

FY 2026-2027

School Board

Proposed Budget

Newport News, Virginia 23606
July 1, 2026 - June 30, 2027



www.nnschools.org/budget

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FY 2027 School Board Proposed Budget

Table of Contents

Executive Summary Section

Association of School Business Officials International Meritorious Budget Award	1
Government Finance Officers Association Distinguished Budget Presentation Award Certificate	2
School Board Chairman Letter to Newport News City Council	3
Budget-at-a-Glance.....	6
Elevate 2030 – Strategic Plan	7

Organizational Section

About City of Newport News	18
About Newport News Public Schools	19
School Buildings	20
The School Board of Newport News	21
Executive Leadership Team.....	22
Location Guide	23
FY2026 Superintendent’s Senior Staff.....	24
FY2027 Operating Budget Calendar	25
Governing Policies and Procedures	26

Financial Section

Financial Management Structure	32
Funds Structure	33
Projected Operating Revenue Fiscal Year 2027	34
Chart: Summary of Revenues	36
Chart: Summary of Expenditures.....	37
Summary of Expenditures by Object.....	38
Summary of Expenditures by Cost Category.....	39
Detail Expenditures by Cost Category	
Instruction	40
Administrative, Attendance and Health	41
Pupil Transportation.....	42
Operations and Maintenance.....	43
Facilities, Debt Service, and Fund Transfers	44
Technology	45
Summary of Expenditures by Function	46
Detail Expenditures by Function	
Classroom Instruction	47
Special Education.....	48
Career & Technology Education	49
Gifted and Talented.....	50
Athletics	51
Summer School.....	52
Adult Ed	53
Non-Regular Day School (Pre-School Program)	54
School Counseling Services.....	55
School Social Worker Services.....	56

FY 2027 School Board Proposed Budget Table of Contents

Homebound Instruction	57
Improvement of Instruction	58
Media Services	59
Office of the Principal.....	60
School Board Services	61
Executive Administration Services	62
Information Services	63
Human Resources	64
Information Services.....	65
Fiscal Services	66
Purchasing Services	67
Printing Services	68
Attendance Services.....	69
Health Services	70
Psychological Services.....	71
Pupil Transportation.....	72
Operations and Maintenance.....	73
Security Services.....	74
Warehouse Services	75
Facilities	76
Debt Service and Fund Transfers.....	77
Technology	78
Other Funds	
Workers Compensation Fund.....	80
Textbook Fund.....	81
Child Nutrition Services.....	82

Informational Section

Projected FY2027 and Projected FY2028 Required Local Effort	84
Composite Index – Measure of Local Wealth 2012-2028	85
Local Ability to Pay Comparatives.....	86
Debt Service Paid by City and School.....	87
K-12 Student Enrollment Trends FY2017 - 2030.....	88
Chart: Student Enrollment Trends	89
Pre-School September 30 Enrollment Trends.....	90
English Language Learner (ELL) Enrollment	91
Special Education Students (w/ Signed IEPs as of December 1st).....	92
Per Pupil Expenditures for Operations by Source.....	93
Regulations Establishing Standards for Accrediting Public Schools in Virginia.....	94
K-3 Class Size Reduction Program.....	95
Glossary of Terms.....	98
Abbreviations and Acronyms	108

Executive Summary

The Executive Summary of the budget is designed to provide a stand-alone comprehensive financial overview of Newport News Public Schools with key components of each major section of the budget document: organizational, financial and informational.



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 2025–2026.

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




Ryan S. Stechschulte
President


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, 2025

Christopher P. Morill

Executive Director



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

March 31, 2026

Mayor Jones and the Members of the Newport News City Council:

I am pleased to present the proposed Fiscal Year 2027 operating budget for Newport News Public Schools. This budget reflects the financial resources necessary to fulfill the mission and goals outlined in the division's strategic plan, *Elevate 2030*, with a continued focus on empowering every learner. The proposed total budget of \$429.2 million represents an increase of \$17.8 million, or 4.3%, over the approved Fiscal Year 2026 operating budget. This spending plan is informed in part by the Governor's proposed budget released in December 2025, which includes a \$9.6 million increase in state funding for the division, along with an additional \$8.2 million in support from the City of Newport News.

The Governor's proposed budget includes a 2% salary increase for each year of the biennium (FY27 and FY28) for SOQ instructional and support positions; however, for Fiscal year 2027; with support from the City of Newport News, the Superintendent's proposed budget will include a general increase of 3% for all contracted and appointed full-time employees.

Newport News Public Schools remains committed to maintaining fiscal responsibility while prioritizing student success. The most significant driver of the operating budget is enrollment, as the number of students we serve directly determines both revenue and expenditure. State Direct Aid funding is based on projected average daily membership, making enrollment trends critically important. Population shifts, declining birth rates, and the lingering effects of the pandemic continue to impact student enrollment in our division. According to the division's fall membership report, enrollment declined in Fiscal Year 2026, and projections for Fiscal Year 2027 anticipate continued decreases in the general student population. However, we project growth among some of our most vulnerable student groups, including students receiving special education services. Revenue projections for Fiscal Year 2027 reflect this reported enrollment loss.

At the same time, the needs of our students and staff have increased, along with the costs associated with delivering services, providing competitive compensation, and maintaining aging facilities. Enrollment declines are occurring across grade levels and schools, making it difficult to proportionally reduce staffing and expenditures without affecting instructional quality and student support. Newport News Public Schools is undergoing an efficiency study to assess current and future utilization of our facilities, transportation services and instructional programming.

Like many school divisions nationwide, Newport News Public Schools continues to experience a

significant teacher shortage, along with challenges related to learning loss and student attendance. We remain focused on academic recovery by investing in curriculum development, local assessments, reading and math readiness tools, Standards of Learning (SOL) tutoring for students with achievement gaps, and expanded summer school and remediation opportunities.

Improving student attendance is also a key priority. The division continues to implement targeted interventions to remove barriers to regular attendance and ensure students receive the support necessary for consistent participation and academic success. To effectively address these challenges, it is essential to retain attendance officers in Fiscal Year 2027. Maintaining these positions will help manage caseloads and strengthen collaboration with the courts and Human Services when needed.

Recruiting and retaining highly qualified staff remains a top priority. Positions in special education, mathematics, English, elementary education, and school psychology continue to be difficult to fill. To remain competitive and appropriately compensate our employees, the proposed Fiscal Year 2027 compensation strategies include:

- Increasing starting teacher pay from \$56,000 to \$57,000
- Providing a 3% general salary increase for all staff
- Increasing associate teacher pay
- Maintaining competitive compensation across all employee groups

For benefit plan year 2027, projected increases in claims and administrative costs necessitate increasing both employee and employer contributions and stabilizing the health insurance fund.

Academically, Newport News Public Schools will continue to set high academic expectations while providing strong instructional support. We will ensure curriculum alignment 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.

A renewed focus on graduation rates, industry certifications, and completion outcomes will guide our efforts. This includes expanding dual enrollment participation, increasing the number of students earning advanced diplomas, strengthening early childhood programs, and expanding early literacy initiatives. We will continue implementing a multi-tiered system of support in literacy and mathematics and will enhance and retool 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 2027 we will continue to require all students 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

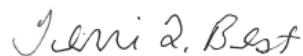
a voice in the success of Newport News Public Schools.

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.

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 attendance will continue. Investing in our students is essential to empowering every learner and ensuring each student reaches their full potential. This recommended budget is a responsible spending plan that will advance student success and retain and support employees while ensuring financial resiliency.

Sincerely,

A handwritten signature in cursive script that reads "Terri L. Best".

Dr. Terri L. Best, Chairman
Newport News School Board

2026 - 2027

School Board

Proposed Operating BUDGET AT-A-GLANCE

Elevate. Empower. One NNPS.

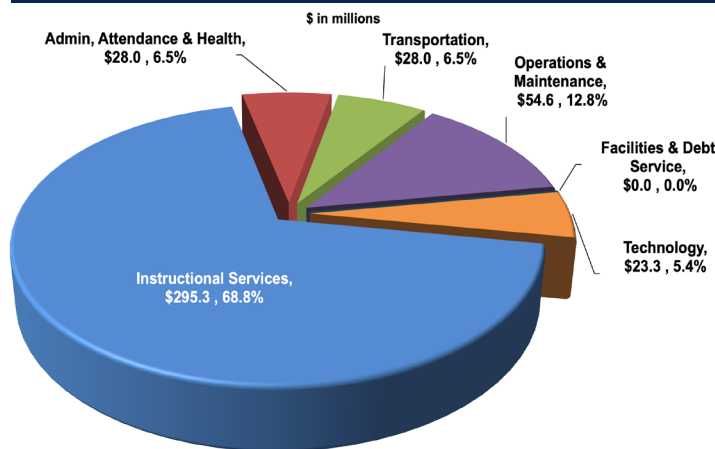


The 2026-2027 School Board Proposed budget of \$429.2 million represents a 4.3% increase over the Fiscal Year 2026 approved operating budget. Funding for the budget is based on the Governor's budget and the City of Newport News contribution.

Revenue Projection FY2027

Revenue Category	FY26	FY27	Change from FY26
State	\$280.3	\$289.9	\$9.6
City	\$125.5	\$133.7	\$8.2
Federal	\$3.1	\$3.1	\$0.0
Other	\$2.5	\$2.5	\$0.0
Total Revenue	\$411.4 million	\$429.2 million	\$17.8 million

Proposed Budget By Category



Proposed Budget Features

The proposed budget continues funding for all current initiatives and departments and is aligned with the strategic plan *Elevate 2030*.

The retention and recruitment of skilled, professional staff continues to be a priority.

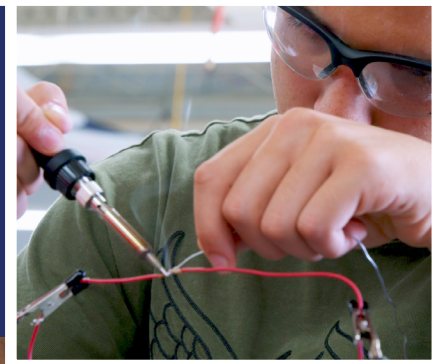
- Increase teacher starting pay from \$56,000 to \$57,000
- General 3% salary increase for all staff
- Increase associate teacher pay
- Maintain competitive compensation for all staff
- Provide sign-on bonus for "high-need" positions

The proposed budget also focuses on maintaining staffing to support student success and student wellness.

Students and staff must feel safe and secure in our schools. We will maintain our school security officers, weapons detection systems, and provide more training for staff. For Fiscal Year 2027, we will continue to require all students to wear a student ID every school day while on the school bus and on the school campus. 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. A renewed focus on graduation rates, industry certifications, and completion outcomes will guide our efforts. This includes expanding dual enrollment participation, increasing the number of students earning advanced diplomas, strengthening early childhood programs, and expanding early literacy initiatives. We will continue implementing a multi-tiered system of support in literacy and mathematics, and will enhance and retool our magnet school programs. The advanced age of many NNPS buildings requires spending operating funds to ensure timely building maintenance and replacement of equipment of these buildings or major building systems become necessary. 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.



Elevate 2030



EMPOWERING EVERY LEARNER

STRATEGIC PLAN
2025 - 2030

NEWPORT NEWS
PUBLIC SCHOOLS



Mission

We cultivate and empower every student's potential through high-quality, rigorous instruction, personalized support, and strong relationships. In partnership with families and communities, we elevate learning experiences that prepare students to thrive as engaged learners, adaptable individuals, and confident contributors: community, college, and career ready.

Vision

▶ Elevate.

▶ Empower.

▶ One NNPS.

Core Values

▶ Integrity

We are committed to being honest, transparent and ethical

▶ Respect

We value every individual

▶ Accountability

We own our actions and commitments

▶ Excellence

We strive for high quality in everything we do

▶ Empowerment

We foster growth and recognize potential in everyone

▶ Collaboration

We connect, communicate, and create solutions together, ensuring all stakeholders are informed and engaged

Board Goals Summary

Academic Literacy

Goal: By 2030, 90% of students in grades 3 and 5 will be proficient in reading and math, with steady annual growth and a focus on closing achievement gaps.



Culture of Advancement

Goal: By 2030, we will increase student engagement and successful completion of advanced learning opportunities across all areas of the curriculum, while maintaining strong academic growth at all grade levels to ensure students are prepared for future-ready pathways.



Workforce Readiness

Goal: By 2030, we will increase the number of students who graduate workforce-ready, equipped to enter high-demand careers and meet the needs of a changing economy.



Civic and Business Partnerships

Goal: By 2030, all students in grades 6–12 will engage in real-world learning experiences that connect them to their communities and prepare them for future success.



Elevating Our Identity

Goal: By 2030, Newport News Public Schools will strengthen the district's image through consistent storytelling, elevating community pride, and the celebration of student and staff successes.



Academic Literacy



Goal: By 2030, 90% of students in grades 3 and 5 will be proficient in reading and math, with steady annual growth and a focus on closing achievement gaps.

ACTION STEPS

1.1. Strengthen core instruction in reading and math through aligned curriculum, high-quality resources, and ongoing professional learning for teachers, with a focus on data to guide instruction.

1.2. Embed inclusive practices such as co-teaching, scaffolds, and specially designed instruction (SDI) to ensure students with disabilities, English learners, and other high-need subgroups have equitable access to grade-level content and accelerated learning opportunities.

1.3. Integrate literacy and numeracy skills across all content areas by equipping teachers to embed reading, writing, problem-solving, and academic vocabulary into daily lessons.

1.4.1. Implement a comprehensive teacher recruitment strategy, including early hiring timelines, university partnerships, residency pipelines, military-to-teacher pathways, and incentives for hard-to-staff schools/content areas.

1.4.2. Strengthen induction and mentoring supports for new teachers and enhance ongoing professional learning aligned with high-quality instruction.

KEY PERFORMANCE INDICATOR (KPI)

We will increase proficiency rates in grades 3 and 5 in reading and math by at least 6 percentage points each year, reaching 90% by 2030.

By 2030, we will ensure reporting group proficiency rates in grades 3 and 5 reading and math are within 15 percentage points of overall student proficiency.

All reporting groups will demonstrate at least 3 percentage points of annual growth in proficiency until the gap target is reached.

By 2030, we will ensure 100% of schools show evidence of cross-curricular literacy and numeracy integration—through lesson plans, walkthroughs, and student work—reviewed quarterly and tied to annual growth targets.

By 2030:

- Teacher retention will increase to 90%, with annual growth of 3 percentage points.
- NNPS will reduce vacancies by 40% division wide, with annual vacancy reduction targets.
- 100% of new teachers will complete the enhanced induction program with positive satisfaction ratings of 85% or higher.

ACTION STEPS

- 1.4.3. Implement strategies to improve teacher retention, including leadership coaching, school climate monitoring, recognition initiatives, and workload reduction efforts.**
- 1.4.4. Build internal pipelines for aspiring teachers, paraprofessionals, and high school students (e.g., Educators Rising, CTE Teacher Prep pathways).**

KEY PERFORMANCE INDICATOR (KPI)

By 2030, the percentage of teachers rated “effective or highly effective” will increase by 5% annually, reflecting improved instructional capacity.

By 2030, the number of “emergency” or “provisional” teacher placements will decrease by 10% annually.

Culture of Advancement

Goal: By 2030, we will increase student engagement and successful completion of advanced learning opportunities across all areas of the curriculum, while maintaining strong academic growth at all grade levels to ensure students are prepared for future-ready pathways.



ACTION STEPS

- 2.1. Establish an additional pathway for academic enrichment at the elementary level to complement existing Talented and Gifted (TAG) and magnet programs, ensuring broader access to advanced learning opportunities.**
- 2.2. Implement the Advanced Learning Communication Plan to increase family awareness and understanding of advancement opportunities through an interactive course guide, targeted social media strategies, an administrator handbook and a professional development framework.**

KEY PERFORMANCE INDICATOR (KPI)

By 2030, 100% of elementary schools will implement at least one academic enrichment offering beyond TAG and magnet programs, with participation increasing by 5% annually and reflecting equitable representation by race, gender, language status, and economic background.

By 2030, 85% of families across NNPS will report increased awareness and understanding of advanced learning opportunities as a result of the enhanced communication plan, as measured by division-wide family surveys, engagement analytics, and participation data.

ACTION STEPS

2.3. Provide ongoing, targeted professional development for teachers, instructional coaches, and school leaders to enhance instructional capacity in academic enrichment, differentiation, and high-level questioning strategies that promote deeper learning for all students.

2.4. Expand access to rigorous academic pathways that prepare middle and high school students for college success, including honors, dual enrollment and other advanced coursework.

2.5. Establish mechanisms for student voice and leadership in shaping and evaluating advanced learning opportunities (e.g., student advisory groups, enrichment ambassadors, annual student surveys on rigor and engagement).

2.6. Launch a quarterly “Safety & Well-Being Dashboard” for families and staff that reports progress on drills, audits, and climate data.

2.7. Strengthen systems of social-emotional learning, student voice, and restorative practices to create safe, inclusive, welcoming school climates.

KEY PERFORMANCE INDICATOR (KPI)

By 2030, NNPS will build staff capacity to support advanced learning by ensuring that at least 90% of instructional staff engage in professional learning focused on enrichment and differentiation, with observable shifts in instructional practice across all schools.

By 2030, 85% of secondary students will enroll in and successfully complete at least one advanced learning course annually, such as Pre-AP, dual enrollment or honors, demonstrating mastery of college-ready skills, with outcomes monitored to ensure equitable participation and achievement across student subgroups.

By 2030, 100% of secondary schools and 75% of elementary schools will implement structures for student feedback and co-creation of enrichment opportunities, with data used annually to refine programs and pathways.

By 2030, perception survey confidence in NNPS safety systems will increase by 10% annually.

By 2030, suspensions will decrease by 8% annually.

By 2030, chronic absenteeism will decrease by 2 percentage points annually due to climate and safety improvements.

Workforce Readiness



Goal: By 2030, we will increase the number of students who graduate workforce-ready, equipped to enter high-demand careers and meet the needs of a changing economy.

ACTION STEPS

3.1. Expand and offer diverse career pathways for all students aligned with both regional and national workforce needs.

3.2. Integrate soft skills and civic responsibility into daily instruction.

3.3. Provide hands-on, real-world learning experiences through partnerships.

KEY PERFORMANCE INDICATOR (KPI)

By 2030, we will increase enrollment in Career and Technical Education (CTE) programs by 10% annually.

By 2030, we will increase the number of graduates who will earn one or more high-demand industry credentials by 5% annually.

By 2030, at least 70% of students participate in a civic engagement activity within their class or school each year.

By the end of each academic year, 100% of eligible students will have had the opportunity to register to vote during scheduled class time.

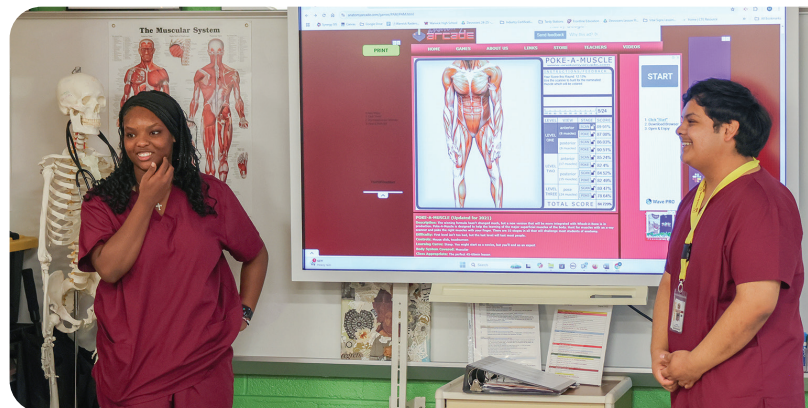
By 2030, 100% of appropriate elementary, middle, and high school courses incorporate [Virginia Department of Education-defined Workplace Readiness Skills](#) into curriculum materials.

By 2030, we will increase the number of [CTE high-quality work-based learning \(HQWBL\)](#) experiences completed by 15% annually.

By 2030, at least 50% of high school students complete one or more CTE HQWBL experiences by graduation.

Civic and Business Partnerships

Goal: By 2030, all students in grades 6–12 will engage in real-world learning experiences that connect them to their communities and prepare them for future success.



ACTION STEPS

4.1. Create a comprehensive framework for defining school division needs to match with potential business and community supports; build a network of partnerships with a diverse group of businesses and organizations to support a variety of student interests and learning experiences; leverage civic partnerships for student service learning and engagement.

4.2. Partner with local organizations to co-design learning experiences; ensure experiential learning is mapped to standards in NNPS Profile of a Learner.

4.3. Develop a centralized portal for schools and partners to connect, post opportunities and share outcomes; ensure access in multiple languages and formats for equity.

KEY PERFORMANCE INDICATOR (KPI)

By 2030, we will design and complete infrastructure to coordinate partnership engagement by year one.

By 2030, we will also assign management responsibility to administrator/execution team.

By 2030, all schools will identify at least three strategic partners aligned with learning goals.

By 2030, we will increase to 100% student participation in business and community partner-designed experiential learning activities that are mapped to NNPS Profile of a Learner through STEM challenges, history projects, cultural expos, etc.

By 2030, we will track the number, type and impact of partnerships per school. Include metrics such as student participation in learning experiences, feedback from partners, family survey responses and postsecondary plan development.

Elevating Our Identity



Goal: By 2030, Newport News Public Schools will strengthen the district's image through consistent storytelling, elevating community pride, and the celebration of student and staff success.

ACTION STEPS

5.1. Engage a marketing and communications consultant to lead a multi-year branding initiative. The consultant will conduct a brand audit, design a visual identity refresh, and implement an integrated media campaign.

KEY PERFORMANCE INDICATOR (KPI)

By 2030, 100% completion of Year one campaign milestones as outlined in the consultant’s scope of work (brand audit, messaging toolkit, launch plan, visual identity) by July 30, 2026.

By February 2026, we will launch a refreshed brand identity.

By 2030, we will achieve a minimum 10% annual increase in positive stakeholder perception from 2025-2026 baseline.

5.2. Launch a coordinated storytelling campaign that shares weekly success stories of students, staff, and schools via the district website, newsletters, social media, and partner media outlets.

By 2030, there will be a 15% annual increase in engagement metrics (newsletter open rates, social media shares, website visits).

By 2030, at least 52 feature stories are published annually (1 per week).

5.3. Design and promote a “District of Choice” brand identity with a new slogan and media assets. Incorporate into recruitment materials, school signage, and community presentations.

By February 2026, 100% of principals will be trained in district messaging.

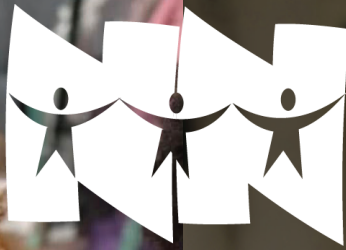
5.4. Track and grow regional media exposure through intentional pitching of NNPS success stories, programs, and partnerships to local media.

By 2030, there will be a 10% annual increase in perception survey ratings on effective communication.

5.5. Implement an annual workforce recruitment marketing campaign including branding, testimonials, digital media outreach, and recruitment events.

By 2030, NNPS will see a 15% annual increase in applications across priority shortage areas.

By 2030, regional perception surveys will reflect a 10% annual increase in “NNPS is an employer of choice.”



Academically Prepared

Literate and workforce-minded, ready for future endeavors

Resilient

Responsive to challenges and demonstrate self-directed learning

Emotionally Intelligent

Navigate life and relationships with empathy and self-awareness

Profile of A Learner

Innovative

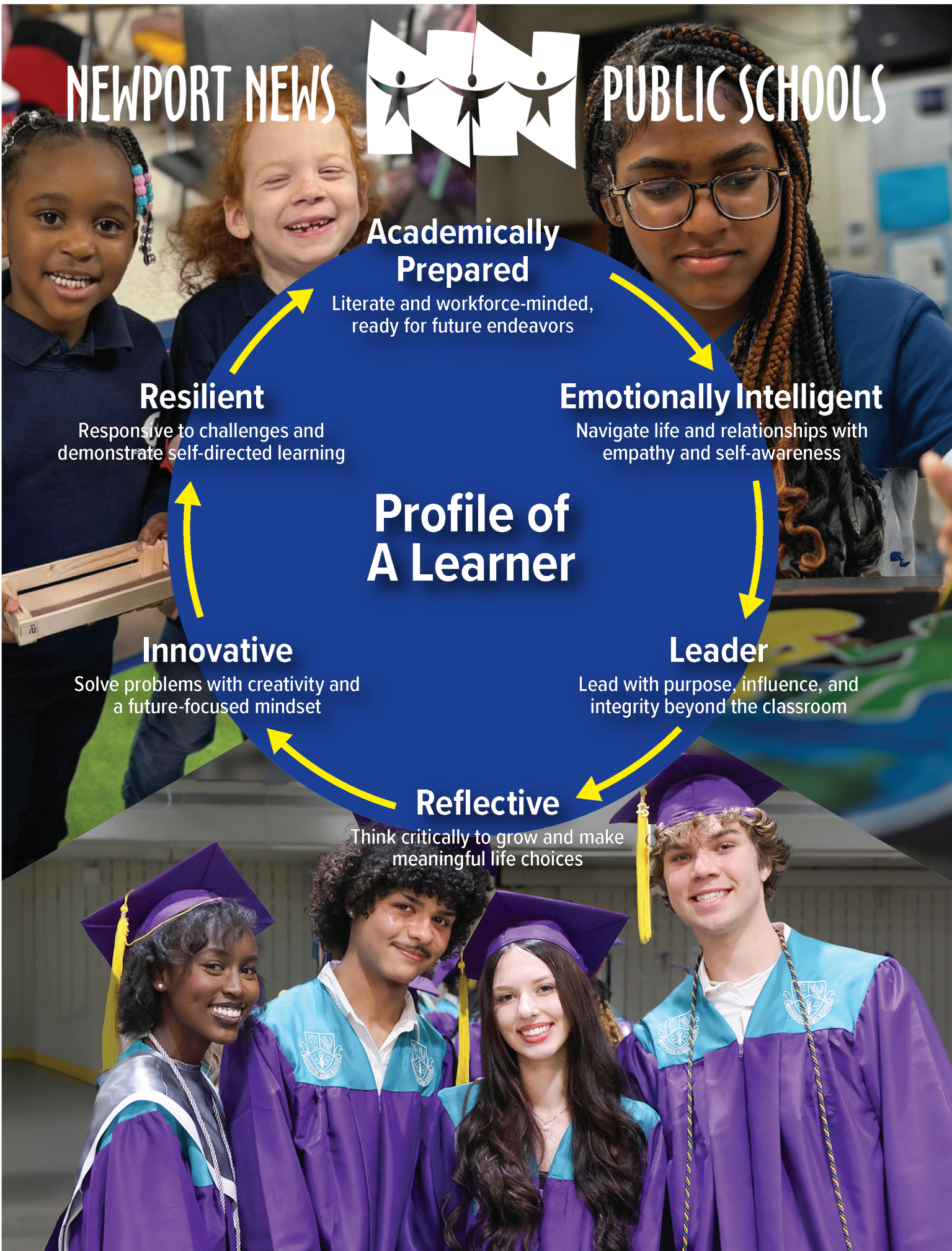
Solve problems with creativity and a future-focused mindset

Leader

Lead with purpose, influence, and integrity beyond the classroom

Reflective

Think critically to grow and make meaningful life choices



Organizational Section

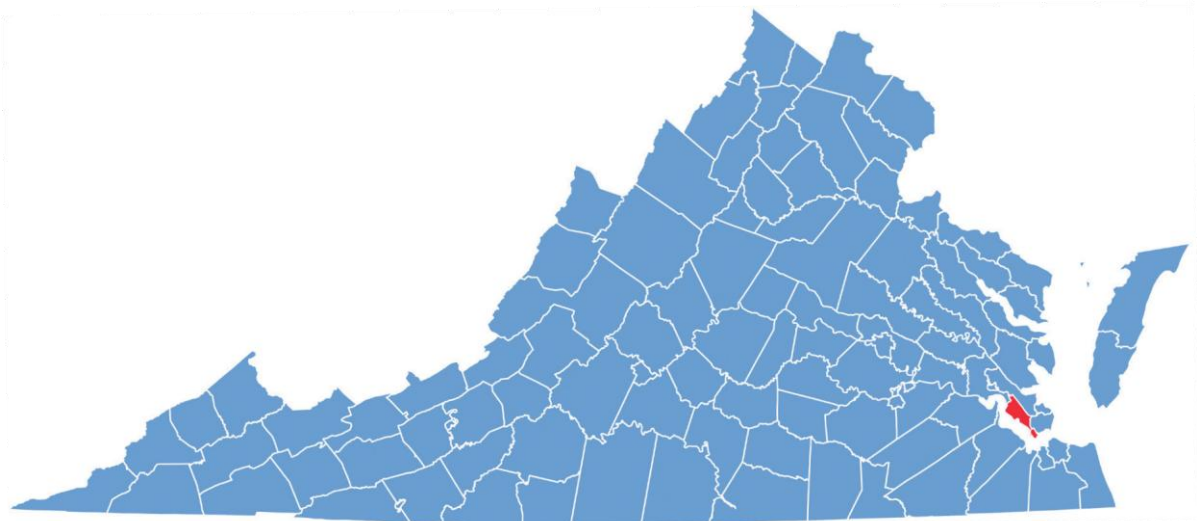
The Organizational Section of the budget provides an overview of the structure of Newport News Public Schools as well as the vision, strategic plan, goals, and guiding principles.

