

Virginia Beach City Public Schools

Virginia Beach, Virginia



School Board Operating Budget

FY 2009-10 Amended

Approved May 5, 2009





School Board Operating Budget

FY 2009/10 AMENDED

The Virginia Beach City Public Schools, in partnership with the entire community, will empower every student to become a life-long learner who is a responsible, productive and engaged citizen within the global community.

The Virginia Beach City Public Schools prohibits discrimination on the basis of race, religion, gender, national origin, age, disability, pregnancy, or marital status. School Board policies and supporting regulation (Policies 2-33, 4-4, 5-7, and 6-7 and Regulation 5-44.1) provide equal access to courses, programs, counseling services, physical education, athletics, vocational education, instructional materials, and extracurricular activities. Violations of these policies should be reported to the Director of Student Leadership at 263-2020 or the Assistant Superintendent of Human Resources at 263-1133.

Alternative formats of this publication, which may include a CD, Braille, or large print material, are available upon request for individuals with disabilities. Call or write Sandra Childress, Office of Budget Development, 2512 George Mason Drive, Virginia Beach, Virginia 23456-0038. Telephone (757) 263-1066; fax (757) 263-1173 or email SandraM.Childress@vbschools.com.

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Division Structure

The Virginia Beach School Board is an eleven-member group of citizens elected to serve four-year overlapping terms. The School Board has overall responsibility to ensure that the activities of the public schools are conducted according to law with the utmost efficiency.



MR. DANIEL D. "DAN" EDWARDS
CHAIRMAN
DISTRICT 1 - CENTERVILLE

MRS. RITA SWEET BELLITTO
VICE CHAIRMAN
AT-LARGE



MEMBERS



Mr. William J. Brunke, IV
District 7 - Princess Anne



Mr. Todd C. Davidson
At-Large



Mrs. Emma L. Davis
District 5 - Lynnhaven



Mrs. Patricia G. Edmonson
District 6 - Beach



Mr. Dan R. Lowe
District 4 - Bayside



Mr. Brent N. McKenzie
District 3 - Rose Hall



Mr. Patrick S. Salyer
At-Large



Ms. Sandra Smith-Jones
District 2 - Kempsville



Mrs. Carolyn D. Weems
At-Large



Dr. James G. Merrill
Superintendent

The Superintendent works closely with the Deputy Superintendent and the assistant superintendents who oversee the day-to-day operations of the schools and administrative departments.

ADMINISTRATIVE STAFF

The schools are supported by nine departments that provide services including curriculum development, budgetary and financial management, recruitment, hiring, computer services, building maintenance, and instructional materials.

Office of the Superintendent , Deputy Superintendent	Dr. Sheila S. Magula
Office of the Superintendent , Executive Assistant	Mr. Freddie P. Alarcon, Jr.
Curriculum and Instruction , Assistant Superintendent	Dr. Christine W. Caskey
School Administration , Elementary, Director	Dr. Pamela McKinney
Elementary, Director	Mr. Richard Sidone
School Administration , Middle, Assistant Superintendent	Dr. Maynard E. Massey
School Administration , High, Assistant Superintendent	Ms. Jobynia Caldwell
Budget and Finance , Chief Financial Officer	Mr. Farrell E. Hanzaker
Human Resources , Assistant Superintendent	Mr. John A. Mirra
Technology , Chief Information Officer	Mr. Ramesh K. Kapoor
Research, Evaluation, and Assessment , Assistant Superintendent	Dr. Jared A. Cotton
Administrative Support Services , Assistant Superintendent	Mr. John S. Kalocay
Media and Communications , Assistant Superintendent	Ms. Kathleen E. O'Hara
Office of Equity Affairs , Director	Ms. Esther Monclova-Johnson

Budget Awards

Association of School Business Officials International



ASBO Award

This Meritorious Budget Award has been presented to Virginia Beach City Public Schools for excellence in the preparation and issuance of its school system budget since FY 1999-00.

This Meritorious Budget Award is presented to

Virginia Beach City Public Schools

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

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


President


Executive Director

GFOA Award

Virginia Beach City Public Schools has won this prestigious award since 1998-99.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

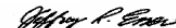
PRESENTED TO

Virginia Beach City Public Schools

For the Fiscal Year Beginning

July 1, 2008


President


Executive Director

Budget Resolution

SCHOOL BOARD

Daniel D. Edwards
Chairman
District 1 - Centerville
1513 Beachview Drive
VA Beach, VA 23464
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Rita Sweet Bellitto
Vice Chairman
At-Large
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Carolyn D. Weems
At-Large
1420 Claudia Drive
VA Beach, VA 23455
464-6674 (h)

SUPERINTENDENT

James G. Merrill, Ed.D.
2512 George Mason Drive
VA Beach, VA 23456
263-1007

WHEREAS, the mission of the Virginia Beach City Public Schools (VBCPS), in partnership with the entire community, is to empower every student to become a life-long learner who is a responsible, productive and engaged citizen within the global community; and

WHEREAS, the School Board of the City of Virginia Beach has adopted a comprehensive strategic plan and school improvement priorities to guide budgetary decisions; and

WHEREAS, the School Board has studied the recommended FY2009/10 Amended Operating Budget in view of state and federal requirements, additional demands for space and operations, the strategic plan, priorities, expectations, competitive compensation for employees and the best educational interests of its students; and

WHEREAS, the budgetary impact relating to actions by the Virginia General Assembly is known at this time and the School Board has adjusted the budget accordingly; and

WHEREAS, the budgetary impact of the Federal Stimulus funds are known at this time and a total of \$22,122,238 will be appropriated by the Virginia Department of Education to VBCPS and these funds will be used in the following manner: \$13,936,308 to replace the PAYGO CIP plus an additional \$2,000,000 to the CIP; \$3,932,314 to replace several line items of expenditures that were cut from the Operating Budget; \$1,628,626 to be used to support the new Strategic Plan, and \$624,990 for Technology and, of the total Stimulus funds, \$6,185,930 is to be included in the Lump Sum Appropriation; and

WHEREAS, restrictions, maintenance of efforts requirements, non-supplant restrictions, and the flexibility of these funds are yet to be determined; and

WHEREAS, the total funds available for FY 2009/10 from the City of Virginia Beach to the School Board of the City of Virginia Beach under the Revenue Sharing Policy is \$379,391,780; and

WHEREAS, the debt service payment is estimated to be \$44,183,674, leaving a balance of \$335,208,106 to allocate between the Operating Budget and the Capital Improvement Program.

Now, therefore, be it

RESOLVED: That the \$335,208,106 be allocated as follows: \$335,208,106 to the Operating Budget, and \$0 to the Capital Improvement Program (CIP); and be it

FURTHER RESOLVED: That a number of budget line items were reduced to help balance the budget shortfall and a number of these are considered one-time kinds of expenditures and that \$5,200,000 be allocated from the Special School Reserve Fund held by the City for one-time expenditures for the following: Capital Improvement Program (CIP) - \$4,400,000, School Equipment Allocation - \$500,000, Summer Capital Projects - \$300,000; and be it

FURTHER RESOLVED: That the City of Virginia Beach has also transferred \$4,617,000 from the Sandbridge TIF to the Schools PAYGO; and be it

FURTHER RESOLVED: That the School Board of the City of Virginia Beach requests a Lump Sum Appropriation of \$695,112,265 for FY2009/10 from the City Council of Virginia Beach for the School Board FY 2009/10 Amended Operating Budget; and be it

FURTHER RESOLVED: That the School Board of the City of Virginia Beach requests an appropriation of \$156,126,411 for special grants revenue funds comprised of Federal Grants in the amount of \$69,765,663, State Grants in the amount of \$17,018,564, and other special revenue funds in the amount of \$69,342,184 for the 2009/10 fiscal year and that the total of these funds be included in the Lump Sum Appropriation; and be it


FURTHER RESOLVED: That a copy of this resolution be spread across the official minutes of this Board and the Clerk of the Board is directed to deliver a copy of this resolution to the Mayor, each member of City Council, the City Manager, and the City Clerk.

Adopted by the School Board this 5th day of May 2009.

S E A L

Attest:


Dianne Page Alexander, Clerk of the Board


Daniel D. Edwards, Chairman

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CIP Resolution

FY 2009-10/FY 2014-15 CAPITAL IMPROVEMENT PROGRAM

SCHOOL BOARD

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District 1 - Centerville
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Vice Chairman
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464-6674 (h)

WHEREAS, the mission of the Virginia Beach City Public Schools, in partnership with the entire community, is to empower every student to become a life-long learner who is a responsible, productive and engaged citizen within the global community; and

WHEREAS, the School Board of the City of Virginia Beach has adopted a comprehensive strategic plan and school improvement priorities to guide budgetary decisions; and

WHEREAS, the primary funding sources for the Schools CIP are state lottery proceeds, state construction grants, School reversions, Pay as You Go funds, and the issuance of debt by the City; and

WHEREAS, the City Council Revenue Sharing Formula provides 51.3% of certain general fund revenues to meet obligations of the School Board of the City of Virginia Beach; and

WHEREAS, the City Council Revenue Sharing Formula allocates funds first to Debt Service, then to Pay As You Go CIP funding and the balance is used for the Operating Budget; and

WHEREAS, due to the current economic conditions the School Board is unable to allocate \$13,936,308 in FY 2009/10 to Pay as You Go CIP funding as previously planned from the Operating Budget; and

WHEREAS, the School Board requests that \$15,936,308 be allocated from the Federal ARRA State Fiscal Stabilization Funds (SFSF) to the CIP for FY2009/10 and that \$4,400,400 of the Special School Reserve Fund held by the City, be allocated to the CIP for FY2009/10; and

WHEREAS, the School Board has comprehensively reviewed all sources of funding, projected various scenarios and prioritized the needs of the Operating and Capital Improvement Budgets; and

WHEREAS, the budgetary impact relating to actions by the Virginia General Assembly is known at this time and the School Board has analyzed the new legislation and the impact to the CIP for FY2009/10 is an additional \$3,900,000 from State Lottery proceeds; and

Now, therefore, be it

RESOLVED: That the School Board of the City of Virginia Beach adopts a CIP program of \$600,542,918 (as shown on the attached School Board Funding Summaries – Tables 1 and 2 dated May 5, 2009); and

FURTHER RESOLVED: That a copy of this resolution be spread across the official minutes of this Board, and the Clerk of the Board is directed to deliver a copy of this resolution to the Mayor, each member of City Council, the City Manager, and the City Clerk.

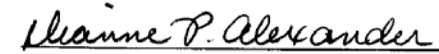
Adopted by the School Board this 5th day of May 2009.

SUPERINTENDENT

James G. Merrill, Ed.D.
2512 George Mason Drive
VA Beach, VA 23456
263-1007

S E A L

Attest:


Dianne Page Alexander, Clerk of the Board



Daniel D. Edwards, Chairman

Table 1 - Funding Sources

Funding Sources	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
State Construction Grants	\$ -	\$ -	\$ -	\$ 216,667	\$ 870,461	\$ 1,305,692
Lottery Funds	-	-	-	2,940,167	5,156,205	7,734,308
Sandbridge	4,617,000	4,617,000	4,617,000	4,617,000	4,617,000	4,617,000
Proposed Debt Allocation	31,316,018	29,923,024	29,923,024	33,300,000	32,300,000	32,300,000
Anticipated Paygo Amount	-	-	-	4,645,436	9,290,872	13,936,308
School Reserve (City)	13,936,308	-	-	-	-	-
Interest Earned	2,500,000	-	-	-	-	-
Performance Contracts				5,000,000		5,000,000
Total Funding	\$ 52,369,326	\$ 34,540,024	\$ 34,540,024	\$ 50,719,270	\$ 52,234,538	\$ 64,893,308

Table 2 - Projects Funded

Project Category	Total Project	Six Year	Appropriations	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6		
	Cost	Appropriations	to Date	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015		
1-001 Renovations and Replacements - Energy Management	13,376,287	13,376,287	7,451,287	850,000	900,000	950,000	1,000,000	1,075,000	1,150,000		
1-006 Various Schools Site Acquisition-Phase I	8,946,646	8,946,646	8,946,646	-	-	-	-	-	-		
1-011 Equipment and Vehicle Replacement	13,561,000	13,561,000	13,561,000	-	-	-	-	-	-		
1-019 Great Neck Middle School Replacement	62,549,253	62,549,253	29,500,000	17,000,000	16,049,253	-	-	-	-		
1-026 College Park Elementary School Replacement	22,392,750	22,392,750	1,750,000	12,056,979	8,585,771	-	-	-	-		
1-030 Telecommunications Infrastructure Replacement	8,170,000	8,170,000	8,170,000	-	-	-	-	-	-		
1-031 Academy Facilities Improvements	375,000	375,000	375,000	-	-	-	-	-	-		
1-035 John B. Dey Elementary School Modernization	23,289,241	9,500,000	-	-	-	-	-	2,000,000	7,500,000		
1-043 Thoroughgood Elementary School Replacement	28,270,000	3,000,000	-	-	-	-	-	2,000,000	1,000,000		
1-056 Princess Anne Middle School Replacement	81,000,000	46,438,478	-	-	-	-	1,527,000	12,078,170	32,833,308		
1-062 ADA School Modifications	6,962,374	6,962,374	6,962,374	-	-	-	-	-	-		
1-078 Pupil Transportation Services Maintenance Facility	19,850,001	19,850,001	15,901,524	3,948,477	-	-	-	-	-		
1-085 Renaissance Academy	66,162,500	66,162,500	61,547,693	4,614,807	-	-	-	-	-		
1-099 Renovations and Replacements - Grounds - Phase II	8,000,000	8,000,000	2,450,000	800,000	850,000	900,000	950,000	1,000,000	1,050,000		
1-103 Renovations and Replacements - HVAC - Phase II	30,483,702	30,483,702	4,483,702	3,700,000	3,950,000	4,200,000	4,450,000	4,700,000	5,000,000		
1-104 Renovations and Replacements - Reroofing - Phase II	27,363,339	27,363,339	8,813,339	2,650,000	2,800,000	3,000,000	3,200,000	3,350,000	3,550,000		
1-105 Renovations and Replacements - Various - Phase II	10,710,000	10,710,000	3,250,000	1,060,000	1,125,000	1,200,000	1,275,000	1,350,000	1,450,000		
1-106 Kellam High School Replacement	102,000,000	102,000,000	6,712,537	13,958,801	-	23,990,024	32,997,270	24,341,368	-		
1-107 Princess Anne High School Replacement	105,000,000	5,000,000	-	-	-	-	-	-	5,000,000		
1-109 Energy Performance Contracts	15,000,000	15,000,000	5,000,000	-	-	-	5,000,000	-	5,000,000		
1-195 Student Data Management System	8,587,001	8,587,001	8,587,001	-	-	-	-	-	-		
1-196 Instructional Technology	24,407,930	24,407,930	24,407,930	-	-	-	-	-	-		
1-211 School Operating Budget Support	14,686,455	14,686,455	14,686,455	-	-	-	-	-	-		
1-232 Tennis Court Renovations	3,030,000	3,390,000	1,525,000	265,000	280,000	300,000	320,000	340,000	360,000		
1-233 Old Donation Center Modernization	26,167,791	1,000,000	-	-	-	-	-	-	1,000,000		
1-234 Virginia Beach Middle School Replacement	51,578,823	51,578,823	49,813,561	1,765,262	-	-	-	-	-		
1-235 Windsor Oaks Elementary School Replacement	17,051,379	17,051,379	17,051,379	-	-	-	-	-	-		
				Year 1	Year 2	Year 3	Year 4	Year 5	Year 6		
				Total	Appropriations	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
GRAND TOTAL (all projects)	798,971,472	600,542,918	300,946,428	62,669,326	34,540,024	34,540,024	50,719,270	52,234,538	64,893,308		
TARGETS		299,596,490		62,669,326	34,540,024	34,540,024	50,719,270	52,234,538	64,893,308		
DIFFERENCE		-		-	-	-	-	-	-		

Budget Resolution

SCHOOL BOARD

Daniel D. Edwards
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SUPERINTENDENT

James G. Merrill, Ed.D.
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263-1007

WHEREAS, the mission of the Virginia Beach City Public Schools, in partnership with the entire community, is to empower every student to become a life-long learner who is a responsible, productive and engaged citizen within the global community; and

WHEREAS, the School Board of the City of Virginia Beach has adopted a comprehensive strategic plan and school improvement priorities to guide budgetary decisions; and

WHEREAS, the School Board has studied the recommended FY 2009/10 Amended Operating Budget in view of state and federal requirements, additional demands for space and operations, the strategic plan, priorities, expectations, competitive compensation for employees and the best educational interests of its students; and

WHEREAS, the budgetary impact relating to actions by the Virginia General Assembly is not fully known at this time and the School Board will be analyzing new legislation and advise the City staff as soon as this analysis can be completed; and

WHEREAS, the budgetary impact of the Federal Stimulus funds are not fully known at this time regarding the amount of funds the School Board and the City may receive, any restrictions, any maintenance of efforts requirements, any non supplant restrictions, or the flexibility of these funds; and

WHEREAS, the School Board remains hopeful that the City Council of the City of Virginia Beach will prove amenable to making requisite adjustments to address any unanticipated burdens placed on the School Board by legislative action or conversely any additional funds that might be allotted; and

WHEREAS, the total funds available for FY 2009/10 from the City of Virginia Beach to the School Board of the City of Virginia Beach under the Revenue Sharing Policy is \$377,499,564 and

WHEREAS, the debt service payment is estimated to be \$44,183,674 leaving a balance of \$333,315,890 to allocate between the Operating Budget and the Capital Improvement Program.

Now, therefore, be it

RESOLVED: That the \$333,315,890 be allocated as follows: \$333,315,890 to the Operating Budget, and \$0 to the Capital Improvement Program (CIP); and be it

FURTHER RESOLVED: That a number of budget line items were reduced to help balance the budget shortfall and a number of these are considered one-time kinds of expenditures and that \$3,276,367 be allocated from the Special School Reserve Fund held by the City for one-time expenditures for the following: Capital Outlay Equipment/Furniture Replacement - \$693,303; College Course Credit for Teachers - \$738,137; Professional Improvement/Training - \$548,860; Purchased Services - \$996,067; and Summer Capital Projects - \$300,000; and this amount has been included in the School Board Proposed FY 2009/10 Amended Operating Budget; and be it

FURTHER RESOLVED: That City of Virginia Beach has also transferred \$4,617,000 from the Sandbridge TIF to the Schools PAYGO; and be it

FURTHER RESOLVED: That the School Board of the City of Virginia Beach requests a Lump Sum Appropriation of \$695,696,416 for FY2009/10 from the City Council of Virginia Beach for the School Board FY 2009/10 Amended Operating Budget. For information, this includes the following categories:

Instruction	\$527,501,633	Operations and Maintenance	\$ 91,281,045
Administration, Attendance and Health	\$ 22,719,010	Technology	\$ 23,747,407
Pupil Transportation	\$ 30,447,321		

and be it

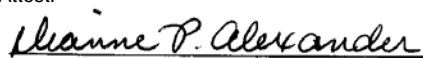
FURTHER RESOLVED: That the School Board of the City of Virginia Beach requests an appropriation of \$128,672,159 for special grants revenue funds comprised of Federal Grants in the amount of \$42,311,411, State Grants in the amount of \$17,018,564; and other special revenue funds in the amount of \$69,342,184 for the 2009/10 fiscal year; and be it

FURTHER RESOLVED: That a copy of this resolution be spread across the official minutes of this Board, and the Clerk of the Board is directed to deliver a copy of this resolution to the Mayor, each member of City Council, the City Manager, and the City Clerk.

Adopted by the School Board this 3rd day of March 2009.

S E A L

Attest:


Dianne Page Alexander, Clerk of the Board


Daniel D. Edwards, Chairman

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VIRGINIA BEACH CITY PUBLIC SCHOOLS

A H E A D O F T H E C U R V E

SCHOOL BOARD

March 3, 2009

Daniel D. Edwards
Chairman
District 1 - Centerville
1513 Beachview Drive
VA Beach, VA 23464
495-3551 (h) • 717-0259 (c)

Rita Sweet Bellitto
Vice Chairman
At-Large
P.O. Box 6448
VA Beach, VA 23456
418-0960 (c)

William J. "Bill" Brunke, IV
District 7 - Princess Anne
4099 Foxwood Drive, Suite 201
VA Beach, VA 23462
222-0134 (w) • 286-2772 (c)

Todd C. Davidson
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Emma L. "Em" Davis
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675-0137 (h)

Dan R. Lowe
District 4 - Bayside
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VA Beach, VA 23455
490-3681 (h)

Brent Mckenzie
District 3 - Rose Hall
1400 Brookwood Place
VA Beach, VA 23453
816-2736 (c)

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Sandra Smith-Jones
District 2 - Kempsville
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VA Beach, VA 23462
490-8167(h)

Carolyn D. Weems
At-Large
1420 Claudia Drive
VA Beach, VA 23455
464-6674 (h)

SUPERINTENDENT

James G. Merrill, Ed.D.
2512 George Mason Drive
VA Beach, VA 23456
263-1007

The Honorable William Sessoms, Mayor
Members of City Council
City of Virginia Beach
Municipal Center
Virginia Beach, VA 23456

Dear Mayor Sessoms and Members of City Council:

On behalf of the School Board of the City of Virginia Beach I offer this amended operating budget for fiscal year 2009-10 for consideration, an amended second year of the biennium based on the Governor's proposed budget released in December 2008. As you are aware, our country is in the midst of a financial crisis that has reverberated soundly in the Commonwealth of Virginia and the City of Virginia Beach. As municipal and school leaders we must acknowledge that we are now operating in an environment of decreasing city, state and federal resources and be prepared to make the appropriate course corrections. As a result, the School Board and school administration are in the unenviable position of offsetting a \$55.6 million shortfall in state and local funds while at the same time maintaining the high level of service that our stakeholders have come to expect. The amended \$695.7 million 2009-10 operating budget before you now accomplishes that task.

There is no doubt that making a cut of this magnitude has been painful. We worked diligently to keep cuts as far away from the classroom as possible. However, some negative effects are unavoidable – from being unable to expand crucial services to children to having to implement a substantial fee increase to keep a longstanding program intact. The cuts also mean we cannot reward loyal, deserving employees who work tirelessly on behalf of children each and every day.

Before I detail the School Board's budget reduction strategies, I would like to note that we are encouraged that some relief may be in sight. City finance staff has advised the school system that additional revenue in the amount of \$2.5 million is forthcoming. While the Governor's original budget proposal contained considerable cuts to public education, the final budget adopted by the General Assembly is not as severe. Therefore, school divisions across the state will enjoy some restoration in funding. Unfortunately, the schedule city administration established for submission of our fiscal year budget has not allowed us the luxury of time to analyze these financial changes on the horizon. Consequently, once the extent of those changes is clear, the School Board will amend this budget proposal accordingly.

The funding resolution that accompanies this document makes an important request of City Council – that you dispense with categorical funding and instead provide our local share in a lump sum. Virginia Beach City Public Schools (VBCPS) is the only school system in the region and one of the few in the Commonwealth that receives its local share categorically. This method of funding is outmoded and inconvenient, and restricts the flexibility that is necessary in the management of a budget approaching \$700 million, forcing the School Board to come before City Council any time there is a need to transfer any funds from one category to another. In an era of declining resources, programs will suffer with an impact on students if our budget cannot be efficiently executed. Again, we respectfully request that this method of funding be changed to allow for a lump sum appropriation as this flexibility is most certainly needed, especially during such turbulent times.

VBCPS has lived up to its motto "ahead of the curve," exercising fiscal restraint long before it became mandatory. As a reminder, during the 2007-08 fiscal year we implemented a \$10.4 million reduction in the operating budget to reflect the lowering of the real estate tax and to prepare for future challenges. This was accomplished through such strategies as eliminating positions, implementing a hiring freeze, eliminating many temporary employment contracts, changing our overtime policy, strengthening our energy savings program, making changes to our health care eligibility requirements, changing our bus replacement cycle and calling on departments to reduce their budgets. We expect these strategies will result in a savings of more than \$14 million over a five-year period. The foresight of VBCPS leadership means that the school district is well-positioned to weather the financial storm that is now rocking the country's economy.

Precise evaluation of our mission, strategic plan and current needs guided this year's budget development process. The reduction plan employed included:

- No salary/step increases. As you are aware, the approved 2009-10 budget originally contained funding for a 3.5 percent salary increase for employees. The elimination of these increases result in a savings of almost \$18 million, making it the largest budget reduction strategy in our arsenal;
- Elimination of a planned \$13.9 million PAYGO transfer out of the operating budget to the capital budget. The retention of these funds will help mitigate the negative effects of reduced funding;
- A net reduction of 63.3 positions (primarily through attrition);
- Elimination of the \$2.9 million set aside for GASB-45;
- The return of four year-round schools to a traditional calendar for a savings of \$1.1 million;
- Elimination of the Galaxy after-school program at the Tri-Campus in the Bayside area for a savings of \$937,550;
- A 2.5 percent reduction to all administrative departments' budgets in non-personnel line items which is an estimated savings of \$823,708; and
- Initiation of a more aggressive energy savings program, estimated to save \$1 million.

The School Board adopted additional, smaller cost-savings approaches that are significant in sum total. For example the following programs/initiatives were eliminated from the budget: the expansion of a student program designed to help students prepare for college application; Saturday detention; some summer capital projects; participation in the Visiting International Faculty program; a Saturday enrichment program for students hosted at Tidewater Community College; a production center that helped teachers with classroom displays and lesson supplements; and funding designed to prepare teachers to meet the state's Technology Standards for Instructional Personnel. In addition, the School Board opted to reduce its own budget even further; trimmed funding allocated to schools for extra secretarial days; cut travel funding; and raised the fee for the behind-the-wheel drivers' education program from \$100 to \$219 in an effort to underwrite the entire cost for the program.

While this budget proposal may seem replete in its bad news, I feel compelled to end this communication on a high note. This city's school system is undoubtedly our taxpayers' most productive investment. Consider this evidence:

- VBCPS, for the fourth consecutive year, made Adequate Yearly Progress (AYP) as required by the No Child Left Behind (NCLB) Act of 2001.
- Four VBCPS elementary schools earned 2008 Title I Distinguished School honors from the Virginia Department of Education (VDOE). Green Run, Plaza, Rosemont, and Windsor Oaks elementary schools are four of the six local schools to be so honored.
- Princess Anne, Ocean Lakes, Cox, First Colonial, Kempsville, and Landstown were ranked among the top 5 percent of high schools in the country in *Newsweek's* annual report of top schools in the nation.
- Sixty-three VBCPS schools earned awards of excellence from Governor Timothy Kaine and the VDOE. The school division as a whole also earned the Board of Education's *Virginia Index of Performance (VIP) Excellence Award*.

- Eight schools - Creeds Elementary, Green Run Elementary, John B. Dey Elementary, Kemps Landing Magnet School, Kingston Elementary, Old Donation Center, Strawbridge Elementary and Trantwood Elementary - are recipients of the prestigious *Governor's Award for Educational Excellence*.
- Technical and Career Education students earned 4,081 industry credentials in the 2007-08 school year, up 30 percent over the previous year, and over 2500 percent from the first year of testing in 2002. In total, 88 different industry certification assessments were administered to students in 2008.
- VBCPS leads the Commonwealth with 1,377 Workplace Readiness Skills assessments passed by students in 2008 (a 79 percent pass ratio).
- The Class of 2008 was awarded a total of \$24,401,979 in scholarship awards. The amount includes ONLY those scholarships accepted by students. When the entire amount of scholarships offered to students is tallied, the total is an amazing \$31,266,862. This is the highest amount ever recorded by a VBCPS senior class.
- Newly released on-time graduation rates show that VBCPS outperforms the state (i.e. VBCPS – almost 83 percent; State – 81 percent).

Included in this budget document are specifics concerning our Capital Improvement Program (CIP) which are reflected in the CIP Resolution, the CIP overview, Funding Source chart, and the Projects Funded chart. These pages will explain our plan for dealing with the funding shortfall.

Without question Virginia Beach City Public Schools changes young lives for the better. The dedicated staff of Hampton Roads' largest school system equips children to become successful college students, accomplished workers and global citizens. In closing, we are grateful for the support the City of Virginia Beach has provided and continues to provide its public schools to make our mission a reality.

Sincerely,



Daniel D. Edwards
School Board Chairman

CC: Members, School Board, Virginia Beach City Public Schools
Dr. James G. Merrill, Superintendent, Virginia Beach City Public Schools
Mr. James K. Spore, City Manager, City of Virginia Beach

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James G. Merrill, Ed.D.
Superintendent

February 4, 2009

Chairman Edwards and Members of the School Board:

I can say unequivocally that developing the proposed operating budget for fiscal year 2009/10 has been the most difficult challenge I have faced as superintendent of Virginia Beach City Public Schools (VBCPS). This is a school division that is renowned for its incredible progress over the past decade. Undoubtedly much of that progress is the result of having the resources to get the job done. Unfortunately, that is no longer the case. The economic climate has changed drastically and our efforts to mitigate the negative impact of this new reality will be nothing short of painful.

Financial Picture Bleak at Both State and Local Level

The \$2.9 billion shortfall the Commonwealth of Virginia is experiencing is resonating in its cities and counties. While the Governor initially made valiant attempts to hold public education harmless, the breadth and depth of the shortfall was insurmountable without deep cuts in every sector of state public service. In Virginia Beach, reduction in state funding stands at \$27.4 million. Meanwhile, the City of Virginia Beach is experiencing its own fiscal crisis. Revenues have dipped sharply, resulting in a projected loss of \$29.1 million to our local share. That means the VBCPS approved FY 2009-10 operating budget must be slashed by \$56.6 million. The enormity of this challenge must be fully recognized. It means that difficult decisions have to be made - a veritable "Sophie's Choice," if you will. We feel the push and pull between salary and programs. We feel the pressure of choosing programs for elimination as all our programs most certainly have devoted constituencies.

Reflecting on VBCPS Successes

Before I get into the particulars of our choices, it is appropriate to pause and reflect on our successes.

- VBCPS made Adequate Yearly Progress (AYP) as required by the No Child Left Behind (NCLB) Act of 2001 for the fourth consecutive year.
- Four Virginia Beach elementary schools earned 2008 Title I Distinguished School honors from the Virginia Department of Education (VDOE). Green Run, Plaza, Rosemont, and Windsor Oaks elementary schools are four of the six area schools to be so honored.
- Princess Anne, Ocean Lakes, Cox, First Colonial, Kempsville, and Landstown were ranked among the top five percent of high schools in the country in *Newsweek's* annual report of top schools in the nation.
- Sixty-three of Virginia Beach City Public Schools earned awards of excellence from Governor Timothy Kaine and the VDOE. The school division as a whole also earned the Board of Education's *Virginia Index of Performance (VIP) Excellence Award*.
- Eight schools - Creeds Elementary, Green Run Elementary, John B. Dey Elementary, Kemps Landing Magnet, Kingston Elementary, Old Donation Center, Strawbridge Elementary and Trantwood Elementary - are recipients of the prestigious *Governor's Award for Educational Excellence*.

- Technical and Career Education students earned 4,081 industry credentials this past school year, up 30 percent over last year, and over 2,500 percent from the first year of testing in 2002.
- In total, 88 different industry certification assessments were administered to students in 2008.
- With 1,377 Workplace Readiness Skills assessments passed by students in 2008 (79 percent pass ratio), VBCPS leads the Commonwealth.
- The Class of 2008 was awarded a total of \$24,401,979 in scholarship awards. The amount includes ONLY those scholarships accepted by students. When the entire amount of scholarships offered to students is tallied, the total is an amazing \$31,266,862. This is the highest amount ever recorded by a VBCPS senior class.
- Newly released on-time graduation rates show that VBCPS outperforms the state (i.e., VBCPS - almost 83 %; State - 81%).

Fiscal Caution and Prudent Planning

VBCPS is indeed entering a turbulent time. But we do so from a position of strength. We have lived our model “ahead of the curve,” imposing fiscal discipline voluntarily before it became mandatory. In the 2007-08 fiscal year we implemented a \$10.4 million reduction in the operating budget to reflect the reduction of the real estate tax and to better position VBCPS for future challenges. This was accomplished through strategies such as eliminating positions, implementing a hiring freeze, eliminating many temporary employment contracts, changing our overtime policy, establishing an energy savings program, making changes to our health care eligibility requirements, changing our bus replacement cycle and calling on departments to reduce their budgets. It must be noted that many of these strategies result in recurring savings. In fact, it is estimated that over a five-year period, we will save more than \$14 million for the taxpayers of this city.

While we have been fiscally cautious on one front, we have been visionary on another. A new strategic plan has been developed that addresses challenges: infusing academic programs with rigor; incorporating 21st century skills into curricula; strengthening professional development opportunities; retooling assessment strategies; and engaging our community as fully committed partners in the work of educating children. It is a sad irony that our Compass to 2015 Strategic Plan will feel the chill of the current economic climate. The ambitious strategies encompassed within that plan will call for resources we may not have next year or even the year after that. Our only recourse is to do what we are asking of students - think critically and creatively and act with determination and innovation. If certain doors are closing for us, we must work to open new windows of opportunity.

This brings me full circle to the challenge before us now, trimming \$56.6 million off of year two of our approved biennial budget, the 2009-10 fiscal year. The new target, \$694.7 million, cannot be achieved without sacrifice. For example, we cannot provide a salary increase for employees. We must cut programs for children. Capital projects will bear the brunt as well. To arrive at a revenue and expense reduction plan, the VBCPS' Cabinet participated in intense work sessions. The conversations were lively, sometimes heated, but we all had the same goal: to position VBCPS to continue its forward momentum on behalf of students by doing the least harm possible with eroding resources.

Proposed Budget Reduction Plan:

Highlights of this budget reduction plan are as follows:

- Eliminate the planned transfer of \$13.9 million from the operating budget to the capital budget. This will result in a reliance on reversion funds to help ensure the viability of the capital budget.
- Eliminate the \$2.9 million set aside for GASB-45.
- Eliminate the 3.5 percent employee salary increase in the approved biennial budget. This will result in a savings of \$17.8 million.

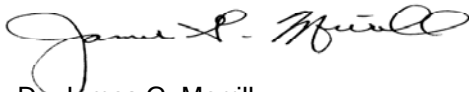
- Eliminate the Galaxy after-school program at the Tri-Campus for a savings of \$937,550. The need for an after-school program for children will be addressed instead by Parks and Recreation.
- Eliminate the Project X-CD program at the middle school level. The program cost is \$1.3 million.
- Return the division's four elementary year-round schools to a traditional calendar for a savings of \$792,601.
- Do not implement the planned expansion of the AVID program. This will save \$317,501.
- Curtail the Behind-the-Wheel driver's education program, offering only in-classroom training. The projected cost savings is \$625,978.
- Eliminate Saturday detention. The projected cost of this program is \$162,767.
- Suspend field trips at a cost of \$143,456.

There are many other strategies that comprise the \$56.6 million reduction plan, ranging from trimming departmental budgets to the curtailment of summer capital projects. A complete list is on page 9 of this document. The choices before us are indeed difficult. Our overriding goal is to shape a plan that will do the Herculean job of meeting our new budget target without devastating effects. We are fortunate in one aspect though. At this writing, the city is holding \$24 million of school reversion funding in a special school reserve account. In the proposed budget we are requesting to use funds from this account to restore the monies necessary to address one-time kind of expenses.

Unfortunately, as it stands today our financial picture could still change. While Governor Kaine has projected a \$2.9 billion shortfall in state revenues, others in the General Assembly believe he has been too optimistic and predict a deficit amounting to \$3.5 billion. Indeed, the shortfall in city revenues is merely a projection as well. In the long run, it could be more than the shortfall currently estimated.

The only thing that is certain now is that we are operating in a volatile, uncertain economic climate. In response, we must remain steadfast in our commitment to the children of this city as we make the difficult cuts to balance our budget. However, I have every confidence that our School Board, our employees, and the families and students of this school system are up to the challenge.

Sincerely,



Dr. James G. Merrill
Superintendent

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Budget-at-a-Glance

Items that most affect this budget:

- State revenue shortfall
- Local revenue reduction
- Enrollment decrease

Points of focus:

- Budget cuts
- Doing more with less

FISCAL OUTLOOK

- Projected revenue reduction for FY 2009/10 is \$26.2 million.
- Depending on the speed of the recovery from the current recession, FY 2010/11 could be as challenging or even more so than 2009/10.
- Maintain strong fiscal management during a drastically weakened economy and recession.
- Carefully managing spending to ensure programs and services are efficient, effective, and aligned with the Compass to 2015 Strategic Plan.

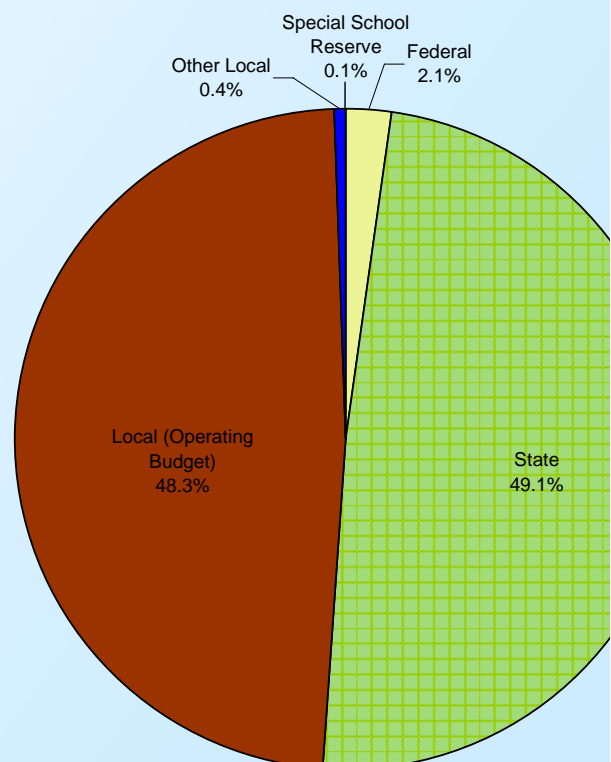
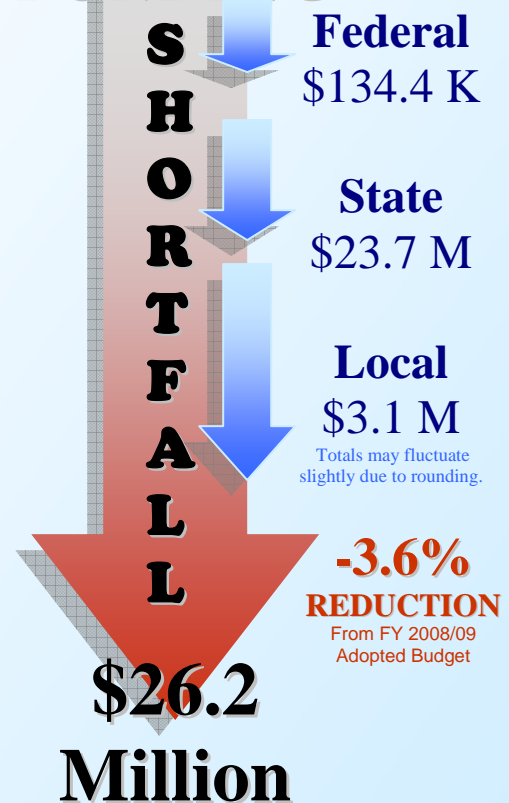
RESPONDING TO THIS ECONOMY

- VBCPS is well prepared to successfully respond to the current period of economic uncertainty arising from the slowdown of the U.S. economy and the ongoing global financial market turbulence. We have lived our model of "ahead of the curve," imposing fiscal discipline voluntarily before it became mandatory by reducing and redeploying positions and implementing various cost savings measures.

SUSTAINING THE CIP

- Funding through the American Recovery and Reimbursement Act of 2009 (ARRA), State Fiscal Stabilization Funds program, will help the division recoup some of its shortfall for FY 2009/10.
- Federal Recovery Act of 2009 funds will replace the \$13.9 million of PAYGO funds for CIP. The CIP will also receive funding from the School Special Reserve. No CIP projects will be eliminated.

REVENUE FUNDING



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Executive Summary

Budget Overview

The budget funds all educational programs and related services provided by the Virginia Beach School Board for more than 69,000 students enrolled in the Virginia Beach City Public Schools (VBCPS) system. The development, implementation, and maintenance process of the budget is year-round which involves collaboration among budget managers, department heads, administration, and the School Board.

Budget Development Overview

The state code requires that the School Board present a balanced budget, in which revenues equal expenditures, to the city on or before April 1. The state does not require budget development beyond one fiscal year. However, the City of Virginia Beach requests budget presentation and preparation to cover a fixed two-year period (called a biennial budget) on the same cycle as the State Biennial Budget. The biennial budget is adopted for the first year budget data and approved for the second year budget data. The budget for the second year of the fixed two-year period is adopted in the second year. This budget document covers the period of July 1, 2008, through June 30, 2010, and has been prepared upon the modified accrual basis of accounting.

The annual budget process begins in August with the development of the budget calendar. During the annual budget "kick-off" meeting, budget managers are provided a preliminary projection of funding levels, a review of the status of the current year budget, and a discussion of the many outside factors in order to provide a view of the larger picture to those with the responsibility for budget execution. Budget managers can access the Budget Development Manual online for specific instructions on completing budget requests. Budget requests are also solicited from School Board members to assist in budget development. From October through December, departmental budget requests are compiled and analyzed; meetings are scheduled with budget managers to discuss requests and proposals for new positions, expanded programs, and new initiatives. The *Superintendent's Estimate of Needs* is developed and presented to the School Board in February. Once the School Board approves the budget proposal, it is then brought before the City Council. City Council must approve the appropriation for the school system no later than May 15. Changes are made throughout each phase and opportunities for public, administrative, and Board input are provided throughout the budget process. The budget is amended by authorization of the School Board. Fiscal accountability is managed throughout the school year at the unit code level. Transfers within the adopted budget are approved administratively through the Budget Office.

The Capital Improvement process closely follows the calendar/timeline of the Operating Budget. The CIP process begins in September with a preliminary meeting with the city staff and ends with the city adoption in May.

Balancing the Budget Between Revenue and Expenditure

Over the past several years, VBCPS has benefited financially from the booming economy and an exceptionally high growth rate in both assessed value and Real Estate Tax collection by the city. Many of the major revenue sources are largely driven by population such as Composite Index and Real Estate Tax. One of the benefits of the high growth levels was larger amounts of operating revenues that enabled VBCPS to fund many large projects and new initiatives. Now, due to a slowing economy and budget constraints at the state level, revenues are beginning to level out and decrease. Because funds have slowed dramatically, we must balance the budget accordingly. Foreseeing this decline, we began to look at and restructure the central office, continue the implementation of cost savings through conservation measures, conducted a more thorough and critical review/evaluation of new initiatives, and ultimately took unprecedented measures to reduce the budget in order to balance it against the dwindling State and Local revenues.

Financial Overview - Operating Budget

VBCPS' mission statement, *"The Virginia Beach City Public Schools, in partnership with the entire community, will empower every student to become a life-long learner who is a responsible, productive and engaged citizen with the global community,"* is the factor that drives our budget process. Other drivers are the School Board's vision, mission, core values, student achievement goals, and Compass 2015, which is the division's Strategic Goals.

Resources are identified and aligned to promote those drivers. Many accomplishments were made in 2009/10. Some of the accomplishments were:

- 100 percent of our schools met state accreditation standards
- School division made Adequate Yearly Progress (AYP), as defined by the No Child Left Behind legislation
- VBCPS' students earned 4,081 industry certifications; increase of 30.4 percent over last year
- Over \$25 million in scholarships were awarded to the Class of 2009

While the School Board was able to incorporate cost-of-living adjustments, compensation increases, and other points of focus in FY 2008/09, the same is not possible for FY 2009/10. The School Board's Operating Budget objective in this slowing economy is to balance the budget with minimal impact to the students. Thus, although several programs were cut and departmental resources were reduced, class-sizes will not increase, and teachers and other staff will not be eliminated.

The Operating Budget for FY 2009/10 is \$695.1 to support the day-to-day operations of the school division. This represents a decrease of approximately \$26.2 million or 3.6 percent from the FY 2008/09 Adopted Budget.

	FY 2007/08 Budget	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended	Variance from FY 2008/09 Budget		Variance from FY 2009/10 Approved	
					Dollars	Percent	Dollars	Percent
Revenue								
Local	\$ 336,870,685	\$ 339,239,378	\$ 348,453,570	\$ 335,208,106 *	\$ (4,031,272)	-1.19%	\$ (13,245,464)	-3.80%
State	276,410,955	288,537,263	288,221,591	267,795,982	(20,741,281)	-7.19%	(20,425,609)	-7.09%
Sales Tax	76,410,762	75,934,465	79,779,642	72,941,384	(2,993,081)	-3.94%	(6,838,258)	-8.57%
Federal	14,771,131	14,771,131	14,771,131	14,636,723	(134,408)	-0.91%	(134,408)	-0.91%
Other Local	2,698,594	2,833,945	2,833,945	3,730,070	896,125	31.62%	896,125	31.62%
Total Revenue	\$ 707,162,127	\$ 721,316,182	\$ 734,059,879	\$ 694,312,265	\$ (27,003,917)		\$ (39,747,614)	
Special School Reserve		-	-	800,000	800,000	100.00%	800,000	100.00%
Adjusted Revenue		\$ 721,316,182	\$ 734,059,879	\$ 695,112,265	\$ (26,203,917)	-3.63%	\$ (38,947,614)	-5.31%
Expenditures								
Personnel Services	443,917,883	441,943,588	454,717,378	430,717,441	\$ (11,226,147)	-2.54%	\$ (23,999,937)	-5.28%
Fringe Benefits	155,618,033	151,713,233	152,122,832	141,170,745	(10,542,488)	-6.95%	(10,952,087)	-7.20%
Purchased Services	45,679,221	41,191,391	41,168,539	39,933,384	(1,258,007)	-3.05%	(1,235,155)	-3.00%
Other Charges	26,287,833	29,809,814	29,037,001	28,732,584	(1,077,230)	-3.61%	(304,417)	-1.05%
Materials and Supplies	25,081,719	22,126,188	22,150,375	22,121,966	(4,222)	-0.02%	(28,409)	-0.13%
Capital Outlay	1,067,343	1,139,011	1,139,011	1,793,329	654,318	57.45%	654,318	57.45%
Transfer to Other Funds	9,347,095	33,229,957	33,561,743	30,479,816	(2,750,141)	-8.28%	(3,081,927)	-9.18%
Land, Structure, & Improvements	163,000	163,000	163,000	163,000	-	0.00%	-	0.00%
Total Expenditures	\$ 707,162,127	\$ 721,316,182	\$ 734,059,879	\$ 695,112,265	\$ (26,203,917)	-3.63%	\$ (38,947,614)	-5.31%

Impact of the State Budget

- Revised 2008 - 2010 Composite Index - Increased to .3704. This is a .0212 increase from 2006 - 2008 resulting in a decrease of state funds for over \$10 million
- Updated fringe benefit rates - Generated a slight savings in FY 2009/10
- Updated sales tax projections - Department of Taxation's latest estimate indicates a decrease in the State Sales Tax received for each division; VBCPS State Tax revenue decreased approximately 4 percent from FY 2008/09

**FY 2009/10
Operating
Budget**



**decreased 3.6%
from the previous
adopted budget**

Impact of the Local Budget

- Real estate assessments are projected to grow slightly. The Local revenue is the largest factor in determining the schools' revenue, contributing approximately 48% of all revenue resources. Thus, the real estate market serves as a significant force behind the decrease.
- The seven streams of the Revenue Sharing Formula, of which the school receives 5.13%, has been affected by the poor economy. The following table compares current tax rates for surrounding Hampton Roads communities.

City	Real Estate (per \$100/A.V.)	Personal Property (Vehicles & Business)	Personal Property* (Machinery & Tools)	Automobile License	Meal	Admission	Cigarette (per pack)	Hotel
Virginia Beach	0.89	3.70	0.33	25.00	5.5%	10.0%	0.61	8.0%
Chesapeake	1.05	4.08	0.64	23.00	5.5%	10.0%	0.50	8.0%
Norfolk	1.11	4.25	1.70	26.00	6.5%	10.0%	0.65	8.0%
Portsmouth	1.21	5.00	1.50	25.00	6.5%	10.0%	0.60	8.0%
Suffolk	0.91	4.25	0.63	20.00	6.5%	10.0%	0.50	8.0%
Hampton	1.04	4.25	1.23	28.00	6.5%	10.0%	0.65	8.0%
Newport News	1.10	4.25	1.25	26.00	6.5%	7.5%	0.65	7.5%

*Reflects the effective tax rate (tax rate multiplied by percentage of property assessed for tax purposes).

Source: City of Virginia Beach

Personnel Adjustments

Personnel Services and its related cost are \$571.9 million or a reduced amount of \$21.8 million less than the FY 2008/09 Personnel Services. The following personnel adjustments were made to the FY 2009/10 Operating Budget: eliminated employee raises, adjusted for attrition, eliminated positions due to decline in enrollment, and eliminated several programs and associated expenses. It is worth noting that the Operating Budget was reduced by \$2.9 million in Other Post Employment Benefits by the transfer of the GASB-45 payment from the Operating Budget to the Healthcare fund.

Non-Personnel Adjustments

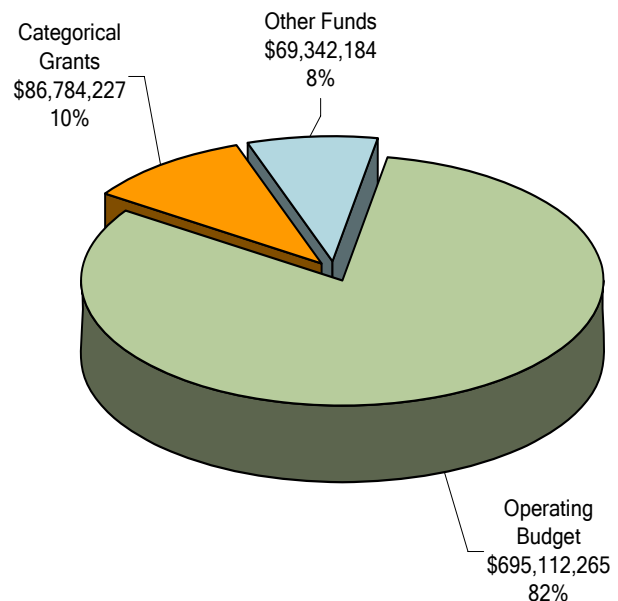
The FY 2009/10 budget for Non-Personnel Services is \$123.2 million or \$4.4 million less than the FY 2008/09 Non-Personnel Services. The decrease is largely due to the elimination of the Textbook fund match and reductions in Purchased Services.

Financial Overview - Total Budget

In total, the School Board administers more than \$851.2 million: \$695.1 million in Operating funds, \$156.1 million in Federal and State grants, and several special revenue funds. This section provides a description and analysis of the proposed and forecasted budgets. It also includes summary comparisons between costs in FY 2008/09 and FY 2009/10.

The budget is broken into funds. Each fund is a self-balancing set of accounts reflecting the activities operated within that fund. The funds in the budget are:

- Operating Budget
- Categorical Grants
- Other Funds



Total Budget - FY 2008/09

FY 2008/09 Budget				
	Operating Budget	Categorical Grants	Other Funds	Total
Revenue				
Local Revenue	\$ 339,239,378	\$ -	\$ 44,536,175	\$ 383,775,553
State Revenue	288,537,263	13,566,063	5,513,744	307,617,070
State Sales Tax	75,934,465	-	-	75,934,465
Federal Revenue	14,771,131	38,424,022	10,335,521	63,530,674
Fund Balance	-	-	6,336,889	6,336,889
Transfers from Other Funds	-	2,882,326	3,521,853	6,404,179
Other Local Revenue	2,833,945	-	-	2,833,945
Total	\$ 721,316,182	\$ 54,872,411	\$ 70,244,182	\$ 846,432,775
Percent of Total	85.22%	6.48%	8.30%	100.00%
Expenditures				
Personnel Services	\$ 441,943,588	\$ 25,818,927	\$ 24,225,754	\$ 491,988,269
Fringe Benefits	151,713,233	8,723,042	7,950,044	168,386,319
Purchased Services	41,191,391	5,394,949	4,713,064	51,299,404
Other Charges	29,809,814	477,330	532,580	30,819,724
Materials and Supplies	22,126,188	14,393,081	29,468,789	65,988,058
Capital Outlay	1,139,011	65,082	2,875,951	4,080,044
Transfers to Other Funds	33,229,957	-	478,000	33,707,957
Land, Structure, & Improvements	163,000	-	-	163,000
Total	\$ 721,316,182	\$ 54,872,411	\$ 70,244,182	\$ 846,432,775
Percent of Total	85.22%	6.48%	8.30%	100.00%

Total Budget - FY 2009/10 Approved

FY 2009/10 Approved				
	Operating Budget	Categorical Grants	Other Funds	Total
Revenue				
Local Revenue	\$ 348,453,570	\$ -	\$ 45,083,886	\$ 393,537,456
State Revenue	288,221,591	12,171,950	5,463,864	305,857,405
State Sales Tax	79,779,642	-	-	79,779,642
Federal Revenue	14,771,131	35,774,472	10,585,716	61,131,319
Fund Balance	-	-	4,911,875	4,911,875
Transfers from Other Funds	-	2,874,362	3,521,853	6,396,215
Other Local Revenue	2,833,945	-	-	2,833,945
Total	\$ 734,059,879	\$ 50,820,784	\$ 69,567,194	\$ 854,447,857
Percent of Total	85.91%	5.95%	8.14%	100.00%
Expenditures				
Personnel Services	\$ 454,717,378	\$ 24,307,047	\$ 24,771,330	\$ 503,795,755
Fringe Benefits	152,122,832	8,081,346	8,146,990	168,351,168
Purchased Services	41,168,539	5,281,270	4,723,134	51,172,943
Other Charges	29,037,001	392,601	532,580	29,962,182
Materials and Supplies	22,150,375	12,693,438	28,634,024	63,477,837
Capital Outlay	1,139,011	65,082	2,281,136	3,485,229
Transfers to Other Funds	33,561,743	-	478,000	34,039,743
Land, Structure, & Improvements	163,000	-	-	163,000
Total	\$ 734,059,879	\$ 50,820,784	\$ 69,567,194	\$ 854,447,857
Percent of Total	85.91%	5.95%	8.14%	100.00%

Total Budget - FY 2009/10 Amended

FY 2009/10 Amended				
	Operating Budget	Categorical Grants	Other Funds	Total
Revenue				
Local Revenue	\$ 336,022,106	\$ -	\$ 17,711,601	\$ 353,733,707
State Revenue	267,795,982	14,109,632	5,409,345	287,314,959
State Sales Tax	72,941,384	-	-	72,941,384
Federal Revenue	14,636,723	69,661,271	10,585,716	94,883,710
Fund Balance	-	-	7,691,030	7,691,030
Transfers from Other Funds	-	3,013,324	27,944,492	30,957,816
Other Local Revenue	2,916,070	-	-	2,916,070
Special School Reserve	800,000	-	-	800,000
Total	\$ 695,112,265	\$ 86,784,227	\$ 69,342,184	\$ 851,238,676
Percent of Total	81.66%	10.20%	8.15%	100.00%
Expenditures				
Personnel Services	\$ 430,717,441	\$ 38,080,310	\$ 23,743,694	\$ 492,541,445
Fringe Benefits	141,170,745	12,759,386	7,860,517	161,790,648
Purchased Services	39,933,384	12,662,772	4,740,761	57,336,917
Other Charges	28,732,584	847,677	524,357	30,104,618
Materials and Supplies	22,121,966	22,344,081	30,335,940	74,801,987
Capital Outlay	1,793,329	90,001	1,658,915	3,542,245
Transfers to Other Funds	30,479,816	-	478,000	30,957,816
Land, Structure, & Improvements	163,000	-	-	163,000
Special School Reserve	-	-	-	-
Total	\$ 695,112,265	\$ 86,784,227	\$ 69,342,184	\$ 851,238,676
Percent of Total	81.66%	10.20%	8.15%	100.00%

Financial Overview - Revenue

The FY 2008/09 and FY 2009/10 Amended Operating Budget assume the following revenues:

FY 2008/09

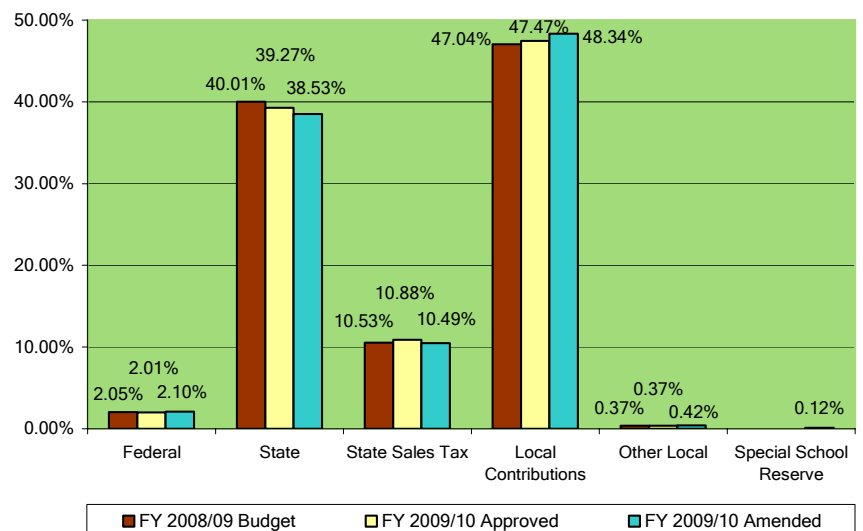
- \$14.8 million in Federal revenue
- \$364.4 million in State revenue
- \$342.0 million in Local revenue

FY 2009/10

- \$14.6 million Federal revenue
- \$340.7 million in State revenue
- \$338.9 million in Local revenue

The Operating Budget has four basic sources of revenue.

- **Federal revenues** consist of general funds and categorical funds.
- **State revenues** consist of the Standards of Quality (SOQ) payments, incentive funds, and categorical amounts established by the State General Assembly on a biennial basis.
- **State Sales Tax**, another source of state revenue, consists of funding from 1½ percent State Sales Tax, which is dedicated to public education and distributed to school divisions based on the number of school-aged children residing in the locality.
- **Local revenues** consist largely of funding from the governing body, the City Council. The City



Council must contribute a minimum level of funding referred to as Standards of Quality payments. The City of Virginia Beach provides an appropriation for education in excess of the SOQ payments.

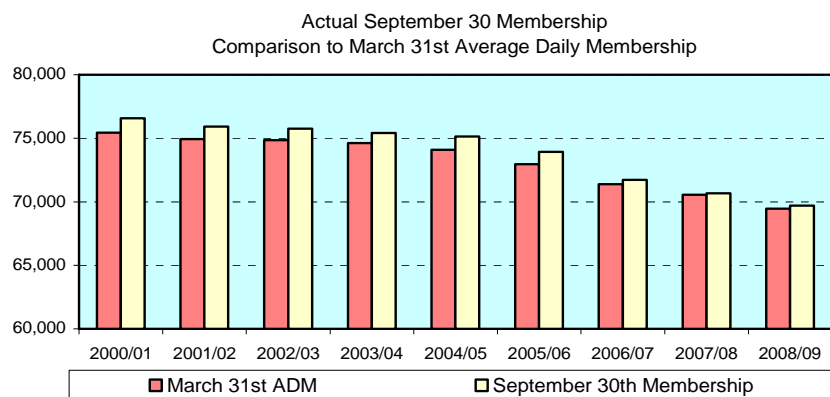
The largest sources of funding are State revenues, State Sales Tax, and the Local Contribution.

