

# FY 2020-2021 ADOPTED BUDGET



**PORTSMOUTH CITY SCHOOL BOARD**  
**801 CRAWFORD STREET**  
**PORTSMOUTH, VA 23704**  
**WWW.PPSK12.US**  
**ADOPTED MAY 21, 2020**



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Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

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This Meritorious Budget Award is presented to

## PORTSMOUTH SCHOOL BOARD

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2019–2020.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, appearing to read 'T. Wohlleber'.

**Thomas E. Wohlleber, CSRM**  
President

A handwritten signature in black ink, appearing to read 'David J. Lewis'.

**David J. Lewis**  
Executive Director

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## Office of the Chairman

Post Office Box 998 • Portsmouth, Virginia 23705-0998  
Telephone (757) 393-8742 • Fax (757) 393-5276  
[www.pps.k12.va.us](http://www.pps.k12.va.us)

### Message from the School Board Chairman

On behalf of the School Board of the City of Portsmouth, I am proud to present to you the Fiscal Year 2020-2021 Approved Budget.

As in years past, this budget was put together after months of fruitful conversations with our students, families, staff and community members. We, as a Board, value the input we have received during this budget development cycle, and I am confident that this Fiscal Year 2020-2021 Approved Budget is an accurate reflection of our community's needs and desires for its public schools.

In this \$210.4 million approved budget, we have addressed the growing list of needs for a public school system today including additional instructional and support positions, maintenance and upkeep of the division's buildings and infrastructure needs as well as ongoing technological updates.

Some of the highlights of this approved budget include:

- A two percent raise for all Portsmouth Public Schools staff members to remain competitive in our region;
- Three Special Education Program Specialists to assist with the requirements for Individualized Educational Plans and other mandated services that we must provide to support our special education students;
- A School to Career Transition Lead for Career and Technical Education who would be responsible for the planning, administration and assessment of industry credentials and work-based programs as well as for developing and nurturing partnerships with businesses and our community as a whole;
- An additional school security officer at Churchland Middle School;
- Continuation of the support and expansion of dual enrollment, First College and Early College programs in collaboration with Tidewater Community College; and
- Funding to support professional development so that staff members continue to be well-trained and familiar with the latest educational strategies to foster student success.

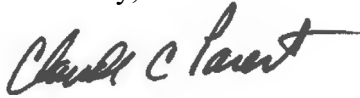
During the planning and development of this budget, we were all affected by COVID-19 and the impact that it has had on our community as a whole. As a result, we are closely monitoring revenue projections from the City of Portsmouth as well as from state and federal appropriations. The City of Portsmouth fully funded our Fiscal Year 2020-2021 budget request of \$56.7 million. However, due to the uncertainty surrounding Fiscal Year 2020-2021 City revenues, we have included a revenue and expenditure contingency of \$3.0 million to be fiscally prudent in response to the pandemic. In addition, we will be closely monitoring revenue projections at the state and federal levels to ensure that the school division responds and makes any required modifications necessary to address any revenue shortfalls.

As a Board Chairman, I can barely describe the pride that I feel as I have seen firsthand the growth in our division over the course of the past five years. For example, we are a College Board Advanced Placement Honor Roll school division. Fourteen of our 19 testing schools are fully accredited. Our Class of 2019 earned more than \$27 million in scholarship offerings. The list of achievements goes on and on.

The foundation of all that success remains in providing access to the resources, materials and programming that will support our students throughout their K-12 journeys. This approved budget ensures we continue to offer that support for our students in the upcoming year, and, as a Board, we will continue to advocate for the necessary funding to make this work possible.

Thank you for your continued support of Portsmouth Public Schools.

Sincerely,

A handwritten signature in black ink that reads "Claude C. Parent". The signature is written in a cursive, flowing style.

Claude C. Parent  
School Board Chairman

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

# Executive Summary





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Mr. Claude C. Parent  
*School Board Chairman*  
Member of the School Board since 2010  
Current Term expires December 31, 2022  
Minister of Church Administration, Retired Educator



Rev. Cardell C. Patillo  
School Board Vice Chairman  
Member of the School Board since since 2015  
Current Term expires December 31, 2022  
Executive Director

## PORTSMOUTH CITY SCHOOL BOARD



Ms. Angelia N. Allen  
Member since 2016  
Current Term expires  
December 31, 2020  
Healthcare Professional



Ms. Lakeesha S. "Klu" Atkinson  
Member since 2016  
Current Term expires  
December 31, 2020  
Insurance Consultant



Mr. De'Andre A. Barnes  
Member since 2019  
Current Term expires  
December 31, 2022  
Executive Director



Mrs. Sarah D. Hinds  
Member since 2014  
Current Term expires  
December 31, 2020  
Career Educator



Mr. Ted J. Lamb  
Member since 2013  
Current Term expires  
December 31, 2020  
Career Educator



Mrs. Tamara L. Shewmake  
Member since 2019  
Current Term expires  
December 31, 2022  
Chief Administrator



Mrs. Costella B. Williams  
Member since 2008  
Current Term expires  
December 31, 2020  
Retired Supervisor and  
Community Volunteer

## Superintendent's Cabinet

Elie Bracy, III, Ed.D.  
*Division Superintendent*

Anita S. Wynn, D.A.  
*Assistant Superintendent, Curriculum and Instruction*

Michael T. Cromartie, Ed.D  
*Chief of Schools*

Theodore L. Faulk, CPA  
*Chief Financial Officer*

Jessica W. Duren, MBA  
*Executive Director of Human Resources*

Lauren W. Nolasco  
*Director of Communications*

Derrick A. Nottingham  
*Director of Research and Evaluation*

Dean M. Schlaepfer  
*Director of Information Technology*

Jerry L. Simmons, Ed.D.  
*Director of Auxiliary Services*

## Division Overview

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

The School Board (also referred to as Portsmouth Public Schools or PPS) enrolls on average 13,409 students in kindergarten through grade 12 and 582 students in pre-kindergarten.

There are three high schools, three middle schools, thirteen elementary schools, and three pre-K centers. Students in kindergarten through grade 6 receive instruction at the 13 elementary schools. Grades 7 and 8 receive instruction at the 3 middle schools, and the 3 high schools serve

grades 9 through 12. Alternative placement programs for students in grades K-12 take place at the New Directions Center, while grades 9-12 alternative programs, such as the Individual Student Alternative Education Plan (ISAEP), are held at the S.H. Clarke administration building.

In addition to traditional instructional settings for students in grades K-12, the division offers a number of magnet and enrichment programs, a Career and Technical Education (CTE) program, and has a partnership with Tidewater Community College to offer the First College and Early College programs.

All activity across the division is accounted for within the School Board's five distinct funds:

**General Fund** - the main operating fund which includes funds from state, local, federal and other sources for the fiscal operation of the school system.

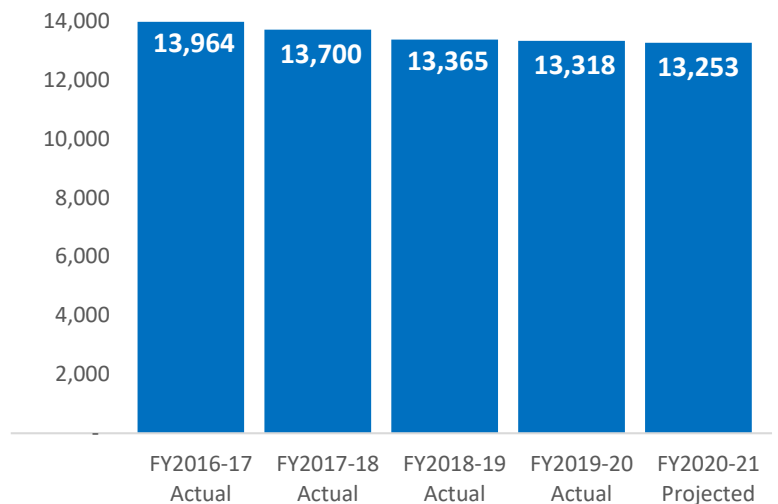
**Grant Fund** - includes funds from federal, state, and local grant funding to be used for specific purposes.

**Cafeteria Fund** - includes funds from federal, state, and charges for services to support food service operations at the division's schools.

**Textbook Fund** - includes funds from state and local for the purchase of textbooks and related materials.

**Risk Management Fund** - includes charges for services to fund expenditures for the Portsmouth Public Schools' Self Insured Health Plan, and for insurance premiums and workers' compensation, and for other claims for which the School Board is liable.

September 30 Membership (K-12)



## Mission and Goals

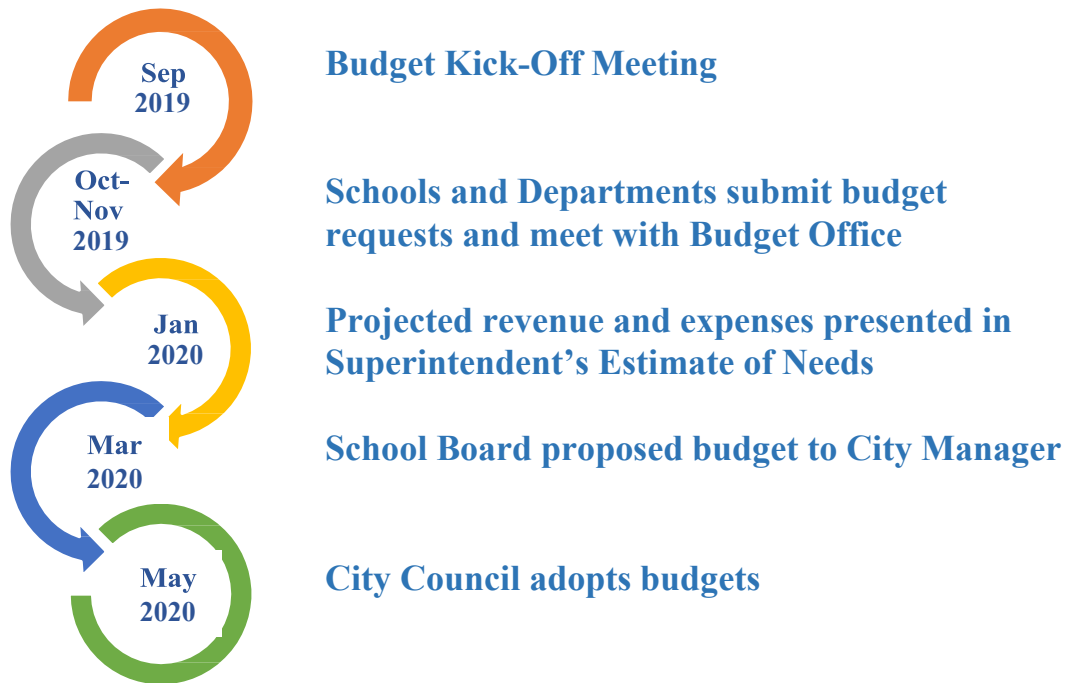
*The mission of the Portsmouth Public School Division is to engage all students in learning that will foster academic excellence and responsible citizenship.*

The Five Year Strategic Plan was adopted in 2017 and provides the framework to drive the decision making of the School Board to fulfill its mission each year. The main goals include the following:

1. **Curriculum, Instruction and Assessment:** *Provide educational opportunities to assure all students achieve high academic growth.* The major objectives are to ensure graduates will be College and Career Ready, that highly effective, research-based curriculum, instruction and assessment practices are implemented, and curriculum and related programs meet the needs of all students.
2. **Social-Emotional Development:** *Strengthen practices and policies focused on social- emotional development.* The major objectives are to implement social-emotional learning support and strategies and implement practices and policies that support each student's ability to be a responsible citizen.
3. **High-Quality Personnel:** *Recruit, retain, and develop highly qualified personnel.* The main objectives include providing a competitive compensation package with other school districts of similar size and revenues, provide professional learning opportunities aligned with the strategic plan and school improvement plans, implement leadership development opportunities, and continued on-going support for new teachers and administrators through the comprehensive induction plan.
4. **Family and Community Engagement:** *Strengthen school, family, and community involvement and perceptions.* The main objectives include partnering with families to strengthen understanding of academic standards, student progress, social-emotional development and implementing practices to increase positive perception of schools among families and community members.
5. **Finance and Operations:** *Ensure fiscal stability through sound financial practices and ensure high-quality school facilities.* The main objectives include continuing to develop and sustain sound financial management practices, process efficiencies to make best use of available resources, provide safe and inviting school facilities, and maintain equipment and infrastructure to support technology integration.

The full text of the Strategic Plan, including measurable objectives and action steps for each goal, is available in a separate publication on the Portsmouth Public Schools website, <http://ppsk12.us/>. Click the "About PPS" tab, and click "Strategic Plan" from the drop-down list. The direct link is: [https://ppsk12.us/about\\_pps/StrategicPlan](https://ppsk12.us/about_pps/StrategicPlan)

## Budget Process and Timeline



Throughout the process, the Office of Budget and Planning (Budget Office) periodically reviews staffing levels, revenue and expenditure projections, and monitors state legislation. The Budget Office conducted an online survey in the fall to solicit community and employee group feedback. The feedback was incorporated with the School Board's mission and goals to develop the fiscal year 2020-21 budget.

Meetings are held with the Division Superintendent, School Board Finance Committee, and the School Board throughout the process to provide a timely, detailed overview of the budget process. The Budget Office presents categorical breakdowns of the proposed budget, programs included/excluded, projects staffing level changes, must funds items, recommended budget items, and unfunded initiatives. Information concerning projected revenues and expenditures, related to the Grant fund and the Food Services fund, are obtained from the Finance and Food Services departments, respectively. The projected Grant fund revenue is based on current grants awarded with the anticipation that the school division will receive the same grant funding in the upcoming year and anticipated new grant awards currently being pursued by the division. The Textbook fund budget is based on the projected state revenue and the minimum required local match as directed by the state.

### *September*

The Budget Office meets with the Superintendent's budget team to discuss the budget process, goals, and budget calendar. This year's budget team included all members of the Superintendent's Cabinet and the Budget Specialist.

### *October/November*

In mid-October, the Budget Office releases an online community survey to gather employee and citizen feedback. The survey closes at the end of November.

### *December*

An initial projection of budgeted revenues is done based on the most recent available information which includes the Governor's proposed budget for the next fiscal year (released in mid-December). The Budget Office performs a detail review of all non-payroll requests, from schools and departments, and payroll costs, and makes revisions and adjustments to align with the goals outlined in the Strategic Plan. The Budget Office also meets with the Division Grant Writer to help identify additional grant revenue sources that may be available for the division to pursue based on division initiatives.

The Budget Office then compares projected payroll and non-payroll costs for the next fiscal year to the initial revenue projection as of December. Any must fund items, such as Virginia Retirement System rate increases, are also included in the budget first. Any projected costs not covered under the initial revenue projection are accumulated and analyzed with the Superintendent and the Finance Committee and are deemed unfunded needs.

### *January/February*

In January, preliminary budget discussions are held with the School Board to discuss budget survey results and the Governor's proposed budget.

The Budget Office continues to review initial projection of costs for any changes and communicates the changes in a timely manner to the Superintendent.

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

The Budget Office incorporates the projected revenues, payroll projection, and approved non- payroll requests and unfunded needs into the Superintendent’s Estimate of Needs (SEON). The SEON is submitted and presented to the School Board in February. Any changes requested by the School Board are incorporated into the SEON and serves as the basis for the School Board’s Proposed Budget. As required by Virginia State Code, the School Board holds a public hearing on the Proposed Budget, and the School Board and City Council hold a joint council meeting to discuss budgetary concerns.

***March***

The School Board formally adopts the Proposed Budget and these figures are sent to the City Manager for inclusion into the City Manager’s Proposed Budget to City Council.

***April***

The City hosts public work sessions to address the City budget which includes the School Board budget. Any changes to local funding are communicated to the School Board and any necessary changes are incorporated.

***May***

City Council approves the City’s budget (which includes the School Board budget) and the School Board adopts the final budget by the end of May.

Summary of Key Dates	
<b>February 6, 2020</b>	Superintendent’s FY 2020-21 Statement of Needs/ Proposed Budget submitted to School Board
<b>February 20, 2020</b>	School Board Public Hearing on FY 2020-21 Proposed Budget
<b>February 24, 2020</b>	Joint Meeting with City Council
<b>Mid to Late March</b>	General Assembly releases adopted state budget (with final revenue estimates)
<b>April 2, 2020</b>	School Board approves FY 2020-21 Proposed Operating Budget
<b>April 3, 2020</b>	Superintendent submits School Board Proposed Budget to City Manager
<b>March 23, 2020</b>	City Manager presentation of Proposed Budget to City Council
<b>* May 12, 2020</b>	City Council Adoption of FY 2020-21 School Board Operating Budget
<b>* May 21, 2020</b>	School Board Adoption of FY 2020-21 Operating Budget

\*Subject to Change



## FY 2020-21 Adopted Budget – All Funds

FY 2020-21 Total Revenues by Fund and Revenue Source									
Revenue Source	General Fund	Grants Fund	Cafeteria Fund	Textbook Fund	Risk Management Fund	Total 2020-21 Budget	2019-20 Budget	DOLLAR CHANGE	% CHANGE
State Funds	\$ 83,714,212	\$ 4,628,380	\$ 156,369	\$ 1,072,558	\$ -	\$ 89,571,519	\$ 81,658,727	\$ 7,912,792	10%
State Sales Tax	16,880,505	-	-	-	-	16,880,505	16,383,782	496,723	3%
Local/City Funds	53,722,417	-	-	-	-	53,722,417	55,396,045	(1,673,628)	-3%
Local/City Fund COVID-19 Contingency	3,003,279	-	-	-	-	3,003,279	-	3,003,279	N/A
Federal Funds	640,000	13,065,061	7,659,281	-	-	21,364,342	21,352,889	11,453	0%
Other Funds	2,037,000	254,695	390,000	1,500	400,000	3,083,195	3,084,817	(1,622)	0%
Charges for Services	-	-	500,000	-	20,734,670	21,234,670	20,319,800	914,870	5%
Local Match/ Transfers between Funds	-	1,116,808	40,000	343,547	-	1,500,355	1,409,897	90,458	6%
<b>Total Revenues</b>	<b>\$ 159,997,413</b>	<b>\$ 19,064,944</b>	<b>\$ 8,745,650</b>	<b>\$ 1,417,605</b>	<b>\$ 21,134,670</b>	<b>\$210,360,283</b>	<b>\$ 199,605,957</b>	<b>\$ 10,754,326</b>	<b>5.39%</b>

FY 2020-21 Total Expenditures by Fund and Expenditure Type									
Expenditure Source	General Fund	Grants Fund	Cafeteria Fund	Textbook Fund	Risk Management Fund	Total 2020-21 Budget	2019-20 Budget	DOLLAR CHANGE	% CHANGE
Salaries	\$ 93,084,657	\$ 11,277,297	\$ 2,614,730	\$ -	\$ -	\$106,976,684	\$ 103,614,652	\$ 3,362,032	3%
Benefits	36,102,896	4,162,294	1,168,103	-	-	41,433,293	40,308,235	1,125,058	3%
Purchased Services	7,416,049	943,686	15,000	-	-	8,374,735	7,618,850	755,885	10%
Internal Services	114,432	-	-	-	-	114,432	-	114,432	N/A
Other Charges	5,299,842	474,056	190,000	-	-	5,963,898	5,457,717	506,181	9%
Materials/Supplies	5,563,561	1,828,482	4,175,554	-	-	11,567,597	11,372,843	194,754	2%
Joint Operations	5,124,000	-	132,263	-	-	5,256,263	4,889,107	367,156	8%
Equipment	817,586	379,129	-	-	-	1,196,715	1,643,330	(446,615)	-27%
COVID-19 Expenditure Contingency	3,003,279	-	-	-	-	3,003,279	-	3,003,279	N/A
Fund Transfers Out	3,471,111	-	-	-	-	3,471,111	2,871,697	599,414	21%
Donated Commodities	-	-	450,000	-	-	450,000	450,000	-	0%
Textbooks	-	-	-	1,417,605	-	1,417,605	1,309,725	107,880	8%
Administrative Fees	-	-	-	-	2,939,000	2,939,000	3,001,800	(62,800)	-2%
Workers Comp. Claims	-	-	-	-	450,000	450,000	420,000	30,000	7%
Healthcare Claims	-	-	-	-	17,745,670	17,745,670	16,648,000	1,097,670	7%
<b>Total Expenditures</b>	<b>\$ 159,997,413</b>	<b>\$ 19,064,944</b>	<b>\$ 8,745,650</b>	<b>\$ 1,417,605</b>	<b>\$ 21,134,670</b>	<b>\$210,360,283</b>	<b>\$ 199,605,957</b>	<b>\$ 10,754,326</b>	<b>5.39%</b>

## **Highlights from FY 2020-21 Budget in line with the Strategic Plan:**

### **Goal 1: Curriculum, Instruction and Assessment: Provide educational opportunities to assure all students achieve high academic growth**

- Continued funding of all additional instructional programs (i.e. FIRST COLLEGE/DUAL ENROLLMENT, STARBASE, ROBOTICS, PORT TOWNE MAGIC etc.) (Objective 1 and 3)
- Hire additional Special Education Program Specialists to support division-wide Special Education Programs (Objective 2 and 3)
- Funding to support ISS personnel at the elementary level (Objective 2 and 3)
- Hire an additional Career and Technical Education teacher, and School to Career Transition Lead (Objective 1 and 3)
- Hire a Graduation Coach to support students (Objective 1 and 3)

### **Goal 2: Social-Emotional Development: Strengthen practices and policies focused on social-emotional development**

- Funding to support Positive Behavioral Interventions and Support (PBIS) program (Objective 1)
- Additional funding to support athletic and band programs (Objective 1)

### **Goal 3: High-Quality Personnel: Recruit, retain, and develop highly qualified personnel**

- Paid Winter Break for 10-month non-exempt (hourly) employees (Objective 1)
- 2% Compensation increase for employees (Objective 1)

### **Goal 4: Family & Community Engagement: Strengthen school, family, and community involvement and perceptions**

- Continue to support home-school liaisons at all levels (Objective 1 and 2)
- Continued funding of communication resources and program used to reach parents and the community (Objective 1 and 2)
- Continuing Funding for parental involvement through Title I grant (Objective 1 and 2)

### **Goal 5: Finance and Operations: Ensure fiscal stability through sound financial practices and ensure high-quality school facilities**

- Hire an additional school security officer (Objective 3)
- Increased funding for facility maintenance (Objective 3)

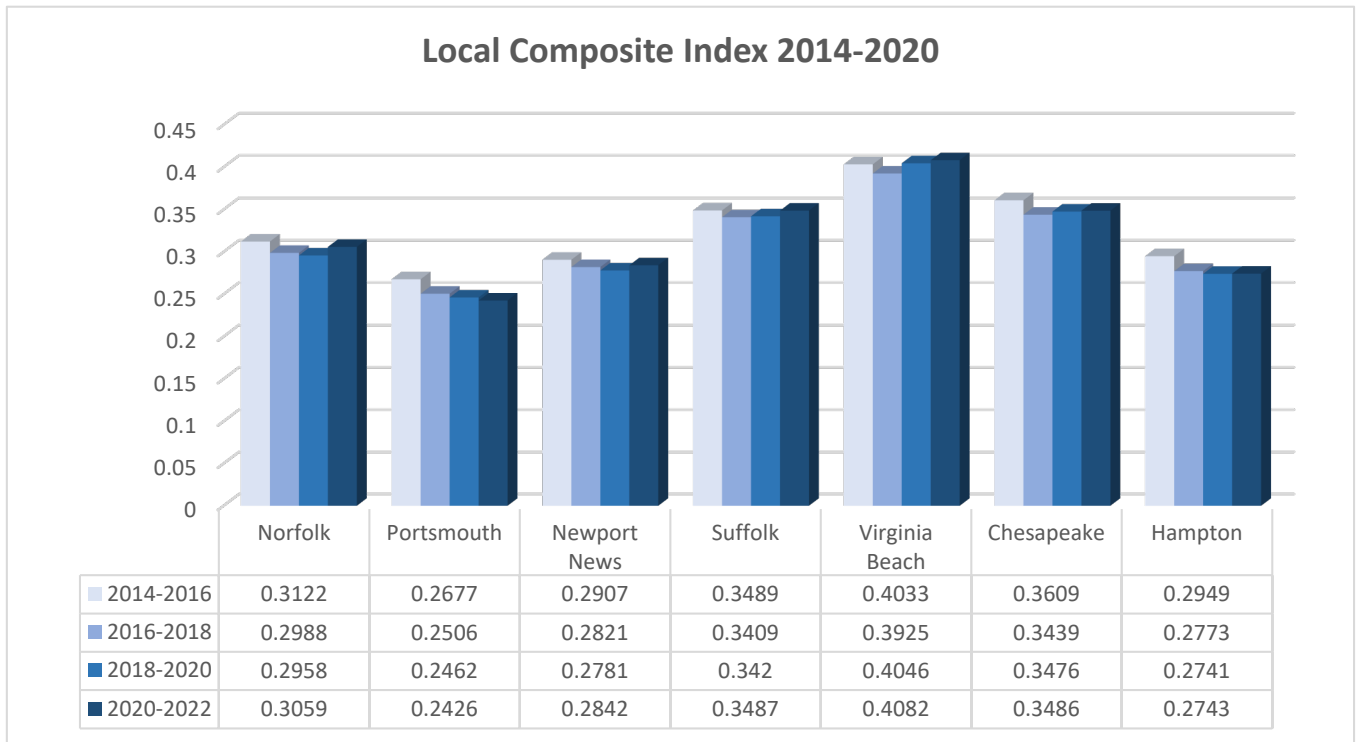
## State Funding

State funding is the largest funding source for the division and helps support expenses for all School Board funds. FY 2020- 21 state funding for all funds is projected to increase by \$8.6 million as compared to FY 2019-20.

State funding is primarily determined by the division’s Average Daily Membership (ADM) and the local composite index (LCI). Virginia distributes 1-1/8 percent of sales tax revenue to the state's school districts based upon the number of school age children in each division.

The LCI determines a locality’s ability to pay for education costs to meet the Commonwealth’s fundamental SOQ goals. Local ability to pay is calculated using three indicators: true value of real property (weighted 50%), adjusted gross income (weighted 40%), and taxable retail sales (weighted 10%).

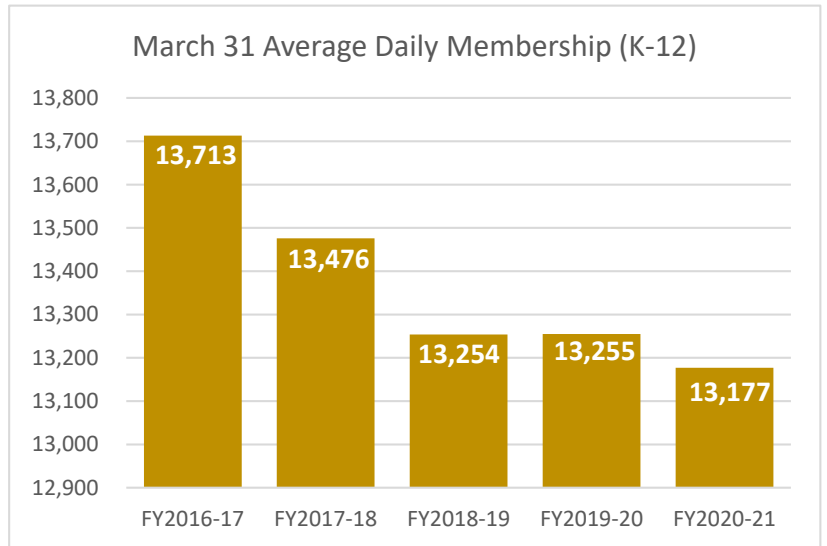
Each locality’s index is adjusted to maintain an overall local share of 45 percent statewide with the Commonwealth covering the remaining 55 percent. The index is recalculated every two years. The chart below compares the composite index among the surrounding school divisions. For the biennium 2019-2021, Portsmouth’s LCI of .2426 remains the lowest amongst major Hampton Roads cities and has experienced a decline from the previous fiscal year.



Source: Virginia Department of Education, November 2018

## Division Enrollment/Membership

As the local composite index for the City decreases, the amount of state revenue received per student increases. The other component that effects state revenue, as previously mentioned, is ADM. ADM is the aggregate number of days of membership of students during a specified period of time divided by the number of days school is in session for the same time period (pre-kindergarten students are excluded).



The state utilizes the March 31st ADM to determine state funding. The division has experienced an overall decline in ADM the last three years. The state and the division both expect enrollment to continue to decline year over year. In response to projected decreases, the FY 2020-21 budget is based on expected March 31, 2021 ADM of 13,177. Pre-kindergarten membership is expected to be 479.

The overall decrease in ADM in prior years is likely due to a variety of factors which include the early (January) completion of course requirements of approximately 150 high school seniors. Once these students finish course requirements, they no longer attend school for the second half of the school year. This directly impacts the March 31st ADM. The division is also located in a large military area which causes the population to be more transient. Defense spending in Hampton Roads has remained fairly stable which could translate to fewer new military families coming into the area. However, for the first time in several years, it appears that ADM remained steady in FY 2019-20 and will slightly decrease by 78 students in FY 2020-21.

Another likely factor for declining ADM is the stable population within the City of Portsmouth. The City, as a whole, is not experiencing significant growth which directly impacts the number of potential new students to the division. According to the July 1, 2018 statistics from the U.S. Census Bureau, Portsmouth had a population 94,632. This is an increase of 60 as compared to the July 1, 2017 statistics. At the height of the recession (2008), the population was 99,542.

### March 31st Average Daily Membership by Grade Level

Grade	March 31st Average Daily Membership				
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projection	2020-21 Projection
K	1,202.66	1,149.26	1,120.42	1,122.00	1,114.00
1	1,250.61	1,167.28	1,145.48	1,141.00	1,139.00
2	1,152.04	1,205.94	1,123.11	1,118.00	1,117.00
3	1,194.78	1,110.80	1,172.21	1,167.00	1,165.00
4	1,114.23	1,133.95	1,083.12	1,079.00	1,077.00
5	1,017.00	1,095.69	1,075.52	1,071.00	1,069.00
6	1,035.76	960.90	1,040.34	1,036.00	1,034.00
7	956.10	985.91	905.70	922.00	901.00
8	1,023.65	919.81	966.23	962.00	958.00
9	1,122.14	1,111.81	1,032.44	1,053.00	1,025.00
10	980.25	981.45	956.70	953.00	950.00
11	870.13	864.02	848.78	845.00	843.00
12	890.48	870.57	876.45	873.00	870.00
<b>Subtotal</b>	<b>13,809.83</b>	<b>13,557.39</b>	<b>13,346.50</b>	<b>13,342.00</b>	<b>13,262.00</b>
Less:					
Pupils under 5	1.07	1.30	0.11	-	-
Pupils 20 and over	1.00	0.41	0.07	-	-
Pupils in Special Education					
Regional Program	85.02	75.12	88.58	82.00	81.00
Pupils from whom tuition is received in excess of Local Share from another school division	0.74				
Pupils from whom the state's share of tuition to a private day or private residential program was funded with Comprehensive Services Act (CSA) funds	8.73	4.48	3.78	5.00	4.00
Subtotal	96.56	81.31	92.54	87.00	85.00
<b>Total March 31st ADM</b>	<b>13,713.27</b>	<b>13,476.08</b>	<b>13,253.96</b>	<b>13,255.00</b>	<b>13,177.00</b>
<b>Pre-Kindergarten Membership</b>					
Grade	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projection	2020-21 Projection
Pre-K	637.00	629.00	562.00	457.00	479.00

With anticipated decreases in ADM, the division continually seeks ways to supplement loss revenue to help maintain and improve the education provided to students. The division will continue to pursue new grants and make operational changes throughout the school system. Increases are also expected in sales tax revenue and other funds revenue.

## Personnel Allocation

### Student Teacher Ratios

Virginia’s Standards of Quality SOQ require certain average student teacher ratios throughout the state based on the grade level, content taught, and percentage of student population that qualifies for free and reduced lunch. At the elementary school level, as the proportion of free and reduced lunch students increases, the required SOQ student teacher ratio decreases.

At the secondary level, all non-English courses must adhere to an average student teacher ratio of 21:1; this figure includes career and technical education. English courses are allowed an average ratio of 24:1.

The ratios dictate staffing levels and are incorporated in the division’s staffing tool. Please note, preschools are not included in the below list as they are funded by the Virginia Preschool Initiative grant which limits the number of preschool slots allotted to the division.

#### Virginia SOQ-Required Student Teacher Ratios by School 2018-2020

Elementary	Percentage of Free & Reduced Lunch per State K-3 Initiative	Title I School	K-3 Initiative	4-6
Brighton	85.48%	Y	14	25
Churchland Academy	54.03%	Y	18	25
Churchland Elementary	33.14%	N	N/A	25
Churchland Primary & Intermediate	43.53%	Y	19	25
Douglass Park	87.59%	Y	14	25
Hodges Manor	53.20%	Y	18	25
James Hurst	72.17%	Y	15	25
John Tyler	65.86%	Y	16	25
Lakeview	64.69%	Y	17	25
Park View	68.61%	Y	16	25
Simonsdale	46.74%	Y	18	25
Victory	47.59%	Y	18	25
Westhaven	62.59%	Y	17	25

Middle	Title I School	Secondary English	Secondary Non-English (including Career & Technical Education)
Churchland	N	24	21
Cradock	N	24	21
William E Waters	N	24	21
High School	Title I School	Secondary English	Secondary Non-English (including Career & Technical Education)
Churchland	N	24	21
I.C. Norcom	N	24	21
Woodrow Wilson	N	24	21

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

Each year, the Budget, Human Resources, and Curriculum and Instruction departments analyze staffing levels based on projected enrollment to ensure the division continues to stay under and within the SOQ, other state mandated required student teacher ratios, and specific needs within the division.