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 25,500 students (pre-kindergarten through 12th grade). It employs approximately 4,300 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 Academic Officer, Chief Financial Officer, Chief Operations Officer, and Chief Schools Officer assist the Superintendent in carrying out these responsibilities.

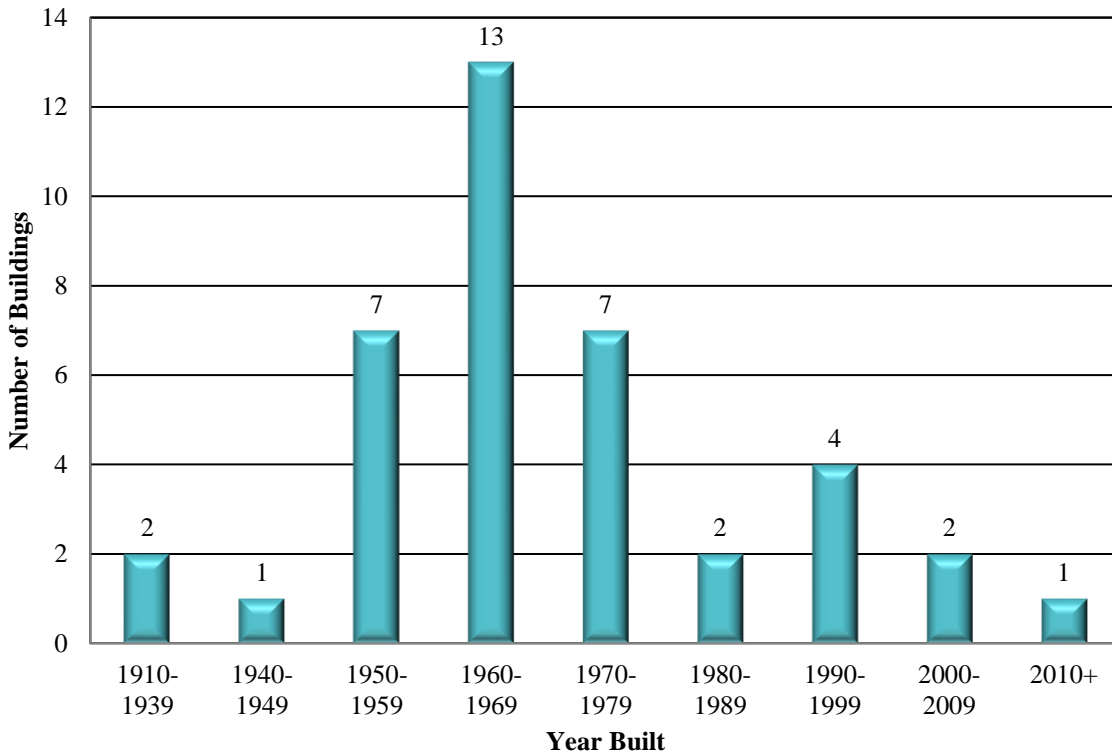
The School Board receives funding from taxes collected and allocated by the City and state in addition to federal aid. The School Board itself has no power to levy and collect taxes, or to increase the budget. The Council annually appropriates funds to the School Board for educational expenditures, levies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



**Dr. Terri L. Best
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
Vice-Chairman**

Ms. Alger retired from public education after 32 years of service as a teacher, specialist, assistant principal and principal. She is a member of 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

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. 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



Lisa R. Surles-Law

Ms. Surles-Law is the STEM Workforce Development Manager 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



**Kyla Leggette
Student Representative**

Kyla Leggette is a senior at Menchville High School and brings a wealth of leadership and team building skills to the position. She is the founder of Sunflower CHKD Junior Circle and a member of the National Honor Society, Science Honor Society, Spanish Honor Society, Color Guard for Marching Band, Model U.N. and archery 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.

Division Leadership

EXECUTIVE LEADERSHIP

Michele Mitchell, Ed.D.
Superintendent

Donald (Rusty) Fairheart, MBA
Chief Operations Officer

Kipp Rogers, Ph.D.
Chief Academic Officer

Wayne Smith, Ed.D.
Acting Chief Schools Officer

EXECUTIVE DIRECTORS

Cathy Alexander
Executive Director
Nutrition & Wellness

Felicia Barnett, Ed.D.
Executive Director
Youth Development
& Family Engagement

Wade Beverly
Executive Director
Plant Services

Shay Coates
Executive Director
Transportation

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

Maribel Saimre
Executive Director
Special Education
& Student Support Services

Wayne Santos, II, MBA
Executive Director
Technology

Angela Seiders
Executive Director
PK-12 School Leadership

Yvette Smith, Ed.D.
Executive Director
Human Resources

Robert (Marc) Stewart, Jr.
Executive Director
Crisis Planning, Prevention
& Environmental Risk Management

Robert White
Executive Director
Public Information
& Community Involvement

DIRECTORS

Bridget Adams
Director
Youth Development
& Family Engagement

Megan Auman
Director
Elementary School
Leadership

Shannon Bailey
Director
Procurement

Eleanor Blowe, Ed.D.
Director
High School
Leadership

Tracy Brooks
Special Assistant
to the Superintendent

Dwight Duren, MBA
Director
Finance

Lisa Evans
Director
Professional
School Counseling

Nina Farrish, DSL
Director
Human Resources

Lee Martin
Director
Student Athletics

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

Sherri Sanchez
Director
Testing, Assessment
& Accountability

Maya Tupponce, Ed.D.
Interim Director
Middle School
Leadership

Anthony Tyler
Director
Academic Enrichment
& Intervention

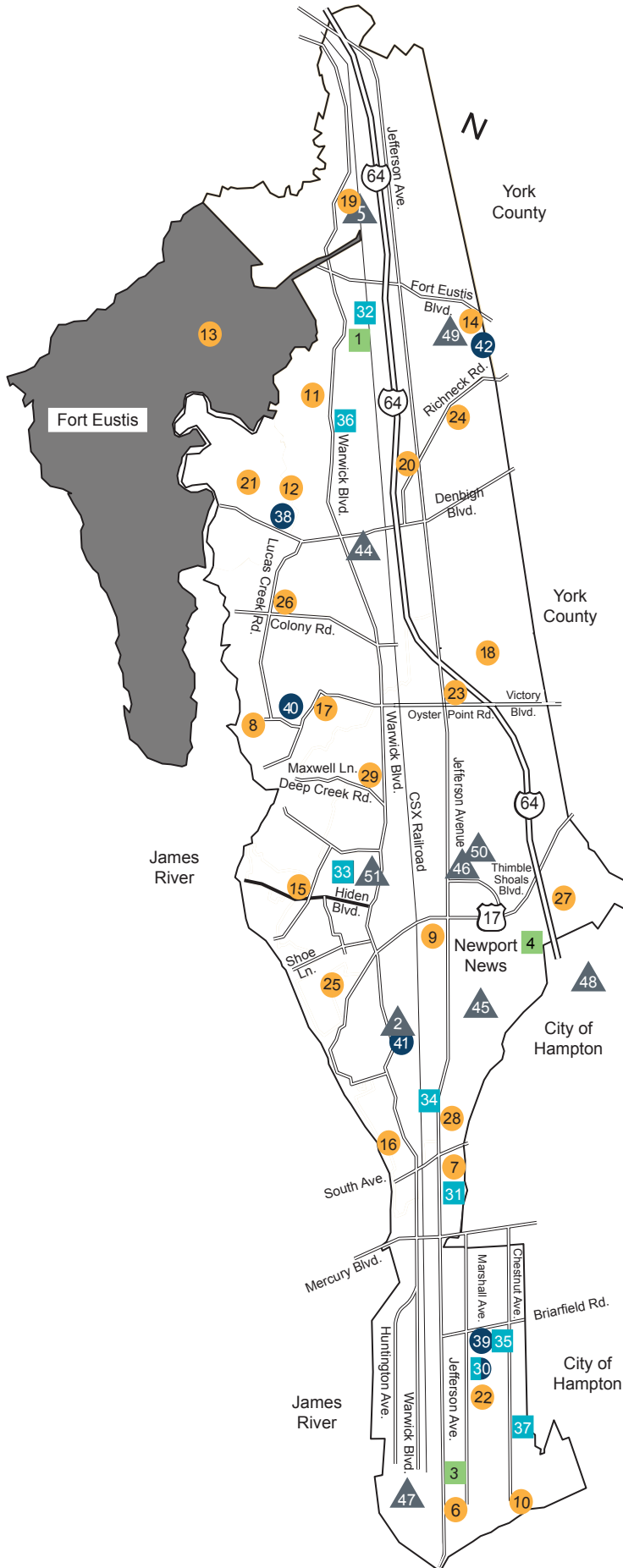
Vivian Vitullo
Director
Special Education

Lori Wall
Director
Elementary
Teaching & Learning

Len Wallin
Director
Legal Services

Diane Willis
Director
Elementary School Leadership

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. Hidenwood	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 Senior Staff

Superintendent	Dr. Michele Mitchell
Chief Academic Officer	Dr. Kipp Rogers
Chief Operating Officer	Donald (Rusty) Fairheart
Acting Chief Schools Officer	Dr. Wayne Smith
Executive Director, Human Resources	Dr. Yvette Smith
Executive Director, PreK-12 School Leadership	Angela Seiders
Executive Director, Public Info & Comm Involvement	Robert White
Executive Director, Secondary Teaching & Learning and K-12 Programs	Darrell Pankratz
Special Assistant to Superintendent	Tracy Brooks

FY 2027 Operating Budget Calendar

Date	Timeline
November – December 2025	Management meetings: establish estimate of needs
November 24, 2025	FY 2027 departmental budget requests due to Budget Dept.
December 16, 2025 4:00 p.m.	School Board budget work session – Budget update (FY26 Budget update & FY27 Priorities)
December 17, 2025 (est)	Governor releases state budget for 2027 (1 st year of biennium)
January 7, 2026	Executive Leadership – Budget update
January 20, 2026 4:00 p.m.	School Board budget work session – Governor’s update & funding gap discussion
January 22, 2026	Superintendent and City Manager – Budget priorities
February 12, 2026 6:30 p.m.	Superintendent’s public input session
March 3, 2026 6:30 p.m.	Presentation of Superintendent’s Proposed FY 2027
March 10, 2026 6:30 p.m.	School Board holds public hearing on Superintendent's Recommended Budget (Code of Virginia§22.1-92)
March 17, 2026	School Board meeting and budget approval
April 1, 2026	School Board submits proposed budget to City Council (Code of Virginia§15.2-2503)
July 1, 2026	FY 2027 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.

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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

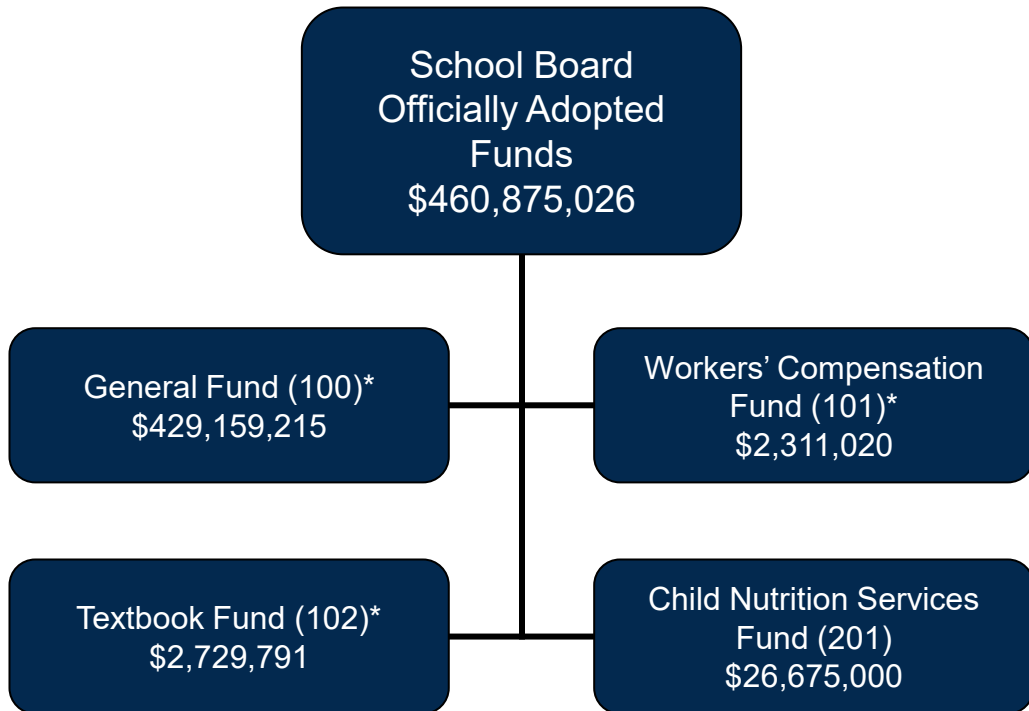
The annual budget is the foundation for financial management of a school division. Under Virginia statute, a school budget is developed by the Superintendent for review and approval by the School Board. A second approval is required by the City Council before the budget is finalized. The City Council 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.

Funds Structure



The School Board of Newport News Public Schools adopts all funds shown in the “School Board Officially Adopted Funds” diagram. The City of Newport News appropriates those funds noted with an “”.*

Projected Operating Revenue

Fiscal Year 2027

Description	FY2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	Inc (Dec)	% Chg
Based on March 31 ADM*	25,089	24,805	24,444	24,444	23,870	(574)	-2.3%
STATE REVENUE							
SOQ Programs							
Basic Aid	\$ 90,668,745	\$ 96,371,436	\$ 109,665,690	\$ 112,651,687	\$ 122,892,472	\$ 10,240,785	9.1%
Sales Tax	39,542,620	35,642,471	36,577,415	38,353,678	39,185,289	831,611	2.2%
Vocational Education	1,245,028	1,230,922	1,350,763	1,350,766	1,215,828	(134,938)	-10.0%
Gifted Education	992,414	999,009	1,137,485	1,137,487	1,147,331	9,844	0.9%
Special Education	9,599,348	9,490,586	13,223,258	14,430,595	16,124,099	1,693,504	11.7%
Prevention, Intervention & Remediation	5,449,254	5,387,513	-	-	-	-	0.0%
VRS Retirement (including RHCC)	13,442,695	13,308,227	13,489,856	13,489,883	11,987,037	(1,502,846)	-11.1%
Social Security	5,774,044	5,708,623	6,273,938	6,273,951	6,438,751	164,800	2.6%
Group Life	415,009	410,307	391,010	391,011	359,611	(31,400)	-8.0%
English as a Second Language	1,929,692	2,149,697	4,780,843	5,275,177	4,716,354	(558,823)	-10.6%
At-Risk (Split funded-lottery)	-	-	25,834,441	29,043,179	37,132,991	8,089,812	27.9%
Remedial Summer School	1,680,891	1,525,907	1,350,463	1,350,463	838,547	(511,916)	-37.9%
Subtotal: SOQ Programs	\$ 170,739,740	\$ 172,224,698	\$ 214,075,162	\$ 223,747,877	\$ 242,038,310	\$ 18,290,433	8.2%
Incentive Programs							
At-Risk (Split funded-lottery)	\$ 8,706,896	\$ 16,410,196	\$ -	\$ -	\$ -	\$ -	0.0%
Virginia Preschool Initiative + Add On	4,852,118	4,821,674	5,843,340	-	-	-	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	5,798,200	37,252	0.6%
Compensation Supplement	5,930,898	14,957,359	4,472,435	9,394,779	3,145,026	(6,249,753)	-66.5%
Hold Harmless for Calc Tool Variance	1,083,298	-	-	-	-	-	0.0%
Bonus Payment	-	-	2,712,436	-	-	-	0.0%
Subtotal: Incentive Programs	\$ 29,328,579	\$ 48,040,592	\$ 18,668,776	\$ 15,155,727	\$ 8,943,226	\$ (6,212,501)	-41.0%
Categorial Programs							
Special Education - Homebound	\$ 121,250	\$ 152,998	\$ 187,641	\$ 189,518	\$ 264,781	\$ 75,263	39.7%
Subtotal: Categorial Programs	\$ 121,250	\$ 152,998	\$ 187,641	\$ 189,518	\$ 264,781	\$ 75,263	39.7%
Lottery Funded Programs							
Foster Care	\$ 46,496	\$ 65,242	\$ 65,578	\$ 48,423	\$ 125,585	\$ 77,162	159.3%
At-Risk (Split funded - SOQ)	7,692,900	380,624	13,030,887	11,201,499	9,812,137	(1,389,362)	-12.4%
Early Reading Intervention	1,534,566	1,316,878	1,507,394	1,491,918	1,491,939	21	0.0%
Mentor Teacher Program	38,584	42,733	40,070	40,070	32,084	(7,986)	-19.9%
K-3 Primary Class Size Reduction	6,863,398	6,810,562	7,775,861	7,688,474	7,596,356	(92,118)	-1.2%
SOL Algebra Readiness	578,089	561,590	630,067	623,722	647,648	23,926	3.8%
Alternative Education	1,339,372	1,441,077	1,312,353	1,343,557	557,033	(786,524)	-58.5%
Special Education - Regional Tuition	6,574,634	5,264,505	5,006,505	5,029,333	4,342,627	(686,706)	-13.7%
Career and Technical Education	203,317	152,567	144,075	112,529	115,047	2,518	2.2%
Infrastructure and Operations PP Fund	7,289,570	7,223,546	7,931,988	7,146,184	7,004,728	(141,456)	-2.0%
Subtotal: Lottery Funded Programs	\$ 32,160,926	\$ 23,259,324	\$ 37,444,778	\$ 34,725,709	\$ 31,725,184	\$ (3,000,525)	-8.6%
Early Childhood Care and Education Programs							
Virginia Preschool Initiative + Add On	\$ -	\$ -	\$ -	\$ 6,464,978	\$ 6,930,458	\$ 465,480	7.2%
Subtotal: Early Childhood Care and Educatio	\$ -	\$ -	\$ -	\$ 6,464,978	\$ 6,930,458	\$ 465,480	7.2%
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	\$ 232,362,451	\$ 243,681,862	\$ 270,376,357	\$ 280,288,809	\$ 289,906,959	\$ 9,618,150	6.9%

Projected Operating Revenue

Fiscal Year 2027

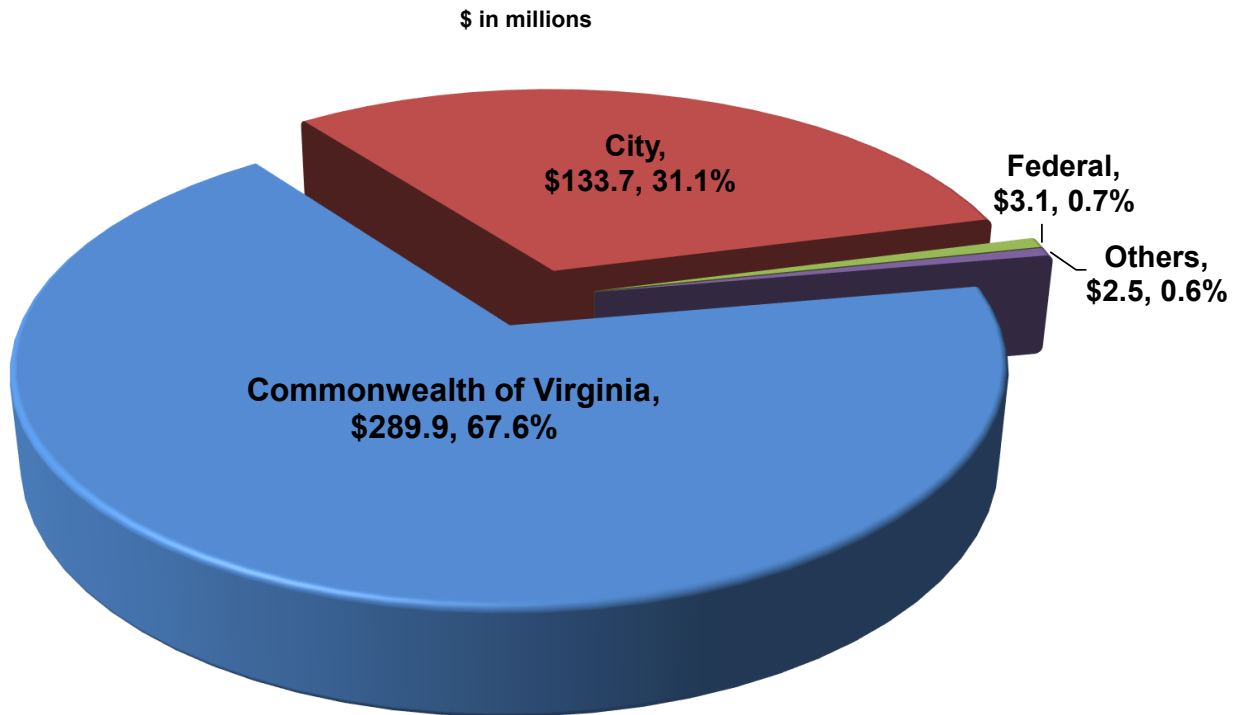
Description	FY2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	Inc (Dec)	%
CITY REVENUE**							
For Operations	\$ 116,189,307	\$ 119,589,307	\$ 123,089,307	\$ 125,489,307	\$ 133,659,402	\$ 8,170,095	6.5%
TOTAL: CITY REVENUE	\$ 116,189,307	\$ 119,589,307	\$ 123,089,307	\$ 125,489,307	\$ 133,659,402	\$ 8,170,095	6.5%
FEDERAL REVENUE							
Impact Aid (PL 874)	\$ 1,721,379	\$ 2,468,342	\$ 1,488,045	\$ 1,678,620	\$ 1,678,620	\$ -	0.0%
Impact Aid (Special Education)	325,665	287,179	172,182	405,360	405,360	-	0.0%
ROTC Reimbursements	295,792	276,083	389,403	325,000	325,000	-	0.0%
Medicaid Reimbursements	588,667	798,001	1,068,531	700,000	700,000	-	0.0%
Department of Defense	6,493	-	-	-	-	-	0.0%
Cares Act	34,455	-	-	-	-	-	0.0%
TOTAL: FEDERAL REVENUE	\$ 2,972,451	\$ 3,829,605	\$ 3,118,161	\$ 3,108,980	\$ 3,108,980	\$ -	0.0%
OTHER REVENUE							
Tuition from Private Sources							
Summer Schools	\$ 64,153	\$ 89,230	\$ 94,425	\$ 159,550	\$ 159,550	\$ -	0.0%
Out of District	32,797	20,526	47,200	47,331	47,331	-	0.0%
Special Fees from Students	53,969	57,962	63,197	63,000	63,000	-	0.0%
Textbooks Lost and Damaged	1,180	302	407	5,000	5,000	-	0.0%
Sale of Equipment	111,924	133,951	157,887	125,266	125,266	-	0.0%
Rents	115,589	127,043	141,317	60,000	60,000	-	0.0%
ADI Lease Payment	37,500	37,500	37,500	37,500	37,500	-	0.0%
Rebates	97,010	106,047	69,291	70,000	70,000	-	0.0%
Athletic Receipts	157,654	268,029	268,199	130,000	130,000	-	0.0%
Cell Tower Leases	222,451	256,044	286,154	290,000	290,000	-	0.0%
E-Rate	-	-	-	190,227	190,227	-	0.0%
Indirect Costs	2,559,010	2,446,637	1,126,779	600,000	600,000	-	0.0%
Miscellaneous Fees	92,094	183,343	160,747	45,000	45,000	-	0.0%
Appropriated Fund Balance	6,283,181	7,693,681	4,915,323	-	-	-	0.0%
Stop Arm Buses	674,700	756,634	524,580	661,000	661,000	-	0.0%
TOTAL: OTHER REVENUE	\$ 10,503,211	\$ 12,176,928	\$ 7,893,004	\$ 2,483,874	\$ 2,483,874	\$ -	0.0%
GRAND TOTAL: ALL SOURCES	\$ 362,027,419	\$ 379,277,702	\$ 404,476,829	\$ 411,370,970	\$ 429,159,215	\$ 17,788,245	4.3%