State Revenue

The majority of State revenues are derived from per-pupil formulas and virtually all instructional staffing is based upon the distribution of those students across the grade levels. Therefore, the first and most critical component in the development of the budget is the projection of the September 30th enrollment. The projected enrollment has a direct impact on both the revenue estimates as well as the expenditure estimates related to staffing. ***Projected decrease in State funding (including State Sales Tax) for FY 2009/10 - \$23.7 million or 7 percent.***

In FY 1999, Virginia Beach City Public Schools began experiencing a decline in enrollment. The projection for September 30, 2008, continues to show a decline of 911 students. The decline that began at the elementary level is moving into the secondary level. Absent any significant influx of school-aged children, the decline is expected to continue for the next several years, however, at a lesser rate.

The March 31st Average Daily Membership (ADM) is the most critical number for the estimation of the State revenues. In its simplest form, the March 31st ADM is the sum of the number of students in enrollment for each day from the beginning of school to March 31st divided by the number of days of instruction during that period. It represents the average number of students enrolled in the division. Historically, the March 31st ADM is approximately 1 to 2 percent less than the September 30th enrollment.



State Biennium	Composite Index
1996-98	.3425
1998-00	.3466
2000-02	.3523
2002-04	.3394
2004-06	.3353
2006-08	.3492
2008-10	.3704

The total amount of State revenue is determined by the Composite Index, a formula developed by the state based on five factors:

- True value of real and public service corporation property tax base
- Adjusted gross income
- Taxable retail sales receipts, March 31st ADM
- Total population
- Average Daily Membership

The Composite Index formula is intended to be a measure of a locality's ability to fund education. With every biennium, the state recomputes the local Composite Index. The Composite Index formula determines the minimum funding level a locality must provide for public education. In effect, any change in the Composite Index results in a shift in funding between the state and the locality. The FY 2008/2010 Biennium Composite Index is .3704; this change reduced our State revenue by \$10.1 million.

This increase is an indication that, in comparison to the other divisions across the state, Virginia Beach exhibits an increasing

	Per ADM Change		Per Capita Changes	
	Virginia Beach	State	Virginia Beach	State
True Value of Property	59.75%	37.49%	53.19%	35.44%
Adjusted Gross Income	23.04%	23.39%	17.99%	21.16%
Taxable Retail Sales	5.38%	1.74%	1.05%	1.44%

ability to support and fund public education. The comparison of base-year data from 2003 to 2005 shows that three of the five components of the Composite Index formula increased for Virginia Beach.

However, in the next biennium beginning 2011, we project that the Composite Index will decrease due to the impact of the significantly declining growth in real estate and property tax base.

Education funding is segregated into five categories:

- Standards of Quality Payments
- School Facilities (CIP)
- Incentive Programs (primarily state grants)
- Categorical Programs
- Lottery Funded Programs

Category	FY 2007/08 Budget		FY 2008/09 Budget		FY 2009/10 Amended	
	State	Local	State	Local	State	Local
Standards of Quality Payments	326.3 M	133.5 M	353.8 M	162.0 M	324.4 M	145.7 M
School Facilities	11.1 M	5.8 M	11.7 M	6.7 M	-	-
Incentive Programs	38.3 M	13.1 M	26.0 M	7.3 M	2.3 M	467.6 K
Categorical Programs	2.4 M	-	2.4 M	-	1.6 M	-
Lottery Funded Programs	-	-	-	-	28.4 M	6.8 M
Total*	378.1 M	152.4 M	393.9 M	176.0 M	356.8 M	152.9 M

* Totals may fluctuate slightly due to rounding.

The Composite Index, the per-pupil amounts provided by the state, and the projected September 30th enrollment are all needed in order to properly estimate State revenues.

State Sales Tax

State Sales Tax, the second source of State revenues, is a formula-driven allocation which is based upon the number of children who reside in Virginia Beach between the ages of 5 and 19; in essence, any child eligible to receive a free public education. One and one-eighth percent

Year	Triennial Census	September 30 th Enrollment
1999	94,268	77,359
2002	93,572	75,758
2005	94,382	73,448

State Sales Tax is allocated directly to public education. The state allocates sales tax collections across the Commonwealth based upon the number of school-aged children in each locality. In order to distribute the Sales Tax dollars across the state, each locality is required by law to conduct a census every three years. The census count is used to determine the per-pupil Sales Tax amount that a division will receive from the State Sales Tax revenue for the next three years. The most recent census was completed in spring 2008. The count from this census, 94,382, will be used to determine the Sales Tax dollars for the period through 2011.

Local Revenue

The Local revenue rise over the past few years is mainly attributed to the local contribution received from the city. In FY 2009/10 the Local revenue is projected to fall; this also is a result of the city's contribution to the schools. ***Projected decrease in Local funding for FY 2009/10 - \$27.3 million or 7 percent.***

The local contribution from the City of Virginia Beach is determined by the Revenue Sharing Formula Policy adopted by the city in February 1997. The initial definition and application of this policy provided 53.13 percent of seven General Fund revenue streams:

- Real Estate Taxes
- General Sales Tax
- Personal Property Tax
- Business License Tax
- Utility Tax
- State Telecommunications Tax
- Cable Franchise Fees

A modification to the application of the Revenue Sharing Formula Policy occurred with the FY 2004/05 funding. During the final days of the General Assembly, significant enhancements were provided in K-12 funding from the re-benchmarking of costs and from an increase in the State Sales Tax.

Fiscal Year	Revenue Sharing Formula Total	School	Percent
1997/98	404.6 M	213.3 M	52.72%
1998/99	420.3 M	221.6 M	52.72%
1999/00	446.6 M	235.5 M	52.74%
2000/01	467.9 M	246.7 M	52.74%
2001/02	496.7 M	262.0 M	52.76%
2002/03	520.4 M	274.6 M	52.77%
2003/04	559.3 M	295.3 M	52.80%
2004/05	605.3 M	315.3 M	52.09%
2005/06	631.8 M	327.2 M	51.79%
2006/07	712.9 M	365.7 M	51.30%
2007/08	760.8 M	390.3 M	51.30%
2008/09	768.7 M	394.3 M	51.30%
2009/10	739.6 M	379.4 M	51.30%

In FY 2004/05, the Virginia General Assembly approved an increase of ¼ percent State Sales Tax. This increase was provided in recognition of the efforts of local taxpayers' support of education via Real Estate Tax rates. One half of this increase, or 1/8 percent, was included in the allocation of Sales Tax revenue to school systems, and the other 1/8 percent was put in the state General Fund. The majority of this amount was used to increase support for K-12 education.

In conjunction with the increased state funding, the City Council adopted a real estate rate reduction of 2.36 cents and an Elderly Tax Relief program effective July 1, 2004. The full value of the rate reduction was applied to the school system under the revised formula, reducing the real estate percentage to 51.96 percent and effectively reducing the aggregate allocation to 52.09 percent.

Effective July 1, 2005, the City Council reduced the Real Estate Tax an additional 17.25 cents, resulting in a Real Estate Tax rate of \$1.0239. This reduction was allocated to the schools at 53.13 percent, reducing the real estate percentage to 51.41 percent and the aggregate allocation of the seven revenue streams to 51.79 percent.

Effective July 1, 2006, the City Council reduced the Real Estate Tax rate to \$.99, an additional 3.39 cent reduction. As a condition of meeting the requirements of BRAC in relation to Oceana, the city is required to fund \$7.5 million annually to reduce encroachment. The city allocated the school division \$3,884,250 as part of the Revenue Sharing Formula Policy. This reduction adjusted the Revenue Sharing Formula to 51.3 percent.

Effective July 1, 2007, the City Council reduced the Real Estate Tax rate to \$0.89, an additional 10 cent reduction.

The City Office of Management Services' estimate of funds available to the School Division under the Revenue Sharing Formula Policy for FY 2009/10 is \$379.4, million allocated as follows: \$44.2 million to fund

School Debt Service as estimated by city staff; the remaining \$335.2 million to fund operations. Under the Revenue Sharing Formula Policy, funds are traditionally allocated first to Debt Service, next to "Pay-As-You-Go" CIP, and the remaining funds are allocated to the School Operating Budget. Of these three uses of the Revenue Sharing Formula Policy funding, only the Operating Budget and the "Pay-As-You-Go" CIP revenue are directly under the control of the School Board. However, in FY 2009/10 the funds usually allocated to the CIP will remain within the Operating Budget. These funds will sustain the day-to-day operations in the Operating Budget due to the atypical decline in revenue.

The table above and on the next page provides a summary of the Revenue Sharing Formula Policy funds from FY 1997/98 through FY 2009/10. The substantial increase in the "Pay-As-You-Go" funding, beginning in

Fiscal Year	Real Estate Rate%	Utility and Utility Consumption	Personal Property; Business License; General Sales; Cell Phone; Cable Franchise	Aggregate Rate - School
1997/98		53.13%		53.13%
1998/99	\$1.22	Rate increase requested by city 47.34%		
1999/00	53.13%			52.72%
2000/01				
2001/02				
2002/03				
2003/04				
2004/05	\$1.1964 51.96%			52.09%
2005/06	\$1.0239 51.41%	47.34%	53.13%	51.79%
2006/07	\$.99 51.30%			
2007/08				51.30%
2008/09	\$.89 51.30%			
2009/10				

FY 2004/05, was made possible by the large increase in state support for K-12 education. This increase enabled the School Board to shift funding within the formula allocation between the Operating Budget and the Capital Improvement Program, enabling several CIP priorities of the School Board to be either accelerated within the CIP or be added to the CIP.

Fiscal Year	Debt Service	Pay-As-You-Go	Operating Budget	Total
1997/98	31,079,628	-	182,236,233	213,315,861
1998/99	31,481,013	2,424,339	187,703,617	221,608,969
1999/00	34,607,610	1,037,460	199,879,794	235,524,864
2000/01	36,248,916	2,311,304	208,189,195	246,749,415
2001/02	35,688,677	1,000,000	225,336,750	262,025,427
2002/03	38,712,634	1,000,000	234,934,664	274,647,298
2003/04	39,582,583	1,000,000	254,754,290	295,336,873
2004/05	41,303,652	17,597,408	256,418,891	315,319,951
2005/06	40,912,433	17,597,408	268,713,519	327,223,360
2006/07	40,282,967	17,597,408	307,224,646	365,105,021
2007/08	41,402,094	12,108,658	336,870,685	390,381,437
2008/09	41,154,429	13,936,308	339,239,378	394,330,115
2009/10	44,183,674	-*	335,208,106	379,391,780

* CIP will be fully funded by funds from SFSF and Special School Reserve.

Debt Service

Virginia Beach City Public Schools is fiscally dependent; i.e., it does not have taxing authority, levying authority, or borrowing authority. The City of Virginia Beach is responsible for the issuance and redemption of all debt, both city and school. Debt issued for schools can be in the form of Literary Fund loans, Virginia Public School Authority loans, Referendum Bonds, and City Charter Bonds. Approximately 49.42 percent of all General Obligation debt, outstanding at June 30, 2008, was for school purposes. Debt Service payments are part of the obligations which the

School Board must take into consideration in the allocation of funds from the Revenue Sharing Formula. The debt issued for school projects has a direct impact on the funds available for the Operating Budget.

The Debt Service fund accounts for the payment of principal, interest, and other expenditures related to the redemption of outstanding bond. The chart below shows the current principal and interest obligations for Virginia Beach City Public Schools.

The City of Virginia Beach debt is restricted legally by two factors, the State Constitution and the City Charter. The state restricts debt to 10 percent of the city's assessed value of real property in the city. Since the city's assessed value is such a large number, projected for FY 2009/10 at \$55.4 billion, a 2.3 percent decrease from the previous year, it is not a restricting factor at this time; however, the Charter limit for new debt is. That limit is \$10 million per year plus the amount of debt that the city retires during that calendar year. This is called our Charter debt. Additional debt can be issued if approved by the qualified voters at a general election. (Referendum)

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2009-10	\$ 29,317,591.99	\$ 14,390,107.27	\$ 43,707,699.26
2010-11	27,403,545.00	12,977,446.36	40,380,991.36
2011-12	26,190,545.50	11,650,463.69	37,841,009.19
2012-13	25,367,690.50	10,409,261.37	35,776,951.87
2013-14	23,728,146.00	9,276,569.37	33,004,715.37
2014-15	21,881,273.00	8,221,598.80	30,102,871.80
2015-16	20,894,379.00	7,215,219.40	28,109,598.40
2016-17	19,259,467.00	6,263,496.78	25,522,963.78
2017-18	17,210,709.00	5,354,386.86	22,565,095.86
2018-19	15,415,147.00	4,521,329.45	19,936,476.45
2019-20	15,398,012.50	3,798,788.44	19,196,800.94
2020-21	13,217,436.00	3,078,936.60	16,296,372.60
2021-22	11,548,097.00	2,465,367.28	14,013,464.28
2022-23	9,428,820.00	1,922,850.50	11,351,670.50
2023-24	8,030,082.00	1,478,198.59	9,508,280.59
2024-25	8,036,951.00	1,109,324.92	9,146,275.92
2025-26	7,017,199.00	757,645.82	7,774,844.82
2026-27	6,035,586.00	452,751.82	6,488,337.82
2027-28	4,275,702.00	224,081.95	4,499,783.95
2028-29	1,972,440.00	79,520.58	2,051,960.58
Totals	\$ 311,628,819.49	\$ 105,647,345.85	\$ 417,276,165.34

In addition, City Council has approved a series of debt affordability indicators to guide them in the issuance of debt. These are not legal restrictions but targeted limits that meet industry standards. The most restrictive of these is debt per capita, which Council has set at \$2,400 per capita. With our last bond issuance in June

2009, that ratio was \$2,292. It is projected that the present six-year Capital Improvement Program (CIP) will remain within the established guideline.

Categorical Grant and Other Funds

Over 18 percent of total VBCPS revenues are allotted in the Categorical Grants and Other Funds in FY 2009/10. Federal and state grant funds are primarily entitlement grants. Entitlement grants provide funds to the school division on the basis of a formula, prescribed in legislation or regulation, rather than through a competitive process. The formula is usually based on factors such as population, enrollment, per capita income, or a specific need. These grants are required to be administered according to the applicable cost principles, assurances, and the terms and conditions of the award. The revenue for State grants is expected to increase by \$2 million in FY 2009/10 and Federal grants are projected to increase by nearly 50 percent in FY 2009/10 due to ARRA funds from the federal government.

Financial Overview - Expenditures

VBCPS is experiencing the same budgetary concerns seen throughout many other school divisions. Escalating costs coupled with a continued decline in enrollment presented the School Board with many difficult financial decisions. To fund the budget priorities for FY 2009/10, the Superintendent's cabinet and department managers were charged to identify and implement cost-reduction measures in the development of their budget requests. In addition to those cost-reduction measures, efforts made to reduce or contain costs in the upcoming fiscal year are as follows:

- Elimination of employee salary increases
- Elimination of one-time expenses
- Net reduction of positions primarily due to enrollment decline
- Implementation of cost saving measures and efficiencies were implemented
- Elimination or reduction of costs of existing programs

The Superintendent's spending priorities for FY 2009/10 are:

- Focus resources to support the strategic plan
- Maintain current filled positions and reevaluate vacant positions
- Address cost areas most impacted by rising utility costs, such as oil, electricity, and fuel for buses and vehicles

VBCPS' budget was developed using a variety of assumptions based on expectations for the future and reflected funding policies of the governing body. Thus, expenditures consist of cost estimates for the operation of regular day school, summer school, adult education programs and other education programs, and are grouped by state-mandated categories.

The five major categories in the Operating Budget are:

- Instruction
- Administration, Attendance, and Health
- Pupil Transportation
- Operations and Maintenance
- Technology (added FY 2008/09)

Expenditures by Category

The changes in the Operating Budget are analyzed in detail throughout the document. An examination by category of the increase and decrease in the Operating Budget over the previous year's budget shows:

Instruction

Responsible for the delivery of educational services to all students and accounts for 75.8 percent of the School Operating Budget. Major areas include regular education (elementary, middle, and high), special education, career and technical education, talented and gifted education, alternative education and summer school, as well as the oversight of school-based administrators, testing, research, and program evaluation. Instruction costs are projected to decrease by \$23.9 million in FY 2009/10. The decrease is largely

due to reductions in personnel costs associated with the schools and the elimination of a few programs.

Administration, Attendance, and Health

Represents 3.2 percent of the FY 2009/10 Operating Budget and is estimated to decrease by \$846.2 thousand. Major areas of responsibility include budget and finance, health benefits, business services, and audit. The decrease is due to the personnel cost associated with eliminated salary increases and the reduction of part-time funds.

Pupil Transportation

Represents \$30.3 million or 4.4 percent of the school budget and consists primarily of bus operations and maintenance costs. The FY 2009/10 budget decreased for this category by more than \$627 thousand.

Operations and Maintenance

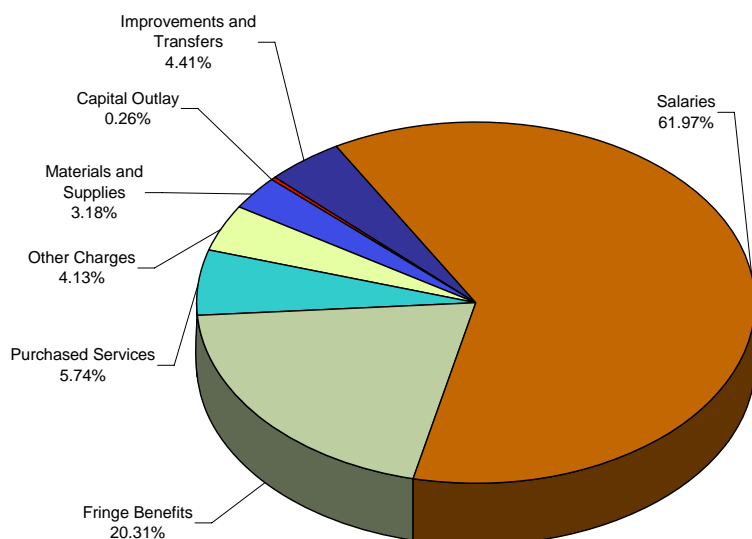
At approximately 13.2 percent of the school budget; the budget is \$91.8 million. The budget reduced \$632 thousand in this category.

Technology

Consists of all technology-related costs which comprise 3.4 percent of the Operating Budget. This new category was added effective FY 2008/09 due to the amendment to §22.1-115 Code of Virginia, HB 770 Public Schools. Funds previously budgeted throughout the other four major category were reallocated here. **NOTE:** Ninety percent of the Technology budget was previously budgeted in the Instruction category.

Expenditures by Expenditure Type

The five major expenditure categories are broken down further into the following types:



Category	Amount
Salaries	\$ 430,717,441
Fringe Benefits	141,170,745
Purchased Services	39,933,384
Other Charges	28,732,584
Materials and Supplies	22,121,966
Capital Outlay	1,793,329
Improvements and Transfers	30,642,816
Total	\$ 695,112,265

Personnel Services

Contains all compensation to employees for full-time, part-time, and temporary work, including supplements, allowances, overtime, and similar compensation. Personnel Services accounts for approximately 62 percent of the Operating Budget. The FY 2009/10 changes reflected the removal of the cost associated with a salary increase of 3.5 percent and personnel changes due to declining enrollment.

Fringe Benefits

Includes job-related benefits provided as a part of the employee's total compensation; such as FICA, retirement contributions, health insurance premiums, and other employee benefits. The \$10.5 million or nearly 7 percent reduction is associated with the personnel service changes mentioned above and the removal of the GASB-45 payment from the Operating Budget.

Purchased Services

Includes expenditures for services acquired or purchased from outside sources on a fee basis or fixed-time contract basis. Examples are advertising, payments to consultants, and printing charges. Purchased Services decreased \$1.3 million primarily due the reduction of professional development costs. (However, these costs were reallocated and are currently budgeted to be funded through the Federal 2SFSF program funds.)

Other Charges

Includes payments made for utilities, postage, telecommunications, insurance, rentals, travel, and other miscellaneous charges. The majority of the \$1.1 million decrease is contributed to energy efficiencies.

Materials and Supplies

Includes expenditures for articles and commodities; such as instructional materials, office supplies, and custodial supplies which are consumed or materially altered when used. There was a slight decrease in this area.

Capital Outlay

Expenditures which result from the acquisition of, or additions to capital assets with a unit cost of \$5,000 or more. Examples include buses, equipment replacements, and vehicles. Capital Outlay increase of \$654 thousand was associated with school-based equipment allocations.

Land, Structure, and Improvements

Includes expenditures that are less than \$250,000; such as purchases of portable classrooms, payments to contractors, and related costs for construction.

Transfers to Other Funds

Transfers of funds from one fund (e.g., School Operating) to another fund (e.g., Instructional Technology Special Revenue) without recourse. Increase is due to the transfer of technology-related costs.

FY 2008/09 Budget

	Instruction	Administration	Transportation	Operations	Technology	Total	% of Total
Salaries	\$ 378,345,986	\$ 13,847,649	\$ 17,126,246	\$ 32,623,707	\$ -	\$ 441,943,588	61.27%
Fringe Benefits	126,842,791	5,972,699	6,530,029	12,367,714	-	151,713,233	21.03%
Purchased Services	23,502,607	2,462,570	305,495	14,920,719	-	41,191,391	5.71%
Other Charges	1,480,495	528,355	942,703	26,858,261	-	29,809,814	4.13%
Materials and Supplies	10,383,062	424,051	6,049,890	5,269,185	-	22,126,188	3.07%
Capital Outlay	937,958	-	-	201,053	-	1,139,011	0.16%
Improvements and Transfers	9,226,557	-	-	163,000	24,003,400	33,392,957	4.63%
Total	\$ 550,719,456	\$ 23,235,324	\$ 30,954,363	\$ 92,403,639	\$ 24,003,400	\$ 721,316,182	100.00%

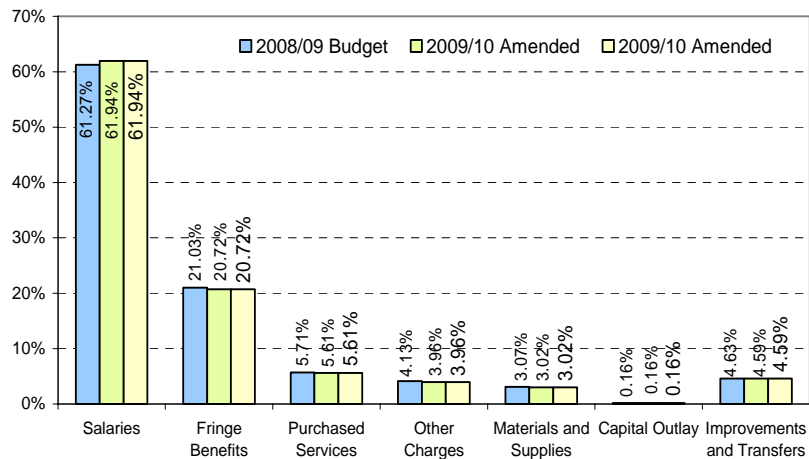
FY 2009/10 Approved

	Instruction	Administration	Transportation	Operations	Technology	Total	% of Total
Salaries	\$ 389,280,597	\$ 14,269,952	\$ 17,490,036	\$ 33,676,793	\$ -	\$ 454,717,378	61.94%
Fringe Benefits	126,902,565	5,932,305	6,603,392	12,684,570	-	152,122,832	20.72%
Purchased Services	23,503,222	2,462,570	305,495	14,897,252	-	41,168,539	5.61%
Other Charges	1,476,717	528,355	942,703	26,089,226	-	29,037,001	3.96%
Materials and Supplies	10,369,340	424,051	6,049,890	5,307,094	-	22,150,375	3.02%
Capital Outlay	937,958	-	-	201,053	-	1,139,011	0.16%
Improvements and Transfers	9,228,563	-	-	163,000	24,333,180	33,724,743	4.59%
Total	\$ 561,698,962	\$ 23,617,233	\$ 31,391,516	\$ 93,018,988	\$ 24,333,180	\$ 734,059,879	100.00%

FY 2009/10 Amended

	Instruction	Administration	Transportation	Operations	Technology	Total	% of Total
Salaries	\$ 368,001,643	\$ 13,823,775	\$ 16,739,445	\$ 32,152,578	\$ -	\$ 430,717,441	61.97%
Fringe Benefits	117,232,098	5,050,663	6,404,238	12,483,746	-	141,170,745	20.31%
Purchased Services	22,100,043	2,468,587	305,495	15,059,259	-	39,933,384	5.74%
Other Charges	1,220,095	542,067	942,703	26,027,719	-	28,732,584	4.13%
Materials and Supplies	9,999,164	504,010	5,935,329	5,683,463	-	22,121,966	3.18%
Capital Outlay	1,592,276	-	-	201,053	-	1,793,329	0.26%
Improvements and Transfers	6,732,409	-	-	163,000	23,747,407	30,642,816	4.41%
Total	\$ 526,877,728	\$ 22,389,102	\$ 30,327,210	\$ 91,770,818	\$ 23,747,407	\$ 695,112,265	100.00%

Salaries and fringe benefits are approximately 82.7 percent of the overall Operating Budget expenses. Therefore, staffing and personnel costs are the most crucial component in the development of the Operating Budget. The trend of these percentages has not changed significantly over the last several fiscal years. The percentage of the budget directed to compensation and other costs is shown on the adjacent chart.

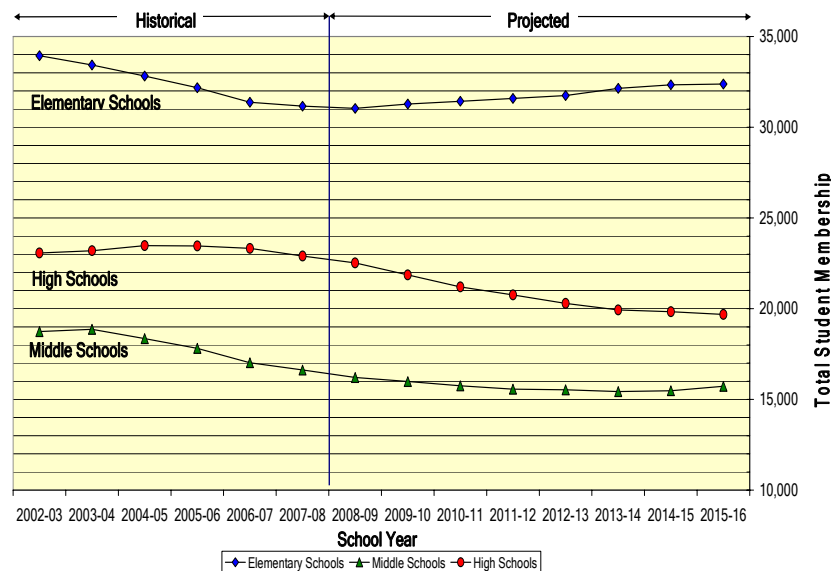


Enrollment

Student enrollment has been declining over the past eight years, as shown in the charts below. The reduction in students is distributed across 13 grade levels (K-12) at 85 schools. We are projecting a continued decline of students in FY 2009/10.

Even with the decline in enrollment, the proportion of elementary, middle, and high school students has not changed significantly. Elementary students have remained constant at approximately 45 percent of the total student population; middle school students have been at approximately 23 to 25 percent of the total; high school students compose about 31 to 32 percent of the student population. Over the next four years, more modest declines are expected with a leveling off and then a slight upward trend beginning in 2013/14.

September 30th Historical and Final Projected Student Membership Grades K-12

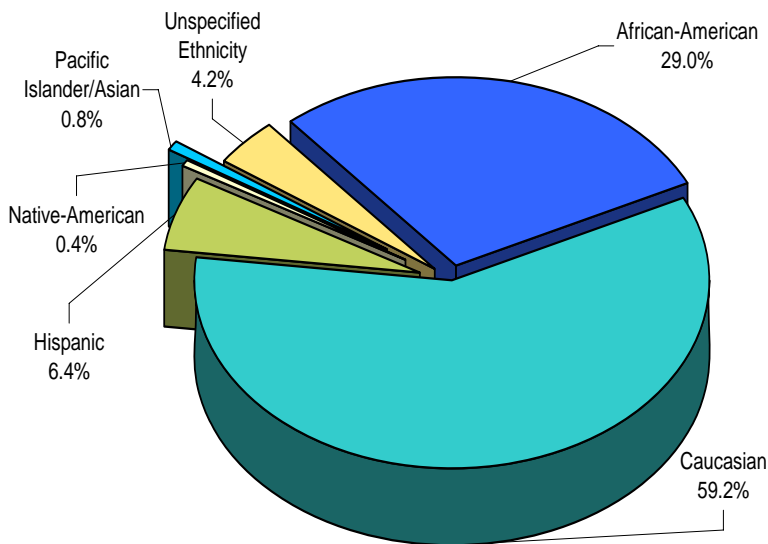


Student demographics are anticipated to remain fairly constant. Special Education enrollment has been 11 to 12 percent of the total student enrollment for the past several years.

Students who speak English as a second language (ESL) increased from 1.5 to 1.7 percent of the total VBCPS population in FY 2005/06 and have remained consistent since that time.

The number of students eligible for free and reduced price lunches has fluctuated between 26 to 30 percent since FY 2001/02 and is anticipated to remain in the same range through FY 2009/10.

The ethnic composition of VBCPS student enrollment is shown in the pie chart (below). The largest group continues to be Caucasian students, followed by African-American students.



The decline in enrollment does not necessarily result in a corresponding linear reduction in personnel; however, staffing has been affected by the decline. There have been reductions and re-allocations of positions in the Operating Budget.

All staffing projections are done on a school-by-school basis. At the elementary level (K-5), staffing is done on a classroom-by-classroom basis. In elementary schools in particular, staffing projections are more detailed due to the following factors:

- Initial qualification for the state K-3 Primary Class-Size Reduction Initiative
- Changes from year to year in the

free-and-reduced-lunch percentage which can affect the class-size ratios for the K-3 Primary Class-Size Reduction Initiative

- Difference in the class-size caps between grades K-3 and grades 4-5
- Redistricting as a result of annual Building Utilization Committee recommendations

Position Overview

Position review is part of each annual budget process and adjustments are subject to Board approval. The chart below reflects the overall changes in the number of positions within the five major budget categories. The decrease of full-time equivalent positions (FTEs) relates to staffing formulas relating to decline in enrollment.

	FY 2008-09 Budgeted Positions	FY 2009-10 Approved Positions	FY 2009-10 Amended Positions	Variance from	
				FY 2008/09 Budget	FY 2009/10 Approved
Instruction	7,171.15	7,142.85	7,082.55	(88.60)	(60.30)
Administration	290.30	290.30	288.30	(2.00)	(2.00)
Transportation	667.13	667.13	667.13	-	-
Operations	1,163.50	1,163.50	1,163.50	-	-
Technology	-	-	-	-	-
	9,292.08	9,263.78	9,201.48	(90.60)	(62.30)

Projected Changes in Fund Balance

Virginia Beach City Public Schools organizes its accounting systems on a "fund" basis. A fund is a self-balancing set of accounts, which is segregated for a specific purpose or activity. The chart on the following page represents the fund balance for each fund. The fund balance is increased or decreased based on the fund's net revenues over (or under) expenditures for the fiscal year.

	Operating Fund	Athletic Fund	Food Services	Textbook Funds	Cell Tower Fund	School Vending	Instructional Technology	School Equipment
FY 2005/06								
Actual Fund Balance as of July 1, 2005	10,560,483	289,794	3,162,898	9,037,076	1,485,188	1,306,978	8,525,088	-
FY 05/06 Increase/ (Decrease)	(501,510)	(101,051)	23,038	745,582	(428,827)	291,312	7,927,545	-
Balance as of June 30, 2006	10,058,973	188,743	3,185,936	9,782,658	1,056,361	1,598,290	16,452,633	-
FY 2006/07								
FY 06/07 Increase/ (Decrease)	5,509,183	362,105	(55,508)	3,614,030	320,247	(378,676)	(3,984,741)	1,000,000
Balance as of June 30, 2007	\$ 15,568,156	\$ 550,848	\$ 3,130,428	\$ 13,396,688	\$ 1,376,608	\$ 1,219,614	\$ 12,467,892	\$ 1,000,000
FY 2007/08								
Estimated 07/08 Increase/ (Decrease)	(3,068,156)	(24,000)	(1,667,916)	-	(300,000)	(500,000)	(6,636,000)	-
Projected Balance as of June 30, 2008	\$ 12,500,000	\$ 526,848	\$ 1,462,512	\$ 13,396,688	\$ 1,076,608	\$ 719,614	\$ 5,831,892	\$ 1,000,000
FY 2008/09								
Estimated FY 08/09 Increase/ (Decrease)	-	(24,000)	-	-	(300,000)	(359,815)	(2,015,945)	837,129
Projected Balance as of June 30, 2009	\$ 12,500,000	\$ 502,848	\$ 1,462,512	\$ 13,396,688	\$ 776,608	\$ 359,799	\$ 3,815,947	\$ 1,837,129
FY 2009/10								
Estimated 09/10 Increase/ (Decrease)	-	(24,000)	-	-	(300,000)	(359,799)	(3,815,947)	(525,000)
Projected Balance as of June 30, 2010	\$ 12,500,000	\$ 478,848	\$ 1,462,512	\$ 13,396,688	\$ 476,608	\$ -	\$ -	\$ 1,312,129

NOTE: The Projected Fund Balance as of June 30 for the Operating Budget is strictly an estimate of encumbrances and prepaid items at fiscal year-end. The FY 2009/10 budget includes an estimate of \$12.5 undesignated fund balance. State law requires that all unexpended operating funds revert to the governing body. Special Revenue funds can have fund balances at the end of a fiscal year.



Key Operating Measures

Expanded Instructional Opportunities Through Data-Driven Curriculum

	04-05	05-06	06-07	07-08
Number of Schools Making AYP	76	76	73	71
School Division Making AYP	Yes	Yes	Yes	Yes
Percentage of Schools Fully Accredited	100%	100%	100%	99%
Graduation Rate Percentage	82.47%	82.71%	82.68%	82.96%*
Dropout Rate Percentage	1.29%	1.22%	1.16%	1.19%*
Percentage of Graduates Continuing Education	84.4%	84.4%	84.9%	83.7%
Percentage of Graduates Receiving an Advanced Studies Diploma	49.7%	50.3%	50.8%	51.4%
Number of Advanced Placement Exams Taken	4,839	5,319	5,509	5,806
Percentage of Advanced Placement Exams With a Score of 3 or Higher	66%	62%	65%	62%
SAT Reasoning Test Average Critical Reading Score	506	497	496	500
SAT Reasoning Test Average Writing Score	--	485	482	484
SAT Reasoning Test Average Math Score	504	505	504	510
ACT Composite Score	21.1	20.8	21.0	21.6
Stanford Achievement Test Version 10 Percentile Ranks (Grade 4 Battery Totals)	62	61	61	59
Stanford Achievement Test Version 10 Percentile Ranks (Grade 6 Battery Totals)	66	65	67	69
Stanford Achievement Test Version 10 Percentile Ranks (Grade 9 Battery Totals)	59	59	58	59
English SOL Performance (Percentage of students passing)	86%	88%	89%	91%
Writing SOL Performance (Percentage of students passing)	--	92%	93%	92%
Mathematics SOL Performance (Percentage of students passing)	88%	80%	85%	87%
Science SOL Performance (Percentage of students passing)	88%	89%	91%	92%
Social Studies SOL Performance (Percentage of students passing)	84%	86%	87%	89%
Attendance Rates	95.4%	95.4%	95.4%	95.7%
Scholarships Accepted by Graduates	\$13,630,720	\$22,129,536	\$19,648,113	\$24,401,979
Industry Certifications Earned by Students	1,795	2,032	3,130	4,081

Effective, Efficient Use of Resources to Create Quality Educational Opportunities

	04-05	05-06	06-07	07-08
Student Enrollment (as of September 30)	74,682	73,454	71,752	70,708
Elementary School Pupil-Teacher Ratios (excluding resource teachers)	20:1	19:1	19:1	19:1
Secondary School Average Class Size	21.9	21.9	21.8	22.0
Number of Portables (overall)	363	361	360	354
Number of Temporary Allocated Portables Due to Construction	24	23	69	65
Per Pupil Expenditure (total)	\$8,633	\$9,113	\$10,489	\$10,804*
Per Pupil Expenditure (local)	\$3,641	\$3,919	\$4,561	\$4,698*
Percentage of Students Receiving Special Education Services	11.4%	12.0%	11.9%	11.7%
Percentage of Gifted Program Student Membership	11.0%	11.2%	11.9%	12.1%

Quality Work Force: Trained and Accountable for Performance

	04-05	05-06	06-07	07-08
Percentage of Core Courses Taught by Highly Qualified Teachers	94.41%	93.98%	96.81%	98.93%
Percentage of Highly Qualified Teacher Assistants	70.22%	76.03%	78.14%	77.68%
Number of Professional Development Courses	2,509	3,504	3,857	3,091
Average Years of Teaching Experience	13.8	14.0	14.2	14.4

Percentage of Teachers With Graduate Degrees	51%	51%	52%	51%
Number of Teachers With National Board Certification	24	37	35	54
Percentage of Minority Staff Overall	23.03%	23.42%	23.60%	24.08%
Percentage of Minority Instructional Staff Overall	14.05%	14.13%	13.89%	14.32%

Recognition of Diversity - Respect for All People

	04-05	05-06	06-07	07-08
Number of Employees Completing Diversity Awareness Training	--	843	961	557
Number of Student Diversity Ambassadors	--	75	81	87
Number of Faculty Diversity Advisors	--	25	25	28
Number of Employees Completing On-Line Diversity Awareness Training (Full- and Part-Time)	--	12,616	12,657	12,813

Technology Integrated Into Our Curriculum and Instruction

	04-05	05-06	06-07	07-08
Ratio of Students to Instructional Computers	2.9:1	2.6:1	2.3:1	2.2:1
Number of Distance Learning Classes (Being Sent)	46	55	71	79
Standards of Learning Subject Area Tests Administered Online	11	11	17	21

Safe Schools and Effective, Well-Disciplined Environment

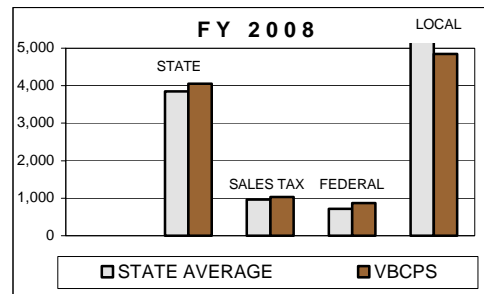
	04-05	05-06	06-07	07-08
Number of Persistently Dangerous Schools	0	0	0	0
Dollars Spent on Security Infrastructure	\$786,020	\$754,012	\$613,955	\$1,712,192
Number of School Security Assistants/Night Security	181	181	197	193
Number of School Resource Officers	27	27	27	27
Percentage of Students, Teachers, Building Administrators, and Parents Indicating That Schools Are a Safe and Orderly Place to Learn	--	--	89.2%	88.2%
Percentage of Students Referred for Discipline Infractions	23.6%	24.2%	22.8%	22.6%
Percentage of Support Staff Reporting Job-Related Safety Incidents	35%	33%	31%	33%
Workers' Compensation Costs	\$1,179,979	\$1,240,130	\$1,209,720	\$1,540,440
Number of Student Safety Incidents Reported	763	724	644	720
Number of Vehicle Crashes Per 100 Vehicles in Service	19.6	15.3	13.9	15.1

Meaningful Involvement of Community, Parents, and Partners

	04-05	05-06	06-07	07-08
PTA/PTSA Membership/Percent of Student Enrollment	42,732/ 57.2%	44,123/ 60.1%	43,339/ 60.4%	42,860/ 60.6%
Number of Volunteers in Education	20,000	20,950	21,585	20,001
Partners in Education	2,031	2,141	2,217	2,230
Schoolwide and Teacher Grants Awarded by Virginia Beach Education Foundation	\$65,000	\$100,000	\$111,000	\$119,000
Scholarships Awarded by Virginia Beach Education Foundation	\$28,009	\$26,200	\$36,200	\$28,500
Number of Access Scholarships Granted	34	77	104	162
Dollar Value of Access Scholarships	\$27,100	\$59,665	\$83,810	\$127,201

Virginia Beach City Public Schools Average Per-Pupil Expenditure for Operations*

SOURCES OF FINANCIAL SUPPORT	FY 2008 (a)		FY 2009 (Estimated)	Fy 2010 (b) (Proposed)
	STATE AVERAGE	VBCPS	VBCPS	VBCPS
STATE	\$ 3,851	\$ 4,049	\$ 4,439	\$ 4,180
SALES TAX	962	1,031	1,124	1,072
FEDERAL	716	868	809	836
LOCAL ^b	5,508	4,848	5,127	5,053
TOTAL	\$ 11,037	\$ 10,796	\$ 11,499	\$ 11,141



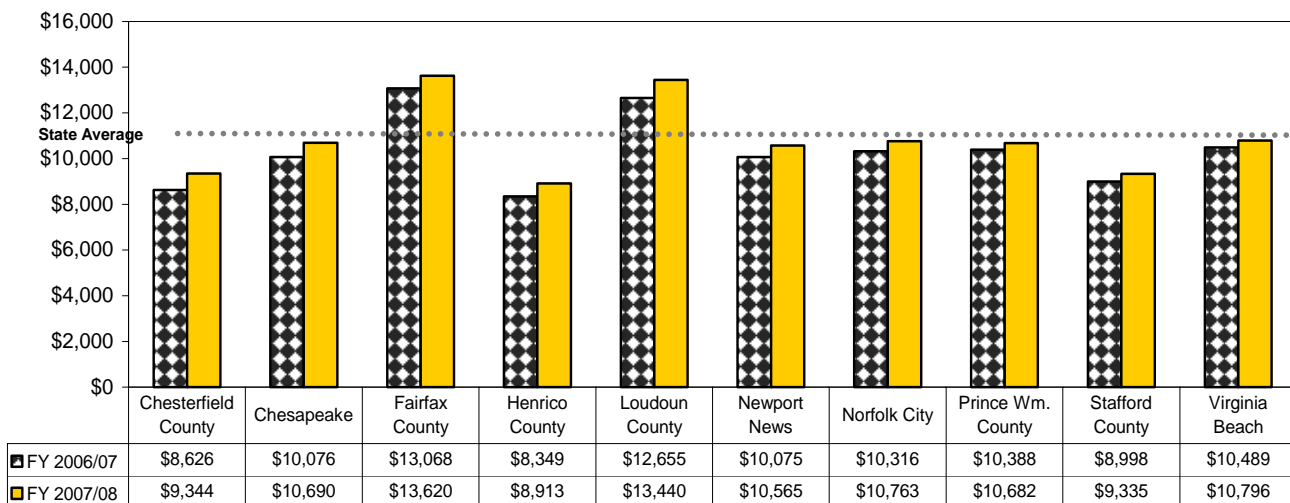
* Includes regular day school, school food services, summer school, adult education, athletics, textbooks, and other educational functions, but does not include facilities, debt service, capital outlay additions, and pre-kindergarten program

(a) Commonwealth of Virginia, Superintendent's Annual Report for Virginia

(b) Includes City of Virginia Beach and other local sources; i.e., rental of facilities, summer school tuition, adult education fees, cafeteria service charges

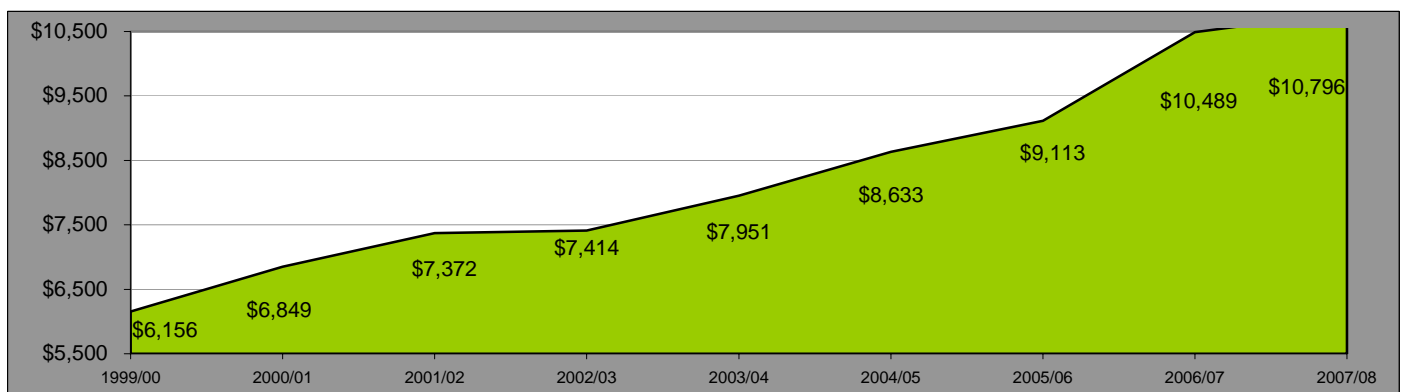
(c) Based on the School Board Operating Budget (subject to City Council approval)

Per-Pupil Expenditure In The Ten Largest School Divisions



Total expenditures include regular day school, school food services, summer school, adult education and other educational programs, but do not include facilities, debt services, and capital outlay additions.

Virginia Beach City Public Schools Per-Pupil Expenditure

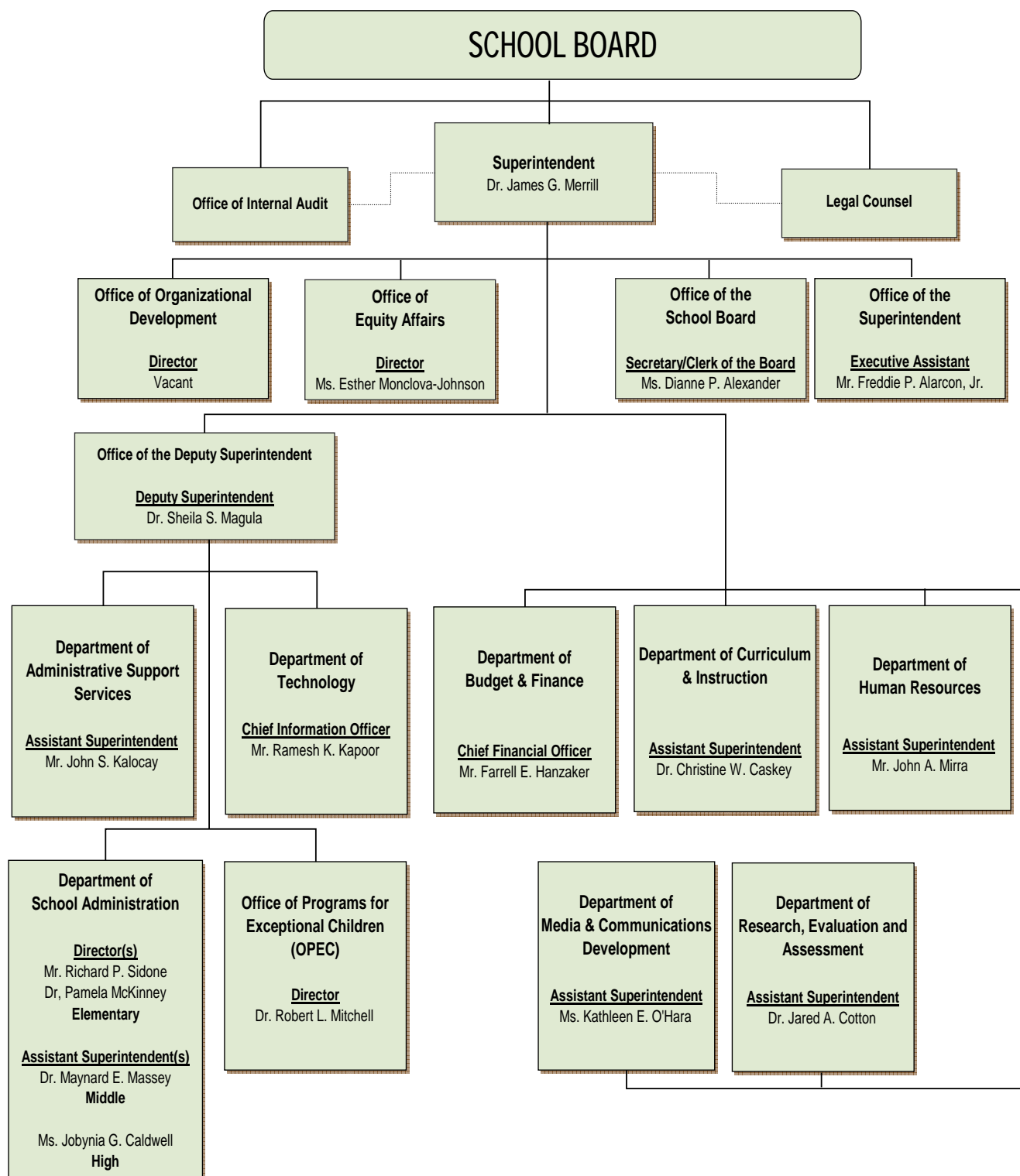


Source: Virginia Department of Education, Superintendent's Annual Report for Virginia

Division Organizational Chart

FY 2009/10

Virginia Beach City Public Schools enrolls approximately 69,000 students, employs over 10,000 full-time employees and approximately 3,000 part-time employees, and operates eighty-five schools (inclusive of six city-wide centers). The departments responsible for the daily operation of the state's second largest and the region's largest school division are listed below.



Organizational Structure: Departments and Administrative Staff

Office of the Superintendent

Superintendent: Dr. James G. Merrill

The Superintendent, as Chief Executive Officer for the School Board, performs the functions and duties prescribed in the regulations of the State Board of Education and all other applicable statutes. The Superintendent is responsible for the management of the school division in accordance with policies adopted by the School Board and provides administrative leadership including overseeing the instructional program, selection and assignment of personnel, school-community relations, and the business and operational affairs of the division. The Superintendent advises the School Board on division matters including programs and practices. He keeps open channels of communication with all employees and the community for the improvement and welfare of the school division.

51710 - Instructional Organizational Development
54100 - Board, Legal, and Governmental Services
54200 - Office of the Superintendent

54500 - Internal Audit
54700 - Organizational Development

Goals/Performance Measures:

- Provide leadership for the continued implementation of the division's Strategic Plan
- Provide direction and leadership for the division's continued success with Standards of Learning and Standards of Accreditation
- Continue to maintain fiscal integrity over the school division budget
- Provide leadership in the completion of the Board/Superintendent goals

Budget:

	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended
51710	2,397,035	2,397,035	1,448,437
54100	1,160,672	1,164,471	1,117,541
54200	1,339,727	1,362,047	1,337,648
54500	372,597	383,024	350,312
54700	2,410,665	2,449,465	1,946,808
Total	7,680,696	7,756,042	6,200,746

Office of the Deputy Superintendent

Deputy Superintendent: Dr. Sheila S. Magula

The Deputy Superintendent oversees the Department of Curriculum and Instruction, School Administration, Research, Evaluation, and Assessment and the Department of Technology. In addition, the Deputy Superintendent assumes the leadership of the school division in the absence of the Superintendent.

Goals/Performance Measures:

- Provides support for school division goals; specifically, those of the Superintendent

Office of Programs for Exceptional Children (OPEC)

50500 - Special Education	52800 - Psychological Services	Grant - Preschool Incentive
51400 - Social Work Services	52900 - Audiological Services	Grant - Title VI-B (IDEA)
51800 - Special Education Support	Grant - Jail Education	Grant - Virginia for At-Risk Four-
52500 - Homebound Services	Grant - McKinney-Vento Homeless	Year Old

Goals/Performance Measures:

- Provide staff development opportunities to remain current with laws, trends, and topics in special education

- Strengthen communication with schools, parents, and offices throughout the division
- Ensure appropriate identification of students with disabilities

Budget:

	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended
OPEC	117,726,254	117,696,383	116,876,539

Administrative Support Services

Assistant Superintendent: Mr. John S. Kalocay

The mission of the Department of Administrative Support Services is to provide excellent educational facilities that are safe, clean, well-maintained, and free from health hazards; to ensure that students are served nutritious and affordable meals; and to transport students to and from school in a safe and efficient manner.

Transportation

56100 - Management

56300 - Vehicle Maintenance

56200 - Vehicle Operations

56400 - Monitoring Services

Goals/Performance Measures:

- Provide safe, efficient, reliable, and courteous transportation to all of our valued customers
- Develop and implement safe, efficient, and economical school bus routes
- Recruit and train school bus drivers and assistants
- Obtain vehicle capacity at the peak period for each route
- Improve communication with all publics served
- Provide well-trained school bus drivers to meet the transportation needs of approximately 69,000 students
- Provide safe and courteous school bus transportation to children
- Improve the retention rate of substitutes by five percent
- Reduce Workers' Compensation claims by ten percent
- Provide safe and reliable school buses to all our customers
- Reduce down time by 2 percent

Operations and Maintenance

57100 - Facilities Planning and Construction

57500 - Custodial Services

57200 - School Plant

58100 - Safe Schools/Risk Management

57300 - Supply Services

58200 - Vehicle Services

57400 - Ground Services

Fund - Food Services

Capital Improvement Program (CIP)

Goals:

- Provide a safe and programmatically sound environment for all students of VBCPS
- Develop a comprehensive preventative maintenance program
- Expand and offer training opportunities for all employees based on the established Training Matrix
- Develop a comprehensive database of all pertinent building data
- Expand School Plant's management of small CIP projects
- Expand supervision of employees on work sites
- Implement a comprehensive Energy Management Program
- Continue to improve the efficiency of the Supply Services operation

Budget:

	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended
Transportation	30,954,363	31,391,516	30,327,210
Operations & Maint.	90,761,904	91,369,370	91,770,818
Food Services Fund	26,794,640	27,455,296	27,479,469
Risk Mgt. Fund	4M+	4M+	4M+
Total	152,510,907	154,216,182	153,577,497

Budget and Finance

Chief Financial Officer: Mr. Farrell E. Hanzaker

The Department of Budget and Finance provides overall fiscal management for the school division. The functions of the department include accounting, budget development, financial management and reporting, payroll, purchasing, school rentals, and overseeing the Consolidated Benefits Office. The department provides information and services to various groups. These groups include employees, School Board members, school and city staffs, citizens, government agencies, private organizations, and others.

54300 - Budget and Finance
54600 - Purchasing Services
55000 - Benefits
59100 - Technology

Grant - Reserve for Contingency - Federal
Grant - Reserve for Contingency - State
Fund - School Vending Operations
Fund - School Equipment Replacement

Goals/Performance Measures:

- Received the GFOA and ASBO Certificates of Excellence in Financial Reporting, the GFOA Distinguished Budget Presentation Award, and the ASBO International Meritorious Budget Award
- Work with offices and departments to identify performance measures and benchmark data
- Develop a two-year rolling biennial budget
- Continue to increase efficiency and effectiveness through automation, electronic commerce, and improved training
- Ensure all schools and departments are on-line with the Buyspeed Purchasing Software package
- Help develop and implement a procurement card program at the school building level
- Reduce the amount of effort required to procure and pay for needed goods and services
- Continue to improve and develop high quality benefits to city/school employees at an affordable cost (Benefits Insurance and Wellness & Prevention Program)
- Provide a benefits package to attract new employees and retain current employees for city/schools
- Utilize Data Cube created by Sentara for city/schools to understand health issues and enhance Wellness Program in an effort to keep employees/retirees healthy and ultimately reduce or maintain claims costs
- Provide electronic benefits data (directories, enrollment guides, newsletters, mailings) to employees with access to a computer and web while providing hard copy materials only to specified groups of employees without computer access
- Implementation of Health Savings Account
- Development and offering of High Deductible Health Plan

Budget:

	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended
54300	3,731,508	3,824,657	3,701,448
54600	1,060,950	1,092,046	1,067,273
55000	1,660,598	1,676,013	1,750,830
59100	24,003,400	24,333,180	23,747,407
Grants Fund	5,731,349	5,731,349	5,655,908
School Equipment Replacement Fund	1,837,129	1,312,129	653,292
School Vending Fund	609,815	407,299	584,799
Health Ins. Fund	88M+	88M+	88M+
Total	126,634,820	126,376,673	125,160,957

Curriculum and Instruction

Assistant Superintendent: Dr. Christine W. Caskey

The Department of Curriculum and Instruction administers and directs the development and implementation of the overall K-12 curriculum and instructional program and provides support to the schools. Offices within the department include Instructional Services, Technical and Career Education, Programs for Exceptional Children, and Gifted Education and Academy Programs. The department is responsible for overseeing

federal, state, and local grants awarded to the school division, Virginia Department of Education curriculum and instructional initiatives and mandates, and special programs approved by the School Board of the City of Virginia Beach. Major areas of focus include: (1) ongoing curriculum review, development, and improvement, (2) staff development, (3) instructional assistance to schools, (4) coordination of the textbook adoption process, (5) implementation of curriculum and instructional mandates, and (6) collaboration with community advisory groups.

Instructional Services

50600 - Summer School

51300 - Guidance Services

51700 - Instructional Support

52300 - Remedial Education

53200 - Alternative Education

Goals/Performance Measures:

- Provide summer school programs that are an integral part of the division's total program to increase student achievement and to provide enrichment, remediation, and acceleration opportunities for students

Office of Technical and Career Education

50300 - Technical Career Education

51200 - Office of the Principal - Technical & Career Ed.

52600 - Technical & Career Ed. Support

Grant - Carl D. Perkins Vocational & Applied Technology Act

Grant - High Schools That Work

Goals/Performance Measures:

- Increase collaboration of academic and technical and career education teachers to promote relevance of academic studies as related to career opportunities
- Expand industry-certified programs for technical and career education
- Update existing curriculum and develop curriculum to include new courses

Office of Gifted Education and Academy Programs

50400 - Gifted Education and Academy Programs

51900 - Gifted Education and Academy Programs Support

Goals/Performance Measures:

- Increase educational opportunities through the design and development of new academy programs
- Increase participation of minority students in all advanced academic and arts programs
- Provide a systematic identification process that reflects the delivery of services
- Provide continuous professional development for all school staff (e.g., teachers, teacher assistants, school administrators) on identification and education of gifted students
- Improve marketing and recruitment techniques to increase participation of underrepresented populations

Grants (not listed above)

Algebra Readiness Initiative

Early Intervention Reading Initiative

Juvenile Detention Home

Individual Student Alternative Educational Plan (ISAEF)

Teaching American History (WHO) (NCLB)

Title I Part A (NCLB)

Title I Part D (NCLB)

Title II (NCLB)

Title III (NCLB)

Title IV (NCLB)

Title V (NCLB)

ARRA grants

Fund

Textbook

Budget:

	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended
Instructional Svcs.	49,355,841	50,679,344	42,861,039
Tech & Career Ed.	24,474,782	25,208,108	23,455,448
Gifted Education	15,576,543	15,986,835	14,372,550
Grants Fund	18,510,703	18,066,632	49,312,906
Textbook Fund	7,880,290	7,830,410	8,648,337
Total	115,799,256	117,771,534	138,650,280

Human Resources

Assistant Superintendent: Mr. John A. Mirra

The Department of Human Resources provides for the planning, recruiting, and selecting of employees. This department also appraises, informs, and assists in advising employees and management regarding Human Resource issues. The department is responsible for the Employee Input Process.

