

FY 2025-2026

Superintendent's Proposed Budget

Newport News, Virginia 23606
July 1, 2025 - June 30, 2026



www.nnschools.org/budget

College, Career and Citizen-Ready!

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FY 2026 Superintendent’s Proposed Budget Table of Contents

Introductory Section

Association of School Business Officials International Meritorious Budget Award	1
Government Finance Officers Association Distinguished Budget Presentation Award Certificate	2
Superintendent’s Letter to the School Board	3

Organizational Section

About City of Newport News	8
About Newport News Public Schools	9
Year of Construction – NNPS Schools	10
The School Board of Newport News	11
Executive Leadership Team.....	12
Location Guide	13
FY2026 Operating Budget Advisory Committee Members	14
FY2026 Operating Budget Calendar	15
Governing Policies and Procedures	16
FY2026 Superintendent’s Focus Areas	20

Financial Section

Financial Management Structure	22
Projected Operating Revenue Fiscal Year 2026	23
Chart: Summary of Revenues	25
Chart: Summary of Expenditures.....	26
Summary of Expenditures by Object.....	27
Summary of Expenditures by Cost Category.....	28
Detail Expenditures by Cost Category	
Instruction	29
Administrative, Attendance and Health	30
Pupil Transportation.....	31
Operations and Maintenance.....	32
Facilities, Debt Service, and Fund Transfers	33
Technology	34
Summary of Expenditures by Function	35
Detail Expenditures by Function	
Classroom Instruction	36
Special Education.....	37
Career & Technology Education	38
Gifted and Talented	39
Athletics	40
Summer School.....	41
Adult Ed	42
Non-Regular Day School (Pre-School Program)	43
School Counseling Services.....	44
School Social Worker Services.....	45

FY 2026 Superintendent’s Proposed Budget Table of Contents

Homebound Instruction	46
Improvement of Instruction	47
Media Services	48
Office of the Principal.....	49
School Board Services	50
Executive Administration Services	51
Information Services	52
Human Resources	53
Accountability & Planning Services	54
Fiscal Services	55
Purchasing Services	56
Printing Services	57
Attendance Services	58
Health Services	59
Psychological Services.....	60
Pupil Transportation.....	61
Operations and Maintenance.....	62
Security Services.....	63
Warehouse Services	64
Facilities	65
Debt Service and Fund Transfers.....	66
Technology	67
Other Funds	
Workers Compensation Fund.....	70
Textbook Fund	71
Child Nutrition Services.....	72

Informational Section

Projected FY2025 and Projected FY2026 Required Local Effort	74
Composite Index – Measure of Local Wealth 2008-2026	75
Local Ability to Pay Comparatives.....	76
Debt Service Paid by City and School.....	77
K-12 Student Enrollment Trends FY2016 - 2029.....	78
Chart: Student Enrollment Trends	79
Pre-School September 30 Enrollment Trends.....	80
English Language Learner (ELL) Enrollment	81
Special Education Students (w/ Signed IEPs as of December 1st)	82
Per Pupil Expenditures for Operations by Source.....	83
Regulations Establishing Standards for Accrediting Public Schools in Virginia.....	84
K-3 Class Size Reduction Program.....	85
Glossary of Terms.....	88
Abbreviations and Acronyms	98



**ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**

This Meritorious Budget Award is presented to:

NEWPORT NEWS PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024–2025.

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



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'.

Ryan S. Stechschulte
President

A handwritten signature in black ink, reading 'James M. Rowan'.

James M. Rowan, CAE, SFO
CEO/Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**The School Board of the City of Newport News
Virginia**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director



Office of the Superintendent ♦ Dr. Michele Mitchell, Superintendent
12465 Warwick Boulevard, Newport News, VA 23606-3041 ♦ phone: 757-591-4502

March 4, 2025

Members of the Newport News School Board:

I am pleased to present the Fiscal Year 2026 proposed operating budget for Newport News Public Schools. The total budget represents the fiscal support needed to achieve the mission and expectations articulated in the Superintendent's 5 focus Areas to ensure that all students graduate college, career and citizen ready. The total budget of \$406.3 million for Newport News Public Schools. The total budget of \$406.3 million represents a \$6.4 million or 1.6% increase over the Fiscal Year 2025 approved operating budget. This spending plan is based in part on the Governor's proposed budget released in December 2024 which includes \$4.0 million dollar increase in state revenue for the school division and an increase of \$2.4 million from the City of Newport News to ensure our employee salaries remain competitive.

The Governor's proposed budget includes a 3% salary increase for second year of the biennium (FY25 and FY26) for SOQ instructional and support positions; however, for Fiscal year 2026; with support from the City of Newport News, the Superintendents proposed budget will include a general increase for all contracted and appointed full-time.

The school division is working to maintain fiscal responsibility. The most significant budget driver is student success. The number of students Newport News Public Schools serves determines revenue and costs. State Direct Aid funding is based on average daily membership enrollment projections. Population changes, birth trends and the pandemic aftermath continue to have a significant impact on student enrollment in Newport News Public Schools. Based on the district's fall membership report, Newport News Public Schools' enrollment for Fiscal Year 2025 has increased by 142 students; however, projections for Fiscal Year 2026 include a loss of as many students from the general student population; however, we have projected increases in enrollment in our most vulnerable populations which includes special education and English language learner students. For Fiscal Year 2026, revenue projections will include student enrollment loss as reported in the division fall membership report.

The needs of our students and staff have increased, as have the cost of providing services, compensating staff, and maintaining ageing facilities. Enrollment loss is affecting every grade level across classrooms and schools, making it difficult to simply reduce staffing and expenditures.

As with many school divisions across the nation, Newport News Public Schools continues to experience a significant shortage of teachers, as well as difficulties related to learning loss and student attendance. Newport News Public Schools continues to address learning loss and recovery, which includes funding to support curriculum writing and course development, local assessments, student reading and math readiness tools, SOL tutoring for students with SOL gaps, and the expansion of summer school and remediation opportunities.

Newport News Public Schools is actively focused on improving student attendance by implementing targeted interventions aimed at removing obstacles to regular attendance. We are committed to ensuring that students who miss school receive the necessary support to encourage consistent participation and foster their overall success. To effectively tackle these attendance challenges, it is essential to retain the current positions of attendance officers and specialists in Fiscal Year 2026. This will help to alleviate the caseloads associated with school attendance and promote increased referrals to court and Human Services.

Retention and recruitment of expert staff to educate our students remains a top priority of the school division. Special education, math, English, elementary and school psychologist positions remain hard to fill. As we continue to ensure appropriate compensation for our teachers and support staff, we have identified the following compensation strategies for Fiscal Year 2026:

- Increase teacher starting pay from \$55,100 to \$56,000
- General 3% Salary Increase for all staff
- Maintain teacher salary scales
- Increase associate teacher pay
- Maintain competitive compensation for all staff
- Provide sign-on bonus for “high-need” licensed positions

For benefit plan year 2026, projected increases in claims and administrative costs necessitate increasing both employer contributions and employee contributions and stabilizing the health insurance fund.

In academics, Newport News Public Schools will continue to ensure we set high academic expectations and provide strong supports; ensuring our curriculum is aligned with the standards of learning and our academic goals. We are working diligently to ensure that our students and teachers have the tools and resources they need for success.

With a renewed focus on graduation, certifications, and completion rates. This initiative will include increasing dual enrollment participation and graduates with advanced diplomas. Newport News Public Schools will work to expand early childhood programs and increase early literacy opportunities. We will provide a multi-tier system of support for literacy and math. And finally, we will retool and enhance our magnet school programs.

Maintaining our safety and security remains a priority. Students and staff must feel safe and secure in our schools. We will maintain our School security officers, weapon detection systems and provide more training for staff. For Fiscal year 2026 we will continue to require clear backpacks for all students. Students will continue to be required to wear a student ID every

school day while on the school bus and on the school campus.

As we continue to increase trust and confidence in public education and Newport News Public schools, we will continue to communicate our goals, track, and share our progress. Ensuring transparency, trust, and active listening; we will continue to provide consistent and timely staff information; strengthen internal and external two-way communication and increase parent engagement and community partnerships. We will also ensure our stakeholders continue to have a voice in the success of Newport News Public Schools.

Promoting an environment of social, emotional and physical well-being remains a top priority as the fiscal year 2026 budget will provide sufficient funding to ensure resources to maintain a positive culture and climate in support of teaching and learning. Enhancing student engagement is critical to student success. Engaged students are more likely to remain motivated and in school. Our Youth development program will continue to offer student leadership conferences, mentoring programs and volunteer opportunities for our students. We will continue to welcome feedback and set professional expectations. consistency in terms of behavior and discipline for students and encourage all students to get involved in an activity, club, or sport.

The amount of funding received to maintain our schools and facilities can affect the building and building systems' life cycles. What does not get maintained grows into a bigger problem and ends up in the Capital budget as deferred maintenance. The advanced age of many Newport News Public Schools buildings requires spending operating funds to ensure timely building maintenance and replacement of equipment of these buildings or major building systems become necessary. In addition to the increase in Operating budget funding, the City of Newport News will provide \$1 million in cash capital funding to support our safety and facilities' needs.

Maintaining one-to-one technology in our schools is critical to ensuring equitable learning environments to ensure every student in the district has the resources they need to receive an education, and that this education can take place during the school day, after hours, on weekends, and during inclement weather events. The City of Newport News has again committed to providing \$2 million in cash capital funding to maintain the 1:1 student computer ratio as part of our Capital Improvement cycle.

Our focus on student achievement, advancement, and youth development will continue. Investing in our students is vital to ensure that they graduate college, career and citizen ready. This recommended budget is a responsible spending plan that will advance student success and retain and support employees while ensuring financial resiliency.

Sincerely,



Michele Mitchell, Ed.D.
Superintendent

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Organizational Section

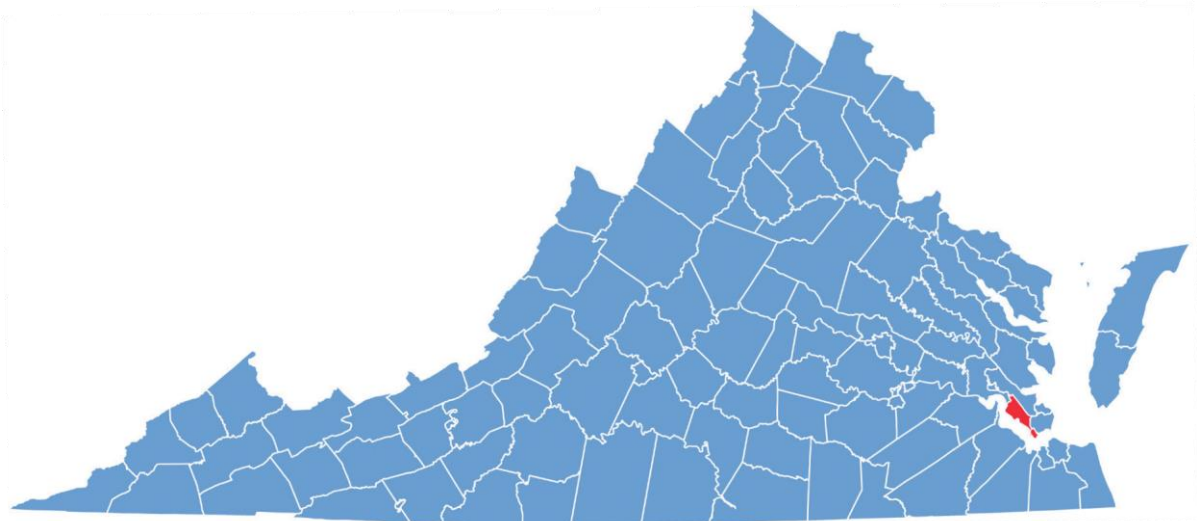
The Organizational Section of the budget provides an overview of the structure of Newport News Public Schools as well as the vision, strategic plan, goals, and guiding principles.

About City of Newport News

Date of Incorporation (first Charter adopted)	January 16, 1896
Consolidation with Warwick City	July 1, 1958
Form of Government	Council-Manager (Seven Member Council)
Area – City Land	69.2 Square Miles



The City of Newport News is located in the southeastern area of Virginia. The city is part of the Norfolk-Virginia Beach-Newport News Metropolitan Statistical Area (Hampton Roads). Northrop Grumman Newport News is by far the largest employer and taxpayer of the City. Newport News also has a significant military presence, with numerous military installations located in or near the City. The City has a broad range of industrial parks and commercial centers supporting light industrial, research and technology and commercial and retail operations. These include the Oakland Industrial Park, Carleton Farm Industrial Park, Patrick Henry Commerce Center, Oyster Point of Newport News, Jefferson Center for Research and Technology, Copeland Industrial Park, and the Southeast Commerce Center. The City is well situated to maintain a diversified economy.



About Newport News Public Schools

The School Board of the City of Newport News, Virginia (the School Board) was established in 1898 to provide educational opportunities to the residents of the City. The School Board is the elected body operating under the Constitution of Virginia and the Code of Virginia. The seven members of the School Board are elected through a district system for staggered four-year terms, with one member elected at large. Newport News students also elect one non-voting student representative. The School Board establishes policy for the operation of the school division, and implementation of Board policy is carried out under the direction of the Superintendent.

NNPS provides a full range of public educational services to approximately 26,000 students (pre-kindergarten through 12th grade). It employs approximately 3,900 teachers, administrators, and support staff. The School Board appoints the Superintendent of Schools who is responsible for the day to day operations of the school division. Currently, the Chief of Staff, Assistant Superintendent for Business and Support Services, and Chief Academic Officer assist the Superintendent in carrying out these responsibilities.

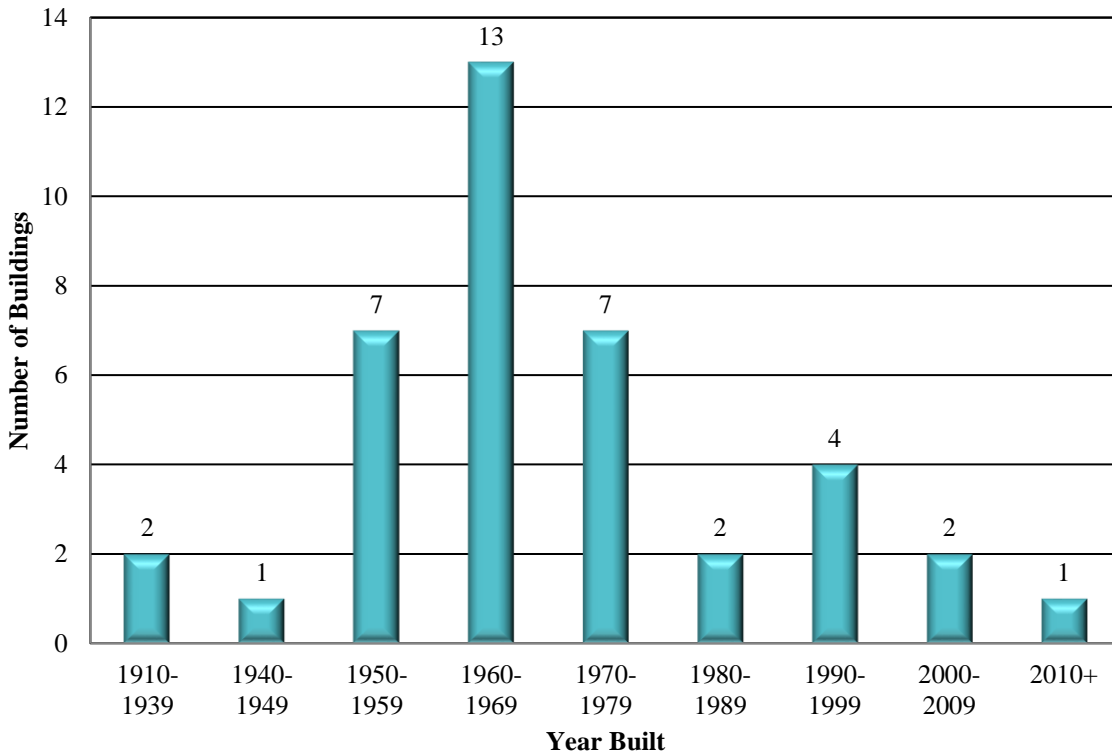
The School Board receives funding from taxes collected and allocated by the City and state in addition to federal aid. The School Board itself has no power to levy and collect taxes, or to increase the budget. The Council annually appropriates funds to the School Board for educational expenditures, levies taxes, and issues debt on behalf of the School Board.

NNPS operates as a fiscally dependent agency of the City of Newport News. State law charges the Newport News City Council with the responsibility to provide funding to meet the minimum state Standards of Quality (SOQ) requirements.



School Buildings

Newport News Public Schools buildings built by decade



Construction Date	Number of Buildings
Built before 1939	2
1940-49	1
1950-59	7
1960-69	13
1970-79	7
1980-89	2
1990-99	4
2000-09	2
2010+	1
Total Buildings	39

Newport News Public Schools operates twenty-four elementary schools, seven middle schools, five high schools, one middle/high combination, and three pre-kindergarten schools; a total of 40 schools. One middle school is temporarily being operated out of a high school until the new middle school building construction is complete.

Newport News School Board

The seven members of the Newport News Public School Board are elected through a district system for staggered four-year terms, with one member elected at large. Newport News students also elect one non-voting student representative. The School Board establishes policy for the operation of the school division, and implementation of Board policy is carried out under the direction of the Superintendent. Regular School Board meetings are usually held the third Tuesday of each month at 6:30 p.m. at the School Administration Building, 12465 Warwick Boulevard. The public is welcome to address the board. Meetings air live on Cox Communications channel 47, Verizon FIOS channel 17 and at www.nnpstv.com. Additional information, meeting agendas and meeting minutes can be found on the NNPS website at www.nnschools.org/board.



Lisa R. Surles-Law
Chairman

Ms. Surles-Law is a science education administrator at Jefferson Lab. She is a member of numerous professional and community organizations and is a strong proponent of STEM education and teacher professional development. She was elected to the School Board in May 2018. Term Expiration Date: 2026



Dr. Terri L. Best
Vice-Chairman

Dr. Best is a retired Newport News public school administrator and a graduate of NNPS. She is actively involved in many community activities and is an advocate for youth development. Dr. Best was elected to the School Board in May 2018. Term Expiration Date: 2026



Maritsa Alger

Ms. Alger retired from public education after 32 years of service as a teacher, specialist, assistant principal and principal. She is a member numerous professional and community organizations. Ms. Alger was elected to the School Board in November 2023. Term Expiration Date: 2028



Rebecca S. Aman

Mrs. Aman is an attorney specializing in estate planning, trusts, business and tax law. She is a graduate of Newport News Public Schools. Mrs. Aman was elected to the School Board in May 2020. Term Expiration Date: 2028



Douglas C. Brown
Chairman

Mr. Brown is a Director of Data Science for a software company. As a product of public schools, and a former educator, he believes in the power of public education to drive economic growth locally and generationally. Mr. Brown has a passion for STEM education and has served on the School Board since 2014. Term Expiration Date: 2026



Rasheena D. Harris

Ms. Harris is the executive director of foster care at the James Barry-Robinson Institute. She is involved in the community working with several boards and organizations. Ms. Harris was elected to the School Board in November 2024 for January 1, 2025. Term Expiration Date: 2028



Gary B. Hunter

Mr. Hunter is the director of development at Hampton University. He is a member of numerous community organizations and is a strong proponent of preparing students to be college and career-ready. He has served on the School Board since 2014. Term Expiration Date: 2026



Razvan Verde
Student Representative

Razvan S. Verde is a senior at Warwick High School and brings a wealth of leadership and team building skills to the position. He is the founder/president of the Warwick UNICEF Club and a member of the National Honor Society, Math Honor Society, Key Club, Governor's School Student Advisory Board, tennis and golf teams, and volunteers for several community organizations.

Superintendent



Michele D. Mitchell, Ed.D.
Superintendent of Schools

Dr. Mitchell previously served as the Executive Director of Student Advancement for the school division.

Executive Leadership Team

DIVISION LEADERSHIP

Michele Mitchell, Ed.D.
Superintendent

Rusty Fairheart, MBA
Chief Operations Officer

Scarlett Minto, MBA
Chief Financial Officer

Kipp Rogers, Ph.D.
Chief Academic Officer

EXECUTIVE DIRECTORS

Cathy Alexander
Executive Director
Nutrition & Wellness

Felicia Barnett, Ed.D.
Executive Director
Secondary School Leadership

Wade Beverly
Executive Director
Plant Services

Shay Coates
Executive Director
Transportation

Darrell Pankratz
Executive Director
Secondary Teaching &
Learning and K-12 Programs

Michelle Price
Executive Director
Public Information &
Community Involvement

Maribel Saimre
Executive Director
Special Education and
Student Support Services

Wayne Santos, II
Executive Director
Technology

Angela Seiders
Executive Director
Elementary School Leadership

Robert Stewart, Jr.
Executive Director
Crisis Planning, Prevention and
Environmental Risk Management

DIRECTORS

Bridget Adams
Director
Youth and
Family Engagement

Shannon Bailey
Director
Procurement

Eleanor Blowe, Ed.D.
Director
Secondary School
Leadership

Tracy Brooks
Special Assistant
to the Superintendent

Lisa Evans
Director
Professional
School Counseling

Nina Farrish
Director
Human Resources

Lee Martin
Director
Student Athletics

Angela Rhett, Ph.D.
Director
Professional Growth
and Innovation

Sherri Sanchez
Director
Testing, Assessment and
Accountability

Anthony Tyler
Director
Academic Enrichment and
Intervention

Vivian Vitullo
Director
Special Education

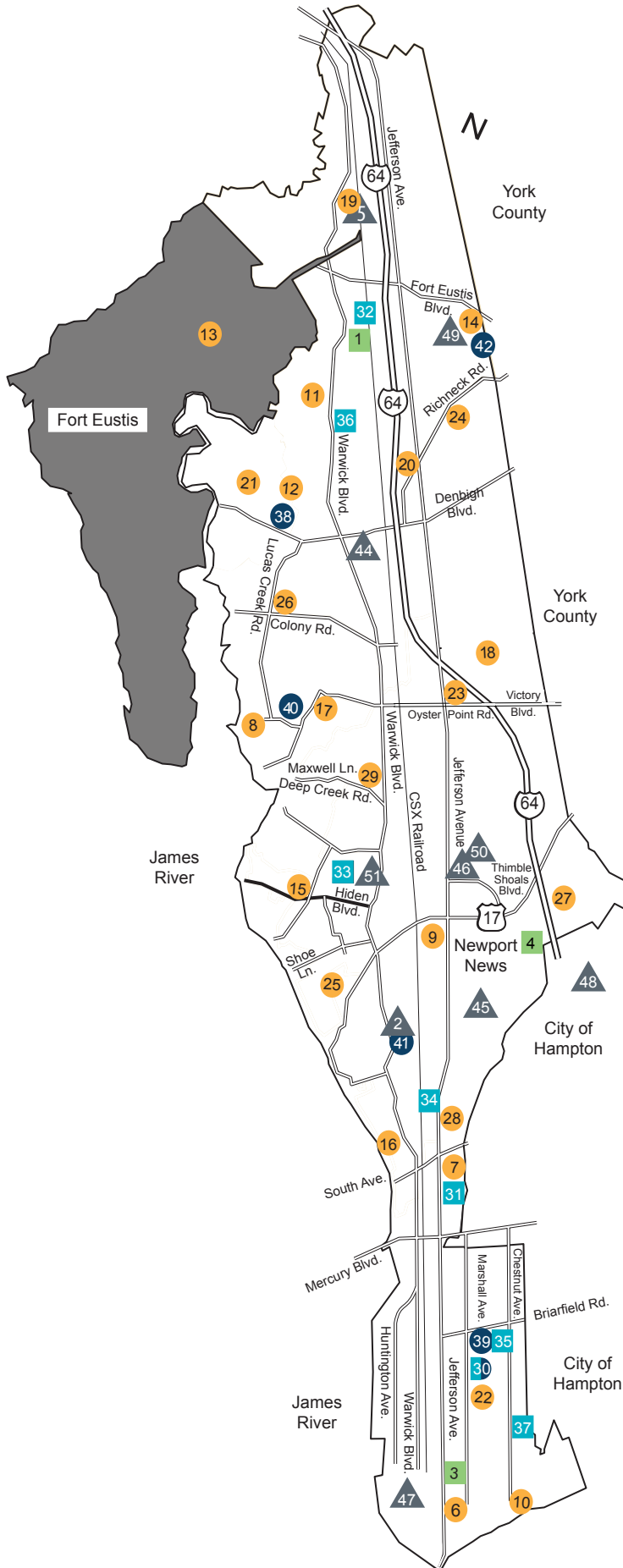
Lori Wall
Director
Elementary
Teaching & Learning

Len Wallin
Director
Legal Services

Diane Willis
Director
Elementary School
Leadership

As of September 2024

Location Guide



PRE-SCHOOLS

1. Denbigh ECC	15638 Warwick Blvd., 23608	886-7789
3. Marshall ELC	743 24th St., 23607	928-6832
4. Watkins ECC	21 Burns Dr., 23601	591-4815

ELEMENTARY SCHOOLS

6. Achievable Dream Academy (at Dunbar-Erwin)	726 16th St., 23607	928-6827
7. Carver	6160 Jefferson Ave., 23605	591-4950
8. Charles	701 Menchville Rd., 23602	886-7750
9. Deer Park	11541 Jefferson Ave., 23601	591-7470
10. Discovery STEM Academy	1712 Chestnut Ave., 23607	928-6838
11. Dutrow	60 Curtis Tignor Rd., 23608	886-7760
12. Stoney Run	855 Lucas Creek Rd., 23608	886-7755
13. General Stanford	929 Madison Ave., Ft. Eustis, 23604	888-3200
14. Greenwood	13460 Woodside Ln., 23608	886-7744
15. Hiddenwood	501 Blount Point Rd., 23606	591-4766
16. Hilton	225 River Rd., 23601	591-4772
17. Jenkins	80 Menchville Rd., 23602	881-5400
18. Kiln Creek	1501 Kiln Creek Parkway, 23602	886-7961
19. Katherine G. Johnson	17346 Warwick Blvd., 23603	888-3320
20. McIntosh	185 Richneck Rd., 23608	886-7767
21. Knollwood Meadows	826 Moyer Rd., 23608	886-7783
22. Newsome Park	4200 Marshall Ave., 23607	928-6810
23. Palmer	100 Palmer Ln., 23602	881-5000
24. Richneck	205 Tyner Dr., 23608	886-7772
25. Riverside	1100 Country Club Rd., 23606	591-4740
26. Sanford	480 Colony Rd., 23602	886-7778
27. Saunders	853 Harpersville Rd., 23601	591-4781
28. Sedgefield	804 Main St., 23605	591-4788
29. Yates	73 Maxwell Lane, 23606	881-5450

MIDDLE SCHOOLS

30. Achievable Dream Middle & High	5720 Marshall Ave., 23605	283-7820
31. Crittenden	6158 Jefferson Ave., 23605	591-4900
32. Ella Fitzgerald	432 Industrial Park Dr., 23608	888-3300
33. Gildersleeve	1 Minton Dr., 23606	591-4862
34. Hines	561 McLawhorne Dr., 23601	591-4878
35. Huntington at Heritage	3401 Orcutt Ave., 23607	928-6846
36. Passage	400 Atkinson Way, 23608	886-7600
37. Washington	3700 Chestnut Ave., 23607	928-6860

HIGH SCHOOLS

30. Achievable Dream Middle & High	5720 Marshall Ave., 23605	283-7820
38. Denbigh	259 Denbigh Blvd., 23608	886-7700
39. Heritage	5800 Marshall Ave., 23605	928-6100
40. Menchville	275 Menchville Rd., 23602	886-7722
41. Warwick	51 Copeland Ln., 23601	591-4700
42. Woodside	13450 Woodside Ln., 23608	886-7530

ADDITIONAL PROGRAMS

44. Denbigh Learning Center (GED & Adult)	606 Denbigh Blvd, Ste. 300, 23608	283-7830
45. South Morrison Campus for Student Success	746 Adams Dr, 23601	928-6765
46. Enterprise Academy	813 Diligence Dr., Ste. 110, 23606	591-4971
47. Juvenile Detention School	350 25th St., 23607	926-1644
48. New Horizons (Hpt)	520 Butler Farm Rd., 23666	766-1100
49. New Horizons (NN)	13400 Woodside Ln., 23608	874-4444
50. Point Option & VLA	813 Diligence Dr., Ste. 100, 23606	591-7408
51. Telecommunications	4 Minton Dr., 23606	591-4687
2. Gatewood Learning Center	1241 Gatewood Rd., 23601	591-4963
5. Katherine Johnson Adult Ed Learning Center	17346 Warwick Blvd., 23603	888-3320

FY 2026 Superintendent's Budget Advisory Committee

Superintendent
School Board Chair
School Board Member
Chief Financial Officer
Chief Operations Officer
Director Human Resources
Supervisor, Compensation & Benefits

Dr. Michele Mitchell
Lisa Surlis-Law
Rebecca Aman
Scarlett Minto
Donald Fairheart
Nina Farrish
Jo Ann Armstrong

Members of the Community include:

Rick Brandt, Paul Danehy, Sabrina Jones, Michael Leech Sr., Cleon Long, Helen-Lynerd, Dr. Willard Maxwell, John McMillan, Tommy Reamon, Jr., Bertha Thompson

FY 2025 Superintendent's Senior Staff

Superintendent
Chief Academic Officer
Chief Financial Officer
Chief Operating Officer
Executive Director, Elementary School Leadership
Executive Director, Public Info & Comm Involvement
Executive Director, Secondary School Leadership
Director, Human Resources
Special Assistant to Superintendent

Dr. Michele Mitchell
Dr. Kipp Rogers
Scarlett Minto
Donald Fairheart
Angela Seiders
Michelle Price
Dr. Felicia Barnett
Nina Farrish
Tracy Brooks

FY 2026 Operating Budget Calendar

Date	Timeline
November – December 2024	Management meetings: establish estimate of needs
November 26, 2024	FY 2026 departmental budget requests due to Budget Dept.
December 13, 2024	Governor releases state budget for 2026 (2 nd year of biennium)
January 21, 2025 5:00 p.m.	School Board budget work session – Budget planning
February 18, 2025 5:00 p.m.	School Board budget work session – Budget priorities
February 20, 2025	Superintendent and City Manager – Budget priorities
March 4, 2025 6:30 p.m.	Presentation of Superintendent’s Proposed FY 2026
March 11, 2025 6:30 p.m.	School Board holds public hearing on Superintendent's Recommended Budget (Code of Virginia§22.1-92)
March 18, 2025	School Board meeting and budget approval
April 1, 2025	School Board submits proposed budget to City Council (Code of Virginia§15.2-2503)
July 1, 2025	FY 2026 budget available in ERP Financial System

Governing Policies and Procedures

Policy DA – Fiscal Management Goals: In the division’s fiscal management, the Board seeks to achieve the following goals:

- to engage in thorough advance planning in order to develop budgets and to guide expenditures so as to achieve the greatest educational returns and the greatest contributions to the educational program;
- to establish levels of funding which will provide high quality education for the students of the school division;
- to use the best available techniques and process for budget development and management;
- to consider the multi-year financial effect of programs including personnel, supplies, and equipment; and
- to establish financial systems to maintain safeguards over the school division’s assets.

Policy DAA – Evaluation of Fiscal Management: Each individual school is required to maintain an accurate and up-to-date central accounting system of all monies collected by the school. This fund will be maintained using a system of accounts and procedures in accordance with state regulations and the manual Newport News Public Schools Activity Fund Regulations. Computerized bookkeeping is provided and required to be used in all schools. These school accounts will be audited annually by an independent certified public firm, selected under the guidelines of policy DJA. The School division may authorize periodic reviews of programs and procedures in order to determine effectiveness and efficiency.