### Pupil to Teaching Position Ratio

Fiscal Year	Elementary Teaching Positions K-7	End-of-Year Average Daily Membership K-7	Pupil/Teacher Ratio K-7	State Average Pupil/Teacher Ratio
FY 2015-16	669.4	9,119.3	13.6	13.1
FY 2016-17	655.0	8,860.0	13.5	13.1
FY 2017-18	642.2	8,764.6	13.7	13.1

Fiscal Year	Secondary Teaching Positions 8-12	End-of-Year Average Daily Membership 8-12	Pupil/Teacher Ratio 8-12	State Average Pupil/Teacher Ratio
FY 2015-16	370.6	4,794.9	12.9	12.5
FY 2016-17	370.0	4,751.0	12.8	12.3
FY 2017-18	364.2	4,620.4	12.7	12.4

### Full-Time Equivalent (FTE) Employees per 1,000 Average Daily Membership

Functional Area	FYE 2017 FTEs	FY 2017 FTEs per 1,000 ADM	FY 2018 FTEs	FY 2018 FTEs per 1,000 ADM	FY18 vs FY17 per 1,000 ADM Percent Change
Classroom Instruction	1313.4	96.5	1334	99.2	2.80%
Instructional Support-Student	52	3.8	54	4	4.40%
Instructional Support-Staff	103.1	7.5	124	9.3	22.20%
Instructional Support-School Administration	108	7.9	106	7.8	-1.10%
Administration	51.5	3.8	50	3.7	-2.10%
Attendance & Health Services	43.7	3.2	41	3	-5.10%
Pupil Transportation	153.1	11.2	149	11.1	-1.80%
Operation & Maintenance	182.4	13.3	177	13.1	-2.00%
School Food Services and Other					

End of the Year (June 30th) ADM  
(K-12)

13,611

13,385

Source: Virginia Department of Education Financial ASR Data; Enrollment Figures from VDOE Enrollment Data; 2018

### Fiscal Year 2020-21 Positions by Fund

<b>FUND</b>	<b>FY 2019-20 Positions</b>	<b>FY 2020-21 Positions</b>	<b>Position Change</b>
<b>General Fund</b>	1,924	1,936	12
<b>Grants Fund</b>	246	246	-
<b>Cafeteria Fund</b>	154	154	-
<b>Total</b>	<b>2,324</b>	<b>2,336</b>	<b>12</b>

The total FY 2020-21 positions will increase by 12 positions from FY 2019-20. These changes include the following:

- CTE (Barbering) Teacher - 1
- Special Education Program Specialists - 3
- School to Career Transition Lead (CTE) - 1
- Graduation Coach - 1
- PALS Instructional Assistants - 4
- Central Nurse Position –1 Nurses – Equity Adjustments
- Security Officer - 1



## AVERAGE ANNUAL SALARIES

Based on data submitted by individual school divisions as part of Virginia Department of Education (VDOE) ASR data, and enrollment figures from VDOE School Enrollment Data for 2018, the following is a comparison of average salaries for select positions among school divisions in Hampton Roads.

Classroom – Teacher (K-7)	
Norfolk	\$ 50,516
Hampton	\$ 50,906
Newport News	\$ 51,743
Chesapeake	\$ 52,000
<i>Portsmouth</i>	\$ 52,936
Virginia Beach	\$ 53,915
Suffolk	\$ 58,737

Classroom Teacher (8-12)	
Norfolk	\$ 48,316
Hampton	\$ 52,215
Newport News	\$ 53,690
<i>Portsmouth</i>	\$ 55,044
Chesapeake	\$ 55,754
Virginia Beach	\$ 56,154
Suffolk	\$ 58,613

Classroom – Teacher Aides	
Suffolk	\$ 15,720
Chesapeake	\$ 15,910
<i>Portsmouth</i>	\$ 18,118
Norfolk	\$ 19,809
Hampton	\$ 20,524
Virginia Beach	\$ 20,540
Newport News	\$ 23,400

Licensed School Nurse (LPNs, RNs, Nurse Practitioners)	
<i>Portsmouth</i>	\$ 35,371
Suffolk	\$ 37,147
Newport News	\$ 38,069
Chesapeake	\$ 40,433
Hampton	\$ 41,978
Norfolk	\$ 46,318
Virginia Beach	\$ 49,909

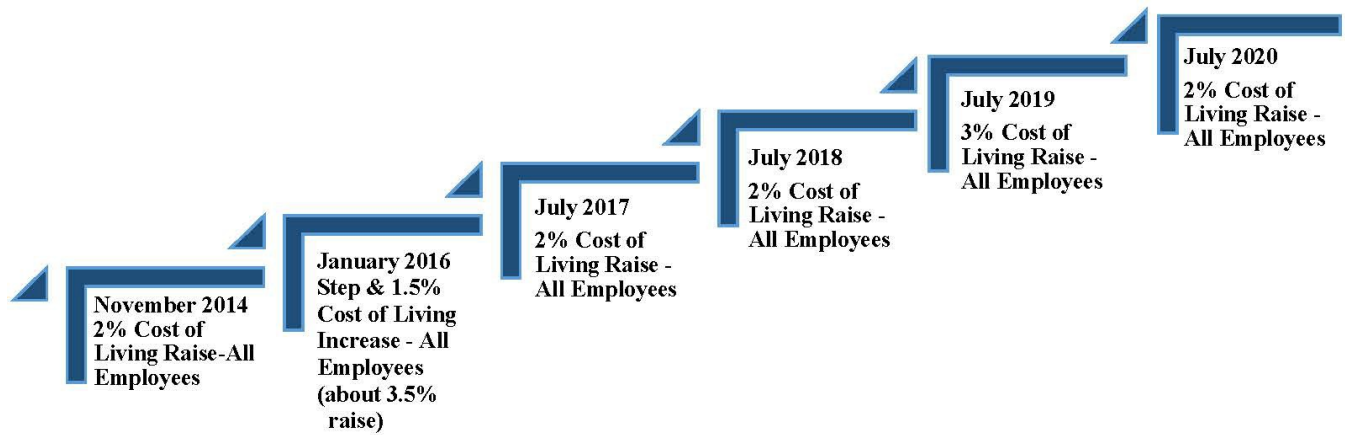
Transportation, Operative (Bus Drivers)	
Chesapeake	\$ 14,658
Norfolk	\$ 16,469
Hampton	\$ 18,180
Suffolk	\$ 19,253
<i>Portsmouth</i>	\$ 22,307
Virginia Beach	\$ 23,070
Newport News	\$ 25,427

Source: Virginia DOE Financial ASR data; Enrollment figures from Virginia DOE School Enrollment Data, 2018

## Fiscal Year 2020-2021 Compensation

The FY 2019-20 budget included a 3% pay increase for teachers and all employees. The FY 2020-21 budget includes a 2% raise for teachers and all employees. This pay raise will allow the division to continue to stay competitive with surrounding divisions.

Below is a history of pay raises for the last 6 fiscal years:



## Non-Personnel Allocation

Beyond salaries and benefits, money is allocated to non-payroll costs. Within the Grant fund, Cafeteria fund, Textbook fund, and Risk Management fund, non-payroll costs are primarily used for instructional supplies and technology, cafeteria food supplies, textbooks and instructional materials, and insurance premiums and claims, respectively. Within the General fund, the majority of non-payroll is allocated to the following. A slight decrease is projected for General fund non-payroll costs.

Electricity for 24 buildings	Grant Local Match
Fuel-School buses and maintenance vehicles	Staff Development
Tuition-Regional Special Education Program	Contracted Facilities Maintenance
Tuition-First College/Dual Enrollment	Risk Management Charges for Services
Instructional Materials and Supplies	Equipment Replacement
Software	Fleet Maintenance

By Law, the School Board may not issue bonds or enter into debt. The City, as the appropriating body, levies the necessary taxes to finance school operations and borrows money and issues bonds when necessary. For FY 2020-21, the division has no debt obligations.

## Per Pupil Cost

Expenditures per pupil are determined by dividing the total operating budget expenditures by the Average Daily Membership. The state requires certain expenses (i.e. capital outlay) to be excluded from the calculation. Based on the latest per pupil data available, Portsmouth's total per pupil cost (\$12,188) ranks second (2nd) in Hampton Roads. In comparison to the other surrounding divisions, the division ranks sixth out of seven for local funds per pupil. This directly correlates to the LCI for the City of Portsmouth. The division ranked second in state funds per pupil.

School Division	Local Per Pupil	State Per Pupil	State Retail Sales and Use Tax Per Pupil	Federal Per Pupil	Total Per Pupil
Virginia Beach	\$5,920	\$4,235	\$1,115	\$943	\$12,213
Portsmouth	\$3,579	\$5,717	\$1,155	\$1,736	\$12,188
Newport News	\$3,904	\$5,859	\$1,025	\$1,392	\$12,180
Chesapeake	\$5,044	\$4,886	\$1,111	\$816	\$11,858
Hampton	\$3,733	\$5,525	\$1,131	\$1,190	\$11,579
Suffolk	\$4,250	\$4,925	\$1,211	\$987	\$11,373
Norfolk	\$2,884	\$5,463	\$1,135	\$1,844	\$11,326

Source: Table 15 of the 2019 Superintendent's Annual Report

## Budget Forecast

By FY 2021-2022, the school division expects and overall increase in revenue of \$3.1 million. This is the result of decreased revenue in the General fund as related to a decline in enrollment and an increase in revenue in the Risk Management fund.

	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST
<b>General Fund</b>					
Revenues	\$150,702,511	\$ 159,997,413	\$161,503,569	\$157,047,662	\$157,047,662
<b>Grants Fund</b>					
Revenues	\$ 17,560,061	\$ 17,948,136	\$ 17,869,564	\$ 17,869,564	\$ 17,869,564
Other Financing Sources (Transfers in)	\$ 1,072,812	\$ 1,116,808	\$ 1,190,366	\$ 1,190,366	\$ 1,190,366
<b>Cafeteria Fund</b>					
Revenues	\$ 8,876,048	\$ 8,705,650	\$ 8,748,275	\$ 8,748,275	\$ 8,748,275
Other Financing Sources (Transfers in)	\$ 15,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
<b>Textbook Fund</b>					
Revenues	\$ 987,640	\$ 1,074,058	\$ 1,068,751	\$ 1,043,483	\$ 1,043,483
Other Financing Sources (Transfers in)	\$ 322,085	\$ 343,547	\$ 341,847	\$ 335,826	\$ 335,826
<b>Risk Management Fund</b>					
Revenues	\$ 20,069,800	\$ 21,134,670	\$ 22,730,955	\$ 23,739,632	\$ 24,798,744
<b>Total All Funds</b>	<b>\$199,605,956</b>	<b>\$ 210,360,283</b>	<b>\$213,493,327</b>	<b>\$210,014,808</b>	<b>\$211,073,919</b>

### Grants Fund Budget Forecast

As expected, the Grants fund budget, for FY 2020-21 has remained relatively constant at \$19.1 million. This is due to information received from grant funding agencies stating that we should not see any major changes in funding levels in the next few years. In addition, the division anticipated having fewer new grants than in prior years. As grant funding changes, the division first looks to reduce non-personnel budgets, if possible. Lastly, if the division loses 100% of a grant, the educational program is eliminated.

The division has a part-time grant writer who actively seeks and applies for new grants each year. These efforts have brought in over \$2.5 million in new grants since 2016. The projected revenue for the Grants fund will change if more grants are awarded than originally projected.

## General Fund Budget Forecast

By FY 2021-22, the General fund revenues are projected to increase from \$160 million to \$161.5 million due to more Basic Aid and At-Risk funds from the state.

### Basic Aid

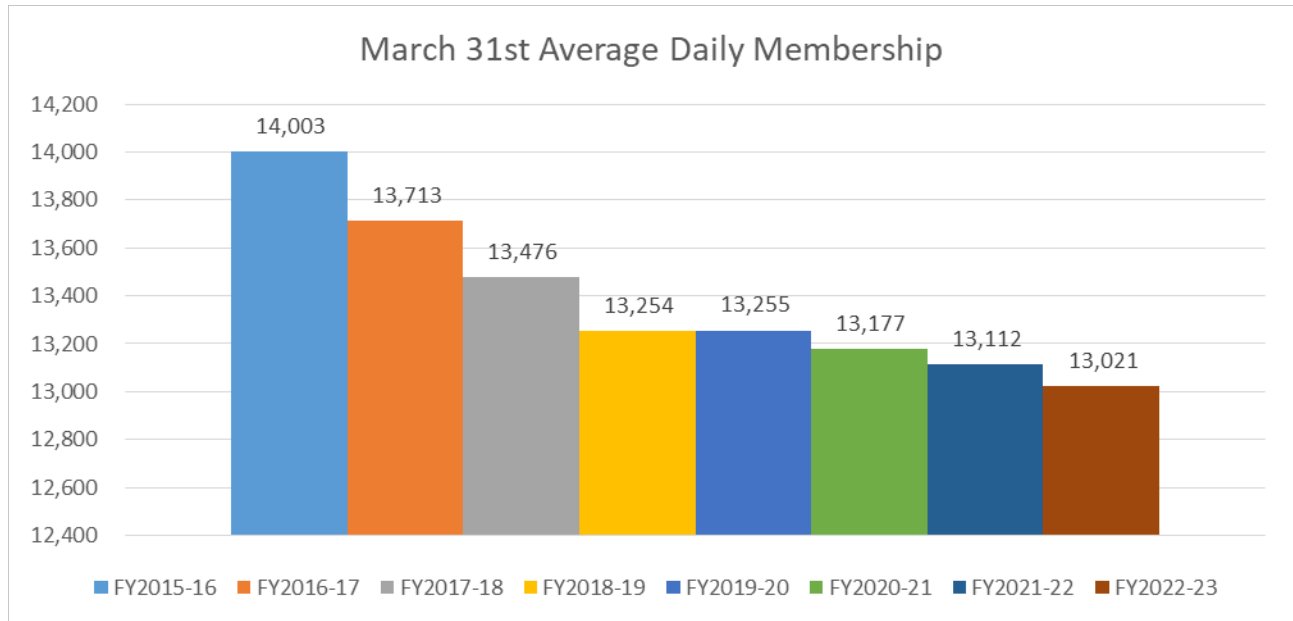
Basic Aid includes funding for the basic instructional positions needed for minimum student to teacher ratios required by the Standards of Quality (SOQ) along with support costs funded through SOQ. SOQ are minimum state mandated objectives that each school division must adhere to. For example, SOQ requires a part time Elementary Assistant Principal for every 600 students and a full time Elementary Assistant Principal for every 900 students. A Secondary Assistant Principal is required for every 600 students. If the division staffed the schools at this minimum requirement, ten 10 elementary schools would be without an Assistant Principal and 2 secondary schools would be without a full time Assistant Principal.

Looking at another example, SOQ allows classrooms to have up to 35 students in grades four through six. Teaching 35 students in one class creates challenges to instruction and student learning. As such, the division reduced the maximum class size to 28 for grades four through six.

### ADM Impact on Basic Aid

The primary reason for decreased Basic Aid funding is the projected decrease in ADM from 12,976 to 12,726 between FY 2019-20 to FY 2020-21. Basic Aid in FY 2020-21 is projected to fund 10 fewer teacher positions based on the minimum student to teacher ratios. Additionally, less Basic Aid funding for support costs and healthcare costs is projected. In anticipation of decreased students and funding, the division will plan to reduce teacher positions through attrition for FY 2020-21. The impact of changes in ADM on funding beyond FY 2020-21 are not known, but it will require the division to analyze staffing during staffing meetings.

## General Fund Budget Forecast, continued



City funding for the division is primarily derived from property tax. The current real estate tax rate is \$1.30 per \$100 assessed value. The City of Portsmouth has the highest property tax rate in Hampton Roads, thus, the real estate tax rate changes in the near future appear unlikely. Other taxes which generate revenue include personal property tax and local taxes such as admission tax. Below are some of the 2020-21 tax rates for the City of Portsmouth:

Tax Type	Unit	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Proposed
Real Estate	per \$100	\$1.30	\$1.30	\$1.30	\$1.30
Personal Property - Vehicles		\$5.00	\$5.00	\$5.00	\$5.00
Personal Property - Machinery	per \$100	\$3.00	\$3.00	\$3.00	\$3.00
Personal Property - Boats	per \$100	\$0.50	\$0.50	\$0.50	\$0.50
Admissions Tax	of sale price	10%	10%	10%	10%
Restaurant Food	of sale price	6.50%	6.50%	6.50%	7.50%
Lodging Tax	of sale price	8.00%	8.00%	8.00%	8.00%
Hotel Transient Rental Tax	per night	0.00%	0.00%	\$3.00	\$3.00
Sales Tax	of sale price	6.00%	6.00%	6.00%	6.00%
Cigarette Tax	per pack	\$0.90	\$0.90	\$0.95	\$0.95

Source: City of Portsmouth FY 2020-21 Budget

Note A – The City of Portsmouth approved an increase in the Restaurant Food Tax in FY 2021 of 1% to bring the rate to 7.50%. This rate will go into effect on 1/1/2021.

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

Though real estate tax and other tax rates are projected to be stable, property values are projected to increase for FY 2020-21.

<b>As of</b>	<b>Total Taxable Assessed Value (in thousands - 000s)</b>
June 30, 2019	\$ 7,575,895
June 30, 2018	\$ 7,307,269
June 30, 2017	\$ 7,269,208
June 30, 2016	\$ 7,172,539
June 30, 2015	\$ 7,169,660

Source: City of Portsmouth, VA – FY 2020-21 Proposed Budget

## **BEYOND FISCAL YEAR 2021-22**

Since the state budget is completed every two years, information is not available to reasonably project future state revenues. The next biennium budget will be for fiscal years 2020-2022 and will have an impact on all funds. As such, the overall division budget currently projects slight decreases beyond FY 2020-21.

Anticipated declines in ADM are expected based on historical trends and future projections of the City and the state population performed by Weldon Cooper. Without increased or new revenue, school operations and educational programs will have to be analyzed and restructured based on fiscal constraints. Additionally, the ability to add new programs may be hindered.

### **Capital Improvement Plan**

The division developed a new Capital Improvement Plan (CIP) based on a third-party study completed in FY 2017-18. The condition of many of the division's buildings are in need of repair, renovation, and in some cases, replacement. The CIP fund for the division is maintained and funded by the City. For the FY 2018-19 budget, the City included funding to build a new middle school to increase the number of middle schools from 3 to 4. At that time, the project was estimated to be completed within 3 to 4 years. However, in the FY 2019-20 CIP, the City delayed the first year of funding the construction cost of the new middle school building to FY 2023-24. The City stated that this delay in funding was done to study all facets of plan design, school capacity analysis, Average Daily Membership data and other critical decision areas.

After the presentation of the City of Portsmouth's Proposed FY 2021 Operating Budget and Capital Improvement Program, the City proposed funding the following capital project: Woodrow Wilson High School's HVAC and Cooling system for a total of \$550,000. It also includes continued funding of previously approved projects. Funding for each capital project will be primarily funded through future bond issuances.

In addition, the continued repair and maintenance of the remaining school buildings are projected to increase the operating and CIP budget. These projects include HVAC replacements, roof replacements and other major operating system repairs. Some repairs may need to be delayed based upon fiscal constraints.

With the anticipated construction of a new middle school, the division will continue to explore the reconfiguration of each middle school from a grade 7 and 8 model to the traditional grade 6 thru 8 model. This reconfiguration, along with a zoning analysis, is expected to relieve overcrowding at specific elementary schools.



Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

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# Organizational Section



Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

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## About the Division

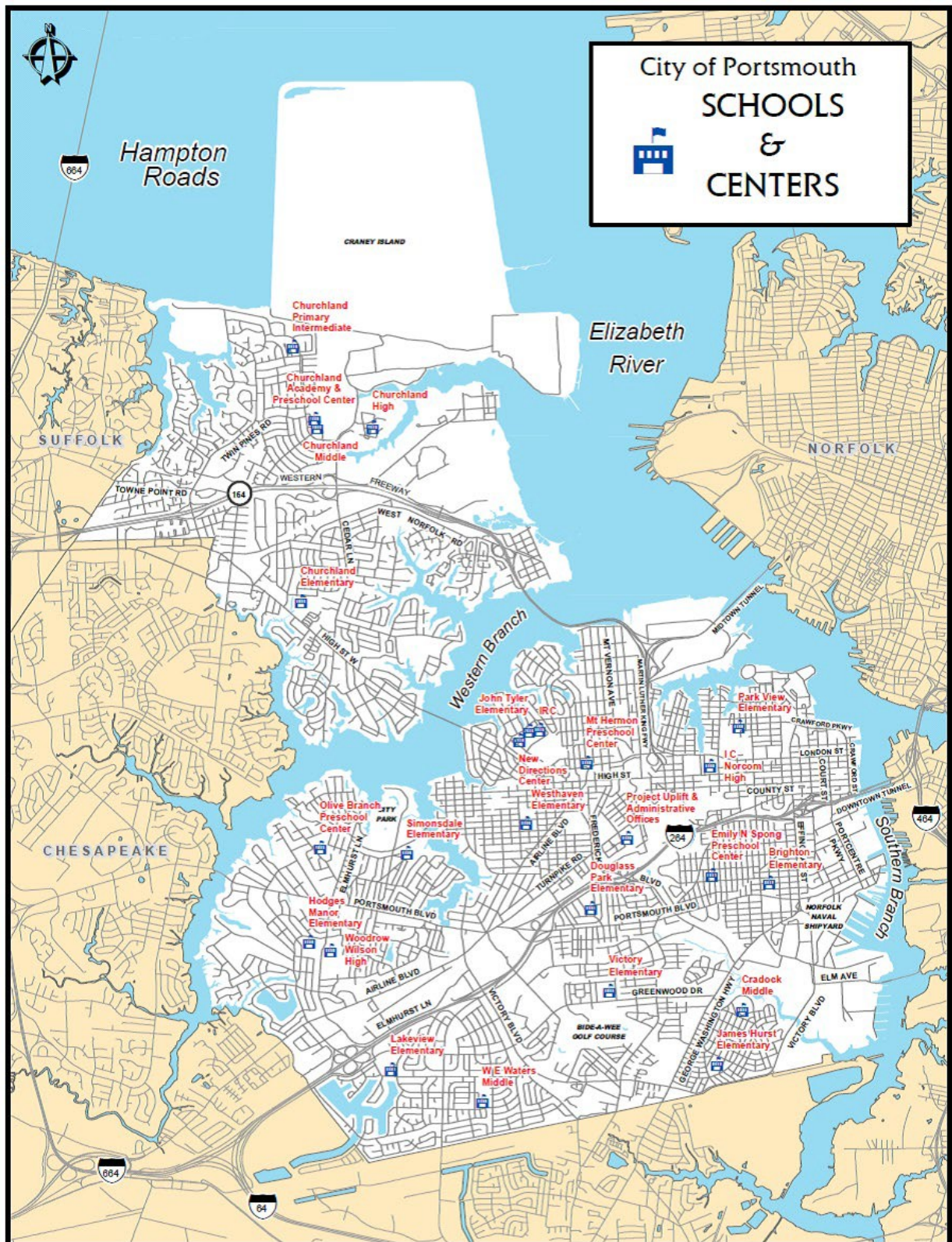
### **Legal Autonomy/Fiscal Dependence**

The title of the corporate body is the City of Portsmouth, Virginia School Board. Better known as Portsmouth Public Schools, the division serves students who live within the borders of the City of Portsmouth, Virginia.

The division's School Board derives its authority from the Constitution of Virginia, the Code of Virginia, and the regulations of the State Board of Education. The nine elected members of this corporate body are officers of the Commonwealth and govern the operations of the school division during four-year terms. For the full text of the portion of the Code of Virginia that discusses the authority and duties of the School Board, visit the [Virginia General Assembly's Legislative Information System and choose § 22.1-79](#), Powers and Duties. Other portions of the Virginia Code that refer to the School Board's budget responsibilities are included in the Appendix.

The school division is fiscally dependent, deriving most of its funding from the Commonwealth of Virginia and the City of Portsmouth. According to the [Code of Virginia §22.1-110](#), school boards may not borrow any money without express authority of law. The main exception is that a School Board may borrow to purchase new school buses to replace obsolete or worn out ones, but such loans must be repaid within 10 years. 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.

## School Division Map



## Education

Portsmouth Public Schools offers education from pre-K through 12th grade and has an enrollment of over 14,000 students. For preschool students, ages 2 through 4, who have special disabilities or developmental needs, education is provided at three preschool centers. Four-year old preschool students acquire skills to ensure success in kindergarten and throughout their educational careers. Kindergarten through sixth grade students receive traditional instruction at the 13 elementary schools. Regular instruction continues through the three middle schools (grades 7-8) and three high schools (grades 9-12).

Alternative placement, through the New Directions Center for students in grades K-12, is also available.

In addition to traditional instruction for students in grades K-12, high school students have the option of applying for acceptance into magnet programs that are home-based at each high school. The division also operates a Science, Technology, Engineering, and Mathematics (STEM) pathways program for all



elementary students, and it offers an adult education program which includes night courses at one of the high schools. The night courses are designed to prepare adult students for the GED test, to learn new hobbies, and to gain knowledge simply for personal enrichment. Adults who want to learn English as a second language (ESL) can also receive instruction through the adult education program. Portsmouth Public Schools began the AC=13 Program (Academics Plus Career After High School=13th Year) in 2006 to prepare students for the time immediately following high school graduation. The program erased the boundaries of traditional academic courses and career or technical courses and blurred the lines between high school and community college. The Career and Technical Education Program offers courses in Practical Nursing, Cybersecurity, Early Childhood Education Exploration, Culinary Arts, Horticulture, Marine Electrical, Diesel Equipment Technology, Television Production and Automotive Repair. Upon completion of these courses, students not only possess workplace readiness skills, but they also receive certification that enables them to earn a living while still determining their educational journeys.

Portsmouth Public Schools also partnered with Tidewater Community College to offer First College to second-semester seniors who completed coursework for their high school diplomas and who plan to attend college or university after graduation. These students take classes at the local campus of Tidewater Community College and earn post-secondary credits. This program began in the spring of 2006 with 19 students and has grown each year to over 200 students. Early College, which began in 2017, is also available for ninth grade students.

### **PRESCHOOL CENTERS**

CHURCHLAND PRESCHOOL CENTER  
MOUNT HERMON PRESCHOOL CENTER  
OLIVE BRANCH PRESCHOOL CENTER

### **ELEMENTARY SCHOOLS**

BRIGHTON ELEMENTARY  
CHURCHLAND ACADEMY ELEMENTARY  
CHURCHLAND ELEMENTARY  
CHURCHLAND PRIMARY & INTERMEDIATE ELEMENTARY  
DOUGLASS PARK ELEMENTARY  
HODGES MANOR ELEMENTARY  
JAMES HURST ELEMENTARY  
JOHN TYLER ELEMENTARY  
LAKEVIEW ELEMENTARY  
PARK VIEW ELEMENTARY  
SIMONSDALE ELEMENTARY  
VICTORY ELEMENTARY  
WESTHAVEN ELEMENTARY

### **MIDDLE SCHOOLS**

CHURCHLAND MIDDLE  
CRADOCK MIDDLE  
WM. E. WATERS MIDDLE

### **HIGH SCHOOLS**

CHURCHLAND HIGH  
I.C. NORCOM HIGH  
WOODROW WILSON HIGH

### **ALTERNATIVE SCHOOL**

NEW DIRECTIONS CENTER

## Student Body

<b>Total Enrollment (09/30/2019):</b>	<i>13,991</i>
<b>Special Needs Students:</b>	<i>1,777</i>
<b>English Learner Students:</b>	<i>141</i>
<b>Home Instruction Students</b>	<i>277</i>
<b>Early College Scholars Program</b>	<i>50</i>

### Ethnicity:

American Indian	55
Asian:	111
Black/African American:	10,118
Hawaiian:	61
Hispanic:	527
White/Caucasian:	2,558
Two or More:	561
<b>TOTAL:</b>	<i>13,991</i>

### Military Connected Students:

Active Duty	516
National Guard	23
Reserve	42

### Gender:

Male:	7,106
Female:	6,885
<b>TOTAL:</b>	<i>13,991</i>

### Students served in Regional Programs:

Governor's School for the Arts	15
Southeastern Cooperative Educational Program (SECEP)	73

Source and Link / Click here: [VDOE 2019 Fall Student Record Collection Report](#)





Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

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## Governance Structure

### School Board

Portsmouth Public Schools is governed by a nine-member School Board chaired by Mr. Claude C. Parent and Vice-chaired by Rev. Cardell C. Patillo. School Board members serve four-year terms where they direct and manage the division. The other School Board members are Ms. Angelia N. Allen, Ms. Lakeesha S. Atkinson, Mr. De’Andre A. Barnes, Mrs. Sarah D. Hinds, Mr. Ted J. Lamb, Mrs. Tamara L. Shewmake, and Mrs. Costella B. Williams. Members of the School Board serve alongside school business and City leaders on various committees.

### School Board Committee Assignments

Budget and Finance	Mr. Claude C. Parent Rev. Cardell C. Patillo
City Council Liaison	Mr. Claude C. Parent Rev. Cardell C. Patillo
Curriculum and Instruction	Mrs. Costella B. Williams Mrs. Sarah D. Hinds
Human Resources	Mrs. Costella B. Williams Mrs. Tamara L. Shewmake
Minority Contractors Business Policy	Mrs. Costella B. Williams Ms. Lakeesha S. Atkinson
Legislative and Policy	Mrs. Costella B. Williams Ms. Angelia N. Allen
Technology and Operations	Mr. Ted J. Lamb Rev. Cardell C. Patillo
Corporate Sponsorships	Ms. Lakeesha S. Atkinson Mr. De’Andre A. Barnes

### Special Committees

#### Career and Technical Education Advisory

Mrs. Sarah D. Hinds  
Mrs. Tamara L. Shewmake

#### Ad Hoc Student Disciplinary

Mr. Claude C. Parent  
Ms. Lakeesha S. Atkinson

#### Wellness

Mr. Ted J. Lamb  
Mr. De’Andre A. Barnes

These various committees allow the School Board to help school officials align day to day initiatives with those of the School Board. The City Council Liaison committee serves as a bridge between Portsmouth City Council, the division's appropriating body, and the School Board. By working closely together, the Board makes sure that the interests of their constituents are met, as well as providing tangible leadership to school leaders.

### **Division Superintendent**

One of the duties of the School Board is to appoint the Division Superintendent who is the executive and administrative head of the public school division. The Superintendent manages the school division as prescribed in the regulations of the Commonwealth's Board of Education and in accordance with policies and procedures approved by the School Board.

Specific responsibilities related to budget preparation and administration are detailed in School Board Policies DA (Management of Funds), and DB (Annual Budget) which are included in the Appendix. These policies require that the Superintendent use appropriate fiscal planning and management methods, modeled after accepted business practices, directed toward the educational goals of the division.

### **School Board Attorney and Board Clerk**

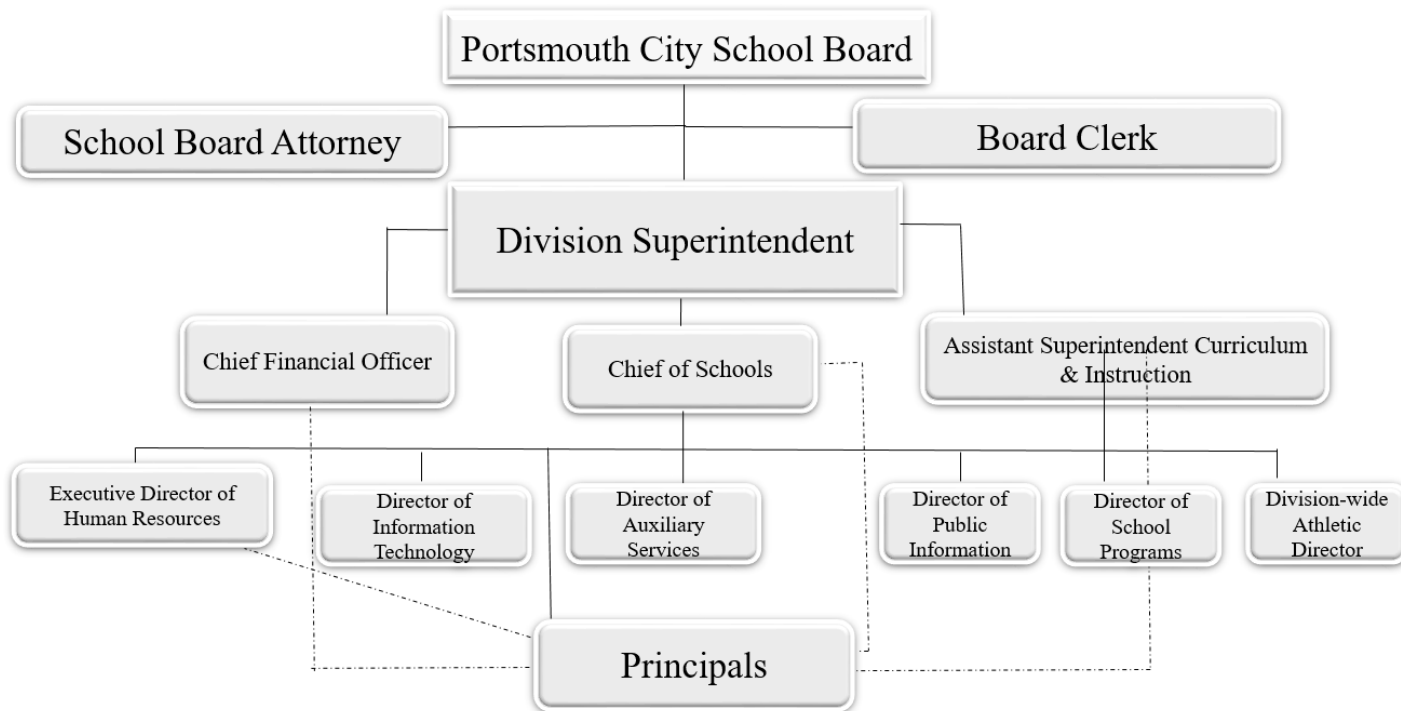
Other vital positions that report directly to the School Board include the School Board Attorney and the Board Clerk. The School Board Attorney protects the interests of the division while the Board Clerk assists with the administrative needs of the School Board and acts as a gatekeeper between the Board and the citizens of Portsmouth.

### **Division Administration**

The School Board empowers the Division Superintendent to appoint members of the cabinet to oversee the day-to-day operations of the division. The Superintendent's Cabinet consists of the Assistant Superintendent of Curriculum and Instruction, Chief Financial Officer, Chief of Schools, Executive Director of Human Resources, Director of Communications, Director of Information Technology, Director of Research and Evaluation, and Director of Auxiliary Services. Beyond the Superintendent's Cabinet, other members of administration include the Division-Wide Athletic Director, Senior Supervisors, Coordinators, Principals, and Assistant Principals.