54400 - Human Resources

Goals/Performance Measures:

- Implement teacher retention strategies
- Implement initiatives to improve staff attendance
- Implement Employee Self Service in WISE (the Web Integrated System for Employees)
- Further diversify teaching staff through international recruiting efforts
- Fully implement applicant tracking section in WISE
- Research and provide to schools data on all teachers and all paraprofessionals in schools supported by Title funds for No Child Left Behind (NCLB) reporting
- Research and provide to all schools "Highly Qualified" data on all teachers
- Continue to improve the quality of customer service for our employees and applicants
- Develop a Standard Operating Procedures Manual for the department

Budget:

	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended
54400	4,606,095	4,573,523	4,548,556

Media and Communications Development

Assistant Superintendent: Ms. Kathleen E. O'Hara

The Department of Media and Communications is an in-house marketing, public relations, and community relations resource. Its primary purposes are to provide accurate and timely information to citizens, to monitor developments relating to citizens' issues and concerns, and to encourage community involvement through systematic partnership and volunteer programs.

51500 - Media and Communications

Goals/Performance Measures:

- Generate, maintain, and expand community involvement
- Publicize and promote the goals, programs, services, and activities of the school system
- Provide consultation and training in communications and community involvement
- Execute/obtain research to implement communications/community involvement initiatives; evaluate programs
- Provide customers electronic current VBCPS information, staff access, and interactive services 24/7

Budget:

	2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended
51500	1,732,450	1,767,151	1,808,031

Research, Evaluation, and Assessment

Assistant Superintendent: Dr. Jared A. Cotton

The mission of the Department of Research, Evaluation, and Assessment is to proactively provide resources and communicate information that facilitates data-driven decision making to enhance achievement for all students.

52100 - Research, Evaluation, and Assessment

Goals/Performance Measures:

- Facilitate administration of the Virginia State Assessment System with compliance to test administration and security guidelines, accuracy in coding answer documents, greater efficiency, and the increased use of online testing
- Assist schools and departments with data-driven decision making and continuous improvement by providing research and student achievement data
- Conduct evaluations of school programs and services and communicate the results to appropriate stakeholders
- Collect, analyze, interpret, and report school division data for the Virginia Standards of Learning, Virginia accreditation, Stanford 10 Achievement Tests, No Child Left Behind (NCLB) Adequate Yearly Progress (AYP), and multiple external assessments
- Publish the school report cards annually
- Provide timely information to cabinet members and stakeholders regarding State Board of Education meetings and decisions

Budget:

	FY 2007/08 Amended Budget	FY 2009/10 Approved	FY 2009/10 Amended
52100	2,880,539	2,919,965	2,706,100

School Administration

Assistant Superintendents: Ms. Jobynia Caldwell - **High**
Dr. Maynard E. Massey - **Middle**

Directors: Dr. Pamela McKinney - **Elementary**
Mr. Richard Sidone - **Elementary**

The Department of School Administration provides staff development for and oversees 57 elementary, 15 middle, and 13 senior high school principals and administrative offices.

Elementary

50100 - Elementary Classroom

51000 - Office of the Principal - Elementary

53100 - School Administration

55200 - Health Services

Grant - New Teacher Mentor

Goals/Performance Measures:

- Ensure achievement of Virginia Standards of Learning
- Ensure strategies are in place to narrow the achievement gaps among various groups of students and to increase learning for all students
- Ensure achievement of Adequate Yearly Progress
- Allocate instructional staff to meet division and state standards
- Ensure all schools have the materials, supplies, and equipment necessary to meet the Standards of Learning, Adequate Yearly Progress, the Standards of Accreditations, and the Virginia Beach City Public Schools' curriculum
- Collaborate with the Department of Curriculum and Instruction to maximize delivery of the curriculum

Middle

52200 - Middle School Classroom

52400 - Office of the Principal - Middle School

Goals/Performance Measures:

- Provide high schools with the facilities, materials, supplies, and other resources necessary to offer school programs that promote high academic achievement for all students and equity within the school division
- Provide high schools with the instructional personnel needed to meet the required pupil/teacher ratios for high school courses as defined by national, state, and local standards
- Provide high schools with the resources necessary to address the requirements of No Child Left Behind Legislation (NCLB)

- Provide high schools with the resources necessary for student remediation and staff development to address the achievement gap
- Provide resources to improve graduation rates

High

50200 - Senior High Classroom

50700 - General Adult Education

50800 - Alternative Education - Renaissance

50900 - Student Activities

51100 - Office of the Principal - Senior High

52700 - Student Leadership

Goals/Performance Measures:

- Implement rigorous instructional programs for all the middle school students that emphasize the skills of reading, writing, thinking, and computing and that foster maximum development of each student's intellectual, physical, social, and emotional abilities
- Offer advanced program options which enable students to meet the advanced diploma graduation requirements
- Meet AYP (Average Yearly Progress) for the NCLB Act of 2001

Grant - English Literacy Civics Education

Fund - Athletic

Grant - Race to GED

Budget:

	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended
Elementary	174,917,488	180,050,301	169,553,073
Middle	70,736,022	71,809,100	67,450,017
High	113,867,795	118,652,089	113,815,669
Total	359,526,192	370,511,427	350,818,759

Technology

Chief Information Officer: Mr. Ramesh K. Kapoor

The mission of the Department of Technology is to enable, encourage, and support the effective use of technology as a tool for learning and for information management.

52000 - Media Services Support

Grant - Technology Initiative

Grant - Title II Part D

Fund - Technology

58300 - Telecommunications

Fund - Communication Tower Technology

Fund - Instructional Technology

Goals/Performance Measures:

- Maintain overall Information Technology (IT) governance for building relationships and coordination of IT services
- Establish standards for technology hardware, software, and network services
- Ensure compliance with standards and product licenses
- Provide state-of-the-art application systems to support administrative student data management, analysis, and reporting in all schools
- Maintain an open system capable of sharing information among all stakeholders
- Support technology initiatives in all offices and departments

Budget:

	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended
52000	13,124,310	13,405,297	12,706,030
58300	1,641,735	1,649,618	1,638,905
Grants Fund	7,088,121	5,648,568	7,131,000
Comm. Tower Tech. Fund	560,000	560,000	560,000
Instructional Tech. Fund	3,815,945	2,915,947	2,915,947
Technology Fund	24,003,400	24,333,180	23,747,407
Total	50,233,717	48,512,608	50,348,907

Vision

Every student is achieving at his or her maximum potential in an engaging, inspiring and challenging learning environment.

Mission

The Virginia Beach City Public Schools, in partnership with the entire community, will empower every student to become a life-long learner who is a responsible, productive and engaged citizen within the global community.

Core Values

Virginia Beach City Public Schools maintains a commitment to establishing a workforce dedicated to the education of our youth and creating an environment conducive to productivity for the benefit of both staff and students. To support this philosophy, the school division has established a set of values for all employees referred to as “*The Virginia Beach City Public Schools’ Core Values.*”

YOUTH (places real value on young people)

- Has confidence in youth
- Wants to work around and with young people
- Obtains satisfaction from seeing young people grow

COMMITMENT (the dedicated, enthusiastic pursuit of a course of action)

- Follows through on an obligation in a professional manner
- Sets high expectations for the accomplishment of personal and professional goals
- Serves as a positive and loyal ambassador for the school division

COMPASSION (an empathetic, understanding, supportive disposition towards others)

- Speaks with others in a tactful, straightforward, and positive manner
- Focuses on the process rather than blaming others
- Expresses an appreciation for others through words and deeds

INTEGRITY (an honest, ethical, principled approach)

- Earns the trust of others
- Does the right thing, even if it is difficult or unpopular
- Acts in the best interest of the school division, not for personal gain
- Gives an honest report of actions, progress, and results

POSITIVITY (an optimistic outlook on life)

- Is hopeful about the future
- Sees the positive in people and situations
- Possesses a belief that conditions will improve

RESPECT (a willingness to recognize, honor, and value individual contributions and differences)

- Recognizes others publicly for their contributions
- Seeks and values feedback from others
- Shows fair and equitable treatment for others

WORK ETHIC (a diligent and consistent approach for producing quality results)

- Achieves positive results through a continuous improvement process
- Encourages new and innovative ideas to improve results
- Takes responsibility for one’s actions
- Makes a noticeable contribution as a team member

WISDOM (possessing mature, objective, balanced judgment)

- Uses knowledge and learning from past experiences to solve problems
- Exercises self-control
- Demonstrates willingness to take intelligent risks

COMPASS TO 2015: A STRATEGIC PLAN FOR STUDENT SUCCESS

Strategic Goal

Recognizing that the long range goal of the VBCPS is the successful preparation and graduation of every student, the near term goal is that by 2015, 95 percent or more of VBCPS students will graduate having mastered the skills that they need to succeed as 21st century learners, workers and citizens.



VBCPS MISSION

The Virginia Beach City Public Schools, in partnership with the entire community, will empower every student to become a life-long learner who is a responsible, productive and engaged citizen within the global community.

VBCPS VISION

Every student is achieving at his or her maximum potential in an engaging, inspiring and challenging learning environment.

VBCPS Outcomes for Student Success

Our primary focus is on teaching and assessing those skills our students need to thrive as 21st century learners, workers and citizens. All VBCPS students will be:

- Academically proficient;
- Effective communicators and collaborators;
- Globally aware, independent, responsible learners and citizens; and
- Critical and creative thinkers, innovators and problem solvers.

Strategic Objectives

- 1) All teachers will engage every student in meaningful, authentic and rigorous work through the use of innovative instructional practices and supportive technologies that will motivate students to be self-directed and inquisitive learners.

Key Strategies	Key Measures
Identify the 21 st century skills for VBCPS.	Student success in meeting 21 st century skills by using performance-based assessments
Integrate 21 st century skills into K-12 curriculum and instruction.	Augmented curricula addressing 21 st century skills
Define, develop, and promote effective teaching practices that maximize rigor and meaningful engagement for all students.	Instructional practices ensuring that daily instruction is rigorous and relevant for all learners
Integrate supportive technologies into the instructional program delivery.	Follow-up data from employers and colleges to assess graduates' college and work readiness of VBCPS graduates
	Success on state standards for attendance and promotion and a reduced the drop-out rate
	Positive trends in discipline referrals and suspension rates
	Increased number of advanced diplomas

- 2) VBCPS will develop and implement a balanced assessment system that accurately reflects student demonstration and mastery of VBCPS outcomes for student success.

Key Strategies	Key Measures
Develop and/or adopt varied assessments, including performance-based assessments, to create a balanced assessment system that measures VBCPS outcomes for student success.	New authentic assessments
Provide training for teachers and administrators on developing, using, scoring, and interpreting varied types of assessments to create a balanced assessment system.	Evaluation, collection and dissemination of student work products
Monitor and evaluate VBCPS assessments to ensure quality and fidelity.	Student performance data
Develop a process to monitor and report student performance on VBCPS assessments.	Staff and student feedback and surveys
	Reliable teacher scoring methods and results

- 3) Each school will improve achievement for all students while closing achievement gaps for identified student groups, with particular focus on African American males.

Key Strategies	Key Measures
Expand the Extended Day Kindergarten (EDK) program.	Number of students served by the EDK program
Develop and implement the K-12 literacy plan, with an emphasis on monitoring K-2 reading achievement.	3 rd grade students reading at or above grade level as measured by the Developmental Reading Assessment, version 2 results
Develop and implement a Response to Intervention (RTI) model.	Minority representation in special education proportionate to minority percentage of the total student population
Review and revise the school improvement process so it aligns with the strategic plan.	Meet or exceed accreditation/AYP standards
Continue the successful efforts of Goal 5 - Increase the Academic Performance of African American Males, from the 2007 Program of Work.	Narrow achievement gaps on SOL tests
Develop strategies to increase enrollment of minority students in honors, advanced placement, IB, dual enrollment and similar advanced courses.	Improved PSAT/SAT, Stanford 10 and ACT achievement for all students
	Increased minority enrollment percentage in and successful completion of advanced courses and programs
	Positive enrollment trends in honors, advanced placement, IB, dual enrollment and similar advanced courses
	Demonstrate successful 21st century skills as measured by the College and Work Readiness Assessment (CWRA)

- 4) VBCPS will create opportunities for parents, community and business leaders to fulfill their essential roles as actively engaged partners in supporting student achievement and outcomes for student success.

Key Strategies	Key Measures
Develop resources for parents and other stakeholders showing how they can support the VBCPS outcomes for student success.	Positive trends on Parent Satisfaction Survey
Provide resources for parents to monitor students' academic progress.	SchoolNet Parent Portal launched
Ensure that processes exist to involve parents and stakeholders in district initiatives.	Increased parent/volunteer involvement
Implement parent training and provide resources.	Increased community partnerships
Strengthen the VBCPS volunteer mentorship initiative.	Attendance at Parent Connection
Continue to develop and implement outreach to under-served families.	Increased participation in the National Network of Partnership Schools (NNPS)
Strengthen the division's partnership program with emphasis on workforce and college readiness.	Increased mentorships
Improve collaboration with city agencies, civic groups and community organizations that have similar educational missions.	Increased Education Foundation funding Improved collaboration

- 5) VBCPS will be accountable for developing essential leader, teacher and staff competencies and optimizing all resources to achieve the school division's strategic goal and outcomes for student success.

Key Strategies	Key Measures
Ensure that all professional development programs emphasize strategies for integrating 21 st century skills.	Learning walks system wide to assess progress
Provide opportunities for school leaders and teachers to observe successful practices that maximize high levels of student engagement in challenging work.	Aligned professional development evaluations
Develop and provide equitable access to quality learning tools and technologies.	Improved parent/staff/student perception of equitable access to quality learning tools and technologies
Revise and align evaluation instruments.	Schools' access to quality learning tools and state-of-the-art technology
Develop a model for teacher and administrator training and capacity building.	Training opportunities
Ensure the development, use and support of Professional Learning Communities focused on improving academic achievement for all students by enhancing teachers' and administrators' expertise.	

Budget Calendar

FY 2009-10 Amended Operating Budget / FY 2009-10 / 2014-15 Capital Improvement Program

September 24, 2008	Budget Orientation Workshop conducted; Operating Budget request forms and instructions are distributed to budget managers and CIP request forms are sent to schools and offices
October 7, 2008	FY 2009/10 Operating Budget and FY 2009/10 - FY 2014/15 Capital Improvement Program (CIP) Budget Calendar submitted to School Board for information
October 10, 2008 - December 1, 2008	Budget Office receives Operating Budget requests from budget managers
October 20, 2008	Five-Year Forecast presented to Superintendent and Cabinet Members (pending receipt of revenue estimates from city budget staff)
October 24, 2008	Deadline for CIP Information from schools and offices
November 5, 2008	Public Hearing conducted on the FY 2009/10 Operating Budget and the FY 2009/10 - 2014/15 Capital Improvement Program (CIP) in the School Board Room
November 18, 2008	Five-Year Forecast presented to School Board and City Council
December 1, 2008	Human Resources submits recommended part-time hourly rate increases to the Budget Office
December 12, 2008	Draft CIP prepared for the Superintendent's review
December, 2008 (3 rd week)	Budget Office receives State Revenue estimates from the Department of Education (DOE)
January 2-9, 2009	Budget Office reviews, refines, and summarizes Operating Budget requests
January 5, 2009	Presentation of CIP to the Superintendent and Cabinet Members
January 12, 2009	Presentation of recommended Operating Budget to Superintendent and Cabinet Members
January 20, 2009	Presentation of the <i>Superintendent's Proposed FY 2009/10 - 2014/15 Capital Improvement Program (CIP)</i> to the School Board in the School Board Room
NLT January 31, 2009	Report on School Modernization Program to Joint City Council/School Board
February 4, 2009	Presentation of the <i>FY 2009/10 Superintendent's Estimate of Needs</i> to the School Board in the School Board Room
February 10, 2009	Workshop #1, 6-9 p.m. School Board Budget Workshop
February 17, 2009	Workshop #2, 2-5 p.m. School Board Budget Workshop
February 17, 2009	Public Hearing conducted on the <i>FY 2009/10 Superintendent's Estimate of Needs</i> and the <i>2009/10 - 2014/15 Capital Improvement Program (CIP)</i> (Sec 22.1-92)
February 24, 2009	Workshop # 3, 6-9 p.m. School Board Budget Workshop
March 3, 2009	Workshop # 4 (if needed), 2-5 p.m. School Board Budget Workshop
March 3, 2009	School Board Operating Budget and CIP adoption held in the School Board Room
April, 2009	Present <i>School Board Approved FY 2009/10 Amended Operating Budget</i> and the <i>Approved FY 2009/10 - FY 2014/15 Capital Improvement Program (CIP)</i> to City Council for review/workshops (Sec. 15.1-163)
NLT May 15, 2009	Operating Budget and CIP approved and adopted by City Council (Sec. 22.1-93; 22.1-94; 22.1-115)

Reader's Guide to the Budget

This budget document summarizes all educational programs and related services provided by the Virginia Beach School Board to the approximately 69,000 students enrolled in Virginia Beach City Public Schools and represent the biennial plan for the allocation of resources. Currently, VBCPS has an adopted FY 2008-09 / FY 2009-10 Biennial Budget, which was approved in May 2008. The approach used in the development of this document is to amend the second year of the biennial budget, July 1, 2009 through June 30, 2010. The results of those revisions will be discussed in this document and referred to as "FY 2009-10 Amended".

Historical Information

The City of Virginia Beach was formed on January 1, 1963 from the merger of Princess Anne County and the former smaller City of Virginia Beach. This merger created one of the largest cities in the Commonwealth of Virginia with an area of 307 square miles and 38 miles of shoreline on the Atlantic Ocean and the Chesapeake Bay.

School Board Composition and Responsibilities of the School Board and City Council

The School Board is an elected eleven-member body vested with legislative powers. The members serve four-year overlapping terms. The City's Charter designates that the composition of the Board will consist of one resident of each of the seven boroughs and four additional at-large residents.

The Board is responsible for elementary, secondary, adult, and vocational education at 85 locations within the city. The Board appoints the Superintendent who is the executive and administrative head of the public school division. The Board is responsible for setting policy, while the Superintendent and his staff are charged with managing the school division's operations.

The school division is fiscally dependent; it does not have taxing or levying (borrowing) authority and derives most of its funding from the Commonwealth of Virginia and the City of Virginia Beach. The City Council approves the School Board's Operating Budget, levies the necessary taxes to finance the operations, and approves the borrowing of money and the issuance of bonds when necessary.

The city is also responsible for the redemption of debt and compliance with legal limits for debts as established by the City Charter. The effect of city debt allocated for school purposes has an impact on the amount of local funds available for operations as defined by the Revenue Sharing Formula Policy. The School Board has the responsibility to meet the educational needs of the community within the funds remaining for operations after application of the Revenue Sharing Formula Policy.

The City Council is prohibited by law from exercising control over specific appropriations within the Operating Budget. However, the City Council may exercise some control by appropriating funds via the five major budget categories as defined by the state; i.e., Instruction; Administration, Attendance, and Health; Pupil Transportation; Operations and Maintenance; and Technology. The city may also choose to appropriate funds as a single amount (lump sum).

Accounting for School Board Funds

The accounts of the School Board are organized on the basis of funds and account groups, each of which are considered as a separate accounting entity with a separate set of self-balancing accounts. The funds of the School Board consist of the General fund (*the Operating Budget*), the Athletic Special Revenue fund, the Communication Tower Technology Special Revenue fund, the Food Services Special Revenue fund, the Instructional Technology Special Revenue fund, the School Equipment Replacement Special Revenue fund, the School Grants fund (*various categorical grants*), the School Reserve Special Revenue fund, the School Vending Operations Special Revenue fund, the State Fiscal Stabilization Fund Revenue fund (new this fiscal year), the Technology Special Revenue fund (added during FY 2008/09), and the Textbook Special Revenue fund. The School Board is also responsible for the planning, development, and execution of the approved schools' Capital Improvement Program (CIP). The school division utilizes the modified accrual basis for accounting and budgeting for all funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

By law (Code of Virginia, as amended Section 22.1-100), all unexpended funds in the Operating Budget in any school year must revert to the General fund of the City of Virginia Beach. Any fund balance in the Operating fund carried into a succeeding fiscal year is for carry-over encumbrances only. The Special Revenue funds may have fund balances at the end of a fiscal year.

Sources of Revenue

Revenue for the operation of the school division is received from three primary sources: federal, state (*including State Sales Tax*), and the local governing body.

Federal Funds consist of *general funds*, such as Impact Aid funds that are paid directly to the School Board for use in operation of the total instructional program; and *categorical funds* that are designated for specific programs such as Adult Basic Education. These funds are subject to the federal budget process.

State Funds consist of *Standards of Quality (SOQ)* payments and *categorical* amounts established by the General Assembly on a biennial basis. SOQ payments are derived by multiplying the per-pupil amounts determined by the General Assembly by the projected March 31 Average Daily Membership (ADM). The September 30th Projected Enrollment is used to estimate the March 31 ADM using historical rates of decline. SOQ payments are shared by the state and the local government based upon a ratio entitled the Composite Index. The Composite Index is determined by the state with each biennium and represents the local government's ability to fund public education. In addition to SOQ payments, the state also provides categorical funds to pay the state's share of certain specific programs, such as Special Education, and Technical and Career Education.

State Sales Tax, since 1985, is required by the Appropriations Act to be shown as a separate source of revenue in local budgets. One and one-eighth cent of the sales tax is returned by the state to localities for public education and is distributed to school divisions based on the number of school-aged children residing in each locality. A census is conducted every three years by each locality to determine the number of school-aged children who reside there. The results of the census are utilized by the state to determine the distribution of sales tax to each school division.

Local Funds consist of numerous miscellaneous revenue sources such as school facility rentals, tuition, and sale of equipment, as well as the appropriation by Council. The City Council must contribute a minimum level of funding, referred to as the Standards of Quality (SOQ) payments. This minimum level of funding is determined by the Composite Index and is applied to the per-pupil amounts defined by the state for the Standards of Quality. The local government provides an appropriation for education in excess of the Standards of Quality payments and determines the level of total education support by means of a Revenue Sharing Formula Policy. The original policy, adopted in 1997, provided 53.13 percent of seven designated General Fund tax revenue streams: Real Estate Tax, General Sales Tax, Personal Property Tax, Business License Tax, Utility Tax, State Telecommunications Tax, and Cable Franchise Fees. In conjunction with several Real Estate rate reductions adopted since 1997, modifications to the formula have taken place, which have reduced the revenue share to 51.3 percent. The net formula funds are allocated first to Debt Service, then "Pay-As-You-Go" Capital Improvement projects which can reasonably be expected to be completed within one year, and the remainder is allocated to the Operating Budget.

Expenditure Categories

Projected expenditures consist of cost estimates for the operation of regular day school, summer school, adult education programs, and other education programs. The Operating Budget is segregated into five major state reporting categories as specified in Section 22.1-115 of the Code of Virginia. The Operating Budget classifications are: *Instruction; Administration, Attendance, and Health; Transportation; Operations and Maintenance; and Technology*. Within each of the four categories, the following expenditure types are utilized. A brief description of each expenditure category follows:

Personnel Services provides for all payroll costs for full-time and part-time employees, as well as overtime expenses, supplements and other allowances, and workshops and other personnel services expenses.

Fringe Benefits provides for all fringe benefits including Social Security, life insurance, retirement, medical insurance, and unemployment and workers' compensation expenses.

Purchased Services provides for all contractual services required by the School Board; i.e., printing, maintenance agreements, advertising expenses, and other contracted services. These services are usually on a fee basis or a fixed time contract.

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

Materials and Supplies provides for materials and supplies, which are consumed or materially altered when used, and minor capital outlay items that have a unit cost of less than \$5,000.

Capital Outlay provides for expenditures that result in the acquisition of, or additions to, capital assets with a unit cost of \$5,000 or more, except for major capital facilities (e.g., land). Expenditures for these major capital facilities are coded under the Land, Structures, and Improvements category.

Land, Structures, and Improvements provides for expenditures of a project that is less than \$250,000 in estimated cost. Major capital facilities where projects (e.g., school buildings, air conditioning systems, and gymnasiums) exceed \$250,000 in estimated costs are evaluated for inclusion in the City of Virginia Beach Capital Improvement Program (CIP).

Transfer to Other Funds accounts for the conveying of cash from one fund (e.g., School Operating) to another fund (e.g., Textbook Special Revenue) without recourse.

Section Explanation

Information included in this document is structured to meet the requirements of the Meritorious Budget Award of the Association of School Business Officials International and the Distinguished Budget Presentation Award of the Government Finance Officers Association.

Introduction includes the Executive Summary which represents the Annual Budget for the school district.

Organizational Summary section of the budget document describes the district's organizational and management structure as well as the policies and procedures governing its administrative and financial operations. This section describes the district's mission and how it is achieved.

Financial Summary section presents an overview of revenues and expenditures for all funds.

Information provides statistical data and other factual information on the school district.

Strategic Plan and Budget Development

The Office of Budget and Finance is responsible for preparing the annual financial plan for Virginia Beach City Public Schools. This office has won numerous awards since 1999 including the Government Finance Officers Association Distinguished Budget Presentation Award and the Association of School Business Officials International Meritorious Budget Award since 1998. These awards have been presented consecutively to the division for the past eleven and ten years, respectively. The attainment of these awards represents a significant achievement by the school division, as it is the highest form of recognition in governmental budgeting.

Operating Budget Process

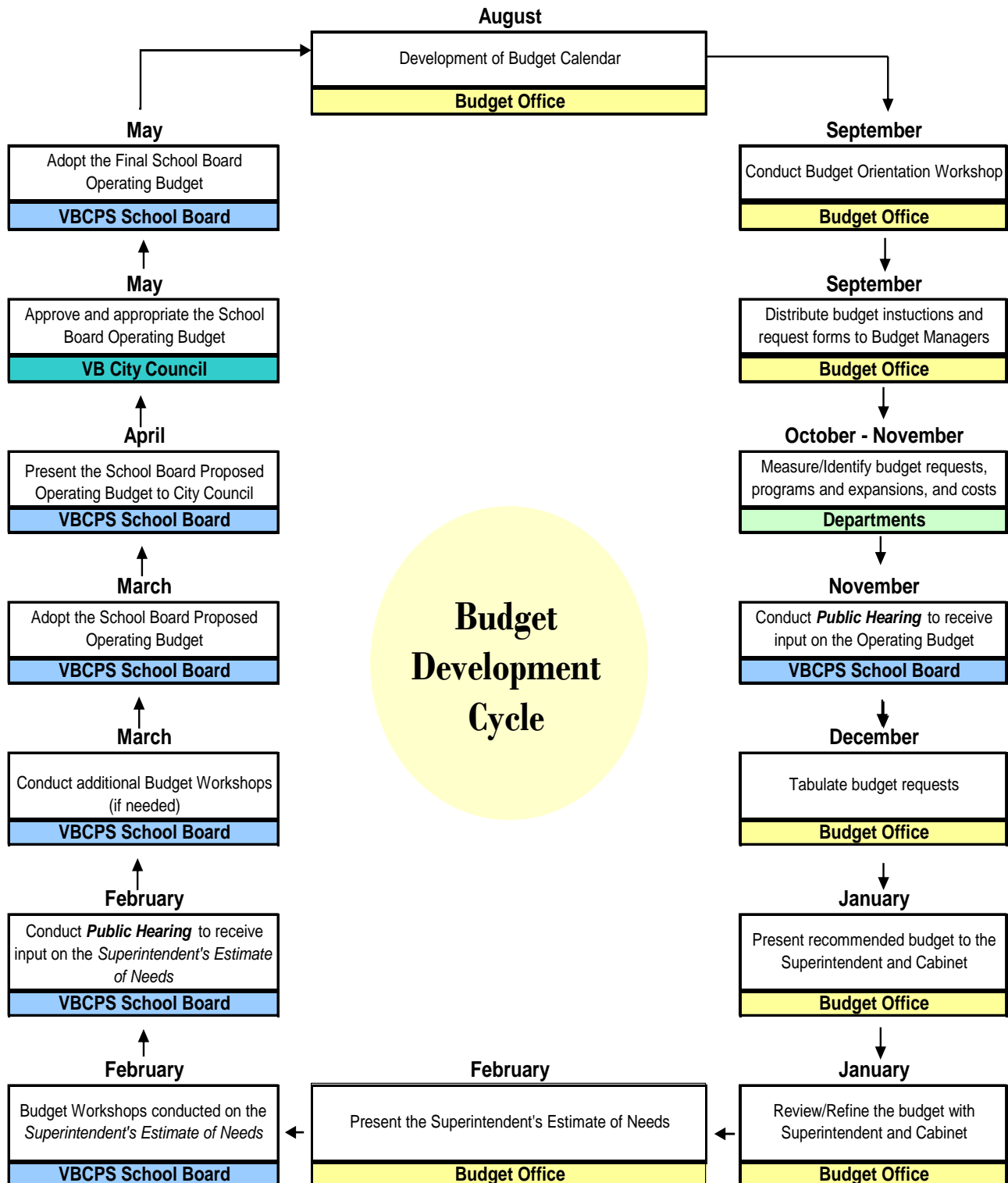
The budget is a resource allocation and policy document. It incorporates the best estimate of the school division's revenues and expenditures. These are modified to reflect changes in plans, priorities, and trends in enrollment and economic environment.

The Code of Virginia requires each Superintendent to prepare a budget that estimates the amount of money needed during the coming year to support the public schools. The Superintendent is required to submit a budget that reflects the needs of the school division. It is then the responsibility of the School Board to balance the needs of the school division with the consideration of the economic and political environment. The State Code requires the School Board to present a budget to the city on or before April 1.

The budget provides a framework for measuring and monitoring expenditures. It is segregated into budget unit codes. Each unit code is assigned to a budget manager. The budget manager is responsible for managing the accounts within the unit code assigned. Throughout the year, administration and budget managers compare actual spending with the approved budget in each area. Expenditures are monitored to ensure that they do not exceed authorized amounts and that they are used for intended, proper, and legal purposes. The comparison can provide a measure of a manager's effectiveness and also helps ensure that funds are used for their intended purpose. Revenues are monitored to identify any fluctuations in budget to actual amounts.

The annual budget development process begins in August with a budget calendar. The calendar establishes the timelines for the process, including the dates for departmental requests submissions, budget work

sessions, presentation of the Superintendent's proposed budget to the Board, mandatory public hearings, the proposed date of School Board adoption, the required date of presentation to the City Council, and required date for Council appropriation. The Budget Office develops documents and guidelines, and a kickoff meeting is held in September for budget managers to assist them in the development of their respective budgets. Departmental requests are received from October through December and are compiled and analyzed by the Budget Office staff. The Budget Office schedules budget meetings with budget managers to discuss proposals, new programs, and new initiatives. In January, budget requests are summarized and presented to the Superintendent and his Cabinet. The Superintendent's Estimate of Needs is developed and presented to the Board in February. Virginia law requires the Board to hold one public hearing on the budget prior to adoption. The City Council, by law, must approve the appropriation for the schools no later than May 15.



Budget Implementation

Once the budget is adopted by City Council, it becomes the legal basis for the programs of each department during the fiscal year on July 1. Fiscal accountability is at the unit code level; i.e., no budget manager may expend or encumber more than approved and appropriated amounts for the unit code. Financial and programmatic monitoring of departmental activities to ensure conformity with the adopted budget takes place throughout the year. Budget amendments may be made to meet the changing needs of the department and/or school division. At the end of the fiscal year, any unencumbered funds are returned to the city for re-appropriation in the subsequent fiscal year.

Budget Amendment Process

Amendments to the appropriated Operating Budget are made in accordance with *Board Policy 3-10*, which governs budget transfers. In addition, the policy does not permit capital outlay expenditures in excess of available capital outlay funds. Therefore, intra-unit or inter-unit budget transfers are required in order to purchase any capital outlay item that would exceed the available funds in the capital outlay expenditure category. The following procedures are used for budget amendments:

Initiation of Transfer	Transfer documents initiated by budget managers and submitted to the Budget Office for verification of availability of funds and proper authorization.	
Approval of Transfer	<i>Transfers up to \$25,000</i>	Must be approved by the Chief Financial Officer.
	<i>Transfers up to \$75,000</i>	Must be approved by the Superintendent.
	<i>Transfers in excess of \$75,000</i>	Must be approved by the School Board.
Transfers between Budget Categories	<i>If Lump Sum Appropriation</i>	Board may transfer appropriated funds from one major budget category to another without approval from City Council.
	<i>If Categorical Appropriation</i>	Board must pass a resolution requesting City Council to approve the transfer. The transfer must be approved by City Council prior to the School Board acting on the transfer.
Reporting Transfers to the School Board	<i>All transfers below \$75,000</i>	Must be included in the presentation of the monthly interim financial statements.

The School Board may ask for an increase in the appropriation from the City Council if additional revenues are received during the fiscal year. City Council must appropriate any funds prior to the commitment of the Board to expend these funds.

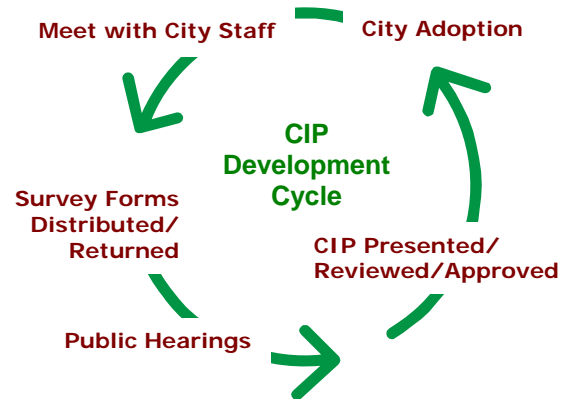
Reporting

In accordance with Section 22.1-115 of the Code of Virginia, an interim financial report must be prepared on a monthly basis and presented to the School Board showing revenues and expenditures at the major object level.

The state also has a number of reporting requirements, from the Annual School Report on all division expenditures to program specific reports.

Capital Budget Process

The budget calendar/timeline for the adoption of the Capital Improvement Program (CIP) closely follows that of the Operating Budget. The CIP process begins in September with a preliminary meeting with the city staff. CIP request forms are sent to schools and offices and are returned to administration in late October. Public hearings are scheduled to receive input from citizens in November. The CIP is presented to the School Board for approval in February and is then sent to the city for review and approval. The city adopts the CIP in May along with the Operating Budget.



Budget Policies

Virginia Beach City Public Schools' budget policies establishes a foundation and direction for the fiscal year of the school division. These policies guide the School Board, the Superintendent, and his staff as they make decisions concerning resource allocations.

Operating Budget - VBCPS shall operate under an annual balanced budget ordinance whereby the sum of net revenues and appropriated fund balances equals the expenditure appropriations. Revenue projections shall be set at realistic and attainable levels and sufficiently conservative to avoid shortfalls. The division's budget shall be adopted by May 15, and shall be effective for a fiscal period beginning July 1 and ending June 30.

Reserves - Unencumbered appropriations lapse at the end of the fiscal year and are returned to fund balance for re-appropriation. VBCPS shall use any unreserved fund balance for appropriation only for one-time non-recurring expenses.

Revenues - Revenue for the operation of the school division is received from three primary sources: federal, state (*including State Sales Tax*), and the local governing body. Revenue information can be found in the "Source of Revenues" section located on the second page of the "*Reader's Guide to the Budget*."

Capital Improvements - The school division adopts a six-year Capital Improvement Program (CIP) to be revised and approved annually. VBCPS shall appropriate all funds for capital projects with a capital project ordinance in accordance with state statutes. Typically, capital expenditures included as a project in the CIP shall cost at least \$100,000 and have a useful life of at least twenty years. The School Board will determine actual funding for the capital projects on an annual basis.

Debt Policies - Under the Revenue Sharing Policy, funds are allocated first to the Debt Service obligation for the schools. Debt Service payments are part of the obligations which the School Board must take into consideration in the allocation of funds from the Revenue Sharing Formula.

School Board Funds

The FY 2009/10 Budget consists of thirteen funds under the control of the School Board. They are as follows:

Funding Source	Purpose	State Code
Athletic	The Athletic fund is a special revenue fund to account for revenues and expenditures associated with specific athletic activities. This fund is excluded from the General Operating fund.	<i>Code of Virginia, Section 22.1-16; Bylaws and regulations of the Board of Education of the Commonwealth of Virginia</i>
Capital Improvement	The Capital Improvement Budget is the basic financing plan for capital needs, including school facilities. While the capital budget addresses the current year's needs, the Capital Improvement Program has capital projects programmed over a six-year span.	<i>Code of Virginia, Section 22.1-115</i>
Categorical Grants	Categorical Grants provide assistance to school divisions for particular program purposes of federal and state interest. These grants encourage recipient divisions to expand expenditures to support certain instructional funds.	<i>Code of Virginia, Section 22.1-115 and 15.1-162.11</i>
Communication Tower Technology	The Communication Tower Technology fund is a special revenue fund to receive payments from leasing of School Board property for commercial wireless communication towers. The funds received from lease payments and the interest earned will be used to acquire and replace technology including computers, software, wiring, training, facsimile, and copy machines.	
Food Services	The Food Services (Cafeteria) fund is a special revenue fund that supports cafeteria and food services operations and is separate from the basic School Board Operating Budget. The purpose of the fund is the management and control of resources and funding for cafeteria food services.	<i>Code of Virginia, Section 22.1-115</i>
Instructional Technology	The Instructional Technology fund is a special revenue fund to provide for the cyclical replacement of classroom and instructional computers.	
Operating Budget	The School Board Operating Budget is the basic funding plan for the schools. It includes funds for the fiscal operation of the school system. The budget is divided into five major budget categories: Instruction; Administration, Attendance, and Health; Transportation; Operations and Maintenance; and Technology.	<i>Code of Virginia, Section 22.1-115</i>
School Vending Operations	The School Vending Operations fund is a special revenue fund to account for receipts and expenditures relating to the soft drink operations in the school division.	
School Equipment Replacement	The School Equipment Replacement fund is a special revenue fund that will provide an equipment replacement cycle for selected capital equipment for schools and support departments. Funding is provided from an allocation of either reversion funds or actual over budget funds.	
School Reserve Special Revenue	The School Reserve Special Revenue fund was established in FY 2002/03. Funding is provided from an allocation of either reversion funds or actual over budget funds. The funds are not available for use without specific Council appropriation and are only available should the current operating revenue experience a significant shortfall that cannot be offset by expenditure reductions.	
State Fiscal Stabilization Fund Special Revenue	The State Fiscal Stabilization Special Revenue fund was added in FY 2009/10. This one-time appropriation of federal funds was filtered through the state to the schools to help stabilize their budgets to minimize the impact of budget reductions in education and essential services.	
Technology	The Technology Special Revenue fund was established in FY 2008/09. The purpose of the fund is the management and control of resources and funding for technology-related cost as required by the Code of Virginia, as amended.	
Textbook	The Textbook fund is a special revenue fund that was historically supported by textbook rental fees and other revenues. A free textbook system presently exists and is financially supported by the state. Operating Budget transfers primarily finance textbooks.	<i>Code of Virginia, Section 22.1-252</i>

NOTE: City Council must approve the appropriation of these funds no later than May 15.

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Total Budget Summary

Virginia Beach City Public Schools' total resources are made up of several funds: the School Operating Budget (General fund), the Categorical Grants funds (State and Federal), and Other Special Revenue funds. The School Operating fund is the largest and most widely discussed since it supports the daily operational expense of the school district. The School Operating Budget presents the financial plan for the operation of the division. It contains a revenue plan (Operating Revenue) and an expenditure plan (Operating Expenditures). The revenue plan presents the sources of funds needed to finance the educational plan approved by the School Board. The expenditure plan describes how financial resources will be allocated and spent.


Detail is provided in this document regarding major changes to the FY 2009/10. Virginia Beach City Public Schools' FY 2008/09 - FY 2009/10 Biennial Budget was approved and adopted in May 2008. The approach used in the development of this budget document is to revise the approved FY 2009/10 budget (the second year of the biennium). The results of those revisions will be shown as "FY 2009/10 Amended."

The first section identifies major revenue changes and the second section discusses expenditure changes for the FY 2008-2010 biennium. Each section is presented in a pyramid approach.

Total Funds



FY 2009/10
Categorical Grants
and Other Funds
increased
from the
previous fiscal
budget



FY 2009/10

Categorical Grants

and Other Funds

Increased

from the

previous fiscal

budget

Total Funds

FY 2008/09

\$ 846,432,775

FY 2009/10 Approved

\$ 854,447,857

FY 2009/10 Amended

\$ 851,238,676

Operating Budget

FY 2008/09

\$721,316,182

FY 2009/10 Approved

\$734,059,879

FY 2009/10 Amended

\$695,112,265

Categorical Grants

FY 2008/09

\$ 54,872,411

FY 2009/10 Approved

\$ 50,820,784

FY 2009/10 Amended

\$ 86,784,227

Other Funds

FY 2008/09

\$ 70,244,182

FY 2009/10 Approved

\$ 69,567,194

FY 2009/10 Amended

\$ 69,342,184

	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended		FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended		FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended
Revenue											
Local Revenue	\$ 339,239,378	\$ 348,453,570	\$ 336,022,106	\$ -	\$ -	\$ -	\$ -	\$ 44,536,175	\$ 45,083,886	\$ 17,711,601	\$ 17,711,601
State Revenue	288,537,263	288,221,591	267,795,982	13,566,063	12,171,950	14,109,632	5,513,744	5,463,864	5,409,345	5,409,345	5,409,345
State Sales Tax	75,934,465	79,779,642	72,941,384	-	-	-	-	-	-	-	-
Federal Revenue	14,771,131	14,771,131	14,636,723	38,424,022	35,774,472	69,661,271	10,335,521	10,585,716	10,585,716	10,585,716	10,585,716
Fund Balance	-	-	-	-	-	-	6,336,889	4,911,875	7,691,030	7,691,030	7,691,030
Transfers from Other Funds	-	-	-	2,882,326	2,874,362	3,013,324	3,521,853	3,521,853	27,944,492	27,944,492	27,944,492
Other Local Revenue	2,833,945	2,833,945	2,916,070	-	-	-	-	-	-	-	-
Special School Reserve	-	-	800,000	-	-	-	-	-	-	-	-
Total	\$721,316,182	\$734,059,879	\$695,112,265	\$54,872,411	\$50,820,784	\$ 86,784,227	\$70,244,182	\$69,567,194	\$ 69,342,184	\$ 69,342,184	\$ 69,342,184
Expenditures											
Personnel Services	\$ 441,943,588	\$ 454,717,378	\$ 430,717,441	\$ 25,818,927	\$ 24,307,047	\$ 38,080,310	\$ 24,225,754	\$ 24,771,330	\$ 23,743,694	\$ 23,743,694	\$ 23,743,694
Fringe Benefits	151,713,233	152,122,832	141,170,745	8,723,042	8,081,346	12,759,386	7,950,044	8,146,990	7,860,517	7,860,517	7,860,517
Purchased Services	41,191,391	41,168,539	39,933,384	5,394,949	5,281,270	12,662,772	4,713,064	4,723,134	4,740,761	4,740,761	4,740,761
Other Charges	29,809,814	29,037,001	28,732,584	477,330	392,601	847,677	532,580	532,580	524,357	524,357	524,357
Materials and Supplies	22,126,188	22,150,375	22,121,966	14,393,081	12,693,438	22,344,081	29,468,789	28,634,024	30,335,940	30,335,940	30,335,940
Capital Outlay	1,139,011	1,139,011	1,793,329	65,082	65,082	90,001	2,875,951	2,281,136	1,658,915	1,658,915	1,658,915
Transfers to Other Funds	33,229,957	33,561,743	30,479,816	-	-	-	478,000	478,000	478,000	478,000	478,000
Land, Struct., Improvement	163,000	163,000	163,000	-	-	-	-	-	-	-	-
Total	\$721,316,182	\$734,059,879	\$695,112,265	\$54,872,411	\$50,820,784	\$ 86,784,227	\$70,244,182	\$69,567,194	\$ 69,342,184	\$ 69,342,184	\$ 69,342,184

NOTE: In addition to the funding shown above, there is \$44.2 million in debt service cost, \$4.7 million in Special School Reserve (\$800 thousand is utilized in the Operating Budget), and \$22.1 million in stimulus funding (State Fiscal Stabilization Funds awarded through the American Recovery and Reinvestment Act of 2009) allocated to various programs, of which a total of \$20.3 million of these funds has been allotted to CIP.

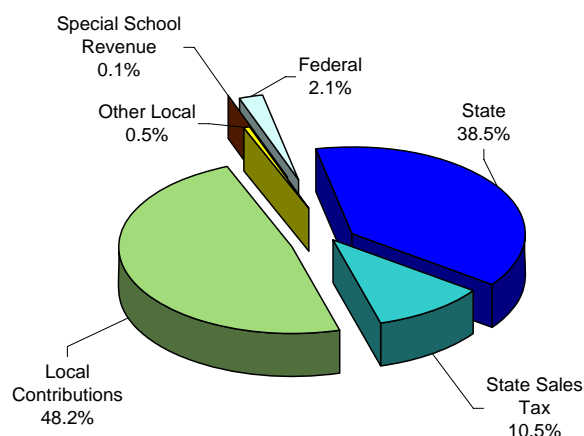
Projected Revenue Summary

Revenue Overview

Revenue is received from three primary sources: Federal funds, State funds (which include State Sales Tax), and Local funds. In the FY 2009/10 budget, VBCPS expects to receive \$695.1 million. This is a shortfall of \$26.2 million from FY 2008/09 and \$38.9 million under the FY 2009/10 Approved Budget in the Operating Budget. This represents a 3.63% and 5.31% decrease, respectively.

Operating Budget Funds

Revenue	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended
Federal	\$ 16,003,175	\$ 18,272,087	\$ 19,926,639	\$ 14,771,131	\$ 14,771,131	\$ 14,636,723
State	244,499,749	277,484,029	279,852,150	288,537,263	288,221,591	267,795,982
State Sales Tax	70,134,239	72,151,254	72,904,963	75,934,465	79,779,642	72,941,384
Local Contributions	266,921,099	303,941,684	341,323,685	339,239,378	348,453,570	336,022,106
Other Local	3,389,869	3,533,696	3,205,765	2,833,945	2,833,945	2,916,070
Total	\$ 600,948,131	\$ 675,382,750	\$ 717,213,202	\$ 721,316,182	\$ 734,059,879	\$ 694,312,265
Special School Revenue	-	-	-	-	-	800,000
Adjusted Revenue Total	\$ 600,948,131	\$ 675,382,750	\$ 717,213,202	\$ 721,316,182	\$ 734,059,879	\$ 695,112,265



As shown in the pie chart to the left, State funding (including State Sales Tax) of \$340.7 million provides the largest share (49.2 percent) of the school division's revenue. The Local funding provides \$338.9 million (which includes \$3.7 million of Other Local funding) or 48.6 percent of the total Operating Budget revenue. Federal funding accounts for \$14.6 million or 2.1 percent.

Categorical Grants and Other Funds

Revenues in the Categorical Grants increased significantly over the previous adopted budget. The Federal Grant funds nearly doubled from FY 2008/09; the majority, approximately \$34 million, was allocated through the American

Recovery and Reinvestment Act of 2009. Some of the increase was allocated through the transfers from Other Funds. The State Grant funds increased \$2 million from FY 2008/09.

Revenues in the Other Funds increased as well.

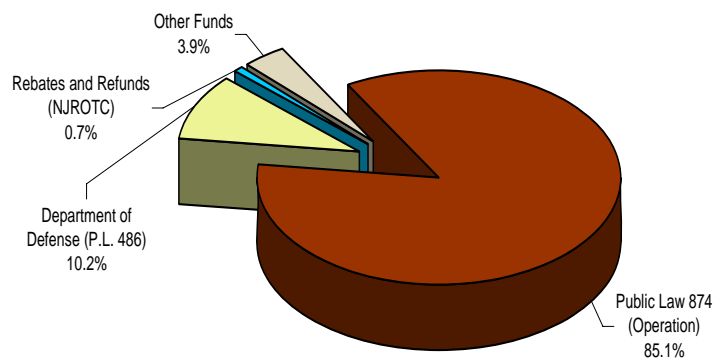
VBCPS also received Stimulus Funds through the State Fiscal Stabilization Funds Program totaling approximately \$22 million. These funds will be used to mitigate the impact of the budget shortage from the previously adopted budget.

Revenue	FY 2007/08 Budget	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended	Variance from FY 2008/09 Budget	FY 2009/10 Approved
Categorical Grants						
Federal	\$ 40,073,178	\$ 38,424,022	\$ 35,774,472	\$ 69,661,271	\$ 31,237,249	\$ 33,886,799
State	12,227,705	13,566,063	12,171,950	14,109,632	543,569	1,937,682
Transfers from Other Funds	2,655,752	2,882,326	2,874,362	3,013,324	130,998	138,962
Total	\$ 54,956,635	\$ 54,872,411	\$ 50,820,784	\$ 86,784,227	\$ 31,911,816	\$ 35,963,443
Other Funds						
Federal	\$ 10,388,491	\$ 10,335,521	\$ 10,585,716	\$ 10,585,716	\$ 250,195	\$ -
State	4,874,397	5,513,744	5,463,864	5,409,345	(104,399)	(54,519)
Local	21,982,828	48,058,028	48,605,739	45,656,093	(2,401,935)	(2,949,646)
Fund Balance	10,136,017	6,336,889	4,911,875	7,691,030	1,354,141	2,779,155
Total	\$ 47,381,733	\$ 70,244,182	\$ 69,567,194	\$ 69,342,184	\$ (901,998)	\$ (225,010)

Federal Funds

(\$14.6 million; .9 percent decrease from FY 2008/09 Adopted Operating Budget)

Federal support in the Operating Budget is primarily from Impact Aid funds provided by the Department of Education. The majority of these funds compensate for tax revenues lost by federal ownership of property and are used for the operation of the instructional program. Additional federal funds are available from the Department of Defense, which have been received in eight of the past eleven years. Other federal funds are categorical funds, which are designated for specific programs such as Medicaid reimbursements and are used to offset costs for specific programs. The Federal revenue funds projection is \$14.6 million and this projection has remained constant for the past four years.



Adult Basic Education Public Law 874

Funding to provide services to adults with less than a ninth-grade education
U.S. Department of Education funds provided to school systems to compensate the locality for the loss of tax revenue due to federal ownership of property

Department of Defense

U.S. Department of Defense funds supplement Impact Aid funds provided by the Department of Education

Rebates and Refunds

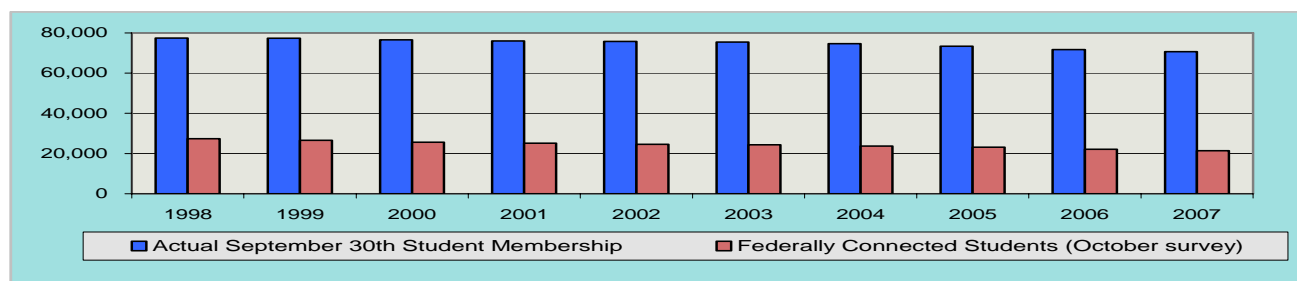
Reimbursements for salaries and benefits for teachers in the Naval Junior Reserve Officer Training Corps

Other Federal Funds

Funds for Medicaid reimbursements and other reimbursements, such as vocational education and special education substitutes, and teacher salary and benefits from the National Institute of Aerospace (NIA)

Federal Revenue	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Budget	FY2009/10 Approved	FY2009/10 Amended
Adult Basic Education	\$ 374,124	\$ 340,458	\$ 349,545	\$ 134,408	\$ 134,408	\$ -
Public Law 874 (Operation)	11,596,759	13,466,640	13,666,207	12,461,723	12,461,723	12,461,723
Department of Defense (P.L. 486)	3,241,885	3,367,641	4,738,744	1,500,000	1,500,000	1,500,000
Rebates and Refunds (NJROTC)	224,346	226,556	242,102	100,000	100,000	100,000
Other Funds	566,061	870,792	930,042	575,000	575,000	575,000
Total	\$ 16,003,175	\$18,272,087	\$ 19,926,640	\$ 14,771,131	\$ 14,771,131	\$ 14,636,723

Federally Connected Students	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Actual September 30th Student Membership	77,472	77,359	76,585	75,926	75,758	75,496	74,651	73,448	71,721	70,681
Federally Connected Students (October survey)	27,362	26,580	25,661	25,109	24,666	24,311	23,713	23,117	22,119	21,403
<i>Military Special Education</i>	9%	9%	9%	10%	10%	11%	10%	10%	10%	10%
<i>Military Regular Education</i>	71%	71%	71%	70%	69%	67%	66%	66%	65%	65%
<i>Other Federally Connected Students</i>	19%	20%	20%	20%	21%	22%	24%	24%	25%	26%
Percentage of Federally Connected Students vs Actual September 30th Student Membership	35%	34%	34%	33%	33%	32%	32%	31%	31%	30%



State Funds

(\$340.7 million; 7 percent decrease from FY 2008/09 Adopted Operating Budget)

State funding, which includes State Sales Tax revenue, provides the largest portion of the division's revenue. Due to the weakened economy, funding decreased significantly from the previous fiscal year. However, receipt of the Federal Stimulus Funds has eased the budgetary impact substantially. State support for the Operating Budget is primarily received as Basic Aid, a formula-driven funding based upon a per-pupil amount and the March 31 Average Daily Membership (ADM). State Sales Tax is determined for a three-year period based upon the results of a census of all school-aged children. The state also provides a portion of the fringe benefit costs for positions funded under the Standard of Quality (SOQ) staffing formulas.

Basic School Aid (SOQ)	Based upon average daily membership; calculated by formula
State Sales Tax	Sales Tax revenue returned to the locality for education
Salary Supplement	State share of salary increase for SOQ instructional personnel
Foster Home Children	Funds for pupils from other localities placed in Virginia Beach
General Adult Education	Funds for adults seeking a diploma and needing English as a Second Language
Gifted and Talented (SOQ)	State share of support costs for gifted education program
Special Education (SOQ)	State reimbursements for additional costs of special education
Special Education (Homebound)	State share of Homebound costs for special education programs
Special Education (Regional Tuition)	Costs for Southeastern Cooperative Educational Programs
Remedial Summer School	Remedial Education costs for Summer School
Prevention, Intervention, & Remediation	SOQ Remedial Education payments
Vocational Education (SOQ)	Vocational Education; includes some funds for Adult Education
Vocational Education (Categorical)	State share of support costs for Vocational Education programs
Social Security	State share of Social Security for SOQ personnel
Virginia Retirement System	State share of Virginia Retirement System for SOQ personnel
State Employee Insurance	State share of life insurance for SOQ personnel
Enrollment Loss	State funds to offset loss of revenue due to declining enrollment
English as a Second Language	Funds to assist students who speak English as a Second Language
At-Risk Initiative	Funds to assist in the instruction of educationally at-risk students
Class Size Initiative	Funds to reduce class sizes in grades K-3
Hold Harmless (FY 2006/07 only)	Funds to correct the sales tax estimates by the state
Additional Support	Based upon a per pupil basis

	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2009/10
State Revenue	Actual	Actual	Actual	Budget	Approved	Amended
Basic School Aid (SOQ)	\$ 176,296,388	\$ 196,584,793	\$ 193,474,314	\$ 213,122,921	\$ 208,259,892	\$ 190,787,341
State Sales Tax	70,134,239	72,151,254	72,904,963	75,934,465	79,779,642	72,941,384
Salary Supplement	3,588,387	4,929,087	12,612,565	-	4,738,968	-
Foster Home Children	353,398	435,483	472,084	495,726	531,447	528,797
General Adult Education	60,157	56,789	43,596	59,977	59,977	-
Gifted and Talented (SOQ)	1,891,158	1,906,534	1,880,419	1,956,984	1,938,669	1,928,540
Special Education (SOQ)	21,045,229	21,436,879	21,143,245	21,787,760	21,583,844	21,471,075
Special Education (Homebound)	20,202	28,799	45,292	48,198	53,017	78,174
Special Education (Regional Tuition)	7,772,401	8,429,717	8,442,387	9,251,889	10,411,657	9,823,229
Remedial Summer School(SOQ)	990,137	1,053,481	1,165,673	1,344,110	1,425,306	1,218,170
Prevention, Intervention, & Remediation-(SOQ)	3,054,947	2,790,049	2,751,832	2,913,732	2,886,462	2,871,381
Vocational Education (SOQ)	2,841,457	3,348,059	3,302,199	3,696,526	3,661,930	3,642,797
Vocational Education Categorical	262,771	333,873	361,764	305,492	305,492	361,764
Social Security	9,455,792	10,416,184	10,273,507	10,828,647	10,727,300	10,671,253
Virginia Retirement System(SOQ)	8,873,906	13,159,733	15,364,397	14,003,311	13,872,251	13,756,916
State Employee Insurance(SOQ)	-	604,511	550,366	478,374	473,897	385,708
Enrollment Loss (Other State Funds)	2,022,347	2,917,246	2,013,754	1,765,590	885,535	2,059,550
English as a Second Language(SOQ)	565,645	594,200	631,603	639,359	648,004	732,806
At-Risk Initiative	1,952,334	2,008,362	1,706,909	1,937,204	1,919,086	1,756,411
Class Size Initiative	3,453,093	3,746,721	3,616,245	3,901,463	3,838,857	3,954,621
Hold Harmless Sales Tax	-	2,703,529	-	-	-	-
Additional Support						1,767,449
Total	\$ 314,633,988	\$ 349,635,283	\$ 352,757,114	\$364,471,728	\$368,001,233	\$340,737,366

Local Funds

(\$338.9 million; .9 percent increase over FY 2008/09 Adopted Operating Budget)

Local funding, which provides \$338.9 million of budgeted resources, is the second largest funding source for Virginia Beach City Public Schools. Local support for the Operating Budget is primarily provided by the City of Virginia Beach. The Local Contribution is determined by a Revenue Sharing Formula Policy instituted by the City Council beginning with the FY 1997/98 Operating Budget. Under the Revenue Sharing Policy, funds are usually allocated first to the Debt Service obligation for the schools and then to "Pay-As-You-Go" CIP projects. However, this year; the \$13.9 million "Pay-As-You-Go" project funds will remain in the operating budget to cover the loss of local funding due to funding decline in the seven revenue streams. Property values are declining and income growth is expected to continue to slow down due to the national economic recession.

