

FY 2022-2023

School Board

Proposed Budget

Newport News, Virginia 23606
July 1, 2022 - June 30, 2023



www.nnschools.org/budget

College, Career and Citizen-Ready!

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Executive Summary Section



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 2021–2022.

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



A handwritten signature in black ink, reading 'W. Edward Chabal', written over a horizontal line.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis', written over a horizontal line.

David J. Lewis
Executive Director

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

March 31, 2022

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

On behalf of the School Board, I am presenting the FY 2023 proposed operating budget of \$359.4 million for Newport News Public Schools. This budget represents the fiscal support needed to achieve the mission and expectations articulated in the school district's strategic plan, Journey 2025, and Profile of a Learner: to ensure that all students graduate college, career and citizen-ready. The total budget of \$359.4 million represents a \$22.6 million or 6.7% increase over the FY 2022 approved budget. This spending plan is based on the Governor's proposed budget released in December 2021. The Governor's proposed budget includes a 5% salary increase for each year of the biennium (FY23 and FY24) for all SOQ instructional and support positions.

The school division is working to maintain fiscal responsibility. Operational challenges brought about by the COVID-19 pandemic are continuing into this budget cycle. The most significant budget driver is student success; however, the number of students NNPS serves determines revenue and costs. State Direct Aid funding is based on average daily membership enrollment projections. The pandemic continues to have a significant impact on student enrollment. Based on the district's fall membership report, Newport News Public Schools' enrollment for FY 2022 has lost an additional 1,057 students than projected. In light of this, for FY 2023, revenue projections will be based on student enrollment remaining flat.

The operating budget, however, is not simply driven by the number of students we educate; it is also shaped by academic and social/emotional needs. The pandemic has highlighted the need for additional mental health services in our schools. To ensure an environment that promotes social, emotional and physical well-being, I am recommending that we add five additional mental health therapists, one student support specialist and one school counselor to the proposed budget. The proposed spending plan will also fund the expansion of middle school athletics programs, to include football, wrestling, boys' and girls' soccer and cheerleading. The proposed budget funds an additional security officer to support the inclusion of the eighth grade at Huntington Middle School.

To support student success, the budget will include funding for additional English Language Learner (ELL) supports due to the increase in the number of school age immigrants moving to Newport News. This line item includes additional ESL teachers, an assessment specialist and three bilingual teaching assistants.

Other staffing needs include the addition of one records specialist to support the maintenance of academic records, one instructional technology coordinator and one network infrastructure specialist to ensure continued success in supporting the 1:1 student computer initiative and the associated network infrastructure; and one additional test coordinator position to support new state testing requirements for grades 3-8.

In order to ensure continued academic success, this proposed budget emphasizes the retention and recruitment of expert staff. In addition to a 5% general increase for all contracted and appointed full-time employees, funding recommendations for the FY23 budget include continuing to address compression in our teacher salary scales, increasing starting pay for new teachers and implementing additional adjustments to address compression for our current teaching staff. Funding is also included to adjust minimum starting pay for all employees to \$15 an hour and providing experience and compression adjustments for eligible support staff.

For benefit plan year 2023, increases in claims and administrative costs necessitate increasing both employer contributions and employee contributions to the cost of health care premiums to stabilize the health insurance fund.

The advanced age of many NNPS buildings, coupled with inadequate capital funding, requires spending operating funds to ensure timely building maintenance and replacement of equipment to ensure safe and efficient operation of our facilities for as long as possible before replacement of these buildings or major building systems becomes necessary. This spending plan includes an additional \$2.7 million to address ongoing maintenance needs.

The proposed FY 2023 budget continues to fund the replacement of school public announcement and clock systems and security cameras and fire and intrusion systems. Technology needs in next year's spending plan include the replacement of student computers, STEM cart refreshes, and network security upgrades with content filtering to keep students safe online. The proposed FY 2023 funding plan includes \$2.7 million to support and maintain this technology.

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

Sincerely,

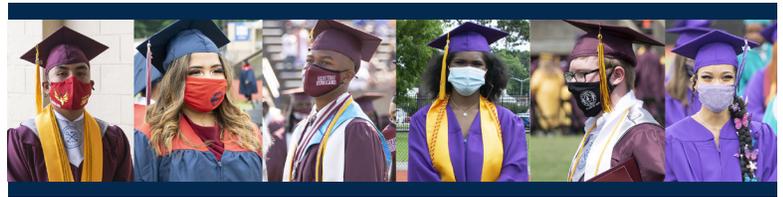


Douglas C. Brown, Chairman
Newport News School Board

2022-2023

Superintendent's

Proposed BUDGET AT-A-GLANCE



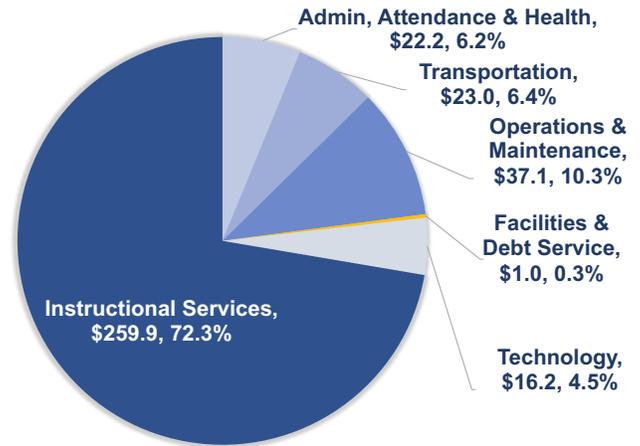
Newport News Public Schools is preparing students to graduate *college, career and citizen-ready!*

The 2022-2023 proposed operating budget of \$359.4 million represents a 6.7% increase over this year's spending plan. Funding for the budget is based on the Governor's proposed budget and the City of Newport News' proposed contribution.

Total Revenue FY 2023

Revenue Category	FY2022	FY2023	Change from FY2022
State	\$218.4	\$238.2	\$19.8
City	\$113.4	\$116.2	\$2.8
Federal	\$3.1	\$3.1	\$0.0
Other	\$1.9	\$1.9	\$0.0
Total Revenue	\$336.8 million	\$359.4 million	\$22.6 million

Proposed Budget By Category



Proposed Budget Features

The proposed budget continues funding for all current initiatives and departments and is aligned with Journey 2025, the NNPS strategic plan.

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

- Funding is included to provide a 5% salary increase for all full-time contracted employees and to continue addressing compression in teacher salary scales and support staff pay scales.
- The proposed budget also includes funding to increase the minimum starting pay to \$15 an hour for all support staff employee groups, and provide experience and compression adjustments for support staff.
- To address rising health care claims, the school board's contribution to the health insurance fund will increase by \$2.2 million and employee contributions to the cost of health care premiums will rise. Employee premium increases are estimated to range from \$10 a month (lowest individual plan) to \$159.60 a month (highest family plan).

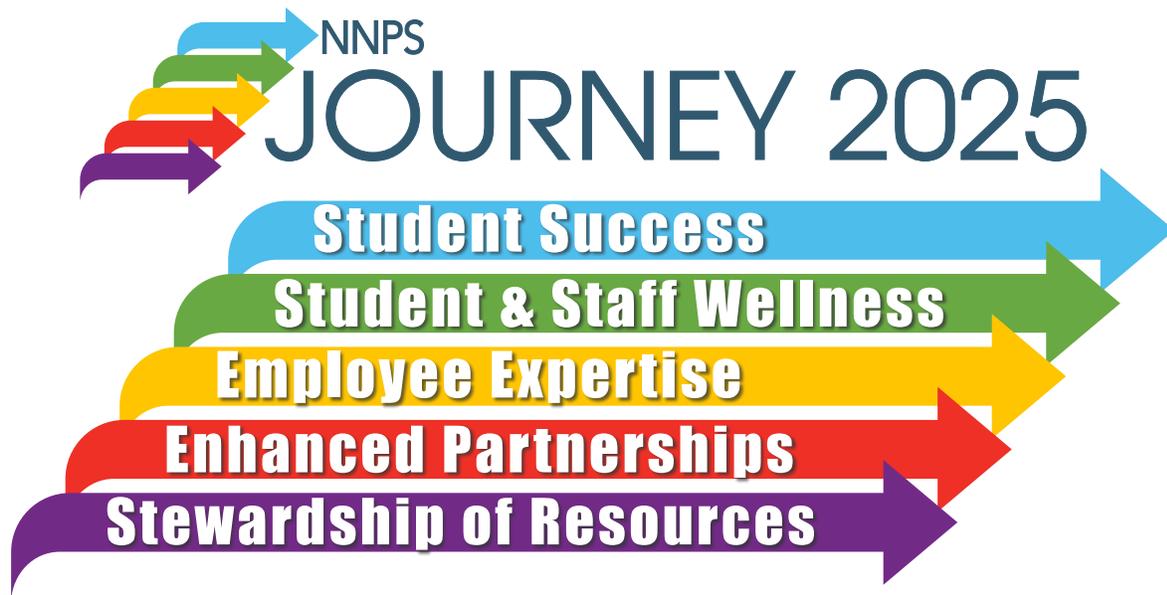
The proposed budget also focuses on staffing needs in five areas: student wellness and mental health services, English Language Learners (ELL), technology services, school security, and student testing.

- Meeting our students' mental health needs is a team effort. The proposed budget includes the addition of five mental health therapists, one student support specialist and one school counselor.
- Additional staffing changes are also necessary to support the growing ELL population. The proposed spending plan includes adding more teachers, an assessment specialist and three bilingual teaching assistants.
- The proposed budget funds the addition of one instructional technology coordinator and one network infrastructure specialist to ensure continued success in supporting the one-to-one student computer initiative.
- Other staffing needs include the addition of one records specialist to support the maintenance of academic records, an additional security officer position to support the inclusion of the eighth grade at Huntington Middle School, and one additional test coordinator to support new state testing requirements for grades three through eight.

The proposed spending plan includes funding to address ongoing maintenance needs.

- The proposed budget continues to fund the replacement of school public announcement and clock systems, security cameras and fire and intrusion systems.
- Funding is included for technology including the replacement of some student computers and network security upgrades.
- To address growing capital needs, funding is also allocated for building maintenance and the replacement of equipment.



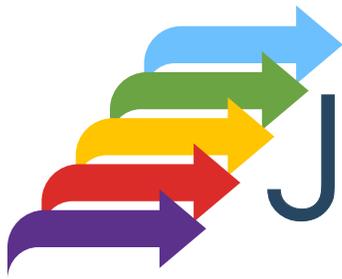


Newport News Public Schools Strategic Plan 2020-2025

Newport News Public Schools' Strategic Plan was developed to support the ongoing mission: ensuring all students graduate *college, career and citizen-ready*. To advance the school division, the strategic plan is organized around five strategic goals: student success, student and staff wellness, employee expertise, enhanced partnerships and stewardship of resources.

Newport News Public Schools is committed to ensuring the success of every student, thus there is an equitable approach to each of the strategic goals which will require NNPS to examine data for disparities by race, ethnicity, gender, language, different-ability and other distinguishing characteristics. The strategic supports are the action steps that NNPS will take to ensure that the goals are implemented with success.

Journey 2025, Newport News Public Schools' Strategic Plan, sets a clear, forward-looking vision through 2025, and the first ever NNPS Profile of a Learner.



JOURNEY 2025

A Strategic Plan to *College, Career and Citizen-Readiness!*

NNPS Mission:

We ensure that all students graduate *college, career and citizen-ready*.

NNPS Vision:

The Newport News Public Schools community commits to ensuring all graduates will be:

- *College-Ready* - Whether it be in college or the workplace, graduates of NNPS will understand the importance of being life-long learners. Graduates will be prepared for future learning and to take on new challenges.
- *Career-Ready* - By offering a variety of certifications and opportunities for all students, graduates will be ready to join the workforce in a globally competitive market. Graduates will understand the importance of having a career mindset.
- *Citizen-Ready* - As a result of the commitment to students' social, emotional and academic development, graduates of NNPS will be competent in civic engagement, intellectual freedom, service to community, and tenets of diversity.



Student Success

Engage and challenge all students in authentic, rigorous, and culturally relevant learning experiences that foster innovation and critical thinking to ensure that all graduates are *college, career, and citizen-ready*.



Student & Staff Wellness

Create an environment that promotes the social, emotional and physical well-being for students and employees.



Employee Expertise

Cultivate a premier workforce by prioritizing adult learning and innovation.



Enhanced Partnerships

Foster an active partnership network between schools, families, and the community that mutually support the advancement, success, and well-being of our students.



Stewardship of Resources

Make financial and human capital decisions with a focus on student and staff needs, organizational data, and equitable practices.



Student Success

Engage and challenge all students in authentic, rigorous, and culturally relevant learning experiences that foster innovation and critical thinking.

Equitable Approach

Identify and outline equitable practices that close achievement gaps and increase access to rigorous learning experiences.

- 1.A** Ensure a rigorous curriculum is designed to personalize learning using a variety of research-based instructional strategies (experiential, problem-based, inquiry, project-based, service learning)
- 1.B** Implement a PK-12 literacy plan
- 1.C** Provide multiple opportunities for students to develop and grow through extracurricular activities
- 1.D** Support all educators with aligning written-taught-tested curriculum
- 1.E** Use data to inform instructional decisions, and a tiered system of support for student success
- 1.F** Explore multiple academic and career pathways to include increased work-based learning experiences, academic career planning, and engagement with business and industry partners



Student & Staff Wellness

Create an environment that promotes social, emotional and physical well-being for students and employees.

Equitable Approach

Ensure all students and staff have access to programs and supports to meet their individual needs.

- 2.A** Foster self-awareness and resilience to assist in the development of a positive self-image
- 2.B** Instill a growth mindset through multiple experiences
- 2.C** Nourish physical, mental and emotional health
- 2.D** Implement a social and emotional learning curriculum to support student needs
- 2.E** Create and maintain a safe and supportive environment in which all students and staff thrive, and all voices are heard and respected
- 2.F** Address inequities in discipline practices



Employee Expertise

Cultivate a premier workforce by prioritizing adult learning and innovation.

Equitable Approach

Ensure employee learning promotes culturally responsive practices.

- 3.A** Develop and institute a five-year professional learning plan to support implementation of the NNPS Profile of a Learner
- 3.B** Develop and support employees by maintaining an aligned evaluation system that prioritizes feedback and growth
- 3.C** Support leadership development to create pathways to identify, develop and retain exceptional leaders
- 3.D** Equip employees to engage in collaborative teams that refine practice and develop a professional learning community culture
- 3.E** Develop a comprehensive plan to support teacher learning and the implementation of blended learning and technology integration



Enhanced Partnerships

Foster an active partnership between schools, families, and the community that mutually supports the advancement, success, and well-being of our students.

Equitable Approach

Create opportunities that challenge traditional norms and ensure access to a diverse group of professionals in non-traditional roles.

- 4.A** Increase the number of collaborative relationships with stakeholders that foster learning and cultural experiences
- 4.B** Leverage the expertise of partners to create experiential learning opportunities that allow for enhanced career exploration
- 4.C** Streamline communication tools to engage schools, families, students, and the community
- 4.D** Promote a global mindset to prosper as a premier community within an interconnected world



Stewardship of Resources

Make financial and human resource decisions with a focus on student and staff needs, organizational data, and equitable practices.

Equitable Approach

Ensure the equitable distribution of all resources.

- 5.A** Implement inclusive budgetary practices that include input and feedback from all stakeholders
- 5.B** Establish processes and procedures for all hiring managers to recruit, hire and promote a highly-qualified workforce that would best serve our diverse student population
- 5.C** Develop a comprehensive approach to staff retention that includes differentiated career advancement pathways based on goals and interests
- 5.D** Create and implement a plan for a digital transformation including 1 to 1 technology for K-12 students
- 5.E** Ensure measures are in place to promote and maintain safe and secure workplaces and school buildings

Measures

- Percentage of schools that are accredited
- Growth in subgroup performance as measured by the SOLs
- Increased middle and high school student participation in rigorous coursework (AP, IB, DE, Honors, Early College)
- Successful completion of Algebra I by the end of 8th grade
- Percentage of students reading on grade level by 3rd grade
- Percentage of students that have a post-secondary plan
- Number of students participating in work-based learning experiences
- Increased graduation rate with an increase of Advanced vs. Standard diplomas
- Growth in student success on the PSAT and SAT
- Percentage of students earning a high school credit by the end of 8th grade

- Improvement on a Staff, Student and Parent Perception Surveys
- Implementation rate of a curriculum that includes lesson/activities on developing a positive self-image
- Percentage of student goal setting documents completed each year
- Implementation rate of social emotional learning curriculum
- Increase in student involvement through extracurricular activities and athletics
- Improvement in student discipline as seen from student discipline data reports

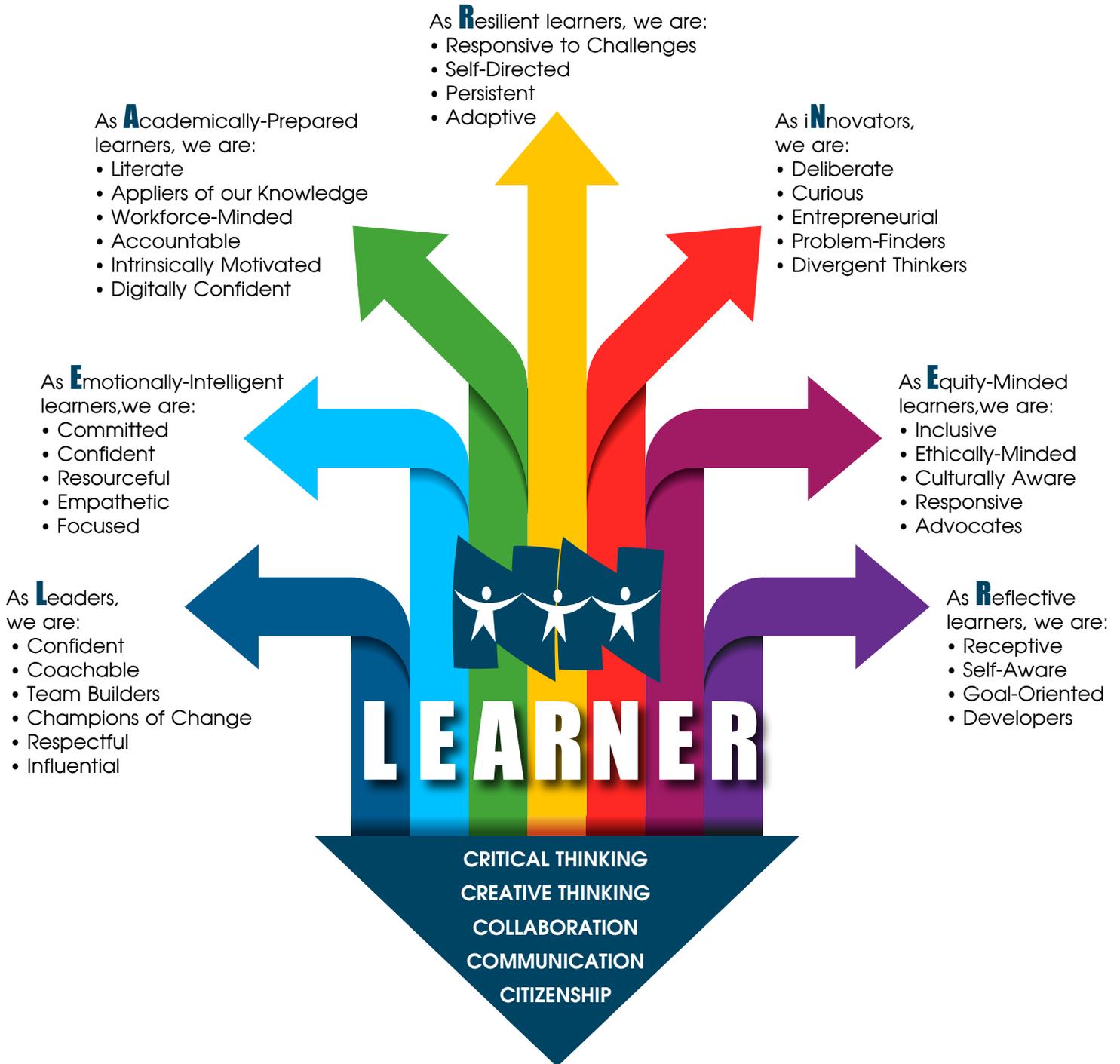
- Implementation and evaluation feedback from the professional development plan
- Participation numbers in Emerging Leaders Institute and feedback received from attendees
- Exit interview data from the Department of Human Resources
- Implementation of effective professional learning communities as measured by observations and planning artifacts
- Implementation of a digital transformation and blended learning plan as measured by a program evaluation

- Increase in the number of effective and engaged partners to include work-based learning opportunities
- Implementation of a tracking tool of learning experiences provided by local partners
- Improved data from an annual survey to community partners
- Implementation of customer service benchmarks to improve responses to staff, families and community members
- Utilization of an efficient communication platform to engage and connect families and community partners

- Amendments to budget based on stakeholder meeting input
- Annual staffing updates
- Implementation and updates on career advancement pathways program
- Status of digital transformation technology initiative
- Staff, student and parent survey results regarding issues of safety



NNPS PROFILE OF A LEARNER



As students, we embody the characteristics of the NNPS Profile of a Learner and the Virginia Profile of a Graduate.



College, Career, and Citizen-Ready!



-  **L**eaders
-  **E**motionally Intelligent
-  **A**cademically Prepared
-  **R**esilient
-  **iN**novators
-  **E**quity Minded
-  **R**eflective

As **L**eaders, we are:

- Confident in our actions and abilities.
- Coachable and understanding of how to work with other leaders.
- Team Builders through collaboration.
- Champions of Change.
- Respectful to ourselves, others and the environment.
- Influential members of our community and empower others to champion a cause.

As **E**motionally-Intelligent learners, we are:

- Committed to making choices that lead to life-long success.
- Confident in our intellectual, physical and emotional well-being.
- Resourceful in seeking and accepting support.
- Empathetic to others.
- Focused on honesty, integrity, trust and transparency.

As **A**cademically-Prepared learners, we are:

- Literate across all areas.
- Appliers of our Knowledge.
- Workforce-Minded with a focus on being college and career ready.
- Accountable for our own success.
- Intrinsically Motivated.
- Digitally Confident.

As **R**esilient learners, we are:

- Responsive to challenges and use them as opportunities to learn and grow.
- Self-Directed and take initiative.
- Persistently learning from failure.
- Adaptive to various environments.

As **iN**novators, we are:

- Deliberate in our process to solve problems.
- Curious.
- Entrepreneurial.
- Problem-Finders through research and experiential learning.
- Divergent Thinkers who harness the power of technology.

As **E**quity-Minded learners, we are:

- Inclusive and welcoming to others.
- Equity and fair-minded.
- Culturally aware and embrace differences.
- Responsive to global perspectives for making informed decisions.
- Advocates for equity.

As **R**eflective learners, we are:

- Receptive to feedback for growth.
- Self-Aware.
- Goal-Oriented.
- Developers of our own future.

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

2021-2022 Accomplishments, Recognitions, and Awards

The NNPS Graduation Rate Remains High. NNPS' on-time graduation rate increased to 94.5% with the Class of 2021. The school division's on-time graduation rate has increased significantly from 72.9% in 2008. During the same period, the dropout rate decreased from 12% to 1.4%. NNPS' on-time graduation rate is higher than the state average of 93%. The overall student completion rate, which includes students who have earned a diploma or a GED in four years, is 95.8%.

AWARDS and RECOGNITIONS

The National School Boards Association selected Newport News Public Schools' TEaMS program as a 2022 Silver Magna Award winner. TEaMS, Tiered Emotional and Mental Health Supports, offers a continuum of social and emotional services to students, ranging from classroom lessons addressing social emotional learning to direct outpatient clinical mental health support. The program removes barriers to mental health care by providing services at no cost to students and families. TEaMS fully funds licensed clinical mental health therapists who serve in the school setting; NNPS is the only school system in southeastern Virginia to offer such access to these professionals in schools.

The U.S. Department of Defense Education Activity awarded a World Language Advancement and Readiness grant worth \$1.6 million to Newport News Public Schools. The grant supports the expansion of the dual language immersion program which provides the opportunity for military-connected students, as well as students in the northern end of the city, to participate in the program. NNPS uses a 50/50 two-way dual language immersion model in which students receive instruction in English 50% of the time and the other 50% in Spanish.

Newport News Public Schools earned a 2021–2022 Meritorious Budget Award from the Association of School Business Officials International in recognition of distinguished budget presentation. The award reflects NNPS' commitment to sound fiscal management and budgetary policies. The budget document was acknowledged for a wealth of information in graphic and narrative form and for being user-friendly for the average taxpayer with an abundance of data presented in different forms to meet the needs of varied readers.

Students across Newport News got a big boost from Anthem HealthKeepers which donated trike bikes to 13 Newport News preschools and elementary schools. NNPS' Family and Community Engagement Specialists use the trike bikes to stay connected with students and promote literacy after school hours by riding along with Books on Bikes volunteers to visit neighborhoods to deliver books directly to students.

General Stanford Elementary was named a Purple Star School by the Virginia Department of Education for supporting its military-connected students and their families. General Stanford offers new students peer support to ease their transition, and the school staff completes training to ensure they meet the needs of their military students.

The Black Child Development Institute-Hampton Roads presented grant funds and books to preschool classrooms in NNPS. In addition to a cash donation, the Institute also provided each preschool student with books of their own.

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

NNPS STUDENTS EARN NATIONAL AND STATE AWARDS

Three NNPS archery teams and three individual archers earned top scores and advanced to the National Archery in the Schools Program National Tournament in Louisville, KY. Teams from Richneck Elementary, Gildersleeve Middle and Menchville High, and three individual archers from B.C. Charles (Ryan Washington, Elyssa Wright and Peyton Telfare) qualified to compete at the national tournament.

The Menchville High School Girls Basketball Team captured the Virginia High School League Class 5 State Championship. The Menchville Lady Monarchs earned the first state title in girls basketball in the school's history and finished their season with an outstanding record of 24-3. Amari Smith was named the Virginia High School League Class 5 Girls Basketball Player of the Year, and Amari Smith, Atiana Williams and Aaliyah Woodson were named to the Virginia High School League Girls All-State Basketball Team. Head Coach Adrian Webb was named the Virginia High School League Class 5 Girls Basketball Coach of the Year.

The Heritage High School Girls Indoor Track Team earned the Virginia High School League Group 4 State Championship. The Heritage Lady 'Canes won the first state indoor track title for their school and finished their season with an outstanding record. During the state meet, Madison Whyte claimed individual state titles in the 55-meter dash and the 300-meter dash; Kara Ashley, Madison Whyte, Sabria Wooden and Sanaa Wooden won the 1,600 relay; and Kara Ashley, Myzhane Solomon, Sabria Wooden and Sanaa Wooden teamed up to win the 800 relay.

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

Economic Overview

Since March 2020, our region has experienced a historical economic shock that, at its peak, left 1 in 10 workers unemployed, 4 in 10 small businesses reducing hours and many schools shifting to virtual instruction. The labor market in Hampton Roads is typically seasonal; that is, the number of people in the labor force looking for work or actively employed peaks in the summer and reaches its lowest point in the winter. In 2019, however, labor markets appeared to be gaining steam by the fall and into the winter of 2020. This positive upswing was soon dashed, however, by the emergence of the COVID-19 pandemic, social distancing measures and a rapid decline in domestic and international tourism.

Even though economic expectations improved in the spring of 2021, the civilian labor force continued to contract – a troubling development. After peaking at 12.8% in April 2020, the unemployment rate in Hampton Roads steadily declined, falling to 4.9% in June 2021. The decline in the unemployment rate in Hampton Roads in 2021 is the result of two factors: an increase in individual employment (good) and a decline in the civilian labor force (bad). A declining labor force is not a sign of a robust regional economic recovery.

The Department of Defense (DOD) has fueled the Hampton Roads economy for decades. From 2000 to 2008, DOD spending in the region increased by almost 73%. It should be no surprise that economic activity flourished during this period. When the Budget Control Act of 2011 and subsequent modifications moderated the growth in defense spending, however, our economy faltered. In the latter half of the last decade, Congress lifted and finally eliminated the discretionary spending caps that constrained the DOD base budget. Concurrently, direct DOD spending in the region increased, powering economic activity and job growth. We estimate that direct DOD spending in Hampton Roads will reach almost \$25 billion in 2021. If one includes the ripple effects of this spending, 4 of every 10 dollars spent in Hampton Roads can be traced back to the DOD. It should be no surprise that defense spending is one of the pillars (if not the central pillar) of the regional economy. (Old Dominion University's 22nd annual State of the Region Report, October 2021).

The Congressional Budget Office's (CBO) economic forecast states that as the pandemic eases and demand for consumer services surges, real (inflation-adjusted) GDP is projected to increase by 7.4 percent and surpass its potential (maximum sustainable) level by the end of 2021. The annual growth of real GDP averages 2.8 percent during the five-year period from 2021 to 2025, exceeding the 2.0 percent growth rate of real potential GDP. Over the 2026–2031 period, real GDP growth averages 1.6 percent, which is less than its long-term historical average, primarily because the labor force is expected to grow more slowly than it has in the past. In CBO's projections, employment grows quickly in the second half of 2021—reflecting increased demand for goods and services and the waning of factors dampening the supply of labor, including health concerns and enhanced unemployment insurance benefits. Employment surpasses its prepandemic level in mid-2022. The unemployment rate declines through 2022 and then remains near or below 4.0 percent for several years. The interest rate on 10-year Treasury notes remains low but rises as the economy continues to expand, reaching 2.7 percent by the end of 2025.

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

Budget Process

The Newport News Public Schools Strategic Plan established the budget priorities and guided the planning for the FY 2023 budget. The budget staff met with each department in December to review their plans for the current year and to discuss budget expectations for the upcoming year. The goal of this process is to be strategic in the planning by targeting resources to the areas of greatest need.

In December 2021, the Governor released the proposed state budget for 2022-2024 biennium and in January 2022, preliminary estimates of revenues and expenditures for FY 2023 were presented to senior staff for further consideration.

A work session with the School Board was held January 18, 2022 to review the estimate of needs presented by departments and focus groups and to review anticipated challenges. The work session presentation provided an update on the financial outlook for FY 2023 and the Governor's recommended funding for the upcoming year.

The Superintendent's Budget Advisory Committee was invited to the Superintendent's Budget Input forum held virtually February 2, 2022. The Budget Advisory Committee members included the Superintendent, two School Board members, the Interim Chief Financial Officer, the Budget Director, the Chief Academic Officer, and the compensation supervisor. Community members included representatives from the Newport News Education Foundation, PTA, NNEA and other non-profit organizations. Employee compensation comparison between peer districts were reviewed as well as compensation budget priorities. Dr. Parker reviewed the alignment of FY 2023 budget priorities to the division strategic plan Journey 2025.

February 15, 2022 a School Board work session was held to share state revenue updates and FY 2023 budget priority details such as compensation options, specific staffing changes, technology and operation and maintenance priorities.

On March 1, 2022, a joint School Board Newport News City Council work session was held to review highlights of the Governor's proposed budget, the impact of pandemic on the school division and FY 2023 operating budget priorities.

In early March 2022, the Superintendent met with Newport News City Manager to discuss city support for the division FY 2023 budget priorities. The city proposed to increase the funding for the school division for FY 2023.

The Superintendent's proposed budget was presented to the School Board on March 8th and was based on the Governor's proposed budget. The Newport News Public Schools Strategic Plan established the budget priorities and guided the planning for the FY 2023 budget. The Superintendents budget represented the fiscal support needed to achieve the mission and expectations articulated in the school district's strategic plan, Journey 2025, and Profile of a Learner: to ensure that all students graduate college, career, and citizen ready.

On March 15, 2022, the School Board held a budget public hearing to give the public an opportunity to provide feedback on the FY 2023 budget priorities.

March 22, 2022, the School Board approved the Superintendents proposed budget.

The school division must present a balanced budget to the Newport News City Council by April 1st. The School Board has based its budget on the Governor's proposed state budget.

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

The School Board of Newport News

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. Additional information, meeting agendas and meeting minutes can be found on the NNPS website at www.nnschools.org/board. The FY 2023 Budget was developed under the 2021-2022 School Board:

Douglas C. Brown	Chairman, North District
Lisa R. Surles-Law	Vice-Chairman, Central District
Dr. Terri L. Best	South District
John R. Eley, III	South District
Marvin L. Harris	North District
Gary B. Hunter	At-Large
Rebecca Aman	Central District
Amaya C. Patterson	Student Representative

FY 2023 Superintendent's Operating Budget Advisory Committee

Superintendent	Dr. George Parker, III
School Board Member	Douglas C. Brown
School Board Member	Lisa R. Surles-Law
City Council Member	Tina Vick
Interim Chief Financial Officer	Scarlett Minto
Chief Academic Officer	Tina Manglicmot
Director, Budget, ERP, & Data Analytics	Scarlett Minto
Supervisor, Compensation & Benefits	Jo Ann Armstrong

Members of the Community include:

Jayne Di Vincenzo, Teresa Michner, Dr. Robin Nelhuebel, Dr. Nicole Guajardo, Bertha Thompson, Hugh J. Barlow.

FY 2022 Superintendent's Senior Staff

Superintendent	Dr. George Parker, III
Chief of Staff	Rashard Wright
Interim Chief Financial Officer	Scarlett Minto
Chief Operating Officer	Donald Fairheart
Chief Academic Officer	Tina Manglicmot
Executive Director, Elementary School Leadership	Dr. Stenette Byrd III
Executive Director, Student Advancement	Dr. Michele Mitchell
Executive Director, Curriculum & Development	Dr. Joanne Jones
Executive Director, Secondary School Leadership	Dr. Felicia Barnett
Director, School Counseling	Dr. Claudia Hines
Director, Elementary School Leadership	Dr. Kathryn Hermann
Director, Elementary Curriculum	Lori Wall
Director, Employee Development	Angela Rhett
Director, Corporate and Government Relations	Patrick Finneran
Director, Public Information & Community Involvement	Michelle Price
Director, Human Resources	Nina Farrish
Director, Technology	Chris Jenkins
Special Assistant to Superintendent	Tracy Brooks

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

Date	Timeline
November – December 2021	Department meetings held to establish estimate of needs
November 23, 2021	FY 2023 departmental budget requests due to Budget Department
December 17, 2021	Governor releases state budget for 2022-2024 biennium
January 1, 2022	Preliminary estimates of revenues and expenditures presented to senior staff / discussion of staffing needs and submitted priorities by end of week
January 18, 2022	School Board budget work session – Budget planning
February 2, 2022 6:30 p.m.	Superintendent’s public input session
February 15, 2022	School Board budget work session - Budget priorities
March 1, 2022 4:00 p.m.	Joint work session with Newport News City Council- Operating Budget
March 7, 2022	City Manager & Superintendent Meeting
March 8, 2022 6:30 p.m.	Presentation of Superintendent’s Proposed FY 2023
March 15, 2022 6:30 p.m.	School Board holds public hearing on Superintendent's Recommended Budget (Code of Virginia§22.1-92)
March 22, 2022	School Board meeting and budget approval
March 31, 2022	School Board submits proposed budget to City Council (Code of Virginia§15.2-2503)
April 13, 2022	Presentation of School Board budget to City Council
July 1, 2022	FY 2023 budget available in MUNIS

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

FY 2023 Budget Priorities

The Superintendent's Budget Advisory Committee and School Board based their financial plan for FY 2023 on priorities developed to ensure that each NNPS student would graduate college, career, and citizen ready. In developing the FY 2023 budget, budget priorities were aligned with the Journey 2025, Newport News Public Schools strategic plan 2020-2025 for students: student success, student & staff wellness, employee expertise, enhanced partnerships, and stewardship of resources. The benchmarks outline the expectations that will serve as a framework to guide the work of NNPS.

The FY 2023 budget allocates 87% of the financial resources to employee salaries and related benefits. Education is labor intensive – having highly qualified teachers in the classroom is an important factor in student success. Highly qualified support staff contributes to the overall effectiveness and efficiency of school division operations.

With the approved budget, the average teacher salary increase would be 6.5%, based on compensation increases which range from 5%-7%. The starting salary for new teachers with a bachelor's degree with no prior experience would increase from \$47,200 to \$50,000.

The budget also includes funding to increase the minimum starting pay to \$15 an hour for all support staff employees who are currently below that amount and experience adjustments for eligible current employees.

The approved budget also focuses on programs and staffing needs in six areas: student wellness and mental health services, middle school sports, English Language Learners (ELL), technology services, school security, and student assessment.

Meeting students' mental health needs is a team effort in NNPS. The budget includes the addition of five mental health therapists, one student support specialist and one school counselor.

The budget includes initial funding for the expansion of middle school sports to include football, boys and girls' soccer, wrestling and cheerleading.

Additional staffing changes are also necessary to support the growing ELL population. The spending plan includes adding more teachers, an assessment specialist and three bilingual teaching assistants. The budget funds the addition of one instructional technology coordinator and one network infrastructure specialist to ensure continued success in supporting the one-to-one student computer initiative.

Other staffing needs include the addition of one records specialist to support the maintenance of academic records, an additional security officer position to support the inclusion of the eighth grade at Huntington Middle School, and one additional test coordinator to support new state testing requirements for grades three through eight.

The spending plan includes funding to address ongoing safety and infrastructure needs. The budget continues to fund the replacement of school public announcement and clock systems, security cameras and fire and intrusion systems.