Policy DB – Annual Operating Budget: The Newport News school system’s annual budget is the financial outline of the division’s education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

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

The superintendent or superintendent’s designee prepares a budget calendar identifying all deadlines for the annual budgetary process. The calendar includes at least one work session for reviewing the budget and at least one public hearing on the budget. Notice of the time and place for the public hearing is published at least seven days in advance, in a newspaper having general circulation within the school division.

The superintendent prepares, with the approval of the School Board, and submits to the appropriating body no later than April 1, an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the school division. The estimate sets up the amount of money needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

Upon approval of the school division’s budget by the appropriating body, the school division publishes the approved budget in line item form, including the estimated required local match, on

Governing Policies and Procedures

its website, and the document is also made available in hard copy as needed to citizens for inspection. (Legal References: Code of Virginia 1950, as amended, §§ 15.2-2503, 15.2-2504, 15.2-2506, 22.1-91, 22.1-92, 22.1-93, 22.1-94)

Policy DBJ – Budget Transfers: Periodically, budget categories will be examined and the year-end status of each estimated. Based on these estimates, the division Superintendent may make budget transfers within the major categories and between categories based on the following:

- The division Superintendent may transfer up to \$100,000 within any given category (Instructional Services, Administrative and Alternative Services, Human Resources, Business and Support Services, Administration, and Non-Departmental).
- The division Superintendent may transfer up to \$25,000 between any given categories.
- If the amount exceeds the amounts listed in #1 and #2, the division Superintendent will obtain School Board approval.
- In all cases, the division Superintendent is to advise the Board of any of the above transactions at the next regularly scheduled Board meeting.

The division Superintendent may make necessary budget adjustments at the end of the budget year and report those adjustments in the year-end financial report.

Definition of a Balanced Budget (Newport News Public Schools): A budget in which revenues are equal to expenditures. More generally, it refers to a budget that has no budget deficit but could possibly have a budget surplus.

Virginia State Code Policies and Procedures

§ 22.1-88. Of what school funds to consist. The funds available to the school board of a school division for the establishment, support and maintenance of the public schools in the school division shall consist of state funds appropriated for public school purposes and apportioned to the school board, federal funds appropriated for educational purposes and apportioned to the school board, local funds appropriated to the school board by a local governing body or such funds as shall be raised by local levy as authorized by law, donations or the income arising therefrom, and any other funds that may be set apart for public school purposes.

§ 22.1-89. Management of funds. Each school board shall manage and control the funds made available to the school board for public schools and may incur costs and expenses. If funds are appropriated to the school board by major classification as provided in § 22.1-94, no funds shall be expended by the school board except in accordance with such classifications without the consent of the governing body appropriating the funds.

§ 22.1-90. Annual report of expenditures. Every school board shall submit at least once each year to the governing body or bodies appropriating funds to the school board a report of all its expenditures. Such report shall also be made available to the public either on the official school

Governing Policies and Procedures

division website, if any, or in hard copy at the central school division office, on a template prescribed by the Board of Education.

§ 22.1-91. Limitation on expenditures; penalty. No school board shall expend or contract to expend, in any fiscal year, any sum of money in excess of the funds available for school purposes for that fiscal year without the consent of the governing body or bodies appropriating funds to the school board. Any member of a school board or any division superintendent or other school officer violating, causing to be violated or voting to violate any provision of this section shall be guilty of malfeasance in office.

§ 22.1-93. Approval of annual budget for school purposes. Notwithstanding any other provision of law, including but not limited to Chapter 25 (§ 15.2-2500 et seq.) of Title 15.2, the governing body of a county and the governing body of a municipality shall each prepare and approve an annual budget for educational purposes by May 15 or within 30 days of the receipt by the county or municipality of the estimates of state funds, whichever shall later occur. Upon approval, each local school division shall publish the approved annual budget in line item form, including the estimated required local match, on the division's website, and the document shall also be made available in hard copy as needed to citizens for inspection.

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

§ 22.1-94. Appropriations by county, city or town governing body for public schools.

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

§ 22.1-100. Unexpended school and educational funds. A. All sums of money derived from the Commonwealth which are unexpended in any year in any school division shall revert to the fund of the Commonwealth from which derived unless the Board of Education directs otherwise. Except as otherwise provided in subsection B, all sums derived from local funds unexpended in any year shall remain a part of the funds of the governing body appropriating the funds for use the next year, but no local funds shall be subject to redivision outside of the locality in which they were raised.

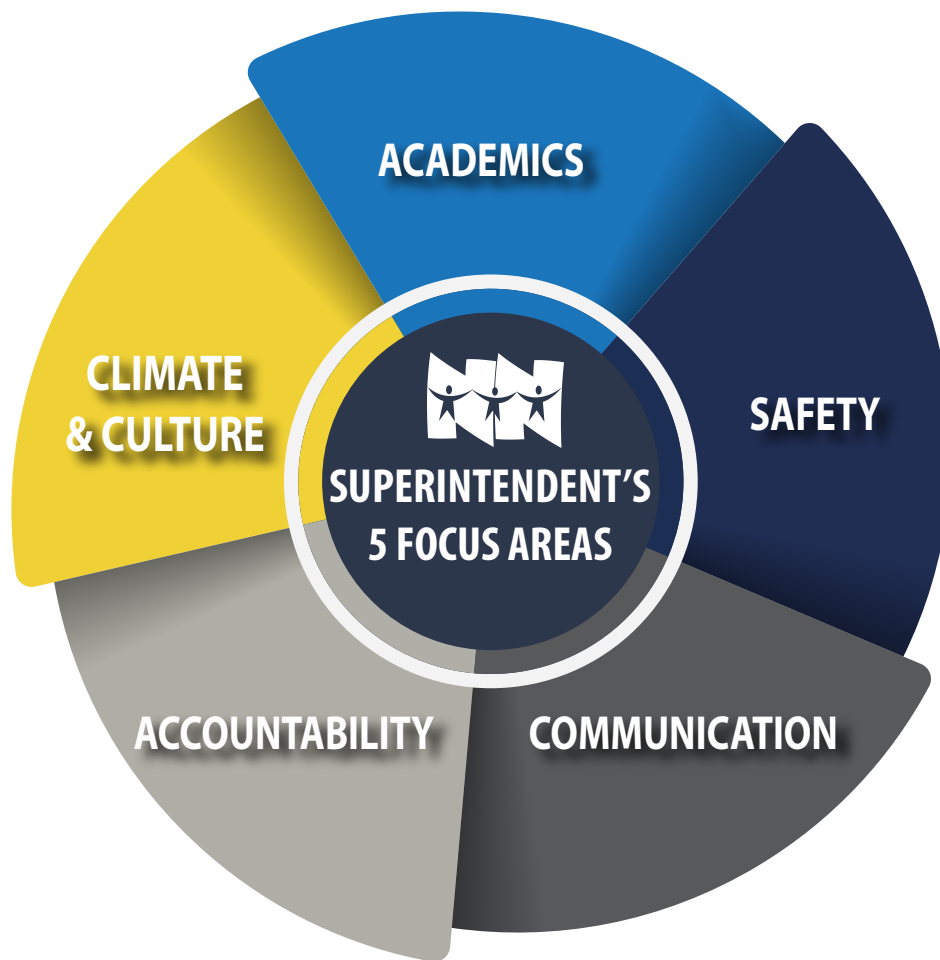
Governing Policies and Procedures

B. Any school board may, with the concurrence of the local governing body, establish a capital reserve fund as a savings account into which it exclusively deposits the unexpended local operating funds described in subsection A for future school division capital expenditures at no additional cost to local taxpayers, subject to the following conditions:

1. Any deposit into such fund shall be designated at the time of deposit for a specific capital project named by the school board;
2. No deposit into such fund shall be withdrawn or used for any purpose other than the capital project designated pursuant to subdivision 1; and
3. The school board may make withdrawals from such fund at any time, and no such withdrawal shall be encumbered by any deadlines or other timelines or time-based restrictions.

§ 22.1-110. Temporary loans to school boards. No school board shall borrow any money in any manner for any purpose without express authority of law. Any loan negotiated in violation of this section shall be void. Subject to the approval of the governing body or bodies appropriating funds to the school board, any school board is authorized to borrow money, when necessary, not to exceed in the aggregate one-half of the amount produced by the school levy for the school division for the year in which such money is so borrowed or one-half of the amount of the cash appropriation made to such school board for the preceding year or, in school divisions for which there is both a school levy and appropriation, one-half of the amount of each. Such loans shall be evidenced by notes or bonds negotiable or nonnegotiable, as the school board determines. In the case of temporary loans in anticipation of loans from the Literary Fund, such loans shall be repaid within two years of their dates. Other temporary loans shall be repaid within one year of their dates. However, loans made to purchase new school buses to replace obsolete or worn out equipment shall be repaid within not less than 10 years of their dates.

§ 22.1-115. System of accounting; statements of funds available; classification of expenditures. The State Board, in conjunction with the Auditor of Public Accounts, shall establish and require of each school division a modern system of accounting for all school funds, state and local, and the treasurer or other fiscal agent of each school division shall render each month to the school board a statement of the funds in his hands available for school purposes. The Board shall prescribe the following major classifications for expenditures of school funds: (i) instruction, (ii) administration, attendance and health, (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other noninstructional operations, (vi) facilities, (vii) debt and fund transfers, (viii) technology, and (ix) contingency reserves.



ACADEMICS

- Set high expectations and provide strong supports
- Implement the curriculum with fidelity and align instruction
- Focus on assessment rates throughout the school year
- Utilize data to identify gaps and inform instruction
- Focus on student graduation rates, completion rates, and industry and professional certifications

SAFETY

- Communicate clear and consistent expectations
- Update school and district crisis plans to address evolving risks
- Maintain current safety measures with a continued focus on improvement
- Establish a straightforward process to determine school needs and supports
- Allocate appropriate resources

COMMUNICATION

- Strengthen internal and external, two-way communication
- Ensure transparency, trust and active listening with all stakeholders
- Ensure all stakeholders have a voice
- Provide consistent and timely information to all staff
- Increase and support parental engagement and community partnerships

ACCOUNTABILITY

- Keep students at the forefront of all actions
- Hold all employees accountable for their roles and responsibilities
- Promote openness and honesty and ensure time is used wisely
- Collaborate and welcome feedback to advance improvement
- Encourage staff involvement as results reflect on everyone

CLIMATE & CULTURE

- Establish consistent behavior and discipline for students and adults
- Build strong relationships with students, parents and staff
- Value students and respect diversity
- Ensure students are involved in activities, clubs and sports
- Be open to feedback and establish professional expectations

Financial Section

The Financial Section of the budget includes a summary and detail of financial information about each fund in the budget. The information is first presented at a broad level and then drills down into more detail by source of revenues and expenditures by object as you move through the financial section.

Financial Management Structure

The annual budget is the foundation for financial management of a school division. Under Virginia statute, a school budget is developed by the Superintendent for review and approval by the School Board. A second approval is required by the City Council before the budget is finalized. The City Council annually appropriates funds to a School Board for educational expenditures, levies taxes, and issues debt on behalf of a School Board. The legal liability for general obligation debt remains with the City. Because of the relationship with the City, a School Board is considered a component unit of the City as defined by generally accepted accounting principles for governmental entities.

Once the budget is adopted, the total level of the budget may only be changed with approval by both the School Board and the City Council. For management purposes, the budget is prepared by department consistent with the organizational chart. Each school or department has budget authorities and responsibilities. Budgetary controls are in place to ensure that spending is kept within authorized limits. Oversight of total spending for the school division is assigned to the Business Office.

The Chief Financial Officer is responsible for presenting monthly financial reports to the School Board. The school division's financial records are audited annually by an independent external auditor. While the school division uses the City Treasurer for all treasury and cash management functions, NNPS remains its own fiscal agent.

Consistent with the Virginia Public Procurement Act, the School Board adopted purchasing policies enabling NNPS to perform all procurement activities. In procuring quality goods, services, and construction, the NNPS Purchasing Department is responsible for "ensuring compliance with legal and budgetary requirements, promoting maximum competition and fairness, and obtaining the maximum benefit from taxpayer dollars." The School Board has designated the Superintendent and certain other individuals as agents and deputy agents with the authority to approve expenditure of school division funds.

Projected Operating Revenue

Fiscal Year 2026

Description	FY2022 Actuals	FY2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	Inc (Dec)	% Chg
Based on March 31 ADM*	25,268	25,089	24,805	24,805	24,676	(129)	-0.5%
STATE REVENUE							
SOQ Programs							
Basic Aid	\$ 85,070,597	\$ 90,668,745	\$ 96,371,436	\$ 112,419,123	\$ 109,486,001	\$ (2,933,122)	-2.6%
Sales Tax	39,041,577	39,542,620	35,642,471	35,408,260	38,353,678	2,945,418	8.3%
Vocational Education	940,499	1,245,028	1,230,922	1,370,714	1,363,586	(7,128)	-0.5%
Gifted Education	940,499	992,414	999,009	1,154,286	1,148,283	(6,003)	-0.5%
Special Education	10,870,002	9,599,348	9,490,586	13,418,572	13,348,788	(69,784)	-0.5%
Prevention, Intervention & Remediation	5,118,487	5,449,254	5,387,513	-	-	-	0.0%
VRS Retirement (including RHCC)	12,877,607	13,442,695	13,308,227	13,689,108	13,617,917	(71,191)	-0.5%
Social Security	5,516,391	5,774,044	5,708,623	6,366,608	6,333,498	(33,110)	-0.5%
Group Life	397,904	415,009	410,307	396,786	394,722	(2,064)	-0.5%
English as a Second Language	1,571,750	1,929,692	2,149,697	3,554,347	5,275,177	1,720,830	48.4%
At-Risk (Split funded-lottery)	-	-	-	28,877,309	28,932,144	54,835	0.2%
Remedial Summer School	1,102,844	1,680,891	1,525,907	1,834,444	1,350,463	(483,981)	-26.4%
Subtotal: SOQ Programs	\$ 163,448,157	\$ 170,739,740	\$ 172,224,698	\$ 218,489,557	\$ 219,604,258	\$ 1,114,700	0.5%
Incentive Programs							
At-Risk (Split funded-lottery)	\$ -	\$ 8,706,896	\$ 16,410,196	\$ -	\$ -	\$ -	0.0%
Virginia Preschool Initiative + Add On	4,542,463	4,852,118	4,821,674	6,537,455	6,464,978	(72,477)	-1.1%
No Loss Funding	8,554,629	-	-	-	-	-	0.0%
Rebenchmarking hold harmless	-	6,549,034	6,537,985	-	-	-	0.0%
Supplemental GF Payments in lieu of food and hygiene tax	-	2,206,335	5,313,378	5,640,565	5,760,948	120,383	2.1%
Compensation Supplement	6,022,663	5,930,898	14,957,359	4,502,502	9,192,645	4,690,143	104.2%
Hold Harmless for Calc Tool Variance	-	1,083,298	-	-	-	-	0.0%
Subtotal: Incentive Programs	\$ 19,119,755	\$ 29,328,579	\$ 48,040,592	\$ 16,680,522	\$ 21,418,571	\$ 4,738,049	28.4%
Categorical Programs							
Special Education - Homebound	\$ 20,205	\$ 121,250	\$ 152,998	\$ 262,683	\$ 189,518	\$ (73,165)	-27.9%
Subtotal: Categorical Programs	\$ 20,205	\$ 121,250	\$ 152,998	\$ 262,683	\$ 189,518	\$ (73,165)	-27.9%
Lottery Funded Programs							
Foster Care	\$ 126,723	\$ 46,496	\$ 65,242	\$ 66,831	\$ 48,423	\$ (18,408)	-27.5%
At-Risk (Split funded - SOQ)	11,139,401	7,692,900	380,624	10,555,505	10,419,307	(136,198)	-1.3%
Early Reading Intervention	1,643,856	1,534,566	1,316,878	1,519,775	1,491,918	(27,857)	-1.8%
Mentor Teacher Program	42,236	38,584	42,733	42,733	40,070	(2,663)	-6.2%
K-3 Primary Class Size Reduction	6,487,140	6,863,398	6,810,562	7,729,576	7,688,474	(41,102)	-0.5%
SOL Algebra Readiness	557,778	578,089	561,590	642,878	623,722	(19,156)	-3.0%
Alternative Education	1,265,715	1,339,372	1,441,077	1,312,353	1,378,091	65,738	5.0%
Special Education - Regional Tuition	4,478,719	6,574,634	5,264,505	5,798,174	5,029,333	(768,841)	-13.3%
Career and Technical Education	217,519	203,317	152,567	165,858	112,529	(53,329)	-32.2%
Infrastructure and Operations PP Fund	7,350,434	7,289,570	7,223,546	7,913,785	7,146,184	(767,601)	-9.7%
Subtotal: Lottery Funded Programs	\$ 33,309,522	\$ 32,160,926	\$ 23,259,324	\$ 35,747,468	\$ 33,978,051	\$ (1,769,417)	-4.9%
Other State Revenue							
Other State Agencies	\$ -	\$ 11,956	\$ 4,250	\$ 5,000	\$ 5,000	\$ -	0.0%
Subtotal: Other State Revenue	\$ -	\$ 11,956	\$ 4,250	\$ 5,000	\$ 5,000	\$ -	0.0%
TOTAL: STATE REVENUE	\$ 215,897,639	\$ 232,362,451	\$ 243,681,862	\$ 271,185,230	\$ 275,195,397	\$ 4,010,167	1.5%

Projected Operating Revenue

Fiscal Year 2026

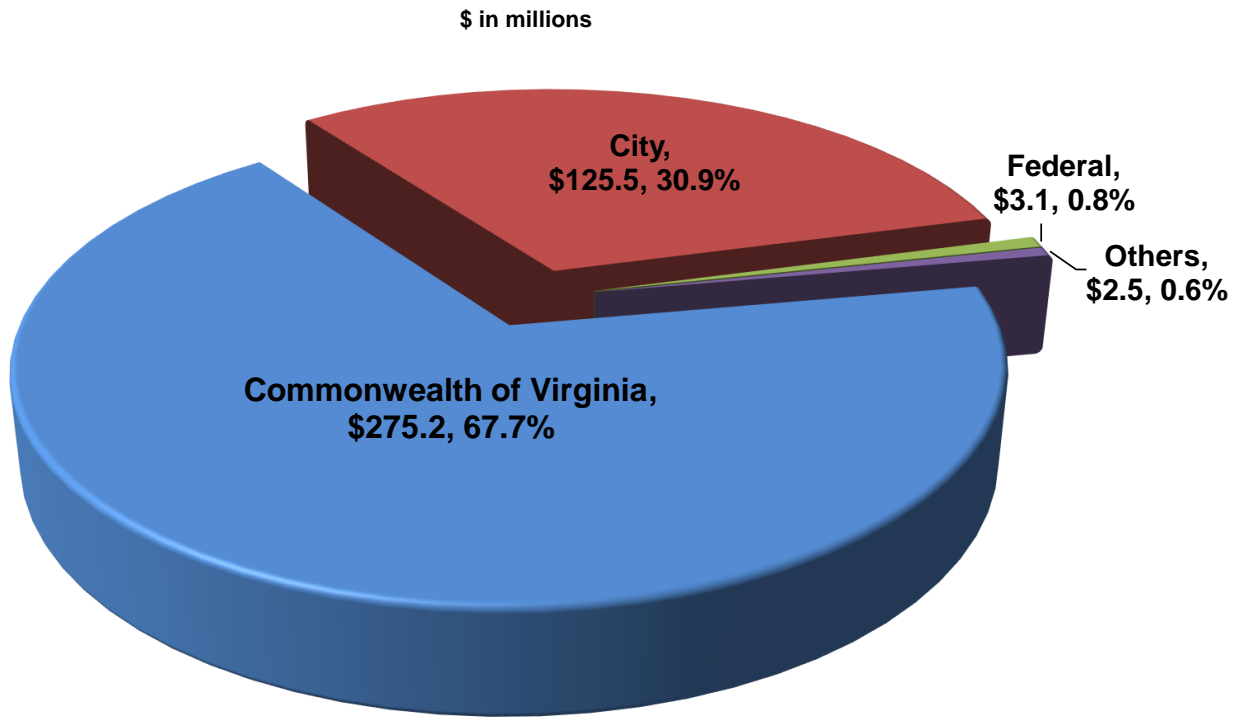
Description	FY2022 Actuals	FY2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	Inc (Dec)	% Chg
CITY REVENUE**							
For Operations	\$ 113,389,307	\$ 116,189,307	\$ 119,589,307	\$ 123,089,307	\$ 125,489,307	2,400,000	1.9%
TOTAL: CITY REVENUE	\$ 113,389,307	\$ 116,189,307	\$ 119,589,307	\$ 123,089,307	\$ 125,489,307	\$ 2,400,000	1.9%
FEDERAL REVENUE							
Impact Aid (PL 874)	\$ 1,376,980	\$ 1,721,379	\$ 2,468,342	\$ 1,678,620	\$ 1,678,620	\$ -	0.0%
Impact Aid (Special Education)	332,481	325,665	287,179	405,360	405,360	-	0.0%
ROTC Reimbursements	305,487	295,792	276,083	325,000	325,000	-	0.0%
Medicaid Reimbursements	596,609	588,667	798,001	700,000	700,000	-	0.0%
Department of Defense	5,695	6,493	-	-	-	-	0.0%
Federal E-Rate	400,000	-	-	-	-	-	0.0%
Cares Act	-	34,455	-	-	-	-	0.0%
FEMA Aid	74,791	-	-	-	-	-	0.0%
TOTAL: FEDERAL REVENUE	\$ 3,092,043	\$ 2,972,451	\$ 3,829,605	\$ 3,108,980	\$ 3,108,980	\$ -	0.0%
OTHER REVENUE							
Tuition from Private Sources							
Summer Schools	\$ 54,674	\$ 64,153	\$ 89,230	\$ 159,550	\$ 159,550	\$ -	0.0%
Out of District	70,034	32,797	20,526	47,331	47,331	-	0.0%
Special Fees from Students	49,610	53,969	57,962	63,000	63,000	-	0.0%
Textbooks Lost and Damaged	2,634	1,180	302	5,000	5,000	-	0.0%
Sale of Equipment	338,051	111,924	133,951	125,266	125,266	-	0.0%
Rents	107,447	115,589	127,043	60,000	60,000	-	0.0%
ADI Lease Payment	37,500	37,500	37,500	37,500	37,500	-	0.0%
Rebates	48,303	97,010	106,047	70,000	70,000	-	0.0%
Athletic Receipts	120,034	157,654	268,029	130,000	130,000	-	0.0%
Cell Tower Leases	214,915	222,451	256,044	290,000	290,000	-	0.0%
E-Rate	-	-	-	190,227	190,227	-	0.0%
Indirect Costs	956,963	2,559,010	2,446,637	600,000	600,000	-	0.0%
Miscellaneous Fees	44,723	92,094	183,343	45,000	45,000	-	0.0%
Appropriated Fund Balance	6,708,744	6,283,181	7,693,681	-	-	-	0.0%
Stop Arm Buses	722,610	674,700	756,634	661,000	661,000	-	0.0%
TOTAL: OTHER REVENUE	\$ 9,476,243	\$ 10,503,211	\$ 12,176,928	\$ 2,483,874	\$ 2,483,874	\$ -	0.0%
GRAND TOTAL: ALL SOURCES	\$ 341,855,232	\$ 362,027,419	\$ 379,277,702	\$ 399,867,391	\$ 406,277,558	\$ 6,410,167	1.6%

*Actuals are based on March 31 ADM and budget is based on historical trend and Weldon Cooper's 5 year projection on September enrollment.

**City revenue previously included debt service, but by agreement of the city that has been excluded. Previous years have been restated to exclude the debt service that we previously included in city revenue for comparability.

Summary of Revenues

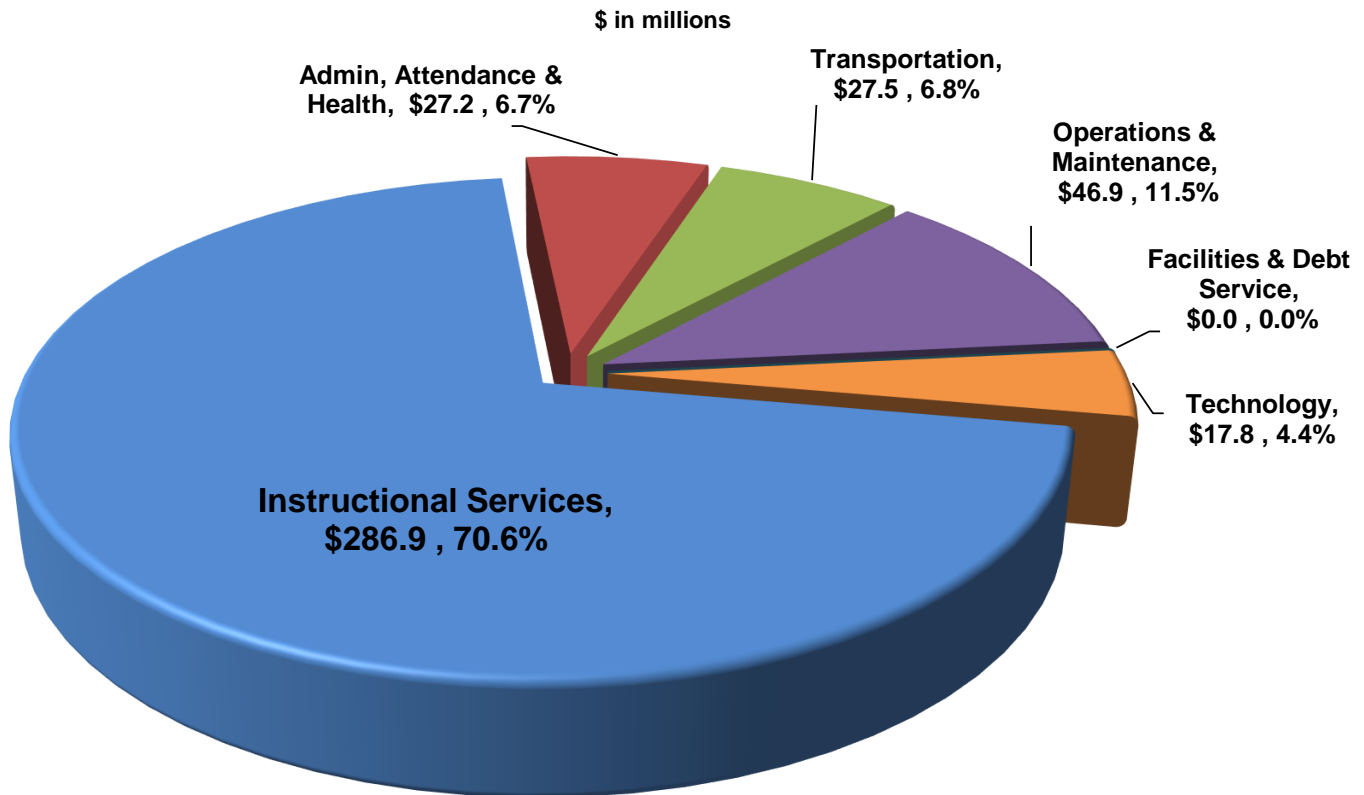
Source	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	Inc (Dec)	% Chg	% Budget
Commonwealth of Virginia	\$ 215,897,639	\$ 232,362,451	\$ 243,681,862	\$ 271,185,230	\$ 275,195,397	\$ 4,010,167	1.5%	67.7%
City	113,389,307	116,189,307	119,589,307	123,089,307	125,489,307	2,400,000	1.9%	30.9%
Federal	3,092,043	2,972,451	3,829,605	3,108,980	3,108,980	-	0.0%	0.8%
Others	9,476,243	10,503,211	12,176,928	2,483,874	2,483,874	-	0.0%	0.6%
Grand Total	\$ 341,855,232	\$ 362,027,419	\$ 379,277,702	\$ 399,867,391	\$ 406,277,558	\$ 6,410,167	1.6%	100.0%



Summary of Expenditures

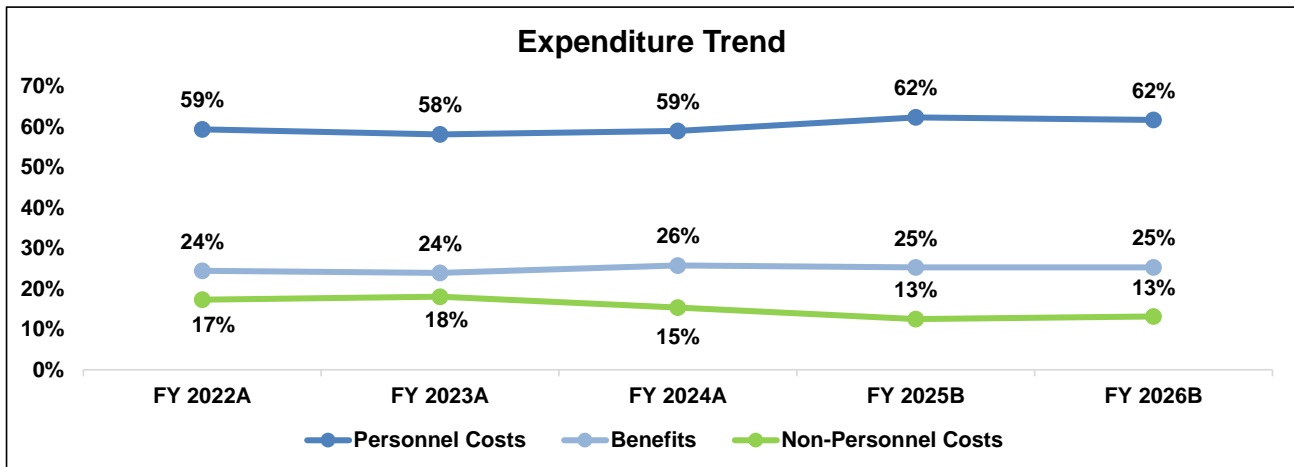
Description	FTEs 2025B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg	% Budget
Instructional Services	2,667.6	\$ 236,177,937	\$ 247,205,347	\$ 261,198,535	\$ 286,957,989	\$ 286,915,128	0.0%	70.6%
Administration, Attendance and Health	219.0	19,123,470	21,741,855	22,615,588	26,113,932	27,155,840	4.0%	6.7%
Transportation	463.0	19,965,990	23,824,952	26,318,663	26,178,990	27,543,274	5.2%	6.8%
Operations and Maintenance	436.9	37,747,517	42,706,432	42,367,106	41,875,386	46,905,299	12.0%	11.5%
Facilities	-	4,579,729	2,371,317	6,189,957	-	-	0.0%	0.0%
Debt Service, Fund Transfers & Fund Balance Year End	-	7,333,326	8,726,911	5,948,633	1,035,598	-	-100.0%	0.0%
Technology	109.0	16,927,264	15,450,605	14,639,221	17,705,496	17,758,017	0.3%	4.4%
Grand Total	3,895.5	\$ 341,855,232	\$ 362,027,419	\$ 379,277,702	\$ 399,867,391	\$ 406,277,558	1.6%	100.0%

This graph depicts the breakdown of expenditures by function - spending in instruction accounts for 70.6% of total general fund costs.



