u></u>	<u><u>94,105</u></u>	<u><u>2,646,153</u></u>	<u><u>1,005,588</u></u>

FACILITIES

FACILITIES - BLDG ADDT AND IMP

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
NON-SALARY:				
CONSULTANTS	0	0	0	
PURCHASED SERVICES	118,453	94,105	2,646,153	1,005,588
TOTAL NON-SALARY:	<u>118,453</u>	<u>94,105</u>	<u>2,646,153</u>	<u>1,005,588</u>
TOTAL EXPENDITURES	<u>118,453</u>	<u>94,105</u>	<u>2,646,153</u>	<u>1,005,588</u>

**GENERAL FUND
TECHNOLOGY OVERVIEW**

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	135,891	139,474	125,174	122,086
DIR / SUPV / MNGR / COORD	76,292	80,974	86,943	192,927
PARAPROFESSIONAL	14,654	4,783	0	0
TEACHER	685,512	775,202	731,322	0
TECHNICAL SUPPORT	1,024,691	1,126,206	1,198,658	874,726
TECHNOLOGY PART TIME INTERNS	0	13,368	0	0
BENEFITS:				
FICA	145,057	159,902	166,769	61,114
HEALTH INSURANCE	120,307	135,286	215,878	216,810
LIFE INSURANCE	13,857	13,471	16,130	9,758
VRS	271,513	324,136	294,303	164,302
VRS HEALTH INSURANCE CREDIT	5,933	15,583	20,305	12,848
TOTAL SALARY AND BENEFITS:	2,493,706	2,788,385	2,855,482	1,654,571
NON-SALARY:				
PURCHASED SERVICES	1,219,216	1,111,121	1,544,000	1,335,628
OTHER CHARGES	243,253	431,840	358,892	456,733
MATERIALS AND SUPPLIES	329,541	253,561	528,641	370,872
EQUIPMENT	443,693	1,483,477	1,356,050	1,225,444
TOTAL NON-SALARY:	2,235,704	3,279,999	3,787,583	3,388,677
TOTAL EXPENDITURES	4,729,411	6,068,383	6,643,065	5,043,248

TECHNOLOGY
TECH - CLASSROOM INSTRUCTION

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
NON-SALARY:				
PURCHASED SERVICES	181,109	-3,412	330,000	330,000
OTHER CHARGES	23,103	150,347	151,102	129,068
MATERIALS AND SUPPLIES	212,053	137,433	313,253	190,484
EQUIPMENT	410,515	1,413,598	1,316,050	1,185,444
TOTAL NON-SALARY:	<u>826,779</u>	<u>1,697,967</u>	<u>2,110,405</u>	<u>1,834,996</u>
TOTAL EXPENDITURES	<u><u>826,779</u></u>	<u><u>1,697,967</u></u>	<u><u>2,110,405</u></u>	<u><u>1,834,996</u></u>

TECHNOLOGY
TECH - INSTRUCTIONAL SUPPORT

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
CLERICAL	135,891	139,474	125,174	122,086
DIR / SUPV / MNGR / COORD	0	0	0	118,155
PARAPROFESSIONAL	14,654	4,783	0	0
TEACHER	685,512	775,202	731,322	0
TECHNICAL SUPPORT	1,024,691	1,126,206	1,198,658	874,726
TECHNOLOGY PART TIME INTERNS	0	13,368	0	0
BENEFITS:				
FICA	139,686	154,284	160,118	57,018
HEALTH INSURANCE	115,090	129,459	215,878	206,524
LIFE INSURANCE	13,010	12,662	15,417	9,145
VRS	260,874	311,747	282,296	153,976
VRS HEALTH INSURANCE CREDIT	5,566	14,643	20,305	12,040
TOTAL SALARY AND BENEFITS:	<u>2,394,973</u>	<u>2,681,828</u>	<u>2,749,168</u>	<u>1,553,670</u>
NON-SALARY:				
PURCHASED SERVICES	493,560	515,128	518,000	513,628
OTHER CHARGES	163,784	220,211	45,790	269,165
TOTAL NON-SALARY:	<u>657,344</u>	<u>735,339</u>	<u>563,790</u>	<u>782,793</u>
TOTAL EXPENDITURES	<u>3,052,317</u>	<u>3,417,166</u>	<u>3,312,958</u>	<u>2,336,463</u>

TECHNOLOGY
TECH - ADMINISTRATION

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
SALARY AND BENEFITS:				
SALARIES:				
DIR / SUPV / MNGR / COORD	76,292	80,974	86,943	74,772
BENEFITS:				
FICA	5,371	5,618	6,651	4,096
HEALTH INSURANCE	5,217	5,827	0	10,286
LIFE INSURANCE	847	810	713	613
VRS	10,639	12,389	12,007	10,326
VRS HEALTH INSURANCE CREDIT	367	939	0	808
TOTAL SALARY AND BENEFITS:	<u>98,733</u>	<u>106,557</u>	<u>106,314</u>	<u>100,901</u>
NON-SALARY:				
PURCHASED SERVICES	538,936	593,405	690,000	492,000
OTHER CHARGES	56,366	61,282	162,000	58,500
MATERIALS AND SUPPLIES	36,586	45,000	45,000	45,000
EQUIPMENT	6,249	10,000	10,000	10,000
TOTAL NON-SALARY:	<u>638,138</u>	<u>709,687</u>	<u>907,000</u>	<u>605,500</u>
TOTAL EXPENDITURES	<u><u>736,871</u></u>	<u><u>816,244</u></u>	<u><u>1,013,314</u></u>	<u><u>706,401</u></u>

TECHNOLOGY

TECH - ATTENDANCE AND HEALTH

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

TECHNOLOGY

TECH - OPERATIONS AND MAINT

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 BUDGET</u>	<u>2009 - 10 BUDGET</u>
NON-SALARY:				
MATERIALS AND SUPPLIES	80,902	71,127	170,388	135,388
TOTAL NON-SALARY:	<u>80,902</u>	<u>71,127</u>	<u>170,388</u>	<u>135,388</u>
TOTAL EXPENDITURES	<u><u>80,902</u></u>	<u><u>71,127</u></u>	<u><u>170,388</u></u>	<u><u>135,388</u></u>