Funding is included for technology including the replacement of some student computers and network security upgrades.

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

To address growing capital needs, funding is also allocated for building maintenance and the replacement of equipment.

The spending plan represents a 6.7% increase over this year's budget. Funding for the budget is based on the Governor's proposed budget which was released in December 2021. To support new initiatives, this budget includes a projected \$2.8 million increase in revenue from the City of Newport News.

The School Board approved budget will be submitted to the City of Newport News by April 1, 2022. This budget was developed based on an anticipated state increase of \$19.8 million in revenue. As of today, we have not received a final state budget from the General Assembly. In the event of a change in forecasted revenue, an amendment to this budget would be necessary to reflect either an increase or decrease in state or local revenue.

This budget will ensure that Newport News Public Schools remains at the top of Peninsula school divisions for employee compensation. We are committed to ensuring that our employees earn a living wage in our school division while remaining dedicated to serving our students and families.

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

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

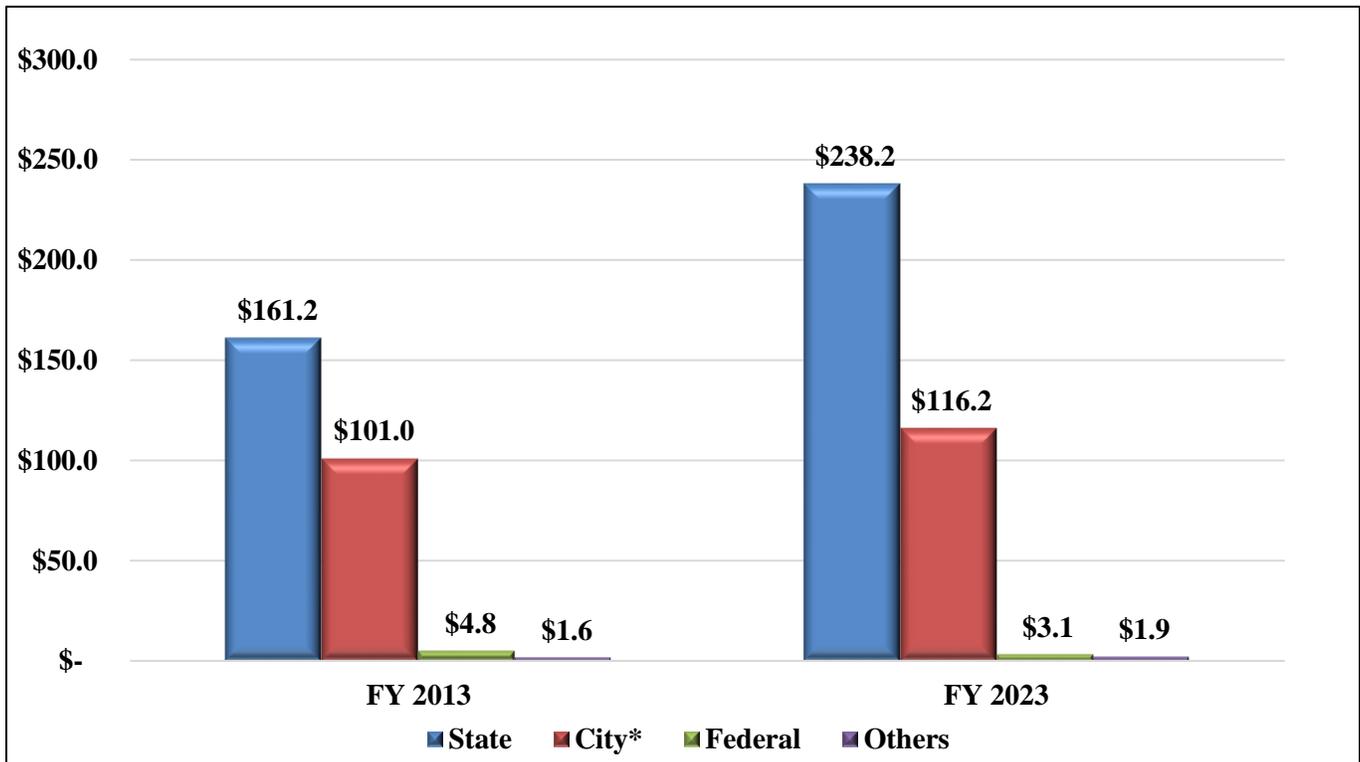
Revenue

Pursuant to state law, Newport News Public Schools (NNPS) is a fiscally dependent school division and as such does not have the authority to levy taxes or issue debt. All funds are appropriated to NNPS by the City Council, which has authority to tax and incur debt. The city maintains the debt schedules and allocated the debt related to schools as part of local revenue until FY 2018. Beginning in FY 2019, debt service is not allocated as part of the local revenue.

NNPS receives operating budget revenues from three primary sources – State aid for public education, funds transferred from the City of Newport News and federal sources. NNPS also receives a small amount of revenue from non-resident tuition, and fees and receipts from athletic activities.

In FY 2023, NNPS expects to receive \$359.4 million to support the operation of the school division. This represents an increase of approximately \$22.6 million or 6.7% from the FY 2022 budget.

10 Year Revenue History



*City revenue excludes debt service in both FY 2013 and FY 2023.

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

State Revenue (\$238.2 million)

State revenue is expected to increase by \$19.8 million, or 9.1%, from FY 2022 and represents \$66.3% of the NNPS operating budget. State revenue includes funding for basic aid to support the Standards of Quality (SOQ), School Facilities, Incentive Programs (to support specific programs and initiatives), Categorical Programs, Lottery Funded Programs, and NNPS' share of the 1.125% sales tax collected to support public education.

One factor used to determine the State's level of support for education in a locality is the Local Composite Index (LCI). This factor combines three measures of local fiscal capacity (assessed value of real property, adjusted gross income, and taxable retail sales) into a single index to measure each locality's ability to pay for education. The LCI is adjusted at the beginning of each biennium. The LCI for Newport News is 0.2808 for the 2022 – 2024 biennium as compared to 0.2842 for the 2020 – 2022 biennium. This means that the City of Newport News is required to pay 28% of the cost of the minimum educational program established by the State's Standards of Quality. Local support for education exceeds this minimum requirement in Newport News as it does in all other school divisions throughout the State.

City Revenue (\$116.2 million)

The FY 2023 City revenue is expected to increase by \$2.8 million, or 2.5%, and represents 32.3% of the NNPS operating budget. City revenue for FY 2023 is in the General Fund and is the City's local support for education. Effective July 2018, the City no longer allocates the amount they pay for debt service on behalf of the school division as local revenue.

Federal Revenue (\$3.1 million)

Funds from the federal government are expected to be flat with revenue at \$3.1 million, the same as the FY 2022 approved budget. The major portion of NNPS' federal revenue is Impact Aid. This funding partially compensates the locality for the education of children whose parents live and/or work on federally owned property such as military bases or low-rent housing.

The Federal government is exempt from paying taxes on its property. Therefore, Federal property located within a community imposes a financial burden on local taxpayers. Congress created the Impact Aid Program to reimburse school districts for lost local tax revenue. Our military connected students represent 17% of our student population and we receive impact aid funding for those connected students.

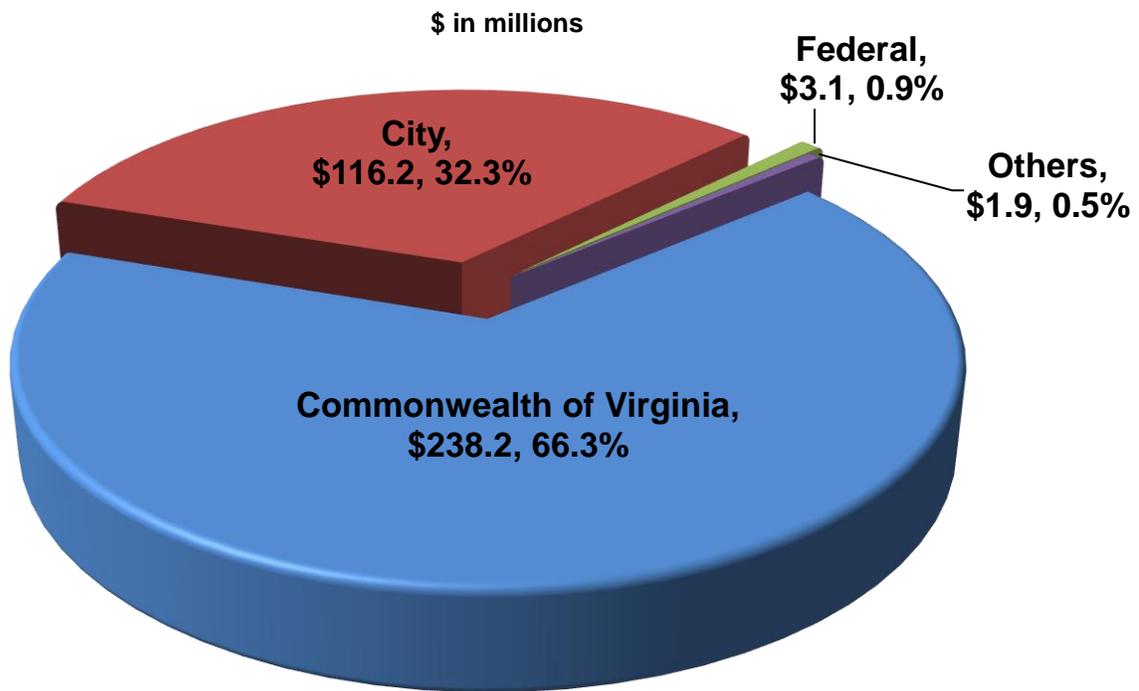
FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

Other Revenue (\$1.9 million)

Other revenue includes E-Rate, non-resident tuition, fees for Driver Education classes, rents from the use of school buildings, receipts from athletic events, and proceeds from sale of surplus property. The FY 2023 Other Revenue is projected to be the same as FY 2022 at \$1.9 million, representing less than 1% of the FY 2023 operating revenue. The largest driver of other revenue is indirect costs.

Indirect cost rates are used by school divisions to recover the indirect costs associated with the administration of federal grants. The U.S. Department of Education approved the methodology used by the Virginia Department of Education (DOE) to calculate the indirect cost rates used by school divisions. Each year the Virginia DOE calculates the indirect cost rates based on the Annual School Report expenditure data.

The majority of funding for Newport News Public Schools is provided by the State of Virginia.



FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

Expenditures

The FY 2023 school division operating budget reflects an increase of \$22.6 million or 6.7% from FY 2022. Changes in expenditures are as follows:

Increases in cost:

- 5% pay increase for all employees
- Raise starting pay for BA teachers scale from \$47,200 to \$50,000
- Minimum starting pay increase to \$15 an hour for all support staff employee groups
- Salary scale adjustments as needed
- Compression adjustments on teacher scales for steps 6 to 11
- Experience adjustments for eligible bus drivers, bus assistants, nurses, instructional assistants, child nutrition employees, and security officers

The increases outlined above are partially offset by:

- Turnover and attrition
- One-time costs and department reductions

Health insurance increases for calendar year 2023

- Increase in employee health premiums depending on plan and level of coverage
 - Projected monthly cost increase of \$10 a month (lowest plan) to \$159.60 a month (highest plan)

Program impact:

- Student September 30 enrollment trend shows maintaining student enrollment
- Pre-K student enrollment trend show decrease of 44 students
- Special education student enrollment trend show increase of 31 students
- We are anticipating an increase of 89 English language learning students
- Student Wellness: Add 5 mental health therapists, 1 student support specialist, and 1 school counselor.
- Student Success: Add additional staffing to support ELL population including more teachers, 1 assessment specialist, and 3 bilingual teaching assistants. Addition of 1 instructional technology coordinator and 1 one network infrastructure specialist to ensure continued success in supporting one to one student computer initiative.
- Building Support: Add 1 records specialist to support maintenance of academic records, 1 additional security officer at Huntington Middle School, 1 additional test coordinator to support grades three through eight with new state testing requirements, 1 attendance officer, and 1 executive secretary.
- Maintain computers and network infrastructure to keep pace with digital learning and new opportunities for innovation
- Support ongoing operations and maintenance priorities such as renovations, auditorium audio systems, security cameras, and PA/clock systems.

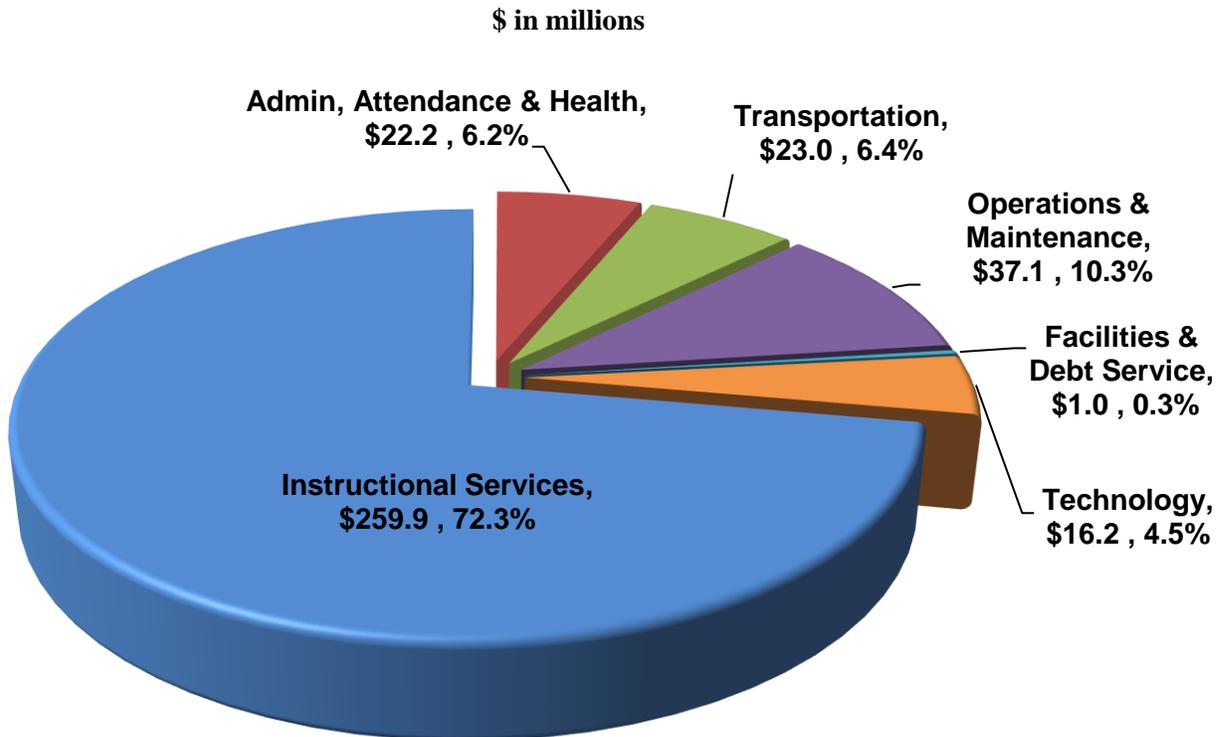
FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

The table below provides a comparison of the FY 2022 and FY 2023 budgets by the state categorization of costs.

Summary of Expenditures

Description	FTEs 2023	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg	% Budget
Instructional Services	2,716.1	\$ 217,843,960	\$ 220,714,982	\$ 225,258,186	\$ 247,243,242	\$ 259,831,172	5.1%	72.3%
Administration, Attendance and Health	192.9	14,527,333	14,902,778	16,796,719	18,545,388	22,208,884	19.8%	6.2%
Transportation	468.0	21,723,217	19,461,550	20,527,552	19,440,446	23,003,364	18.3%	6.4%
Operations and Maintenance	383.5	32,214,738	32,954,832	42,396,964	34,398,723	37,127,133	7.9%	10.3%
Facilities	-	3,093,334	2,669,538	883,075	-	-	0.0%	0.0%
Debt Service, Fund Transfers & Fund Balance Year End	-	228,230	226,693	7,748,599	1,030,380	1,030,380	0.0%	0.3%
Technology	101.0	15,222,964	21,358,087	16,738,572	16,146,830	16,172,276	0.2%	4.5%
Grand Total	3,861.5	\$ 304,853,775	\$ 312,288,461	\$ 330,349,667	\$ 336,805,008	\$ 359,373,210	6.7%	100%

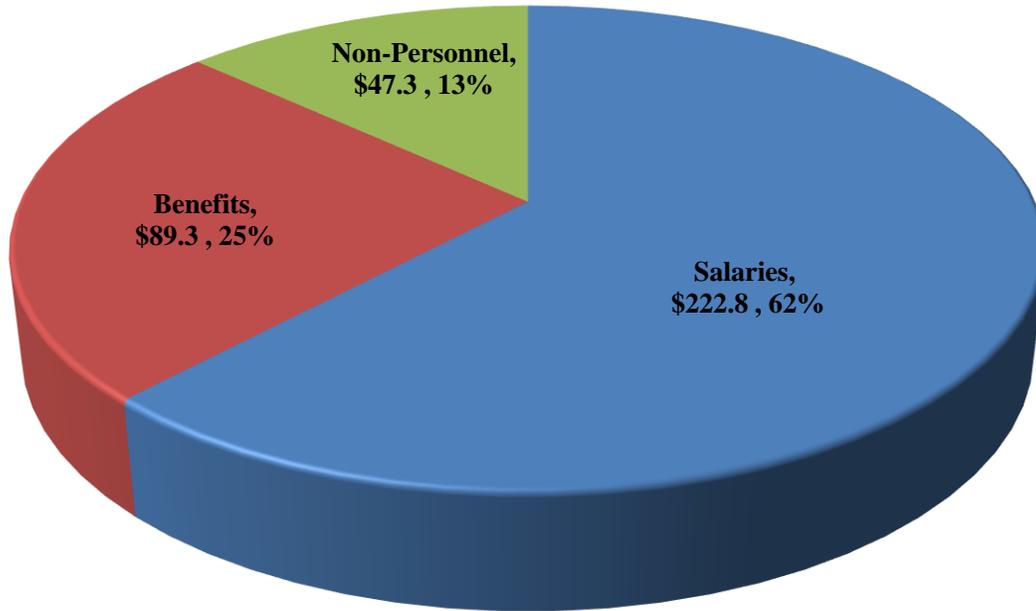
This graph depicts the breakdown of expenditures by function- spending in instruction accounts for 72.3% of total general fund costs.



FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

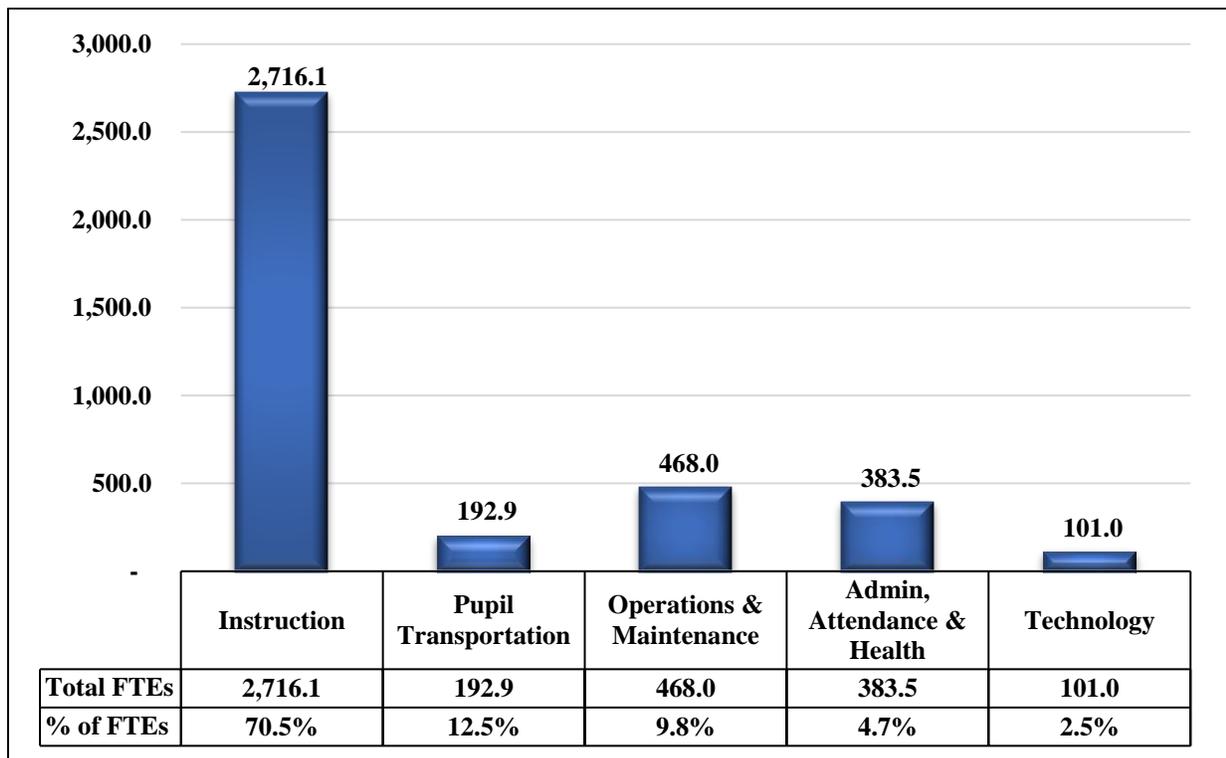
The graph below shows the FY 2023 budget allocates 87% of the financial resources to employee salaries and related benefits.

(\$ in millions)



The FY 2023 budgeted FTEs are allocated by the following categories.

FY 2023 FTE by Category



FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

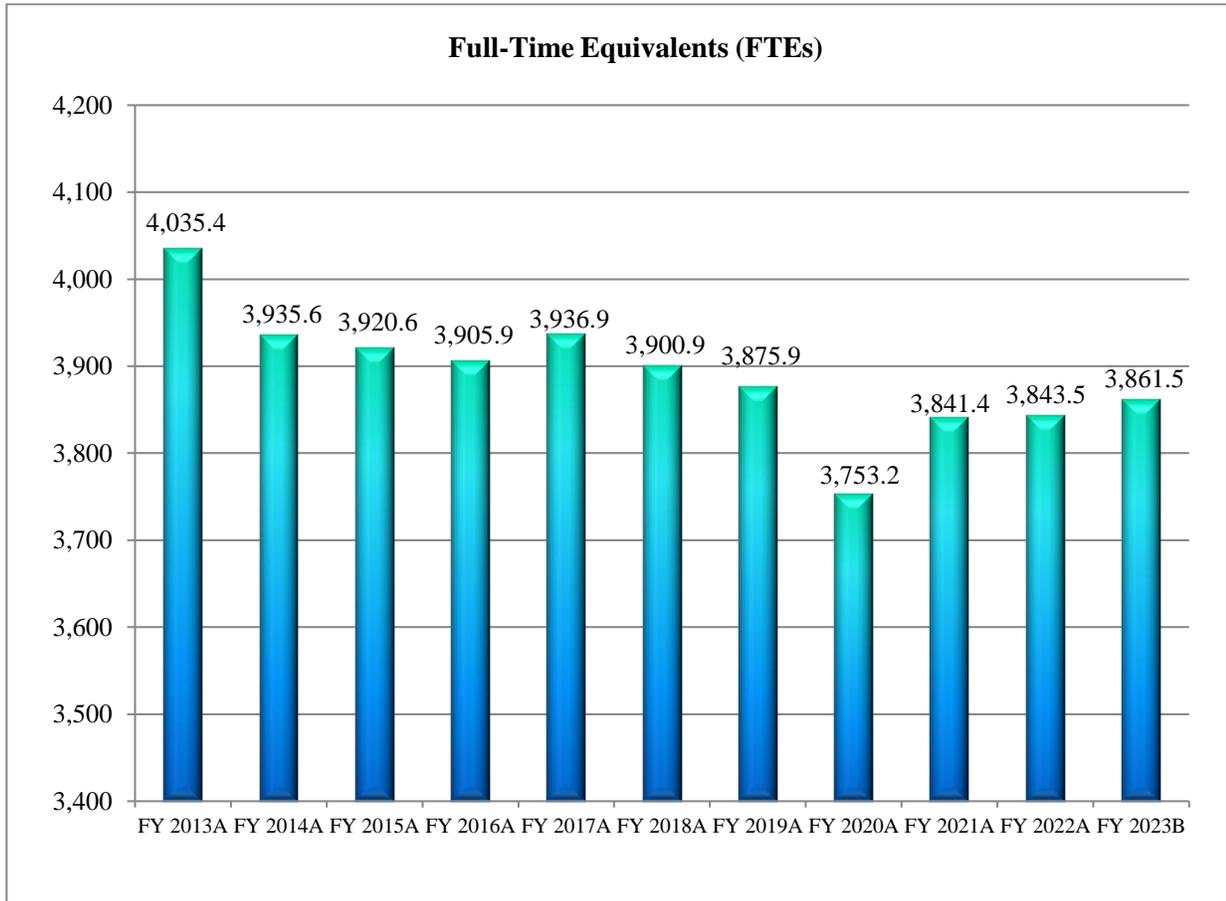
Summary of Position Changes - Operating Fund

Full-Time Equivalents (FTEs) Fiscal Year 2022-23

Description	Operating Fund		Explanation of Changes
	FY 2022A	FY 2023B	
Administrators	55.6	55.6	
Superintendent	1.0	1.0	
Assistant Superintendent	4.0	4.0	
Teachers	1,947.2	1,947.2	
Media Specialists	44.0	44.0	
School Counselors	99.5	100.5	Added 1 School Counselor
Principals	38.5	38.5	
Asst Principals	75.5	75.5	
Other Professionals	93.6	102.6	Added 5 mental health therapists, Added 1 Student Support Specialist, Added 1 Attendance Officer, Added 1 Test Coordinator, Added 1 Assessment Specialist
School Nurses	52.5	52.5	
Psychologists	26.4	26.4	
Tech Develop Pers	21.0	22.0	Added 1 Instructional Tech Coordinator
Technical Support	41.0	41.0	
Tech Supp Pers (TSS)	43.0	44.0	Added 1 Network Infrastructure Specialist
Security Officers	65.0	66.0	Added 1 Security Officer @ Huntington
Clerical/Media Asst	202.9	204.9	Added 1 Records Specialist, Added 1 Executive Secretary
Instructional Aides/Nurse Asst	279.0	282.0	Added 3 Bilingual Asst.
Trades	96.0	96.0	
Bus Drivers	324.0	324.0	
Laborer	3.0	3.0	
Service Personnel	330.9	330.9	
TOTAL FTEs	3,843.5	3,861.5	

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

Position History – Operating Fund FY 2013 – FY 2023

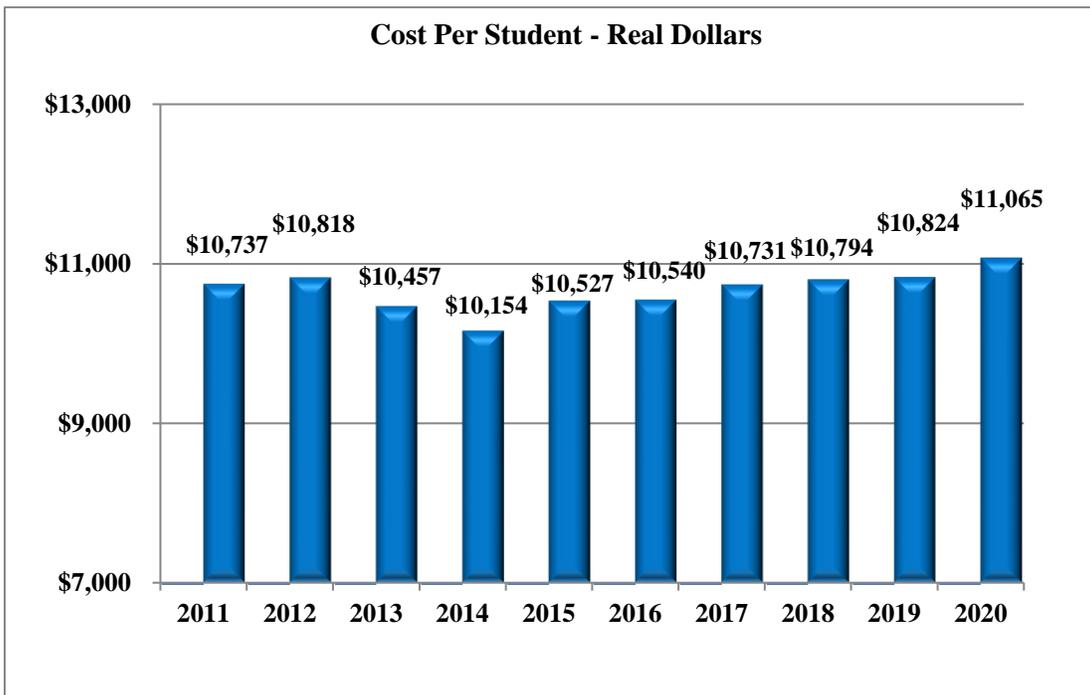
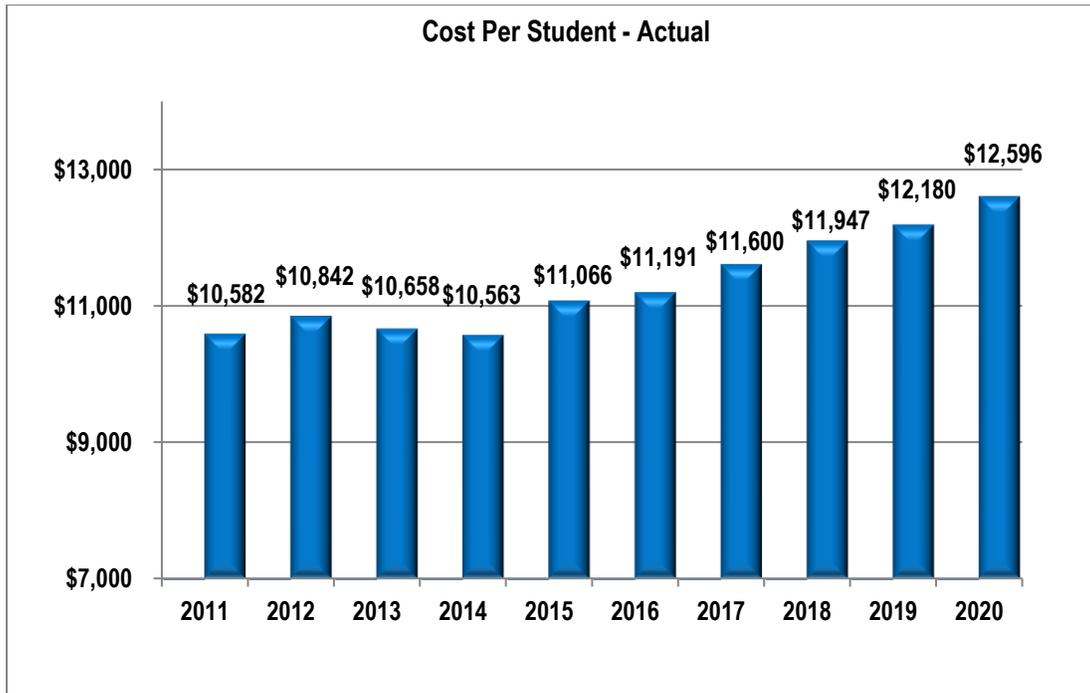


Newport News Public Schools as indicated in the chart, has decreased its personnel by a total of 173.9 FTEs since FY 2013.

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

Operating Fund Cost per Student Fiscal Years 2011-2020

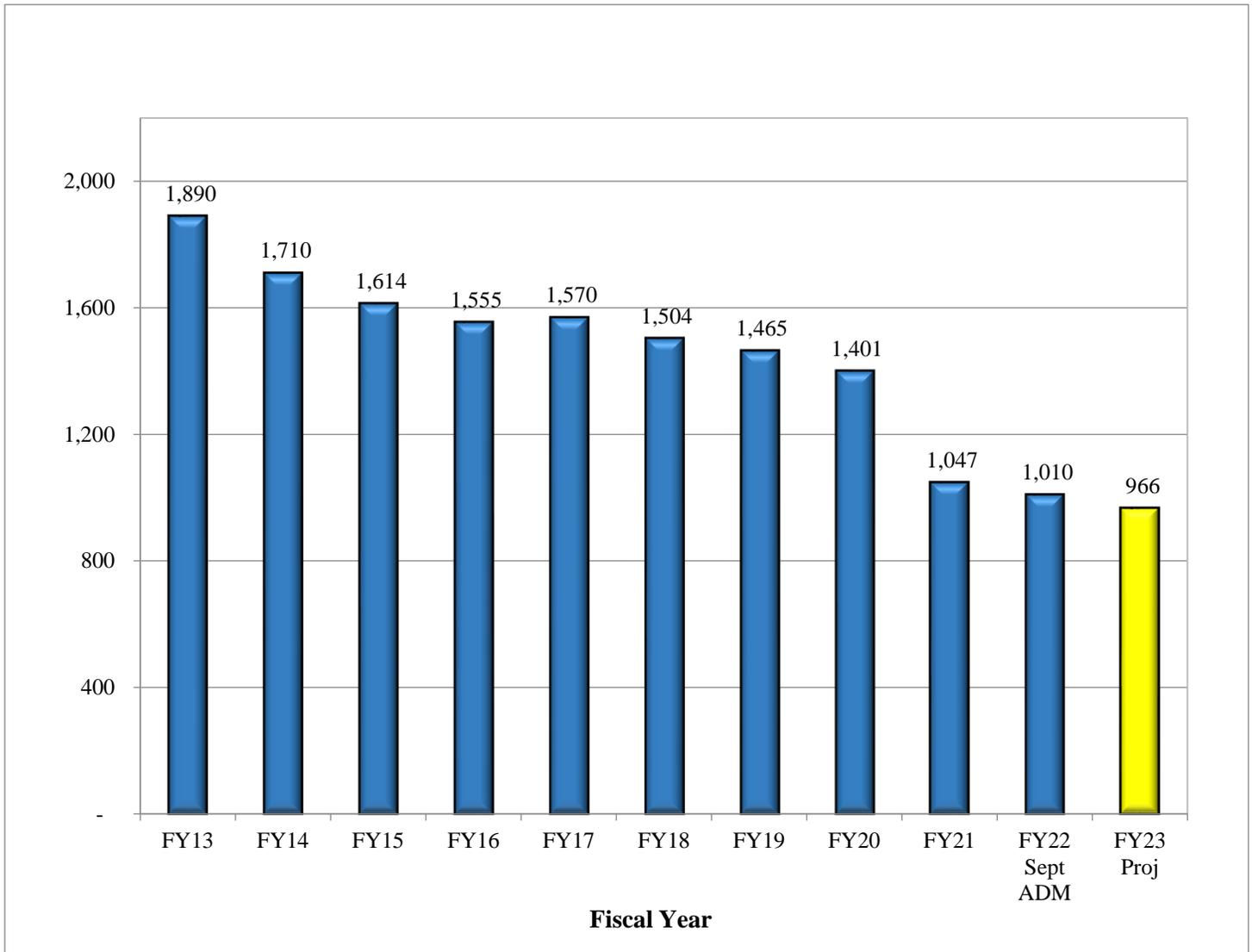
Based on End-of-Year Membership



Source: Table 15 of the Superintendent's Annual Report for Virginia; Federal Reserve Economic Data – March 2021. Results for FY 2021 not yet available.