*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

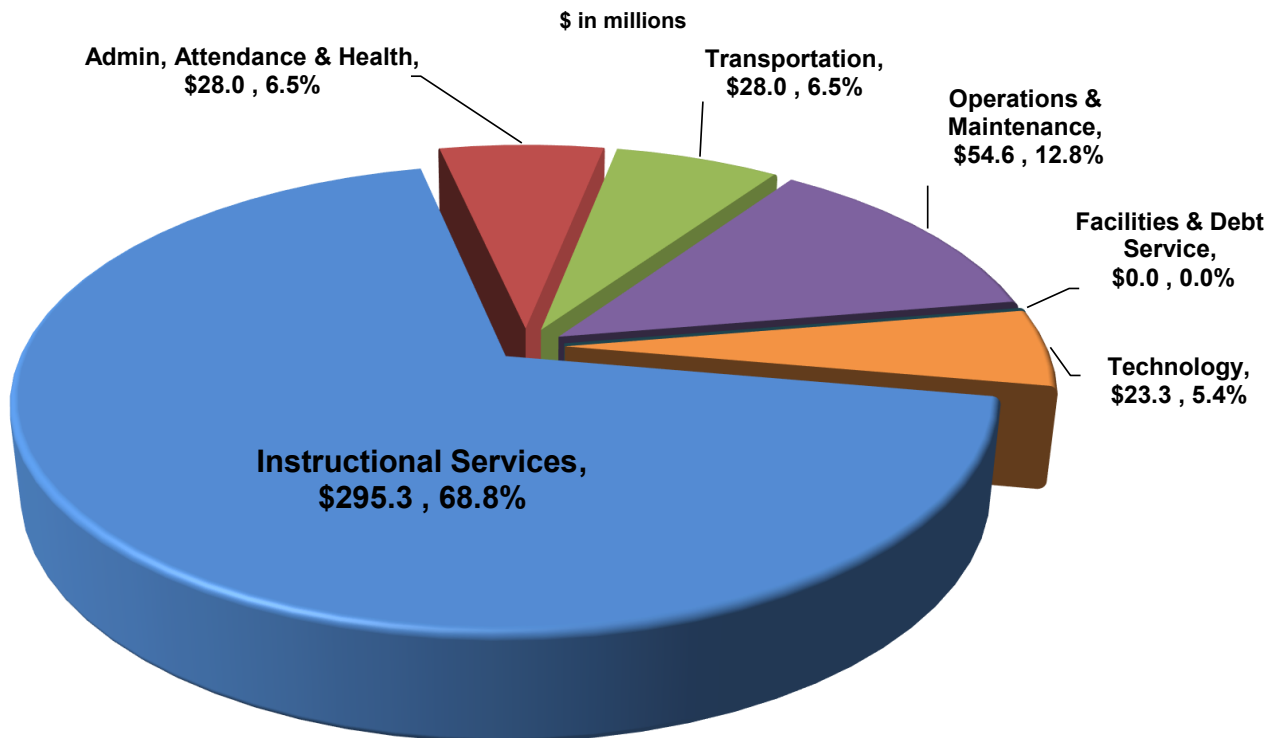
Source	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	Inc (Dec)	% Chg	% Budget
Commonwealth of Virginia	\$ 232,362,451	\$ 243,681,862	\$ 270,376,357	\$ 280,288,809	\$ 289,906,959	\$ 9,618,150	3.4%	67.6%
City	116,189,307	119,589,307	123,089,307	125,489,307	133,659,402	8,170,095	6.5%	31.1%
Federal	2,972,451	3,829,605	3,118,161	3,108,980	3,108,980	-	0.0%	0.7%
Others	10,503,211	12,176,928	7,893,004	2,483,874	2,483,874	-	0.0%	0.6%
Grand Total	\$ 362,027,419	\$ 379,277,702	\$ 404,476,829	\$ 411,370,970	\$ 429,159,215	\$ 17,788,245	4.3%	100.0%



Summary of Expenditures

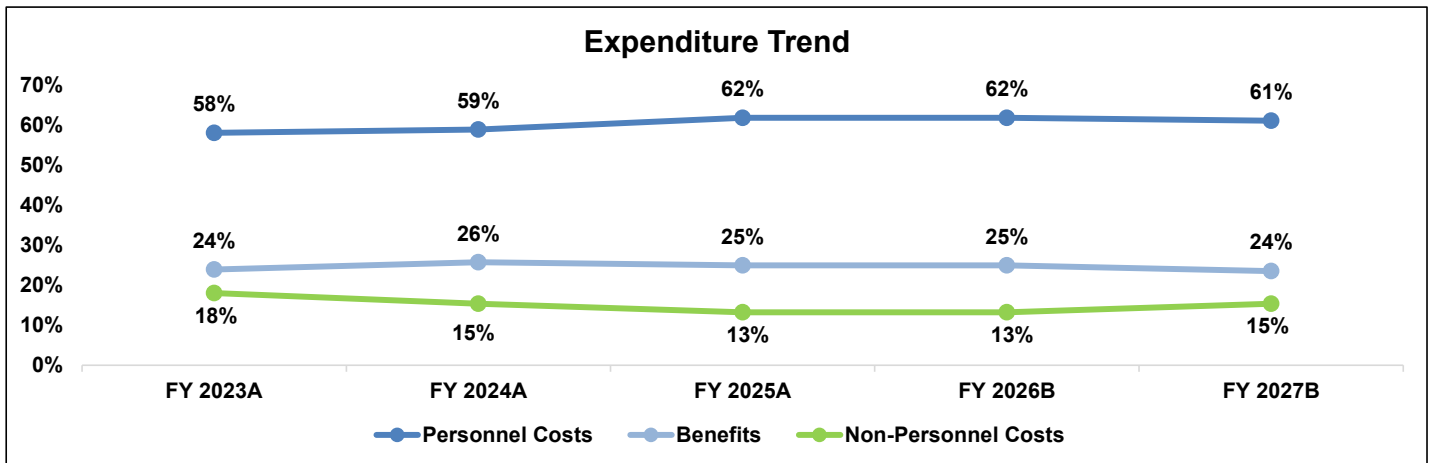
Description	FTEs		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	% Chg	% Budget
	2026A	2027B							
Instructional Services	2,670.6	2,658.9	\$ 247,205,347	\$ 261,198,535	\$ 281,579,695	\$ 290,678,406	\$ 295,319,531	1.6%	68.8%
Administration, Attendance and Health	216.0	221.0	21,741,855	22,615,588	24,294,311	27,777,619	27,914,484	0.5%	6.5%
Transportation	461.0	441.0	23,824,952	26,318,663	25,944,633	28,143,274	28,017,640	-0.4%	6.5%
Operations and Maintenance	438.9	450.9	42,706,432	42,367,106	51,851,456	46,905,299	54,605,781	16.4%	12.8%
Facilities	-	-	2,371,317	6,189,957	(1,450,221)	-	-	0.0%	0.0%
Debt Service, Fund Transfers & Fund Balance Year End	-	-	8,726,911	5,948,633	3,940,371	-	-	0.0%	0.0%
Technology	111.0	112.0	15,450,605	14,639,221	18,316,584	17,866,373	23,301,779	30.4%	5.4%
Grand Total	3,897.5	3,883.8	\$ 362,027,419	\$ 379,277,702	\$ 404,476,829	\$ 411,370,970	\$ 429,159,215	4.3%	100.0%

This graph depicts the breakdown of expenditures by function - spending in instruction accounts for 68.8% of total general fund costs.



Summary of Expenditures by Object

Description	FTEs		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Board Members	-	-	\$ 105,750	\$ 107,000	\$ 109,500	\$ 107,000	\$ 142,000	32.7%
Superintendent	1.0	1.0	810,576	227,718	281,577	286,993	274,877	-4.2%
COS/CAO/CFO/COO	4.0	4.0	670,525	704,252	607,008	786,149	829,071	5.5%
Administrators	172.3	170.3	17,390,993	17,373,782	19,043,066	20,013,831	20,056,973	0.2%
Teachers	1,897.5	1,889.6	106,528,691	116,860,279	123,976,072	132,191,059	135,916,925	2.8%
Other Professionals	436.0	447.7	23,584,921	27,630,063	29,825,160	32,218,740	34,423,455	6.8%
Support Personnel	957.8	958.3	32,118,003	34,126,912	36,788,717	38,989,740	40,202,916	3.1%
Security Officers	114.0	118.0	2,883,691	4,054,195	4,190,177	4,083,645	4,398,147	7.7%
Bus Drivers	315.0	295.0	7,186,639	7,267,234	7,466,631	9,339,700	9,592,475	2.7%
Other Wages			18,943,187	15,109,204	21,556,821	16,305,038	16,305,038	0.0%
Sub-total: Personnel Costs	3,897.5	3,883.8	\$ 210,222,974	\$ 223,460,638	\$ 243,844,729	\$ 254,321,895	\$ 262,141,877	3.1%
Sub-total: Benefits			\$ 86,511,025	\$ 97,609,882	\$ 99,456,079	\$ 102,654,635	\$ 100,930,611	-1.7%
Contract Services			\$ 21,128,923	\$ 14,666,563	\$ 20,133,673	\$ 17,685,938	\$ 22,082,899	24.9%
Utilities/Fuel			8,124,509	9,641,521	9,461,545	9,111,000	10,028,000	10.1%
Other (Prof. Dev, Dues, Mileage, Internal)			1,986,697	2,087,919	2,321,170	4,105,166	4,305,321	4.9%
Materials & Supplies (Admin, Athletics, Tech, Educ Mat)			6,444,642	6,384,740	7,448,691	8,291,065	8,811,335	6.3%
Capital Outlay (Add/Replace)			7,891,827	8,501,124	6,181,380	552,550	6,253,974	1031.8%
Fund Transfers			1,074,895	1,092,987	1,096,266	2,670,051	2,657,598	-0.5%
Fund Balance Year End			7,693,681	4,915,323	2,904,774	-	-	0.0%
Tuition			7,671,799	7,516,027	8,038,572	8,388,034	8,287,044	-1.2%
Leases and Rentals			1,846,065	1,926,446	2,069,944	2,070,629	2,096,629	1.3%
Facility Notes Payable			1,430,382	1,474,532	1,520,006	1,520,006	1,563,928	2.9%
Sub-Total: Non-Personnel Costs			\$ 65,293,420	\$ 58,207,182	\$ 61,176,020	\$ 54,394,440	\$ 66,086,727	21.5%
Grand Total	3,897.5	3,883.8	\$ 362,027,419	\$ 379,277,702	\$ 404,476,829	\$ 411,370,970	\$ 429,159,215	4.3%



The FY 2027 budget allocates 85% of the financial resources to employee salaries and related benefits.

Summary of Expenditures by Cost Category

Description	FTEs 2027B	Personnel Costs	Benefits	Non-Personnel Expenditures	Total Amend Budget	% of Budget
Classroom Instruction	1,481.8	\$ 108,736,863	\$ 43,851,461	\$ 7,451,528	\$ 160,039,852	37.3%
Special Education	458.3	29,172,900	11,344,087	7,819,112	48,336,099	11.3%
Career and Technical Education	81.6	6,339,915	2,534,063	1,930,379	10,804,357	2.5%
Gifted and Talented	43.8	3,105,858	1,011,489	633,480	4,750,828	1.1%
Athletics	11.5	1,738,039	366,259	1,307,991	3,412,289	0.8%
Summer School	-	849,210	61,200	240,053	1,150,463	0.3%
Adult Education	2.4	178,820	50,461	-	229,281	0.1%
Non-Regular Day School	64.0	3,727,209	1,594,065	74,938	5,396,212	1.3%
School Counseling Services	116.1	8,709,249	3,373,892	259,965	12,343,106	2.9%
School Social Workers	22.0	1,954,595	748,437	19,373	2,722,404	0.6%
Homebound Instruction	1.0	259,631	31,248	-	290,879	0.1%
Improvement of Instruction	57.5	5,917,538	2,635,220	3,869,892	12,422,651	2.9%
Media Services	76.0	4,620,928	1,823,506	446,581	6,891,015	1.6%
Office of the Principal	243.0	18,914,056	7,370,146	245,893	26,530,096	6.2%
Sub-Total: Instruction	2,658.9	\$ 194,224,810	\$ 76,795,536	\$ 24,299,185	\$ 295,319,531	68.8%
School Board Services	1.0	\$ 212,757	\$ 26,875	\$ 94,400	\$ 334,032	0.1%
Executive Administration Services	10.0	1,607,654	615,475	67,550	2,290,678	0.5%
Information Services	14.8	1,333,832	432,697	763,837	2,530,367	0.6%
Human Resources	27.0	2,299,728	956,853	1,992,248	5,248,829	1.2%
Planning Services	8.0	704,874	278,449	262,200	1,245,523	0.3%
Fiscal Services	20.0	1,659,280	669,504	952,484	3,281,268	0.8%
Purchasing Services	6.0	495,933	171,054	18,354	685,341	0.2%
Printing Services	5.0	340,249	136,876	(477,125)	-	0.0%
Sub-Total: Administration	91.8	\$ 8,654,307	\$ 3,287,783	\$ 3,673,949	\$ 15,616,039	3.6%
Attendance Services	24.0	\$ 1,516,440	\$ 477,714	\$ 285,200	\$ 2,279,353	0.5%
Health Services	79.5	4,790,257	1,760,585	170,860	6,721,702	1.6%
Psychological Services	25.7	2,182,113	696,777	418,500	3,297,389	0.8%
Sub-Total: Attendance & Health	129.2	\$ 8,488,809	\$ 2,935,076	\$ 874,560	\$ 12,298,445	2.9%
Pupil Transportation	441.0	\$ 19,915,230	\$ 6,043,273	\$ 2,059,136	\$ 28,017,640	6.5%
Sub-Total: Pupil Transportation	441.0	\$ 19,915,230	\$ 6,043,273	\$ 2,059,136	\$ 28,017,640	6.5%
Operations and Maintenance	316.9	\$ 15,472,407	\$ 6,015,686	\$ 24,312,550	\$ 45,800,643	10.7%
Security Services	124.0	5,621,120	2,047,116	403,615	8,071,851	1.9%
Warehouse Services	10.0	471,093	210,323	51,871	733,287	0.2%
Sub-Total: Operations & Maintenance	450.9	\$ 21,564,620	\$ 8,273,125	\$ 24,768,036	\$ 54,605,781	12.8%
Facilities	-	\$ -	\$ -	\$ -	\$ -	0.0%
Sub-Total: Facilities	-	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Service and Fund Transfers	-	\$ -	\$ -	\$ -	\$ -	0.0%
Sub-Total: Debt Transfers & Fund Transfers	-	\$ -	\$ -	\$ -	\$ -	0.0%
Technology	112.0	\$ 9,294,100	\$ 3,595,819	\$ 10,411,860	\$ 23,301,779	5.4%
Sub-Total: Technology	112.0	\$ 9,294,100	\$ 3,595,819	\$ 10,411,860	\$ 23,301,779	5.4%
Grand Totals	3,883.8	\$ 262,141,877	\$ 100,930,611	\$ 66,086,727	\$ 429,159,215	100.0%
Percent of Budget		61%	24%	15%	100%	

Instruction

Description	FTEs		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrators	45.0	43.0	\$ 4,811,587	\$ 4,434,373	\$ 5,292,262	\$ 5,412,247	\$ 5,540,133	2.4%
Teachers	1,871.5	1,862.6	105,047,024	114,960,135	122,071,017	130,405,459	133,269,331	2.2%
Media Specialists	41.0	42.0	2,434,304	2,643,423	2,729,118	2,824,791	3,365,367	19.1%
School Counselors	102.2	103.5	6,160,710	7,112,961	7,422,873	7,715,515	7,838,792	1.6%
Principals	37.5	37.5	4,157,696	4,327,454	4,968,435	4,987,283	4,899,115	-1.8%
Assistant Principals	75.0	75.0	6,926,671	7,098,013	7,264,442	7,560,077	7,490,872	-0.9%
Other Professionals	37.6	37.6	1,353,388	2,495,101	2,968,761	3,059,852	3,590,887	17.4%
Technical Personnel	30.0	30.4	531,911	586,575	1,302,608	1,497,126	1,550,868	3.6%
Clerical Support	173.9	173.9	6,216,285	6,624,083	7,073,517	7,413,572	7,718,608	4.1%
Instructional Aides	257.0	253.5	7,160,184	8,717,472	9,039,194	9,370,778	9,278,813	-1.0%
Substitutes Daily			6,879,336	2,464,537	7,659,759	4,554,094	4,554,094	0.0%
Part-time Teachers (Hourly)			1,204,048	1,175,814	1,721,050	1,282,900	1,282,900	0.0%
Part-time Media Specialists			6,849	5,362	6,648	6,849	6,849	0.0%
Part-time School Counselors			32,538	5,744	21,608	5,000	5,000	0.0%
Part-time Principals			174,801	143,532	204,217	65,000	65,000	0.0%
Part-time Assistant Principals			18,462	33,465	3,173	46,615	46,615	0.0%
Part-time Other Professionals			117,636	176,596	144,418	117,636	117,636	0.0%
Part-time School Nurses			1,907	6,335	28,227	37,000	37,000	0.0%
Part-time Support Staff			33,774	35,796	26,634	33,774	33,774	0.0%
Part-time (OT) Clerical Support			134,784	63,855	103,640	116,389	116,389	0.0%
Part-time Instructional Assistants			767,836	656,780	1,022,876	565,836	565,836	0.0%
Cafeteria Monitors			328,606	404,014	404,354	328,606	328,606	0.0%
Part-time Recess Monitors			32,324	18,713	-	32,000	32,000	0.0%
Supplemental Salaries			2,398,324	2,515,263	2,622,145	2,490,324	2,490,324	0.0%
Sub-total: Personnel Costs	2,670.6	2,658.9	\$ 156,930,984	\$ 166,705,395	\$ 184,100,973	\$ 189,928,723	\$ 194,224,810	2.3%
Sub-total: Benefits			\$ 66,138,694	\$ 75,601,209	\$ 77,146,669	\$ 78,069,937	\$ 76,795,536	-1.6%
Non-Personnel Costs								
Contract Services			\$ 8,296,083	\$ 3,641,931	\$ 3,823,355	\$ 3,525,532	\$ 4,753,512	34.8%
Transportation - By Contract			70,500	70,116	61,982	82,000	62,000	-24.4%
Tuition Paid			-	-	-	35,000	-	-100.0%
Internal Services			1,146,706	1,499,381	1,514,139	1,534,525	1,537,076	0.2%
Insurance			44,000	48,674	46,970	51,270	51,270	0.0%
Leases and Rental			1,453,213	1,487,296	1,030,659	1,020,864	1,040,864	2.0%
Student Fees			62,478	62,977	71,962	83,035	94,035	13.2%
Local Mileage			132,295	167,694	179,480	73,478	73,478	0.0%
Professional Development			224,681	223,269	165,882	433,025	452,825	4.6%
Support To Other Entities			(3,516)	19,306	17,498	22,000	20,000	-9.1%
Dues and Memberships			115,883	151,827	89,307	174,940	164,541	-5.9%
Other Miscellaneous Expenses			7,847	10,289	16,420	7,800	7,800	0.0%
Materials and Supplies			575,903	1,034,683	992,680	774,011	837,543	8.2%
Uniforms and Wearing Apparel			544,990	160,607	283,879	145,342	319,512	119.8%
Food Supplies			69,673	63,751	63,277	69,350	95,850	38.2%
Educational Materials			1,700,360	1,335,668	1,841,466	2,549,757	2,474,608	-2.9%
Teacher Supply Allocation			62,156	56,336	51,082	93,965	93,965	0.0%
Tech Software/On-Line Content			699,244	710,360	1,183,210	763,617	801,438	5.0%
Tech Hardware: Non-Capitalized			5,836	2,024	8,312	10,770	46,144	328.4%
Tuition Payment to Joint Operations			7,605,725	7,413,660	7,928,238	8,225,034	8,170,044	-0.7%
Capital Outlay: Replacement			975,029	366,875	602,921	29,750	144,100	384.4%
Capital Outlay: Additions			48,738	32,696	25,878	-	82,500	100.0%
Capitalized Lease - Copiers			297,846	332,510	333,455	336,889	338,289	0.4%
Fund Transfers			-	-	-	2,637,792	2,637,792	0.0%
Sub-total: Non-Personnel Costs			\$ 24,135,669	\$ 18,891,931	\$ 20,332,053	\$ 22,679,746	\$ 24,299,185	7.1%
Grand Total	2,670.6	2,658.9	\$ 247,205,347	\$ 261,198,535	\$ 281,579,695	\$ 290,678,406	\$ 295,319,531	1.6%

Administration, Attendance and Health

Description	FTEs		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrators	10.8	10.8	\$ 1,065,918	\$ 879,372	\$ 907,416	\$ 1,430,342	\$ 1,484,254	3.8%
Board Members	-	-	105,750	107,000	109,500	107,000	142,000	32.7%
Superintendent	1.0	1.0	810,576	227,718	281,577	286,993	274,877	-4.2%
COS/CAO/CFO/COO	4.0	4.0	670,525	704,252	607,008	786,149	829,071	5.5%
Teachers	-	1.0	-	-	-	-	77,588	100.0%
Other Professionals	61.0	67.0	3,945,516	4,330,504	4,464,275	5,110,084	5,479,111	7.2%
School Nurses	58.5	58.5	2,575,924	2,787,538	2,777,014	3,310,408	3,290,683	-0.6%
Psychologists	34.7	36.7	2,032,653	2,645,639	2,551,404	3,005,199	3,088,434	2.8%
Technical Personnel	16.0	15.0	682,122	842,623	1,011,867	961,118	952,001	-0.9%
Clerical Support	25.0	22.0	1,056,496	1,103,844	1,214,852	1,282,515	1,231,590	-4.0%
Nurses Aides	5.0	5.0	184,651	148,563	166,851	183,830	172,754	-6.0%
Part-time Administrators			-	41,450	169,600	-	-	0.0%
Part-time Other Professionals			202	543	9,203	202	202	0.0%
Part-time Psychologist			-	-	37,073	-	-	0.0%
Part-time School Nurses			9,761	48,379	25,316	-	-	0.0%
Part-time Support Staff			29,329	25,350	28,410	29,329	29,329	0.0%
Part-time (OT) Clerical Support			68,410	82,168	66,333	43,988	43,988	0.0%
Supplemental Salaries			47,235	42,898	42,167	47,235	47,235	0.0%
Sub-total: Personnel Costs	216.0	221.0	\$ 13,285,067	\$ 14,017,841	\$ 14,469,866	\$ 16,584,392	\$ 17,143,117	3.4%
Sub-total: Benefits			\$ 5,400,058	\$ 6,025,684	\$ 5,872,088	\$ 6,631,386	\$ 6,222,858	-6.2%
Non-Personnel Costs								
Contract Services			\$ 2,194,928	\$ 1,669,104	\$ 2,020,086	\$ 3,022,186	\$ 2,998,107	-0.8%
Internal Services			(465,664)	(661,202)	(800,962)	(897,350)	(843,883)	-6.0%
Postage			86,646	92,039	73,738	105,994	-	-100.0%
Insurance			2,136	2,310	2,311	2,311	1,650	-28.6%
Leases and Rental			-	-	463,924	465,000	465,000	0.0%
Student Fees			1,440	1,504	2,305	2,100	2,600	23.8%
Local Mileage			18,522	19,947	16,967	19,700	19,400	-1.5%
Professional Development			121,012	94,795	75,293	138,650	140,650	1.4%
Support To Other Entities			6,590	3,061	5,026	6,000	7,000	16.7%
Dues and Memberships			33,580	36,117	30,558	54,590	52,390	-4.0%
Other Miscellaneous Expenses			18,476	2,797	2,352	537,418	537,418	0.0%
Materials and Supplies			227,999	317,329	378,041	421,590	461,315	9.4%
Uniforms and Wearing Apparel			700	595	337	1,480	1,105	-25.3%
Food Supplies			65,701	48,943	37,680	45,250	51,700	14.3%
Educational Materials			12,026	8,866	5,588	14,126	14,208	0.6%
Tech Software/On-Line Content			443,172	433,048	459,147	352,175	364,627	3.5%
Capital Outlay: Replacement			198,148	384,852	931,161	16,900	16,900	0.0%
Capital Outlay: Additions			4,918	21,956	13,828	18,100	18,100	0.0%
Capitalized Lease - Copiers			86,399	95,999	234,976	235,621	240,221	2.0%
Sub-total: Non-Personnel Costs			\$ 3,056,730	\$ 2,572,062	\$ 3,952,356	\$ 4,561,840	\$ 4,548,509	-0.3%
Grand Total	216.0	221.0	\$ 21,741,855	\$ 22,615,588	\$ 24,294,311	\$ 27,777,619	\$ 27,914,484	0.5%

Pupil Transportation

Description	FTEs		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrators	1.0	1.0	\$ 139,944	\$ 146,941	\$ 152,549	\$ 155,890	\$ 160,567	3.0%
Other Professionals	8.0	8.0	653,163	690,341	749,735	702,935	724,023	3.0%
Technical Personnel	9.0	9.0	561,309	578,090	592,802	587,049	615,531	4.9%
Clerical Support	4.0	4.0	187,338	199,752	217,924	212,661	224,137	5.4%
Trades Personnel	23.0	23.0	1,204,171	1,193,685	1,326,960	1,347,767	1,389,389	3.1%
Bus Drivers	315.0	295.0	7,186,639	7,267,234	7,466,631	9,339,700	9,592,475	2.7%
Service Personnel	101.0	101.0	1,617,048	1,652,133	1,662,515	2,076,322	2,077,394	0.1%
Part-time (OT) Clerical Support			33,507	20,406	31,376	8,300	8,300	0.0%
Part-time (OT) Trades Personnel			35,282	42,454	51,328	20,000	20,000	0.0%
Bus Drivers - Part-time (OT)			2,134,395	2,298,633	2,607,406	2,122,150	2,122,150	0.0%
Bus Drivers contract to 40 hrs			1,767,060	1,988,291	1,772,630	2,155,634	2,155,634	0.0%
Bus Assistants - Part-time (OT)			277,665	302,612	352,142	185,569	185,569	0.0%
Bus Assistants contract to 40 hrs			470,522	518,870	490,333	509,353	509,353	0.0%
Supplemental Salaries			130,707	211,147	164,345	130,707	130,707	0.0%
Sub-total: Personnel Costs	461.0	441.0	\$ 16,398,750	\$ 17,110,589	\$ 17,638,675	\$ 19,554,038	\$ 19,915,230	1.8%
Sub-total: Benefits			\$ 5,692,374	\$ 5,964,166	\$ 5,934,878	\$ 6,559,485	\$ 6,043,273	-7.9%
Non-Personnel Costs								
Contract Services			\$ 364,546	\$ 343,887	\$ 407,297	\$ 437,249	\$ 506,967	15.9%
Internal Services			(1,350,423)	(1,570,468)	(1,499,263)	(1,379,650)	(1,454,650)	5.4%
Insurance			231,672	122,079	140,972	162,118	162,118	0.0%
Leases and Rental			6,000	5,511	6,890	7,255	7,255	0.0%
Local Mileage			-	17	-	150	150	0.0%
Professional Development			20,815	20,186	22,315	17,365	18,565	6.9%
Dues and Memberships			2,199	8,752	7,408	17,030	17,850	4.8%
Other Miscellaneous Expenses			-	(128)	1,086	-	1,000	100.0%
Materials and Supplies			37,166	52,741	38,144	40,275	45,275	12.4%
Food Supplies			50	406	373	200	200	0.0%
Vehicle & Powered Equip Fuels			1,769,026	2,284,059	1,889,278	1,700,000	1,700,000	0.0%
Vehicle & Powered Equip Supplies			594,978	1,077,881	988,176	979,900	1,014,000	3.5%
Educational Materials			13,635	10,805	9,744	15,600	15,600	0.0%
Tech Software/On-Line Content			-	-	-	-	5,000	100.0%
Capital Outlay: Replacement			2,500	828,502	297,992	-	-	0.0%
Fund Transfers - Buses City			41,665	59,677	60,669	32,259	19,806	-38.6%
Sub-total: Non-Personnel Costs			\$ 1,733,829	\$ 3,243,907	\$ 2,371,081	\$ 2,029,751	\$ 2,059,136	1.4%
Grand Total	461.0	441.0	\$ 23,824,952	\$ 26,318,663	\$ 25,944,633	\$ 28,143,274	\$ 28,017,640	-0.4%