TECHNOLOGY

TECH - FACILITIES

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

**GENERAL FUND
FUND TRANSFERS OVERVIEW**

EXPENDITURES CATEGORIES	2006 - 07 ACTUAL	2007 - 08 ACTUAL	2008 - 09 BUDGET	2009 - 10 BUDGET
NON-SALARY:				
INTEREST - ENERGY	389,578	318,612	299,483	278,856
LOCAL MATCH - ABE GRANT	34,800	34,800	0	28,894
LOCAL MATCH - VA PRESCHOOL INT	555,891	699,943	726,105	732,441
LOCAL MATCH- ALGEBRA READINESS	60,468	62,663	60,864	60,919
LOCAL MATCH -EARLY READING INT	55,198	79,797	84,238	81,646
PRINCIPAL - ENERGY	388,469	482,777	525,949	571,338
RISK MGMT - CURRENT CLAIMS	911,542	1,269,792	1,655,702	1,655,702
TRANSFER TO CITY	324,268	302,555	0	0
TRANSFER TO CONSTRUCTION FUND	6,942,695	8,467,123	0	0
TRANSFER TO TEXTBOOK FUND	1,635,461	1,432,741	1,659,280	1,308,840
TOTAL NON-SALARY:	13,058,430	13,150,802	5,011,621	4,718,636
TOTAL EXPENDITURES	13,058,430	13,150,802	5,011,621	4,718,636

School Board Budget Addendum All Funds

	<u>2007-08</u> <u>BUDGET</u>	<u>2008-09</u> <u>BUDGET</u>	<u>2009-10</u> <u>BUDGET</u>
GENERAL FUND	146,754,398	151,785,863	148,932,186
REPROGRAPHICS FUND	956,619	896,280	747,984
CAFETERIA FUND	7,272,000	6,795,350	7,149,610
GRANTS FUND	19,253,830	17,667,069	29,255,357
RISK MANAGEMENT & INSURANCE FUND	1,509,811	1,655,702	1,655,702
TEXTBOOK FUND	<u>1,464,088</u>	<u>1,659,280</u>	<u>1,308,840</u>
GRAND TOTAL	<u><u>177,210,746</u></u>	<u><u>180,459,544</u></u>	<u><u>189,049,679</u></u>

Reprographics Fund

<u>REVENUES</u>	<u>2007-08 BUDGET</u>	<u>2008-09 BUDGET</u>	<u>2009-10 BUDGET</u>
PORTSMOUTH PUBLIC SCHOOLS	752,619	725,987	571,175
CITY OF PORTSMOUTH	133,000	98,591	33,331
OTHER (OUTSIDE SOURCES)	71,000	71,702	143,479
TOTAL REVENUES	<u>956,619</u>	<u>896,280</u>	<u>747,985</u>
<u>EXPENDITURES</u>	<u>2007-08 BUDGET</u>	<u>2008-09 BUDGET</u>	<u>2009-10 BUDGET</u>
SALARIES AND WAGES	388,631	338,678	344,310
FRINGE BENEFITS	134,108	111,020	112,684
SUPPLIES	184,350	213,350	177,000
LEASE/RENTAL	183,380	145,382	103,840
OTHER	6,150	11,150	10150
CAPITAL OUTLAY	<u>60,000</u>	<u>76,700</u>	<u>0</u>
TOTAL EXPENDITURES	<u>956,619</u>	<u>896,280</u>	<u>747,984</u>

School Cafeteria Fund

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

School Grants Fund

<u>REVENUE DISTRIBUTION</u>	<u>2007-08 BUDGET</u>	<u>2008-09 BUDGET</u>	<u>2009-10 BUDGET</u>
FEDERAL	13,851,872	12,628,677	17,384,031
STATE	3,896,073	3,805,051	3,406,480
CITY	271,243	0	0
OTHER	<u>228,009</u>	<u>221,338</u>	<u>65,874</u>
 TOTAL OUTSIDE REVENUES	 18,247,197	 16,655,066	 20,856,385
TRANSFERS IN	1,006,633	1,012,003	1,155,571
 TOTAL REVENUES	 <u>19,253,830</u>	 <u>17,667,069</u>	 <u>22,011,956</u>
 <u>EXPENSE DISTRIBUTION</u>	 <u>2007-08 BUDGET</u>	 <u>2008-09 BUDGET</u>	 <u>2009-10 BUDGET</u>
INSTRUCTION	16,750,832	15,370,350	18,528,430
ADMINISTRATION/ATTENDANCE & HEALTH	1,347,768	1,236,695	1,115,251
OPERATIONS AND MAINTENANCE	385,077	353,341	527,263
TECHNOLOGY	<u>770,153</u>	<u>706,683</u>	<u>1,841,012</u>
 TOTAL EXPENDITURES	 <u>19,253,830</u>	 <u>17,667,069</u>	 <u>22,011,956</u>

Risk Management & Insurance Fund

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

Textbook Fund

REVENUES	2007-08 BUDGET	2008-09 BUDGET	2009-10 BUDGET
STATE	1,144,185	1,308,840	1,308,840
CITY - MATH REQUIREMENT	319,903	350,440	0
TOTAL REVENUES	1,464,088	1,659,280	1,308,840
EXPENDITURES	2007-08 BUDGET	2007-08 BUDGET	2009-10 BUDGET
TEXTBOOKS	1,464,088	1,659,280	1,308,840
TOTAL EXPENDITURES	1,464,088	1,659,280	1,308,840

CITY OF PORTSMOUTH, VIRGINIA SCHOOL BOARD
BUDGET FORECAST
REPROGRAPHICS

	10/11	11/12	12/13
	Forecast	Forecast	Forecast
Operating revenues			
Portsmouth Public Schools	582,599	594,250	606,135
City of Portsmouth	33,998	34,678	35,371
Other (Outside Sources)	147,783	152,217	156,783
Total operating revenues	764,379	781,145	798,290
Operating expenses			
Personnel services	466,135	475,458	484,967
Insurance claims and expenses			
Contractual services	105,917	108,035	110,196
Repairs and maintenance			
Other supplies and expenses	190,893	194,711	198,605
Depreciation and amortization			
Total operating expenses	762,945	778,204	793,768
Excess (deficiency) of revenues over (under) expenditures	1,435	2,941	4,522
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	1,435	2,941	4,522
Fund balance (deficit) - beginning of year	823,694	825,129	828,070
Fund balance (deficit) - end of year	\$ 825,129	\$ 828,070	\$ 832,592