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

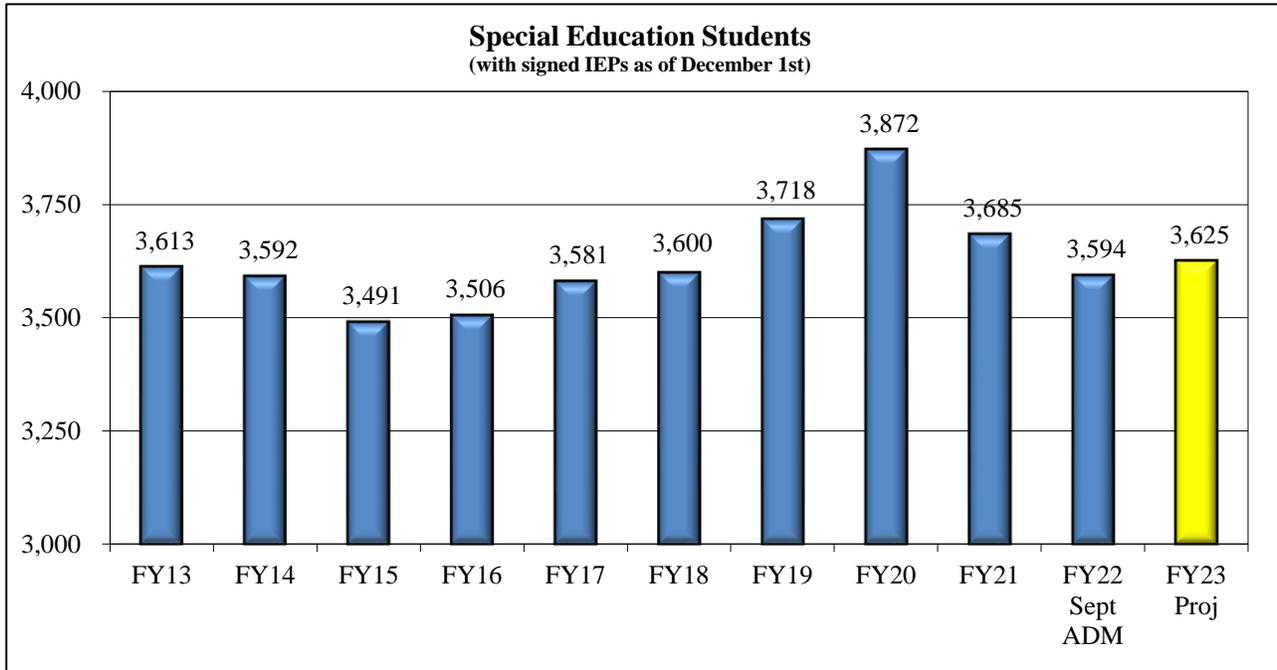
Pre-School September 30 Enrollment Trends FY 2013 - FY 2023



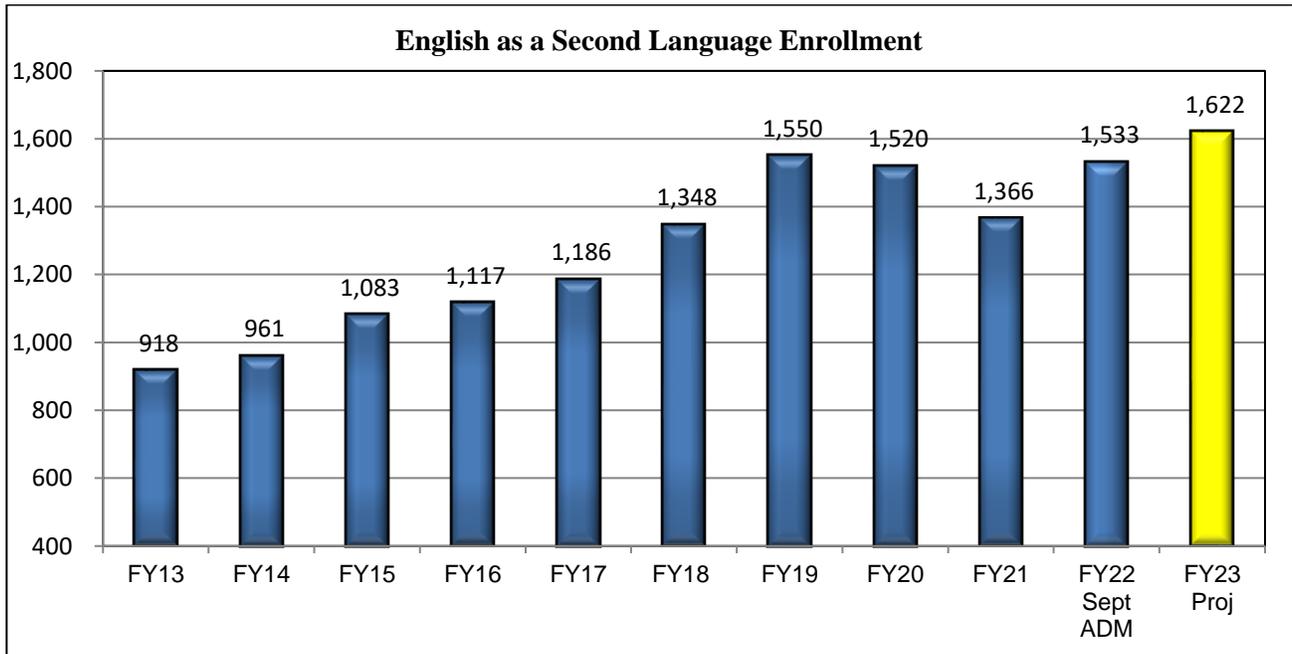
Loss of Pre-K student enrollment in FY 2022 can be attributed to COVID 19. Parents are opting out of preschool since it is not required. For FY 2023, we are using the state projection.

Source: Virginia Department of Education Student Enrollment as of September 30, 2021 and NNPS projected enrollment for September 30, 2022

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY



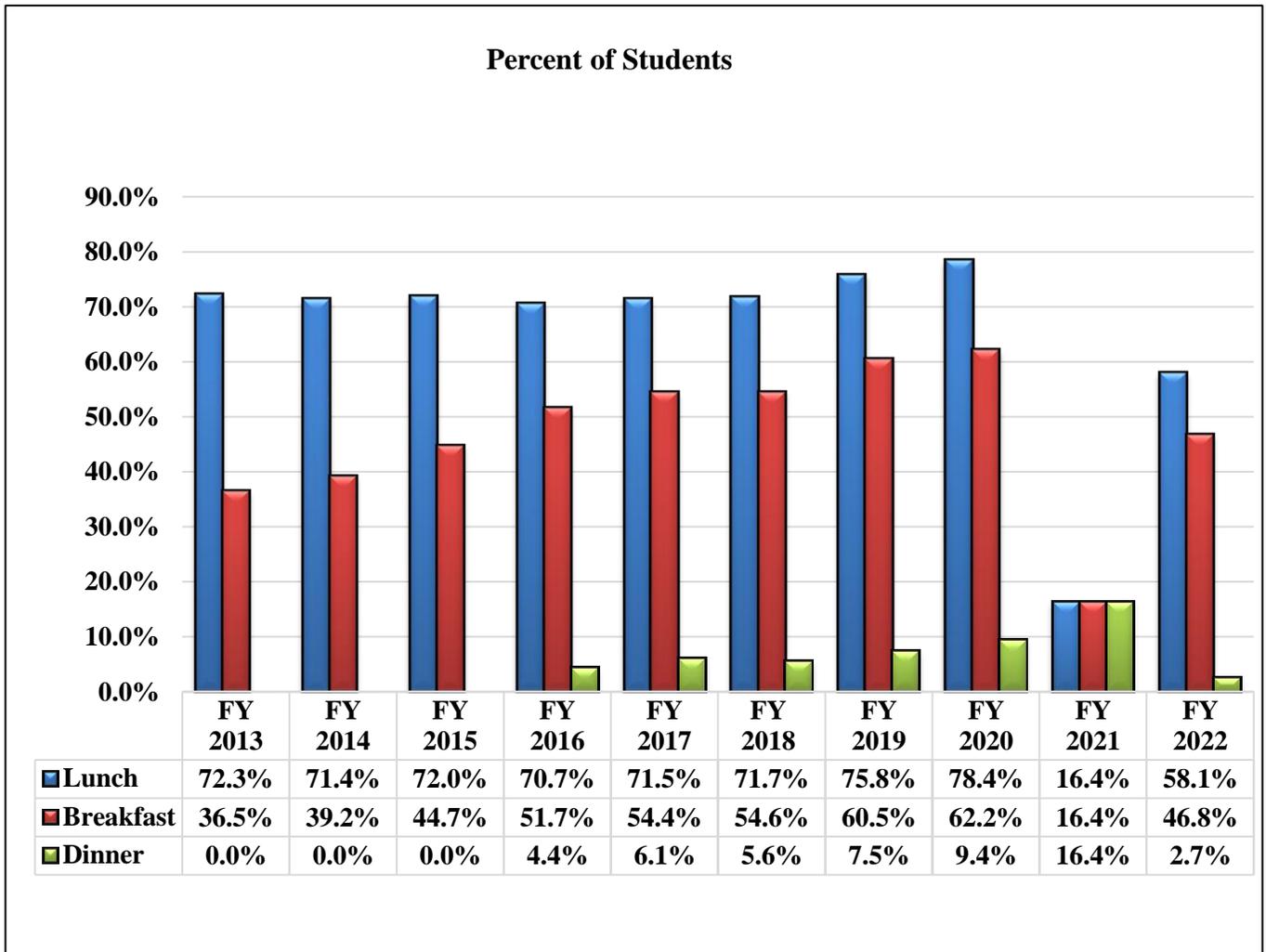
Since the 2014-2015 school year the number of students receiving services under the Individuals with Disabilities Education Act has steadily increased, due in part by rapid growth in the disability category of Autism. Virginia is among the states that have seen the largest increase in the population of students with Autism. The COVID 19 pandemic interrupted FY 2021 & FY 2022 enrollment, but as the total enrollment in FY 2023 increases, NNPS can expect that students with signed IEP's will also return.



English language learning students have increased by 67% since FY 2013. The Covid 19 pandemic has affected the number of refugee resettlements to NNPS for FY 2022 which can range between 150-300 annually. It is estimated from the state 1,622 students to be enrolled in ESL for FY 2023.

FY 2022 OPERATING BUDGET EXECUTIVE SUMMARY

Meals Served Daily FY 2013 – FY 2022



Studies show that well-nourished students are better prepared to learn. Newport News Public Schools help provide a healthy environment through nutritious meals, healthy snacks, and opportunities for physical education and nutrition education. Beginning in the 2019-20 school year, all student 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. FY 2021 is based on meal pickup at schools, churches and bus stops for students learning virtually. FY 2022 schools opened and began serving breakfast and lunch on a normal schedule.

Source: Student composition based on NNPS Average Daily Membership as of October 31st. Average number of meals served reported by Child Nutrition Services Department.

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

All Funds

The budget consists of nine funds: Operating, Workers' Compensation, Textbook, Grants, Child Nutrition Services, Adult Education, State Construction, Capital Improvement Projects and Facility Notes Payable.

The School Operating Fund is comprised of all necessary general revenues and expenditures to operate the school division throughout the fiscal year. Most operational expenditures for the major functions are accounted for in this fund, including teacher and support staff salaries, transportation and maintenance costs, utilities, supplies, and other operating costs.

The Workers' Compensation (WC) Fund revenues are derived from charges to the school operating and other school and grant 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. A summary of the WC Fund appears in the Other Funds section.

The Textbook fund accounts for all student 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, replacement textbook purchases and other instructional materials as allowed by the state.

The Grant fund is used to account for financial resources provided for very specific purposes. It is funded from federal, state, and foundation (private industry) sources and are intended to supplement educational services. Grant totals are subject to change until award notifications are received from the grantor. Grants are not subject to board approval as operating funds; however, estimated grant expenditures are subject to board approval in accordance with School Board policy.

The Child Nutrition Services 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.

The Adult Education fund provides funds to help adults obtain knowledge and skills necessary for employment and self-sufficiency. This program is a critical part of the division's dropout recovery program. The services are offered 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. The operations budget includes compensation and fringes for our workforce development staff offered on-site and in partnership with Huntington Ingalls Industries.

State Construction Funds are specifically earmarked for capital improvements which would otherwise be funded through the CIP or operating fund. In past years the state construction funds have been used to supplement CIP funding and to cover a portion of the payment for the energy performance contract. Effective FY 2011, this state stopped providing funding and the remaining fund balance is used to supplement capital project funding in future years. This fund was fully spent by the end of FY 2020.

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

Capital Improvement Project funding is provided by the City of Newport News to fund capital needs in school facilities.

Facility Notes Payable covers the performance-based energy services contract that has provided NNPS with capital equipment and systems replacement within our buildings. Work includes complete HVAC replacement at two schools, lighting replacement in large portions of most buildings, plumbing fixture modifications/ replacements, weather stripping, modifications to HVAC equipment to clean air, and replacements to HVAC systems to address aging or poorly performing equipment. Savings are guaranteed contractually and those savings are dedicated to repayment of the project costs through the operating budget as opposed to through the capital budget.

Other Financial Information

Health Insurance Fund is not a formal fund maintained by the School Board. It is managed by Optima, the school division's plan administrator. A summary of the Health Insurance Fund appears in the Other Financial Information section.

Other Post-Employment Benefits (OPEB) Fund - Many school divisions do not provide retiree health benefits but those few that do, like NNPS, had been funding OPEB on a pay as you go basis. Since the school division is a component unit of the city, the city is interested in the management of the school division's unfunded liability.

Funding of this benefit requires a trust fund. The Virginia General Assembly passed legislation allowing the governing body of certain political subdivisions (including school boards) to establish a trust for the purpose of accumulating and investing assets to fund the liability for Other Post-Employment Benefits (OPEB). The Virginia Association of Counties/Virginia Municipal League created the Virginia Pooled OPEB Trust Fund to provide municipalities and school divisions with a professionally managed trust fund they could use to invest, manage and administer assets to provide for their OPEB liabilities in a cost effective manner in compliance with the requirements of the Virginia Code and GASB Statement No. 45.

The School Board approved participation in the Virginia Pooled OPEB Trust Fund in May 2009. The required Local Finance Board began meeting in March 2010 and authorized contributions to the trust fund. A summary of the OPEB Fund appears in the Other Financial Information section.

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

Capital Budget Process

The capital budget process begins with an update to the School Board’s CIP Committee in April regarding the capital needs of the school division. The Executive Director of Plant Services coordinates a thorough review of all facilities and develops a proposed list of projects needing to be addressed. The Director of Transportation provides input on the need for replacement school buses. Once the CIP Committee has approved the proposed project list, the proposal is presented to the full School Board in a work session and subsequently at a regular meeting for final approval. This is typically done at the June School Board meeting so that an approved capital plan is available when the city begins its capital process in August. The school division is asked to provide project level detail to the city for inclusion in their capital planning process. City Code Sec. 2-16 establishes that the City Manager must submit to the City Council a “multi-year capital improvements” recommendation by November 1 of each year. The City Council deliberates over the recommendations and usually approves a capital plan for the city – including the school division – in December. That information and the updated needs assessment becomes the basis for the next cycle of capital planning by the school division staff.

The current approved FY 2023 plan includes no funds for facility renovation and improvements. The state recommended replacement cycle for school buses is 15 years and new buses are currently funded with \$2M annually in cash capital from the city. This helps to reduce the debt burden on the school division.

SCHOOLS

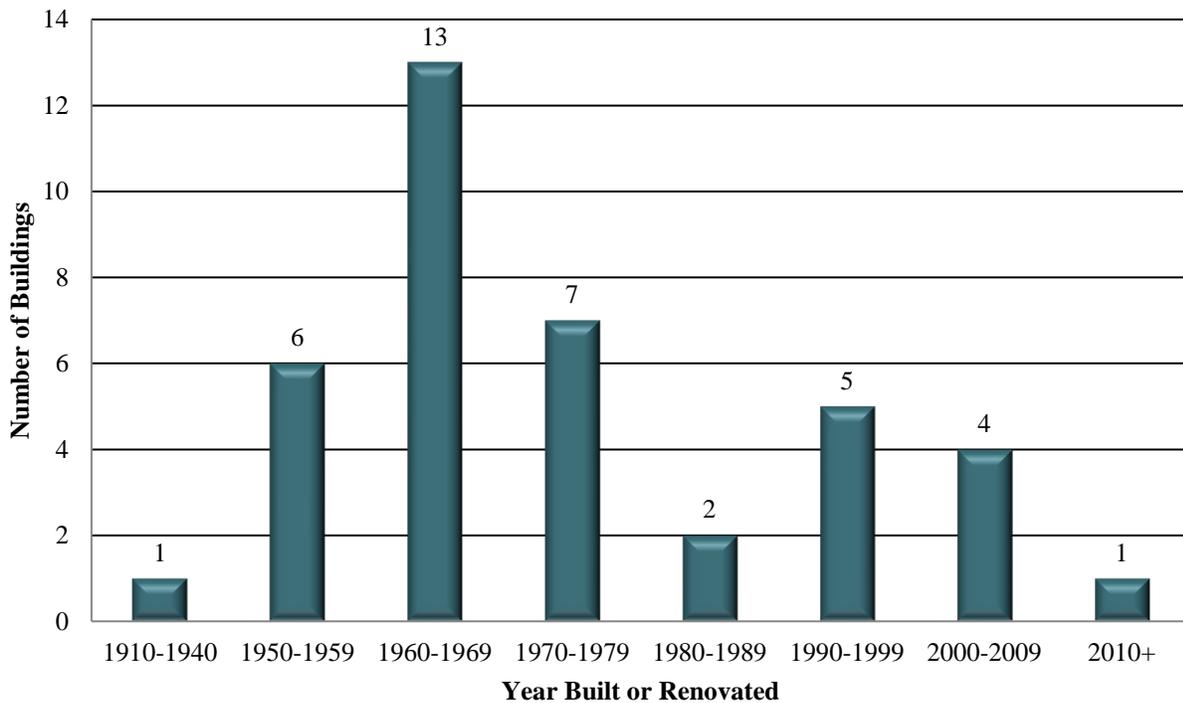
Approved

Project Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5 Year Total
<i>* New Project</i>						
CASH CAPITAL - OPERATING BUDGET						
Bus Replacement	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$8,000,000
TOTAL CASH CAPITAL - OPERATING BUDGET:	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$8,000,000
GEN OBLIGATION BOND (GOB)						
Facility Renovation and Improvements	\$10,000,000	\$0	\$10,000,000	\$10,000,000	\$0	\$30,000,000
TOTAL GEN OBLIGATION BOND (GOB):	\$10,000,000	\$0	\$10,000,000	\$10,000,000	\$0	\$30,000,000
SCHOOLS TOTAL:	\$12,000,000	\$2,000,000	\$12,000,000	\$12,000,000	\$0	\$38,000,000

FY 2023 OPERATING BUDGET EXECUTIVE SUMMARY

As the chart below shows, the average age of NNPS school buildings is 48 years so the capital plan focuses on replacement of major systems (roofing and heating, ventilation, and air conditioning) of existing buildings and has for the past few years. With stable or slightly decreasing enrollment NNPS has not needed to add capacity in recent years so our focus has been on maintaining existing classroom space in good repair. We were able to replace the former Magruder Elementary School that opened in 1948 with the new Discovery STEM Academy in 2016. There have been major renovations, Booker T Washington was built in 1929 and renovated in 2006 and Crittenden was built in 1949 and renovated in 1994.

Age of School Buildings



Debt Service Fund

Under Virginia law, the School Board does not have the authority to levy taxes or issue general bonded debt in its name. With the exception of capital leases, all long-term debt is held in the name of the city and is the city’s responsibility. Certain property maintained by the School Board is subject to tenancy-in common, with the City, if the City incurred a financial obligation for the property which is payable over more than one fiscal year. The School Board and the City have agreed that such property will be carried on the City’s financial statements until the outstanding debt is repaid, upon which time the book value of the assets in question will be transferred back to the School Board’s books. Although the City is responsible for the issuance and maintenance of debt, the school division is still tasked with all care, management, and control over the property.

In the early 1990s the school division participated in an early retirement program offered by the Virginia Retirement System. That debt was refinanced by the city and is scheduled as part of our debt payment through 2025. In addition, debt payments are made for annual replacements of school buses through 2028. New school buses are funded using city cash capital.

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Organizational Section

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About City of Newport News

Date of Incorporation (first Charter adopted)

January 16, 1896

Consolidation with Warwick City

July 1, 1958

Form of Government

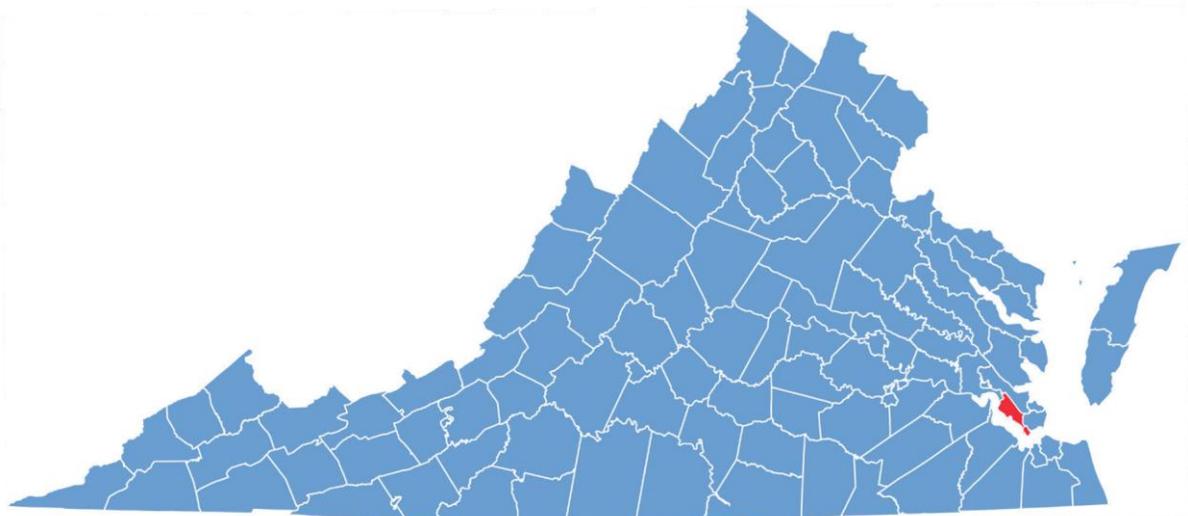
**Council-Manager
(Seven Member Council)**

Area – City Land

69.2 Square Miles



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



About Newport News Public Schools

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

NNPS provides a full range of public educational services to approximately 26,672 students. (1,010 pre-kindergarten and 25,662 kindergarten through 12th grade) It employs approximately 4,600 teachers, administrators, and support staff. The School Board appoints the Superintendent of Schools who is responsible for the day to day operations of the school division. Currently, the Chief of Staff, Assistant Superintendent for Business and Support Services, and Chief Academic Officer assist the Superintendent in carrying out these responsibilities.

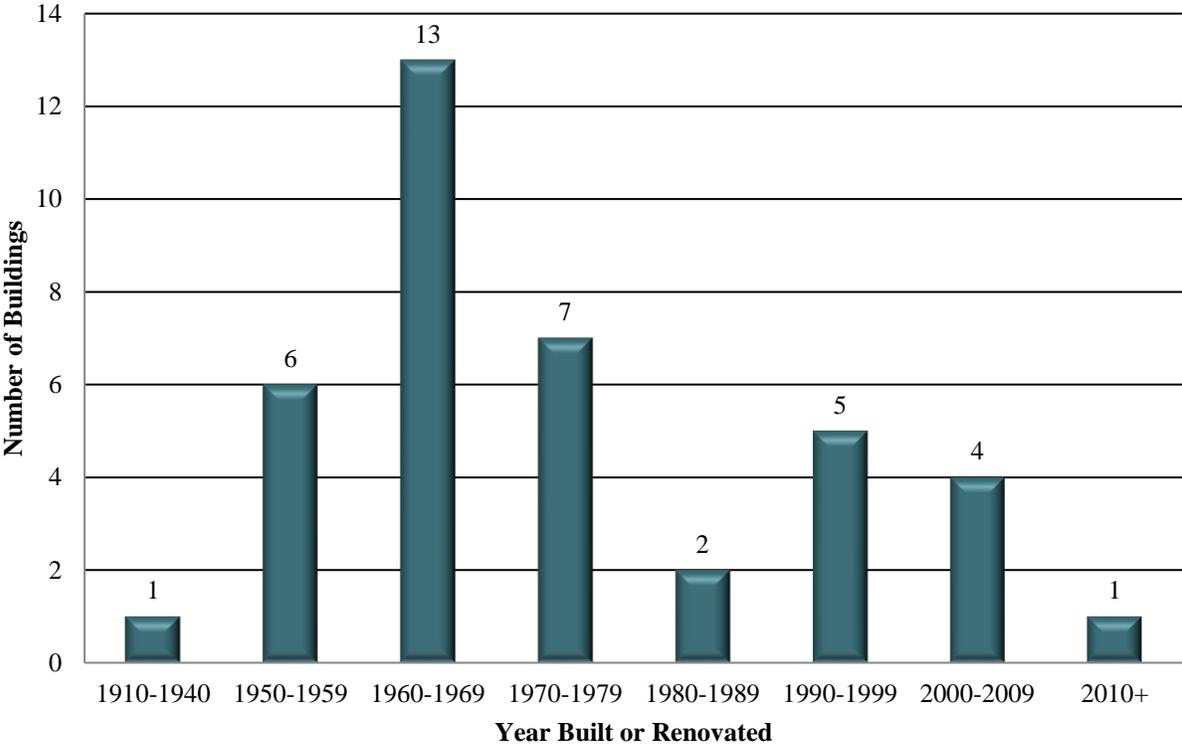
The School Board receives funding from taxes collected and allocated by the City and state in addition to federal aid. The School Board itself has no power to levy and collect taxes, or to increase the budget. The Council annually appropriates funds to the School Board for educational expenditures, levies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

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



School Buildings

Age of School Buildings



Construction Date	Number of Buildings
Built in 1910-1949	1
1950-59	6
1960-69	13
1970-79	7
1980-89	2
1990-99	5
2000-09	4
2010 to Present	1
Total Buildings	39

The Newport News Public Schools operates twenty-four elementary schools, six middle schools, five high schools, one middle/high combination, and three pre-kindergarten schools.

Educational Structure

Newport News Public Schools (NNPS) provides a full range of public educational services to approximately 26,672 currently enrolled students. (1,010 pre-kindergartens and 25,662 kindergartens through 12th grade) It employs approximately 4,600 teachers, administrators, and support staff. The School Board appoints the Superintendent of Schools who is responsible for the day-to-day operations of the school division. Currently, the Chief of Staff, Assistant Superintendent for Business and Support Services, and Chief Academic Officer assists the Superintendent in carrying out these responsibilities.

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.

FY 2023 Number of Schools

Pre-Kindergarten.....	3
Elementary Schools.....	24
Middle Schools	6
High Schools.....	5
Middle/High Combination	1
Program Sites	<u>9</u>
Total	48

FY 2023 Projected Enrollment

Elementary Schools.....	11,954
Middle Schools	6,020
High Schools.....	7,732
Pre-school First Step/Peep.....	<u>966</u>
Total students served	26,672

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.



Douglas C. Brown
Chairman

Mr. Brown is a Director of Data Science for a software company. As a product of public schools, and a former educator, he believes in the power of public education to drive economic growth locally and generationally. Mr. Brown has a passion for STEM education and has served on the School Board since 2014. Term Expiration Date: 2022



Lisa R. Surlles-Law
Vice-Chairman

Ms. Surlles-Law is a science education administrator at Jefferson Lab. She is a member of numerous professional and community organizations and is a strong proponent of STEM education and teacher professional development. She was elected to the School Board in May 2018. Term Expiration Date: 2022



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: 2024



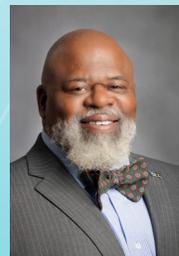
Dr. Terri L. Best

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: 2022



John R. Eley, III

Mr. Eley is a local business owner and a graduate of Newport News Public Schools. He is an advocate of arts education. He was elected to the School Board in May 2016. Term Expiration Date: 2022



Marvin L. Harris

Mr. Harris is a training executive for the Department of Defense. He retired from the U.S. Army after 22 years with 35 years of continued service to our nation. He is active in many service organizations and is a strong advocate of early childhood education. He believes that "we have to meet every child where they are." He was elected to the School Board in May 2016. Term Expiration Date: 2024



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: 2022



Amaya C. Patterson
Student Representative

Ms. Patterson is the student representative to the School Board for the 2021-2022 school year. She is a senior at Woodside High School. Ms. Patterson served as a junior class officer, is a member of the Theater Magnet production crew and is a nationally-awarded competitive dancer. She also volunteers as a teacher and musician at her church.



Superintendent

George Parker, III, Ph.D.

The Newport News School Board appointed Dr. George Parker, III as superintendent of Newport News Public Schools effective July 1, 2018. Dr. Parker previously served as the superintendent of Caroline County Public Schools in Virginia.

Executive Leadership Team

DIVISION LEADERSHIP

George Parker, III, Ph.D.
Superintendent

Rashard Wright
Chief of Staff
School Leadership

Donald Fairheart
Chief Operations Officer
Business & Support Services

Tina Manglicmot, Ed.D.
Chief Academic Officer
Teaching and Learning

TBD
Chief Financial Officer
Business & Support Services

EXECUTIVE DIRECTORS

Cathy Alexander
Executive Director
Nutrition & Wellness

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

Wade Beverly
Executive Director
Plant Services

Stenette Byrd, III, Ed.D.
Executive Director
Elementary School Leadership

Joanne Jones, Ed.D.
Executive Director
Curriculum & Development

Michele Mitchell, Ed.D.
Executive Director
Student Advancement

DIRECTORS

Caron Blizzard, Ph.D.
Director
School Counseling
and Equity Affairs

Eleanor Blowe, Ed.D.
Director
Secondary School
Leadership

Tracy Brooks
Special Assistant
to the Superintendent

Shay Coates
Director
Transportation

Nina Farrish
Director
Human Resources

Patrick Finneran
Director
Corporate & Government
Relations

Kathryn Hermann, Ph.D.
Director
Elementary School
Leadership

Chris Jenkins
Director
Technology

Scarlett Minto
Director
Budget, ERP &
Data Analytics

Michelle Price
Director
Public Information &
Community Involvement

Angela Rhett
Director
Employee Development

Glenn Schofield
Director
Procurement

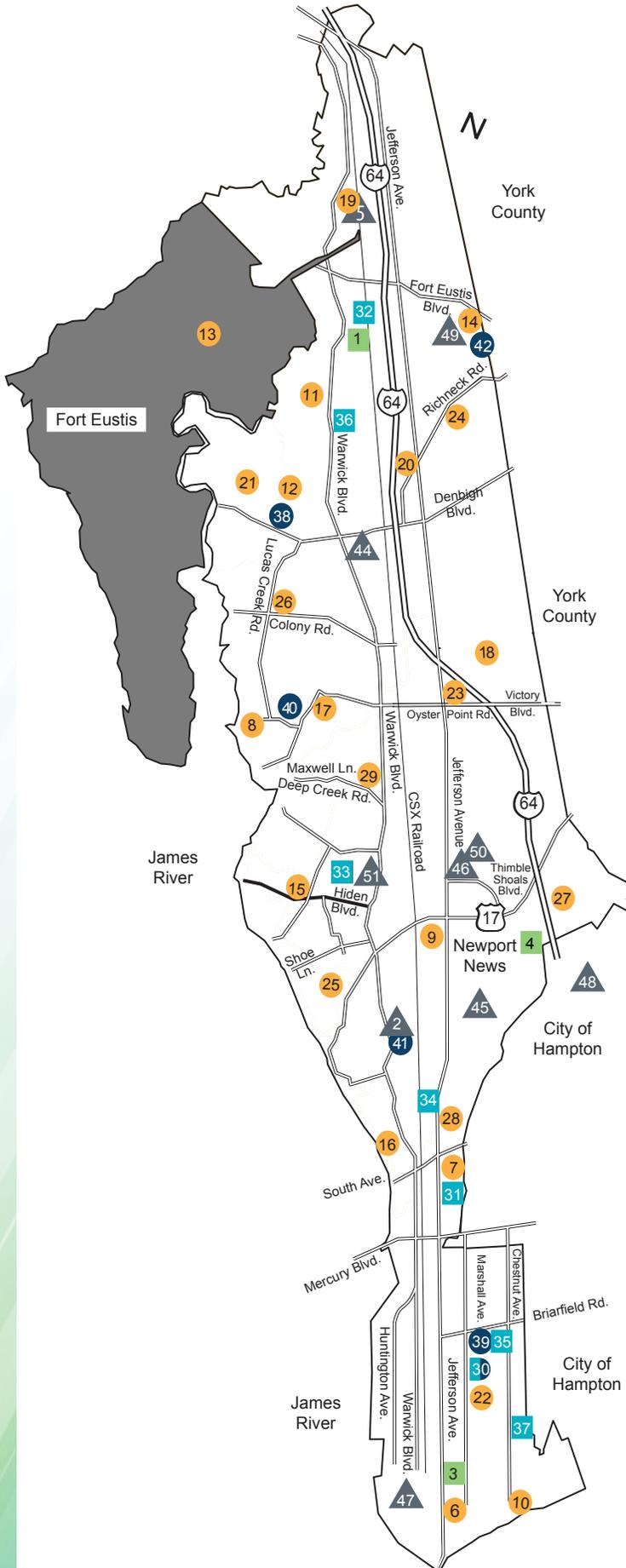
Lori Wall
Director
Elementary Curriculum

Len Wallin
Director
Legal Services

TBD
Director
Equity, Assessment
& Strategic Operations

As of March 2022

Location Guide



PRE-SCHOOLS

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

ELEMENTARY SCHOOLS

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

MIDDLE SCHOOLS

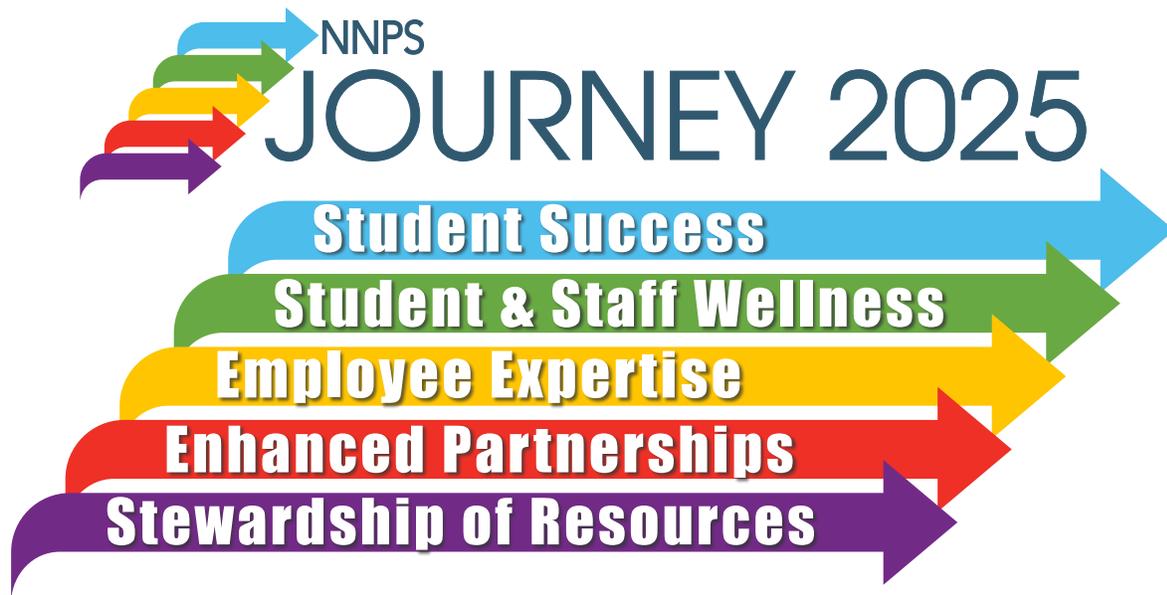
30. Achievable Dream Middle & High	5720 Marshall Ave., 23605	283-7820
31. Crittenden	6158 Jefferson Ave., 23605	591-4900
32. Ella Fitzgerald	432 Industrial Park Dr., 23608	888-3300
33. Gildersleeve	1 Minton Dr., 23606	591-4862
34. Hines	561 McLawhorne Dr., 23601	591-4878
35. Huntington at Heritage	3401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

HIGH SCHOOLS

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

ADDITIONAL PROGRAMS

44. Denbigh Learning Center (GED & Adult)	606 Denbigh Blvd, Ste. 300, 23608	283-7830
45. So. Morrison Learning (GED & Adult)	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 (GED & Adult)	1241 Gatewood Rd., 23601	591-4963
5. Adult Ed Learning Center	17346 Warwick Blvd., 23603	888-3320



Newport News Public Schools Strategic Plan 2020-2025

Newport News Public Schools' Strategic Plan was developed to support the ongoing mission: ensuring all students graduate *college, career and citizen-ready*. To advance the school division, the strategic plan is organized around five strategic goals: student success, student and staff wellness, employee expertise, enhanced partnerships and stewardship of resources.

Newport News Public Schools is committed to ensuring the success of every student, thus there is an equitable approach to each of the strategic goals which will require NNPS to examine data for disparities by race, ethnicity, gender, language, different-ability and other distinguishing characteristics. The strategic supports are the action steps that NNPS will take to ensure that the goals are implemented with success.

Journey 2025, Newport News Public Schools' Strategic Plan, sets a clear, forward-looking vision through 2025, and the first ever NNPS Profile of a Learner.



JOURNEY 2025

A Strategic Plan to *College, Career and Citizen-Readiness!*

NNPS Mission:

We ensure that all students graduate *college, career and citizen-ready*.

NNPS Vision:

The Newport News Public Schools community commits to ensuring all graduates will be:

- *College-Ready* - Whether it be in college or the workplace, graduates of NNPS will understand the importance of being life-long learners. Graduates will be prepared for future learning and to take on new challenges.
- *Career-Ready* - By offering a variety of certifications and opportunities for all students, graduates will be ready to join the workforce in a globally competitive market. Graduates will understand the importance of having a career mindset.
- *Citizen-Ready* - As a result of the commitment to students' social, emotional and academic development, graduates of NNPS will be competent in civic engagement, intellectual freedom, service to community, and tenets of diversity.



Student Success

Engage and challenge all students in authentic, rigorous, and culturally relevant learning experiences that foster innovation and critical thinking to ensure that all graduates are *college, career, and citizen-ready*.



Student & Staff Wellness

Create an environment that promotes the social, emotional and physical well-being for students and employees.



Employee Expertise

Cultivate a premier workforce by prioritizing adult learning and innovation.



Enhanced Partnerships

Foster an active partnership network between schools, families, and the community that mutually support the advancement, success, and well-being of our students.



Stewardship of Resources

Make financial and human capital decisions with a focus on student and staff needs, organizational data, and equitable practices.



Student Success

Engage and challenge all students in authentic, rigorous, and culturally relevant learning experiences that foster innovation and critical thinking.