Operations and Maintenance

Description	FTEs		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrators	2.0	2.0	\$ 136,788	\$ 330,129	\$ 294,536	\$ 300,900	\$ 309,927	3.0%
Other Professionals	10.0	10.0	570,967	747,021	946,969	1,016,138	1,059,813	4.3%
Technical Personnel	2.0	3.0	106,042	181,009	64,066	97,374	198,806	104.2%
Security Officers	114.0	118.0	2,883,691	4,054,195	4,190,177	4,083,645	4,398,147	7.7%
Clerical Support	3.0	5.0	158,772	169,000	140,383	144,261	228,409	58.3%
Trades Personnel	74.0	74.0	3,620,022	3,705,110	3,763,335	4,485,667	4,448,055	-0.8%
Laborer Salaries	3.0	3.0	150,070	150,999	168,781	170,843	176,536	3.3%
Service Personnel	230.9	235.9	7,894,143	7,681,680	8,608,644	8,735,725	9,436,539	8.0%
Part-time (OT) Security Officers			681,676	882,863	1,101,214	606,819	606,819	0.0%
Part-time (OT) Clerical Support			2,001	-	16,497	1,153	1,153	0.0%
Part-time (OT) Trades Personnel			133,701	54,615	53,890	80,000	80,000	0.0%
Part-time Laborer			-	-	29,063	-	-	0.0%
Part-time (OT) Service Personnel			928,319	779,853	488,144	620,415	620,415	0.0%
Supplemental Salaries			-	4,400	5,725	-	-	0.0%
Sub-total: Personnel Costs	438.9	450.9	\$ 17,266,191	\$ 18,740,873	\$ 19,871,425	\$ 20,342,941	\$ 21,564,620	6.0%
Sub-total: Benefits			\$ 6,440,875	\$ 6,953,066	\$ 7,145,482	\$ 7,841,507	\$ 8,273,125	5.5%
Non-Personnel Costs								
Contract Services			\$ 5,960,328	\$ 3,808,989	\$ 7,436,932	\$ 4,362,256	\$ 6,464,422	48.2%
Internal Services			322,776	296,014	379,472	703,517	396,038	-43.7%
Utilities			6,353,006	7,342,494	7,564,984	7,395,000	8,312,000	12.4%
Postage			-	-	-	-	100,000	100.0%
Insurance			1,027,297	1,237,891	1,470,344	1,765,791	2,188,059	23.9%
Leases and Rental			2,607	5,130	40	5,000	5,000	0.0%
Local Mileage			872	479	-	4,700	4,700	0.0%
Professional Development			15,176	9,041	16,937	36,765	31,545	-14.2%
Dues and Memberships			-	-	-	1,600	1,600	0.0%
Materials and Supplies			1,995,909	1,826,395	2,205,046	2,507,326	2,643,020	5.4%
Uniforms and Wearing Apparel			45,848	42,238	48,352	100,840	160,215	58.9%
Food Supplies			2,406	1,448	625	1,850	1,850	0.0%
Vehicle & Powered Equip Fuels			2,477	14,968	7,283	16,000	16,000	0.0%
Vehicle & Powered Equip Supplies			18,105	21,116	24,024	20,000	25,000	25.0%
Educational Materials			2,420	402	-	-	-	0.0%
Capital Outlay: Replacement			1,060,007	586,584	4,160,504	280,200	2,854,659	918.8%
Capital Outlay: Additions			759,751	5,446	-	-	-	0.0%
Facility Notes Payable			1,430,382	1,474,532	1,520,006	1,520,006	1,563,928	2.9%
Sub-total: Non-Personnel Costs			\$ 18,999,366	\$ 16,673,168	\$ 24,834,549	\$ 18,720,851	\$ 24,768,036	32.3%
Grand Total	438.9	450.9	\$ 42,706,432	\$ 42,367,106	\$ 51,851,456	\$ 46,905,299	\$ 54,605,781	16.4%

Facilities

Description	FTEs		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	% Chg
	2026A	2027B						
Non-Personnel Costs								
Contract Services			\$ -	\$ 337,316	\$ (4,020)	\$ -	\$ -	0.0%
Capital Outlay: Replacement			2,105,749	4,867,173	(1,446,202)	-	-	0.0%
Capital Outlay: Additions			265,568	985,468	1	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 2,371,317	\$ 6,189,957	\$ (1,450,221)	\$ -	\$ -	0.0%
Grand Total			\$ 2,371,317	\$ 6,189,957	\$ (1,450,221)	\$ -	\$ -	0.0%

Debt Service and Fund Transfers

Description	FTEs		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	% Chg
	2026A	2027B						
Non-Personnel Costs								
Fund Transfers - VRS City			\$ 1,033,230	\$ 1,033,310	\$ 1,035,597	\$ -	\$ -	0.0%
Sub-total: Non-Personnel Costs			\$ 1,033,230	\$ 1,033,310	\$ 1,035,597	\$ -	\$ -	0.0%
Grand Total			\$ 1,033,230	\$ 1,033,310	\$ 1,035,597	\$ -	\$ -	0.0%

Fund Balance Year End

Description	FTEs		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	% Chg
	2026A	2027B						
Non-Personnel Costs								
Fund Balance Year End			\$ 7,693,681	\$ 4,915,323	\$ 2,904,774	\$ -	\$ -	0.0%
Sub-total: Non-Personnel Costs			\$ 7,693,681	\$ 4,915,323	\$ 2,904,774	\$ -	\$ -	0.0%
Grand Total			\$ 7,693,681	\$ 4,915,323	\$ 2,904,774	\$ -	\$ -	0.0%

Technology

Description	FTEs		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrator	1.0	1.0	\$ 152,388	\$ 157,500	\$ 163,425	\$ 167,092	\$ 172,105	3.0%
Teachers	26.0	26.0	1,481,668	1,900,143	1,905,056	1,785,600	2,656,358	48.8%
Other Professionals	4.0	5.0	139,461	142,163	233,508	370,680	488,008	31.7%
Tech Development Personnel	22.0	22.0	1,837,452	1,847,075	2,010,161	1,960,471	2,094,779	6.9%
Tech Support Personnel	54.0	54.0	2,350,412	2,457,062	-	3,249,413	3,496,351	7.6%
Clerical Support	1.0	1.0	44,084	45,445	3,095,615	52,674	55,270	4.9%
Trades Personnel	3.0	3.0	274,326	278,084	46,739	263,712	269,071	2.0%
Substitutes Daily			380	-	263,408	346	346	0.0%
Part-time Support Staff			61,813	58,467	45,879	61,813	61,813	0.0%
Sub-total: Personnel Costs	111.0	112.0	\$ 6,341,983	\$ 6,885,939	\$ 7,763,790	\$ 7,911,801	\$ 9,294,100	17.5%
Sub-total: Benefits			\$ 2,839,024	\$ 3,065,757	\$ 3,356,962	\$ 3,552,320	\$ 3,595,819	1.2%
Non-Personnel Costs								
Contract Services			\$ 2,480,333	\$ 3,004,952	\$ 3,446,888	\$ 3,518,227	\$ 4,477,158	27.3%
Internal Services			(95,685)	(116,343)	(107,121)	(48,758)	(48,158)	-1.2%
Telecommunications			110,595	177,438	324,925	377,300	456,400	21.0%
Insurance			5,798	5,612	5,612	5,613	8,713	55.2%
Local Mileage			14,915	8,043	7,935	20,500	20,500	0.0%
Professional Development			128,709	134,213	61,019	97,850	107,850	10.2%
Support To Other Entities			63,000	80,000	87,810	100,000	90,000	-10.0%
Dues and Memberships			1,943	2,674	2,805	1,790	1,790	0.0%
Materials and Supplies			432,729	287,388	452,473	466,234	471,025	1.0%
Food Supplies			3,356	4,189	949	2,000	5,000	150.0%
Educational Materials			1,934	2,172	947	1,200	3,000	150.0%
Tech Software/On-Line Content			619,789	646,859	1,298,797	1,622,696	1,200	-99.9%
Tech Hardware: Non-Capitalized			30,762	28,756	17,495	30,000	1,649,667	5398.9%
Capital Outlay: Replacement			2,471,419	421,572	1,595,298	207,600	30,000	-85.5%
Capital Outlay: Additions			-	-	-	-	2,562,715	100.0%
Fund Transfers - Computers City			-	-	-	-	575,000	100.0%
Sub-total: Non-Personnel Costs			\$ 6,269,598	\$ 4,687,525	\$ 7,195,832	\$ 6,402,252	\$ 10,411,860	62.6%
Grand Total	111.0	112.0	\$ 15,450,605	\$ 14,639,221	\$ 18,316,584	\$ 17,866,373	\$ 23,301,779	30.4%

Summary of Expenditures by Function

Description	FTEs		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%	% of
	2024A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg	Budget
Classroom Instruction	1,502.6	1,481.8	\$ 131,680,785	\$ 142,687,909	\$ 152,349,601	\$ 158,824,198	\$ 160,039,852	0.8%	37.3%
Special Education	449.5	458.3	38,719,133	42,713,170	45,982,931	47,022,467	48,336,099	2.8%	11.3%
Career and Technical Education	83.6	81.6	9,088,293	9,745,426	10,472,866	10,692,687	10,804,357	1.0%	2.5%
Gifted and Talented	42.8	43.8	4,119,688	4,153,673	4,349,951	4,465,698	4,750,828	6.4%	1.1%
Athletics	11.5	11.5	5,482,944	3,891,685	3,854,080	3,270,624	3,412,289	4.3%	0.8%
Summer School	-	-	592,307	426,701	777,682	1,150,463	1,150,463	0.0%	0.3%
Adult Education	2.0	2.4	200,016	160,674	161,957	104,051	229,281	120.4%	0.1%
Non-Regular Day School	64.4	64.0	4,967,234	5,225,504	5,361,097	5,622,183	5,396,212	-4.0%	1.3%
School Counseling Services	114.8	116.1	9,652,183	10,925,474	11,631,791	12,340,606	12,343,106	0.0%	2.9%
School Social Workers	23.0	22.0	1,725,618	2,166,048	2,477,899	2,489,654	2,722,404	9.3%	0.6%
Homebound Instruction	1.0	1.0	666,095	603,175	792,735	283,288	290,879	2.7%	0.1%
Improvement of Instruction	57.5	57.5	7,673,226	8,509,662	11,295,083	11,597,549	12,422,651	7.1%	2.9%
Media Services	75.0	76.0	5,631,243	5,631,424	6,032,846	6,411,001	6,891,015	7.5%	1.6%
Office of the Principal	243.0	243.0	27,007,468	24,345,672	26,039,175	26,403,936	26,530,096	0.5%	6.2%
Sub-Total: Instruction	2,670.6	2,658.9	\$ 247,206,233	\$ 261,186,197	\$ 281,579,695	\$ 290,678,406	\$ 295,319,531	1.6%	68.8%
School Board Services	1.0	1.0	\$ 305,359	\$ 320,100	\$ 330,638	\$ 285,904	\$ 334,032	16.8%	0.1%
Executive Administration Svcs	11.0	10.0	2,608,421	1,992,696	2,193,803	2,354,653	2,290,678	-2.7%	0.5%
Information Services	16.8	14.8	1,777,262	1,876,149	1,932,943	2,459,726	2,530,367	2.9%	0.6%
Human Resources	28.0	27.0	3,785,675	3,709,969	4,196,781	5,410,236	5,248,829	-3.0%	1.2%
Planning Services	8.0	8.0	1,640,610	1,373,913	1,229,432	1,346,189	1,245,523	-7.5%	0.3%
Fiscal Services	20.0	20.0	2,167,485	2,244,072	2,759,562	3,235,787	3,281,268	1.4%	0.8%
Purchasing Services	6.0	6.0	870,918	884,646	1,455,133	661,636	685,341	3.6%	0.2%
Printing Services	5.0	5.0	34,528	(10,210)	-78,316	-	-	0.0%	0.0%
Sub-Total: Administration	95.8	91.8	\$ 13,190,258	\$ 12,391,336	\$ 14,176,607	\$ 15,754,130	\$ 15,616,039	-0.9%	3.6%
Attendance Services	19.0	24.0	\$ 1,193,832	\$ 1,638,443	\$ 1,674,575	\$ 2,337,411	\$ 2,279,353	-2.5%	0.5%
Health Services	79.5	79.5	5,491,682	6,039,571	6,231,525	6,896,144	6,721,702	-2.5%	1.6%
Psychological Services	21.7	25.7	1,859,432	2,546,238	2,211,604	2,789,933	3,297,389	18.2%	0.8%
Sub-Total: Attendance & Health	120.2	129.2	\$ 8,544,947	\$ 10,224,252	\$ 10,117,704	\$ 12,023,488	\$ 12,298,445	2.3%	2.9%
Pupil Transportation	461.0	441.0	\$ 23,824,952	\$ 26,318,663	\$ 25,944,633	\$ 28,143,274	\$ 28,017,640	-0.4%	6.5%
Sub-Total: Pupil Transportation	461.0	441.0	\$ 23,824,952	\$ 26,318,663	\$ 25,944,633	\$ 28,143,274	\$ 28,017,640	-0.4%	6.5%
Operations and Maintenance	311.9	316.9	\$ 36,113,503	\$ 34,123,166	\$ 42,773,215	\$ 38,623,421	\$ 45,800,643	18.6%	10.7%
Security Services	120.0	124.0	6,196,863	7,866,202	8,623,599	7,835,304	8,071,851	3.0%	1.9%
Warehouse Services	7.0	10.0	370,105	390,076	454,642	446,573	733,287	64.2%	0.2%
Sub-Total: Operations & Maintenance	438.9	450.9	\$ 42,680,471	\$ 42,379,444	\$ 51,851,456	\$ 46,905,299	\$ 54,605,781	16.4%	12.8%
Facilities			\$ 2,399,778	\$ 6,189,957	\$ (1,450,221)	\$ -	\$ -	0.0%	0.0%
Sub-Total: Facilities			\$ 2,399,778	\$ 6,189,957	\$ (1,450,221)	\$ -	\$ -	0.0%	0.0%
Debt Service and Fund Transfers			\$ 1,033,230	\$ 1,033,310	\$ 1,035,597	\$ -	\$ -	0.0%	0.0%
Sub-Total: Debt Service & Fund Transfers			\$ 1,033,230	\$ 1,033,310	\$ 1,035,597	\$ -	\$ -	0.0%	0.0%
Fund Balance Year End			\$ 7,693,681	\$ 4,915,323	\$ 2,904,774	\$ -	\$ -	0.0%	0.0%
Sub-Total: Fund Balance Year End			\$ 7,693,681	\$ 4,915,323	\$ 2,904,774	\$ -	\$ -	0.0%	0.0%
Technology	111.0	112.0	\$ 15,453,869	\$ 14,639,221	\$ 18,316,584	\$ 17,866,373	\$ 23,301,779	30.4%	5.4%
Sub-Total: Technology	111.0	112.0	\$ 15,453,869	\$ 14,639,221	\$ 18,316,584	\$ 17,866,373	\$ 23,301,779	30.4%	5.4%
GRAND TOTALS	3,897.5	3,883.8	\$ 362,027,419	\$ 379,277,702	\$ 404,476,829	\$ 411,370,970	\$ 429,159,215	4.3%	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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Teachers	1,408.6	1,409.1	\$ 79,118,070	\$ 85,975,394	\$ 90,588,585	\$ 97,850,102	\$ 99,646,339	1.8%
Technical Personnel	1.0	1.0	92,811	40,455	37,488	37,376	38,498	3.0%
Clerical Support	1.0	1.0	31,523	38,029	45,045	47,082	48,495	3.0%
Instructional Assistants	92.0	70.7	2,174,282	2,952,125	3,151,241	3,288,705	2,388,728	-27.4%
Substitutes Daily			6,601,457	2,278,601	7,328,616	4,287,440	4,287,440	0.0%
Part-time Teachers (Hourly)			111,434	110,753	74,934	287,962	287,962	0.0%
Part-time Support Staff			-	8,666	8,626	-	-	0.0%
Part-time Instructional Assistants			456,664	343,858	665,485	415,665	415,665	0.0%
Supplemental Salaries			1,532,687	1,452,161	1,547,260	1,623,737	1,623,737	0.0%
Sub-total: Personnel Costs	1,502.6	1,481.8	\$ 90,118,927	\$ 93,200,042	\$ 103,447,280	\$ 107,838,069	\$ 108,736,863	0.8%
Sub-total: Benefits			\$ 37,260,668	\$ 43,628,159	\$ 44,254,719	\$ 44,126,330	\$ 43,851,461	-0.6%
Non-Personnel Costs								
Contract Services			\$ 317,887	\$ 1,312,187	\$ 641,168	\$ 974,488	\$ 1,543,488	58.4%
Tuition Paid			-	-	-	35,000	-	-100.0%
Internal Services			182,864	388,249	278,626	142,721	140,510	-1.5%
Leases and Rental			1,429,575	1,474,133	1,014,249	1,004,864	1,024,864	2.0%
Student Fees			59	6,796	-	2,450	2,450	0.0%
Local Mileage			26,205	45,669	39,723	18,000	18,000	0.0%
Professional Development			18,827	48,643	5,093	9,500	9,500	0.0%
Support To Other Entities			(3,776)	18,891	15,934	20,000	20,000	0.0%
Dues and Memberships			60,675	81,412	50,411	87,905	87,905	0.0%
Other Miscellaneous Expenses			3,873	7,789	13,920	5,300	5,300	0.0%
Materials and Supplies			86,386	499,290	410,536	14,750	14,750	0.0%
Uniforms and Wearing Apparel			14,505	38,817	194,641	27,542	122,042	343.1%
Food Supplies			7,334	11,794	9,655	8,500	8,500	0.0%
Educational Materials			710,539	855,963	723,830	1,193,670	1,034,081	-13.4%
Teacher Supply Allocation			51,519	54,686	49,282	93,965	93,965	0.0%
Tech Software/On-Line Content			493,057	513,749	461,709	237,944	237,322	-0.3%
Tech Hardware: Non-Capitalized			5,408	2,024	1,150	2,770	2,770	0.0%
Capital Outlay: Replacement			587,800	146,019	378,342	5,750	60,000	943.5%
Capital Outlay: Additions			10,607	21,088	25,878	-	50,000	100.0%
Capitalized Lease - Copiers			297,846	332,510	333,455	336,889	338,289	0.4%
Fund Transfers			-	-	-	2,637,792	2,637,792	0.0%
Sub-total: Non-Personnel Costs			\$ 4,301,189	\$ 5,859,708	\$ 4,647,602	\$ 6,859,800	\$ 7,451,528	8.6%
Grand Total	1,502.6	1,481.8	\$ 131,680,785	\$ 142,687,909	\$ 152,349,601	\$ 158,824,198	\$ 160,039,852	0.8%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments	FTEs
Removed -2.6 Teachers	(2.6)
Added 3 Teachers (moved from closed grant to operating)	3.0
Reclassified 0.1 Teachers (1 FTE from 0.4 to 0.6 and 1 FTE from 0.5 to 0.4)	0.1
Reclassified 21.3 Instructional Assistants	(21.3)

Non-Personnel Costs:

Contract Services: Increased due to new contracts
Tuition Paid: Decreased based on prior year actuals
Uniforms and Wearing Apparel: Increased due to uniform replacement schedule for high school fine arts
Educational Materials: Decreased due to allocation adjustments based on student enrollment
Capital Outlay: Replacement: Increased due to instrument replacement schedule for secondary fine arts
Capital Outlay: Additions: Increased due to new instruments schedule for secondary fine arts

(20.8)

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrators	14.0	14.0	\$ 1,657,309	\$ 1,349,952	\$ 1,583,914	\$ 1,679,033	\$ 1,741,029	3.7%
Teachers	292.5	283.5	15,574,459	17,922,293	19,453,598	20,340,536	20,771,903	2.1%
Other Professionals	3.0	3.0	-	269,520	281,062	285,828	294,673	3.1%
Technical Personnel	1.0	1.0	-	-	89,295	100,592	103,609	3.0%
Clerical Support	6.0	6.0	239,824	280,443	318,553	329,384	351,267	6.6%
Instructional Assistants	133.0	150.8	3,793,960	4,541,355	4,664,559	4,821,317	5,734,567	18.9%
Substitutes Daily			40,216	17,177	31,631	36,632	36,632	0.0%
Part-time Teachers (Hourly)			19,879	67,871	21,851	33,000	33,000	0.0%
Part-time Other Professionals			210	87	-	210	210	0.0%
Part-time (OT) Clerical Support			2,504	2,637	815	-	-	0.0%
Part-time Instructional Assistants			127,393	200,869	330,031	65,388	65,388	0.0%
Supplemental Salaries			40,621	47,000	34,589	40,621	40,621	0.0%
Sub-total: Personnel Costs	449.5	458.3	\$ 21,496,376	\$ 24,699,203	\$ 26,809,898	\$ 27,732,542	\$ 29,172,900	5.2%
Sub-total: Benefits			\$ 9,535,659	\$ 10,945,824	\$ 11,275,994	\$ 11,784,833	\$ 11,344,087	-3.7%
Non-Personnel Costs								
Contract Services			\$ 1,105,175	\$ 1,219,672	\$ 1,447,000	\$ 603,600	\$ 1,014,150	68.0%
Transportation - By Contract			70,500	69,666	61,982	80,000	60,000	-25.0%
Internal Services			173,828	139,410	118,612	237,300	169,600	-28.5%
Student Fees			1	-	-	-	-	0.0%
Local Mileage			32,732	32,760	28,443	17,000	17,000	0.0%
Professional Development			13,383	10,969	15,701	23,000	22,200	-3.5%
Dues and Memberships			15,668	3,336	4,045	7,000	7,000	0.0%
Materials and Supplies			81,048	10,441	58,761	12,500	17,500	40.0%
Food Supplies			424	89	425	500	500	0.0%
Educational Materials			96,273	19,933	41,819	62,000	68,000	9.7%
Teacher Supply Allocation			8,730	-	-	-	-	0.0%
Tech Software/On-Line Content			2,447	4,202	97,945	165,415	186,000	12.4%
Tech Hardware: Non-Capitalized			428	-	7,162	8,000	43,374	442.2%
Tuition Payment to Joint Operations			5,938,358	5,551,642	6,015,145	6,288,778	6,213,788	-1.2%
Capital Outlay: Replacement			147,108	161	-	-	-	0.0%
Capital Outlay: Additions			994	5,862	-	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 7,687,098	\$ 7,068,143	\$ 7,897,040	\$ 7,505,093	\$ 7,819,112	4.2%
Grand Total	449.5	458.3	\$ 38,719,133	\$ 42,713,170	\$ 45,982,931	\$ 47,022,467	\$ 48,336,099	2.8%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments
 Removed -9 Teachers
 Reclassified 17.8 Instructional Assistants

FTEs

(9.0)
17.8

Non-Personnel Costs:

Contract Services: Increased due to cost increases of contracted workers covering vacant positions
 Transportation - By Contract: Decreased based on prior year actuals
 Internal Services: Decreased based on prior year actuals
 Materials and Supplies: Increased due to cost increases
 Tech Software/On-Line Content: Increased due to additional online subscriptions
 Tech Hardware: Non-Capitalized: Increased to provide devices to support the increase of non-verbal students

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		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	% Chg
	2026A	2027B						
Personnel Costs								
Administrators	1.0	1.0	\$ 211,920	\$ 134,394	\$ 99,530	\$ 110,006	\$ 113,254	3.0%
Teachers	80.6	78.6	4,897,152	5,201,611	5,833,831	5,923,663	5,994,497	1.2%
Other Professionals	1.0	1.0	-	-	109,663	111,254	114,591	3.0%
Technical Personnel	1.0	1.0	45,804	105,317	51,407	51,713	59,619	15.3%
Clerical Support	-	-	-	48,094	-	-	-	0.0%
Substitutes Daily			23,254	28,897	18,381	34,611	34,611	0.0%
Part-time Other Professionals			13,676	18,065	17,146	13,676	13,676	0.0%
Part-time Support Staff			4,666	2,130	2,490	4,666	4,666	0.0%
Supplemental Salaries			5,000	5,000	3,500	5,000	5,000	0.0%
Sub-total: Personnel Costs	83.6	81.6	\$ 5,201,472	\$ 5,543,509	\$ 6,135,948	\$ 6,254,589	\$ 6,339,915	1.4%
Sub-total: Benefits			\$ 2,147,537	\$ 2,310,028	\$ 2,443,199	\$ 2,507,719	\$ 2,534,063	1.1%
Non-Personnel Costs								
Contract Services			\$ 52,690	\$ 44,865	\$ 43,838	\$ 50,245	\$ 50,245	0.0%
Internal Services			7,154	4,506	2,702	7,020	7,020	0.0%
Local Mileage			2,613	2,681	2,577	1,500	1,500	0.0%
Professional Development			1,850	3,931	-	-	-	0.0%
Materials and Supplies			5,708	6,575	5,131	8,700	8,700	0.0%
Uniforms and Wearing Apparel			590	599	598	600	600	0.0%
Food Supplies			-	-	1,331	-	-	0.0%
Educational Materials			61,078	62,600	60,990	70,293	70,293	0.0%
Tech Software/On-Line Content			4,933	4,265	4,933	5,000	5,000	0.0%
Tuition Payment to Joint Operations			1,520,507	1,704,693	1,751,500	1,767,021	1,767,021	0.0%
Capital Outlay: Replacement			82,161	57,173	20,118	20,000	20,000	0.0%
Sub-total: Non-Personnel Costs			\$ 1,739,284	\$ 1,891,888	\$ 1,893,719	\$ 1,930,379	\$ 1,930,379	0.0%
Grand Total	83.6	81.6	\$ 9,088,293	\$ 9,745,426	\$ 10,472,866	\$ 10,692,687	\$ 10,804,357	1.0%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments
 Reclassified -2 Teachers

FTEs
(2.0)

Non-Personnel Costs:

(2.0)

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	% Chg
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	
Personnel Costs								
Administrators	1.0	1.0	\$ 109,115	\$ 114,571	\$ 121,373	\$ 123,778	\$ 127,492	3.0%
Teachers	41.8	42.8	2,327,885	2,409,260	2,586,041	2,629,603	2,949,717	12.2%
Substitutes Daily			733	8,702	15,995	668	668	0.0%
Part-time Teachers (Hourly)			-	175	1,470	500	500	0.0%
Part-time Support Staff			23,682	22,314	15,518	23,682	23,682	0.0%
Supplemental Salaries			3,800	5,700	6,650	3,800	3,800	0.0%
Sub-total: Personnel Costs	42.8	43.8	\$ 2,465,215	\$ 2,560,721	\$ 2,747,047	\$ 2,782,031	\$ 3,105,858	11.6%
Sub-total: Benefits			\$ 1,028,445	\$ 1,036,269	\$ 1,048,210	\$ 1,049,987	\$ 1,011,489	-3.7%
Non-Personnel Costs								
Contract Services			\$ 337,486	\$ 268,929	\$ 275,580	\$ 308,395	\$ 308,395	0.0%
Transportation - By Contract			-	450	-	2,000	2,000	0.0%
Internal Services			4,137	3,054	2,579	10,200	10,000	-2.0%
Leases and Rental			23,638	13,163	16,411	16,000	16,000	0.0%
Student Fees			495	7,744	3,287	15,125	15,125	0.0%
Local Mileage			3,584	4,093	3,285	6,400	6,400	0.0%
Professional Development			23,272	13,591	24,046	12,525	12,525	0.0%
Dues and Memberships			10,677	10,425	2,560	2,900	2,900	0.0%
Materials and Supplies			2,433	2,168	953	1,900	1,900	0.0%
Food Supplies			-	-	479	-	-	0.0%
Educational Materials			73,446	75,741	63,922	89,000	89,000	0.0%
Tuition Payment to Joint Operations			146,860	157,325	161,593	169,235	169,235	0.0%
Sub-total: Non-Personnel Costs			\$ 626,028	\$ 556,682	\$ 554,693	\$ 633,680	\$ 633,480	0.0%
Grand Total	42.8	43.8	\$ 4,119,688	\$ 4,153,673	\$ 4,349,951	\$ 4,465,698	\$ 4,750,828	6.4%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments
 Reclassified 1 Teacher