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

## 2020-2021 Division Organizational Chart



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## Division Strategic Plan

During calendar year 2016, the division created a Strategic Planning team to reflect on strengths, challenges, and opportunities for the future. Feedback was also solicited from the community to foster collaboration between the division and the citizens. From this process, the following mission, goals, objectives, and action steps were adopted and utilized to develop the FY 2020-21 budget.

Most of the cost associated with achieving the Strategic Plan are accommodated within the budget by the day to day operation of the various departments. Many of the action steps within each objective and goal can be accomplished through continued focus of improvement in processes/practices while others require significant funding, for example increasing career and technical course offerings, offering competitive compensation annually, and expansion of technology. With declining enrollment and the low locality composite index, funding may pose a challenge on the timeline of completing the goals, however, the division is committed to make the best use of resources to meet these goals where possible.

*The mission of the Portsmouth Public School Division is to engage all students in learning that will foster academic excellence and responsible citizenship.*



### **Curriculum, Instruction & Assessment**

**Provide educational opportunities to assure all students achieve high academic growth.**

**Objective 1:** Graduates will be College and Career Ready.

**Action Steps:**

- a. Increase the number of students who exceed state expectations on the VA Standards of Learning assessments and decrease the number of students who do not meet state standards.
- b. Monitor and address achievement levels and gaps to assure all schools are recognized as fully accredited.
- c. Increase the percentage of students graduating from high school to be equal to or greater than the state average in all gap groups.
- d. Continue to promote and expand access to technical and career awareness programs.
- e. Increase the variety of technical and career offerings available to students.
- f. Increase student opportunities connected to higher education institutions in the region.
- g. Increase the number of students earning college credit by graduation.

**Objective 2:** Instructional personnel will implement highly effective, research-based curriculum, instruction and assessment practices.

**Action Steps:**

- a. Adopt and implement division-wide instructional practices that support rigor and student engagement across the curriculum.
- b. Continue to identify and implement instructional and assessment practices that increase student mastery of the four core content areas: English/Language Arts/Reading Mathematics, Science and Social Studies.
- c. Integrate literacy across the curriculum practices and policies.
- d. Continue to develop and implement instructional accountability practices for school-based leaders and teachers that will benefit student learning.
- e. Implement a balanced assessment system that includes a focus on research-based formative and summative assessment strategies, including the use of performance tasks.
- f. Identify and implement inquiry-based teaching and learning practices that will increase student critical thinking and problem-solving abilities.
- g. Continue to leverage technology integration as a teaching, learning and assessment tool across the curriculum.
- h. Continue to expand teacher and administrative use of technology tools for data-based instructional decision-making.

**Objective 3:** The curriculum and related programs will meet the needs of all students.

**Action Steps:**

- a. Continue to implement policies and practices that assure the district-level K-12 curriculum remains aligned to standards, adheres to curriculum development best practices, and is accessible to all teachers and administrators.
- b. Implement division-wide practices that assure teacher unit and lesson plans are aligned to the district curriculum, identified standards, and identified research-based instruction and assessment practices.
- c. Increase instructional programs and related student services that will meet the needs of the diverse student population.
- d. Increase the opportunity for advanced content pathways and courses offered in elementary, middle and high schools.
- e. Continue to leverage technology and identify other research-based solutions to integrate personalized learning practices across the curriculum.



## **Social-Emotional Development**

**Strengthen practices and policies focused on social-emotional development.**

**Objective 1:** Implement social-emotional learning support and strategies.

**Action Steps:**

- a. Integrate social-emotional learning into curriculum and instruction.
- b. Adopt and effectively implement a research- based positive behavior program at each school.
- c. Evaluate and strengthen programs and practices designed to support the social-emotional development of high need students.

**Objective 2:** Implement practices and policies that support each students' ability to be responsible, contributing citizens.

**Action Steps:**

- a. Identify and implement practices that will increase student's ability to work cooperatively with others, resolve conflicts, and respect other cultures and beliefs.
- b. Identify and implement practices that will increase the percentage of students demonstrating accountability for following rules and laws.
- c. Identify and implement practices that will increase student ability to filter and use information.
- d. Identify and implement practices that will increase student ability to use technology wisely.



## High-Quality

### Recruit, retain, and develop highly-qualified personnel

**Objective 1:** Provide a compensation package that is competitive with other school districts in the state of similar size and resources.

**Action Steps:**

- a. Continue to annually assess the district's capacity to offer salary schedule adjustments for all positions.
- b. Continue to annually assess the total compensation package offered to employees.

**Objective 2:** Strengthen the teacher recruitment pipeline.

**Action Steps:**

- a. Continue to strengthen outreach and connection with regional university teacher education program to engage with talented future teachers early in their university experience.
- b. Continue to explore and implement partnerships with alternative certification programs and pathways.

**Objective 3:** Provide effective, research-based and differentiated professional learning opportunities tied directly to the district strategic plan and aligned school improvement plans.

**Action Steps:**

- a. Collaborate across all school division departments to develop a five-year professional learning plan aligned to the strategic plan categories and focus areas.
- b. Work with schools to support them in developing differentiated professional learning plans that include implementation follow-up support, job-embedded strategies and best practices for effective professional learning communities.



- c. Assure that district and school professional learning plans include research-based evaluation practices to determine if the professional learning is making a difference in employee performance and student achievement.

**Objective 4:** Implement ongoing research-based leadership development opportunities for educational and support personnel to ensure a healthy pipeline of high-quality leaders.

**Action Steps:**

- a. Identify and implement leadership development opportunities for principals, assistant principals and aspiring principals that will build their capacity as instructional leaders, visionaries, community engagement practitioners, learners and collaborators.
- b. Develop and implement a teacher leadership program for teachers who want to remain in the classroom, lead the learning of their colleagues, and significantly impact education in the division; the program should include research-based teacher leadership practices, incentives and recognitions.
- c. Implement ongoing leadership development opportunities for operations and support personnel identified as high-flyers aligned with best practices in business leadership development and the future needs of the school division.

**Objective 5:** Continue to provide ongoing support for new teachers and administrators through a comprehensive induction plan.

**Action Steps:**

- a. Collaborate with new teachers and administrators regularly using face-to-face communities of practice, ongoing coaching and various virtual strategies to provide support.
- b. Continue to develop and implement an effective mentoring program for new teachers and administrators aligned with mentoring best practices.



## **Family & Community Engagement**

**Strengthen school, family, and community involvement and perceptions.**

**Objective 1:** Partner with families to strengthen understanding of academic standards, student progress, social-emotional development support and the importance of teachers and families working together.

**Action Steps:**

- a. Continue to strengthen the resources and information provided to families to support their child's education.
- b. Introduce families to resources that assist with student and family social-emotional needs.
- c. Continue to use the internet, social media, and other tools to enhance parent and community partnerships and communication.

**Objective 2:** Identify and implement practices to increase positive perception of schools among families and community members.

**Action Steps:**

- a. Develop, implement and monitor consistent effective customer service practices across all schools in the division.
- b. Strengthen and monitor consistent positive school culture and climate practices across all schools in the division.
- c. Expand ongoing collaboration opportunities with businesses, military faith-based recreational, civic and city organizations to benefit students and families.



## **Finance & Operations**

**Ensure fiscal stability through sound financial practices and ensure high-quality school facilities.**

**Objective 1:** Continue to develop and sustain sound financial management practices, stability and efficiency based on best practices.

**Action Step:**

- a. Develop monitor and evaluate an annual financial and debt plan aligned to the District Strategic Plan.

**Objective 2:** Continue to develop and sustain process efficiencies that make the best use of available resources.

**Action Step:**

- a. Monitor, evaluate and update processes as needed to assure optimum resource availability to support student and staff success factors.

**Objective 3:** School facilities will be safe and inviting places for students, families, staff, and the community.

**Action Step:**

- a. Monitor and increase safety, cleanliness, and overall appearance factors of facilities.

**Objective 4:** Maintain equipment and infrastructure to support technology integration.

**Action Step:**

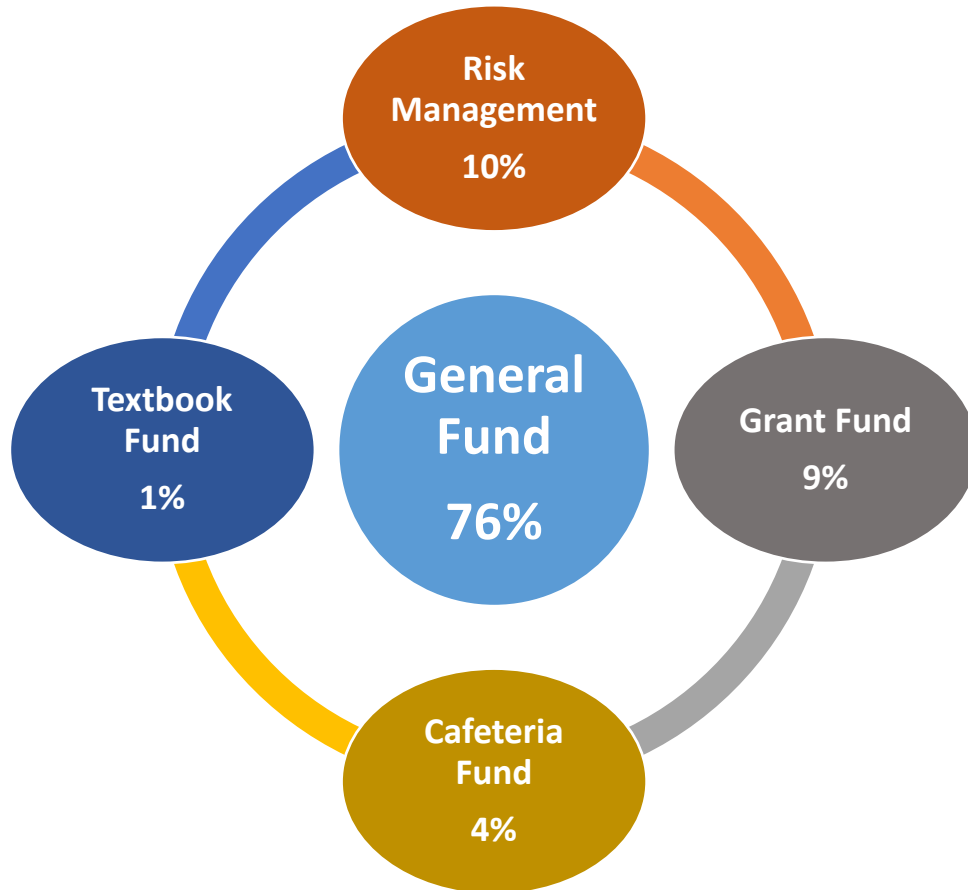
- a. Continue to update virtual servers, switches, bandwidth, wireless capacity, and storage to meet demand as needed.

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## Fund Overview

The funds of the School Board consist of the General fund, Grant fund, Cafeteria fund, Textbook fund, and Risk Management fund. The former Construction fund was transferred to the City of Portsmouth in September 2014. All school division construction and building improvement needs, in excess of \$50,000 and with a useful life of ten years or more, are now part of the City’s Capital Improvement Program (CIP).



**GENERAL FUND** - The General fund is the main operating fund for the division. It includes funds from state, local, federal and other sources for the fiscal operation of the school system.

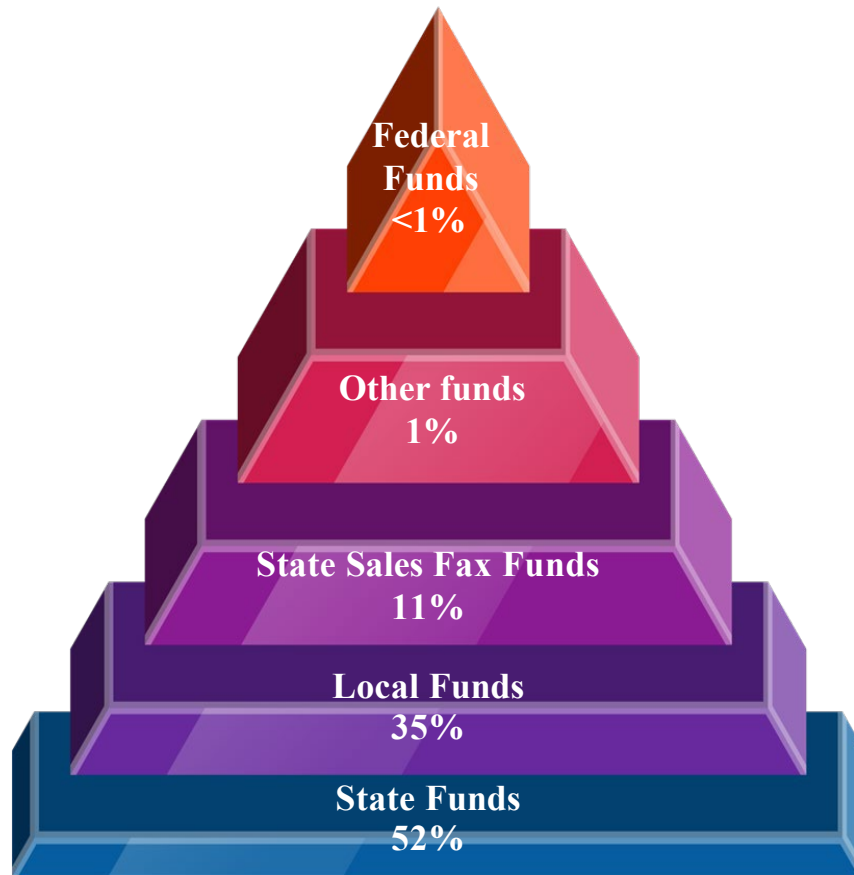
**GRANT FUND** - The Grant fund is a special revenue fund which consists of federal, state, and local grant funding to be used for specific purposes that support and allow divisions to primarily expand expenditures to support instructional programs.

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

**TEXTBOOK FUND** - The Textbook fund is a special revenue fund which is used exclusively for textbook expenditures.

**RISK MANAGEMENT FUND** - The Risk Management fund is an internal service fund that accounts for all expenditures associated with the Portsmouth Public Schools' Self Insured Health Plan and insurance premiums, and workers’ compensation claims for which the School Board is liable, and for the payment of claims and legal fees, if necessary, on public liability claims arising from the operations of the School Board.

## General Fund Revenue Sources



The main operating fund has five major types of revenues: Federal, Local, State, State Sales Tax and Other Revenue Funds.

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

**STATE SALES TAX** in the amount of one and one-eighth cent is distributed by the state for public education based on the school-aged population that resides within the locality.

**LOCAL FUNDS** include the appropriation approved by City Council. The locality is required to match a portion of the funding from the State.

**FEDERAL FUNDS** include federal Impact Aid and Junior Reserve Officer Training Corps (JROTC) funds.

**OTHER REVENUE FUNDS** include Medicaid reimbursements, non-resident tuition, fees and rents from the use of school buildings, proceeds from the sale of surplus property, rebates, refunds, and grant indirect cost reimbursements.

## Other Funds Revenue Sources



## Expenditure Categories

Estimated expenditures consist of cost estimates for the operation of regular day school, other education programs, and support services. The expenditure categories are as follows:

**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 expenditures 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 School Board services, executive administration services, budget and planning, public information, human resources, financial services, and purchasing services. Attendance and Health Services includes 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 and therapy services.

**PUPIL TRANSPORTATION** includes activities associated 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** include keeping facilities and vehicles in good operating condition. This would include safety and security services, equipment services, vehicle services, and warehouse operations as well as management services. Costs associated with building services, mainly keeping the physical facilities clean and ready for daily use, are also included in this area.

**TECHNOLOGY** includes 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 division.

**DEBT AND FUND TRANSFERS** include payments for both principal and interest that service the debt of the school division and transfers between funds, such as from the General fund to the Grant fund, to satisfy local match requirements for grant programs.

## Expenditure Types

Within each expenditure classification are expenditure types. Expenditure types either comprise payroll or non-payroll costs. Payroll costs include salaries and benefits, such as employer Virginia Retirement System (VRS) contributions, health care costs, and FICA.

Non-payroll costs include capital outlay, materials and supplies, purchased services, other charges, and fund transfers. Equipment and materials and supplies cover tangible goods while purchased services cover intangible offerings provided by vendors. Examples of these services include occupational and speech therapy, consulting, and maintenance. Other charges capture costs, such as dues and memberships, energy and utility costs, and postage. Joint Operations cover tuition for SECEP and the DUAL ENROLLMENT/FIRST COLLEGE program. A brief description of each expenditure type is as follows:

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

**BENEFITS** include fringe benefits including Social Security, life insurance, retirement, medical insurance, and unemployment.

**PURCHASED SERVICES** include contractual services required by the division, i.e., printing, maintenance agreements, advertising expenses, and other contracted services.

**JOINT OPERATIONS** include tuition costs paid by the division for special needs students and high school students.

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

**INTERNAL SERVICES** include charges from the internal service fund for insurance premiums and workers' compensation claims for which the School Board is liable.

**MATERIALS AND SUPPLIES** include expenditures for commodities which are consumed, such as instructional materials, custodial supplies, building supplies, etc.

**EQUIPMENT** includes expenditures for new equipment and replacement equipment, such as computer equipment, furniture, educational and audiovisual equipment, motor vehicles, communications equipment and medical equipment. This category excludes any capital outlays associated with facilities acquired or constructed that exceed \$50,000. Such capital outlays are included in the City's CIP Budget.

**DEBT/FUND TRANSFERS** account for the transferring of monies to and from one fund (e.g., School General fund) to another fund (e.g., Textbook fund or Grant fund). There is no outstanding debt for the division.



## Fund Balance Classifications

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

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

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

## Policies, Regulations and Process

Each year, Virginia State Code requires the Division Superintendent to prepare an itemized budget to be presented to the School Board for adoption. This budget document serves as the financial outline of the division's education program and acts as the primary means of managing expenditures during the fiscal year (July 1 through June 30).

To manage the budget development process, the Superintendent prepares a calendar that identifies the necessary milestones to complete the next budget cycle. The budget calendar includes a number of public and private meetings between school leadership, the School Board, and the community. Towards the end of the budget calendar, the School Board hosts at least one advertised public hearing on the budget per State Code. To meet the advertisement requirement, the division purchases an ad at least ten days prior in the local newspaper, the Virginian Pilot. The division then incorporates the community feedback from the public hearing into the School Board's budget, representing a reasonable compromise between academic expectations and economic realities.

Once adopted, the Superintendent administers the budget in accordance with School Board policies and applicable local, state, and federal regulations and laws. Beginning FY 2013-14, Portsmouth City Council appropriated the division funds by category. The next fiscal year, Portsmouth City Council began appropriated funds on a quarterly basis. Beginning FY 2016-17, the Grant fund no longer requires categorical or quarterly appropriation and the Risk Management fund no longer requires categorical appropriation.

### Movement of Funds

The School Board authorizes the Superintendent to move funds between the accounts within each category as necessary, but the School Board must seek approval from City Council to move funds between categories. The School Board may submit a request to the City Council to allow a redistribution of the appropriated funds between the categories to meet projected expenditures, while still meeting the goals of the approved budget.

While the Superintendent has final approval for all expenditures, the various departments and schools manage the funds allotted to them. Authorized budget adjustments are required to move funds. An automated workflow process is in place for the appropriate personnel to approve budget amendments and expenditures in the category for which they are responsible. Approvers are expected to ensure the Virginia Public Procurement Act (VPPA) and School Board Policies and Regulations are followed.

## **Budget Monitoring**

Once the budget is formally adopted, the division maintains budgetary control through the MUNIS Enterprise Resource Planning (ERP) financial system using encumbrance accounting. The budget is consistently monitored and reviewed by the Budget Office.

The Purchasing department makes sure that money is spent in accordance with the VPPA. Additionally, large purchases must go through a formal requisition process which is facilitated in MUNIS.

On a day to day basis, the Budget Office relies on MUNIS electronic workflow to confirm that no account lines are overspent as well as monitoring budget transfer requests. Budget transfer requests, within categories, require the Chief Financial Officer's approval prior to being granted. The Budget Office also monitors for slow spending by departments and will contact departments/schools as deemed necessary.

Additionally, the Budget Office monitors revenue projections against actual revenue received. This step is vital especially with the trending decrease in ADM. The Budget Office may enact a temporary spending freeze in which all spending is temporarily centralized to help control spending in the event of significant changes in revenue projections versus actual.

## **Reporting**

The Budget Office prepares a cash basis monthly report to the School Board that tracks revenue and expenses for all funds on a year-to-date basis. The report compares revenue and expenditures to the same time period for the previous year to provide context for the division's spending patterns. Each report is approved by the School Board and subsequently sent to City Council.

Additionally, management maintains an internal control structure designed to provide reasonable assurance that material errors or fraud are detected in a timely manner by employees in the normal course of performing their duties. The division is also audited annually by an external audit firm in conjunction with the production of its Comprehensive Annual Financial Report (CAFR). The modified accrual basis of accounting is used for financial reporting.

## **Modified Accrual Basis of Accounting**

The modified accrual basis of accounting is a generally accepted accounting principal (GAAP) method under which revenues are recognized in the period they become available and measurable and expenditures are recognized in the period the associated liability was incurred. A revenue example would be the school division receiving revenue in July for state sales tax incurred in June. The sales tax would be recorded as June revenue under the modified accrual basis of accounting. An expenditure example would be the pay out of the last week of June payroll at the beginning of July. Since the expenditures are related to employee work at the end of June, the division must report the expenditures in June.

The modified accrual basis of accounting is different than the cash basis of accounting. The cash basis of accounting is a method of recording transactions for revenue and expenditures only when the corresponding cash is received, or payments are made. Utilizing the same revenue and expenditure examples above, the sales tax received in July and the June payroll paid in July would both be reported as part of July financial results under the cash basis of accounting.

## **Re-appropriation**

At the end of the fiscal year, the School Board is required to request, from City Council, re-appropriation of all unspent appropriated funds and is, also, required to request re-appropriation of lawfully encumbered funds at the end of the fiscal year. Funds not approved by City Council for re-appropriation are transferred back to the City. Additionally, in accordance with School Board Policy DA, any encumbrances not liquidated after 120 days have to be approved by the School Board to remain open.

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## 2020-21 Budget Development Process

Throughout the process, the Budget Office periodically reviews staffing levels, revenue and expenditure projections, and monitors state legislation. The Budget Office conducted an online survey in the fall to solicit feedback. The feedback was incorporated with the School Board's mission and goals to develop the FY 2020- 21 budget.

### **Non-payroll**

In the fall, schools and departments submit non-payroll budget requests for the upcoming year electronically through the division's ERP financial system, MUNIS. Simultaneously, the Budget Office meets with departments and schools to discuss funding needs for the upcoming year. The Assistant Superintendent of Curriculum and Instruction and/or the Chief of Schools are involved with the discussions with the instructional administration. This step allows the Budget Office to gain greater insight into the proposed activities and changes from the current and preceding years for each school and department, and to assess how the requests align with the Strategic Plan and public feedback from the budget survey.

Beginning with FY 2017-18, the Budget Office did not use a funding formula for non-payroll requests, but took the approach of providing the funding requested by each school while making adjustments where necessary based on any schools that were outliers compared to other schools serving the same grade level and similar student population. High schools receive funds to offer a freshman orientation for rising 9th graders. Based on positive feedback from schools, this approach was used for FY 2020-21.

On a per school basis, the Budget Office provides a lump sum per year for athletic and band programs. As the division continues to strive towards full accreditation at all schools, the FY 2020-21 budget includes funding for Standards of Learning (SOL) tutoring.

Non-payroll expenditures for the Cafeteria fund are estimated by the Food Services Coordinator. The Budget Office meets with the Coordinator to discuss anticipated changes in expenditures.

Non-payroll expenditures for the Risk Management fund are primarily based on historical expenses, third party projections for healthcare claims and administrative expenses, current and projected healthcare enrollment and current open workers compensation claims.

Grant and Textbook fund non-payroll expenditures are estimated based on expected grant and state funding amounts, respectively.

## **Payroll**

During November/early December, the Budget Office gathers information on any changes to healthcare costs, retirement benefits, and other payroll related costs.

An initial projection of payroll is done based on current filled and vacant positions in place at that point in time and all necessary adjustments for benefits are incorporated into the payroll projection.

After the initial projection, an in-house staffing tool is utilized to determine the proper staffing ratios based on various factors such as state Standards of Quality requirements, projected average daily member (ADM), square footage etc.

The Budget Office meets with Curriculum and Instruction, Human Resources and the Superintendent to review current staffing levels, open vacancies, and new positions proposed during the department and school budget meetings to determine adjustments needed.

## **Capital Improvement Plan**

The capital projects budget is based on a five-year Capital Improvement Plan. The Budget Office meets with the Operations and the Superintendent to discuss the projects that need to be requested and submitted for funding from the City. During these meetings, Operations provides a status of previous funded projects and identifies which projects need to be requested for funding. The capital projects selected are presented to the School Board and to City leadership. Currently, the division has developed a new five-year Capital Improvement Plan based on the final results of a recent third-party facility study completed January 2018.

## **Revenues**

An initial projection of budgeted revenues is done based on the most recent available information which includes the Governor's proposed budget for the next fiscal year (released in mid-December). The Budget Office also meets with the Division Grant Writer to help identify additional grant revenue sources that may be available for the division to pursue based on the requests from the division.

Information concerning projected revenues and expenditures, related to the Grant fund and the Food Services fund, are obtained from the Finance and Food Services departments, respectively. The projected Grant fund revenue is based on current grants awarded with the anticipation that the school division will receive the same grant funding in the upcoming year and anticipated new grant awards currently pursued by the division. The Textbook fund budget is based on the projected state revenue and the minimum required local match as directed by the state.

The Budget Office then compares the projected payroll and non-payroll costs for the next fiscal year to the initial revenue projection as of December. Any must fund items, such as Virginia Retirement System rate increases, are included in the budget first. Any projected costs not covered under the initial revenue projection are accumulated and analyzed with the Superintendent and are deemed unfunded needs.

## **Communication**

The Budget Office incorporates the projected revenues, payroll projection, and approved non-payroll requests and unfunded needs into the Superintendent's Estimate of Needs (SEON). The SEON is submitted and presented to the School Board in February. Any changes requested by the School Board are incorporated into the SEON and serves as the basis for the School Board's Proposed Budget.

As required by Virginia State Code, the School Board holds a public hearing on the Proposed Budget. The School Board and City Council also hold a joint meeting to discuss budgetary concerns.

The Budget Office continues to review initial projection of costs for any changes and communicates the changes in a timely manner to the Superintendent and School Board. Additionally, the Budget Office stays abreast of changes in the initial revenue projections with the release of the Senate, House, and eventually the final State budget.

The Division Superintendent meets with the City Manager on a regular basis to discuss division matters (including budget discussions).

The Budget Office provides updates to the public primarily through social media, division website, and public meetings.

## **Budget Adoption**

By the end of March, the School Board formally adopts the Proposed Budget and these figures are sent to the City Manager for inclusion into the City Manager's Proposed Budget to City Council.

The City hosts public work sessions to address the City budget which includes the School Board budget. Any changes to local funding are communicated to the School Board and any necessary changes are incorporated.

City Council approves the City's budget (which includes the School Board budget) and the School Board adopts the final budget by the end of May.



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## 2020-21 Budget Development Calendar

### September

Thursday, September 5, 2019	5:30 p.m.	School Board Public Works Session
Tuesday, September 10, 2019	4:00 p.m.	School Board Finance Committee Meeting
Thursday, September 19, 2019	7:00 p.m.	School Board Meeting (Council Chambers)

### October

\*Individual school and departmental budget meetings throughout the month\*

Thursday, October 10, 2019	5:30 p.m.	School Board Public Work Session
Thursday, October 17, 2019	7:00 p.m.	School Board Meeting (Council Chambers) FY 2020-21 Budget Survey released to staff and public
Thursday, October 31, 2019		School & Department budget instructions distributed; School & Departments begin submitting their budgets

### November

\*Individual school and departmental budget meetings throughout the month\*

Thursday, November 7, 2019	7:00 p.m.	School Board Meeting (City Council Chambers) Input from Employee Groups presented to School Board
Tuesday, November 12, 2019	4:00 p.m.	School Board Finance Committee Meeting

### December

Thursday, December 5, 2019	5:30 p.m.	School Board Public Work Session
Friday, December 6, 2019		Final input due in MUNIS from schools and departments Budget Survey closes
Monday, December 9, 2019		Preparation begin for Superintendent's Estimate of Needs
Thursday, December 12, 2019	7:00 p.m.	School Board Meeting (Council Chambers)
Tuesday, December 17, 2019		Governor submits his Executive Budget Document - Preliminary State Revenue Estimates

## January

Thursday, January 9, 2020	5:30 p.m.	School Board Annual Organizational Meeting FY 2020-21 Budget Update
Tuesday, January 14, 2020	4:00 p.m.	School Board Finance Committee Meeting
Thursday, January 23, 2020	7:00 p.m.	School Board Meeting (Council Chambers)

## February

Monday, February 10, 2020	5:30 p.m.	School Board Public Work Session Superintendent Presentation of FY 2020-21 Statement of Needs to School Board
Thursday, February 20, 2020	7:00 p.m.	School Board Meeting (Council Chambers) School Board holds Public Hearing on FY 2020-21 Proposed Budget
Monday, February 24, 2020	6:00 p.m.	Joint City Council Meeting with School Board

## March

Thursday, March 5, 2020	5:30 p.m.	School Board Public Work Session
Monday, March 23, 2020	5:00 p.m.	City Manager Presentation of Proposed Budget

## April

Thursday, April 2, 2020	5:00 p.m.	School Board approves FY 2020-21 Proposed Operating Budget
Friday, April 3, 2020		Division Superintendent Submission of School Board Proposed Budget to City Manager
Thursday, April 9, 2020	5:30 p.m.	School Board Public Work Session
Tuesday, April 28, 2020	11:00 a.m. 7:00 p.m.	School Board Finance Committee Meeting City Council Meeting-Public Hearing on FY 2020-21 Proposed Budget and Tax Rates



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# Financial Section



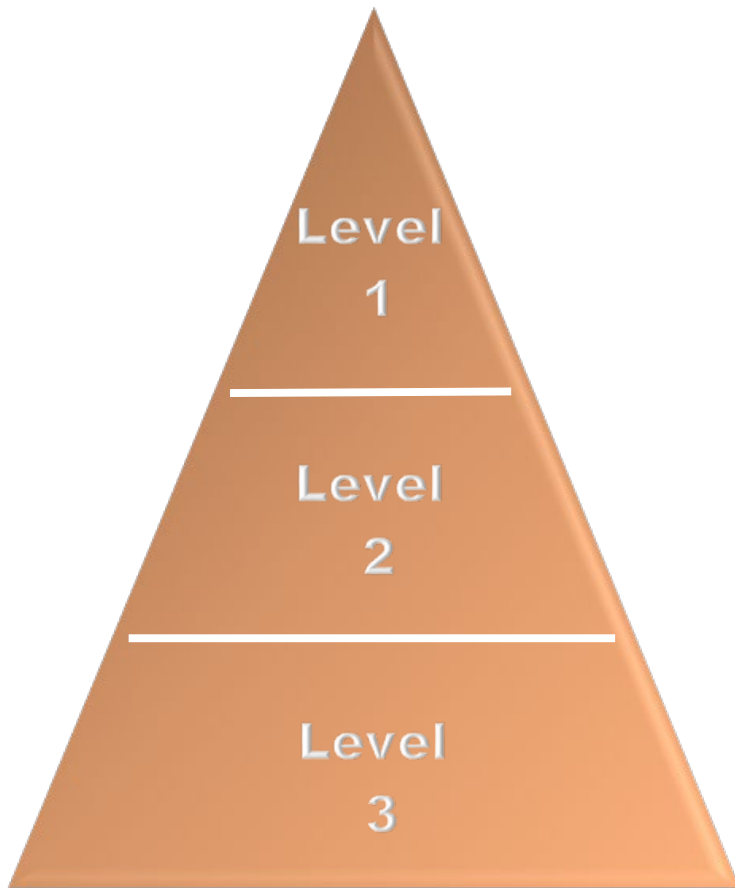
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## Summary – All Revenues and Expenditures

### Financial Pyramid Approach

The Financial section is outlined in a pyramid approach starting with high level detail of the FY 2020-21 budget for all funds and gradually progressing to detailed information by fund, revenue, and expenditures. For the General fund, additional detail is provided by function and object code.



**Summary of All Funds**

**Summary Data for General Fund and Expenditures by Function**

**Summary Data for Other Funds**



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## All Revenues and Expenditures - Level 1

The following summary data for all funds (Level 1) includes actual amounts as reported in the Comprehensive Annual Financial Report which is presented using the modified accrual basis of accounting. Budget and proposed amounts are based on the FY 2018-19 Original Adopted Budget and the FY 2019-20 Proposed Budget, respectively.