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**

	10/11	11/12	12/13
	Forecast	Forecast	Forecast
Revenues			
Intergovernmental			
From City of Portsmouth	\$ -	\$ -	\$ -
From Commonwealth of Virginia	120,360	122,767	125,223
From Federal Government	4,529,422	4,620,011	4,712,411
Total intergovernmental	<u>4,649,782</u>	<u>4,742,778</u>	<u>4,837,633</u>
Charges for services	1,731,430	1,783,373	1,836,874
Interest			
Miscellaneous	928,200	946,764	965,699
Total revenues	<u>7,309,412</u>	<u>7,472,915</u>	<u>7,640,207</u>
Expenditures			
Current:			
Education:			
Instruction			
Administration Attendance and Health Services			
Pupil Transportation			
Information Technology			
Operation and Maintenance			
Food Services	7,292,602	7,438,454	7,587,223
Capital Outlay			
Debt service:			
Principal			
Interest			
Total expenditures	<u>7,292,602</u>	<u>7,438,454</u>	<u>7,587,223</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,810</u>	<u>34,461</u>	<u>52,983</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	16,810	34,461	52,983
Fund balance (deficit) - beginning of year	<u>2,050,580</u>	<u>2,067,390</u>	<u>2,101,851</u>
Fund balance (deficit) - end of year	<u>\$ 2,067,390</u>	<u>\$ 2,101,851</u>	<u>\$ 2,154,834</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

	10/11	11/12	12/13
	Forecast	Forecast	Forecast
Revenues			
Intergovernmental			
From City of Portsmouth	\$ -	\$ -	\$ -
From Commonwealth of Virginia	3,474,610	3,544,102	3,614,984
From Federal Government	17,731,712	18,086,346	18,448,073
Total Intergovernmental	<u>21,206,321</u>	<u>21,630,448</u>	<u>22,063,057</u>
Charges for services			
Interest			
Miscellaneous	1,245,884	1,270,802	1,296,218
Total revenues	<u>22,452,205</u>	<u>22,901,249</u>	<u>23,359,274</u>
Expenditures			
Current:			
Education:			
Instruction	18,898,999	19,276,979	19,662,518
Administration Attendance and Health Services	1,137,556	1,160,307	1,183,513
Pupil Transportation			
Information Technology	1,877,832	1,915,389	1,953,697
Operation and Maintenance	537,808	548,564	559,536
Food Services			
Capital Outlay			
Debt service:			
Principal			
Interest			
Total expenditures	<u>22,452,195</u>	<u>22,901,239</u>	<u>23,359,264</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10</u>	<u>10</u>	<u>11</u>
Other financing sources (uses)			
Transfers in	1,178,682	1,202,256	1,226,301
Transfers out	-	-	-
Total other financing sources (uses)	<u>1,178,682</u>	<u>1,202,256</u>	<u>1,226,301</u>
Net change in fund balances	1,178,693	1,202,266	1,226,312
Fund balance (deficit) - beginning of year	<u>4,311,515</u>	<u>5,490,208</u>	<u>6,692,474</u>
Fund balance (deficit) - end of year	<u>\$ 5,490,208</u>	<u>\$ 6,692,474</u>	<u>\$ 7,918,786</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

	<u>10/11</u> <u>Forecast</u>	<u>11/12</u> <u>Forecast</u>	<u>12/13</u> <u>Forecast</u>
Operating revenues			
Transfers In	\$ 1,688,816	\$ 1,722,592	\$ 1,757,044
Total operating revenues	<u>1,688,816</u>	<u>1,722,592</u>	<u>1,757,044</u>
Operating expenses			
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			
Total operating expenses	<u>1,688,816</u>	<u>1,722,592</u>	<u>1,757,044</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-
Fund balance (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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**

	10/11	11/12	12/13
	Forecast	Forecast	Forecast
Revenues			
Intergovernmental			
From City Match Requirement	\$ -	\$ -	\$ -
From Commonwealth of Virginia	1,335,017	1,361,717	1,388,951
From Federal Government	-	-	-
Total Intergovernmental	<u>1,335,017</u>	<u>1,361,717</u>	<u>1,388,951</u>
Charges for services			
Interest			
Miscellaneous			
Total revenues	<u>1,335,017</u>	<u>1,361,717</u>	<u>1,388,951</u>
Expenditures			
Current:			
Education:			
Instruction	1,328,473	1,348,400	1,368,626
Administration Attendance and Health Services			
Pupil Transportation			
Information Technology			
Operation and Maintenance			
Food Services			
Capital Outlay			
Debt service:			
Principal			
Interest			
Total expenditures	<u>1,328,473</u>	<u>1,348,400</u>	<u>1,368,626</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,544</u>	<u>13,317</u>	<u>20,326</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	6,544	13,317	20,326
Fund balance (deficit) - beginning of year	<u>1,035,694</u>	<u>1,042,239</u>	<u>1,055,556</u>
Fund balance (deficit) - end of year	<u>\$ 1,042,239</u>	<u>\$ 1,055,556</u>	<u>\$ 1,075,882</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

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
	<u>\$ 8,471,658.00</u>	<u>\$ 2,533,875.70</u>	<u>\$ 11,005,533.70</u>

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. As an example, Portsmouth's LCI of .2112 means that for each \$100 required for education, Portsmouth will fund \$21.12 and the state will fund \$78.88.

Federal Funds

These funds are subject to the federal budget process. 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 census is conducted every three years by each locality to determine the number of school-aged children who reside within the city. This census is used to determine the distribution of sales tax to the school division. A rate of one and one-eighth cent is distributed by the state for public education.

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 2009-10, Portsmouth's local share is nearly \$20.7 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 over the previous four years is reflected in the table below. The greatest portion of revenue is from state and local funding. While the dollar amount we have received from the state rose over the four-year period, the portion of our budget that it represents decreased and the percent of our budget that we receive from local funds increased slightly. Part of the reason for this increase was the pledge by the Portsmouth City Council to support the school division in reaching full accreditation

	04/05		05/06		06/07		07/08	
State Funds	\$68,724,304	52.46%	\$73,788,804	50.95%	\$76,699,956	49.90%	\$85,911,772	49.33%
State Sales Tax	\$10,695,473	8.17%	\$12,536,028	8.66%	\$12,557,322	8.17%	\$12,206,131	7.00%
Local Other Funds	\$35,000,545	26.72%	\$42,268,469	29.19%	\$52,980,412	34.46%	\$51,516,584	29.58%
Federal Funds	\$16,576,224	12.65%	\$16,233,796	11.25%	\$11,475,309	7.47%	\$24,532,106	14.09%
Total	\$130,996,546		\$144,827,097		\$153,712,999		\$174,166,593	

Source: Portsmouth Public Schools Finance Dept: ASR Reports

The next few tables show the tax rates, property values, and tax collections in the city. Information was gathered from the City Assessor's office, the Commissioner of the Revenue, the City CAFR, and the City Budget office. 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 70% of the city's revenue. For every dollar that the city expends, approximately \$0.21 is spent on education. For that expenditure, the citizens of Portsmouth are seeing improvements in their school system. All but two of our schools are fully-accredited, quite an improvement from only four in 2002. Our drop-out rate is falling and scores on the state Standards of Learning tests are rising. Improved teacher retention factors greatly into these improvements.