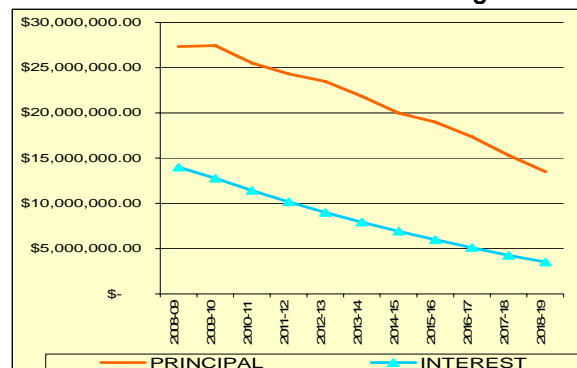
Local Revenue	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended
Local Contributions	\$266,921,099	\$303,941,684	\$341,323,685	\$339,239,378	\$348,453,570	\$335,208,106
Additonal Local Contributions	-	-	-	-	-	814,000
Rental of Facilities	450,945	436,783	443,711	450,000	450,000	450,000
Summer School Tuition	743,571	796,408	775,592	1,197,970	1,197,970	1,197,970
General Adult Education	328,970	300,438	224,838	142,839	142,839	142,839
Vocational Adult Education	137,790	169,585	100,465	169,750	169,750	169,750
Non-Resident Tuition	577,113	608,703	596,424	100,000	100,000	100,000
Driver Education Tuition	204,850	206,379	177,465	240,000	240,000	322,125
Licensed Practical Nursing	12,990	15,516	13,500	25,575	25,575	25,575
Renaissance Academy Tuition*	32,938	28,786	27,672	20,811	20,811	20,811
Sale of School Vehicles	87,556	173,703	28,060	15,000	15,000	15,000
Sale of Salvage Equipment	67,600	78,762	83,375	12,000	12,000	12,000
Insurance Adjustments	34,465	47,335	50,602	-	-	-
Other Funds	124,157	83,850	107,343	95,000	95,000	95,000
Flexible Benefits Forfeitures	-	-	-	15,000	15,000	15,000
Indirect Costs of Grants	586,924	587,448	576,718	350,000	350,000	350,000
Total	\$270,310,968	\$307,475,380	\$344,529,450	\$342,073,323	\$351,287,515	\$338,938,176

* Renaissance Academy Tuition, effective FY 2009/10 (prior Open Campus Tuition)

Under the original Revenue Sharing Formula Policy, the schools were provided 53.13 percent of seven general fund revenue streams: Real Estate, Personal Property, General Sales, Utility, Cell Phone, Business Professional License Occupancy tax, and Cable Franchise tax. Several modifications to the policy have taken place in the intervening years. The current rate was set at 51.3 percent effective July 1, 2006. (A copy of the policy is provided in the Information section of this document.)

Other Local revenue has experienced a slight increase over the last fiscal years due to rising tuition costs for Summer School (FY 2008/09) and an increase in Driver Education tuition (FY 2009/10) revenue.

Current and Future Debt Service Obligations



Debt Service payments are part of the obligations which the School Board must take into consideration in the allocation of funds from the Revenue Sharing Formula. The debt issued for school projects has a direct impact on the funds available for the Operating Budget.

Summary of Debt Service to Schools						
FY 2007/08 Approved	FY 2007/08 Amended	FY 2008/09 Budget	FY 2009/10 Approved	% Change from FY 2008/09	FY 2009/10 Amended	% Change from FY 2008/09 Adjusted
\$42.0 M	\$41.4 M	\$41.2 M	\$43.8 M	6.3%	\$44.2 M	7.3%

NOTE: Debt Limits: The city is legally restricted by two factors: State Constitution - 10 percent of city's assessed value of real property in the city; City Charter - \$10 million per year plus the amount of debt that the city retires during the calendar year.

Categorical Grants and Other Funds

The following section highlights the most significant changes in the Categorical Grants revenue. Categorical Grants range in size, scope, administration, and purpose; they are subject to budget appropriations from the federal government and are typically legally restricted or dedicated to be expended for specified purposes. Categorical Grants may support activities and programs for which there is no other funding source. If these grant funding sources are decreased or eliminated, it may result in losing the ability to continue affected services, programs, and associated personnel at the local level due to fiscal stress on the Operating Budget. Any new categorical grants or increases in existing funding are to be used only for those specified purposes outlined in the legislation authorizing the grant award.

Due to the timeline associated with receiving final approval of grant applications, actual grant awards for continuing grants or new grant applications are not known when the Operating Budget is adopted. Therefore, the dollar amounts used to budget for these funding sources are based on level funding for continuing grants and estimates based on new grant applications. Currently, a \$5.7 million grant reserve titled "Reserve for Contingency" is maintained to provide the capacity to adjust for increases in grant awards and new awards.

Changes to the Categorical Grants Funds are noted below and are reflected on the next few charts.

- Federal funds increased significantly due to Title I and IDEA funds received through the American Recovery and Reinvestment Act of 2009.
- State funds increased, as Adult Basic Education funds are now considered Categorical Grant funds. In previous years, these funds were a part of the Operating Budget.

The following section also highlights the most significant changes in the Other Funds revenue. A new fund was added this biennium, Technology Special Revenue (FY 2008/09). The FY 2008/09 and FY 2009/10 budget for the Other Funds are noted on the succeeding page.

Categorical Grants Funds

Federal Categorical Grant Revenue	FY 2008/09 Budget		FY 2009/10 Approved		FY 2009/10 Amended	
	Total Grant	Local Match Required*	Total Grant	Local Match Required*	Total Grant	Local Match Required*
Adult Basic Education Funds	\$ -		\$ -		\$ 387,668	\$ 92,256
ARRA Preschool Incentive	-		-		571,379	
ARRA Title I	-		-		9,216,707	
ARRA Title I - Part D - Subpart II	-		-		76,475	
ARRA Title II - Part D	-		-		275,900	
ARRA Title VI-B	-		-		17,263,000	
Carl D. Perkins Vocational and Technical Education Act	1,062,139		1,062,139		1,024,195	
English Literacy Civics Education	37,795		40,948		47,569	7,136
High Schools That Work	90,000	30,000	90,000	30,000	15,000	5,000
McKinney -Vento Homeless Assistance Act (NCLB)	55,200		55,200		68,000	
Preschool Incentive	514,353		514,353		505,205	
Preschool Incentive - <i>Carryover</i>	38,224		61,022		62,889	
Reserve for Contingency	3,575,441		3,575,441		3,500,000	
Startalk	-		-		50,791	
Teaching American History (WHO) - <i>Carryover</i>	375,911		104,917		79,944	
Title I - Part A (NCLB)	11,011,858		11,011,858		12,480,128	
Title I - Part A (NCLB) - <i>Carryover</i>	126,350		85,000		1,467,515	
Title I - Part D Subpart 2	121,989		121,989		144,367	
Title I - Part D Subpart 2- <i>Carryover</i>	121,989		29,347		65,215	
Title I - Part D - Subpart 1	-		-		39,201	
Title II - Part A	2,745,945		2,745,945		2,798,879	
Title II - NCLB - <i>Carryover</i>	518,578		530,027		678,929	
Title II - Part D - <i>Carryover</i>	37,368		37,368		37,368	
Title III Language Instruction for LEP/Immigrants Students	150,882		150,882		-	
Title III Language Instruction for LEP/Immigrants Students - <i>Carryover</i>	134,882		150,882		-	
Title III Immigrants & Youth	-		-		21,939	
Title III Immigrants & Youth - <i>Carryover</i>	-		-		21,939	
Title III Language Instruction for LEP	-		-		131,166	
Title III Language Instruction for LEP - <i>Carryover</i>	-		-		131,166	
Title IV Safe and Drug-Free Schools & Communities	277,215		277,215		233,383	
Title IV Safe and Drug-Free Schools & Communities - <i>Carryover</i>	-		44,422		58,346	
Title V Innovative Program - <i>Carryover FY 2007/08</i>	73,099		5,086		-	
Title V Innovative Program - <i>Carryover FY 2006/07</i>	10,171		-		-	
Title VI-B (IDEA)	14,881,897		14,881,897		14,855,612	
Title VI-B (IDEA) - <i>Carryover</i>	2,492,736		228,534		3,455,788	
Total	\$ 38,454,022	\$ 30,000	\$ 35,804,472	\$ 30,000	\$ 69,765,663	\$ 104,392

Categorical Grants Funds

State Categorical Grant Revenue	FY 2008/09 Budget		FY 2009/10 Approved		FY 2009/10 Amended	
	Total Grant	Local Match Required*	Total Grant	Local Match Required*	Total Grant	Local Match Required*
Algebra Readiness Initiative	\$ 627,220	\$ 321,625	\$ 627,220	\$ 321,625	\$ 714,902	\$ 321,625
Early Intervention Reading Initiative	1,293,319	507,393	1,293,319	499,429	1,368,372	499,429
GED Expansion	10,000		10,000		9,879	
General Adult Education	-		-		35,657	
Individual Student Alternative Educational Plan (ISAEF)	62,869		62,869		62,869	
Industry Certification Examinations	-		-		34,726	
Jail Education Program	222,152		226,276		235,426	
Juvenile Detention Home Grant	858,426		888,523		902,343	
New Teacher Mentor Program Grant	94,141	45,308	97,396	45,308	78,659	45,308
Race to GED Activities	30,801		30,801		44,823	
Reserve for Contingency	2,155,908		2,155,908		2,155,908	
Technology Initiative	2,805,600	478,000	2,805,600	478,000	2,868,000	478,000
Technology Initiative - <i>Carryover FY 2008/09</i>	2,805,600		2,805,600		2,868,000	
Technology Initiative - <i>Carryover FY 2007/08</i>	1,439,553		-		1,395,000	
Virginia Initiative For At-Risk Four-Year-Old Children	4,012,800	1,500,000	4,012,800	1,500,000	4,224,000	1,564,570
Virginia Middle School Teacher Corps	-		-		20,000	
Total	\$16,418,389	\$2,852,326	\$15,016,312	\$2,844,362	\$17,018,564	\$2,908,932

* A local match based on the composite index is required for these grants.

Other Funds

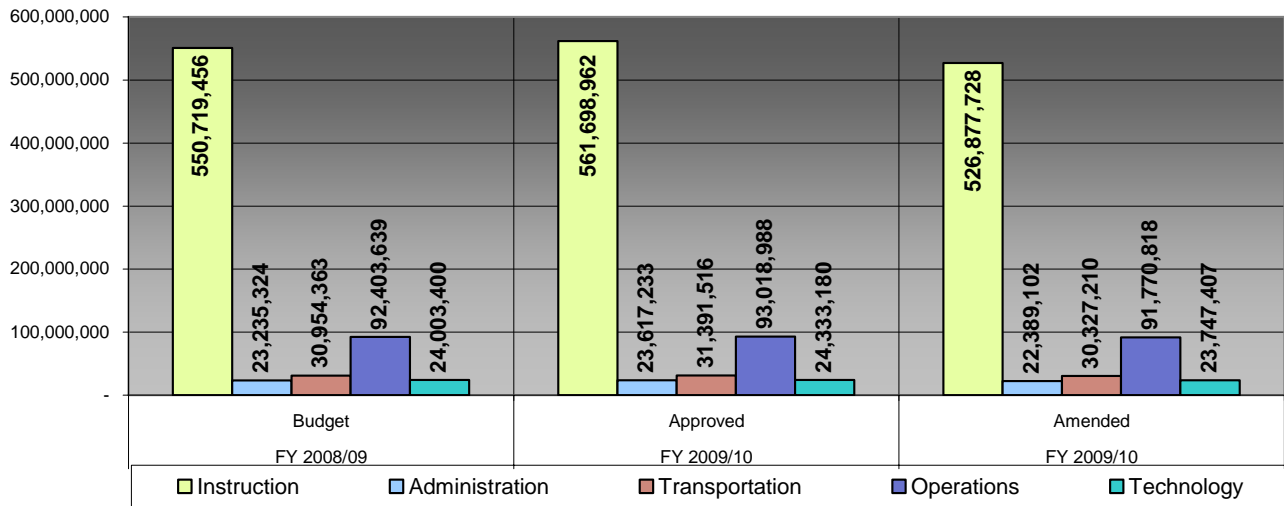
Other Funds Revenue	Local	Fund Balance	State	Federal	Total
FY 2008/09 Budget					
Athletic	\$ 4,718,963	\$ 24,000	\$ -	\$ -	\$ 4,742,963
Communication Tower Technology	260,000	300,000	-	-	560,000
Food Services	16,129,119	-	330,000	10,335,521	26,794,640
Instructional Technology	-	3,815,945	-	-	3,815,945
School Equipment Replacement	-	1,837,129	-	-	1,837,129
School Vending Operations	250,000	359,815	-	-	609,815
Technology	24,003,400	-	-	-	24,003,400
Textbook	2,696,546	-	5,183,744	-	7,880,290
Total	\$ 48,058,028	\$ 6,336,889	\$ 5,513,744	\$ 10,335,521	\$ 70,244,182
FY 2009/10 Approved					
Athletic	\$ 4,728,933	\$ 24,000	\$ -	\$ -	\$ 4,752,933
Communication Tower Technology	260,000	300,000	-	-	560,000
Food Services	16,539,580	-	330,000	10,585,716	27,455,296
Instructional Technology	-	2,915,947	-	-	2,915,947
School Equipment Replacement	-	1,312,129	-	-	1,312,129
School Vending Operations	47,500	359,799	-	-	407,299
Technology	24,333,180	-	-	-	24,333,180
Textbook	2,696,546	-	5,133,864	-	7,830,410
Total	\$ 48,605,739	\$ 4,911,875	\$ 5,463,864	\$ 10,585,716	\$ 69,567,194
FY 2009/10 Amended					
Athletic	\$ 4,728,933	\$ 24,000	\$ -	\$ -	\$ 4,752,933
Communication Tower Technology	260,000	300,000	-	-	560,000
Food Services	16,563,753	-	330,000	10,585,716	27,479,469
Instructional Technology	-	2,915,947	-	-	2,915,947
School Equipment Replacement	-	653,292	-	-	653,292
School Vending Operations	225,000	359,799	-	-	584,799
Technology	23,747,407	-	-	-	23,747,407
Textbook	131,000	3,437,992	5,079,345	-	8,648,337
Total	\$ 45,656,093	\$ 7,691,030	\$ 5,409,345	\$ 10,585,716	\$ 69,342,184

Projected Expenditures Summary

The School Operating Budget expenditure plan is developed in a line item format by budget unit code. Expenditures are classified by broad categories, by expenditure program, and by object codes which represent the actual service or item procured by VBCPS.

This section presents the expenditure plan in a pyramid approach. The top of the pyramid is \$851.2 million for FY 2009/10 total Operating Budget. (Refer to the first page in this section.) The total Operating Budget is divided into broad categories called funds. The funds are further sub-divided into budget unit codes. Expenditures in budget unit codes are classified by expenditure program. It should be noted that the object codes or individual line items are not included in this document. The account codes system is consistent with that used by the city and is in accordance with the codes required by the State Auditor of Public Accounts and the State Board of Education.

FY 2009/10 School Operating Budget decreased by \$26.2 million under the adopted budget and \$38.9 million under the approved budget.

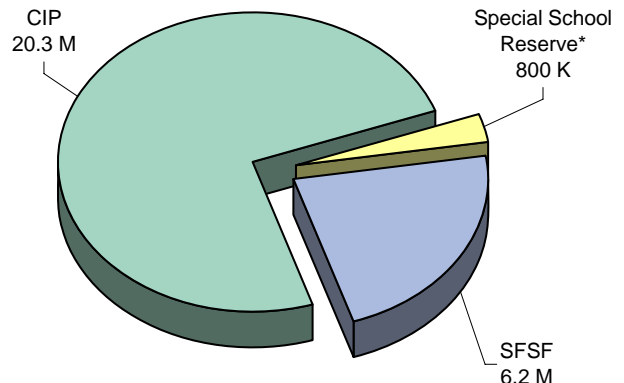


The current economic situation forced the school division to restructure current resources and cut, or eliminate activities. However, the federal government has offered some relief through its SFSF program funds. These funds, as well as funds from the Special School Reserve, were used to restore many of the programmatic expenditures in the budget. They were also used to:

- Improve teacher effectiveness through professional development and training
- Support the division Compass to 2015 Strategic Plan (see details of plan in the Information section)
- Purchase textbooks
- Continue the modernization projects in the CIP program
- Meet some technology needs for the schools

Although the next few pages will show a decline in the budget, relief from these funds will take the sting out of what could have been a sobering budget cycle.

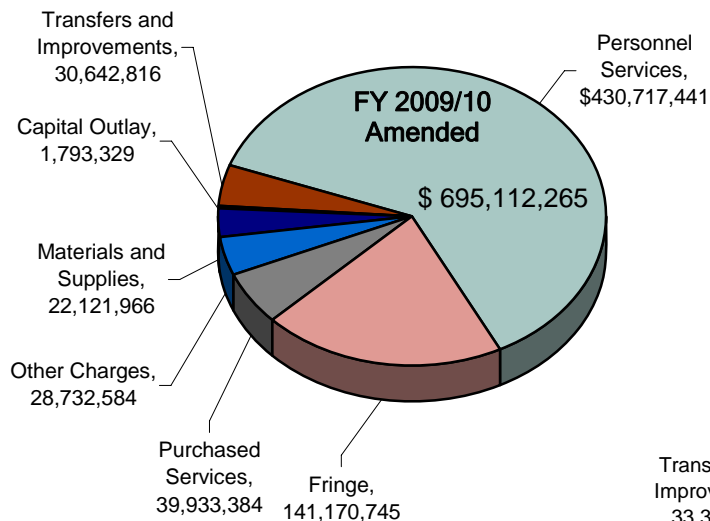
Distribution of SFSF and Special School Reserve Funds



*Funds added to Operating Budget

Expenditures by Category and Budget Unit Code

UNIT CODE	DESCRIPTION	FY 2007/08 Budget	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended	Variance from	
						FY 2008/09 Budget	FY 2009/10 Approved
50100	Elementary Classroom	137,753,644	\$ 142,362,778	\$ 146,642,168	\$ 137,883,315	\$ (4,479,463)	\$ (8,758,853)
50200	Senior High Classroom	88,808,045	85,806,523	85,183,111	78,612,200	(7,194,323)	(6,570,911)
50300	Technical and Career Education Classroom	21,757,023	21,768,524	22,457,088	21,020,975	(747,549)	(1,436,113)
50400	Gifted Education and Magnet Schools	13,542,911	13,377,995	13,739,486	12,272,081	(1,105,914)	(1,467,405)
50500	Special Education	83,142,746	84,450,230	86,363,855	83,947,030	(503,200)	(2,416,825)
50600	Summer School	4,008,042	3,531,233	3,531,234	3,266,681	(264,552)	(264,553)
50700	General Adult Education	2,239,865	2,361,534	2,398,082	2,254,393	(107,141)	(143,689)
50800	Alternative Education - Renaissance	2,057,432	1,997,540	2,039,184	5,721,653	3,724,113	3,682,469
50900	Student Activities	6,940,974	7,089,595	7,176,613	7,076,489	(13,106)	(100,124)
51000	Principal - Elementary School	24,090,455	24,220,098	24,936,198	23,736,804	(483,294)	(1,199,394)
51100	Principal - Senior High School	10,260,780	10,496,439	10,808,947	9,632,472	(863,967)	(1,176,475)
51200	Principal - Technical & Career Education	526,669	542,901	558,182	521,115	(21,786)	(37,067)
51300	Guidance Services	16,745,576	16,560,847	17,112,302	16,137,032	(423,815)	(975,270)
51400	Social Work Services	2,552,210	2,541,334	2,619,692	2,507,166	(34,168)	(112,526)
51500	Media and Communications	1,487,734	1,732,450	1,767,151	1,808,031	75,581	40,880
51700	Instructional Support	13,931,762	18,219,138	18,366,953	12,228,552	(5,990,586)	(6,138,401)
51710	Organizational Development	2,402,153	2,397,035	2,397,035	1,448,437	(948,598)	(948,598)
51800	Special Education Support	2,546,461	2,830,944	2,903,314	2,742,419	(88,525)	(160,895)
51900	Gifted Education & Magnet Support	2,067,944	2,198,548	2,247,349	2,100,469	(98,079)	(146,880)
52000	Media Services Support	13,735,919	13,124,310	13,405,297	12,706,030	(418,280)	(699,267)
52100	Research, Evaluation, and Assessment	2,952,647	2,880,539	2,919,965	2,706,100	(174,439)	(213,865)
52200	Middle School Classroom	61,488,098	61,658,474	62,459,507	58,956,074	(2,702,400)	(3,503,433)
52300	Remedial Education	6,923,569	7,429,883	7,827,623	7,477,702	47,819	(349,921)
52400	Principal - Middle School	9,186,927	9,077,548	9,349,593	8,493,943	(583,605)	(855,650)
52500	Homebound Services	1,038,752	1,041,271	1,056,423	600,429	(440,842)	(455,994)
52600	Technical and Career Ed. Support	930,623	1,011,218	1,040,699	984,105	(27,113)	(56,594)
52700	Student Leadership	1,312,623	1,335,406	1,354,528	1,326,775	(8,631)	(27,753)
52800	Psychological Services	3,386,597	3,297,154	3,393,069	3,283,690	(13,464)	(109,379)
52900	Audiological Services	416,494	415,268	423,134	388,885	(26,383)	(34,249)
53100	School Administration	1,355,899	1,347,959	1,379,948	1,285,609	(62,350)	(94,339)
53200	Alternative Education	3,435,911	3,614,740	3,841,232	3,751,072	136,332	(90,160)
	TOTAL INSTRUCTION	543,026,485	550,719,456	561,698,962	526,877,728	(23,841,728)	(34,821,234)
54100	Board, Legal and Governmental Services	1,159,846	1,160,672	1,164,471	1,117,541	(43,131)	(46,930)
54200	Superintendent	1,050,712	1,339,727	1,362,047	1,337,648	(2,079)	(24,399)
54300	Budget and Finance	3,692,941	3,731,508	3,824,657	3,701,448	(30,060)	(123,209)
54400	Human Resources	4,328,524	4,606,095	4,573,523	4,548,556	(57,539)	(24,967)
54500	Internal Audit	364,919	372,597	383,024	350,312	(22,285)	(32,712)
54600	Purchasing Services	1,051,233	1,060,950	1,092,046	1,067,273	6,323	(24,773)
54700	Organizational Development	2,598,502	2,410,665	2,449,465	1,946,808	(463,857)	(502,657)
55000	Benefits	2,132,793	1,660,598	1,676,013	1,750,830	90,232	74,817
55200	Health Services	6,784,530	6,892,512	7,091,987	6,568,686	(323,826)	(523,301)
	TOTAL ADMINISTRATION	23,164,000	23,235,324	23,617,233	22,389,102	(846,222)	(1,228,131)
56100	Management	2,039,680	2,074,463	2,135,558	2,042,123	(32,340)	(93,435)
56200	Vehicle Operations	23,067,592	23,063,363	23,473,406	17,385,301	(5,678,062)	(6,088,105)
56250	Vehicle Operations - Special Education	-	-	-	5,149,513	5,149,513	5,149,513
56300	Vehicle Maintenance	2,933,470	2,957,132	2,854,733	2,951,312	(5,820)	96,579
56400	Monitoring Services	2,832,463	2,859,405	2,927,819	2,798,961	(60,444)	(128,858)
	TOTAL TRANSPORTATION	30,873,205	30,954,363	31,391,516	30,327,210	(627,153)	(1,064,306)
57100	Facilities, Planning and Construction	716,572	751,031	768,511	743,784	(7,247)	(24,727)
57200	School Plant	45,961,718	50,169,680	49,717,631	49,169,587	(1,000,093)	(548,044)
57300	Supply Services	1,350,049	1,383,370	1,421,209	1,368,030	(15,340)	(53,179)
57400	Grounds Services	3,867,990	3,867,990	3,867,990	3,867,990	-	-
57500	Custodial Services	26,442,074	27,385,750	28,180,953	27,734,362	348,612	(446,591)
58100	Security Services	5,978,788	6,298,248	6,457,027	6,224,580	(73,668)	(232,447)
58200	Vehicle Services	887,800	905,835	956,049	1,023,580	117,745	67,531
58300	Telecommunications	1,629,962	1,641,735	1,649,618	1,638,905	(2,830)	(10,713)
	TOTAL OPERATIONS	86,834,953	92,403,639	93,018,988	91,770,818	(632,821)	(1,248,170)
59100	Technology	23,263,484	24,003,400	24,333,180	23,747,407	(255,993)	(585,773)
	TOTAL TECHNOLOGY	23,263,484	24,003,400	24,333,180	23,747,407	(255,993)	(585,773)
	TOTAL EXPENDITURES	707,162,127	721,316,182	734,059,879	695,112,265	(26,203,917)	(38,947,614)

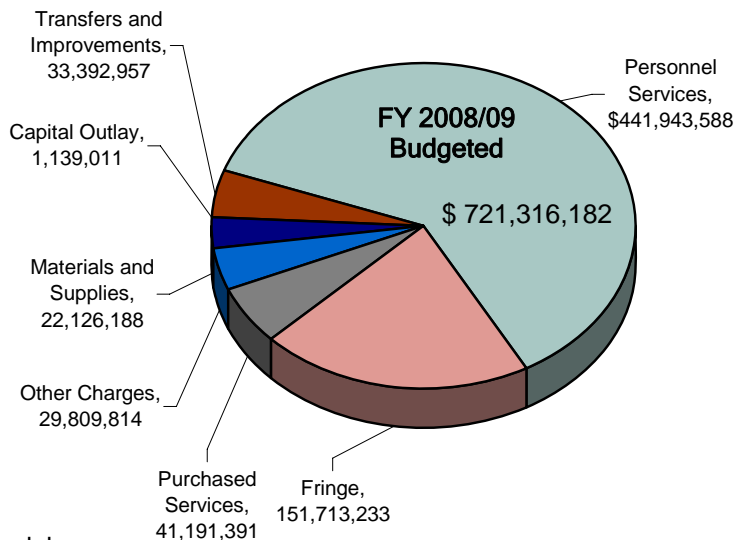


Expenditures by Category and Program

By far, the largest change in the Operating Budget has always been affiliated with the cost associated with salary changes. Over the past decade, this area has increased due to costs associated with pay increases. However, due to the economy, attrition, school closing, and transferring of positions to the new Renaissance Center, there is a decrease in the number of FTEs by 62.3 under the approved budget (90.6 FTE reduction under the FY 2008/09 Adopted Operating Budget; personnel cost has decreased by over \$21.7 million.

Other decreases in the Operating Budget are as follows:

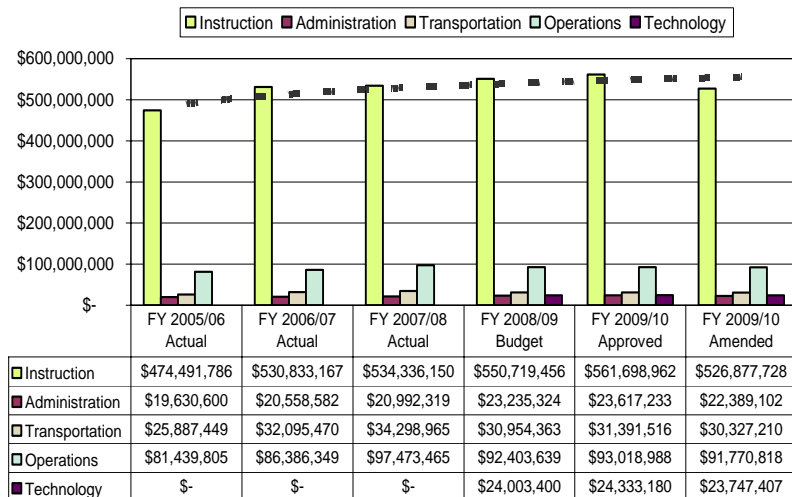
- Life insurance and VRS rate change by the state
- Energy efficiencies
- Textbook match requirement
- GASB-45 payment (although the beginning baseline is not revenue, it is included when determining total funds available)
- Driver's Education (FY 2009/10 became self-reliant and is not included when factoring available funds)
- Eliminated AVID Expansion
- Year-Round schools transitioned to regular-schedule schools
 - 1 Year-Round School closed



The following charts show the historical and budgeted breakdown by program and by major category.

The tables on the succeeding pages give a comparison from FY 2008/09 to FY 2009/10 by expenditure category and program by major category.

	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual
Personnel Services	\$ 392,152,170	\$ 419,644,456	\$ 425,910,285
Fringe	108,802,645	148,264,122	147,764,372
Purchased Services	32,384,167	35,254,211	38,815,918
Other Charges	21,328,416	20,099,045	26,684,530
Materials and Supplies	24,581,462	29,737,412	30,775,700
Capital Outlay	3,010,463	7,319,306	6,733,238
Transfers and Improvements	19,190,317	9,555,016	10,416,855
Total	\$ 601,449,640	\$ 669,873,568	\$ 687,100,898



Expenditures by Category and Program - Personnel Services

PERSONNEL SERVICES	FY 2007/08		FY 2008/09		FY 2009/10		FY 2009/10		Variance from FY 2008/09	
	Budget		Budget		Approved		Amended		Dollar	Percent
Elementary Classroom	\$	101,646,318	\$	105,342,454	\$	109,375,731	\$	102,215,272	\$	(3,127,182) -2.97%
Senior High Classroom		62,745,662		63,033,149		63,635,946		59,331,268		(3,701,881) -5.87%
Technical and Career Education		15,761,827		15,859,187		16,420,965		15,371,546		(487,641) -3.07%
Gifted Education & Academy Programs		9,035,584		9,035,788		9,329,229		8,737,023		(298,765) -3.31%
Special Education		47,712,762		49,625,280		51,205,261		48,987,526		(637,754) -1.29%
Summer School		3,547,065		3,104,140		3,104,140		2,918,678		(185,462) -5.97%
General Adult Education		1,747,517		1,879,388		1,911,396		1,432,327		(447,061) -23.79%
Alternative Education - Renaissance		1,566,241		1,534,459		1,568,458		4,285,185		2,750,726 179.26%
Student Activities		1,921,034		1,990,059		2,052,942		1,978,191		(11,868) -0.60%
Principal - Elementary		17,322,152		17,686,999		18,271,429		17,376,172		(310,827) -1.76%
Principal - Senior High		7,319,916		7,628,184		7,883,229		6,991,314		(636,870) -8.35%
Principal - Technical & Career Education		363,177		374,498		386,968		360,308		(14,190) -3.79%
Guidance Services		12,472,045		12,518,071		12,967,276		12,135,798		(382,273) -3.05%
Social Work Services		1,904,222		1,927,629		1,991,595		1,901,592		(26,037) -1.35%
Media & Communications		873,138		895,492		923,829		967,839		72,347 8.08%
Instructional Technology		6,776,226		-		-		-		- 0.00%
Instructional Support		4,626,346		4,597,802		4,718,597		4,599,459		1,657 0.04%
Organizational Development		687,447		656,139		656,139		611,189		(44,950) -6.85%
Special Education Support		1,834,020		2,085,001		2,144,147		2,051,151		(33,850) -1.62%
Gifted Education & Academy Support		1,345,255		1,461,709		1,504,841		1,436,961		(24,748) -1.69%
Media Services Support		8,867,212		8,802,846		9,046,422		8,493,519		(309,327) -3.51%
Research, Evaluation, and Assessment		1,772,628		1,719,108		1,751,317		1,721,367		2,259 0.13%
Middle School Classroom		45,656,438		46,029,873		47,004,061		44,146,773		(1,883,100) -4.09%
Remedial Education		5,313,453		5,769,228		6,076,879		5,826,639		57,411 1.00%
Principal - Middle School		6,592,077		6,599,762		6,821,775		6,172,951		(426,811) -6.47%
Homebound Services		809,709		817,464		829,831		489,849		(327,615) -40.08%
Technical & Career Education Support		648,416		723,354		747,416		709,374		(13,980) -1.93%
Student Leadership		494,313		511,771		527,378		511,903		132 0.03%
Psychological Services		2,519,963		2,489,683		2,567,985		2,464,700		(24,983) -1.00%
Audiological Services		288,342		291,698		298,138		271,546		(20,152) -6.91%
School Administration		795,515		800,496		826,606		798,374		(2,122) -0.27%
Alternative Education		2,423,535		2,555,275		2,730,671		2,705,849		150,574 5.89%
TOTAL INSTRUCTION		377,389,555		378,345,986		389,280,597		368,001,643		(10,344,343) -2.73%
Board, Legal, and Governmental Services		319,126		322,567		325,701		322,595		28 0.01%
Superintendent		559,671		788,556		806,830		780,477		(8,079) -1.02%
Budget and Finance		2,268,969		2,431,373		2,507,426		2,396,233		(35,140) -1.45%
Human Resources		2,565,021		2,639,958		2,723,872		2,615,946		(24,012) -0.91%
Internal Audit		266,280		276,674		285,121		268,079		(8,595) -3.11%
Purchasing Services		721,209		756,286		781,665		765,711		9,425 1.25%
Organizational Development		1,358,343		1,249,256		1,280,942		1,139,661		(109,595) -8.77%
Technology		648,970		-		-		-		- 0.00%
Benefits		577,699		567,448		580,068		750,568		183,120 32.27%
Health Services		4,646,322		4,815,531		4,978,327		4,784,505		(31,026) -0.64%
TOTAL ADMINISTRATION		13,931,610		13,847,649		14,269,952		13,823,775		(23,874) -0.17%
Management		1,345,715		1,454,944		1,504,804		1,441,737		(13,207) -0.91%
Vehicle Operations		11,485,145		11,573,278		11,914,434		8,536,064		(3,037,214) -26.24%
Vehicle Operations - Special Education		-		-		-		2,707,681		2,707,681 100.00%
Vehicle Maintenance		2,104,329		2,134,217		2,050,026		2,133,462		(755) -0.04%
Monitoring Services		1,999,279		1,963,807		2,020,772		1,920,501		(43,306) -2.21%
TOTAL TRANSPORTATION		16,934,468		17,126,246		17,490,036		16,739,445		(386,801) -2.26%
Facilities Planning and Construction		463,586		498,220		512,502		492,891		(5,329) -1.07%
School Plant		8,529,045		8,751,776		9,040,502		8,664,915		(86,861) -0.99%
Supply Services		934,272		968,566		999,810		957,260		(11,306) -1.17%
Custodial Services		17,216,645		17,876,727		18,453,106		17,569,696		(307,031) -1.72%
Safe Schools/Risk Management		4,106,063		4,171,032		4,303,051		4,119,002		(52,030) -1.25%
Vehicle Services		155,583		170,457		174,462		159,637		(10,820) -6.35%
Telecommunications		174,211		186,929		193,360		189,177		2,248 1.20%
Technology Maintenance		4,082,845		-		-		-		- 0.00%
TOTAL OPERATIONS		35,662,250		32,623,707		33,676,793		32,152,578		(471,129) -1.44%
TOTAL PERSONNEL SERVICES	\$	443,917,883	\$	441,943,588	\$	454,717,378	\$	430,717,441	\$	(11,226,147) -2.54%

Expenditures by Category and Program - Fringe Benefits

FRINGE BENEFITS	FY 2007/08		FY 2008/09		FY 2009/10		FY 2009/10		Variance from FY 2008/09	
	Budget		Budget		Approved		Amended		Dollar	Percent
Elementary Classroom	\$	32,563,392	\$	33,597,143	\$	33,851,220	\$	32,118,214	\$	(1,478,929) -4.40%
Senior High Classroom		24,861,583		21,584,291		20,358,082		17,888,558		(3,695,733) -17.12%
Technical and Career Education		5,086,183		4,880,324		5,007,110		4,685,559		(194,765) -3.99%
Gifted Education & Academy Programs		2,899,720		2,740,607		2,807,731		2,661,915		(78,692) -2.87%
Special Education		16,127,365		16,230,821		16,564,465		15,996,385		(234,436) -1.44%
Summer School		271,350		237,466		237,467		221,206		(16,260) -6.85%
General Adult Education		320,571		320,858		325,398		564,795		243,937 76.03%
Alternative Education - Renaissance		412,946		384,841		392,486		1,359,879		975,038 253.36%
Student Activities		578,168		597,446		611,611		596,744		(702) -0.12%
Principal - Elementary		5,931,324		5,696,620		5,828,290		5,563,234		(133,386) -2.34%
Principal - Senior High		2,435,394		2,362,785		2,420,248		2,152,791		(209,994) -8.89%
Principal - Technical & Career Education		118,020		122,931		125,742		116,031		(6,900) -5.61%
Guidance Services		4,082,105		3,851,350		3,953,600		3,823,151		(28,199) -0.73%
Social Work Services		619,467		585,184		599,576		577,165		(8,019) -1.37%
Media & Communications		276,484		268,846		275,210		290,920		22,074 8.21%
Instructional Technology		2,175,190		-		-		-		- 0.00%
Instructional Support		3,945,766		8,161,686		8,188,795		5,267,903		(2,893,783) -35.46%
Organizational Development		559,015		556,620		556,620		157,562		(399,058) -71.69%
Special Education Support		609,288		646,324		659,548		600,552		(45,772) -7.08%
Gifted Education & Academy Support		408,684		413,792		423,461		404,149		(9,643) -2.33%
Media Services Support		3,131,832		2,929,990		2,981,123		2,840,968		(89,022) -3.04%
Research, Evaluation, and Assessment		410,141		391,553		398,770		381,219		(10,334) -2.64%
Middle School Classroom		14,502,225		14,299,166		14,126,011		13,338,084		(961,082) -6.72%
Remedial Education		1,475,367		1,525,906		1,615,995		1,438,374		(87,532) -5.74%
Principal - Middle School		2,162,423		2,045,359		2,095,391		1,899,759		(145,600) -7.12%
Homebound Services		167,093		161,857		164,642		44,427		(117,430) -72.55%
Technical & Career Education Support		211,708		217,365		222,784		209,719		(7,646) -3.52%
Student Leadership		142,827		148,152		151,667		142,188		(5,964) -4.03%
Psychological Services		777,489		717,826		735,439		735,077		17,251 2.40%
Audiological Services		91,071		86,789		88,215		81,715		(5,074) -5.85%
School Administration		244,044		231,123		237,002		224,846		(6,277) -2.72%
Alternative Education		791,995		847,770		898,866		849,009		1,239 0.15%
TOTAL INSTRUCTION		128,390,230		126,842,791		126,902,565		117,232,098		(9,610,693) -7.58%
Board, Legal, and Governmental Services		112,892		110,277		110,942		74,918		(35,359) -32.06%
Superintendent		199,046		259,176		263,222		258,336		(840) -0.32%
Budget and Finance		808,251		786,314		803,410		737,428		(48,886) -6.22%
Human Resources		1,102,345		1,305,279		1,188,793		1,310,182		4,903 0.38%
Internal Audit		83,965		81,838		83,818		64,148		(17,690) -21.62%
Purchasing Services		269,407		244,047		249,764		245,945		1,898 0.78%
Organizational Development		838,240		759,490		766,604		405,228		(354,262) -46.64%
Technology		215,950		-		-		-		- 0.00%
Benefits		995,096		589,293		592,088		410,293		(179,000) -30.38%
Health Services		1,892,574		1,836,985		1,873,664		1,544,185		(292,800) -15.94%
TOTAL ADMINISTRATION		6,517,766		5,972,699		5,932,305		5,050,663		(922,036) -15.44%
Management		553,292		478,846		490,081		459,713		(19,133) -4.00%
Vehicle Operations		4,848,057		4,426,730		4,495,617		3,110,214		(1,316,516) -29.74%
Vehicle Operations - Special Education		-		-		-		1,232,061		1,232,061 100.00%
Vehicle Maintenance		735,081		728,855		710,647		723,790		(5,065) -0.69%
Monitoring Services		833,184		895,598		907,047		878,460		(17,138) -1.91%
TOTAL TRANSPORTATION		6,969,614		6,530,029		6,603,392		6,404,238		(125,791) -1.93%
Facilities Planning and Construction		146,156		145,981		149,179		144,063		(1,918) -1.31%
School Plant		2,937,159		3,233,997		3,293,222		3,154,607		(79,390) -2.45%
Supply Services		315,506		314,533		321,128		310,499		(4,034) -1.28%
Custodial Services		7,075,229		6,858,823		7,077,647		7,101,623		242,800 3.54%
Safe Schools/Risk Management		1,787,019		1,700,269		1,727,029		1,666,316		(33,953) -2.00%
Vehicle Services		52,005		54,549		55,351		52,154		(2,395) -4.39%
Telecommunications		60,507		59,562		61,014		54,484		(5,078) -8.53%
Technology Maintenance		1,366,842		-		-		-		- 0.00%
TOTAL OPERATIONS		13,740,423		12,367,714		12,684,570		12,483,746		116,032 0.94%
TOTAL FRINGE BENEFITS	\$	155,618,033	\$	151,713,233	\$	152,122,832	\$	141,170,745	\$	(10,542,488) -6.95%

Expenditures by Category and Program - Purchased Services

PURCHASED SERVICES	FY 2007/08	FY 2008/09	FY 2009/10	FY 2009/10	Variance from FY 2008/09	
	Budget	Budget	Approved	Amended	Dollar	Percent
Elementary Classroom	\$ 14,602	\$ 11,172	\$ 11,172	\$ 21,046	\$ 9,874	88.38%
Senior High Classroom	12,768	12,768	12,768	12,735	(33)	-0.26%
Technical and Career Education	177,853	177,853	177,853	177,853	-	0.00%
Gifted Education & Academy Programs	855,158	858,497	859,112	145,277	(713,220)	-83.08%
Special Education	17,098,565	16,117,370	16,117,370	16,584,701	467,331	2.90%
Summer School	42,611	42,611	42,611	51,235	8,624	20.24%
General Adult Education	70,160	70,160	70,160	69,469	(691)	-0.98%
Alternative Education - Renaissance	10,437	10,437	10,437	10,437	-	0.00%
Student Activities	187,374	187,374	187,374	183,029	(4,345)	-2.32%
Principal - Elementary	236,520	224,173	224,173	220,653	(3,520)	-1.57%
Principal - Senior High	66,903	66,903	66,903	66,903	-	0.00%
Principal - Technical & Career Education	17,640	17,640	17,640	17,640	-	0.00%
Guidance Services	105,193	105,193	105,193	103,267	(1,926)	-1.83%
Social Work Services	2,126	2,126	2,126	2,620	494	23.24%
Media & Communications	254,630	484,630	484,630	458,730	(25,900)	-5.34%
Instructional Technology	27,587	-	-	-	-	0.00%
Instructional Support	1,773,985	1,773,985	1,773,985	1,205,287	(568,698)	-32.06%
Organizational Development	887,042	915,627	915,627	434,642	(480,985)	-52.53%
Special Education Support	13,755	13,755	13,755	26,968	13,213	96.06%
Gifted Education & Academy Support	126,488	127,988	127,988	120,804	(7,184)	-5.61%
Media Services Support	358,471	358,471	358,471	449,490	91,019	25.39%
Research, Evaluation, and Assessment	645,704	632,964	632,964	475,898	(157,066)	-24.81%
Middle School Classroom	6,141	6,141	6,141	6,073	(68)	-1.11%
Remedial Education	70,823	70,823	70,823	77,642	6,819	9.63%
Principal - Middle School	107,647	107,647	107,647	107,647	-	0.00%
Homebound Services	36,495	36,495	36,495	42,620	6,125	16.78%
Technical & Career Education Support	49,669	49,669	49,669	47,353	(2,316)	-4.66%
Student Leadership	653,922	653,922	653,922	653,192	(730)	-0.11%
Psychological Services	4,616	3,716	3,716	1,849	(1,867)	-50.24%
Audiological Services	8,492	8,492	8,492	8,109	(383)	-4.51%
School Administration	219,383	219,383	219,383	179,252	(40,131)	-18.29%
Alternative Education	121,547	134,622	134,622	137,622	3,000	2.23%
TOTAL INSTRUCTION	24,264,307	23,502,607	23,503,222	22,100,043	(1,402,564)	-5.97%
Board, Legal, and Governmental Services	625,134	625,134	625,134	625,134	-	0.00%
Superintendent	177,712	177,712	177,712	176,712	(1,000)	-0.56%
Budget and Finance	510,440	403,540	403,540	457,506	53,966	13.37%
Human Resources	448,353	461,103	461,103	422,673	(38,430)	-8.33%
Internal Audit	3,895	3,970	3,970	4,570	600	15.11%
Purchasing Services	37,592	37,592	37,592	37,592	-	0.00%
Organizational Development	236,984	236,984	236,984	236,984	-	0.00%
Technology	41,042	-	-	-	-	0.00%
Benefits	442,428	384,558	384,558	375,439	(9,119)	-2.37%
Health Services	131,977	131,977	131,977	131,977	-	0.00%
TOTAL ADMINISTRATION	2,655,557	2,462,570	2,462,570	2,468,587	6,017	0.24%
Management	132,018	132,018	132,018	132,018	-	0.00%
Vehicle Operations	136,118	138,918	138,918	123,918	(15,000)	-10.80%
Vehicle Operations - Special Education	-	-	-	15,000	15,000	100.00%
Vehicle Maintenance	45,535	34,559	34,559	34,559	-	0.00%
TOTAL TRANSPORTATION	313,671	305,495	305,495	305,495	-	0.00%
Facilities Planning and Construction	76,198	76,198	76,198	76,198	-	0.00%
School Plant	9,088,154	9,235,439	9,235,439	9,211,188	(24,251)	-0.26%
Supply Services	48,316	48,316	48,316	48,316	-	0.00%
Grounds Services	3,867,990	3,867,990	3,867,990	3,867,990	-	0.00%
Custodial Services	995,031	995,031	995,031	1,140,874	145,843	14.66%
Safe Schools/Risk Management	58,671	51,051	51,051	59,801	8,750	17.14%
Vehicle Services	20,101	18,165	19,665	19,914	1,749	9.63%
Telecommunications	507,522	628,529	603,562	634,978	6,449	1.03%
Technology Maintenance	3,783,703	-	-	-	-	0.00%
TOTAL OPERATIONS	18,445,686	14,920,719	14,897,252	15,059,259	138,540	0.93%
TOTAL PURCHASED SERVICES	\$ 45,679,221	\$ 41,191,391	\$ 41,168,539	\$ 39,933,384	\$ (1,258,007)	-3.05%

Expenditures by Category and Program - Other Charges

OTHER CHARGES	FY 2007/08		FY 2008/09		FY 2009/10		FY 2009/10		Variance from FY 2008/09	
	Budget		Budget		Approved		Amended		Dollar	Percent
Elementary Classroom	\$ 21,916	\$	21,916	\$	21,916	\$	13,311	\$	(8,605)	-39.26%
Senior High Classroom	17,918		17,210		17,210		15,122		(2,088)	-12.13%
Technical and Career Education	39,494		39,494		39,494		34,119		(5,375)	-13.61%
Gifted Education & Academy Programs	36,981		40,992		41,303		37,437		(3,555)	-8.67%
Special Education	131,311		146,311		146,311		155,738		9,427	6.44%
General Adult Education	3,086		3,086		3,086		2,570		(516)	-16.72%
Alternative Education - Renaissance	2,280		2,280		2,280		1,924		(356)	-15.61%
Student Activities	32,602		32,602		32,602		28,817		(3,785)	-11.61%
Principal - Elementary	54,966		59,313		59,313		48,776		(10,537)	-17.77%
Principal - Senior High	49,861		49,861		49,861		42,476		(7,385)	-14.81%
Guidance Services	46,368		46,368		46,368		35,947		(10,421)	-22.47%
Social Work Services	21,961		21,961		21,961		21,466		(495)	-2.25%
Media & Communications	36,176		36,176		36,176		36,176		-	0.00%
Instructional Technology	182,908		-		-		-		-	0.00%
Instructional Support	362,232		462,232		462,143		358,426		(103,806)	-22.46%
Organizational Development	53,434		53,434		53,434		37,263		(16,171)	-30.26%
Special Education Support	31,791		31,791		31,791		26,626		(5,165)	-16.25%
Gifted Education & Academy Support	163,423		170,965		166,965		117,813		(53,152)	-31.09%
Media Services Support	11,886		11,886		11,886		9,047		(2,839)	-23.89%
Research, Evaluation, and Assessment	39,493		39,493		39,493		31,656		(7,837)	-19.84%
Middle School Classroom	29,175		29,175		29,175		24,637		(4,538)	-15.55%
Remedial Education	8,379		8,379		8,379		11,891		3,512	41.91%
Principal - Middle School	19,372		19,372		19,372		15,813		(3,559)	-18.37%
Homebound Services	17,062		17,062		17,062		16,814		(248)	-1.45%
Technical & Career Education Support	14,033		14,033		14,033		11,032		(3,001)	-21.39%
Student Leadership	10,426		10,426		10,426		8,636		(1,790)	-17.17%
Psychological Services	30,334		31,834		31,834		29,320		(2,514)	-7.90%
Audiological Services	3,583		3,583		3,583		2,254		(1,329)	-37.09%
School Administration	50,832		50,832		50,832		38,043		(12,789)	-25.16%
Alternative Education	8,428		8,428		8,428		6,945		(1,483)	-17.60%
TOTAL INSTRUCTION	1,531,711		1,480,495		1,476,717		1,220,095		(260,400)	-17.59%
Board, Legal, and Governmental Services	82,896		82,896		82,896		82,896		-	0.00%
Superintendent	98,436		98,436		98,436		98,436		-	0.00%
Budget and Finance	52,560		57,560		57,560		57,560		-	0.00%
Human Resources	120,523		120,523		120,523		120,523		-	0.00%
Internal Audit	7,217		7,615		7,615		10,425		2,810	36.90%
Purchasing Services	5,789		5,789		5,789		5,789		-	0.00%
Organizational Development	60,016		60,016		60,016		60,016		-	0.00%
Technology	21,642		-		-		-		-	0.00%
Benefits	47,756		77,068		77,068		87,970		10,902	14.15%
Health Services	18,452		18,452		18,452		18,452		-	0.00%
TOTAL ADMINISTRATION	515,287		528,355		528,355		542,067		13,712	2.60%
Management	3,845		3,845		3,845		3,845		-	0.00%
Vehicle Operations	625,934		921,708		921,708		921,708		-	0.00%
Vehicle Operations - Special Education	-		-		-		-		-	100.00%
Vehicle Maintenance	17,150		17,150		17,150		17,150		-	0.00%
TOTAL TRANSPORTATION	646,929		942,703		942,703		942,703		-	0.00%
Facilities Planning and Construction	18,031		18,031		18,031		18,031		-	0.00%
School Plant	22,569,285		25,685,393		24,885,393		24,942,802		(742,591)	-2.89%
Supply Services	2,703		2,703		2,703		2,703		-	0.00%
Custodial Services	6,860		6,860		6,860		6,860		-	0.00%
Safe Schools/Risk Management	5,880		347,121		347,121		347,121		-	0.00%
Vehicle Services	73,348		74,845		74,845		74,845		-	0.00%
Telecommunications	820,435		723,308		754,273		635,357		(87,951)	-12.16%
Technology Maintenance	97,364		-		-		-		-	0.00%
TOTAL OPERATIONS	23,593,906		26,858,261		26,089,226		26,027,719		(830,542)	-3.09%
TOTAL OTHER CHARGES	\$ 26,287,833	\$	29,809,814	\$	29,037,001	\$	28,732,584	\$	(1,077,230)	-3.61%

Expenditures by Category and Program - Material and Supplies

MATERIAL AND SUPPLIES	FY 2007/08		FY 2008/09		FY 2009/10		FY 2009/10		Variance from FY 2008/09	
	Budget		Budget		Approved		Amended		Dollar	Percent
Elementary Classroom	\$	3,281,103	\$	2,520,553	\$	2,520,553	\$	2,381,303	\$	(139,250) -5.52%
Senior High Classroom		1,312,901		1,014,163		1,014,163		988,808		(25,355) -2.50%
Technical and Career Education		586,621		525,774		525,774		402,688		(123,086) -23.41%
Gifted Education & Academy Programs		756,886		666,988		666,988		655,306		(11,682) -1.75%
Special Education		741,254		765,878		765,878		658,110		(107,768) -14.07%
Summer School		150,122		147,016		147,016		75,562		(71,454) -48.60%
General Adult Education		94,244		88,042		88,042		85,840		(2,202) -2.50%
Alternative Education - Renaissance		57,176		51,803		51,803		160,450		108,647 209.73%
Student Activities		95,999		94,999		94,999		92,623		(2,376) -2.50%
Principal - Elementary		545,493		552,993		552,993		527,969		(25,024) -4.53%
Principal - Senior High		402,377		388,706		388,706		378,988		(9,718) -2.50%
Principal - Technical & Career Education		28,485		27,832		27,832		27,136		(696) -2.50%
Guidance Services		53,268		39,865		39,865		38,869		(996) -2.50%
Social Work Services		15,272		4,434		4,434		4,323		(111) -2.50%
Media & Communications		54,541		47,306		47,306		54,366		7,060 14.92%
Instructional Technology		1,352,466		-		-		-		- 0.00%
Instructional Support		835,824		656,417		656,417		796,007		139,590 21.27%
Organizational Development		173,661		169,907		169,907		162,473		(7,434) -4.38%
Special Education Support		72,013		54,073		54,073		37,122		(16,951) -31.35%
Gifted Education & Academy Support		24,824		24,094		24,094		20,742		(3,352) -13.91%
Media Services Support		1,437,567		1,021,117		1,007,395		913,006		(108,111) -10.59%
Research, Evaluation, and Assessment		117,723		97,421		97,421		95,960		(1,461) -1.50%
Middle School Classroom		992,346		847,730		847,730		826,536		(21,194) -2.50%
Remedial Education		57,130		55,547		55,547		123,156		67,609 121.71%
Principal - Middle School		316,127		305,408		305,408		297,773		(7,635) -2.50%
Homebound Services		9,177		8,393		8,393		6,719		(1,674) -19.95%
Technical & Career Education Support		10,584		6,797		6,797		6,627		(170) -2.50%
Student Leadership		12,641		11,135		11,135		10,856		(279) -2.51%
Psychological Services		82,386		54,095		54,095		52,744		(1,351) -2.50%
Audiological Services		25,006		24,706		24,706		25,261		555 2.25%
School Administration		49,285		41,225		41,225		40,194		(1,031) -2.50%
Alternative Education		97,070		68,645		68,645		51,647		(16,998) -24.76%
TOTAL INSTRUCTION		13,841,572		10,383,062		10,369,340		9,999,164		(383,898) -3.70%
Board, Legal, and Governmental Services		20,288		19,798		19,798		11,998		(7,800) -39.40%
Superintendent		17,337		15,847		15,847		23,687		7,840 49.47%
Budget and Finance		57,948		52,721		52,721		52,721		- 0.00%
Human Resources		116,574		79,232		79,232		79,232		- 0.00%
Internal Audit		3,562		2,500		2,500		3,090		590 23.60%
Purchasing Services		19,274		17,236		17,236		12,236		(5,000) -29.01%
Organizational Development		116,886		104,919		104,919		104,919		- 0.00%
Technology		27,846		-		-		-		- 0.00%
Benefits		93,894		42,231		42,231		126,560		84,329 199.69%
Health Services		95,205		89,567		89,567		89,567		- 0.00%
TOTAL ADMINISTRATION		568,814		424,051		424,051		504,010		79,959 18.86%
Management		10,518		4,810		4,810		4,810		- 0.00%
Vehicle Operations		5,972,338		6,002,729		6,002,729		4,693,397		(1,309,332) -21.81%
Vehicle Operations - Special Education		-		-		-		1,194,771		1,194,771 100.00%
Vehicle Maintenance		43,502		42,351		42,351		42,351		- 0.00%
TOTAL TRANSPORTATION		6,026,358		6,049,890		6,049,890		5,935,329		(114,561) -1.89%
Facilities Planning and Construction		17,135		12,601		12,601		12,601		- 0.00%
School Plant		2,654,381		2,993,122		2,993,122		2,926,122		(67,000) -2.24%
Supply Services		51,250		49,252		49,252		49,252		- 0.00%
Custodial Services		1,110,070		1,554,209		1,554,209		1,821,209		267,000 17.18%
Safe Schools/Risk Management		27,205		28,775		28,775		32,340		3,565 12.39%
Vehicle Services		588,723		587,819		631,726		717,030		129,211 21.98%
Telecommunications		63,459		43,407		37,409		124,909		81,502 187.76%
Technology Maintenance		132,752		-		-		-		- 0.00%
TOTAL OPERATIONS		4,644,975		5,269,185		5,307,094		5,683,463		414,278 7.86%
TOTAL MATERIAL AND SUPPLIES	\$	25,081,719	\$	22,126,188	\$	22,150,375	\$	22,121,966	\$	(4,222) -0.02%

Expenditures by Category and Program - Capital Outlay

CAPITAL OUTLAY	FY 2007/08		FY 2008/09		FY 2009/10		FY 2009/10		Variance from FY 2008/09	
	Budget		Budget		Approved		Amended		Dollar	Percent
Elementary Classroom	\$ 362,147	\$	362,147	\$	362,147	\$	634,740	\$	272,593	75.27%
Senior High Classroom	193,942		144,942		144,942		375,709		230,767	159.21%
Technical and Career Education	130,892		250,892		250,892		234,268		(16,624)	-6.63%
Gifted Education & Academy Programs	35,123		35,123		35,123		35,123		-	0.00%
Special Education	4,900		-		-		-		-	0.00%
General Adult Education	10,489		-		-		-		-	0.00%
Alternative Education - Renaissance	13,720		13,720		13,720		13,720		-	0.00%
Media & Communications	4,655		-		-		-		-	0.00%
Instructional Support	1,470		1,470		1,470		1,470		-	0.00%
Middle School Classroom	198,264		124,764		124,764		292,346		167,582	134.32%
School Administration	4,900		4,900		4,900		4,900		-	0.00%
TOTAL INSTRUCTION	960,502		937,958		937,958		1,592,276		654,318	69.76%
School Plant	56,953		106,953		106,953		106,953		-	0.00%
Custodial Services	44,100		94,100		94,100		94,100		-	0.00%
Telecommunications	5,788		-		-		-		-	0.00%
TOTAL OPERATIONS	106,841		201,053		201,053		201,053		-	0.00%
TOTAL CAPITAL OUTLAY	\$ 1,067,343	\$	1,139,011	\$	1,139,011	\$	1,793,329	\$	654,318	57.45%

Expenditures by Category and Program - Transfers and Improvements

TRANSFERS & IMPROVEMENTS	FY 2007/08		FY 2008/09		FY 2009/10		FY 2009/10		Variance from FY 2008/09	
	Budget		Budget		Approved		Amended		Dollar	Percent
Elementary Classroom	\$ 395,054	\$	507,393	\$	499,429	\$	499,429	\$	(7,964)	-1.57%
Technical and Career Education	35,000		35,000		35,000		5,000		(30,000)	-85.71%
Special Education	1,396,365		1,564,570		1,564,570		1,564,570		-	0.00%
General Adult Education	-		-		-		99,392		99,392	100.00%
Student Activities	4,125,797		4,187,115		4,197,085		4,197,085		9,970	0.24%
Instructional Technology	462,400		-		-		-		-	0.00%
Instructional Support	2,565,546		2,565,546		2,565,546		-		(2,565,546)	-100.00%
Organizational Development	45,308		45,308		45,308		45,308		-	0.00%
Middle School Classroom	321,625		321,625		321,625		321,625		-	0.00%
TOTAL INSTRUCTION	9,347,095		9,226,557		9,228,563		6,732,409		(2,494,148)	-27.03%
School Plant	163,000		163,000		163,000		163,000		-	0.00%
TOTAL OPERATIONS	163,000		163,000		163,000		163,000		-	0.00%
Technology	-		24,003,400		24,333,180		23,747,407		(255,993)	-1.07%
TOTAL TECHNOLOGY	-		24,003,400		24,333,180		23,747,407		(255,993)	-1.07%
TOTAL TRANSFERS & IMPROVEMENTS	\$ 9,510,095	\$	33,392,957	\$	33,724,743	\$	30,642,816	\$	(2,750,141)	-8.24%

Categorical Grants Fund by Category and Program

Several instructional activities supplement the regular program and are funded by certain federal and state categorical grants. These grants cannot be used to supplant local funding for current programs and may require a local match. The funding sources and titles of federal grants and state grants anticipated are shown below.