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Increase	2021-2022	2022-2023	2023-2024
	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	(Decrease)	FORECAST	FORECAST	FORECAST
<b>General Fund</b>									
Revenues	141,647,962	142,223,575	143,136,336	150,702,511	159,997,413	9,294,902	161,503,569	157,047,662	157,047,662
Expenditures	142,898,050	142,556,902	141,440,366	149,292,614	158,497,058	9,204,444	159,931,356	155,481,469	155,481,469
Other Financing Sources (Transfers in)	-	636,000	-	-	-	-	-	-	-
Other Financing Uses (Transfers to City of Portsmouth)	-	(636,000)	-	-	-	-	-	-	-
Other Financing Uses (Transfers out to Other Funds)	(1,826,129)	(1,555,833)	(1,458,767)	(1,409,897)	(1,500,355)	(90,458)	(1,572,213)	(1,566,192)	(1,566,192)
Net activity	(3,076,217)	(1,889,160)	237,203	-	-	-	-	-	-
Beginning Fund Balance	5,754,677	2,678,460	789,300	-	-	-	-	-	-
Ending Fund Balance	2,678,460	789,300	1,026,503	-	-	-	-	-	-
<b>Grants Fund</b>									
Revenues	16,403,354	18,636,628	17,095,304	17,560,061	17,948,136	388,075	17,869,564	17,869,564	17,869,564
Expenditures	16,918,821	19,968,613	18,180,388	18,632,873	19,064,944	432,071	19,059,930	19,059,930	19,059,930
Other Financing Sources (Transfers in)	1,180,687	1,159,626	1,091,912	1,072,812	1,116,808	43,996	1,190,366	1,190,366	1,190,366
Other Financing Uses (Transfers out)	-	-	-	-	-	-	-	-	-
Net activity	665,220	(172,359)	6,828	-	-	0	-	-	-
Beginning Fund Balance	246,363	911,583	739,224	-	-	-	-	-	-
Ending Fund Balance	911,583	739,224	746,052	-	-	0	-	-	-
<b>Cafeteria Fund</b>									
Revenues	8,151,922	8,505,883	8,837,151	8,876,048	8,705,650	(170,398)	8,748,275	8,748,275	8,748,275
Expenditures	8,200,378	8,314,520	8,541,348	8,891,048	8,745,650	(145,398)	8,788,275	8,788,275	8,788,275
Other Financing Sources (Transfers in)	268,178	25,468	38,291	15,000	40,000	25,000	40,000	40,000	40,000
Other Financing Uses (Transfers out)	-	-	-	-	-	-	-	-	-
Net activity	219,722	216,831	334,094	-	-	-	-	-	-
Beginning Fund Balance	632,992	852,714	1,069,545	-	-	-	-	-	-
Ending Fund Balance	852,714	1,069,545	1,403,639	-	-	-	-	-	-

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

## All Revenues and Expenditures - Level 1

The following summary data for all funds (Level 1) includes actual amounts as reported in the Comprehensive Annual Financial Report which is presented using the modified accrual basis of accounting. Budget and proposed amounts are based on the FY 2018-19 Original Adopted Budget and the FY 2019-20 Proposed Budget, respectively.

	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>Increase</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>(Decrease)</b>	<b>FORECAST</b>	<b>FORECAST</b>	<b>FORECAST</b>
<b><i>Textbook Fund</i></b>									
Revenues	1,130,731	1,110,560	1,011,303	987,640	1,074,058	86,418	1,068,751	1,043,483	1,043,483
Expenditures	390,590	400,204	3,072,395	1,309,725	1,417,605	107,880	1,410,598	1,379,309	1,379,309
Other Financing Sources (Transfers in)	377,264	370,739	328,564	322,085	343,547	21,462	341,847	335,826	335,826
Other Financing Uses (Transfers out)	-	-	-	-	-	-	-	-	-
Net activity	1,117,405	1,081,095	(1,732,528)	-	-	-	-	-	-
Beginning Fund Balance	1,442,722	2,560,127	3,641,222	-	-	-	-	-	-
Ending Fund Balance	2,560,127	3,641,222	1,908,694	-	-	-	-	-	-
<b><i>Risk Management Fund</i></b>									
Revenues	19,505,527	19,710,984	18,768,593	20,069,800	21,134,670	1,064,870	22,730,955	23,739,632	24,798,744
Expenditures	18,891,166	19,385,194	21,484,515	20,069,800	21,134,670	1,064,870	22,730,955	23,739,632	24,798,744
Transfer to City of Portsmouth	(252,628)	(5,189,613)	-	-	-	-	-	-	-
Other Financing Sources/(uses)	-	(636,000)	-	-	-	-	-	-	-
Net activity	361,733	(5,499,823)	(2,715,922)	-	-	-	-	-	-
Beginning Net Position	4,956,863	5,318,596	(181,227)	-	-	-	-	-	-
Restatement Net Position***	-	-	-	-	-	-	-	-	-
Ending Net Position	5,318,596	(181,227)	(2,897,149)	-	-	-	-	-	-

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

## All Revenues and Expenditures - Level 1

The following summary data for all funds (Level 1) includes actual amounts as reported in the Comprehensive Annual Financial Report which is presented using the modified accrual basis of accounting. Budget and proposed amounts are based on the FY 2018-19 Original Adopted Budget and the FY 2019-20 Proposed Budget, respectively.

	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>Increase</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>(Decrease)</b>	<b>FORECAST</b>	<b>FORECAST</b>	<b>FORECAST</b>
<b><i>Total All Funds</i></b>									
Revenues	186,839,496	190,187,630	188,848,686	198,196,060	208,859,926	10,663,867	211,921,114	208,448,616	209,507,727
Expenditures	187,299,005	190,625,433	192,719,012	198,196,060	208,859,926	10,663,867	211,921,114	208,448,616	209,507,727
Nonoperating revenues/(expenses)	-	-	-	-	-	-	-	-	-
Other Financing Sources (Transfers in)	1,826,129	2,191,833	1,458,767	1,409,897	1,500,355	90,458	1,572,213	1,566,192	1,566,192
Other Financing Uses (Transfers out)	(1,826,129)	(1,555,833)	(1,458,767)	(1,409,897)	(1,500,355)	(90,458)	(1,572,213)	(1,566,192)	(1,566,192)
Transfer to City of Portsmouth	(252,628)	(5,189,613)	-	-	-	-	-	-	-
Net activity	(712,137)	(6,263,416)	(3,870,326)	-	-	-	-	-	-
Beginning Fund Balance	13,033,617	12,321,480	6,058,064	-	-	-	-	-	-
Restatement Fund Balance***	-	-	-	-	-	-	-	-	-
Ending Fund Balance	12,321,480	6,058,064	2,187,738	-	-	-	-	-	-

\*\* Reprographic Fund closed in FY 2016. Remaining fund balance was transferred to the General Fund

## Historical Fund Balance Changes

### General Fund

The General fund balance experienced a decrease in fund balance between FY 2016-17 and FY 2017-18. As part of the FY 2017-18 fiscal year, \$1.6 million of fund balance was transferred back to the City of Portsmouth for Education Capital Improvement Projects. In FY 2018-19, \$723,000 was transferred back to the City of Portsmouth for Education Capital Improvement Projects and \$2.9 million was transferred back to the City General Fund for future appropriation as City Council shall deem appropriate.

Non-spendable fund balance represents inventory that continues to be used for division operations. Assigned fund balance is used to fund subsequent year expenditures ordered and encumbered in the previous fiscal year. Unassigned fund balance is used to cover subsequent year projected revenue gaps for additional expenditures.

	<b>FY 2016-2017</b>	<b>FY 2017-2018</b>	<b>FY 2018-2019</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>
<b><i>General Fund</i></b>			
Nonspendable	\$ 218,658	\$ 210,990	\$ 229,685
Restricted	-	-	-
Committed	-	-	-
Assigned	1,827,694	578,310	135,659
Unassigned	632,108		661,159
Ending Fund Balance	<u>\$ 2,678,460</u>	<u>\$ 789,300</u>	<u>\$ 1,026,503</u>

### Grant Fund

The Grant fund balance experienced a slight increase in restricted fund balance between FY 2016-17 and FY 2017-18. This increase was offset by a decrease in unassigned fund balance in FY 2017-18. In FY 2018-19, there was a decrease in restricted fund balance and an increase in unassigned fund balance. Restricted fund balance is used to continue to fund grant program expenditures through the remaining award periods for the specific grants.

	<b>FY 2016-2017</b>	<b>FY 2017-2018</b>	<b>FY 2018-2019</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>
<b><i>Grants Fund</i></b>			
Nonspendable	\$ -	\$ -	\$ -
Restricted	911,583	978,263	823,153
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	(239,039)	(77,101)
Ending Fund Balance	<u>\$ 911,583</u>	<u>\$ 739,224</u>	<u>\$ 746,052</u>

## Cafeteria Fund

The Cafeteria fund balance experienced an increase in fund balance between FY 2016-17 and FY 2018-19. For FY 2020-21, an overall decrease is expected due to a projected decrease in Federal and other revenues. These decreases are offset by increases in State revenues and transfers from other funds. A 2% raise is projected for food service personnel.

Nonspendable fund balance represents inventory that continues to be used for food service operations. Restricted fund balance are used to fund food service expenditures in subsequent years and projected revenue gaps in the subsequent year.

	<b>FY 2016-2017</b>	<b>FY 2017-2018</b>	<b>FY 2018-2019</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>
<b><i>Cafeteria Fund</i></b>			
Nonspendable	\$ 11,719	\$ 31,879	\$ 10,903
Restricted	840,995	1,037,666	1,392,736
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Ending Fund Balance	\$ 852,714	\$ 1,069,545	\$ 1,403,639

## Textbook Fund

The Textbook fund balance experienced an increase in fund balance between FY 2016-17 and FY 2017-This increase is due to the textbook adoption process and timing of textbook delivery for adoptions completed during the FY 2017-18 school year. Fund balance decreased in FY 2018-19 due to adopting a purchase of Social Studies textbooks division wide.

Restricted fund balance are used to fund textbook expenditures in subsequent years based on the VDOE adoption schedule, textbook replacement needs, and other non-core subject (i.e., World Languages) textbooks. A portion of textbook funds are used to fund other instructional materials that are aligned with the SOL.

	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>
<b><i>Textbook Fund</i></b>			
Nonspendable	\$ -	\$ -	\$ -
Restricted	2,560,127	3,641,222	1,908,694
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Ending Fund Balance	\$ 2,560,127	\$ 3,641,222	\$ 1,908,694

### Risk Management Fund

The Risk Management fund is not categorized using the fund balance categories above. The Risk Management fund reports net position on an annual basis. The FY 2017-18 net position decreased from FY 2016-17 due to a \$5.2 million transfer to the City to establish a Risk Management Reserve Fund with the City.

	<b>FY 2016-2017</b>	<b>FY 2017-2018</b>	<b>FY 2018-19</b>
<b>Net Position</b>	5,318,596	(181,227)	(2,897,149)

The net position decreased in FY 2018-19 due to increased risk management expenditures. While there is a negative net position, please keep in mind that PPS has a \$5.2 million reserve held by the City to cover this negative net position.

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

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## FY 2020-21 General Fund Budget

The General fund is the main operating fund for the division and funds the majority of the division's expenditures. The FY 2020-21 budget is \$159,997,413, based on an ADM of 13,177. Please note that this budget contains a contingency of \$3,003,279 for local (City of Portsmouth) revenue uncertainties as related to COVID-19. The budget is based on the General Assembly's approved budget as of April 29, 2020.

	FY 2019-20	FY 2020-21	Dollar Change	Percent Change
Revenues	Adopted Budget	Projected Budget		
CITY FUNDS	\$ 55,396,045	\$ 53,722,417	\$ (1,673,628)	-3.02%
CITY FUNDS - COVID-19 CONTINGENCY	\$ -	\$ 3,003,279	3,003,279	N/A
FEDERAL FUNDS	640,000	640,000	-	0.00%
OTHER REVENUE FUNDS	2,152,000	2,037,000	(115,000)	-5.34%
SALES TAX	16,383,782	16,880,505	496,723	3.03%
STATE FUNDS	76,130,684	83,714,212	7,583,528	9.96%
<b>TOTAL REVENUES</b>	<b>\$ 150,702,511</b>	<b>\$ 159,997,413</b>	<b>\$ 9,294,902</b>	<b>6.17%</b>

	FY 2019-20	FY 2020-21	Dollar Change	Percent Change
Expenditures	Adopted Budget	Projected Budget		
INSTRUCTION	\$ 109,552,051	\$ 113,926,891	\$ 4,374,840	3.99%
ADMINISTRATION ATTENDANCE & HEALTH	9,115,188	9,814,992	699,804	7.68%
PUPIL TRANSPORTATION	6,774,262	6,560,050	(214,212)	-3.16%
OPERATIONS & MAINTENANCE	15,329,571	16,249,757	920,186	6.00%
DEBT/FUND TRANSFERS	2,871,697	3,471,111	599,414	20.87%
INFORMATION TECHNOLOGY	7,059,742	6,971,333	(88,409)	-1.25%
COVID-19 EXPENDITURE CONTINGENCY	-	3,003,279	3,003,279	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 150,702,511</b>	<b>\$ 159,997,413</b>	<b>\$ 9,294,902</b>	<b>6.17%</b>

### General Fund Budget Highlights:

- Increased revenue of approx. \$9.3 million (\$6.3 million without COVID-19 Contingency)
- Provide a 2% compensation increase for all employees (approx. \$2.3 million)
- Add 10 additional Instructional positions (approx. 499,000)
- Add 1 additional Student Supports position and salary adjustments (approx. \$132,000)
- Add 1 additional School Climate and Safety position (approximately \$25,000)
- Increase budgets for instructional technology, professional development, Tidewater Community College and Dual Enrollment tuition, SECEP tuition, and rising utilities costs (approx. \$)



Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

## General Fund Revenues - Level 2

The following table is a breakout of General Fund revenues by classification.

	2016-2017 ACTUALS	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 BUDGET	Increase (Decrease)	2021-2022 FORECAST	2022-2023 FORECAST	2023-2024 FORECAST
<i>State Revenues</i>									
SALES TAX RECEIPTS	\$ 15,161,431	\$ 15,567,990	\$ 15,999,522	\$ 16,383,782	\$ 16,880,505	\$ 496,723	\$ 17,148,763	\$ 16,804,350	\$ 16,804,350
BASIC AID	43,893,691	42,686,316	43,747,932	42,485,514	47,663,992	5,178,478	48,065,397	46,071,634	46,071,634
COMPENSATION SUPPLEMENT		438,882	-	2,716,042	-	(2,716,042)	-	-	-
VOCATIONAL ED SOQ	750,203	737,225	759,303	744,330	1,057,887	313,557	1,052,653	951,623	951,623
GIFTED EDUCATION SOQ	493,284	484,751	499,542	489,691	528,944	39,253	526,326	514,987	514,987
SPECIAL EDUCATION SOQ	4,727,304	4,645,528	4,855,546	4,769,591	5,548,919	779,328	5,521,463	5,279,991	5,279,991
PREV/INTERV/REMED SOQ	2,805,552	2,757,020	2,747,480	2,693,301	2,934,141	240,840	2,919,622	2,849,021	2,849,021
REMEDIAL SUMMER SCHOOL	167,826	162,570	126,837	126,837	183,688	56,851	213,822	174,782	174,782
ESL	69,304	90,365	92,297	95,847	113,590	17,743	125,004	111,480	111,480
VRS RETIREMENT	5,796,085	6,342,156	6,234,281	6,121,139	7,105,810	984,671	7,209,679	6,812,209	6,812,209
SOCIAL SECURITY	2,815,829	2,767,119	2,827,406	2,771,652	3,053,902	282,250	3,088,444	2,971,333	2,971,333
GROUP LIFE INS INSTR	195,258	191,881	189,826	186,083	219,562	33,479	218,475	208,040	208,040
AT RISK	2,988,234	3,054,204	3,092,571	3,345,094	4,965,744	1,620,650	6,274,262	4,861,700	4,861,700
K-3 PRIM CLASS REDUCT	3,557,185	3,414,802	3,445,348	3,383,323	3,940,022	556,699	3,920,365	3,747,903	3,747,903
REGULAR FOSTER CHILDREN	42,066	40,172	25,065	102,535	50,884	(51,651)	55,214	69,544	69,544
HOMEBOUND	111,373	111,926	155,821	156,600	162,773	6,173	164,401	161,258	161,258
REGIONAL TUITION PROG	2,346,224	2,300,311	2,481,785	2,344,463	2,461,686	117,223	2,461,686	2,422,612	2,422,612
SP ED FOSTER CHILDREN	41,615	36,990	50,093	-	-	-	55,214	18,405	18,405
SUPPLEMENTAL LOTTERY PER PUPIL	540,146	2,790,377	3,638,163	3,598,642	3,722,668	124,026	2,859,641	3,393,650	3,393,650
<b>Total State Revenues</b>	<b>86,502,610</b>	<b>88,620,586</b>	<b>90,968,816</b>	<b>92,514,466</b>	<b>100,594,717</b>	<b>8,080,251</b>	<b>101,880,431</b>	<b>97,424,524</b>	<b>97,424,524</b>
<i>Local Revenues</i>									
CITY OF PORTSMOUTH	52,400,000	50,746,364	49,163,551	55,396,045	53,722,417	(1,673,628)	56,725,696	56,725,696	56,725,696
CITY OF PORTSMOUTH-COVID-19 CONTINGENCY	-	-	-	-	3,003,279	3,003,279	-	-	-
<b>Total Local Revenues</b>	<b>52,400,000</b>	<b>50,746,364</b>	<b>49,163,551</b>	<b>55,396,045</b>	<b>56,725,696</b>	<b>1,329,651</b>	<b>56,725,696</b>	<b>56,725,696</b>	<b>56,725,696</b>

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

## General Fund Revenues - Level 2

The following table is a breakout of General Fund revenues by classification.

	2016-2017 ACTUALS	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 BUDGET	Increase (Decrease)	2021-2022 FORECAST	2022-2023 FORECAST	2023-2024 FORECAST
<i>Federal Revenues</i>						-			
IMPACT AID	575,409	278,935	692,125	400,000	400,000	-	497,375	497,375	497,375
JROTC	252,648	258,630	264,200	240,000	240,000	-	248,067	248,067	248,067
<b>Total Federal Revenues</b>	<b>828,057</b>	<b>537,565</b>	<b>956,325</b>	<b>640,000</b>	<b>640,000</b>	-	<b>745,442</b>	<b>745,442</b>	<b>745,442</b>
<i>Other Revenue</i>						-			
MISCELLANEOUS	1,911,930	2,256,316	1,950,526	2,092,000	1,977,000	(115,000)	2,092,000	2,092,000	2,092,000
INTEREST	5,365	62,744	97,118	60,000	60,000	-	60,000	60,000	60,000
<b>Total Other Revenues</b>	<b>1,917,295</b>	<b>2,319,060</b>	<b>2,047,644</b>	<b>2,152,000</b>	<b>2,037,000</b>	<b>(115,000)</b>	<b>2,152,000</b>	<b>2,152,000</b>	<b>2,152,000</b>
Transfers In from Other Funds	-	-	-	-	-	-	-	-	-
<i>Charges for Services***</i>									
HEALTH SELF INSURANCE PLAN	-	-	-	-	-	-	-	-	-
<b>Total Charges for Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Subtotal General Fund Revenue</b>	<b>\$ 141,647,962</b>	<b>\$ 142,223,575</b>	<b>\$ 143,136,336</b>	<b>\$ 150,702,511</b>	<b>\$ 159,997,413</b>	<b>\$ 9,294,902</b>	<b>\$ 161,503,569</b>	<b>\$ 157,047,662</b>	<b>\$ 157,047,662</b>

\*\*\*Charges for Services were accounted for in Risk Management Fund starting July 1, 2015  
State Funding impacted by changes in Average Daily Membership

Budget Forecasts:

State budget projections for FY 2023 and FY 2024 cannot be reasonably projected since they are a separate biennium budget which the state will begin working on in FY 2022. The state updates the various factors that impact funding such as the SOQ formula, average salaries, ADM, per pupil amounts for Special Education, and fringe benefit rates. As such, state amounts are projected to stay flat due to limited information available concerning future state budgets.

For FY 2022-23 through FY 2023-2024, the budget is projected to decrease primarily due to declining average daily membership. The division will analyze staffing based on reduced students and will likely have to reduce the number of teachers through attrition to balance the budget. As always, the state budget is not finalized; thus this projection is subject to change.

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

## General Fund Expenditures by Category and Type - Level 2

The following table is a breakout of General Expenditures by Category and Expenditure Type.

	2016-2017 ACTUALS	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 BUDGET	Increase (Decrease)	2021-2022 FORECAST	2022-2023 FORECAST	2023-2024 FORECAST
<b>Instruction</b>									
Salaries	\$ 67,205,602	\$ 69,251,793	\$ 68,752,100	\$ 72,833,139	\$ 75,202,773	\$ 2,369,634	\$ 76,376,542	\$ 76,376,542	\$ 76,376,542
Benefits	25,987,300	26,778,528	26,585,305	27,885,398	28,913,096	1,027,698	29,355,614	29,355,614	29,355,614
Purchased Services	1,631,227	1,680,892	1,668,764	1,246,840	1,377,940	131,100	1,377,940	\$ 1,377,940	\$ 1,377,940
Internal Services	8,040	8,284	8,225	-	114,432	114,432	114,432	\$ 114,432	\$ 114,432
Other Charges	297,152	306,199	303,990	412,975	537,170	124,195	537,170	\$ 537,170	\$ 537,170
Materials/Supplies	1,397,115	1,439,653	1,429,265	2,254,592	2,624,480	369,888	2,624,480	\$ 2,624,480	\$ 2,624,480
Joint Operations	4,406,492	4,540,655	4,507,892	4,889,107	5,124,000	234,893	5,124,000	\$ 5,124,000	\$ 5,124,000
Equipment	1,122,536	1,156,713	1,148,367	30,000	33,000	3,000	33,000	\$ 33,000	\$ 33,000
COVID-19 EXPENDITURE CONTINGENCY	-	-	-	-	3,003,279	3,003,279	-	\$ -	\$ -
Transfer to City of Portsmouth	3,032,024	792,977	-	-	-	-	-	-	-
<b>Total Instruction</b>	<b>\$ 105,087,487</b>	<b>\$ 105,955,695</b>	<b>\$ 104,403,906</b>	<b>\$ 109,552,051</b>	<b>\$ 116,930,170</b>	<b>\$ 7,378,119</b>	<b>\$ 115,543,178</b>	<b>\$ 115,543,178</b>	<b>\$ 115,543,178</b>
<b>Administration, Attendance, Health</b>									
Salaries	\$ 4,228,595	\$ 4,793,941	\$ 5,133,379	\$ 5,311,945	\$ 5,576,506	\$ 264,561	\$ 5,632,271	\$ 5,632,271	\$ 5,632,271
Benefits	1,534,651	1,739,827	1,863,017	1,903,708	2,073,541	169,833	2,094,277	2,094,277	2,094,277
Purchased Services	1,306,335	1,480,987	1,585,849	1,551,405	1,718,009	166,604	1,718,009	1,718,009	1,718,009
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	365,504	414,370	443,710	251,960	269,042	17,082	269,042	269,042	269,042
Materials/Supplies	52,774	59,830	64,066	96,170	142,531	46,361	142,531	142,531	142,531
Joint Operations	-	-	-	-	-	-	-	-	-
Equipment	80,641	91,422	97,896	-	35,363	35,363	35,363	35,363	35,363
Transfer to City of Portsmouth	-	271,766	-	-	-	-	-	-	-
<b>Total Administration, Attendance, Health</b>	<b>\$ 7,568,500</b>	<b>\$ 8,852,145</b>	<b>\$ 9,187,918</b>	<b>\$ 9,115,188</b>	<b>\$ 9,814,992</b>	<b>\$ 699,804</b>	<b>\$ 9,891,492</b>	<b>\$ 9,891,492</b>	<b>\$ 9,891,492</b>
<b>Pupil Transportation</b>									
Salaries	\$ 3,550,594	\$ 3,498,089	\$ 3,425,294	\$ 3,667,348	\$ 3,545,368	\$ (121,980)	\$ 3,580,822	\$ 3,580,822	\$ 3,580,822
Benefits	1,716,470	1,691,087	1,655,896	1,746,284	1,552,382	(193,902)	1,567,906	1,567,906	1,567,906
Purchased Services	743,288	732,297	717,058	813,386	827,500	14,114	827,500	827,500	827,500
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	1,527	1,505	1,473	2,700	7,800	5,100	7,800	7,800	7,800
Materials/Supplies	385,228	379,531	371,633	544,544	627,000	82,456	627,000	627,000	627,000
Joint Operations	-	-	-	-	-	-	-	-	-
Equipment	1,327	1,307	1,280	-	-	-	-	-	-
Transfer to City of Portsmouth	-	279,418	-	-	-	-	-	-	-
<b>Total Pupil Transportation</b>	<b>\$ 6,398,434</b>	<b>\$ 6,583,234</b>	<b>\$ 6,172,635</b>	<b>\$ 6,774,262</b>	<b>\$ 6,560,050</b>	<b>\$ (214,212)</b>	<b>\$ 6,611,028</b>	<b>\$ 6,611,028</b>	<b>\$ 6,611,028</b>

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

**General Fund Expenditures by Category and Type - Level 2**

The following table is a breakout of General Expenditures by Category and Expenditure Type.

	2016-2017 ACTUALS	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 BUDGET	Increase (Decrease)	2021-2022 FORECAST	2022-2023 FORECAST	2023-2024 FORECAST
<b>Operations and Maintenance</b>									
Salaries	\$ 5,640,921	\$ 5,446,884	\$ 5,584,176	\$ 6,091,602	\$ 6,046,540	\$ (45,062)	\$ 6,107,005	\$ 6,107,005	\$ 6,107,005
Benefits	2,370,352	2,288,816	2,346,507	2,592,294	2,522,787	(69,507)	2,548,015	2,548,015	2,548,015
Purchased Services	2,032,266	1,962,360	2,011,822	2,098,900	2,511,500	412,600	2,511,500	2,511,500	2,511,500
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	3,502,962	3,382,467	3,467,724	3,781,780	4,131,780	350,000	4,131,780	4,131,780	4,131,780
Materials/Supplies	959,061	926,071	949,413	739,995	987,150	247,155	987,150	987,150	987,150
Joint Operations	-	-	-	-	-	-	-	-	-
Equipment	910,866	879,534	901,703	25,000	50,000	25,000	50,000	50,000	50,000
Transfer to City of Portsmouth	-	193,822	-	-	-	-	-	-	-
<b>Total Operations and Maintenance</b>	<b>\$ 15,416,427</b>	<b>\$ 15,079,953</b>	<b>\$ 15,261,346</b>	<b>\$ 15,329,571</b>	<b>\$ 16,249,757</b>	<b>\$ 920,186</b>	<b>\$ 16,335,450</b>	<b>\$ 16,335,450</b>	<b>\$ 16,335,450</b>
<b>Technology</b>									
Salaries	\$ 1,481,470	\$ 1,906,599	\$ 2,015,482	\$ 2,595,990	\$ 2,713,471	\$ 117,481	\$ 2,740,606	\$ 2,740,606	\$ 2,740,606
Benefits	604,773	778,321	822,769	1,026,202	1,041,089	14,887	1,051,500	1,051,500	1,051,500
Purchased Services	754,075	970,468	1,025,890	981,100	981,100	-	981,100	981,100	981,100
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	285,231	367,082	388,045	354,050	354,050	-	354,050	354,050	354,050
Materials/Supplies	868,751	1,118,051	1,181,901	1,182,400	1,182,400	-	1,182,400	1,182,400	1,182,400
Joint Operations	-	-	-	-	-	-	-	-	-
Equipment	720,693	927,506	980,474	920,000	699,223	(220,777)	699,223	699,223	699,223
Transfer to City of Portsmouth	26,814	17,850	-	-	-	-	-	-	-
<b>Total Technology</b>	<b>\$ 4,741,807</b>	<b>\$ 6,085,875</b>	<b>\$ 6,414,561</b>	<b>\$ 7,059,742</b>	<b>\$ 6,971,333</b>	<b>\$ (88,409)</b>	<b>\$ 7,008,879</b>	<b>\$ 7,008,879</b>	<b>\$ 7,008,879</b>
<b>Debt/Fund Transfers</b>	<b>\$ 5,511,523</b>	<b>\$ 1,555,833</b>	<b>\$ 1,458,767</b>	<b>\$ 2,871,697</b>	<b>\$ 3,471,111</b>	<b>\$ 599,414</b>	<b>\$ 3,471,111</b>	<b>\$ 3,471,111</b>	<b>\$ 3,471,111</b>
<b>Health Self Insurance Plan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Subtotal General Fund Expenditures</b>	<b>\$ 144,724,179</b>	<b>\$ 144,112,735</b>	<b>\$ 142,899,133</b>	<b>\$ 150,702,511</b>	<b>\$ 159,997,413</b>	<b>\$ 9,294,902</b>	<b>\$ 158,861,138</b>	<b>\$ 158,861,138</b>	<b>\$ 158,861,138</b>

## *General Fund Expenditures by Function and Object Code*

To provide a more detailed look at the General fund, the next pages provide a breakdown of the main operating fund by Function and Object Code.

Each appropriated category is made up of different functions which describe the activity or purpose of the budgeted expenditures. Function codes are used in line with the VDOE prescribed account code structure that is to be followed by all school divisions. Examples of function codes include: 61100 Classroom Instruction, 62160 Fiscal Services, and 64100 Management and Direction.

<b>Function</b>	<b>Description</b>
61XXX	Instruction
62XXX	Administration, Attendance and Health
63XXX	Pupil Transportation
64XXX	Operations and Maintenance
67XXX	Debt/Fund Transfers
68XXX	Information Technology

Each Function is made up of different object codes. Object codes provide the lowest level of detail of the type of expenditures budgeted within the school system and are in line with the VDOE prescribed account code structure. Examples of object codes includes: 511120 Instructional Salaries and Wages, 522210 VRS Benefits Hybrid Plan Employees Only, and 566030 Instructional Materials.

<b>Object</b>	<b>Description</b>
51XXXX	Personal Services (Salaries and Wages)
52XXXX	Employee Benefits
53XXXX	Purchased Services
54XXXX	Internal Services
55XXXX	Other Charges
56XXXX	Materials and Supplies
57XXXX	Payment to Joint Operations
58XXXX	Capital Outlay
59XXXX	Other uses of Funds

**General Fund Expenditures by Function and Object Code**

	<i>FY 2018-2019</i> <i>ACTUALS</i>	<i>FY 2019-2020</i> <i>BUDGET</i>	<i>FY 2020-2021</i> <i>BUDGET</i>	<i>\$ Change</i>	<i>% Change</i>
<i>Instruction</i>					
<b>61100 CLASSROOM INSTRUCTION</b>					
511120 - INSTRUCTIONAL	104,982	108,057	110,169	2,112	2%
511120 - TEACHER	50,435,425	52,898,671	55,242,098	2,343,427	4%
511120 - TEACHER NON REMEDIAL SUMMER	113,465	79,600	121,000	41,400	52%
511120 - TEACHER REMEDIAL SUMMER SCH	211,883	160,000	162,000	2,000	1%
511120 - TEACHER SUMMER STARBASE	48,979	38,000	38,000	-	0%
511122 - LIBRARIAN	10,050	-	-	-	0%
511122 - LIBRARIAN NON REMEDIAL SUMMER	3,623	2,850	2,600	(250)	-9%
511126 - PRINCIPAL	7,735	-	-	-	0%
511130 - OTHER PROFESSIONAL	109,211	122,707	36,524	(86,183)	-70%
511142 - SECURITY GUARD	9,427	-	-	-	0%
511150 - CLERICAL SUMMER SCHOOL	10,434	8,350	10,400	2,050	25%
511151 - CLRM INST E REG ED PARA	35,280	36,445	55,796	19,351	53%
511151 - INSTR ASST NON REMEDIAL SUMMER	5,294	4,550	3,100	(1,450)	-32%
511151 - INSTR ASST REMEDIAL SUMMER SCH	14,051	9,800	15,000	5,200	53%
511151 - INSTRUCTIONAL ASSISTANT	1,927	-	36,242	36,242	0%
511151 - PARA	2,893,445	3,636,738	3,622,463	(14,275)	0%
511151 - PARAPROFESSIONAL	46,297	39,194	64,797	25,603	65%
511521 - SUB TCHR	95	1,458	-	(1,458)	-100%
511521 - SUB TEACHER	867,167	710,971	475	(710,496)	-100%
511551 - SUB PARA	15,708	-	-	-	0%
511551 - SUB PARAPROFESSIONAL	17,164	-	-	-	0%
511620 - SUPPLEMENTS	827,938	959,200	1,034,850	75,650	8%
522100 - FICA	4,136,254	3,827,587	3,903,714	76,127	2%
522210 - VRS	5,575,409	5,833,870	5,296,666	(537,204)	-9%
522220 - VRS HYBRID PLAN	2,608,131	2,999,739	3,818,386	818,647	27%
522300 - HEALTH INSURANCE	7,457,815	8,430,742	8,633,201	202,459	2%
522400 - LIFE INSURANCE	688,288	739,509	761,609	22,100	3%
522510 - VLDP VA LOCAL DISABILITY PROG	68,458	79,499	98,565	19,066	24%
522600 - UNEMPLOYMENT COMPENSATION	30,275	-	-	-	0%
522750 - VRS HEALTH INSURANCE CREDIT	9,863	10,349	12,152	1,803	17%
522750 - VRS HIC	617,211	666,736	685,330	18,594	3%
533120 - CONSULTANTS	16,760	19,760	19,760	-	0%
533160 - MISC SERVICES	4,848	10,035	10,035	-	0%
533170 - PROFESSIONAL SERVICES	10,975	3,300	3,300	-	0%
533300 - REPAIR EQUIPMENT	27,392	21,400	21,400	-	0%
533500 - OUTSIDE PRINTING	3,999	4,000	4,000	-	0%
533810 - TUITION - PUBLIC DE/AP	621,704	509,000	700,000	191,000	38%
544020 - PPS CARRIER	45,912	3,000	85,132	82,132	2738%
544020 - PPS CARRIER-SOL REMEDIATION	13,288	26,000	29,000	3,000	12%
555201 - POSTAGE	445	300	300	-	0%
555511 - TRAVEL - LOCAL	1,557	1,145	1,645	500	44%
555531 - FIELD TRIPS	19,254	18,000	55,500	37,500	208%
555541 - STAFF DEVELOPMENT	65,536	90,500	90,000	(500)	-1%
555801 - DUES / MEMBERSHIPS	911	700	2,200	1,500	214%
555802 - MISCELLANEOUS	1,262	-	-	-	0%
566001 - OFFICE SUPPLIES	10,111	2,000	2,000	-	0%
566002 - FOOD SUPPLIES	5,592	1,000	4,000	3,000	300%
566011 - UNIFORMS	10,561	10,500	10,500	-	0%
566015 - MATERIALS - NON CAP EQUIPMENT	1,505	-	-	-	0%
566030 - INSTRUCTIONAL SUPPLIES	899,843	644,710	781,520	136,810	21%
566031 - PBIS SUPPLIES	27,676	39,000	56,500	17,500	45%
566032 - SCHOOL FURNITURE	28,363	-	-	-	0%
577100 - TUITION - SECEP	4,163,999	4,265,107	4,500,000	234,893	6%
577200 - TUITION	651,529	624,000	624,000	-	0%
588100 - REPLACE - EQUIPMENT	1,964	3,000	3,000	-	0%
588200 - NEW EQUIPMENT	23,383	21,000	24,000	3,000	14%
599999 - BUDGET REDUCTION	-	-	3,003,279	3,003,279	0%