FTEs
 1.0

Non-Personnel Costs:

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		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	% Chg
	2026A	2027B						
Personnel Costs								
Administrators	1.0	1.0	\$ 81,375	\$ 113,925	\$ 118,543	\$ 120,863	\$ 124,489	3.0%
Athletic Directors and Trainers	10.0	10.0	644,113	742,199	774,825	789,207	795,403	0.8%
Clerical Support	0.5	0.5	24,297	25,512	28,266	33,136	30,335	-8.5%
Substitutes Daily			2,577	2,440	8,420	2,347	2,347	0.0%
Part-time Other Professionals			84,331	132,892	109,701	84,331	84,331	0.0%
Supplemental Salaries			701,134	913,116	937,599	701,134	701,134	0.0%
Sub-total: Personnel Costs	11.5	11.5	\$ 1,537,827	\$ 1,930,084	\$ 1,977,354	\$ 1,731,018	\$ 1,738,039	0.4%
Sub-total: Benefits			\$ 379,549	\$ 472,496	\$ 464,763	\$ 366,745	\$ 366,259	-0.1%
Non-Personnel Costs								
Contract Services			\$ 2,223,163	\$ 290,311	\$ 409,689	\$ 312,100	\$ 315,560	1.1%
Internal Services			384,217	433,744	410,446	446,290	447,790	0.3%
Insurance			44,000	48,674	46,970	51,270	51,270	0.0%
Student Fees			57,223	44,114	50,259	40,000	50,000	25.0%
Local Mileage			3,684	3,689	3,211	3,000	3,000	0.0%
Professional Development			14,334	21,001	22,644	15,000	15,000	0.0%
Dues and Memberships			21,097	19,212	20,749	29,000	19,001	-34.5%
Materials and Supplies			199,707	355,947	233,517	159,000	209,500	31.8%
Uniforms and Wearing Apparel			529,895	121,191	88,640	117,200	196,870	68.0%
Food Supplies			-	-	77	-	-	0.0%
Capital Outlay: Replacement			64,249	151,224	125,760	-	-	0.0%
Capital Outlay: Additions			24,000	-	-	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 3,565,568	\$ 1,489,105	\$ 1,411,964	\$ 1,172,860	\$ 1,307,991	11.5%
Grand Total	11.5	11.5	\$ 5,482,944	\$ 3,891,685	\$ 3,854,080	\$ 3,270,624	\$ 3,412,289	4.3%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments

FTEs

Non-Personnel Costs:

Student Fees: Increased due to the number of student athletes qualifying in state events

Dues and Memberships: Decreased based on prior year actuals

Materials and Supplies: Increased due to prior year actuals

Uniforms and Wearing Apparel: Increased due to uniform replacement schedule for middle school athletics

-

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Part-time Teachers (Hourly)			\$ 333,661	\$ 322,165	\$ 654,079	\$ 647,600	\$ 647,600	0.0%
Part-time Media Specialists			-	4,016	-	-	-	0.0%
Part-time Assistant Principals			18,462	33,465	3,173	46,615	46,615	0.0%
Part-time Other Professionals			-	-	28,227	-	-	0.0%
Part-time School Nurses			1,907	6,335	-	37,000	37,000	0.0%
Part-time (OT) Clerical Support			5,093	5,084	17,842	48,974	48,974	0.0%
Part-time Instructional Assistants			168,486	2,104	647	69,021	69,021	0.0%
Sub-total: Personnel Costs			\$ 527,609	\$ 373,169	\$ 703,968	\$ 849,210	\$ 849,210	0.0%
Sub-total: Benefits			\$ 44,055	\$ 31,603	\$ 58,733	\$ 61,200	\$ 61,200	0.0%
Non-Personnel Costs								
Contract Services			\$ 4,643	\$ 11,269	\$ 225	\$ 10,755	\$ 10,755	0.0%
Internal Services			4,225	11,127	4,269	17,195	17,195	0.0%
Materials and Supplies			507	4,573	1,077	190,053	190,053	0.0%
Food Supplies			539	664	65	550	550	0.0%
Educational Materials			10,728	(5,704)	9,344	21,500	21,500	0.0%
Sub-total: Non-Personnel Costs			\$ 20,643	\$ 21,929	\$ 14,980	\$ 240,053	\$ 240,053	0.0%
Grand Total			\$ 592,307	\$ 426,701	\$ 777,682	\$ 1,150,463	\$ 1,150,463	0.0%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

FTEs

Non-Personnel Costs:

*Summer School costs are also included in the following functions: Transportation, Custodial, Security, and SPED

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		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	% Chg
	2026A	2027B						
Personnel Costs								
Teachers	2.0	2.0	\$ 141,397	\$ 123,094	\$90,428.40	\$ 70,222	\$ 140,015	99.4%
Technical Personnel	-	0.4	\$ -	\$ -	\$ -	\$ -	\$ 38,805	100.0%
Sub-total: Personnel Costs	2.0	2.4	\$ 141,397	\$ 123,094	\$ 90,428	\$ 70,222	\$ 178,820	154.6%
Sub-total: Benefits			\$ 58,619	\$ 37,581	\$ 71,528	\$ 33,828	\$ 50,461	49.2%
Grand Total	2.0	2.4	\$ 200,016	\$ 160,674	\$ 161,957	\$ 104,051	\$ 229,281	120.4%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:	FTEs
3% salary increase	
Added 0.4 Technical Personnel since grant does not cover full salary	0.4

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Teachers	31.0	30.6	\$ 1,880,942	\$ 2,101,363	\$ 2,215,302	\$ 2,264,680	\$ 2,315,586	2.2%
Principals	0.5	0.5	44,483	50,384	50,870	106,564	53,968	-49.4%
Clerical Support	0.9	0.9	39,865	41,205	49,411	103,376	48,536	-53.0%
Instructional Assistants	32.0	32.0	1,191,942	1,223,992	1,223,393	1,260,756	1,155,518	-8.3%
Substitutes Daily			137,915	82,135	142,323	131,436	131,436	0.0%
Part-time Other Professionals			953	-	762	953	953	0.0%
Part-time (OT) Clerical Support			-	-	2,627	-	-	0.0%
Part-time Instructional Assistants			12,675	2,580	8,409	9,762	9,762	0.0%
Supplemental Salaries			11,450	948	-	11,450	11,450	0.0%
Sub-total: Personnel Costs	64.4	64.0	\$ 3,320,226	\$ 3,502,607	\$ 3,693,097	\$ 3,888,977	\$ 3,727,209	-4.2%
Sub-total: Benefits			\$ 1,619,267	\$ 1,689,501	\$ 1,611,702	\$ 1,661,725	\$ 1,594,065	-4.1%
Non-Personnel Costs								
Contract Services			\$ 975	\$ 2,671	\$ 939	\$ 5,134	\$ 5,110	-0.5%
Internal Services			12,643	14,791	14,821	28,664	28,664	0.0%
Local Mileage			3,098	3,672	4,316	1,600	1,600	0.0%
Professional Development			2,802	3,119	-	3,900	3,900	0.0%
Dues and Memberships			60	60	36	90	90	0.0%
Materials and Supplies			1,813	128	824	2,976	3,386	13.8%
Educational Materials			4,443	7,306	33,563	29,117	32,188	10.5%
Teacher Supply Allocation			1,907	1,650	1,800	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 27,741	\$ 33,396	\$ 56,299	\$ 71,481	\$ 74,938	4.8%
Grand Total	64.4	64.0	\$ 4,967,234	\$ 5,225,504	\$ 5,361,097	\$ 5,622,183	\$ 5,396,212	0.0%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments
 Removed -0.4 Teachers

FTEs

(0.4)

Non-Personnel Costs:

Materials and Supplies: Increased due to cost increases
 Educational Materials: Increased to maintain core preschool curriculum

(0.4)

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrators	1.0	1.0	\$ 147,648	\$ 90,809	\$ 116,250	\$ 118,449	\$ 121,950	3.0%
School Counselors	102.2	103.5	6,160,710	7,112,961	7,422,873	7,715,515	7,838,792	1.6%
Other Professionals	1.6	1.6	-	84,004	161,634	163,086	167,978	3.0%
Technical Personnel	5.0	5.0	-	-	168,627	309,912	272,471	-12.1%
Clerical Support	5.0	5.0	248,423	230,674	263,062	264,666	284,919	7.7%
Substitutes Daily			(119)	-	-	-	-	0.0%
Part-time School Counselors			32,538	5,744	21,608	5,000	5,000	0.0%
Part-time Other Professionals			18,139	12,751	16,807	18,139	18,139	0.0%
Sub-total: Personnel Costs	114.8	116.1	\$ 6,607,340	\$ 7,536,944	\$ 8,170,860	\$ 8,594,767	\$ 8,709,249	1.3%
Sub-total: Benefits			\$ 2,843,362	\$ 3,226,249	\$ 3,310,580	\$ 3,506,866	\$ 3,373,892	-3.8%
Non-Personnel Costs								
Contract Services			\$ 30,391	\$ 16,907	\$ 11,701	\$ 40,036	\$ 55,070	37.5%
Internal Services			11,787	12,727	12,893	19,000	20,200	6.3%
Local Mileage			929	755	2,801	1,500	1,500	0.0%
Professional Development			8,104	10,174	6,361	12,750	15,750	23.5%
Support To Other Entities			260	415	1,563	2,000	-	-100.0%
Dues and Memberships			378	374	371	840	860	2.4%
Materials and Supplies			7,253	3,713	3,114	5,500	6,500	18.2%
Food Supplies			1,754	3,998	(165)	1,000	3,300	230.0%
Educational Materials			44,127	33,371	25,473	58,875	35,145	-40.3%
Tech Software/On-Line Content			96,500	79,848	86,240	97,472	101,640	4.3%
Tuition Payment to Joint Operations			-	-	-	-	20,000	0.0%
Sub-total: Non-Personnel Costs			\$ 201,482	\$ 162,282	\$ 150,352	\$ 238,973	\$ 259,965	8.8%
Grand Total	114.8	116.1	\$ 9,652,183	\$ 10,925,474	\$ 11,631,791	\$ 12,340,606	\$ 12,343,106	0.0%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments
 Added 1.3 School Counselors

FTEs

1.3

Non-Personnel Costs:

Contract Services: Increased due to increase in students participating in college tours
 Professional Development: Increased due to PD initiatives
 Support To Other Entities: Decreased due to costs being moved under Contract Services
 Materials and Supplies: Increased due to cost increases
 Food Supplies: Increased food costs for after school activities, field trips, and lunch during college tours
 Educational Materials: Decreased based on prior year actuals

*School Counselors positions also include HS graduation coaches and School Counseling Directors

1.3

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		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	% Chg
	2026A	2027B						
Personnel Costs								
Administrators	1.0	1.0	\$ 92,626	\$ 97,257	\$ 118,284	\$ 120,147	\$ 123,752	3.0%
Other Professionals	22.0	21.0	1,084,253	1,304,318	1,640,576	1,655,238	1,828,843	10.5%
Part-time Other Professionals			-	12,800	-	-	-	0.0%
Part-time (OT) Clerical Support			110	293	-	-	-	0.0%
Part-time Instructional Assistants			1,765	105,803	17,806	2,000	2,000	0.0%
Sub-total: Personnel Costs	23.0	22.0	\$ 1,178,755	\$ 1,520,470	\$ 1,776,666	\$ 1,777,386	\$ 1,954,595	10.0%
Sub-total: Benefits			\$ 522,595	\$ 620,212	\$ 692,880	\$ 690,895	\$ 748,437	8.3%
Non-Personnel Costs								
Local Mileage			\$ 7,278	\$ 4,836	\$ 3,896	\$ 5,373	\$ 5,373	0.0%
Professional Development			1,633	6,694	-	-	-	0.0%
Materials and Supplies			10,940	11,165	5,233	16,000	14,000	-12.5%
Food Supplies			4,418	2,672	(423)	-	-	0.0%
Educational Materials			-	-	(353)	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 24,269	\$ 25,366	\$ 8,353	\$ 21,373	\$ 19,373	-9.4%
Grand Total	23.0	22.0	\$ 1,725,618	\$ 2,166,048	\$ 2,477,899	\$ 2,489,654	\$ 2,722,404	9.3%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments
 Removed -1 Student Support Specialist

FTEs
(1.0)

Non-Personnel Costs:

Materials and Supplies: Decreased based on prior year actuals

(1.0)

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	% Chg
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	
Personnel Costs								
Other Professionals	1.0	1.0	\$ 43,853	\$ 62,775	\$ 54,111	\$ 66,837	\$ 73,477	9.9%
Part-time Teachers (Hourly)			548,279	468,042	639,023	186,154	186,154	0.0%
Sub-total: Personnel Costs	1.0	1.0	\$ 592,132	\$ 530,817	\$ 693,133	\$ 252,991	\$ 259,631	2.6%
Sub-total: Benefits			\$ 73,858	\$ 72,358	\$ 99,602	\$ 30,298	\$ 31,248	3.1%
Non-Personnel Costs								
Internal Services			\$ 105	\$ -	\$ -	\$ -	\$ -	0.0%
Sub-total: Non-Personnel Costs			\$ 105	\$ -	\$ -	\$ -	\$ -	0.0%
Grand Total	1.0	1.0	\$ 666,095	\$ 603,175	\$ 792,735	\$ 283,288	\$ 290,879	2.7%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase and experience adjustments

FTEs

Non-Personnel Costs:

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		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	% Chg
	2026A	2027B						
Personnel Costs								
Administrators	25.0	23.0	\$ 2,105,337	\$ 2,424,318	\$ 3,009,362	\$ 3,012,449	\$ 3,056,821	1.5%
Teachers	5.0	6.0	463,005	484,923	528,406	537,446	655,871	22.0%
Other Professionals	2.0	3.0	225,281	311,147	253,922	258,666	368,710	42.5%
Technical Personnel	11.0	11.0	121,926	227,346	630,879	665,136	695,807	4.6%
Clerical Support	14.5	14.5	565,624	675,875	705,743	840,516	854,074	1.6%
Substitutes Daily			65,122	47,526	115,881	59,319	59,319	0.0%
Part-time Teachers (Hourly)			190,495	205,181	327,821	121,600	121,600	0.0%
Part-time Other Professionals			327	2,686	2	327	327	0.0%
Part-time Support Staff			5,426	246	-	5,426	5,426	0.0%
Part-time (OT) Clerical Support			271	-	1,005	-	-	0.0%
Supplemental Salaries			98,632	91,338	92,547	99,582	99,582	0.0%
Sub-total: Personnel Costs	57.5	57.5	\$ 3,841,447	\$ 4,470,587	\$ 5,665,568	\$ 5,600,468	\$ 5,917,538	5.7%
Sub-total: Benefits			\$ 1,931,683	\$ 2,321,559	\$ 2,585,332	\$ 2,681,161	\$ 2,635,220	-1.7%
Non-Personnel Costs								
Contract Services			\$ 735,693	\$ 623,212	\$ 931,005	\$ 1,048,007	\$ 1,275,023	21.7%
Internal Services			312,178	433,459	609,372	582,079	653,156	12.2%
Student Fees			4,699	4,323	18,416	25,460	26,460	3.9%
Local Mileage			43,274	53,881	72,454	17,600	17,600	0.0%
Professional Development			130,856	98,146	83,187	351,500	369,100	5.0%
Dues and Memberships			11,303	39,509	13,635	49,705	49,285	-0.8%
Materials and Supplies			105,180	90,309	212,948	278,363	287,913	3.4%
Food Supplies			54,309	44,076	51,638	58,400	82,600	41.4%
Educational Materials			473,817	287,805	608,634	738,451	837,400	13.4%
Tech Software/On-Line Content			8,970	24,752	440,084	162,355	174,755	7.6%
Capital Outlay: Replacement			9,945	12,299	2,811	4,000	64,100	1502.5%
Capital Outlay: Additions			9,873	5,747	-	-	32,500	100.0%
Sub-total: Non-Personnel Costs			\$ 1,900,096	\$ 1,717,516	\$ 3,044,184	\$ 3,315,920	\$ 3,869,892	16.7%
Grand Total	57.5	57.5	\$ 7,673,226	\$ 8,509,662	\$ 11,295,083	\$ 11,597,549	\$ 12,422,651	7.1%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments	FTEs
Reclassified -1 Supervisor of Instructional Technology (to meet ASR requirements)	(1.0)
Removed -1 Administrator	(1.0)
Added 1 Elementary Science/SS Specialist	1.0
Added 1 Other Professional (moved from closed grant to operating)	1.0

Non-Personnel Costs:

- Contract Services: Increased due to new contract
- Internal Services: Increased print shop costs to maintain new curriculum/assessments
- Food Supplies: Increased due to rising cost of food for additional meetings, initiatives, and events
- Educational Materials: Increased costs to maintain new curriculum/assessments
- Capital Outlay: Replacement: Increased due to aging equipment replacement for music and fine arts
- Capital Outlay: Additions: Increased due to new instruments/equipment for music

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrators	1.0	1.0	\$ 103,950	\$ 109,148	\$ 125,007	\$ 127,521	\$ 131,347	3.0%
Media Specialists	41.0	42.0	2,434,304	2,643,423	2,729,118	2,824,791	3,365,367	19.1%
Clerical Support	33.0	33.0	902,376	970,328	1,004,143	1,073,411	1,073,072	0.0%
Substitutes Daily			8,480	687	385	7,724	7,724	0.0%
Part-time Media Specialists			6,849	1,346	6,648	6,849	6,849	0.0%
Part-time (OT) Clerical Support			41,705	14,118	15,485	29,568	29,568	0.0%
Part-time Instructional Assistants			765	1,566	497	2,000	2,000	0.0%
Supplemental Salaries			5,000	-	-	5,000	5,000	0.0%
Sub-total: Personnel Costs	75.0	76.0	\$ 3,503,429	\$ 3,740,616	\$ 3,881,282	\$ 4,076,865	\$ 4,620,928	13.3%
Sub-total: Benefits			\$ 1,654,551	\$ 1,751,703	\$ 1,646,166	\$ 1,891,789	\$ 1,823,506	-3.6%
Non-Personnel Costs								
Contract Services			\$ 40,117	\$ 42,318	\$ 45,845	\$ 48,112	\$ 51,057	6.1%
Internal Services			1,157	1,308	346	650	650	0.0%
Local Mileage			1,042	1,035	1,053	300	300	0.0%
Professional Development			6,109	7,000	8,850	4,850	4,850	0.0%
Materials and Supplies			20,971	4,927	8,150	7,754	7,754	0.0%
Food Supplies			881	350	182	250	250	0.0%
Educational Materials			225,882	(1,377)	272,780	285,000	285,000	0.0%
Tech Software/On-Line Content			93,338	83,544	92,300	95,431	96,721	1.4%
Capital Outlay: Replacement			83,766	-	75,890	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 473,263	\$ 139,105	\$ 505,398	\$ 442,347	\$ 446,581	1.0%
Grand Total	75.0	76.0	\$ 5,631,243	\$ 5,631,424	\$ 6,032,846	\$ 6,411,001	\$ 6,891,015	7.5%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments
 Added 1 Media Specialist (Huntington)

FTEs
 1.0

Non-Personnel Costs:

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	% Chg
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	
Personnel Costs								
Administrators	-	-	\$ 302,309	\$ -	\$ -	\$ -	\$ -	0.0%
Principals	37.0	37.0	4,113,213	4,277,070	4,917,564	4,880,719	4,845,146	-0.7%
Asst Principals	75.0	75.0	6,926,671	7,098,013	7,264,442	7,560,077	7,490,872	-0.9%
Other Professionals	7.0	7.0	-	-	467,793	518,944	742,615	43.1%
Technical Personnel	11.0	11.0	271,370	358,019	324,913	332,396	342,059	2.9%
Clerical Support	113.0	113.0	4,164,352	270,679	4,659,293	4,722,001	5,027,911	6.5%
Part-time Principals			174,801	4,362,017	204,217	65,000	65,000	0.0%
Part-time (OT) Clerical Support			85,188	143,532	65,867	39,847	39,847	0.0%
Part-time Cafeteria Monitors			328,606	41,477	404,354	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	243.0	243.0	\$ 16,398,833	\$ 16,973,533	\$ 18,308,443	\$ 18,479,589	\$ 18,914,056	2.4%
Sub-total: Benefits			\$ 7,038,846	\$ 7,457,668	\$ 7,583,262	\$ 7,676,561	\$ 7,370,146	-4.0%
Non-Personnel Costs								
Contract Services			\$ 3,452,013	\$ (202,747)	\$ 16,366	\$ 124,660	\$ 124,660	0.0%
Internal Services			52,413	57,007	59,474	43,406	42,291	-2.6%
Local Mileage			7,856	14,625	17,720	1,205	1,205	0.0%
Professional Development			3,511	-	-	-	-	0.0%
Materials and Supplies			53,970	45,449	52,435	76,515	75,737	-1.0%
Food Supplies			-	108	13	-	-	0.0%
Educational Materials			27	29	1,464	2,000	2,000	0.0%
Sub-total: Non-Personnel Costs			\$ 3,569,790	\$ (85,529)	\$ 147,470	\$ 247,786	\$ 245,893	-0.8%
Grand Total	243.0	243.0	\$ 27,007,468	\$ 24,345,672	\$ 26,039,175	\$ 26,403,936	\$ 26,530,096	0.5%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments

FTEs

Non-Personnel Costs:

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Board Members	-	-	\$ 105,750	\$ 107,000	\$ 109,500	\$ 107,000	\$ 142,000	32.7%
Clerical Support	1.0	1.0	54,397	58,389	63,836	62,412	70,757	13.4%
Sub-total: Personnel Costs	1.0	1.0	\$ 160,147	\$ 165,389	\$ 173,336	\$ 169,412	\$ 212,757	25.6%
Sub-total: Benefits			\$ 71,078	\$ 68,500	\$ 73,697	\$ 25,693	\$ 26,875	4.6%
Non-Personnel Costs								
Contract Services			\$ 10,241	\$ 23,339	\$ 11,707	\$ 13,700	\$ 14,000	2.2%
Internal Services			113	55	245	700	700	0.0%
Local Mileage			-	69	-	200	200	0.0%
Professional Development			30,563	30,122	38,510	40,000	40,000	0.0%
Support To Other Entities			6,590	3,061	5,026	6,000	7,000	16.7%
Dues and Memberships			16,741	22,748	23,044	26,000	26,000	0.0%
Materials and Supplies			2,062	1,662	1,754	2,000	2,500	25.0%
Food Supplies			7,359	4,587	2,964	2,000	3,000	50.0%
Educational Materials			465	570	354	200	1,000	400.0%
Sub-total: Non-Personnel Costs			\$ 74,134	\$ 86,212	\$ 83,605	\$ 90,800	\$ 94,400	4.0%
Grand Total	1.0	1.0	\$ 305,359	\$ 320,100	\$ 330,638	\$ 285,904	\$ 334,032	16.8%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase and experience adjustment
 School Board salary increase effective January 2027

FTEs

Non-Personnel Costs:

Support To Other Entities: Increased due to cost increases in supporting community partnerships
 Materials and Supplies: Increased due to cost increases
 Food Supplies: Increased due to food cost increases
 Educational Materials: Increased to cover books from conferences

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrators	2.0	2.0	\$ 246,166	\$ 258,576	\$ 274,523	\$ 286,179	\$ 295,971	3.4%
Superintendent	1.0	1.0	810,576	227,718	281,577	286,993	274,877	-4.2%
COS/CAO/CFO/COO	4.0	4.0	670,525	704,252	607,008	786,149	829,071	5.5%
Clerical Support	4.0	3.0	170,142	152,048	182,512	247,062	200,135	-19.0%
Part-time Administrators			-	41,450	169,600	-	-	0.0%
Part-time (OT) Clerical Support			6,781	2,224	2,892	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	10.0	\$ 1,909,190	\$ 1,391,268	\$ 1,523,112	\$ 1,613,983	\$ 1,607,654	-0.4%
Sub-total: Benefits			\$ 548,373	\$ 541,095	\$ 542,241	\$ 634,420	\$ 615,475	-3.0%
Non-Personnel Costs								
Contract Services			\$ 73,365	\$ 7,247	\$ 90,627	\$ 57,000	\$ 14,000	-75.4%
Internal Services			5,818	987	454	4,625	5,800	25.4%
Local Mileage			2,785	4,958	1,988	250	250	0.0%
Professional Development			26,505	23,110	8,970	12,000	12,000	0.0%
Dues and Memberships			7,351	6,006	-	11,500	9,000	-21.7%
Materials and Supplies			9,718	4,785	10,567	4,425	8,000	80.8%
Food Supplies			22,818	12,286	14,938	13,000	15,000	15.4%
Educational Materials			2,498	96	105	3,450	3,500	1.4%
Capital Outlay: Replacement			-	858	801	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 150,858	\$ 60,333	\$ 128,450	\$ 106,250	\$ 67,550	-36.4%
Grand Total	11.0	10.0	\$ 2,608,421	\$ 1,992,696	\$ 2,193,803	\$ 2,354,653	\$ 2,290,678	-2.7%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments
 Reclassified -1 Executive Secretary

FTEs
 (1.0)

Non-Personnel Costs:

Contract Services: Decreased due to prior year one time costs
 Internal Services: Increased due to transportation for students to superintendent meetings/events
 Dues and Memberships: Decreased due to prior year actuals
 Materials and Supplies: Increased due to cost increases
 Food Supplies: Increased due to rising cost of food for various meetings

(1.0)

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 Public Information & Community Involvement and Telecommunications.