	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2009/10
	Actual	Actual	Actual	Budget	Approved	Amended
Federal Categorical Grant Expenditures						
Personnel Services	\$ 20,374,159	\$ 21,067,886	\$ 20,860,913	\$ 23,037,173	\$ 21,576,502	\$ 35,681,316
Fringe Benefits	5,461,624	6,574,246	6,992,707	8,312,710	7,670,557	12,372,370
Purchased Services	1,337,371	1,216,912	1,152,121	1,178,934	1,063,119	7,671,969
Other Charges	432,386	374,627	415,071	456,480	371,401	837,927
Material and Supplies	1,975,749	1,825,978	1,611,743	5,403,643	5,057,811	13,112,080
Capital Outlay	41,648	126,145	59,925	65,082	65,082	90,001
Total	\$29,622,937	\$31,185,794	\$31,092,480	\$38,454,022	\$35,804,472	\$69,765,663
State Categorical Grant Expenditures						
Personnel Services	\$ 2,103,192	\$ 2,112,445	\$ 2,328,137	\$ 2,781,754	\$ 2,730,545	\$ 2,398,994
Fringe Benefits	290,340	340,255	353,854	410,575	410,789	387,016
Purchased Services	3,860,195	4,088,439	4,233,601	4,216,015	4,218,151	4,990,803
Other Charges	9,457	10,676	4,859	20,850	21,200	9,750
Material and Supplies	1,071,975	796,171	5,186,393	8,989,195	7,635,627	9,232,001
Capital Outlay	17,590	443,760	346,325	-	-	-
Transfers	-	1,005,209	-	-	-	-
Total	\$ 7,352,749	\$ 8,796,955	\$12,453,169	\$16,418,389	\$15,016,312	\$17,018,564

Other Funds by Category and Program

The Other Funds are classified as special revenue funds, whose purpose is to account for all revenues and expenditures associated with their specific activities. Although these entities may be subsidized by the Operating Budget, federal, state, and/or local funds, they cannot be used to supplant funding for the basic School Board Operating Budget. The funding titles and fund totals anticipated are shown below.

	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2009/10
	Actual	Actual	Actual	Budget	Approved	Amended
Other Funds Expenditures						
Personnel Services	\$ 10,251,164	\$ 10,799,117	\$ 11,801,802	\$ 24,225,754	\$ 24,771,330	\$ 23,743,694
Fringe Benefits	3,054,013	3,825,406	4,656,170	7,950,044	8,146,990	7,860,517
Purchased Services	693,725	757,074	610,244	4,713,064	4,723,134	4,740,761
Other Charges	712,729	605,696	214,106	532,580	532,580	524,357
Material and Supplies	21,205,726	22,856,152	24,358,094	29,468,789	28,634,024	30,335,940
Capital Outlay	1,123,445	173,115	1,937,837	2,875,951	2,281,136	1,658,915
Transfers	25,000	25,000	25,000	478,000	478,000	478,000
Total	\$ 37,065,802	\$ 39,041,560	\$ 43,603,253	\$ 70,244,182	\$ 69,567,194	\$ 69,342,184

Further breakdown of the expenditures for Other Funds are detailed on the next few pages.

Other Funds continued

		FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Budget	FY 2009/10 Approved	FY 2009/10 Amended
Athletic Fund							
Basketball	\$	123,009	\$ 123,089	\$ 113,211	\$ 100,000	\$ 100,000	\$ 100,000
Football		311,313	271,303	286,917	285,000	285,000	285,000
Gymnastics		3,752	8,816	4,372	4,000	4,000	4,000
Soccer		42,746	40,241	47,601	30,000	30,000	30,000
Wrestling		13,194	13,582	11,239	10,348	10,348	10,348
Other Income		4,151	391	6,131	2,500	2,500	2,500
Interest		64,342	112,392	112,693	45,000	45,000	45,000
Fund Balance		-	-	-	24,000	24,000	24,000
Middle School Income		66,203	69,319	66,828	55,000	55,000	55,000
Operating Fund Transfers		3,496,853	4,123,142	4,128,797	4,187,115	4,197,085	4,197,085
Revenue	\$	4,125,563	\$ 4,762,275	\$ 4,777,789	\$ 4,742,963	\$ 4,752,933	\$ 4,752,933
Personnel Services	\$	2,541,927	\$ 2,755,520	\$ 2,812,586	\$ 2,966,905	\$ 2,966,905	\$ 2,966,905
Fringe Benefits		194,574	211,176	215,324	226,968	226,968	226,968
Purchased Services		530,423	449,056	497,828	554,049	564,019	564,019
Other Charges		127,795	15,965	134,826	164,750	164,750	164,750
Material and Supplies		725,591	783,487	758,399	561,500	561,500	561,500
Capital Outlay		106,304	65,545	97,176	268,791	268,791	268,791
Expenditures	\$	4,226,614	\$ 4,280,749	\$ 4,516,139	\$ 4,742,963	\$ 4,752,933	\$ 4,752,933
Communication Tower Technology							
Interest	\$	59,941	\$ 65,034	\$ 68,347	\$ 10,000	\$ 10,000	\$ 10,000
Fund Balance		-	-	-	300,000	300,000	300,000
Rent - Wireless Communication		328,700	362,784	334,269	250,000	250,000	250,000
Revenue	\$	388,641	\$ 427,818	\$ 402,616	\$ 560,000	\$ 560,000	\$ 560,000
Capital Outlay		817,469	107,570	28,693	560,000	560,000	560,000
Expenditures	\$	817,469	\$ 107,570	\$ 28,693	\$ 560,000	\$ 560,000	\$ 560,000
Food Services							
Interest	\$	77,597	\$ 87,772	\$ 59,197	\$ 110,000	\$ 100,000	\$ 100,000
Charges for Services		12,615,304	13,241,373	13,618,109	15,879,119	16,299,580	16,323,753
USDA Vendors Rebates		83,445	131,084	93,806	140,000	140,000	140,000
School Meal Payments		351,441	362,363	393,406	330,000	330,000	330,000
National School Meal Program		8,201,766	8,693,484	9,003,575	8,935,521	9,185,716	9,185,716
USDA Commodities		1,295,584	1,437,297	1,830,308	1,400,000	1,400,000	1,400,000
Fund Balance		-	-	-	-	-	-
General Fund Transfer		100,359	200,000	300,000	-	-	-
School Vending Transfer		25,000	-	-	-	-	-
USDA Summer Feeding		62,912	38,797	38,239	-	-	-
Revenue	\$	22,813,408	\$ 24,192,170	\$ 25,336,640	\$ 26,794,640	\$ 27,455,296	\$ 27,479,469
Personnel Services	\$	7,688,904	\$ 8,023,329	\$ 8,296,515	\$ 9,094,117	\$ 9,364,538	\$ 8,875,763
Fringe Benefits		2,854,108	3,607,497	3,848,028	4,043,917	4,113,298	4,036,782
Purchased Services		163,302	308,018	316,186	278,416	278,416	278,416
Other Charges		47,284	52,081	52,980	83,280	83,280	83,280
Material and Supplies*		11,837,098	12,257,033	13,277,016	13,264,249	13,585,103	14,202,972
Capital Outlay*		199,672	-	-	30,661	30,661	2,256
Expenditures	\$	22,790,368	\$ 24,247,958	\$ 25,790,725	\$ 26,794,640	\$ 27,455,296	\$ 27,479,469
Instructional Technologies							
Interest	\$	1,500,000	\$ 423,016	\$ 708,559	\$ -	\$ -	\$ -
Fund Balance		5,550,000	-	-	3,815,945	2,915,947	2,915,947
Transfers, Operating Budget		2,600,000	1,076,984	900,000	-	-	-
Revenue	\$	9,650,000	\$ 1,500,000	\$ 1,608,559	\$ 3,815,945	\$ 2,915,947	\$ 2,915,947
Material and Supplies	\$	1,722,454	\$ 5,484,741	\$ 2,259,236	\$ 3,815,945	\$ 2,915,947	\$ 2,915,947
Expenditures	\$	1,722,454	\$ 5,484,741	\$ 2,259,236	\$ 3,815,945	\$ 2,915,947	\$ 2,915,947
School Equipment Replacement							
	\$	-	\$ -	\$ 53,292	\$ -	\$ -	\$ -
Fund Balance		-	-	1,437,129	1,837,129	1,312,129	653,292
Revenue	\$	-	\$ -	\$ 1,490,421	\$ 1,837,129	\$ 1,312,129	\$ 653,292
Capital Outlay		-	-	-	1,837,129	1,312,129	653,292
Expenditures	\$	-	\$ -	\$ -	\$ 1,837,129	\$ 1,312,129	\$ 653,292

Other Funds continued

	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2009/10
	Actual	Actual	Actual	Budget	Approved	Amended
School Vending Operations						
Interest Earned	\$ 54,728	\$ 52,959	\$ 37,911	\$ 25,000	\$ 25,000	\$ 25,000
Fund Balance	-	-	-	359,815	359,799	359,799
Vending Operating Receipt	214,326	229,697	193,749	225,000	22,500	200,000
Other Income	586,000	-	-	-	-	-
Revenue	\$ 855,054	\$ 282,656	\$ 231,660	\$ 609,815	\$ 407,299	\$ 584,799
Purchased Services	-	-	-	-	-	-
Other Charges	\$537,650	537,650	-	-	-	-
Material and Supplies	1,092	1,092	431,973	440,000	307,299	415,000
Capital Outlay	-	-	-	169,815	100,000	169,799
Transfers	25,000	25,000	-	-	-	-
Expenditures	\$ 563,742	\$ 563,742	\$ 431,973	\$ 609,815	\$ 407,299	\$ 584,799
Technology						
Transfers, Operating Budget	-	-	-	\$ 24,003,400	\$ 24,333,180	\$ 23,747,407
Revenue	\$ -	\$ -	\$ -	\$ 24,003,400	\$ 24,333,180	\$ 23,747,407
Personnel Services	-	-	-	\$ 12,100,482	\$ 12,374,875	\$ 11,836,776
Fringe Benefits	-	-	-	3,656,005	3,783,412	3,573,703
Purchased Services	-	-	-	3,879,099	3,879,199	3,896,826
Other Charges	-	-	-	284,550	284,550	276,327
Material and Supplies	-	-	-	3,595,709	3,523,589	3,680,998
Capital Outlay	-	-	-	9,555	9,555	4,777
Transfers	-	-	-	478,000	478,000	478,000
Expenditures	\$ -	\$ -	\$ -	\$ 24,003,400	\$ 24,333,180	\$ 23,747,407
Textbook						
Purchases	\$ 605	\$ 140	\$ 1,820	\$ 6,000	\$ 6,000	\$ 6,000
Interest Earned	296,173	578,240	645,631	100,000	100,000	100,000
Fund Balance	-	-	-	-	-	3,437,992
Transfers, Operating Budget	4,208,915	2,565,546	2,565,546	2,565,546	2,565,546	-
State Subsidy	3,060,766	4,663,103	4,599,229	5,183,744	5,133,864	5,079,345
Miscellaneous	-	-	7,145	-	-	-
Sales of Salvage Materials	36,870	76,321	-	-	-	-
Lost & Damaged Textbooks	87,407	87,479	104,415	25,000	25,000	25,000
Revenue	\$ 7,690,736	\$ 7,970,829	\$ 7,923,786	\$ 7,880,290	\$ 7,830,410	\$ 8,648,337
Personnel Services	\$ 20,333	\$ 20,268	\$ 21,141	\$ 64,250	\$ 65,012	\$ 64,250
Fringe Benefits	5,331	6,733	7,125	23,154	23,312	23,064
Purchased Services	-	-	-	1,500	1,500	1,500
Material and Supplies	6,919,490	4,329,799	3,598,536	7,791,386	7,740,586	8,559,523
Expenditures	\$ 6,945,154	\$ 4,356,800	\$ 3,626,802	\$ 7,880,290	\$ 7,830,410	\$ 8,648,337

Staffing Summary

All Funds

The history of budgeted positions is shown in the table below.

All positions assigned to a school are determined by formulas approved by the School Board. The number of teachers assigned is calculated based on teacher load, or the number of students a teacher instructs on a daily basis. In addition, students eligible for free or reduced-price meals and ESOL students are added to the formula based on weighted factors. The Budget Office works closely with School Administration in determining the number of authorized positions. School principals have flexibility in determining how teacher positions will be used. (See Staffing Standards and Guidelines in the Informational section.)

Budget Unit Code		Approved Positions					Amended	Variance from Approved	
		FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2009/10	FY 2008/09	FY 2009/10
50100	Elementary Classroom	2,093.00	2,134.50	2,121.00	2,123.00	2,138.70	2,107.90	(15.10)	(30.80)
50200	Senior High Classroom	1,184.80	1,187.60	1,160.70	1,136.00	1,100.60	1,074.40	(61.60)	(26.20)
50300	Technical and Career Education	281.20	282.20	282.20	282.20	282.20	271.20	(11.00)	(11.00)
50400	Gifted Ed. and Academy Programs	155.50	155.50	156.50	155.50	155.50	156.00	0.50	0.50
50500	Special Education	1,135.00	1,162.00	1,169.00	1,185.00	1,185.00	1,180.00	(5.00)	(5.00)
50700	General Adult Education	26.00	26.00	26.00	26.00	26.00	24.00	(2.00)	(2.00)
50800	Alternative Education - Renaissance	23.00	24.00	24.00	24.00	24.00	83.80	59.80	59.80
50900	Student Activities	29.50	29.50	29.50	29.50	29.50	29.50	-	-
51000	Principal - Elementary	340.00	348.00	349.00	349.00	349.00	349.00	-	-
51100	Principal - High School	137.50	137.50	137.50	137.50	137.50	127.50	(10.00)	(10.00)
51200	Principal - Technical and Career Education	7.00	7.00	7.00	7.00	7.00	7.00	-	-
51300	Guidance Services	226.80	219.80	217.40	216.60	216.60	214.60	(2.00)	(2.00)
51400	Social Work Services	32.25	32.25	32.25	31.25	31.25	31.25	-	-
51500	Media and Communications	14.00	14.00	14.00	14.00	14.00	15.00	1.00	1.00
51600	Instructional Technology	114.00	114.00	114.00	-	-	-	-	-
51700	Instructional Support	62.00	62.00	62.00	56.00	56.00	57.00	1.00	1.00
51800	Special Education Support	21.50	27.50	27.50	30.00	30.00	30.00	-	-
51900	Gifted Ed. and Academy Programs Support	19.00	19.00	19.00	19.00	19.00	19.00	-	-
52000	Media Services Support	204.00	204.00	206.50	203.50	202.50	201.50	(2.00)	(1.00)
52100	Research, Evaluation, and Assessment	16.00	16.00	16.00	17.00	17.00	17.00	-	-
52200	Middle School Classroom	890.60	856.80	819.60	805.40	791.80	778.00	(27.40)	(13.80)
52300	Remedial Education	66.70	71.50	73.50	77.50	81.50	74.50	(3.00)	(7.00)
52400	Principal - Middle School	128.00	125.00	123.00	123.00	123.00	117.00	(6.00)	(6.00)
52500	Homebound Services	7.80	7.80	7.80	7.80	7.80	1.00	(6.80)	(6.80)
52600	Technical and Career Education Support	9.40	9.40	9.40	9.40	9.40	9.40	-	-
52700	Student Leadership	8.00	7.00	7.00	7.00	7.00	7.00	-	-
52800	Psychological Services	40.00	40.00	40.00	38.00	38.00	38.00	-	-
52900	Audiological Services	3.00	4.00	4.00	4.00	4.00	4.00	-	-
53100	School Administration	10.00	10.00	9.00	9.00	9.00	9.00	-	-
53200	Alternative Education	45.00	47.00	42.00	48.00	50.00	49.00	1.00	(1.00)
Total Instruction		7,330.55	7,380.85	7,306.35	7,171.15	7,142.85	7,082.55	(88.60)	(60.30)
54100	Board, Legal, and Governmental Services	13.00	13.00	13.00	13.00	13.00	13.00	-	-
54200	Superintendent	6.00	5.00	5.00	8.00	8.00	8.00	-	-
54300	Budget and Finance	41.00	41.00	41.00	43.00	43.00	43.00	-	-
54400	Human Resources	41.60	42.60	43.00	44.50	44.50	44.50	-	-
54500	Internal Audit	4.00	4.00	4.00	4.00	4.00	4.00	-	-
54600	Purchasing Services	13.00	13.00	13.00	13.00	13.00	13.00	-	-
54700	Organizational Development	19.50	19.50	18.50	15.80	15.80	15.80	-	-
54900	Technology	8.00	8.00	8.00	-	-	-	-	-
55000	Benefits	12.00	12.00	12.00	15.00	15.00	15.00	-	-
55200	Health Services	131.00	132.00	134.00	134.00	134.00	132.00	(2.00)	(2.00)
Total Administration		289.10	290.10	291.50	290.30	290.30	288.30	(2.00)	(2.00)
56100	Management	25.00	25.00	25.00	26.00	26.00	26.00	-	-
56200	Vehicle Operation	448.25	478.25	478.25	477.25	477.25	354.69	(122.56)	(122.56)
56250	Vehicle Operation - Special Education	-	-	-	-	-	122.56	122.56	122.56
56300	Vehicle Maintenance	54.00	57.00	57.00	57.00	57.00	57.00	-	-
56400	Monitoring Services	91.88	106.88	106.88	106.88	106.88	106.88	-	-
Total Transportation		619.13	667.13	667.13	667.13	667.13	667.13	-	-
57100	Facilities Planning and Construction	6.00	6.00	6.00	6.00	6.00	6.00	-	-
57200	School Plant	197.00	197.00	198.00	197.00	197.00	197.00	-	-
57300	Supply Services	23.50	23.50	23.50	23.50	23.50	23.50	-	-
57500	Custodial Services	716.00	716.00	722.00	732.00	732.00	732.00	-	-
58100	Safe Schools/Risk Management	183.00	196.00	198.00	198.00	198.00	198.00	-	-
58200	Vehicle Services	4.00	4.00	4.00	4.00	4.00	4.00	-	-
58300	Telecommunications	3.00	3.00	3.00	3.00	3.00	3.00	-	-
58400	Technology Maintenance	72.00	72.00	72.00	-	-	-	-	-
Total Operation		1,204.50	1,217.50	1,226.50	1,163.50	1,163.50	1,163.50	-	-
Total Positions - Operating Budget		9,443.28	9,555.58	9,491.48	9,292.08	9,263.78	9,201.48	(90.60)	(62.30)
	State Grants	13.00	14.00	14.00	13.00	13.00	13.00	-	-
	Federal Grants	590.00	563.50	531.50	526.50	484.50	485.50	(41.00)	1.00
	Food Services Fund	490.89	490.89	493.89	493.89	493.89	493.89	-	-
	Risk Management	5.00	5.00	5.00	5.00	5.00	5.00	-	-
	Health Insurance Funds	4.50	4.50	4.50	4.50	4.50	4.50	-	-
	Technology Fund	-	-	-	191.00	189.00	188.00	(3.00)	(1.00)
	Textbook Fund	1.50	1.50	1.50	1.50	1.50	1.50	-	-
Total Positions - All Funds		10,548.17	10,634.97	10,541.87	10,527.47	10,455.17	10,392.87	(134.60)	(62.30)

NOTE: Categorical Grant positions may fluctuate due to changes in approved funding levels or modifications to the grant as approved by the granting agency after the budget has been adopted and appropriated.

Capital Improvement Program (CIP)

The Virginia Beach City School Board develops a six-year Capital Improvement Program (CIP) that is updated annually. The first year of the six-year program contains the projects and amounts authorized by the Virginia Beach City Council with estimated costs of future projects shown in years two through six.

The budget calendar/timeline for the adoption of the CIP closely follows that of the Operating Budget. The CIP process begins in September with a preliminary meeting with the city staff. CIP request forms are sent to schools and offices and are returned to administration in late October. Public hearings are scheduled to receive input from citizens in November. The CIP is presented to the School Board for information in February and is adopted in March, then sent to the City for review and approval. The City adopts the CIP in May along with the Operating Budget.

In developing the CIP, the following criteria are used to establish CIP priorities:

- Providing for the health, safety, and welfare of students and employees
- Providing for the long-term maintenance of infrastructure
- Meeting instructional housing needs of students - (based on current program capacities and enrollments)
- Meeting commitments at schools with a specific project included in the current CIP

The 2009/10 CIP proposes funding in the amount of \$600,542,918. This amount includes approximately \$500 million for the modernization and/or replacement of some of the oldest schools in the division. The primary funding sources for the current modernization program are Virginia State Lottery proceeds, city-issued Charter Bonds, and "Pay-As-You-Go" funding from the school division's Operating Budget; although several of these funding sources have been eliminated or reduced in certain fiscal years.

The FY 2009/10 CIP provides funding for the completion of the Renaissance Academy and Virginia Beach Middle School. Funding is also provided for the replacement of the Bus Garage, Great Neck Middle School, College Park Elementary School, and Kellam High School.

The following tables provide:

- Table 1 - 2009/10 CIP - Funding Sources
- Table 2 - 2009/10 CIP - Projects

Table 1 - Funding Sources

Funding Sources	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
State Construction Grants	\$ -	\$ -	\$ -	\$ 216,667	\$ 870,461	\$ 1,305,692
Lottery Funds	-	-	-	2,940,167	5,156,205	7,734,308
Sandbridge	4,617,000	4,617,000	4,617,000	4,617,000	4,617,000	4,617,000
Proposed Debt Allocation	31,316,018	29,923,024	29,923,024	33,300,000	32,300,000	32,300,000
Anticipated Paygo Amount	-	-	-	4,645,436	9,290,872	13,936,308
School Reserve (City)	13,936,308	-	-	-	-	-
Interest Earned	2,500,000	-	-	-	-	-
Performance Contracts				5,000,000		5,000,000
Total Funding	\$ 52,369,326	\$ 34,540,024	\$ 34,540,024	\$ 50,719,270	\$ 52,234,538	\$ 64,893,308

Assumes State Construction Grants, Lottery Funds and PayGo of -0- in years one, two, and three.

Assumes that funding in these three categories is restored by 1/3, 2/3 and 100% of what was projected in years four, five, and six.

Assumes additional Performance Contracts Funding of \$5,000,000 in years 4 and 6.

NOTE: Because of the economy, decline in the real estate, personal property, and other Operating Budget revenue reductions, the VBCPS reserved Pay-as-you-go CIP funding to be placed into the Operating Budget and replaced that funding with the use of fund balance.

Table 2 - Projects Funded

Project Category	Total Project Cost	Six Year Appropriations	Appropriations to Date	Year 1 2009-2010	Year 2 2010-2011	Year 3 2011-2012	Year 4 2012-2013	Year 5 2013-2014	Year 6 2014-2015
1-001 Renovations and Replacements - Energy Management	13,376,287	13,376,287	7,451,287	850,000	900,000	950,000	1,000,000	1,075,000	1,150,000
1-006 Various Schools Site Acquisition-Phase I	8,946,646	8,946,646	8,946,646	-	-	-	-	-	-
1-011 Equipment and Vehicle Replacement	13,561,000	13,561,000	13,561,000	-	-	-	-	-	-
1-019 Great Neck Middle School Replacement	62,549,253	62,549,253	29,500,000	17,000,000	16,049,253	-	-	-	-
1-026 College Park Elementary School Replacement	22,392,750	22,392,750	1,750,000	12,056,979	8,585,771	-	-	-	-
1-030 Telecommunications Infrastructure Replacement	8,170,000	8,170,000	8,170,000	-	-	-	-	-	-
1-031 Academy Facilities Improvements	375,000	375,000	375,000	-	-	-	-	-	-
1-035 John B. Dey Elementary School Modernization	23,289,241	9,500,000	-	-	-	-	-	2,000,000	7,500,000
1-043 Thoroughgood Elementary School Replacement	28,270,000	3,000,000	-	-	-	-	-	2,000,000	1,000,000
1-056 Princess Anne Middle School Replacement	81,000,000	46,438,478	-	-	-	-	1,527,000	12,078,170	32,833,308
1-062 ADA School Modifications	6,962,374	6,962,374	6,962,374	-	-	-	-	-	-
1-078 Pupil Transportation Services Maintenance Facility	19,850,001	19,850,001	15,901,524	3,948,477	-	-	-	-	-
1-085 Renaissance Academy	66,162,500	66,162,500	61,547,693	4,614,807	-	-	-	-	-
1-099 Renovations and Replacements - Grounds - Phase II	8,000,000	8,000,000	2,450,000	800,000	850,000	900,000	950,000	1,000,000	1,050,000
1-103 Renovations and Replacements - HVAC - Phase II	30,483,702	30,483,702	4,483,702	3,700,000	3,950,000	4,200,000	4,450,000	4,700,000	5,000,000
1-104 Renovations and Replacements - Reroofing - Phase II	27,363,339	27,363,339	8,813,339	2,650,000	2,800,000	3,000,000	3,200,000	3,350,000	3,550,000
1-105 Renovations and Replacements - Various - Phase II	10,710,000	10,710,000	3,250,000	1,060,000	1,125,000	1,200,000	1,275,000	1,350,000	1,450,000
1-106 Kellam High School Replacement	102,000,000	102,000,000	6,712,537	13,958,801	-	23,990,024	32,997,270	24,341,368	-
1-107 Princess Anne High School Replacement	105,000,000	5,000,000	-	-	-	-	-	-	5,000,000
1-109 Energy Performance Contracts	15,000,000	15,000,000	5,000,000	-	-	-	5,000,000	-	5,000,000
1-195 Student Data Management System	8,587,001	8,587,001	8,587,001	-	-	-	-	-	-
1-196 Instructional Technology	24,407,930	24,407,930	24,407,930	-	-	-	-	-	-
1-211 School Operating Budget Support	14,686,455	14,686,455	14,686,455	-	-	-	-	-	-
1-232 Tennis Court Renovations	3,030,000	3,390,000	1,525,000	265,000	280,000	300,000	320,000	340,000	360,000
1-233 Old Donation Center Modernization	26,167,791	1,000,000	-	-	-	-	-	-	1,000,000
1-234 Virginia Beach Middle School Replacement	51,578,823	51,578,823	49,813,561	1,765,262	-	-	-	-	-
1-235 Windsor Oaks Elementary School Replacement	17,051,379	17,051,379	17,051,379	-	-	-	-	-	-
				Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
				2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
GRAND TOTAL (all projects)	798,971,472	600,542,918	300,946,428	62,669,326	34,540,024	34,540,024	50,719,270	52,234,538	64,893,308
TARGETS		299,596,490		62,669,326	34,540,024	34,540,024	50,719,270	52,234,538	64,893,308
DIFFERENCE		-		-	-	-	-	-	-

- Kellam High School opening date advances from 2015 to 2014, and funding allows for site acquisition to be pursued more aggressively.
- Princess Anne Middle School opening date advanced from 2017 to 2016, and schedule allows the use of existing Kellam High School as swing space.

NOTE: One of the primary sources of CIP funding is “Pay-As-You-Go” monies which are directly “set aside” within the Operating Budget for large capital expenditures. During times of scant resources, when Pay-As-You-Go funding may not be available, fewer resources are available to meet Capital Improvement Plan demands.

A Snapshot of Virginia Beach City Public Schools' Outcomes

Our Record of Excellence

- For the fourth consecutive year VBCPS made AYP as required by the NCLB Act of 2001.
- Eight schools - Creeds, Green Run, John B. Dey, Kingston, Strawbridge, and Trantwood elementary schools, Old Donation Center and Kemps Landing Magnet - received the prestigious *Governor's Award for Education Excellence*.
- Sixty-three of the division's 81 eligible schools earned awards of excellence from Governor Tim Kaine and the Virginia Board of Education.
- The Class of 2009 was awarded \$25,783,592 in scholarships, the highest amount ever recorded in Virginia Beach. The total scholarship amount offered to the Class of 2009 was \$32,133,141.
- The Virginia Beach Education Foundation awarded more than \$130,000 in teacher and school-wide grants to support innovative learning initiatives.
- Significant progress has been made on several important academic fronts. For example:
 - In each of the past five years, the percentage of VBCPS students scoring a 3 or higher on the Advanced Placement exams has outpaced both state and national levels.
 - SAT scores rose in all three areas: critical reading, writing, and mathematics.
 - Achievement gaps have been narrowed considerably in many areas:
 - One of our objectives was to increase SOL passing rates by five (5) percentage points for African American males in reading and math at each level of schooling over a two-year period. We exceeded that goal in reading in just *one* year at the middle and high school levels, and made real progress at the elementary level. In math, we exceeded that goal at the middle school level, and are also making reasonable progress at the elementary and high school levels.
- Six of the district's high schools - Princess Anne, First Colonial, Ocean Lakes, Kellam, Kempsville, and Frank W. Cox were ranked among the top six percent of high schools in the country in *Newsweek*'s annual report of top schools in the nation.
- More than 20,000 volunteers and partners donated almost 430,000 hours of service to VBCPS-with an estimated worth of more than \$8.7million.
- Three of Virginia Beach Schools' elementary schools - Green Run, Rosemont, and W.T. Cooke, earned 2009 *Title I Distinguished School* honors from the Virginia Department of Education (VDOE).
- VBCPS offered 97 different technical and career education industry credentials and assessments. As of June 2009, preliminary results indicate that 4,121 credentials were earned by students out of a total of 6,412 tests administered. In addition, preliminary results further indicate that 1,577 students passed the Virginia Workplace Readiness NOCTI assessment, a 15 percent increase over 2008.
- The school division's award-winning Web site, *vbschools.com*, averaged approximately 140,000 unique visitors each month during school year 2008/09.
- The previous year's graduating seniors outperformed the state on two key academic measures - the percentage of students graduating on time and the cohort dropout rate. The dropout rate of 5.5 percent was the lowest of all public school divisions in Hampton Roads.
- The Department of Budget and Finance was awarded a *Distinguished Budget Presentation Award* by the Government Finance Officers Association (GFOA) for FY ending June 2008, and also received the *Meritorious Budget Award* by the Association of School Business Officials International (ASBO).
- VBCPS was deemed a *District of Excellence in School Nutrition* by the School Nutrition Association, one of only four schools in Virginia to receive this honor.

SCHOOL BOARD / CITY OF VIRGINIA BEACH

MISCELLANEOUS SCHOOL AND CITY STATISTICAL DATA

DATE OF INCORPORATION
FORM OF GOVERNMENT
SCHOOL BOARD MEMBERS

JANUARY 1, 1963
COUNCIL - MANAGER
11

Area - Square Miles	Land (248) / Water (59).....	307
Education		
Elementary Schools		55
Middle Schools		13
High Schools		11
Auxiliary Schools		6
School Buses, September 2007		761
Parks and Recreation		
Signature Parks - All Developed	(>100 acres)	2
Metro Parks - All Developed	(50.1 to 100 acres)	5
Community Parks - Developed	(15 to 50 acres)	8
Community Parks - Under Development		2
Community Parks - Future Development		2
Neighborhood Parks - Developed	(.25 to 15 acres)	182
Resort Area Parks - Developed		3
Resort Area/Beachfront Playgrounds		2
Natural Resources Areas		3
General Open Space		59
Special Use Sites (a).....		12
Park Acres - Developed & Undeveloped (b)		4,380
Golf Courses (c)		5
Recreation Centers - Developed		6
Recreation Centers - Undeveloped/Under Design		1
Linkages (Cape Henry and Norfolk Ave. Trails)		2
Skate Parks (d)		2
Population		
Census 1970		172,106
Census 1980		262,199
Census 1990		393,069
Census 2000		425,257
Current		434,072
Total Assessed Value		
2005		\$ 30,790,612,241
2006		\$ 37,736,596,883
2007.....		\$ 45,494,119,241
2008.....		\$54,291,527,774
2009.....		\$ *
Real Estate Tax Rate per \$100 of assessed value		
2005		\$ 1.1964
2006		\$ 1.0239
2007		\$.99
2008		\$.89
2009		\$.89
2010		\$.89
Real Estate Tax Collection		
2005		\$ 362,347,945
2006		\$ 377,664,464
2007		\$ 441,312,070
2008		\$ 484,576,717
2009		\$ 497,989,682

- (a) Special Use Sites include non-motorized watercraft access sites, city marina, boat ramps, Sportsplex, Princess Anne Athletic Complex, Hampton Roads Soccer Complex (City-owned, but leased), Owl Creek Tennis Center, and the Field Hockey National Training Center
- (b) Includes Signature, Metro, Community, Neighborhood Parks, Special Use Sites as well as General Open Space and Natural Resource Areas
- (c) Includes three (3) City-owned/operated courses, and (2) City-leased golf courses, including recently acquired Virginia Beach National Golf Course/leased First Tee site
- (d) Facilities located in existing parks, already accounted for above
- * Data will be available Fall 2008

Source: Virginia Beach Economic Development
Parks and Recreation, City of Virginia Beach
City of Virginia Beach Resource Management Plan, City of Virginia Beach

SCHOOL BOARD / CITY OF VIRGINIA BEACH

MISCELLANEOUS SCHOOL AND CITY STATISTICAL DATA

Ratio of Outstanding General Bonded Debt by Type – City of Virginia Beach

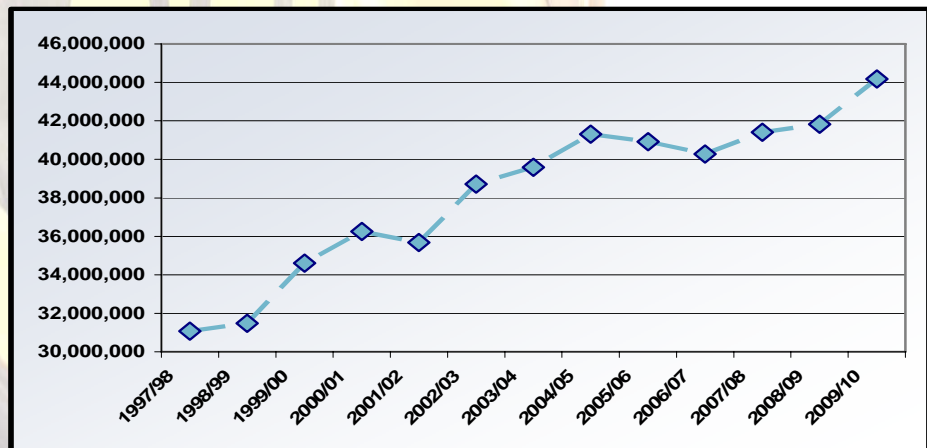
FISCAL YEAR	GENERAL OBLIGATION BONDS	STATE LITERARY FUND LOANS	TOTAL	PERCENTAGE OF ESTIMATED ACTUAL FULL VALUE OF PROPERTY	OVERALL NET DEBT PER CAPITA
2002	\$ 548,541,643	\$ 16,415,546	\$ 564,957,189	2.1%	\$ 1,428
2003	549,108,352	15,059,046	564,167,398	1.9%	1,418
2004	560,920,130	13,702,546	574,622,676	1.8%	1,814
2005	507,825,172	12,446,046	520,271,218	1.5%	1,894
2006	537,412,163	11,189,546	548,601,709	1.3%	1,937
2007	562,335,734	9,933,046	572,268,780	1.1%	2,197
2008	599,561,596	8,676,546	608,238,142	1.0%	2,249

Source: Comprehensive Annual Financial Report, Virginia Beach City Public Schools

Debt Service

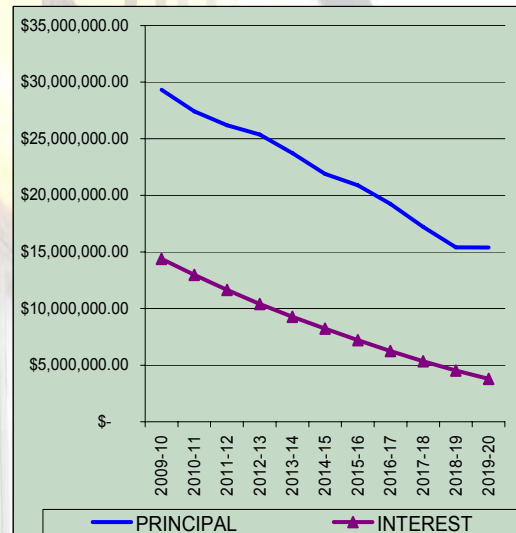
Budgeted

Fiscal Year	Debt Service
1997/98	31,079,628
1998/99	31,481,013
1999/00	34,607,610
2000/01	36,248,916
2001/02	35,688,677
2002/03	38,712,634
2003/04	39,582,583
2004/05	41,303,652
2005/06	40,912,433
2006/07	40,282,967
2007/08	41,402,094
2008/09	41,824,334
2009/10	44,183,674



Current and Future Obligations

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2009-10	\$ 29,317,591.99	\$ 14,390,107.27	\$ 43,707,699.26
2010-11	27,403,545.00	12,977,446.36	40,380,991.36
2011-12	26,190,545.50	11,650,463.69	37,841,009.19
2012-13	25,367,690.50	10,409,261.37	35,776,951.87
2013-14	23,728,146.00	9,276,569.37	33,004,715.37
2014-15	21,881,273.00	8,221,598.80	30,102,871.80
2015-16	20,894,379.00	7,215,219.40	28,109,598.40
2016-17	19,259,467.00	6,263,496.78	25,522,963.78
2017-18	17,210,709.00	5,354,386.86	22,565,095.86
2018-19	15,415,147.00	4,521,329.45	19,936,476.45
2019-20	15,398,012.50	3,798,788.44	19,196,800.94
2020-21	13,217,436.00	3,078,936.60	16,296,372.60
2021-22	11,548,097.00	2,465,367.28	14,013,464.28
2022-23	9,428,820.00	1,922,850.50	11,351,670.50
2023-24	8,030,082.00	1,478,198.59	9,508,280.59
2024-25	8,036,951.00	1,109,324.92	9,146,275.92
2025-26	7,017,199.00	757,645.82	7,774,844.82
2026-27	6,035,586.00	452,751.82	6,488,337.82
2027-28	4,275,702.00	224,081.95	4,499,783.95
2028-29	1,972,440.00	79,520.58	2,051,960.58
Totals	\$ 311,628,819.49	\$ 105,647,345.85	\$ 417,276,165.34



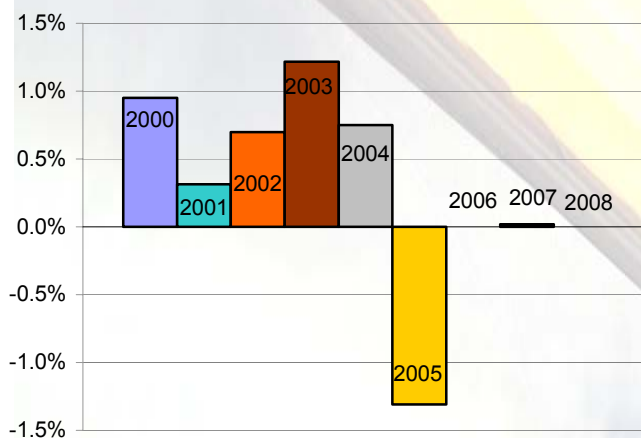
SCHOOL BOARD / CITY OF VIRGINIA BEACH

DEMOGRAPHIC STATISTICS OF THE CITY OF VIRGINIA BEACH

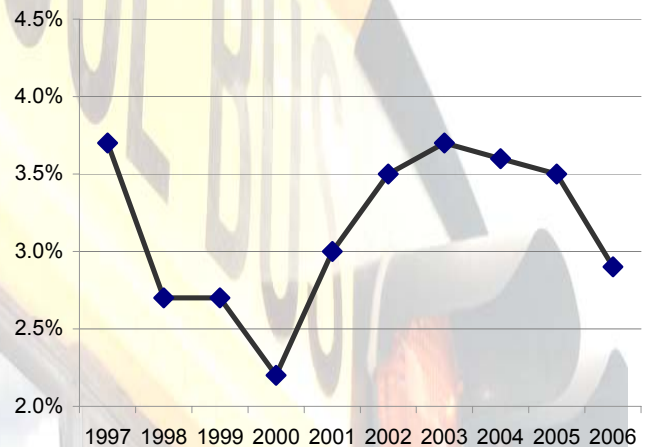
LAST TEN FISCAL YEARS

Fiscal Year	Population	Per Capita Income	Median Age	Education Level in Years of Formal Schooling	Unemployment Rate Local
1999	422,369	28,642	29.0	13.9	2.7%
2000	426,386	30,109	32.0	14.1	2.2%
2001	427,727	31,170	32.3	13.7	3.0%
2002	430,713	32,347	32.7	13.7	3.5%
2003	435,952	34,021	33.8	12.7	3.7%
2004	439,224	36,004	34.2	13.3	3.6%
2005	433,470	38,317	34.4	13.6	3.5%
2006	433,549	40,396	34.7	13.5	2.9%
2007	433,628	41,987 *	35.0	13.8	2.7%
2008	434,072	43,578 *	36.0	13.6	3.8%

POPULATION -
PERCENTAGE OF CHANGE (a)



UNEMPLOYMENT RATE -
LOCAL (d)



Source: City of Virginia Beach - Department of Finance. The following sources were used by the city in compiling the above information: Bureau of Economic Analysis; Virginia Employment Commission; Claritas.

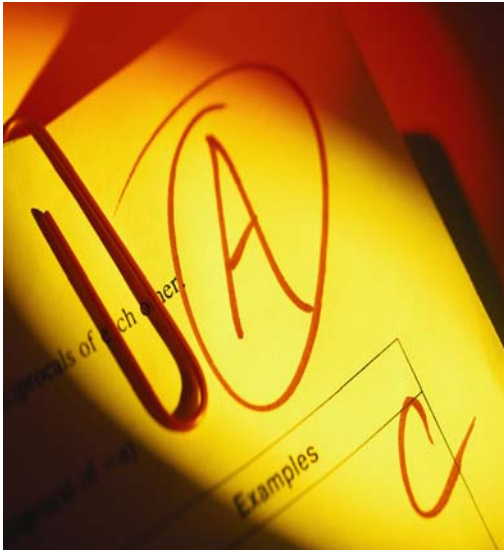
Division Characteristics

Public Education Facilities / Programs

Virginia Beach Public Schools (VBCPS) is the second largest school system in the Commonwealth of Virginia with approximately 69,000 students, seventy-nine schools, six city-wide centers, and over 10,000 full-time employees. VBCPS offers specialized programs for students with disabilities, educational programs for students who may need the support associated with alternative educational settings, and academy programs to challenge and engage students with differentiated interest-based opportunities. Our teachers, administrators, and support personnel are dedicated to our mission: "to ensure that each student is empowered with the knowledge and skills necessary to meet the challenges of the future."

Schools

- 55 Elementary Schools
- 13 Middle Schools
- 11 Senior High Schools



Academies

- Global Studies and World Language Academy ⁽¹⁾
- Health Sciences Academy ⁽²⁾
- International Baccalaureate Academy ⁽³⁾
- Legal Studies Academy ⁽⁴⁾
- Mathematics and Sciences Academy ⁽⁵⁾
- Middle Years Program IB ⁽⁶⁾
- Technology Academy ⁽⁷⁾
- Visual and Performing Arts Academy ⁽⁸⁾

Citywide Centers

- Adult Learning Center
- Advanced Technology Center
- Kemps Landing Magnet School
- Old Donation Center for the Gifted and Talented
- Renaissance Academy
- Technical & Career Education Center

- (1) Located in Tallwood High School
- (2) Located in Bayside High School
- (3) Located in Princess Anne High School

- (4) Located in First Colonial High School
- (5) Located in Ocean Lakes High School
- (6) Located in Plaza Middle School

- (7) Located in Landstown High School
- (8) Located in Salem High School

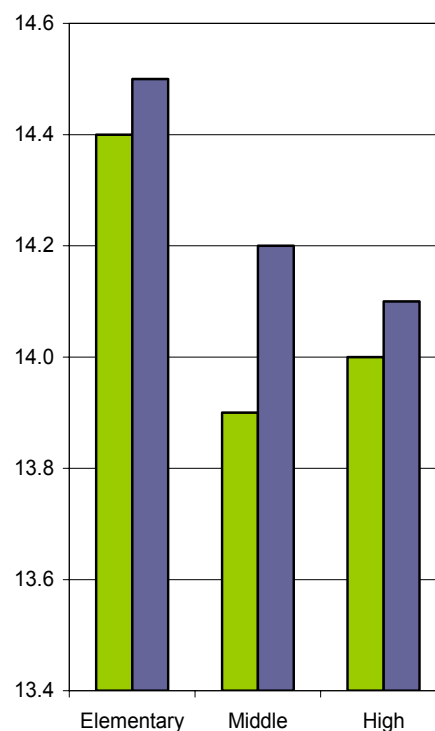
Division Characteristics

Instructional Staff

2006/07

	Division			State
	Elementary	Middle	High	
Female	92.1%	76.4%	65.2%	*
Male	7.9%	23.6%	34.8%	*
Average Years of Teaching Experience	14.4	13.9	14.0	*
Percentage with Graduate Degrees	47.0%	50.1%	46.3%	*
Percentage New to the System	6.7%	6.2%	6.6%	*
Percentage of Core Courses Not Taught by Highly Qualified Teachers the Previous Fiscal Year	6% Entire Division			5.0%
Percentage of Teachers with Provisional Credentials the Previous Fiscal Year	5% Entire Division			7.0%

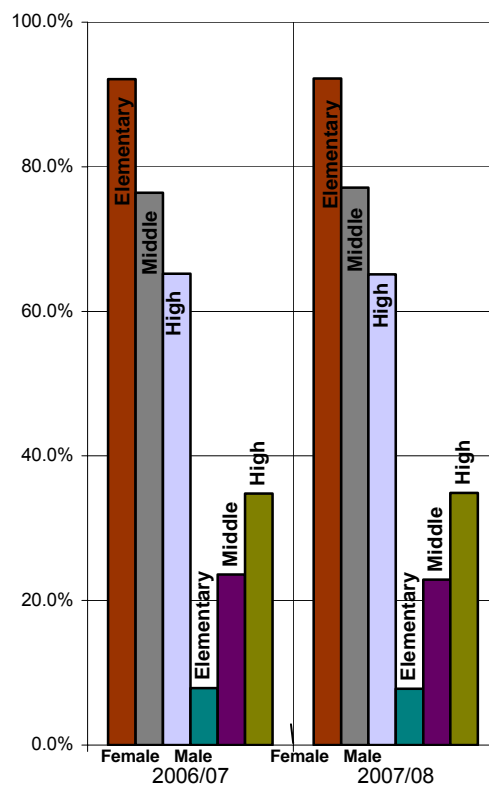
Compare 2006/07 to 2007/08
Average Years of Teaching Experience



2007/08

	Division			State
	Elementary	Middle	High	
Female	92.2%	77.1%	65.1%	*
Male	7.8%	22.9%	34.9%	*
Average Years of Teaching Experience	14.5	14.2	14.1	*
Percentage with Graduate Degrees	47.9%	49.6%	47.3%	*
Percentage New to the System	6.3%	6.2%	6.1%	*
Percentage of Core Courses Not Taught by Highly Qualified Teachers the Previous Fiscal Year	3% Entire Division			3.0%
Percentage of Teachers with Provisional Credentials the Previous Fiscal Year	4% Entire Division			7.0%

Compare 2006/07 to 2007/08
Gender Percent by School Level



Source: Annual School Report Card, Research, Evaluation, and Assessment, Virginia Beach City Public Schools

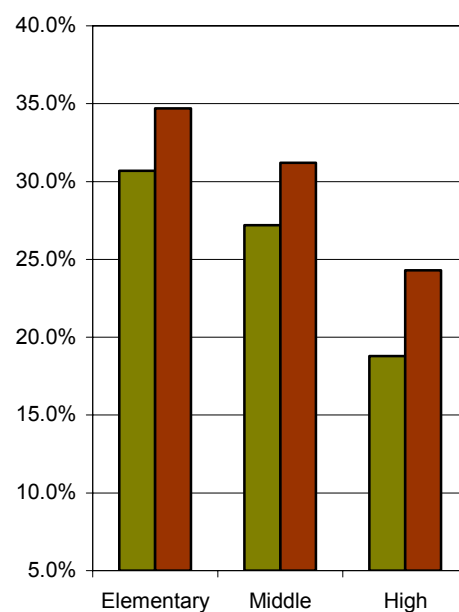
Division Characteristics

Students

2006/07

	Division		
	Elementary	Middle	High
Female	48.9%	48.6%	49.4%
Male	51.1%	51.4%	50.6%
Economically Disadvantaged	30.7%	27.2%	18.8%
Gifted	8.2%	14.3%	12.9%
Limited English Proficiency	2.1%	2.0%	0.9%
Migrant	2.0%	0.0%	0.0%
Special Education	11.9%	13.3%	11.1%

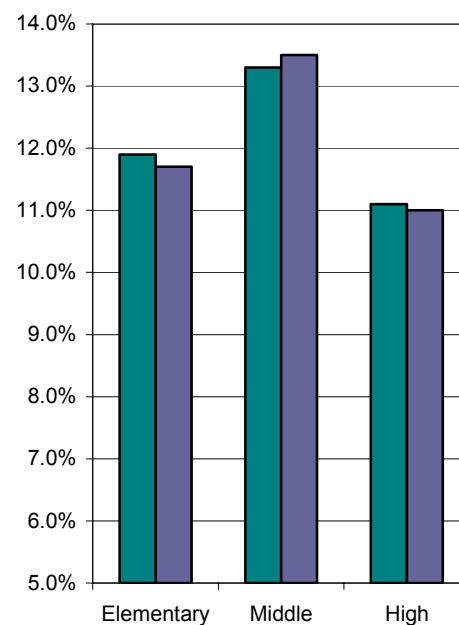
Compare 2006/07 to 2007/08
Economically Disadvantaged



2007/08

	Division		
	Elementary	Middle	High
Female	49.1%	48.7%	49.4%
Male	50.9%	51.3%	50.6%
Economically Disadvantaged	34.7%	31.2%	24.3%
Gifted	8.6%	15.3%	13.8%
Limited English Proficiency	2.1%	1.9%	0.9%
Migrant	0.0%	0.0%	0.0%
Special Education	11.7%	13.5%	11.0%

Compare 2006/07 to 2007/08
Special Education



Source: Annual School Report Card, Issued 2006/07, Research, Evaluation, and Assessment, Virginia Beach City Public Schools

Division Characteristics

September 30th Student Membership by Grade Level

The school division uses a cohort survival model to generate base student membership projections. This model essentially compares the number of students in a particular grade to the number of students in the previous grade during the previous year. Ratios are computed for each grade progression over a multi-year period and are then used to project future enrollments. To project kindergarten enrollment, birth data, lagged five years behind its respective kindergarten class, is used to calculate a cohort ratio. Student projections are further adjusted based on analysis generated in the school division's Geographic Information System (GIS), detailed analysis of residential housing trends, Virginia Beach resident birth rates, and other available data that may impact student enrollment.

- (1) The potential transfer of the Navy's Master Jet Base and related support activities from the Oceana Naval Air Station were not taken into account in projections in the development of the biennial budget.
- (2) The above chart reflects an eight-year span of historical and projected student enrollment by school level. Although not shown in the above chart, Virginia Beach City Public Schools' enrollment has been declining since FY 1999 and it is projected to continue to decline through FY 2013/14.

HISTORICAL STUDENT MEMBERSHIP											
Elementary											
	Sept 30th Membership 1998/99	Sept 30th Membership 1999/00	Sept 30th Membership 2000/01	Sept 30th Membership 2000/01	Sept 30th Membership 2002/03	Sept 30th Membership 2003/04	Sept 30th Membership 2004/05	Sept 30th Membership 2005/06	Sept 30th Membership 2006/07	Sept 30th Membership 2007/08	Sept 30th Membership 2008/09
K	5299	5121	4935	4780	4873	4963	4846	4904	4705	4584	4605
1	6255	5867	5910	5595	5546	5588	5501	5400	5395	5395	5230
2	6066	6165	5913	5896	5639	5466	5533	5374	5250	5347	5310
3	6263	6111	6218	5899	5814	5670	5446	5466	5312	5185	5396
4	6036	6126	6211	6283	5849	5869	5681	5425	5399	5295	5151
5	5750	5972	6415	6194	6220	5873	5814	5606	5318	5357	5271
Total	36722	36393	35602	34647	33941	33429	32821	32175	31379	31163	30963
Change from Previous Year	-333	-329	-791	-955	-706	-512	-608	-646	-796	-216	-200
% Change	-0.90%	-0.90%	-2.17%	-2.68%	-2.04%	-1.51%	-1.82%	-1.97%	-2.47%	-0.69%	-0.64%
Middle											
	Sept 30th Membership 1998/99	Sept 30th Membership 1999/00	Sept 30th Membership 2000/01	Sept 30th Membership 2001/02	Sept 30th Membership 2002/03	Sept 30th Membership 2003/04	Sept 30th Membership 2004/05	Sept 30th Membership 2005/06	Sept 30th Membership 2006/07	Sept 30th Membership 2007/08	Sept 30th Membership 2008/09
6	6213	6137	6302	6317	6215	6310	6000	5851	5519	5379	5358
7	6156	6157	6040	6181	6338	6234	6233	5854	5794	5481	5368
8	6066	6085	6046	6089	6189	6322	6123	6108	5708	5761	5389
Total	18435	18379	18388	18587	18742	18866	18356	17813	17021	16621	16115
Change from previous year	-9	-56	9	199	155	124	-510	-543	-792	-400	-506
% Change	-0.05%	-0.30%	0.05%	1.08%	0.83%	0.66%	-2.70%	-2.96%	-4.45%	-2.35%	-3.04%
High											
	Sept 30th Membership 1998/99	Sept 30th Membership 1999/00	Sept 30th Membership 2000/01	Sept 30th Membership 2001/02	Sept 30th Membership 2002/03	Sept 30th Membership 2003/04	Sept 30th Membership 2004/05	Sept 30th Membership 2005/06	Sept 30th Membership 2006/07	Sept 30th Membership 2007/08	Sept 30th Membership 2008/09
9	6769	7157	6840	6687	7001	7094	7132	6761	6705	6515	6365
10	5661	5476	5828	5865	5855	5945	5972	6148	5925	5842	5749
11	5046	5026	5116	5451	5215	5278	5544	5611	5605	5447	5463
12	4592	4771	4746	4643	4988	4882	4826	4940	5086	5094	5033
Other	247	157	65	46	16	2	0	0	0	0	0
Total	22315	22587	22660	22738	23091	23203	23474	23460	23321	22898	22610
Change from previous year	223	272	73	78	353	112	271	-14	-139	-423	-288
% Change	1.01%	1.22%	0.32%	0.34%	1.55%	0.49%	1.17%	-0.06%	-0.59%	-1.81%	-1.26%
Division											
	Sept 30th Membership 1998/99	Sept 30th Membership 1999/00	Sept 30th Membership 2000/01	Sept 30th Membership 2001/02	Sept 30th Membership 2002/03	Sept 30th Membership 2003/04	Sept 30th Membership 2004/05	Sept 30th Membership 2005/06	Sept 30th Membership 2006/07	Sept 30th Membership 2007/08	Sept 30th Membership 2008/09
Total	77,472	77,359	76,650	75,972	75,774	75,498	74,651	73,448	71,721	70,682	69,688
Change from Previous Year	-119	-113	-709	-678	-198	-276	-847	-1,203	-1,727	-1,039	-994
% Change	-0.15%	-0.15%	-0.92%	-0.88%	-0.26%	-0.36%	-1.12%	-1.61%	-2.35%	-1.45%	-1.41%

Due to rounding, totals may fluctuate.

Division Characteristics

September 30th Student Membership by Grade Level

DRAFT PROJECTED STUDENT MEMBERSHIP												
Elementary												
	Sept 30th Projections 2009/10	Sept 30th Projections 2010/11	Sept 30th Projections 2011/12	Sept 30th Projections 2012/13	Sept 30th Projections 2013/14	Sept 30th Projections 2014/15	Sept 30th Projections 2015/16	Sept 30th Projections 2016/17	Sept 30th Projections 2017/18	Sept 30th Projections 2018/19	Sept 30th Projections 2019/20	Sept 30th Projections 2020/21
K	4810	4639	4794	4754	4745	4745	4745	4745	4745	4745	4763	4782
1	5206	5492	5250	5426	5381	5370	5370	5370	5370	5370	5370	5391
2	5159	5145	5405	5167	5340	5296	5285	5285	5285	5285	5285	5285
3	5314	5123	5129	5388	5151	5323	5279	5269	5269	5269	5269	5269
4	5386	5261	5093	5099	5357	5121	5292	5249	5238	5238	5238	5238
5	5118	5315	5214	5047	5054	5309	5075	5244	5201	5191	5191	5191
Total	30993	30976	30886	30883	31027	31164	31047	31163	31109	31099	31117	31156
Change from previous year	30	-17	-90	-3	145	137	-117	115	-54	-10	18	39
% Change	0.10%	-0.05%	-0.29%	-0.01%	0.47%	0.44%	-0.38%	0.37%	-0.17%	-0.03%	0.06%	0.13%
Middle												
	Sept 30th Projections 2009/10	Sept 30th Projections 2010/11	Sept 30th Projections 2011/12	Sept 30th Projections 2012/13	Sept 30th Projections 2013/14	Sept 30th Projections 2014/15	Sept 30th Projections 2015/16	Sept 30th Projections 2016/17	Sept 30th Projections 2017/18	Sept 30th Projections 2018/19	Sept 30th Projections 2019/20	Sept 30th Projections 2020/21
6	5297	5139	5329	5227	5060	5066	5322	5088	5258	5215	5204	5204
7	5314	5293	5104	5292	5191	5026	5032	5286	5053	5222	5179	5168
8	5296	5234	5213	5027	5212	5112	4949	4955	5205	4976	5143	5100
Total	15908	15667	15646	15546	15464	15204	15303	15329	15516	15413	15525	15473
Change from previous year	-207	-241	-21	-100	-82	-259	99	26	187	-104	113	-53
% Change	-1.29%	-1.52%	-0.13%	-0.64%	-0.53%	-1.68%	0.65%	0.17%	1.22%	-0.67%	0.73%	-0.34%
High												
	Sept 30th Projections 2009/10	Sept 30th Projections 2010/11	Sept 30th Projections 2011/12	Sept 30th Projections 2012/13	Sept 30th Projections 2013/14	Sept 30th Projections 2014/15	Sept 30th Projections 2015/16	Sept 30th Projections 2016/17	Sept 30th Projections 2017/18	Sept 30th Projections 2018/19	Sept 30th Projections 2019/20	Sept 30th Projections 2020/21
9	5993	5902	5841	5818	5610	5817	5705	5523	5530	5809	5554	5739
10	5567	5268	5160	5106	5086	4904	5085	4988	4829	4834	5078	4855
11	5331	5168	4880	4780	4731	4711	4543	4711	4621	4473	4479	4705
12	5015	4877	4722	4459	4368	4322	4305	4151	4304	4222	4087	4092
Other	0	0	0	0	0	0	0	0	0	0	0	0
Total	21906	21215	20604	20163	19794	19754	19638	19373	19283	19339	19198	19391
Change from previous year	-704	-691	-612	-440	-370	-39	-116	-265	-89	55	-141	193
% Change	-3.11%	-3.15%	-2.88%	-2.14%	-1.83%	-0.20%	-0.59%	-1.35%	-0.46%	0.29%	-0.73%	1.00%
Division												
	Sept 30th Projections 2009/10	Sept 30th Projections 2010/11	Sept 30th Projections 2011/12	Sept 30th Projections 2012/13	Sept 30th Projections 2013/14	Sept 30th Projections 2014/15	Sept 30th Projections 2015/16	Sept 30th Projections 2016/17	Sept 30th Projections 2017/18	Sept 30th Projections 2018/19	Sept 30th Projections 2019/20	Sept 30th Projections 2020/21
Total	68,807	67,858	67,135	66,592	66,284	66,123	65,988	65,864	65,909	65,850	65,840	66,019
Change from Previous Year	-881	-949	-723	-543	-307	-162	-134	-124	44	-59	-10	179
% Change	-1.26%	-1.38%	-1.07%	-0.81%	-0.46%	-0.24%	-0.20%	-0.19%	0.07%	-0.09%	-0.01%	0.27%

Due to rounding, totals may fluctuate.