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**General Fund Expenditures by Function and Object Code**

	<i>FY 2018-2019</i> <b>ACTUALS</b>	<i>FY 2019-2020</i> <b>BUDGET</b>	<i>FY 2020-2021</i> <b>BUDGET</b>	<i>\$ Change</i>	<i>% Change</i>
<b>61210 GUIDANCE SERVICES</b>					
511110 - DIR / SUPV / MNGR / COORD	-	-	89,908	89,908	0%
511120 - TEACHER	1,862,426	2,211,883	2,304,579	92,696	4%
511150 - CLERICAL	173,256	168,383	176,503	8,120	5%
522100 - FICA	150,855	161,157	170,001	8,844	5%
522210 - VRS	271,464	312,519	303,340	(9,179)	-3%
522220 - VRS HYBRID PLAN	46,516	60,732	99,823	39,091	64%
522300 - HEALTH INSURANCE	275,568	303,511	350,167	46,656	15%
522400 - LIFE INSURANCE	26,668	31,203	33,705	2,502	8%
522510 - VLDP VA LOCAL DISABILITY PROG	1,216	2,292	2,616	324	14%
522750 - VRS HEALTH INSURANCE CREDIT	-	-	1,079	1,079	0%
522750 - VRS HIC	24,335	28,319	29,790	1,471	5%
533350 - CONTRACTED - OPERATIONS	-	-	-	-	0%
555541 - STAFF DEVELOPMENT	199	200	16,200	16,000	8000%
555801 - DUES / MEMBERSHIPS	-	200	200	-	0%
555802 - MISCELLANEOUS	-	-	-	-	0%
566001 - OFFICE SUPPLIES	2,091	1,650	1,650	-	0%
566002 - FOOD SUPPLIES	185	450	500	50	11%
566003 - BOOKS / SUBSCRIPTIONS	484	675	675	-	0%
566030 - INSTRUCTIONAL SUPPLIES	4,213	5,900	5,900	-	0%
<b>61220 SOCIAL WORKER SERVICES</b>					
511130 - OTHER PROFESSIONAL	534,040	878,232	389,588	(488,644)	-56%
511130 - SOC WRK M SP ED OTH PROF	-	-	541,693	541,693	100%
522100 - FICA	39,624	64,768	66,494	1,726	3%
522210 - VRS	74,140	128,344	79,720	(48,624)	-38%
522220 - VRS HYBRID PLAN	9,978	9,355	66,322	56,967	609%
522300 - HEALTH INSURANCE	64,832	83,877	150,201	66,324	79%
522400 - LIFE INSURANCE	7,172	11,517	12,210	693	6%
522510 - VLDP VA LOCAL DISABILITY PROG	261	1,213	1,739	526	43%
522750 - VRS HEALTH INSURANCE CREDIT	366	2,271	2,775	504	22%
522750 - VRS HIC	6,071	7,995	8,410	415	5%
555511 - TRAVEL - LOCAL	1,835	1,500	2,500	1,000	67%
566002 - FOOD SUPPLIES	-	-	5,000	5,000	0%
566030 - INSTRUCTIONAL SUPPLIES	-	-	10,500	10,500	0%
<b>61230 HOMEBOUND INSTRUCTION</b>					
511120 - TEACHER	88,523	82,000	90,000	8,000	10%
522100 - FICA	-	6,273	6,885	612	10%
<b>61310 IMPROVEMENT OF INSTRUCTION</b>					
511110 - DIR / SUPV / MNGR / COORD	1,297,285	1,474,382	1,413,270	(61,112)	-4%
511120 - TEACHER	553,458	865,714	1,027,405	161,691	19%
511130 - OTHER PROFESSIONAL	166,383	73,718	75,192	1,474	2%
511150 - CLERICAL	556,619	573,912	632,396	58,484	10%
511150 - INST SUP M REG ED CLERICAL	95,305	98,936	101,956	3,020	3%
511620 - SUPPLEMENTS	46,594	35,000	35,000	-	0%
522100 - FICA	206,832	229,328	242,742	13,414	6%
522210 - VRS	401,374	419,742	427,504	7,762	2%
522220 - VRS HYBRID PLAN	27,178	57,745	75,206	17,461	30%
522300 - HEALTH INSURANCE	295,396	311,951	355,268	43,317	14%
522400 - LIFE INSURANCE	35,787	39,911	39,794	(117)	0%
522510 - VLDP VA LOCAL DISABILITY PROG	711	1,322	763	(559)	-42%
522750 - VRS HEALTH INSURANCE CREDIT	4,056	7,570	4,260	(3,310)	-44%
522750 - VRS HIC	28,693	31,602	32,192	590	2%
533120 - CONSULTANTS	87,419	97,445	75,445	(22,000)	-23%
533160 - MISC SERVICES	10,281	23,500	19,000	(4,500)	-19%
533170 - PROFESSIONAL SERVICES	104,005	130,000	135,000	5,000	4%
533300 - REPAIR EQUIPMENT	3,713	4,000	4,000	-	0%
533350 - CONT OPS	40,878	75,000	125,000	50,000	67%
533410 - PUBLIC CARRIER	129,440	200,000	150,000	(50,000)	-25%
533500 - OUTSIDE PRINTING	43,341	49,000	-	(49,000)	-100%
533804 - CITY SERVICES	104,285	83,300	105,000	21,700	26%

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

**General Fund Expenditures by Function and Object Code**

	<i>FY 2018-2019</i>	<i>FY 2019-2020</i>	<i>FY 2020-2021</i>	<i>\$ Change</i>	<i>%</i>
	<i>ACTUALS</i>	<i>BUDGET</i>	<i>BUDGET</i>		<i>Change</i>
540000 - RISK MGMT WC INTERNAL SERVICES	395,586	-	-	-	0%
544020 - PPS CARRIER	256	300	300	-	0%
555201 - POSTAGE	42,711	53,690	53,690	-	0%
555511 - TRAVEL - LOCAL	9,729	14,095	14,395	300	2%
555521 - TRAVEL - OUT OF TOWN	32,272	27,000	38,200	11,200	41%
555541 - STAFF DEVELOPMENT	74,755	84,565	129,065	44,500	53%
555801 - DUES / MEMBERSHIPS	73,358	45,280	80,075	34,795	77%
555802 - MISCELLANEOUS	-	-	1,000	1,000	0%
566001 - OFFICE SUPPLIES	25,773	30,460	42,825	12,365	41%
566002 - FOOD SUPPLIES	17,719	14,300	18,300	4,000	28%
566003 - BOOKS / SUBSCRIPTIONS	212,887	208,620	209,120	500	0%
566006 - ATHLETIC SUPPLIES	189,455	154,000	175,000	21,000	14%
566009 - MARCHING BAND SUPPLIES	79,369	36,000	60,000	24,000	67%
566015 - TECHNOLOGY-PARTS & MAINTENANCE	59,942	80,000	80,000	-	0%
566030 - INSTRUCTIONAL SUPPLIES	201,769	196,765	253,690	56,925	29%
566032 - SCHOOL FURNITURE	336	1,900	3,600	1,700	89%
566040 - SOFTWARE	807,333	606,650	606,650	-	0%
588100 - REPLACE - EQUIPMENT	-	5,000	5,000	-	0%
588200 - NEW EQUIP	3,277	-	-	-	0%
588200 - NEW EQUIPMENT	-	1,000	1,000	-	0%
<b>61320 MEDIA SERVICES</b>					
511122 - LIBRARIAN	1,195,771	1,257,615	1,253,042	(4,573)	0%
511130 - OTHER PROFESSIONAL	61,157	64,840	61,352	(3,488)	-5%
511141 - TECHNOLOGY SUPPORT	42,159	41,669	42,830	1,161	3%
511150 - CLERICAL	129,725	151,141	171,299	20,158	13%
511522 - SUB LIBRARY MEDIA SPECIALIST	1,853	-	-	-	0%
522100 - FICA	106,232	100,798	100,766	(32)	0%
522210 - VRS	179,993	186,751	180,791	(5,960)	-3%
522220 - VRS HYBRID PLAN	39,384	50,053	50,777	724	1%
522300 - HEALTH INSURANCE	217,320	251,820	225,001	(26,819)	-11%
522400 - LIFE INSURANCE	18,360	19,798	19,976	178	1%
522510 - VLDP VA LOCAL DISABILITY PROG	1,030	1,312	1,332	20	2%
522750 - VRS HIC	16,789	18,135	18,294	159	1%
555541 - STAFF DEVELOPMENT	4,398	11,000	8,000	(3,000)	-27%
555801 - DUES / MEMBERSHIPS	-	1,300	1,500	200	15%
566003 - BOOKS / SUBSCRIPTIONS	42,231	46,500	62,500	16,000	34%
566030 - INSTRUCTIONAL SUPPLIES	22,666	19,000	38,000	19,000	100%
566040 - SOFTWARE	13,054	25,000	27,000	2,000	8%
588100 - REPLACE - EQUIPMENT	-	-	-	-	0%
588200 - NEW EQUIPMENT	-	-	-	-	100%
<b>61410 OFFICE OF THE PRINCIPAL</b>					
511126 - PRINCIPAL	2,288,497	2,223,448	2,366,556	143,108	6%
511127 - ASSISTANT PRINCIPAL	10,000	-	-	-	0%
511127 - ASST PRIN	2,296,524	2,228,668	2,343,730	115,062	5%
511150 - CLERICAL	1,525,147	1,585,548	1,636,414	50,866	3%
511550 - SUB CLERICAL	958	-	-	-	0%
522100 - FICA	455,270	442,944	468,044	25,100	6%
522210 - VRS	830,472	855,410	853,286	(2,124)	0%
522220 - VRS HYBRID PLAN	78,546	81,175	109,775	28,600	35%
522300 - HEALTH INSURANCE	765,297	823,972	847,142	23,170	3%
522400 - LIFE INSURANCE	76,085	78,292	81,916	3,624	5%
522510 - VLDP VA LOCAL DISABILITY PROG	2,054	2,129	2,879	750	35%
522750 - VRS HEALTH INSURANCE CREDIT	876	904	1,467	563	62%
522750 - VRS HIC	68,691	70,816	73,567	2,751	4%
533500 - OUTSIDE PRINTING	340	7,000	6,000	(1,000)	-14%
555511 - TRAVEL - LOCAL	3,197	4,500	6,000	1,500	33%
555531 - FIELD TRIPS	630	-	-	-	0%
555541 - STAFF DEVELOPMENT	5,285	4,100	4,100	-	0%
555801 - DUES / MEMBERSHIPS	15,227	25,200	32,600	7,400	29%
566001 - OFFICE SUPPLIES	96,552	115,550	116,550	1,000	1%



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### General Fund Expenditures by Function and Object Code

	<i>FY 2018-2019</i> <i>ACTUALS</i>	<i>FY 2019-2020</i> <i>BUDGET</i>	<i>FY 2020-2021</i> <i>BUDGET</i>	<i>\$ Change</i>	<i>% Change</i>
566002 - FOOD SUPPLIES	13,933	18,500	46,500	28,000	151%
566030 - INSTRUCTIONAL SUPPLIES	6,677	5,962	6,000	38	1%
<i>Total Instruction</i>	<b>104,403,906</b>	<b>109,552,051</b>	<b>116,930,170</b>	<b>7,378,119</b>	<b>7%</b>
<i>-</i>					
<b>Administration, Attendance, &amp; Health</b>					
<b>62110 BOARD SERVICES</b>					
511111 - BOARD MEMBER	50,600	50,600	69,368	18,768	37%
522100 - FICA	3,814	3,785	5,440	1,655	44%
522300 - HEALTH INSURANCE	9,419	10,583	19,108	8,525	81%
533170 - PROFESSIONAL SERVICES	1,040	-	-	-	0%
533600 - ADVERTISING	648	1,650	-	(1,650)	-100%
555511 - TRAVEL - LOCAL	-	100	-	(100)	-100%
555521 - TRAVEL - OUT OF TOWN	16,114	12,100	18,000	5,900	49%
555801 - DUES / MEMBERSHIPS	17,914	27,500	29,000	1,500	5%
555802 - MISCELLANEOUS	6,192	7,260	-	(7,260)	-100%
566001 - OFFICE SUPPLIES	968	1,100	-	(1,100)	-100%
566002 - FOOD SUPPLIES	11,723	9,020	12,000	2,980	33%
588200 - NEW EQUIPMENT	-	-	-	-	0%
<b>62120 EXECUTIVE ADMIN SERVICES</b>					
511110 - DIR / SUPV / MNGR / COORD	208,438	292,371	328,019	35,648	12%
511112 - SUPERINTENDENT	257,492	257,492	264,941	7,449	3%
511150 - CLERICAL	170,094	204,605	209,761	5,156	3%
522100 - FICA	39,017	46,531	51,679	5,148	11%
522210 - VRS	55,323	70,180	73,581	3,401	5%
522220 - VRS HYBRID PLAN	35,074	35,075	40,102	5,027	14%
522300 - HEALTH INSURANCE	55,294	65,524	68,593	3,069	5%
522400 - LIFE INSURANCE	7,553	8,796	9,168	372	4%
522510 - VLDP VA LOCAL DISABILITY PROG	917	918	945	27	3%
522750 - VRS HIC	6,918	8,059	8,398	339	4%
533120 - CONSULTANTS	5,600	6,000	10,000	4,000	67%
533160 - MISC SERVICES	126	4,000	4,000	-	0%
533500 - OUTSIDE PRINTING	606	23,000	11,500	(11,500)	-50%
533600 - ADVERTISING	450	-	-	-	0%
555511 - TRAVEL - LOCAL	436	1,200	1,200	-	0%
555541 - STAFF DEVELOPMENT	14,009	23,500	23,500	-	0%
555801 - DUES / MEM	-	500	500	-	0%
555801 - DUES / MEMBERSHIPS	8,216	13,500	13,500	-	0%
555802 - GRADUATION	28,754	30,000	30,000	-	0%
555806 - SUPERINTENDENT'S EVENTS	2,334	5,000	10,000	5,000	100%
566001 - OFFICE SUPPLIES	1,445	4,200	4,000	(200)	-5%
566002 - FOOD SUPPLIES	5,033	5,000	5,000	-	0%
566003 - BOOKS / SUBSCRIPTIONS	155	800	800	-	0%
<b>62125 OFFICE OF BUDGET AND PLANNING</b>					
511113 - ASST SUPT	209,862	140,019	144,219	4,200	3%
511130 - OTHER PROFESSIONAL	64,202	66,053	67,324	1,271	2%
522100 - FICA	14,628	14,869	15,217	348	2%
522210 - VRS	14,637	21,955	22,614	659	3%
522220 - VRS HYBRID PLAN	13,495	10,359	10,559	200	2%
522300 - HEALTH INSURANCE	9,419	10,583	10,394	(189)	-2%
522400 - LIFE INSURANCE	2,350	2,701	2,772	71	3%
522510 - VLDP VA LOCAL DISABILITY PROG	353	271	277	6	2%
522750 - VRS HIC	2,153	2,474	2,539	65	3%
533500 - OUTSIDE PRINTING	4,964	6,300	6,300	-	0%
533804 - CITY SERVICES	41,448	45,000	45,000	-	0%
555541 - STAFF DEVELOPMENT	1,488	3,000	5,000	2,000	67%
555801 - DUES / MEMBERSHIPS	5,299	5,000	5,000	-	0%
566002 - FOOD SUPPLIES	-	-	250	250	0%
566003 - BOOKS / SUBSCRIPTIONS	10,300	-	10,300	10,300	0%
<b>62130 PUBLIC INFORMATION SERVICES</b>					
511110 - DIR / SUPV / MNGR / COORD	88,277	90,338	157,029	66,691	74%

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**General Fund Expenditures by Function and Object Code**

	<i>FY 2018-2019</i> <i>ACTUALS</i>	<i>FY 2019-2020</i> <i>BUDGET</i>	<i>FY 2020-2021</i> <i>BUDGET</i>	<i>\$ Change</i>	<i>% Change</i>
522100 - FICA	6,541	6,549	11,848	5,299	81%
522210 - VRS	2,427	-	14,999	14,999	0%
522220 - VRS HYBRID PLAN	10,314	14,166	9,624	(4,542)	-32%
522300 - HEALTH INSURANCE	6,899	9,935	10,394	459	5%
522400 - LIFE INSURANCE	1,064	1,184	2,059	875	74%
522510 - VLDP VA LOCAL DISABILTY PROG	270	371	252	(119)	-32%
522750 - VRS HIC	975	1,085	1,885	800	74%
533120 - CONSULTANTS	29,938	35,000	5,000	(30,000)	-86%
533170 - PROFESSIONAL SERVICES	4,300	3,000	30,000	27,000	900%
533500 - OUTSIDE PRINTING	1,687	3,000	10,000	7,000	233%
533600 - ADVERTISING	7,213	12,500	2,500	(10,000)	-80%
555511 - TRAVEL LOC	590	2,000	2,000	-	0%
555521 - TRAVEL - OUT OF TOWN	-	2,000	2,000	-	0%
555541 - STAFF DEVELOPMENT	3,425	11,000	12,000	1,000	9%
555801 - DUES / MEM	50	800	1,000	200	25%
555802 - PR PROGRAMS	796	3,000	3,500	500	17%
566001 - OFFICE SUPPLIES	1,872	7,000	5,000	(2,000)	-29%
566002 - FOOD SUPPLIES	885	1,100	500	(600)	-55%
566003 - BOOKS/SUB	951	6,000	7,500	1,500	25%
566015 - MATERIALS - NON CAP EQUIPMENT	6,044	5,000	30,000	25,000	500%
<b>62140 HUMAN RESOURCES</b>					
511110 - DIR / SUPV / MNGR / COORD	393,575	393,776	395,823	2,047	1%
511150 - CLERICAL	288,526	324,159	317,708	(6,451)	-2%
522100 - FICA	52,033	52,218	52,599	381	1%
522210 - VRS	75,957	76,283	66,502	(9,781)	-13%
522220 - VRS HYBRID PLAN	33,117	35,569	44,945	9,376	26%
522300 - HEALTH INSURANCE	83,932	85,128	84,446	(682)	-1%
522400 - LIFE INSURANCE	9,113	9,350	9,317	(33)	0%
522510 - VLDP VA LOCAL DISABILTY PROG	866	933	1,178	245	26%
522750 - VRS HIC	8,347	8,566	8,534	(32)	0%
533120 - CONSULTANTS	10,000	10,000	10,000	-	0%
533140 - OUTSIDE - LEGAL	118,302	125,000	150,000	25,000	20%
533160 - MISC SERVICES	4,250	-	-	-	0%
533170 - PROFESSIONAL SERVICES	121,444	101,600	237,130	135,530	133%
533500 - OUTSIDE PRINTING	1,734	1,600	1,629	29	2%
533600 - ADVERTISING	-	-	-	-	0%
555201 - POSTAGE	-	-	-	-	0%
555511 - TRAVEL - LOCAL	238	2,000	2,036	36	2%
555521 - TRAVEL - OUT OF TOWN	-	-	1,750	1,750	0%
555541 - STAFF DEVELOPMENT	13,534	11,750	11,962	212	2%
555801 - DUES / MEMBERSHIPS	569	1,500	1,500	-	0%
555802 - ADA COMPLIANCE SUPPLIES	113	-	500	500	0%
555802 - RETIREMENT & TEACHER OF YEAR	13,487	13,000	13,234	234	2%
555805 - RECRUITING	32,740	45,000	45,810	810	2%
566001 - OFFICE SUPPLIES	4,614	4,300	4,377	77	2%
566002 - FOOD SUPPLIES	489	500	510	10	2%
566003 - BOOKS / SUBSCRIPTIONS	467	250	250	-	0%
566040 - SOFTWARE	-	-	-	-	0%
<b>62150 PLANNING SERVICES</b>					
533140 - OUTSIDE - LEGAL	51,580	60,000	70,000	10,000	17%
<b>62160 FINANCIAL SERVICES</b>					
511110 - DIR / SUPV / MNGR / COORD	364,974	375,926	383,445	7,519	2%
511150 - CLERICAL	459,746	505,198	526,415	21,217	4%
511660 - BONUSES	-	-	-	-	0%
522100 - FICA	62,723	64,444	66,222	1,778	3%
522210 - VRS	113,161	110,824	113,536	2,712	2%
522220 - VRS HYBRID PLAN	11,094	26,677	28,768	2,091	8%
522300 - HEALTH INSURANCE	89,994	99,891	117,514	17,623	18%
522400 - LIFE INSURANCE	10,398	11,495	11,896	401	3%
522510 - VLDP VA LOCAL DISABILTY PROG	323	701	754	53	8%

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**General Fund Expenditures by Function and Object Code**

	<i>FY 2018-2019</i> <i>ACTUALS</i>	<i>FY 2019-2020</i> <i>BUDGET</i>	<i>FY 2020-2021</i> <i>BUDGET</i>	<i>\$ Change</i>	<i>% Change</i>
522750 - VRS HIC	9,641	10,530	10,897	367	3%
533120 - CONSULTANTS	4,726	3,300	5,000	1,700	52%
533130 - AUDITS	101,430	103,455	110,135	6,680	6%
533500 - OUTSIDE PRINTING	-	-	4,000	4,000	0%
555511 - TRAVEL - LOCAL	243	250	400	150	60%
555541 - STAFF DEVELOPMENT	1,914	4,500	7,000	2,500	56%
555801 - DUES / MEMBERSHIPS	-	-	-	-	0%
555802 - MISCELLANEOUS	-	-	-	-	0%
555811 - BANK CHARGES	-	3,500	850	(2,650)	-76%
566001 - OFFICE SUPPLIES	9,667	7,000	8,000	1,000	14%
566002 - FOOD SUPPLIES	155	-	100	100	0%
566003 - BOOKS / SUBSCRIPTIONS	83	200	200	-	0%
588100 - REPLACE - EQUIPMENT	-	-	-	-	0%
588200 - NEW EQUIPMENT	-	-	-	-	0%
599999 - TRANSFER TO CITY	-	-	-	-	0%
<b>62170 PURCHASING SERVICES</b>					
511110 - DIR / SUPV / MNGR / COORD	158,518	163,258	166,513	3,255	2%
511150 - CLERICAL	169,091	171,601	176,605	5,004	3%
522100 - FICA	24,558	24,885	25,518	633	3%
522210 - VRS	50,972	52,509	53,804	1,295	2%
522300 - HEALTH INSURANCE	37,144	41,684	43,517	1,833	4%
522400 - LIFE INSURANCE	4,258	4,390	4,497	107	2%
522750 - VRS HIC	3,901	4,022	4,120	98	2%
533160 - MISC SERVICES	-	1,500	-	(1,500)	-100%
533500 - OUTSIDE PRINTING	1,531	2,000	2,415	415	21%
533600 - ADVERTISING	-	500	-	(500)	-100%
555511 - TRAVEL - LOCAL	587	500	500	-	0%
555541 - STAFF DEVELOPMENT	8,710	7,500	10,300	2,800	37%
555801 - DUES / MEMBERSHIPS	815	1,500	2,000	500	33%
555802 - MWBE CONFERENCE	1,363	3,500	5,000	1,500	43%
566001 - OFFICE SUPPLIES	5,354	3,000	3,500	500	17%
<b>62210 ATTENDANCE SERVICES</b>					
511130 - OTHER PROFESSIONAL	80,227	272,282	245,782	(26,500)	-10%
511150 - CLERICAL	-	-	-	-	0%
511660 - BONUSES	-	-	-	-	0%
522100 - FICA	6,290	19,245	17,508	(1,737)	-9%
522210 - VRS	12,294	42,262	21,883	(20,379)	-48%
522220 - VRS HYBRID PLAN	-	-	16,260	16,260	0%
522300 - HEALTH INSURANCE	13,590	32,181	26,630	(5,551)	-17%
522400 - LIFE INSURANCE	1,027	3,523	3,189	(334)	-9%
522510 - VLDP VA LOCAL DISABILITY PROG	-	-	426	426	0%
522750 - VRS HEALTH INSURANCE CREDIT	941	3,445	2,921	(524)	-15%
<b>62220 HEALTH SERVICES</b>					
511110 - DIR / SUPV / MNGR / COORD	68,363	70,265	66,570	(3,695)	-5%
511130 - OTHER PROFESSIONAL	7,580	-	198,269	198,269	0%
511131 - NURSE	849,634	866,840	1,002,768	135,928	16%
511131 - NURSE SUMMER	8,433	8,450	8,000	(450)	-5%
511150 - CLERICAL	19,859	35,834	36,833	999	3%
511531 - NURSE	5,781	-	-	-	0%
511660 - BONUSES	-	-	-	-	0%
522100 - FICA	69,758	66,656	81,860	15,204	23%
522210 - VRS	53,557	50,440	63,551	13,111	26%
522220 - VRS HYBRID PLAN	95,669	95,561	132,814	37,253	39%
522300 - HEALTH INSURANCE	128,580	129,420	189,883	60,463	47%
522400 - LIFE INSURANCE	12,526	12,763	15,604	2,841	22%
522510 - VLDP VA LOCAL DISABILITY PROG	2,501	2,468	3,227	759	31%
522750 - VRS HEALTH INSURANCE CREDIT	99	-	2,380	2,380	0%
522750 - VRS HIC	11,321	11,660	11,912	252	2%
533110 - HEALTH SERVICES	171,121	173,000	173,400	400	0%
533175 - MEDICAID SERVICES	-	-	-	-	0%

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### General Fund Expenditures by Function and Object Code

	<i>FY 2018-2019</i> <i>ACTUALS</i>	<i>FY 2019-2020</i> <i>BUDGET</i>	<i>FY 2020-2021</i> <i>BUDGET</i>	<i>\$ Change</i>	<i>% Change</i>
540000 - RISK MGMT WC INTERNAL SERVICES	843,209	-	-	-	0%
555511 - TRAVEL - LOCAL	718	2,000	2,000	-	0%
555541 - STAFF DEVELOPMENT	8,891	8,000	8,000	-	0%
566001 - OFFICE SUPPLIES	13,911	27,700	5,800	(21,900)	-79%
566002 - FOOD SUPPLIES	607	1,000	1,000	-	0%
566004 - MEDICAL SUPPLIES	12,058	12,000	42,444	30,444	254%
566011 - UNIFORMS	-	1,000	1,000	-	0%
588100 - REPLACE - EQUIPMENT	42,765	-	35,363	35,363	0%
<b>62230 PSYCHOLOGICAL SERVICES</b>					0%
511120 - TEACHER	257,253	276,221	83,255	(192,966)	-70%
511132 - PSYCHOLOGIST - DISTRICT	701,373	746,657	760,419	13,762	2%
522100 - FICA	73,258	71,828	59,147	(12,681)	-18%
522210 - VRS	154,740	160,394	132,293	(28,101)	-18%
522300 - HEALTH INSURANCE	99,234	110,124	97,295	(12,829)	-12%
522400 - LIFE INSURANCE	12,928	13,405	11,058	(2,347)	-18%
522750 - VRS HEALTH INSURANCE CREDIT	3,123	3,316	1,000	(2,316)	-70%
522750 - VRS HIC	8,719	8,965	9,129	164	2%
533180 - OT/PT PROFESSIONAL SERVICES	287,556	330,000	330,000	-	0%
533190 - SPEECH PROFESSIONAL SERVICES	431,494	500,000	500,000	-	0%
555802 - MISCELLANEOUS	-	-	-	-	0%
<i>Total Administration, Attendance, &amp; Health</i>	<b>9,187,918</b>	<b>9,115,188</b>	<b>9,814,992</b>	<b>699,804</b>	<b>8%</b>
<b>Transportation</b>					
<b>63100 TRANSP - MGMT AND DIRECTION</b>					
511110 - DIR / SUPV / MNGR / COORD	142,886	144,065	149,172	5,107	4%
511130 - OTHER PROFESSIONAL	46,324	38,894	40,369	1,475	4%
511150 - CLERICAL	167,646	146,595	199,838	53,243	36%
522100 - FICA	26,093	23,031	28,124	5,093	22%
522210 - VRS	27,777	17,606	34,718	17,112	97%
522220 - VRS HYBRID PLAN	16,202	30,949	17,309	(13,640)	-44%
522300 - HEALTH INSURANCE	52,294	57,467	68,928	11,461	20%
522400 - LIFE INSURANCE	3,684	4,059	4,350	291	7%
522510 - VLDP VA LOCAL DISABILTY PROG	434	811	454	(357)	-44%
522750 - VRS HIC	3,347	3,718	3,986	268	7%
533160 - MISC SERVICES	-	160,000	-	(160,000)	-100%
533500 - OUTSIDE PRINTING	502	1,500	2,500	1,000	67%
555511 - TRAVEL - LOCAL	(27)	-	-	-	0%
555541 - STAFF DEVELOPMENT	4,764	2,400	7,500	5,100	213%
555801 - DUES / MEMBERSHIPS	74	300	300	-	0%
566001 - OFFICE SUPPLIES	4,316	5,000	10,000	5,000	100%
566002 - FOOD SUPPLIES	-	-	-	-	0%
566013 - VEHICLE SUPPLIES	1,322	1,330	2,000	670	50%
566040 - SOFTWARE	44,626	38,214	115,000	76,786	201%
<b>63200 TRANSP - VEHICLE OPERATION</b>					
511170 - BUS DRIVER	2,440,930	2,731,558	2,613,026	(118,532)	-4%
522100 - FICA	176,846	195,417	188,258	(7,159)	-4%
522210 - VRS	137,662	143,792	125,254	(18,538)	-13%
522220 - VRS HYBRID PLAN	53,973	85,693	104,455	18,762	22%
522300 - HEALTH INSURANCE	601,078	795,778	613,758	(182,020)	-23%
522400 - LIFE INSURANCE	23,574	28,019	28,052	33	0%
522510 - VLDP VA LOCAL DISABILTY PROG	3,657	5,769	7,027	1,258	22%
533300 - REPAIR EQUIPMENT	6,002	20,000	25,000	5,000	25%
540000 - RISK MGMT WC INTERNAL SERVICES	105,330	-	-	-	0%
544020 - PPS CARRIER	-	38,376	-	-	0%
566008 - FUEL - GAS	495,213	500,000	500,000	-	0%
<b>63300 TRANSP - MONITORING SVS</b>					
511171 - BUS MONITOR	599,660	551,236	546,089	(5,147)	-1%
511571 - SUB BUS MONITOR	5,329	55,000	-	(55,000)	-100%
522100 - FICA	43,207	42,234	37,551	(4,683)	-11%
522210 - VRS	24,904	27,072	21,911	(5,161)	-19%

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### General Fund Expenditures by Function and Object Code

	<i>FY 2018-2019</i> <i>ACTUALS</i>	<i>FY 2019-2020</i> <i>BUDGET</i>	<i>FY 2020-2021</i> <i>BUDGET</i>	<i>\$ Change</i>	<i>% Change</i>
522220 - VRS HYBRID PLAN	29,368	32,222	36,832	4,610	14%
522300 - HEALTH INSURANCE	204,795	243,243	218,643	(24,600)	-10%
522400 - LIFE INSURANCE	6,613	7,237	7,170	(67)	-1%
522510 - VLDP VA LOCAL DISABILITY PROG	1,965	2,167	2,476	309	14%
522600 - UNEMPLOYMENT COMPENSATION	-	-	-	-	0%
63400 TRANSP - VEHICLE MAINTENANCE	-	-	-	-	0%
533347 - CONTRACTED MAINT VEHICLES	631,886	631,886	800,000	168,114	27%
<i>Total Transportation</i>	<i>6,172,635</i>	<i>6,774,262</i>	<i>6,560,050</i>	<i>(214,212)</i>	<i>-3%</i>
<b>Operations</b>					
<b>64100 OPERATIONS - MGMT &amp; DIRECTION</b>					
511110 - DIR / SUPV / MNGR / COORD	93,533	92,868	111,259	18,391	20%
511150 - CLERICAL	31,120	37,513	85,247	47,734	127%
522100 - FICA	9,464	9,687	14,750	5,063	52%
522210 - VRS	18,240	20,283	13,031	(7,252)	-36%
522300 - HEALTH INSURANCE	14,939	18,292	17,364	(928)	-5%
522400 - LIFE INSURANCE	1,524	1,695	2,548	853	50%
522750 - VRS HIC	1,396	1,553	2,334	781	50%
<b>64200 OPERATIONS - BLDG MAINTENANCE</b>					
511110 - DIR / SUPV / MNGR / COORD	134,579	147,020	158,689	11,669	8%
511160 - TRADES	1,020,689	1,044,929	1,070,220	25,291	2%
511560 - SUB TRADESWORKER	2,865	-	-	-	0%
522100 - FICA	86,171	88,004	91,348	3,344	4%
522210 - VRS	97,157	89,634	100,040	10,406	12%
522220 - VRS HYBRID PLAN	31,558	48,684	43,618	(5,066)	-10%
522300 - HEALTH INSURANCE	159,226	184,932	185,992	1,060	1%
522400 - LIFE INSURANCE	14,524	15,623	16,180	557	4%
522510 - VLDP VA LOCAL DISABILITY PROG	2,114	2,885	2,924	39	1%
522750 - VRS HIC	2,288	2,477	2,669	192	8%
533300 - REPAIR EQUIPMENT	13,852	1,000	10,000	9,000	900%
533340 - CONTRACTED - EQUIPMENT	894,997	900,000	975,000	75,000	8%
533341 - CONTRACTED - BUILDING	935,695	850,000	1,000,000	150,000	18%
533342 - CONTRACTED - ELECTRICIAN	84,072	55,000	90,000	35,000	64%
533343 - CONTRACTED - PLUMBING	6,360	10,000	40,000	30,000	300%
533344 - CONTRACTED - ENVIRONMENT	5,818	20,000	30,000	10,000	50%
533346 - CONTRACTED - ELECTRONICS	7,176	6,000	10,000	4,000	67%
540000 - RISK MGMT WC INTERNAL SERVICES	117,275	-	-	-	0%
555101 - ELECTRIC	2,826,979	2,700,000	3,000,000	300,000	11%
555102 - FUEL	297,886	330,000	330,000	-	0%
555103 - WATER	382,075	375,000	400,000	25,000	7%
555105 - STORM WTR	222,781	222,780	222,780	-	0%
555400 - LEASE/RENT	2,000	20,000	20,000	-	0%
555541 - STAFF DEVELOPMENT	3,374	5,000	20,000	15,000	300%
566001 - OFFICE SUPPLIES	3,000	3,000	3,000	-	0%
566002 - FOOD SUPPLIES	1,066	2,000	5,000	3,000	150%
566007 - BLDG SUPPL	362,286	250,000	350,000	100,000	40%
566010 - ELEC SUPPL	-	2,000	5,000	3,000	150%
566011 - UNIFORMS	21,445	40,000	93,650	53,650	134%
588100 - REPLACE - EQUIPMENT	288,253	-	-	-	0%
<b>64210 OPERATIONS - BLDG SERVICES</b>					
511110 - DIR / SUPV / MNGR / COORD	133,701	129,310	140,836	11,526	9%
511150 - CLERICAL	43,886	45,888	-	(45,888)	-100%
511190 - CUSTODIAN	2,897,388	2,986,487	2,987,214	727	0%
511590 - SUB CUSTODIAN	89,174	188,700	90,000	(98,700)	-52%
522100 - FICA	233,925	246,351	238,473	(7,878)	-3%
522210 - VRS	183,089	185,253	169,943	(15,310)	-8%
522220 - VRS HYBRID PLAN	137,675	153,803	173,357	19,554	13%
522300 - HEALTH INSURANCE	771,655	874,798	809,382	(65,416)	-7%
522400 - LIFE INSURANCE	38,388	40,338	41,037	699	2%
522510 - VLDP VA LOCAL DISABILITY PROG	9,263	10,318	11,645	1,327	13%