Summary of Expenditures by Object

Description	FTEs	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Chg
	2026B	Actuals	Actuals	Actuals	Budget	Budget	
Board Members	-	\$ 107,000	\$ 105,750	\$ 107,000	\$ 107,000	\$ 107,000	0.0%
Superintendent	1.0	271,246	810,576	227,718	259,850	286,993	10.4%
COS/CAO/CFO/COO	4.0	499,212	670,525	704,252	797,599	786,149	-1.4%
Administrators	173.3	16,186,796	17,390,993	17,373,782	19,673,965	20,013,831	1.7%
Teachers	1,897.5	108,840,249	106,528,691	116,860,279	130,716,977	128,791,059	-1.5%
Other Professionals	432.0	21,393,215	23,584,921	27,630,063	31,038,766	32,156,380	3.6%
Support Personnel	956.8	28,730,841	32,118,003	34,126,912	38,000,705	39,052,100	2.8%
Security Officers	114.0	1,955,403	2,883,691	4,054,195	4,114,333	4,083,645	-0.7%
Bus Drivers	317.0	5,772,547	7,186,639	7,267,234	8,193,821	8,739,700	6.7%
Other Wages		15,613,488	18,943,187	15,109,204	16,066,238	16,305,038	1.5%
Sub-total: Personnel Costs	3,895.5	\$ 199,369,997	\$ 210,222,974	\$ 223,460,638	\$ 248,969,252	\$ 250,321,894	0.5%
Sub-total: Benefits		\$ 83,401,715	\$ 86,511,025	\$ 97,609,882	\$ 100,884,375	\$ 102,574,636	1.7%
Contract Services		\$ 14,428,034	\$ 21,128,923	\$ 14,666,563	\$ 14,615,413	\$ 17,566,622	20.2%
Utilities/Fuel		7,357,663	8,124,509	9,641,521	9,198,753	9,111,000	-1.0%
Other (Prof. Dev, Dues, Mileage, Internal)		2,084,528	1,986,697	2,087,919	2,774,453	3,340,748	20.4%
Materials & Supplies (Admin, Athletics, Tech, Educ Ma		6,137,159	6,444,642	6,384,740	8,380,633	8,290,065	-1.1%
Capital Outlay (Add/Replace)		11,767,117	7,891,827	8,501,124	357,600	552,550	54.5%
Fund Transfers		1,060,978	1,074,895	1,092,987	3,640,718	2,670,051	-26.7%
Fund Balance Year End		6,302,946	7,693,681	4,915,323	-	-	0.0%
Tuition		6,808,864	7,671,799	7,516,027	8,083,300	8,288,034	2.5%
Leases and Rentals		1,748,713	1,846,065	1,926,446	1,481,586	2,041,951	37.8%
Facility Notes Payable		1,387,518	1,430,382	1,474,532	1,481,307	1,520,006	2.6%
Sub-Total: Non-Personnel Costs		\$ 59,083,520	\$ 65,293,420	\$ 58,207,182	\$ 50,013,764	\$ 53,381,028	6.7%
Grand Total	3,895.5	\$ 341,855,232	\$ 362,027,419	\$ 379,277,702	\$ 399,867,391	\$ 406,277,558	1.6%



The FY 2026 budget allocates 87% of the financial resources to employee salaries and related benefits.

Summary of Expenditures by Cost Category

Description	FTEs 2026B	Personnel Costs	Benefits	Non-Personnel Expenditures	Total Budget	% of Budget
Classroom Instruction	1,511.3	\$ 104,438,069	\$ 44,126,330	\$ 6,831,122	\$ 155,395,520	38.2%
Special Education	442.8	27,732,542	11,784,833	7,405,093	46,922,468	11.5%
Career and Technical Education	84.6	6,254,589	2,507,719	1,930,379	10,692,687	2.6%
Gifted and Talented	39.8	2,782,031	1,049,987	633,680	4,465,698	1.1%
Athletics	11.5	1,731,018	366,745	1,172,860	3,270,624	0.8%
Summer School	-	849,210	61,200	240,053	1,150,463	0.3%
Adult Education	1.0	70,222	33,828	-	104,051	0.0%
Non-Regular Day School	66.4	3,888,977	1,661,725	71,481	5,622,183	1.4%
School Counseling Services	114.8	8,594,767	3,506,866	238,973	12,340,606	3.0%
School Social Workers	21.0	1,777,386	690,895	21,373	2,489,654	0.6%
Homebound Instruction	1.0	252,991	30,298	-	283,288	0.1%
Improvement of Instruction	56.5	5,600,468	2,681,161	3,081,320	11,362,949	2.8%
Media Services	75.0	4,076,865	1,891,789	442,347	6,411,001	1.6%
Office of the Principal	242.0	18,479,589	7,676,561	247,786	26,403,936	6.5%
Sub-Total: Instruction	2,667.6	\$ 186,528,723	\$ 78,069,937	\$ 22,316,467	\$ 286,915,128	70.6%
School Board Services	1.0	\$ 169,412	\$ 25,693	\$ 90,800	\$ 285,904	0.1%
Executive Administration Services	11.0	1,613,983	634,420	106,250	2,354,653	0.6%
Information Services	15.8	1,221,953	506,794	780,980	2,509,726	0.6%
Human Resources	29.0	2,405,319	967,772	1,292,221	4,665,312	1.1%
Planning Services	8.0	718,371	331,297	296,521	1,346,189	0.3%
Fiscal Services	21.0	1,644,286	695,828	968,818	3,308,932	0.8%
Purchasing Services	6.0	458,530	182,302	20,803	661,636	0.2%
Printing Services	5.0	315,597	138,991	(454,588)	-	0.0%
Sub-Total: Administration	96.8	\$ 8,547,451	\$ 3,483,097	\$ 3,101,805	\$ 15,132,352	3.7%
Attendance Services	20.0	\$ 1,314,974	\$ 515,237	\$ 507,200	\$ 2,337,411	0.6%
Health Services	78.5	4,771,604	1,811,128	313,412	6,896,144	1.7%
Psychological Services	23.7	2,008,818	756,616	24,500	2,789,933	0.7%
Sub-Total: Attendance & Health	122.2	\$ 8,095,395	\$ 3,082,981	\$ 845,112	\$ 12,023,488	3.0%
Pupil Transportation	463.0	\$ 18,954,038	\$ 6,559,485	\$ 2,029,751	\$ 27,543,274	6.8%
Sub-Total: Pupil Transportation	463.0	\$ 18,954,038	\$ 6,559,485	\$ 2,029,751	\$ 27,543,274	6.8%
Operations and Maintenance	309.9	\$ 14,757,240	\$ 5,555,314	\$ 18,310,867	\$ 38,623,421	9.5%
Security Services	120.0	5,280,288	2,170,402	384,615	7,835,304	1.9%
Warehouse Services	7.0	305,413	115,791	25,369	446,573	0.1%
Sub-Total: Operations & Maintenance	436.9	\$ 20,342,941	\$ 7,841,507	\$ 18,720,851	\$ 46,905,299	11.5%
Facilities	-	\$ -	\$ -	\$ -	\$ -	0.0%
Sub-Total	-	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Service and Fund Transfers	-	\$ -	\$ -	\$ -	\$ -	0.0%
Sub-Total: Debt Transfers & Fund Transfers	-	\$ -	\$ -	\$ -	\$ -	0.0%
Technology	109.0	\$ 7,853,347	\$ 3,537,628	\$ 6,367,042	\$ 17,758,017	4.4%
Sub-Total: Technology	109.0	\$ 7,853,347	\$ 3,537,628	\$ 6,367,042	\$ 17,758,017	4.4%
Grand Totals	3,895.5	\$ 250,321,894	\$ 102,574,636	\$ 53,381,028	\$ 406,277,558	100.0%
Percent of Budget		62%	25%	13%	100%	

Instruction

Description	FTEs	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	%
	2026B	Actuals	Actuals	Actuals	Budget	Budget	Chg
Personnel Costs							
Administrators	44.0	\$ 4,585,129	\$ 4,811,587	\$ 4,434,373	\$ 5,052,970	\$ 5,412,247	7.1%
Teachers	1,872.5	106,769,775	105,047,024	114,960,135	128,276,722	127,005,459	-1.0%
Media Specialists	41.0	2,532,111	2,434,304	2,643,423	3,054,386	2,824,791	-7.5%
School Counselors	102.2	5,822,422	6,160,710	7,112,961	7,466,162	7,715,515	3.3%
Principals	38.5	4,013,539	4,157,696	4,327,454	5,384,606	4,987,283	-7.4%
Assistant Principals	76.0	6,159,565	6,926,671	7,098,013	7,305,418	7,560,077	3.5%
Other Professionals	33.6	1,072,893	1,353,388	2,495,101	2,896,331	3,059,852	5.6%
Technical Personnel	30.0	502,539	531,911	586,575	1,034,536	1,497,126	44.7%
Clerical Support	172.9	5,828,873	6,216,285	6,624,083	7,177,259	7,413,572	3.3%
Instructional Aides	257.0	6,485,601	7,160,184	8,717,472	9,391,831	9,370,778	-0.2%
Substitutes Daily		4,957,337	6,879,336	2,464,537	4,554,094	4,554,094	0.0%
Part-time Teachers (Hourly)		1,717,240	1,204,048	1,175,814	1,544,100	1,282,900	-16.9%
Part-time Media Specialists		1,635	6,849	5,362	6,849	6,849	0.0%
Part-time School Counselors		30,561	32,538	5,744	5,000	5,000	0.0%
Part-time Principals		47,373	174,801	143,532	65,000	65,000	0.0%
Part-time Assistant Principals		59,397	18,462	33,465	46,615	46,615	0.0%
Part-time Other Professionals		95,634	117,636	176,596	117,636	117,636	0.0%
Part-time School Nurses		31,021	1,907	6,335	37,000	37,000	0.0%
Part-time Support Staff		30,533	33,774	35,796	33,774	33,774	0.0%
Part-time (OT) Security Officers		2,409	-	-	-	-	0.0%
Part-time (OT) Clerical Support		92,271	134,784	63,855	116,389	116,389	0.0%
Part-time Instructional Assistants		650,694	767,836	656,780	565,836	565,836	0.0%
Cafeteria Monitors		207,157	328,606	404,014	328,606	328,606	0.0%
Part-time Recess Monitors		-	32,324	18,713	32,000	32,000	0.0%
Supplemental Salaries		2,278,784	2,398,324	2,515,263	2,490,324	2,490,324	0.0%
Sub-total: Personnel Costs	2,667.6	\$ 153,974,494	\$ 156,930,984	\$ 166,705,395	\$ 186,983,445	\$ 186,528,723	-0.2%
Sub-total: Benefits		\$ 65,900,036	\$ 66,138,694	\$ 75,601,209	\$ 78,054,598	\$ 78,069,937	0.0%
Non-Personnel Costs							
Contract Services		\$ 2,872,329	\$ 8,296,083	\$ 3,641,931	\$ 3,512,689	\$ 3,517,932	0.1%
Transportation - By Contract		84,630	70,500	70,116	62,000	82,000	32.3%
Tuition Paid		-	-	-	35,000	35,000	0.0%
Internal Services		744,121	1,146,706	1,499,381	1,303,717	1,507,525	15.6%
Insurance		44,000	44,000	48,674	51,270	51,270	0.0%
Leases and Rental		1,317,764	1,453,213	1,487,296	1,037,186	992,186	-4.3%
Student Fees		38,802	62,478	62,977	78,035	83,035	6.4%
Local Mileage		73,804	132,295	167,694	73,478	73,478	0.0%
Professional Development		256,668	224,681	223,269	133,725	233,025	74.3%
Support To Other Entities		15,808	(3,516)	19,306	37,000	22,000	-40.5%
Dues and Memberships		118,212	115,883	151,827	174,135	174,940	0.5%
Other Miscellaneous Expenses		10,779	7,847	10,289	7,800	7,800	0.0%
Materials and Supplies		423,330	575,903	1,034,683	1,023,932	774,011	-24.4%
Uniforms and Wearing Apparel		80,201	544,990	160,607	147,342	145,342	-1.4%
Food Supplies		64,991	69,673	63,751	17,750	69,350	290.7%
Educational Materials		1,583,691	1,700,360	1,335,668	2,485,472	2,549,757	2.6%
Teacher Supply Allocation		44,973	62,156	56,336	93,965	93,965	0.0%
Tech Software/On-Line Content		562,072	699,244	710,360	851,422	763,617	-10.3%
Tech Hardware: Non-Capitalized		3,084	5,836	2,024	10,770	10,770	0.0%
Tuition Payment to Joint Operations		6,728,456	7,605,725	7,413,660	7,906,300	8,125,034	2.8%
Capital Outlay: Replacement		680,909	975,029	366,875	-	29,750	100.0%
Capital Outlay: Additions		222,352	48,738	32,696	-	-	0.0%
Capitalized Lease - Copiers		332,428	297,846	332,510	332,510	336,889	1.3%
Fund Transfers		-	-	-	2,544,450	2,637,792	3.7%
Sub-total: Non-Personnel Costs		\$ 16,303,407	\$ 24,135,669	\$ 18,891,931	\$ 21,919,947	\$ 22,316,467	1.8%
Grand Total	2,667.6	\$ 236,177,937	\$ 247,205,347	\$ 261,198,535	\$ 286,957,990	\$ 286,915,128	0.0%

Administration, Attendance and Health

Description	FTEs	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	%
	2026B	Actuals	Actuals	Actuals	Budget	Budget	Chg
Personnel Costs							
Administrators	10.8	\$ 1,054,490	\$ 1,065,918	\$ 879,372	\$ 1,200,438	\$ 1,430,342	19.2%
Board Members	-	107,000	105,750	107,000	107,000	107,000	0.0%
Superintendent	1.0	271,246	810,576	227,718	259,850	286,993	10.4%
COS/CAO/CFO/COO	4.0	499,212	670,525	704,252	797,599	786,149	-1.4%
Other Professionals	62.0	3,752,259	3,945,516	4,330,504	5,048,826	5,110,084	1.2%
School Nurses	56.5	2,159,424	2,575,924	2,787,538	3,109,383	3,310,408	6.5%
Psychologists	36.7	1,363,432	2,032,653	2,645,639	3,128,199	3,005,199	-3.9%
Technical Personnel	17.0	639,001	682,122	842,623	915,800	1,019,572	11.3%
Clerical Support	25.0	965,184	1,056,496	1,103,844	1,221,099	1,282,515	5.0%
Nurses Aides	6.0	155,280	184,651	148,563	165,915	183,830	10.8%
Part-time Administrators		72,012	-	41,450	-	-	0.0%
Substitutes Daily		748	-	-	-	-	0.0%
Part-time Other Professionals		522	202	543	202	202	0.0%
Part-time School Nurses		-	9,761	48,379	-	-	0.0%
Part-time Support Staff		29,513	29,329	25,350	29,329	29,329	0.0%
Part-time (OT) Clerical Support		40,580	68,410	82,168	43,988	43,988	0.0%
Supplemental Salaries		132,699	47,235	42,898	47,235	47,235	0.0%
Sub-total: Personnel Costs	219.0	\$ 11,242,604	\$ 13,285,067	\$ 14,017,841	\$ 16,074,863	\$ 16,642,846	3.5%
Sub-total: Benefits		\$ 4,694,521	\$ 5,400,058	\$ 6,025,684	\$ 6,474,468	\$ 6,566,078	1.4%
Non-Personnel Costs							
Contract Services		\$ 1,571,912	\$ 2,194,928	\$ 1,669,104	\$ 2,894,956	\$ 2,950,186	1.9%
Internal Services		(384,798)	(465,664)	(661,202)	(621,606)	(897,350)	44.4%
Postage		62,271	86,646	92,039	105,000	105,994	0.9%
Insurance		2,311	2,136	2,310	2,311	2,311	0.0%
Leases and Rental		-	-	-	-	465,000	100.0%
Student Fees		10,239	1,440	1,504	1,800	2,100	16.7%
Local Mileage		13,236	18,522	19,947	19,700	19,700	0.0%
Professional Development		89,890	121,012	94,795	101,215	138,650	37.0%
Support To Other Entities		3,732	6,590	3,061	5,000	6,000	20.0%
Dues and Memberships		42,265	33,580	36,117	56,740	54,590	-3.8%
Other Miscellaneous Expenses		23,294	18,476	2,797	-	-	0.0%
Materials and Supplies		315,606	227,999	317,329	353,940	421,590	19.1%
Uniforms and Wearing Apparel		256	700	595	1,310	1,480	13.0%
Food Supplies		31,183	65,701	48,943	12,125	45,250	273.2%
Educational Materials		8,794	12,026	8,866	16,346	14,126	-13.6%
Tech Software/On-Line Content		421,954	443,172	433,048	515,764	346,669	-32.8%
Capital Outlay: Replacement		882,671	198,148	384,852	-	16,900	100.0%
Capital Outlay: Additions		5,308	4,918	21,956	-	18,100	100.0%
Capitalized Lease - Copiers		86,220	86,399	95,999	100,000	235,621	135.6%
Sub-total: Non-Personnel Costs		\$ 3,186,345	\$ 3,056,730	\$ 2,572,062	\$ 3,564,601	\$ 3,946,917	10.7%
Grand Total	219.0	\$ 19,123,470	\$ 21,741,855	\$ 22,615,588	\$ 26,113,932	\$ 27,155,840	4.0%

Pupil Transportation

Description	FTEs	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	%
	2026B	Actuals	Actuals	Actuals	Budget	Budget	Chg
Personnel Costs							
Administrators	1.0	\$ 128,482	\$ 139,944	\$ 146,941	\$ 151,349	\$ 155,890	3.0%
Other Professionals	8.0	589,264	653,163	690,341	682,461	702,935	3.0%
Technical Personnel	9.0	522,391	561,309	578,090	603,666	587,049	-2.8%
Clerical Support	4.0	153,814	187,338	199,752	206,467	212,661	3.0%
Trades Personnel	23.0	1,074,565	1,204,171	1,193,685	1,314,364	1,347,766	2.5%
Bus Drivers	317.0	5,772,547	7,186,639	7,267,234	8,193,821	8,739,700	6.7%
Service Personnel	101.0	1,243,689	1,617,048	1,652,133	2,144,153	2,076,322	-3.2%
Part-time (OT) Clerical Support		42,668	33,507	20,406	8,300	8,300	0.0%
Part-time (OT) Trades Personnel		35,585	35,282	42,454	20,000	20,000	0.0%
Bus Drivers - Part-time (OT)		1,849,993	2,134,395	2,298,633	2,122,150	2,122,150	0.0%
Bus Drivers contract to 40 hrs		1,250,048	1,767,060	1,988,291	1,615,634	2,155,634	33.4%
Bus Assistants - Part-time (OT)		194,178	277,665	302,612	185,569	185,569	0.0%
Bus Assistants contract to 40 hrs		300,229	470,522	518,870	509,353	509,353	0.0%
Supplemental Salaries		132,988	130,707	211,147	130,707	130,707	0.0%
Sub-total: Personnel Costs	463.0	\$ 13,290,441	\$ 16,398,750	\$ 17,110,589	\$ 17,887,994	\$ 18,954,038	6.0%
Sub-total: Benefits		\$ 4,712,579	\$ 5,692,374	\$ 5,964,166	\$ 5,811,923	\$ 6,559,485	12.9%
Non-Personnel Costs							
Contract Services		\$ 262,586	\$ 364,546	\$ 343,887	\$ 451,001	\$ 437,249	-3.0%
Internal Services		(824,084)	(1,350,423)	(1,570,468)	(1,278,650)	(1,379,650)	7.9%
Insurance		184,435	231,672	122,079	123,579	162,118	31.2%
Leases and Rental		6,000	6,000	5,511	6,890	7,255	5.3%
Local Mileage		84	-	17	150	150	0.0%
Professional Development		11,414	20,815	20,186	19,635	17,365	-11.6%
Dues and Memberships		3,781	2,199	8,752	15,080	17,030	12.9%
Other Miscellaneous Expenses		-	-	(128)	-	-	0.0%
Materials and Supplies		28,356	37,166	52,741	37,275	40,275	8.0%
Food Supplies		190	50	406	-	200	0.0%
Vehicle & Powered Equip Fuels		1,702,130	1,769,026	2,284,059	1,997,258	1,700,000	-14.9%
Vehicle & Powered Equip Supplies		469,091	594,978	1,077,881	1,030,584	979,900	-4.9%
Educational Materials		10,250	13,635	10,805	15,600	15,600	0.0%
Capital Outlay: Replacement		78,138	2,500	828,502	-	-	0.0%
Fund Transfers - Buses City		30,598	41,665	59,677	60,670	32,259	-46.8%
Sub-total: Non-Personnel Costs		\$ 1,962,970	\$ 1,733,829	\$ 3,243,907	\$ 2,479,072	\$ 2,029,751	-18.1%
Grand Total	463.0	\$ 19,965,990	\$ 23,824,952	\$ 26,318,663	\$ 26,178,990	\$ 27,543,274	5.2%

Operations and Maintenance

Description	FTEs	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	%
	2026B	Actuals	Actuals	Actuals	Budget	Budget	Chg
Personnel Costs							
Administrators	2.0	\$ 131,822	\$ 136,788	\$ 330,129	\$ 416,958	\$ 300,900	-27.8%
Other Professionals	10.0	532,588	570,967	747,021	861,545	1,016,138	17.9%
Technical Personnel	1.0	98,804	106,042	181,009	39,289	44,821	14.1%
Security Officers	114.0	1,955,403	2,883,691	4,054,195	4,114,333	4,083,645	-0.7%
Clerical Support	4.0	144,269	158,772	169,000	181,382	196,815	8.5%
Trades Personnel	74.0	3,428,024	3,620,022	3,705,110	4,078,096	4,485,667	10.0%
Laborer Salaries	3.0	153,376	150,070	150,999	159,476	170,843	7.1%
Service Personnel	228.9	6,487,209	7,894,143	7,681,680	8,408,986	8,735,725	3.9%
Part-time (OT) Security Officers		379,630	681,676	882,863	606,819	606,819	0.0%
Part-time (OT) Clerical Support		5,056	2,001	-	1,153	1,153	0.0%
Part-time (OT) Trades Personnel		97,183	133,701	54,615	120,000	80,000	-33.3%
Part-time (OT) Service Personnel		784,511	928,319	779,853	620,415	620,415	0.0%
Supplemental Salaries		-	-	4,400	-	-	0.0%
Sub-total: Personnel Costs	436.9	\$ 14,197,873	\$ 17,266,191	\$ 18,740,873	\$ 19,608,452	\$ 20,342,941	3.7%
Sub-total: Benefits		\$ 5,223,180	\$ 6,440,875	\$ 6,953,066	\$ 7,283,197	\$ 7,841,507	7.7%
Non-Personnel Costs							
Contract Services		\$ 4,200,441	\$ 5,960,328	\$ 3,808,989	\$ 1,587,572	\$ 4,362,256	174.8%
Internal Services		264,409	322,776	296,014	640,586	703,517	9.8%
Utilities		5,645,048	6,353,006	7,342,494	7,183,995	7,395,000	2.9%
Insurance		977,281	1,027,297	1,237,891	1,278,419	1,765,791	38.1%
Leases and Rental		6,301	2,607	5,130	5,000	5,000	0.0%
Local Mileage		1,184	872	479	4,700	4,700	0.0%
Professional Development		4,519	15,176	9,041	33,055	36,765	11.2%
Dues and Memberships		35	-	-	1,600	1,600	0.0%
Materials and Supplies		1,820,332	1,995,909	1,826,395	2,478,363	2,507,326	1.2%
Uniforms and Wearing Apparel		16,630	45,848	42,238	100,840	100,840	0.0%
Food Supplies		2,046	2,406	1,448	800	1,850	131.3%
Vehicle & Powered Equip Fuels		10,485	2,477	14,968	17,500	16,000	-8.6%
Vehicle & Powered Equip Supplies		17,819	18,105	21,116	20,000	20,000	0.0%
Educational Materials		-	2,420	402	-	-	0.0%
Capital Outlay: Replacement		3,972,416	1,060,007	586,584	150,000	280,200	86.8%
Capital Outlay: Additions		-	759,751	5,446	-	-	0.0%
Facility Notes Payable		1,387,518	1,430,382	1,474,532	1,481,307	1,520,006	2.6%
Sub-total: Non-Personnel Costs		\$ 18,326,464	\$ 18,999,366	\$ 16,673,168	\$ 14,983,737	\$ 18,720,851	24.9%
Grand Total	436.9	\$ 37,747,517	\$ 42,706,432	\$ 42,367,106	\$ 41,875,386	\$ 46,905,299	12.0%

Facilities

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	%
							Chg
Non-Personnel Costs							
Contract Services		\$ (36,823)	\$ -	\$ 337,316	\$ -	\$ -	0.0%
Capital Outlay: Replacement		769,620	2,105,749	4,867,173	-	-	0.0%
Capital Outlay: Additions		3,846,932	265,568	985,468	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 4,579,729	\$ 2,371,317	\$ 6,189,957	\$ -	\$ -	0.0%
Grand Total		\$ 4,579,729	\$ 2,371,317	\$ 6,189,957	\$ -	\$ -	0.0%

Debt Service and Fund Transfers

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	%
							Chg
Non-Personnel Costs							
Fund Transfers - VRS City		\$ 1,030,380	\$ 1,033,230	\$ 1,033,310	\$ 1,035,598	\$ -	-100.0%
Sub-total: Non-Personnel Costs		\$ 1,030,380	\$ 1,033,230	\$ 1,033,310	\$ 1,035,598	\$ -	-100.0%
Grand Total		\$ 1,030,380	\$ 1,033,230	\$ 1,033,310	\$ 1,035,598	\$ -	-100.0%

Fund Balance Year End

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	%
							Chg
Non-Personnel Costs							
Fund Balance Year End		\$ 6,302,946	\$ 7,693,681	\$ 4,915,323	\$ -	\$ -	0.0%
Sub-total: Non-Personnel Costs		\$ 6,302,946	\$ 7,693,681	\$ 4,915,323	\$ -	\$ -	0.0%
Grand Total		\$ 6,302,946	\$ 7,693,681	\$ 4,915,323	\$ -	\$ -	0.0%

Technology

Description	FTEs	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	%
	2026B	Actuals	Actuals	Actuals	Budget	Budget	Chg
Personnel Costs							
Administrator	1.0	\$ 113,768	\$ 152,388	\$ 157,500	\$ 162,225	\$ 167,092	3.0%
Teachers	25.0	2,070,473	1,481,668	1,900,143	2,440,255	1,785,600	-26.8%
Other Professionals	2.0	117,231	139,461	142,163	190,789	196,513	3.0%
Tech Development Personnel	23.0	1,688,856	1,837,452	1,847,075	2,007,394	2,066,378	2.9%
Tech Support Personnel	54.0	2,329,488	2,350,412	2,457,062	3,209,156	3,259,220	1.6%
Clerical Support	1.0	58,357	44,084	45,445	48,094	52,674	9.5%
Trades Personnel	3.0	223,114	274,326	278,084	294,427	263,712	-10.4%
Substitutes Daily		-	380	-	346	346	0.0%
Part-time Support Staff		63,297	61,813	58,467	61,813	61,813	0.0%
Sub-total: Personnel Costs	109.0	\$ 6,664,585	\$ 6,341,983	\$ 6,885,939	\$ 8,414,499	\$ 7,853,347	-6.7%
Sub-total: Benefits		\$ 2,871,400	\$ 2,839,024	\$ 3,065,757	\$ 3,260,189	\$ 3,537,628	8.5%
Non-Personnel Costs							
Contract Services		\$ 3,714,958	\$ 2,480,333	\$ 3,004,952	\$ 3,460,908	\$ 3,518,227	1.7%
Internal Services		(103,665)	(95,685)	(116,343)	(50,258)	(48,758)	-3.0%
Telecommunications		297,800	110,595	177,438	411,100	377,300	-8.2%
Insurance		5,611	5,798	5,612	5,612	5,613	0.0%
Local Mileage		11,865	14,915	8,043	15,500	20,500	32.3%
Professional Development		103,320	128,709	134,213	62,935	97,850	55.5%
Support To Other Entities		60,867	63,000	80,000	100,000	100,000	0.0%
Dues and Memberships		1,943	1,943	2,674	4,090	1,790	-56.2%
Materials and Supplies		1,183,629	432,729	287,388	480,469	465,234	-3.2%
Food Supplies		42	3,356	4,189	1,500	2,000	33.3%
Educational Materials		124	1,934	2,172	5,750	1,200	-79.1%
Tech Software/On-Line Content		773,474	619,789	646,859	1,279,102	1,588,486	24.2%
Tech Hardware: Non-Capitalized		32,539	30,762	28,756	46,500	30,000	-35.5%
Capital Outlay: Replacement		1,267,695	2,471,419	421,572	207,600	207,600	0.0%
Capital Outlay: Additions		41,075	-	-	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 7,391,278	\$ 6,269,598	\$ 4,687,525	\$ 6,030,808	\$ 6,367,042	5.6%
Grand Total	109.0	\$ 16,927,264	\$ 15,450,605	\$ 14,639,221	\$ 17,705,496	\$ 17,758,017	0.3%

Summary of Expenditures by Function

Description	FTEs	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	%	% of
	2026B	Actuals	Actuals	Actuals	Budget	Budget	Chg	Budget
Classroom Instruction	1,511.3	\$ 132,104,686	\$ 131,680,785	\$ 142,687,909	\$ 157,520,068	\$ 155,395,520	-1.3%	38.2%
Special Education	442.8	38,347,117	38,719,133	42,713,170	45,828,748	46,922,468	2.4%	11.5%
Career and Technical Education	84.6	8,770,734	9,088,293	9,745,426	10,401,758	10,692,687	2.8%	2.6%
Gifted and Talented	39.8	4,065,933	4,119,688	4,153,673	4,647,974	4,465,698	-3.9%	1.1%
Athletics	11.5	2,684,074	5,482,944	3,891,685	3,170,710	3,270,624	3.2%	0.8%
Summer School	-	939,464	592,307	426,701	1,586,104	1,150,463	-27.5%	0.3%
Adult Education	1.0	184,335	200,016	160,674	184,690	104,051	-43.7%	0.0%
Non-Regular Day School	66.4	4,775,962	4,967,234	5,225,504	5,759,286	5,622,183	-2.4%	1.4%
School Counseling Services	114.8	9,084,296	9,652,183	10,925,474	11,820,010	12,340,606	4.4%	3.0%
School Social Workers	21.0	1,586,409	1,725,618	2,166,048	2,198,959	2,489,654	13.2%	0.6%
Homebound Instruction	1.0	582,692	666,095	603,175	281,521	283,288	0.6%	0.1%
Improvement of Instruction	56.5	6,123,387	7,673,226	8,509,662	10,572,504	11,362,949	7.5%	2.8%
Media Services	75.0	5,418,830	5,631,243	5,631,424	6,606,121	6,411,001	-3.0%	1.6%
Office of the Principal	242.0	21,516,919	27,007,468	24,345,672	26,379,536	26,403,936	0.1%	6.5%
Sub-Total: Instruction	2,667.6	\$ 236,184,837	\$ 247,206,233	\$ 261,186,197	\$ 286,957,989	\$ 286,915,128	0.0%	70.6%
School Board Services	1.0	\$ 310,304	\$ 305,359	\$ 320,100	\$ 279,840	\$ 285,904	2.2%	0.1%
Executive Administration Svcs	11.0	2,059,227	2,608,421	1,992,696	2,155,999	2,354,653	9.2%	0.6%
Information Services	15.8	1,757,184	1,777,262	1,876,149	2,241,048	2,509,726	12.0%	0.6%
Human Resources	29.0	3,150,257	3,785,675	3,709,969	4,704,559	4,665,312	-0.8%	1.1%
Accountability & Planning Services	8.0	1,589,253	1,640,610	1,373,913	1,568,889	1,346,189	-14.2%	0.3%
Fiscal Services	21.0	1,856,460	2,167,485	2,244,072	2,523,221	3,308,932	31.1%	0.8%
Purchasing Services	6.0	1,219,765	870,918	884,646	620,999	661,636	6.5%	0.2%
Printing Services	5.0	405,717	34,528	(10,210)	-	-	0.0%	0.0%
Sub-Total: Administration	96.8	\$ 12,348,167	\$ 13,190,258	\$ 12,391,336	\$ 14,094,555	\$ 15,132,352	7.4%	3.7%
Attendance Services	20.0	\$ 979,904	\$ 1,193,832	\$ 1,638,443	\$ 2,453,434	\$ 2,337,411	-4.7%	0.6%
Health Services	78.5	4,363,092	5,491,682	6,039,571	6,567,979	6,896,144	5.0%	1.7%
Psychological Services	23.7	1,425,407	1,859,432	2,546,238	2,997,963	2,789,933	-6.9%	0.7%
Sub-Total: Attendance & Health	122.2	\$ 6,768,403	\$ 8,544,947	\$ 10,224,252	\$ 12,019,376	\$ 12,023,488	0.0%	3.0%
Pupil Transportation	463.0	\$ 19,965,990	\$ 23,824,952	\$ 26,318,663	\$ 26,178,990	\$ 27,543,274	5.2%	6.8%
Sub-Total: Pupil Transportation	463.0	\$ 19,965,990	\$ 23,824,952	\$ 26,318,663	\$ 26,178,990	\$ 27,543,274	5.2%	6.8%
Operations and Maintenance	309.9	\$ 33,640,937	\$ 36,113,503	\$ 34,123,166	\$ 33,462,351	\$ 38,623,421	15.4%	9.5%
Security Services	120.0	3,978,190	6,196,863	7,866,202	7,991,929	7,835,304	-2.0%	1.9%
Warehouse Services	7.0	342,062	370,105	390,076	421,106	446,573	6.0%	0.1%
Sub-Total: Operations & Maintenance	436.9	\$ 37,961,188	\$ 42,680,471	\$ 42,379,444	\$ 41,875,386	\$ 46,905,299	12.0%	11.5%
Facilities		\$ 4,366,058	\$ 2,399,778	\$ 6,189,957	\$ -	\$ -	0.0%	0.0%
Sub-Total: Facilities		\$ 4,366,058	\$ 2,399,778	\$ 6,189,957	\$ -	\$ -	0.0%	0.0%
Debt Service and Fund Transfers		\$ 1,030,380	\$ 1,033,230	\$ 1,033,310	\$ 1,035,598	\$ -	-100.0%	0.0%
Sub-Total: Debt Service & Fund Transfers		\$ 1,030,380	\$ 1,033,230	\$ 1,033,310	\$ 1,035,598	\$ -	-100.0%	0.0%
Fund Balance Year End		\$ 6,302,946	\$ 7,693,681	\$ 4,915,323	\$ -	\$ -	0.0%	0.0%
Sub-Total: Fund Balance Year End		\$ 6,302,946	\$ 7,693,681	\$ 4,915,323	\$ -	\$ -	0.0%	0.0%
Technology	109.0	\$ 16,927,264	\$ 15,453,869	\$ 14,639,221	\$ 17,705,496	\$ 17,758,017	0.3%	4.4%
Sub-Total: Technology	109.0	\$ 16,927,264	\$ 15,453,869	\$ 14,639,221	\$ 17,705,496	\$ 17,758,017	0.3%	4.4%
GRAND TOTALS	3,895.5	\$ 341,855,232	\$ 362,027,419	\$ 379,277,702	\$ 399,867,391	\$ 406,277,558	1.6%	100.0%

Classroom Instruction

All activities related to regular day school, grades K-12, dealing with direct interaction between teachers and students. Included are compensation, educational materials, and equipment for all instructional staff such as teachers and instructional assistants. Excluded are those costs associated with the following programs: Special Education, Career and Technical Education, Gifted Services, Summer School, and Non-Regular Day School (Pre-School).