As we have been able to raise the compensation level for our teachers, bringing it in line with the surrounding divisions, we have retained better teachers who are experiencing success in educating our

students. In addition, we have increased instructional and athletic supplements, substitute pay, and added a health insurance benefit for employees with children. With a cut in the education budget by the City this year, we fear that our teacher corps and support staff will again start to erode, jeopardizing the high quality services we have provided for the future leaders of our city – our students.

In addition to improving salaries for school employees, tax dollars from Portsmouth residents have helped finance the implementation of the MUNIS accounting software – a joint venture with the city to improve accounting and payroll capabilities. We continue to renovate our school buildings and replace those that have become antiquated to provide the best learning environment possible for our students. To improve the custodial support needed to maintain our buildings, we have converted all custodians to 12-month employees. 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.

To more efficiently provide services to our students, the Superintendent reorganized the administrative staff shortly after he came on board in 2003. We constantly revise our staffing requirements to match those mandated by the state while providing quality services.

We plan to better serve the preschool population by establishing preschool centers in an effort to give students the best start to their school careers as is possible. One example of a program that has been implemented in an effort to help reduce the drop out rate and ensure that every student has the opportunity to complete their education is Project Uplift. It serves as an alternative education setting for those students who cannot be allowed to remain in the regular classroom setting. Our 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. In some instances our students not only receive training but certification that will prepare them to enter the workplace shortly after graduation.

CITY OF PORTSMOUTH, VIRGINIA

Property Tax Rates

Fiscal Year	Real Property (1)	Personal Property (2)			Manufacturer's Machinery and Tools (3)
		Vehicles	Boats	RV's	
2010	1.24	5.00	0.50	1.50	3.00
2009	1.21	5.00	0.50	1.50	3.00
2008	1.26	5.00	0.50	1.50	3.00
2007	1.36	5.00	0.01	1.50	3.00
2006	1.44	5.00	0.01	1.50	3.00
2005	1.45	5.00	0.01	1.50	3.00
2004	1.42	4.35	0.01	1.50	3.00
2003	1.42	4.35	0.01	1.50	3.00
2002	1.42	4.35	0.01	1.50	3.00
2001	1.36	4.35	0.01	1.50	3.00
2000	1.36	4.35	0.01	1.50	3.00
1999	1.36	4.35	0.01	1.50	3.00
1998	1.36	4.35	0.01	1.50	2.75

(1) The real estate rate is per \$100 of assessed value.

(2) 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.

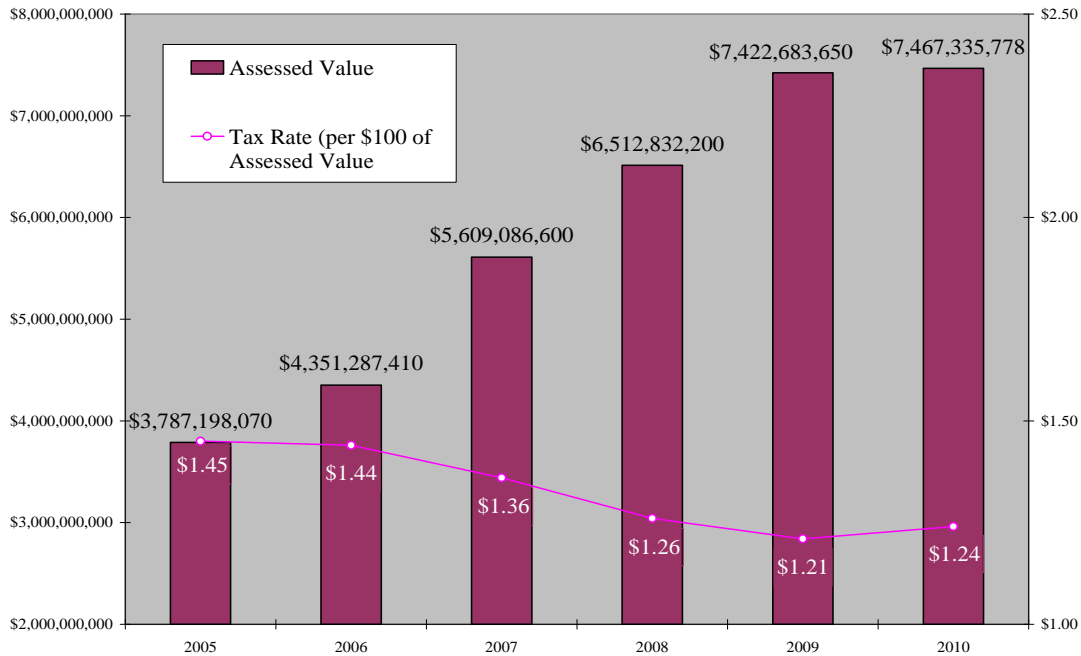
Business personal property is assessed using a predetermined depreciation schedule.

(3) The assessment basis for Manufacturer's Machinery and Tools is calculated on a straight 50 percent of original cost method. The tax rate is per \$100 of assessed value.

Source: City of Portsmouth CAFR 2008 and Budget 2010

Assessed Value of Taxable Property

According to Virginia code, cities are required to assess property at 100% of its estimated market value. Portsmouth property values increased steadily between 2005 and 2009. For this reason and to alleviate the tax burden on property owners, City Council lowered the tax rate every year since 2005. While the City Manager proposed a rate increase of \$0.08/\$100 of assessed value in FY2010 the City Council voted to set the rate at \$1.24/\$100 of assessed value.



Source: City Assessor's Office and City Budget documents

Property Tax Levies and Collections

Fiscal Year Ended June 30	Original Levy for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date Amount	Percentage of Levy ¹
		Amount	Percentage of Levy			
2009 & 2010 (proposed)	In his budget message dated March 31, 2009, Portsmouth's City Manager explained that beginning in FY2010 the City would predict a collection rate of 96% for revenue rather than 100% as had been forecast previously. In his revenue summary for FY2010-2011, proposed property tax revenue is \$113,683,474 in FY2009 and \$118,751,058 for FY2010.					
2008	112,968,906	94,581,513	83.7	15,827,760 ²	110,409,273 ²	97.7 ²
2007	106,744,505	87,639,236	82.1	18,965,436	106,604,672	99.9
2006	96,161,271	77,241,640	80.3	18,192,749	95,434,389	99.2
2005	82,867,186	73,568,034	88.8	11,472,508	85,040,542	102.6
2004	72,397,460	64,008,612	88.4	11,120,989	75,129,601	103.8