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

**General Fund Expenditures by Function and Object Code**

	<i>FY 2018-2019</i> <i>ACTUALS</i>	<i>FY 2019-2020</i> <i>BUDGET</i>	<i>FY 2020-2021</i> <i>BUDGET</i>	<i>\$ Change</i>	<i>% Change</i>
522750 - VRS HIC	2,089	2,051	1,691	(360)	-18%
533300 - REPAIR EQUIPMENT	30,000	30,000	30,000	-	0%
533350 - CONT OPS	44,850	25,000	25,000	-	0%
555104 - WASTE REMOVAL	98,444	115,000	115,000	-	0%
566005 - CUSTODIAN SUPPLIES	300,894	350,000	400,000	50,000	14%
566011 - UNIFORMS	17,596	23,165	-	(23,165)	-100%
588100 - REPLACE - EQUIPMENT	-	-	25,000	25,000	0%
588200 - NEW EQUIPMENT	-	25,000	25,000	-	0%
<b>64500 OPERATIONS - VEH SERVICES</b>					
533347 - CONTRACTED MAINT VEHICLES	135,155	200,000	300,000	100,000	50%
566008 - FUEL - GAS	67,670	55,000	100,000	45,000	82%
588205 - NEW - VEHICLES	-	-	-	-	0%
<b>64600 OPERATIONS - SECURITY SERVICES</b>					
511142 - SECURITY GUARD	816,948	985,182	980,212	(4,970)	-1%
511142 - SECURITY GUARD SUMMER	17,104	13,350	13,200	(150)	-1%
511142 - SECURITY GUARD SUMMER SCHOOL	-	-	-	-	0%
511660 - BONUSES	-	-	-	-	0%
522100 - FICA	60,413	72,081	71,393	(688)	-1%
522210 - VRS	59,286	63,269	59,632	(3,637)	-6%
522220 - VRS HYBRID PLAN	60,590	84,009	94,871	10,862	13%
522300 - HEALTH INSURANCE	197,648	229,954	217,333	(12,621)	-5%
522400 - LIFE INSURANCE	10,048	12,322	12,603	281	2%
522510 - VLDP VA LOCAL DISABILITY PROG	1,585	2,070	2,386	316	15%
522750 - VRS HEALTH INSURANCE CREDIT	4,179	5,046	5,220	174	3%
522750 - VRS HIC	4,995	6,125	6,323	198	3%
533300 - REPAIR EQUIPMENT	-	1,400	1,000	(400)	-29%
533346 - CONTRACTED - ELECTRONICS	-	500	500	-	0%
555541 - STAFF DEVELOPMENT	354	2,000	4,000	2,000	100%
566011 - UNIFORMS	5,903	3,000	-	(3,000)	-100%
566015 - RAPTOR SYSTEM BADGES	1,167	-	20,000	20,000	0%
588100 - REPLACE - EQUIPMENT	-	-	-	-	0%
<b>64610 OPERATIONS - CROSSING GUARDS</b>					
511143 - CROSSING GUARD	202,806	177,783	167,146	(10,637)	-6%
511143 - CROSSING GUARD SUMMER	713	-	3,500	3,500	0%
522100 - FICA	15,526	13,482	268	(13,214)	-98%
566002 - FOOD SUPPLIES	-	500	500	-	0%
566011 - UNIFORMS	1,681	6,480	6,500	20	0%
<b>64700 OPERATIONS - WAREHOUSE</b>					
511150 - CLERICAL	6,752	-	-	-	0%
511199 - SUPPORT SERVICE - MISC	231,409	242,572	251,730	9,158	4%
522100 - FICA	17,560	17,774	18,528	754	4%
522210 - VRS	14,653	14,060	14,450	390	3%
522220 - VRS HYBRID PLAN	14,219	15,102	15,349	247	2%
522300 - HEALTH INSURANCE	53,199	55,794	48,753	(7,041)	-13%
522400 - LIFE INSURANCE	3,168	3,182	3,252	70	2%
522510 - VLDP VA LOCAL DISABILITY PROG	564	613	622	9	1%
522750 - VRS HIC	805	750	765	15	2%
555104 - WASTE REMOVAL	20,067	12,000	20,000	8,000	67%
566001 - OFFICE SUPPLIES	2,797	2,200	3,500	1,300	59%
566011 - UNIFORMS	2,588	2,650	-	(2,650)	-100%
<i>Total Operations</i>	<b>15,261,346</b>	<b>15,329,571</b>	<b>16,249,757</b>	<b>920,186</b>	<b>6%</b>
<b>Debt &amp; Fund Transfers</b>					
<b>67200 INTRA-AGENCY FUND TRANSFERS</b>					
599901 - TEXTBOOK	328,564	322,085	343,547	21,462	7%
599902 - RISK MGMT CURRENT CLAIMS	-	1,461,800	1,970,756	508,956	35%
599906 - TRANSFER TO CAFE FUND	38,291	15,000	40,000	25,000	167%
599914 - VA PRESHCOOL	732,007	714,875	735,115	20,240	3%
599916 - EARLY READING	182,695	179,403	193,187	13,784	8%
599917 - LOCAL MATCH - EARLY READ SPEC	32,244	33,731	17,041	(16,690)	-49%

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**General Fund Expenditures by Function and Object Code**

	<i>FY 2018-2019</i> <i>ACTUALS</i>	<i>FY 2019-2020</i> <i>BUDGET</i>	<i>FY 2020-2021</i> <i>BUDGET</i>	<i>\$ Change</i>	<i>% Change</i>
599918 - ALGEBRA READINESS	85,044	83,350	94,007	10,657	13%
599921 - LOCAL MATCH - SCHOOL SECURITY	19,170	19,170	51,792	32,622	170%
599922 - LOCAL MATCH - MATH/READ SPEC	33,127	34,658	17,041	(17,617)	-51%
599923 - LOCAL MATCH - SAFE ROUTE TO SC	7,625	7,625	8,625	1,000	13%
599990 - BUDGET REDUCTION	-	-	-	-	0%
<i>Total Debt and Fund Transfers</i>	<i>1,458,767</i>	<i>2,871,697</i>	<i>3,471,111</i>	<i>599,414</i>	<i>21%</i>
<b>Technology</b>					
<b>68100 TECH - CLASSROOM INSTRUCTION</b>					
533345 - COPIER - LEASE	452,171	486,000	486,000	-	0%
533700 - TECHCONSUL	103,965	112,000	112,000	-	0%
555511 - TRAVEL - LOCAL	711	3,500	3,500	-	0%
566040 - SOFTWARE	415,697	490,700	490,700	-	0%
588110 - REPL HDWR	386,985	400,000	429,223	29,223	7%
588210 - NEW HARDWARE	330,155	270,000	270,000	-	0%
588220 - NEW - INFRASTRUCTURE ADDIT.	160,053	250,000	-	(250,000)	-100%
<b>68200 TECH - INSTRUCTIONAL SUPPORT</b>					
511110 - DIR / SUPV / MNGR / COORD	259,628	178,965	181,965	3,000	2%
511120 - TEACHER	721,750	-	785,755	785,755	0%
511141 - TECHNOLOGY SUPPORT	1,270,733	2,252,679	1,665,929	(586,750)	-26%
511150 - CLERICAL	48,544	50,023	50,999	976	2%
522100 - FICA	180,628	174,475	128,602	(45,873)	-26%
522210 - VRS	290,310	287,480	283,776	(3,704)	-1%
522220 - VRS HYBRID PLAN	83,845	91,362	92,808	1,446	2%
522300 - HEALTH INSURANCE	311,808	368,472	341,074	(27,398)	-7%
522400 - LIFE INSURANCE	31,365	31,668	32,412	744	2%
522510 - VLDP VA LOCAL DISABILTY PROG	2,226	2,394	2,443	49	2%
522750 - VRS HEALTH INSURANCE CREDIT	-	-	-	-	0%
522750 - VRS HIC	28,731	29,009	29,987	978	3%
533700 - TECHCONSUL	259,465	277,100	277,100	-	0%
540000 - RISK MGMT WC INTERNAL SERVICES	400	-	-	-	0%
555204 - TELECOMMUNICATIONS	243,513	325,400	325,400	-	0%
566040 - SOFTWARE	584,071	611,200	611,200	-	0%
<b>68300 TECH - ADMINISTRATION</b>					
511110 - DIR / SUPV / MNGR / COORD	110,993	114,323	116,609	2,286	2%
522100 - FICA	7,792	7,937	8,100	163	2%
522210 - VRS	17,404	17,926	18,285	359	2%
522300 - HEALTH INSURANCE	11,267	12,609	12,888	279	2%
522400 - LIFE INSURANCE	1,454	1,498	1,528	30	2%
522750 - VRS HIC	1,332	1,372	1,400	28	2%
533170 - PROFESSIONAL SERVICES	14,074	-	-	-	0%
533804 - CITY SERVICES	-	106,000	106,000	-	0%
555201 - POSTAGE	61	500	500	-	0%
555541 - STAFF DEVELOPMENT	18,339	21,200	21,200	-	0%
555801 - DUES / MEMBERSHIPS	1,350	3,450	3,450	-	0%
566015 - TECHNOLOGY-PARTS & MAINTENANCE	46,268	75,000	75,000	-	0%
<b>68600 TECH - OPERATIONS AND MAINT</b>					
566001 - OFFICE SUPPLIES	17,472	5,500	5,500	-	0%
<i>Total Technology</i>	<i>6,414,560</i>	<i>7,059,742</i>	<i>6,971,333</i>	<i>(88,409)</i>	<i>-1%</i>
<i>Grand Total</i>	<i>142,899,133</i>	<i>150,702,511</i>	<i>159,997,413</i>	<i>9,294,902</i>	<i>6%</i>

## FY 2020-21 Grant Fund Budget

The Grant fund provides assistance for particular federal, state, and local programs. Grantors encourage recipient divisions to expand expenditures to support certain instructional programs. Grant funds are intended to supplement, not supplant, divisional efforts and require additional reporting and, in some cases, require local matching of funds to help the grant program reach its intended goal.

The Grant fund budget is based on anticipated re-award of current grant awards and an estimate for new grant awards. Both new and current grants are awarded throughout each fiscal year and often have a grant period which is different than the division’s fiscal year. The grant period is the required timeline in which the specific grant funds have to be encumbered and subsequently spent. There are different grant periods for the over 40+ grants currently awarded to the division. It is for this purpose that the Grant fund is a multi-year fund that carries funds forward through the life (grant period) of each grant.

Each grant also outlines the type of costs that are allowable. Most of the grant funds go towards the instruction category, but the division receives grants that support each of the major categories. Though funds are coded to the other categories (i.e. school security equipment grant is coded to Operations and Maintenance), the grant funds support instruction (i.e. school security equipment grant puts equipment into specific schools as outlined by the grant).

The individual budget for each grant is developed separately as part of the grant application process and/or the date of the award. For FY 2020-21, a 2% raise is projected to be written into each grant that funds personnel costs.

Below are the top 5 largest grants received by the division; these grants make up 72% or \$13.3 million of the grants budget:

<b>Improving Basic Program</b>	The Title I grant is the largest grant in the division. This grant is awarded to improve academic achievement for schools with high poverty as primarily measured by the percentage of students receiving free and reduced lunch. Funding under this grant is received for 12 schools in the division.
<b>IDEA Section 611</b>	The IDEA Section 611 grant is used to support the education and additional resources for students with disabilities.
<b>Virginia Preschool Initiative (VPI)</b>	The VPI grant is used to fund resources (including teachers) for 479 preschool slots (determined by the state) for the division’s preschool program.
<b>VPSA Technology Grant</b>	This grant is used to fund resources necessary to implement and maintain improvement in instructional, remedial, and testing capabilities of the Standards of Learning tests via the internet as well as increasing internet connectivity at schools.
<b>Improving Teacher Quality - Title II A</b>	The Title II grant provides funding to improve teacher quality through providing additional resources (i.e. staff development, coaches, etc.) to help retain quality teachers.



Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

### Grant Fund Revenues - Level 3

The following table is a breakout of Grant Fund revenues by classification.

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Increase	2021-2022	2022-2023	2023-2024
	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	(Decrease)	FORECAST	FORECAST	FORECAST
<b>Federal Revenues</b>									
Adult Literacy Services (AFLEA)	\$ 244,664	\$ 112,540	\$ 156,952	\$ 222,397	\$ 205,923	\$ (16,474)	\$ 205,923	\$ 205,923	\$ 205,923
Educational Opportunity Center (EOC) - Trio	151,519	82,575	-	-	-	-	-	-	-
Educational Opportunity Center (EOC) - Upward Bound	-	149,094	293,426	315,155	287,537	(27,618)	287,537	287,537	287,537
IDEA - Part B Section 619 - Special Education Preschool	190,490	166,072	187,349	182,980	184,874	1,894	184,874	184,874	184,874
IDEA Part B Section 611 - Special Education	3,077,559	3,677,456	3,717,421	3,589,142	3,551,565	(37,577)	3,551,565	3,551,565	3,551,565
Title I Part A - Improving Basic Programs	5,746,706	6,536,378	6,456,743	6,257,739	6,293,225	35,486	6,293,225	6,293,225	6,293,225
Title I Part D - Prevention and Intervention Programs	66,619	17,084	31,935	29,530	128,070	98,540	128,070	128,070	128,070
Title I - School Improvement	-	-	-	-	21,327	21,327	21,327	21,327	21,327
Title II Part A - Improving Teacher Quality	1,077,862	689,765	822,785	783,239	786,158	2,919	786,158	786,158	786,158
Title III - Limited English Proficient	2,726	3,915	2,500	15,190	12,077	(3,113)	12,077	12,077	12,077
Title IV	-	-	71,030	444,309	475,384	31,075	475,384	475,384	475,384
Perkins Career and Technical Education Act of 2006	471,014	305,111	231,381	402,206	420,030	17,824	420,030	420,030	420,030
Safe Route to Schools	13,086	64,708	21,565	30,500	34,500	4,000	34,500	34,500	34,500
Early Childhood	-	-	-	-	-	-	-	-	-
SAIL Grant - Math and Science Partnership	2,225	-	23,879	-	-	-	-	-	-
Title IV - 21st Century Community Learning Centers	340,682	555,681	672,467	587,233	639,391	52,158	639,391	639,391	639,391
Title X Part C McKinney Vento Homeless Assistance Act	32,316	22,871	13,531	25,000	25,000	-	25,000	25,000	25,000
<b>Total Federal Revenues</b>	<b>\$ 11,417,467</b>	<b>\$ 12,383,250</b>	<b>\$ 12,702,965</b>	<b>\$ 12,884,621</b>	<b>\$ 13,065,061</b>	<b>\$ 180,440</b>	<b>\$ 13,065,061</b>	<b>\$ 13,065,061</b>	<b>\$ 13,065,061</b>
<b>State Revenues</b>									
Adult Education Regional Lead Agency	\$ 122,624	\$ 184,334	\$ 185,291	\$ 189,958	\$ 189,958	\$ -	\$ 189,958	\$ 189,958	\$ 189,958
Career Switcher	2,151	-	1,937	2,000	2,000	-	2,000	2,000	2,000
Early Reading Initiative	513,858	535,880	559,363	549,284	603,133	53,849	574,481	574,481	574,481
Early Childhood Development Grant	-	-	-	-	-	-	-	-	-
Early Reading Specialists	-	-	98,722	103,274	53,201	(50,073)	102,974	102,974	102,974
General Adult Education	16,401	12,686	15,954	15,966	15,966	-	15,966	15,966	15,966
ISAEP - Individual Student Alternative Education Plan	42,059	40,764	41,776	39,293	41,932	2,639	41,932	41,932	41,932
Math/Reading Specialist	99,306	101,335	101,426	106,114	53,201	(52,913)	105,804	105,804	105,804
Mentor Teacher	11,937	10,308	14,141	14,651	14,114	(537)	14,651	14,651	14,651
Middle School Teacher	30,000	25,000	25,000	25,000	15,000	(10,000)	15,000	15,000	15,000
National Board Certification	7,500	5,000	7,500	7,500	7,500	-	7,500	7,500	7,500
Project Graduation Academic Year and Summer	54,344	15,803	13,324	21,675	18,998	(2,677)	21,675	21,675	21,675
Race to GED	48,429	37,824	32,504	48,520	31,405	(17,115)	31,405	31,405	31,405
School Board Professional Development	1,500	-	1,339	1,500	1,500	-	1,500	1,500	1,500
School Security Equipment	-	-	-	76,679	207,167	130,488	207,167	207,167	207,167
SOL Algebra Readiness	284,211	266,931	260,384	255,196	293,491	38,295	255,196	255,196	255,196
Special Education in Jails	109,588	60,285	87,145	91,749	93,257	1,508	91,859	91,859	91,859
State Career and Technical Education	-	-	-	38,696	38,347	(349)	38,347	38,347	38,347
State Career and Technical Equipment	-	-	-	14,340	16,323	1,983	16,323	16,323	16,323
Special Education - Inclusive Partnership	-	-	-	2,500	-	(2,500)	-	-	-
STEM Team Competition	5,000	15,000	15,000	5,000	5,000	-	5,000	5,000	5,000
STEM Team Competition-CHROME Elem Sch	-	-	-	-	9,930	9,930	9,930	9,930	9,930

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

### Grant Fund Revenues - Level 3

The following table is a breakout of Grant Fund revenues by classification.

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Increase	2021-2022	2022-2023	2023-2024
	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	(Decrease)	FORECAST	FORECAST	FORECAST
STEM Certifications	-	-	-	5,549	5,549	-	5,549	5,549	5,549
STEM-Teacher recruitment	29,066	5,000	3,228	45,000	32,000	(13,000)	32,000	32,000	32,000
VA Tiers System of Support (VTSS)-PBIS	25,000	25,000	31,919	31,919	28,212	(3,707)	28,212	28,212	28,212
CTE Equipment	28,466	31,554	32,721	-	-	-	-	-	-
Industry Certification Costs	12,659	17,928	20,326	-	-	-	-	-	-
Workplace Readiness Assessment	2,934	-	3,425	-	-	-	-	-	-
Virginia Cybersecurity	-	-	-	10,000	-	(10,000)	-	-	-
Virginia Preschool Initiative	2,533,721	2,533,721	2,241,213	2,188,759	2,295,039	106,280	2,179,222	2,179,222	2,179,222
VPI Provisional License	-	-	6,379	-	12,157	12,157	12,157	12,157	12,157
VPSA Educational Technology Notes	600,728	2,041,991	365,367	544,000	544,000	-	544,000	544,000	544,000
<b>Total State Revenues</b>	<b>\$ 4,581,481</b>	<b>\$ 5,966,344</b>	<b>\$ 4,165,384</b>	<b>\$ 4,434,123</b>	<b>\$ 4,628,380</b>	<b>\$ 194,257</b>	<b>\$ 4,549,808</b>	<b>\$ 4,549,808</b>	<b>\$ 4,549,808</b>
<b>Other Revenue</b>									
Hampton Roads Regional Jail	182,635	188,008	168,454	184,816	192,145	7,329	192,145	192,145	192,145
Regional Adult Ed Lead Agency Fee	70,797	54,402	56,501	56,501	57,550	1,049	57,550	57,550	57,550
Lowe's Education Grant	-	4,895	-	-	-	-	-	-	-
Lowe's Toolbox for Education	-	5,000	-	-	-	-	-	-	-
Laura Bush Foundation	-	6,989	-	-	-	-	-	-	-
Pathway to Financial Success	9,860	-	-	-	-	-	-	-	-
Society for Science	-	-	2,000	-	5,000	5,000	5,000	5,000	5,000
GO! Program ECMC	-	25,000	-	-	-	-	-	-	-
Southeast VA Community Foundation - MINDS IN MOTION	-	7,500	-	-	-	-	-	-	-
Other Revenue (Miscellaneous)	136,353	240	-	-	-	-	-	-	-
<b>Total Other Revenues</b>	<b>\$ 399,645</b>	<b>\$ 292,034</b>	<b>\$ 226,955</b>	<b>\$ 241,317</b>	<b>\$ 254,695</b>	<b>\$ 13,378</b>	<b>\$ 254,695</b>	<b>\$ 254,695</b>	<b>\$ 254,695</b>
<b>Transfers In from Other Funds</b>									
SOL Algebra Readiness Local Match	\$ 95,040	\$ 89,262	\$ 85,044	\$ 83,350	\$ 94,007	\$ 10,657	\$ 94,007	\$ 94,007	\$ 94,007
Safe Route to School Local Match	10,000	10,000	7,625	7,625	8,625	1,000	8,625	8,625	8,625
Early Reading Initiative Local Match	171,835	179,199	182,695	179,403	193,187	13,784	193,187	193,187	193,187
Early Reading Specialists Local Match	-	-	32,244	33,731	17,041	(16,690)	17,041	17,041	17,041
Math/Reading Specialist Local Match	33,208	33,887	33,127	34,658	17,041	(17,617)	17,041	17,041	17,041
School Security Equipment Local Match	23,326	-	19,170	19,170	51,792	32,622	51,792	51,792	51,792
Virginia Preschool Initiative Local Match	847,278	847,278	732,007	714,875	735,115	20,240	808,673	808,673	808,673
<b>Total Transfers In from Other Funds</b>	<b>\$ 1,180,687</b>	<b>\$ 1,159,626</b>	<b>\$ 1,091,912</b>	<b>\$ 1,072,812</b>	<b>\$ 1,116,808</b>	<b>\$ 43,996</b>	<b>\$ 1,190,366</b>	<b>\$ 1,190,366</b>	<b>\$ 1,190,366</b>
<b>Total Grant Revenues</b>	<b>\$ 17,579,280</b>	<b>\$ 19,801,255</b>	<b>\$ 18,187,216</b>	<b>\$ 18,632,873</b>	<b>\$ 19,064,944</b>	<b>\$ 432,071</b>	<b>\$ 19,059,930</b>	<b>\$ 19,059,930</b>	<b>\$ 19,059,930</b>

#### Budget Forecasts:

For FY 2020-21, the budget is projected to increase by about \$432,000 primarily due to more federal grant funding for programs such as the Title I, Part A, Title I, Part D, Title IV-A and 21st Century Learning Centers. In addition, local match requirements for state grants such as School Security Equipment and Virginia Preschool Initiative increased accordingly. As grant funding changes, the division first looks to reduce non-personnel budgets if possible. For grants such as VPI, reductions to staff are made due to fewer preschool students being served. If the division loses 100% of a grant, the education program is eliminated.

Budget forecasts for FY 2022 through FY 2024 are based on continued funding of currently awarded grants plus any changes projected for FY 2020-21. The division has a part-time grant writer who works with the division to actively seek and apply for new grants each year. The projected revenue for the Grants fund will change if more grants are awarded.

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

### Grant Fund Expenditures - Level 3

The following table is breakout of Grant Fund expenditures by Type and a breakout of Grant Fund expenditures by Category.

	2016-2017 ACTUALS	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 BUDGET	Increase (Decrease)	2021-2022 FORECAST	2022-2023 FORECAST	2023-2024 FORECAST
<i>Grant Expenditures by Type</i>									
Salaries	\$ 9,681,545	\$ 9,952,619	\$ 10,648,447	\$ 10,749,700	\$ 11,277,297	\$ 527,596	\$ 11,277,297	\$ 11,277,297	\$ 11,277,297
Benefits	3,562,993	4,050,806	3,931,923	3,954,634	4,162,294	\$ 207,661	4,162,294	4,162,294	4,162,294
Purchased Services	853,181	1,289,193	943,686	912,219	943,686	\$ 31,467	943,686	943,686	943,686
Internal Services	62,436	62,005	70,718	-	-	\$ -	-	-	-
Other Charges	371,769	346,591	474,056	464,252	474,056	\$ 9,804	474,056	474,056	474,056
Materials/Supplies	1,885,524	3,416,470	1,731,805	2,016,000	1,828,482	\$ (187,517)	1,823,468	1,823,468	1,823,468
Joint Operations	-	-	624	-	-	\$ -	-	-	-
Equipment	501,373	850,929	379,129	536,067	379,129	(156,938)	379,129	379,129	379,129
<b>Total Expenditures</b>	<b>\$ 16,918,821</b>	<b>\$ 19,968,613</b>	<b>\$ 18,180,388</b>	<b>\$ 18,632,873</b>	<b>\$ 19,064,944</b>	<b>\$ 432,071</b>	<b>\$ 19,059,930</b>	<b>\$ 19,059,930</b>	<b>\$ 19,059,930</b>
<i>Grant Expenditures by Category</i>									
Instruction	\$ 14,883,707	\$ 16,073,825	\$ 16,664,390	\$ 16,502,861	\$ 17,475,603	\$ 972,742	\$ 17,471,008	\$ 17,471,008	\$ 17,471,008
Administration, Attendance, Health	732,472	295,416	425,398	695,399	445,978	(249,421)	\$ 445,861	445,861	445,861
Pupil Transportation	323,972	376,904	263,611	356,794	276,364	(80,430)	\$ 276,291	276,291	276,291
Operations and Maintenance	127,123	308,462	101,563	140,002	106,477	(33,525)	\$ 106,449	106,449	106,449
Technology	851,546	2,914,005	725,426	937,816	760,522	(177,295)	\$ 760,322	760,322	760,322
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 16,918,820</b>	<b>\$ 19,968,613</b>	<b>\$ 18,180,388</b>	<b>\$ 18,632,873</b>	<b>\$ 19,064,944</b>	<b>\$ 432,071</b>	<b>\$ 19,059,930</b>	<b>\$ 19,059,930</b>	<b>\$ 19,059,930</b>

## FY 2020-21 Risk Management Fund Budget

The Risk Management fund is an internal service fund that accounts for all activity and reserves associated with the health self-insurance plan, insurance premiums and workers' compensation claims and payment of claims and legal fees, if necessary, on public liability claims arising from the operations of the School Board.

The School Board is "fully insured" for auto liability and for general liability through the Virginia Association of Counties Group Self Insurance Risk Pool (VACoRP) and "fully insured" for student accidents through Tower Financial. For workers' compensation, the School Board carries an excess policy, with a self-insured retention of \$500,000. Workers' compensation claims are primarily handled by VACoRP, a third-party claims administrator.

The School Board is "self-insured" for the health insurance plan. A self-insurance model offers state tax savings, avoidance of pass-through taxes under the Affordable Care Act, and a savings to the employer of the insurance carrier's profit margin.

Under the self-insured plan, a third-party administrator charges a fee for the administration of claims but payment of the claims is made from the division's Risk Management fund. Medical claim expenses paid, on behalf of each individual employee covered during a single policy year, are covered by excess loss insurance with a specific stop loss limit of \$350,000. The self-insured health plan also has aggregate stop loss coverage at 120% of expected medical claims during a single policy year.

The Risk Management fund is supported by division contributions through charges for services to the governmental and special revenue funds. This fund is not self-supporting, and, as such, for the Risk Management fund to pay for healthcare claims, workers' compensations claims, etc., it has to charge a fee to the General fund, Grant fund, Cafeteria fund, employees (healthcare only), and retirees (healthcare only) to earn revenue.

For FY 2020-21, an increase of \$1.1 million is anticipated due to increasing healthcare claims, insurance market factors, and a small increase in participation. Since plan year 2018, the division has offered a Consumer Savings Qualified High Deductible Health Plan (HDHP) option for employees. A HDHP is a consumer driven health plan in which employees pay lower rates per pay period, have higher deductibles, and allow employees to contribute money (tax free and up to IRS limits) to a Health Savings Account (HSA). The division provides HDHP plan participants a one-time contribution of \$1,000 to their HSA account.

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

### Risk Management Fund Revenues - Level 3

The following table is a breakout of Risk Management Fund revenues by classification

	2016-2017 ACTUALS	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 BUDGET	Increase (Decrease)	2021-2022 FORECAST	2022-2023 FORECAST	2023-2024 FORECAST
<i>Insurance Recovery</i>	\$ 348,034	\$ 454,808	\$ 1,109,963	\$ 250,000	\$ 400,000	\$ 150,000	\$ 586,654	\$ 586,654	\$ 586,654
<i>Charges for Services</i>									
Risk and Workers Compensation Program	1,268,399	1,380,200	1,521,800	1,521,800	1,970,756	448,956	1,970,756	1,970,756	1,970,756
Health Self Insurance Plan	17,889,096	17,875,976	16,136,830	18,298,000	18,763,914	465,914	20,173,545	21,182,222	22,241,333
<b>Total Charges for Services</b>	19,157,495	19,256,176	17,658,630	19,819,800	20,734,670	914,870	22,144,301	23,152,978	24,212,089
<b>Total Revenues</b>	<b>\$ 19,505,529</b>	<b>\$ 19,710,984</b>	<b>\$ 18,768,593</b>	<b>\$ 20,069,800</b>	<b>\$ 21,134,670</b>	<b>\$ 1,064,870</b>	<b>\$ 22,730,955</b>	<b>\$ 23,739,632</b>	<b>\$ 24,798,744</b>

#### Budget Forecasts:

As the majority of the Risk Management fund comprises the division's health self-insured plan, information is not readily available to forecast what future expenses will be. The division works with a third party benefits consultant each year in the summer to look at the subsequent plan year projected expenditures and discusses strategies and ways to control and/or decrease healthcare costs. The division maintains an adequate reserve and has stop loss insurance to protect the division against large and unexpected changes in

As per Ordinance No 2018-99 adopted by the City Council on October 9, 2018, the City requested the return of all unspent funds in the School Board Risk Management and Insurance Fund as of June 30, 2018. PPS returned \$5,189,613 to the City in October 2018 and the City maintains that amount as a reserve for the School Board Risk Management and Insurance Fund. Disbursement of any funds from the reserve will be governed by an agreement between the City and PPS.

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

### Risk Management Fund Expenditures - Level 3

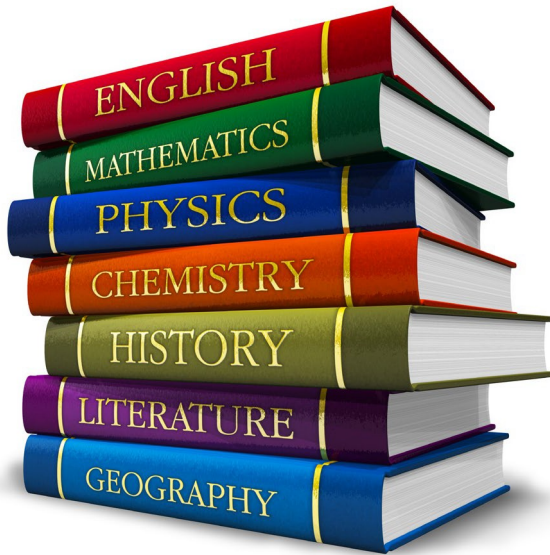
The following table is breakout of Risk Management Fund expenses by Type

	2016-2017 ACTUALS	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 BUDGET	Increase (Decrease)	2020-2021 FORECAST	2021-2022 FORECAST	2022-2023 FORECAST
<i>Risk Management</i>									
Salaries	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Benefits	-	-	-	-		-	-	-	
Administrative Fees	3,140,633	3,516,850	3,001,800	3,001,800	2,939,000	(62,800)	3,084,300	3,170,925	3,261,881
Workers Compensation Claims	183,667	429,350	420,000	420,000	450,000	30,000	420,000	420,000	420,000
Healthcare Claims	15,566,867	15,753,800	16,215,000	16,648,000	17,745,670	1,097,670	17,480,400	18,354,420	19,272,141
						-			
Transfers to City of Portsmouth	252,628	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 19,143,794</b>	<b>\$ 19,700,000</b>	<b>\$ 19,636,800</b>	<b>\$ 20,069,800</b>	<b>\$ 21,134,670</b>	<b>\$ 1,064,870</b>	<b>\$ 20,984,700</b>	<b>\$ 21,945,345</b>	<b>\$ 22,954,022</b>

Note: Actual worker compensation claims and healthcare claims actuals are reported based on modified accrual basis of accounting and include adjustments for actuarial determined incurred but not received (IBNR) liabilities.

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## FY 2020-21 Textbook Fund Budget



The Textbook fund is a special revenue fund specifically for the purchase of textbooks for students. A portion of the Textbook funds can be used to purchase Standards of Learning instructional materials, electronic textbooks and other electronic media resources integral to the curriculum and classroom instruction, and technical equipment required to read and access the electronic textbooks and electronic curriculum materials.

Revenues are received exclusively from the state and the state requires a minimum local match. Any unspent funds within the Textbook fund, are authorized by the State General Assembly to be carried forward each fiscal year through re-appropriation by the locality.

Estimated revenues and expenditures for FY 2020-21 are expected to increase due to a slight increase in projected ADM.



Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

### Textbook Fund Revenue - Level 3

The following table is a breakout of Textbook Fund revenues by classification.

	2016-2017 ACTUALS	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 BUDGET	Increase (Decrease)	2021-2022 FORECAST	2022-2023 FORECAST	2023-2024 FORECAST
<i>State Revenues</i>									
TEXTBOOKS	\$ 1,128,181	\$ 1,108,665	\$ 1,005,977	\$ 986,140	\$ 1,072,558	\$ 86,418	\$ 1,067,251	\$ 1,041,983	\$ 1,041,983
<b>Total State Revenues</b>	<b>1,128,181</b>	<b>1,108,665</b>	<b>1,005,977</b>	<b>986,140</b>	<b>1,072,558</b>	<b>86,418</b>	<b>1,067,251</b>	<b>1,041,983</b>	<b>1,041,983</b>
<i>Local Revenues</i>									
CITY OF PORTSMOUTH	-	-	-	-	-	\$ -	-	-	-
<b>Total Local Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Revenue</i>									
MISCELLANEOUS	2,550	1,895	5,326	1,500	1,500	\$ -	1,500	1,500	1,500
<b>Total Other Revenues</b>	<b>2,550</b>	<b>1,895</b>	<b>5,326</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<i>Transfers In/Out from Other Funds</i>									
LOCAL MATCH	377,264	370,739	328,564	322,085	343,547	\$ 21,462	341,847	335,826	335,826
<b>Total Transfers In from Other Funds</b>	<b>377,264</b>	<b>370,739</b>	<b>328,564</b>	<b>322,085</b>	<b>343,547</b>	<b>21,462</b>	<b>341,847</b>	<b>335,826</b>	<b>335,826</b>
<b>Total Textbook Revenues</b>	<b>\$ 1,507,995</b>	<b>\$ 1,481,299</b>	<b>\$ 1,339,867</b>	<b>\$ 1,309,725</b>	<b>\$ 1,417,605</b>	<b>\$ 107,880</b>	<b>\$ 1,410,598</b>	<b>\$ 1,379,309</b>	<b>\$ 1,379,309</b>

Budget Forecasts:

As textbook funding is based on the state budget, decreases in ADM will result in decreased funds for textbooks over the next 3 years. New textbook purchases are not done every year but are based on the state review process schedule. Textbook funding in future years along with remaining state funds from previous years should be adequate to cover new textbook purchases.

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

**Textbook Fund Expenditures - Level 3**

The following table is breakout of Textbook Fund expenditures by Type

	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>Increase</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>(Decrease)</b>	<b>FORECAST</b>	<b>FORECAST</b>	<b>FORECAST</b>
<i>Instruction</i>									
Textbooks	390,590	400,204	3,072,395	1,309,725	1,417,605	107,880	1,282,881	1,257,709	1,232,925
<b>Total Expenditures</b>	<b>\$ 390,590</b>	<b>\$ 400,204</b>	<b>\$ 3,072,395</b>	<b>\$ 1,309,725</b>	<b>\$ 1,417,605</b>	<b>\$ 107,880</b>	<b>\$ 1,282,881</b>	<b>\$ 1,257,709</b>	<b>\$ 1,232,925</b>

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

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## FY 2020-21 Cafeteria Fund Budget

The Cafeteria fund is a special revenue fund that supports the food services operations within the schools. The Cafeteria fund is a multi-year fund that carries a fund balance from year to year.

The Cafeteria fund's largest revenue source is the federal government through reimbursement for participating in USDA sponsored programs. The USDA programs are intended to increase the quality and nutritious value of the food the division serves. The Cafeteria fund also receives state funds, accepts food donations, and earns catering revenue for various events.

The division has a high percentage of free and reduced lunch students, therefore, many schools in the division qualify for the Community Eligibility Program (CEP), which allows a division to designate schools as a free and reduced lunch site so all students who attend the school can receive free breakfast and lunch. Under the program, the division is reimbursed for costs incurred at 13 schools.

For the remaining schools, students are charged a fee for lunch. This revenue is recorded as charges for services within the Cafeteria fund.

For FY 2020-21, an overall decrease is expected due to a projected decrease in Federal and other revenues. These decreases are offset by increases in State revenues and transfers from other funds. A 2% raise is projected for food service personnel.

## **SCHOOL LUNCH PRICE CALCULATIONS 2020-2021 SCHOOL YEAR**

In 2010, the Healthy, Hunger-Free Kids Act went into effect. The purpose of the legislation was to ensure that students receiving free lunches received the full advantage of the funding for their meals. At the same time, higher nutrition standards were also put in place. Since all students were to receive the same nutritious meals, paying students would be expected to pay the equivalent price for their meals. Historically, in some divisions, lunches for paying students were subsidized by the reimbursements for the free and reduced price lunches while nutrition content suffered for all. The Healthy, Hunger-Free Kids Act prohibited this subsidy. A formula for determining the equitable price for paying students was incorporated into the act. For FY 2020-2021, the calculation is as follows:

Step 1: What are critical price points?

- A. Federal reimbursement for free students = \$3.50
- B. Federal reimbursement for paying student = \$0.41

Step 2: What must the paying student actually pay for a lunch per the federal government?

A-B or  $\$3.50 - \$0.41 = \$3.09$

Based on the calculation at Step 2, the free student lunch has to be valued at \$3.50 in order to meet federal governments desired balanced meal nutrition standards.

Step 3: Compare \$3.09 to actual division lunch price (\$1.75 for FY 2019-20).

- A. If the division lunch price is more than \$3.09 then this the division meets the federal government standard
- B. If the division lunch price is less than \$3.09, then the division is required to consider a price increase

The division's current rounded price, \$1.80 is \$0.05 more than our current lunch price due to not opting for a price increase in FY 18-19, this was available due to revenue being created that year. The "Unrounded Price Requirement" from FY 2019-20 was \$1.83. The unrounded lunch price is required to be used to calculate a possible price increase for FY 2020-21.

Step 4: Calculate the required price increase.

- A.  $2\% + \text{inflation rate} = 2\% + 2.94\% = 4.94\%$
- B. If the 4.94% increase multiplied by the unrounded lunch price is less than \$0.05 (5 Cents), then no increase is required for the year.
  - a.  $\$1.83 \times 4.94\% = \$0.090$
- C. Since \$0.090 is greater than \$0.05, then the increase must be added to the current unrounded lunch price.
  - a. then  $\$1.83 + \$0.090 = \$1.92$  (Divisions are allowed to round down to the nearest \$0.05)

Divisions may not increase the amount charged to paying students by more than 10 cents in one year. As such, based on the calculations above, the division is required by law to increase lunch prices by \$0.10 in school year 2020-2021.

The new division lunch price will be \$1.85 (Current price is \$1.75 + \$0.10 increase) in school year 2020-2021.

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

### Cafeteria Fund Revenues - Level 3

The following table is a breakout of Cafeteria Fund revenues by classification.

	2016-2017 ACTUALS	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 BUDGET	Increase (Decrease)	2021-2022 FORECAST	2022-2023 FORECAST	2023-2024 FORECAST
<i>Federal Revenues</i>									
NATIONAL SCHOOL LUNCH PROGRAM	\$ 6,341,767	\$ 6,660,287	\$ 6,962,406	\$ 7,228,268	\$ 7,059,281	\$ (168,987)	\$ 7,059,281	\$ 7,059,281	\$ 7,059,281
FRESH FRUIT AND VEGETABLE PROGRAM	185,336	159,728	142,601	150,000	150,000	-	150,000	150,000	150,000
SUMMER FOOD SERVICE PROGRAM	-	31,128	228,801	-	-	-	-	-	-
DONATED COMMODITIES	441,514	482,332	512,084	450,000	450,000	-	450,000	450,000	450,000
<b>Total Federal Revenues</b>	<b>6,968,617</b>	<b>7,333,475</b>	<b>7,845,892</b>	<b>7,828,268</b>	<b>7,659,281</b>	<b>(168,987)</b>	<b>7,659,281</b>	<b>7,659,281</b>	<b>7,659,281</b>
<i>State Revenues</i>									
SCHOOL NUTRITION - STATE	114,419	123,712	102,432	107,780	156,369	48,589	198,994	198,994	198,994
<b>Total State Revenues</b>	<b>114,419</b>	<b>123,712</b>	<b>102,432</b>	<b>107,780</b>	<b>156,369</b>	<b>48,589</b>	<b>198,994</b>	<b>198,994</b>	<b>198,994</b>
<i>Charges for Services</i>									
PAID SCHOOL BREAKFAST/LUNCH	479,228	465,889	548,521	500,000	500,000	-	500,000	500,000	500,000
<b>Total Charges for Services</b>	<b>479,228</b>	<b>465,889</b>	<b>548,521</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<i>Other Revenue</i>									
Interest		13,078	23,394						
MISCELLANEOUS	589,658	569,729	316,912	440,000	390,000	(50,000)	390,000	390,000	390,000
<b>Total Other Revenues</b>	<b>589,658</b>	<b>582,807</b>	<b>340,306</b>	<b>440,000</b>	<b>390,000</b>	<b>(50,000)</b>	<b>390,000</b>	<b>390,000</b>	<b>390,000</b>
<i>Transfers In from Other Funds</i>									
BONUS AND UNPAID LUNCH- GENERAL FUND	268,178	25,468	38,291	15,000	40,000	25,000	40,000	40,000	40,000
<b>Total Transfers In from Other Funds</b>	<b>268,178</b>	<b>25,468</b>	<b>38,291</b>	<b>15,000</b>	<b>40,000</b>	<b>25,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Total Cafeteria Revenues</b>	<b>\$ 8,420,100</b>	<b>\$ 8,531,351</b>	<b>\$ 8,875,442</b>	<b>\$ 8,891,048</b>	<b>\$ 8,745,650</b>	<b>\$ (145,398)</b>	<b>\$ 8,788,275</b>	<b>\$ 8,788,275</b>	<b>\$ 8,788,275</b>

Budget Forecasts:

For FY 2020-21, the budget is projected to decrease slightly by about \$145,000 primarily due to decreased federal funding for the National School Lunch Program and other revenue. This increase was offset by increases in State revenue and transfers from other funds. Future budgets are expected to maintain stable through FY 2024.

Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

### Cafeteria Fund Expenditures - Level 3

The following table is breakout of Cafeteria Fund expenditures by Type

	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>Increase</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>(Decrease)</b>	<b>FORECAST</b>	<b>FORECAST</b>	<b>FORECAST</b>
<i>Food Services</i>									
Salaries	\$ 2,639,431	\$ 2,676,170	\$ 2,749,178	\$ 2,364,929	\$ 2,614,730	\$ 249,801	\$ 2,364,929	\$ 2,364,929	\$ 2,364,929
Benefits	1,270,257	1,287,938	1,323,074	1,199,714	1,168,103	(31,611)	1,199,714	1,199,714	1,199,714
Purchased Services	7,296	7,397	7,599	15,000	15,000	-	15,000	15,000	15,000
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	23,364	23,690	24,336	190,000	190,000	-	190,000	190,000	190,000
Materials/Supplies	3,641,184	3,691,866	3,792,584	4,539,142	4,175,554	(363,588)	4,539,142	4,539,142	4,539,142
Equipment	176,823	179,284	184,175	132,263	132,263	-	132,263	132,263	132,263
Donated Commodities	442,022	448,175	460,401	450,000	450,000	-	450,000	450,000	450,000
<b>Total Expenditures</b>	<b>\$ 8,200,378</b>	<b>\$ 8,314,520</b>	<b>\$ 8,541,348</b>	<b>\$ 8,891,048</b>	<b>\$ 8,745,650</b>	<b>\$ (145,398)</b>	<b>\$ 8,891,048</b>	<b>\$ 8,891,048</b>	<b>\$ 8,891,048</b>

## Debt Obligations

By law, the School Board may not issue bonds or enter into debt. There are no debt obligations for the division.

## Other 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, 2019, health plan membership consisted of 2,019 active service participants and 39 retirees and beneficiaries receiving 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 employer contribution amount was not actually paid into the OPEB trust. This amount, as determined by a third-party actuary, represents an implicit subsidy. Annual costs for retirees are typically higher than those for the average covered life (due to being older than the covered group). Therefore, some of the expense for active coverage is subsidizing the cost of coverage for retirees. It is required that this subsidized retiree cost be reflected in OPEB accounting. The implicit subsidy or implied contribution towards retiree coverage made by the active/younger population was included as a contribution for FY 2016-17.

Effective June 30, 2017, state and local governments with OPEB plans administered through a trust were required to report the net OPEB liability for the plan. The net OPEB Liability as of June 30, 2018 is as follows:

Total OPEB Liability	\$ 13,128,913
Plan fiduciary net position	\$ (13,274,352)
Net OPEB Liability	\$ (145,439)
Plan fiduciary net position as a percentage of the total OPEB	101.11%



## Capital Improvement Projects

Capital projects in excess of \$50,000 and a useful life of at least ten (10) years are submitted to City Council for approval and inclusion in the City Capital Improvement Fund - Education. Currently, the following projects have been approved by the City and are currently in progress:

City of Portsmouth Fiscal Year 2021 Proposed Budget Capital Improvements Education								
Project Title	Appropriated	FY 2021	Un-Appropriated Subsequent Years				5 Year	CIP
	To Date	Proposed	FY 2022	FY 2023	FY 2024	FY 2025	Total	Total
Brighton ES Roof Replacement	973,000	-	-	-	-	-	-	973,000
Churchland Academy Parking Lot	527,500	-	-	-	-	-	-	527,500
Churchland High HVAC	5,162,009	-	-	-	-	-	-	5,162,009
Churchland HS Stage/Sound/Lighting Renovation	345,000	-	-	-	-	-	-	345,000
HMES and CAES Roof Coating	1,250,000	-	-	-	-	-	-	1,250,000
Hodges Manor ES Roof Top Unit Replacement	380,000	-	-	-	-	-	-	380,000
IRC Data Center HVAC and UPS Project	300,000	-	-	-	-	-	-	300,000
James Hurst, Churchland Primary and Intermediate	1,653,636	-	-	-	-	-	-	1,653,636
MT Hermon Preschool Roof Replacement	932,000	-	-	-	-	-	-	932,000
Mt. Hermon Bus Loop Upgrades	350,000	-	-	-	-	-	-	350,000
New Middle School	400,000	-	-	-	-	-	-	400,000
School Bus Fleet Replacement	5,956,082	-	-	-	-	-	-	5,956,082
Woodrow Wilson High School Roof	3,398,516	-	-	-	-	-	-	3,398,516
Woodrow Wilson HS HVAC Cooling Tower Replacement	1,100,000	550,000	-	-	-	-	550,000	1,650,000
<b>Total Project Cost</b>	<b>22,727,743</b>	<b>550,000</b>	-	-	-	-	<b>550,000</b>	<b>23,277,743</b>
<b>Debt Funding</b>								
Education Bonds-QZAB	973,000	-	-	-	-	-	-	973,000
Future Bond Issuance	11,165,000	-	-	-	-	-	-	11,165,000
General Obligation Bonds	2,350,000	550,000	-	-	-	-	550,000	2,900,000
<b>Debt Funding Funding</b>	<b>14,488,000</b>	<b>550,000</b>	-	-	-	-	<b>550,000</b>	<b>15,038,000</b>
<b>Transfers</b>								
Planned Use of Fund Balance-General Fund	8,239,743	-	-	-	-	-	-	8,239,743
<b>Total Funding</b>	<b>22,727,743</b>	<b>550,000</b>	-	-	-	-	<b>550,000</b>	<b>23,277,743</b>

After the presentation of the City of Portsmouth’s Proposed FY2021 Operating Budget and Capital Improvement Program, the City proposed funding the following capital project: Woodrow Wilson High School’s HVAC and Cooling system for a total of \$550,000. It also includes continued funding of previously approved projects. Funding for each capital project will be primarily funded through future bond issuances.

In the FY 2019-20 CIP, the City delayed the first year of funding the construction cost of the new middle school building to FY 2023-2024. The City stated that this delay in funding was done to study all facets of plan design, school capacity analysis, average daily membership data and other critical decision areas.

In addition, the continued repair and maintenance of the remaining school buildings are projected to increase the operating and CIP budget. These projects include HVAC replacements, roof replacements and other major operating system repairs. Some repairs may need to be delayed based upon fiscal constraints.

With the anticipated construction of a new middle school, the division will continue to explore the reconfiguration of each middle school from a grade 7 and 8 model to the traditional grade 6 thru 8 model. This reconfiguration along with a zoning analysis is expected to relieve overcrowding at specific elementary schools.

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# Informational Section



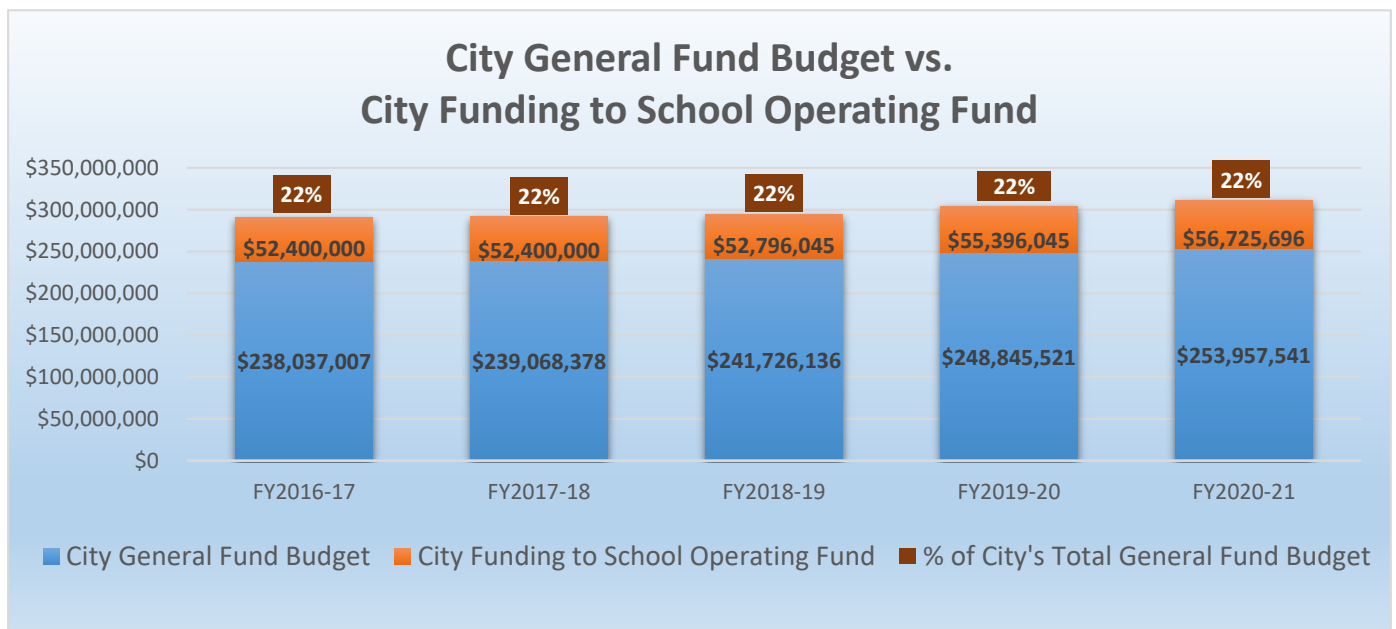
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## Taxation

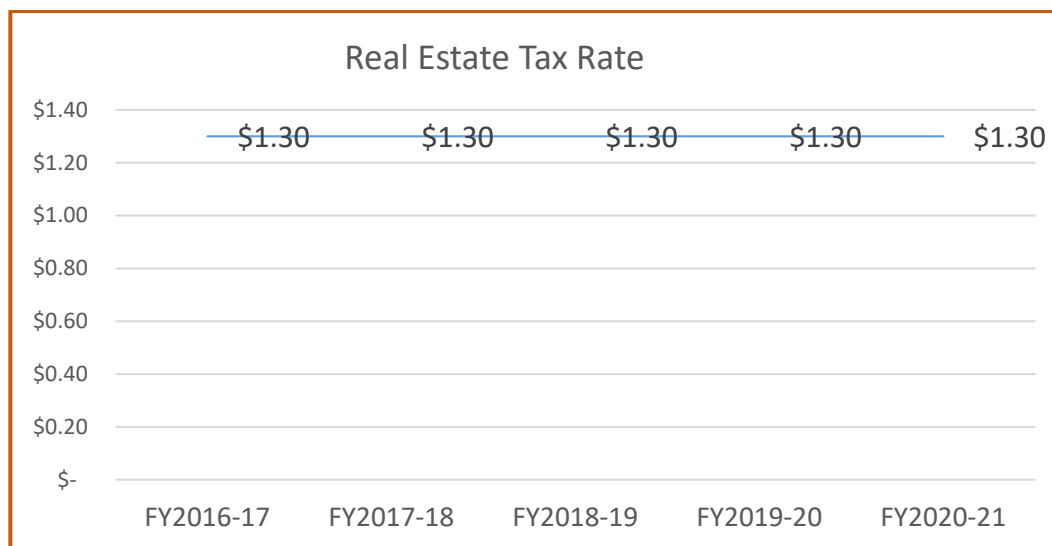
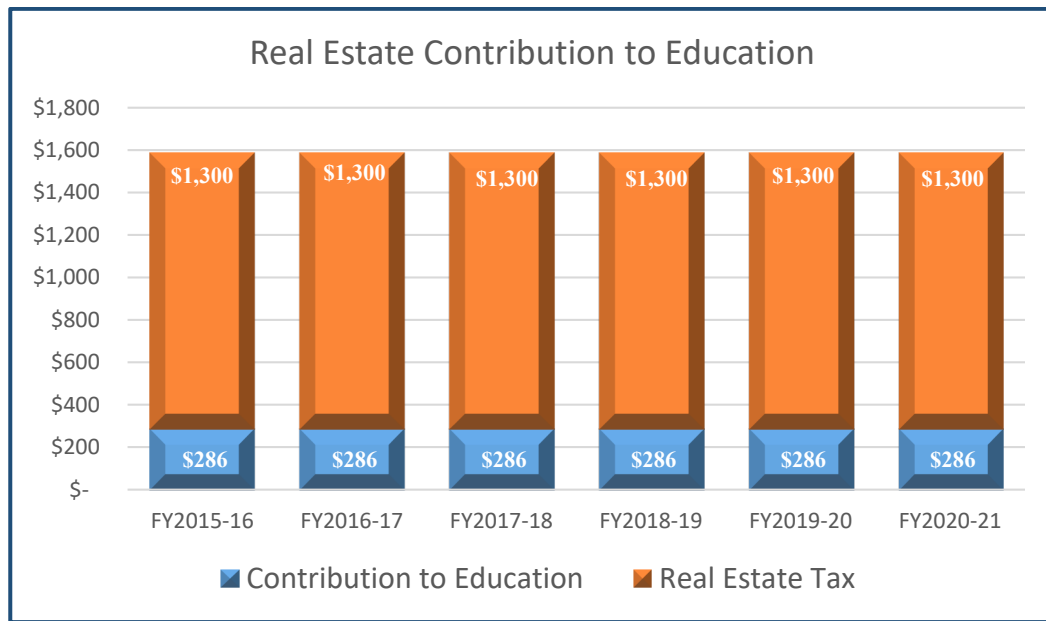
Per State Code, the City of Portsmouth acts as the school division’s appropriating body. Funds awarded to the division must be formally approved to be spent by the schools in the form of ordinances. All funds that the division receives, including state and grants funds, are included in the City’s budgeted allocation to the schools, but the actual City contribution to the schools is 36% of the total operating budget for the schools. The following is a historical look at the City’s contribution to the division’s operating fund:

<b>Fiscal Year</b>	<b>City General Fund Budget</b>	<b>City Funding to School Operating Fund</b>	<b>% of Total General Fund Budget</b>
FY2016-17	\$238,037,007	\$52,400,000	22%
FY2017-18	\$239,068,378	\$52,400,000	22%
FY2018-19	\$241,726,136	\$52,796,045	22%
FY2019-20	\$248,845,521	\$55,396,045	22%
FY2020-21	\$253,957,541	\$56,725,696	22%

\* Source: City of Portsmouth, VA Proposed FY 2021 Budget



The Commonwealth of Virginia does not give school divisions the authority to levy taxes on citizens, making all public school divisions fiscally dependent upon the local appropriating bodies. The municipality collects revenue in a variety of ways including usage fees, fines, and property taxes. In turn, a portion of these revenues are shared with the school division. The allocation to the schools operating fund in the City budget is generated primarily through property tax; therefore, with the current tax rate at \$1.30 per \$100 of assessed value, the owner of a property assessed at \$100,000 would owe a property tax bill of \$1,300 with approximately \$286 of that bill funding education.



The following table is historical look at Assessed Property Values in the City of Portsmouth.

	2016-17 Actual	2017-18 Actual	2018-19 Actual
Residential Property	5,094,814	5,124,105	-
Commercial Property	1,775,072	1,782,294	-
Industrial Property	399,322	400,870	-
<b>Total Taxable Assessed Value</b>	<b>7,269,208</b>	<b>7,307,269</b>	<b>* 7,575,895</b>

Source: City of Portsmouth, VA FY 2021 Proposed Budget (p. 3-26)

City funding for education is also derived from personal property tax and various other local taxes such as admission and amusement tax, bank franchise tax, business and professional licenses tax, licensing fees, lodging tax, cigarette tax, recordation tax, restaurant food tax, short term rental tax, and franchise tax.

The City also assesses a \$5.00 per \$100 vehicle property tax, a \$3.00 per \$100 machinery tax, as well as a \$0.50 per \$100 assessed value on boats. The City estimates the value of personal property and typically collects on these taxes in June. The following is a summary of some of the tax rates assessed by the City:

Tax Type	Unit	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual
Real Estate	per \$100	\$1.30	\$1.30	\$1.30	\$1.30
Personal Property - Vehicles	per \$100	\$5.00	\$5.00	\$5.00	\$5.00
Personal Property - Machinery	per \$100	\$3.00	\$3.00	\$3.00	\$3.00
Personal Property - Boats	per \$100	\$0.50	\$0.50	\$0.50	\$0.50
Admissions Tax	of sale price	10%	10%	10%	10%
Restaurant Food Tax	of sale price	6.50%	6.50%	6.50%	7.50% A
Lodging Tax	of sale price	8.00%	8.00%	8.00%	8.00%
Hotel Transient Rental Tax	per night	0.00%	0.00%	\$3.00	\$3.00
Sales Tax	of sale price	6.00%	6.00%	6.00%	6.00%
Cigarette Tax	per pack	\$0.90	\$0.90	\$0.95	\$0.95

Source: City of Portsmouth Proposed FY 2021 Budget

Note A – The City of Portsmouth approved an increase in the Restaurant Food Tax in FY 2021 of 1% to bring the rate to 7.50%. This rate will go into effect on 1/1/2021.

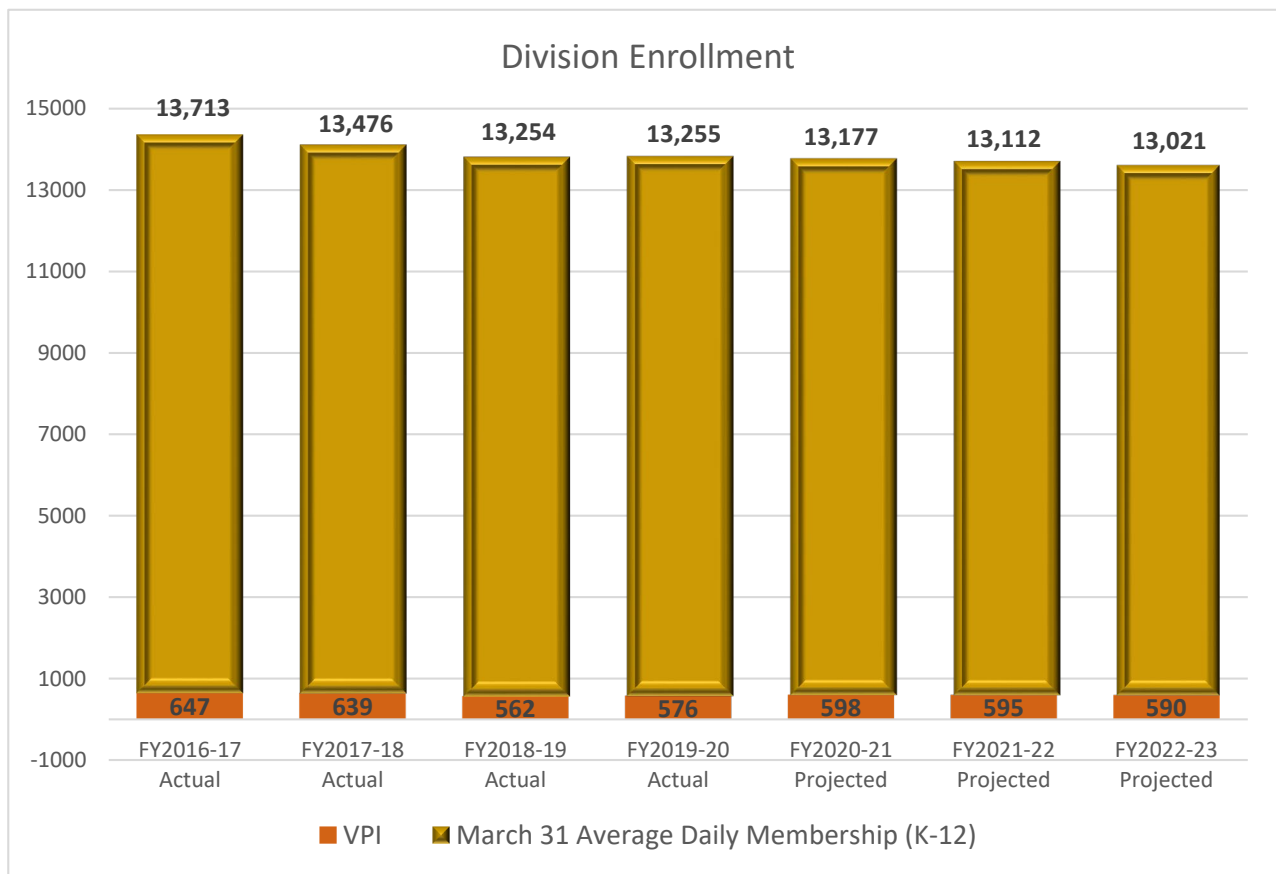


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## Division Enrollment Forecast

Enrollment trends and projections are based on Forecast 5 Analytics Cohort Survival model and Pre-K slots from the Virginia Preschool Initiative. The Cohort Survival model is considered very reliable and is utilized by several Departments of Education in student projections and U.S. Census Bureau reports. This model uses an “aging” approach that moves a group of students and adjusts amounts based on past history. The model also relies on historical enrollment, live birth data, housing changes, etc. The division also reviews the state projection of ADM along with the historical average change in March 31st ADM to project enrollment.