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Teachers	1,415.3	\$ 80,094,049	\$ 79,118,070	\$ 85,975,394	\$ 95,733,820	\$ 94,450,102	-1.3%
Technical Personnel	1.0	71,680	92,811	40,455	36,288	37,376	3.0%
Clerical Support	1.0	28,462	31,523	38,029	34,092	47,082	38.1%
Instructional Assistants	94.0	1,528,928	2,174,282	2,952,125	3,229,882	3,288,704	1.8%
Substitutes Daily		4,472,385	6,601,457	2,278,601	4,287,440	4,287,440	0.0%
Part-time Teachers (Hourly)		183,413	111,434	110,753	287,962	287,962	0.0%
Part-time Support Staff		7,179	-	8,666	-	-	0.0%
Part-time Instructional Assistants		476,157	456,664	343,858	415,665	415,665	0.0%
Supplemental Salaries		1,578,765	1,532,687	1,452,161	1,623,737	1,623,737	0.0%
Sub-total: Personnel Costs	1,511.3	\$ 88,441,018	\$ 90,118,927	\$ 93,200,042	\$ 105,648,885	\$ 104,438,069	-1.1%
Sub-total: Benefits		\$ 38,768,904	\$ 37,260,668	\$ 43,628,159	\$ 44,867,225	\$ 44,126,330	-1.7%
Non-Personnel Costs							
Contract Services		\$ 1,358,144	\$ 317,887	\$ 1,312,187	\$ 1,119,238	\$ 974,488	-12.9%
Tuition Paid		-	-	-	35,000	35,000	0.0%
Internal Services		137,993	182,864	388,249	173,505	142,721	-17.7%
Leases and Rental		1,296,521	1,429,575	1,474,133	1,021,186	976,186	-4.4%
Student Fees		-	59	6,796	2,450	2,450	0.0%
Local Mileage		19,924	26,205	45,669	18,000	18,000	0.0%
Professional Development		10,038	18,827	48,643	9,500	9,500	0.0%
Support To Other Entities		15,808	(3,776)	18,891	35,000	20,000	-42.9%
Dues and Memberships		46,405	60,675	81,412	87,905	87,905	0.0%
Other Miscellaneous Expenses		7,833	3,873	7,789	5,300	5,300	0.0%
Materials and Supplies		28,412	86,386	499,290	14,750	14,750	0.0%
Uniforms and Wearing Apparel		11,797	14,505	38,817	29,542	27,542	-6.8%
Food Supplies		8,052	7,334	11,794	9,000	8,500	-5.6%
Educational Materials		724,511	710,539	855,963	1,106,283	1,193,670	7.9%
Teacher Supply Allocation		43,731	51,519	54,686	93,965	93,965	0.0%
Tech Software/On-Line Content		329,003	493,057	513,749	363,604	237,944	-34.6%
Tech Hardware: Non-Capitalized		3,084	5,408	2,024	2,770	2,770	0.0%
Capital Outlay: Replacement		481,108	587,800	146,019	-	5,750	100.0%
Capital Outlay: Additions		39,972	10,607	21,088	-	-	0.0%
Capitalized Lease - Copiers		332,428	297,846	332,510	332,510	336,889	1.3%
Fund Transfers		-	-	-	2,544,450	2,637,792	3.7%
Sub-total: Non-Personnel Costs		\$ 4,894,764	\$ 4,301,189	\$ 5,859,708	\$ 7,003,958	\$ 6,831,122	-2.5%
Grand Total	1,511.3	\$ 132,104,686	\$ 131,680,785	\$ 142,687,909	\$ 157,520,068	\$ 155,395,520	-1.3%

Special Education

Activities primarily for students with special needs. These special programs include pre-school, kindergarten, elementary, and secondary services for students who are intellectually, physically, emotionally and visually disabled, autistic, deaf and blind, and developmentally delayed.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Administrators	14.0	\$ 1,518,375	\$ 1,657,309	\$ 1,349,952	\$ 1,391,183	\$ 1,679,033	20.7%
Teachers	290.8	16,300,370	15,574,459	17,922,293	20,261,419	20,340,536	0.4%
Other Professionals	3.0	-	-	269,520	277,553	285,828	3.0%
Technical Personnel	1.0	-	-	-	-	100,592	100.0%
Clerical Support	6.0	257,078	239,824	280,443	324,641	329,384	1.5%
Instructional Assistants	128.0	3,877,765	3,793,960	4,541,355	4,877,520	4,821,317	-1.2%
Substitutes Daily		227,957	40,216	17,177	36,632	36,632	0.0%
Part-time Teachers (Hourly)		233,295	19,879	67,871	33,000	33,000	0.0%
Part-time Other Professionals		16,646	210	87	210	210	0.0%
Part-time (OT) Clerical Support		996	2,504	2,637	-	-	0.0%
Part-time Instructional Assistants		117,558	127,393	200,869	65,388	65,388	0.0%
Supplemental Salaries		43,687	40,621	47,000	40,621	40,621	0.0%
Sub-total: Personnel Costs	442.8	\$ 22,593,727	\$ 21,496,376	\$ 24,699,203	\$ 27,308,168	\$ 27,732,542	1.6%
Sub-total: Benefits		\$ 9,558,544	\$ 9,535,659	\$ 10,945,824	\$ 11,476,566	\$ 11,784,833	2.7%
Non-Personnel Costs							
Contract Services		\$ 633,510	\$ 1,105,175	\$ 1,219,672	\$ 466,000	\$ 603,600	29.5%
Transportation - By Contract		84,630	70,500	69,666	60,000	80,000	33.3%
Internal Services		105,716	173,828	139,410	237,300	237,300	0.0%
Student Fees		-	1	-	-	-	0.0%
Local Mileage		17,018	32,732	32,760	17,000	17,000	0.0%
Professional Development		10,636	13,383	10,969	7,650	23,000	200.7%
Dues and Memberships		4,919	15,668	3,336	7,000	7,000	0.0%
Materials and Supplies		62,477	81,048	10,441	61,200	12,500	-79.6%
Food Supplies		4,535	424	89	-	500	0.0%
Educational Materials		98,553	96,273	19,933	66,000	62,000	-6.1%
Teacher Supply Allocation		-	8,730	-	-	-	0.0%
Tech Software/On-Line Content		35,315	2,447	4,202	120,657	165,415	37.1%
Tech Hardware: Non-Capitalized		-	428	-	8,000	8,000	0.0%
Tuition Payment to Joint Operations		5,134,458	5,938,358	5,551,642	5,993,207	6,188,778	3.3%
Capital Outlay: Replacement		-	147,108	161	-	-	0.0%
Capital Outlay: Additions		3,078	994	5,862	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 6,194,845	\$ 7,687,098	\$ 7,068,143	\$ 7,044,014	\$ 7,405,093	5.1%
Grand Total	442.8	\$ 38,347,117	\$ 38,719,133	\$ 42,713,170	\$ 45,828,748	\$ 46,922,468	2.4%

Career and Technology Education

Includes classroom and direct support activities that provide students with learning experiences in five program areas: Business and Information Technology, Family and Consumer Science, Marketing, Technology Education, and Trade and Industrial. These program areas allow students to learn academic concepts in an applied instructional setting, which prepare them for success in their chosen career field. These programs are offered to students in grades 6-12 at each of the middle and high schools.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Administrators	1.0	\$ 204,946	\$ 211,920	\$ 134,394	\$ 120,692	\$ 110,006	-8.9%
Teachers	81.6	4,756,602	4,897,152	5,201,611	5,746,069	5,923,663	3.1%
Other Professionals	1.0	-	-	-	108,013	111,254	3.0%
Technical Personnel	1.0	44,680	45,804	105,317	50,207	51,713	3.0%
Clerical Support	-	-	-	48,094	-	-	0.0%
Substitutes Daily		68,901	23,254	28,897	34,611	34,611	0.0%
Part-time Other Professionals		10,866	13,676	18,065	13,676	13,676	0.0%
Part-time Support Staff		3,893	4,666	2,130	4,666	4,666	0.0%
Supplemental Salaries		5,000	5,000	5,000	5,000	5,000	0.0%
Sub-total: Personnel Costs	84.6	\$ 5,094,888	\$ 5,201,472	\$ 5,543,509	\$ 6,082,934	\$ 6,254,589	2.8%
Sub-total: Benefits		\$ 2,010,391	\$ 2,147,537	\$ 2,310,028	\$ 2,422,466	\$ 2,507,719	3.5%
Non-Personnel Costs							
Contract Services		\$ 36,032	\$ 52,690	\$ 44,865	\$ 51,745	\$ 50,245	-2.9%
Internal Services		1,606	7,154	4,506	7,020	7,020	0.0%
Local Mileage		1,465	2,613	2,681	1,500	1,500	0.0%
Professional Development		-	1,850	3,931	-	-	0.0%
Materials and Supplies		6,042	5,708	6,575	8,700	8,700	0.0%
Uniforms and Wearing Apparel		560	590	599	600	600	0.0%
Educational Materials		61,540	61,078	62,600	70,293	70,293	0.0%
Tech Software/On-Line Content		5,000	4,933	4,265	5,000	5,000	0.0%
Tuition Payment to Joint Operations		1,481,146	1,520,507	1,704,693	1,751,500	1,767,021	0.9%
Capital Outlay: Replacement		72,064	82,161	57,173	-	20,000	100.0%
Sub-total: Non-Personnel Costs		\$ 1,665,455	\$ 1,739,284	\$ 1,891,888	\$ 1,896,358	\$ 1,930,379	1.8%
Grand Total	84.6	\$ 8,770,734	\$ 9,088,293	\$ 9,745,426	\$ 10,401,758	\$ 10,692,687	2.8%

Gifted and Talented

Programs for students in grades K-12 that have been identified as gifted intellectually. Programs include Primary Gifted (P-TAG) K-2nd, the SAMS enrichment program for high-ability students (3rd-5th), and self contained classes for identified gifted students (1st-8th).

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Administrators	1.0	\$ 105,467	\$ 109,115	\$ 114,571	\$ 118,008	\$ 123,778	4.9%
Teachers	38.8	2,426,994	2,327,885	2,409,260	2,750,481	2,629,603	-4.4%
Substitutes Daily		3,625	733	8,702	668	668	0.0%
Part-time Teachers (Hourly)		-	-	175	500	500	0.0%
Part-time Support Staff		17,676	23,682	22,314	23,682	23,682	0.0%
Supplemental Salaries		5,700	3,800	5,700	3,800	3,800	0.0%
Sub-total: Personnel Costs	39.8	\$ 2,559,463	\$ 2,465,215	\$ 2,560,721	\$ 2,897,138	\$ 2,782,031	-4.0%
Sub-total: Benefits		\$ 1,069,484	\$ 1,028,445	\$ 1,036,269	\$ 1,123,898	\$ 1,049,987	-6.6%
Non-Personnel Costs							
Contract Services		\$ 204,026	\$ 337,486	\$ 268,929	\$ 308,395	\$ 308,395	0.0%
Transportation - By Contract		-	-	450	2,000	2,000	0.0%
Internal Services		5,808	4,137	3,054	10,200	10,200	0.0%
Leases and Rental		21,243	23,638	13,163	16,000	16,000	0.0%
Student Fees		435	495	7,744	15,125	15,125	0.0%
Local Mileage		1,360	3,584	4,093	6,400	6,400	0.0%
Professional Development		28,228	23,272	13,591	12,525	12,525	0.0%
Dues and Memberships		675	10,677	10,425	2,900	2,900	0.0%
Materials and Supplies		1,169	2,433	2,168	1,900	1,900	0.0%
Educational Materials		61,189	73,446	75,741	89,900	89,000	-1.0%
Tuition Payment to Joint Operations		112,852	146,860	157,325	161,593	169,235	4.7%
Sub-total: Non-Personnel Costs		\$ 436,986	\$ 626,028	\$ 556,682	\$ 626,938	\$ 633,680	1.1%
Grand Total	39.8	\$ 4,065,933	\$ 4,119,688	\$ 4,153,673	\$ 4,647,974	\$ 4,465,698	-3.9%

Athletics

Includes activities and other competitive after-school programs such as high school and middle school sports, drama, forensics, and all other activities sponsored under the Virginia High School League.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	%
							Chg
Personnel Costs							
Administrators	1.0	\$ 66,574	\$ 81,375	\$ 113,925	\$ 117,343	\$ 120,863	3.0%
Athletic Directors and Trainers	10.0	693,911	644,113	742,199	769,346	789,207	2.6%
Clerical Support	0.5	24,877	24,297	25,512	28,365	33,136	16.8%
Substitutes Daily		3,348	2,577	2,440	2,347	2,347	0.0%
Part-time Other Professionals		64,989	84,331	132,892	84,331	84,331	0.0%
Supplemental Salaries		617,468	701,134	913,116	701,134	701,134	0.0%
Sub-total: Personnel Costs	11.5	\$ 1,471,169	\$ 1,537,827	\$ 1,930,084	\$ 1,702,867	\$ 1,731,018	1.7%
Sub-total: Benefits		\$ 371,499	\$ 379,549	\$ 472,496	\$ 389,483	\$ 366,745	-5.8%
Non-Personnel Costs							
Contract Services		\$ 179,187	\$ 2,223,163	\$ 290,311	\$ 286,600	\$ 312,100	8.9%
Internal Services		190,396	384,217	433,744	306,790	446,290	45.5%
Insurance		44,000	44,000	48,674	51,270	51,270	0.0%
Student Fees		32,367	57,223	44,114	35,000	40,000	14.3%
Local Mileage		3,184	3,684	3,689	3,000	3,000	0.0%
Professional Development		7,083	14,334	21,001	15,000	15,000	0.0%
Dues and Memberships		27,337	21,097	19,212	29,000	29,000	0.0%
Materials and Supplies		176,867	199,707	355,947	234,500	159,000	-32.2%
Uniforms and Wearing Apparel		67,844	529,895	121,191	117,200	117,200	0.0%
Capital Outlay: Replacement		113,142	64,249	151,224	-	-	0.0%
Capital Outlay: Additions		-	24,000	-	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 841,407	\$ 3,565,568	\$ 1,489,105	\$ 1,078,360	\$ 1,172,860	8.8%
Grand Total	11.5	\$ 2,684,074	\$ 5,482,944	\$ 3,891,685	\$ 3,170,710	\$ 3,270,624	3.2%

Summer School

Activities that provide supports and opportunities for elementary and secondary students which are offered from the end of the regular school-year term to the beginning of the new school-year term. Costs include a free summer remedial program for elementary and middle school students who are not reading at grade level, and who need to develop math skills or failed the most recent Virginia's Standards of Learning (SOL) tests. Also included are tuition-supported classroom and virtual programs for high school credit-bearing courses and specialized programs such as The Summer Institute of the Arts, Outdoor Physical Education and Driver Education. An Achievable Dream elementary and secondary summer intercession is also supported.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Part-time Teachers (Hourly)		\$ 739,503	\$ 333,661	\$ 322,165	\$ 908,800	\$ 647,600	-28.7%
Part-time Media Specialists		-	-	4,016	-	-	0.0%
Part-time Assistant Principals		44,217	18,462	33,465	46,615	46,615	0.0%
Part-time School Nurses		31,021	1,907	6,335	37,000	37,000	0.0%
Part-time (OT) Security Officers		2,409	-	-	-	-	0.0%
Part-time (OT) Clerical Support		23,156	5,093	5,084	48,974	48,974	0.0%
Part-time Instructional Assistants		-	168,486	2,104	69,021	69,021	0.0%
Sub-total: Personnel Costs		\$ 840,307	\$ 527,609	\$ 373,169	\$ 1,110,410	\$ 849,210	-23.5%
Sub-total: Benefits		\$ 74,339	\$ 44,055	\$ 31,603	\$ 61,200	\$ 61,200	0.0%
Non-Personnel Costs							
Contract Services		\$ -	\$ 4,643	\$ 11,269	\$ 10,755	\$ 10,755	0.0%
Internal Services		5,737	4,225	11,127	17,195	17,195	0.0%
Materials and Supplies		1,534	507	4,573	363,894	190,053	-47.8%
Food Supplies		266	539	664	1,150	550	-52.2%
Educational Materials		17,280	10,728	(5,704)	21,500	21,500	0.0%
Sub-total: Non-Personnel Costs		\$ 24,818	\$ 20,643	\$ 21,929	\$ 414,494	\$ 240,053	-42.1%
Grand Total		\$ 939,464	\$ 592,307	\$ 426,701	\$ 1,586,104	\$ 1,150,463	-27.5%

Adult Education

The Newport News Adult and Continuing Education Department is a critical part of the division's dropout recovery program. The department delivers instruction to adults in our community who did not complete a high school credential. The department offers services in two dropout recovery centers, at two elementary schools in the southeast community, in both Adult Correctional facilities as well as testing at a variety of locations across the city.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Teachers	1.0	\$ 136,001	\$ 141,397	\$ 123,094	\$ 143,344	\$ 70,222	-51.0%
Sub-total: Personnel Costs	1.0	\$ 136,001	\$ 141,397	\$ 123,094	\$ 143,344	\$ 70,222	-51.0%
Sub-total: Benefits		\$ 48,334	\$ 58,619	\$ 37,581	\$ 41,347	\$ 33,828	-18.2%
Grand Total	1.0	\$ 184,335	\$ 200,016	\$ 160,674	\$ 184,690	\$ 104,051	-43.7%

Non-Regular Day School (Pre-School Program)

The First Step preschool program provides developmentally appropriate preparation for students to be ready to successfully enter into kindergarten. Four and five-year-old students are engaged in activities to support their physical, emotional and cognitive development. Virginia Preschool Initiative funds are coordinated with Title I, Part A and local funds to provide this comprehensive, coordinated, quality preschool education program. First Step programs are at three centers: Denbigh, Marshall, and Watkins.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Teachers	30.0	\$ 1,937,525	\$ 1,880,942	\$ 2,101,363	\$ 2,357,687	\$ 2,264,680	-3.9%
Principals	0.5	42,365	44,483	50,384	48,817	106,564	118.3%
Clerical Support	0.9	37,419	39,865	41,205	57,187	103,376	80.8%
Instructional Assistants	35.0	1,078,908	1,191,942	1,223,992	1,284,430	1,260,756	-1.8%
Substitutes Daily		138,417	137,915	82,135	131,436	131,436	0.0%
Part-time Other Professionals		-	953	-	953	953	0.0%
Part-time Instructional Assistants		5,021	12,675	2,580	9,762	9,762	0.0%
Supplemental Salaries		10,950	11,450	948	11,450	11,450	0.0%
Sub-total: Personnel Costs	66.4	\$ 3,250,604	\$ 3,320,226	\$ 3,502,607	\$ 3,901,721	\$ 3,888,977	-0.3%
Sub-total: Benefits		\$ 1,507,020	\$ 1,619,267	\$ 1,689,501	\$ 1,766,759	\$ 1,661,725	-5.9%
Non-Personnel Costs							
Contract Services		\$ 375	\$ 975	\$ 2,671	\$ 4,414	\$ 5,134	16.3%
Internal Services		10,980	12,643	14,791	28,664	28,664	0.0%
Local Mileage		3,008	3,098	3,672	1,600	1,600	0.0%
Professional Development		737	2,802	3,119	1,600	3,900	143.8%
Dues and Memberships		-	60	60	60	90	50.0%
Materials and Supplies		1,458	1,813	128	2,976	2,976	0.0%
Educational Materials		1,779	4,443	7,306	51,492	29,117	-43.5%
Teacher Supply Allocation		-	1,907	1,650	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 18,338	\$ 27,741	\$ 33,396	\$ 90,806	\$ 71,481	-21.3%
Grand Total	66.4	\$ 4,775,962	\$ 4,967,234	\$ 5,225,504	\$ 5,759,286	\$ 5,622,183	-2.4%

School Counseling Services

Activities involving counseling students and families, consulting and collaborating with other staff members on student academic and achievement issues, assisting students as they make educational and career plans, assisting students with personal and social development, providing referral assistance, and working with other staff members in planning and conducting school counseling programs for students. This category includes the costs of all professional school counselors and college career specialists.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Administrators	1.0	\$ 178,608	\$ 147,648	\$ 90,809	\$ 115,050	\$ 118,449	3.0%
School Counselors	102.2	5,822,422	6,160,710	7,112,961	7,466,162	7,715,515	3.3%
Other Professionals	1.6	-	-	84,004	385,495	163,086	-57.7%
Technical Personnel	5.0	-	-	-	-	309,912	100.0%
Clerical Support	5.0	192,672	248,423	230,674	257,453	264,666	2.8%
Substitutes Daily		4,684	(119)	-	-	-	0.0%
Part-time School Counselors		30,561	32,538	5,744	5,000	5,000	0.0%
Part-time Other Professionals		13,936	18,139	12,751	18,139	18,139	0.0%
Sub-total: Personnel Costs	114.8	\$ 6,242,883	\$ 6,607,340	\$ 7,536,944	\$ 8,247,299	\$ 8,594,767	4.2%
Sub-total: Benefits		\$ 2,533,022	\$ 2,843,362	\$ 3,226,249	\$ 3,357,088	\$ 3,506,866	4.5%
Non-Personnel Costs							
Contract Services		\$ 21,812	\$ 30,391	\$ 16,907	\$ 35,037	\$ 40,036	14.3%
Internal Services		6,810	11,787	12,727	10,037	19,000	89.3%
Local Mileage		1,589	929	755	1,500	1,500	0.0%
Professional Development		6,402	8,104	10,174	3,500	12,750	264.3%
Support To Other Entities		-	260	415	2,000	2,000	0.0%
Dues and Memberships		597	378	374	840	840	0.0%
Materials and Supplies		2,111	7,253	3,713	5,000	5,500	10.0%
Food Supplies		1,723	1,754	3,998	1,000	1,000	0.0%
Educational Materials		4,726	44,127	33,371	59,239	58,875	-0.6%
Tech Software/On-Line Content		93,872	96,500	79,848	97,472	97,472	0.0%
Cap Outlay : Add Tech Hardware		168,750	-	-	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 308,391	\$ 201,482	\$ 162,282	\$ 215,624	\$ 238,973	10.8%
Grand Total	114.8	\$ 9,084,296	\$ 9,652,183	\$ 10,925,474	\$ 11,820,010	\$ 12,340,606	4.4%

School Social Workers

Activities designed to improve student attendance at school and attempt to prevent or solve student problems involving the home, the school, and the community. School social workers also participate on school child study teams which are responsible for identifying appropriate strategies and educational placements of students.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	%
							Chg
Personnel Costs							
Administrators	1.0	\$ 89,763	\$ 92,626	\$ 97,257	\$ 105,409	\$ 120,147	14.0%
Other Professionals	20.0	965,256	1,084,253	1,304,318	1,432,009	1,655,238	15.6%
Part-time Other Professionals		960	-	12,800	-	-	0.0%
Part-time (OT) Clerical Support		1,672	110	293	-	-	0.0%
Part-time Instructional Assistants		51,915	1,765	105,803	2,000	2,000	0.0%
Sub-total: Personnel Costs	21.0	\$ 1,109,566	\$ 1,178,755	\$ 1,520,470	\$ 1,539,418	\$ 1,777,386	15.5%
Sub-total: Benefits		\$ 463,789	\$ 522,595	\$ 620,212	\$ 638,168	\$ 690,895	8.3%
Non-Personnel Costs							
Local Mileage		\$ 3,341	\$ 7,278	\$ 4,836	\$ 5,373	\$ 5,373	0.0%
Professional Development		936	1,633	6,694	-	-	0.0%
Materials and Supplies		8,098	10,940	11,165	16,000	16,000	0.0%
Food Supplies		678	4,418	2,672	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 13,053	\$ 24,269	\$ 25,366	\$ 21,373	\$ 21,373	0.0%
Grand Total	21.0	\$ 1,586,409	\$ 1,725,618	\$ 2,166,048	\$ 2,198,959	\$ 2,489,654	13.2%

Homebound Instruction

Activities designed to meet the educational needs of students who are unable to attend regular school because of illness, emotional disturbance, or accident, etc.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	%
							Chg
Personnel Costs							
Other Professionals	1.0	\$ 107,637	\$ 43,853	\$ 62,775	\$ 64,890	\$ 66,837	3.0%
Part-time Teachers (Hourly)		393,898	548,279	468,042	186,154	186,154	0.0%
Sub-total: Personnel Costs	1.0	\$ 501,535	\$ 592,132	\$ 530,817	\$ 251,044	\$ 252,991	0.8%
Sub-total: Benefits		\$ 80,851	\$ 73,858	\$ 72,358	\$ 30,477	\$ 30,298	-0.6%
Non-Personnel Costs							
Internal Services		\$ 92	\$ 105	\$ -	\$ -	-	0.0%
Materials and Supplies		213	-	-	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 305	\$ 105	\$ -	\$ -	\$ -	0.0%
Grand Total	1.0	\$ 582,692	\$ 666,095	\$ 603,175	\$ 281,521	\$ 283,288	0.6%

Improvement of Instruction

Activities that assist instructional staff in planning, implementing and assessing the learning process for students. These activities include curriculum development, techniques of instruction, and staff training. This section includes costs for offices of the Department of Teaching and Learning, to include Professional Growth & Innovation, and other instructional support services.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Administrators	24.0	\$ 2,031,714	\$ 2,105,337	\$ 2,424,318	\$ 2,972,863	\$ 3,012,449	1.3%
Teachers	5.0	424,322	463,005	484,923	514,556	537,446	4.4%
Other Professionals	2.0	-	225,281	311,147	255,221	258,666	1.3%
Technical Personnel	11.0	129,748	121,926	227,346	629,095	665,136	5.7%
Clerical Support	14.5	495,204	565,624	675,875	738,416	840,516	13.8%
Substitutes Daily		33,061	65,122	47,526	59,319	59,319	0.0%
Part-time Teachers (Hourly)		167,131	190,495	205,181	121,600	121,600	0.0%
Part-time Other Professionals		3,417	327	2,686	327	327	0.0%
Part-time Support Staff		1,785	5,426	246	5,426	5,426	0.0%
Part-time (OT) Clerical Support		-	271	-	-	-	0.0%
Supplemental Salaries		12,214	98,632	91,338	99,582	99,582	0.0%
Sub-total: Personnel Costs	56.5	\$ 3,298,596	\$ 3,841,447	\$ 4,470,587	\$ 5,396,406	\$ 5,600,468	3.8%
Sub-total: Benefits		\$ 1,422,446	\$ 1,931,683	\$ 2,321,559	\$ 2,329,212	\$ 2,681,161	15.1%
Non-Personnel Costs							
Contract Services		\$ 393,944	\$ 735,693	\$ 623,212	\$ 1,058,825	\$ 1,040,407	-1.7%
Internal Services		221,428	312,178	433,459	465,708	555,079	19.2%
Student Fees		6,000	4,699	4,323	25,460	25,460	0.0%
Local Mileage		16,924	43,274	53,881	17,600	17,600	0.0%
Professional Development		182,654	130,856	98,146	80,100	151,500	89.1%
Dues and Memberships		41,226	11,303	39,509	48,930	49,705	1.6%
Materials and Supplies		64,273	105,180	90,309	231,279	278,363	20.4%
Food Supplies		49,492	54,309	44,076	6,600	58,400	784.8%
Educational Materials		387,173	473,817	287,805	739,565	738,451	-0.2%
Tech Software/On-Line Content		14,084	8,970	24,752	172,818	162,355	-6.1%
Capital Outlay: Replacement		14,595	9,945	12,299	-	4,000	100.0%
Capital Outlay: Additions		10,553	9,873	5,747	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 1,402,344	\$ 1,900,096	\$ 1,717,516	\$ 2,846,886	\$ 3,081,320	8.2%
Grand Total	56.5	\$ 6,123,387	\$ 7,673,226	\$ 8,509,662	\$ 10,572,504	\$ 11,362,949	7.5%