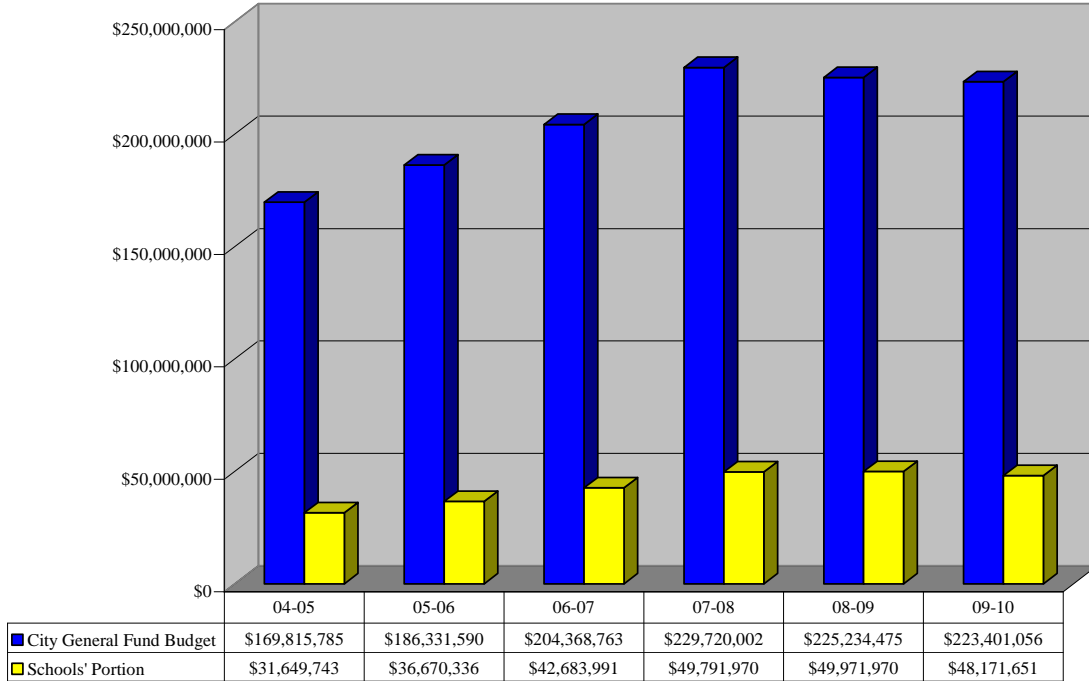
¹ Percentage is greater than 100% because only the original levy is presented in this table, but the collections presented include supplements and abatements.

² Personal property taxes become due on June 5 of each year. Because the due date falls 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. Collections for the current year are accrued through August 15. For FY2009, the City Finance office projected \$15,827,760 would be collected.

Sources: City of Portsmouth CAFR 2008 and City Budget Presentation FY 2010-2011

As illustrated in the chart below, the City General Fund Budget has increased approximately 24% since fiscal year 2005. The portion allotted to education has risen only 2.9%.

Schools' Portion of City Budget



Source: City Budget documents

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 charts the course for Portsmouth Public Schools for the next ten years.

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

At this time, the Board is well on the way to achieving its goal of being recognized as a “Board of Distinction” within the two-year time frame set by VSBA and will continue to strive for such recognition in the future. The Board is also exploring methods of automating School Board meetings to meet Goal B.

The second vision underscores the Board’s belief that students need committed and supportive parents and vow 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. Administrators are establishing community involvement centers within the schools working with city agencies. 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, share information with parents and community members, and to air School Board meetings. This year, a division-wide telephone notification system was implemented as a way to quickly inform parents about emergencies or other important notices.

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. They also recognize that we will need to attract the highest-quality teachers and constantly evaluate program effectiveness. As illustrated in the table below, our dropout rate has decreased over the past three school years.

		2007-2008		2006-2007		2005-2006	
Division Level Dropout Rate for Grades 7-12	Grade Level	Number of Dropouts	Dropout Rate	Number of Dropouts	Dropout Rate	Number of Dropouts	Dropout Rate
HIGH SCHOOLS							
I. C. NORCOM HIGH	(09-12)	118	8.01%	97	6.64%	70	5.26%
CHURCHLAND HIGH	(09-12)	90	5.49%	77	4.43%	61	3.28%
WOODROW WILSON HIGH	(09-12)	123	9.45%	130	9.75%	112	8.29%
MIDDLE SCHOOLS							
CHURCHLAND MIDDLE	(06-08)	0	0.00%	0	0.00%	2	0.20%
CRADOCK MIDDLE	(06-08)	7	1.13%	10	1.49%	8	1.09%
WM. E. WATERS MIDDLE	(06-08)	0	0.00%	3	0.50%	1	0.15%
Division Total:		338	5.17%	317	4.70%	254	3.67%

Source: Portsmouth Public Schools, Office of Research and Evaluation

The 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, etc.

Finally, 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.

PRE-K - 12 ENROLLMENT BY SCHOOL

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
ELEMENTARY SCHOOLS				
Brighton	660	695	698	594
Churchland Academy	1043	1040	1012	949
Churchland	724	717	732	739
Churchland Primary & Intermediate	649	609	525	537
Douglass Park	774	722	659	535
Hodges Manor	557	548	573	591
James Hurst	791	791	748	656
Lakeview	641	645	635	595
Olive Branch	446	465	442	357
Park View	428	413	416	741
Simonsdale	286	324	294	260
Stephen H. Clarke (closed Jun 2006)	498	0	0	0
John Tyler	689	670	615	707
Victory	0	346	281	478
Westhaven	646	596	611	524
MIDDLE SCHOOLS				
Churchland	967	932	929	944
Cradock	719	661	619	560
William E. Waters	664	598	563	588
HIGH SCHOOLS				
Churchland	1859	1726	1614	1615
I. C. Norcom	1319	1444	1452	1354
Woodrow Wilson	1332	1309	1262	1230
SPECIALITY CENTERS				
D.A.C. Center	80	76	58	65
Emily N. Spong Preschool	179	171	247	263
EXCEL Campus	(reported at home school)			
Mt. Hermon Preschool	252	237	265	244
New Directions Center	(reported at home school)			
Project Uplift	0	0	0	58
TOTAL ENROLLMENT	16203	15735	15250	15184