Enrollment figures above are based on actual and projected March 31<sup>st</sup> membership and VPI pre-k slots

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## Personnel Resource Allocations By Fund

	FY 2016-17	FY 2017-18	FY 2018-19	Budgeted FY 2019-20 as of 2/27/2020	Projected FY 2020-201	Change
<b>CAFETERIA FUND</b>						
ASSOCIATE 200 DAY - 7 HOUR	1	1	1	0	0	0
ASSOCIATE 260 DAY - 8 HOUR	3	3	3	4	4	0
COORDINATOR	1	1	1	1	1	0
FOOD SERVICES 4.5 HRS	3	3	3	3	3	0
FOOD SERVICES 5.5 HRS	33	33	33	32	32	0
FOOD SERVICES 6.0 HRS	46	44	44	45	45	0
FOOD SERVICES MANAGER	23	22	22	22	22	0
PART TIME WITH POSITION	45	45	45	45	45	0
SUPERVISOR	2	2	2	2	2	0
<b>TOTAL FOR FUND</b>	<b>157</b>	<b>154</b>	<b>154</b>	<b>154</b>	<b>154</b>	<b>0</b>

	FY 2016-17	FY 2017-18 as of 12/12/2017	Budgeted FY 2018-19	Budgeted FY 2019-20 as of 2/27/2020	Projected FY 2020-201	Change
<b>GENERAL FUND</b>						
ASSISTANT SUPERINTENDENT	2	3	3	3	3	0
ASSOCIATE 200 DAY - 8 HOUR	27	13	13	14	14	0
ASSOCIATE 213 DAY - 7 HOUR	0	13	13	13	13	0
ASSOCIATE 260 DAY - 8 HOUR	91	86	83	86	86	0
ATTENDANCE LIASONS	4	4	4	6	6	0
BUS DRIVER	111	111	111	111	111	0
BUS MONITOR	39	39	39	39	39	0
BUS LOT LEADER	3	3	3	3	3	0
COORDINATOR	9	9	9	10	10	0
CROSSING GUARD 10 MTH	26	23	23	21	21	0
CUSTODIAN	64	62	62	63	63	0
CUSTODIAN, HEAD	20	20	20	20	20	0
CUSTODIAN, LEAD	23	23	23	23	23	0
DEAN OF STUDENTS	4	0	0	0	0	0
DELIVERY PERSONNEL	2	2	2	2	2	0
DIRECTOR	5	4	5	6	6	0
ELEMENTARY SCHOOL PRINCIPAL	16	15	15	15	15	0
ELEM SCHOOL ASST PRINCIPAL	13	13	13	16	16	0
EXECUTIVE ADMINISTRATOR	1	0	0	0	0	0
GRADUATION COACH	2	2	2	2	3	1
SCHOOL COUNSELOR	23	23	23	30	30	0
SCHOOL COUNSELOR 10+1	6	6	6	3	3	0
SCHOOL COUNSELOR 10+2	3	3	3	6	6	0
HIGH SCHOOL ASST PRINCIPAL	9	9	9	9	9	0
HIGH SCHOOL PRINCIPAL	3	3	3	3	3	0
HOME SCHOOL LIAISON	0	0	0	7	7	0
IN-SCHOOL SUSPENSION I	4	4	4	17	17	0
IN-SCHOOL SUSPENSION II	3	3	3	3	3	0
INSTRUCTIONAL ASSISTANT	15	15	20	23	27	4
INSTRUCTIONAL ASSISTANT SPED	138	138	138	138	138	0

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	FY 2016-17	FY 2017-18 as of 12/12/2017	Budgeted FY 2018-19	Budgeted FY 2019-20 as of 2/27/2020	Projected FY 2020-201	Change
INTERPRETER	6	5	5	5	5	0
LIBRARY MEDIA SPECIALIST	22	22	22	22	22	0
MAINTENANCE PERSONNEL	22	21	21	21	21	0
MANAGER	4	3	3	5	5	0
MIDDLE SCHOOL PRINCIPAL	4	4	4	4	4	0
MIDDLE SCHOOL ASST PRINCIPAL	6	6	6	6	6	0
NURSE	24	19	19	11	12	1
NURSE LPN	0	3	3	11	11	0
OCCUPATIONAL/PHYSICAL TH 10+1	1	1	1	1	1	0
OCCUPATIONAL/PHYSICAL TH 10+2	1	1	1	1	1	0
OCCUPATIONAL/PHYSICAL THERPST	1	1	1	1	1	0
OFFICERS	1	1	1	0	0	0
OTHER PROFESSIONAL STAFF	0	0	0	0	0	0
PART TIME WITH POSITION	5	4	4	3	3	0
PROGRAM SPECIALIST	14	9	9	11	14	3
PSYCHOLOGIST 10+1	6	6	6	6	6	0
PSYCHOLOGIST 10+2	0	4	4	4	4	0
PURCHASING PERSONNEL - NON EXE	1	1	1	1	1	0
PURCHASING PERSONNEL- EXEMPT	2	2	2	2	2	0
ROTC INSTRUCTORS	7	7	7	7	7	0
SCHOOL BOARD	9	9	9	9	9	0
SECURITY OFFICERS	16	16	29	34	35	1
SENIOR SUPERVISOR	8	8	8	8	8	0
SOCIAL WORKER	1	1	1	1	1	0
SOCIAL WORKER 10+1	3	3	3	6	6	0
SOCIAL WORKER 10+2	4	4	4	4	4	0
SPECIALIST	1	2	2	2	2	0
SPEECH / HEARING / SIGHT THERP	17	16	15	15	15	0
SPEECH/HEARING/SIGHT TH 10+2	1	1	1	1	1	0
STUDENT RESOURCE LIAISON	1	1	1	0	0	0
SUPERINTENDENT	1	1	1	1	1	0
SUPERVISOR	11	11	11	11	12	1
TEACHER	771	820	817	852	853	1
TEACHER SPECIAL ED	137	126	126	127	127	0
TEACHER 10+2	6	6	6	7	7	0
TEACHER 10+1	1	5	5	5	5	0
TEACHER SPECIALIST	1	1	1	1	1	0
TECHNOLOGY PERSONNEL - NON EXE	6	11	11	11	11	0
TECHNOLOGY PERSONNEL EXEMPT	14	12	12	12	12	0
WAREHOUSE PERSONNEL	3	3	3	3	3	0
<b>TOTAL FOR FUND</b>	<b>1805</b>	<b>1826</b>	<b>1838</b>	<b>1924</b>	<b>1936</b>	<b>12</b>

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<b>GRANT FUND</b>	<b>Budgeted</b>					<b>Change</b>
	<b>FY 2016-17</b>	<b>FY 2017-18 as of 12/12/2017</b>	<b>Budgeted FY 2018-19</b>	<b>FY 2019-20 as of 2/27/2020</b>	<b>Projected FY 2020-201</b>	
ASSOCIATE 200 DAY - 8 HOUR	1	1	1	2	2	0
ASSOCIATE 260 DAY - 8 HOUR	6	6	6	5	5	0
COORDINATOR	5	6	6	6	6	0
DIRECTOR	1	1	1	1	1	0
ELEMENTARY SCHOOL PRINCIPAL	1	1	1	0	0	0
HOME SCHOOL LIAISON	0	12	12	12	12	0
HOME SCHOOL LIAISON 12 MTH	2	2	2	1	1	0
INSTRUCTIONAL ASSISTANT	41	84	90	90	90	0
INSTRUCTIONAL ASSISTANT SPED	9	9	9	8	8	0
OTHER PROFESSIONAL STAFF	1	1	1	7	7	0
PART TIME WITH POSITION	6	6	6	9	9	0
PROGRAM SPECIALIST	5	14	16	15	15	0
PSYCHOLOGIST 10+2	4	0	0	0	0	0
SENIOR SUPERVISOR	5	5	5	5	5	0
SPEECH / HEARING / SIGHT THERP	1	1	1	1	1	0
STUDENT RESOURCE LIAISON	0	0	0	1	1	0
TEACHER	70	41	41	43	43	0
TEACHER SPECIAL ED	14	22	22	22	22	0
TEACHER 10+1	2	8	8	6	6	0
TEACHER 10+2	2	2	2	2	2	0
TEACHER SPECIALIST	10	10	10	10	10	0
<b>TOTAL FOR FUND</b>	<b>186</b>	<b>232</b>	<b>240</b>	<b>246</b>	<b>246</b>	<b>0</b>

<b>TOTAL FOR ALL FUNDS</b>	<b>Budgeted</b>					<b>Change</b>
	<b>FY 2016-17</b>	<b>FY 2017-18 as of 12/12/2017</b>	<b>Budgeted FY 2018-19</b>	<b>FY 2019-20 as of 2/27/2020</b>	<b>Projected FY 2020-201</b>	
	<b>2148</b>	<b>2212</b>	<b>2232</b>	<b>2324</b>	<b>2336</b>	<b>12</b>

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## Standards of Learning (SOL) Testing

The Commonwealth of Virginia uses Standards of Learning tests to ensure school divisions give students an adequate and challenging education. Starting in 1998, the division tests its students in order to reach state education requirements, earn accreditation, and maintain state funding.

Based on the historical look at the detailed SOL pass rates, the accreditation rate has slipped since the division achieved full accreditation for all schools in 2010. Since that time, the state implemented new, more rigorous SOL tests, in the areas of Social Studies, Mathematics, English (Reading/Writing), and Science, to better prepare students to compete in today’s global economy, and to meet the higher expectations of national and international benchmarks for college and career readiness. VDOE reported a decline in the scores in these areas statewide so Portsmouth’s similar decline was no surprise. Teaching methods were adjusted to better prepare students for the new testing formats.

In 2015, VDOE revised the accreditation standards with the goal of better informing the public of the progress of schools to reach accreditation. The most significant change was the introduction of partially accredited ratings. This new designation identifies schools that are close to full accreditation or making acceptable progress.

Recently, the division has seen the number of accredited schools continue to rise. In FY 2016-17, the school division increased the number of fully accredited schools from 8 to 12 schools. Partially accredited schools decreased from 4 to 1 school. In 2017-18, the division saw further growth under the new accreditation standards, moving to having zero (0) schools with accreditation denied status, 5 schools accredited with conditions, and 14 schools fully accredited. In 2018-19, the division held steady with zero schools with accreditation denied status, 5 schools that were accredited with conditions, and 14 schools fully accredited.

<b>Accredited</b>	<b>Accredited with Conditions</b>	<b>Accreditation Denied</b>
<b>2 High Schools</b>	<b>1 High School</b>	
<b>1 Middle School</b>	<b>2 Middle Schools</b>	
<b>11 Elementary Schools</b>	<b>2 Elementary Schools</b>	

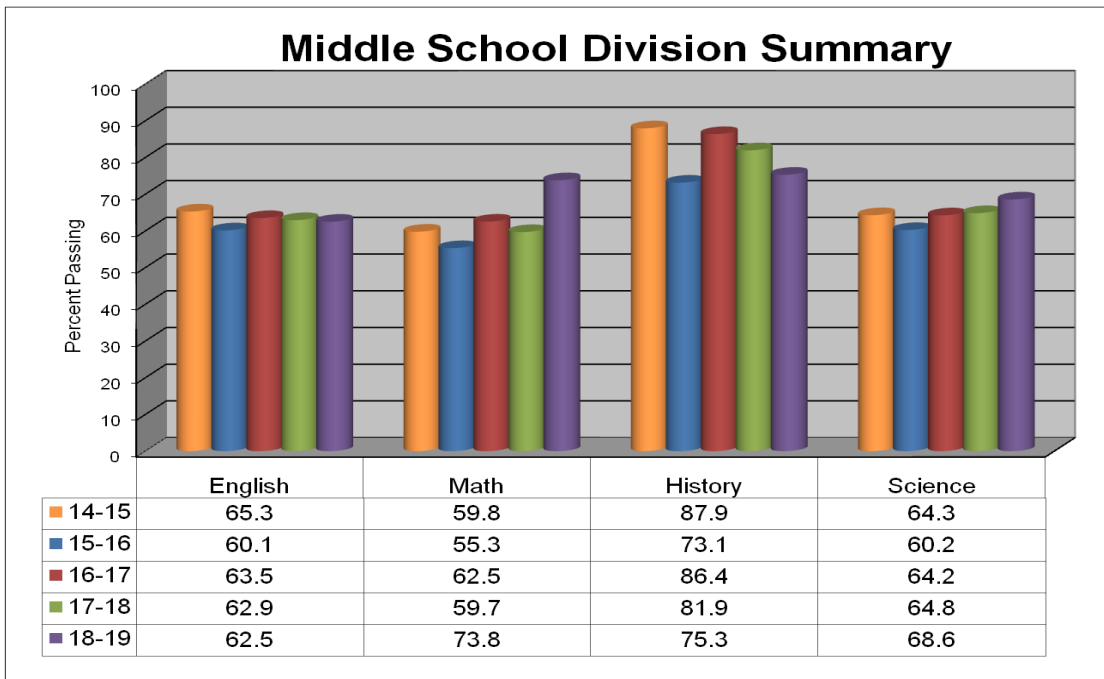
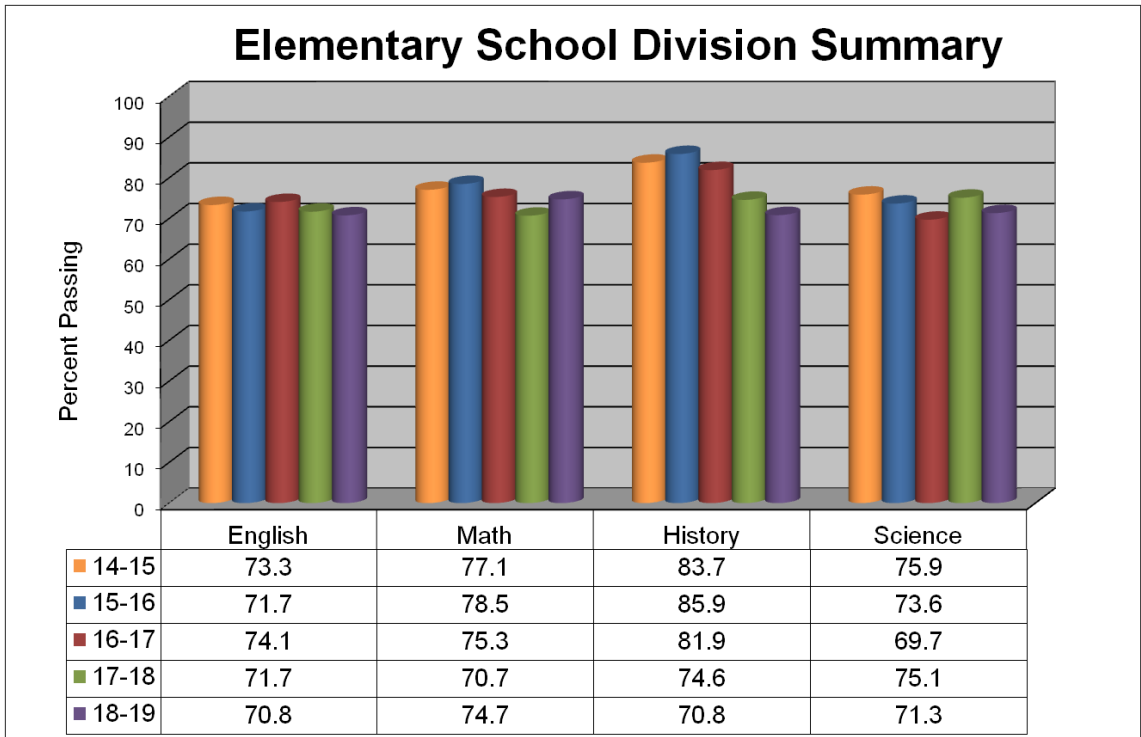


School quality indicators changed again in 2018-19. The commonwealth's department of education plans to incorporate growth of student performance for elementary and middle schools and absenteeism at all school levels. Furthermore, the state will rate school performance on a scale of one to three, with one being the highest level of performance. The below table details the performance level rating system.

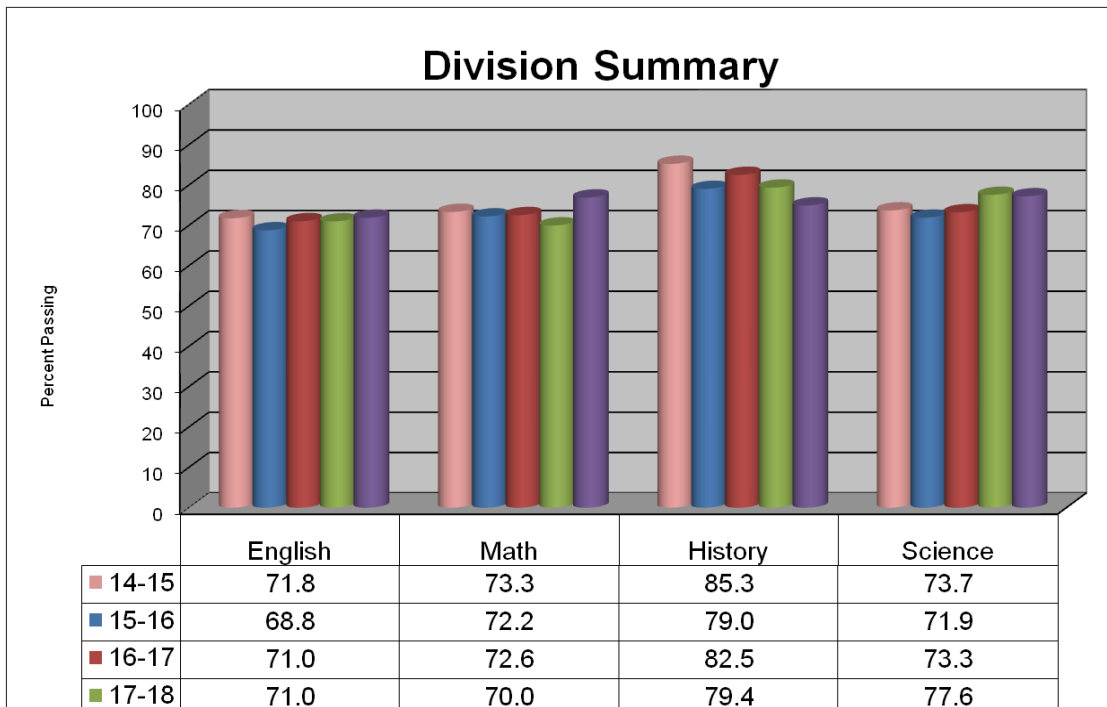
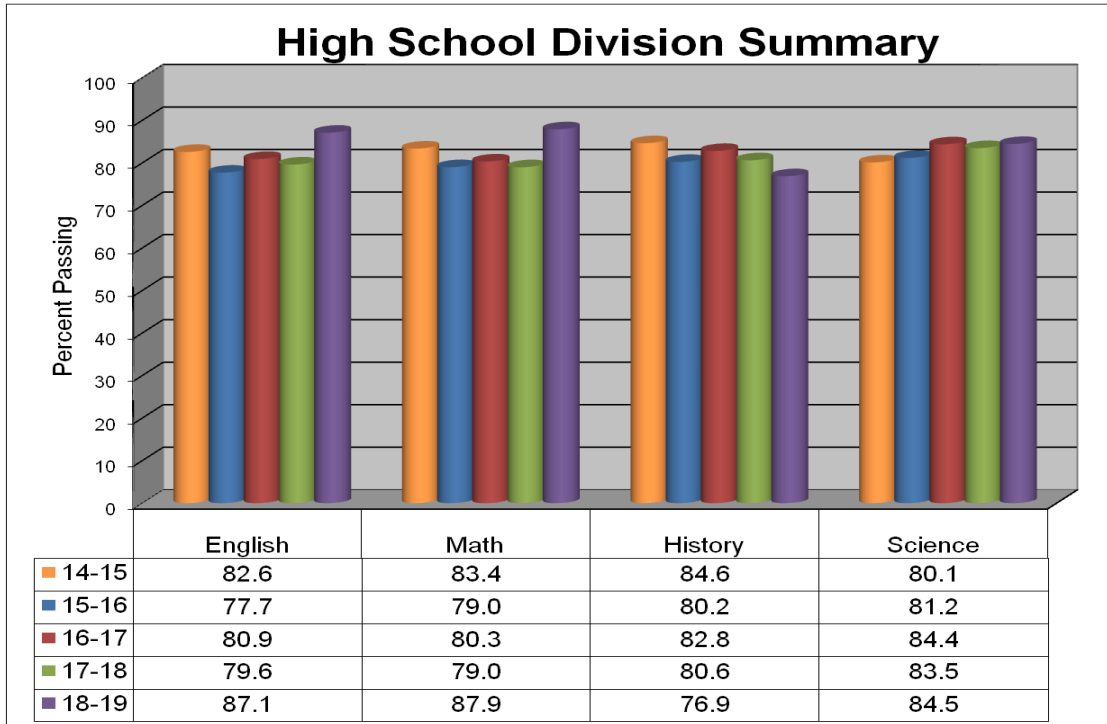
<p>Level One: At or Above Standard</p> <ul style="list-style-type: none"><li>• Performance at or above state standard for indicator</li><li>• Sufficient Improvement toward state standard for indicator from Level Two</li></ul>
<p>Level Two: Near Standard or Improving</p> <ul style="list-style-type: none"><li>• Below state standard for indicator but approaching Level One performance</li><li>• Sufficient improvement on indicator from Level Three</li></ul>
<p>Level Three: Below Standard</p> <ul style="list-style-type: none"><li>• Performance on indicator below state standard</li><li>• Performance on indicator at Level Two for more than four consecutive years</li></ul>

Detailed SOL pass rates are illustrated on the next pages. The division is proud of the achievements of the students and instructional staff, and it expects continued growth and this trend of increasing the number of fully accredited schools to continue.

**Division Summary  
Portsmouth Public Schools  
Standards of Learning Assessments**



**Division Summary  
Portsmouth Public Schools  
Standards of Learning Assessments**



Information presented is based on preliminary revenue and expenditure estimates and is subject to change as new information is released.

## Graduation Rates

The division’s most important products are graduates. The first objective under the Strategic Plan Goal 1 is that graduates will be college and career ready. Beginning with the 2012-13 school year, state accreditation standards required a school division to achieve a graduation index of 85%, with the index rising each of the following years. This complex index measures the on-time graduation rate of a cohort of students who entered high school four years before. The division continues to explore ways to reduce the dropout rate in order to meet the on-time graduation requirement.

High School	Class of 2017			Class of 2018			Class of 2019		
	First-time 9th Grade Cohort 2013-14			First-time 9th Grade Cohort 2014-15			First-time 9th Grade Cohort 2015-16		
	Dropouts	Dropout Rate	Virginia On-time Graduation Rate	Dropouts	Dropout Rate	Virginia On-time Graduation Rate	Dropouts	Dropout Rate	Virginia On-time Graduation Rate
CHURCHLAND	19	5.1%	91.6%	19	5.9%	89.8%	26	7.0%	90.6%
I.C. NORCOM	43	15.0%	80.8%	34	11.0%	84.1%	30	10.9%	81.5%
WOODROW WILSON	30	8.5%	85.9%	21	6.2%	84.0%	39	10.5%	81.8%

## Free and Reduced Lunch

Portsmouth educates children in an urban setting with a high percentage of students receiving free and reduced lunch. Portsmouth has the second largest percentage of students receiving free or reduced lunch in the Hampton Roads region.

### VDOE National School Lunch Program (NSLP) Regional Comparison School Year 2019-20

Public School Division	SNP Membership	FREE Eligibility	FREE %	REDUCED Eligibility	REDUCED %	TOTAL F/R Eligibility	TOTAL F/R %
Chesapeake City Public Schools*	40,423	14,164	35.04%	2,114	5.23%	16,278	40.27%
Hampton City Public Schools*	19,726	11,230	56.93%	729	3.70%	11,959	60.63%
Newport News City Public Schools*	28,468	21,763	76.45%	-	0.00%	21,763	76.45%
Norfolk City Public Schools*	30,302	20,960	69.17%	1,248	4.12%	22,208	73.29%
<b>Portsmouth City Public Schools*</b>	<b>14,077</b>	<b>10,461</b>	<b>74.31%</b>	<b>386</b>	<b>2.74%</b>	<b>10,847</b>	<b>77.05%</b>
Suffolk City Public Schools*	14,377	6,523	45.37%	615	4.28%	7,138	49.65%
Virginia Beach City Public Schools*	68,772	21,513	31.28%	5,675	8.25%	27,188	39.53%

\*One or more sites in this School Food Authority (SFA) operate under the USDA Community Eligibility Provision (CEP). The free eligibility for those sites is calculated based on USDA guidance.

The number of students who qualify for free and reduced lunch in Portsmouth has grown from 64% in 2014-15 to 77% in 2019-20. Effective July 2014, alternative means of identifying eligible households that qualify for free or reduced priced meals became available. If at least 40% of the identified free lunch students at a particular school qualify during the prior school year, that school qualifies to use the alternate means of identification, the Community Eligibility Provision (CEP) program. Should the division nominate them for the program, these schools would receive full free funding and all students in these schools would receive lunch and breakfast at no charge. The division has thirteen (13) total schools in the CEP program. If PPS was to implement the program in all schools, other non-federal funds would be required to fund the program. Implementation of this program saves money for the parents at the participating schools and participation in the School Nutrition Program increases. Food Services continually evaluates the identified student population of all schools each year to determine the possibility of adding new schools to the program.

### VDOE National School Lunch Program (NSLP) Portsmouth Free and Reduced Meals 2014-2020

School Year	NSLP Membership	Total Free/Reduced Lunch Eligible	Total Free/Reduced %
2014-15	15,146	9,736	64.28%
2015-16	14,959	10,490	70.13%
2016-17	14,607	10,055	68.84%
2017-18	14,427	11,053	76.61%
2018-19	14,171	10,725	75.68%
2019-20	14,077	10,847	77.05%

# Appendix



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## Code of Virginia, 1950 (excerpts)

### **§ 22.1-88. Of What School Funds to Consist.**

The funds available to the school board of a school division for the establishment, support and maintenance of the public schools in the school division shall consist of state funds appropriated for public school purposes and apportioned to the school board, federal funds appropriated for educational purposes and apportioned to the school board, local funds appropriated to the school board by a local governing body or such funds as shall be raised by local levy as authorized by law, donations or the income arising there from, and any other funds that may be set apart for public school purposes.

### **§ 22.1-89. Management of Funds.**

Each school board shall manage and control the funds made available to the school board for public schools and may incur costs and expenses. If funds are appropriated to the school board by major classification as provided in §22.1-94, no funds shall be expended by the school board except in accordance with such classifications without the consent of the governing body appropriating the funds.

### **§ 22.1-91. Limitation on Expenditures; Penalty.**

No school board shall expend or contract to expend, in any fiscal year, any sum of money in excess of the funds available for school purposes for that fiscal year without the consent of the governing body or bodies appropriating funds to the school board. Any member of a school board or any division superintendent or other school officer violating, causing to be violated or voting to violate any provision of this section shall be guilty of malfeasance in office.

### **§ 22.1-92. Estimate of Moneys Needed for Public Schools; Notice of Costs to be distributed.**

A. It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in § 15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money deemed to be needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division, each division superintendent shall also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the local governing body or bodies. Such notification shall also include actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.

The notice shall be made available in a form provided by the Department of Education and shall be published on the school division's website or in hard copy upon request. To promote uniformity and allow for comparisons, the Department of Education shall develop a form for this notice and distribute such form to the school divisions for publication.

B. Before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division. A school board shall cause public notice to be given at least 10 days prior to any hearing by publication in a newspaper having a general circulation within the school division. The passage of the budget by the local government shall be conclusive evidence of compliance with the requirements of this section.



**§ 22.1-93. Approval of Annual Budget for School Purposes.**

Notwithstanding any other provision of law, including but not limited to Chapter 25 (§ 15.2-2500 et seq.) of Title 15.2, the governing body of a county shall prepare and approve an annual budget for educational purposes by May first or within thirty days of the receipt by the county of the estimates of state funds, whichever shall later occur, and the governing body of a municipality shall prepare and approve an annual budget for educational purposes by May fifteen or within thirty days of the receipt by the municipality of the estimates of state funds, whichever shall later occur. Upon approval, each local school division shall publish the approved annual budget in line item form, including the estimated required local match, on the division's website, and the document shall also be made available in hard copy as needed to citizens for inspection.

The Superintendent of Public Instruction shall, no later than the fifteenth day following final adjournment of the Virginia General Assembly in each session, submit estimates to be used for budgetary purposes relative to the Basic School Aid Formula to each school division and to the local governing body of each county, city and town that operates a separate school division. Such estimates shall be for each year of the next biennium or for the then next fiscal year.

**§ 22.1-94. Appropriations by County, City or Town Governing Body for Public Schools.**

A governing body may make appropriations to a school board from the funds derived from local levies and from any other funds available, for operation, capital outlay and debt service in the public schools. Such appropriations shall be not less than the cost apportioned to the governing body for maintaining an educational program meeting the standards of quality for the several school divisions prescribed as provided by law. The amount appropriated by the governing body for public schools shall relate to its total only or to such major classifications prescribed by the Board of Education pursuant to § 22.1-115. The appropriations may be made on the same periodic basis as the governing body makes appropriations to other departments and agencies.

**§ 22.1-100. Unexpended School and Educational Funds.**

All sums of money derived from the Commonwealth which are unexpended in any year in any school division shall revert to the fund of the Commonwealth from which derived unless the Board of Education directs otherwise. All sums derived from local funds unexpended in any year shall remain a part of the funds of the governing body appropriating the funds for use the next year, but no local funds shall be subject to re-division outside of the locality in which they were raised.

## Code of the City of Portsmouth, Virginia

**Sec. 12-4. Lapse of Appropriations.**

Appropriations, to the extent they shall not have been expended or lawfully encumbered, shall lapse at the end of the period for which they were made. Grant appropriations made as a result of the operating budget shall lapse upon termination of the grant period, which shall include any extensions granted subsequent to the date of appropriation.

(Code 1973, § 11-5; Code 1988, § 12-4; Ord. No. 1998-19, § 1, 4-28-1998)

## School Board Management of Funds Policy

The superintendent or superintendent's designee is responsible for administering the division budget in accordance with Board policies and applicable state and federal regulations and laws. The superintendent or superintendent's designee uses 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 appropriates funds to the School Board by total amount (also referred to as lump sums), funds may be transferred by the School Board from one major classification to another. If funds are appropriated to the School Board by major classifications, no funds are expended by the School Board except in accordance with such classifications without the consent of the appropriating body.
2. The superintendent may be authorized by the School Board to make line item transfers within a major classification.
3. The school division will maintain an encumbrance accounting system as a method of accomplishing budgetary control. After the end of the fiscal year, encumbrances in the form of purchase orders, contracts, and other commitments for the expenditure of funds will be requested for reappropriation by City Council, reported as fund balances and carried forward to the next fiscal year. Any encumbered amounts not approved by City Council shall be cancelled and funding therefore shall be transferred to the City. Any encumbered amounts approved by City Council, not liquidated after 120 days subsequent to year end, require School Board approval to remain open.

The School Board manages and controls the funds made available to it for the public schools and incurs costs and expenses.

Adopted: December 19, 1996 –  
VSBA Revised: April 19, 2001 –  
CEPI (R) Revised: May 22, 2008  
Revised: February 6, 2014  
Revised: May 22, 2014  
Revised: November 9, 2017  
Revised: August 16, 2018

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Legal Ref.: The Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-89, 22.1-94, 22.1-115.

Cross Refs.: DB Annual Budget  
DG Custody and Disbursement of School Funds DI  
Financial Accounting and Reporting  
DJ Small Purchasing  
DJA Purchasing Authority DJF  
Purchasing Procedures DK  
Payment Procedures DL Payroll  
Procedures

## School Board Annual Budget Policy

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 superintendent prepares, with the approval of the School Board, and submits 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 sets 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 superintendent or superintendent's designee prepares a budget calendar identifying all deadlines for the annual budgetary process. The calendar includes 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 is published at least ten days in advance, in a newspaper having general circulation within the school division.

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

Adopted: December 19, 1996

Revised: April 9, 2001

Revised: April 17, 2003

Revised: May 22, 2008

Revised: February 26, 2009

Revised: July 2, 2009

Revised: September 22, 2011

Revised: September 24, 2015

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

## Select Categories of State School Funds

<b>Adult Education</b>	Funds provided to improve educational opportunities for adults to complete secondary school, obtain a GED, or to benefit from job training and retraining programs
<b>At-Risk</b>	Funds to support the additional costs of educating at-risk students
<b>Basic Aid (SOQ)</b>	Funding for basic instructional positions calculated from minimum student to teacher ratios required by SOQ
<b>Career &amp; Technical Education CTE – Adult</b>	Funds provided for adult persons who have academic or economic disadvantages
<b>English as a Second Language (ESL)</b>	Funds to support necessary education services to children not having English as their primary language.
<b>Every Student Succeeds Act (ESSA)</b>	Federal legislation that includes provisions that will help ensure successful students and schools. Replaced No Child Left Behind (NCLB) and enacted in 2015. Often abbreviated ESSA.
<b>Gifted Education (SOQ)</b>	State share of support costs for the gifted education program
<b>Group Life Insurance</b>	State share of cost of employer contributions to the VRS for Group Life benefits
<b>Homebound</b>	Provides for continuation of educational services for special education students who are temporarily homebound for medical reasons
<b>Individual Student Alternative Education Plan (ISAEP)</b>	Funding for students in substantial need for an alternative program and at risk of dropping-out of school
<b>K-3 Primary Class Reduction</b>	Funding as an incentive for reducing class sizes below the required SOQ standard in kindergarten through grade 3
<b>Mentor Teacher Program</b>	Support programs for new teachers
<b>Prevention/Intervention/Remediation (SOQ)</b>	Funds for additional professional instructional personnel to provide remedial services to at-risk children
<b>Regional Tuition Program</b>	Reimbursement for tuition paid to regional programs where students with certain disabilities can be served more appropriately and less expensively than the division's setting
<b>Regular Foster Children</b>	Reimbursement to the locality for educating students in foster care that are not residents of the division
<b>Remedial Summer School</b>	Funds to provide additional educational opportunities for at-risk students.
<b>Sales Tax</b>	Funds distributed to localities in support of public education based on the locality's pro-rata share of school age population Social Security State share of Social Security costs for funded SOQ positions
<b>Special Education Jails</b>	Reimbursement for the instructional costs of providing special education and related services to children with disabilities in regional or local jails
<b>Special Education (SOQ)</b>	State reimbursement for additional cost for special education programs
<b>Teacher Retirement</b>	Supports the state share of the cost of employer contributions to VRS for SOQ personnel
<b>Vocational Education (SOQ)</b>	Funds to support career and technical education courses for students in grades 6-12.

## Glossary

<b>AC=13</b>	Academics and Career after High School = 13th Year
<b>ADM</b>	Average Daily Membership is the aggregate number of days of membership of all students enrolled during a specified period of time divided by the number of school days is in session for the same period of time.
<b>Appropriation</b>	A legal authorization to incur obligations and to make expenditures for specific purposes
<b>Attrition</b>	A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs
<b>Authorized Positions</b>	Employee positions, which are authorized in the adopted budget, to be filled during the year
<b>Balanced Budget</b>	A budget in which revenues are equal to expenditures. The accounts balance, that is, neither a budget deficit nor a budget surplus exists.
<b>Budget</b>	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
<b>Budget Process</b>	A schedule of activities, responsibilities, and deadlines related to budget development and adoption
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>Capital Budget</b>	Accounts for all financial resources used for the acquisition or construction of major capital facilities.
<b>CIP</b>	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.
<b>Cash Accounting</b>	An accounting method where receipts are recorded during the period they are received, and expenses are recorded in the period in which they are actually paid.
<b>Debt Service</b>	The cost of paying principal and interest on borrowed money according to a predetermined payment schedule
<b>Encumbrances</b>	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.
<b>Enrollment</b>	The total number of students officially registered in the school system
<b>Expenditure</b>	An outlay or the creation of a liability for an asset or an expense item
<b>Expense</b>	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges
<b>Fiscal Year</b>	A twelve-month calendar period used for accounting and budgetary purposes. The fiscal year for Portsmouth Public Schools is July 1 through June 30.
<b>Fiscally Dependent</b>	A fiscally dependent school division is dependent on general government for financial support and do not have taxing authority. Portsmouth is a fiscally dependent school division.
<b>Fund</b>	A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity
<b>Fund Balance</b>	The excess of the assets of a fund over its liabilities, reserves, and carryover
<b>General Fund</b>	The general fund of the School Board is used to account for all financial resources except for those accounted for in another fund and is the main operating fund for the school system.
<b>Grants</b>	A contribution by a government or other organization to support a particular function.
<b>Internal Service Fund</b>	A fund used to report an activity that provides services or goods to other funds, departments, or agencies on a cost reimbursement basis
<b>ISAEP</b>	Individual Student Alternative Education Plan

<b>LCI</b>	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.
<b>Modified Accrual</b>	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.
<b>OPEB</b>	Other Post-Employment Benefits
<b>Revenue</b>	Sources of income financing the operations of government
<b>Self-Insurance</b>	Insurance of one-self or an entity by maintaining a fund to cover possible losses/expenses rather than by purchasing an insurance policy
<b>SEON</b>	Superintendent Estimate of Needs
<b>SOL</b>	Standards of Learning tests are the instruments for measuring student mastery of the Standards of Quality.
<b>SOQ</b>	Standards of Quality are state-mandated objectives for student achievement.
<b>Taxes</b>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.
<b>VPI</b>	Virginia Preschool Initiative
<b>VRS</b>	Virginia Retirement System