Media Services

The library media program increases student academic achievement by establishing and maintaining an information and technology rich environment for teachers and students. Teacher-Librarians collaborate with classroom teachers to develop and deliver instruction. Media Services supports student achievement by providing books, periodicals, online references, videos and other audio-visual materials and equipment for each of the Newport News Public School libraries.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Administrators	1.0	\$ 67,901	\$ 103,950	\$ 109,148	\$ 112,422	\$ 127,521	13.4%
Media Specialists	41.0	2,532,111	2,434,304	2,643,423	3,054,386	2,824,791	-7.5%
Clerical Support	33.0	836,434	902,376	970,328	1,097,602	1,073,411	-2.2%
Substitutes Daily		4,959	8,480	687	7,724	7,724	0.0%
Part-time Media Specialists		1,635	6,849	1,346	6,849	6,849	0.0%
Part-time (OT) Clerical Support		22,619	41,705	14,118	29,568	29,568	0.0%
Part-time Instructional Assistants		43	765	1,566	2,000	2,000	0.0%
Supplemental Salaries		5,000	5,000	-	5,000	5,000	0.0%
Sub-total: Personnel Costs	75.0	\$ 3,470,702	\$ 3,503,429	\$ 3,740,616	\$ 4,315,551	\$ 4,076,865	-5.5%
Sub-total: Benefits		\$ 1,565,817	\$ 1,654,551	\$ 1,751,703	\$ 1,862,399	\$ 1,891,789	1.6%
Non-Personnel Costs							
Contract Services		\$ 52,200	\$ 40,117	\$ 42,318	\$ 47,020	\$ 48,112	2.3%
Internal Services		2,906	1,157	1,308	650	650	0.0%
Local Mileage		268	1,042	1,035	300	300	0.0%
Professional Development		9,161	6,109	7,000	3,850	4,850	26.0%
Materials and Supplies		7,486	20,971	4,927	5,280	7,754	46.9%
Food Supplies		244	881	350	-	250	0.0%
Educational Materials		225,249	225,882	(1,377)	279,200	285,000	2.1%
Tech Software/On-Line Content		84,798	93,338	83,544	91,871	95,431	3.9%
Capital Outlay: Replacement		-	83,766	-	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 382,312	\$ 473,263	\$ 139,105	\$ 428,171	\$ 442,347	3.3%
Grand Total	75.0	\$ 5,418,830	\$ 5,631,243	\$ 5,631,424	\$ 6,606,121	\$ 6,411,001	-3.0%

Office of the Principal

Activities performed by school principals and assistant principals concerned with directing and managing the operation of a particular school. The activities of the clerical staff in the office in support of teaching and administrative duties are also included in this program.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Program Administrators	-	\$ 321,782	\$ 302,309	\$ -	\$ -	-	0.0%
Principals	38.0	3,971,174	4,113,213	4,277,070	5,335,789	4,880,719	-8.5%
Asst Principals	76.0	6,159,565	6,926,671	7,098,013	7,305,418	7,560,077	3.5%
Other Professionals	5.0	-	-	-	373,150	518,944	39.1%
Technical Personnel	11.0	256,431	271,370	358,019	318,947	332,396	4.2%
Clerical Support	112.0	3,956,726	4,164,352	270,679	4,639,502	4,722,001	1.8%
Part-time Principals		47,373	174,801	4,362,017	65,000	65,000	0.0%
Part-time (OT) Clerical Support		43,828	85,188	143,532	39,847	39,847	0.0%
Part-time Cafeteria Monitors		207,157	328,606	41,477	328,606	328,606	0.0%
Part-time Recess Monitors		-	32,324	404,014	32,000	32,000	0.0%
Supplemental Salaries		-	-	18,713	-	-	0.0%
Sub-total: Personnel Costs	242.0	\$ 14,964,034	\$ 16,398,833	\$ 16,973,533	\$ 18,438,259	\$ 18,479,589	0.2%
Sub-total: Benefits		\$ 6,425,596	\$ 7,038,846	\$ 7,457,668	\$ 7,688,310	\$ 7,676,561	-0.2%
Non-Personnel Costs							
Contract Services		\$ -	\$ 3,452,013	\$ (202,747)	\$ 124,660	\$ 124,660	0.0%
Internal Services		54,648	52,413	57,007	46,648	43,406	-6.9%
Local Mileage		5,725	7,856	14,625	1,205	1,205	0.0%
Professional Development		794	3,511	-	-	-	0.0%
Materials and Supplies		63,190	53,970	45,449	78,453	76,515	-2.5%
Food Supplies		-	-	108	-	-	0.0%
Educational Materials		2,932	27	29	2,000	2,000	0.0%
Sub-total: Non-Personnel Costs		\$ 127,288	\$ 3,569,790	\$ (85,529)	\$ 252,966	\$ 247,786	-2.0%
Grand Total	242.0	\$ 21,516,919	\$ 27,007,468	\$ 24,345,672	\$ 26,379,536	\$ 26,403,936	0.1%

School Board Services

The School Board has the constitutional duty and authority to supervise the public schools in the city of Newport News in accordance with the requirements of the Code of Virginia and all other applicable statutes. The School Board is primarily responsible for developing policies that promote the educational achievement of all youth in the community. The Board is charged with accomplishing this effort while also being responsible for the oversight of resources available to the school division. The Board must fulfill these responsibilities by functioning as the governing body to formulate and adopt policy, by selecting a Superintendent to implement policy, and by evaluating the results.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Board Members	-	\$ 107,000	\$ 105,750	\$ 107,000	\$ 107,000	\$ 107,000	0.0%
Clerical Support	1.0	53,354	54,397	58,389	60,594	62,412	3.0%
Sub-total: Personnel Costs	1.0	\$ 160,354	\$ 160,147	\$ 165,389	\$ 167,594	\$ 169,412	1.1%
Sub-total: Benefits		\$ 71,325	\$ 71,078	\$ 68,500	\$ 26,796	\$ 25,693	-4.1%
Non-Personnel Costs							
Contract Services		\$ 10,565	\$ 10,241	\$ 23,339	\$ 13,700	\$ 13,700	0.0%
Internal Services		177	113	55	700	700	0.0%
Local Mileage		-	-	69	200	200	0.0%
Professional Development		33,664	30,563	30,122	36,000	40,000	11.1%
Support To Other Entities		3,732	6,590	3,061	5,000	6,000	20.0%
Dues and Memberships		25,361	16,741	22,748	26,000	26,000	0.0%
Materials and Supplies		1,968	2,062	1,662	2,000	2,000	0.0%
Food Supplies		2,953	7,359	4,587	1,700	2,000	17.6%
Educational Materials		203	465	570	150	200	33.3%
Sub-total: Non-Personnel Costs		\$ 78,624	\$ 74,134	\$ 86,212	\$ 85,450	\$ 90,800	6.3%
Grand Total	1.0	\$ 310,304	\$ 305,359	\$ 320,100	\$ 279,840	\$ 285,904	2.2%

Executive Administration Services

The Superintendent, serving in the role of chief executive officer for the School Board, performs the functions and duties prescribed in the regulations of the Virginia Board of Education and all other applicable statutes. The Superintendent is responsible for the management of the school division in accordance with School Board policies and provides leadership and direction toward fulfilling the mission of the school division. The Superintendent advises the School Board on division matters and provides the leadership for the implementation of the Strategic Plan and NNPS Agenda for Public Education.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	%
							Chg
Personnel Costs							
Administrators	2.0	\$ 236,997	\$ 246,166	\$ 258,576	\$ 277,946	\$ 286,179	3.0%
Superintendent	1.0	271,246	810,576	227,718	259,850	286,993	10.4%
COS/CAO/CFO/COO	4.0	499,212	670,525	704,252	797,599	786,149	-1.4%
Clerical Support	4.0	205,805	170,142	152,048	195,184	247,062	26.6%
Part-time Administrators		72,012	-	41,450	-	-	0.0%
Part-time (OT) Clerical Support		23,112	6,781	2,224	2,600	2,600	0.0%
Supplemental Salaries		5,000	5,000	5,000	5,000	5,000	0.0%
Sub-total: Personnel Costs	11.0	\$ 1,313,385	\$ 1,909,190	\$ 1,391,268	\$ 1,538,179	\$ 1,613,983	4.9%
Sub-total: Benefits		\$ 456,978	\$ 548,373	\$ 541,095	\$ 562,570	\$ 634,420	12.8%
Non-Personnel Costs							
Contract Services		\$ 232,823	\$ 73,365	\$ 7,247	\$ 17,000	\$ 57,000	235.3%
Internal Services		4,725	5,818	987	4,625	4,625	0.0%
Local Mileage		2,143	2,785	4,958	250	250	0.0%
Professional Development		15,377	26,505	23,110	9,600	12,000	25.0%
Dues and Memberships		7,706	7,351	6,006	11,500	11,500	0.0%
Materials and Supplies		6,828	9,718	4,785	4,425	4,425	0.0%
Food Supplies		12,067	22,818	12,286	4,400	13,000	195.5%
Educational Materials		1,640	2,498	96	3,450	3,450	0.0%
Capital Outlay: Replacement		5,555	-	858	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 288,864	\$ 150,858	\$ 60,333	\$ 55,250	\$ 106,250	92.3%
Grand Total	11.0	\$ 2,059,227	\$ 2,608,421	\$ 1,992,696	\$ 2,155,999	\$ 2,354,653	9.2%

Information Services

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, and the public through direct mailing, the various news media, or personal contact. This section includes the offices of the Community Relations, Telecommunications, and the Mailroom.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Administrators	2.8	\$ 284,212	\$ 168,127	\$ 207,437	\$ 360,311	\$ 306,422	-15.0%
Other Professionals	4.0	319,213	293,876	326,482	361,501	373,417	3.3%
Technical Personnel	5.0	288,246	283,264	298,468	317,901	335,238	5.5%
Clerical Support	4.0	92,811	140,303	165,138	176,849	182,155	3.0%
Part-time Other Professionals		450	202	543	202	202	0.0%
Part-time Support Staff		10,975	16,069	14,906	16,069	16,069	0.0%
Part-time (OT) Clerical Support		396	1,356	-	1,800	1,800	0.0%
Supplemental Salaries		6,650	6,650	6,000	6,650	6,650	0.0%
Sub-total: Personnel Costs	15.8	\$ 1,002,953	\$ 909,847	\$ 1,018,975	\$ 1,241,283	\$ 1,221,953	-1.6%
Sub-total: Benefits		\$ 475,007	\$ 431,497	\$ 490,243	\$ 540,011	\$ 506,794	-6.2%
Non-Personnel Costs							
Contract Services		\$ 208,085	\$ 284,229	\$ 265,952	\$ 359,810	\$ 635,826	76.7%
Internal Services		(74,294)	(41,224)	(83,125)	(79,302)	(79,902)	0.8%
Postage		62,271	86,646	92,039	105,000	105,994	0.9%
Insurance		1,981	2,136	2,310	2,311	2,311	0.0%
Student Fees		6,039	1,440	1,504	1,800	2,100	16.7%
Local Mileage		1,758	2,651	2,075	4,000	4,000	0.0%
Professional Development		1,064	14,439	306	15,300	16,100	5.2%
Dues and Memberships		2,703	2,370	2,950	3,080	3,730	21.1%
Materials and Supplies		52,757	45,237	49,012	41,100	52,200	27.0%
Uniforms and Wearing Apparel		256	296	256	810	855	5.6%
Food Supplies		5,893	15,561	8,041	500	8,000	1500.0%
Educational Materials		558	835	756	846	1,266	49.6%
Tech Software/On-Line Content		999	2,291	1,840	4,500	4,500	0.0%
Capital Outlay: Replacement		3,845	14,093	9,586	-	5,900	100.0%
Capital Outlay: Additions		5,308	4,918	13,429	-	18,100	100.0%
Sub-total: Non-Personnel Costs		\$ 279,224	\$ 435,918	\$ 366,932	\$ 459,755	\$ 780,980	69.9%
Grand Total	15.8	\$ 1,757,184	\$ 1,777,262	\$ 1,876,149	\$ 2,241,048	\$ 2,509,726	12.0%

Human Resources

Activities concerned with recruiting, placement, staff transfers, benefits administration, employee relations, and compensation management.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	%
							Chg
Personnel Costs							
Administrators	2.0	\$ 134,700	\$ 124,950	\$ 131,198	\$ 236,568	\$ 252,687	6.8%
Other Professionals	17.0	1,036,606	1,209,886	1,351,583	1,516,796	1,562,517	3.0%
Clerical Support	10.0	404,661	454,056	481,134	529,755	539,530	1.8%
Part-time (OT) Clerical Support		12,537	18,159	13,849	15,000	15,000	0.0%
Supplemental Salaries		38,443	35,585	31,898	35,585	35,585	0.0%
Sub-total: Personnel Costs	29.0	\$ 1,626,947	\$ 1,842,637	\$ 2,009,662	\$ 2,333,705	\$ 2,405,319	3.1%
Sub-total: Benefits		\$ 706,066	\$ 774,763	\$ 844,085	\$ 933,038	\$ 967,772	3.7%
Non-Personnel Costs							
Contract Services		\$ 476,740	\$ 841,168	\$ 547,139	\$ 1,102,800	\$ 914,500	-17.1%
Internal Services		15,269	23,136	12,856	33,300	27,500	-17.4%
Local Mileage		322	1,677	1,135	1,000	1,000	0.0%
Professional Development		14,647	19,418	17,380	23,940	37,500	56.6%
Dues and Memberships		-	-	-	800	800	0.0%
Other Miscellaneous Expenses		23,294	18,476	2,797	-	-	0.0%
Materials and Supplies		67,299	32,994	23,582	29,750	38,000	27.7%
Food Supplies		739	10,008	16,994	4,575	20,800	354.6%
Tech Software/On-Line Content		218,935	221,397	234,340	241,651	252,121	4.3%
Sub-total: Non-Personnel Costs		\$ 817,245	\$ 1,168,275	\$ 856,223	\$ 1,437,816	\$ 1,292,221	-10.1%
Grand Total	29.0	\$ 3,150,257	\$ 3,785,675	\$ 3,709,969	\$ 4,704,559	\$ 4,665,312	-0.8%

Accountability & Planning Services

Activities that provide direct support to all NNPS departments, schools, and external agencies to secure data to support effective instructional and programmatic refinements. This includes individual data requests, quarterly assessments administered in secondary schools; unexcused absences; schools identified for improvement; and disaggregated subgroup data mandated by the No Child Left Behind Act.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Administrators	-	\$ 82,524	\$ 299,684	\$ 58,817	\$ -	-	0.0%
Other Professionals	8.0	594,212	461,047	567,804	627,413	712,367	13.5%
Part-time Support Staff		1,668	6,004	5,973	6,004	6,004	0.0%
Supplemental Salaries		82,606	-	-	-	-	0.0%
Sub-total: Personnel Costs	8.0	\$ 761,010	\$ 766,735	\$ 632,594	\$ 633,417	\$ 718,371	13.4%
Sub-total: Benefits		\$ 308,734	\$ 332,066	\$ 287,285	\$ 268,316	\$ 331,297	23.5%
Non-Personnel Costs							
Contract Services		\$ 285,819	\$ 366,273	\$ 309,115	\$ 411,277	\$ 277,021	-32.6%
Internal Services		21,018	5,540	2,743	13,600	6,300	-53.7%
Fees		4,200	-	-	-	-	0.0%
Local Mileage		1,606	151	831	1,000	1,000	0.0%
Professional Development		10,124	9,458	5,640	5,800	3,000	-48.3%
Dues and Memberships		43,902	539	95	1,413	-	-100.0%
Materials and Supplies		4,519	8,577	5,199	11,700	9,200	-21.4%
Food Supplies		2,319	1,480	301	-	-	0.0%
Educational Materials		-	1,725	1,051	2,500	-	-100.0%
Tech Software/On-Line Content		146,001	148,066	129,059	219,865	-	-100.0%
Sub-total: Non-Personnel Costs		\$ 519,508	\$ 541,809	\$ 454,034	\$ 667,155	\$ 296,521	-55.6%
Grand Total	8.0	\$ 1,589,253	\$ 1,640,610	\$ 1,373,913	\$ 1,568,889	\$ 1,346,189	-14.2%

Fiscal Services

Provides sound financial management of the School Division's resources. Responsibilities include payroll preparation and related reporting, budget development and monitoring, financial reporting, accounting for all funds, coordination with external auditors, payment for all goods and services, processing and distributing all payroll and vendor checks, risk management, and fixed asset accounting.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Administrators	2.0	\$ 129,063	\$ 33,879	\$ -	\$ 100,290	\$ 220,000	119.4%
Other Professionals	11.0	818,500	904,304	901,198	871,030	950,541	9.1%
Technical Personnel	8.0	183,954	228,577	368,865	438,215	466,490	6.5%
Part-time Support Staff		17,432	7,256	4,471	7,256	7,256	0.0%
Sub-total: Personnel Costs	21.0	\$ 1,148,947	\$ 1,174,015	\$ 1,274,534	\$ 1,416,791	\$ 1,644,286	16.1%
Sub-total: Benefits		\$ 503,590	\$ 530,264	\$ 564,899	\$ 611,030	\$ 695,828	13.9%
Non-Personnel Costs							
Contract Services		\$ 110,434	\$ 337,985	\$ 290,724	\$ 390,028	\$ 362,528	-7.1%
Internal Services		16,427	27,124	22,953	25,800	26,400	2.3%
Insurance		330	-	-	-	-	0.0%
Leases and Rental		-	-	-	-	465,000	100.0%
Local Mileage		3,329	1,050	769	300	300	0.0%
Professional Development		1,174	1,804	2,122	7,550	9,700	28.5%
Dues and Memberships		3,985	4,449	3,424	12,642	10,800	-14.6%
Materials and Supplies		16,680	23,988	22,276	16,440	22,340	35.9%
Food Supplies		-	-	-	150	150	0.0%
Educational Materials		1,124	2,498	149	790	600	-24.1%
Tech Software/On-Line Content		50,439	63,703	62,223	41,700	71,000	70.3%
Capital Outlay: Replacement		-	605	-	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 203,923	\$ 463,206	\$ 404,639	\$ 495,400	\$ 968,818	95.6%
Grand Total	21.0	\$ 1,856,460	\$ 2,167,485	\$ 2,244,072	\$ 2,523,221	\$ 3,308,932	31.1%

Purchasing Services

Responsible for the procurement of quality goods and services at reasonable cost, promote competition to the maximum feasible degree, comply with legal and budgetary requirements and maximize the value of taxpayer dollars.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Administrators	1.0	\$ 96,548	\$ 94,768	\$ 120,750	\$ 124,373	\$ 128,104	3.0%
Other Professionals	5.0	263,068	326,103	244,469	306,887	330,427	7.7%
Clerical Support	-	41,792	45,849	8,024	-	-	0.0%
Part-time (OT) Clerical Support		-	15,747	1,440	-	-	0.0%
Sub-total: Personnel Costs	6.0	\$ 401,408	\$ 482,467	\$ 374,683	\$ 431,260	\$ 458,530	6.3%
Sub-total: Benefits		\$ 175,922	\$ 198,473	\$ 148,106	\$ 172,841	\$ 182,302	5.5%
Non-Personnel Costs							
Contract Services		\$ -	\$ 732	\$ 40	\$ 700	\$ 700	0.0%
Internal Services		1,547	1,296	888	1,500	1,500	0.0%
Local Mileage		208	13	221	1,250	1,250	0.0%
Professional Development		2,054	465	614	1,650	3,900	136.4%
Dues and Memberships		2,355	2,130	738	1,150	1,605	39.6%
Materials and Supplies		2,535	2,718	3,310	2,200	3,400	54.5%
Food Supplies		53	443	157	-	-	0.0%
Educational Materials		592	442	-	400	400	0.0%
Tech Software/On-Line Content		5,581	7,715	5,587	8,048	8,048	0.0%
Capital Outlay: Replacement		627,511	174,024	350,303	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 642,436	\$ 189,978	\$ 361,857	\$ 16,898	\$ 20,803	23.1%
Grand Total	6.0	\$ 1,219,765	\$ 870,918	\$ 884,646	\$ 620,999	\$ 661,636	6.5%

Printing Services

Activities such as printing and publishing administrative publications such as annual reports, school directories, and manuals.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Other Professionals	1.0	\$ 84,651	\$ 87,258	\$ 91,621	\$ 94,906	\$ 97,753	3.0%
Technical Personnel	4.0	166,801	170,281	175,290	159,684	217,844	36.4%
Part-time Support Staff		186	-	-	-	-	0.0%
Sub-total: Personnel Costs	5.0	\$ 251,638	\$ 257,539	\$ 266,911	\$ 254,589	\$ 315,597	24.0%
Sub-total: Benefits		\$ 124,672	\$ 129,132	\$ 129,490	\$ 114,784	\$ 138,991	21.1%
Non-Personnel Costs							
Contract Services		\$ 24,451	\$ 56,177	\$ 51,726	\$ 59,131	\$ 59,651	0.9%
Internal Services		(389,005)	(514,728)	(658,500)	(646,504)	(918,985)	42.1%
Materials and Supplies		71,899	19,604	86,970	117,500	157,500	34.0%
Uniforms and Wearing Apparel		-	404	339	500	625	25.0%
Tech Software/On-Line Content		-	-	-	-	11,000	100.0%
Capital Outlay: Replacement		235,843	1	16,855	-	-	0.0%
Capitalized Lease - Copiers		86,220	86,399	95,999	100,000	235,621	135.6%
Sub-total: Non-Personnel Costs		\$ 29,407	\$ (352,143)	\$ (406,611)	\$ (369,373)	\$ (454,588)	23.1%
Grand Total	5.0	\$ 405,717	\$ 34,528	\$ (10,210)	\$ -	\$ -	0.0%

Attendance Services

The Attendance Services program is responsible for enforcing both the Code of Virginia §22.1-258 and the NNPS Student Attendance Policy.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Other Professionals	15.0	\$ 517,868	\$ 563,930	\$ 744,322	\$ 1,163,680	\$ 1,097,152	-5.7%
Clerical Support	5.0	120,935	145,259	190,297	202,285	193,233	-4.5%
Part-time (OT) Clerical Support		4,535	26,367	64,655	24,588	24,588	0.0%
Sub-total: Personnel Costs	20.0	\$ 643,338	\$ 735,556	\$ 999,274	\$ 1,390,553	\$ 1,314,974	-5.4%
Sub-total: Benefits		\$ 290,094	\$ 319,204	\$ 440,417	\$ 556,017	\$ 515,237	-7.3%
Non-Personnel Costs							
Contract Services		\$ 8,379	\$ 44,867	\$ 86,804	\$ 425,000	\$ 400,000	-5.9%
Internal Services		15,497	22,970	37,878	20,164	30,000	48.8%
Local Mileage		1,512	3,261	3,860	3,700	3,700	0.0%
Professional Development		11,193	17,419	14,893	-	15,000	100.0%
Materials and Supplies		3,553	40,376	44,632	51,500	51,500	0.0%
Food Supplies		3,982	6,614	5,435	-	500	100.0%
Educational Materials		2,357	3,564	5,250	6,500	6,500	0.0%
Sub-total: Non-Personnel Costs		\$ 46,472	\$ 139,072	\$ 198,752	\$ 506,864	\$ 507,200	0.1%
Grand Total	20.0	\$ 979,904	\$ 1,193,832	\$ 1,638,443	\$ 2,453,434	\$ 2,337,411	-4.7%

Health Services

Health Services focuses on health promotion and the prevention of health problems for students, their families, faculty and staff. It is responsible for assessing, planning, implementing and evaluating the health needs of students. School nurses assist students and their families in learning about the students' personal health; recognizing and caring for their own health needs, and overall wellness. Health Services also promotes staff wellness and provides assessment, information and follow up to faculty and staff.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Other Professionals	1.0	\$ 118,143	\$ 99,112	\$ 103,026	\$ 106,612	\$ 95,911	-10.0%
School Nurses	56.5	2,159,424	2,575,924	2,787,538	3,109,383	3,310,408	6.5%
Psychologists	14.0	461,553	804,714	970,654	1,093,034	1,123,331	2.8%
Clerical Support	1.0	45,824	46,490	48,815	56,431	58,124	3.0%
Nurses Assistants	6.0	155,280	184,651	148,563	165,915	183,830	10.8%
Part-time Other Professionals		73	-	48,379	-	-	0.0%
Part-time School Nurses		-	9,761	-	-	-	0.0%
Sub-total: Personnel Costs	78.5	\$ 2,940,298	\$ 3,720,651	\$ 4,106,975	\$ 4,531,376	\$ 4,771,604	5.3%
Sub-total: Benefits		\$ 1,174,706	\$ 1,558,085	\$ 1,792,862	\$ 1,851,717	\$ 1,811,128	-2.2%
Non-Personnel Costs							
Contract Services		\$ 207,716	\$ 173,240	\$ 87,020	\$ 115,510	\$ 229,260	98.5%
Internal Services		3,841	4,291	1,908	4,512	4,512	0.0%
Local Mileage		858	1,046	1,742	1,500	1,500	0.0%
Professional Development		594	941	523	1,375	1,450	5.5%
Dues and Memberships		155	-	155	155	155	0.0%
Materials and Supplies		24,030	22,586	39,115	59,325	63,025	6.2%
Food Supplies		976	1,419	1,143	800	800	0.0%
Educational Materials		-	-	880	1,710	1,710	0.0%
Capital Outlay: Replacement		9,918	9,424	7,249	-	11,000	100.0%
Sub-total: Non-Personnel Costs		\$ 248,088	\$ 212,946	\$ 139,734	\$ 184,887	\$ 313,412	69.5%
Grand Total	78.5	\$ 4,363,092	\$ 5,491,682	\$ 6,039,571	\$ 6,567,979	\$ 6,896,144	5.0%

Psychological Services

Activities concerned with administering psychological tests and interpreting the results, and gathering and interpreting information about student behavior. School psychologists also participate on school child study teams which are responsible for identifying appropriate strategies and educational placements of students.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	%
							Chg
Personnel Costs							
Administrators	1.0	\$ 90,446	\$ 98,343	\$ 102,594	\$ 100,951	\$ 126,950	25.8%
Psychologists	22.7	901,879	1,227,939	1,674,985	2,035,164	1,881,868	-7.5%
Sub-total: Personnel Costs	23.7	\$ 992,326	\$ 1,326,282	\$ 1,777,579	\$ 2,136,115	\$ 2,008,818	-6.0%
Sub-total: Benefits		\$ 407,427	\$ 507,123	\$ 718,703	\$ 837,348	\$ 756,616	-9.6%
Non-Personnel Costs							
Internal Services		\$ -	\$ -	\$ 156	\$ -	\$ -	0.0%
Local Mileage		1,499	5,887	4,287	6,500	6,500	0.0%
Professional Development			-	86	-	-	0.0%
Materials and Supplies		24,155	20,140	36,900	18,000	18,000	0.0%
Capital Outlay: Additions		-	-	8,527	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 25,654	\$ 26,028	\$ 49,956	\$ 24,500	\$ 24,500	0.0%
Grand Total	23.7	\$ 1,425,407	\$ 1,859,432	\$ 2,546,238	\$ 2,997,963	\$ 2,789,933	-6.9%

Pupil Transportation

Activities that pertain to directing and managing student transportation services. It includes home-to-school transportation of students and special trips between schools and to special events. Transportation is also provided for many students with disabilities. All expenditures related to the operation, maintenance, and management of pupil transportation are included in this program.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Administrators	1.0	\$ 128,482	\$ 139,944	\$ 146,941	\$ 151,349	\$ 155,890	3.0%
Other Professionals	8.0	589,264	653,163	690,341	682,461	702,935	3.0%
Technical Personnel	9.0	522,391	561,309	578,090	603,666	587,049	-2.8%
Clerical Support	4.0	153,814	187,338	199,752	206,467	212,661	3.0%
Trades Personnel	23.0	1,074,565	1,204,171	1,193,685	1,314,364	1,347,766	2.5%
Bus Drivers	317.0	5,772,547	7,186,639	7,267,234	8,193,821	8,739,700	6.7%
Service Personnel	101.0	1,243,689	1,617,048	1,652,133	2,144,153	2,076,322	-3.2%
Part-time (OT) Clerical Support		42,668	33,507	20,406	8,300	8,300	0.0%
Part-time (OT) Trades Personnel		35,585	35,282	42,454	20,000	20,000	0.0%
Bus Drivers - Part-time (OT)		1,849,993	2,134,395	2,298,633	2,122,150	2,122,150	0.0%
Bus Drivers contract to 40 hrs.		1,250,048	1,767,060	1,988,291	1,615,634	2,155,634	33.4%
Bus Assistants - Part-time (OT)		194,178	277,665	302,612	185,569	185,569	0.0%
Bus Assistants contract to 40 hrs.		300,229	470,522	518,870	509,353	509,353	0.0%
Supplemental Salaries		132,988	130,707	211,147	130,707	130,707	0.0%
Sub-total: Personnel Costs	463.0	\$ 13,290,441	\$ 16,398,750	\$ 17,110,589	\$ 17,887,994	\$ 18,954,038	6.0%
Sub-total: Benefits		\$ 4,712,579	\$ 5,692,374	\$ 5,964,166	\$ 5,811,923	\$ 6,559,485	12.9%
Non-Personnel Costs							
Contract Services		\$ 262,586	\$ 364,546	\$ 343,887	\$ 451,001	\$ 437,249	-3.0%
Internal Services		(824,084)	(1,350,423)	(1,570,468)	(1,278,650)	(1,379,650)	7.9%
Insurance		184,435	231,672	122,079	123,579	162,118	31.2%
Leases and Rental		6,000	6,000	5,511	6,890	7,255	5.3%
Local Mileage		84	-	17	150	150	0.0%
Professional Development		11,414	20,815	20,186	19,635	17,365	-11.6%
Dues and Memberships		3,781	2,199	8,752	15,080	17,030	12.9%
Other Miscellaneous Expenses		-	-	(128)	-	-	0.0%
Materials and Supplies		28,356	37,166	52,741	37,275	40,275	8.0%
Food Supplies		190	50	406	-	200	100.0%
Vehicle & Powered Equip Fuels		1,702,130	1,769,026	2,284,059	1,997,258	1,700,000	-14.9%
Vehicle & Powered Equip Supplies		469,091	594,978	1,077,881	1,030,584	979,900	-4.9%
Educational Materials		10,250	13,635	10,805	15,600	15,600	0.0%
Capital Outlay: Replacement		78,138	2,500	828,502	-	-	0.0%
Fund Transfers - Buses City		30,598	41,665	59,677	60,670	32,259	-46.8%
Sub-total: Non-Personnel Costs		\$ 1,962,970	\$ 1,733,829	\$ 3,243,907	\$ 2,479,072	\$ 2,029,751	-18.1%
Grand Total	463.0	\$ 19,965,990	\$ 23,824,952	\$ 26,318,663	\$ 26,178,990	\$ 27,543,274	5.2%