Equitable Approach

Identify and outline equitable practices that close achievement gaps and increase access to rigorous learning experiences.

- 1.A** Ensure a rigorous curriculum is designed to personalize learning using a variety of research-based instructional strategies (experiential, problem-based, inquiry, project-based, service learning)
- 1.B** Implement a PK-12 literacy plan
- 1.C** Provide multiple opportunities for students to develop and grow through extracurricular activities
- 1.D** Support all educators with aligning written-taught-tested curriculum
- 1.E** Use data to inform instructional decisions, and a tiered system of support for student success
- 1.F** Explore multiple academic and career pathways to include increased work-based learning experiences, academic career planning, and engagement with business and industry partners



Student & Staff Wellness

Create an environment that promotes social, emotional and physical well-being for students and employees.

Equitable Approach

Ensure all students and staff have access to programs and supports to meet their individual needs.

- 2.A** Foster self-awareness and resilience to assist in the development of a positive self-image
- 2.B** Instill a growth mindset through multiple experiences
- 2.C** Nourish physical, mental and emotional health
- 2.D** Implement a social and emotional learning curriculum to support student needs
- 2.E** Create and maintain a safe and supportive environment in which all students and staff thrive, and all voices are heard and respected
- 2.F** Address inequities in discipline practices



Employee Expertise

Cultivate a premier workforce by prioritizing adult learning and innovation.

Equitable Approach

Ensure employee learning promotes culturally responsive practices.

- 3.A** Develop and institute a five-year professional learning plan to support implementation of the NNPS Profile of a Learner
- 3.B** Develop and support employees by maintaining an aligned evaluation system that prioritizes feedback and growth
- 3.C** Support leadership development to create pathways to identify, develop and retain exceptional leaders
- 3.D** Equip employees to engage in collaborative teams that refine practice and develop a professional learning community culture
- 3.E** Develop a comprehensive plan to support teacher learning and the implementation of blended learning and technology integration



Enhanced Partnerships

Foster an active partnership between schools, families, and the community that mutually supports the advancement, success, and well-being of our students.

Equitable Approach

Create opportunities that challenge traditional norms and ensure access to a diverse group of professionals in non-traditional roles.

- 4.A** Increase the number of collaborative relationships with stakeholders that foster learning and cultural experiences
- 4.B** Leverage the expertise of partners to create experiential learning opportunities that allow for enhanced career exploration
- 4.C** Streamline communication tools to engage schools, families, students, and the community
- 4.D** Promote a global mindset to prosper as a premier community within an interconnected world



Stewardship of Resources

Make financial and human resource decisions with a focus on student and staff needs, organizational data, and equitable practices.

Equitable Approach

Ensure the equitable distribution of all resources.

- 5.A** Implement inclusive budgetary practices that include input and feedback from all stakeholders
- 5.B** Establish processes and procedures for all hiring managers to recruit, hire and promote a highly-qualified workforce that would best serve our diverse student population
- 5.C** Develop a comprehensive approach to staff retention that includes differentiated career advancement pathways based on goals and interests
- 5.D** Create and implement a plan for a digital transformation including 1 to 1 technology for K-12 students
- 5.E** Ensure measures are in place to promote and maintain safe and secure workplaces and school buildings

Measures

- Percentage of schools that are accredited
- Growth in subgroup performance as measured by the SOLs
- Increased middle and high school student participation in rigorous coursework (AP, IB, DE, Honors, Early College)
- Successful completion of Algebra I by the end of 8th grade
- Percentage of students reading on grade level by 3rd grade
- Percentage of students that have a post-secondary plan
- Number of students participating in work-based learning experiences
- Increased graduation rate with an increase of Advanced vs. Standard diplomas
- Growth in student success on the PSAT and SAT
- Percentage of students earning a high school credit by the end of 8th grade

- Improvement on a Staff, Student and Parent Perception Surveys
- Implementation rate of a curriculum that includes lesson/activities on developing a positive self-image
- Percentage of student goal setting documents completed each year
- Implementation rate of social emotional learning curriculum
- Increase in student involvement through extracurricular activities and athletics
- Improvement in student discipline as seen from student discipline data reports

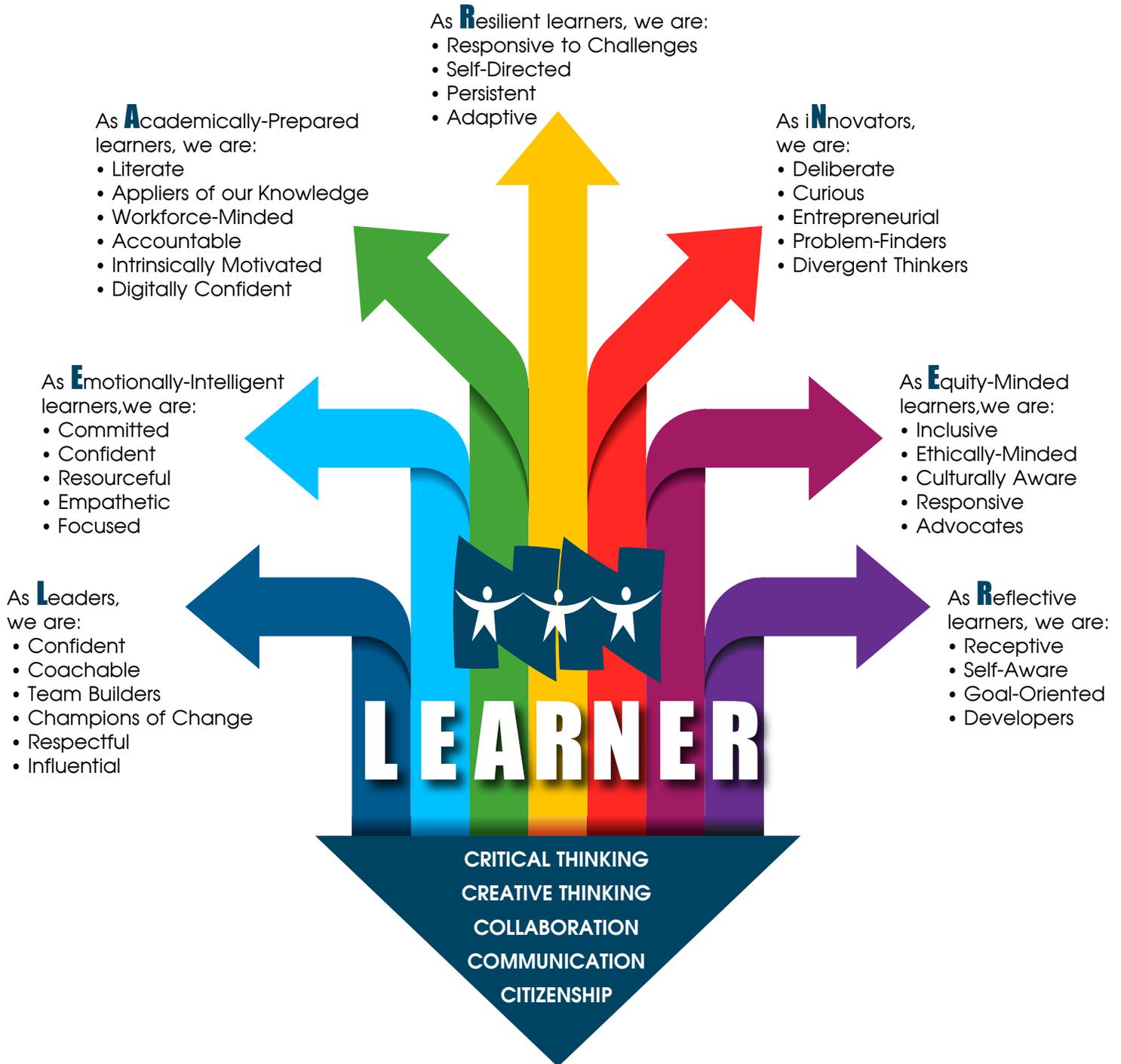
- Implementation and evaluation feedback from the professional development plan
- Participation numbers in Emerging Leaders Institute and feedback received from attendees
- Exit interview data from the Department of Human Resources
- Implementation of effective professional learning communities as measured by observations and planning artifacts
- Implementation of a digital transformation and blended learning plan as measured by a program evaluation

- Increase in the number of effective and engaged partners to include work-based learning opportunities
- Implementation of a tracking tool of learning experiences provided by local partners
- Improved data from an annual survey to community partners
- Implementation of customer service benchmarks to improve responses to staff, families and community members
- Utilization of an efficient communication platform to engage and connect families and community partners

- Amendments to budget based on stakeholder meeting input
- Annual staffing updates
- Implementation and updates on career advancement pathways program
- Status of digital transformation technology initiative
- Staff, student and parent survey results regarding issues of safety



NNPS PROFILE OF A LEARNER



As students, we embody the characteristics of the NNPS Profile of a Learner and the Virginia Profile of a Graduate.



College, Career, and Citizen-Ready!



-  **L**eaders
-  **E**motionally Intelligent
-  **A**cademically Prepared
-  **R**esilient
-  **i****N**novators
-  **E**quity Minded
-  **R**eflective

As **L**eaders, we are:

- Confident in our actions and abilities.
- Coachable and understanding of how to work with other leaders.
- Team Builders through collaboration.
- Champions of Change.
- Respectful to ourselves, others and the environment.
- Influential members of our community and empower others to champion a cause.

As **E**motionally-Intelligent learners, we are:

- Committed to making choices that lead to life-long success.
- Confident in our intellectual, physical and emotional well-being.
- Resourceful in seeking and accepting support.
- Empathetic to others.
- Focused on honesty, integrity, trust and transparency.

As **A**cademically-Prepared learners, we are:

- Literate across all areas.
- Appliers of our Knowledge.
- Workforce-Minded with a focus on being college and career ready.
- Accountable for our own success.
- Intrinsically Motivated.
- Digitally Confident.

As **R**esilient learners, we are:

- Responsive to challenges and use them as opportunities to learn and grow.
- Self-Directed and take initiative.
- Persistently learning from failure.
- Adaptive to various environments.

As **i****N**novators, we are:

- Deliberate in our process to solve problems.
- Curious.
- Entrepreneurial.
- Problem-Finders through research and experiential learning.
- Divergent Thinkers who harness the power of technology.

As **E**quity-Minded learners, we are:

- Inclusive and welcoming to others.
- Equity and fair-minded.
- Culturally aware and embrace differences.
- Responsive to global perspectives for making informed decisions.
- Advocates for equity.

As **R**eflective learners, we are:

- Receptive to feedback for growth.
- Self-Aware.
- Goal-Oriented.
- Developers of our own future.

Operating Budget Development

Budget Process

The Newport News Public Schools Strategic Plan established the budget priorities and guided the planning for the FY 2023 budget. The budget staff met with each department in December to review their plans for the current year and to discuss budget expectations for the upcoming year. The goal of this process is to be strategic in the planning by targeting resources to the areas of greatest need.

In December 2021, the Governor released the proposed state budget for 2022-2024 biennium and in January 2022, preliminary estimates of revenues and expenditures for FY 2023 were presented to senior staff for further consideration.

A work session with the School Board was held January 18, 2022 to review the estimate of needs presented by departments and focus groups and to review anticipated challenges. The work session presentation provided an update on the financial outlook for FY 2023 and the Governor's recommended funding for the upcoming year.

The Superintendent's Budget Advisory Committee was invited to the Superintendent's Budget Input forum held virtually February 2, 2022. The Budget Advisory Committee members included the Superintendent, two School Board members, the Interim Chief Financial Officer, the Budget Director, the Chief Academic Officer, and the compensation supervisor. Community members included representatives from the Newport News Education Foundation, PTA, NNEA and other non-profit organizations. Employee compensation comparison between peer districts were reviewed as well as compensation budget priorities. Dr. Parker reviewed the alignment of FY 2023 budget priorities to the division strategic plan Journey 2025.

February 15, 2022 a School Board work session was held to share state revenue updates and FY 2023 budget priority details such as compensation options, specific staffing changes, technology and operation and maintenance priorities.

On March 1, 2022, a joint School Board Newport News City Council work session was held to review highlights of the Governor's proposed budget, the impact of pandemic on the school division and FY 2023 operating budget priorities.

In early March 2022, the Superintendent met with Newport News City Manager to discuss city support for the division FY 2023 budget priorities. The city proposed to increase the funding for the school division for FY 2023.

The Superintendent's proposed budget was presented to the School Board on March 8th and was based on the Governor's proposed budget. The Newport News Public Schools Strategic Plan established the budget priorities and guided the planning for the FY 2023 budget. The Superintendents budget

Operating Budget Development

represented the fiscal support needed to achieve the mission and expectations articulated in the school district's strategic plan, Journey 2025, and Profile of a Learner: to ensure that all students graduate college, career, and citizen ready.

On March 15, 2022, the School Board held a budget public hearing to give the public an opportunity to provide feedback on the FY 2023 budget priorities.

March 22, 2022, the School Board approved the Superintendents proposed budget.

The school division must present a balanced budget to the Newport News City Council by April 1st. The School Board has based its budget on the Governor's proposed state budget.

Operating Budget Development

Budget Priorities

The Superintendent's Budget Advisory Committee and School Board based their financial plan for FY 2023 on priorities developed to ensure that each NNPS student would graduate college, career, and citizen ready. In developing the FY 2023 budget, budget priorities were aligned with the Journey 2025, Newport News Public Schools strategic plan 2020-2025 for students: student success, student & staff wellness, employee expertise, enhanced partnerships, and stewardship of resources. The benchmarks outline the expectations that will serve as a framework to guide the work of NNPS.

The FY 2023 budget allocates 87% of the financial resources to employee salaries and related benefits. Education is labor intensive – having highly qualified teachers in the classroom is an important factor in student success. Highly qualified support staff contributes to the overall effectiveness and efficiency of school division operations.

With the approved budget, the average teacher salary increase would be 6.5%, based on compensation increases which range from 5%-7%. The starting salary for new teachers with a bachelor's degree with no prior experience would increase from \$47,200 to \$50,000.

The budget also includes funding to increase the minimum starting pay to \$15 an hour for all support staff employees who are currently below that amount and experience adjustments for eligible current employees.

The approved budget also focuses on programs and staffing needs in six areas: student wellness and mental health services, middle school sports, English Language Learners (ELL), technology services, school security, and student assessment.

Meeting students' mental health needs is a team effort in NNPS. The budget includes the addition of five mental health therapists, one student support specialist and one school counselor.

The budget includes initial funding for the expansion of middle school sports to include football, boys and girls' soccer, wrestling and cheerleading.

Additional staffing changes are also necessary to support the growing ELL population. The spending plan includes adding more teachers, an assessment specialist and three bilingual teaching assistants. The budget funds the addition of one instructional technology coordinator and one network infrastructure specialist to ensure continued success in supporting the one-to-one student computer initiative.

Other staffing needs include the addition of one records specialist to support the maintenance of academic records, an additional security officer position to support the inclusion of the eighth grade at Huntington Middle School, and one additional test coordinator to support new state testing requirements for grades three through eight.

Operating Budget Development

The spending plan includes funding to address ongoing safety and infrastructure needs. The budget continues to fund the replacement of school public announcement and clock systems, security cameras and fire and intrusion systems.

Funding is included for technology including the replacement of some student computers and network security upgrades.

To address growing capital needs, funding is also allocated for building maintenance and the replacement of equipment.

The spending plan represents a 6.7% increase over this year's budget. Funding for the budget is based on the Governor's proposed budget which was released in December 2021. To support new initiatives, this budget includes a projected \$2.8 million increase in revenue from the City of Newport News.

The School Board approved budget will be submitted to the City of Newport News by April 1, 2022. This budget was developed based on an anticipated state increase of \$19.8 million in revenue. As of today, we have not received a final state budget from the General Assembly. In the event of a change in forecasted revenue, an amendment to this budget would be necessary to reflect either an increase or decrease in state or local revenue.

This budget will ensure that Newport News Public Schools remains at the top of Peninsula school divisions for employee compensation. We are committed to ensuring that our employees earn a living wage in our school division while remaining dedicated to serving our students and families.

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

Capital Budget Development

Capital Budget Process

The capital budget process begins with an update to the School Board’s CIP Committee in April regarding the capital needs of the school division. The Executive Director of Plant Services coordinates a thorough review of all facilities and develops a proposed list of projects needing to be addressed. The Director of Transportation provides input on the need for replacement school buses. Once the CIP Committee has approved the proposed project list, the proposal is presented to the full School Board in a work session and subsequently at a regular meeting for final approval. This is typically done at the June School Board meeting so that an approved capital plan is available when the city begins its capital process in August. The school division is asked to provide project level detail to the city for inclusion in their capital planning process. City Code Sec. 2-16 establishes that the City Manager must submit to the City Council a “multi-year capital improvements” recommendation by November 1 of each year. The City Council deliberates over the recommendations and usually approves a capital plan for the city – including the school division – in December. That information and the updated needs assessment becomes the basis for the next cycle of capital planning by the school division staff.

The current approved FY 2023 plan includes no funds for facility renovation and improvements. The state recommended replacement cycle for school buses is 15 years and new buses are currently funded with \$2M annually in cash capital from the city. This helps to reduce the debt burden on the school division.

FY 2023 Superintendent's Budget Advisory Committee

Superintendent	Dr. George Parker, III
School Board Member	Douglas Brown
School Board Member	Lisa Surles-Law
City Council Member	Tina Vick
Interim Chief Financial Officer	Scarlett Minto
Chief Academic Officer	Tina Manglicmot
Director, Budget, ERP, & Data Analytics	Scarlett Minto
Supervisor, Compensation & Benefits	Jo Ann Armstrong

Members of the Community include:

Jayne Di Vincenzo, Teresa Michner, Dr. Robin Nelhuebel, Dr. Nicole Guajardo, Bertha Thompson, Hugh J. Barlow

FY 2022 Superintendent's Senior Staff

Superintendent	Dr. George Parker, III
Chief of Staff	Rashard Wright
Interim Chief Financial Officer	Scarlett Minto
Chief Operating Officer	Donald Fairheart
Chief Academic Officer	Tina Manglicmot
Executive Director, Elementary School Leadership	Dr. Stenette Byrd III
Executive Director, Student Advancement	Dr. Michele Mitchell
Executive Director, Curriculum & Development	Dr. Joanne Jones
Executive Director, Secondary School Leadership	Dr. Felicia Barnett
Director, School Counseling & Equity Affairs	Dr. Caron Blizzard
Director, Elementary School Leadership	Dr. Kathryn Hermann
Director, Elementary Curriculum	Lori Wall
Director, Employee Development	Angela Rhett
Director, Corporate and Government Relations	Patrick Finneran
Director, Public Information & Community Involvement	Michelle Price
Director, Human Resources	Nina Farrish
Director, Technology	Chris Jenkins
Special Assistant to Superintendent	Tracy Brooks

FY 2023 Operating Budget Calendar

Date	Timeline
November – December 2021	Department meetings held to establish estimate of needs
November 23, 2021	FY 2023 departmental budget requests due to Budget Department
December 17, 2021	Governor releases state budget for 2022-2024 biennium
January 1, 2022	Preliminary estimates of revenues and expenditures presented to senior staff / discussion of staffing needs and submitted priorities by end of week
January 18, 2022	School Board budget work session – Budget planning
February 2, 2022 6:30 p.m.	Superintendent’s public input session
February 15, 2022	School Board budget work session - Budget priorities
March 1, 2022 4:00 p.m.	Joint work session with Newport News City Council- Operating Budget
March 7, 2022	City Manager & Superintendent Meeting
March 8, 2022 6:30 p.m.	Presentation of Superintendent’s Proposed FY 2023
March 15, 2022 6:30 p.m.	School Board holds public hearing on Superintendent's Recommended Budget (Code of Virginia§22.1-92)
March 22, 2022	School Board meeting and budget approval
March 31, 2022	School Board submits proposed budget to City Council (Code of Virginia§15.2-2503)
April 13, 2022	Presentation of School Board budget to City Council
July 1, 2022	FY 2023 budget available in MUNIS

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 § 2.2-4300, the School Board adopted purchasing policies enabling NNPS to perform all procurement activities. The NNPS Purchasing Department is responsible for following the Virginia Public Procurement Act's declaration of intent: "To the end that public bodies in the Commonwealth obtain high quality goods and services at reasonable cost, that all procurement procedures be conducted in a fair and impartial manner with avoidance of any impropriety or appearance of impropriety, that all qualified vendors have access to public business and that no offeror be arbitrarily or capriciously excluded, it is the intent of the General Assembly that competition be sought to the maximum feasible degree, that procurement procedures involve openness and administrative efficiency, that individual public bodies enjoy broad flexibility in fashioning details of such competition, that the rules governing contract awards be made clear in advance of the competition, that specifications reflect the procurement needs of the purchasing body rather than being drawn to favor a particular vendor, and that the purchaser and vendor freely exchange information concerning what is sought to be procured and what is offered. Public bodies may consider best value concepts when procuring goods and nonprofessional services, but not construction or professional services. The criteria, factors, and basis for consideration of best value and the process for the consideration of best value shall be as stated in the procurement solicitation". 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.

Fund Structure

Several funds are used in the management of NNPS finances. This budget document includes the following funds:

Government:

- General (Operating) Fund – is the general operating fund of the School Board. It accounts for all financial resources except those required to be accounted for in another fund. It finances instructional programs and day-to-day functions in support of those programs. Funds are primarily derived from state, local sources and non-categorical federal funds.
- Workers' Compensation Fund – includes administrative support for monitoring and processing workers' compensation claims, as well as all compensation and medical payments payable under the Workers' Compensation laws of the Commonwealth of Virginia.
- Textbook Fund – is used to pay for student textbooks; State funds are the primary source of practically all textbook fund revenue. A summary of the Textbook Fund appears in the Other Funds section.
- Grants Fund – is used to account for financial resources provided for designated purposes (e.g. the Federal Title I Program for Disadvantaged Students). While most funding is provided from federal grants, several grants are funded from state or private sources.
- Child Nutrition Services Fund – accounts for cafeteria operations as the division provides for the nutritional needs of its students. Funding is derived from meal sales and federal and state reimbursements.
- Adult Education Fund – accounts for local and state funds used to deliver instruction to adults in the community who did not complete a high school credential.
- General Obligation Bond Fund – accounts for proceeds for general obligation bonds issued by the City of Newport News to construct or purchase capital assets.
- State Construction Fund – is specifically earmarked for capital improvements which would otherwise be funded through the Capital Improvement Project or General Operating fund. This fund was fully spent by the end of FY 2020.
- Capital Improvement Project Fund – used to account for financial resources received and used for the acquisition, construction, or improvement of capital facilities or maintenance of the school plant (other than those financed by the other funds). While not part of the School Operating Budget, a summary of the Capital Improvement Plan appears in the Other Funds section.
- Facility Notes Payable - covers the performance-based energy services contract that has provided NNPS with capital equipment and systems replacement within our buildings.

Fiduciary:

- Other Post-Employment Benefits (OPEB) Trust Fund – accumulates assets and accounts for contributions to provide other post-employment benefits primarily health insurance

Basis of Accounting

Budgeting for revenues and expenditures of governmental funds is based on the modified accrual-basis of accounting. Most NNPS funds are governmental funds. Accrual basis of accounting has been modified to recognize the governmental environment and unique accounting measurement objectives. Under modified accrual basis of accounting, revenues are recorded when items are both measurable and available to finance expenditures of the current period or soon enough thereafter to be used to pay liabilities of the current period. NNPS considers collections within 60 days of year end as available. Sales tax revenue is accrued when the underlying sales transaction has taken place and is remitted to the School Board within 60 days of the sales transactions. Federal impact aid revenue is recognized as earned based upon entitlements calculated using eligible student data and federally authorized payment provisions based upon the federal fiscal year with an allowance to recognize adjustments for prior years. Expenditures, other than principal and interest on long-term debt which is recorded when due, are recorded as reductions in net financial resources of the current fiscal year. Debt service requirements, including principal payments, are accounted as expenditures in the year of payment. Appropriations not spent at the end of the year lapse and typically revert to the funding agency.

Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time they are incurred. The only major difference between budgetary accounting and accounting (accrual) used in the audited financial statements concerns encumbrances outstanding at year end. For budgetary purposes, encumbrances are recognized as expenditures during the period purchase orders are issued rather as the accrual basis of accounting which recognizes a liability in the period in which goods or services were received. The fund balance of audited reports includes outstanding encumbrances as a reservation of the ending fund balance.

Classifications of Revenues & Expenditures

Revenues

Most revenues of NNPS are intergovernmental transfers from other agencies. The primary sources of funds are:

- Commonwealth of Virginia - Most state funds are transferred based on per pupil amounts that require a local match. Dedicated state sales tax collections are applied to the state and local share of Virginia's basic aid formula. Funding for school operations is shared between the city and the state according to each locality's ability to fund schools. The local composite index (LCI) is calculated at the beginning of each biennial state budget process. Currently the state is responsible for 72% of basic school operating costs as defined by the state's standards of quality (SOQ) while NNPS is responsible for 28% of such costs.
- City of Newport News – City funding is heavily dependent on property tax collections. The city provides the local match required by the State's SOQ and the funding necessary to meet the gap between SOQ requirements and programs deemed necessary by the School Board.
- Federal – provides supplemental funds in recognition of the fact that federal properties are not taxed and therefore do not generate property tax revenues for the locality to share with the school division. These funds can be used to meet any educational priorities established by the school board.
- Local – includes monies collected for school rental, tuition, athletic activities, and special fees.

Expenditures

The NNPS Operating Budget is presented by function as required by state statute § 22.1-115.

The major categories (functions) for which Virginia school districts are required to budget are:

- Instructional services - Instruction includes the activities that deal directly with the interaction between teachers and students. Instruction may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities.
- Administration, attendance, and health services - Activities concerned with providing executive leadership of the school division, tracking, and managing student attendance, and providing health services in our schools.
- Pupil transportation - Activities concerned with transporting students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to and from school activities.
- Operations and maintenance - Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of Security Services maintaining safety in buildings, on the grounds, and in the vicinity of schools.
- School food services - Activities concerned with providing nutritious meals to students and staff.

Classifications of Revenues & Expenditures

- Facility improvements - Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing, or extending service systems and other built-in equipment, and improving sites.
- Debt service and fund transfers - A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another.
- Technology – Activities concerned with providing and maintaining the infrastructure and related materials and equipment to support the use of technology for instructional and operational/managerial purposes.

The NNPS Operating Budget uses object codes to distinguish the type of product or service for which expenditure is made.

- Personal Services - This category 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. It includes payments for time not worked, including sick leave, vacation, holidays, jury duty, military leave, and other paid absences that are earned during the reporting period. The term “salaries” means all compensation including base wage. This also includes amounts paid through salary reduction plans, such as tax-sheltered annuities and flexible benefit plans.
- Employee Benefits - Job related benefits provided to employees as part of their total compensation. Benefits include the employer’s portion of FICA, pensions, insurance (life, health, disability income, etc.) and employee allowances.
- Purchased Services - Payments for services acquired from outside sources (i.e., private vendors, public authorities, or other governmental entities). Purchase of the service is on a fee basis or fixed time contract basis.
- Internal Services - Charges from an internal service fund to other activities/elements of the local government for the use of intra-governmental services, such as mail services, automotive/motor pool, print shop, transportation (field trips), and risk management.
- Other Charges - Include expenditures that support the use of programs. Include expenditures that would be charged under object codes 5100 through 5800, among other expenditures.
- Materials and Supplies - Include articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized.
- Payment to Joint Operations - Include tuition payments to the fiscal agent for operations that are jointly operated by two or more local governments (e.g., a regional program such as an academic year Governor’s School). An operation is defined as jointly operated if the local governments have responsibility of ownership and policymaking. Policymaking may be handled directly by the local governing bodies or indirectly through an appointed board.
- Capital Outlay - Outlays that result in the acquisition of or additions to fixed assets.
- Other Uses of Funds - This series of codes is used to classify transactions that are not properly recorded as expenditures of the LEA but require budgetary or accounting control.

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

Governing Policies and Procedures

§ 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.

Accomplishments & Awards

2021-2022

The NNPS Graduation Rate Remains High. NNPS' on-time graduation rate increased to 94.5% with the Class of 2021. The school division's on-time graduation rate has increased significantly from 72.9% in 2008. During the same period, the dropout rate decreased from 12% to 1.4%. NNPS' on-time graduation rate is higher than the state average of 93%. The overall student completion rate, which includes students who have earned a diploma or a GED in four years, is 95.8%.

AWARDS and RECOGNITIONS

The National School Boards Association selected Newport News Public Schools' TEaMS program as a 2022 Silver Magna Award winner. TEaMS, Tiered Emotional and Mental Health Supports, offers a continuum of social and emotional services to students, ranging from classroom lessons addressing social emotional learning to direct outpatient clinical mental health support. The program removes barriers to mental health care by providing services at no cost to students and families. TEaMS fully funds licensed clinical mental health therapists who serve in the school setting; NNPS is the only school system in southeastern Virginia to offer such access to these professionals in schools.

The U.S. Department of Defense Education Activity awarded a World Language Advancement and Readiness grant worth \$1.6 million to Newport News Public Schools. The grant supports the expansion of the dual language immersion program which provides the opportunity for military-connected students, as well as students in the northern end of the city, to participate in the program. NNPS uses a 50/50 two-way dual language immersion model in which students receive instruction in English 50% of the time and the other 50% in Spanish.

Newport News Public Schools earned a 2021–2022 Meritorious Budget Award from the Association of School Business Officials International in recognition of distinguished budget presentation. The award reflects NNPS' commitment to sound fiscal management and budgetary policies. The budget document was acknowledged for a wealth of information in graphic and narrative form and for being user-friendly for the average taxpayer with an abundance of data presented in different forms to meet the needs of varied readers.

Students across Newport News got a big boost from Anthem HealthKeepers which donated trike bikes to 13 Newport News preschools and elementary schools. NNPS' Family and Community Engagement Specialists use the trike bikes to stay connected with students and promote literacy after school hours by riding along with Books on Bikes volunteers to visit neighborhoods to deliver books directly to students.

Accomplishments & Awards

General Stanford Elementary was named a Purple Star School by the Virginia Department of Education for supporting its military-connected students and their families. General Stanford offers new students peer support to ease their transition, and the school staff completes training to ensure they meet the needs of their military students.

The Black Child Development Institute-Hampton Roads presented grant funds and books to preschool classrooms in NNPS. In addition to a cash donation, the Institute also provided each preschool student with books of their own.

NNPS STUDENTS EARN NATIONAL AND STATE AWARDS

Three NNPS archery teams and three individual archers earned top scores and advanced to the National Archery in the Schools Program National Tournament in Louisville, KY. Teams from Richneck Elementary, Gildersleeve Middle and Menchville High, and three individual archers from B.C. Charles (Ryan Washington, Elyssa Wright and Peyton Telfare) qualified to compete at the national tournament.

The Menchville High School Girls Basketball Team captured the Virginia High School League Class 5 State Championship. The Menchville Lady Monarchs earned the first state title in girls basketball in the school's history and finished their season with an outstanding record of 24-3. Amari Smith was named the Virginia High School League Class 5 Girls Basketball Player of the Year, and Amari Smith, Atiana Williams and Aaliyah Woodson were named to the Virginia High School League Girls All-State Basketball Team. Head Coach Adrian Webb was named the Virginia High School League Class 5 Girls Basketball Coach of the Year.

The Heritage High School Girls Indoor Track Team earned the Virginia High School League Group 4 State Championship. The Heritage Lady 'Canes won the first state indoor track title for their school and finished their season with an outstanding record. During the state meet, Madison Whyte claimed individual state titles in the 55-meter dash and the 300-meter dash; Kara Ashley, Madison Whyte, Sabria Wooden and Sanaa Wooden won the 1,600 relay; and Kara Ashley, Myzhane Solomon, Sabria Wooden and Sanaa Wooden teamed up to win the 800 relay.

2020-2021

More NNPS Students are Earning Diplomas. By keeping the focus on college and career readiness, NNPS' on-time graduation rate remains high with 93.9% of the Class of 2020 graduating in four years. The school division's on-time graduation rate has increased significantly from 72.9% in 2008. During the same period, the dropout rate decreased from 12%

Accomplishments & Awards

to 1.9%. NNPS' on-time graduation rate is higher than the state average of 92.3% and the NNPS dropout rate is lower than the state average of 5.1%. The overall student completion rate, which includes students who have earned a diploma or a GED in four years, is 96.3%.

NNPS Has Qualified Educators. NNPS has 31 National Board-Certified Teachers. National Board Certification is recognized nationally as a benchmark for teacher quality and is the highest credential in the profession.

NNPS has talented, award-winning employees. Newport News Public Schools is home to the 2021 National Art Education Association Southeastern Region Art Education Award winner (Patricia Franklin), a 2020-2021 No Kid Hungry Virginia School Meals Hero (Cathy Alexander), two 2019-2020 W!SE Gold Star Teachers (Michael Bellamy and Tiffanie Smith), and Facility Cleaning Decisions Magazine's Faces of the Frontline honoree (Tammy Davis).

AWARDS

NNPS was named a 2020 Best Community for Music Education district by the National Association of Music Merchants Foundation. The designation recognizes outstanding efforts by teachers, administrators, parents, students, and community leaders who work together to ensure access to music learning for all students as part of the school curriculum.

Newport News Public Schools earned two awards from the Association of School Business Officials International in recognition of outstanding financial management and distinguished budget presentation. NNPS received a Certificate of Excellence for its Comprehensive Annual Financial Report for the 2019 fiscal year and a Meritorious Budget Award for the 2019-2020 budget document.

Newport News Public Schools was awarded a \$647,167 grant from the U.S. Department of Justice in 2020 to promote safety in schools and the community. The federal "STOP School Violence" grant program is designed to improve school security by providing students and teachers with the tools they need to recognize, respond quickly to, and help prevent acts of violence. The Newport News plan focuses on training to recognize and address issues of mental health among students.

Newport News YouthBuild, a pre-apprenticeship program, offered in partnership with Newport News Public Schools, the City of Newport News and Volunteers of America, Chesapeake and Carolinas (VOACC) **was named a finalist in the U. S. Department of Education's Rethink Adult Ed Challenge.** The eight-month program offers participants 16-24 years of age academic support in combination with real-world construction trades experience.

Denbigh High School was named a winner in the Trex Plastic Film Recycling Challenge. Denbigh students in AP French and Spanish classes collected a total of 1,440 lbs. of recyclable plastic, landing them the second-highest ranking in the country in their enrollment category. As a

Accomplishments & Awards

reward, Trex donated a high-performance composite bench for the school's campus.

Newport News Public Schools earned six 2020 Virginia Board of Education Exemplar Performance School Awards for high student achievement, continuous improvement, and innovative practices. **Deer Park and General Stanford elementary schools** received the Highest Achievement Award for the second year in a row. **Denbigh High, Discovery STEM Academy and Marshall Early Childhood Center** earned the Continuous Improvement Award. **NNPS was recognized for division-wide innovative practices in its STEM instruction** delivered through the Engineering Design Challenges, team-based collaborations to solve real-world problems using STEM skills.

BayPort Credit Union and Newport News Public Schools earned the 2020 Creating Excellence Business Partnership Award presented by the Virginia Department of Education. BayPort offers Newport News students lessons in financial literacy and work-based learning opportunities exploring finance careers. The partnership also provides hands-on experiences, including work in the student-run credit unions, mentoring, summer programs and volunteering.

Two successful NNPS programs were featured in the 2020 Virginia School Boards Association Showcases for Success directory: iSTEM, a PK-12 instructional program that helps students use their STEM skills to solve real-world problems, and the **Advanced Students Supporting Innovative Systematic Technology program (ASSIST)**, which gives students the opportunity to assist school system IT professionals and gain valuable problem-solving experience in a growing career field.

The Newport News School Board and Superintendent were the second school governance team in Virginia to earn the designation of a Virginia School Board Association Master Board. The team attended over 18 hours of professional development focused on team building, improving communication, listening and board building behaviors.

NNPS STUDENTS EARN NATIONAL AND STATE AWARDS

Middle and high school students in Career and Technical Education student organizations earned 20 awards during regional and state competitions in 2021.

Members of the Young Men of Distinction at An Achievable Dream Middle and High School earned first place in the 2021 Black History Virtual Trivia Bowl presented by The Golden Fold of Alpha Iota Chapter of Omega Psi Phi Fraternity, Inc.

Miles Thomas, a sophomore at Heritage High School, was named the state Region 2 winner for grades 6-12 in the 2020 Computer Science in Your Neighborhood competition sponsored by CodeVA and the Virginia Department of Education. Miles wrote an essay describing three applications he would design: two that would assist incarcerated individuals in finding jobs once released and one that would help families communicate and stay connected with those who are incarcerated.

Accomplishments & Awards

Jazlyn Jones, a seventh grader at Booker T. Washington Middle School, earned the grand prize in the tenth annual James River Association Poster Contest.

Grayson Zimmerman, a student at Carver Elementary, earned first place for first grade entries in the 2020 WHRO PBS KIDS Writers Contest.

2019-2020

School Accreditation. Twenty-four Newport News Public Schools earned the status of accredited by the Virginia Department of Education: Marshall Early Learning Center; An Achievable Dream Academy; Charles, Deer Park, Dutrow, General Stanford, Hilton, Jenkins, Kiln Creek, Lee Hall, Nelson, Palmer, Richneck, Riverside, Sanford and Yates elementary schools; Dozier and B.T. Washington middle schools; Achievable Dream Middle and High School; and Denbigh, Heritage, Menchville, Warwick and Woodside high schools.