Source: Portsmouth Public Schools, Office of Research and Evaluation

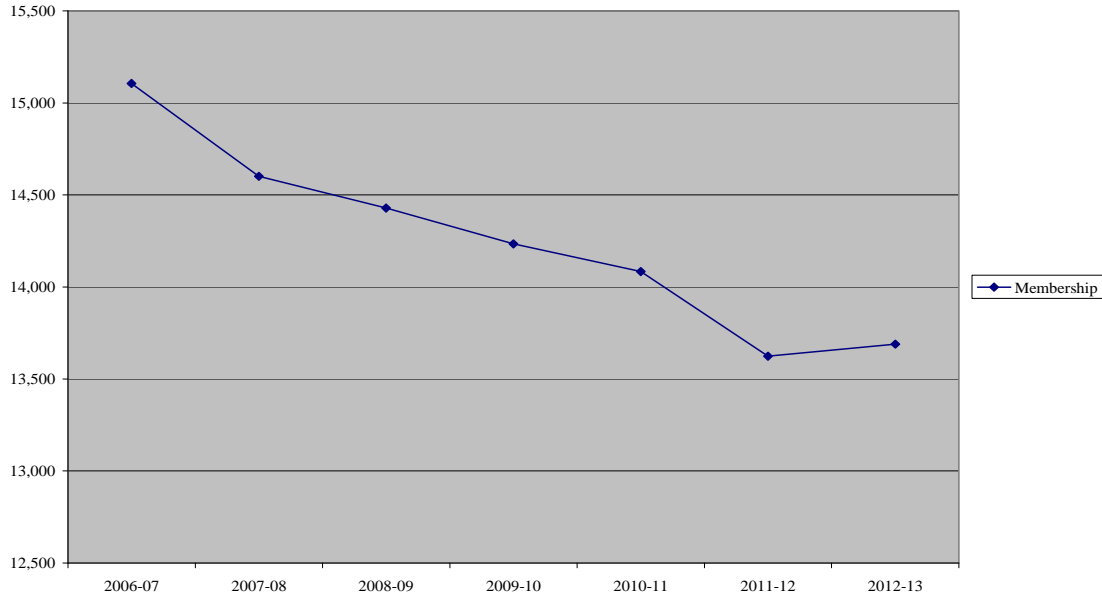
The following charts compare the fall membership projections of the Weldon Cooper Center for Public Service of the University of Virginia and our ADM information. Historically, enrollment falls slightly between the September 30 membership count and the spring average daily membership (ADM) reported as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

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 Cooper Center predicts the fall membership in Portsmouth Public Schools to be approximately 14,200 students and just over 14,000 students in 2010-11. The projected enrollment for Portsmouth predicted by the Center does not factor in the military population

which fluctuates in our city. To compensate, we use historical data along with the projections of the Weldon Cooper Center to more accurately predict enrollment for budgeting and planning purposes.

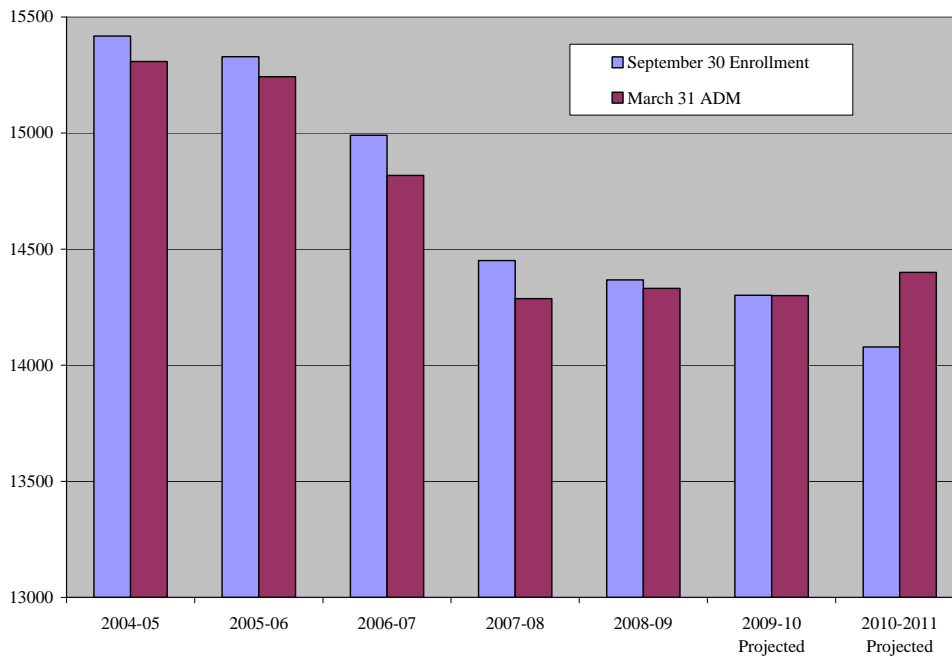
For the 2009-2010 school year, we based our budget on a conservative average daily membership (ADM) of 14,000 students. Since a large portion of our budget revenue is based on the ADM, we are able to predict with some certainty our total revenue for state basic aid.

**Fall Membership Projections
2006-07 to 2012-13**



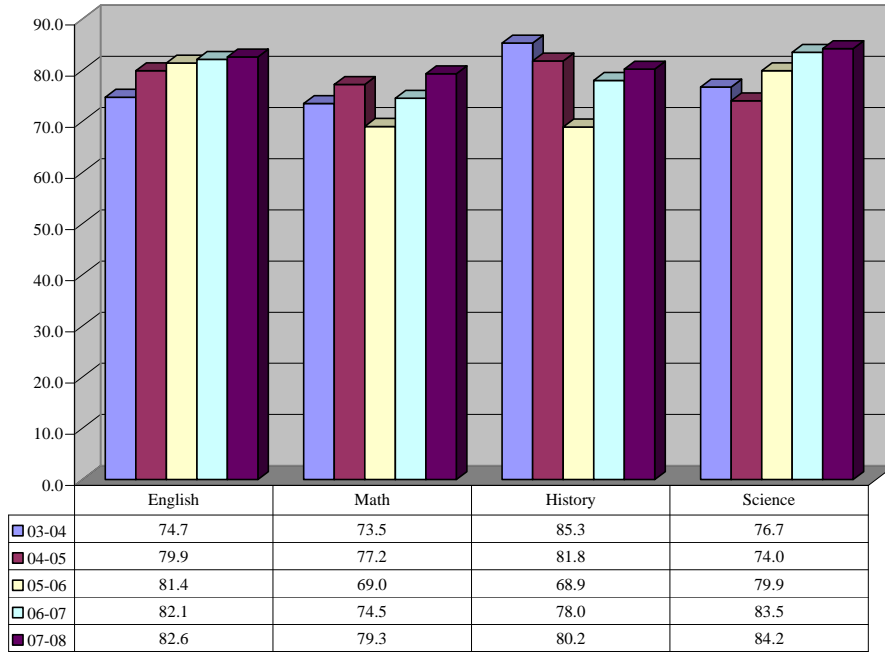
Source: Weldon Cooper Center for Public Service, University of Virginia 09-10-08