Operations and Maintenance

Activities involved in directing, managing, and supervising the operation and maintenance of school facilities. It includes those activities which keep school buildings clean, comfortable, safe for use, and ready for the delivery of instruction. Also responsible for outdoor landscape and hardscape to provide a safe and appealing campus. This includes energy management, risk management, building services, equipment services, and support vehicles.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Administrators	1.0	\$ 131,822	\$ 136,788	\$ 143,628	\$ 147,936	\$ 152,374	3.0%
Other Professionals	5.0	384,868	383,701	391,289	416,418	557,660	33.9%
Technical Personnel	-	61,103	69,301	144,107	-	-	0.0%
Clerical Support	3.0	116,693	120,348	124,987	136,049	150,122	10.3%
Trades Personnel	73.0	3,392,569	3,580,274	3,665,508	4,035,739	4,442,038	10.1%
Laborer Salaries	3.0	153,376	150,070	150,999	159,476	170,843	7.1%
Service Personnel	224.9	6,371,545	7,762,072	7,543,879	8,261,523	8,583,294	3.9%
Part-time (OT) Clerical Support		1,619	2,001	-	1,153	1,153	0.0%
Part-time (OT) Trades Personnel		97,183	133,701	54,615	120,000	80,000	-33.3%
Part-time (OT) Service Personnel		783,513	927,334	777,576	619,756	619,756	0.0%
Supplemental Salaries		-	-	4,400	-	-	0.0%
Sub-total: Personnel Costs	309.9	\$ 11,494,290	\$ 13,265,590	\$ 13,000,989	\$ 13,898,050	\$ 14,757,240	6.2%
Sub-total: Benefits		\$ 4,040,428	\$ 4,817,936	\$ 4,673,470	\$ 4,997,432	\$ 5,555,314	11.2%
Non-Personnel Costs							
Contract Services		\$ 4,090,179	\$ 5,857,531	\$ 3,657,714	\$ 1,403,172	\$ 4,081,206	190.9%
Internal Services		260,477	319,813	285,495	636,137	690,387	8.5%
Utilities		5,645,048	6,353,006	7,342,494	7,183,995	7,395,000	2.9%
Insurance		972,989	1,023,329	1,233,600	1,274,128	1,761,500	38.3%
Leases and Rental		6,301	2,607	5,130	5,000	5,000	0.0%
Local Mileage		-	-	78	-	-	0.0%
Professional Development		1,831	9,961	6,879	18,330	22,040	20.2%
Dues and Memberships		35	-	-	1,600	1,600	0.0%
Materials and Supplies		1,805,239	1,975,083	1,807,920	2,460,301	2,452,178	-0.3%
Uniforms and Wearing Apparel		-	10,946	11,213	65,000	65,000	0.0%
Food Supplies		403	451	983	400	750	87.5%
Vehicle & Powered Equip Fuels		10,485	2,477	14,968	17,500	16,000	-8.6%
Vehicle & Powered Equip Supplies		17,819	18,105	21,116	20,000	20,000	0.0%
Capital Outlay: Replacement		3,907,893	1,026,286	586,584	-	280,200	100.0%
Facility Notes Payable		1,387,518	1,430,382	1,474,532	1,481,307	1,520,006	2.6%
Sub-total: Non-Personnel Costs		\$ 18,106,219	\$ 18,029,977	\$ 16,448,707	\$ 14,566,870	\$ 18,310,867	25.7%
Grand Total	309.9	\$ 33,640,937	\$ 36,113,503	\$ 34,123,166	\$ 33,462,352	\$ 38,623,421	15.4%

Security Services

Activities concerned with establishing and maintaining school climates and facilities that are safe, orderly, nurturing, and supportive of quality teaching and learning for students, staff, and community on School Board property. It also includes developing, implementing, and monitoring division-wide school crisis management plans.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Administrators	1.0	\$ -	\$ -	\$ 186,501	\$ 269,021	\$ 148,526	-44.8%
Other Professionals	4.0	91,548	129,917	295,494	383,111	394,604	3.0%
Security Officers	114.0	1,955,403	2,883,691	4,054,195	4,114,333	4,083,645	-0.7%
Clerical Support	1.0	27,577	38,424	44,013	45,333	46,693	3.0%
Part-time (OT) Security Officers		379,630	681,676	882,863	606,819	606,819	0.0%
Part-time (OT) Clerical Support		3,437	-	-	-	-	0.0%
Sub-total: Personnel Costs	120.0	\$ 2,457,595	\$ 3,733,707	\$ 5,463,067	\$ 5,418,617	\$ 5,280,288	-2.6%
Sub-total: Benefits		\$ 1,106,527	\$ 1,541,098	\$ 2,185,287	\$ 2,176,896	\$ 2,170,402	-0.3%
Non-Personnel Costs							
Contract Services		\$ 109,170	\$ 104,895	\$ 162,764	\$ 179,200	\$ 277,200	54.7%
Internal Services		3,877	2,760	10,487	6,900	12,900	87.0%
Insurance		990	915	990	990	990	0.0%
Local Mileage		1,184	872	401	4,700	4,700	0.0%
Professional Development		2,687	5,215	2,161	14,725	14,725	0.0%
Materials and Supplies		322	3,518	4,165	4,500	38,000	744.4%
Uniforms and Wearing Apparel		16,000	34,497	30,567	35,000	35,000	0.0%
Food Supplies		1,643	1,955	465	400	1,100	175.0%
Educational Materials		-	2,420	402	-	-	0.0%
Capital Outlay: Replacement		278,194	5,260	-	150,000	-	-100.0%
Capital Outlay: Additions		-	759,751	5,446	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 414,068	\$ 922,058	\$ 217,849	\$ 396,415	\$ 384,615	-3.0%
Grand Total	120.0	\$ 3,978,190	\$ 6,196,863	\$ 7,866,202	\$ 7,991,929	\$ 7,835,304	-2.0%

Warehouse Services

Warehouse is responsible for tracking, redistributing, and/or requisitioning of textbooks; providing United States Postal Service (USPS) and interoffice mail courier services; maintaining emergency stock of classroom furniture to meet unforeseen fluctuations in student enrollment; providing delivery and storage of food products and warehouse items; and reassigning and/or disposing of all NNPS surplus, salvage and obsolete goods, supplies and equipment in accordance with School Board policy and legal requirements.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	%
							Chg
Personnel Costs							
Other Professionals	1.0	\$ 56,172	\$ 57,348	\$ 60,237	\$ 62,016	\$ 63,874	3.0%
Technical Personnel	1.0	37,700	36,741	36,902	39,289	44,821	14.1%
Trades Personnel	1.0	35,454	39,749	39,601	42,357	43,629	3.0%
Service Personnel	4.0	115,663	132,070	137,800	147,464	152,431	3.4%
Part-time Service Personnel		998	985	2,277	659	659	0.0%
Sub-total: Personnel Costs	7.0	\$ 245,988	\$ 266,894	\$ 276,818	\$ 291,784	\$ 305,413	4.7%
Sub-total: Benefits		\$ 76,225	\$ 81,842	\$ 94,308	\$ 108,869	\$ 115,791	6.4%
Non-Personnel Costs							
Contract Services		\$ 1,092	\$ 403	\$ 848	\$ 5,200	\$ 3,850	-26.0%
Internal Services		55	202	32	(2,451)	230	-109.4%
Insurance		3,301	3,052	3,301	3,301	3,301	0.0%
Materials and Supplies		14,770	17,308	14,310	13,562	17,148	26.4%
Uniforms and Wearing Apparel		630	405	458	840	840	0.0%
Sub-total: Non-Personnel Costs		\$ 19,848	\$ 21,369	\$ 18,950	\$ 20,452	\$ 25,369	24.0%
Grand Total	7.0	\$ 342,062	\$ 370,105	\$ 390,076	\$ 421,106	\$ 446,573	6.0%

Facilities

Activities concerned with acquiring real property and improvements, constructing and remodeling buildings, additions to buildings, installing or extending utility service, built-in equipment, or site improvement. Also included is the purchase or replacement of portable classrooms.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Non-Personnel Costs							
Contract Services		\$ (36,823)	\$ -	\$ 337,316	\$ -	\$ -	0.0%
Capital Outlay: Replacement		555,919	2,134,210	4,867,173	-	-	0.0%
Capital Outlay: Additions		3,846,962	265,568	985,468	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 4,366,058	\$ 2,399,778	\$ 6,189,957	\$ -	\$ -	0.0%
Grand Total		\$ 4,366,058	\$ 2,399,778	\$ 6,189,957	\$ -	\$ -	0.0%

Debt Service and Fund Transfers

Payments for both principal and interest that service the debt incurred by the City on the School Board's behalf. Fund transfers to the City for school buses is included in Pupil Transportation and computer/technology is recorded under Technology.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Non-Personnel Costs							
Funds Transfer -VRS Retirement		\$ 1,030,380	\$ 1,033,230	\$ 1,033,310	\$ 1,035,598	\$ -	-100.0%
Sub-total: Non-Personnel Costs		\$ 1,030,380	\$ 1,033,230	\$ 1,033,310	\$ 1,035,598	\$ -	-100.0%
Grand Total		\$ 1,030,380	\$ 1,033,230	\$ 1,033,310	\$ 1,035,598	\$ -	-100.0%

Note: Under state statute, the Newport News School Board can only incur long-term debt with approval of the Newport News City Council. With the exception of capital leases, all long-term debt is held in the name of the city and is the city's responsibility.

Fund Balance Year End

Surplus in revenue and expenditures

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Non-Personnel Costs							
Fund Balance Year End		\$ 6,302,946	\$ 7,693,681	\$ 4,915,323	\$ -	\$ -	0.0%
Sub-total: Non-Personnel Costs		\$ 6,302,946	\$ 7,693,681	\$ 4,915,323	\$ -	\$ -	0.0%
Grand Total		\$ 6,302,946	\$ 7,693,681	\$ 4,915,323	\$ -	\$ -	0.0%

Technology

This section includes technology expenditures directly related to the delivery of classroom instruction and the interaction between students and teachers, including actual instruction in technology. Also included are costs directly associated with the operation and maintenance of computers, audio visual equipment, network systems, telephone systems, and fire/security notification systems. In addition it includes infrastructure costs of acquiring and maintaining a wide-area network, the district's financial and HR/payroll system, student information system, costs to expand and maintain local-area networks located in schools and other work areas, and computer equipment and facility upgrades.

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
Personnel Costs							
Administrators	1.0	\$ 113,768	\$ 152,388	\$ 157,500	\$ 162,225	\$ 167,092	3.0%
Teachers	25.0	2,070,473	1,481,668	1,900,143	2,440,255	1,785,600	-26.8%
Other Professionals	2.0	117,231	139,461	142,163	190,789	196,513	3.0%
Tech Development Personnel	23.0	1,688,856	1,837,452	1,847,075	2,007,394	2,066,378	2.9%
Tech Support Personnel	54.0	2,329,488	2,350,412	2,457,062	3,209,156	3,259,220	1.6%
Clerical Support	1.0	58,357	44,084	45,445	48,094	52,674	9.5%
Trades Personnel	3.0	223,114	274,326	278,084	294,427	263,712	-10.4%
Daily Substitutes		-	380	-	346	346	0.0%
Part-time Support Staff		63,297	61,813	58,467	61,813	61,813	0.0%
Sub-total: Personnel Costs	109.0	\$ 6,664,585	\$ 6,341,983	\$ 6,885,939	\$ 8,414,499	\$ 7,853,347	-6.7%
Sub-total: Benefits		\$ 2,871,400	\$ 2,839,024	\$ 3,065,757	\$ 3,260,189	\$ 3,537,628	8.5%
Non-Personnel Costs							
Contract Services		\$ 3,714,958	\$ 2,480,333	\$ 3,004,952	\$ 3,460,908	\$ 3,518,227	1.7%
Internal Services		(103,665)	(95,685)	(116,343)	(50,258)	(48,758)	-3.0%
Telecommunications		297,800	110,595	177,438	411,100	377,300	-8.2%
Insurance		5,611	5,798	5,612	5,612	5,613	0.0%
Local Mileage		11,865	14,915	8,043	15,500	20,500	32.3%
Professional Development		103,320	128,709	134,213	62,935	97,850	55.5%
Support To Other Entities		60,867	63,000	80,000	100,000	100,000	0.0%
Dues and Memberships		1,943	1,943	2,674	4,090	1,790	-56.2%
Materials and Supplies		1,183,629	432,729	287,388	480,469	465,234	-3.2%
Food Supplies		42	3,356	4,189	1,500	2,000	33.3%
Educational Materials		124	1,934	2,172	5,750	1,200	-79.1%
Tech Software/On-Line Content		773,474	619,789	646,859	1,279,102	1,588,486	24.2%
Tech Hardware: Non-Capitalized		32,539	30,762	28,756	46,500	30,000	-35.5%
Capital Outlay: Replacement		1,267,695	2,471,419	421,572	207,600	207,600	0.0%
Capital Outlay: Additions		41,075	3,264	-	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 7,391,278	\$ 6,272,862	\$ 4,687,525	\$ 6,030,808	\$ 6,367,042	5.6%
Grand Total	109.0	\$ 16,927,264	\$ 15,453,869	\$ 14,639,221	\$ 17,705,496	\$ 17,758,017	0.3%

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Other Funds

Workers' Compensation Fund

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
REVENUES							
Interest		\$ 17,305	\$ 219,278	\$ 368,401	\$ 60,000	\$ 360,000	500.0%
Transfers from Operating		1,529,312	1,711,579	1,854,388	1,682,000	1,854,388	10.2%
Transfers from Grants		183,000	183,549	183,000	183,000	183,000	0.0%
Total Revenues		\$ 1,729,617	\$ 2,114,406	\$ 2,405,789	\$ 1,925,000	\$ 2,397,388	24.5%
EXPENDITURES							
Non-Personnel Costs							
Contract Services - Admin		\$ -	\$ -	\$ -	\$ 125,360	\$ 125,360	0.0%
Contract Services - Medical		770,209	978,429	748,108	1,476,640	1,000,000	-32.3%
Internal Services		-	-	-	2,000	2,000	0.0%
Indemnity Payments		108,365	183,519	87,010	300,000	183,159	-38.9%
Insurance		119,224	126,037	173,986	125,486	125,486	0.0%
Other Miscellaneous Expenses		190,517	180,411	184,625	299,000	236,590	-20.9%
Sub-total: Non-Personnel Costs		\$ 1,188,316	\$ 1,468,396	\$ 1,193,729	\$ 2,328,486	\$ 1,672,595	-28.2%
Total Expenditures		\$ 1,188,316	\$ 1,468,396	\$ 1,193,729	\$ 2,328,486	\$ 1,672,595	-28.2%
Net Increase (Decrease) in Fund Balance		\$ 541,300	\$ 646,011	\$ 1,212,061	\$ (403,486)	\$ 724,793	
Beginning Fund Balance at July 1		\$ 5,973,272	\$ 6,514,572	\$ 7,160,583	\$ 8,372,644	\$ 7,969,158	
Ending Fund Balance at June 30		\$ 6,514,572	\$ 7,160,583	\$ 8,372,644	\$ 7,969,158	\$ 8,693,951	

The Workers' Compensation (WC) Fund revenues are derived from charges to the school operating and other school funds. These funds are maintained in a separate fund to pay for administrative support for monitoring and processing claims, as well as all compensation and medical payments payable under the Workers' Compensation laws of the Commonwealth of Virginia.

Human Resources has initiated a comprehensive safety awareness program as well as continuing to negotiate lump sum settlements with the goal of driving down costs. Starting in FY 2017 Insurance category includes cost for reinsurance after \$1 million retention level to help in the event of a catastrophic claim.

Textbook Fund

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	% Chg
REVENUES							
State revenue		\$ 1,943,759	\$ 2,388,650	\$ 2,361,586	\$ 2,888,239	\$ 2,873,219	-0.5%
Total Revenues		\$ 1,943,759	\$ 2,388,650	\$ 2,361,586	\$ 2,888,239	\$ 2,873,219	-0.5%
EXPENDITURES							
Contract Services		\$ 23,794	\$ 24,270	\$ 24,755	\$ 23,794	\$ 414,194	1640.7%
Materials and Supplies		900	3,801	153,416	2,360	405,900	17099.2%
Textbooks - New Adoption		706,011	-	-	2,400,000	5,126,890	113.6%
Textbooks - Maintenance		636,481	900,891	2,141,769	3,587,372	2,235,269	-37.7%
Total Expenditures		\$ 1,367,186	\$ 928,962	\$ 2,319,940	\$ 6,013,526	\$ 8,182,252	36.1%
Net Increase (Decrease) in Fund Balance		\$ 576,573	\$ 1,459,688	\$ 41,646	\$ (3,125,287)	\$ (5,309,033)	
Beginning Fund Balance at July 1		\$ 7,295,559	\$ 7,872,131	\$ 9,331,819	\$ 9,373,465	\$ 6,248,178	
Ending Fund Balance at June 30		\$ 7,872,131	\$ 9,331,819	\$ 9,373,465	\$ 6,248,178	\$ 939,145	

This fund accounts for all textbook purchases utilizing state funds and the required local match. Unspent funds are allowed to be carried over from year to year thus providing funds on a stable basis. These funds are used for new textbook adoptions as well as for replacement textbook purchases.

Child Nutrition Services

Description	FTEs 2026B	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	%
							Chg
REVENUES							
Daily Sales		\$ 12,835	\$ 407,621	\$ 478,011	\$ 600,000	\$ 650,000	8.3%
Catering Sales		984	17,119	10,027	1,000	5,000	400.0%
Breakfast After The Bell		83,794	-	-	80,000	80,000	0.0%
State Breakfast Program		151,758	423,088	435,667	450,000	450,000	0.0%
USDA Commodities		1,551,525	1,475,982	853,517	1,400,000	1,300,000	-7.1%
Federal Rebates		62,707	69,428	46,420	70,000	60,000	-14.3%
Federal Lunch Program		20,463,915	18,906,524	21,555,300	20,500,000	24,000,000	17.1%
Interest		17,509	287,508	331,476	25,000	200,000	700.0%
Donations		2,000	-	-	-	-	0.0%
Total Revenues		\$ 22,347,027	\$ 21,587,270	\$ 23,710,417	\$ 23,126,000	\$ 26,745,000	15.6%
EXPENDITURES							
Personnel Costs							
Administrators	2.0	\$ 224,562	\$ 239,133	\$ 257,659	\$ 242,408	\$ 242,408	0.0%
Other Professional	1.0	66,066	67,775	71,164	74,722	74,722	0.0%
Clerical Support	3.0	142,649	142,780	172,401	166,405	166,405	0.0%
Service Personnel	347.0	4,445,157	6,823,207	7,069,006	7,586,694	7,586,694	0.0%
Part-time Service Personnel		24,297	216,208	129,774	350,000	350,000	0.0%
Sub-total: Personnel Costs	353.0	\$ 4,902,730	\$ 7,489,103	\$ 7,700,004	\$ 8,420,229	\$ 8,420,229	0.0%
Sub-total: Benefits		\$ 1,963,660	\$ 2,616,228	\$ 2,807,441	\$ 2,846,649	\$ 2,846,649	0.0%
Non-Personnel Costs							
Contract Services		\$ 446,551	\$ 582,040	\$ 572,906	\$ 700,000	\$ 700,000	0.0%
Internal Services		375	587	630	600	600	0.0%
Utilities		-	-	-	5,000	5,000	0.0%
Postage		-	63	-	50	75	50.0%
Insurance		1,320	1,831	1,400	2,000	1,500	-25.0%
Local Mileage		3,687	7,857	7,829	6,000	8,000	33.3%
Professional Development		8,504	11,571	18,726	9,000	12,000	33.3%
Other Miscellaneous Expenses		2,206	8,056	2,422	3,000	3,000	0.0%
Indirect Cost		-	365,000	365,000	365,000	365,000	0.0%
Materials and Supplies		203,513	232,166	266,818	230,000	300,000	30.4%
Uniforms and Wearing Apparel		9,226	14,371	14,031	15,000	15,000	0.0%
Food Supplies		6,995,197	8,485,409	10,251,523	9,000,000	11,500,000	27.8%
Food Services Supplies		689,536	683,523	734,323	750,000	850,000	13.3%
USDA Food Commodities		1,551,525	1,475,982	853,517	1,400,000	1,300,000	-7.1%
Vehicle & Powered Equip Fuels		14,751	17,205	13,207	20,000	16,000	-20.0%
Capital Outlay: Replacement		135,185	984,725	1,664,701	3,498,934	2,500,000	-28.5%
Capital Outlay: Additions		-	4,946	-	5,000	5,000	0.0%
Sub-total: Non-Personnel Costs		\$ 10,061,577	\$ 12,875,330	\$ 14,767,031	\$ 16,009,584	\$ 17,581,175	9.8%
Total Expenditures	353.0	\$ 16,927,967	\$ 22,980,660	\$ 25,274,476	\$ 27,276,462	\$ 28,848,053	5.8%
Net Increase (Decrease) in Fund Balance		\$ 5,419,060	\$ (1,393,390)	\$ (1,564,059)	\$ (4,150,462)	\$ (2,103,053)	
Beginning Fund Balance at July 1		\$ 6,093,204	\$ 11,583,582	\$ 10,045,449	\$ 8,215,420	\$ 4,064,958	
Ending Fund Balance at June 30		\$ 11,583,582	\$ 10,045,449	\$ 8,215,420	\$ 4,064,958	\$ 1,961,905	

This fund includes all sources and uses of funding pertaining to the operation of school cafeterias. Major funding sources include federal grant revenue (USDA National School Breakfast and Lunch Program) and charges to users. Beginning in the 2019-20 school year, all students are eligible to receive a healthy breakfast and lunch free each school day during the school year. The free meals are offered through the Community Eligibility Provision, which is available for select schools in the National School Breakfast and Lunch Program.

Newport News Public Schools Child Nutrition Services, through excellent customer service, will provide appealing and nutritious meals to support academic achievement and promote lifelong healthy food choices. Approximately 6,400,000 meals are served annually.

Informational Section

The Informational Section of the budget provides additional data to provide a broader context of Newport News Public Schools.

Projected FY 2025 and Projected FY 2026 Required Local Effort For Standards of Quality Accounts

Projected FY 2025 and Projected FY 2026 Required Local Effort Based on Governor's Introduced Amendments to the 2024-2026 Biennial Budget (HB1600/SB800)

Division Number:	117	
Division Name:	NEWPORT NEWS CITY	
	Projected FY 2025	Projected FY 2026
Unadjusted ADM:	24,805	24,676
Adjusted ADM:	24,805	24,676
Composite Index:	0.2729	0.2729
	Required Local Effort	Required Local Effort
Basic Aid	\$ 41,940,259	\$ 41,093,013
Textbooks ¹	1,084,033	1,078,396
Vocational Education	514,466	511,790
Gifted Education	433,234	430,981
Special Education	5,036,348	5,010,156
VRS Retirement	5,137,887	5,111,167
Social Security	2,389,557	2,377,130
Group Life	148,924	148,150
English Learner Teachers ²	1,794,378	1,979,914
Early Reading Intervention ²	565,765	559,957
SOL Algebra Readiness ²	236,481	234,099
Required Local Effort:	\$ 59,281,332	\$ 58,534,753

Note: The above amounts represent the projected FY 2025 and projected FY 2026 Required Local Effort based on Governor's Introduced Amendments to the 2024-2026 Biennial Budget (HB1600/SB800). Note: Final Required Local Effort is based on final March 31 ADM and the final per pupil amounts for each fiscal year.

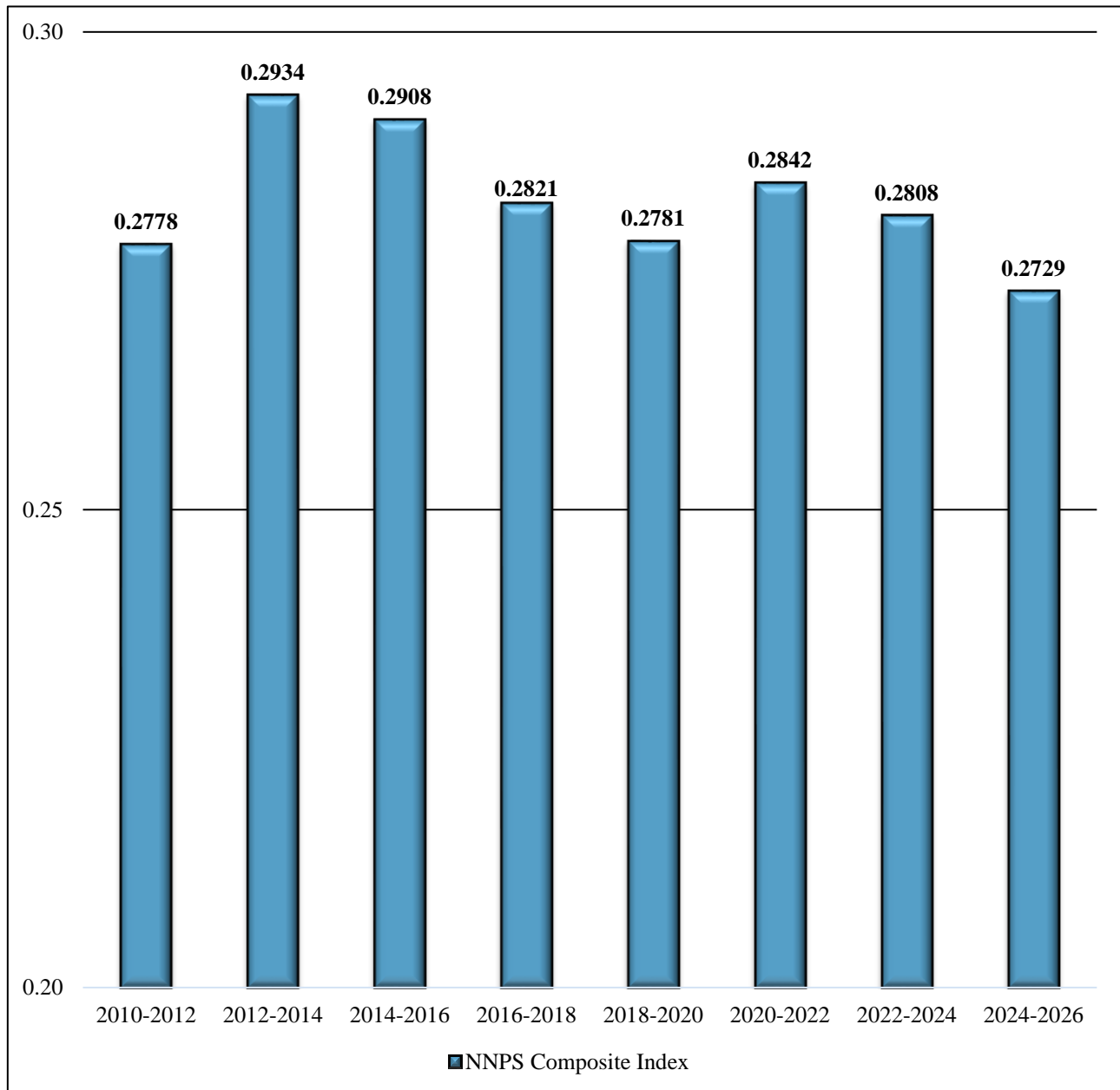
¹ State funding for Textbooks is provided from the general fund in the SOQ Service Area; the Required Local Effort for Textbooks is also based on the payments from the SOQ Service Area.

² English Learner Teachers, Early Reading Intervention, and SOL Algebra Readiness are mandated as part of the Standards of Quality; therefore, local matching funds for these programs are included in school divisions' Required Local Effort. The Required Local Effort for these programs is based on the payments from the SOQ and Lottery Service Areas.

Source: Direct Aid Payments, <https://www.doe.virginia.gov/data-policy-funding/school-finance/budget-grants-management/calculation-templates>

Composite Index - Measure of Local Wealth

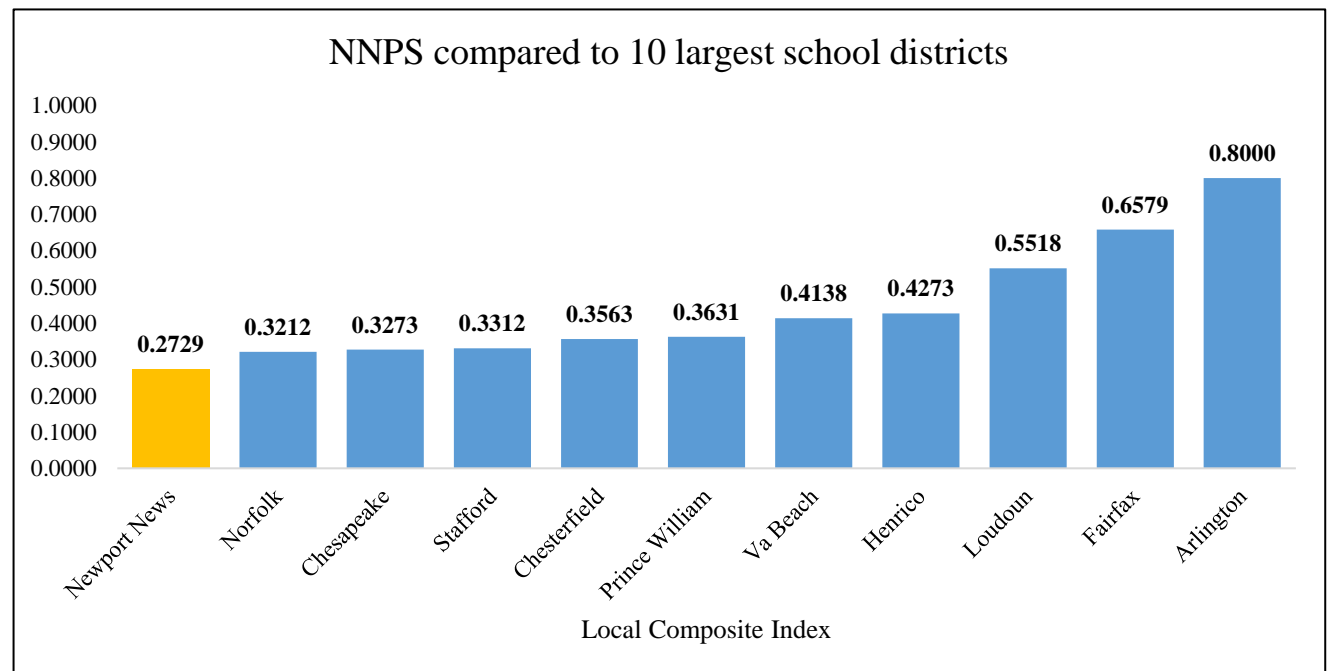
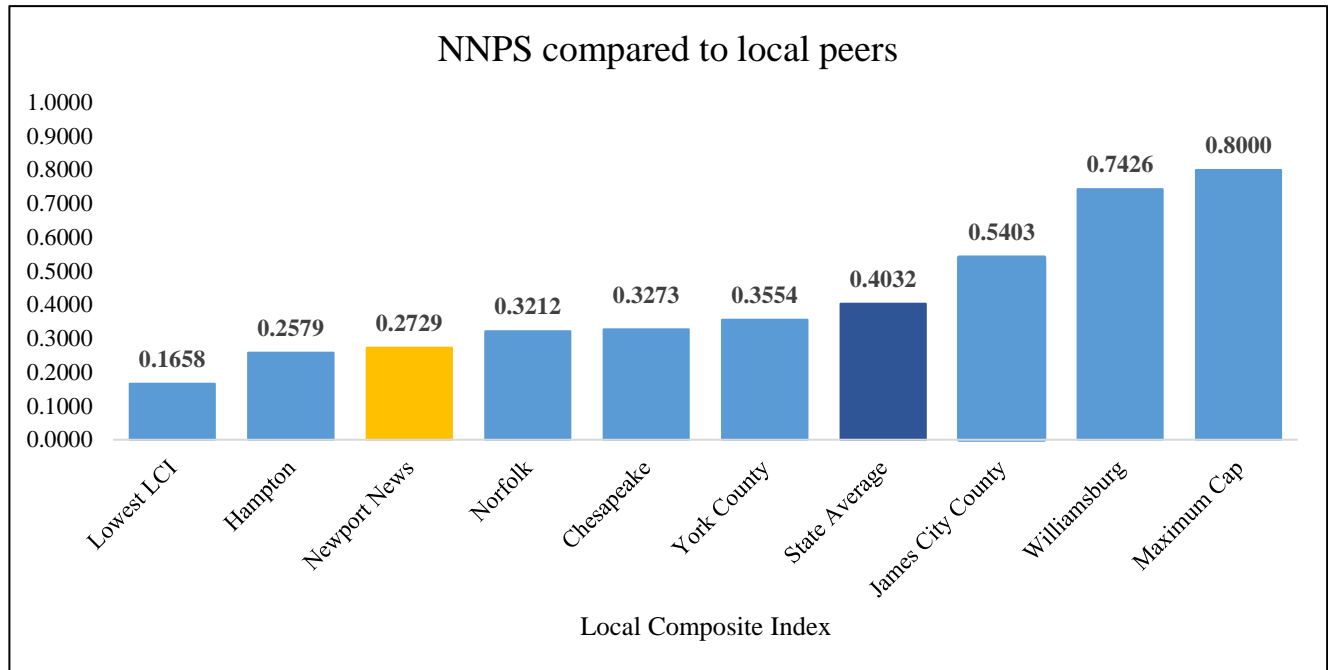
2010-2026



The "composite index of locality ability-to-pay" 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 that considers real property values, gross income, taxable retail sales, population and student enrollment. The lower the percentage, the greater the amount of state funding provided to the locality to support public education.