Division Characteristics

Student Characteristics Students - Grades K-12

	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09
September 30 Membership	75,459	74,682	73,454	71,752	70,708	69,735
African American	28.5%	28.2%	27.6%	27.4%	27.5%	27.3%
Caucasian	60.1%	59.2%	57.7%	57.2%	56.3%	55.8%
Hispanic	4.6%	4.8%	5.1%	5.4%	5.7%	6.0%
Native American	30.0%	30.0%	0.4%	0.4%	0.4%	0.4%
Asian	5.7%	5.9%	5.6%	5.5%	5.7%	5.7%
Native Hawaiian/Pacific Islander			70.0%	80.0%	0.8%	0.8%
Unspecified Ethnicity	80.0%	1.6%	3.0%	3.3%	3.6%	4.0%
Female	49.0%	49.0%	49.0%	49.1%	49.1%	49.0%
Male	51.0%	51.0%	51.0%	50.9%	50.9%	51.0%
Economically Disantaged*	30.7%	26.0%	25.9%	30.2%	26.5%	29.1%
Gifted	10.7%	11.0%	11.2%	11.9%	12.1%	12.3%
Limited English Proficiency	1.1%	1.5%	1.7%	1.7%	1.7%	1.9%
Migrant	-0.1%	-0.1%	-0.1%	-0.1%	-0.1%	-0.1%
Students with Disabilities	11.8%	11.4%	12.0%	11.9%	11.7%	11.5%

Source: Research, Evaluation, and Assessment, Virginia Beach City Public Schools

Parent - Student Satisfaction Results

Parents and Students have VOICE

Strong parental support and student involvement is essential to a successful education program and its environment. Virginia Beach City Public Schools requests the participation of parents and students to complete an Annual School Climate Survey. Perceptions of the learning atmosphere within our schools are gathered and evaluated. This study is used to help the school division plan for continuous improvement.

We are proud of the achievements of our school division and in order to continue this success, we are constantly seeking ways to improve the service we offer to our parents and students.

Parents Response

	Results		
	Elementary	Middle	High
		FY 2006/07	
1. Schools Provide Students with a High-Quality Education	96.7%	91.1%	90.5%
2. Schools Encourage Parental Involvement in Their Child's Learning	98.4%	85.2%	79.8%
3. Schools Provide a Safe and Orderly Place for Students to Learn	99.1%	90.9%	89.8%
4. Schools Respect Diversity and Welcomes All Cultures	97.8%	94.3%	91.6%
		FY 2007/08	
	96.7%	93.5%	91.9%
	96.5%	83.9%	81.3%
	98.3%	92.6%	92.3%
	97.5%	95.6%	93.3%
		FY 2008/09	
	95.67%	94.9%	93.2%
	96.1%	87.8%	86.0%
	97.9%	92.8%	93.7%
	97.0%	96.1%	94.4%

Students Response

	Results		
		FY 2006/07	
1. Schools Provide Students with a High-Quality Education	95.4%	81.3%	87.6%
2. Schools Encourage Parental Involvement in Their Child's Learning	86.1%	58.9%	55.4%
3. Schools Provide a Safe and Orderly Place for Students to Learn	92.8%	67.1%	87.4%
4. Schools Respect Diversity and Welcomes All Cultures	94.7%	78.8%	84.6%
		FY 2007/08	
	95.1%	81.0%	82.8%
	88.6%	57.3%	45.3%
	93.5%	68.7%	82.1%
	96.2%	81.3%	82.9%
		FY 2008/09	
	94.7%	79.7%	87.6%
	88.3%	62.8%	55.4%
	94.2%	66.0%	87.4%
	96.0%	78.9%	84.6%

Making a Good School Better



Scholastic Assessment Test (SAT)

SAT Reasoning Test Critical Reading Scores

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Number of Students Tested in Virginia Beach	2,644	2,913	2,742	2,732	2,875	2,804	3,012	3,160	3,294	3,011
Virginia Beach Mean Score	504	502	509	506	509	508	506	497	496	500
State of Virginia Mean Score	508	509	510	510	514	515	516	512	511	511
National Mean Score	505	505	506	504	507	508	508	503	502	502

SAT Reasoning Test Mathematics Scores

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Number of Students Tested in Virginia Beach	2,644	2,913	2,742	2,732	2,875	2,804	3,012	3,160	3,294	3,011
Virginia Beach Mean Score	493	493	500	503	505	502	504	505	504	510
State of Virginia Mean Score	499	500	501	506	510	509	514	513	511	512
National Mean Score	511	514	514	516	519	518	520	518	515	515

SAT Reasoning Test Writing Scores

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Number of Students Tested in Virginia Beach								2,932	3,290	3,011
Virginia Beach Mean Score								485	482	484
State of Virginia Mean Score								500	498	499
National Mean Score								497	494	494

The writing section was added during 2005-06.

Stanford Achievement Test Series, 10th Edition

The Stanford 10 is a nationally norm-referenced test designed to compare the achievement of students with other students throughout the country.

Stanford 10 - Grade 4 Analysis of Percentile Ranks by Student Subgroups

Division Summary	Reading															
	Word Study Skills				Reading Vocabulary				Reading Comprehension				Total Reading			
	2005	2006	2007	2008	2005	2006	2007	2008	2005	2006	2007	2008	2005	2006	2007	2008
All Students	54	56	54	51	49	51	50	50	70	71	71	72	59	61	60	59
Female	57	59	57	52	50	53	51	50	73	75	75	74	62	64	63	61
Male	52	52	50	49	48	49	49	49	66	66	67	70	57	57	56	57
American Indian	33	53	29	45	37	46	33	42	50	70	48	61	39	58	37	49
Asian	63	65	66	62	54	54	55	54	73	75	77	76	66	67	68	66
African American	43	43	41	39	37	39	38	38	54	55	55	56	44	45	44	44
Caucasian	59	60	59	55	54	57	56	55	77	76	77	78	66	67	67	65
Hispanic	51	52	51	48	44	48	44	46	64	68	65	71	54	57	53	56
Hawaiian/Pacific Islander	51	72	61	57	45	58	49	57	63	78	69	77	54	72	60	65
Unspecified	56	61	54	50	52	54	48	47	69	78	71	69	60	67	60	57
Economically Disadvantaged	45	46	43	42	39	40	38	40	57	58	57	60	47	48	46	48
Limited English Proficiency	*	41	32	44	*	29	26	33	*	48	49	54	*	37	33	43
Students with Disabilities	23	23	21	19	22	23	23	22	36	36	36	39	26	26	25	25

Division Summary	Language															
	Prewriting				Composing				Editing				Total Language			
	2005	2006	2007	2008	2005	2006	2007	2008	2005	2006	2007	2008	2005	2006	2007	2008
All Students	66	64	63	61	67	63	61	59	54	50	47	45	69	64	62	59
Female	68	67	66	64	71	68	66	63	59	56	52	50	72	70	67	64
Male	64	60	60	58	64	58	57	55	50	44	41	41	65	59	57	55
American Indian	37	61	41	59	47	64	35	49	37	47	23	34	43	62	34	50
Asian	72	74	69	67	74	70	70	64	67	61	61	57	78	75	73	68
African American	54	52	50	49	55	50	48	47	45	40	35	35	56	50	47	47
Caucasian	71	68	69	66	73	68	67	64	58	54	52	49	74	70	69	65
Hispanic	61	59	59	57	62	59	56	55	51	48	42	43	63	61	57	55
Hawaiian/Pacific Islander	51	69	56	65	64	69	57	56	50	62	44	55	65	73	58	64
Unspecified	65	67	62	58	64	64	59	57	55	53	46	44	68	67	61	57
Economically Disadvantaged	56	54	51	52	57	52	50	49	45	39	35	36	57	52	49	49
Limited English Proficiency	*	47	38	40	*	39	43	42	*	35	27	28	*	44	38	38
Students with Disabilities	44	39	39	35	46	39	39	37	30	24	21	20	42	36	34	32

Division Summary	Mathematics											
	Problem Solving				Procedures				Total Mathematics			
	2005	2006	2007	2008	2005	2006	2007	2008	2005	2006	2007	2008
All Students	61	60	60	60	58	60	57	57	59	60	58	58
Female	59	59	59	58	59	62	59	58	59	60	59	58
Male	63	61	61	62	57	58	55	56	59	59	57	59
American Indian	44	58	41	61	40	58	38	52	40	57	38	56
Asian	70	67	68	70	73	74	72	72	71	70	70	71
African American	44	44	44	44	48	49	45	45	44	45	44	43
Caucasian	68	67	67	67	62	63	61	61	65	65	64	64
Hispanic	55	56	56	58	54	59	56	56	53	57	55	56
Hawaiian/Pacific Islander	54	70	59	64	53	70	58	66	53	70	58	65
Unspecified	63	64	58	57	60	66	57	57	61	65	57	56
Economically Disadvantaged	49	48	46	49	49	50	46	48	48	48	45	47
Limited English Proficiency	*	44	39	54	*	55	48	54	*	47	42	53
Students with Disabilities	35	33	33	31	37	34	33	32	34	32	32	30

Division Summary	Battery Totals			
	Partial Battery			
	2005	2006	2007	2008
All Students	61	61	59	58
Female	62	63	62	60
Male	59	58	57	57
American Indian	42	58	37	52
Asian	69	69	69	68
African American	47	47	45	45
Caucasian	66	66	65	64
Hispanic	56	58	55	56
Hawaiian/Pacific Islander	54	70	60	65
Unspecified	61	66	59	57
Economically Disadvantaged	50	50	47	48
Limited English Proficiency	*	44	38	46
Students with Disabilities	33	31	30	29

SECEP students are not included.

*Not Available

<Data not reported for less than 10 students

Source: Research, Evaluation, and Assessment, Virginia Beach City Public Schools

Stanford Achievement Test Series, 10th Edition

Stanford 10 - Grade 6 Analysis of Percentile Ranks by Student Subgroups

Division Summary	Reading											
	Reading Vocabulary				Reading Comprehension				Total Reading			
	2005	2006	2007	2008	2005	2006	2007	2008	2005	2006	2007	2008
All Students	57	60	61	61	61	63	64	65	60	62	63	65
Female	58	61	62	64	65	67	67	69	63	65	66	68
Male	56	59	60	59	57	60	61	62	56	60	61	61
American Indian	59	65	57	58	63	67	56	72	62	67	58	67
Asian	66	68	67	69	67	70	69	71	67	70	69	71
African American	42	43	44	45	47	49	50	51	44	46	47	48
Caucasian	64	67	69	69	68	70	71	71	67	69	71	71
Hispanic	50	53	53	55	52	56	57	60	51	54	55	59
Hawaiian/Pacific Islander	61	67	63	70	69	69	62	72	66	69	63	74
Unspecified	57	61	60	66	58	64	66	68	57	63	64	68
Economically Disadvantaged	41	45	46	47	48	52	51	53	44	48	49	50
Limited English Proficiency	*	43	29	39	*	49	39	50	*	46	33	45
Students with Disabilities	24	27	26	27	28	30	31	32	24	27	26	28

Division Summary	Language											
	Prewriting				Composing				Editing			
	2005	2006	2007	2008	2005	2006	2007	2008	2005	2006	2007	2008
All Students	64	65	66	66	63	65	66	65	67	68	68	67
Female	68	69	70	70	68	69	70	69	73	73	74	72
Male	60	61	63	62	58	61	63	61	61	63	63	61
American Indian	70	75	50	70	60	66	64	69	74	74	63	74
Asian	71	72	71	73	73	75	75	74	82	80	78	77
African American	53	55	55	57	54	55	56	55	57	57	56	56
Caucasian	68	69	71	70	67	69	71	69	71	72	73	70
Hispanic	59	61	62	65	54	61	61	61	59	66	64	63
Hawaiian/Pacific Islander	71	68	65	70	73	75	69	70	72	78	72	77
Unspecified	62	67	66	68	61	66	65	70	68	72	72	67
Economically Disadvantaged	54	55	56	57	52	56	56	56	57	59	59	56
Limited English Proficiency	*	49	49	57	*	59	47	53	*	63	57	56
Students with Disabilities	32	34	33	34	32	33	33	33	36	37	37	36

Division Summary	Mathematics											
	Problem Solving				Procedures				Total Mathematics			
	2005	2006	2007	2008	2005	2006	2007	2008	2005	2006	2007	2008
All Students	73	75	75	75	68	69	69	70	71	73	74	74
Female	73	74	75	75	69	70	72	71	72	73	74	74
Male	74	76	76	75	63	67	67	69	70	73	73	73
American Indian	82	82	66	80	76	72	55	76	81	79	61	80
Asian	85	86	85	85	82	84	83	84	85	86	85	86
African American	55	57	56	57	52	56	56	57	53	56	56	57
Caucasian	80	81	82	81	71	73	74	74	77	79	80	79
Hispanic	66	70	69	67	59	64	65	63	63	68	68	66
Hawaiian/Pacific Islander	81	80	73	83	69	74	74	81	77	78	74	84
Unspecified	73	75	76	78	66	70	72	75	71	73	75	77
Economically Disadvantaged	59	62	62	60	55	57	58	58	57	60	61	60
Limited English Proficiency	*	63	50	71	*	63	54	67	*	64	51	71
Students with Disabilities	35	37	37	36	31	34	35	37	32	34	35	36

Division Summary	Battery Totals			
	Partial Battery			
	2005	2006	2007	2008
All Students	65	67	69	69
Female	68	69	71	71
Male	63	66	66	66
American Indian	71	73	59	73
Asian	77	78	78	79
African American	51	53	53	54
Caucasian	72	73	75	74
Hispanic	58	62	62	63
Hawaiian/Pacific Islander	72	74	70	78
Unspecified	65	69	69	72
Economically Disadvantaged	52	55	56	56
Limited English Proficiency	*	56	44	57
Students with Disabilities	30	33	33	33

SECEP students are not included.

*Not Available

<Data not reported for less than 10 students

Stanford Achievement Test Series, 10th Edition

Stanford 10 - Grade 9 Analysis of Percentile Ranks by Student Subgroups

Division Summary	Reading											
	Reading Vocabulary				Reading Comprehension				Total Reading			
	2005	2006	2007	2008	2005	2006	2007	2008	2005	2006	2007	2008
All Students	57	55	55	56	62	60	61	63	60	58	59	61
Female	54	52	53	54	65	63	64	66	62	60	60	63
Male	59	57	58	58	58	56	57	59	59	57	59	59
American Indian	66	51	58	66	53	53	54	71	60	54	57	72
Asian	61	59	61	59	67	65	68	67	66	64	66	65
African American	42	40	41	42	48	45	47	48	45	42	44	45
Caucasian	63	62	63	64	67	67	67	70	67	66	67	69
Hispanic	51	46	48	47	58	55	54	56	55	51	52	52
Hawaiian/Pacific Islander	55	59	52	61	66	63	59	72	62	63	55	69
Unspecified	61	60	57	54	66	64	61	63	65	64	60	60
Economically Disadvantaged	44	39	40	42	50	46	47	49	46	42	44	45
Limited English Proficiency	*	19	19	30	*	30	28	43	*	23	21	35
Students with Disabilities	28	25	25	29	32	27	27	30	28	24	24	27

Division Summary	Language															
	Prewriting				Composing				Editing				Total Language			
	2005	2006	2007	2008	2005	2006	2007	2008	2005	2006	2007	2008	2005	2006	2007	2008
All Students	60	59	60	61	58	58	58	59	55	55	56	57	61	60	61	62
Female	65	65	66	66	65	64	65	65	63	61	61	63	68	67	68	68
Male	55	54	55	55	52	51	52	53	48	49	50	50	54	54	55	55
American Indian	59	61	64	63	51	55	55	71	54	54	55	62	58	60	59	70
Asian	68	65	71	67	69	68	70	68	66	66	70	69	72	70	76	73
African American	49	48	50	49	44	45	46	44	45	43	45	45	47	46	47	47
Caucasian	65	65	66	66	63	64	65	66	59	60	60	61	66	67	67	69
Hispanic	56	55	54	55	57	47	50	52	55	50	50	52	59	52	54	55
Hawaiian/Pacific Islander	69	65	58	67	62	66	61	69	61	61	52	69	69	68	59	73
Unspecified	63	61	58	60	63	61	59	60	59	57	54	56	65	63	60	62
Economically Disadvantaged	50	44	48	48	47	42	44	45	46	41	43	44	49	43	46	46
Limited English Proficiency	*	37	32	44	*	51	35	44	*	42	41	53	*	44	37	47
Students with Disabilities	30	26	26	29	26	24	24	25	29	25	28	29	27	24	25	27

Division Summary	Mathematics											
	Problem Solving				Procedures				Total Mathematics			
	2005	2006	2007	2008	2005	2006	2007	2008	2005	2006	2007	2008
All Students	66	67	68	69	46	45	47	48	58	59	60	61
Female	67	67	68	69	45	45	46	48	59	59	59	61
Male	66	66	68	68	45	45	48	48	58	58	60	61
American Indian	69	54	64	70	49	40	51	56	61	48	61	66
Asian	79	79	83	81	62	62	66	67	73	73	77	77
African American	51	51	53	54	32	31	33	34	43	43	45	46
Caucasian	72	73	74	75	51	51	53	54	64	65	66	67
Hispanic	61	61	62	63	41	40	42	42	54	54	54	54
Hawaiian/Pacific Islander	73	70	67	73	53	52	46	53	65	63	59	67
Unspecified	69	68	66	66	51	47	43	47	63	60	57	59
Economically Disadvantaged	53	51	54	55	34	32	35	35	45	43	46	47
Limited English Proficiency	*	49	57	61	*	46	40	48	*	50	50	57
Students with Disabilities	35	33	34	35	23	20	22	23	29	27	28	29

Division Summary	Battery Totals			
	Partial Battery			
	2005	2006	2007	2008
All Students	59	58	59	60
Female	61	60	60	62
Male	57	56	58	58
American Indian	61	54	59	69
Asian	69	68	72	70
African American	44	43	45	45
Caucasian	65	65	66	67
Hispanic	54	51	52	53
Hawaiian/Pacific Islander	65	63	57	67
Unspecified	63	61	57	59
Economically Disadvantaged	46	43	45	46
Limited English Proficiency	*	40	35	47
Students with Disabilities	29	26	27	29

SECEP students are not included.

*Not Available

<Data not reported for less than 10 students

Mobility Indices - FY 2007/08

The mobility indicator reflects the number of entries and withdraws that occur within a given school during the school year. The mobility index expresses this value as a function of the September 30 membership count. First time entries within the school are not included in the calculations. For example, a school with a September 30 membership count of 100 and a total number of entries (excluding first time entries) and withdraws of 10 during the course of the school year would have a mobility index of .10. For calculation purposes, the school year begins with the first official day for students and ends with their last official day.

Summary tables are presented below by school level, and ranks (low to high) are provided within these levels.

Elementary Schools (56)

School Name	Number of Entries and Withdraws	Mobility Index 2007-08	Rank Among All Schools (Low to High)
Alanton Elementary	169	0.2894	67
Arrowhead Elementary	130	0.2368	50
Bayside Elementary	148	0.3387	71
Bayside High	531	0.2659	57
Bayside Middle	298	0.2782	64
Bettie F. Williams Elementary	156	0.3881	78
Birdneck Elementary	387	0.3905	79
Brandon Middle	236	0.1891	37
Brookwood Elementary	151	0.2893	66
Center for Effective Learning	332	2.4593	85
Centerville Elementary	105	0.1591	25
Christopher Farms Elementary	107	0.1419	16
College Park Elementary	84	0.1986	40
Corporate Landing Elementary	136	0.2667	58
Corporate Landing Middle	246	0.1643	28
Creeds Elementary	42	0.1409	15
Diamond Springs Elementary	201	0.3996	81
Fairfield Elementary	101	0.2020	43
First Colonial High	471	0.2272	49
Frank W. Cox High	308	0.1544	20
Glenwood Elementary	177	0.1937	39
Great Neck Middle	179	0.1810	33
Green Run Elementary	169	0.3573	73
Green Run High	557	0.3079	70
Hermitage Elementary	185	0.3649	74
Holland Elementary	169	0.3029	68
Independence Middle	243	0.1835	34
Indian Lakes Elementary	148	0.2846	65
John B. Dey Elementary	102	0.1401	14
Kellam High	204	0.1042	9
Kemps Landing Magnet	20	0.0340	2
Kempsville Elementary	77	0.1611	26
Kempsville High	309	0.1632	27

Source: Research, Evaluation, and Assessment, Virginia Beach City Public Schools

Elementary Schools (56)

School Name	Number of Entries and Withdraws	Mobility Index 2007-08	Rank Among All Schools (Low to High)
Kempsville Meadows Elementary	143	0.2698	60
Kempsville Middle	146	0.1437	18
King's Grant Elementary	121	0.1915	38
Kingston Elementary	39	0.0681	3
Landstown Elementary	124	0.1556	21
Landstown High	359	0.1562	22
Landstown Middle	282	0.1800	32
Larkspur Middle	366	0.2233	48
Linkhorn Park Elementary	177	0.2438	53
Luxford Elementary	126	0.2485	54
Lynnhaven Elementary	81	0.2040	44
Lynnhaven Middle	233	0.2000	41
Malibu Elementary	57	0.1743	31
New Castle Elementary	74	0.0988	8
Newtown Elementary	157	0.3829	77
North Landing Elementary	51	0.0931	5
Ocean Lakes Elementary	120	0.2058	45
Ocean Lakes High	350	0.1430	17
Old Donation Center	13	0.0254	1
Open Campus High	651	1.4829	83
Parkway Elementary	128	0.2689	59
Pembroke Elementary	121	0.2564	56
Pembroke Meadows Elementary	119	0.2375	51
Plaza Elementary	98	0.2737	61
Plaza Middle	227	0.2018	42
Point O'View Elementary	135	0.3034	69
Princess Anne Elementary	52	0.0965	7
Princess Anne High	285	0.1575	24
Princess Anne Middle	101	0.0698	4
Providence Elementary	109	0.1863	36
Red Mill Elementary	92	0.1392	13
Rosemont Elementary	118	0.3491	72
Rosemont Forest Elementary	59	0.1089	10
Salem Elementary	97	0.2165	46
Salem High	314	0.1644	29
Salem Middle	188	0.1673	30

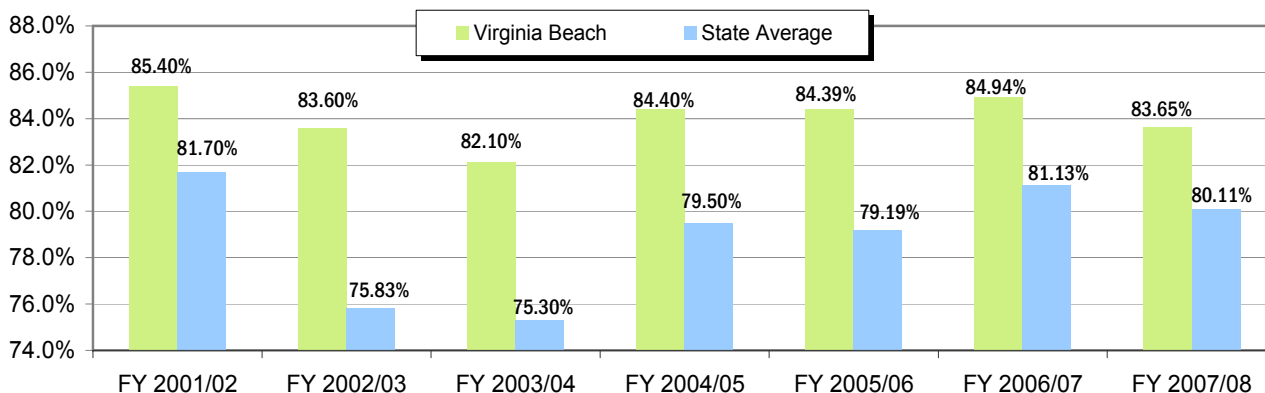
Middle Schools (15)

School Name	Number of Entries and Withdraws	Mobility Index 2007-08	Rank Among All High Schools (Low to High)
Bayside High	531	0.2659	10
First Colonial High	471	0.2272	9
Frank W. Cox High	308	0.1544	3
Green Run High	557	0.3079	11
Kellam High	204	0.1042	1
Kempsville High	309	0.1632	7
Landstown High	359	0.1562	4
Ocean Lakes High	350	0.1430	2
Open Campus High	651	1.4829	12
Princess Anne High	285	0.1575	6
Salem High	314	0.1644	8
Tallwood High	314	0.1568	5
Virginia Beach Central Academy	639	2.3152	13

High Schools (13)

School Name	Number of Entries and Withdraws	Mobility Index 2007-08	Rank Among All Middle Schools (Low to High)
Bayside Middle	298	0.2782	13
Brandon Middle	236	0.1891	9
Center for Effective Learning	332	2.4593	15
Corporate Landing Middle	246	0.1643	4
Great Neck Middle	179	0.1810	7
Independence Middle	243	0.1835	8
Kemps Landing Magnet	20	0.0340	1
Kempsville Middle	146	0.1437	3
Landstown Middle	282	0.1800	6
Larkspur Middle	366	0.2233	12
Lynnhaven Middle	233	0.2000	10
Plaza Middle	227	0.2018	11
Princess Anne Middle	101	0.0698	2
Salem Middle	188	0.1673	5
Virginia Beach Middle	254	0.3692	14

Percentage of Graduates Continuing Education Comparison to State Average



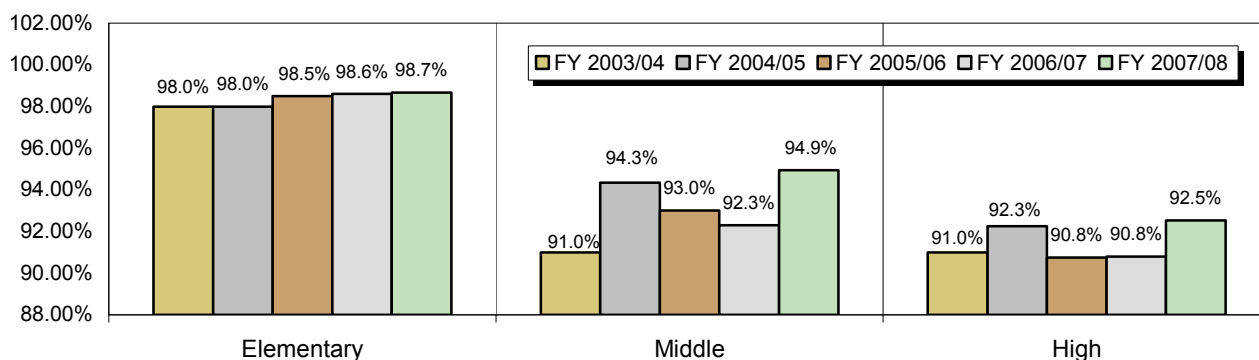
Source: Superintendent's Annual Report for Virginia, Virginia Department of Education

Dropout Rate Comparison to State

Dropout Rate

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Number of Dropouts	1,091	1,122	1,196	267	572	563	466	435	407	397
Percent of Dropouts	3.25%	3.29%	3.45%	0.76%	1.61%	1.56%	1.29%	1.22%	1.16%	1.15%
State Dropout Rate	3.18%	2.52%	2.46%	2.02%	2.17%	2.05%	1.86%	1.89%	1.87%	1.89%

Student Promotions Grades K - 12



Source: Research, Evaluation, and Assessment, Virginia Beach City Public Schools

Our Strategic Goal

Recognizing that the long range goal of the VBCPS is the successful preparation and graduation of every student, the near term goal is that by 2015, 95 percent or more of VBCPS students will graduate having mastered the skills that they need to succeed as 21st century learners, workers and citizens.

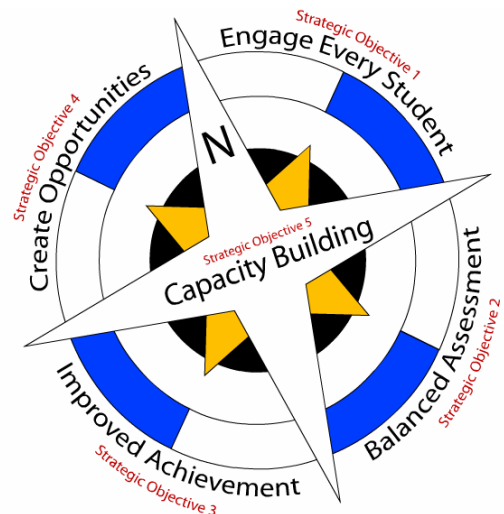
Our Outcomes for Student Success

Our primary focus is on teaching and assessing those skills our students need to thrive as 21st century learners, workers, and citizens. All VBCPS students will be:

- Academically proficient;
- Effective communicators and collaborators;
- Globally aware, independent, responsible learners and citizens; and
- Critical and creative thinkers, innovators and problem solvers.

Our Strategic Objectives

1. All teachers will engage every student in meaningful, authentic and rigorous work through the use of innovative instructional practices and supportive technologies that will motivate students to be self-directed and inquisitive learners.
2. VBCPS will develop and implement a balanced assessment system that accurately reflects student demonstration and mastery of VBCPS outcomes for student success.
3. Each school will improve achievement for all students while closing achievement gaps for identified student groups, with particular focus on African American males.
4. VBCPS will create opportunities for parents, community and business leaders to fulfill their essential roles as actively engaged partners in supporting student achievement and outcomes for student success.
5. VBCPS will be accountable for developing essential leader, teacher and staff competencies and optimizing all resources to achieve the school division's strategic goal and outcomes for student success.



COMPENSATION PHILOSOPHY

OF THE

SCHOOL BOARD OF THE CITY OF VIRGINIA BEACH

The vision statement of the School Board of the City of Virginia Beach includes the expressed outcome for the Virginia Beach City Public Schools to be a world-class school district of choice. In support of the vision statement, the School Board strives to provide a total compensation program that enables the school division to:

- ✓ attract and retain a high-quality and diverse workforce
- ✓ ensure fair and consistent pay practices
- ✓ comply with applicable laws and regulations
- ✓ operate within the constraints of fiscal resources while balancing and achieving educational goals

The School Board's compensation philosophy embraces the following points:

1. We strive to provide a total compensation program that is world class among all accredited K-12 institutions in a global marketplace. Because the school division endeavors to be economically competitive with institutions outside of our local labor market, we recruit nationally and internationally for selected positions.
2. Benchmarking and broad-banding are used as best practices for compensation of similar positions.
3. Open pay ranges are established for all positions to provide the flexibility needed to adapt to market changes, maintain internal equity, and address needs of the school division.
4. Starting pay for new employees is based upon education and work experience related to position requirements as well as market conditions.
5. Allowances are available to employees based on the attainment of educational/licensing credentials earned beyond the requirements of the position to the extent that they relate to the employee's current job responsibilities and to the extent that they enhance the employee's ability to contribute to the mission and strategic goals of the school division.
6. Supplements may be provided to employees performing specific functions outside of their established job descriptions.
7. Pay adjustments, other than allowances and supplements, are provided to employees when appropriate to address equity, market responsiveness, targeted needs, and consistency in the administration of the school division's compensation program.
8. Pay ranges are designed to maximize earning potential through accelerated career progression.
9. Employees are eligible for pay increases resulting from promotions and reclassifications.
10. Salary for exempt positions is based on an annual amount according to the length of the calendar for the specific position.
11. Compensation for non-exempt positions is based on the number of productive hours per day per week required by the job to meet the needs of the school division.
12. Part-time/temporary employees may not be eligible for the same benefits as full-time employees.
13. Benefit plans and other non-cash compensation are reviewed annually for competitiveness, cost effectiveness and their value to employees and the school division.
14. To ensure that our compensation structure remains competitive, pay ranges for all instructional positions are evaluated annually. Pay ranges for all other job groups are reviewed as needed, but not less than every three years.

INSTRUCTIONAL PAY SCALE
SY 2009-10
Effective: July 1, 2009

Creditable Years of Teaching Experience	Standard Teaching	10-month Extended	11-month	12-month	ALC
	annual hours 1,466	annual hours 1,547	annual hours 1,768	annual hours 2,080	annual hours 1,027
0-1	38,596	40,728	42,456	46,316	27,038
2	39,356	41,530	43,292	47,229	27,571
3	40,261	42,485	44,287	48,314	28,204
4	41,165	43,439	45,282	49,400	28,838
5	42,070	44,394	46,277	50,485	29,472
6	42,974	45,348	47,272	51,570	30,105
7	43,879	46,302	48,267	52,656	30,739
8	44,783	47,257	49,262	53,741	31,372
9	45,688	48,211	50,257	54,826	32,006
10	46,592	49,166	51,252	55,912	32,640
11	47,497	50,120	52,246	56,997	33,273
12	48,401	51,075	53,241	58,083	33,907
13	49,305	52,029	54,236	59,168	34,541
14	50,210	52,984	55,231	60,253	35,174
15	51,115	53,938	56,226	61,339	35,808
16	52,019	54,893	57,221	62,424	36,441
17	52,923	55,847	58,216	63,509	37,075
18	53,828	56,802	59,211	64,595	37,709
19	54,732	57,756	60,206	65,680	38,342
20	55,636	58,710	61,201	66,765	38,976
21	56,541	59,665	62,196	67,851	39,610
22	57,446	60,619	63,191	68,936	40,243
23	58,350	61,574	64,186	70,022	40,877
24	59,254	62,528	65,180	71,107	41,511
25	60,159	63,483	66,175	72,192	42,144
26	61,064	64,437	67,170	73,278	42,778
27	61,967	65,392	68,165	74,363	43,411
28	62,872	66,346	69,160	75,448	44,045
29	63,777	67,301	70,155	76,534	44,679
30	64,682	68,255	71,150	77,619	45,312
Top of Scale	65,585	69,209	72,145	78,704	45,946

SY 2009-2010 - School division employees did not receive salary increases for this school year. However, the scale was adjusted to reflect one year of experience credit for eligible employees on the instructional scale.

Unified Pay Scale
SY 2009-2010
Effective: July 1, 2009

(The scale is based on a 12-month, 260 days/yr, 8 hrs/day calendar or 2080 hours per year. For positions working less than 2080 hours per year, please refer to the alphabetical listing of positions.)

Grade	Annual Salary			Hourly Rates		
	Min	Mid	Max	Min	Mid	Max
28	92,616	125,757	158,899	44.5270	60.4601	76.3938
27	86,437	117,367	148,297	41.5563	56.4265	71.2967
26	80,670	109,537	138,403	38.7837	52.6621	66.5400
25	75,284	102,223	129,163	36.1943	49.1457	62.0976
24	70,265	95,408	120,552	33.7813	45.8693	57.9577
23	65,569	89,032	112,495	31.5236	42.8039	54.0842
22	61,196	83,093	104,991	29.4212	39.9486	50.4765
21	57,116	77,554	97,992	27.4597	37.2856	47.1116
20	53,300	72,373	91,446	25.6250	34.7948	43.9645
19	49,749	67,551	85,354	23.9178	32.4765	41.0356
18	46,418	63,028	79,638	22.3164	30.3020	38.2875
17	43,322	58,824	74,325	20.8279	28.2806	35.7332
16	40,431	54,898	69,365	19.4380	26.3933	33.3486
15	37,730	51,231	64,732	18.1395	24.6303	31.1212
14	35,220	47,823	60,426	16.9327	22.9919	29.0510
13	32,873	44,636	56,399	15.8044	21.4597	27.1150
12	30,671	41,647	52,622	14.7457	20.0226	25.2991
11	28,631	38,877	49,123	13.7650	18.6909	23.6169
10	26,723	36,286	45,849	12.8476	17.4452	22.0428
9	24,933	33,856	42,778	11.9871	16.2770	20.5664
8	23,275	31,604	39,932	11.1900	15.1943	19.1981
7	21,720	29,492	37,264	10.4424	14.1789	17.9154
6	20,267	27,520	34,772	9.7438	13.2308	16.7174
5	18,917	25,686	32,455	9.0948	12.3491	15.6034
4	17,655	23,973	30,290	8.4880	11.5255	14.5625
3	16,481	22,378	28,275	7.9236	10.7587	13.5938
2	15,380	20,883	26,386	7.3943	10.0400	12.6856
1	14,352	19,489	24,626	6.9000	9.3698	11.8395

SY 2009-2010 - School division employees did not receive salary increases for this school year.

Unified Pay Plan - Grade Assignments

Unified Pay Plan - Grade Assignments SY 2009-2010			
Grade	Job Titles	Grade	Job Titles
28	Associate Superintendent (Title Only)	22	Coord Early Childhood ED (Title Only)
28	Deputy Superintendent	22	Coord Educational Foundation
		22	Coord Elementary Curriculum
27	Assistant Superintendent-Research, Evaluation & Assessment	22	Coord Engineering/Technology
27	Assistant Superintendent, Administrative Support Services	22	Coord ESL/Special Projects
27	Assistant Superintendent, Curriculum and Instruct.	22	Coord Federal Programs (Title Only)
27	Assistant Superintendent, ES Education (Title Only)	22	Coord Fine Arts
27	Assistant Superintendent, HS Education	22	Coord Foreign Languages
27	Assistant Superintendent, Human Resources	22	Coord Gifted Programs
27	Assistant Superintendent, Media and Communications	22	Coord Global Studies Academy
27	Assistant Superintendent, MS Education	22	Coord Governmental Services (Title Only)
27	Assistant Superintendent, Organizational Leadership	22	Coord Guidance
27	Chief Financial Officer	22	Coord Health Academy
27	Chief Information Officer	22	Coord Health Services
		22	Coord Health/PE
26	Director Instructional Services K-12 (Title Only)	22	Coord Instructional Media Services
		22	Coord Instructional Technology
25	Director Equity Affairs	22	Coord International Baccalaureate
25	Director Elementary Education	22	Coord K-12 Remediation
25	Director Facilities Planning & Construction	22	Coord Language Arts
25	Director Programs Exceptional Children	22	Coord Leadership
25	Director School Plant	22	Coord Legal Academy
25	Director Secondary Instructional Services	22	Coord Library Services
25	Director Technical & Career Education	22	Coord Math/Science Academy
25	Director Transportation	22	Coord Mathematics
25	Executive Director Alternative Education	22	Coord Middle Years Program (Title Only)
25	Principal HS	22	Coord Planetarium
		22	Coord Psychological Services
24	Director Adult Learning Center	22	Coord Public Relations
24	Director Benefits	22	Coord Reading (Title Only)
24	Director Business Services	22	Coord Reading Recovery
24	Director Elementary Instructional Services	22	Coord Retirement Planning (Title Only)
24	Director Employee Relations	22	Coord School/Community Partnerships
24	Director Employment Services (HR)	22	Coord Science
24	Director Food Services	22	Coord Social Studies
24	Director Gifted Education	22	Coord Social Work Services
24	Director Instructional Technology	22	Coord Special Education
24	Director Organizational Development (Title Only)	22	Coord Student Activities
24	Director Purchasing Services	22	Coord Student Conduct
24	Director Student Leadership	22	Coord Student Services
24	Director of Student Services	22	Coord Technical and Career Education
24	Director Technical & Career Education Center	22	Coord Technology Academy
24	Director Technology	22	Coord Telecommunications
24	Principal MS	22	Coord Title I
		22	Coord Visual and Performing Arts
23	Coord Information Services	22	Coord Family and Consumer Sciences
23	Coord Technical Services	22	Database Administrator
23	Director Advanced Tech Center	22	Dean of Students
23	Director Community Relations	22	Program Coordinator (Title Only)
23	Director Custodial Services	22	Specialist Assessment
23	Director Guidance	22	Specialist Employee Relations
23	Director Internal Audit	22	Specialist Human Resources
23	Director Safe Schools & Risk Management	22	Specialist Organizational Development
23	Director Supply Services	22	Specialist Program Evaluation
23	Director Testing	22	Specialist Research
23	Executive Assistant	22	Specialist Testing
23	Principal ES	22	Staff Assistant Education (Title Only)
22	Academic Dean	21	Assistant Director Environ/Energy
22	Administrative Coordinator	21	Assistant Director School Plant
22	Assistant Director Advanced Technology Center	21	Assistant Principal MS
22	Assistant Principal HS	21	Coord Food Services
22	Asst Dir Program for Exceptional Children (Title Only)	21	Coord Security & Safe Schools
22	Coord Accounting	21	Coord Technical Applications
22	Coord Adult Academic Programs	21	Coord Transportation
22	Coord Alternative Education	21	Demographer / GIS Manager
22	Coord Athletics	21	Neuropsychologist
22	Coord Benefits (Title Only)	21	Payroll Supervisor
22	Coord Budget Development	21	Project Manager - Information Services
22	Coord Business & Instructional Technology	21	Staff Architect
22	Coord Distance Learning	21	Systems Engineer - Supervisor

**Unified Pay Plan - Grade Assignments
SY 2009-2010**

Grade	Job Titles	Grade	Job Titles
20	Assistant Principal ES	16	Benefits Specialist II
20	Educational Data Specialist	16	Construction Inspector
20	Financial Management Specialist	16	Data Operations Supervisor
20	Grants Manager	16	Educational Data Analyst
20	HR Information Systems Specialist	16	Executive Office Associate III
20	Occupational Safety/Loss Control Specialist	16	Food Services Program Analyst
20	Programmer/Analyst - Senior	16	HVAC Specialist
20	Project Manager	16	Interpreter III (VQAS 3)
20	Project Manager - Construction	16	Network Technician II
20	Project Manager - Sustainable Schools	16	Nutritional/Training Coord
20	Student Information Systems Specialist	16	Procurement Systems Specialist
20	Systems Analyst	16	Satellite Garage Supervisor
		16	Technical Contract Manager
19	Accountant - Principal		
19	Accounts Payable Supervisor	15	Assistant Accounts Payable Supervisor
19	Assistant Payroll Supervisor	15	Automotive Technician - Lead
19	Benefits Program Specialist	15	Custodial Supervisor
19	Business Manager (Title Only)	15	Custodial Supplies Supervisor
19	Coord Maintenance	15	Electrical Craftsman III
19	Coord Mechanical Systems	15	Electronics Craftsman III
19	Coord Special Projects	15	Food Services Craftsman III
19	Coord Supply Services	15	HVAC Craftsman III
19	Fleet Manager	15	Machinist Craftsman III
19	Instructional Specialist	15	Occupational Health and Safety Technician
19	Internal Auditor	15	Occupational Therapy Assistant (COTA)
19	Occupational Therapist	15	Physical Therapy Assistant (LPTA)
19	Physical Therapist	15	Plumbing Craftsman III
19	Procurement Specialist II	15	Secretary & Clerk to Board
19	School-to-Work Transition Supervisor	15	Special Project Support
19	Student Activities Coord (HS)	15	Supervising Cafeteria Manager
19	Supervisor of Construction		
19	Systems Administrator	14	Accountant
19	Systems Engineer	14	Applications Support Engineer (Title Only)
		14	Asst Warehouse Supervisor
18	Audiologist	14	Benefits Specialist I
18	Case Management Specialist	14	Carpentry Craftsman III
18	Computer Security Specialist	14	Executive Office Associate II
18	Coord Custodial Services	14	General Maint Craftsman III
18	Grant Writer	14	Graphic Designer
18	Guidance Department Chair	14	Interpreter II (VQAS 2)
18	Occupational Safety and Health Specialist	14	Network Technician I
18	Parent Resource Center Coordinator (Title Only)	14	Painter Craftsman III
18	Programmer/Analyst	14	School Business Assistant
18	Psychologist		
18	School Improvement Specialist (HS)	13	Accounting Technician (Title Only)
18	School Nurse	13	Boiler Technician (Title Only)
18	School Social Worker	13	Customer Support Technician II
18	Student Activities Coord - MS	13	Electrical Craftsman II
18	Transportation Area Supervisor	13	Electronics Craftsman II
18	Visiting Teacher	13	Executive Office Assoc I
18	Webmaster	13	Food Services Craftsman II
		13	Data Management Analyst
17	Accountant - Sr.	13	HVAC Craftsman II
17	Budget Analyst	13	Interpreter I (VQAS I)
17	Garage Supervisor	13	Machinist Craftsman II
17	Geographic Information Systems (GIS) Analyst	13	Plumbing Craftsman II
17	Interpreter Specialist	13	Procurement Assistant III
17	Network Administrator	13	Testing Assistant
17	Procurement Specialist I	13	Warehouse Manager
17	School Improvement Specialist (MS)		
17	Senior Construction Inspector	12	Administrative Office Associate II
17	Student Support Specialist	12	Automotive Body/Fender Repair
17	Supervisor Carpentry	12	Automotive Painter
17	Supervisor Electrical	12	Automotive Technician - Sr.
17	Supervisor Electronics	12	Benefits Assistant
17	Supervisor HVAC	12	Bookkeeper - HS
17	Supervisor Maintenance	12	Building Operations Supervisor
17	Supervisor Night Crew	12	Carpentry Craftsman II
17	Supervisor Painting (Title Only)	12	General Maint Craftsman II
17	Supervisor Plumbing	12	Interpreter

Unified Pay Plan - Grade Assignments

Unified Pay Plan - Grade Assignments SY 2009-2010			
Grade	Job Titles	Grade	Job Titles
12	Inventory Technician	08	Administrative Courier
12	License Renewal Analyst	08	ALC General Assistant - AD
12	Licensure Analyst	08	Assistant Cafeteria Manager
12	Painter Craftsman II	08	Bus Driver
12	Payroll Assistant	08	Circulation Clerk
12	Research, Evaluation & Assessment (REA) Assistant	08	Clinic Assistant - CNA
12	Risk Management Associate	08	Distance Learning Assistant - AD
12	School Administrative Associate II	08	Drivers Education Instructor
12	SubFinder Operator	08	Fiscal Technician
		08	General Assistant - AD
11	Administrative Office Associate I	08	Kindergarten Assistant - AD
11	Assistant Warehouse Manager	08	Library / Media Assistant - AD
11	Automotive Technician	08	Office Associate II
11	Bookkeeper - MS	08	PE Assistant - AD
11	Cafeteria Manager II	08	Ropes & Initiative Assistant - AD
11	Customer Support Technician I	08	School Office Associate II
11	Data Processing Specialist	08	School Office Associated II - Data Technicians
11	Electrical Craftsman I	08	Security Assistant - AD
11	Electronics Craftsman I	08	Special Education Assistant - HQ
11	Employee Relations Associate	08	Title I Assistant - AD
11	Financial Assistant		
11	Food Services Craftsman I	07	ALC General Assistant - HQ
11	Human Resources Associate	07	Automotive Serviceman
11	HVAC Craftsman I	07	Custodian III
11	Library Cataloger	07	Distance Learning Assistant - HQ
11	Machinist Craftsman I	07	Distribution Driver
11	Pest Control Technician	07	General Assistant - HQ
11	Plumbing Craftsman I	07	Kindergarten Assistant - HQ
11	Procurement Assistant II	07	Library / Media Assistant - HD/HQ
11	School Administrative Associate I	07	Library Technician
11	Teacher Production Center Technician	07	PE Assistant - HQ
11	Web Page Design Technician	07	Ropes & Initiative Assistant - HQ
		07	Security Assistant - HQ
10	Cafeteria Manager I	07	Special Education Assistant - HD
10	Carpentry Craftsman I	07	Title I Assistant - HQ
10	Clinic Assistant - LPN	07	Warehouse Technician
10	Data Support Specialist		
10	General Maint Craftsman I	06	ALC General Assistant - HD
10	Painter Craftsman I	06	Distance Learning Assistant - HD
10	School Rental Assistant	06	General Assistant - HD
10	Special Education Assistant - BD	06	Kindergarten Assistant - HD
		06	PE Assistant - HD
09	ALC General Asst - BD	06	Ropes & Initiative Assistant - HD
09	Clinic Assistant - EMT	06	Security Assistant - HD
09	Custodian IV		
09	Distance Learning Assistant - BD	05	Bus Assistant
09	Duplication Technician	05	Custodian II
09	General Assistant - BD	05	Office Associate I (Title Only)
09	ISS Coordinator		
09	Kindergarten Assistant - BD	04	Automotive Shop Helper I
09	Library / Media Asst - BD	04	Cafeteria Assistant
09	PE Assistant - BD	04	Custodian I
09	Procurement Assistant I		
09	Ropes & Initiative Assistant - BD		
09	Security Assistant - BD		
09	Security Officer		
09	Special Education Assistant - AD		
09	Tire Repair Specialist		
09	Title I Assistant - BD		
09	Transportation Dispatcher		

Part-Time/Temporary Hourly Rates SY 2009-2010 Effective July 1, 2009		
Position	Rates	Comments
SUBSTITUTES		
Bus Assistants	\$ 9.09	Entry rate for Bus Driver Asst.
Bus Assistants (summer only)	\$ 9.09	Entry rate for Bus Driver Asst.
Bus Assistants subbing for bus driver (employee must substitute a minimum of one-hour)	\$ 4.49	Additional per Hour
Bus Drivers	\$ 11.19	Entry Rate for Bus Driver
Bus Drivers (summer only)	\$ 11.19	Entry rate for Bus Driver
Cafeteria Manager	\$ 12.84	Entry Rate for Cafeteria Mgr. I
Cafeteria Assistant	\$ 8.49	Entry Rate for Cafeteria Asst.
Cafeteria Assistant subbing for Cafeteria Manager (employee must substitute a minimum of one-hour)	\$ 4.49	Additional per Hour
Clerical	\$ 9.09	Entry Rate for Office Assoc. I
Long Term	\$ 9.74	
Custodian	\$ 8.49	Entry Rate for Custodian I
Driver Ed Instructor	\$ 11.19	Entry Rate for Drivers Ed. Inst.
Interpreter	\$ 15.80	Entry Rate for Interpreter I
ISS Coordinator	\$ 11.98	Entry Rate for ISS Coordinator
Library/Media Assistant	\$ 9.09	Entry Rate for Office Assoc. I
Library/Media Assistant subbing for Library/Media Specialist (employee must substitute a minimum of one-hour)	\$ 4.49	Additional per Hour
Nurse (RN)	\$ 22.32	Entry Rate for School Nurse
Nurse Assistant	\$ 11.19	Entry Rate for Clinic Asst.
Nurse Assistant subbing for the Nurse (employee must substitute a minimum of one-hour)	\$ 4.49	Additional per Hour
OT/PT	\$ 23.92	Entry Rate for OT/PT
OT/PT Assistant	\$ 9.09	
Security Assistant	\$ 9.09	
Teacher Assistant	\$ 9.09	
Long Term	\$ 9.74	
Teacher Assistant subbing for Teacher (employee must substitute a minimum of one-hour)	\$ 4.49	Additional per Hour
SUBSTITUTE TEACHERS DAILY RATES		
Teacher	\$ 91.41	
Site Assigned Designated Subs - (Formerly Permanent Subs)	\$ 107.90	
Long Term	\$ 124.32	
SUMMER SCHOOL EMPLOYEES		
Building Supervisor	\$ 11.99	Entry Rate for Custodian IV
Bus Assistants	\$ 9.09	Entry Rate for Bus Driver Asst.
Bus Drivers	\$ 11.19	Entry Rate for Bus Driver
Clerical	\$ 12.50	
Custodian	\$ 8.49	Entry Rate for Custodian I
Driver Ed Teacher-Behind the Wheel (Licensed)	\$ 30.00	Summer School Teacher Rate
Driver Ed Parapro -Behind the Wheel (Non - Licensed)	\$ 15.60	
Driver Ed Teacher-Classroom	\$ 30.00	Summer School Teacher Rate
Interpreter	\$ 15.80	Entry Rate for Interpreter I
Library/Media Assistant	\$ 12.50	
Nurse (RN)	\$ 22.32	Entry Rate for School Nurse
Nurse Assistant	\$ 12.50	
OT/PT	\$ 25.00	
OT/PT Assistant	\$ 18.14	Entry Rate for OT/PT Asst.
Security Assistant	\$ 12.50	
Summer Feeding Program (Manager)	\$ 12.30	Grant Funds
Summer Feeding Program (Worker)	\$ 9.32	Grant Funds

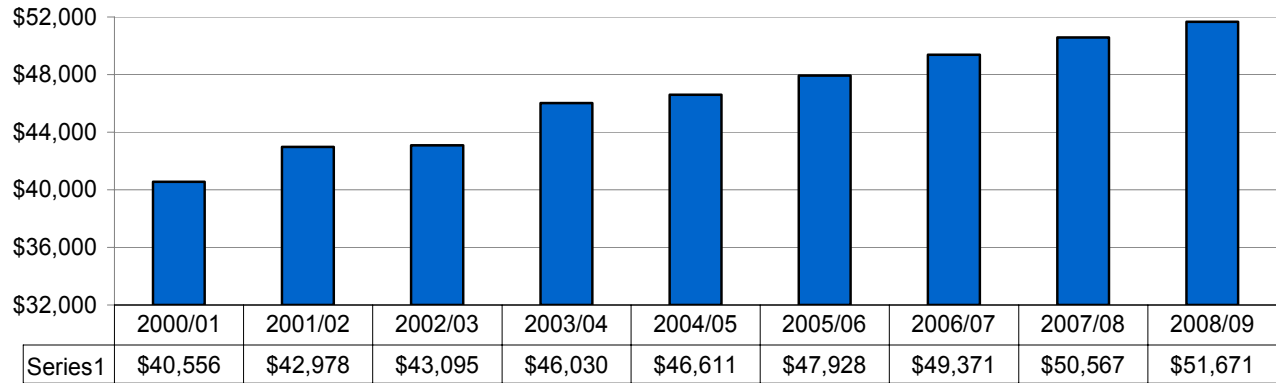
Part-Time/Temporary Hourly Rates SY 2009-2010 Effective July 1, 2009		
Position	Rates	Comments
SUMMER SCHOOL EMPLOYEES (continue)		
Teacher Assistant subbing for Teacher <i>(applies to non-VBCPS employees working summer school only)</i>	\$ 16.99	
Teacher	\$ 30.00	<i>Summer School Teacher Rate</i>
Teacher - Fast Track Tutor	\$ 30.00	<i>Summer School Teacher Rate</i>
Teacher - IEP/Summer Eligibility Assessment	\$ 15.00	
Teacher Assistant	\$ 12.50	
MISCELLANEOUS HOURLY AND/OR DAILY RATES		
Acting Administrator	\$ 12.50-60.00	<i>Superintendent or designee approval required</i>
Alternate Chief Examiner - Adult Learning Center (ALC)	\$ 26.33	<i>Entry Rate for a Teacher</i>
Bus Driver - Behind the Wheel Trainee	<i>Paid as a stipend based on the minimum wage rate.</i>	
Bus Driver - Behind the Wheel Training Specialist	N/A	<i>Pay employee's hourly rate</i>
Bus Driver - Field Trip Rate	\$ 8.50	
Bus Driver - Field Trip wait rate	\$ 8.50	
Bus Driver - Parks and Recreation	\$ 10.00	
CDL - Random Drug Testing	\$ 8.50	
Cafeteria Assistant-Special Events	\$ 12.00	
Cafeteria Manager-Special Events	\$ 16.43	
Cafeteria Monitor	\$ 8.49	<i>Entry Rate for Cafeteria Asst.</i>
Clerical Support	\$ 9.09-15.80	<i>Clerical entry rates for grades 5-13</i>
Computer Lab Facilitator (ALC)	\$ 13.40	
Curriculum Development/Textbook Adoption	\$ 25.00	
Evening Administrator	\$ 29.42	<i>Entry Rate for a HS AP</i>
Foreign Language Translator-Oral	\$ 14.00	
Foreign Language Translator-Written	\$ 16.00	
Guidance Representative - Hearings	\$ 35.00/Case	
Hearing Officer - Student Discipline	\$ 45.00/Case	
Hearing Officer - Case Cancelled	\$ 15.00/Case	
Homebound Teacher	\$ 26.33	<i>Entry Rate for a Teacher</i>
Homework Hotline - Non Certified Teacher	\$ 17.20	
Homework Hotline - Certified Teacher	\$ 26.33	<i>Entry Rate for a Teacher</i>
Interpreter - After School Activities - VQAS I	\$ 16.20	
Interpreter - After School Activities - VQAS II	\$ 18.00	
Interpreter - After School Activities - VQAS III	\$ 20.52	
Jail Education Program - Social Worker	\$ 40.00	
Jail Education Program - Psychologist	\$ 60.00	
Jail Education Program - Teacher	\$ 26.33	<i>Entry Rate for a Teacher</i>
Leadership Camp Counselor	\$ 7.50	
Music Clinicians/Judges	\$ 26.33	<i>Entry Rate for a Teacher</i>
Occupation Therapy Assistant (Certified)	\$ 18.14	<i>Entry Rate for OT/PT Asst.</i>
Occupation Therapist	\$ 34.25	
PALS Instructor (HD)	\$ 11.72	
PALS Instructor (BD)	\$ 14.07	
PALS Instructor (Certified)	\$ 15.87	
Physical Therapist	\$ 34.25	
Physical Therapy Assistant (Licensed)	\$ 18.14	<i>Entry Rate for OT/PT Asst.</i>
Professional Dev. Activity Instr. (PDA)	\$ 30.00	
Professional Dev. Activity Instr. (PDA) - PDP Prep	\$ 25.00	
Professional Dev. Activity Instr. (PDA) - Non - PDP Prep	\$ 15.00	
Program Planner - ALC	\$ 26.33	<i>Entry Rate for a Teacher</i>
Project Support Staff	\$ 9.09-60.00	<i>Superintendent or designee approval required</i>

Part-Time/Temporary Hourly Rates SY 2009-2010 Effective July 1, 2009		
Position	Rates	Comments
MISCELLANEOUS HOURLY AND/OR DAILY RATES (continue)		
Project Support Staff - REA - Clerical	\$ 9.09	Entry Rate for Office Assoc. I
Project Support Staff - REA - Materials Asst.	\$ 10.20	
Retake Expedited Coordinator	\$ 20.00	
Saturday Detention	\$ 20.00	
Security Officers (Sworn Officers)	\$ 27.00	
Security - Police Officers (Graduation Only)	\$ 30.00	
Security - Police Supervisor (Graduation Only)	\$ 35.00	
Special Education Job Coach - Training	\$ 9.00	
Special Education Job Coach - HD	\$ 12.00	
Special Education Job Coach - BD	\$ 14.00	
Specialty Camp Coach	\$ 12.50	
Student Workers	\$ 7.25	Minimum Wage Rate
Teacher - Academic Programs	\$ 26.33	Entry Rate for a Teacher
Teacher - After Hours (approval required)	\$ 26.33	Entry Rate for a Teacher
Teacher - ALC	\$ 26.33	Entry Rate for a Teacher
Teacher - Community Service Programs - 6 Students (ALC)	\$ 13.04	
Teacher - Community Service Programs - 7 Students (ALC)	\$ 14.90	
Teacher - Community Service Programs - 8 Students (ALC)	\$ 16.77	
Teacher - Community Service Programs - 9+ Students (ALC)	\$ 18.63	
Teacher - Workforce Development Training - 6 Students (ALC)	\$ 14.49	
Teacher - Workforce Development Training - 7 Students (ALC)	\$ 16.56	
Teacher - Workforce Development Training - 8 Students (ALC)	\$ 18.63	
Teacher - Workforce Development Training - 9+ Students (ALC)	\$ 20.70	
Teacher - Intersession	\$ 30.00	Non Year-Round Teachers
Teacher - Transition Program (Grant)	\$ 26.33	Entry Rate for a Teacher
Teacher Assistant teaching during intersession	\$ 17.20	
Test Examiner	\$ 17.20	
Test Proctor	\$ 9.09	Entry Rate for Office Assoc. I
Transportation Assistant	\$ 7.25	Minimum Wage Rate
TSIP Test Proctor	\$ 16.20	
Tutor - AVID Program	\$ 17.20	
Tutor - Certified	\$ 26.33	Entry Rate for a Teacher
Tutor - Non-certified	\$ 21.32	
Workshop Participants - Classified	\$ 7.25	
Workshop Participants - Teacher	\$ 12.60	

TABLE OF ALLOWANCES SY 2009-2010 Effective: July 1, 2009		
CODE	DESCRIPTION	VALUE
ZALW 7016	Acting Pay	Varies
ZALW 7017	Acting Pay - Temps	Varies
ZALW 7010	Additional Class - HS Teacher	5,600.00
ZALW 7011	Additional Class - MS Teacher	5,600.00
ZALW 7000	Additional Time - Vocational Teacher	400.00
ZALW 7200	Advanced Certificate	3,300.00
ZALW 7030	Asbestos Removal	1,000.00
ZALW 7040	Cafeteria Manager - Additional School Served	750.00
ZALW 7207	Career Teacher (3-year cycle)	1,000.00
ZALW 7211	Clerical 180 Points Allowance	350.00
ZALW 7212	Clerical 360 Points Allowance	475.00
ZALW 7213	Clerical Associate Degree	525.00
ZALW 7214	Clerical Bachelor Degree	750.00
ZALW 7220	Clinical Competency Certification	1,000.00
ZALW 7097	Data Communication Allowance	540.00
ZALW 7230	Doctorate Administrative	5,000.00
ZALW 7231	Doctorate Instructional	4,100.00
ZALW 7095	Executive Communication Allowance	1,200.00
ZALW 7096	Emergency Communication Allowance	420.00
ZALW 7235	School Nutrition Specialist	1,000.00
ZALW 7031	Hazardous Waste Removal	1,000.00
ZALW 7245	Interpreter 180 Points Allowance	350.00
ZALW 7246	Interpreter 360 Points Allowance	475.00
ZALW 7250	Masters Allowance Instructional	2,500.00
ZALW 7398	Military Leave Differential Allowance - <i>Based on the individual's assignment</i>	Varies
ZALW 7255	MS Certified Systems Eng/Dev	1,500.00
ZALW 7260	National Board for Teaching Standards Certification	2,000.00
ZALW 7267	Nursing Bachelors Degree	750.00
ZALW 7270	Professional/Supervisory Allowance	1,500.00
ZALW 7075	Psychology Intern - <i>Eligible for health insurance subsidy</i>	23,660.00
ZALW 7275	Registered Dietician	1,000.00
ZALW 7280	Registry Interpreters for Deaf	2,500.00
ZALW 7285	School Plant Journeyman	350.00
ZALW 7286	School Plant Master	1,000.00
ZALW 7295	Teacher Assistant 180 Points Allowance	325.00
ZALW 7296	Teacher Assistant 360 Points Allowance	450.00
ZALW 7050	Temporary Duty Allowance	Varies
ZALW 7090	Travel Allowance (Superintendent)	7,200.00

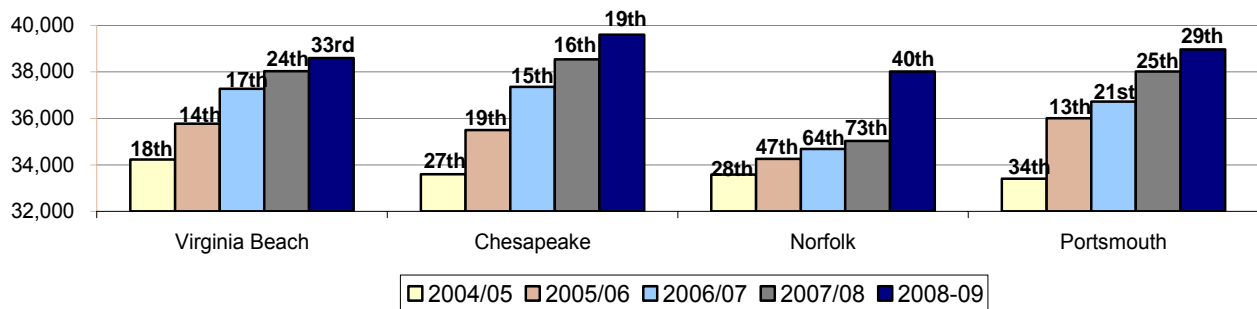
Source: Department of Human Resources, Virginia Beach City Public Schools

Average Salary of Virginia Beach Teachers



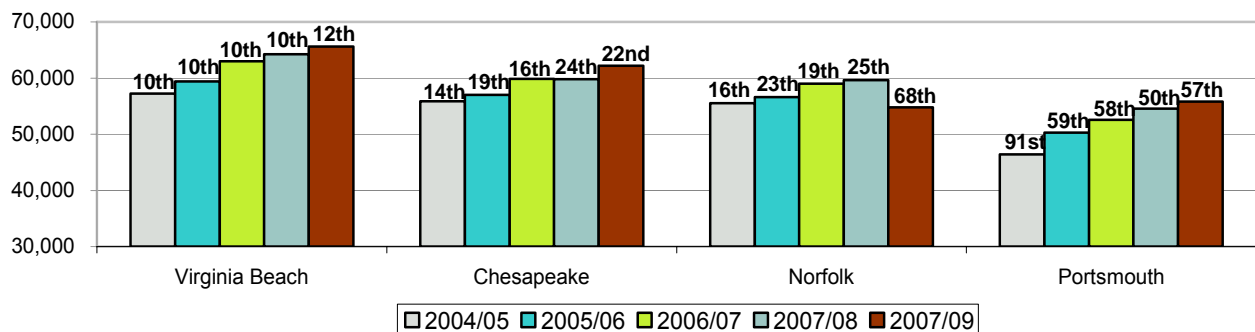
Comparison Ranking of Virginia Local School Systems' Salaries Ranking of Beginning Teachers' Salary

Ranking 1st to 132th



Ranking of Experienced Teachers' Salary (a)

Ranking 1st to 132th



Note (a): Rankings are for teachers who hold a bachelor's degree with 30 years teaching experience.