Comparison of September 30 Enrollment to March 31 Average Daily Membership

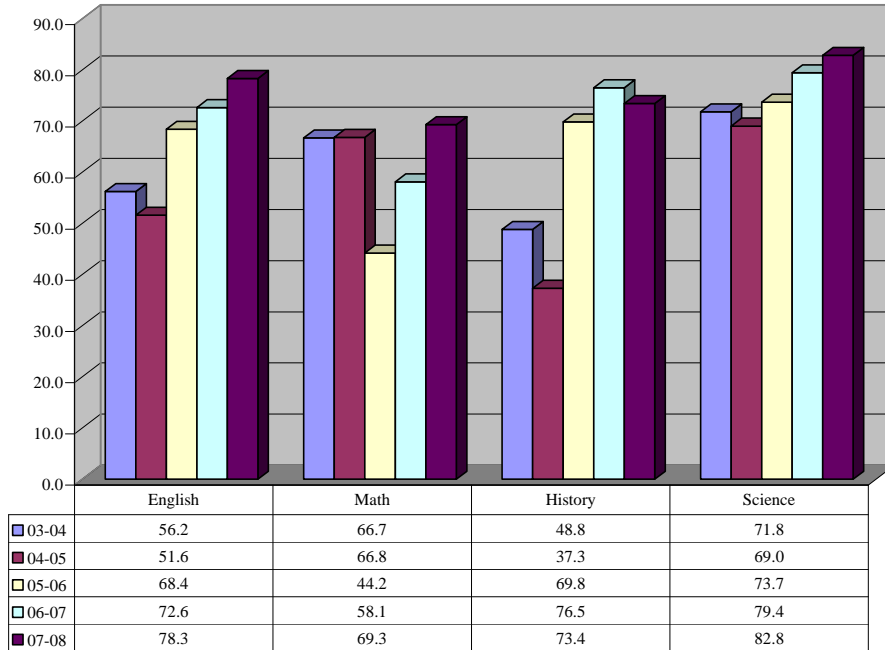


Source: Portsmouth Public Schools, Office of Research & Evaluation, March 31, 2009 Spring Financial Verification
September 30 enrollment projection for 2009-2011 from Weldon Cooper Center for Public Service

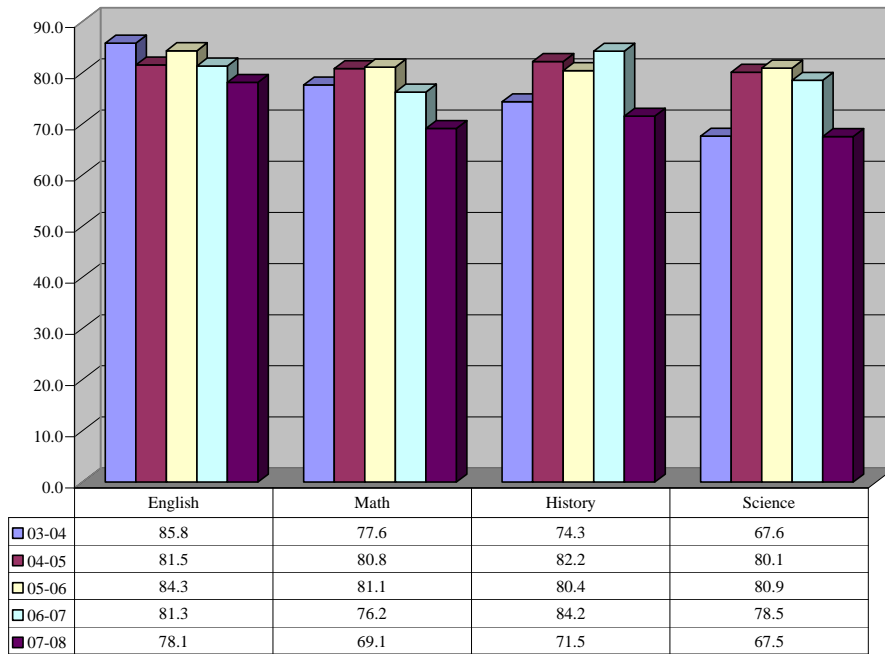
**ELEMENTARY SCHOOLS SUMMARY
SOL Pass Rates Over Time by Core Areas**



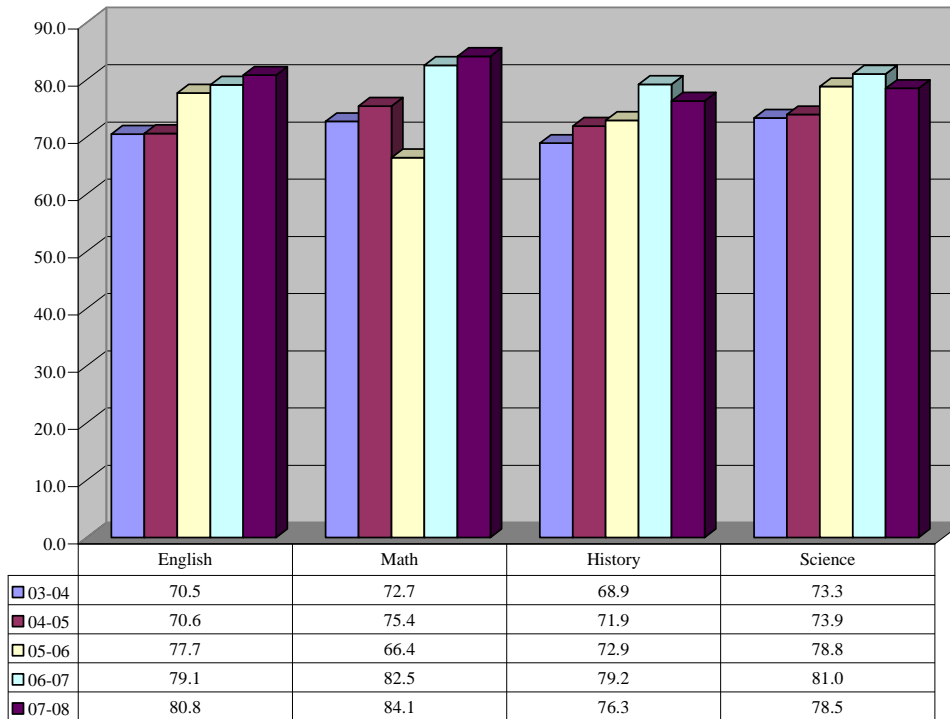
**MIDDLE SCHOOLS SUMMARY
SOL Pass Rates Over Time by Core Areas**