Description	FTEs		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	% Chg
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	
Personnel Costs								
Administrators	2.8	2.8	\$ 168,127	\$ 207,437	\$ 190,342	\$ 306,422	\$ 347,789	13.5%
Other Professionals	5.0	6.0	293,876	326,482	323,423	373,417	531,537	42.3%
Technical Personnel	5.0	4.0	283,264	298,468	331,610	335,238	305,663	-8.8%
Clerical Support	4.0	2.0	140,303	165,138	181,505	182,155	124,122	-31.9%
Part-time Other Professionals			202	543	273	202	202	0.0%
Part-time Support Staff			16,069	14,906	17,252	16,069	16,069	0.0%
Part-time (OT) Clerical Support			1,356	-	-	1,800	1,800	0.0%
Supplemental Salaries			6,650	6,000	5,000	6,650	6,650	0.0%
Sub-total: Personnel Costs	16.8	14.8	\$ 909,847	\$ 1,018,975	\$ 1,049,405	\$ 1,221,953	\$ 1,333,832	9.2%
Sub-total: Benefits			\$ 431,497	\$ 490,243	\$ 435,422	\$ 506,794	\$ 432,697	-14.6%
Non-Personnel Costs								
Contract Services			\$ 284,229	\$ 265,952	\$ 383,550	\$ 585,826	\$ 618,900	5.6%
Internal Services			(41,224)	(83,125)	(81,746)	(79,902)	10,477	-113.1%
Postage			86,646	92,039	73,738	105,994	-	-100.0%
Insurance			2,136	2,310	2,311	2,311	1,650	-28.6%
Student Fees			1,440	1,504	2,305	2,100	2,600	23.8%
Local Mileage			2,651	2,075	2,260	4,000	4,000	0.0%
Professional Development			14,439	306	813	16,100	17,600	9.3%
Dues and Memberships			2,370	2,950	4,460	3,730	4,330	16.1%
Materials and Supplies			45,237	49,012	39,163	52,200	51,200	-1.9%
Uniforms and Wearing Apparel			296	256	108	855	480	-43.9%
Food Supplies			15,561	8,041	890	8,000	8,000	0.0%
Educational Materials			835	756	698	1,266	1,100	-13.1%
Tech Software/On-Line Content			2,291	1,840	1,046	4,500	19,500	333.3%
Capital Outlay: Replacement			14,093	9,586	4,694	5,900	5,900	0.0%
Capital Outlay: Additions			4,918	13,429	13,828	18,100	18,100	0.0%
Sub-total: Non-Personnel Costs			\$ 435,918	\$ 366,932	\$ 448,117	\$ 730,980	\$ 763,837	4.5%
Grand Total	16.8	14.8	\$ 1,777,262	\$ 1,876,149	\$ 1,932,943	\$ 2,459,726	\$ 2,530,367	2.9%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments	FTEs
Added 1 Photographer	1.0
Mail staff moved to Warehouse and Distributing Services function	(1.0)
Mail staff moved to Warehouse and Distributing Services function	(2.0)

Non-Personnel Costs:

Internal Services: Decreased due to Mail Services moved to Warehouse and Distributing function
 Postage: Decreased due to Mail Services moved to Warehouse and Distributing function
 Insurance: Decreased due to Mail Services moved to Warehouse and Distributing function
 Student Fees: Increased due to additional Telecom conference fee being added
 Dues and Memberships: Increase in membership costs
 Uniforms and Wearing Apparel: Decreased due to Mail Services moved to Warehouse and Distributing function
 Educational Materials: Decreased due to Mail Services moved to Warehouse and Distributing function
 Tech Software/On-Line Content: Increased due to class intercom social media software

(2.0)

Human Resources

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

Description	FTEs		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrators	2.0	2.0	\$ 124,950	\$ 131,198	\$ 139,542	\$ 252,687	\$ 298,889	18.3%
Other Professionals	16.0	15.0	1,209,886	1,351,583	1,537,466	1,562,517	1,385,024	-11.4%
Clerical Support	10.0	10.0	454,056	481,134	543,914	539,530	565,230	4.8%
Part-time (OT) Clerical Support			18,159	13,849	6,420	15,000	15,000	0.0%
Supplemental Salaries			35,585	31,898	32,167	35,585	35,585	0.0%
Sub-total: Personnel Costs	28.0	27.0	\$ 1,842,637	\$ 2,009,662	\$ 2,259,508	\$ 2,405,319	\$ 2,299,728	-4.4%
Sub-total: Benefits			\$ 774,763	\$ 844,085	\$ 982,730	\$ 1,047,772	\$ 956,853	-8.7%
Non-Personnel Costs								
Contract Services			\$ 841,168	\$ 547,139	\$ 663,015	\$ 1,036,500	\$ 1,082,868	4.5%
Internal Services			23,136	12,856	13,253	27,500	21,500	-21.8%
Local Mileage			1,677	1,135	1,466	1,000	1,000	0.0%
Professional Development			19,418	17,380	19,895	37,500	40,000	6.7%
Dues and Memberships			-	-	-	800	800	0.0%
Other Miscellaneous Expenses			18,476	2,797	304	537,418	537,418	0.0%
Materials and Supplies			32,994	23,582	24,204	38,000	37,600	-1.1%
Food Supplies			10,008	16,994	16,224	20,800	23,200	11.5%
Tech Software/On-Line Content			221,397	234,340	216,182	257,627	247,862	-3.8%
Sub-total: Non-Personnel Costs			\$ 1,168,275	\$ 856,223	\$ 954,542	\$ 1,957,145	\$ 1,992,248	1.8%
Grand Total	28.0	27.0	\$ 3,785,675	\$ 3,709,969	\$ 4,196,781	\$ 5,410,236	\$ 5,248,829	-3.0%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments
 Removed -1 Coordinator

FTEs

(1.0)

Non-Personnel Costs:

Internal Services: Decreased due to prior year actuals
 Food Supplies: Increased based on additional events requiring catering and food cost increases

(1.0)

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	% Chg
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	
Personnel Costs								
Administrators	-	-	\$ 299,684	\$ 58,817	\$ -	\$ -	-	0.0%
Other Professionals	8.0	8.0	461,047	567,804	511,633	712,367	698,870	-1.9%
Part-time Support Staff			6,004	5,973	8,750	6,004	6,004	0.0%
Sub-total: Personnel Costs	8.0	8.0	\$ 766,735	\$ 632,594	\$ 520,383	\$ 718,371	\$ 704,874	-1.9%
Sub-total: Benefits			\$ 332,066	\$ 287,285	\$ 247,625	\$ 331,297	\$ 278,449	-16.0%
Non-Personnel Costs								
Contract Services			\$ 366,273	\$ 309,115	\$ 299,462	\$ 277,021	\$ 246,000	-11.2%
Internal Services			5,540	2,743	2,495	6,300	3,300	-47.6%
Local Mileage			151	831	693	1,000	700	-30.0%
Professional Development			9,458	5,640	-	3,000	3,000	0.0%
Dues and Memberships			539	95	110	-	-	0.0%
Materials and Supplies			8,577	5,199	3,201	9,200	9,200	0.0%
Food Supplies			1,480	301	570	-	-	0.0%
Educational Materials			1,725	1,051	-	-	-	0.0%
Tech Software/On-Line Content			148,066	129,059	154,893	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 541,809	\$ 454,034	\$ 461,423	\$ 296,521	\$ 262,200	-11.6%
Grand Total	8.0	8.0	\$ 1,640,610	\$ 1,373,913	\$ 1,229,432	\$ 1,346,189	\$ 1,245,523	-7.5%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments

FTEs

Non-Personnel Costs:

Contract Services: Decreased due to testing cost differences

Internal Services: Decreased due to prior year actuals

Local Mileage: Decreased due to prior year actuals

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrators	2.0	2.0	\$ 33,879	\$ -	\$ -	\$ 220,000	\$ 279,050	26.8%
Other Professionals	11.0	11.0	904,304	901,198	817,121	950,541	956,372	0.6%
Technical Personnel	7.0	7.0	228,577	368,865	462,349	408,036	416,602	2.1%
Part-time Support Staff			7,256	4,471	1,903	7,256	7,256	0.0%
Sub-total: Personnel Costs	20.0	20.0	\$ 1,174,015	\$ 1,274,534	\$ 1,281,373	\$ 1,585,832	\$ 1,659,280	4.6%
Sub-total: Benefits			\$ 530,264	\$ 564,899	\$ 547,290	\$ 681,137	\$ 669,504	-1.7%
Non-Personnel Costs								
Contract Services			\$ 337,985	\$ 290,724	\$ 324,607	\$ 362,528	\$ 342,228	-5.6%
Internal Services			27,124	22,953	29,870	26,400	25,900	-1.9%
Leases and Rental			-	-	463,924	465,000	465,000	0.0%
Local Mileage			1,050	769	552	300	300	0.0%
Professional Development			1,804	2,122	2,436	9,700	7,200	-25.8%
Dues and Memberships			4,449	3,424	3,924	10,800	10,500	-2.8%
Materials and Supplies			23,988	22,276	30,562	22,340	22,940	2.7%
Food Supplies			-	-	-	150	150	0.0%
Educational Materials			2,498	149	325	600	600	0.0%
Tech Software/On-Line Content			63,703	62,223	72,428	71,000	77,666	9.4%
Capital Outlay: Replacement			605	-	2,270	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 463,206	\$ 404,639	\$ 930,899	\$ 968,818	\$ 952,484	-1.7%
Grand Total	20.0	20.0	\$ 2,167,485	\$ 2,244,072	\$ 2,759,562	\$ 3,235,787	\$ 3,281,268	1.4%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments

FTEs

Non-Personnel Costs:

Professional Development: Decreased due to prior year actuals

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrators	1.0	1.0	\$ 94,768	\$ 120,750	\$ 126,409	\$ 128,104	\$ 131,947	3.0%
Other Professionals	5.0	5.0	326,103	244,469	268,678	330,427	363,986	10.2%
Clerical Support	-	-	45,849	8,024	-	-	-	0.0%
Part-time (OT) Clerical Support	-	-	15,747	1,440	4,246	-	-	0.0%
Sub-total: Personnel Costs	6.0	6.0	\$ 482,467	\$ 374,683	\$ 399,333	\$ 458,530	\$ 495,933	8.2%
Sub-total: Benefits			\$ 198,473	\$ 148,106	\$ 149,485	\$ 182,302	\$ 171,054	-6.2%
Non-Personnel Costs								
Contract Services			\$ 732	\$ 40	\$ (900)	\$ 700	\$ 600	-14.3%
Internal Services			1,296	888	842	1,500	1,250	-16.7%
Local Mileage			13	221	92	1,250	1,250	0.0%
Professional Development			465	614	272	3,900	4,500	15.4%
Dues and Memberships			2,130	738	1,068	1,605	1,605	0.0%
Materials and Supplies			2,718	3,310	328	3,400	2,900	-14.7%
Food Supplies			443	157	48	-	50	100.0%
Educational Materials			442	-	-	400	200	-50.0%
Tech Software/On-Line Content			7,715	5,587	4,082	8,048	5,999	-25.5%
Capital Outlay: Replacement			174,024	350,303	900,483	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 189,978	\$ 361,857	\$ 906,315	\$ 20,803	\$ 18,354	-11.8%
Grand Total	6.0	6.0	\$ 870,918	\$ 884,646	\$ 1,455,133	\$ 661,636	\$ 685,341	3.6%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments

FTEs

Non-Personnel Costs:

Contract Services: Decreased due to lower legal advertisement costs

Internal Services: Decreased due to prior year actuals

Professional Development: Increased due to PD initiatives

Materials and Supplies: Decreased due to prior year one-time cost

Food Supplies: Increased due to prior year actuals

Educational Materials: Decreased due to fewer needed materials

Tech Software/On-Line Content: Decreased based on prior year actuals

Printing Services

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

Description	FTEs		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Other Professionals	1.0	1.0	\$ 87,258	\$ 91,621	\$ 96,106	\$ 97,753	\$ 110,514	13.1%
Technical Personnel	4.0	4.0	170,281	175,290	217,907	217,844	229,735	5.5%
Part-time Support Staff			-	-	505	-	-	0.0%
Sub-total: Personnel Costs	5.0	5.0	\$ 257,539	\$ 266,911	\$ 314,518	\$ 315,597	\$ 340,249	7.8%
Sub-total: Benefits			\$ 129,132	\$ 129,490	\$ 133,991	\$ 138,991	\$ 136,876	-1.5%
Non-Personnel Costs								
Contract Services			\$ 56,177	\$ 51,726	\$ 24,009	\$ 59,651	\$ 63,251	6.0%
Internal Services			(514,728)	(658,500)	(793,381)	(918,985)	(952,322)	3.6%
Materials and Supplies			19,604	86,970	153,459	157,500	157,500	0.0%
Uniforms and Wearing Apparel			404	339	229	625	625	0.0%
Tech Software/On-Line Content			-	-	10,515	11,000	13,600	23.6%
Capital Outlay: Replacement			1	16,855	-	-	-	0.0%
Capitalized Lease - Copiers			86,399	95,999	234,976	235,621	240,221	2.0%
Sub-total: Non-Personnel Costs			\$ (352,143)	\$ (406,611)	\$ (370,194)	\$ (454,588)	\$ (477,125)	5.0%
Grand Total	5.0	5.0	\$ 34,528	\$ (10,210)	\$ 78,316	\$ -	\$ -	0.0%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments

FTEs

Non-Personnel Costs:

Tech Software/On-Line Content: Increased due to annual subscriptions

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrators	-	-	\$ -	\$ -	\$ 57,002	\$ -	\$ -	0.0%
Teachers	-	1.0	-	-	-	-	77,588	100.0%
Other Professionals	14.0	18.0	563,930	744,322	815,532	1,097,152	1,208,697	10.2%
Clerical Support	5.0	5.0	145,259	190,297	185,454	193,233	205,566	6.4%
Part-time Other Professionals			-	-	8,930	-	-	0.0%
Part-time (OT) Clerical Support			26,367	64,655	52,776	24,588	24,588	0.0%
Sub-total: Personnel Costs	19.0	24.0	\$ 735,556	\$ 999,274	\$ 1,119,693	\$ 1,314,974	\$ 1,516,440	15.3%
Sub-total: Benefits			\$ 319,204	\$ 440,417	\$ 425,881	\$ 515,237	\$ 477,714	-7.3%
Non-Personnel Costs								
Contract Services			\$ 44,867	\$ 86,804	\$ 53,571	\$ 400,000	\$ 150,000	-62.5%
Internal Services			22,970	37,878	21,452	30,000	35,000	16.7%
Local Mileage			3,261	3,860	4,590	3,700	3,700	0.0%
Professional Development			17,419	14,893	3,566	15,000	15,000	0.0%
Materials and Supplies			40,376	44,632	40,189	51,500	75,000	45.6%
Food Supplies			6,614	5,435	1,527	500	1,500	200.0%
Educational Materials			3,564	5,250	4,105	6,500	5,000	-23.1%
Sub-total: Non-Personnel Costs			\$ 139,072	\$ 198,752	\$ 129,001	\$ 507,200	\$ 285,200	-43.8%
Grand Total	19.0	24.0	\$ 1,193,832	\$ 1,638,443	\$ 1,674,575	\$ 2,337,411	\$ 2,279,353	-2.5%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments
 Added 2 0.5 Teachers - Student Conduct
 Added 4 Attendance Officers (moved from closed grant to operating)

FTEs

1.0
4.0

Non-Personnel Costs:

Contract Services: Decreased due to prior year actuals
 Internal Services: Increased due to additional print services needed
 Materials and Supplies: Increased due to closed grant
 Food Supplies: Increased due to rising cost of food for additional meetings, initiatives, and events
 Educational Materials: Decreased due to prior year actuals

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Other Professionals	1.0	1.0	\$ 99,112	\$ 103,026	\$ 94,317	\$ 95,911	\$ 98,788	3.0%
School Nurses	58.5	58.5	2,575,924	2,787,538	2,777,014	3,310,408	3,290,683	-0.6%
Psychologists	14.0	14.0	804,714	970,654	1,094,618	1,123,332	1,162,252	3.5%
Clerical Support	1.0	1.0	46,490	48,815	57,631	58,124	65,781	13.2%
Nurses Assistants	5.0	5.0	184,651	148,563	166,851	183,830	172,754	-6.0%
Part-time Other Professionals			-	48,379	-	-	-	0.0%
Part-time School Nurses			9,761	-	37,073	-	-	0.0%
Sub-total: Personnel Costs	79.5	79.5	\$ 3,720,651	\$ 4,106,975	\$ 4,227,504	\$ 4,771,604	\$ 4,790,257	0.4%
Sub-total: Benefits			\$ 1,558,085	\$ 1,792,862	\$ 1,729,105	\$ 1,811,128	\$ 1,760,585	-2.8%
Non-Personnel Costs								
Contract Services			\$ 173,240	\$ 87,020	\$ 170,440	\$ 229,260	\$ 84,260	-63.2%
Internal Services			4,291	1,908	5,554	4,512	4,512	0.0%
Local Mileage			1,046	1,742	1,592	1,500	1,500	0.0%
Professional Development			941	523	830	1,450	1,350	-6.9%
Dues and Memberships			-	155	-	155	155	0.0%
Materials and Supplies			22,586	39,115	73,068	63,025	64,475	2.3%
Food Supplies			1,419	1,143	519	800	800	0.0%
Educational Materials			-	880	-	1,710	2,808	64.2%
Capital Outlay: Replacement			9,424	7,249	22,913	11,000	11,000	0.0%
Sub-total: Non-Personnel Costs			\$ 212,946	\$ 139,734	\$ 274,916	\$ 313,412	\$ 170,860	-45.5%
Grand Total	79.5	79.5	\$ 5,491,682	\$ 6,039,571	\$ 6,231,525	\$ 6,896,144	\$ 6,721,702	-2.5%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments

FTEs

Non-Personnel Costs:

Contract Services: Decreased due to contracts for vacant nurse positions are no longer needed

Educational Materials: Increased due to materials needed for emergency preparedness

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		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	% Chg
	2026A	2027B						
Personnel Costs								
Administrators	1.0	1.0	\$ 98,343	\$ 102,594	\$ 119,598	\$ 126,950	\$ 130,608	2.9%
Other Professionals	-	2.0	-	-	-	-	125,322	100.0%
Psychologists	20.7	22.7	1,227,939	1,674,985	1,456,786	1,881,868	1,926,182	2.4%
Part-time Psychologist			-	-	25,316	-	-	0.0%
Sub-total: Personnel Costs	21.7	25.7	\$ 1,326,282	\$ 1,777,579	\$ 1,601,700	\$ 2,008,818	\$ 2,182,113	8.6%
Sub-total: Benefits			\$ 507,123	\$ 718,703	\$ 604,621	\$ 756,616	\$ 696,777	-7.9%
Non-Personnel Costs								
Contract Services			\$ -	\$ -	\$ -	\$ -	\$ 382,000	100.0%
Internal Services			-	156	-	-	-	0.0%
Local Mileage			5,887	4,287	3,735	6,500	6,500	0.0%
Professional Development			-	86	-	-	-	0.0%
Materials and Supplies			20,140	36,900	1,548	18,000	30,000	66.7%
Capital Outlay: Additions			-	8,527	-	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 26,028	\$ 49,956	\$ 5,282	\$ 24,500	\$ 418,500	1608.2%
Grand Total	21.7	25.7	\$ 1,859,432	\$ 2,546,238	\$ 2,211,604	\$ 2,789,933	\$ 3,297,389	18.2%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments
 Added 2 Student Support Specialists (moved from closed grant to operating)
 Added 2 Psychologists

FTEs
2.0
2.0

Non-Personnel Costs:

Contract Services: Increased due to contracted workers covering vacant positions
 Materials and Supplies: Increased due to increase in students and their needs

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrators	1.0	1.0	\$ 139,944	\$ 146,941	\$ 152,549	\$ 155,890	\$ 160,567	3.0%
Other Professionals	8.0	8.0	653,163	690,341	749,735	702,935	724,023	3.0%
Technical Personnel	9.0	9.0	561,309	578,090	592,802	587,049	615,531	4.9%
Clerical Support	4.0	4.0	187,338	199,752	217,924	212,661	224,137	5.4%
Trades Personnel	23.0	23.0	1,204,171	1,193,685	1,326,960	1,347,767	1,389,389	3.1%
Bus Drivers	315.0	295.0	7,186,639	7,267,234	7,466,631	9,339,700	9,592,475	2.7%
Service Personnel	101.0	101.0	1,617,048	1,652,133	1,662,515	2,076,322	2,077,394	0.1%
Part-time (OT) Clerical Support			33,507	20,406	31,376	8,300	8,300	0.0%
Part-time (OT) Trades Personnel			35,282	42,454	51,328	20,000	20,000	0.0%
Bus Drivers - Part-time (OT)			2,134,395	2,298,633	2,607,406	2,122,150	2,122,150	0.0%
Bus Drivers contract to 40 hrs.			1,767,060	1,988,291	1,772,630	2,155,634	2,155,634	0.0%
Bus Assistants - Part-time (OT)			277,665	302,612	352,142	185,569	185,569	0.0%
Bus Assistants contract to 40 hrs.			470,522	518,870	490,333	509,353	509,353	0.0%
Supplemental Salaries			130,707	211,147	164,345	130,707	130,707	0.0%
Sub-total: Personnel Costs	461.0	441.0	\$ 16,398,750	\$ 17,110,589	\$ 17,638,675	\$ 19,554,038	\$ 19,915,230	1.8%
Sub-total: Benefits			\$ 5,692,374	\$ 5,964,166	\$ 5,934,878	\$ 6,559,485	\$ 6,043,273	-7.9%
Non-Personnel Costs								
Contract Services			\$ 364,546	\$ 343,887	\$ 407,297	\$ 437,249	\$ 506,967	15.9%
Internal Services			(1,350,423)	(1,570,468)	(1,499,263)	(1,379,650)	(1,454,650)	5.4%
Insurance			231,672	122,079	140,972	162,118	162,118	0.0%
Leases and Rental			6,000	5,511	6,890	7,255	7,255	0.0%
Local Mileage			-	17	-	150	150	0.0%
Professional Development			20,815	20,186	22,315	17,365	18,565	6.9%
Dues and Memberships			2,199	8,752	7,408	17,030	17,850	4.8%
Other Miscellaneous Expenses			-	(128)	1,086	-	1,000	0.0%
Materials and Supplies			37,166	52,741	38,144	40,275	45,275	12.4%
Food Supplies			50	406	373	200	200	0.0%
Vehicle & Powered Equip Fuels			1,769,026	2,284,059	1,889,278	1,700,000	1,700,000	0.0%
Vehicle & Powered Equip Supplies			594,978	1,077,881	988,176	979,900	1,014,000	3.5%
Educational Materials			13,635	10,805	9,744	15,600	15,600	0.0%
Tech Software/On-Line Content			-	-	-	-	5,000	100.0%
Capital Outlay: Replacement			2,500	828,502	297,992	-	-	0.0%
Fund Transfers - Buses City			41,665	59,677	60,669	32,259	19,806	-38.6%
Sub-total: Non-Personnel Costs			\$ 1,733,829	\$ 3,243,907	\$ 2,371,081	\$ 2,029,751	\$ 2,059,136	1.4%
Grand Total	461.0	441.0	\$ 23,824,952	\$ 26,318,663	\$ 25,944,633	\$ 28,143,274	\$ 28,017,640	-0.4%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments
 Removed -20 Bus Drivers

FTEs

(20.0)

Non-Personnel Costs:

Contract Services: Increased due to contract rate increases
 Materials and Supplies: Increased due to cost increases
 Tech Software/On-Line Content: Increased due to online subscription
 Fund Transfers - Buses City: Decrease in City debt service for buses

(20.0)

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	% Chg
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	
Personnel Costs								
Administrators	1.0	1.0	\$ 136,788	\$ 143,628	\$ 149,136	\$ 152,374	\$ 156,946	3.0%
Other Professionals	5.0	5.0	383,701	391,289	483,816	557,660	577,768	3.6%
Technical Personnel	1.0	1.0	69,301	144,107	13,006	52,554	74,930	42.6%
Clerical Support	2.0	2.0	120,348	124,987	93,173	97,568	96,642	-0.9%
Trades Personnel	73.0	73.0	3,580,274	3,665,508	3,719,759	4,442,038	4,406,505	-0.8%
Laborer Salaries	3.0	3.0	150,070	150,999	168,781	170,843	176,536	3.3%
Service Personnel	226.9	231.9	7,762,072	7,543,879	8,462,694	8,583,294	9,282,171	8.1%
Part-time (OT) Clerical Support			2,001	-	16,497	1,153	1,153	0.0%
Part-time (OT) Trades Personnel			133,701	54,615	53,890	80,000	80,000	0.0%
Part-time (OT) Laborer Salaries			-	-	29,063	-	-	0.0%
Part-time (OT) Service Personnel			927,334	777,576	485,624	619,756	619,756	0.0%
Supplemental Salaries			-	4,400	5,725	-	-	0.0%
Sub-total: Personnel Costs	311.9	316.9	\$ 13,265,590	\$ 13,000,989	\$ 13,681,165	\$ 14,757,240	\$ 15,472,407	4.8%
Sub-total: Benefits			\$ 4,817,936	\$ 4,673,470	\$ 4,858,581	\$ 5,555,314	\$ 6,015,686	8.3%
Non-Personnel Costs								
Contract Services			\$ 5,857,531	\$ 3,657,714	\$ 7,281,786	\$ 4,081,206	\$ 6,160,098	50.9%
Internal Services			319,813	285,495	356,244	690,387	484,087	-29.9%
Utilities			6,353,006	7,342,494	7,564,984	7,395,000	8,312,000	12.4%
Insurance			1,023,329	1,233,600	1,466,053	1,761,500	2,183,108	23.9%
Leases and Rental			2,607	5,130	40	5,000	5,000	0.0%
Local Mileage			-	78	-	-	-	0.0%
Professional Development			9,961	6,879	8,234	22,040	16,820	-23.7%
Dues and Memberships			-	-	-	1,600	1,600	0.0%
Materials and Supplies			1,975,083	1,807,920	2,181,515	2,452,178	2,584,500	5.4%
Uniforms and Wearing Apparel			10,946	11,213	12,727	65,000	105,000	61.5%
Food Supplies			451	983	-	750	750	0.0%
Vehicle & Powered Equip Fuels			2,477	14,968	7,283	16,000	16,000	0.0%
Vehicle & Powered Equip Supplies			18,105	21,116	24,024	20,000	25,000	25.0%
Capital Outlay: Replacement			1,026,286	586,584	3,810,573	280,200	2,854,659	918.8%
Facility Notes Payable			1,430,382	1,474,532	1,520,006	1,520,006	1,563,928	2.9%
Sub-total: Non-Personnel Costs			\$ 18,029,977	\$ 16,448,707	\$ 24,233,470	\$ 18,310,867	\$ 24,312,550	32.8%
Grand Total	311.9	316.9	\$ 36,113,503	\$ 34,123,166	\$ 42,773,215	\$ 38,623,421	\$ 45,800,643	18.6%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments
 Added 5 Custodians (Huntington)

FTEs

5.0

Non-Personnel Costs:

Contract Services: Increased due to additional cash capital projects
 Internal Services: Decreased due to prior year actuals
 Utilities: Increased due to utility rate increases and new solar locations added
 Insurance: Increased due to insurance rate increases
 Professional Development: Decreased due to certification and training fee decreases
 Uniform and Wearing Apparel: Increased due to cost increases
 Vehicle & Powered Equip Supplies: Increased due to increased part costs
 Capital Outlay: Replacement: Increased due to additional cash capital project equipment replacements

5.0

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		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	% Chg
	2026A	2027B						
Personnel Costs								
Administrators	1.0	1.0	\$ -	\$ 186,501	\$ 145,400	\$ 148,526	\$ 152,982	3.0%
Other Professionals	4.0	4.0	129,917	295,494	387,911	394,604	406,442	3.0%
Security Officers	114.0	118.0	2,883,691	4,054,195	4,190,177	4,083,645	4,398,147	7.7%
Clerical Support	1.0	1.0	38,424	44,013	47,210	46,693	56,730	21.5%
Part-time (OT) Security Officers			681,676	882,863	1,101,214	606,819	606,819	0.0%
Sub-total: Personnel Costs	120.0	124.0	\$ 3,733,707	\$ 5,463,067	\$ 5,871,912	\$ 5,280,288	\$ 5,621,120	6.5%
Sub-total: Benefits			\$ 1,541,098	\$ 2,185,287	\$ 2,169,266	\$ 2,170,402	\$ 2,047,116	-5.7%
Non-Personnel Costs								
Contract Services			\$ 104,895	\$ 162,764	\$ 153,640	\$ 277,200	\$ 277,200	0.0%
Internal Services			2,760	10,487	23,194	12,900	12,900	0.0%
Insurance			915	990	990	990	990	0.0%
Local Mileage			872	401	-	4,700	4,700	0.0%
Professional Development			5,215	2,161	8,702	14,725	14,725	0.0%
Materials and Supplies			3,518	4,165	10,339	38,000	38,000	0.0%
Uniforms and Wearing Apparel			34,497	30,567	35,000	35,000	54,000	54.3%
Food Supplies			1,955	465	625	1,100	1,100	0.0%
Educational Materials			2,420	402	-	-	-	0.0%
Capital Outlay: Replacement			5,260	-	349,931	-	-	0.0%
Capital Outlay: Additions			759,751	5,446	-	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 922,058	\$ 217,849	\$ 582,421	\$ 384,615	\$ 403,615	4.9%
Grand Total	120.0	124.0	\$ 6,196,863	\$ 7,866,202	\$ 8,623,599	\$ 7,835,304	\$ 8,071,851	3.0%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments
 Added 2 Security officers (moved from closed grant to operating)
 Added 2 Security officers (Huntington)

FTEs
2.0
2.0

Non-Personnel Costs:

Uniform and Wearing Apparel: Increased due to contract increase

4.0

Warehouse and Distributing Services

Activities concerned with 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. This section includes Warehouse and Mail Services.