Source: Department of Human Resources, Virginia Beach City Public Schools

ELEMENTARY SCHOOL

Staffing Standards and Guidelines

FY 2009/10

July 2009

The allocation for FY 2009/10 of elementary school instructional personnel in Virginia Beach is based on guidelines that meet or exceed the Standards of Quality (SOQ) and the accreditation requirements of Virginia [State].

Grade Level	SOQ Accreditation Standard Based upon Division-wide Ratios	FY 2008/09 VBCPS Classroom Teacher Allocation	Target Class Size Ratio [see Note (1)]	VBCPS Class Size Cap [see Note (1)]
K	24:1 without assistant; no class larger than 29	24:1	24:1	26
1	24:1 no class larger than 30	24:1	24:1	26
2	24:1 no class larger than 30	24:1	24:1	26
3	24:1 no class larger than 30	24:1	24:1	26
4	25:1 no class larger than 35	25:1	25:1	25
5	25:1 no class larger than 35	25:1	25:1	25

These standards do not include teachers for resource programs, itinerant services, special education, Title I, guidance counselors, and librarians.

NOTES TO STAFFING STANDARDS:

- (1) Schools are monitored throughout the year for compliance with pupil/teacher ratios. An additional teacher will be added at a grade level when the average class-size of all sections on the grade level reaches the class-size cap as shown above. In all cases, adequate funds must be available.
- (2) Exceptions to student/teacher target ratios can be requested on the basis of existing staff. The written request for exception must include the program rationale for the exception, as it relates specifically to student achievement and/or an objective in the school's strategic plan. A cost analysis will be completed after the assistant superintendent receives the request.
- (3) Thirty-five elementary schools in Virginia Beach participate in the state K-3 Class-size Initiative. The state determines the ratio for each school based on the percentage of students who receive free or reduced price lunches. Allocations for 2009/10 reflect these ratios.

Schools that participate in the state K-3 Class-Size Initiative must maintain a K-3 class-size average as listed below.

19 schools @ 20 to 1 with no class in K-3 larger than 25
 9 schools @ 19 to 1 with no class in K-3 larger than 24
 4 schools @ 18 to 1 with no class in K-3 larger than 23
 2 @ 17 to 1 with no class in K-3 larger than 22

- (4) Principals are asked to schedule planning periods for elementary grade levels at the same time each day whenever possible.

Elementary School - Staffing Standards and Guidelines

RESOURCE TEACHERS, LIBRARY MEDIA SPECIALISTS, AND GUIDANCE COUNSELOR ALLOCATIONS*	
Art/Grades 1-5	40-minute instructional period on a regular basis per class; plus 1 class period for display and dissemination of materials per week**
Music/Kindergarten	30-minute instructional period on a regular basis per class
Music/Grades 1-5	40-minute instructional period on a regular basis per class; plus 1 class period for chorus per week**
Physical Education/Grades 1-5	45-minute period recommended daily per class; 1 assistant per 6 additional classes**
Reading Resource Specialist	1 per school; plus .20 additional RRS per additional 100 students
Library Media Specialist	1 per school; plus 1 additional for each school with membership exceeding 1,400
Guidance	1 per school; plus .20 per additional 100 students or major portion thereof (SOQ Accreditation Standard)
English as a Second Language	Itinerant based on number of students and level of proficiency [Federal]
Computer Resource	1 per school; plus 1 additional for each school with membership exceeding 1,100 students
Strings	Itinerant based on enrollment and levels
Gifted/Talented	Itinerant resource based on identified enrollment
TEACHER ASSISTANT ALLOCATIONS	
Kindergarten	1 per kindergarten teacher
Physical Education	1 for each 6 classes exceeding the P.E. teacher's initial 6 classes; a second P.E. teacher will be allocated after the 6th P.E. assistant, if teacher positions are available
General Assistants	1 500 students 1.5 650 students 2 800 students 2.5 950 students Special needs basis
Primary Assistants	Allocated as needed to primary grades
Security Assistants	1 per school
NON-INSTRUCTIONAL - SECRETARIAL/CLERICAL ALLOCATIONS	
School Admin Assoc I/12 mo.	1 per school
School Office Assoc II/12 mo.	1 per school and special education centers
School Office Assoc II/10 mo.	1 per school
Data Support Specialist/12 mo.	1 per school; plus 1 additional DSS in schools exceeding 900 students
Library Media Assistant/10 mo.	1 per school (.50 Creeds Elementary)
Extra Secretarial Hours	56 per school 160 per new school

Elementary School - Staffing Standards and Guidelines

SCHOOL HEALTH ALLOCATIONS	
Nurse	1 per school
Clinic Assistant	1 per school exceeding 1,200 students; special needs basis
ADMINISTRATIVE ALLOCATIONS	
Principal	1 per school
Assistant Principal	1 300-899 students 2 900-1,499 students 3 1,500+ students
OTHER SCHOOL ADMINISTRATOR ALLOCATIONS	
Coordinators	Assigned to special programs
Administrative Assistant	Special needs basis
CUSTODIAL ALLOCATIONS***	
Custodian	1 per 15,000 square feet

NOTE: Division standard unless otherwise noted in brackets.
***** Full-time resource teachers should be scheduled for a daily, unencumbered planning time.
****** Principals are expected to adhere to recommended instructional times.
******* Additional allocations may be added as funding permits.

"These standards represent current information and may be subject to change because of the Standards of Accreditation and Standards of Learning implementation requirements."

MIDDLE SCHOOL

Staffing Standards and Guidelines

FY 2009/10

July 2009

The allocation of middle school instructional personnel in Virginia Beach for the 2009/10 school year is based on guidelines that meet or exceed the Standards of Quality (SOQ) and the accreditation requirements of Virginia [State].

Grade Level	SOQ Accreditation Standard Based upon Division-wide Ratios	FY 2008/09 VBCPS Classroom Teacher Allocation	Allocation Adjustments will be Considered as Follows: (Additional Teachers Subject to Availability of Funds) ^(b)
Grades 6-8	25:1	19:1 ^(a)	
English	24:1		
Target Class Size Ratio [see Note (1)]			
Core Courses-Math, Science, and Social Studies	25:1 [SOQ]		Class size minimum: N/A Class size maximum: 28:1
Core Course-English	24:1 [SOQ]		Class size minimum: N/A Class size maximum: 28:1
Exploratory Courses and Electives	25:1 [SOQ]		Class size minimum: 16:1 Band and chorus: 37:1 for all sections Other electives: 28:1 for all sections
Career and Technical Education Courses	20:1 or number of work stations [State]		Class size minimum: 16:1
Physical Education	35:1		Class size maximum: 37:1 average for all sections (funds must be available) Class size minimum: 25:1
Distance Learning	25:1		Class size minimum: N/A Class size maximum: 28:1

- (a) This standard includes all instructional personnel other than teachers for gifted education, in-school suspension, special education, guidance counselors, library media specialists, student activity coordinators, reading specialists, SOL improvement specialists, and computer resource teachers.
- (b) Courses not meeting minimums may be dropped. Waivers may be granted, depending on the course and the extenuating circumstances.

NOTES TO STAFFING STANDARDS:

- (1) Instructional allocations may be decreased and a teacher reassigned when the school-wide student/teacher ratio is 19:1 or less with the elimination of the position.
- (2) Exceptions to student/teacher target ratios can be requested on the basis of existing staff. The written request for exception must include the program rationale for the exception, as it relates specifically to student achievement and/or an objective in the school's strategic plan. A cost analysis will be completed by the Department of Human Resources after the appropriate assistant superintendent receives the request.
- (3) The classroom teacher allocation of 19:1 is based on all core teachers being assigned to four teaching periods (4 blocks for grades 6, 7, and 8). All non-core (elective) teachers are assigned five teaching periods.

Middle School - Staffing Standards and Guidelines

- (4) Each day core teachers will have one individual planning period scheduled during the students' instructional day. Core teachers may have one core team work/planning period during the contractual day, which includes the time before and after the students' instructional day. **Core team planning may be scheduled at any period during the contractual day, as student/school needs dictate.** [Note: The team work/planning period may include such activities as planning with team members; conferring with parents, resource staff, educational professionals; providing special assistance to individual students or groups; completing other tasks necessary for efficient, effective team operation.]
- (5) Principals are encouraged to schedule the core team-planning period for each team on a grade level at the same time each day.
- (6) Full-time teachers of non-core classes will have one planning period per day.

RESOURCE TEACHERS, LIBRARY MEDIA SPECIALISTS, SPECIAL EDUCATION, AND GUIDANCE COUNSELORS ALLOCATIONS*

Computer Resource	1 per school; plus 1 additional for each school with membership exceeding 1,100 students
Distance Learning	.20 per school (for schools that send transmissions)
Gifted Education	1 per school
Student Activities	1 per school (with interscholastic program)
Library Media Specialist	1 for 250-999 students; 2 for 1,000 plus
Guidance	Guidance Department Chair, 1 per school (300 students); Counselors, 1 per 350 students (after first 300)
Reading Teachers	1 per school (.50 to Kemps Landing Magnet School)
English as a Second Language	Itinerant based on number of students and level of proficiency [Federal Standard]

PARAPROFESSIONAL ALLOCATION

In-School Suspension	1 per school (excluding to Kemps Landing Magnet School)
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NON-INSTRUCTIONAL - SECRETARIAL/CLERICAL ALLOCATIONS

School Admin Associate I/Office Mgr /12 mo.	1 per school
Bookkeeper /12 mo.	1 per school
School Office Associate II/ Attend Secretary/10 mo.	1 per school
School Office Assoc. II /Discipline Secretary /10 mo. School Office Associate II/10 mo.	1 per school 1 for 1,000 students 2 for 1,600 students [State] 3 for 2,200 students [State]
School Office Associate II/12 mo./Data Tech	1 per school
Library Media Assistant	1 per school (750 enrollment) [State]
School Office Assoc. II/Guidance Secretary/12 mo.	1 per school
Additional Secretarial Days	21 per school (7 for Kemps Landing Magnet School)

Middle School - Staffing Standards and Guidelines

TEACHER ASSISTANT ALLOCATIONS	
General/Security	3 per school; additional staff is based on special needs
SCHOOL HEALTH ALLOCATIONS	
Nurse	1 per school
Clinic Assistant	1 per school exceeding 1,200 students
ADMINISTRATIVE ALLOCATIONS	
Principal	1 per school
Assistant Principal	1 per school; 2 for 900 students; 3 for 1,200 students; 4 for 1,800 students; 5 for 2,400 students
OTHER SCHOOL ADMINISTRATOR ALLOCATIONS	
Coordinators	Assigned to special programs
Administrative Assistant	Special needs basis
CUSTODIAL ALLOCATIONS**	
Custodians	1 per 15,000 square feet [State]

NOTE: Division standard unless otherwise noted in brackets

* Kemps Landing Magnet School is staffed using appropriate modifications to all established standards.

** Additional allocations may be added as funding permits.

"These standards represent current information and may be subject to change because of the Standards of Accreditation and Standards of Learning implementation requirements."

HIGH SCHOOL

Staffing Standards and Guidelines

FY 2009/10

July 2009

The allocation of high school instructional personnel in Virginia Beach for FY 2009/10 is based on guidelines that meet or exceed the Standards of Quality (SOQ), the accreditation requirements of Virginia (State), and core class size caps as adopted by the School Board.

Grade Level	SOQ Accreditation Standard Based upon Division-wide Ratios	FY 2009/10 VBCPS Classroom Teacher Allocation	Allocation Adjustments will be Considered as Follows: (Additional Teachers Subject to Availability of Funds) ^(b)
High School (9-12)	25:1 [SOQ]	19:1 ^(a)	
High School English	24:1 [SOQ]		
Target Class Size Ratio [see Note (1)]			
Core Courses-Math, Science, and Social Studies	25:1 [SOQ]		Class size minimum: N/A Class size maximum: 27
Core Course-English	24:1 [SOQ]		Class size minimum: N/A Class size maximum: 27
Electives	25:1 [SOQ]		Class size minimum: 16:1 Class size maximum: Band and chorus: 37:1 average for all sections Other electives: 27:1 for all sections
Advanced Placement/ Magnet Courses	20:1		AP class minimum: 12 Magnet class minimum: 10
Honors Academic Courses	25:1		Class size minimum: 16
High Level Academic Language Electives	25:1		Class size minimum: 16 Class size maximum: 28
Career and Technical Education Courses	20:1 or number of workstations		Class size minimum: 16 Class size maximum: determined by number of workstations
Physical Education	35:1 25:1 minimum enrollment [Division]		Class size maximum: 37:1 average for all sections

(a) This standard includes all instructional personnel other than teachers for gifted education, in-school suspension, Education for Employment, NJROTC, special education, guidance counselors, librarians, testing specialists, computer resource specialists, and student activity coordinators.

(b) Courses not meeting minimums may be dropped. Waivers may be granted by the assistant superintendent, depending on the course and the extenuating circumstances.

NOTES TO STAFFING STANDARDS:

- (1) International Baccalaureate Program, Mathematics and Science Academy, Health Sciences Academy, Technology Academy, Legal Studies Academy, Visual and Performing Arts Academy, Global and World Languages Academy, Technical and Career Education Center, Renaissance Academy, and Advanced Technology Center are staffed using appropriate modifications to all established standards.
- (2) Instructional allocations may be decreased and a teacher reassigned when the school-wide student/teacher ratio would be 19:1 or less with the elimination of the position.
- (3) Exceptions to student/teacher target ratios can be requested on the basis of existing staff. The written request for exception must include the program rationale for the exception as it relates specifically to

High School - Staffing Standards and Guidelines

student achievement and/or an objective in the school's strategic plan. A cost analysis will be completed by the Department of Human Resources after the appropriate assistant superintendent receives the request.

- (4) The classroom teacher allocation of 19:1 is based on all teachers being assigned to five teaching periods.

Teaching assignments shall be reduced by one teaching period for the following:

- Department Chairperson

- (5) High school teachers will have 250 minutes of planning time per week.

- (6) Throughout September, the principal will monitor the number of students in classes to ensure the most effective use of division resources in staffing.

RESOURCE TEACHERS, LIBRARY MEDIA SPECIALISTS, SPECIAL EDUCATION, AND GUIDANCE COUNSELORS ALLOCATIONS

Distance Learning	.20 per school (for schools that send transmissions)
Gifted Education	1 per school
Student Activities	1 per school (with interscholastic program)
Library Media Specialist and Computer Resource	3:1 and 2:2 beginning FY 2001/02 when the Board approved staffing modifications, which allocated 2 Computer Resource Specialists and 2 Library Media Specialists to each school. (Schools were required to eliminate 1 Library Media Specialist upon a vacancy of a Library Media position by a FY 2000/01 agreement.)
Guidance	1 Guidance Department Chair per school (300 students) 1 Counselor per 350 students (after first 300)
English as a Second Language	Itinerant based on number of students and level of proficiency [Federal]
Reading Resource Specialist	1 per school

PARAPROFESSIONAL ALLOCATIONS

In-School Suspension	1 per school
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NON-INSTRUCTIONAL - SECRETARIAL/CLERICAL ALLOCATIONS

School Admin Office Assoc II/12 mo. (Office Manager)	1 per school
Bookkeeper/12 mo.	1 per school
School Office Assoc II/10 mo. (Attendance Secretary)	1 per school
School Office Assoc II/10 mo. (Discipline Secretary)	1 1,000 students
School Office Assoc II/12 mo.	2 1,600 students [State]
School Office Assoc II/10 mo.	3 2,200 students [State]
School Office Assoc II/12 mo. (Data Tech)	1 per school
Library Media Assistant	1 per school (750 students) [State]
School Office Assoc II/12 mo. (Guidance)	1 per school
Extra Secretarial Days	21 per comprehensive high school 20 for Renaissance Academy 7 for Adult Learning Center 7 for Advanced Technology Center 7 for Technical and Career Education Center

High School - Staffing Standards and Guidelines

TEACHER ASSISTANT ALLOCATIONS	
Security Assistants - Day	3 per school; additional staff is based on special needs
Security Assistants - Night	1 per school; additional staff is based on special needs
SCHOOL HEALTH ALLOCATIONS	
Nurse	1 per school
Clinic Assistant	1 per school exceeding 1,200 students
ADMINISTRATIVE ALLOCATIONS	
Principal	1 per school [State]
Assistant Principal	2 below 1,200 students [State]
	3 1,200 students [State]
	4 1,800 students [State]
OTHER SCHOOL ADMINISTRATOR ALLOCATIONS	
Coordinators	Assigned to special programs
Administrative Assistant	Special needs basis
CUSTODIAL ALLOCATIONS*	
Custodian	1 per 15,000 square feet

NOTE: Division standard unless otherwise noted in brackets
 * Additional allocations may be added as funding permits.

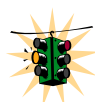
"These standards represent current information and may be subject to change because of the Standards of Accreditation and Standards of Learning implementation requirements."

School Financial Allocations

Division funds are appropriated for schools and allocated in eight (8) categories. The amount of each categorical allocation is based on an allocation formula and the projected March 31 average daily membership (ADM). For certain categories, a minimum allocation formula ensures equity for small schools and special centers. Additionally, funding for field trips is available to schools through the pupil transportation budget.

The principal is responsible for the management of all allocated funds and has the sole signature authority. An amount not to exceed 35 percent of the total allocation is provided to each school in a direct appropriation. The remaining funds are available through school draw accounts.

Category	Purpose	Formula
Administrative	Funds are allocations for non-capitalized school administrative needs such as office and computer supplies, paper, postage, teacher grade books, printing, and student activities.	<ul style="list-style-type: none"> \$17.00 per student; schools with fewer than 500 students and all special centers receive adjusted allocations based on size and need \$400.00 per senior high school for graduation Schools with less than 500 students receive \$8,500
Equipment	Funds are allocated for the purchase of new and replacement equipment. Cost must be \$5,000 or more per unit.	<ul style="list-style-type: none"> Elementary: \$5,000 per school Middle: \$5.00 per student; minimum \$5,000 per school High: \$5.00 per student; minimum \$5,000 per school Special centers receive adjusted allocations based on size and need
Instructional <i>(Restricted Account)</i>	Funds are allocated for instructional materials and supplies including paper, science and math consumables, maps, art supplies, paperback novels, physical education materials, program specific needs, and computer supplies, etc.	<ul style="list-style-type: none"> \$39.50 per student excluding self-contained special education students and preschool DD/SPE students Schools with less than 350 students and all special centers receive adjusted allocations based on size and specialized program needs Schools with less than 350 students receive \$13,825 Each Title I school receives an additional \$1,500
Special Education <i>(Restricted Account)</i>	Funds are allocated for instructional materials and supplies for special education students including paper, consumables, art supplies, supplementary learning materials, and program-specific needs, etc.	<ul style="list-style-type: none"> \$70.00 per self-contained student \$15.00 per resource student \$70.00 per preschool student
Computer Supplies <i>(Restricted Account)</i>	Funds are allocated for the purchase of computer supplies.	<ul style="list-style-type: none"> \$3.00 per student
Library	Funds are allocated for the purchase of books, periodicals, reference materials, audio/video tapes, software, and other library related materials and supplies.	<ul style="list-style-type: none"> Elementary: \$3,000-\$5,000 per school based on size, plus \$4.50 per student Middle: \$5,500-\$7,500 per school based on size, plus \$6.00 per student Senior High: \$9,000 per school, plus \$6.00 per student Special Centers: \$2,500-\$7,500 per center based on size, plus \$6.00 per student
Staff Development	Funds are allocated to provide site-specific staff development opportunities that support school and division strategic plans including workshops, training conferences, and consultant personnel.	<ul style="list-style-type: none"> Elementary: \$3,000-\$4,000 per school based on size, plus \$5.00 per teacher Middle: \$4,000-\$4,500 per school based on size, plus \$5.00 per teacher Senior High: \$5,000 per school, plus \$5.00 per teacher Special Centers: \$2,000-\$5,000 per center based on size, plus \$5.00 per teacher
Field Trips	Funds are allocated to support field trips at the school sites for local field trips.	<ul style="list-style-type: none"> Elementary, Middle, High Schools: \$1.50 per student Special centers and small schools with fewer than 300 students are funded at the minimum level of \$500 A debit accounting system is used in lieu of a draw account



Note: *Restricted Accounts* -The Instructional, Special Education, and Computer Supplies school financial allocation accounts are subject to transfer restrictions. Funds may be transferred into any of these three (3) accounts from the Administrative, Equipment, Library, or Staff Development accounts. However, once funds from any source are transferred into one of the three (3) restricted accounts, they cannot be transferred out for any purpose.

School Financial Allocations

Projected Allocation Totals by Category - FY 2009/10

Category	Elementary	Middle	High	Center
Administrative	\$ 543,830	\$ 260,372	\$ 365,548	\$ 63,666
Equipment	275,000	78,830	106,220	17,995
Instructional <i>(Restricted Account)</i>	1,174,902	582,034	786,960	326,026
Special Education <i>(Restricted Account)</i>	127,385	60,800	115,285	6,635
Computer Supplies <i>(Restricted Account)</i>	91,248	45,948	63,732	9,467
Library	338,890	173,396	226,464	4,734
Staff Development	177,135	57,625	62,550	28,590
Field Trip	45,718	22,978	31,870	46,793
Total	\$ 2,774,108	\$ 1,281,983	\$ 1,758,629	\$ 503,906
<div> Total All Categories <div> \$ 6,318,624 </div> </div>				

Instructional Computer Allocation Guidelines

Original Cabinet Approval: August 29, 2005

Revised: December 14, 2007

Goal: Provide technology infrastructure that supports instructional needs

Guiding Principles:

1. Consistency and equity of technology across schools
2. Technology capabilities that adequately meet various programmatic needs
3. Special considerations for unique programmatic needs
4. Managed growth of computer assets

These guidelines apply only to instructional computers needed to support current instructional programs and software. Initial and ongoing implementation of these guidelines is contingent upon availability of funds. (Note: Purchase of tables, carts, printers, supplies etc. to support the computers shall be the responsibility of the schools.)

Guiding Principle 1: Consistency and Equity of Technology Across Schools

- a. The schools shall be allocated desktop computers based on student enrollment to maintain a student to computer ratio of 4 to 1. This ratio has been established to provide adequate number of computers to meet computer needs of the students and teachers in classrooms, libraries, labs, and teacher workrooms. The actual assignment of these computers within a building might vary according to programmatic needs and building constraints.
- b. Each elementary school will receive a minimum of 125 desktop and 30 laptop computers on one or more carts for use as mobile labs.
- c. Each middle school will receive a minimum of 100 laptop computers on carts for use as mobile labs (exception: CEL shall receive 40 laptop computers on carts).
- d. Each high school will receive a minimum of 140 laptop computers on carts for use as mobile labs (exception: OCHS and VBCA each shall receive 60 laptop computers on carts).
- e. Additional wireless carts purchased by the school division may be assigned to schools.
- f. Division purchased wireless carts may be reallocated during SOL on-line testing or other division initiatives.
- g. Desktop computer and division purchased wireless laptop cart allocations will be reviewed annually by the Department of School Administration, the Department of Technology, and the Research, Evaluation, and Assessment in late spring/early summer and reallocated, if needed, for the following year.
- h. Desktop computers shall be provided to sites experiencing a shortfall as a result of implementation of the standard. If sufficient funds are not available to cover the shortfall, DOSA, C&I, and DOT will prioritize the needs for each school facing a shortfall for implementation based on priority list. Before additional computers are provided, schools will need to work with DOT and Administrative Support Services to ensure that existing electrical and network infrastructure in the building can support the additional computers.
- i. Sites that have surplus computers (or computers in excess of the prescribed amount per the standards) will be permitted to keep them until they become unusable as long as they are networked and meet or exceed the minimum hardware standards established by DOT. These computers will not be eligible for replacement through central funds except as approved under 3a.

Guiding Principle 2: Technology Capabilities that meet Programmatic Needs

- a. All computers must be capable of running DOT standard operating system and office suite.
- b. To optimize the use of computer resources, administration at each school will work with C&I and DOT to maximize the efficient use of computers within a building.

Instructional Computer Allocation Guidelines

- c. Administration at each school shall consider scheduling alternatives to optimize the use of labs in order to meet the needs of the instructional program.
- d. DOT and C & I will work together to ensure that computers in instructional labs meet the needs of the course(s) taught in those labs.
- e. DOT and C & I will ensure that the hardware is able to support the instructional needs of all academies; in particular the Advanced Technology Center, the Technical and Career Education Center, the Technology Academy at Landstown High School, and specialized TCE programs in the comprehensive high schools.
- f. DOT will evaluate computer assets annually for their ability to meet instructional needs by applying the hardware functionality test. A computer passes the hardware functionality test if it meets or exceeds the software publishers' recommended hardware specifications and is able to efficiently run multiple applications simultaneously as required to meet the objectives of the courses. Computers that do not pass the hardware functionality test become eligible for replacement or upgrading by DOT, contingent upon availability of funds.
- g. If the hardware meets the functionality test but does not perform satisfactorily, the CRS (or TCE staff as appropriate) will work with the software vendor(s) for resolution. DOT provides assistance as requested to interface with the vendor(s) on technical issues.
- h. If the hardware does not meet the functionality test, DOT shall consult with school staff (and TCE staff where appropriate) to determine the following:
 - i. Whether the programmatic needs can be met by reassigning computers, where appropriate
 - ii. Whether an upgrade will suffice or whether replacement is necessary
 - iii. The number of computers that need to be upgraded or replaced
 - iv. The projected cost of the upgrade or replacement
 - v. Schedule for approved upgrades or replacement
- i. For programmatic changes that require implementation of new or upgrades to existing software impacting an entire lab, the department or school staff implementing the program shall submit to DOT the following information:
 - i. The desired date for the change
 - ii. Room number of the lab and course(s) taught
 - iii. Specific new software titles or new versions of existing software required
 - iv. Additional specific software titles and versions desired, but not required (if any)
 - v. Software publishers' recommended hardware specifications for each software title
 - vi. Funding source for the software and hardware needed due to upgrades associated with the programmatic change
 - vii. Any other information deemed appropriate by requesting staff

Guiding Principle 3: Special Considerations for Unique Programmatic Needs

- a. Schools may apply for exceptions for a portion of their surplus computers to be included in the replacement cycle based on their unique programmatic needs. If approved by the Allocation Exceptions Committee, computers in the exceptions category would be included in the replacement cycle.

Guiding Principle 4: Managed Growth of Computer Assets

- a. Only those instructional computers that fall within the scope of the allocation standards will be included in the centrally funded replacement cycle.
- b. Schools may currently have computers in excess of this allocation as a result of acquisitions made possible through other funding sources (grant funds, PTA, etc.). These computers are not considered part of the allocation standard and, therefore, are not eligible for replacement through central funding.

Instructional Computer Allocation Guidelines

- c. If a department or school implements a new program that includes purchase of computers from local or grant funds, those computers will not increase the number of computers allocated to a school. As such, those computers will not be eligible for replacement except if an exception has been approved by the Allocation Exceptions Committee prior to the implementation of the new program.
- d. Rezoning may result in computers being moved in order to ensure that affected schools remain within the allocation standard.
- e. Annually, at the beginning of the fourth grading period, DOT, C & I, and DOSA shall review and adjust, as necessary, computer allocations for schools based on the number of students per site, using the Sept. 30th enrollment projections for the upcoming year. DOT shall purchase additional computers, as needed, to meet the allocation standard.

Revenue Sharing Policy



CITY OF VIRGINIA BEACH AGENDA ITEM

ITEM: A Resolution Adopting a Policy for the Sharing of Certain General Fund Revenues between the City of Virginia Beach and the Virginia Beach School Board.

MEETING DATE: January 10, 2006

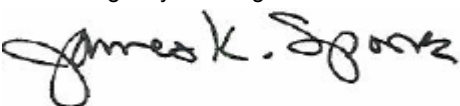
■ Background: The Virginia Beach Public School System remains a top priority for both the City Council and the School Board. A healthy and attractive school system is a cornerstone in the vision of being the leading city in Virginia. The City/School Revenue Sharing Policy (the "Policy") continues to work well to allocate the resources necessary to allow the School Board to work towards their goal of delivering world-class schools to our citizens.

The Revenue Sharing Policy Committee, comprised of two members of City Council, two members of the School Board, the City Manager, the Superintendent of Schools, the City Chief Financial Officer, the Schools Chief Financial Officer, and the Director of the Department of Management Services, met three times to review the Policy for sharing certain General Fund revenues between the City and the School Board. The general consensus of the committee was that the Policy is working for both the City and the Schools. It provides a consistent and predictable method for allocating resources for School operational, capital pay-as-you-go, and debt-services needs. It was decided, however, that the Policy should be updated to more closely reflect the current administration of the Policy and to incorporate the procedures necessary to accomplish the Policy, which had been a separate document since the adoption of the Policy in 1997.

- Considerations: Several changes have been made to the policy:
 - Although the original Policy was silent on the impact of a tax-rate decrease, the revision clarifies that both the Schools and the City will share in any reduction in revenue due to a rate decrease.
 - Revenues derived from tax increment financing or special service district special revenue funds are specifically excluded from the revenue sharing formula.
 - The revised Policy calls for an annual mathematical recalculation of the formula to establish a new actual allocation percentage by incorporating any changes, including increases or decreases in tax rates.
 - A table showing the history of tax rate changes and changes in the effective overall percentage rate is attached to the Policy and will be updated annually.
 - Conditions for policy review are specified in the revised Policy. Significant unanticipated changes in the level of estimated federal, state, or local revenues will trigger a review. The Policy was revised to reflect that a review must take place at least every other year. This had been the practice since 2001, but the frequency of review was not specified in the original Policy.
- Public Information: Public information will be handled through the regular Council agenda process.
- Alternatives: Continue using the current Policy to allocate certain General Fund revenues estimated to be available in a given fiscal year. Alternatively, the Policy could be abolished altogether, although this would make the allocation of resources more unpredictable.
- Recommendations: Approve the resolution to adopt the City/School Revenue Sharing Policy as revised.
- Attachments: Resolution and Policy for the Sharing of Certain General Fund Revenues Between the City of Virginia Beach and the Virginia Beach School Board.

Recommended Action: Approve Resolution

Submitting Department/Agency: Management Services

City Manager: 

1 A RESOLUTION ADOPTING A POLICY
2 FOR THE SHARING OF CERTAIN
3 GENERAL FUND REVENUES
4 BETWEEN THE CITY OF VIRGINIA
5 BEACH AND THE VIRGINIA BEACH
SCHOOL BOARD

6
7 WHEREAS, City Council has determined that adoption and
8 implementation of the revised revenue-sharing policy recommended by
9 the Revenue Sharing Policy Committee is the most prudent method by
10 which to allocate to the City of Virginia Beach and the Virginia
11 Beach Public School Board, respectively, certain General Fund revenues
12 estimated to be available in a given fiscal year to fund a portion
13 of the City's budget, and to fund the local share of the School
14 Board's operating budget, local debt service costs, and pay-as-you-
15 go capital improvements.

16 NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY
17 OF VIRGINIA BEACH, VIRGINIA:
18

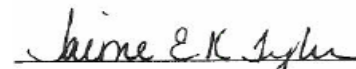
19 That City Council hereby adopts the attached policy for the sharing of
20 certain General Fund revenues between the City of Virginia Beach
21 and the Virginia Beach School Board.

22 Adopted by the Council of the City of Virginia Beach, Virginia
on the _____ day of _____ 2006.

APPROVED AS TO CONTENT

APPROVED AS TO LEGAL SUFFICIENCY


Management Services


City Attorney's Office

CA9843
H:\PA\GG\OrdRes\Rev Sharing Policy RES
R-2
January 4, 2006



City Council Policy

Title: Policy for the Sharing of Certain General Fund Revenues Between the City of Virginia Beach and the Virginia Beach School Board		Index Number: 6.02
Date of Adoption: 02/25/97	Date of Revision: 04/10/06 <u>03/12/07</u>	Page 3 of 5 <u>7</u>

1.0 Purpose

The purpose of this policy is to establish a procedure for allocating to the City and the School Board, respectively, certain General Fund revenues estimated to be available in a given fiscal year.

This policy will establish a predictable, objective means of sharing local revenues and establish a balance between School programming needs and the wide range of other needs of the City. This policy will provide both the City and the School Board notification about revenue estimated to be available for fiscal year planning.

Revenues allocated to the School Board represent the City's contribution to Schools. These revenues are used to fund the local share of the School Board's operating budget, local debt service costs, and pay-as-you-go capital improvements. The remaining revenues shall be allocated to the City. Tax Increments Financing revenue and Special Service District revenue shall not be subject to the Revenue Sharing Formula. The Revenue Sharing Formula will be reviewed periodically by a committee as established in section 9.1 of this policy, and will be adjusted as necessary.

2.0 Definitions

2.1 **The City** refers to the City of Virginia Beach, exclusive of Schools.

2.2 **City Council** refers to the City of Virginia Beach City Council.

2.3 **Schools** refers to the Virginia Beach City Public Schools.

2.4 **The School Board** refers to the Virginia Beach School Board.

2.5 **Revenues subject to the formula** are defined as general fund revenues from the real estate, personal property, general sales, utility (Non-Telecommunications), ~~cellular telephone and State Telecommunications~~, business license taxes, and from cable television franchise fees (through current 2016).

2.6 **The Revenue Sharing Formula** is the percentage formula by which Revenues Subject to the Formula are allocated between the Schools and the City.

2.7 **Budgeted Revenues** are the original estimates of revenues subject to the Revenue Sharing Formula adopted by City Council in May of each year.

2.8 **Actual revenues** are the collected revenues subject to the Revenue Sharing Formula.

3.0 Procedure to Accomplish the Policy

- 3.1 As a starting point for the fiscal year ~~2006-07~~ 2007-08 budget, the Schools will be allocated ~~51.79~~ 51.3% of the Revenues Subject to the Formula, and the City will retain ~~48.24~~ 48.7% of the Revenues Subject to the Formula. These aggregate percentages are based on the actual allocations of Revenues Subject to the Formula by City Council in fiscal year ~~2005-06~~ 2006-07 as calculated after the adoption of the budget. These percentages may be adjusted for any fiscal year ~~2006-07~~ at the discretion of the City Council. An adjustment may be necessary due to a tax increase or decrease, an increase or decrease in other revenue, or any other circumstance, at the discretion of the City Council. Immediately following the adoption of the budget for fiscal year 2006-07, the City's Department of Management Services will determine the actual percentages of Revenues Subject to the Formula allocated to Schools and retained by the City in ~~fiscal year 2006-07~~. The actual percentages of Revenues Subject to the Formula allocated to the Schools and retained by the City for ~~fiscal year 2006-07~~ shall be the starting point for allocations of Revenues Subject to the Formula for the next fiscal year ~~2007-08~~ budget. This process shall continue each year, with the City's Department of Management Services calculating the actual allocation percentages after the adoption of the budget each year, and actual percentage allocations of Revenues Subject to the Formula for each fiscal year constituting the starting point for allocations for the subsequent fiscal year.
- 3.2 A table showing the history of total Revenues Subject to the Formula, total Revenues Subject to the Formula allocated to the Schools, tax rates, tax rate changes, and the resulting Revenue Sharing Formula for each year is incorporated as a part of this policy in Appendix A. This table will be updated annually to reflect the most recent Revenue Sharing Formula based on the most recent budget adopted by City Council.
- 3.3 Preliminary revenue allocation, using the actual allocation percentages for the previous year, will be based on annual October 1 revenue estimates. Updates will be made during budget development, based on December 31 collections, and provided to both parties within 20 calendar days of the December 31 collections.
- 3.4 If in the development of the City biennial budget a local tax change is being considered, the City Manager will provide ~~written~~ notification to the ~~School Board and~~ Superintendent of Schools detailing the scope and magnitude of any contemplated tax rate change. The City Manager shall provide notice as early in the school budget development process as possible, preferably prior to the presentation of the Superintendent's Estimate of Needs in February.
- 3.5 The proportion of revenues for the City and Schools allocated based on the Revenue Sharing Formula shall not be affected by section 2-186.1 of the City Code regarding preparation of the budget using a "base budget" method. The City and the Schools recognize that it is not the intention of section 2-186.1 of the City Code to alter the Revenue Sharing Formula.
- 3.6 For fiscal years 2006-07 and 2007-08, Revenues Subject to the Formula will also be calculated, for informational purposes only, according to the allocation ratio for each individual revenue stream included in the Revenue Sharing Formula, taking into consideration changes to the rates for the various streams as a result of Council action. These stream-specific allocation ratios are detailed on Appendix B of this policy. At the scheduled Revenue Sharing Policy review in January 2007, the aggregate method of calculating the Schools' portion of the revenue (set forth by section 3.1 of this

policy) will be compared to the stream-specific method of calculating the Schools' portion of the revenue to ensure that the use of the aggregate percentage as described in Section 3.1 does not, exclusive of other factors, negatively impact the amount of revenue that the Schools receive. If it is determined that the allocation method described in Section 3.1, in and of itself, negatively impacts the amount of revenue that the Schools receive, definitive steps will be taken to remedy the situation.

4.0 Additional Funding-Schools

- 4.1 If the School Board determines a need for additional local funding to maintain its current level of operations or to provide for additional initiatives, it shall make a formal written request to the City Council, through its chairman, stating the purpose(s) for which the additional funding is needed, and the amount of additional funding required.
- 4.2 The City Council shall review any School Board request for additional local funding and determine if additional funding is available. If the City Council determines that additional local funding cannot be made available without an increase in local tax rates, it shall formally notify the School Board.
- 4.3 If the School Board desires to request an increase in local tax rates to generate the additional local funding requested, the School Board shall hold a public hearing on the issue of whether local tax rates should be increased to provide additional revenue for the purpose(s) identified by the School Board. Following the public hearing, if the School Board desires to request an increase in local tax rates, the School Board shall make a formal request to the City Council to increase local tax rates to a level necessary to generate the additional funding. The School Board shall make such a request in the form of an adopted School Board resolution.
- 4.4 City Council shall consider any properly submitted request by the School Board for a local tax increase and determine the appropriate action.
- 4.5 If, after deliberation and appropriate public involvement, including the consideration of a referendum in appropriate circumstances, the City Council adopts a local tax rate increase to generate the additional local funding requested by the School Board, the full amount of revenue produced by the local tax increase shall become part of the School revenue share for the fiscal year budget being developed, and for all future fiscal years.

5.0 Additional Funding-City

If the City Council determines that additional funding is needed to maintain the current level of City operations or to provide for additional initiatives in City programs or services, the City Council shall determine the appropriate action. If after deliberation and appropriate public involvement, including consideration of a referendum in appropriate circumstances, the City Council adopts a tax rate increase to generate the additional local funding for City Government programs, the full amount of revenue produced by the local tax increase shall become part of the City revenue share for the fiscal year budget being developed, and for all future fiscal years.

6.0 Tax Rate Decrease

If the City Council determines that it is in the best interest of the community to decrease the rate for any of the taxes or fees that are included in the Revenue Sharing Formula, the revenue estimates will be calculated using the lowered tax rates. The City revenue share and the Schools revenue share shall be affected by a tax rate reduction in the same proportion that budgeted revenues were shared for that fiscal year, unless otherwise specifically determined by the City Council.

7.0 Actual Revenues Deviate from Budgeted Revenues

- 7.1 If, at the end of the fiscal year, the actual revenues exceed the budgeted revenues, the amount of excess revenues shall be shared by the City and the School Board in the same proportion that budgeted revenues were shared for that fiscal year; provided that such excess revenues shall only be shared after the necessary resources for the Fund Balance Reserve Policy have been determined and fulfilled.
- 7.2 If, however, the City anticipates, at any time during the fiscal year, that actual revenues will fall below budgeted revenues, the School Board, upon notification by the City Manager of such an anticipated shortfall, will be expected to reduce expenditures in an amount equal to the School Board's proportion of a shortfall.

8.0 Unanticipated Revenues

Any increase in revenues resulting from actions of the Commonwealth of Virginia not contemplated by this policy shall not be subject to the Revenue Sharing Formula but shall be the subject of joint discussions of the City and the Schools.

9.0 Revision to Policy

- 9.1 A committee comprised of two members of City Council, two members of the School Board, the City Manager, the Superintendent of Schools, the City Chief Financial Officer, the School Chief Financial Officer and the Director of the Department of Management Services shall periodically review this policy and its application.
- 9.2 This policy shall be reviewed, and revised as appropriate or necessary,
 - (a) whenever a rate change for any of the taxes included in the Revenue Sharing Formula has been adopted;
 - (b) whenever the funds made available to the School Board pursuant to this policy are not adequate to meet the State Board of Education's mandated "standards of quality";
 - (c) whenever any significant unanticipated changes occur in the level of estimated federal and state revenues available to the School Board;
 - (d) whenever any significant unanticipated changes occur in City revenues not included in the Revenue Sharing Formula; and
 - (e) periodically, but at least biennially, beginning not later than January 31, 2007.

Approved as
to Content:


Director of Management Services

20 March '07
Date

Approved as
to Legal Sufficiency:


City Attorney


3/20/07
Date

Reviewed by:


City Manager

MARCH 20, 2007
Date

APPROVED BY
CITY COUNCIL:


Mayor

June 12, 2007
Date

School Revenue Sharing Formula 1997-2008

Appendix A

Revenue	FY 1997 Rate	FY 1998 Rate	FY 1999 Rate	FY 2000 Rate	FY 2001 Rate	FY 2002 Rate	FY 2003 Rate
Real Estate Tax	1.22	231,078,016	240,968,494	253,781,350	267,618,466	282,792,433	298,785,562
RE Tax Public Service	1.22	6,099,806	5,910,744	6,160,203	6,291,653	6,649,361	7,024,086
RE Tax Delinquent	1.22	570,479	530,202	625,896	823,202	906,822	928,856
Personal Property Tax	3.70	74,621,159	75,867,261	86,321,826	88,016,364	98,021,277	100,320,466
General Sales Tax	1%	36,171,287	36,631,825	38,764,180	40,331,525	41,208,796	41,370,311
Utility Taxes - see note (a)		28,816,558	29,681,023	30,270,754	31,823,732	31,908,988	31,968,743
Utility Taxes - Consumption							1,385,444 (c)
Utility Taxes - Cellular Phones (b)	\$3	1,807,200	1,942,740	1,711,061	1,663,132	2,017,610	3,180,901
Business License Tax	varies	22,504,867	25,521,687	25,570,088	27,880,165	29,396,269	30,815,259
Cable Franchise Tax	5%	2,969,583	3,288,292	3,393,352	3,446,326	3,754,440	4,639,462
Total Revenue in Formula	380,401,752	404,638,955	420,342,268	446,598,710	467,894,565	496,655,996	520,419,090
School Operating Transfer		182,236,233	187,703,617	199,879,794	208,189,195	225,336,750	234,934,664
Debt Service		31,079,628	31,481,013	34,607,610	36,248,916	35,688,677	38,712,634
CIP Pay-Go			2,424,339	1,037,460	2,311,304	1,000,000	1,000,000
Total School Allocation	202,121,285	213,315,861	221,608,969	235,524,864	246,749,415	262,025,427	274,647,298
Total City Allocation	178,280,467	191,323,094	198,733,299	211,073,846	221,145,150	234,630,569	245,771,792
City funding as % of total Revenue	46.87%	47.28%	47.28%	47.26%	47.26%	47.24%	47.23%
School funding as % of total Revenue	53.13%	52.72%	52.72%	52.74%	52.74%	52.76%	52.77%

(a) In FY 1998, residential utility tax increased from \$2.40 to \$3.00 per month for electric, gas, telephone, and water utilities. The commercial rates increased as well on a tiered basis.

Because this increase was at the request of the City, 100% of the increase was allocated to the City. It was calculated that 89.1% of the total utility tax was henceforth subject to the Revenue Sharing

(b) 10% of first \$30.00.

(c) Consumption is tiered; set by State Code.

Revenue	FY 2004 Rate	FY 2005 Rate	FY 2006 Rate	FY 2007 Rate	FY 2008 Rate	FY 2009 Rate
Real Estate Tax	326,074,713	362,347,945 1.1964	377,664,464 1.0239	441,312,070 0.990	469,574,581 0.890	479,206,211 0.890
RE Tax Public Service	7,241,806	6,905,591 1.1964	5,016,179 1.0239	3,775,947 0.990	4,090,908 0.890	4,518,482 0.890
RE Tax Delinquent	1,016,145	1,121,572 1.1964	1,014,381 1.0239	1,014,381 0.990	1,157,836 0.890	1,244,459 0.890
Personal Property Tax	106,624,523	110,035,897	113,389,566	127,582,769	138,514,563	133,953,642 (e)
General Sales Tax	43,807,065	45,538,506	50,833,174	53,390,260	55,691,645	56,040,158
Utility Taxes	32,061,944	33,569,117	32,064,827	30,169,337	23,680,089	23,791,320
VA Telecommunications Tax					16,909,586	23,634,421 (f)
Utility Taxes - Consumption	1,418,695	1,641,706	1,576,053	1,585,793	1,624,392	1,619,709
Utility Taxes - Cellular Phones	4,372,070	5,267,578	8,466,780	7,906,182		
Business License Tax	31,958,284	34,065,874	37,140,370	40,794,218	44,987,246	43,180,830
Cable Franchise Tax	4,795,420	4,857,144	4,612,615	4,941,085	4,746,613	5,413,198
Total Revenue in Formula	559,370,665	605,350,930	631,778,409	712,472,042 (g)	760,977,459	772,602,430
School Operating Transfer	254,754,290	256,418,891	268,713,519	307,224,646	336,870,685	338,982,548
Debt Service	39,582,583	41,303,652	40,912,433	40,282,967	41,402,094	41,411,259
CIP Pay-Go	1,000,000	17,597,408	17,597,408	17,597,408	12,108,658	13,936,308
Total School Allocation	295,336,873	315,319,951	327,223,360	365,105,021	390,381,436	394,330,115
Total City Allocation	264,033,792	290,030,979	304,555,049	347,367,021	370,596,023	378,272,315
City funding as % of total Revenue	47.20%	47.91%	48.21%	48.76%	48.70%	51.04% (h)
School funding as % of total Revenue	52.80%	52.09%	51.79%	51.24%	51.30%	48.96%

(e) Beginning in FY 2008-09, this excludes the proposed increase in Machinery Tools tax and Pleasure Craft boats, because the City requested these tax increases.

(f) The E 911 Communications Special Revenue Fund previously was allocated 29.53% of the total Virginia Telecommunication Tax, which equated to the historical amount received through the previous local taxes. This fund was merged into the General Fund in FY 2008-09 and, therefore, this 29.53% allocation is excluded from the revenue sharing formula.

(g) The City portion of BRAC funding (\$7,500,000) was subtracted from the total revenues (shared costs between City and Schools).

(h) This allocation is less than 51.3% due to the increases in taxes on pleasure crafts (boats to \$1.00) and Machinery and Tools (from \$1.00 to \$1.90), both of which were requested by and remitted to the City. Also, with the merger of the E-911 Communications Special Revenue Fund to the General Fund, 29.53% of these revenues are allocated to this function; the school revenue sharing formula applies to the residual amount. The amount dedicated to E-911 communications represents the historical allocation of the previous local telecommunications taxes.

Revenue Sharing Formula Policy

Appendix B Historical Information

Fiscal Year	Real Estate (includes delinquent and interest on delinquent)	Utility and Utility Consumption	Personal Property (includes delinquent) *	General Sales	Cell Phone	Business License	Cable Franchise	Va Telecom Tax**	Aggregate Percentage
1997-98	\$1.22	46.87% City 53.13% Schools		46.87% City 53.13% Schools					46.87% City 53.13% Schools
1998-99	46.87% City 53.13% Schools	Rate Increase requested by City 52.66% City 47.34% Schools		46.87% City 53.13% Schools					47.28% City 52.72% Schools
1999-00		52.66% City 47.34% Schools		46.87% City 53.13% Schools					47.26% City 52.74% Schools
2000-01				46.87% City 53.13% Schools					
2001-02				46.87% City 53.13% Schools					47.24% City 52.76% Schools
2002-03				46.87% City 53.13%					47.23% City 52.77% Schools
2003-04				46.87% City 53.13%					47.20% City 52.80% Schools
2004-05	\$1.1964 Reduction 100% Schools 49.04% City 50.96% Schools			46.87% City 53.13%					47.91% City 52.09% Schools
2005-06	\$1.0239 Reduction 53.13% Schools 48.58% City 51.42% Schools			46.87% City 53.13%					48.21% City 51.79% Schools
2006-07	\$0.99 49.08% City 50.92% Schools	48.21% City 51.79% Schools		48.21% City 51.79% Schools					48.76% City 51.24% Schools
2007-08	\$0.89 48.7% City 51.3% Schools	48.70% City 51.3% Schools		48.70% City 51.3% Schools				48.7% City 51.3% Schools	48.7% City 51.3% Schools
2008-09	\$0.89 48.7% City 51.3% Schools	48.70% City 51.3% Schools		48.70% City 51.3% Schools				48.7% City 51.3% Schools	51.04% City 48.96% Schools

* Beginning in FY 2008-09, this excludes personal property taxes associated with the increase tax on pleasure craft boats and the increase from \$1.00 to \$1.90 in the Machinery and Tools tax, both of which were requested by and remitted to the City.

** Beginning in FY 2008-09 with the merger of the E-911 Communications Special Revenue to the General Fund, 29.53% of these revenues are allocated to this function; the school revenue sharing formula applies to the residual amount. The amount dedicated to E-911 communications represents the historical allocation of the previous local telecommunications taxes.

Impact on the Average Family

The FY 2006/07 and FY 2007/08 tables below illustrate the impact of all municipal taxes/fees on an “average” family of four in neighboring communities. The table is provided for informational purposes, and reflects the ranking of Virginia Beach regarding tax burden in the Hampton Roads area. Under the Revenue Sharing Formula Policy, Virginia Beach city and schools split the percentage of the seven general fund revenue streams. The schools share is 51.3 percent; this represents the local taxpayer’s support to education.

FY 2008/09

Taxes	Virginia Beach
Real Estate Tax	\$2,308.66
Personal Property Tax	244.11
Electric Utility Tax	36.00
Gas Utility Tax	36.00
VA Telecommunications Tax	70.68
Water utility Tax	36.00
Restaurant Tax	251.48
Admissions Tax	25.69
Vehicle License Decal	52.00
Storm Water Utility Fee	73.37
Residential Refuse Fee	None
Water & Sewer	509.52
Total Tax Impact	\$3643.51

Cohort community data not available at time of print.



Source: City of Virginia Beach City Resource Management Plan

FY 2007/08

Taxes	Virginia Beach	Chesapeake	Norfolk	Portsmouth	Suffolk	Hampton	Newport News
Real Estate Tax	\$2,522.31	\$2,975.76	\$3,145.81	\$3,429.21	\$2,578.99	\$2,947.42	\$3,117.47
Personal Property Tax	461.76	509.18	530.40	624.00	530.40	530.40	530.40
Electricity Utility Tax	36.00	45.00	45.00	40.80	36.00	36.00	36.96
Gas Utility Tax	36.00	22.56	18.00	36.00	36.00	28.80	18.12
VA Telecom Tax	70.68	70.68	70.68	70.68	70.68	70.68	70.68
Water utility Tax	36.00	None	67.50	84.00	None	None	None
Restaurant Tax	251.48	251.48	275.43	275.43	275.43	275.43	275.43
Admissions Tax	25.69	25.69	25.69	25.69	25.69	25.69	19.27
Vehicle License Tax	52.00	46.00	52.00	50.00	40.00	56.00	52.00
Storm Water Utility Tax	73.37	82.20	93.96	72.00	62.88	55.20	61.20
Residential Refuse Fee	None	None	271.74	384.00	None	221.00	235.30
Total Tax Impact	\$3,565.29	\$4,028.55	\$4,596.21	\$5,091.81	\$3,656.07	\$4,246.62	\$4,416.83

FY 2006/07

Taxes	Virginia Beach	Chesapeake	Norfolk	Portsmouth	Suffolk	Hampton	Newport News
Real Estate Tax	\$2,039.49	\$2,434.23	\$2,785.11	\$2,982.48	\$2,061.42	\$2,500.02	\$2,631.60
Personal Property Tax	461.76	509.18	499.20	624.00	530.40	530.40	530.40
Electricity Utility Tax	36.00	45.00	45.00	40.80	36.00	36.00	36.96
Gas Utility Tax	36.00	22.56	18.00	36.00	36.00	28.80	18.12
VA Telecom Tax	70.68	70.68	70.68	70.68	70.68	70.68	70.68
Water utility Tax	36.00	None	67.50	84.00	None	None	None
Restaurant Tax	209.69	209.69	229.66	229.66	209.69	229.66	229.66
Admissions Tax	27.00	27.00	27.00	27.00	27.00	27.00	20.25
Vehicle License Tax	52.00	46.00	52.00	50.00	40.00	56.00	52.00
Storm Water Utility Tax	62.42	30.60	91.20	60.00	None	43.20	52.20
Residential Refuse Fee	None	None	208.74	264.00	None	204.00	211.92
Total Tax Impact	\$3,031.04	\$3,394.94	\$4,094.09	\$4,468.62	\$3,011.19	\$3,725.76	\$3,853.79

Revenue Sources for Operation of Regular Day School

Revenue for the operation of the school division is received from three primary sources: federal, state (including State Sales Tax), and the local governing body.