Virginia 2024-2026 Composite Index of Local Ability-To-Pay

The charts below illustrate the LCI for the 2024-2026 biennial budget for NNPS, surrounding districts, and the 10 largest school districts for the state of Virginia



Debt Service Paid By City

Fiscal Year	City Revenue	Debt Service Removed	Restated City Revenue
2015 - Actual	\$ 115,300,000	\$ 12,307,297	\$ 102,992,703
2016 - Actual	\$ 118,300,000	\$ 11,240,919	\$ 107,059,081
2017 - Actual	\$ 118,300,000	\$ 11,210,510	\$ 107,089,490
2018 - Actual	\$ 119,000,000	\$ 8,830,077	\$ 110,169,923
2019 - Actual	\$ 119,000,000	\$ 8,110,693	\$ 110,889,307
2020 - Actual	\$ 119,737,331	\$ 8,848,024	\$ 110,889,307
2021 - Actual	\$ 121,446,433	\$ 8,057,126	\$ 113,389,307
2022 - Actual	\$ 121,025,933	\$ 7,636,626	\$ 113,389,307
2023 - Actual	\$ 123,492,433	\$ 7,303,126	\$ 116,189,307
2024 - Actual	\$ 127,034,294	\$ 7,444,987	\$ 119,589,307

Source: NNPS Debt Transfers-City

City of Newport News - School Investment

Fiscal Year	Total City investment in Schools	Debt Service Paid on behalf of NNPS	City Revenue
2025 Budget	\$ 130,274,637	\$ 7,185,330	\$ 123,089,307
2026 Projection	\$ 131,167,598	\$ 5,678,291	\$ 125,489,307

Effective July 2018, the City no longer allocates the amount they pay for debt service on behalf of the school division as local revenue.

Debt Service Tracker - Paid By School

Projection 2025-2031

	2025	2026	2027	2028	2029	2030	2031
VRS Paid By School	\$ 1,035,597	-	-	-	-	-	-
Buses Paid By School	\$ 60,669	\$ 32,259	\$ 19,806	\$ 8,067	-	-	-

Source: City of NN-Debt Tracker Model (Debt Service Allocations by Fund)

City of Newport News - Literary Fund Loans

Balances as of 6/30/2024

Project	Status	Balances	Date of Issue	Maturity	Date of Next Payment	Interest Rate
Warwick	Paying Off Bonds- 0 Years Left	\$ -	09/01/99	03/01/19		2.0%
Denbigh High	Paying Off Bonds- 0 Years Left	\$ -	08/01/01	08/01/21		2.0%
Dozier	Paying Off Bonds- 0 Years Left	\$ -	08/15/01	08/01/21		2.0%
Gildersleeve	Paying Off Bonds- 0 Years Left	\$ -	08/15/01	08/01/21		2.0%
Hines	Paying Off Bonds- 0 Years Left	\$ -	05/01/02	05/01/22		2.0%
Huntington	Paying Off Bonds- 1 Years Left	\$ -	09/01/02	08/15/23		2.0%
Reservoir	Paying Off Bonds- 0 Years Left	\$ -	05/01/02	05/01/22		2.0%
Menchville	Paying Off Bonds- 0 Years Left	\$ -	10/01/00	11/16/20		2.0%
General Stanford	Paying Off Bonds- 4 Years Left	\$ 1,062,054	06/29/07	07/15/28	07/15/24	2.0%
		\$ 1,062,054				

The Literary Fund provides low-interest loans for school construction, grants under the interest rate subsidy program, debt service for technology funding, and support for the state's share of teacher retirement required by the Standards of Quality.

Source: Virginia Treasury and City of Newport News

Newport News Public Schools

K-12 Student Enrollment Trends

FY 2016-2029

School Year	September 30 Enrollment					March 31 Average Daily Membership				
	Elementary	Middle	High	Total	Percent Change	Elementary	Middle	High	Total	Percent Change
FY 2016	13,549	6,024	8,069	27,642	-1.04%	13,349	5,940	7,964	27,253	-0.88%
FY 2017	13,404	5,921	7,948	27,273	-1.33%	13,351	5,864	7,778	26,993	-0.95%
FY 2018	13,333	5,975	7,869	27,177	-0.35%	13,173	5,909	7,791	26,873	-0.44%
FY 2019	13,239	6,243	7,705	27,187	0.04%	13,107	6,181	7,628	26,916	0.16%
FY 2020	13,161	6,382	7,706	27,249	0.23%	12,992	6,274	7,568	26,834	-0.30%
FY 2021	12,218	6,188	7,661	26,067	-4.34%	12,074	6,098	7,492	25,664	-4.36%
FY 2022	11,940	6,005	7,717	25,662	-1.55%	11,837	5,909	7,522	25,268	-1.54%
FY 2023	11,906	5,835	7,833	25,574	-0.34%	11,735	5,718	7,636	25,089	-0.71%
FY 2024	11,794	5,695	7,755	25,244	-1.29%	11,618	5,612	7,575	24,805	-1.13%
FY 2025 Proj	11,654	5,620	7,674	24,948	-1.17%	11,433	5,513	7,529	24,475	-1.33%
FY 2026 Proj	11,562	5,567	7,547	24,676	-1.09%	11,343	5,461	7,404	24,208	-1.09%
FY 2027 Proj	11,454	5,467	7,395	24,316	-1.46%	11,237	5,363	7,255	23,855	-1.46%
FY 2028 Proj	11,212	5,442	7,317	23,971	-2.86%	10,999	5,339	7,178	23,517	-2.86%
FY 2029 Proj	10,978	5,376	7,194	23,548	-3.16%	10,770	5,274	7,058	23,102	-3.16%

DATA SHOWN IN CHART

September 30 enrollment and March 31 average daily membership numbers are actual Virginia Department Of Education reported numbers and the highlighted numbers are projections.

DATA USED IN MAKING THE PROJECTIONS

This document describes the grade-progression ratio method used by Weldon Cooper Center demographers in developing standard five-year school enrollment projections.

INPUT DATA

School enrollment projections require the use of birth data and fall membership counts. Birth data are obtained from the Virginia Center for Health Statistics, reported by county. To ensure that the birth data have been assigned to the correct localities, Weldon Cooper Center demographers geocode the residence address of each birth mother and then assign each birth to the locality of residence.

The second element of input data—historical and current fall membership counts—are obtained from the school division or from the Virginia Department of Education.

GRADE-PROGRESSION METHOD

The grade-progression ratio captures the school enrollment patterns of a cohort of children as they move forward in time and progress from grade to grade. Grade progression ratios provide detail of how many students advance into the next grade from the lower grade 1 year before and are determined by dividing the number of students in a particular grade by the number of students from the previous grade in the previous school year. For example, the 2nd grade/1st grade-progression ratio is found by dividing the current number of 2nd grade students by last year’s number of 1st grade students. (In the case of kindergarten, the ratio is the actual enrollment in kindergarten divided by births five years prior). A ratio larger than 1 means there are additional students coming in to the school who were not enrolled in the previous grade. A ratio smaller than 1 means students may be transferring to private school or home school, dropping out, or families with school children are moving away from the community, among other reasons.

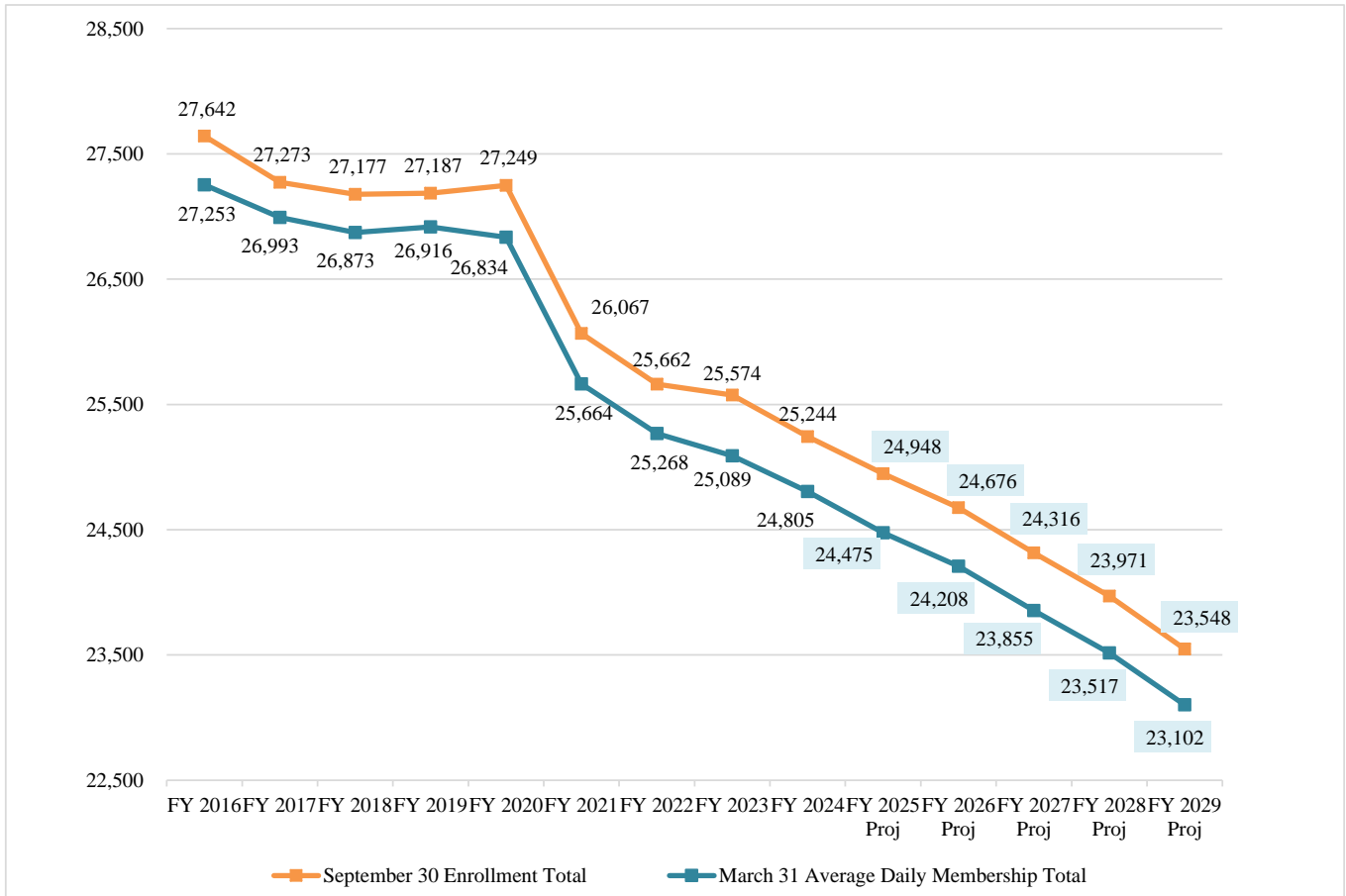
Because grade-specific progression ratios can fluctuate considerably from one year to another, it is important to generate and evaluate multiple sets of grade-progression ratios to minimize the “noise”. The Weldon Cooper Center does this by creating three and five-year average ratios based on data from those most recent years, along with the single-year ratio of the latest year. All three grade-progression ratios are applied to the current school enrollment data to obtain forecasts for the following year, which then become the basis for projecting enrollment the year after. The projections based on single- and multiple-year grade progression ratios are compared, and the middle series is selected as most probable.

Source: Virginia Department of Education Student Enrollment as of Sept 30, 2024; UVa Weldon Cooper Center proj enrollment from FY 2025 through FY 2029

Newport News Public Schools

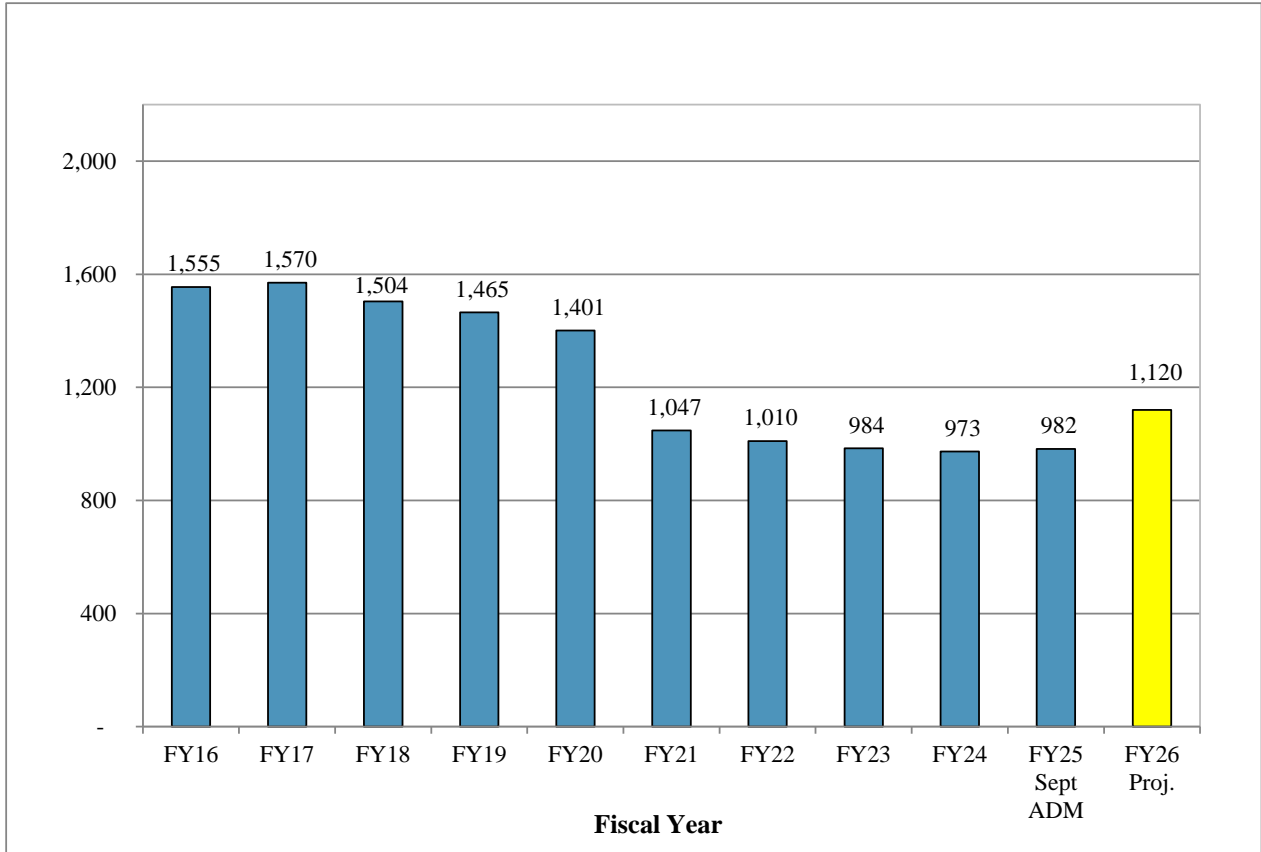
K-12 Student Enrollment Trends

FY 2016-2029



Newport News Public Schools has consistently retained about 98% of the Fall Enrollment number for March ADM. Due to the uncertainty of how the pandemic will impact future enrollment, it is projected that student enrollment loss may continue. Per Weldon Cooper, the main factor causing enrollment decline has been the steady decrease in the number of births in the city and region.

Newport News Public Schools Pre-School September 30 Enrollment Trends FY 2016 - FY 2026



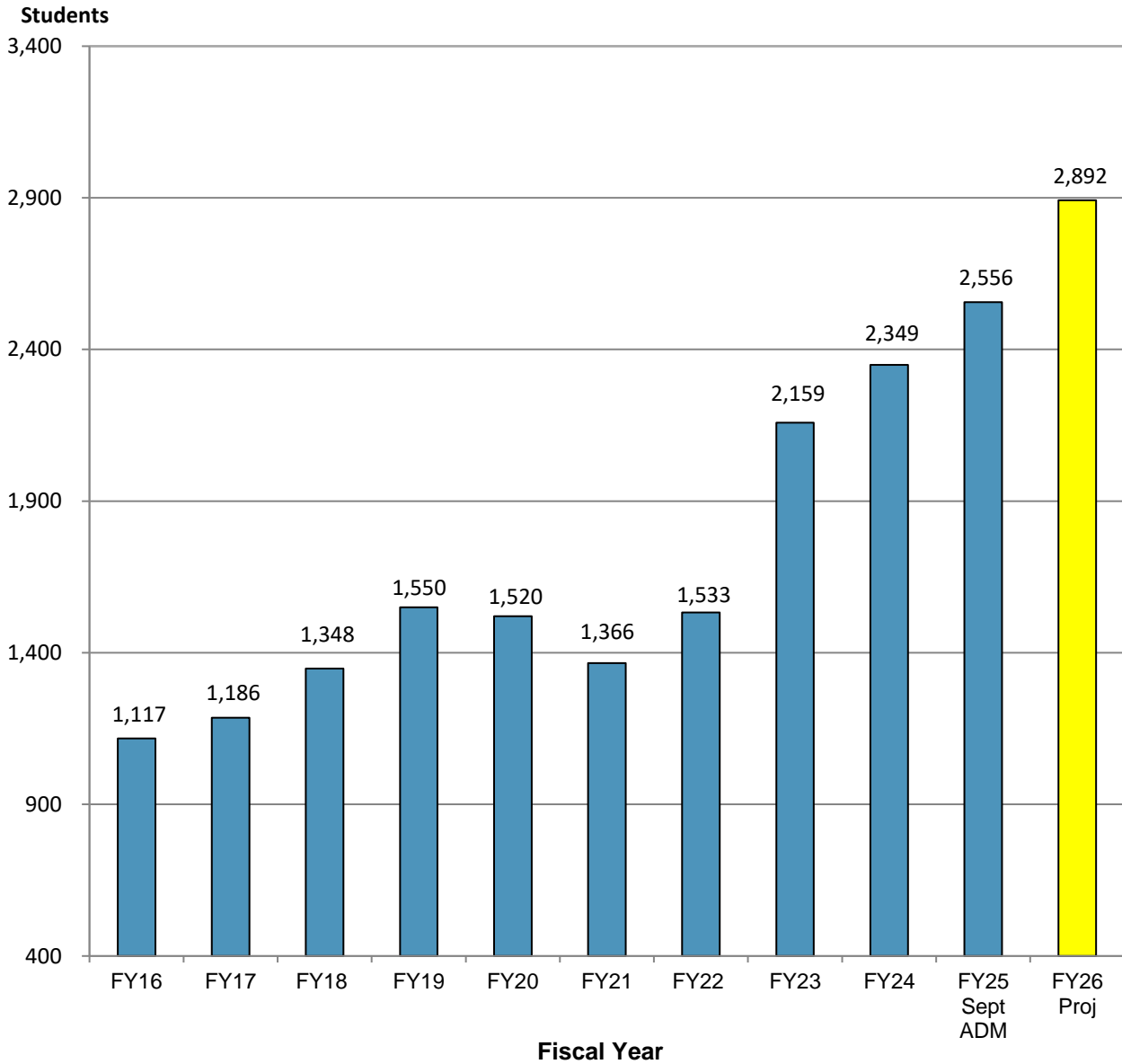
Loss of Pre-K student enrollment in FY 2021-2023 can be attributed to COVID 19. Parents are opting out of preschool since it is not required. For FY 2026, we are using the NNPS projection.

Source: Virginia Department of Education Student Enrollment as of September 30, 2024 and NNPS projected enrollment for September 30, 2025

Newport News Public Schools

English Language Learner (ELL) Enrollment

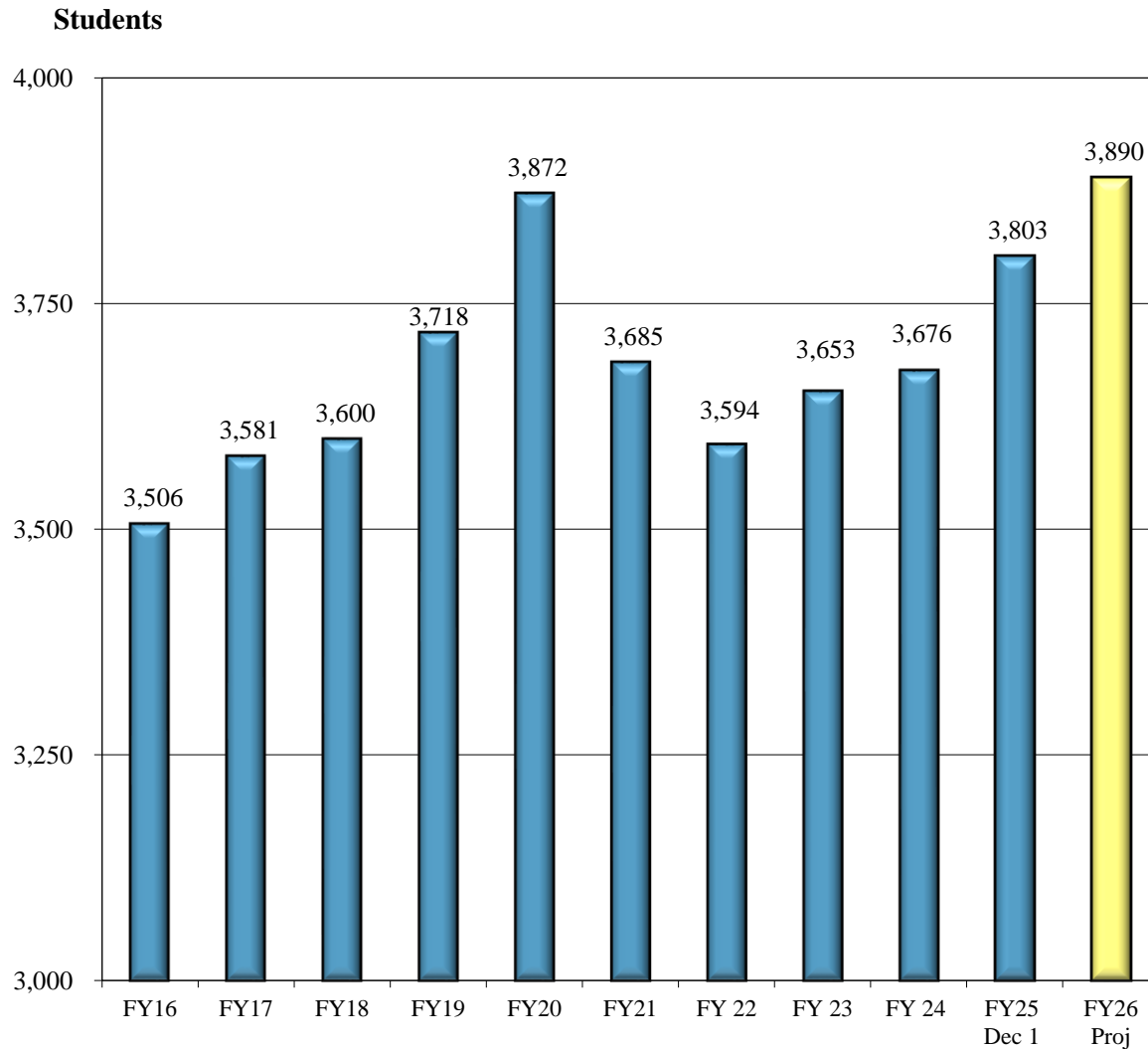
FY 2016 - FY 2026



English language learning students have increased by 158.9% since FY 2016. The Covid 19 pandemic has affected the number of refugee resettlements to NNPS for FY 2022 and FY 2023 which can range between 150-300 annually. It is estimated that 2,892 students will be enrolled in ELL for FY 2026.

Source: Virginia Department of Education Fall Financial Verification Report (EL Funded)

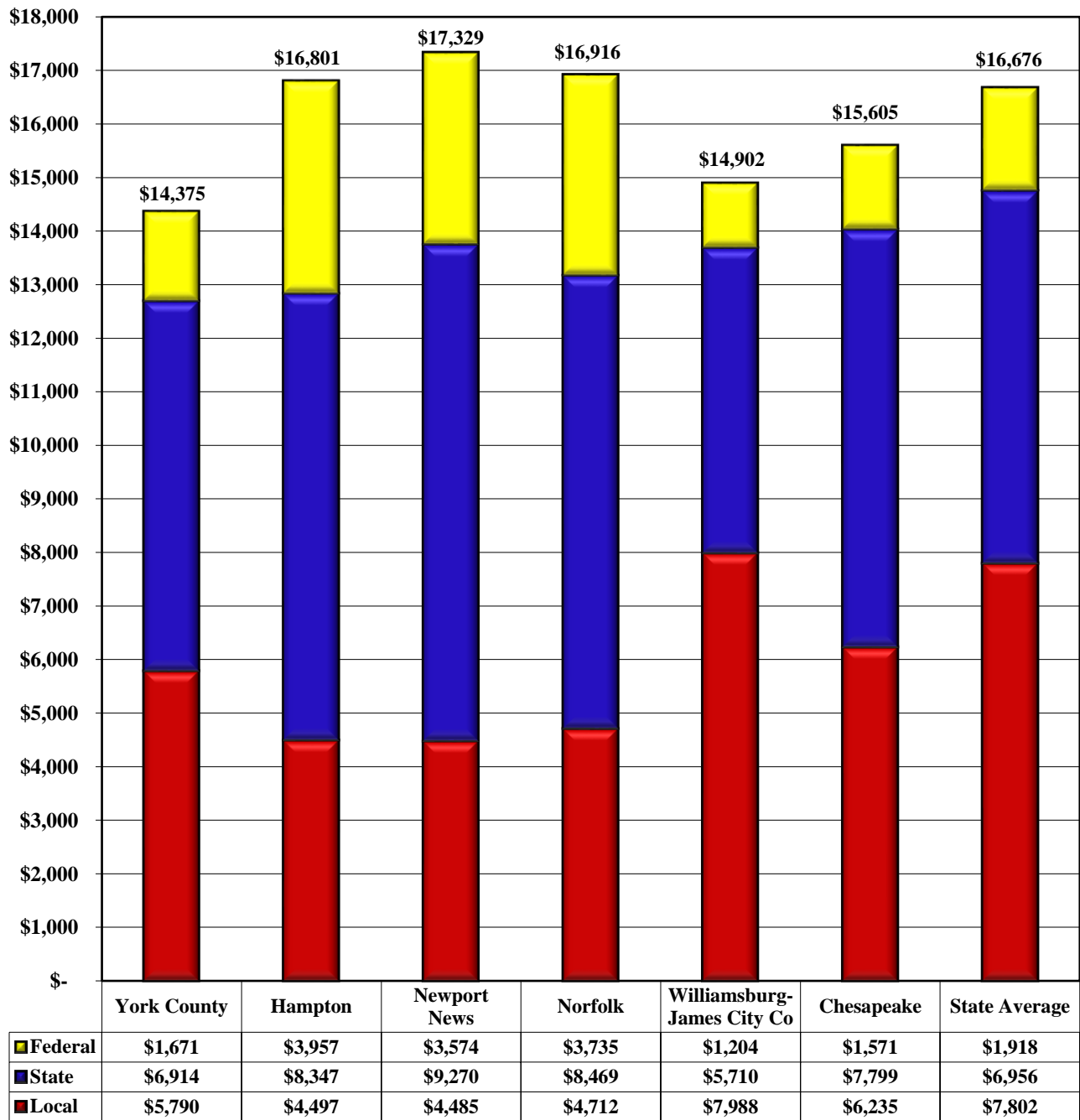
Newport News Public Schools Special Education Students (w/ Signed IEPs as of December 1st) FY 2016 - FY 2026



Since the 2014-2015 school year the number of students receiving services under the Individuals with Disabilities Education Act was steadily increasing, due in part to rapid growth in the disability category of Autism. Virginia is among the states that have seen the largest increase in population of students with Autism. The COVID 19 pandemic interrupted FY 2021 - FY 2023 enrollment, though NNPS has recently seen an increase in students going through the SPED eligibility process and can expect that students with signed IEP's will also increase.

Source: NNPS Special Education Department

Per Pupil Expenditures for Operations by Source Comparison of Local Area School Districts Fiscal Year 2023



Source: Table 15 of the Superintendent's Annual Report for Virginia, Fiscal Year 2023, (Table 15 uses End-of-Year ADM for determining Cost Per Pupil). Results for FY 2024 not yet available.

Regulations Establishing Standards for Accrediting Public Schools in Virginia

8VAC20-132-230. Administrative and support staff; staffing requirements.

- A. Each school shall have, at a minimum, the staff as specified in the Standards of Quality with proper licenses and endorsements for the positions they hold.
- B. The principal of each middle and secondary school shall be employed on a 12-month basis.
- C. Each elementary, middle, and secondary school shall employ school counseling staff as prescribed by the Standards of Quality. School counseling shall be provided for students to ensure that a program of studies contributing to the student's academic achievement and meeting the graduation requirements specified in this chapter is being followed.
- D. Each member of the school counseling staff in the counseling program for elementary, middle, and secondary schools shall spend at least 80% of the member's staff time during normal school hours in direct counseling of individual students or groups of students.
- E. A middle school classroom teacher's standard load shall be based on teaching no more than the instructional day minus one planning period per day or the equivalent with no more than 150 students or 25 class periods per week. If a middle school classroom teacher teaches more than 150 students or 25 class periods per week, an appropriate contractual arrangement and compensation shall be provided.
- F. The secondary classroom teacher's standard load shall be based on teaching no more than the instructional day minus one planning period per day or the equivalent with no more than 150 students or 25 class periods per week. If a secondary school classroom teacher teaches more than 150 students or 25 class periods per week, an appropriate contractual arrangement and compensation shall be provided.
- G. Middle or secondary school teachers shall teach no more than 150 students per week; however, physical education and music teachers may teach 200 students per week. If a middle or secondary school physical education or music teacher teaches more than 200 students per week, an appropriate contractual arrangement and compensation shall be provided.
- H. Each elementary classroom teacher shall be provided at least an average of 30 minutes per day during a student's school week as planning time. Each full-time middle and secondary classroom teacher shall be provided one planning period per day or the equivalent, as defined in 8VAC20-132-10, unencumbered of any teaching or supervisory duties.
- I. Staff-student ratios in special education and career and technical education classrooms shall comply with regulations of the board.
- J. Student support positions as defined in the Standards of Quality shall be available as necessary to promote academic achievement and to provide support services to the students in the school.

Statutory Authority

§ 22.1-253.13 of the Code of Virginia. Virginia Register Volume 41, Issue 1, eff. September 25, 2024.

K-3 Primary Class Size Reduction Program Projected Payments - State Share of Cost for Actual FY 2025 and Projected FY 2026 Payments Based on Governor's Introduced Amendments to the 2024-2026 Biennial Budget (HB1600/SB800)

State regulations § 22.1-253.13.2 require licensed instructional personnel be assigned to each school and that the ratio of students to teachers does not exceed the following:

Kindergarten	24:1 with no class being larger than 29 students (teacher assistant is required if ADM exceeds 24 students)
Grades 1 - 3	24:1 with no class larger than 30 students in ADM
Grades 4 - 6	25:1 with no class larger than 35 students in ADM
Grades 6-12	21:1 school-wide ratios of students in ADM; one planning period per day or the equivalent, unencumbered of any teaching or supervisory duties
	24:1 in English class in ADM

Additionally, the state provides generous incentives to localities which reduce class sizes in kindergarten through grade three (K-3). The target class size set by the State varies with the concentration of at-risk students as determined by a three-year average of free lunch students. The table below indicates the free lunch eligibility data prior to enrollment in the Community Eligibility Provision program, state target for pupil-teacher ratio, expected pupil-teacher ratio, and the largest permitted individual class size in the school.