Description	FTEs		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	% Chg
	2026A	2027B						
Personnel Costs								
Other Professionals	1.0	1.0	\$ 57,348	\$ 60,237	\$ 75,242	\$ 63,874	\$ 75,603	18.4%
Technical Personnel	1.0	2.0	36,741	36,902	51,060	44,821	123,876	176.4%
Clerical Support	-	2.0	-	-	-	-	75,038	100.0%
Trades Personnel	1.0	1.0	39,749	39,601	43,576	43,629	41,550	-4.8%
Service Personnel	4.0	4.0	132,070	137,800	145,950	152,431	154,368	1.3%
Part-time Service Personnel			985	2,277	2,520	659	659	0.0%
Sub-total: Personnel Costs	7.0	10.0	\$ 266,894	\$ 276,818	\$ 318,348	\$ 305,413	\$ 471,093	54.2%
Sub-total: Benefits			\$ 81,842	\$ 94,308	\$ 117,636	\$ 115,791	\$ 210,323	81.6%
Non-Personnel Costs								
Contract Services			\$ 403	\$ 848	\$ 1,506	\$ 3,850	\$ 27,124	604.5%
Internal Services			202	32	34	230	(100,949)	-43990.9%
Postage			-	-	-	-	100,000	100.0%
Insurance			3,052	3,301	3,301	3,301	3,961	20.0%
Materials and Supplies			17,308	14,310	13,192	17,148	20,520	19.7%
Uniforms and Wearing Apparel			405	458	625	840	1,215	44.6%
Sub-total: Non-Personnel Costs			\$ 21,369	\$ 18,950	\$ 18,658	\$ 25,369	\$ 51,871	104.5%
Grand Total	7.0	10.0	\$ 370,105	\$ 390,076	\$ 454,642	\$ 446,573	\$ 733,287	64.2%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments

Mail staff moved from Information Services function

Mail staff moved from Information Services function

FTEs

1.0

2.0

Non-Personnel Costs:

Contract Services: Increased due to contract increases

Internal Services: Decreased due to Mail Services moved from Information Services function

Postage: Increased due to Mail Services moved from Information Services function

Insurance: Increased due to Mail Services moved from Information Services function

Materials and Supplies: Increased due to Mail Services moved from Information Services function

Uniforms and Wearing Apparel: Increased due to Mail Services moved from Information Services function

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	% Chg
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	
Non-Personnel Costs								
Contract Services			\$ -	\$ 337,316	\$ (4,020)	\$ -	\$ -	0.0%
Capital Outlay: Replacement			2,134,210	4,867,173	(1,446,202)	-	-	0.0%
Capital Outlay: Additions			265,568	985,468	1	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 2,399,778	\$ 6,189,957	\$ (1,450,221)	\$ -	\$ -	0.0%
Grand Total			\$ 2,399,778	\$ 6,189,957	\$ (1,450,221)	\$ -	\$ -	0.0%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Non-Personnel Costs:

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		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	% Chg
	2026A	2027B						
Non-Personnel Costs								
Funds Transfer -VRS Retirement			\$ 1,033,230	\$ 1,033,310	\$ 1,035,597	\$ -	\$ -	0.0%
Sub-total: Non-Personnel Costs			\$ 1,033,230	\$ 1,033,310	\$ 1,035,597	\$ -	\$ -	0.0%
Grand Total			\$ 1,033,230	\$ 1,033,310	\$ 1,035,597	\$ -	\$ -	0.0%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Non-Personnel Costs:

Funds Transfer - VRS Retirement: Paid off in FY25 per City debt schedule

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		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amend Budget	FY 2027 Budget	% Chg
	2026A	2027B						
Non-Personnel Costs								
Fund Balance Year End			\$ 7,693,681	\$ 4,915,323	\$ 2,904,774	\$ -	\$ -	0.0%
Sub-total: Non-Personnel Costs			\$ 7,693,681	\$ 4,915,323	\$ 2,904,774	\$ -	\$ -	0.0%
Grand Total			\$ 7,693,681	\$ 4,915,323	\$ 2,904,774	\$ -	\$ -	0.0%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Non-Personnel Costs:

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		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%
	2026A	2027B	Actuals	Actuals	Actuals	Amend Budget	Budget	Chg
Personnel Costs								
Administrators	1.0	1.0	\$ 152,388	\$ 157,500	\$ 163,425	\$ 167,092	\$ 172,105	3.0%
Teachers	26.0	26.0	1,481,668	1,900,143	1,905,056	1,785,600	2,656,358	48.8%
Other Professionals	4.0	5.0	139,461	142,163	233,508	370,680	488,008	31.7%
Tech Development Personnel	22.0	22.0	1,837,452	1,847,075	2,010,161	1,960,471	2,094,779	6.9%
Tech Support Personnel	54.0	54.0	2,350,412	2,457,062	3,095,615	3,249,413	3,496,351	7.6%
Clerical Support	1.0	1.0	44,084	45,445	46,739	52,674	55,270	4.9%
Trades Personnel	3.0	3.0	274,326	278,084	263,408	263,712	269,071	2.0%
Daily Substitutes			380	-	-	346	346	0.0%
Part-time Support Staff			61,813	58,467	45,879	61,813	61,813	0.0%
Sub-total: Personnel Costs	111.0	112.0	\$ 6,341,983	\$ 6,885,939	\$ 7,763,790	\$ 7,911,801	\$ 9,294,100	17.5%
Sub-total: Benefits			\$ 2,839,024	\$ 3,065,757	\$ 3,356,962	\$ 3,552,320	\$ 3,595,819	1.2%
Non-Personnel Costs								
Contract Services			\$ 2,480,333	\$ 3,004,952	\$ 3,446,888	\$ 3,518,227	\$ 4,477,158	27.3%
Internal Services			(95,685)	(116,343)	(107,121)	(48,758)	(48,158)	-1.2%
Telecommunications			110,595	177,438	324,925	377,300	456,400	21.0%
Insurance			5,798	5,612	5,612	5,613	8,713	55.2%
Local Mileage			14,915	8,043	7,935	20,500	20,500	0.0%
Professional Development			128,709	134,213	61,019	97,850	107,850	10.2%
Support To Other Entities			63,000	80,000	87,810	100,000	90,000	-10.0%
Dues and Memberships			1,943	2,674	2,805	1,790	1,790	0.0%
Materials and Supplies			432,729	287,388	452,473	466,234	471,025	1.0%
Uniforms and Wearing Apparel			-	-	-	-	5,000	100.0%
Food Supplies			3,356	4,189	949	2,000	3,000	50.0%
Educational Materials			1,934	2,172	947	1,200	1,200	0.0%
Tech Software/On-Line Content			619,789	646,859	1,298,797	1,622,696	1,649,667	1.7%
Tech Hardware: Non-Capitalized			30,762	28,756	17,495	30,000	30,000	0.0%
Capital Outlay: Replacement			2,471,419	421,572	1,595,298	207,600	2,562,715	1134.4%
Capital Outlay: Additions			3,264	-	-	-	575,000	100.0%
Sub-total: Non-Personnel Costs			\$ 6,272,862	\$ 4,687,525	\$ 7,195,832	\$ 6,402,252	\$ 10,411,860	62.6%
Grand Total	111.0	112.0	\$ 15,453,869	\$ 14,639,221	\$ 18,316,584	\$ 17,866,373	\$ 23,301,779	30.4%

Explanation of Major Variances from FY 2026 Budget to FY 2027:

Personnel Costs:

3% salary increase, experience adjustments, and compression adjustments	FTEs
Reclassified 1 Supervisor of Instructional Technology (to meet ASR requirements)	1.0

Non-Personnel Costs:

- Contract Services: Increased due to various new contracts
- Telecommunications: Increased due to cellular service and hotspot increases
- Insurance: Increased due to insurance rate increases
- Professional Development: Increased due to PD initiatives
- Support To Other Entities: Decreased due to prior year actuals
- Uniforms and Wearing Apparel: Increased due to OSHA required steel toed boots
- Food Supplies: Increased due to rising cost of food for additional meetings, initiatives, and events
- Capital Outlay: Replacement: Increased due to various projects for equipment replacements
- Capital Outlay: Additions: Increased due to various projects for equipment additions

Other Funds

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.

Workers' Compensation Fund

Description	FTEs		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Budget	% Chg
	2026A	2027B						
REVENUES								
Interest			\$ 219,278	\$ 368,401	\$ 371,112	\$ 360,000	\$ 364,000	1.1%
Transfers from Operating			1,711,579	1,854,388	1,884,108	1,854,388	1,764,020	-4.9%
Transfers from Grants			183,549	183,000	183,000	183,000	183,000	0.0%
Total Revenues			\$2,114,406	\$2,405,789	\$2,438,220	\$2,397,388	\$ 2,311,020	-3.6%
EXPENDITURES								
Non-Personnel Costs								
Contract Services - Admin			\$ -	\$ -	\$ -	\$ 125,360	\$ 188,190	50.1%
Contract Services - Medical			978,429	748,108	1,054,501	1,000,000	1,257,655	25.8%
Internal Services			-	-	-	2,000	-	-100.0%
Indemnity Payments			183,519	87,010	202,530	183,159	235,000	28.3%
Insurance			126,037	173,986	163,490	125,486	163,490	30.3%
Other Miscellaneous Expenses			180,411	184,625	266,585	236,590	466,685	97.3%
Sub-total: Non-Personnel Costs			\$1,468,396	\$1,193,729	\$1,687,106	\$1,672,595	\$ 2,311,020	38.2%
Total Expenditures			\$1,468,396	\$1,193,729	\$1,687,106	\$1,672,595	\$ 2,311,020	38.2%
Net Increase (Decrease) in Fund Balance			\$ 646,011	\$1,212,061	\$ 751,115	\$ 724,793	\$ -	
Beginning Fund Balance at July 1			\$6,514,572	\$7,160,583	\$8,372,644	\$9,123,759	\$ 9,848,552	
Ending Fund Balance at June 30			\$7,160,583	\$8,372,644	\$9,123,759	\$9,848,552	\$ 9,848,552	

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 2026A	FTEs 2027B	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Budget	%
								Chg
REVENUES								
State revenue			\$ 2,388,650	\$ 2,361,586	\$ 2,846,200	\$ 2,873,219	\$ 2,729,791	-5.0%
Total Revenues			\$ 2,388,650	\$ 2,361,586	\$ 2,846,200	\$ 2,873,219	\$ 2,729,791	-5.0%
EXPENDITURES								
Contract Services			\$ 24,270	\$ 24,755	\$ 25,250	\$ 414,194	\$ 23,794	-94.3%
Materials and Supplies			3,801	153,416	570	405,900	183,850	-54.7%
Textbooks - New Adoption			-	-	3,184,390	5,126,890	405,900	-92.1%
Textbooks - Maintenance			900,891	2,141,769	1,254,298	2,235,269	2,116,247	-5.3%
Total Expenditures			\$ 928,962	\$ 2,319,940	\$ 4,464,508	\$ 8,182,252	\$ 2,729,791	-66.6%
Net Increase (Decrease) in Fund Balance			\$ 1,459,688	\$ 41,646	\$(1,618,308)	\$(5,309,033)	\$ -	
Beginning Fund Balance at July 1			\$ 7,872,131	\$ 9,331,819	\$ 9,373,465	\$ 7,755,157	\$ 2,446,124	
Ending Fund Balance at June 30			\$ 9,331,819	\$ 9,373,465	\$ 7,755,157	\$ 2,446,124	\$ 2,446,124	

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

Code	Description	FTEs		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	%	
		2026A	2027B	Actuals	Actuals	Actuals	Budget	Budget		Chg
REVENUES										
411204	Daily Sales			\$ 407,621	\$ 478,011	\$ 459,815	\$ 650,000	\$ 500,000	-23.1%	
419913	Catering Sales			17,119	10,027	11,239	5,000	5,000	0.0%	
440215	School Lunch Program			-	-	152,879	-	-	0.0%	
440434	Breakfast After The Bell			-	-	47,865	80,000	50,000	-37.5%	
440347	State Breakfast Program			423,088	435,667	437,993	450,000	450,000	0.0%	
480400	USDA Commodities			1,475,982	853,517	1,872,131	1,300,000	1,400,000	7.7%	
480410	Federal Rebates			69,428	46,420	25,820	60,000	50,000	-16.7%	
480555	Federal Lunch Program			18,906,524	21,555,300	22,009,710	24,000,000	24,000,000	0.0%	
490102	Interest			287,508	331,476	239,437	200,000	220,000	10.0%	
Total Revenues				\$ 21,587,270	\$ 23,710,417	\$ 25,256,889	\$ 26,745,000	\$ 26,675,000	-0.3%	
EXPENDITURES										
Personnel Costs										
511100	Administrators	2.0	2.0	\$ 239,133	\$ 257,659	\$ 240,191	\$ 242,408	\$ 260,056	7.3%	
511300	Other Professional	1.0	1.0	67,775	71,164	83,857	74,722	92,375	23.6%	
511500	Clerical Support	3.0	3.0	142,780	172,401	171,737	166,405	167,859	0.9%	
511900	Service Personnel	347.0	360.0	6,823,207	7,069,006	7,594,626	7,586,694	7,289,058	-3.9%	
515901	Part-time Service Personnel			216,208	129,774	142,390	350,000	161,066	-54.0%	
Sub-total: Personnel Costs				\$ 7,489,103	\$ 7,700,004	\$ 8,232,801	\$ 8,420,229	\$ 7,970,413	-5.3%	
Sub-total: Benefits				\$ 2,616,228	\$ 2,807,441	\$ 2,892,521	\$ 2,846,649	\$ 3,198,912	12.4%	
Non-Personnel Costs										
530000	Contract Services			\$ 582,040	\$ 572,906	\$ 682,477	\$ 700,000	\$ 700,000	0.0%	
540000	Internal Services			587	630	533	600	600	0.0%	
551000	Utilities			-	-	-	5,000	5,000	0.0%	
552000	Postage			63	-	73	75	75	0.0%	
553000	Insurance			1,831	1,400	1,400	1,500	1,500	0.0%	
555001	Local Mileage			7,857	7,829	7,647	8,000	8,000	0.0%	
555005	Professional Development			11,571	18,726	18,035	12,000	18,000	50.0%	
558001	Other Miscellaneous Expenses			8,056	2,422	2,326	3,000	2,500	-16.7%	
558002	Indirect Cost			365,000	365,000	365,000	365,000	365,000	0.0%	
560000	Materials and Supplies			232,166	266,818	276,698	300,000	275,000	-8.3%	
560002	Uniforms and Wearing Apparel			14,371	14,031	15,159	15,000	15,000	0.0%	
560020	Food Supplies			8,485,409	10,251,523	10,176,571	11,500,000	11,000,000	-4.3%	
560021	Food Services Supplies			683,523	734,323	637,254	850,000	700,000	-17.6%	
560022	USDA Food Commodities			1,475,982	853,517	1,872,131	1,300,000	1,400,000	7.7%	
560080	Vehicle & Powered Equip Fuels			17,205	13,207	36,774	16,000	15,000	-6.3%	
581000	Capital Outlay: Replacement			984,725	1,664,701	1,106,291	2,500,000	1,000,000	-60.0%	
582000	Capital Outlay: Additions			4,946	-	-	5,000	-	-100.0%	
Sub-total: Non-Personnel Costs				\$ 12,875,330	\$ 14,767,031	\$ 15,198,367	\$ 17,581,175	\$ 15,505,675	-11.8%	
Total Expenditures				\$ 22,980,660	\$ 25,274,476	\$ 26,323,690	\$ 28,848,053	\$ 26,675,000	-7.5%	
Net Increase (Decrease) in Fund Balance				\$ (1,393,390)	\$ (1,564,059)	\$ (1,066,801)	\$ (2,103,053)	\$ -		
Beginning Fund Balance at July 1				\$ 11,583,582	\$ 10,045,449	\$ 8,215,420	\$ 7,146,474	\$ 5,043,421		
Ending Fund Balance at June 30				\$ 10,045,449	\$ 8,215,420	\$ 7,146,474	\$ 5,043,421	\$ 5,043,421		

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 2027 and Projected FY 2028 Required Local Effort For Standards of Quality Accounts

Projected FY 2027 and Projected FY 2028 State Payments, Based on the Governor's Introduced 2026-2028
Biennial Budget (HB 30/SB 30)

Division Number:	117	
Division Name:	NEWPORT NEWS CITY	
	Projected FY 2027	Projected FY 2028
Unadjusted ADM:	23,870	22,939
Adjusted ADM:	23,870	22,939
Composite Index:	0.2826	0.2826
	Required Local Effort	Required Local Effort
Basic Aid	\$ 48,410,109	\$ 45,733,032
Textbooks ¹	1,075,326	1,033,405
Vocational Education	478,942	460,271
Gifted Education	451,959	434,340
Special Education	5,794,524	5,568,629
VRS Retirement	4,721,963	4,531,399
Social Security	2,536,369	2,431,008
Group Life	141,659	136,136
English Learner Teachers ²	1,857,878	1,913,912
Early Reading Intervention ²	587,708	576,309
SOL Algebra Readiness ²	255,123	249,946
Required Local Effort:	\$ 66,311,560	\$ 63,068,387

Note: The above amounts represent the projected FY 2027 and projected FY 2028 Required Local Effort based on Governor's Introduced 2026-2028 Biennial Budget (HB 30/SB 30). Note: Final Required Local Effort is based on final March 31 ADM and the final per pupil amounts for each fiscal year.

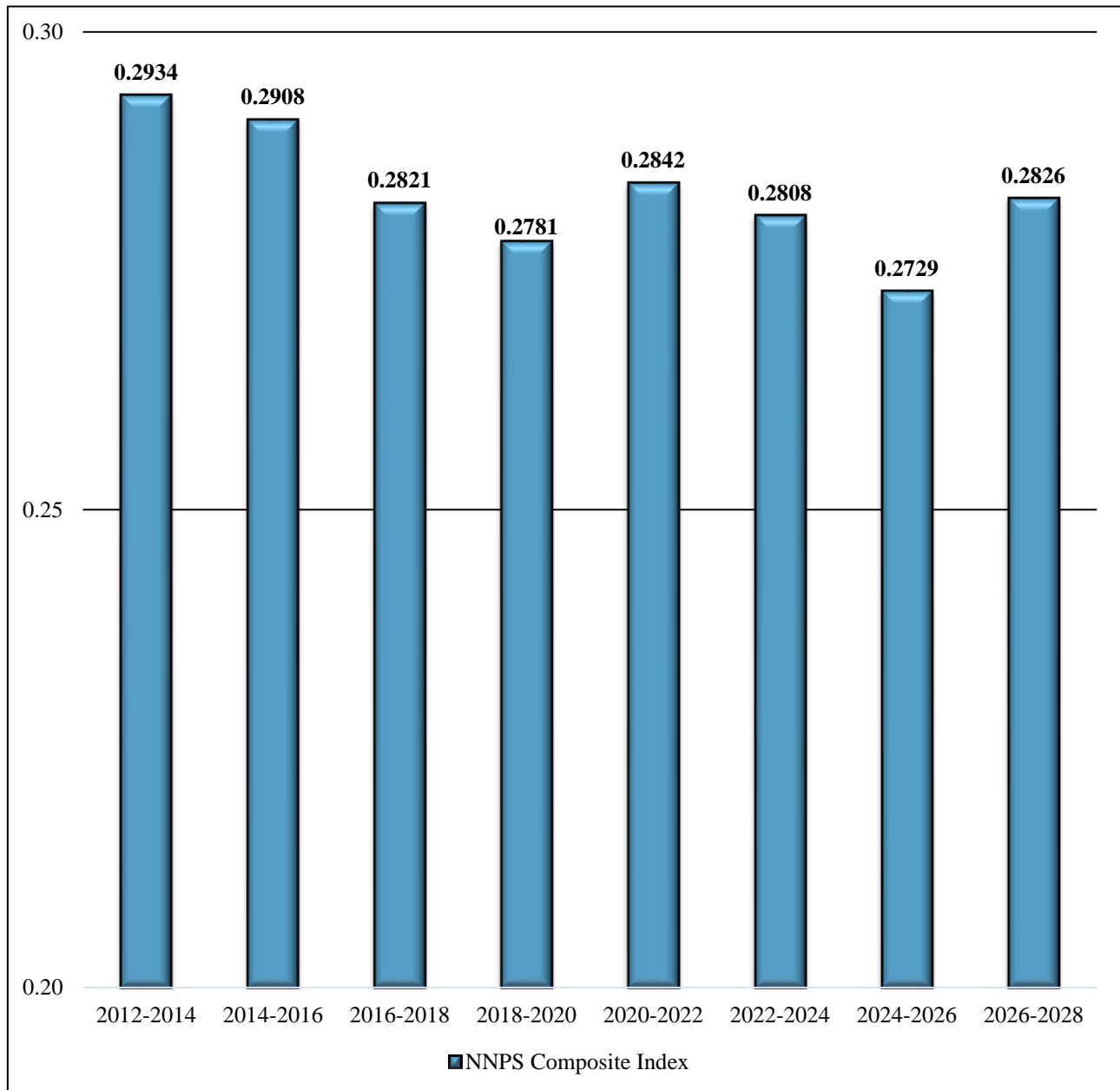
1 State funding for Textbooks is provided from the general fund in the SOQ Service Area; the Required Local Effort for Textbooks is also based on the payments from the SOQ Service Area.

2 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 Lottery Service Area.

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

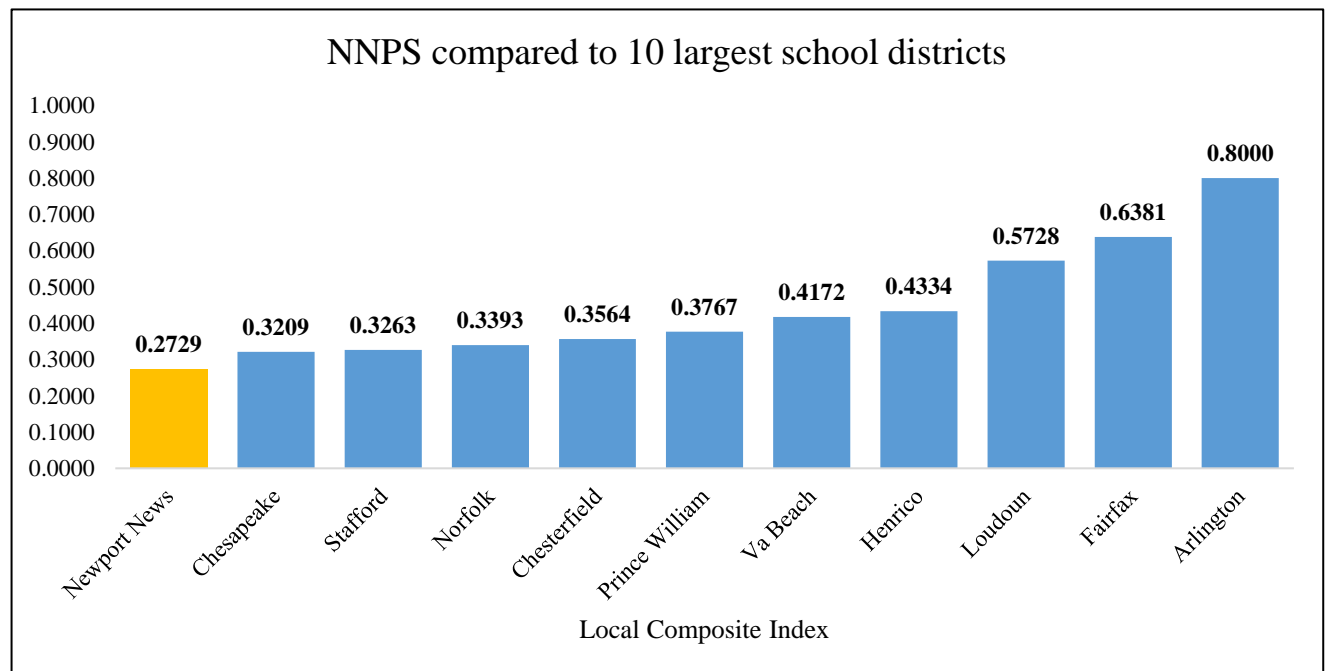
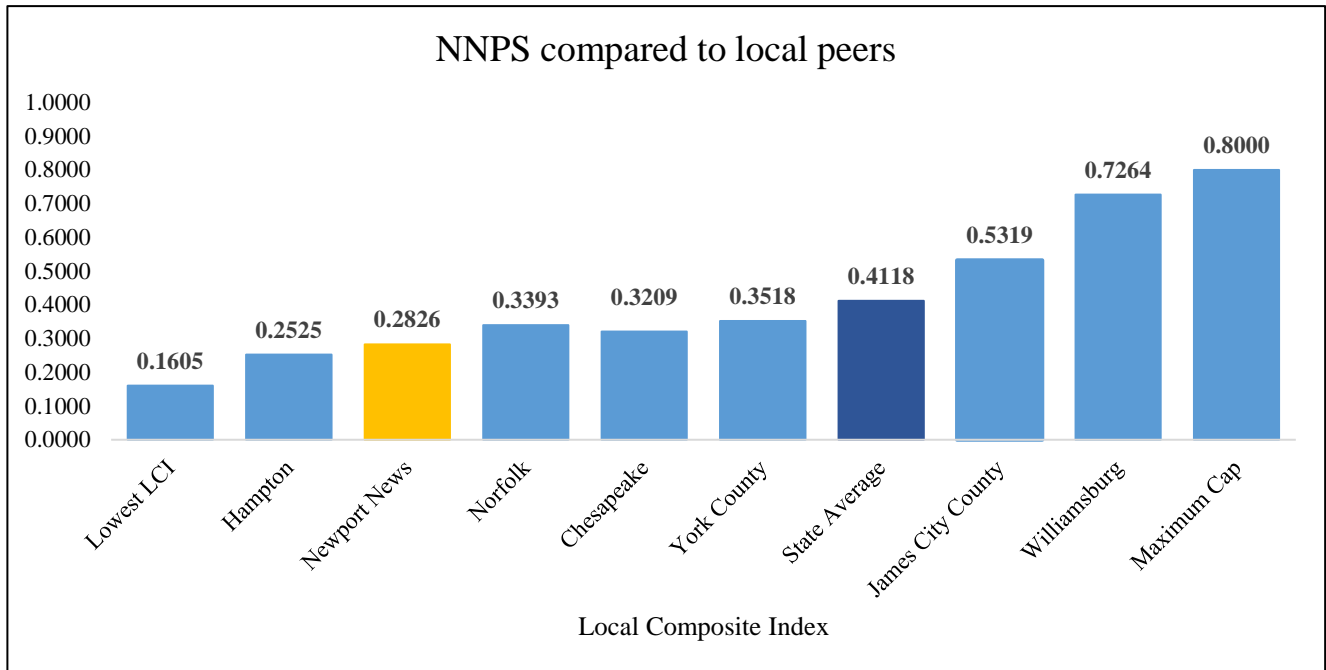
2012-2028



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 2026-2028 Composite Index of Local Ability-To-Pay

The charts below illustrate the LCI for the 2026-2028 biennial budget for NNPS, surrounding districts, and the 10 largest school districts for the state of Virginia



Debt Service Paid By City & City School Investment Historical

Fiscal Year	City Revenue	Debt Service Removed	Restated City Revenue
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
2025 - Actual	\$ 130,274,637	\$ 7,185,330	\$ 123,089,307

Source: NNPS Debt Transfers-City

Debt Service Paid By City & City School Investment Current

Fiscal Year	Total City investment in Schools	Debt Service Paid on behalf of NNPS	City Revenue
2026 Budget	\$ 131,167,598	\$ 5,678,291	\$ 125,489,307
2027 Projection	\$ 144,026,371	\$ 10,366,969	\$ 133,659,402

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

	2026	2027	2028	2029	2030	2031	2032
VRS Paid By School	-	-	-	-	-	-	-
Buses Paid By School	\$ 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 6/30/2025

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	07/15/25	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 2017-2030

School Year	September 30 Enrollment					March 31 Average Daily Membership				
	Elementary	Middle	High	Total	Percent Change	Elementary	Middle	High	Total	Percent Change
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	11,654	5,620	7,674	24,948	-1.17%	11,469	5,272	7,703	24,444	-1.46%
FY 2026 Proj	11,408	5,601	7,350	24,359	-2.36%	11,200	5,148	7,522	23,870	-2.35%
FY 2027 Proj	11,200	5,148	7,522	23,870	-2.01%	10,974	5,044	7,370	23,388	-2.02%
FY 2028 Proj	10,971	5,455	7,122	23,548	-3.33%	10,749	5,345	6,978	23,072	-3.34%
FY 2029 Proj	10,707	5,343	7,046	23,096	-5.18%	10,491	5,235	6,904	22,629	-5.20%
FY 2030 Proj	10,466	5,344	6,900	22,710	-4.86%	10,255	5,236	6,761	22,251	-4.86%

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.