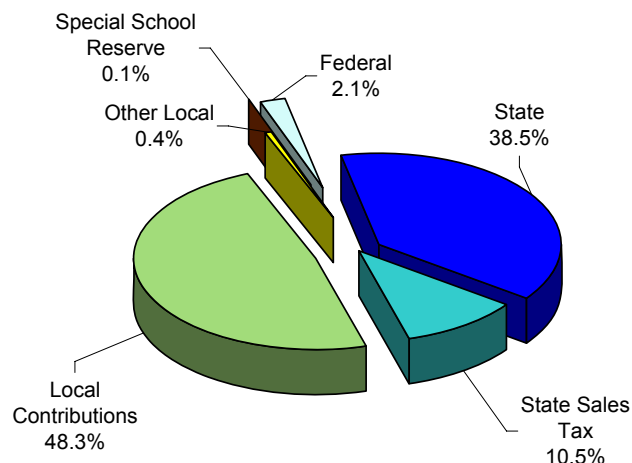
Federal Funds consist of *general funds*, such as Impact Aid funds that are paid directly to the School Board for use in operation of the total instructional program; and *categorical funds* that are designated for specific programs such as Adult Basic Education. These funds are subject to the federal budget process.

State Funds consist of *Standards of Quality (SOQ)* payments and *categorical* amounts established by the General Assembly on a biennial basis. SOQ payments are derived by multiplying the per-pupil amounts determined by the General Assembly by the projected March 31 Average Daily Membership (ADM). The September 30th Projected Enrollment is used to estimate the March 31 ADM using historical rates of decline. SOQ payments are shared by the state and the local government based upon a ratio entitled the Composite Index. The Composite Index is determined by the state with each biennium and represents the local government's ability to fund public education. In addition to SOQ payments, the state also provides categorical funds to pay the state's share of certain specific programs, such as Special Education, and Technical and Career Education.

State Sales Tax, since 1985, is required by the Appropriations Act to be shown as a separate source of revenue in local budgets. One and one-eighth cent of the sales tax is returned by the state to localities for public education and is distributed to school divisions based on the number of school-aged children residing in each locality. A census is conducted every three years by each locality to determine the number of school-aged children who reside there. The results of the census are utilized by the state to determine the distribution of sales tax to each school division.

Local Funds consist of numerous miscellaneous revenue sources such as school facility rentals, tuition, and sale of equipment, as well as the appropriation by City Council. The City Council must contribute a minimum level of funding, referred to as the Standards of Quality (SOQ) payments. This minimum level of funding is determined by the Composite Index and is applied to the per-pupil amounts defined by the state for the Standards of Quality. The local government provides an appropriation for education in excess of the Standards of Quality payments and determines the level of total education support by means of a Revenue Sharing Formula Policy. The original policy, adopted in 1997, provided 53.13 percent of seven designated General Fund tax revenue streams: Real Estate Tax, General Sales Tax, Personal Property Tax, Business License Tax, Utility Tax, State Telecommunications Tax, and Cable Franchise Fees. In conjunction with several Real Estate rate reductions adopted since 1997, modifications to the formula have taken place, which have reduced the revenue share to 51.3 percent. The net formula funds are allocated first to Debt Service, then "Pay-As-You-Go" Capital Improvement projects which can reasonably be expected to be completed within one year, and the remainder is allocated to the Operating Budget.

FY 2009/10 Amended



Actuals	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07	FY 2007/08
Federal Funds	2.7%	2.9%	2.7%	2.7%	2.8%
State Funds	39.2%	41.9%	40.7%	41.1%	39.0%
State Sales Tax	26.3%	26.3%	26.2%	23.7%	21.4%
Local Funds	48.1%	43.9%	45.0%	45.5%	48.0%

Long-Term Financial Objective

The long-term financial objectives of the School Board are aimed at addressing the following key issues: increasing academic opportunities for students, a comprehensive alternative education program that addresses educational as well as behavioral components to improve student outcomes, compensation competitiveness, infrastructure and physical plan equity across all educational sites, targeted and systematic professional development of staff, identification and development of future instructional leaders and administrators, and systematic replacement of equipment and technology in a sustainable manner.

The School Board recognizes that its primary purpose is to provide the best possible educational opportunities for students within the established curriculum and the financial resources available. Therefore, it is necessary that a long-term financial plan, based upon approved planning factors and known funding sources, be developed. It is also necessary that this plan be reviewed and updated on an annual basis. The Five-Year Forecast presented each year, as well as the transition from a single-year budget presentation to a biennial budget presentation on the same cycle as the state (the primary funding source), enables the School Board to make annual decisions with an eye to the future sustainability of those decisions.

Five-Year Forecast - FY 2009/10 - 2013/14

Each year, City Administration presents to the City Council a five-year projection for planning purposes. The City Administration requests that the School Division prepare a forecast of expenditures for the forecast period. Revenue forecasts related to the Local Contribution have been provided by the City Office of Management Services.

The application of the Revenue Sharing Policy permits the allocation of the local contribution between PAYGO CIP and the Operating Budget. The information presented in this report assumes the continuing allocation of \$ 13,936,308 to CIP "Pay-As-You-Go" funding. In addition to this amount to the CIP, there is an assumption that the Sandbridge TIF funds of approximately \$4.6 million per year will continue to be allocated to the PAYGO each year.

It should be kept in mind in reviewing this forecast that this is the administration's estimate of increases in costs and revenues for the forecast period. There are many unknowns at the time of this projection, such as new state or federal mandates, changes in Impact Aid funding, changes in the level of State funding, grant matches, and new School Board priorities. These items are not easily forecast, nor are their effects on expenditures.

The Five-Year Forecast is based upon the following assumptions:

Enrollment
<ul style="list-style-type: none">Student enrollment is estimated to continue to decline over the forecast period, however, the decline is moderating over this period<ul style="list-style-type: none">Elementary enrollment increases by 184 students over the forecast period.Forecast-projected enrollment numbers are based upon the September 30th enrollment of each fiscal yearEnrollment used in the forecast is based upon preliminary estimates provided by the Demographer and should not be considered final projections
Average Daily Membership (ADM)
<ul style="list-style-type: none">State revenues are based upon the ADMADM is assumed to decline 1.0 percent from the September 30th projected enrollment

Revenue

Impact Aid Funding

- Federal Impact Aid has been projected to increase slightly beginning in FY 2010/11
- Federal Impact Aid funding is always “current year” federal money
 - Not forward-funded like most other federal funds (grants) received by the division

Department of Defense

- Department of Defense funds have been projected to increase slightly beginning in FY 2010/11
- Funds are subject to re-appropriation each year via the federal budget process

Sales Tax

- Sales Tax has been projected at an average increase of 2.5 percent per year over the forecast period

State Basic Aid

- This projection assumes no changes in any of the components of State funding
 - Composite Index will be re-calculated with the State biennial budget
 - Basic Aid projections are assumed to decrease by 5 percent in FY 2009/10 and increase 4.5 percent in the first year of the biennium and 2.75 percent in the second year of the biennium
 - Increases in the index will result in a shift of funding from the state to the city and a decrease in the index will result in a shift of funding from the city to the state
 - No changes are projected in the SOQ standards

Local Contribution

- The City Office of Management Services has provided the estimated total revenue for each of the forecasted years
- The city has also provided the school's portion of the revenue based on the Revenue Sharing Formula Policy.
- The numbers used are estimates only and could change in either direction

Expenditures

Programs	<ul style="list-style-type: none"> ○ All current educational programs would continue during the forecast period ○ No program additions or expansions have been forecasted
Staffing	<ul style="list-style-type: none"> ○ Changes in staffing levels due to changes in enrollment are reflected for each year in the forecast period (calculated at 22:1)
VRS Retirement Rate	<ul style="list-style-type: none"> ○ The VRS retirement rate has been estimated to increase annually by 1.78 percent each year of the forecast period.
VRS Life Insurance	<ul style="list-style-type: none"> ○ The VRS life insurance has been estimated at the current rate of 1.0 percent of payroll throughout the forecast period
Compensation Increase	<ul style="list-style-type: none"> ○ Total compensation increases during the forecast period include increases related to salaries and increases related to benefits ○ An amount equivalent to 3.5 percent of payroll, effective at the beginning of the fiscal year, has been used for increases to salaries ○ Market Salary Adjustments (MAG Study) for the Unified Scale have not been included during this forecast period ○ Employer health insurance has been estimated to hold steady during the first year of the forecast period and increase annually 4.7 percent over the last four years
Mandates	<ul style="list-style-type: none"> ○ No changes in Federal or State mandates have been included for the forecast period
Baselines	<ul style="list-style-type: none"> ○ Partial baselines for school bus and vehicle replacements have been established at approximately \$1.5 million per year, which will provide funds for almost half the buses needing replacements each year ○ Repair and maintenance and major equipment replacement baselines have been maintained ○ Cyclical replacement funds have been included for computers, musical instruments, and various other equipment needs
Modernization	<ul style="list-style-type: none"> ○ Operating Budget costs related to school modernizations have been included in this forecast
School Allocations	<ul style="list-style-type: none"> ○ School allocations have been adjusted to reflect changes in student enrollment
Other Charges	<ul style="list-style-type: none"> ○ Increases are projected due to increased cost of utilities and insurance
Other Purchased Services	<ul style="list-style-type: none"> ○ Increases are projected for special education tuition and general maintenance and repair

Five-Year Forecast Summary - FY 2009/10 - 2013/14

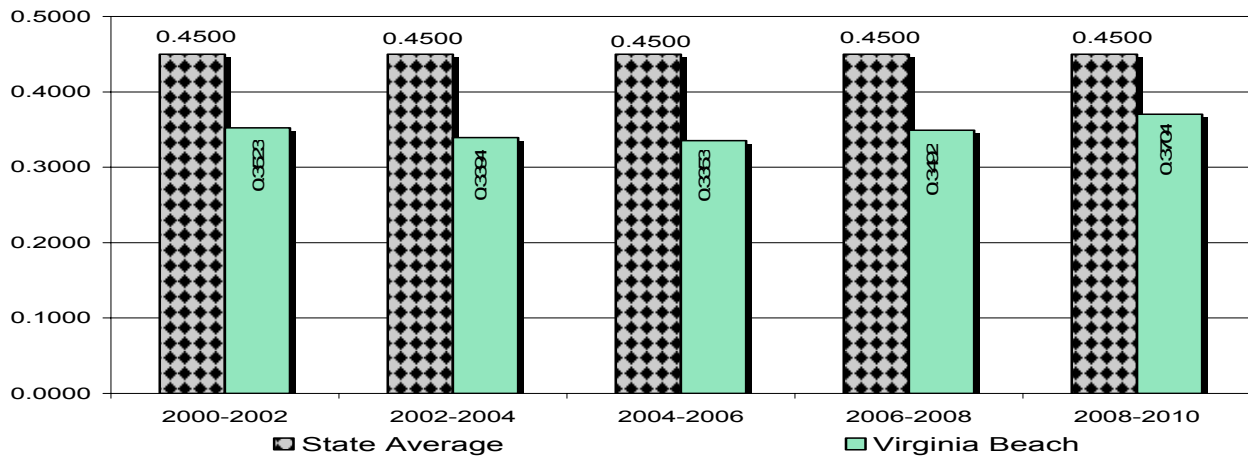
The following table provides information related to revenue and expenditures for the forecast period.

	Approved FY 09/10	Grant and Other	Total Budget	Revised FY 09/10	Grant and Other	Total Budget	FY 10/11	Grant and Other	Total Budget
RSF Funds									
Total RSF funds	791,854,865			766,744,825			773,194,749		
School RSF funds	406,221,545			393,340,095			396,648,906		
Net Debt Service (per city estimate)	43,831,667			44,183,674			44,570,096		
PAYGO CIP	13,936,308			13,936,308			13,936,308		
Net transfer to Operating Budget	348,453,568			335,220,113			338,142,502		
Total RSP funds	406,221,543			393,340,095			396,648,906		
Projected enrollment	69,119			68,805			67,851		
Projected ADM	68,342			68,117			67,172		
Federal Revenue	\$ 14,771,131	\$ 46,360,188	\$ 61,131,319	\$ 14,771,131	\$ 47,750,994	\$ 62,522,125	\$ 14,992,698	\$ 49,183,523	\$ 64,176,221
State Sales Tax	79,779,642		79,779,642	75,790,660	-	75,790,660	78,443,333	-	78,443,333
State Aid	288,221,591	17,635,814	305,857,405	273,810,511	18,164,888	291,975,400	286,131,984	18,709,835	304,841,820
Local RSF	348,453,570		348,453,570	335,220,113		335,220,113	338,142,502		338,142,502
Other Local	2,833,945	45,083,886	47,917,831	2,833,945	46,436,403	49,270,348	2,890,624	47,829,495	50,720,119
Fund Balance		4,911,875	4,911,875		5,059,231	5,059,231		5,211,008	5,211,008
Transfer from Other Funds		6,396,215	6,396,215		6,588,101	6,588,101		6,785,744	6,785,744
Debt Service		43,831,667	43,831,667		44,183,674	44,183,674		44,570,096	44,570,096
PAYGO		13,936,308	13,936,308		13,936,308	13,936,308		13,936,308	13,936,308
Total Revenues	\$ 734,059,879	\$ 178,155,953	\$ 912,215,832	\$ 702,426,360	\$ 182,119,599	\$ 884,545,960	\$ 720,601,141	\$ 186,226,010	\$ 906,827,151
Instruction	\$ 561,698,962			\$ 562,488,663			\$ 582,598,227		
Administration	23,617,233			23,670,905			24,504,010		
Transportation	31,391,516			31,815,304			32,933,782		
Operations	93,018,988			93,791,339			97,672,156		
Technology	24,333,180			24,313,225			24,313,225		
Total Expenditures	\$ 734,059,879			\$ 736,079,436			\$ 762,021,400		
FTE's	9,263.78			9,213.05			9,163.31		
Salaries	\$ 454,717,378	\$ 49,078,377	\$ 503,795,755	\$ 454,264,635	\$ 50,550,728	\$ 504,815,363	\$ 466,391,646	\$ 52,067,250	\$ 518,458,896
Fringe	149,222,832	16,228,336	165,451,168	149,413,152	16,715,186	166,128,338	158,429,086	17,216,642	175,645,728
GASB-45	2,900,000		2,900,000	2,900,000	-	2,900,000	2,900,000	-	2,900,000
Purchased Services	41,168,539	10,004,404	51,172,943	41,168,539	10,304,536	51,473,075	42,088,345	10,613,672	52,702,017
Other Charges	29,037,001	925,181	29,962,182	29,950,820	952,936	30,903,756	31,589,564	981,525	32,571,089
Materials and Supplies	22,150,375	41,327,462	63,477,837	23,418,534	42,567,286	65,985,820	24,156,661	43,844,304	68,000,965
Capital Outlay	1,139,011	2,346,218	3,485,229	1,139,011	2,416,605	3,555,616	2,641,356	2,489,103	5,130,459
Transfers and Improvements	33,724,743	478,000	34,202,743	33,824,743	492,340	34,317,083	33,824,743	507,110	34,331,853
Debt Service		43,831,667	43,831,667		44,183,674	44,183,674		44,570,096	44,570,096
PAYGO		13,936,308	13,936,308		13,936,308	13,936,308		13,936,308	13,936,308
	\$ 734,059,879	\$ 178,155,953	\$ 912,215,832	\$ 736,079,434	\$ 182,119,599	\$ 918,199,033	\$ 762,021,401	\$ 186,226,010	\$ 948,247,411

Five-Year Forecast Summary - FY 2009/10 - 2013/14 *continued*

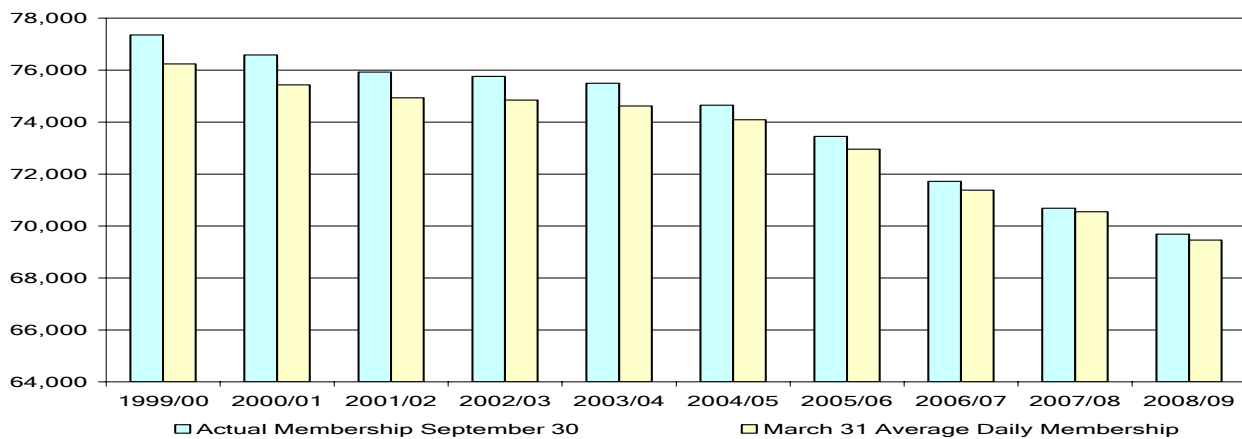
	FY 11/12	Grant and Other	Total Budget	FY 12/13	Grant and Other	Total Budget	FY 13/14	Grant and Other	Total Budget
RSF Funds									
Total RSF funds	791,036,092			816,128,133			846,437,230		
School RSF funds	405,801,515			418,673,732			434,222,299		
Net Debt Service (per city estimate)	45,479,271			46,325,350			46,779,494		
PAYGO CIP	13,936,308			13,936,308			13,936,308		
Net transfer to Operating Budget	346,385,936			358,412,074			373,506,497		
Total RSP funds	405,801,515			418,673,732			434,222,299		
Projected enrollment	67,177			66,673			66,428		
Projected ADM	66,505			66,006			65,764		
Federal Revenue	\$ 14,992,698	\$ 50,659,029	\$ 65,651,727	\$ 14,992,698	\$ 52,178,800	\$ 67,171,498	\$ 14,992,698	\$ 53,744,164	\$ 68,736,862
State Sales Tax	81,581,066	-	81,581,066	85,660,119	-	85,660,119	89,943,125	-	89,943,125
State Aid	294,000,614	19,271,130	313,271,744	307,230,642	19,849,264	327,079,906	315,679,484	20,444,742	336,124,226
Local RSF	346,385,936		346,385,936	358,412,074	-	358,412,074	373,506,497	-	373,506,497
Other Local	2,977,343	49,264,379	52,241,722	2,977,343	50,742,311	53,719,653	2,977,343	52,264,580	55,241,923
Fund Balance		5,367,338	5,367,338		5,528,359	5,528,359		5,694,209	5,694,209
Transfer from Other Funds		6,989,317	6,989,317		7,198,996	7,198,996		7,414,966	7,414,966
Debt Service		45,479,271	45,479,271		46,325,350	46,325,350		46,779,494	46,779,494
PAYGO		13,936,308	13,936,308		13,936,308	13,936,308		13,936,308	13,936,308
Total Revenues	\$ 739,937,957	\$ 190,966,773	\$ 930,904,730	\$ 769,272,875	\$ 195,759,388	\$ 965,032,263	\$ 797,099,147	\$ 200,278,464	\$ 997,377,611
Instruction	\$ 599,666,702			\$ 618,928,321			\$ 639,587,935		
Administration	25,219,422			26,104,968			27,053,184		
Transportation	33,906,751			34,921,990			36,073,660		
Operations	100,891,385			104,259,084			107,950,371		
Technology	25,036,950			25,027,606			25,027,606		
Total Expenditures	\$ 784,721,210			\$ 809,241,969			\$ 835,692,756		
FTE's	9,128.13			9,104.08			9,085.34		
Salaries	\$ 479,802,637	\$ 53,629,268	\$ 533,431,905	\$ 494,284,246	\$ 55,238,146	\$ 549,522,392	\$ 510,489,067	\$ 56,895,290	\$ 567,384,357
Fringe	163,901,718	17,733,141	181,634,859	169,695,556	18,265,135	187,960,691	174,919,690	18,813,089	193,732,779
GASB-45	2,900,000	-	2,900,000	2,900,000	-	2,900,000	2,900,000	-	2,900,000
Purchased Services	42,772,608	10,932,082	53,704,690	45,795,296	11,260,045	57,055,341	49,227,277	11,597,846	60,825,123
Other Charges	33,133,160	1,010,970	34,144,130	33,791,622	1,041,299	34,832,921	34,466,027	1,072,538	35,538,565
Materials and Supplies	24,755,812	45,159,634	69,915,446	25,346,197	46,514,423	71,860,620	26,268,056	47,909,855	74,177,911
Capital Outlay	2,623,680	2,563,776	5,187,456	2,610,456	2,640,689	5,251,145	2,604,043	2,719,910	5,323,953
Transfers and Improvements	34,831,595	522,324	35,353,919	34,818,595	537,993	35,356,588	34,818,595	554,133	35,372,728
Debt Service		45,479,271	45,479,271		46,325,350	46,325,350		46,779,494	46,779,494
PAYGO		13,936,308	13,936,308		13,936,308	13,936,308		13,936,308	13,936,308
	\$ 784,721,210	\$ 190,966,773	\$ 975,687,983	\$ 809,241,968	\$ 195,759,388	\$ 1,005,001,356	\$ 835,692,755	\$ 200,278,464	\$ 1,035,971,219

Composite Index Comparison

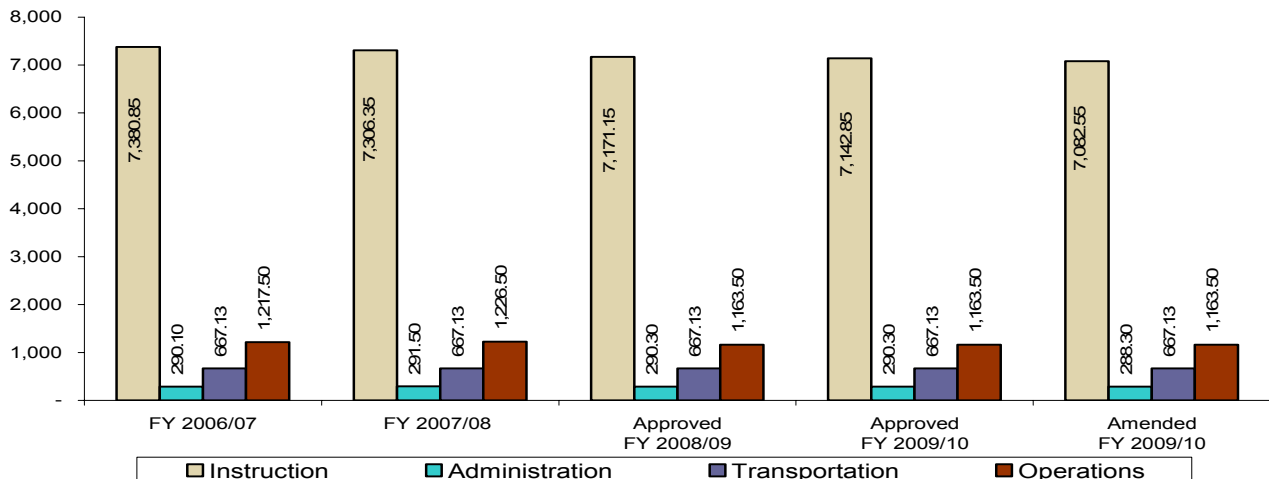


The "Composite Index of Local Ability-to-Pay", computed for each locality, represents the portion of each dollar of minimum funding for education per state guidelines that the locality must provide. This percentage is based upon a complex formula. The key factors used to compute wealth are: real property value, gross income, taxable retail sales, student enrollment and population. The greater the percentage, the lower amount of state funding will be provided to the locality.

Student Enrollment Trends



Staffing Allocations



Budget Manager and Signature Authority

Each Superintendent's Cabinet Member is responsible for designated budget categories, including departmental spending and line item compliance. The Cabinet Member has signature authority for his/her budget categories but may share such authority, if so designated. Delegating signature authority *does not nullify* the Cabinet Member's accountability for fiscal responsibility.

Revised 07/09

UNIT CODE	UNIT CODE NAME	CABINET MEMBER	BUDGET MANAGER	SIGNATURE AUTHORITY
- INSTRUCTION -				
50100	Elementary Classroom	Richard Sidone	Richard Sidone	Richard Sidone Sheila Magula
50200	Senior High Classroom	Jobynia Caldwell	Jobynia Caldwell	Jobynia Caldwell Sheila Magula
50300	Technical and Career Education	Christine Caskey	Patrick Konopnicki	Christine Caskey James Merrill
50400	Gifted Education and Academy Programs	Christine Caskey	Kelly Hedrick	Christine Caskey James Merrill
50500	Special Education	Sheila Magula	Robert Mitchell	Sheila Magula
50600	Summer School	Christine Caskey	Rodney Burnsworth Marie Balen	Christine Caskey James Merrill
50700	General Adult Education	Jobynia Caldwell	Bonnie Mizenko	Jobynia Caldwell Sheila Magula
50800	Alternative Education - Renaissance	Jobynia Caldwell	Byron Williams	Jobynia Caldwell Sheila Magula
50900	Student Activities	Jobynia Caldwell	Michael McGee	Jobynia Caldwell Sheila Magula
51000	Office of the Principal - Elementary	Richard Sidone	Richard Sidone	Richard Sidone Sheila Magula
51100	Office of the Principal - Senior High	Jobynia Caldwell	Jobynia Caldwell	Jobynia Caldwell Sheila Magula
51200	Office of the Principal - Technical and Career Education	Christine Caskey	Patrick Konopnicki	Christine Caskey James Merrill
51300	Guidance Services	Christine Caskey	Alveta Mitchell	Christine Caskey James Merrill
51400	Social Work Services	Sheila Magula	Robert Mitchell	Sheila Magula
51500	Media and Communications	Kathleen O'Hara	Kathleen O'Hara	Kathleen O'Hara
51600	Instructional Technology	Ramesh Kapoor	William Johnsen Michael Nicolaides	William Johnsen Michael Nicolaides Sheila Magula
51700	Instructional Support	Christine Caskey	Rodney Burnsworth Marie Balen	Christine Caskey James Merrill
51710	Instructional Organizational Development	Richard Sidone	Richard Sidone	Richard Sidone Sheila Magula James Merrill
51800	Special Education Support	Sheila Magula	Robert Mitchell	Sheila Magula
51900	Gifted Education and Academy Programs Support	Christine Caskey	Kelly Hedrick	Christine Caskey James Merrill
52000	Media Services Support	Ramesh Kapoor	William Johnsen	William Johnsen Joseph Damus Sheila Magula
52100	Research, Evaluation, and Assessment	Jared Cotton	Jared Cotton	Jared Cotton James Merrill
52200	Middle School Classroom	Maynard Massey	Maynard Massey	Maynard Massey Sheila Magula
52300	Remedial Education	Christine Caskey	Marie Balen Rodney Burnsworth	Christine Caskey James Merrill
52400	Office of the Principal - Middle School	Maynard Massey	Maynard Massey	Maynard Massey Sheila Magula

UNIT CODE	UNIT CODE NAME	CABINET MEMBER	BUDGET MANAGER	SIGNATURE AUTHORITY
52500	Homebound Services	Sheila Magula	Robert Mitchell	Sheila Magula
52600	Technical and Career Education Support	Christine Caskey	Patrick Konopnicki	Christine Caskey James Merrill
52700	Student Leadership	Jobynia Caldwell	Michael McGee	Jobynia Caldwell Sheila Magula
52800	Psychological Services	Sheila Magula	Robert Mitchell	Sheila Magula
52900	Audiological Services	Sheila Magula	Robert Mitchell	Sheila Magula
53100	School Administration	Richard Sidone	Richard Sidone and Maynard Massey	Richard Sidone with either Maynard Massey or Jobynia Caldwell Sheila Magula
53200	Alternative Education	Jobynia Caldwell	Byron Williams	Jobynia Caldwell Sheila Magula
- ADMINISTRATION, ATTENDANCE, AND HEALTH -				
54100	Board, Legal, and Governmental Services	James Merrill	James Merrill	James Merrill Sheila Magula
54200	Office of the Superintendent	James Merrill	James Merrill	James Merrill Sheila Magula
54300	Budget and Finance	Farrell Hanzaker	Farrell Hanzaker	Farrell Hanzaker Sammy Cohen James Merrill
54400	Human Resources	John Mirra	John Mirra	John Mirra James Merrill
54500	Internal Audit	James Merrill	Terrie Pyeatt	Terrie Pyeatt Farrell Hanzaker
54600	Purchasing Services	Farrell Hanzaker	Kevin Beardsley	Kevin Beardsley Farrell Hanzaker
54700	Organizational Development	Richard Sidone	Richard Sidone	Richard Sidone Sheila Magula James Merrill
54900	Office of Technology	Ramesh Kapoor	Joseph Damus Michael Nicolaides	Joseph Damus Michael Nicolaides Sheila Magula
55000	Benefits	Farrell Hanzaker	Linda Matkins	Linda Matkins Farrell Hanzaker
55200	Health Services	Maynard Massey	Mary Shaw Michael McGee	Maynard Massey Sheila Magula
- PUPIL TRANSPORTATION -				
56100	Management	John Kalocay	David Pace	David Pace John Kalocay Sheila Magula
56200	Vehicle Operations	John Kalocay	David Pace	David Pace John Kalocay Sheila Magula
56250	Vehicle Operations - Special Education	John Kalocay	David Pace	David Pace John Kalocay Sheila Magula
56300	Vehicle Maintenance	John Kalocay	David Pace	David Pace John Kalocay Sheila Magula
56400	Monitoring Services	John Kalocay	David Pace	David Pace John Kalocay Sheila Magula

UNIT CODE	UNIT CODE NAME	CABINET MEMBER	BUDGET MANAGER	SIGNATURE AUTHORITY
57100	Facilities Planning and Construction	John Kalocay	Anthony Arnold	John Kalocay Sheila Magula
57200	School Plant	John Kalocay	Francis Foster	Francis Foster John Kalocay Sheila Magula
57300	Supply Services	John Kalocay	Eric Woodhouse	Eric Woodhouse John Kalocay Sheila Magula
57400	Grounds Services	John Kalocay	Steven Proffitt	John Kalocay Sheila Magula
57500	Custodial Services	John Kalocay	Larry Ames	Larry Ames John Kalocay Sheila Magula
58100	Safe Schools/Risk Management	John Kalocay	Richard Ponti	John Kalocay Sheila Magula
58200	Vehicle Services	John Kalocay	David Pace	David Pace John Kalocay Sheila Magula
58300	Telecommunications	Ramesh Kapoor	Michael Nicolaidis	Michael Nicolaidis Deborah Claxton Sheila Magula
58400	Technology Maintenance	Ramesh Kapoor	Michael Nicolaidis	Michael Nicolaidis William Johnsen Sheila Magula
59100	Technology	Farrell Hanzaker	Farrell Hanzaker	Farrell Hanzaker Sammy Cohen James Merrill

- OTHER FUNDS -

Athletic Fund	Jobynia Caldwell	Michael McGee	Jobynia Caldwell Sheila Magula
Communication Tower Technology Fund	Ramesh Kapoor	Joseph Damus William Johnsen	Joseph Damus William Johnsen Sheila Magula
Food Services Fund	John Kalocay	James Ratliff	James Ratliff John Kalocay Sheila Magula
Instructional Technology Fund	Ramesh Kapoor	Ramesh Kapoor	Ramesh Kapoor William Johnsen Sheila Magula
School Equipment Replacement Fund	Farrell Hanzaker	Farrell Hanzaker	Farrell Hanzaker Sammy Cohen James Merrill
School Vending Operations Fund	Farrell Hanzaker	Farrell Hanzaker	Farrell Hanzaker Sammy Cohen James Merrill
State Fiscal Stabilization Fund	As Assigned	As Assigned	As Assigned Farrell Hanzaker Sammy Cohen
		James Merrill	
Technology Fund	As Assigned	As Assigned	As Assigned Farrell Hanzaker Sammy Cohen
		James Merrill	
Textbook Fund	Christine Caskey	Christine Caskey	Christine Caskey James Merrill

School Location Maps



Elementary Schools Location Map

Elementary Schools

Virginia Beach City Public Schools

Map Location	School	Address	Phone	Fax
1	Alanton Elementary	1441 Stephens Road 23454	648-2000	496-6841
2	Arrowhead Elementary	5549 Susquehanna Drive 23462	648-2040	473-5101
3	Bayside Elementary	5649 Bayside Road 23455	648-2080	460-7513
4	Birdneck Elementary	957 S. Birdneck Road 23451	648-2120	437-4792
5	Brookwood Elementary	601 S. Lynnhaven Road 23452	648-2160	431-4631
6	Centerville Elementary	2201 Centerville Turnpike 23464	648-2200	502-0324
7	Christopher Farms Elementary	2828 Pleasant Acres Drive 23453	648-2240	427-3656
8	College Park Elementary	1110 Bennington Road 23464	648-2280	366-4532
9	Cooke Elementary	1501 Mediterranean Avenue 23451	437-4827	437-4711
10	Corporate Landing Elementary	1590 Corporate Landing Pkwy 23454	648-2360	437-4760
11	Creeds Elementary	920 Princess Anne Road 23457	426-7792	426-7837
12	John B. Dey Elementary	1900 N. Great Neck Road 23454	648-2440	496-6784
13	Diamond Springs Elementary	5225 Learning Circle 23462	648-4240	493-5458
14	Fairfield Elementary	5428 Providence Road 23464	648-2482	366-4530
15	Glenwood Elementary	2213 Round Hill Drive 23464	648-2520	471-5817
16	Green Run Elementary	1200 Green Garden Circle 23453	648-2560	427-6558
17	Hermitage Elementary	1701 Pleasure House Road 23455	648-2600	460-7138
18	Holland Elementary	3340 Holland Road 23452	648-2640	427-0028
19	Indian Lakes Elementary	1240 Homestead Drive 23464	648-2680	474-8454
20	Kempsville Elementary	570 Kempsville Road 23464	648-2720	474-8513
21	Kempsville Meadows Elem	736 Edwin Drive 23462	474-8435	474-8489
22	King's Grant Elementary	612 N. Lynnhaven Road 23452	648-2800	431-4092
23	Kingston Elementary	3532 King's Grant Road 23452	648-2840	431-4017
24	Landstown Elementary	2212 Recreation Drive 23456	648-2880	430-2775
25	Linkhorn Park Elementary	977 First Colonial Road 23454	648-2920	496-6750
26	Luxford Elementary	4808 Haygood Road 23455	473-5014	473-5103
27	Lynnhaven Elementary	210 Dillon Drive 23452	648-3000	431-4634
28	Malibu Elementary	3632 Edinburgh Drive 23452	431-4098	431-4099
29	New Castle Elementary	4136 Dam Neck Road 23456	648-3080	430-8977
30	Newtown Elementary	5277 Learning Circle 23462	648-3080	473-5023
31	North Landing Elementary	2929 North Landing Road 23456	648-3120	427-6086
32	Ocean Lakes Elementary	1616 Upton Drive 23454	648-3200	721-4009
33	Old Donation Center*	1008 Ferry Plantation Road 23455	473-5043	473-5144
34	Parkway Elementary	4180 O'Hare Drive 23453	648-3280	471-5818
35	Pembroke Elementary	4622 Jericho Road 23462	473-5025	473-5624
36	Pembroke Meadows Elementary	820 Cathedral Drive 23455	648-3360	473-5261
37	Plaza Elementary	641 Carriage Hill Road 23452	648-3400	431-4639
38	Point O'View Elementary	5400 Parliament Drive 23462	648-3440	473-5262
39	Princess Anne Elementary	2444 Seaboard Road 23456	648-3482	427-1447
40	Providence Elementary	4968 Providence Road 23464	648-3520	474-8522
41	Red Mill Elementary	1860 Sandbridge Road 23456	648-3560	426-9600
42	Rosemont Elementary	1257 Rosemont Road 23453	648-3600	427-6411
43	Rosemont Forest Elementary	1716 Grey Friars Chase 23456	648-3640	471-5816
44	Salem Elementary	3961 Salem Lakes Blvd. 23456	648-3680	471-5813
45	Seatack Elementary	912 S. Birdneck Road 23451	437-4867	437-7747
46	Shelton Park Elementary	1700 Shelton Road 23455	460-7577	460-7515
47	Strawbridge Elementary	2553 Strawbridge Road 23456	427-5562	427-5031
48	Tallwood Elementary	2025 Kempsville Road 23464	648-3840	502-0308
49	Thalia Elementary	421 Thalia Road 23452	648-3880	431-4641
50	Thoroughgood Elementary	1444 Dunstan Lane 23455	648-3920	460-7516
51	Three Oaks Elementary	2201 Elson Green Avenue 23456	648-3960	430-3758
52	Trantwood Elementary	2344 Inlynnview Road 23454	648-4000	496-6785
53	White Oaks Elementary	960 Windsor Oaks Blvd. 23462	648-4040	474-8515
54	Williams Elementary	892 Newtown Road 23462	473-5033	473-5263
55	Windsor Oaks Elementary	3800 Van Buren Drive 23452	648-4120	431-4637
56	Windsor Woods Elementary	233 Presidential Blvd. 23452	648-4160	431-4638
57	Woodstock Elementary	6016 Providence Road 23464	366-4590	366-4578

* - Denotes citywide center/school

Elementary Schools

Virginia Beach City Public Schools

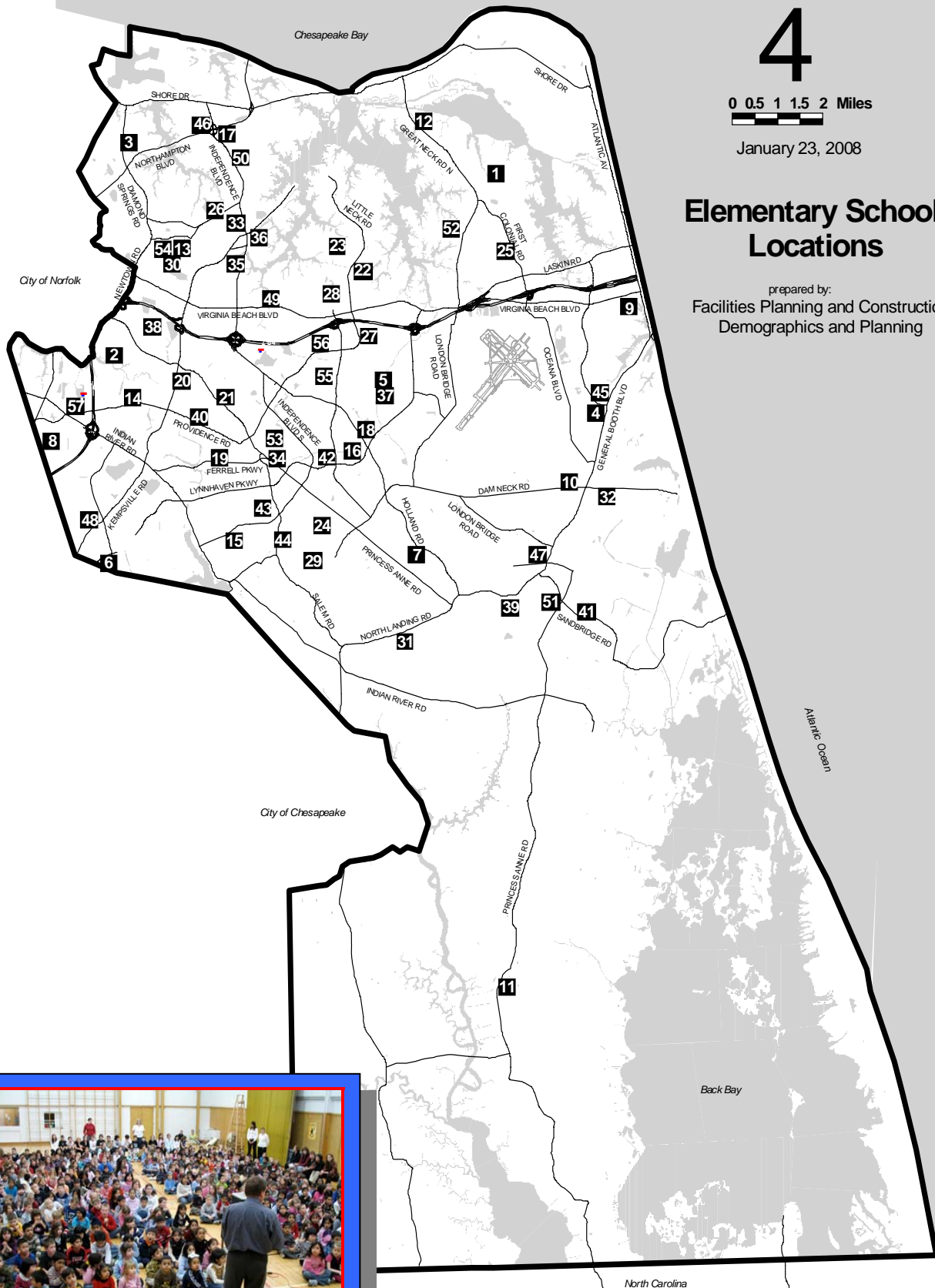
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January 23, 2008

Elementary School Locations

prepared by:
Facilities Planning and Construction
Demographics and Planning



Middle Schools Location Map

Middle Schools

Virginia Beach City Public Schools

Map

Location	School	Address	Phone	Fax
1	Bayside Middle	965 Newtown Road 23462	648-4400	473-5185
2	Brandon Middle	1700 Pope Street 23464	648-4450	366-4550
3	Corporate Landing Middle	1597 Corporate Landing Pkwy 23454	648-4500	437-6487
4	Great Neck Middle	1848 North Great Neck Road 23454	648-4550	496-6774
5	Independence Middle	1370 Dunstan Lane 23455	648-4600	460-0508
6	Kempsville Middle	860 Churchill Drive 23464	648-4700	474-8449
7	Landstown Middle	2204 Recreation Drive 23456	648-4750	430-3247
8	Larkspur Middle	4696 Princess Anne Road 23462	648-4800	474-8598
9	Lynnhaven Middle	1250 Bayne Drive 23454	648-4850	496-6793
10	Plaza Middle	3080 S. Lynnhaven Road 23452	648-4900	431-5331
11	Princess Anne Middle	2509 Seaboard Road 23456	648-4950	430-0972
12	Salem Middle	2380 Lynnhaven Parkway 23464	648-5000	474-8467
13	Virginia Beach Middle	600 - 25th Street 23451	648-5050	437-4708

Citywide Center/School

A	Center for Effective Learning	233 N. Witchduck Road 23462	473-5038	473-5264
B	Kemps Landing Magnet School	4722 Jericho Road 23462-2226	648-4650	473-5106

Revised June 30, 2008

Middle Schools

Virginia Beach City Public Schools

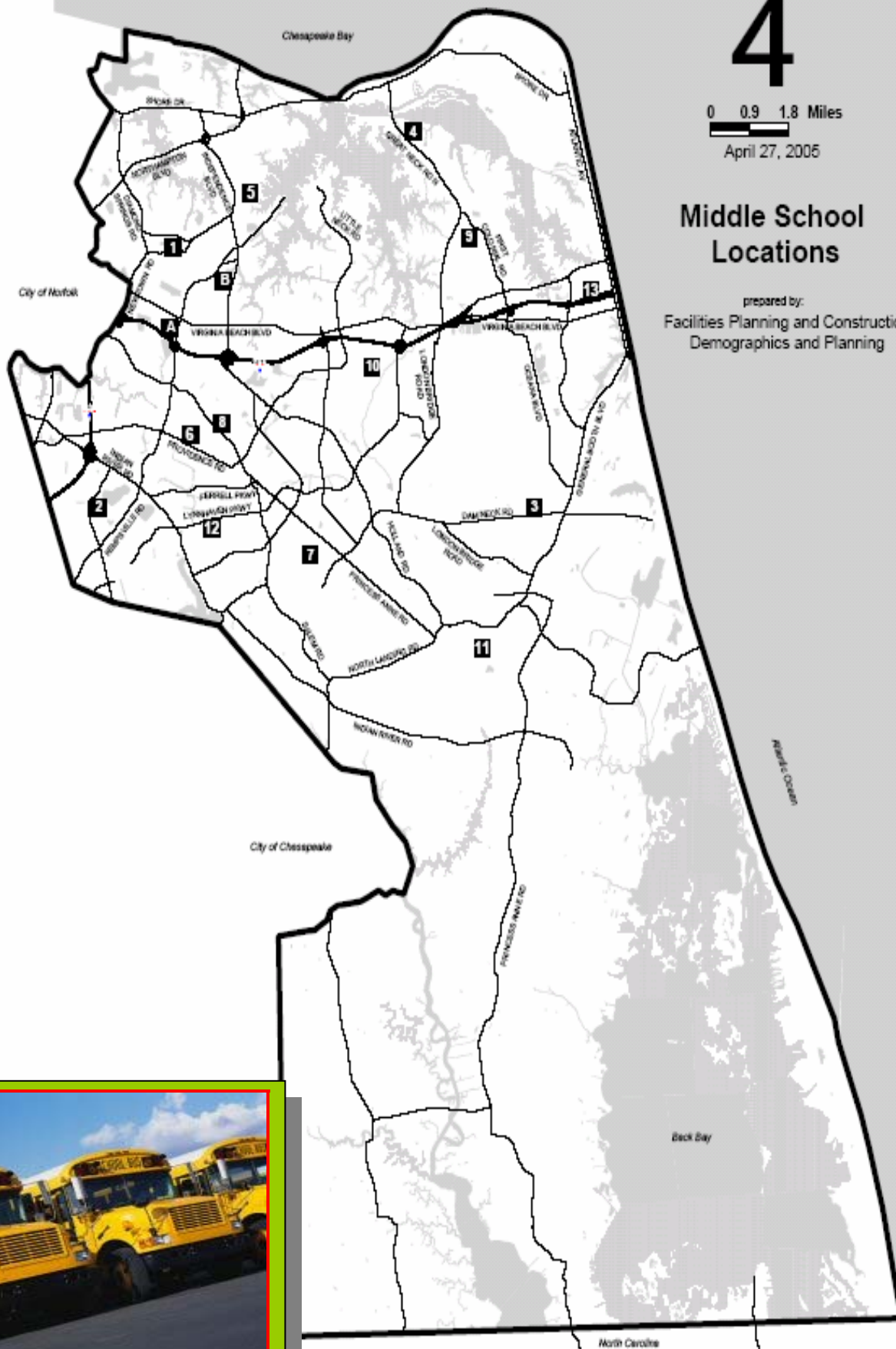
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April 27, 2005

Middle School Locations

prepared by:
Facilities Planning and Construction
Demographics and Planning



High Schools Location Map

High Schools

Virginia Beach City Public Schools

Map

Location	School	Address	Phone	Fax
1	Bayside High	4960 Haygood Road 23455	648-5200	473-5123
2	Cox High	2425 Shorehaven Drive 23454	648-5250	496-6731
3	First Colonial High	1272 Mill Dam Road 23454	648-5300	496-6719
4	Green Run High	1700 Dahlia Drive 23453	648-5350	431-4153
5	Kellam High	2323 Holland Road 23453	648-5400	427-6265
6	Kempsville High	5194 Chief Trail 23464	648-5450	474-8404
7	Landstown High	2001 Concert Drive 23456	468-3800	468-1860
8	Ocean Lakes High	885 Schumann Drive 23454	648-5550	721-4309
9	Princess Anne High	4400 Virginia Beach Blvd. 23462	648-5600	473-5004
10	Salem High	1993 SunDevil Drive 23464	648-5650	474-0100
11	Tallwood High	1668 Kempsville Road 23464	648-5700	479-5534

Citywide Center/School

A	Adult Learning Center	4160 Virginia Beach Blvd. 23452	648-6050	306-0999
B	Advanced Technology Center	1800 College Crescent 23453	648-5800	468-4235
C	Technical & Career Education Center	2925 North Landing Road 23456	648-5850	427-5558
D	Open Campus High	273 N. Witchduck Road 23462	473-5091	473-5683
E	Virginia Beach Central Academy	273 N. Witchduck Road 23462	473-5058	473-5111
F	Juvenile Detention Center	2533 George Mason Drive 23456	263-1203	263-1211

High Schools

Virginia Beach City Public Schools

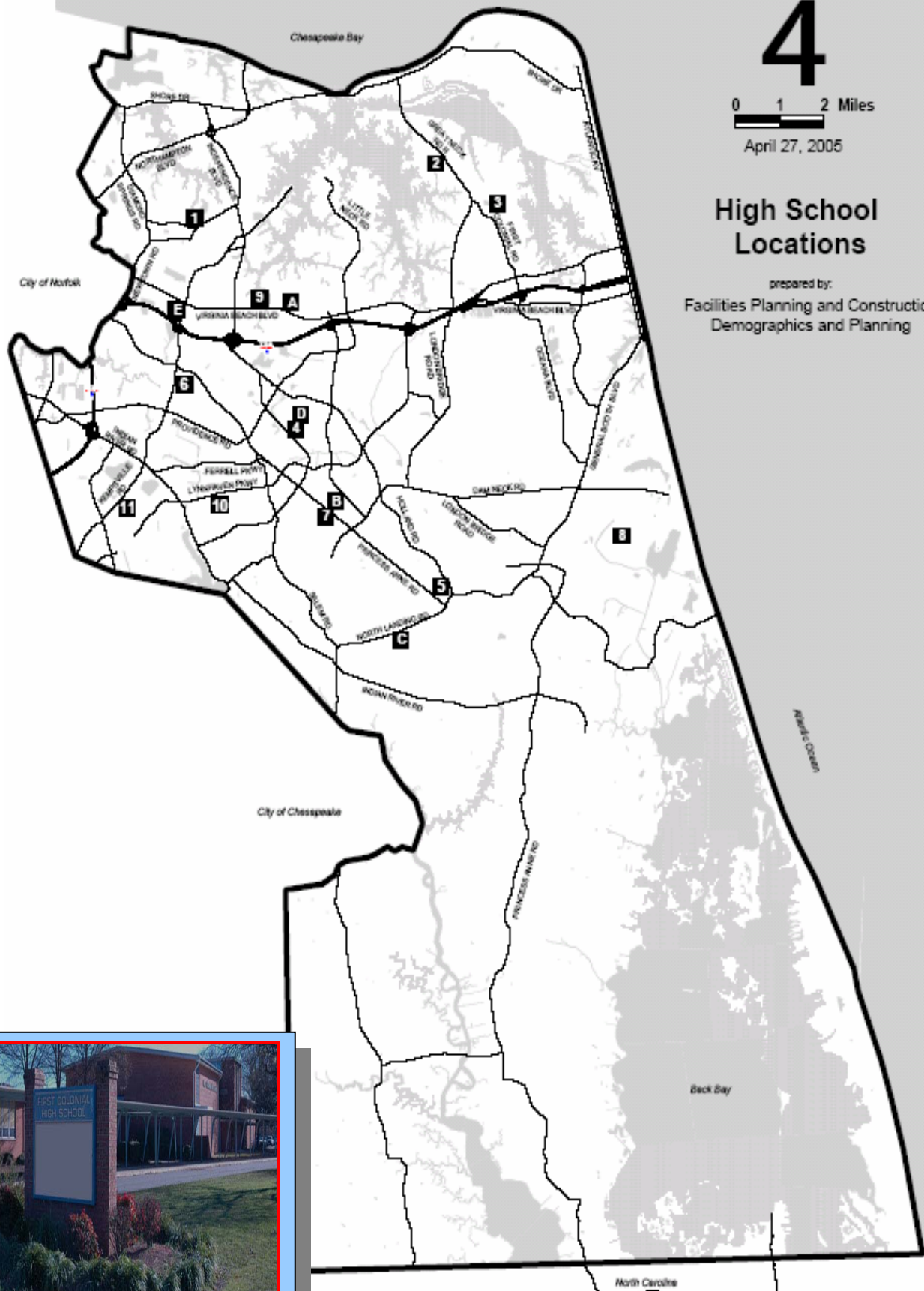
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0 1 2 Miles

April 27, 2005

High School Locations

prepared by:
Facilities Planning and Construction
Demographics and Planning



Glossary

A

Accrual Basis	A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
Activity	Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.
Adequate Yearly Performance (AYP)	The component of the No Child Left Behind Act for determining whether or not all students achieve the same high standards of academic achievement in reading or language arts and mathematics by 2013-2014. AYP requires statistically valid and reliable ways to determine the continuous and substantial academic improvement of all students from a starting point in 2001-2002 to establish proficiency level benchmarks by 2013-2014. Moreover, AYP includes efforts to narrow the achievement gaps of students who are economically disadvantaged, students from major race and ethnic groups, students with disabilities, and students with limited English proficiency.
Advancement Via Individual Determination (AVID)	AVID is a college preparatory comprehensive program. The AVID curriculum includes seminars on note-taking, organization, time management, test-taking strategies with particular emphasis on the PSAT and SAT tests, and writing development through various modes of discourse. AVID also provides weekly seminars in all core areas directed by trained tutors. Through AVID, students design a personalized long-term educational plan aimed at entry into college and are assisted with the preparation of college applications and financial aid forms.
Allot	To divide an appropriation into amounts that may be encumbered or expended during an allotment period.
Annualize	Taking changes that occurred mid-year and calculating their cost for a full year for the purpose of preparing an annual budget.
Appropriation	A legal authorization to incur obligations and to make expenditures for specific purposes.
Assessed Valuation	The valuation set upon real estate and certain personal property for the purpose of the tax assessor as a basis for levying property taxes.
Asset	Resources owned or held by a government which have monetary value.
Attrition	A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.
Authorized Positions	Employee positions, which are authorized in the adopted budget, to be filled during the year.
Average Daily Membership (ADM)	Aggregate membership of a school division divided by the number of days school is in session. ADM is a factor in the state funding formula.

B

Balanced Budget	A budget for which expenditures are equal to income.
Baseline	The baseline budget includes funding to continue current educational and support programs.
Budget	A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.
Budgetary Basis	This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.
Budget Calendar	The schedule of key dates which the government follows in the preparation and adoption of the budget.
Budgetary Control	The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

C

Capital Assets	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.
Capital Budget	The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.
Capital Improvements	Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.
Capital Improvements Program (CIP)	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.
Capital Outlay	Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year.
Capital Project	Major construction, acquisition, or renovation activities that add value to a government's physical assets or significantly increase their useful life (also called capital improvements).
Cash Basis	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
Commodities	Expendable items that are consumable or have a short life span; i.e., office supplies, gasoline, minor equipment, and asphalt.
Consumer Price Index (CPI)	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).
Contingency	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
Contractual Services	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.
Cost-of-Living Adjustment (COLA)	An increase in salaries to offset the adverse effect of inflation on compensation.
Current Level Budget	Cost of continuing the existing levels of service in the current year.

D

Debt Service	The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.
Deficit	The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.
Department	The basic organizational unit of government which is functionally unique in its delivery of services.
Disbursement	The expenditure of monies from an account.
Distance Learning (DL)	Includes instruction via videoconferencing and Virtual Virginia Beach e-Learning online courses.
Distinguished Budget Presentation Awards Program	A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

E

Employee (or Fringe) Benefits	Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.
Encumbrance	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.
Entitlements	Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.
Expenditures	The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.
Expenditures per Pupil	Expenditures for a given period divided by a pupil unit of measure.
Expense	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

F

Fiscal Policy	A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.
Fiscal Year (FY)	A twelve-month period, beginning July 1 and ending the following June 30, designated as the operating year for accounting and budgeting purposes in an organization.
Fixed Assets	Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.
Full-Time Equivalent Position (FTE)	A part-time position converted to the decimal equivalent of a full-time position.
Function	A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).
Fund	A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.
Fund Balance	Excess of the assets of a fund over its liabilities, reserves, and carryover.

G

GASB-45 (Governmental Accounting Standards Board)	A guide implemented to establish and improve accounting standards and financial reporting for postemployment benefits for health care and other nonpension benefits provided to retirees.
Goal	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
Grants	A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

H

Hourly	An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.
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I

Indirect Cost	A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.
Infrastructure	The physical assets of a government (e.g., streets, water, sewer, public buildings, and parks).
Interfund Transfers	The movement of monies between funds of the same governmental entity.
Intergovernmental Revenue	Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

L

Line-Item Budget	A budget prepared along departmental lines that focuses on what is to be bought.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.

M

Materials and Supplies	Expendable materials and operating supplies necessary to conduct departmental operations.
Membership	Another term for student enrollment.

N

No Child Left Behind (NCLB)	A 2001 federal law designed to improve student achievement and change the culture of America's schools.
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O

Objective	Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
Object of Expenditure	An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.
Obligations	Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.
Operating Expenses	The cost for personnel, materials, and equipment required for a department to function.
Operating Revenue	Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

P

Pay-As-You-Go Basis	A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.
Performance Budget	A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.
Performance Indicators	Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.
Performance Measure	Data collected to determine how effective or efficient a program is in achieving its objectives.
Personnel Services	Expenditures for salaries, wages, and fringe benefits of a government's employees.
Prior-Year Encumbrances	Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.
Program	A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.
Program Budget	A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.
Program Performance Budget	A method of budgeting whereby the services provided to the residents is broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. Performance indicators measure the effectiveness and efficiency of providing the service by the program.
Program Revenue (Income)	Revenues earned by a program, including fees for services, license and permit fees, and fines.
Proposed Budget	A plan of financial operations submitted by the Superintendent to the School Board detailing proposed revenues, appropriations, expenditures, and transfers for the coming fiscal year.
Purpose	A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

R

Reserve	An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific purpose.
Resolution	A special or temporary order of a legislative body; an order of a legislative body less legal formality than an ordinance or statute.
Resources	Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.
Revenue	Sources of income financing the operations of government.

S

School Financial Allocations	Per-student and/or per-school size ratios used to allocate administrative, equipment, instructional, special education, computer supplies, library, staff development, and field trip funds to schools.
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Service Level	Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.
Site-Based Budgeting	A decentralized budget process whereby budget preparation and development are based on individual school (and departmental) sites.
Source of Revenue	Revenues are classified according to their source or point of origin.
Staffing Standards	Per-student ratios used to allocate teachers, administrators, and other instructional staff to schools and centers.
Standards of Learning (SOL)	A state-mandated program, which sets forth learning and achievement expectations for grades K-12 in Virginia.
Supplemental Appropriation	An additional appropriation made by the governing body after the budget year or biennium has started.
Supplemental Requests	Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

T

Target Budget	Desirable expenditure levels provided to departments in developing the coming year's recommended budget. It is based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.
Tax Levy	The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.
Transfers In/Out	Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

U

Unencumbered Balance	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.
Unreserved Fund Balance	The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.
User Charges	The payment of a fee for direct receipt of a public service by the party who benefits from the service.

V

Variable Cost	A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.
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Additional Resource

Virginia City Public Schools (VBCPS) Website

Additional information on the budget is available on the VBCPS website at the following link:

<http://www.vbschools.com/administration.asp> . The picture below shows available information.

Monday, April 28, 2008 Recipient of the **Medallion of Excellence**, a U.S. Senate Productivity Award

Virginia Beach City Public Schools

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askthesuperintendent@vbschools.com

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The mission of Virginia Beach City Public Schools, in partnership with our entire community, is to ensure that each student is empowered with the knowledge and skills necessary to meet the challenges of the future.

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Thank You to Virginia Beach City Public Schools' Employees

The budget development process involves various levels of the district personnel. This process takes a tremendous amount of time and effort. Many of the budget development assignments involve tight deadlines. The Budget Department wants to express appreciation for your hard work and cooperation in meeting these timely deadlines.

Your hard work and participation helps to ensure that a balanced budget is developed and presented to the School Board for their consideration and approval. **Thank you!**