Fourteen schools are designated accredited with conditions: Carver, Discovery STEM Academy, Epes, Greenwood, Hidenwood, McIntosh, Newsome Park, Saunders and Sedgefield elementary schools; and Crittenden, Gildersleeve, Hines, Huntington and Passage middle schools. Many of these schools experienced significant growth in student achievement.

Under the Virginia Board of Education's revised Standards of Accreditation, schools are evaluated on school quality indicators including academic achievement, achievement gaps, and student engagement and outcomes.

More NNPS Students are Earning Diplomas. By keeping the focus on college and career readiness, NNPS' **graduation rate has increased to 94.8% an all-time high**, up from 72.9% in 2008. During the same time, the dropout rate decreased from 12% to 1.8% for the class of 2019. Newport News Public Schools' dropout prevention and recovery program provides an array of services to help students graduate on time (in four years).

The **class of 2019 earned nearly \$60 million in scholarships** to colleges and universities across the country.

Over 80% of all secondary students participated in a club, activity or sport, connecting them to school through the school district's youth development program.

NNPS Students are Preparing for Successful Futures. More high-school students are earning industry and professional certifications, preparing them for future careers. In 2019, NNPS students earned 3,037 certifications, giving them access to advanced post-secondary opportunities, and high-skilled internships and careers.

Accomplishments & Awards

Through the Early College program, dual-enrollment initiatives, International Baccalaureate, Advanced Placement and Honors courses, **85% of high school students were enrolled in rigorous coursework last school year.**

224 NNPS high school students who took Advanced Placement courses during the 2018-2019 school year were named 2019 Advanced Placement (AP) Scholars by the College Board. Students earning this distinction took at least three AP course exams and scored a 3 or better (out of 5) on each exam.

1,947 students took 3,410 Advanced Placement courses during the 2018-2019 school year. Recognizing the benefits of AP coursework, NNPS encourages all students to prepare for and take at least one AP class. Studies show that AP courses move students towards a higher level of preparedness for success after high school. Students with qualifying scores may earn college credit. NNPS offers more Advanced Placement courses than any other school district or private school on the Virginia Peninsula.

NNPS Has Qualified Educators. NNPS has 51 National Board-Certified Teachers. National Board Certification is recognized nationally as a benchmark for teacher quality and is the highest credential in the profession. Over ninety-nine percent of NNPS teachers are designated as highly qualified by federal standards.

NNPS has talented, award-winning employees. Newport News Public Schools is home to the Virginia Association for Elementary School Principals' School Bell Award honoree (Jacky Barber), the Virginia Association of School Librarians Administrator of the Year (Janelle Spitz); the Virginia School Social Worker of the Year (Donna Thornton) and one of the Commonwealth's Most Outstanding Crossing Guards (Clarence Daniels).

Awards.

Five Newport News public schools earned recognition by the Virginia Department of Education and the Virginia Board of Education. Deer Park and General Stanford elementary schools earned the 2019 Virginia Board of Education's Highest Achievement Exemplar Award. Discovery STEM Academy, Dutrow Elementary, Sanford Elementary, and Denbigh High School earned the 2019 Virginia Board of Education's Continuous Improvement Award through the Exemplar School Recognition Program.

Deer Park and Nelson elementary schools earned 2019 Virginia Board of Education Excellence Awards for exceeding all state and federal accountability benchmarks and making significant progress toward goals for increased student achievement and expanded educational opportunities.

Accomplishments & Awards

The NNPS Child Nutrition Services Department earned a 2019 Dorothy S. McAuliffe School Nutrition Award for expanding meal service to students. Beginning with the 2019-2020 school year, all Newport News public school students can receive a nutritious breakfast and lunch free of charge, because of the school division's participation in the Community Eligibility Provision of the National School Breakfast and Lunch Program.

Newport News Public Schools received a 2019 Environmental Education and Stewardship Grant from Dominion Energy in the amount of \$5,000 in support of a new environmental science course. The grant will provide funding to purchase kayaks, life vests and paddles for students to participate in a watershed educational experience at the Mariner's Museum's Lake Maury. The grant will also be used to obtain teacher certifications from the American Canoeing Association.

Newport News Public Schools launched a CyberSTEAM (Science, Technology, Engineering, Arts and Math) program at seven schools in September 2019 with the support of a grant from the Department of Defense Education Agency. CyberSTEAM is designed to activate computational thinking and problem-solving skills. Students make connections between the language of computer science and fun STEAM activities in several computer science strands: algorithms and programming, computing systems, cybersecurity, data and analysis, impacts of computing, and networks and the Internet. The program exposes students to coding, robotics and a game-based cybersecurity curriculum.

An Achievable Dream High School was named among the 2019 Best W!SE High Schools Teaching Personal Finance. It is the only national ranking that recognizes excellence in personal finance instruction among the W!SE (Working In Support of Education) national network of schools. The "100 Best" ranking is determined based on the average certification test score with consideration given to the number of test takers and the socio-economic background of the students.

NNPS was awarded two Programs That Work awards from the Virginia Mathematics and Science Coalition. One of these recognitions was for the STEM 360 program, a partnership with the Virginia Air and Space Center, NNPS, Suffolk Public Schools and Hampton City Schools that provides STEM learning experiences at six elementary schools. The second of these awards was presented to the Menchville High School Research Class, which studied the regeneration of zebrafish as a model for investigating Parkinson's disease in humans and monitored E. coli and coliform bacteria counts in the lower James River.

The Newport News Education Foundation and NNPS were awarded a \$300,000 One Community Transformation Grant from Newport News Shipbuilding to support STEM education. The grant builds on STEM education through collaboration with the Brooks Crossing Innovation and Opportunity Center to provide field experiences for 6,000 students and technology training for more than 400 teachers.

Accomplishments & Awards

NNPS is home to award-winning educators. Twelve career and technical education teachers earned national recognition for their students' successful performance on the W!SE Financial Literacy Certification Test by being named Gold Star teachers. To receive the Gold Star Award, at least 93% of their students in one or more classes must pass the W!SE Financial Literacy Test. Patricia Franklin, Visual and Performing Arts Supervisor, was named the Virginia Art Educator of the Year by the Virginia Art Education Association.

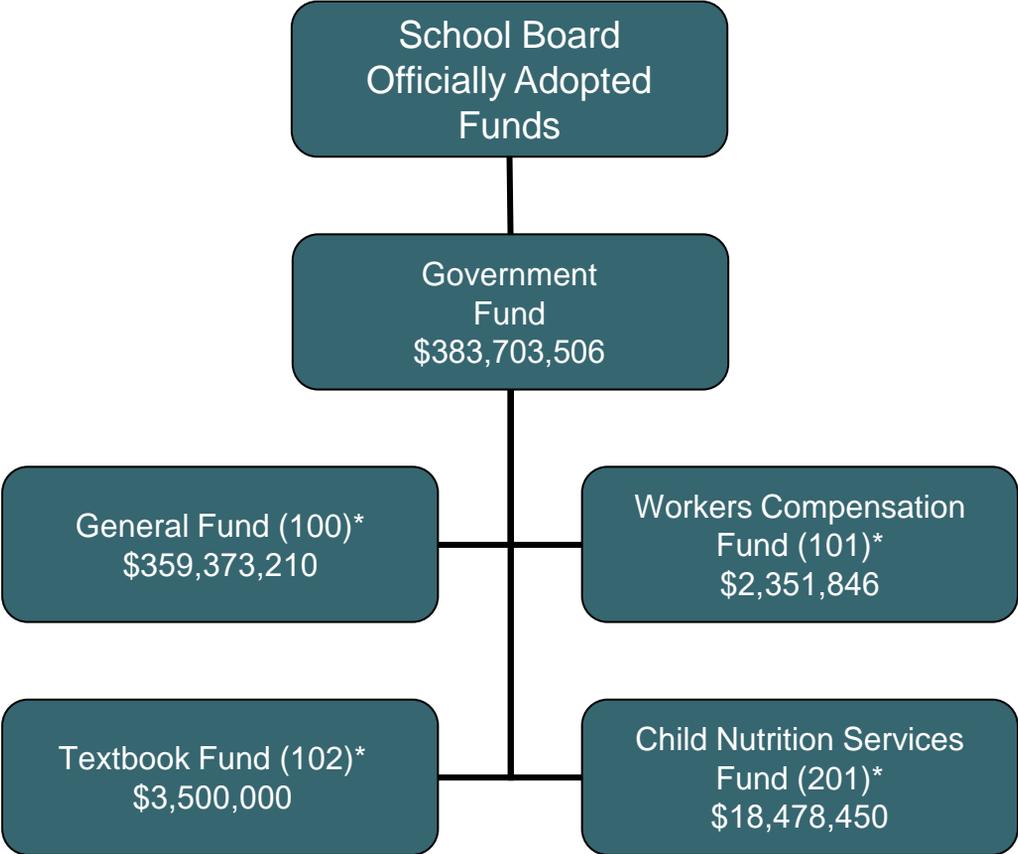
The Virginia Association for Elementary School Principals awarded a School Bell Award to Jacky Barber, principal of Riverside Elementary. The award is given to school-based administrators who have made significant contributions to their schools.

Newport News Public Schools earned two awards from the Association of School Business Officials International in recognition of outstanding financial management and distinguished budget presentation. NNPS received a Certificate of Excellence for its Comprehensive Annual Financial Report for the 2018 fiscal year and a Meritorious Budget Award for the 2019-2020 budget document.

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Financial Section

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 2023

Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	Inc (Dec)	% Chg
Based on March 31 ADM*	26,916	27,164	26,067	26,719	25,662	(1,057)	-1.6%
STATE REVENUE							
SOQ Programs							
Basic Aid	\$ 89,785,572	\$ 88,405,253	\$ 91,548,556	\$ 95,790,223	\$ 94,969,352	\$ (820,871)	-0.9%
Sales Tax	29,191,711	31,563,485	34,527,934	32,529,886	36,910,009	4,380,123	13.5%
Vocational Education	718,941	716,758	955,237	994,524	1,328,840	334,316	33.6%
Gifted Education	971,541	968,592	955,237	994,524	1,015,086	20,562	2.1%
Special Education	11,075,571	11,041,949	11,040,330	11,494,402	9,818,651	(1,675,751)	-14.6%
Prevention, Intervention & Remediation	5,149,169	5,133,538	5,198,691	5,412,505	5,573,745	161,240	3.0%
VRS Retirement (including RHCC)	12,221,990	12,223,631	12,987,543	13,617,328	13,657,522	40,194	0.3%
Social Security	5,537,786	5,540,346	5,566,090	5,833,265	5,869,043	35,778	0.6%
Group Life	369,186	368,065	385,769	420,760	406,034	(14,726)	-3.5%
English as a Second Language	1,279,728	1,287,196	1,408,411	1,552,231	1,952,678	400,447	25.8%
Remedial Summer School	1,674,283	1,726,500	1,476,180	1,476,180	627,079	(849,101)	-57.5%
Subtotal: SOQ Programs	\$ 157,975,478	\$ 158,975,313	\$ 166,049,978	\$ 170,115,828	\$ 172,128,039	\$ 2,012,211	1.2%
Incentive Programs							
At-Risk(Split funded-lottery)	\$ -	\$ -	\$ -	\$ 7,479,985	\$ 17,001,878	\$ 9,521,893	127.3%
Virginia Preschool Initiative + Add On	-	-	-	6,240,031	5,807,392	(432,639)	-6.9%
No Loss Funding	-	-	8,027,478	2,799,940	-	(2,799,940)	-100.0%
Rebenchmarking hold harmless	-	-	-	-	6,549,034	6,549,034	100.0%
Grocery tax hold harmless	-	-	-	-	612,992	612,992	100.0%
Compensation Supplement	-	5,517,106	-	6,363,551	6,459,797	96,246	1.5%
Subtotal: Incentive Programs	\$ -	\$ 5,517,106	\$ 8,027,478	\$ 22,883,507	\$ 36,431,093	\$ 13,547,586	59.2%
Categorical Programs							
Special Education - Homebound	\$ 122,922	\$ 136,505	\$ 66,735	\$ 67,402	\$ 67,723	\$ 321	0.5%
Subtotal: Categorical Programs	\$ 122,922	\$ 136,505	\$ 66,735	\$ 67,402	\$ 67,723	\$ 321	0.5%
Lottery Funded Programs							
Foster Care	\$ 130,758	\$ 130,828	\$ 133,164	\$ 89,251	\$ 160,755	\$ 71,504	80.1%
At-Risk (Split funded -Incentive)	5,951,702	6,592,751	8,573,447	4,298,964	5,398,053	1,099,089	25.6%
Virginia Preschool Initiative	4,575,873	4,548,472	3,916,850	-	-	-	0.0%
Early Reading Intervention	687,712	832,493	811,749	811,749	2,851,444	2,039,695	251.3%
Mentor Teacher Program	34,652	42,599	35,941	29,941	25,953	(3,988)	-13.3%
K-3 Primary Class Size Reduction	6,847,575	6,933,396	6,629,379	6,641,321	6,891,551	250,230	3.8%
SOL Algebra Readiness	523,489	558,510	581,044	581,061	591,998	10,937	1.9%
Alternative Education	1,128,184	1,210,440	1,184,711	1,265,715	1,372,884	107,169	8.5%
Special Education - Regional Tuition	3,715,409	3,958,919	3,947,376	3,959,751	4,583,582	623,831	15.8%
Career and Technical Education	219,305	181,485	288,886	218,997	294,116	75,119	34.3%
Infrastructure and Operations PP Fund	7,075,735	7,090,287	7,660,601	7,454,481	7,388,979	(65,502)	-0.9%
Subtotal: Lottery Funded Programs	\$ 30,890,394	\$ 32,080,180	\$ 33,763,148	\$ 25,351,231	\$ 29,559,315	\$ 4,208,084	16.6%
Other State Revenue							
Other State Agencies	\$ -	\$ 1,734	\$ -	\$ 5,000	\$ 5,000	\$ -	0.0%
Subtotal: Other State Revenue	\$ -	\$ 1,734	\$ -	\$ 5,000	\$ 5,000	\$ -	0.0%
TOTAL: STATE REVENUE	\$ 188,988,794	\$ 196,710,838	\$ 207,907,339	\$ 218,422,968	\$ 238,191,170	\$ 19,768,202	9.1%

Projected Operating Revenue

Fiscal Year 2023

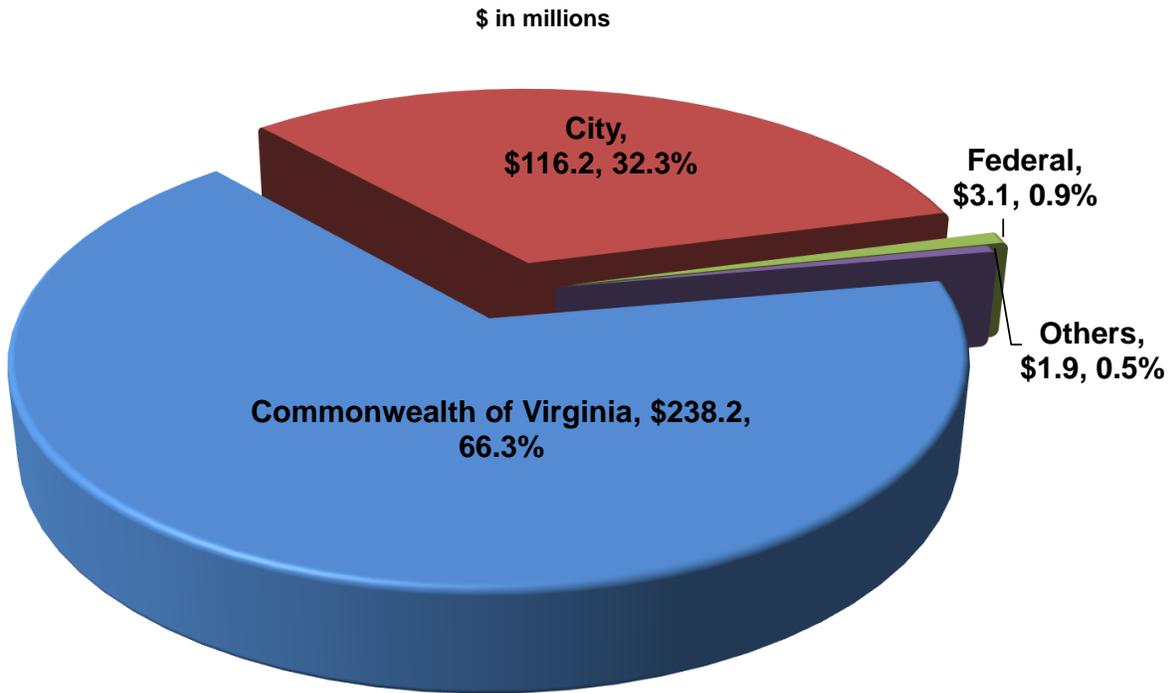
Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	Inc (Dec)	% Chg
CITY REVENUE**							
For Operations	\$ 110,889,307	\$ 110,889,307	\$ 113,389,307	\$ 113,389,307	\$ 116,189,307	\$ 2,800,000	2.5%
TOTAL: CITY REVENUE	\$ 110,889,307	\$ 110,889,307	\$ 113,389,307	\$ 113,389,307	\$ 116,189,307	\$ 2,800,000	2.5%
FEDERAL REVENUE							
Carl Perkins Secondary Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Impact Aid (PL 874)	2,026,757	1,449,097	1,583,727	1,678,620	1,678,620	-	0.0%
Impact Aid (Special Education)	437,407	174,111	314,957	405,360	405,360	-	0.0%
ROTC Reimbursements	323,799	307,637	336,689	325,000	325,000	-	0.0%
Medicaid Reimbursements	700,748	441,675	655,663	700,000	700,000	-	0.0%
Cares Act	-	-	4,739,403	-	-	-	0.0%
FEMA Aid	-	4,549	334	-	-	-	0.0%
TOTAL: FEDERAL REVENUE	\$ 3,488,711	\$ 2,377,069	\$ 7,630,772	\$ 3,108,980	\$ 3,108,980	\$ -	0.0%
OTHER REVENUE							
Tuition from Private Sources							
Summer Schools	\$ 144,386	\$ 155,672	\$ 79,829	\$ 159,550	\$ 159,550	\$ -	0.0%
Out of District	50,407	32,397	28,842	47,331	47,331	-	0.0%
Special Fees from Students	55,540	47,895	59,300	63,000	63,000	-	0.0%
Textbooks Lost and Damaged	4,147	1,930	4,071	5,000	5,000	-	0.0%
Sale of Equipment	52,271	179,187	233,795	125,266	125,266	-	0.0%
Rents	54,906	45,741	75,500	60,000	60,000	-	0.0%
ADI Lease Payment	37,500	37,500	37,500	37,500	37,500	-	0.0%
Rebates	49,418	56,584	73,216	70,000	70,000	-	0.0%
Athletic Receipts	128,177	109,809	15,027	130,000	130,000	-	0.0%
Cell Tower Leases	200,293	243,184	166,954	290,000	290,000	-	0.0%
E-Rate	298,250	252,776	-	251,106	251,106	-	0.0%
Indirect Costs	415,359	664,729	549,257	600,000	600,000	-	0.0%
Miscellaneous Fees	70,307	150,649	98,958	45,000	45,000	-	0.0%
Appropriated Fund Balance	-	333,194	-	-	-	-	0.0%
TOTAL: OTHER REVENUE	\$ 1,560,960	\$ 2,311,247	\$ 1,422,250	\$ 1,883,753	\$ 1,883,753	\$ -	0.0%
GRAND TOTAL: ALL SOURCES	\$ 304,927,773	\$ 312,288,461	\$ 330,349,667	\$ 336,805,008	\$ 359,373,210	\$ 22,568,202	6.7%

*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

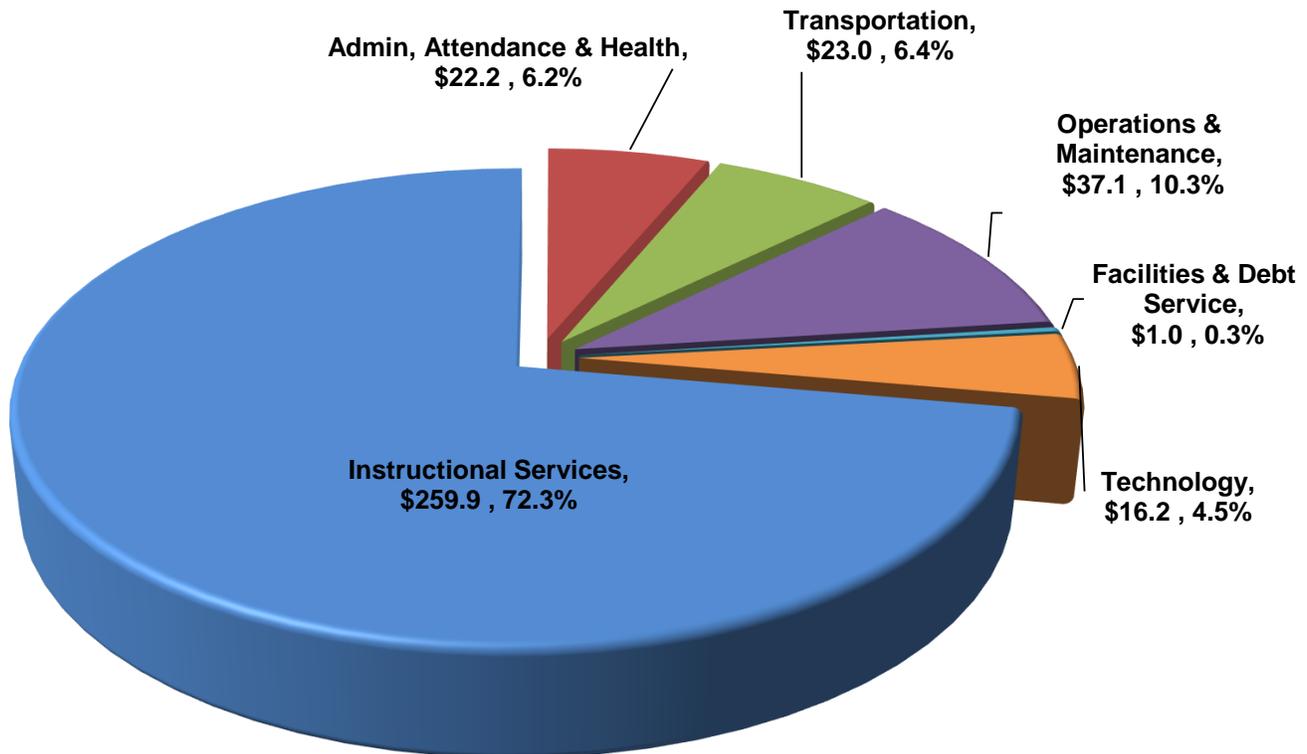
Source	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	Inc (Dec)	% Chg	% Budget
Commonwealth of Virginia	\$ 188,988,794	\$ 196,710,838	\$ 207,907,339	\$ 218,422,968	\$ 238,191,170	\$ 19,768,202	9.1%	66.3%
City	110,889,307	110,889,307	113,389,307	113,389,307	116,189,307	2,800,000	2.5%	32.3%
Federal	3,488,711	2,377,069	7,630,772	3,108,980	3,108,980	-	0.0%	0.9%
Others	1,560,960	2,311,247	1,422,250	1,883,753	1,883,753	-	0.0%	0.5%
Grand Total	\$ 304,927,773	\$ 312,288,461	\$ 330,349,667	\$ 336,805,008	\$ 359,373,210	\$ 22,568,202	6.7%	100.0%



Summary of Expenditures

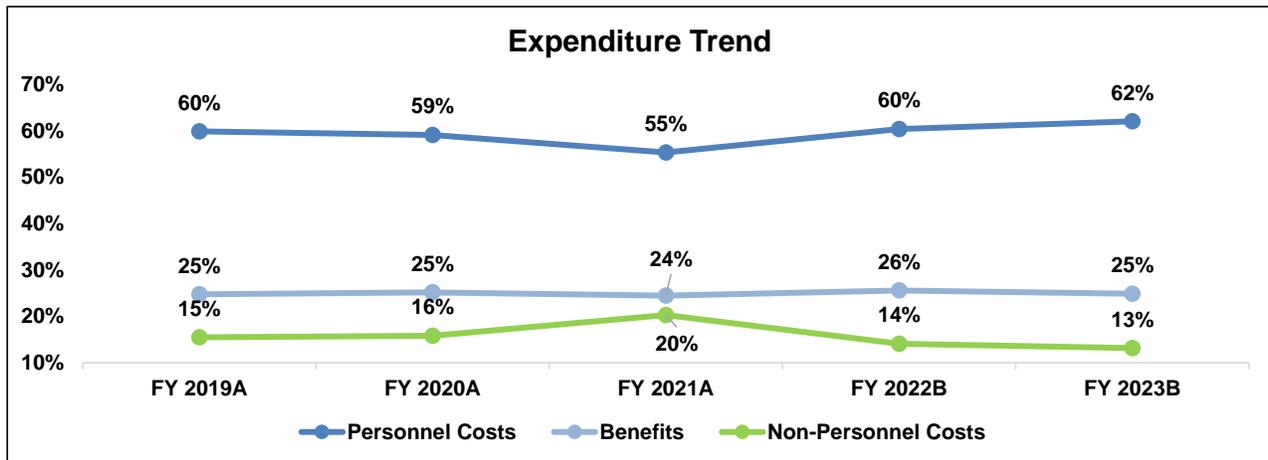
Description	FTEs 2023	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg	% Budget
Instructional Services	2,716.1	\$ 217,843,960	\$ 220,714,982	\$ 225,258,186	\$ 247,243,242	\$ 259,817,310	5.1%	72.3%
Administration, Attendance and Health	192.9	14,527,333	14,902,778	16,796,719	18,545,388	22,204,036	19.7%	6.2%
Transportation	468.0	21,723,217	19,461,550	20,527,552	19,440,446	23,019,223	18.4%	6.4%
Operations and Maintenance	383.5	32,214,738	32,954,832	42,396,964	34,398,723	37,127,134	7.9%	10.3%
Facilities	-	3,093,334	2,669,538	883,075	-	-	0.0%	0.0%
Debt Service, Fund Transfers & Fund Balance Year End	-	228,230	226,693	7,748,599	1,030,380	1,033,230	0.3%	0.3%
Technology	101.0	15,222,964	21,358,087	16,738,572	16,146,830	16,172,276	0.2%	4.5%
Grand Total	3,861.5	\$ 304,853,775	\$ 312,288,461	\$ 330,349,667	\$ 336,805,008	\$ 359,373,210	6.7%	100%

This graph depicts the breakdown of expenditures by function- spending in instruction accounts for 72.3% of total general fund costs.



Summary of Expenditures by Object

Description	FTEs	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	%
	2023B	Actuals	Actuals	Actuals	Budget	Budget	Chg
Board Members	-	\$ 107,000	\$ 106,607	\$ 107,000	\$ 107,000	\$ 107,000	0.0%
Superintendent	1.0	218,600	225,377	250,745	239,102	258,858	8.3%
Asst Superintendent/Chief of Staff/ Chief Academic Officer	4.0	533,289	527,334	507,562	545,647	750,177	37.5%
Administrators	169.6	14,194,131.0	14,564,703.0	14,714,146.4	15,793,353.6	16,312,352.0	3.3%
Teachers	1,947.2	102,764,541	104,515,289	106,397,105	116,571,295	121,813,820	4.5%
Other Professionals	388.9	19,271,083	19,590,231	20,189,367	22,417,277	24,955,417	11.3%
Support Personnel	960.8	25,869,452	26,549,551	26,557,752	27,339,856	35,640,881	30.4%
Security Officers	66.0	1,643,299	1,924,241	1,782,728	1,935,048	2,038,039	5.3%
Bus Drivers	324.0	6,477,955	6,592,083	5,937,258	6,646,847	9,613,523	44.6%
Other Wages		11,263,354	9,802,185	6,182,444	11,598,336	11,263,800	-2.9%
Sub-total: Personnel Costs	3,861.5	\$ 182,342,703	\$ 184,397,601	\$ 182,626,107	\$ 203,193,762	\$ 222,753,867	9.6%
Sub-total: Benefits		\$ 75,397,728	\$ 78,559,410	\$ 80,772,838	\$ 86,076,357	\$ 89,344,436	3.8%
Contract Services		\$ 13,933,683	\$ 13,728,831	\$ 23,006,224	\$ 13,142,911	\$ 10,933,777	-16.8%
Utilities/Fuel		7,150,164	6,311,643	5,487,246	8,203,129	8,327,772	1.5%
Other (Prof. Dev, Dues, Mileage, Internal)		1,783,272	1,888,553	2,245,367	2,666,859	2,725,244	2.2%
Materials & Supplies (Admin, Athletics, Tech, Educ Mat)		6,123,738	5,024,912	5,667,748	6,000,451	7,631,749	27.2%
Capital Outlay (Add/Replace)		7,121,925	11,164,534	11,509,741	3,332,596	3,471,903	4.2%
Fund Transfers		1,385,026	674,163	1,059,652	3,954,469	3,954,469	0.0%
Fund Balance Year End		-	-	6,708,744	-	-	0.0%
Tuition		7,486,352	7,895,454	7,971,464	7,512,119	7,525,076	0.2%
Leases and Rentals		862,911	1,337,861	1,948,634	1,370,252	1,311,014	-4.3%
Facility Notes Payable		1,266,273	1,305,499	1,345,903	1,352,103	1,393,905	3.1%
Sub-Total: Non-Personnel Costs		\$ 47,113,344	\$ 49,331,450	\$ 66,950,722	\$ 47,534,889	\$ 47,274,907	-0.5%
Grand Total	3,861.5	\$ 304,853,775	\$ 312,288,461	\$ 330,349,667	\$ 336,805,008	\$ 359,373,210	6.7%



The FY 2023 budget allocates 87% of the financial resources to employee salaries and related benefits.

Summary of Expenditures by Cost Category

Description	FTEs 2023	Personnel Costs	Benefits	Non-Personnel Expenditures	Total Budget	% of Budget
Classroom Instruction	1,516.2	\$ 96,676,399	\$ 39,709,475	\$ 7,683,107	\$ 144,068,980	40.1%
Special Education	464.0	25,585,614	10,490,408	6,681,048	\$ 42,757,071	11.9%
Career and Technical Education	82.0	5,606,787	2,202,885	1,693,711	\$ 9,503,383	2.6%
Gifted and Talented	50.0	3,190,710	1,149,093	601,833	\$ 4,941,636	1.4%
Athletics	11.0	1,551,682	315,265	1,462,908	\$ 3,329,855	0.9%
Summer School	-	839,625	76,344	121,685	\$ 1,037,654	0.3%
Adult Education	2.0	141,894	57,491	-	\$ 199,385	0.1%
Non-Regular Day School	92.4	4,061,124	1,643,382	44,417	\$ 5,748,923	1.6%
School Counseling Services	106.1	6,730,373	2,753,864	213,210	\$ 9,697,448	2.7%
School Social Workers	24.0	1,722,224	607,490	23,200	\$ 2,352,914	0.7%
Homebound Instruction	1.0	368,268	47,104	-	\$ 415,372	0.1%
Improvement of Instruction	50.0	4,056,886	1,530,979	2,006,227	\$ 7,594,092	2.1%
Media Services	77.0	4,075,716	1,581,663	408,364	\$ 6,065,743	1.7%
Office of the Principal	240.5	15,168,663	6,735,537	200,654	\$ 22,104,854	6.2%
Sub-Total: Instruction	2,716.1	\$ 169,775,965	\$ 68,900,980	\$ 21,140,364	\$ 259,817,309	72.3%
School Board Services	1.0	\$ 161,397	\$ 2,677,017	\$ 80,450	\$ 2,918,864	0.8%
Executive Administration Services	11.0	1,442,495	359,755	70,750	\$ 1,872,999	0.5%
Information Services	15.0	1,069,670	489,361	292,339	\$ 1,851,370	0.5%
Human Resources	26.0	1,910,738	743,440	1,013,808	\$ 3,667,986	1.0%
Planning Services	9.0	904,549	254,443	493,328	\$ 1,652,320	0.5%
Fiscal Services	17.0	1,172,665	544,223	369,936	\$ 2,086,824	0.6%
Purchasing Services	7.0	429,485	188,387	15,549	\$ 633,421	0.2%
Printing Services	4.0	257,554	127,464	(385,018)	\$ -	0.0%
Sub-Total: Administration	90.0	\$ 7,348,552	\$ 5,384,090	\$ 1,951,142	\$ 14,683,785	4.1%
Attendance Services	13.0	\$ 680,718	\$ 341,176	\$ 155,600	\$ 1,177,494	0.3%
Health Services	69.5	3,300,036	1,210,134	163,640	4,673,811	1.3%
Psychological Services	20.4	1,246,044	395,904	27,000	1,668,948	0.5%
Sub-Total: Attendance & Health	102.9	\$ 5,226,798	\$ 1,947,214	\$ 346,240	\$ 7,520,253	2.1%
Pupil Transportation	468.0	\$ 16,527,757	\$ 4,444,059	\$ 2,047,407	\$ 23,019,224	6.4%
Sub-Total: Pupil Transportation	468.0	\$ 16,527,757	\$ 4,444,059	\$ 2,047,407	\$ 23,019,224	6.4%
Operations and Maintenance	308.5	\$ 13,989,819	\$ 4,340,675	\$ 14,587,097	\$ 32,917,591	9.2%
Security Services	68.0	2,434,905	1,106,665	319,990	3,861,560	1.1%
Warehouse Services	7.0	242,909	80,773	24,300	347,982	0.1%
Sub-Total: Operations & Maintenance	383.5	\$ 16,667,633	\$ 5,528,113	\$ 14,931,387	\$ 37,127,133	10.3%
Debt Service and Fund Transfers	-	\$ -	\$ -	\$ 1,033,230	\$ 1,033,230	0.3%
Sub-Total: Debt Transfers & Fund Transfers	-	\$ -	\$ -	\$ 1,033,230	\$ 1,033,230	0.3%
Technology	101.0	\$ 7,207,160	\$ 3,139,981	\$ 5,825,136	\$ 16,172,276	4.5%
Sub-Total: Technology	101.0	\$ 7,207,160	\$ 3,139,981	\$ 5,825,136	\$ 16,172,276	4.5%
Grand Totals	3,861.5	\$ 222,753,866	\$ 89,344,437	\$ 47,274,906	\$ 359,373,210	100.0%
Percent of Budget		62%	25%	13%	100%	

Instruction

Description	FTEs	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	%
	2023	Actuals	Actuals	Actuals	Budget	Budget	Chg
Personnel Costs							
Administrators	42.6	\$ 4,277,321	\$ 4,520,220	\$ 4,387,857	\$ 4,569,416	\$ 4,459,069	-2.4%
Teachers	1,919.2	100,972,977	102,680,023	104,609,773	114,603,646	119,538,191	4.3%
Media Specialists	44.0	2,533,315	2,466,970	2,564,990	2,882,526	3,076,088	6.7%
School Counselors	100.5	4,970,095	5,230,175	5,230,261	5,907,894	6,389,952	8.2%
Principals	38.5	3,743,813	3,742,111	3,727,258	3,765,812	4,061,855	7.9%
Assistant Principals	75.5	5,260,491	5,281,333	5,524,564	5,978,669	6,234,288	4.3%
Other Professionals	29.0	1,276,003	1,421,826	1,287,697	1,306,197	2,086,247	59.7%
Technical Personnel	17.0	417,312	384,482	414,963	487,144	641,995	31.8%
Clerical Support	173.9	5,259,862	5,315,747	5,429,533	5,435,662	6,113,332	12.5%
Instructional Aides	276.0	6,046,298	5,851,640	5,824,150	6,075,421	9,679,606	59.3%
Substitutes Daily		2,731,380	2,816,477	1,521,266	2,362,130	2,460,571	4.2%
Part-time Teachers (Hourly)		1,360,747	1,041,722	1,209,255	1,798,686	1,480,857	-17.7%
Part-time Media Specialists		4,613	11,191	28,221	6,120	375	-93.9%
Part-time School Counselors		20,802	8,068	6,223	20,000	26,799	34.0%
Part-time Principals		164,687	79,292	42,096	88,000	55,619	-36.8%
Part-time Assistant Principals		27,730	49,014	43,315	38,137	44,217	15.9%
Part-time Other Professionals		153,106	104,601	29,372	150,229	92,980	-38.1%
Part-time School Nurses		11,887	18,293	8,070	7,032	31,021	341.1%
Part-time Support Staff		37,312	17,684	20,556	40,425	19,924	-50.7%
Part-time (OT) Security Officers		-	-	396	-	2,409	0.0%
Part-time (OT) Clerical Support		71,188	67,540	39,425	87,271	65,301	-25.2%
Part-time Instructional Assistants		495,420	362,656	255,927	244,576	591,046	141.7%
Cafeteria Monitors		204,007	144,986	-	212,780	152,951	-28.1%
Supplemental Salaries		2,106,494	1,794,735	1,686,945	2,282,369	2,471,272	8.3%
Sub-total: Personnel Costs	2,716.1	\$ 142,146,861	\$ 143,410,787	\$ 143,892,114	\$ 158,350,142	\$ 169,775,966	7.2%
Sub-total: Benefits		\$ 58,730,720	\$ 61,421,152	\$ 63,762,789	\$ 68,237,375	\$ 68,900,980	1.0%
Non-Personnel Expenditures							
Contract Services		\$ 2,809,174	\$ 1,982,215	\$ 3,355,959	\$ 3,107,775	\$ 2,648,833	-14.8%
Transportation - By Contract		37,526	76,825	43,400	64,000	64,000	0.0%
Tuition Paid		-	-	-	35,000	35,000	0.0%
Internal Services		1,256,693	1,163,030	446,305	1,421,689	1,414,113	-0.5%
Insurance		37,999	36,637	42,732	44,000	44,000	0.0%
Leases and Rental		856,915	1,150,295	1,139,365	860,420	885,420	2.9%
Student Fees		42,842	50,692	18,894	78,790	63,990	-18.8%
Local Mileage		128,200	92,645	12,866	136,475	141,475	3.7%
Professional Development		181,855	155,934	102,545	187,525	221,765	18.3%
Support To Other Entities		20,000	13,000	-	20,000	22,000	10.0%
Dues and Memberships		129,107	64,839	79,842	162,941	165,695	1.7%
Other Miscellaneous Expenses		31,203	7,293	25,403	8,300	8,300	0.0%
Materials and Supplies		406,837	420,786	411,567	414,453	1,027,473	147.9%
Uniforms and Wearing Apparel		87,371	72,876	49,139	116,892	117,342	0.4%
Food Supplies		139,336	61,472	15,726	79,520	88,070	10.8%
Educational Materials		2,081,077	1,300,691	2,059,369	2,088,524	2,258,729	8.1%
Teacher Supply Allocation		71,049	59,962	57,129	93,965	93,965	0.0%
Tech Software/On-Line Content		375,309	564,426	503,219	579,643	603,082	4.0%
Tech Hardware: Non-Capitalized		55,123	13,016	1,123	10,770	10,770	0.0%
Tuition Payment to Joint Operations		7,407,532	7,813,207	7,896,572	7,380,619	7,388,576	0.1%
Capital Outlay: Replacement		266,904	160,002	981,149	502,070	565,274	12.6%
Capital Outlay: Additions		213,094	294,082	30,681	39,000	63,000	61.5%
Capitalized Lease - Copiers		331,235	-	330,299	330,095	330,095	0.0%
Fund Transfers		-	329,866	-	2,893,259	2,879,397	-0.5%
Sub-total: Non-Personnel Costs		\$ 16,966,378	\$ 15,883,789	\$ 17,603,284	\$ 20,655,725	\$ 21,140,364	2.3%
Grand Total	2,716.1	\$ 217,843,960	\$ 220,715,729	\$ 225,258,186	\$ 247,243,242	\$ 259,817,310	5.1%