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

**EMPLOYEES BY
CLASS CODE
2002-2008**

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
EMPLOYEES							
SCHOOL BOARD							
MEMBERS	9	9	9	9	9	8	9
SUPERINTENDENT	1	1	1	1	1	1	1
ASSISTANT							
SUPERINTENDENTS	2	2	2	2	2	2	3
DIRECTORS	10	10	10	8	7	7	7
COORDINATORS	8	11	12	13	13	13	14
EDUCATION							
SPECIALISTS	17	6	5	10	11	12	14
SUPERVISORS	40	38	35	28	23	16	15
PRINCIPALS	25	25	25	25	25	24	27
ASSISTANT							
PRINCIPALS	34	33	31	32	30	30	30
TEACHERS	1094	1131	1149	1165	1142	1143	1193
GUIDANCE (AND							
OTHER							
COUNSELORS)	47	46	47	47	49	43	43
LIBRARIANS	25	23	25	26	27	29	29
SPEECH THERAPISTS	24	26	-	14	17	20	22
SCHOOL SOCIAL							
WORKERS	9	8	8	8	8	10	9
HOME SCHOOL							
LIAISONS	2	4	10	3	14	12	12
MEDICAL STAFF	33	31	31	29	29	30	35
PSYCHOLOGISTS	11	11	10	9	11	11	10
SECRETARIES	156	168	160	160	154	156	162
PARAPROFESSIONALS	258	268	298	291	322	318	336
BUS DRIVERS &							
MONITORS	161	170	167	169	168	167	169
OPERATIONS &							
MAINTENANCE							
STAFF	189	201	200	201	209	205	217
SCHOOL CROSSING							
GUARDS	37	36	39	43	45	42	46
IN SCHOOL							
SUSPENSION	8	7	8	7	6	6	7
SPECIAL POLICE							
OFFICERS	18	18	21	16	22	20	22
PRINT SHOP							
PERSONNEL	4	5	4	4	4	4	4
CAFETERIA STAFF	136	147	161	151	170	174	182
PURCHASING							
PERSONNEL	1	1	5	2	2	-	-
OTHER	7	10	-	23	1	7	8
	<u>2366</u>	<u>2446</u>	<u>2473</u>	<u>2496</u>	<u>2521</u>	<u>2510</u>	<u>2626</u>

Source: City of Portsmouth School Board CAFR

PROJECTED POSITION CONTROL ALLOCATIONS

DESCRIPTION	09-10		DESCRIPTION	09-10	
	08/09	Projected		08/09	Projected
ASSISTANT DIRECTOR	1	1	MIDDLE SCHOOL PRINCIPAL	5	5
ASSISTANT SUPERINTENDENT	2	2	MIDDLE SCHOOL ASST PRINCIPAL	9	7
ASSOCIATE 200 DAY - 7 HOUR	44	30	NURSE	29	27
ASSOCIATE 260 DAY - 7 HOUR	35	35	NURSE 10+2	1	1
ASSOCIATE 260 DAY - 8 HOUR	83	83	OCCUPATIONAL/PHYSICAL THERAPIST 10+1	2	2
ASSOCIATE 260 DAY - 7.25 HOUR	8	8	OCCUPATIONAL/PHYSICAL THERAPIST	3	3
ATTENDANCE OFFICERS	3	3	OFFICERS	2	2
BUS DRIVER	123	123	OTHER PROFESSIONAL STAFF	1	1
BUS MONITOR	43	43	PARAPROFESSIONAL	109	91
CLINIC ASSISTANT	1	1	PARAPROFESSIONAL SEVERE/PROFOUND	12	12
COORDINATOR	8	8	PRINT SHOP PERSONNEL	5	5
CROSSING GUARD	38	38	PROGRAM SPECIALIST	12	12
CROSSING GUARD 12 MONTH	1	1	PSYCHOLOGIST	7	7
CUSTODIAN	84	84	PSYCHOLOGIST 10+2	4	4
DELIVERY PERSONNEL	2	2	PURCHASING PERSONNEL - NONEXEMPT	1	1
DIRECTOR	10	10	PURCHASING PERSONNEL - EXEMPT	1	1
ELEM SCHOOL ASST PRINCIPAL	17	15	ROTC INSTRUCTORS	7	7
ELEMENTARY SCHOOL PRINCIPAL	17	17	SCHOOL BOARD	9	9
EXECUTIVE ASST TO SUPT	1	1	SECURITY OFFICERS	20	20
FOOD PRODUCTION CHEF	3	3	SENIOR SUPERVISOR	23	23
FOOD SERVICES MAINTENANCE	1	1	SOCIAL WORKER	1	1
FOOD SERVICES MANAGER	22	22	SOCIAL WORKER 10+1	3	3
FOOD SERVICES PERSONNEL	125	125	SOCIAL WORKER 10+2	5	5
GUIDANCE COUNSELOR	31	31	SPECIAL ED PARAPROFESSIONAL	159	159
GUIDANCE COUNSELOR 10+1	6	6	SPECIAL ED TEACHER	176	176
GUIDANCE COUNSELOR 10+2	3	3	SPECIAL ED TEACHER 10+2	2	2
HEAD CUSTODIAN	23	23	SPEECH / HEARING / SIGHT THERAPIST	22	22
HIGH SCHOOL ASST PRINCIPAL	9	9	SPEECH/HEARING/SIGHT THERAPIST 10+2	1	1
HIGH SCHOOL PRINCIPAL	3	3	STUDENT RESOURCE LIAISON	7	7
HOME SCHOOL LIAISON	3	3	SUPERINTENDENT	1	1
HOME SCHOOL LIAISON 12	1	1	SUPERVISOR	15	15
IN-SCHOOL SUSPENSION I	5	5	SUPERVISOR 10+1	1	1
IN-SCHOOL SUSPENSION II	3	3	TEACHER	892	863
INTERPRETER	6	6	TEACHER 10+2	18	18
LEAD CUSTODIAN	27	27	TEACHER 10+1	14	13
LIBRARY MEDIA SPECIALIST	25	25	TEACHER SPECIALIST	7	7
MAINTENANCE PERSONNEL	35	35	TEACHER SPECIALIST 10+1	1	1
MANAGER	3	4	TECHNOLOGY PERSONNEL EXEMPT	13	13
MEDIA PERSONNEL	1	1	TECHNOLOGY PERSONNEL NONEXEMPT	9	9
			TOTALS	2465	2398

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.

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- 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.

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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.

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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

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.¹

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

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
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.
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.
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
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.