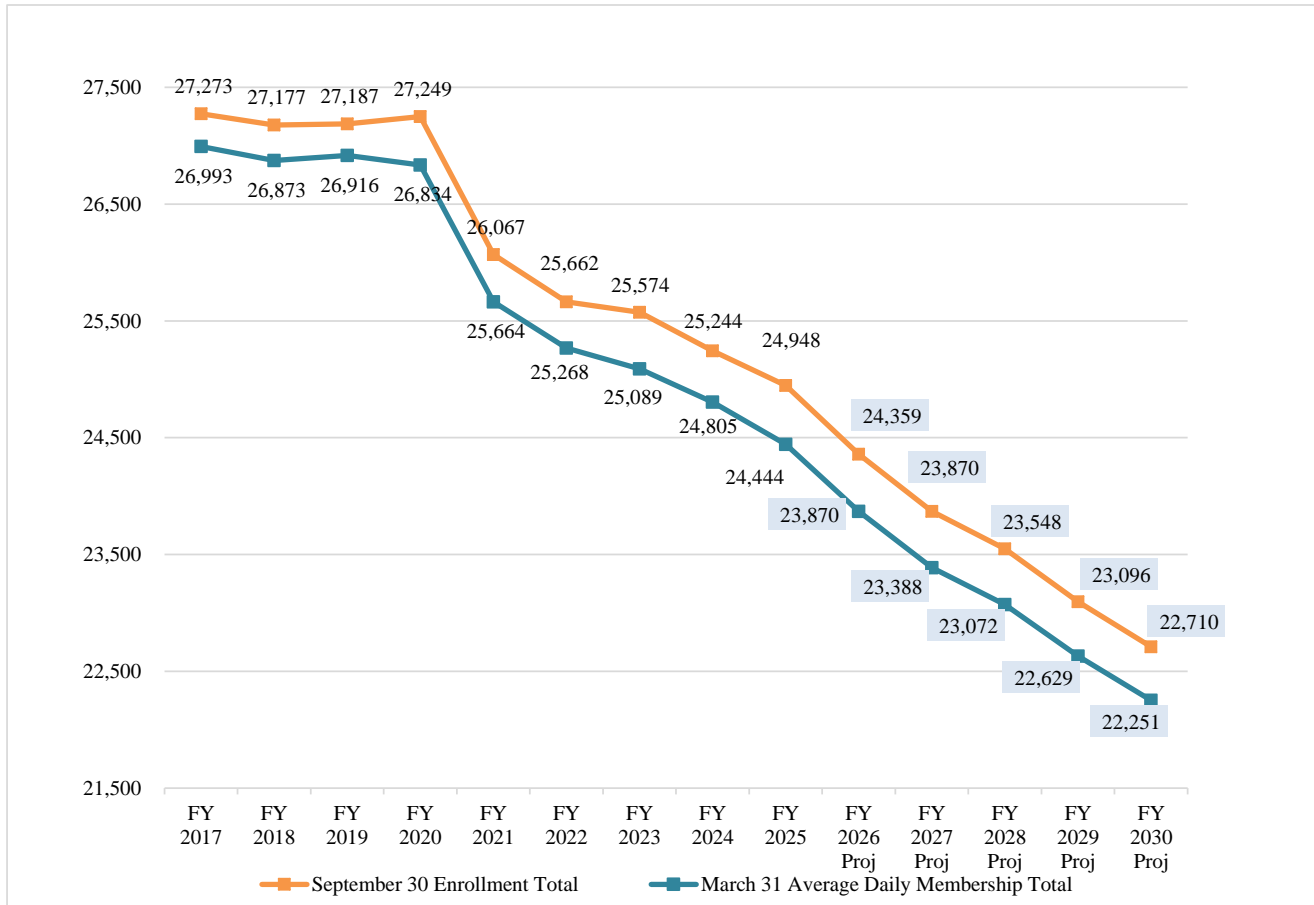
Because grade-specific progression ratios can fluctuate considerably from one year to another, it is important to generate and evaluate multiple sets of grade-progression ratios to minimize the “noise”. The Weldon Cooper Center does this by creating three and five-year average ratios based on data from 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, 2025; UVa Weldon Cooper Center proj enrollment from FY 2026 through FY 2030

Newport News Public Schools

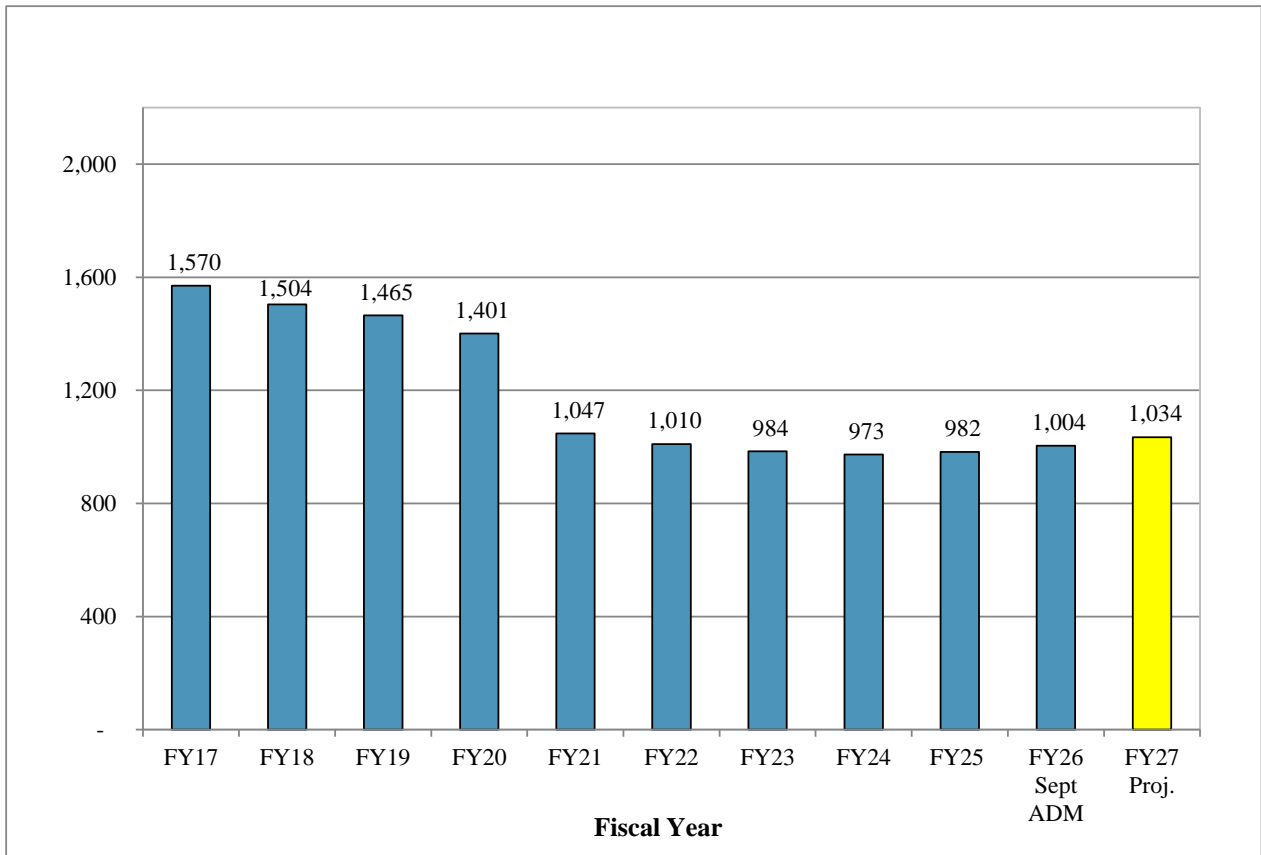
K-12 Student Enrollment Trends

FY 2017-2030



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



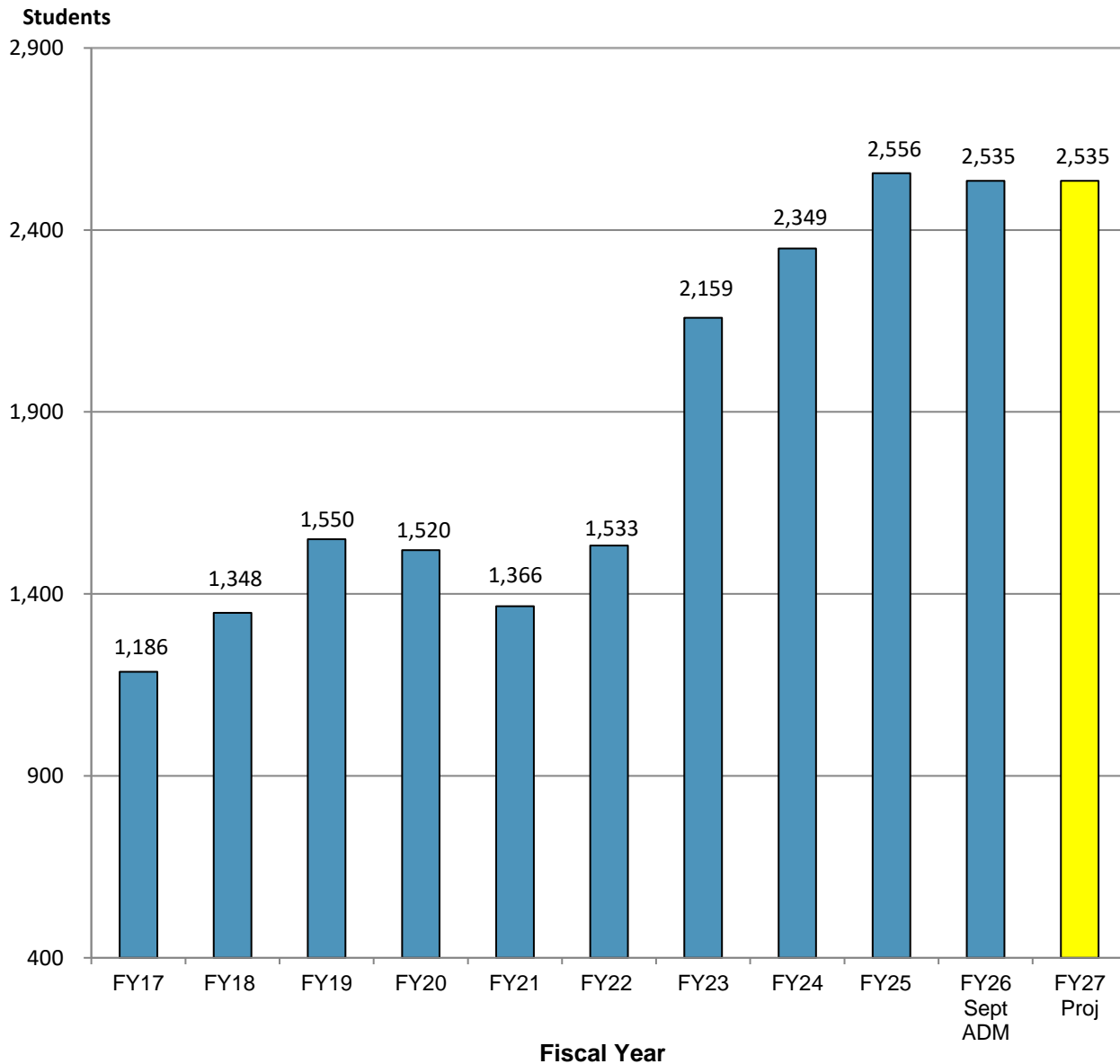
Loss of Pre-K student enrollment in FY 2021-2023 can be attributed to COVID 19. Parents are opting out of preschool since it is not required. For FY 2027, we are using the NNPS projection.

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

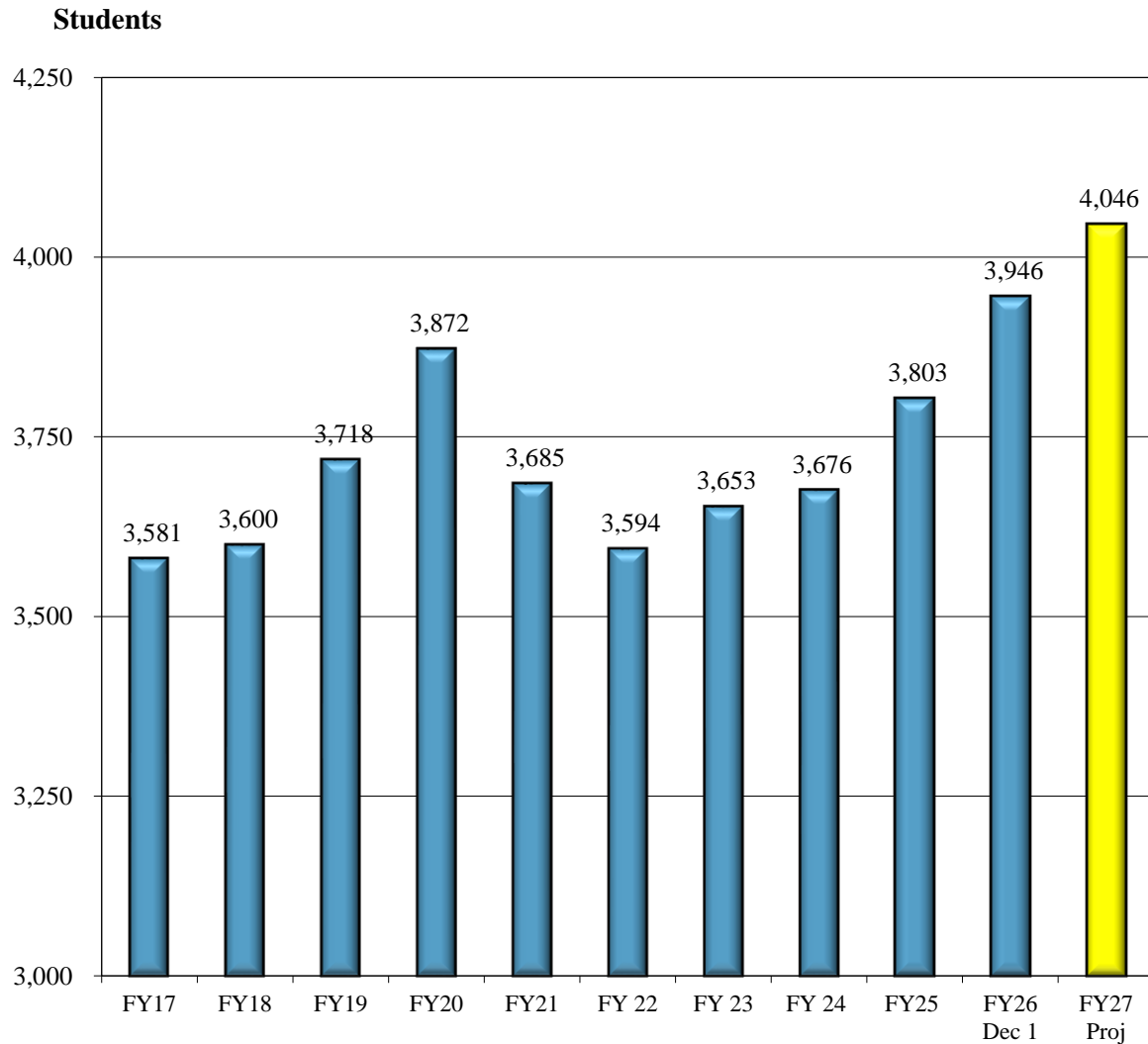
FY 2017 - FY 2027



English language learning students have increased by 113.7% since FY 2017. 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 2,535 students will be enrolled in ELL for FY 2027.

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

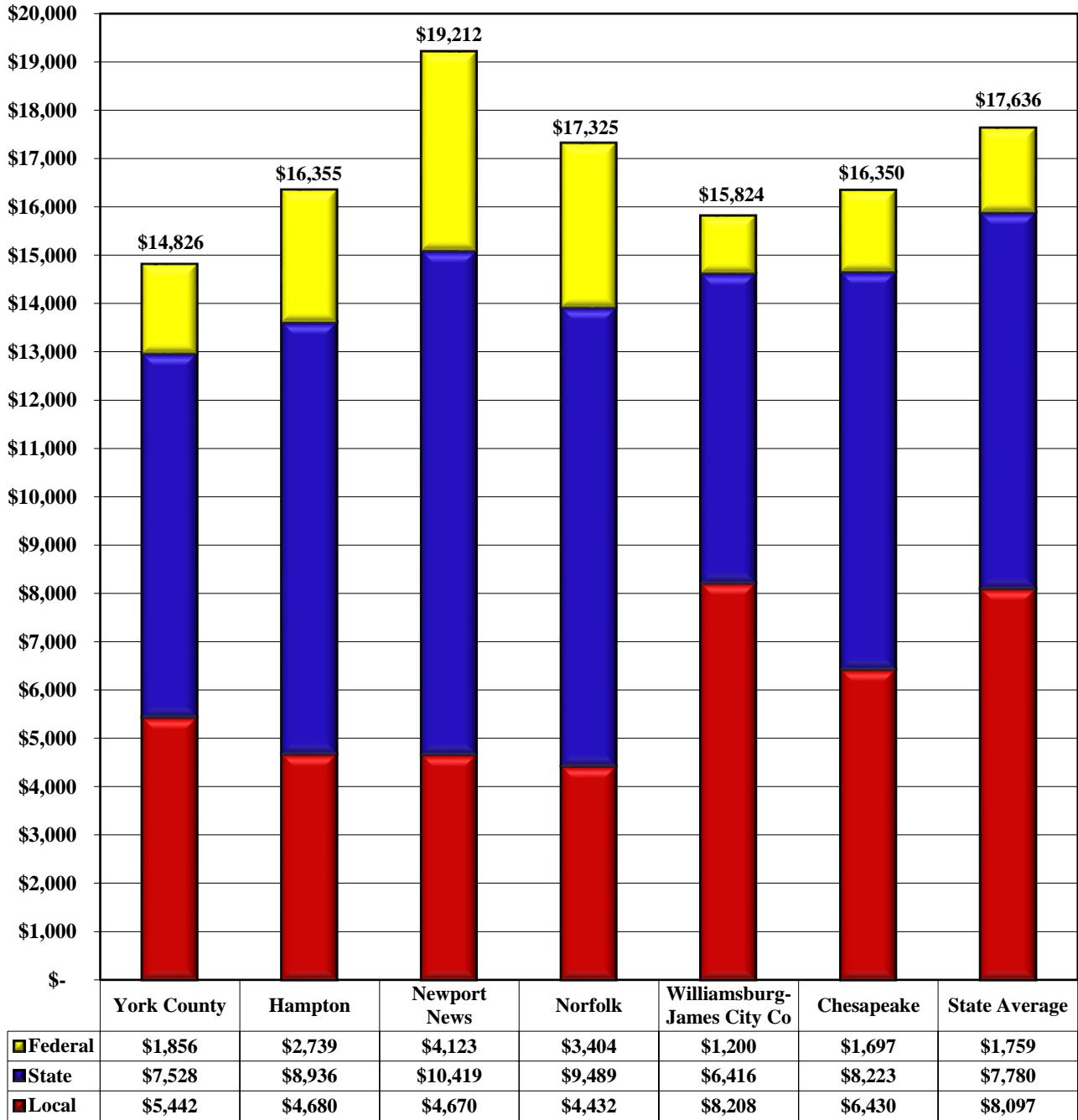
Newport News Public Schools Special Education Students (w/ Signed IEPs as of December 1st) FY 2017 - FY 2027



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 2024



Source: Table 15 of the Superintendent's Annual Report for Virginia, Fiscal Year 2024, (Table 15 uses End-of-Year ADM for determining Cost Per Pupil). Results for FY 2025 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

§ 22.1-253.13:2 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 2027 and Projected FY 2028 Payments Based on Governor's Introduced 2026-2028 Biennial Budget (HB 30/SB 30)

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	\$2,442
Achievable Dream Academy	90.67%	14:1	19:1	\$2,442
Newsome Park	90.15%	14:1	19:1	\$2,442
John Marshall Early Childhood	87.05%	14:1	19:1	\$2,442
Sedgefield	86.32%	14:1	19:1	\$2,442
George J. McIntosh	83.43%	14:1	19:1	\$2,442
Carver	74.73%	15:1	20:1	\$2,032
Stoney Run (formerly Horace H. Epes)	74.22%	15:1	20:1	\$2,032
L.F. Palmer	71.51%	15:1	20:1	\$2,032
Willis A. Jenkins	69.75%	16:1	21:1	\$1,659
Hidenwood	61.56%	17:1	22:1	\$1,345
Joseph H. Saunders	60.18%	17:1	22:1	\$1,345
Kathryn G. Johnson (formerly Lee Hall)	57.21%	17:1	22:1	\$1,345
Oliver C. Greenwood	56.37%	17:1	22:1	\$1,345
T. Ryland Sanford	56.17%	17:1	22:1	\$1,345
David A. Dutrow	53.83%	18:1	23:1	\$1,068
Richneck	45.70%	18:1	23:1	\$1,068
Kiln Creek	44.57%	19:1	24:1	\$821
B.C. Charles	44.55%	19:1	24:1	\$821
Richard T. Yates	43.63%	19:1	24:1	\$821
Riverside	40.77%	19:1	24:1	\$821
Knollwood Meadows (formerly R.O. Nelson)	39.02%	19:1	24:1	\$821
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

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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

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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
AI - Artificial Intelligence
AIM - Attendance Intervention Measures
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
ATSI - Additional Targeted Support and Improvement
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
CC - Childhood Center
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/CO-OP - Cooperative
COS - Chief of Staff
CPR - Cardiopulmonary Resuscitation
CPTED - Crime Prevention Through Environmental Design
CS - Computer Science
CSI - Comprehensive Support and Improvement
CSSP - Comprehensive School Support Plan
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
DGS - Department of General Services
DJI - Da-Jiang Innovations
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 Childhood 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
HU - Hampton University
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
ILA - Instant Language Assistant
IS - Intelligence Squadron
ISAEP - Individual Student Alternative Education Plan
ISRG - Intelligence, Surveillance, and Reconnaissance Group
iSTEM - Integrative STEM
ITC - Instructional Technology Coach

JROTC - Junior Reserve Officer Training Corps

K - Kindergarten
K-9 - Canine

LAN - Local Area Network
LAVC - Locally Awarded Verification Credits
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
LPA - Local Performance Assessment
LTD - Long Term Disability
LTO - Linear Tape-Open

M&HS - Middle and High School
M&S - Materials & Supplies
MEESA - Maritime Engineering and Environmental Studies Academy
MenACWY – Meningococcal serogroups A,C,W, and Y
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
NASP - National Association of School Psychologists
NBCT - National Board Certified Teacher
NCAA - National Collegiate Athletic Association
NCLB - No Child Left Behind
NDI - Network Device Interface
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
NSU - Norfolk State University
NTI - New Teacher Institute
NTI - Non-Traditional Instruction

ODU - Old Dominion University
OLSAT - Otis-Lennon School Ability Test
OONE - Opioid Overdose and Naloxone Education
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

QC - Quality Control
 QUEST - Quality Enrichment and Student Transformation

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
 SCHEV - State Council of Higher Education for Virginia
 SCMP - School Crisis Management Plan
 SCOT - Service Center for Operations and Transportation
 SD - Standard Definition
 SDI - Serial Digital Interface
 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
 SOC - System and Organization Controls
 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
TDAP – Tetanus, Diphtheria, and Pertussis
TDEP - Technical Directive Execution Plan
THC - Tetrahydrocannabinol
THRIVE - Trust, Hope, Relationships, Inclusion, and Voice
TIR - Teacher in Residence
TNCC - Thomas Nelson Community College
TPV - Third Party Vendor
TSA - Technology Student Association
TSI - Targeted Support and Improvement
TSS - Technical Support Personnel
TV - Television

UDL - Universal Design for Learning
U-ED - University of Employee Development
UFLI - University of Florida Literacy Institute
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
VACTE - Virginia Association of Colleges and Teacher Educators
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
VLA - Virginia Literacy Act

VMI - Virginia Military Institute
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

School Board Proposed Budget Fiscal Year 2026-27

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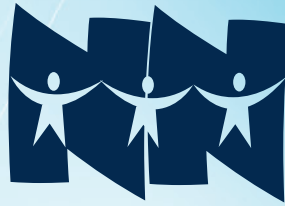
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