Administration, Attendance and Health

Description	FTEs	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	%
	2023B	Actuals	Actuals	Actuals	Budget	Projection	Chg
Personnel Costs							
Administrators	10.0	\$ 652,047	\$ 694,647	\$ 717,296	\$ 1,100,021	\$ 1,163,171	5.7%
Board Members	-	107,000	106,607	107,000	107,000	107,000	0.0%
Superintendent	1.0	218,600	225,377	250,745	239,102	258,858	8.3%
Asst Supt/COS/Chief Acad Officer	4.0	533,289	527,334	507,562	545,647	750,177	37.5%
Other Professionals	58.0	3,107,808	3,176,613	3,401,529	3,554,263	4,165,521	17.2%
School Nurses	52.5	2,066,660	2,111,569	2,062,460	2,483,775	2,446,863	-1.5%
Psychologists	26.4	1,079,617	932,771	1,209,828	1,647,256	1,655,660	0.5%
Technical Personnel	13.0	634,799	624,233	634,641	653,631	660,815	1.1%
Clerical Support	22.0	810,543	827,771	838,207	1,013,985	1,028,578	1.4%
Nurses Aides	6.0	154,652	161,155	169,550	171,003	156,294	-8.6%
Substitutes Daily		765	-	-	-	-	0.0%
Part-time Other Professionals		-	36	58	800	196	-75.5%
Part-time Support Staff		12,917	12,695	14,912	23,559	40,150	70.4%
Part-time (OT) Clerical Support		33,178	28,504	12,468	22,138	9,597	-56.7%
Supplemental Salaries		31,447	26,423	15,671	81,550	132,472	62.4%
Sub-total: Personnel Costs	192.9	\$ 9,443,324	\$ 9,455,735	\$ 9,941,927	\$ 11,643,730	\$ 12,575,350	8.0%
Sub-total: Benefits		\$ 3,958,925	\$ 4,255,118	\$ 4,676,243	\$ 4,951,631	\$ 7,331,304	48.1%
Non-Personnel Expenditures							
Contract Services		\$ 727,652	\$ 954,000	\$ 719,711	\$ 1,289,526	\$ 1,625,886	26.1%
Internal Services		(675,648)	(682,166)	(345,235)	(644,857)	(583,262)	-9.6%
Postage		93,475	118,696	169,500	109,500	107,500	-1.8%
Insurance		3,436	3,306	3,379	2,311	2,311	0.0%
Student Fees		4,454	1,645	2,114	3,300	13,100	297.0%
Local Mileage		15,435	13,035	4,390	16,950	18,200	7.4%
Professional Development		79,716	86,621	77,781	120,996	159,695	32.0%
Support To Other Entities		5,074	3,915	2,054	5,000	5,000	0.0%
Dues and Memberships		59,172	30,973	53,278	52,706	50,900	-3.4%
Other Miscellaneous Expenses		237	11	-	61,125	61,125	0.0%
Materials and Supplies		246,927	222,972	235,359	290,990	362,540	24.6%
Uniforms and Wearing Apparel		229	926	99	1,290	1,290	0.0%
Food Supplies		18,331	20,490	7,010	26,776	34,275	28.0%
Educational Materials		1,823	2,071	3,190	12,411	12,221	-1.5%
Tech Software/On-Line Content		180,752	199,851	190,948	394,730	298,672	-24.3%
Capital Outlay: Replacement		16,169	18,614	538,143	15,936	21,230	33.2%
Capital Outlay: Additions		88,069	22,396	44,938	20,300	20,300	0.0%
Capitalized Lease - Copiers		259,782	173,823	471,891	171,037	86,399	-49.5%
Sub-total: Non-Personnel Costs		\$ 1,125,084	\$ 1,191,179	\$ 2,178,550	\$ 1,950,027	\$ 2,297,382	17.8%
Grand Total	192.9	\$ 14,527,333	\$ 14,902,032	\$ 16,796,719	\$ 18,545,388	\$ 22,204,036	19.7%

Pupil Transportation

Description	FTEs	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	%
	2023B	Actuals	Actuals	Actuals	Budget	Projection	Chg
Personnel Costs							
Administrators	1.0	\$ 118,452	\$ 120,821	\$ 122,376	\$ 126,934	\$ 133,281	5.0%
Other Professionals	7.0	503,372	559,316	588,548	591,937	530,552	-10.4%
Technical Personnel	9.0	450,202	459,385	470,447	485,551	514,704	6.0%
Clerical Support	4.0	131,560	127,961	134,241	141,703	153,543	8.4%
Trades Personnel	23.0	950,162	955,944	981,983	1,038,625	1,084,170	4.4%
Bus Drivers	324.0	6,477,955	6,592,083	5,937,258	6,646,847	9,613,523	44.6%
Service Personnel	100.0	1,195,968	1,197,892	1,112,885	1,146,586	1,534,394	33.8%
Part-time (OT) Clerical Support		7,596	7,241	2,289	8,300	32,372	290.0%
Part-time (OT) Trades Personnel		27,095	23,550	20,839	24,000	27,787	15.8%
Bus Drivers - Part-time (OT)		1,188,507	1,179,264	256,990	1,212,000	1,212,000	0.0%
Bus Drivers contract to 40 hrs		1,248,574	871,121	344,096	1,369,385	1,253,849	-8.4%
Bus Assistants - Part-time (OT)		117,967	129,295	39,960	116,000	115,950	0.0%
Bus Assistants contract to 40 hrs		286,870	179,129	65,302	200,000	200,000	0.0%
Supplemental Salaries		148,861	106,663	67,954	132,570	121,632	-8.3%
Sub-total: Personnel Costs	468.0	\$ 12,853,143	\$ 12,509,664	\$ 10,145,169	\$ 13,240,438	\$ 16,527,757	24.8%
Sub-total: Benefits		\$ 5,163,294	\$ 4,992,917	\$ 4,448,199	\$ 4,447,323	\$ 4,444,059	-0.1%
Non-Personnel Expenditures							
Contract Services		\$ 269,925	\$ 404,736	\$ 454,673	\$ 301,030	\$ 370,975	23.2%
Internal Services		(1,305,138)	(1,032,953)	(307,683)	(1,114,500)	(1,109,500)	-0.4%
Telecommunications		26,000	25,999	-	-	-	0.0%
Insurance		249,834	207,535	196,513	251,500	251,500	0.0%
Leases and Rental		4,500	4,000	6,140	5,700	6,100	7.0%
Local Mileage		-	91	-	375	375	0.0%
Professional Development		11,715	16,307	3,347	18,835	23,770	26.2%
Dues and Memberships		10,118	9,833	4,615	6,200	6,200	0.0%
Materials and Supplies		38,216	33,910	28,190	30,775	37,275	21.1%
Food Supplies		216	117	-	200	200	0.0%
Vehicle & Powered Equip Fuels		1,578,482	1,241,769	746,887	1,704,240	1,764,990	3.6%
Vehicle & Powered Equip Supplies		906,882	874,745	754,529	500,000	636,181	27.2%
Educational Materials		17,665	10,580	8,910	15,000	15,000	0.0%
Capital Outlay: Replacement		1,787,586	44,696	4,018,267	2,500	2,500	0.0%
Fund Transfers - Buses City		110,780	117,604	19,797	30,830	41,842	35.7%
Sub-total: Non-Personnel Costs		\$ 3,706,780	\$ 1,958,969	\$ 5,934,184	\$ 1,752,685	\$ 2,047,407	16.8%
Grand Total	468.0	\$ 21,723,217	\$ 19,461,550	\$ 20,527,552	\$ 19,440,446	\$ 23,019,223	18.4%

Operations and Maintenance

Description	FTEs	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	%
	2023B	Actuals	Actuals	Actuals	Budget	Projection	Chg
Personnel Costs							
Administrators	1.0	\$ 142,007	\$ 97,821	\$ 125,577	\$ 130,274	\$ 136,788	5.0%
Other Professionals	6.6	484,753	495,165	472,145	514,299	609,039	18.4%
Technical Personnel	2.0	79,060	81,453	85,280	84,593	95,210	12.6%
Security Officers	66.0	1,643,299	1,924,241	1,782,728	1,935,048	2,038,039	5.3%
Clerical Support	4.0	172,335	156,060	151,324	159,042	158,457	-0.4%
Trades Personnel	70.0	3,235,176	3,457,957	3,305,548	3,317,839	3,629,859	9.4%
Laborer Salaries	3.0	130,175	138,849	136,734	140,416	147,445	5.0%
Service Personnel	230.9	5,658,802	6,148,739	6,104,231	6,243,307	9,121,831	46.1%
Part-time (OT) Security Officers		291,048	232,871	70,352	420,456	260,655	-38.0%
Part-time (OT) Clerical Support		228	694	295	1,153	2,475	114.6%
Part-time (OT) Trades Personnel		82,761	85,985	45,119	120,000	52,100	-56.6%
Part-time (OT) Service Personnel		313,871	333,629	196,674	415,685	415,735	0.0%
Supplemental Salaries		2,850	1,494	-	6,900	-	-100.0%
Sub-total: Personnel Costs	383.5	\$ 12,236,367	\$ 13,154,957	\$ 12,476,006	\$ 13,489,012	\$ 16,667,633	23.6%
Sub-total: Benefits		\$ 5,144,409	\$ 5,355,344	\$ 5,193,408	\$ 5,600,589	\$ 5,528,113	-1.3%
Non-Personnel Expenditures							
Contract Services		\$ 4,856,346	\$ 5,071,316	\$ 14,458,478	\$ 3,998,893	\$ 2,770,419	-30.7%
Internal Services		229,026	193,041	174,852	214,396	215,446	0.5%
Utilities		5,559,400	5,066,524	4,732,479	6,491,089	6,798,602	4.7%
Insurance		878,434	902,030	959,631	913,196	984,468	7.8%
Leases and Rental		1,497	9,744	938	3,000	3,000	0.0%
Local Mileage		4,457	4,478	577	4,700	4,700	0.0%
Professional Development		12,379	7,349	26,749	30,470	29,040	-4.7%
Dues and Memberships		1,605	-	35	1,600	1,600	0.0%
Materials and Supplies		1,603,629	1,581,170	1,498,609	1,931,504	2,069,148	7.1%
Uniforms and Wearing Apparel		18,602	22,084	17,541	18,250	95,240	421.9%
Food Supplies		968	1,007	545	650	1,400	115.4%
Vehicle & Powered Equip Fuels		12,282	3,350	7,880	7,800	8,000	2.6%
Vehicle & Powered Equip Supplies		16,274	16,477	19,167	17,000	17,000	0.0%
Educational Materials		62	-	182	300	1,000	233.3%
Capital Outlay: Replacement		372,729	260,463	1,483,984	324,170	538,420	66.1%
Facility Notes Payable		1,266,273	1,305,499	1,345,903	1,352,103	1,393,905	3.1%
Sub-total: Non-Personnel Costs		\$ 14,833,962	\$ 14,444,531	\$ 24,727,550	\$ 15,309,121	\$ 14,931,387	-2.5%
Grand Total	383.5	\$ 32,214,738	\$ 32,954,832	\$ 42,396,964	\$ 34,398,723	\$ 37,127,134	7.9%

Facilities

Description	FTEs 2023B	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Projection	% Chg
Non-Personnel Expenditures							
Contract Services		\$ 2,255,918	\$ 462,770	\$ 320,769	\$ -	-	0.0%
Capital Outlay: Replacement		-	2,206,768	562,305	-	-	0.0%
Capital Outlay: Additions		382,416	-	-	-	-	0.0%
Fund Transfers - Achievable Dream		455,000	-	-	-	-	0.0%
Sub-total: Non-Personnel Costs		\$ 3,093,334	\$ 2,669,538	\$ 883,075	\$ -	-	0.0%
Grand Total		\$ 3,093,334	\$ 2,669,538	\$ 883,075	\$ -	-	0.0%

Debt Service and Fund Transfers

Description	FTEs 2023B	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Projection	% Chg
Non-Personnel Expenditures							
Fund Transfers - VRS City		\$ 228,230	\$ 226,693	\$ 1,039,855	\$ 1,030,380	\$ 1,033,230	0.3%
Sub-total: Non-Personnel Costs		\$ 228,230	\$ 226,693	\$ 1,039,855	\$ 1,030,380	\$ 1,033,230	0.3%
Grand Total		\$ 228,230	\$ 226,693	\$ 1,039,855	\$ 1,030,380	\$ 1,033,230	0.3%

Fund Balance Year End

Description	FTEs 2023B	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Projection	% Chg
Non-Personnel Expenditures							
Fund Balance Year End		\$ -	\$ -	\$ 6,708,744	\$ -	\$ -	0.0%
Sub-total: Non-Personnel Costs		\$ -	\$ -	\$ 6,708,744	\$ -	\$ -	0.0%
Grand Total		\$ -	\$ -	\$ 6,708,744	\$ -	\$ -	0.0%

Technology

Description	FTEs	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	%
	2023B	Actuals	Actuals	Actuals	Budget	Projection	Chg
Personnel Costs							
Administrator	1.0	\$ -	\$ 107,750	\$ 109,218	\$ 122,228	\$ 123,900	1.4%
Teachers	28.0	1,791,564	1,835,266	1,787,332	1,967,649	2,325,176	18.2%
Other Professionals	2.0	78,907	65,229	79,530	82,750	159,968	93.3%
Tech Development Personnel	22.0	1,589,177	1,581,044	1,687,049	1,735,461	1,803,255	3.9%
Tech Support Personnel	44.0	1,761,452	1,860,554	2,077,791	2,161,958	2,506,574	15.9%
Clerical Support	1.0	134,110	111,512	50,222	51,492	54,067	5.0%
Trades Personnel	3.0	228,356	237,771	241,354	242,817	179,790	-26.0%
Substitutes Daily		-	2,556	-	15,000	-	-100.0%
Part-time Support Staff		69,290	54,776	129,352	85,085	54,431	-36.0%
Supplemental Salaries		10,152	10,000	9,045	6,000	-	-100.0%
Sub-total: Personnel Costs	101.0	\$ 5,663,008	\$ 5,866,457	\$ 6,170,893	\$ 6,470,440	\$ 7,207,160	11.4%
Sub-total: Benefits		\$ 2,400,380	\$ 2,534,880	\$ 2,692,199	\$ 2,839,438	\$ 3,139,981	10.6%
Non-Personnel Expenditures							
Contract Services		\$ 1,849,396	\$ 3,352,409	\$ 2,431,599	\$ 2,623,233	\$ 1,634,825	-37.7%
Internal Services		(89,721)	(99,996)	(97,672)	(49,758)	(50,258)	1.0%
Telecommunications		299,438	396,216	479,020	482,600	268,601	-44.3%
Insurance		4,758	4,408	4,505	5,612	5,612	0.0%
Local Mileage		9,132	9,312	10,524	7,900	15,500	96.2%
Professional Development		52,971	98,495	92,319	128,800	186,100	44.5%
Support To Other Entities		53,746	65,332	72,838	71,500	74,500	4.2%
Dues and Memberships		90	3,218	4,243	3,183	3,183	0.0%
Materials and Supplies		239,921	285,358	475,066	298,425	329,561	10.4%
Food Supplies		1,906	3,117	767	5,000	5,000	0.0%
Educational Materials		2,438	1,636	-	6,800	6,050	-11.0%
Tech Software/On-Line Content		571,686	660,283	527,469	784,081	917,083	17.0%
Tech Hardware: Non-Capitalized		168,857	19,449	24,530	40,956	168,200	310.7%
Capital Outlay: Replacement		3,957,888	8,079,474	3,322,896	2,365,919	2,246,179	-5.1%
Capital Outlay: Additions		37,071	78,041	527,378	62,701	15,000	-76.1%
Sub-total: Non-Personnel Costs		\$ 7,159,576	\$ 12,956,751	\$ 7,875,481	\$ 6,836,952	\$ 5,825,136	-14.8%
Grand Total	101.0	\$ 15,222,964	\$ 21,358,087	\$ 16,738,572	\$ 16,146,830	\$ 16,172,276	0.2%

Summary of Expenditures by Function

Description	FTEs	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	%	% of
	2023B	Actuals	Actuals	Actuals	Budget	Budget	Chg	Budget
Classroom Instruction	1,516.2	\$ 117,242,241	\$ 119,915,625	\$ 123,025,923	\$ 137,316,141	\$ 144,068,980	4.9%	40.1%
Special Education	464.0	36,813,553	37,546,870	38,309,304	40,809,534	42,757,071	4.8%	11.9%
Career and Technical Education	82.0	8,342,283	8,759,357	8,879,158	9,340,485	9,503,383	1.7%	2.6%
Gifted and Talented	50.0	4,368,423	4,227,351	4,324,450	5,185,367	4,941,636	-4.7%	1.4%
Athletics	11.0	2,559,264	2,308,761	2,151,498	2,576,337	3,329,855	29.2%	0.9%
Summer School	-	1,077,670	883,352	1,820,652	1,079,717	1,037,654	-3.9%	0.3%
Adult Education	2.0	159,222	160,508	175,635	175,900	199,385	13.4%	0.1%
Non-Regular Day School	92.4	6,116,584	5,426,687	4,642,003	5,553,445	5,748,923	3.5%	1.6%
Instructional Support for Students	-	1,172,351	1,002,212	615,832	106,055	-	-100.0%	0.0%
School Counseling Services	106.1	7,761,151	8,143,390	8,177,340	9,294,153	9,697,448	4.3%	2.7%
School Social Workers	24.0	1,070,760	1,415,892	1,223,334	1,795,456	2,352,914	31.0%	0.7%
Homebound Instruction	1.0	323,197	169,302	167,235	357,058	415,372	16.3%	0.1%
Improvement of Instruction	50.0	5,733,088	6,151,071	6,285,479	6,517,526	7,594,092	16.5%	2.1%
Media Services	77.0	5,595,454	5,219,865	5,800,643	5,901,142	6,065,743	2.8%	1.7%
Office of the Principal	240.5	19,508,718	19,384,741	19,652,617	21,011,794	22,104,854	5.2%	6.2%
Sub-Total: Instruction	2,716.1	\$ 217,843,960	\$ 220,714,982	\$ 225,251,103	\$ 247,020,111	\$ 259,817,309	5.2%	72.3%
School Board Services	1.0	\$ 277,354	\$ 244,159	\$ 274,392	\$ 260,919	\$ 2,918,864	1018.7%	0.8%
Executive Administration Svcs	11.0	1,613,340	1,620,557	1,652,592	1,769,042	1,872,999	5.9%	0.5%
Information Services	15.0	1,540,604	1,560,984	1,603,027	1,799,259	1,851,370	2.9%	0.5%
Human Resources	26.0	2,521,463	3,024,216	3,026,392	3,522,821	3,667,986	4.1%	1.0%
Planning Services	9.0	218,349	342,813	534,592	1,628,262	1,652,320	1.5%	0.5%
Fiscal Services	17.0	1,672,271	1,874,612	2,141,509	2,035,681	2,086,824	2.5%	0.6%
Purchasing Services	7.0	531,913	445,946	702,996	461,406	633,421	37.3%	0.2%
Printing Services	4.0	73,855	22,664	693,567	-	-	0.0%	0.0%
Sub-Total: Administration	90.0	\$ 8,449,149	\$ 9,135,952	\$ 10,629,066	\$ 11,477,389	\$ 14,683,785	27.9%	4.1%
Attendance Services	13.0	\$ 978,853	\$ 900,405	\$ 876,366	\$ 1,040,423	\$ 1,177,494	13.2%	0.3%
Health Services	69.5	3,553,495	3,551,905	4,011,236	3,982,800	4,673,811	17.3%	1.3%
Psychological Services	20.4	1,545,836	1,314,516	1,280,051	2,267,907	1,668,948	-26.4%	0.5%
Sub-Total: Attendance & Health	102.9	\$ 6,078,184	\$ 5,766,826	\$ 6,167,653	\$ 7,291,130	\$ 7,520,253	3.1%	2.1%
Pupil Transportation	468.0	\$ 21,723,217	\$ 19,461,550	\$ 20,527,552	\$ 19,440,446	\$ 23,019,224	18.4%	6.4%
Sub-Total: Pupil Transportation	468.0	\$ 21,723,217	\$ 19,461,550	\$ 20,527,552	\$ 19,440,446	\$ 23,019,224	18.4%	6.4%
Operations and Maintenance	308.5	\$ 28,962,974	\$ 29,303,565	\$ 39,032,795	\$ 30,414,903	\$ 32,917,591	8.2%	9.2%
Security Services	68.0	3,032,828	3,403,398	3,054,902	3,624,904	3,861,560	6.5%	1.1%
Warehouse Services	7.0	218,935	247,870	309,268	358,915	347,982	-3.0%	0.1%
Sub-Total: Operations & Maintenance	383.5	\$ 32,214,738	\$ 32,954,832	\$ 42,396,964	\$ 34,398,722	\$ 37,127,133	7.9%	10.3%
Facilities		\$ 3,093,334	\$ 2,669,538	\$ 883,075	\$ -	\$ -	0.0%	0.0%
Sub-Total: Facilities		\$ 3,093,334	\$ 2,669,538	\$ 883,075	\$ -	\$ -	0.0%	0.0%
Debt Service and Fund Transfers		\$ 228,230	\$ 226,693	\$ 1,039,855	\$ 1,030,380	\$ 1,033,230	0.3%	0.3%
Sub-Total: Debt Service & Fund Transfers		\$ 228,230	\$ 226,693	\$ 1,039,855	\$ 1,030,380	\$ 1,033,230	0.3%	0.3%
Fund Balance Year End		\$ -	\$ -	\$ 6,708,744	\$ -	\$ -	0.0%	0.0%
Sub-Total: Fund Balance Year End		\$ -	\$ -	\$ 6,708,744	\$ -	\$ -	0.0%	0.0%
Technology	101.0	\$ 15,222,964	\$ 21,358,087	\$ 16,745,654	\$ 16,146,830	\$ 16,172,277	0.2%	4.5%
Sub-Total: Technology	101.0	\$ 15,222,964	\$ 21,358,087	\$ 16,745,654	\$ 16,146,830	\$ 16,172,277	0.2%	4.5%
GRAND TOTALS	3,861.5	\$ 304,853,775	\$ 312,288,461	\$ 330,349,667	\$ 336,805,008	\$ 359,373,210	6.7%	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 2019	FY 2020	FY 2021	FY 2022	FY 2023	% Chg
	2022A	2023B	Actuals	Actuals	Actuals	Budget	Budget	
Personnel Costs								
Teachers	1,435.2	1,435.2	\$ 74,913,173	\$ 76,209,592	\$ 77,913,374	\$ 84,266,782	\$ 88,608,223	5.2%
Technical Personnel	2.0	2.0	35,234	34,958	70,977	82,884	87,066	5.0%
Clerical Support	1.0	1.0	-	-	27,351	27,916	29,312	5.0%
Instructional Assistants	75.0	78.0	1,299,867	1,259,439	1,331,904	1,431,948	3,588,711	150.6%
Substitutes Daily			1,996,880	2,416,915	1,203,295	1,706,927	2,104,429	23.3%
Part-time Teachers (Hourly)			209,786	101,545	70,295	415,938	105,666	-74.6%
Part-time Support Staff			7,652	3,407	547	5,425	-	-100.0%
Part-time Instructional Assistants			134,901	103,815	144,336	135,092	497,273	268.1%
Supplemental Salaries			1,151,430	990,428	1,027,840	1,339,223	1,655,719	23.6%
Sub-total: Personnel Costs	1,513.2	1,516.2	\$ 79,748,922	\$ 81,120,099	\$ 81,789,919	\$ 89,412,135	\$ 96,676,399	8.1%
Sub-total: Benefits			\$ 32,997,448	\$ 35,199,032	\$ 36,766,274	\$ 39,907,779	\$ 39,709,475	-0.5%
Non-Personnel Expenditures								
Contract Services			\$ 1,300,159	\$ 502,582	\$ 1,053,386	\$ 1,460,800	\$ 999,000	-31.6%
Tuition Paid			-	-	-	35,000	35,000	0.0%
Internal Services			421,144	345,533	94,571	399,942	393,772	-1.5%
Leases and Rental			840,915	1,150,295	1,138,865	844,420	869,420	3.0%
Student Fees			4,228	3,647	-	4,450	4,450	0.0%
Local Mileage			23,993	16,953	1,751	27,325	27,325	0.0%
Professional Development			15,335	13,240	4,041	9,500	9,500	0.0%
Support To Other Entities			20,000	13,000	-	20,000	20,000	0.0%
Dues and Memberships			65,927	47,151	50,858	87,905	87,905	0.0%
Other Miscellaneous Expenses			28,175	4,793	25,403	5,800	5,800	0.0%
Materials and Supplies			34,270	39,708	45,082	15,750	15,750	0.0%
Uniforms and Wearing Apparel			17,154	8,507	10,202	20,092	20,542	2.2%
Food Supplies			7,674	5,541	8,249	9,500	9,500	0.0%
Educational Materials			938,562	648,518	846,588	1,002,087	1,061,772	6.0%
Teacher Supply Allocation			68,199	57,489	54,936	93,965	93,965	0.0%
Tech Software/On-Line Content			174,299	308,768	290,678	301,997	313,370	3.8%
Tech Hardware: Non-Capitalized			52,812	4,196	533	2,770	2,770	0.0%
Capital Outlay: Replacement			133,010	79,572	496,775	412,570	480,774	16.5%
Capital Outlay: Additions			18,780	17,134	17,512	19,000	23,000	21.1%
Capitalized Lease - Copiers			331,235	-	330,299	330,095	330,095	0.0%
Fund Transfers			-	329,866	-	2,893,259	2,879,397	-0.5%
Sub-total: Non-Personnel Costs			\$ 4,495,871	\$ 3,596,494	\$ 4,469,729	\$ 7,996,227	\$ 7,683,107	-3.9%
Grand Total	1,513.2	1,516.2	\$ 117,242,241	\$ 119,915,625	\$ 123,025,923	\$ 137,316,141	\$ 144,068,980	4.9%

Classroom Instruction

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase, experience adjustments, teacher scale, and compression adjustments
Added 3 Bi-Lingual Teacher Assistants

FTEs

3.0

Non-Personnel Expenditures:

Contract Services: Temporary reduction due to CARES Act funding
Capital Outlay: Replacement: Playground pod replacements
Capital Outlay: Additions: New items, instruments, and equipment for High School Program

Total Changes in FTEs

3.0

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	14.0	14.0	\$ 1,340,739	\$ 1,432,075	\$ 1,484,295	\$ 1,543,478	\$ 1,431,892	-7.2%
Teachers	301.0	301.0	15,379,825	15,902,427	16,129,355	18,013,078	18,852,455	4.7%
Clerical Support	6.0	6.0	182,438	229,018	238,709	242,962	251,376	3.5%
Instructional Assistants	143.0	143.0	3,527,032	3,445,585	3,476,917	3,506,208	4,515,715	28.8%
Substitutes Daily			378,593	158,792	247,945	312,320	168,895	-45.9%
Part-time Teachers (Hourly)			97,822	47,941	191,204	189,466	213,856	12.9%
Part-time Other Professionals			16,571	1,986	4,620	7,000	16,646	137.8%
Part-time (OT) Clerical Support			2,975	199	380	-	996	100.0%
Part-time Instructional Assistants			107,560	98,848	22,944	86,357	86,876	0.6%
Supplemental Salaries			131,817	126,263	70,157	128,795	46,908	-63.6%
Sub-total: Personnel Costs	464.0	464.0	\$ 21,165,372	\$ 21,443,133	\$ 21,866,525	\$ 24,029,664	\$ 25,585,614	6.5%
Sub-total: Benefits			\$ 9,088,798	\$ 9,232,100	\$ 9,586,782	\$ 10,107,475	\$ 10,490,408	3.8%
Non-Personnel Expenditures								
Contract Services			\$ 351,317	\$ 398,231	\$ 328,028	\$ 308,000	\$ 294,028	-4.5%
Transportation - By Contract			36,165	76,825	43,400	62,000	62,000	0.0%
Internal Services			130,006	160,099	58,863	232,133	232,133	0.0%
Local Mileage			36,963	25,105	1,813	40,850	40,850	0.0%
Professional Development			24,882	29,262	10,490	13,500	13,500	0.0%
Dues and Memberships			4,233	5,069	6,726	5,500	5,500	0.0%
Materials and Supplies			41,700	47,859	47,872	46,200	61,200	32.5%
Food Supplies			-	-	18	-	-	0.0%
Educational Materials			126,021	46,254	74,542	104,694	105,694	1.0%
Teacher Supply Allocation			525	422	550	-	-	0.0%
Tech Software/On-Line Content			49,032	33,991	47,435	45,897	52,522	14.4%
Tech Hardware: Non-Capitalized			2,311	8,820	590	8,000	8,000	0.0%
Tuition Payment to Joint Operations			5,746,243	6,032,442	6,231,923	5,786,621	5,786,621	0.0%
Capital Outlay: Replacement			-	2,935	3,787	4,000	4,000	0.0%
Capital Outlay: Additions			9,985	4,323	(40)	15,000	15,000	0.0%
Sub-total: Non-Personnel Costs			\$ 6,559,383	\$ 6,871,637	\$ 6,855,997	\$ 6,672,395	\$ 6,681,048	0.1%
Grand Total	464.0	464.0	\$ 36,813,553	\$ 37,546,870	\$ 38,309,304	\$ 40,809,534	\$ 42,757,071	4.8%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase, experience adjustments, teacher scale, and compression adjustments
Attrition & Turnover adjustments

FTEs

Non-Personnel Expenditures:

Materials and Supplies: Unique curriculum for severe disabilities and autism
Tech Software/On-Line Content: Assistive technology increase to accommodate and/or modify curriculum for SPED students

Total Changes in FTEs

-

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	2.0	2.0	\$ 186,476	\$ 190,289	\$ 193,687	\$ 201,399	\$ 211,470	5.0%
Teachers	79.0	79.0	4,339,294	4,632,396	4,797,168	5,062,062	5,282,316	4.4%
Technical Personnel	1.0	1.0	43,493	41,543	41,813	43,131	45,289	5.0%
Clerical Support	-	-	-	20,100	-	-	-	0.0%
Substitutes Daily			131,837	33,667	15,415	64,622	52,637	-18.5%
Part-time Other Professionals			8,256	6,834	7,864	10,200	6,182	-39.4%
Part-time Support Staff			2,761	2,470	3,317	3,500	3,893	11.2%
Supplemental Salaries			22,046	22,129	5,606	31,954	5,000	-84.4%
Sub-total: Personnel Costs	82.0	82.0	\$ 4,734,164	\$ 4,949,427	\$ 5,064,869	\$ 5,416,868	\$ 5,606,787	3.5%
Sub-total: Benefits			\$ 1,836,133	\$ 1,959,640	\$ 2,109,630	\$ 2,223,606	\$ 2,202,885	-0.9%
Non-Personnel Expenditures								
Contract Services			\$ 47,196	\$ 27,201	\$ 39,723	\$ 52,245	\$ 50,745	-2.9%
Internal Services			8,751	4,310	487	10,620	10,620	0.0%
Local Mileage			4,103	2,654	17	3,900	3,900	0.0%
Professional Development			-	353	-	-	-	0.0%
Materials and Supplies			18,177	13,527	5,942	8,500	8,700	2.4%
Uniforms and Wearing Apparel			532	600	576	600	600	0.0%
Educational Materials			56,696	56,355	35,245	72,000	72,000	0.0%
Tech Software/On-Line Content			427	2,475	2,598	5,000	5,000	0.0%
Tuition Payment to Joint Operations			1,545,480	1,674,400	1,561,185	1,481,146	1,481,146	0.0%
Capital Outlay: Replacement			90,623	68,415	58,886	66,000	61,000	-7.6%
Sub-total: Non-Personnel Costs			\$ 1,771,986	\$ 1,850,290	\$ 1,704,658	\$ 1,700,011	\$ 1,693,711	-0.4%
Grand Total	82.0	82.0	\$ 8,342,283	\$ 8,759,357	\$ 8,879,158	\$ 9,340,485	\$ 9,503,383	1.7%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase, experience adjustments, teacher scale, and compression adjustments

FTEs

Non-Personnel Expenditures:

Total Changes in FTEs

-

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	1.0	1.0	\$ 96,033	\$ 97,954	\$ 99,683	\$ 103,919	\$ 109,115	5.0%
Teachers	49.0	49.0	2,586,261	2,559,814	2,620,540	3,232,069	3,064,889	-5.2%
Substitutes Daily			29,060	3,719	265	56,158	1,725	-96.9%
Part-time Teachers (Hourly)			-	-	-	500	-	-100.0%
Part-time Support Staff			24,723	11,046	6,317	25,000	14,981	-40.1%
Supplemental Salaries			8,838	20,000	3,800	24,400	-	-100.0%
Sub-total: Personnel Costs	50.0	50.0	\$ 2,744,915	\$ 2,692,532	\$ 2,730,606	\$ 3,442,046	\$ 3,190,710	-7.3%
Sub-total: Benefits			\$ 1,058,154	\$ 1,104,174	\$ 1,126,470	\$ 1,147,862	\$ 1,149,093	0.1%
Non-Personnel Expenditures								
Contract Services			\$ 303,920	\$ 272,310	\$ 255,849	\$ 310,630	\$ 314,630	1.3%
Transportation - By Contract			1,361	-	-	2,000	2,000	0.0%
Internal Services			10,486	5,091	2,214	20,570	13,200	-35.8%
Leases and Rental			16,000	-	500	16,000	16,000	0.0%
Student Fees			-	1,275	550	28,540	26,540	-7.0%
Local Mileage			2,202	1,152	14	1,900	6,900	263.2%
Professional Development			26,965	11,296	21,834	12,525	15,585	24.4%
Dues and Memberships			19,863	2,267	900	2,400	2,400	0.0%
Materials and Supplies			7,043	1,508	9,753	1,900	1,900	0.0%
Educational Materials			61,704	29,381	72,296	86,142	81,869	-5.0%
Tuition Payment to Joint Operations			115,809	106,365	103,464	112,852	120,809	7.1%
Sub-total: Non-Personnel Costs			\$ 565,354	\$ 430,645	\$ 467,374	\$ 595,459	\$ 601,833	1.1%
Grand Total	50.0	50.0	\$ 4,368,423	\$ 4,227,351	\$ 4,324,450	\$ 5,185,367	\$ 4,941,636	-4.7%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase, experience adjustments, teacher scale, and compression adjustments

FTEs

Non-Personnel Expenditures:

Internal Services: Decrease in printing needs and transportation to offsite testing locations

Local Mileage: Increased for more travel to schools for testing team

Professional Development: Increases in in-person workshops and conferences for staff

Total Changes in FTEs

-

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	0.5	0.5	\$ 60,562	\$ 61,773	\$ 63,076	\$ 64,898	\$ 68,965	6.3%
Athletic Directors and Trainers	10.0	10.0	640,074	646,975	640,113	697,044	714,496	2.5%
Clerical Support	0.5	0.5	35,216	21,048	21,670	21,749	23,113	6.3%
Substitutes Daily			4,359	2,526	783	5,198	2,741	-47.3%
Part-time Other Professionals			65,152	54,512	18,725	68,300	58,801	-13.9%
Part-time (OT) Clerical Support			1,039	1,156	-	-	-	0.0%
Supplemental Salaries			621,018	485,769	501,906	603,959	683,566	13.2%
Sub-total: Personnel Costs	11.0	11.0	\$ 1,427,419	\$ 1,273,759	\$ 1,246,273	\$ 1,461,148	\$ 1,551,682	6.2%
Sub-total: Benefits			\$ 355,879	\$ 344,810	\$ 346,377	\$ 303,259	\$ 315,265	4.0%
Non-Personnel Expenditures								
Contract Services			\$ 194,771	\$ 151,404	\$ 200,055	\$ 197,440	\$ 211,340	7.0%
Internal Services			269,945	249,675	116,627	279,790	306,790	9.7%
Insurance			37,999	36,637	42,732	44,000	44,000	0.0%
Student Fees			30,813	43,160	16,774	30,000	30,000	0.0%
Local Mileage			2,730	3,974	343	4,000	4,000	0.0%
Professional Development			11,739	7,523	1,657	15,000	15,000	0.0%
Dues and Memberships			21,186	(1,864)	13,056	29,000	29,000	0.0%
Materials and Supplies			129,228	135,875	129,243	114,500	704,578	515.4%
Uniforms and Wearing Apparel			69,685	63,769	38,361	96,200	96,200	0.0%
Food Supplies			-	39	-	-	-	0.0%
Capital Outlay: Replacement			7,870	-	-	2,000	22,000	1000.0%
Sub-total: Non-Personnel Costs			\$ 775,966	\$ 690,192	\$ 558,848	\$ 811,930	\$ 1,462,908	80.2%
Grand Total	11.0	11.0	\$ 2,559,264	\$ 2,308,761	\$ 2,151,498	\$ 2,576,337	\$ 3,329,855	29.2%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase

FTEs

Non-Personnel Expenditures:

Materials and Supplies: Middle school Sports additions

Capital Outlay: Replacement: Replace existing Todd Stadium Track

Total Changes in FTEs

-

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Part-time Teachers (Hourly)			\$ 659,010	\$ 647,485	\$ 726,910	\$ 821,098	\$ 738,822	-10.0%
Part-time Media Specialists			3,614	6,577	-	-	-	0.0%
Part-time Assistant Principals			27,730	49,014	38,695	38,137	44,217	15.9%
Part-time School Nurses			11,887	18,293	8,070	7,032	31,021	341.1%
Part-time (OT) Security Officers			-	-	396	-	2,409	100.0%
Part-time (OT) Clerical Support			6,854	9,208	11,191	7,149	23,156	223.9%
Part-time Instructional Assistants			121,264	39,622	1,221	9,172	-	-100.0%
Sub-total: Personnel Costs			\$ 830,359	\$ 770,200	\$ 786,483	\$ 882,588	\$ 839,625	-4.9%
Sub-total: Benefits			\$ 74,881	\$ 63,340	\$ 65,671	\$ 76,344	\$ 76,344	0.0%
Non-Personnel Expenditures								
Contract Services			\$ 10,527	\$ -	\$ 940,000	\$ 10,755	\$ 10,755	0.0%
Internal Services			13,742	2,682	1,316	17,295	17,195	-0.6%
Materials and Supplies			443	9,111	13,554	29,335	29,335	0.0%
Food Supplies			120,462	30,339	-	42,900	42,900	0.0%
Educational Materials			27,256	7,681	13,629	20,500	21,500	4.9%
Sub-total: Non-Personnel Costs			\$ 172,430	\$ 49,813	\$ 968,498	\$ 120,785	\$ 121,685	0.7%
Grand Total			\$ 1,077,670	\$ 883,352	\$ 1,820,652	\$ 1,079,717	\$ 1,037,654	-3.9%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

FTEs

Non-Personnel Expenditures:

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

Total Changes in FTEs

-

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Teachers	2.0	2.0	\$ 118,958	\$ 121,199	\$ 124,529	\$ 131,272	\$ 141,894	8.1%
Sub-total: Personnel Costs	2.0	2.0	\$ 118,958	\$ 121,199	\$ 124,529	\$ 131,272	\$ 141,894	8.1%
Sub-total: Benefits			\$ 40,264	\$ 39,269	\$ 51,106	\$ 44,628	\$ 57,491	28.8%
Non-Personnel Expenditures								
Internal Services			\$ -	\$ 40	\$ -	\$ -	\$ -	0.0%
Sub-total: Non-Personnel Costs			\$ -	\$ 40	\$ -	\$ -	\$ -	0.0%
Grand Total	2.0	2.0	\$ 159,222	\$ 160,508	\$ 175,635	\$ 175,900	\$ 199,385	13.4%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase, teacher scale and compression adjustments

FTEs

Total Changes in FTEs

-

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 four centers: Denbigh, Marshall, Lee Hall and Watkins.