Elementary School	Lunch Eligibility Rate prior to Community Eligibility Provision	State Target for Pupil-Teacher Ratio	Largest Permitted Individual Class Size in the School	Funded Per Pupil Amount
Discovery STEM Academy	93.35%	14:1	19:1	\$2,359
Achievable Dream Academy	90.67%	14:1	19:1	\$2,359
Newsome Park	90.15%	14:1	19:1	\$2,359
John Marshall Early Childhood	87.05%	14:1	19:1	\$2,359
Sedgefield	86.32%	14:1	19:1	\$2,359
George J. McIntosh	83.43%	14:1	19:1	\$2,359
Carver	74.73%	15:1	20:1	\$1,952
Stoney Run (formerly Horace H. Epes)	74.22%	15:1	20:1	\$1,952
L.F. Palmer	71.51%	15:1	20:1	\$1,952
Willis A. Jenkins	69.75%	16:1	21:1	\$1,600
Hiddenwood	61.56%	17:1	22:1	\$1,290
Joseph H. Saunders	60.18%	17:1	22:1	\$1,290
Kathryn G. Johnson (formerly Lee Hall)	57.21%	17:1	22:1	\$1,290
Oliver C. Greenwood	56.37%	17:1	22:1	\$1,290
T. Ryland Sanford	56.17%	17:1	22:1	\$1,290
David A. Dutrow	53.83%	18:1	23:1	\$1,026
Richneck	45.70%	18:1	23:1	\$1,026
Kiln Creek	44.57%	19:1	24:1	\$792
B.C. Charles	44.55%	19:1	24:1	\$792
Richard T. Yates	43.63%	19:1	24:1	\$792
Riverside	40.77%	19:1	24:1	\$792
Knollwood Meadows (formerly R.O. Nelson)	39.02%	19:1	24:1	\$792
Hilton	29.55%	Free Lunch < 30%	Free Lunch < 30%	\$0
Deer Park	27.17%	Free Lunch < 30%	Free Lunch < 30%	\$0
General Stanford	16.29%	Free Lunch < 30%	Free Lunch < 30%	\$0

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Glossary of Terms

Glossary of Terms

Appropriation – money set aside by a legislature for a specific purpose.

Average Daily Membership (ADM) – enrollment figure for grades K-12 used to distribute state per pupil funding. It includes students with disabilities ages 5-21 and students for whom English is a second language who entered school for the first time after reaching their 12th birthday and who have not reached their 22nd birthday. Preschool and post-graduate students are not included in ADM.

Balanced Budget – a budget for which the planned revenues and sources of funds are equal to or less than the planned expenditures for the same period.

Basis of Accounting – method of recognizing revenues and expenditures.

- **Accrual Basis** - expenses are recognized in the period when the related revenue is recognized regardless of the time when cash is received.
- **Modified Accrual** - revenues are recognized in the period in which they become measurable and available.
- **Cash Basis** - revenues are recognized only when money is received, and expenses are recognized only when money is paid.

Basis of Budgeting – method used to determine when revenues and expenditures are recognized for budgetary purposes.

Budget Calendar – timeline and course of action related to budget development and adoption.

Capital Expenditures – tangible assets with a value greater than \$1,000 that are likely to remain for an extended period of time. Examples are equipment, building improvements, land, and vehicles. Desktop, laptop computers, and textbooks are capitalized regardless of value.

Categorical funding – provides for additional education programs that go beyond the Standards of Quality. These programs focus on particular needs of special populations or fulfill particular state obligations. State or federal statutes and regulations mandate much of this funding. Examples of categorical funding include:

- **Adult Education** – funds that provide adult education for persons who have academic or economic disadvantages, and who have limited English-speaking abilities. These funds pay for full-time and part-time teacher salaries and supplements to teacher salaries.

- **Adult Literacy** – provide basic educational skills to adults who lack skills necessary for literate functioning.
- **School Lunch** – state funds provided to school divisions in order to meet the maintenance of effort and match requirements for the federal funds received for the school lunch programs. The rate of reimbursement is determined by the number of reimbursable lunches served during the previous year.
- **Special Education Homebound** – funds provided for the continuation of educational services for students who are temporarily confined to their homes for medical reasons. State funds reimburse school divisions for a portion of the hourly rate paid to teachers employed to provide homebound instruction to eligible children.
- **Virtual Virginia** – a statewide delivery of credit courses and staff development program to address equity and educational disparity problems in schools across Virginia.
- **Special Education Jails** – funds reimbursed to school divisions for the instructional costs of providing special education and related services to children with disabilities in regional or local jails.
- **Special Education State Operated Programs** – education services provided for students placed in state-operated facilities. State statute requires the state to provide appropriate education to all children in state hospitals, clinics, detention homes, and the Woodrow Wilson Rehabilitation Center. Education services are provided through contracted services with local school divisions. Funded positions are based on caseloads. A funding amount per position (to cover both personal and non-personal costs) is applied to each position to determine the total amount of funding for each division that provides education services in state operated programs.

City – any independent incorporated community which became a city as provided by law before noon on the first day of July, nineteen hundred seventy-one, or which has within defined boundaries a population of 5,000 or more and which has become a city as provided by law.

Compensation Supplement – provides for the state’s share of salary increases including related benefit costs to school division for instructional and support positions funded through the SOQ and other state-funded accounts.

Composite Index of Local Ability-to-Pay – the measure used to determine the state and local shares of education costs, and it is based on local sources of revenue. The composite index is expressed as a ratio, indicating the local percentage share of the cost of education programs.

Council – the governing body of a city or town.

Curriculum – a plan or document that a school or school system uses to define what a teacher will

teach and describes the methods that will be used to teach the students and assess their achievement.

Debt Service – the money that is required to cover the payment of interest and principal on a loan or other debt for a particular time period.

Direct aid to public education – funding appropriated for the operation of the Commonwealth’s public schools - is generally divided among funding of the Standards of Quality, incentive-based programs, categorical payments, allotment of sales tax, and lottery revenues.

Economically Disadvantaged – Children living below 200% of poverty level and live in families that struggle to meet basic needs: food, housing, utilities, child care and transportation.

Fair Labor Standards Act (FLSA) - the federal law that establishes minimum wage, overtime pay, record keeping, and child labor standards affecting full-time and part-time workers.

Fiscal Year – begins for the school system on July 1 and ends on June 30 of the following year.

Full-Time Equivalent (FTE) – a unit that indicates the workload of an employed person.

File Transfer Protocol (FTP) – a standard communication protocol used for the transfer of computer files from a server to a client on a computer.

Funds – represents the highest level of financial information with a self-balancing set of accounts segregated into categories.

Fund Balance – excess of assets over liabilities in a particular fund.

Generally Accepted Accounting Principles – standard framework of guidelines for financial accounting and reporting.

Governing Body – the council of a city responsible for appropriating funds for such locality.

Governmental Funds – funds generally used to account for tax-supported activities.

Impact Aid – directly reimburse public school districts for the loss of traditional revenue sources due to a federal presence or federal activity to assist with the basic educational needs of its students.

Incentive-Based Programs – provide additional education funding that goes beyond the levels required to meet the Standards of Quality. The programs are voluntary but, in order to receive state funds, school divisions must certify that they will offer the program and provide a local match of funds for the program. Incentive-based programs include the following:

- **Additional Instructional Positions** – support additional instructional positions beyond those funded through the SOQ and K-3 Class Size Initiative to help restore past instructional position reductions.

- **Component Supplement (FY2018 only)** - covers the state share of cost (including benefits) for a percentage-based salary increase for funded SOQ instructional positions.
- **Governor's Schools** – give gifted and talented high school students an opportunity to study with fellow students of similar interest and abilities.
- **Special Education** – Vocation Education – support a variety of activities designed to strengthen the preparation of disabled students for entering the work place after completion of high school.
- **Breakfast After the Bell Initiative** – provides funding to either, an elementary school breakfast pilot program available on a voluntary basis at elementary schools where student eligibility for free or reduced lunch exceeds 45% for the participating school; or to provide additional reimbursement for eligible meals served in the current tradition breakfast program at all grade levels in any participating school that meets the established criteria.
- **School Security Equipment Grant** – help offset the local costs associated with the purchase of appropriate security equipment that will improve and help ensure the safety of students attending public schools in Virginia.
- **Composite Index Hold Harmless** - relief to school divisions whose total state revenues decreased, as compared to HB/SB 30, as a result of funding the 2010-12 composite index in fiscal years 2011 and 2012. Payments for this program will total 100% of the amount of state revenues lost in FY 2011 and 50% of the amount of state revenues lost in FY 2012.
- **Supplemental Support for School Operating Costs** - These funds represent a one-time supplemental payment and must be used by school divisions solely for operational educational purposes based on the state's share of \$129.62 per pupil. These funds may not be used for capital expenditures.
- **VPSA Technology** – provides grant funding for school divisions to purchase additional technology to support the SOL Technology Initiative. Eligible schools include those reporting membership as of September 30th, as well as district and regional centers including vocational centers, special education centers, alternative education centers, academic year Governor's Schools, and the Schools for the Deaf and Blind.

Indirect Costs - include expenses of doing business that are not readily identified with a particular activity but are necessary for the general operation of the organization and the conduct of activities it performs.

Individualized Education Program (IEP) – a written statement for a child with a disability that is developed, reviewed, and revised in a team meeting in accordance with the Regulations Governing Special Education Programs for Children with Disabilities in Virginia. The IEP specifies the individual educational needs of the child and what special education and related services are necessary to meet the needs.

Individuals with Disabilities Education Act (IDEA) – The law pledged the availability of federal funding for states to provide a “free and appropriate public education” for every school-age child with a disability. Renamed the Individuals with Disabilities Education Act in 1990, and reauthorized in 1997, the act emphasizes quality teaching, learning, and the establishment of high expectations for disabled children.

Linear Tape-Open (LTO) – a magnetic tape data storage technology used for backup, data archiving, and data transfer.

Lottery Funded Programs – lottery proceeds allocated directly to school divisions to fund the state share of cost for the following programs:

- **Additional Support for School Construction and Operating Costs** – balance of the Lottery proceeds allocated directly to school divisions on a per pupil basis once the following accounts are funded: Remedial Summer School, Foster Care, Enrollment Loss, At-Risk, Virginia Preschool Initiative, Early Reading Intervention, Mentor Teacher, K-C Primary Class Size, School Breakfast, and SOL Algebra Readiness.
- **Alternative Education** – provided for educating certain expelled students and, as appropriate, students who received long-term suspensions from public schools, and students returned to the community from the Department of Youth and Family Services.
- **At-Risk** – provides services for school-aged individual who is at-risk of academic failure, is at least one year behind the expected grade level for the age of the individual, has limited English proficiency, has dropped out of school in the past, or has a high absenteeism rate at school. State payments for at-risk students are disbursed to school divisions based on the estimated number of federal free lunch participants in each division to support programs for students who are educationally at-risk. Funding is provided as a percentage add-on to Basic Aid to support the additional costs of educating at-risk students.
- **Enrollment Loss** – funding provided to school divisions to offset some of the loss of funds due to declining enrollment from one year to the next. Current and prior year adjusted average daily membership is used to calculate declining enrollment.
- **Individual Student Alternative Education Plan (ISAEP)** – designed for those students’ ages 16 to 18 and enrolled in high school programs that are having difficulty finding success in a regular classroom environment. This plan may be developed when a student demonstrates substantial need for an alternative program, meets enrollment criteria, and demonstrates an ability to benefit from the program. The need is determined by a student’s risk of dropping-out of school.
- **Career and Technical Education** – programs for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.

- **Early Reading Intervention** – designed to reduce the number of students needing remedial reading services. Program funds are used by local school divisions for: special reading teachers; trained aides; volunteer tutors under the supervision of a certified teacher; computer-based reading tutorial programs; aides to instruct in class groups while the teacher provides direct instruction to the students who need extra assistance; or extended instructional time in the school day or year for these students.
- **English As A Second Language (ESL)** – state funds provided to support local school divisions providing the necessary educational services to children not having English as their primary language. The funding supports the salary and benefits cost of instructional positions at a standard of 17 positions per 1,000 ESL students.
- **Foster Care** – provides reimbursement to localities for educating students in foster care that are not residents of their school district. State funds are provided for prior year local operations costs for each pupil not a resident of the school division providing his education if the student has been placed in foster care or other custodial care within the geographical boundaries of such school division by a Virginia agency, whether state or local, which is authorized under the laws of the Commonwealth to place children. Funds also cover children who have been placed in an orphanage or children’s home which exercises legal guardianship rights, or who is a resident of Virginia and has been placed, not solely for school purposes, in a child-caring institution or group home. Funds are also provided to support handicapped children attending public school who have been placed in foster care or other such custodial care across jurisdictional lines.
- **K-3 Primary Class Size Program** – provides funds to school divisions as an incentive payment for reducing class sizes in grades Kindergarten through three below the required SOQ standard of a 24:1 pupil-teacher ratio. Payments are based on the incremental cost of providing the smaller class sizes based on the lower of the statewide average per pupil cost of all divisions or the actual division per pupil cost. Schools with free lunch eligibility percentages of 16 percent and greater are eligible for funding. The required ratios range from 20:1 and may go as low as 14:1 based on the free lunch eligibility rate of the eligible school.
- **Mentor Teacher Program** – provides funds to assist and support teachers entering the profession and improved the performance of experience teachers who are not performing at an acceptable level.
- **School Breakfast Program** – funding that provides an incentive to increase student participation in the school breakfast program and to leverage increased federal funding resulting from higher participation. This state reimbursement program provides up to a \$0.20 per meal reimbursement to school divisions that increase the number of breakfasts served to students.
- **SOL Algebra Readiness** – provides funds for an intervention program to students who are identified as needing additional instruction. Funding is based on the estimated number of 7th and 8th grade students who are at-risk of failing the Algebra I end-of-course. This number is

approximated based on the free lunch eligibility percentage for the school division.

- **Special Education Regional Tuition** – provides for students with low-incidence disabilities that can be served more appropriately and less expensively in a regional program than in more restrictive settings. A joint or a single school division operates regional special education programs. These programs accept eligible children with disabilities from other local school divisions. All reimbursement is in lieu of the per pupil basic operation cost and other state aid otherwise available.
- **Virginia Preschool Initiative** – provides funding for unserved, at-risk four-year-old children, which include quality preschool education, health services, social services, parental involvement, and pupil transportation. Programs must provide full-day or half-day and, at least, school-year services. Educational services may be delivered by both public and private providers.

Member of the Council – a member of the governing body of a city or town.

Multi-year Fund – a fund that is effective for or takes places over more than one year, for which revenue may be received in one year and expended over multiple subsequent years. Revenues and expenditures may not match due to the use of fund balances for these funds.

Object Codes (Object of Expenditures) – a classification that distinguishes the type of product or service for which expenditure is made.

- **Personnel Costs** - includes all payments made to employees for personal services. Salaries and wages paid to employees for full- and part-time work, including overtime and similar compensation.
- **Benefits** – job-related benefits provided to employees as part of their total compensation. It includes the employer’s portion of FICA, pensions, insurance (life, health, disability income, etc.) and employee allowances.
- **Non-Personnel Expenditures**
 - **Contract Services** - payments for services acquired from outside sources such as consultants, software maintenance services, temporary services, and repairs and maintenance.
 - **Internal Services** – charges from internal services, such as transportation, mail, and print services.
 - **Other Charges** – include expenditures that support the use of programs such as utilities, insurance, leases and rentals, professional development, dues and memberships to organizations, and other miscellaneous expenses.

- o **Materials and Supplies** – include office supplies, food supplies, uniforms, educational materials, textbooks, and technology software.
- o **Tuition Payments to Joint Operations** – include payments made to New Horizon in support of gifted, vocational, and special education programs provided to students and to Southeastern Cooperative Education Programs for students at St. Mary’s Home for Disabled Children and Lake Taylor Transitional Hospital in Norfolk.
- o **Capital Outlay** – expenditures that result in the acquisition of or additions to fixed assets.

Operating Fund – School Board funds derived from state, city, federal and local sources.

Required Local Effort – local funds appropriated to maintain the locality’s share of the SOQ.

School Board – governs a school division.

School Construction Grant – funding to school divisions for nonrecurring expenditures, including: school construction, additions, infrastructure, site acquisition, renovations, technology, and other expenditures related to modernizing classroom equipment, payments to escrow accounts, school safety equipment or renovations, and debt service payments on school projects completed during the last ten years.

Standards of Accreditation (SOA) – the Board of Education's regulations that establish criteria for approving public schools in Virginia as authorized in the SOQ (§22.1-253.13.2:3 of the Code of Virginia).

Standards of Learning (SOL) – the minimum grade level and subject matter educational objectives that students are expected to meet in Virginia public schools. The educational objectives describe the knowledge and skills "necessary for success in school and for preparation for life" as specified by the §22.1-253.13.2:1 of the Code of Virginia.

Standards of Quality (SOQ) – prescribe the minimum educational foundations in K-12 that all public schools in Virginia are required to offer.

- **Basic Aid** – includes funding for the basic instructional positions derived from minimum student to teacher ratios required by the Standards of Quality (SOQ) [see §22.1-253.13.2:2, Code of Virginia] for each school division with a minimum ratio of 51 instructional personnel for each 1,000 pupils; and all other personnel and non-personnel support costs funded through the SOQ.
- **Vocational Education** – state funds provided to support career and technical education courses for students in grades 6-12. The funding supports the salary cost of instructional positions based on the class size maximums established by the Board of Education [see 8VAC20-120-150].

- **Gifted Education** – supports the state share of one full-time equivalent instructional position per 1,000 students in adjusted ADM.
- **Group Life** – supports the state share of cost of employer contributions to the Virginia Retirement System (VRS) for Group Life benefits for funded SOQ instructional positions.
- **Prevention, Intervention, and Remediation** – provides remedial services to children who need additional instruction. Funding is disbursed to local school divisions to support the state share of additional professional instructional positions ranging from a pupil teacher ratio of 10:1 to 18:1 based on the division- level failure rate on the SOL English and math tests for all students at risk of educational failure (the three- year average free lunch eligibility data is used as a proxy for at risk students).
- **Sales Tax** – a portion of net revenue from the state sales and use tax dedicated to public education in support of the Standards of Quality. The distributions are based on each locality’s pro-rata share of school age population as based on the 2005 triennial Census count of school aged population for FY 2009 and the 2008 triennial Census count of school aged population for FY 2010.
- **Social Security** – supports the state share of cost of the employer share of Social Security costs for funded SOQ instructional positions.
- **Special Education** – provides for the state share of salary costs of instructional positions generated based on the staffing standards for special education. Each special education student is counted in their respective school and up to three disabilities per student may be recognized for calculating instructional positions for funding.
- **Textbooks** – state funding provided on a per pupil basis based on the statewide prevailing per pupil cost of textbooks incurred by school divisions. State law requires that students attending public schools receive free textbooks.
- **VRS Retirement** – supports the state share of cost of employer contributions to VRS for retirement benefits for funded SOQ instructional positions.
- **Remedial Summer School** – funds that provide additional education opportunities for at-risk students. These funds are available to school divisions for the operation of programs designed to remediate students who are required to attend such programs during a summer school session, or during an intersession in the case of year-round schools.

Abbreviations and Acronyms

Abbreviations and Acronyms

AAL - Actuarial Accrued Liability
ACCESS - Assessing Comprehension and Communication in English State-to-State
ACFR - Annual Comprehensive School Report
ACT - American College Testing
ACTE - Association for Career and Technical Education
ADM - Average Daily Membership
ADTSEA - American Driver and Traffic Safety Education Association
AED - Automated External Defibrillator
AEFLA - Adult Education and Family Literacy Act
AP - Advanced Placement
ASBO - Association of School Business Officials International
ASCA - American School Counselor Association
ASL - American Sign Language
ASSIST - Advanced Students Supporting Innovative Systematic Technology
AUT - Autism
AVA - Audio Visual Arts

BIP- Behavior Intervention Plan

C&D - Curriculum & Development
CARES - Coronavirus Aid, Relief, and Economic Security Act
CASTL - Center for Advance Study of Teaching and Learning
CAO - Chief Academic Officer
CAP - Clerical Apprenticeship Program
CAT - Combat Application Tourniquet
CBO - Congressional Budget Office
CBRS - Child Behavior Rating Scale
CCC - Certified Cooperative Communicator
CEP - Community Eligibility Program
CFDA - Catalog of Federal Domestic Assistance
CFO - Chief Financial Officer
CIP - Capital Improvement Project or Plan
CLASS - Classroom Assessment Scoring System
COVID-19 - Coronavirus Disease 2019
CNU - Christopher Newport University
COO - Chief Operations Officer
COOP - Cooperative
COS - Chief of Staff
CPR - Cardiopulmonary Resuscitation
CPTED - Crime Prevention Through Environmental Design
CTE - Career Technical Education
CTSO - Career and Technical Student Organization
CY - Calendar Year

DECA - Distributive Education Clubs of America
DCJS - Department of Criminal Justice Services
DOD - Department of Defense
DoDEA - Department of Defense Education Activity

DOE - Department of Education
DMV - Division of Motor Vehicles

EAGER - Early-Concept Grants for Exploratory Research
EBRW - Evidence Based Reading and Writing
ECC - Early Childcare Center
ED - Emotionally Disturbed
ELC - Early Learning Center
ELs - English Learners
ELDS - Early Learning and Development Standards
ELL - English Language Learner
EMAS - Early Mathematics Assessment Screening
ENG - Electronic News-Gathering
EPA - Environmental Protection Agency
EPI - Exocrine Pancreatic Insufficiency
EPO - Exclusive Provider Organization
ERP - Enterprise Resource Planning
ES - Elementary School
ESEA - Elementary and Secondary Education Act
ESL - English as A Second Language
ESSA - Every Student Succeeds Act
ESSER - Elementary and Secondary School Emergency Relief Fund

FACS - Family and Consumer Sciences
FACE - Family and Community Engagement
FAFSA - Free Application for Federal Student Aid
FAQ - Frequently Asked Question(s)
FBA - Functional Behavioral Assessment
FBLA - Future Business Leaders of America
FERPA - Family Educational Rights and Privacy Act
FFCRA - Families First Coronavirus Response Act
FICA - Federal Insurance Contributions Act
FIRST - For Inspiration and Recognition of Science and Technology
FIT - Flexible Instructional Time
FLL - FIRST LEGO League
FLSA - Fair Labor Standards Act
FMLA - Family and Medical Leave Act
FRED - Federal Reserve Economic Data
FSA - Flexible Spending Account
FT - Full Time
FTE - Full Time Equivalent
FTP - File Transfer Protocol
FY - Fiscal Year

GCI - Graduation and Completion Index
GPA - Grade Point Average
GPS - Global Positioning System
GDP - Gross Domestic Product
GEAR UP - Gaining Early Awareness and Readiness for Undergraduate Programs
GED - General Education Diploma
GEER - Governor's Emergency Education Relief
GFOA - Government Finance Officers Association
GOB - General Obligation Bond
GSST - Governors School for Science and Technology

HB - House Bill
HCS - Hampton City Schools
HD - High Definition
HEA - Higher Education Act
HLP - High Leverage Practices
HMO - Health Maintenance Organization
HOPE - Homeless Outreach Proactive Engagement
HOSA - Health Occupations Students of America
HR - Human Resources
HS - High School
HSA - Health Savings Account
HUNCH - High Schools United with NASA to Create Hardware
HVAC - Heating, Ventilation, and Air Conditioning

IB - International Baccalaureate
ID - Identification
ID - Intellectual Disabilities
IDEA - Individuals with Disabilities Education Act
IDP - Identity Theft Protection
IEP - Individualized Education Program
IGNITE - Innovating Growing Nurturing Inspiring Training Entrepreneurs
IS - Intelligence Squadron
ISAEP - Individual Student Alternative Education Plan
ISRG - Intelligence, Surveillance, and Reconnaissance Group
ITC - Instructional Technology Coach

JROTC - Junior Reserve Officer Training Corps

K - Kindergarten

LAN - Local Area Network
LCI - Local Composite Index
LD - Learning Disabilities
LEA - Local Educational Agency
LEARNER - Leaders, Emotionally Intelligent, Academically Prepared, Resilient, iNnovators, Equity Minded, Reflective
LED - Light-Emitting Diode
LEP - Limited English Proficiency
LETRS - Language Essentials for Teachers of Reading and Spelling
LGBTQ - Lesbian, Gay, Bisexual, Transgender and Queer or Questioning
LIFT - Leadership in Flight Training
LLC - Limited Liability Company
LTD - Long Term Disability
LTO - Linear Tape-Open

M&HS - Middle and High School
M&S - Materials & Supplies
MFA - Multi-Factor Authentication
MOID - Moderate Intellectual Disability
MOU - Memorandum of Understanding
MS - Middle School
MUNIS - Municipal Uniform Information System
MVP - Most Valuable Player
MWEE - Meaningful Watershed Educational Experiences

NASA - National Aeronautics and Space Administration
NCAA - National Collegiate Athletic Association
NCLB - No Child Left Behind
NIAAA - National Interscholastic Athletic Administrators Association
NIGP - National Institute of Governmental Purchasing
NIST - National Institute of Standards and Technology
NOC - Network Operations Center
NMSI - National Math and Science Initiative
NMSQT - National Merit Scholarship Qualifying Test
NNAT3 - Naglieri Nonverbal Ability Test
NNEA - Newport News Education Association
NNEF - Newport News Education Foundation
NNPS - Newport News Public Schools
NNPS-TV - Newport News Public Schools Telecommunication Center
NSBA - National School Boards Association
NTI - New Teacher Institute
NTI - Non-Traditional Instruction

ODU - Old Dominion University
OLSAT - Otis-Lennon School Ability Test
OPEB - Other Post-Employment Benefits
ORT - On-Going Reliability Test
OT - Overtime

PA - Public Address
PALS - Phonological Awareness Literacy Screening
PAYGO - Pay as You Go
PBIS - Positive Behavioral Interventions and Supports
P-Card - Purchasing Card
PCE - Personal Consumption Expenditures
PD - Physical Disability
PD - Professional Development
PEEP - Program for Educating Exceptional Preschoolers
PEP - Parents as Educational Partners
PII - Personally Identifiable Information
PK - Pre-Kindergarten
PK-LLS - Pre-K Language and Literacy Screener
PL - Professional Learning
PL - Public Law
PLC - Professional Learning Community
PLMS - Professional Learning Management System or Software
POS - Point of Service
PPO - Preferred Provider Organization
PPRA - Protection of Pupil Rights Amendment
PSAT - Preliminary Scholastic Aptitude Test
PT - Part Time
PTA - Parent Teacher Association
P-TAG - Primary Talented and Gifted

RHCC - Retiree Health Care Credit
RFP - Request for Proposal
RN - Registered Nurse
RTI - Response to Intervention

S&L - State & Local
 SADD - Students Against Drunk Drivers
 SAT - Scholastic Assessment Test
 SB - Senate Bill
 SBAR – Student Behavior and Administrative Response
 SCA - Student Council Association
 SCMP - School Crisis Management Plan
 SCOT - Service Center for Operations and Transportation
 SD - Standard Definition
 SLIFE - Students with Limited or Interrupted Formal Education
 SMART - Specific, Measurable, Achievable, Relevant, Time-Bound
 SMARTER - Specific, Meaningful, Achievable, Relevant, Time-Bound, Evaluate, Readjust
 SID - Severe Intellectual Disability
 SIPPS - Systematic Instruction in Phonological Awareness
 SIS - Student Information System
 SOA - Standards of Accreditation
 SOG - Standard Operating Guidelines
 SOL - Standards of Learning
 SOP - Standard Operating Procedures
 SOQ - Standards of Quality
 SOR - State of the Region
 SPARK - Summer Program for Arts, Recreation and Knowledge
 SPED - Special Education
 SRGS - Summer Residential Governor's School
 SRO - School Resource Officer
 SST - Student Success Team
 SST - Student Support Team
 STAND - Students Taking Action, Not Drugs
 STAR - Students Taking Action and Responsibility
 STAR - Student Training and Refurbishment Program
 STD - Short Term Disability
 STEAM - Science, Technology, Engineering, Arts, and Mathematics
 STEM - Science, Technology, Engineering and Mathematics
 STEP - Summer Training and Enrichment Program
 SURN - School-University Resource Network
 SWaM - Small, Women, and Minority-Owned
 SWD - Students with Disabilities
 SY - School Year

T&A - Time and Attendance
 TAG - Talented and Gifted
 TCJA - Tax Cuts and Jobs Act
 TDEP - Technical Directive Execution Plan
 THRIVE - Trust, Hope, Relationships, Inclusion, and Voice
 TIR - Teacher in Residence
 TNCC - Thomas Nelson Community College
 TPV - Third Party Vendor
 TSA - Technology Student Association
 TSS - Technical Support Personnel
 TV - Television

UDL - Universal Design for Learning
 U-ED - University of Employee Development

UPS - Uninterruptible Power Supply
UPS - United Postal Service
US - United States
USA - United States of America
USDA - United States Department of Agriculture
USPS - United States Postal Service
UVA - University of Virginia

VA - Virginia
VAASL - Virginia Association of School Librarians
VACTEA - Virginia Association of Career & Technical Education Administrators
VAGP - Virginia Association of Governmental Procurement
VALLS - Virginia Language and Literacy Screener
VASA - Virginia Alternative State Aid
VDOE - Virginia Department of Education
VESA - The Virginia EL Supervisors' Association
VDH - Virginia Department of Health
VHSL - Virginia High School League
VITA - VMEbus Industry Technology Association (VMEbus (Versa Module Eurocard bus))
VKRP - Virginia Kindergarten Readiness Program
VOACC - Volunteers of America, Chesapeake and Carolina's
VPCC - Virginia Peninsula Community College
VPI - Virginia Preschool Initiative
VPPA - Virginia Public Procurement Act
VPSA - Virginia Public School Authority
VQB5 - Unified Virginia Quality Birth to Five System
VRS - Virginia Retirement System
VSBA - Virginia School Board Association
VTSS - Virginia Tiered Systems of Supports

W2 - Wage and Tax Statement
WAN - Wide Area Network
WC - Worker's Compensation
WE LEAP - Wonderful Extended Learning, Enrichment and Advancement Program
WIDA - World- Class Instructional Design and Assessment
W!SE - Working in Support of Education
WM – College of William and Mary

YMCA - Young Men's Christian Association

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Superintendent's Proposed Budget Fiscal Year 2025-26

Prepared by
Newport News Public Schools
Department of Business and Support Services
12465 Warwick Boulevard
Newport News, VA 23606

Dr. Michele Mitchell
Superintendent

Scarlett Minto, MBA
Chief Financial Officer

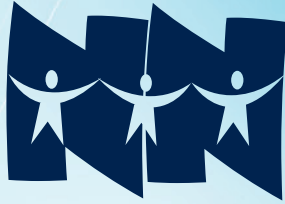
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www.nnschools.org/budget/

March 4, 2025

The Newport News School Division does not discriminate on the basis of race, color, national origin, sex, creed, marital status, age or disability in its programs, activities, or employment practices as required by the Title VI, Title VII, Title IX, Section 504, and ADA regulations. Nina Farrish, Director of Human Resources at 12507 Warwick Blvd., Newport News, VA 23606, (757-881-5061), is responsible for coordinating the division's efforts to meet its obligations under Section 504, Title IX, the ADA, and their implementing regulations.



For the latest budget information,
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smart device.