Description	FTEs		FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Teachers	36.0	36.0	\$ 2,669,529	\$ 2,268,172	\$ -	\$ 2,710,900	\$ 2,273,529	-16.1%
Principals	0.5	0.5	39,150	39,933	1,954,265	42,364	45,019	6.3%
Clerical Support	0.9	0.9	67,604	41,483	40,332	34,293	39,764	16.0%
Instructional Assistants	55.0	55.0	1,219,400	1,146,616	33,396	999,026	1,575,180	57.7%
Substitutes Daily			119,508	129,627	1,015,330	98,279	109,784	11.7%
Part-time Other Professionals			18,520	10,585	36,881	17,500	-	-100.0%
Part-time (OT) Clerical Support			245	-	-	4,362	-	-100.0%
Part-time Instructional Assistants			47,167	44,948	69	13,142	6,898	-47.5%
Supplemental Salaries			24,290	22,870	10,950	20,850	10,950	-47.5%
Sub-total: Personnel Costs	92.4	92.4	\$ 4,205,414	\$ 3,704,234	\$ 3,091,223	\$ 3,940,716	\$ 4,061,124	3.1%
Sub-total: Benefits			\$ 1,893,213	\$ 1,706,984	\$ 1,541,168	\$ 1,564,829	\$ 1,643,382	5.0%
Non-Personnel Expenditures								
Contract Services			\$ -	\$ -	\$ -	\$ 5,655	\$ 5,655	0.0%
Internal Services			12,513	10,393	6,628	32,354	29,314	-9.4%
Local Mileage			1,453	709	159	1,600	1,600	0.0%
Professional Development			-	-	-	780	1,560	100.0%
Dues and Memberships			-	-	-	30	60	100.0%
Materials and Supplies			1,515	2,028	1,183	3,256	2,898	-11.0%
Educational Materials			2,477	2,339	1,643	4,225	3,330	-21.2%
Sub-total: Non-Personnel Costs			\$ 17,958	\$ 15,469	\$ 9,612	\$ 47,900	\$ 44,417	-7.3%
Grand Total	92.4	92.4	\$ 6,116,584	\$ 5,426,687	\$ 4,642,003	\$ 5,553,445	\$ 5,748,923	3.5%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase, experience adjustments, teacher scale, and compression adjustments
Attrition & Turnover adjustments

FTEs

Non-Personnel Expenditures:

Professional Development: Increases in in-person workshops and conferences for staff
Dues and Memberships: Increase in membership dues
Materials and Supplies: Decreased due to reduced enrollment
Educational Materials: Decreased due to reduced enrollment

Total Changes in FTEs

-

Instructional Support for Students

Activities designed to assess and improve the well being of students and to supplement the teaching process. This includes costs for the office of Student Leadership.

Description	FTEs		FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	-	-	\$ 81,521	\$ -	\$ -	\$ -	\$ -	0.0%
Other Professionals	-	-	455,123	431,702	364,057	-	-	0.0%
Technical Personnel	-	-	44,979	49,781	-	-	-	0.0%
Clerical Support	-	-	61,132	64,804	-	-	-	0.0%
Substitutes Daily	-	-	1,145	484	-	-	-	0.0%
Part-time Other Professionals	-	-	-	-	-	-	-	0.0%
Supplemental Salaries	-	-	59,473	44,258	53,749	-	-	0.0%
Sub-total: Personnel Costs	-	-	\$ 703,373	\$ 591,029	\$ 417,807	\$ -	\$ -	0.0%
Sub-total: Benefits			\$ 298,816	\$ 251,819	\$ 174,598	\$ -	\$ -	0.0%
Non-Personnel Expenditures								
Contract Services			\$ 72,533	\$ 29,427	\$ 8,866	\$ -	\$ -	0.0%
Internal Services			43,787	79,714	253	106,055	-	-100.0%
Student Fees			6,829	-	727	-	-	0.0%
Local Mileage			3,231	1,733	168	-	-	0.0%
Other Miscellaneous Expenses			2,500	2,500	-	-	-	0.0%
Materials and Supplies			11,015	12,659	10,980	-	-	0.0%
Food Supplies			1,495	3,459	2,433	-	-	0.0%
Educational Materials			323	-	-	-	-	0.0%
Tech Software/On-Line Content			28,450	29,873	-	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 170,163	\$ 159,364	\$ 23,428	\$ 106,055	\$ -	-100.0%
Grand Total	-	-	\$ 1,172,351	\$ 1,002,212	\$ 615,832	\$ 106,055	\$ -	-100.0%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

FTEs

Non-Personnel Expenditures:

Internal Services: Funding moved to classroom instruction

Total Changes in FTEs

-

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	1.6	1.6	\$ 156,525	\$ 159,655	\$ 164,225	\$ 170,349	\$ 148,272	-13.0%
School Counselors	99.5	100.5	4,970,095	5,230,175	5,230,261	5,907,894	6,389,952	8.2%
Clerical Support	3.0	4.0	170,047	173,352	178,347	183,429	154,960	-15.5%
Instructional Assistants	-	-	-	-	-	138,239	-	-100.0%
Substitutes Daily	-	-	-	47	-	1,905	-	-100.0%
Part-time School Counselors	-	-	20,802	8,068	6,223	20,000	26,799	34.0%
Part-time Other Professionals	-	-	32,610	22,558	2,783	33,940	10,391	-69.4%
Part-time (OT) Clerical Support	-	-	-	-	-	300	-	-100.0%
Part-time Instructional Assistants	-	-	84,404	72,516	87,358	-	-	0.0%
Supplemental Salaries	-	-	17,591	15,330	2,103	19,100	-	-100.0%
Sub-total: Personnel Costs	104.1	106.1	\$ 5,452,074	\$ 5,681,701	\$ 5,671,299	\$ 6,475,156	\$ 6,730,373	3.9%
Sub-total: Benefits			\$ 2,247,419	\$ 2,360,250	\$ 2,408,446	\$ 2,656,196	\$ 2,753,864	3.7%
Non-Personnel Expenditures								
Contract Services			\$ 22,666	\$ 5,600	\$ 22,779	\$ 33,940	\$ 39,000	14.9%
Internal Services			10,829	6,555	964	6,446	14,000	117.2%
Local Mileage			2,518	1,505	383	2,500	2,500	0.0%
Professional Development			4,945	7,108	2,240	7,360	7,360	0.0%
Support To Other Entities			-	-	-	-	2,000	100.0%
Dues and Memberships			1,115	960	909	726	840	15.7%
Materials and Supplies			4,401	2,079	1,585	2,400	5,000	108.3%
Food Supplies			1,864	1,275	-	1,500	7,500	400.0%
Educational Materials			13,321	8,809	1,140	12,660	36,800	190.7%
Tech Software/On-Line Content			-	67,548	67,596	95,269	98,210	3.1%
Sub-total: Non-Personnel Costs			\$ 61,659	\$ 101,439	\$ 97,595	\$ 162,801	\$ 213,210	31.0%
Grand Total	104.1	106.1	\$ 7,761,151	\$ 8,143,390	\$ 8,177,340	\$ 9,294,153	\$ 9,697,448	4.3%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase, experience adjustments, teacher scale, and compression adjustments
 Added 1 School Counselor
 Added 1 Records Specialist

FTEs
1.0
1.0

Non-Personnel Expenditures:

Internal Services: Increase in mailing, printing services, and transportation for field trips and activities
 Dues and Memberships: Increase in membership dues
 Materials and Supplies: Increase in cost
 Food Supplies: Increase in in-person meetings & afterschool activities
 Educational Materials: Increase in college prep materials

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

Total Changes in FTEs

2.0

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	1.0	1.0	\$ -	\$ 83,151	\$ 84,733	\$ 88,215	\$ 92,626	5.0%
Other Professionals	17.0	23.0	742,539	910,216	757,523	1,136,765	1,575,051	38.6%
Part-time Other Professionals			-	-	-	2,211	960	-56.6%
Part-time (OT) Clerical Support			-	2,577	-	1,000	1,672	67.2%
Supplemental Salaries			-	-	-	1,100	51,915	4619.6%
Sub-total: Personnel Costs	18.0	24.0	\$ 742,539	\$ 995,944	\$ 842,255	\$ 1,229,291	\$ 1,722,224	40.1%
Sub-total: Benefits			\$ 313,395	\$ 411,538	\$ 372,424	\$ 547,965	\$ 607,490	10.9%
Non-Personnel Expenditures								
Local Mileage			\$ 6,543	\$ 5,314	\$ 2,069	\$ 7,200	\$ 7,200	0.0%
Materials and Supplies			7,207	70	6,496	11,000	16,000	45.5%
Food Supplies			1,076	1,535	-	-	-	0.0%
Educational Materials			-	1,490	89	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 14,826	\$ 8,409	\$ 8,655	\$ 18,200	\$ 23,200	27.5%
Grand Total	18.0	24.0	\$ 1,070,760	\$ 1,415,892	\$ 1,223,334	\$ 1,795,456	\$ 2,352,914	31.0%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase	FTEs
Added 1 Student Support Specialist	1.0
Added 3 Mental Health Therapists	3.0

Non-Personnel Expenditures:

Materials and Supplies: Increase to address mental health and other needs

Total Changes in FTEs	4.0
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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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Other Professionals	1.0	1.0	\$ -	\$ -	\$ 84,660	\$ 88,138	\$ 92,545	5.0%
Part-time Teachers (Hourly)			296,326	155,729	36,694	225,000	275,723	22.5%
Sub-total: Personnel Costs	1.0	1.0	\$ 296,326	\$ 155,729	\$ 121,354	\$ 313,138	\$ 368,268	17.6%
Sub-total: Benefits			\$ 26,509	\$ 13,394	\$ 45,791	\$ 43,920	\$ 47,104	7.2%
Non-Personnel Expenditures								
Internal Services			\$ 362	\$ 180	\$ 90	\$ -	\$ -	0.0%
Sub-total: Non-Personnel Costs			\$ 362	\$ 180	\$ 90	\$ -	\$ -	0.0%
Grand Total	1.0	1.0	\$ 323,197	\$ 169,302	\$ 167,235	\$ 357,058	\$ 415,372	16.3%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:
5% salary increase

FTEs

Non-Personnel Expenditures:

Total Changes in FTEs

-

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 Curriculum and Development, to include Employee Expertise, and other instructional support services.

Description	FTEs		FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	18.5	18.5	\$ 1,879,351	\$ 2,069,644	\$ 1,909,219	\$ 1,948,416	\$ 2,026,689	4.0%
Teachers	7.0	7.0	325,864	339,449	430,429	490,439	600,390	22.4%
Other Professionals	4.0	5.0	78,341	79,908	81,457	-	418,650	100.0%
Technical Personnel	3.0	3.0	50,534	51,545	115,578	123,292	155,005	25.7%
Clerical Support	15.5	15.5	448,468	444,995	503,871	430,110	680,697	58.3%
Substitutes Daily			69,727	67,662	480	113,300	15,401	-86.4%
Part-time Teachers (Hourly)			97,802	89,023	184,153	140,600	146,790	4.4%
Part-time Other Professionals			11,996	8,127	-	11,078	-	-100.0%
Part-time Support Staff			2,175	761	10,375	6,500	1,050	-83.8%
Supplemental Salaries			8,289	6,795	650	7,700	12,214	58.6%
Sub-total: Personnel Costs	48.0	49.0	\$ 2,972,547	\$ 3,157,909	\$ 3,236,211	\$ 3,271,435	\$ 4,056,886	24.0%
Sub-total: Benefits			\$ 1,279,278	\$ 1,393,571	\$ 1,447,449	\$ 1,500,097	\$ 1,530,979	2.1%
Non-Personnel Expenditures								
Contract Services			\$ 452,989	\$ 543,811	\$ 455,624	\$ 628,960	\$ 647,030	2.9%
Internal Services			291,452	252,049	76,668	220,783	317,238	43.7%
Student Fees			972	2,611	843	6,000	3,000	-50.0%
Local Mileage			30,805	23,611	2,718	30,000	30,000	0.0%
Professional Development			94,259	77,835	60,978	123,320	155,720	26.3%
Dues and Memberships			17,311	11,256	7,394	39,880	42,490	6.5%
Materials and Supplies			88,421	120,173	78,473	83,179	98,379	18.3%
Food Supplies			6,764	19,283	5,025	21,720	28,170	29.7%
Educational Materials			341,552	246,393	489,245	523,016	612,564	17.1%
Tech Software/On-Line Content			21,534	20,866	10,113	46,636	49,136	5.4%
Capital Outlay: Replacement			2,176	9,078	408,610	17,500	17,500	0.0%
Capital Outlay: Additions			133,028	272,625	6,126	5,000	5,000	0.0%
Sub-total: Non-Personnel Costs			\$ 1,481,263	\$ 1,599,591	\$ 1,601,818	\$ 1,745,994	\$ 2,006,227	14.9%
Grand Total	48.0	49.0	\$ 5,733,088	\$ 6,151,071	\$ 6,285,479	\$ 6,517,526	\$ 7,594,092	16.5%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase, experience adjustments, teacher scale, and compression adjustments

Added 1 Assessment Specialist

Career Advancement Program for Support Staff

FTEs

1.0

Non-Personnel Expenditures:

Internal Services: Increase in transportation services

Student Fees: Temporary reduction due to CARES Act funding

Professional Development: Increase in in-person workshops and conferences for staff

Materials and Supplies: Increase due to increased enrollment and testing materials

Food Supplies: Increases in in-person workshops and conferences for staff

Educational Materials: Increase to supplement new curriculum implementation for K-5 English and STEM educational materials

Total Changes in FTEs

1.0

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	1.0	1.0	\$ 96,113	\$ 98,035	\$ 99,766	\$ 104,005	\$ 104,006	0.0%
Media Specialists	44.0	44.0	2,533,315	2,466,970	2,564,990	2,882,526	3,076,088	6.7%
Clerical Support	32.0	32.0	685,042	725,054	772,401	763,695	868,337	13.7%
Substitutes Daily			270	3,040	16,202	7,505	4,959	-33.9%
Part-time Media Specialists			999	4,613	28,221	6,120	375	-93.9%
Part-time (OT) Clerical Support			16,592	12,318	4,580	32,316	16,951	-47.5%
Part-time Instructional Assistants			-	2,023	-	788	-	-100.0%
Supplemental Salaries			9,981	10,704	4,500	9,000	5,000	-44.4%
Sub-total: Personnel Costs	77.0	77.0	\$ 3,342,313	\$ 3,322,757	\$ 3,490,659	\$ 3,805,955	\$ 4,075,716	7.1%
Sub-total: Benefits			\$ 1,487,149	\$ 1,483,053	\$ 1,621,009	\$ 1,673,623	\$ 1,581,663	-5.5%
Non-Personnel Expenditures								
Contract Services			\$ 53,097	\$ 51,650	\$ 51,650	\$ 62,850	\$ 51,650	-17.8%
Internal Services			331	115	-	650	650	0.0%
Local Mileage			946	408	-	1,200	1,200	0.0%
Professional Development			1,057	6,194	1,304	5,540	3,540	-36.1%
Materials and Supplies			2,674	382	12,810	5,280	5,280	0.0%
Food Supplies			8,462	-	-	-	-	0.0%
Educational Materials			513,333	254,401	525,322	261,200	261,200	0.0%
Tech Software/On-Line Content			101,566	100,905	84,798	84,844	84,844	0.0%
Capital Outlay: Replacement			37,255	-	13,091	-	-	0.0%
Capital Outlay: Add			47,271	-	-	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 765,992	\$ 414,054	\$ 688,975	\$ 421,564	\$ 408,364	-3.1%
Grand Total	77.0	77.0	\$ 5,595,454	\$ 5,219,865	\$ 5,800,643	\$ 5,901,142	\$ 6,065,743	2.8%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase

FTEs

Non-Personnel Expenditures:

Contract Services: Reduced back to normal spending trend

Professional Development: Decreases in in-person workshop and conferences for staff (more virtual options)

Total Changes in FTEs

-

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Program Administrators	3.0	3.0	\$ 380,002	\$ 327,643	\$ 289,174	\$ 344,737	\$ 266,034	-22.8%
Principals	38.0	38.0	3,704,663	3,702,178	3,686,926	3,723,448	4,016,836	7.9%
Asst Principals	75.5	75.5	5,260,491	5,281,333	5,524,564	5,978,669	6,234,288	4.3%
Technical Personnel	11.0	11.0	243,072	206,655	186,595	237,837	354,636	49.1%
Clerical Support	113.0	113.0	3,609,916	3,595,893	3,653,789	3,731,508	4,065,773	9.0%
Part-time Principals			164,687	79,292	42,096	88,000	55,619	-36.8%
Part-time (OT) Clerical Support			43,607	42,966	23,274	42,169	22,526	-46.6%
Part-time Cafeteria Monitors			204,007	144,986	-	212,780	152,951	-28.1%
Supplemental Salaries			51,722	50,189	5,683	78,288	-	-100.0%
Sub-total: Personnel Costs	240.5	240.5	\$ 13,662,166	\$ 13,431,135	\$ 13,412,101	\$ 14,437,436	\$ 15,168,663	5.1%
Sub-total: Benefits			\$ 5,733,384	\$ 5,858,179	\$ 6,099,594	\$ 6,398,704	\$ 6,735,537	5.3%
Non-Personnel Expenditures								
Contract Services			\$ -	\$ -	\$ -	\$ -	\$ 25,000	100.0%
Internal Services			43,344	45,849	87,623	79,201	79,201	0.0%
Local Mileage			12,713	9,527	3,431	16,000	16,000	0.0%
Professional Development			-	3,122	-	-	-	0.0%
Materials and Supplies			54,955	35,807	48,595	78,453	78,453	0.0%
Educational Materials			2,155	1,121	1,273	2,000	2,000	0.0%
Sub-total: Non-Personnel Costs			\$ 113,167	\$ 95,426	\$ 140,922	\$ 175,654	\$ 200,654	14.2%
Grand Total	240.5	240.5	\$ 19,508,718	\$ 19,384,741	\$ 19,652,617	\$ 21,011,794	\$ 22,104,854	5.2%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:
5% salary increase

FTEs

Non-Personnel Expenditures:

Total Changes in FTEs

-

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 2019	FY 2020	FY 2021	FY 2022	FY 2023	%
	2022A	2023B	Actuals	Actuals	Actuals	Budget	Budget	Chg
Personnel Costs								
Board Members	-	-	\$ 107,000	\$ 106,607	\$ 107,000	\$ 107,000	\$ 107,000	0.0%
Clerical Support	1.0	1.0	51,746	48,833	50,071	51,806	54,397	5.0%
Part-time (OT) Clerical Support			1,451	-	-	-	-	0.0%
Sub-total: Personnel Costs	1.0	1.0	\$ 160,197	\$ 155,440	\$ 157,071	\$ 158,806	\$ 161,397	1.6%
Sub-total: Benefits			\$ 28,038	\$ 36,654	\$ 54,423	\$ 21,663	\$ 2,677,017	12257.6%
Non-Personnel Expenditures								
Contract Services			\$ 12,068	\$ 10,200	\$ 10,200	\$ 13,700	\$ 13,700	0.0%
Internal Services			581	612	483	700	700	0.0%
Local Mileage			220	-	-	200	200	0.0%
Professional Development			29,395	19,042	21,262	30,000	30,000	0.0%
Support To Other Entities			5,074	3,915	2,054	5,000	5,000	0.0%
Dues and Memberships			38,352	14,525	25,460	26,000	26,000	0.0%
Materials and Supplies			1,787	969	663	2,000	2,000	0.0%
Food Supplies			1,556	2,622	2,584	2,700	2,700	0.0%
Educational Materials			86	180	191	150	150	0.0%
Sub-total: Non-Personnel Costs			\$ 89,119	\$ 52,065	\$ 62,898	\$ 80,450	\$ 80,450	0.0%
Grand Total	1.0	1.0	\$ 277,354	\$ 244,159	\$ 274,392	\$ 260,919	\$ 2,918,864	1018.7%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase

Benefits line includes School Board increase for Health Fund; amounts will be distributed across all functions in final adopted budget.

FTEs

Non-Personnel Expenditures:

Total Changes in FTEs

-

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	2.0	2.0	\$ 221,442	\$ 219,586	\$ 224,422	\$ 239,081	\$ 251,726	5.3%
Superintendent	1.0	1.0	218,600	225,377	250,745	239,102	258,858	8.3%
Asst Supt/COS/Chief Acad Officer	4.0	4.0	533,289	527,334	507,562	545,647	750,177	37.5%
Clerical Support	4.0	4.0	144,628	154,478	166,778	170,320	176,735	3.8%
Part-time (OT) Clerical Support			3,939	2,113	98	2,600	-	-100.0%
Supplemental Salaries			2,200	7,200	5,367	2,200	5,000	127.3%
Sub-total: Personnel Costs	11.0	11.0	\$ 1,124,098	\$ 1,136,088	\$ 1,154,972	\$ 1,198,950	\$ 1,442,495	20.3%
Sub-total: Benefits			\$ 438,737	\$ 425,905	\$ 449,047	\$ 512,342	\$ 359,755	-29.8%
Non-Personnel Expenditures								
Contract Services			\$ 50	\$ 8,316	\$ 157	\$ 4,500	\$ 9,500	111.1%
Internal Services			11,532	3,480	759	4,625	4,625	0.0%
Local Mileage			1,626	1,564	242	250	250	0.0%
Professional Development			12,463	22,762	21,048	14,800	22,800	54.1%
Dues and Memberships			10,706	7,084	18,106	12,300	10,300	-16.3%
Materials and Supplies			3,755	4,789	4,418	6,425	4,425	-31.1%
Food Supplies			9,863	9,067	2,758	10,400	10,400	0.0%
Educational Materials			511	1,503	1,085	4,450	3,450	-22.5%
Capital Outlay: Replacement			-	-	-	-	5,000	100.0%
Sub-total: Non-Personnel Costs			\$ 50,506	\$ 58,565	\$ 48,573	\$ 57,750	\$ 70,750	22.5%
Grand Total	11.0	11.0	\$ 1,613,340	\$ 1,620,557	\$ 1,652,592	\$ 1,769,042	\$ 1,872,999	5.9%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase

FTEs

Non-Personnel Expenditures:

Contract Services: Superintendent speaker series

Professional Development: Increase in in-person workshops and conferences for staff

Dues and Memberships: Increase in costs of memberships

Materials and Supplies: Increase due to price increases

Educational Materials: Online resources price decrease

Total Changes in FTEs

-

Information Services

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

Description	FTEs		FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	3.0	3.0	\$ 227,033	\$ 262,406	\$ 226,322	\$ 302,841	\$ 331,887	9.6%
Other Professionals	4.0	4.0	252,208	279,223	298,165	310,038	325,542	5.0%
Technical Personnel	5.0	5.0	260,906	266,719	273,023	282,215	283,268	0.4%
Clerical Support	3.0	3.0	98,938	93,043	94,490	106,823	115,391	8.0%
Substitutes Daily			765	-	-	-	-	0.0%
Part-time Other Professionals			-	36	58	800	123	-84.6%
Part-time Support Staff			7,451	6,200	7,788	7,000	6,413	-8.4%
Part-time (OT) Clerical Support			2,339	2,093	680	1,950	396	-79.7%
Supplemental Salaries			15,626	10,342	9,638	24,700	6,650	-73.1%
Sub-total: Personnel Costs	15.0	15.0	\$ 865,266	\$ 920,063	\$ 910,163	\$ 1,036,367	\$ 1,069,670	3.2%
Sub-total: Benefits			\$ 376,433	\$ 411,542	\$ 427,690	\$ 440,262	\$ 489,361	11.2%
Non-Personnel Expenditures								
Contract Services			\$ 192,327	\$ 139,388	\$ 164,043	\$ 205,706	\$ 203,871	-0.9%
Internal Services			(90,546)	(104,350)	(136,293)	(91,848)	(118,303)	28.8%
Postage			93,475	118,696	169,500	109,500	107,500	-1.8%
Insurance			-	1,377	1,408	2,311	2,311	0.0%
Student Fees			4,454	1,645	2,114	3,300	3,300	0.0%
Local Mileage			2,608	2,349	1,465	3,500	3,500	0.0%
Professional Development			8,950	7,382	428	15,500	15,500	0.0%
Dues and Memberships			1,977	1,084	2,378	1,895	1,895	0.0%
Materials and Supplies			42,892	35,355	30,305	42,100	42,100	0.0%
Uniforms and Wearing Apparel			229	556	99	790	790	0.0%
Food Supplies			1,398	3,235	274	4,000	4,000	0.0%
Educational Materials			328	111	478	846	846	0.0%
Tech Software/On-Line Content			1,342	643	2,139	2,000	2,000	0.0%
Capital Outlay: Replacement			13,973	3,342	7,809	5,230	5,230	0.0%
Capital Outlay: Additions			25,497	18,566	19,025	17,800	17,800	0.0%
Sub-total: Non-Personnel Costs			\$ 298,905	\$ 229,379	\$ 265,174	\$ 322,630	\$ 292,339	-9.4%
Grand Total	15.0	15.0	\$ 1,540,604	\$ 1,560,984	\$ 1,603,027	\$ 1,799,259	\$ 1,851,370	2.9%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:
5% salary increase

FTEs

Non-Personnel Expenditures:
Internal Services: Budgeted based previous three year average

Total Changes in FTEs

-

Human Resources

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

Description	FTEs		FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	1.0	1.0	\$ 100,092	\$ 114,618	\$ 89,176	\$ 136,411	\$ 124,950	-8.4%
Other Professionals	16.0	16.0	948,757	909,670	1,008,143	1,086,998	1,325,191	21.9%
Clerical Support	9.0	10.0	356,601	382,172	347,220	391,116	415,125	6.1%
Part-time (OT) Clerical Support			22,381	15,754	11,441	15,000	9,201	-38.7%
Supplemental Salaries			2,200	-	-	42,700	36,271	-15.1%
Sub-total: Personnel Costs	26.0	27.0	\$ 1,430,031	\$ 1,422,215	\$ 1,455,981	\$ 1,672,225	\$ 1,910,738	14.3%
Sub-total: Benefits			\$ 622,912	\$ 958,860	\$ 1,142,728	\$ 1,062,918	\$ 743,440	-30.1%
Non-Personnel Expenditures								
Contract Services			\$ 238,765	\$ 398,519	\$ 215,939	\$ 435,050	\$ 592,830	36.3%
Internal Services			27,837	29,295	9,417	30,000	33,800	12.7%
Local Mileage			1,442	1,338	29	1,000	1,000	0.0%
Professional Development			22,031	32,495	25,372	26,300	38,000	44.5%
Other Miscellaneous Expenses			237	11	-	61,125	61,125	0.0%
Materials and Supplies			20,492	21,677	23,216	26,725	34,625	29.6%
Food Supplies			4,033	4,485	174	5,075	5,025	-1.0%
Tech Software/On-Line Content			153,684	-	153,536	202,403	247,403	22.2%
Educational Materials			-	20	-	-	-	0.0%
Tech Hardware: Non-Capitalized			-	155,300	-	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 468,521	\$ 643,141	\$ 427,683	\$ 787,678	\$ 1,013,808	28.7%
Grand Total	26.0	27.0	\$ 2,521,463	\$ 3,024,216	\$ 3,026,392	\$ 3,522,821	\$ 3,667,986	4.1%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase

Added 1 Executive Secretary

FTEs

1.0

Non-Personnel Expenditures:

Contract Services: School division to cover costs for new hire background checks and fingerprinting

Internal Services: Print and mail services increased

Professional Development: Increase in in-person workshops and conferences for staff

Materials and Supplies: Increase in office supplies and recruitment materials

Tech Software/On-Line Content: Replacement of software for evaluations, New Employee relations tracker and FMLA/ADA tracker

Total Changes in FTEs

1.0

Accountability & Planning Services

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

Description	FTEs		FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	1.0	1.0	\$ -	\$ -	\$ 105,718	\$ 210,325	\$ 125,999	-40.1%
Other Professionals	7.0	8.0	150,782	242,267	268,356	435,988	602,224	38.1%
Clerical Support	-	-	-	-	-	91,322	90,855	-0.5%
Part-time Support Staff	-	-	-	-	-	8,850	920	-89.6%
Supplemental Salaries	-	-	-	-	-	18,000	84,551	369.7%
Sub-total: Personnel Costs	8.0	9.0	\$ 150,782	\$ 242,267	\$ 374,075	\$ 764,485	\$ 904,549	18.3%
Sub-total: Benefits			\$ 65,658	\$ 98,304	\$ 151,756	\$ 347,259	\$ 254,443	-26.7%
Non-Personnel Expenditures								
Contract Services			\$ -	\$ -	\$ -	\$ 281,325	\$ 398,800	41.8%
Internal Services			1,909	2,242	2,060	35,250	35,450	0.6%
Fees			-	-	-	9,800	10,600	8.2%
Professional Development			-	-	-	10,295	10,295	0.0%
Dues and Memberships			-	-	-	1,044	1,263	21.0%
Materials and Supplies			-	-	6,700	26,600	26,400	-0.8%
Food Supplies			-	-	-	5,150	5,400	4.9%
Educational Materials			-	-	-	1,500	1,500	0.0%
Tech Software/On-Line Content			-	-	-	145,554	3,620	-97.5%
Sub-total: Non-Personnel Costs			\$ 1,909	\$ 2,242	\$ 8,761	\$ 516,518	\$ 493,328	-4.5%
Grand Total	8.0	9.0	\$ 218,349	\$ 342,813	\$ 534,592	\$ 1,628,262	\$ 1,652,320	1.5%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase

Added 1 Lead Test Coordinator

FTEs

1.0

Non-Personnel Expenditures:

Contract Services: ELL program added

Dues and Memberships: Increase in membership dues

Tech Software/On-Line Content: Temporary reduction due to CARES Act funding

Total Changes in FTEs

1.0

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	1.0	1.0	\$ -	\$ -	\$ -	\$ -	135,516	100.0%
Other Professionals	11.0	11.0	781,984	853,740	944,733	1,002,303	797,081	-20.5%
Technical Personnel	5.0	5.0	224,015	198,758	204,963	209,229	207,252	-0.9%
Part-time Support Staff			5,184	6,423	7,124	5,209	32,817	530.0%
Sub-total: Personnel Costs	17.0	17.0	\$ 1,011,182	\$ 1,058,921	\$ 1,156,820	\$ 1,216,741	\$ 1,172,665	-3.6%
Sub-total: Benefits			\$ 411,566	\$ 444,260	\$ 475,069	\$ 462,969	\$ 544,223	17.6%
Non-Personnel Expenditures								
Contract Services			\$ 165,807	\$ 272,047	\$ 213,541	\$ 250,454	\$ 258,394	3.2%
Internal Services			22,201	18,241	35,212	25,500	25,500	0.0%
Insurance			3,436	1,928	1,971	-	-	0.0%
Local Mileage			196	217	-	300	300	0.0%
Professional Development			5,743	3,371	51	7,850	12,000	52.9%
Dues and Memberships			7,577	7,265	2,633	10,212	10,212	0.0%
Materials and Supplies			18,688	22,207	6,219	20,490	20,990	2.4%
Food Supplies			763	728	15,319	151	650	330.5%
Educational Materials			419	-	505	790	790	0.0%
Tech Software/On-Line Content			24,694	42,877	34,170	40,224	41,100	2.2%
Capital Outlay: Replacement			-	2,550	200,000	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 249,523	\$ 371,431	\$ 509,621	\$ 355,971	\$ 369,936	3.9%
Grand Total	17.0	17.0	\$ 1,672,271	\$ 1,874,612	\$ 2,141,509	\$ 2,035,681	\$ 2,086,824	2.5%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase

FTEs

Non-Personnel Expenditures:

Professional Development: Increases in in-person workshops and conferences for staff

Food Supplies: Increases in in-person workshops and conferences for staff

Total Changes in FTEs

-

Purchasing Services

Activities 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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	1.0	1.0	\$ 103,480	\$ 98,037	\$ 71,657	\$ 82,300	\$ 99,750	21.2%
Other Professionals	5.0	5.0	231,591	188,399	153,026	194,226	288,243	48.4%
Clerical Support	1.0	1.0	35,439	32,681	31,558	39,516	41,492	5.0%
Sub-total: Personnel Costs	7.0	7.0	\$ 370,509	\$ 319,117	\$ 256,240	\$ 316,042	\$ 429,485	35.9%
Sub-total: Benefits			\$ 156,288	\$ 121,920	\$ 115,060	\$ 131,339	\$ 188,387	43.4%
Non-Personnel Expenditures								
Contract Services			\$ 900	\$ -	\$ -	\$ 1,200	\$ 700	-41.7%
Internal Services			554	1,218	786	1,450	1,400	-3.4%
Local Mileage			-	-	-	-	450	0.0%
Professional Development			-	575	1,990	3,051	4,900	60.6%
Dues and Memberships			405	860	960	1,100	1,075	-2.3%
Materials and Supplies			2,069	1,051	1,204	2,250	2,200	-2.2%
Educational Materials			155	172	50	425	275	-35.3%
Tech Software/On-Line Content			1,033	1,033	1,103	4,549	4,549	0.0%
Capital Outlay: Replacement			-	-	300,000	-	-	0.0%
Capital Outlay: Additions			-	-	25,603	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 5,116	\$ 4,909	\$ 331,695	\$ 14,025	\$ 15,549	10.9%
Grand Total	7.0	7.0	\$ 531,913	\$ 445,946	\$ 702,996	\$ 461,406	\$ 633,421	37.3%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase

FTEs

Non-Personnel Expenditures:

Contract Services: Legal ads no longer mandatory

Professional Development: Certification courses and travel for in-person conferences

Educational Materials: Legal Desk reference for contracting process decreased

Total Changes in FTEs

-

Printing Services

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

Description	FTEs		FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Other Professionals	1.0	1.0	\$ 76,797	\$ 78,333	\$ 79,866	\$ 83,103	\$ 87,258	5.0%
Technical Personnel	3.0	3.0	149,878	158,756	156,656	162,187	170,296	5.0%
Part-time Support Staff			283	72	-	4,500	-	-100.0%
Sub-total: Personnel Costs	4.0	4.0	\$ 226,957	\$ 237,160	\$ 236,522	\$ 249,790	\$ 257,554	3.1%
Sub-total: Benefits			\$ 103,005	\$ 109,032	\$ 115,115	\$ 118,845	\$ 127,464	7.3%
Non-Personnel Expenditures								
Contract Services			\$ 49,601	\$ 50,564	\$ 48,775	\$ 53,931	\$ 53,931	0.0%
Internal Services			(655,132)	(637,540)	(261,719)	(681,604)	(613,348)	-10.0%
Materials and Supplies			89,642	89,255	82,984	87,500	87,500	0.0%
Uniforms and Wearing Apparel			-	370	-	500	500	0.0%
Capitalized Lease - Copiers			259,782	173,823	471,891	171,037	86,399	-49.5%
Sub-total: Non-Personnel Costs			\$ (256,108)	\$ (323,528)	\$ 341,931	\$ (368,636)	\$ (385,018)	4.4%
Grand Total	4.0	4.0	\$ 73,855	\$ 22,664	\$ 693,567	\$ -	\$ -	0.0%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase

FTEs

Non-Personnel Expenditures:

Internal Services: Decrease in print jobs

Capitalized Lease - Decrease in cost for maintenance leases

Total Changes in FTEs

-

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Other Professionals	9.0	10.0	\$ 585,491	\$ 538,463	\$ 486,627	\$ 565,862	\$ 592,625	4.7%
Clerical Support	3.0	3.0	86,608	79,247	108,581	123,494	88,093	-28.7%
Part-time (OT) Clerical Support			3,068	8,543	249	2,588	-	-100.0%
Supplemental Salaries			1,592	1,180	-	-	-	0.0%
Sub-total: Personnel Costs	12.0	13.0	\$ 676,758	\$ 627,434	\$ 595,458	\$ 691,944	\$ 680,718	-1.6%
Sub-total: Benefits			\$ 298,719	\$ 269,838	\$ 260,661	\$ 267,879	\$ 341,176	27.4%
Non-Personnel Expenditures								
Contract Services			\$ -	\$ -	\$ 7,300	\$ 10,000	\$ 24,000	140.0%
Internal Services			-	-	1,661	42,400	42,400	0.0%
Local Mileage			3,375	3,133	2,097	3,700	3,700	0.0%
Professional Development			-	-	3,604	12,000	25,000	108.3%
Materials and Supplies			-	-	4,312	6,500	51,500	692.3%
Food Supplies			-	-	392	2,500	5,500	120.0%
Educational Materials			-	-	881	3,500	3,500	0.0%
Sub-total: Non-Personnel Costs			\$ 3,375	\$ 3,133	\$ 20,247	\$ 80,600	\$ 155,600	93.1%
Grand Total	12.0	13.0	\$ 978,853	\$ 900,405	\$ 876,366	\$ 1,040,423	\$ 1,177,494	13.2%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase

Added 1 Attendance Officer

FTEs

1.0

Non-Personnel Expenditures:

Contract Services: Consultation fees for implementation of restorative practices

Professional Development: Increases in in-person workshops and conferences for staff

Materials and Supplies: Materials for Virginia Tiered Systems and Restorative Practices

Food Supplies: Increases in in-person workshops and conferences for staff

Total Changes in FTEs

1.0

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Other Professionals	3.0	3.0	\$ 80,200	\$ 86,519	\$ 162,612	\$ 86,102	\$ 147,357	71.1%
School Nurses	52.5	52.5	2,066,660	2,111,569	2,062,460	2,483,775	2,446,863	-1.5%
Psychologists	7.0	7.0	-	-	292,060	-	502,960	100.0%
Clerical Support	1.0	1.0	36,584	37,316	39,508	39,588	46,490	17.4%
Nurses Assistants	6.0	6.0	154,652	161,155	169,550	171,003	156,294	-8.6%
Part-time Other Professionals			-	-	-	-	73	100.0%
Sub-total: Personnel Costs	69.5	69.5	\$ 2,338,096	\$ 2,396,559	\$ 2,726,191	\$ 2,780,468	\$ 3,300,036	18.7%
Sub-total: Benefits			\$ 1,030,613	\$ 1,031,269	\$ 1,141,082	\$ 1,045,541	\$ 1,210,134	15.7%
Non-Personnel Expenditures								
Contract Services			\$ 68,135	\$ 74,965	\$ 59,755	\$ 70,160	\$ 70,160	0.0%
Internal Services			4,992	2,855	2,399	4,520	4,515	-0.1%
Local Mileage			1,363	868	40	1,500	1,500	0.0%
Professional Development			1,134	993	1,444	1,200	1,200	0.0%
Dues and Memberships			155	155	155	155	155	0.0%
Materials and Supplies			47,987	30,837	49,009	67,100	72,800	8.5%
Food Supplies			719	354	827	700	600	-14.3%
Educational Materials			323	85	-	750	1,710	128.0%
Capital Outlay: Replacement			2,196	12,721	30,334	10,706	11,000	2.7%
Capital Outlay: Additions			57,779	243	-	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 184,786	\$ 124,077	\$ 143,963	\$ 156,791	\$ 163,640	4.4%
Grand Total	69.5	69.5	\$ 3,553,495	\$ 3,551,905	\$ 4,011,236	\$ 3,982,800	\$ 4,673,811	17.3%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase and grade adjustments

FTEs

Non-Personnel Expenditures:

Food Supplies: Increases in in-person workshops and conferences for staff

Educational Materials: Annual State training materials

Total Changes in FTEs

-

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	1.0	1.0	\$ -	\$ -	\$ -	\$ -	93,343	100.0%
Psychologists	19.4	19.4	1,079,617	932,771	917,768	1,647,256	1,152,701	-30.0%
Supplemental Salaries			9,830	7,700	667	11,950	-	-100.0%
Sub-total: Personnel Costs	20.4	20.4	\$ 1,089,447	\$ 940,471	\$ 918,435	\$ 1,659,206	\$ 1,246,044	-24.9%
Sub-total: Benefits			\$ 426,956	\$ 347,534	\$ 343,611	\$ 581,701	\$ 395,904	-31.9%
Non-Personnel Expenditures								
Internal Services			\$ 424	\$ 2,527	\$ -	\$ -	-	0.0%
Local Mileage			4,604	3,565	466	6,500	6,500	0.0%
Materials and Supplies			19,613	16,831	17,229	18,000	18,000	0.0%
Capital Outlay: Additions			4,792	3,588	310	2,500	2,500	0.0%
Sub-total: Non-Personnel Costs			\$ 29,433	\$ 26,511	\$ 18,005	\$ 27,000	\$ 27,000	0.0%
Grand Total	20.4	20.4	\$ 1,545,836	\$ 1,314,516	\$ 1,280,051	\$ 2,267,907	\$ 1,668,948	-26.4%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase

FTEs

2.0

Non-Personnel Expenditures:

Total Changes in FTEs

2.0

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	1.0	1.0	\$ 118,452	\$ 120,821	\$ 122,376	\$ 126,934	\$ 133,281	5.0%
Other Professionals	7.0	7.0	503,372	559,316	588,548	591,937	530,552	-10.4%
Technical Personnel	9.0	9.0	450,202	459,385	470,447	485,551	514,704	6.0%
Clerical Support	4.0	4.0	131,560	127,961	134,241	141,703	153,543	8.4%
Trades Personnel	23.0	23.0	950,162	955,944	981,983	1,038,625	1,084,170	4.4%
Bus Drivers	324.0	324.0	6,477,955	6,592,083	5,937,258	6,646,847	9,613,523	44.6%
Service Personnel	100.0	100.0	1,195,968	1,197,892	1,112,885	1,146,586	1,534,394	33.8%
Part-time (OT) Clerical Support			7,596	7,241	2,289	8,300	32,372	290.0%
Part-time (OT) Trades Personnel			27,095	23,550	20,839	24,000	27,787	15.8%
Bus Drivers - Part-time (OT)			1,188,507	1,179,264	256,990	1,212,000	1,212,000	0.0%
Bus Drivers contract to 40 hrs.			1,248,574	871,121	344,096	1,369,385	1,253,849	-8.4%
Bus Assistants - Part-time (OT)			117,967	129,295	39,960	116,000	115,950	0.0%
Bus Assistants contract to 40 hrs.			286,870	179,129	65,302	200,000	200,000	0.0%
Supplemental Salaries			148,861	106,663	67,954	132,570	121,632	-8.3%
Sub-total: Personnel Costs	468.00	468.0	\$ 12,853,143	\$ 12,509,664	\$ 10,145,169	\$ 13,240,438	\$ 16,527,757	24.8%
Sub-total: Benefits			\$ 5,163,294	\$ 4,992,917	\$ 4,448,199	\$ 4,447,323	\$ 4,444,059	-0.1%
Non-Personnel Expenditures								
Contract Services			\$ 269,925	\$ 404,736	\$ 454,673	\$ 301,030	\$ 370,975	23.2%
Internal Services			(1,305,138)	(1,032,953)	(307,683)	(1,114,500)	(1,109,500)	-0.4%
Telecommunications			26,000	25,999	-	-	-	0.0%
Insurance			249,834	207,535	196,513	251,500	251,500	0.0%
Leases and Rental			4,500	4,000	6,140	5,700	6,100	7.0%
Local Mileage			-	91	-	375	375	0.0%
Professional Development			11,715	16,307	3,347	18,835	23,770	26.2%
Dues and Memberships			10,118	9,833	4,615	6,200	6,200	0.0%
Materials and Supplies			38,216	33,910	28,190	30,775	37,275	21.1%
Food Supplies			216	117	-	200	200	0.0%
Vehicle & Powered Equip Fuels			1,578,482	1,241,769	746,887	1,704,240	1,764,990	3.6%
Vehicle & Powered Equip Supplies			906,882	874,745	754,529	500,000	636,181	27.2%
Educational Materials			17,665	10,580	8,910	15,000	15,000	0.0%
Capital Outlay: Replacement			1,787,586	44,696	4,018,267	2,500	2,500	0.0%
Fund Transfers - Buses City			110,780	117,604	19,797	30,830	41,842	35.7%
Sub-total: Non-Personnel Costs			\$ 3,706,780	\$ 1,958,969	\$ 5,934,184	\$ 1,752,685	\$ 2,047,407	16.8%
Grand Total	468.0	468.0	\$ 21,723,217	\$ 19,461,550	\$ 20,527,552	\$ 19,440,446	\$ 23,019,224	18.4%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase and grade adjustments
Attrition & Turnover adjustments in Bus Drivers & Service Personnel

FTEs

Non-Personnel Expenditures:

Contract Services: Routing software increase
Professional Development: Routing software training
Materials and Supplies: Increase in cost of supplies
Vehicle & Powered Equip Supplies: White Fleet supplies
Fund Transfers - Buses City

Total Changes in FTEs

-

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 2019	FY 2020	FY 2021	FY 2022	FY 2023	%
	2022A	2023B	Actuals	Actuals	Actuals	Budget	Budget	Chg
Personnel Costs								
Administrators	1.0	1.0	\$ 142,007	\$ 97,821	\$ 125,577	\$ 130,274	\$ 136,788	5.0%
Other Professionals	4.6	4.6	359,764	372,316	339,594	378,268	457,184	20.9%
Technical Personnel	1.0	1.0	47,108	48,403	51,387	49,989	58,884	17.8%
Clerical Support	3.0	3.0	152,278	121,139	113,149	121,028	118,542	-2.1%
Trades Personnel	69.0	69.0	3,235,176	3,447,140	3,273,839	3,285,516	3,595,920	9.4%
Laborer Salaries	3.0	3.0	130,175	138,849	136,734	140,416	147,445	5.0%
Service Personnel	226.9	226.9	5,588,407	6,056,609	6,002,438	6,130,470	9,006,780	46.9%
Part-time (OT) Clerical Support			228	214	55	1,153	678	-41.2%
Part-time (OT) Trades Personnel			82,761	85,985	45,119	120,000	52,100	-56.6%
Part-time (OT) Service Personnel			312,437	333,034	196,616	414,185	415,497	0.3%
Supplemental Salaries			-	-	-	5,000	-	-100.0%
Sub-total: Personnel Costs	308.5	308.5	\$ 10,050,341	\$ 10,701,509	\$ 10,284,508	\$ 10,776,299	\$ 13,989,819	29.8%
Sub-total: Benefits			\$ 4,177,716	\$ 4,275,446	\$ 4,093,731	\$ 4,435,735	\$ 4,340,675	-2.1%
Non-Personnel Expenditures								
Contract Services			\$ 4,825,418	\$ 5,029,449	\$ 14,451,887	\$ 3,966,593	\$ 2,737,819	-31.0%
Internal Services			226,954	191,218	173,213	214,187	214,187	0.0%
Utilities			5,559,400	5,066,524	4,732,479	6,491,089	6,798,602	4.7%
Insurance			874,998	898,449	955,971	908,905	980,177	7.8%
Leases and Rental			1,497	9,744	938	3,000	3,000	0.0%
Local Mileage			245	-	-	-	-	0.0%
Professional Development			8,988	3,874	706	23,970	14,040	-41.4%
Dues and Memberships			1,605	-	35	1,600	1,600	0.0%
Materials and Supplies			1,592,660	1,565,857	1,491,141	1,916,802	2,109,948	10.1%
Food Supplies			345	410	401	400	400	0.0%
Vehicle & Powered Equip Fuels			12,282	3,350	7,880	7,800	8,000	2.6%
Vehicle & Powered Equip Supplies			16,274	16,477	19,167	17,000	17,000	0.0%
Capital Outlay: Replacement			347,979	235,759	1,474,834	299,420	308,420	3.0%
Facility Notes Payable			1,266,273	1,305,499	1,345,903	1,352,103	1,393,905	3.1%
Sub-total: Non-Personnel Costs			\$ 14,734,917	\$ 14,326,609	\$ 24,654,555	\$ 15,202,869	\$ 14,587,097	-4.1%
Grand Total	308.5	308.5	\$ 28,962,974	\$ 29,303,565	\$ 39,032,795	\$ 30,414,903	\$ 32,917,591	8.2%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase
Attrition & Turnover adjustments

FTEs

Non-Personnel Expenditures:

Contract Services: Temporary reduction due to CARES Act funding
Professional Development: Apprenticeship program
Materials and Supplies: Increase in pricing

Total Changes in FTEs

-

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Other Professionals	1.0	1.0	\$ 75,227	\$ 76,732	\$ 78,249	\$ 81,404	\$ 94,500	16.1%
Security Officers	65.0	66.0	1,643,299	1,924,241	1,782,728	1,935,048	2,038,039	5.3%
Clerical Support	1.0	1.0	20,058	34,921	38,175	38,014	39,915	5.0%
Part-time (OT) Security Officers			291,048	233,351	70,352	420,456	260,654	-38.0%
Part-time (OT) Clerical Support			-	-	240	-	1,796	100.0%
Supplemental Salaries			2,850	1,494	-	1,900	-	-100.0%
Sub-total: Personnel Costs	67.0	68.0	\$ 2,032,482	\$ 2,270,739	\$ 1,969,743	\$ 2,476,822	\$ 2,434,905	-1.7%
Sub-total: Benefits			\$ 925,950	\$ 1,031,919	\$ 1,024,163	\$ 1,062,992	\$ 1,106,665	4.1%
Non-Personnel Expenditures								
Contract Services			\$ 19,479	\$ 42,530	\$ 4,811	\$ 27,000	\$ 27,000	0.0%
Internal Services			2,618	1,754	1,588	2,800	3,800	35.7%
Insurance			793	826	845	990	990	0.0%
Local Mileage			4,212	4,478	577	4,700	4,700	0.0%
Professional Development			3,391	3,475	26,043	6,500	15,000	130.8%
Materials and Supplies			255	392	520	300	1,500	400.0%
Uniforms and Wearing Apparel			18,214	21,984	17,136	17,500	35,000	100.0%
Food Supplies			624	596	144	250	1,000	300.0%
Educational Materials			62	-	182	300	1,000	233.3%
Capital Outlay: Replacement			24,750	24,704	9,150	24,750	230,000	829.3%
Sub-total: Non-Personnel Costs			\$ 74,396	\$ 100,740	\$ 60,995	\$ 85,090	\$ 319,990	276.1%
Grand Total	67.0	68.0	\$ 3,032,828	\$ 3,403,398	\$ 3,054,902	\$ 3,624,904	\$ 3,861,560	6.5%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase

Added 1 Security Officer

FTEs

1.0

Non-Personnel Expenditures:

Internal Services: Increased printing services

Professional Development: Increases in in-person workshops and conferences for staff

Materials and Supplies: Increase in pricing

Uniforms and Wearing Apparel: Supplying all security officers with additional uniforms

Food Supplies: Increases in in-person workshops and conferences for staff

Educational Materials: Increase in pricing

Capital Outlay: Replacement: Division-wide radios for security officers

Total Changes in FTEs

1.0

Warehouse Services

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

Description	FTEs		FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Other Professionals	1.0	1.0	\$ 49,762	\$ 46,117	\$ 54,302	\$ 54,627	\$ 57,355	5.0%
Technical Personnel	1.0	1.0	31,952	33,051	33,892	34,604	36,326	5.0%
Trades Personnel	1.0	1.0	-	10,817	31,709	32,323	33,939	5.0%
Service Personnel	4.0	4.0	70,395	92,130	101,793	112,837	115,050	2.0%
Part-time Service Personnel			1,434	595	58	1,500	238	-84.1%
Sub-total: Personnel Costs	7.0	7.0	\$ 153,544	\$ 182,709	\$ 221,754	\$ 235,891	\$ 242,909	3.0%
Sub-total: Benefits			\$ 40,743	\$ 47,979	\$ 75,514	\$ 101,862	\$ 80,773	-20.7%
Non-Personnel Expenditures								
Contract Services			\$ 11,449	\$ (663)	\$ 1,780	\$ 5,300	\$ 5,600	5.7%
Internal Services			(546)	69	51	(2,591)	(2,541)	-1.9%
Insurance			2,643	2,755	2,816	3,301	3,301	0.0%
Materials and Supplies			10,715	14,922	6,948	14,402	17,100	18.7%
Uniforms and Wearing Apparel			388	100	405	750	840	12.0%
Sub-total: Non-Personnel Costs			\$ 24,649	\$ 17,182	\$ 11,999	\$ 21,162	\$ 24,300	14.8%
Grand Total	7.0	7.0	\$ 218,935	\$ 247,870	\$ 309,268	\$ 358,915	\$ 347,982	-3.0%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase
Part-time Service Personnel budget reduced based on historical actuals

FTEs

Non-Personnel Expenditures:

Materials and Supplies: Replenish of administrative supplies
Uniforms and Wearing Apparel: Uniform price increase , new staff and yearly replacements

Total Changes in FTEs

-

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Non-Personnel Expenditures								
Contract Services			\$ 2,255,918	\$ 462,770	\$ 320,769	\$ -	\$ -	0.0%
Capital Outlay: Replacement			-	-	562,305	-	-	0.0%
Capital Outlay: Additions			382,416	2,206,768	-	-	-	0.0%
Fund Transfers - Achievable Dream			455,000	-	-	-	-	0.0%
Sub-total: Non-Personnel Costs			\$ 3,093,334	\$ 2,669,538	\$ 883,075	\$ -	\$ -	0.0%
Grand Total			\$ 3,093,334	\$ 2,669,538	\$ 883,075	\$ -	\$ -	0.0%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Non-Personnel Expenditures:

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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Non-Personnel Expenditures								
Funds Transfer -VRS Retirement			\$ 228,230	\$ 226,693	\$ 1,039,855	\$ 1,030,380	\$ 1,033,230	0.3%
Sub-total: Non-Personnel Costs			\$ 228,230	\$ 226,693	\$ 1,039,855	\$ 1,030,380	\$ 1,033,230	0.3%
Grand Total			\$ 228,230	\$ 226,693	\$ 1,039,855	\$ 1,030,380	\$ 1,033,230	0.3%

Fund Balance Year End

Surplus in revenue and expenditures

Description	FTEs		FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Non-Personnel Expenditures								
Fund Balance Year End			\$ -	\$ -	\$ 6,708,744	\$ -	\$ -	0.0%
Sub-total: Non-Personnel Costs			\$ -	\$ -	\$ 6,708,744	\$ -	\$ -	0.0%
Grand Total			\$ -	\$ -	\$ 6,708,744	\$ -	\$ -	0.0%

Technology

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

Description	FTEs		FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
	2022A	2023B						
Personnel Costs								
Administrators	1.0	1.0	\$ -	\$ 107,750	\$ 109,218	\$ 122,228	\$ 123,900	1.4%
Teachers	28.0	28.0	1,791,564	1,835,266	1,787,332	1,967,649	2,325,176	18.2%
Other Professionals	2.0	2.0	78,907	65,229	79,530	82,750	159,968	93.3%
Tech Development Personnel	21.0	22.0	1,589,177	1,581,044	1,687,049	1,735,461	1,803,255	3.9%
Tech Support Personnel	43.0	44.0	1,761,452	1,860,554	2,077,791	2,161,958	2,506,574	15.9%
Clerical Support	1.0	1.0	134,110	111,512	50,222	51,492	54,067	5.0%
Trades Personnel	3.0	3.0	228,356	237,771	241,354	242,817	179,790	-26.0%
Daily Substitutes			-	2,556	-	15,000	-	-100.0%
Part-time Support Staff			69,290	54,776	129,352	85,085	54,431	-36.0%
Supplemental Salaries			10,152	10,000	9,045	6,000	-	-100.0%
Sub-total: Personnel Costs	99.0	101.0	\$ 5,663,008	\$ 5,866,457	\$ 6,170,893	\$ 6,470,440	\$ 7,207,160	11.4%
Sub-total: Benefits			\$ 2,400,380	\$ 2,534,880	\$ 2,692,199	\$ 2,839,438	\$ 3,139,981	10.6%
Non-Personnel Expenditures								
Contract Services			\$ 1,849,396	\$ 3,352,409	\$ 2,431,599	\$ 2,623,233	\$ 1,634,825	-37.7%
Internal Services			(89,721)	(99,996)	(97,672)	(49,758)	(50,258)	1.0%
Telecommunications			299,438	396,216	479,020	482,600	268,601	-44.3%
Insurance			4,758	4,408	4,505	5,612	5,612	0.0%
Local Mileage			9,132	9,312	10,524	7,900	15,500	96.2%
Professional Development			52,971	98,495	92,319	128,800	186,100	44.5%
Support To Other Entities			53,746	65,332	72,838	71,500	74,500	4.2%
Dues and Memberships			90	3,218	4,243	3,183	3,183	0.0%
Materials and Supplies			239,922	285,358	475,066	298,425	329,561	10.4%
Food Supplies			1,906	3,117	767	5,000	5,000	0.0%
Educational Materials			2,438	1,636	-	6,800	6,050	-11.0%
Tech Software/On-Line Content			571,686	660,283	527,469	784,081	917,083	17.0%
Tech Hardware: Non-Capitalized			168,857	19,449	24,530	40,956	168,200	310.7%
Capital Outlay: Replacement			3,957,888	8,079,474	3,322,896	2,365,919	2,246,179	-5.1%
Capital Outlay: Additions			37,071	78,041	534,461	62,701	15,000	-76.1%
Sub-total: Non-Personnel Costs			\$ 7,159,576	\$ 12,956,751	\$ 7,882,563	\$ 6,836,952	\$ 5,825,136	-14.8%
Grand Total	99.0	101.0	\$ 15,222,964	\$ 21,358,087	\$ 16,745,654	\$ 16,146,830	\$ 16,172,277	0.2%

Explanation of Major Variances from FY 2022 Budget to FY 2023:

Personnel Costs:

5% salary increase, experience adjustments, teacher scale, and compression adjustments
 Added 1 Instructional Tech Coordinator
 Added 1 Infrastructure Specialist III

FTEs

1.0

1.0

Non-Personnel Expenditures:

Contract Services: Security camera repairs, Audio/Visual to assist with specialty sound and visual displays
 Telecommunications: Cost of internet connection decreased
 Local Mileage: Increase in travel to schools due to one-to-one
 Professional Development: ITC's to attend conferences and certifications for network staff
 Materials and Supplies: Replacement of lost/damaged tablets and network wiring hardware
 Tech Software/On-Line Content: Price increase for annual support contracts
 Tech Hardware: Non-Capitalized: Aging printer replacement costs and new tablet cases purchased
 Capital Outlay: Additions: Temporary reduction due to CARES Act funding

Total Changes in FTEs

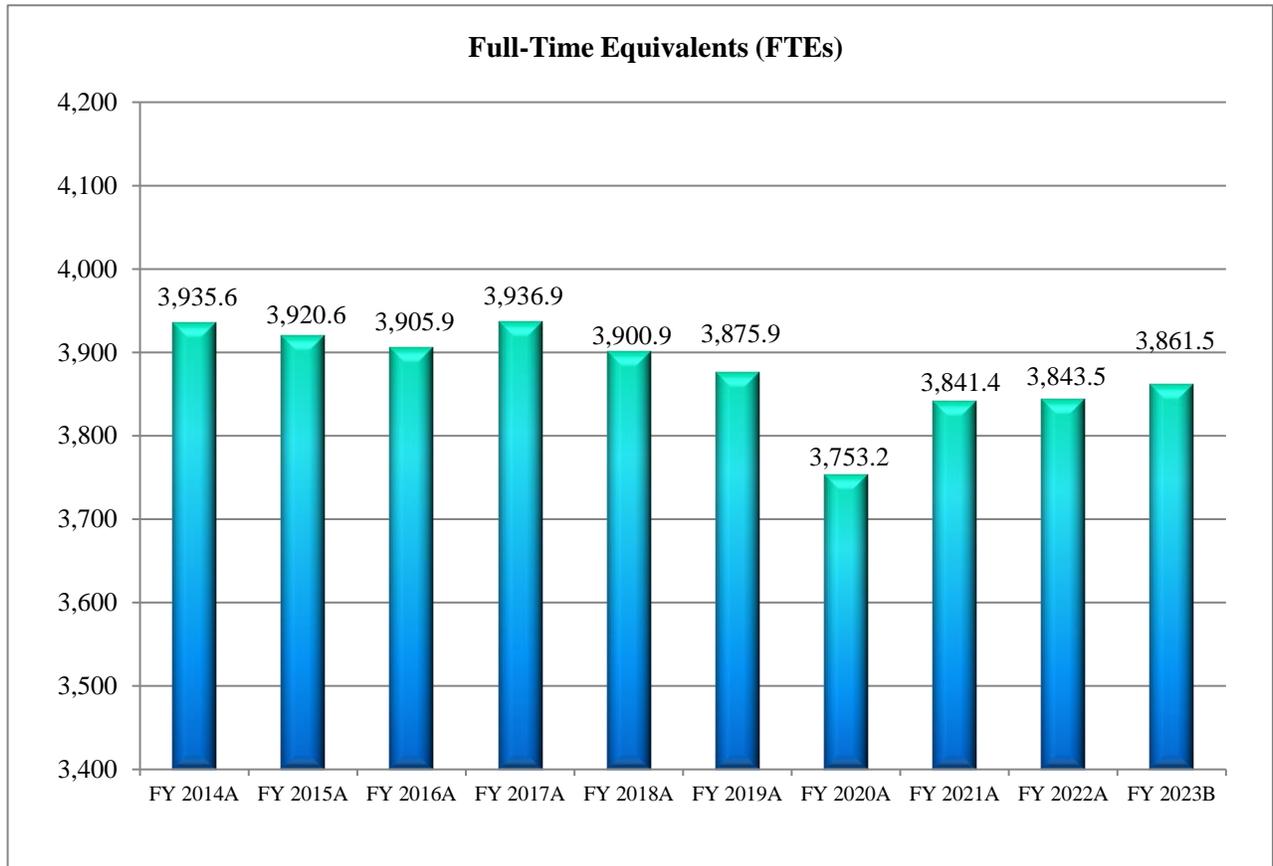
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Summary of Position Changes - Operating Fund

Full-Time Equivalents (FTEs) Fiscal Year 2022-23

Description	Operating Fund		Explanation of Changes
	FY 2022A	FY 2023B	
Administrators	55.6	55.6	
Superintendent	1.0	1.0	
Assistant Superintendent	4.0	4.0	
Teachers	1,947.2	1,947.2	
Media Specialists	44.0	44.0	
School Counselors	99.5	100.5	Added 1 School Counselor
Principals	38.5	38.5	
Asst Principals	75.5	75.5	
Other Professionals	93.6	102.6	Added 5 mental health therapists, Added 1 Student Support Specialist, Added 1 Attendance Officer, Added 1 Test Coordinator, Added 1 Assessment Specialist
School Nurses	52.5	52.5	
Psychologists	26.4	26.4	
Tech Develop Pers	21.0	22.0	Added 1 Instructional Tech Coordinator
Technical Support	41.0	41.0	
Tech Supp Pers (TSS)	43.0	44.0	Added 1 Network Infrastructure Specialist
Security Officers	65.0	66.0	Added 1 Security Officer @ Huntington
Clerical/Media Asst	202.9	204.9	Added 1 Records Specialist, Added 1 Executive Secretary
Instructional Aides/Nurse Asst	279.0	282.0	Added 3 Bilingual Asst.
Trades	96.0	96.0	
Bus Drivers	324.0	324.0	
Laborer	3.0	3.0	
Service Personnel	330.9	330.9	
TOTAL FTEs	3,843.5	3,861.5	

Newport News Public Schools
Position History - Operating Fund
FY 2014 - FY 2023



As the chart indicated, NNPS has decreased its personnel by a total of 74.1 FTEs since FY 2014.

Other Funds

Summary of Other Funds

Description	FTEs 2023B	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
REVENUES							
Workers' Compensation		\$ 3,078,926	\$ 1,689,449	\$ 1,609,196	\$ 1,925,000	\$ 1,880,595	-2.3%
Textbook Fund		1,956,490	1,950,551	1,974,217	2,055,413	2,443,220	18.9%
Child Nutrition Services		19,824,813	16,281,120	14,817,142	18,925,500	18,478,450	-2.4%
Adult Education		331,494	405,387	244,912	215,000	215,000	0.0%
Capital Projects		5,293,717	19,214,996	12,739,914	12,000,000	2,000,000	-83.3%
GRAND TOTAL		\$ 30,485,440	\$ 39,541,503	\$ 31,385,380	\$35,120,913	\$25,017,265	-28.8%
EXPENDITURES							
Workers' Compensation		\$ 1,451,339	\$ 1,702,393	\$ 988,861	\$ 2,351,846	\$ 2,351,846	0.0%
Textbook Fund		1,313,546	1,355,045	1,337,401	2,055,413	3,500,000	70.3%
Child Nutrition Services	350.0	18,927,231	19,659,197	13,458,828	18,925,500	18,478,450	-2.4%
Adult Education	173.5	457,834	490,310	260,990	377,790	371,790	-1.6%
State Construction		6,406	70,763	-	-	-	0.0%
Capital Projects		8,035,167	12,063,166	12,739,914	12,000,000	2,000,000	-83.3%
GRAND TOTAL	523.5	\$ 30,191,523	\$ 35,340,874	\$ 28,785,994	\$35,710,549	\$26,702,086	-25.2%

Summary of Total Fund Balances

Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Proj.	% Chg
Net Increase (Decrease) in Fund Balance	\$ 3,035,367	\$ (2,951,201)	\$ 2,599,386	\$ (589,636)	\$ (1,684,821)	185.7%
Beginning Fund Balance at July 1	\$ 15,788,120	\$ 18,823,487	\$ 15,707,398	\$18,306,784	\$17,717,148	-3.2%
Ending Fund Balance at June 30	\$ 18,823,487	\$ 15,872,286	\$ 18,306,784	\$17,717,148	\$ 16,032,327	-9.5%

The summary of total fund balances include Workers Compensation, Textbook Fund, Child Nutrition Services, Adult Education, State Construction, and Facility Notes Payable. The following pages breakdown each individual fund.

Workers Compensation Fund

Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	%
						Chg
REVENUES						
Interest	\$ 79,248	\$ 85,824	\$ 19,429	\$ 60,000	\$ 10,000	-83.3%
Transfers from Operating	2,819,678	1,443,500	1,406,767	1,682,000	1,687,046	0.3%
Transfers from Grants	180,000	160,125	183,000	183,000	183,549	0.3%
Total Revenues	\$ 3,078,926	\$ 1,689,449	\$ 1,609,196	\$ 1,925,000	\$ 1,880,595	-2.3%
EXPENDITURES						
Non-Personnel Costs						
Contract Services - Admin	\$ -	\$ -	\$ -	\$ 125,360	\$ 125,360	0.0%
Contract Services - Medical	826,521	1,013,310	553,062	1,500,000	1,500,000	0.0%
Internal Services	-	-	-	2,000	2,000	0.0%
Indemnity Payments	221,083	280,442	146,189	300,000	300,000	0.0%
Insurance	117,706	112,065	116,621	125,486	125,486	0.0%
Other Miscellaneous Expenses	286,029	296,576	172,989	299,000	299,000	0.0%
Sub-total: Non-Personnel Costs	\$ 1,451,339	\$ 1,702,393	\$ 988,861	\$ 2,351,846	\$ 2,351,846	0.0%
Total Expenditures	\$ 1,451,339	\$ 1,702,393	\$ 988,861	\$ 2,351,846	\$ 2,351,846	0.0%
Net Increase (Decrease) in Fund Balance	\$ 1,627,587	\$ (12,944)	\$ 620,335	\$ (426,846)	\$ (471,251)	
Beginning Fund Balance at July 1	\$ 3,738,294	\$ 5,365,881	\$ 5,352,937	\$ 5,973,272	\$ 5,546,426	
Ending Fund Balance at June 30	\$ 5,365,881	\$ 5,352,937	\$ 5,973,272	\$ 5,546,426	\$ 5,075,175	

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	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	%
REVENUES						
State revenue	\$ 1,956,490	\$ 1,950,551	\$ 1,974,217	\$ 2,055,413	\$ 2,443,220	18.9%
Total Revenues	\$ 1,956,490	\$ 1,950,551	\$ 1,974,217	\$ 2,055,413	\$ 2,443,220	18.9%
EXPENDITURES						
Contract Services	\$ 21,664	\$ 25,855	\$ 23,327	\$ 26,515	\$ 1,088,067	4003.6%
Materials and Supplies	2,536	4,595	1,278	2,000	2,360	18.0%
Textbooks - New Adoption	979,558	1,183,841	918,375	1,670,780	1,989,354	19.1%
Textbooks - Maintenance	309,787	140,755	394,421	356,118	420,219	18.0%
Total Expenditures	\$ 1,313,546	\$ 1,355,045	\$ 1,337,401	\$ 2,055,413	\$ 3,500,000	70.3%
Net Increase (Decrease) in Fund Balance	\$ 642,944	\$ 595,506	\$ 636,816	\$ -	\$(1,056,780)	
Beginning Fund Balance at July 1	\$ 5,420,291	\$ 6,063,236	\$ 6,658,742	\$ 7,295,558	\$ 7,295,558	
Ending Fund Balance at June 30	\$ 6,063,236	\$ 6,658,742	\$ 7,295,558	\$ 7,295,558	\$ 6,238,778	

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

Child Nutrition Services

Description	FTEs 2023B	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
REVENUES							
Daily Sales		\$ 1,140,275	\$ 429,225	\$ 8,164	\$ 600,000	\$ 100,000	-83.3%
Catering Sales		166,418	50,758	6,543	25,000	10,000	-60.0%
Breakfast After The Bell		111,078	42,045	9,192	40,000	60,000	50.0%
State Breakfast Program		564,331	579,368	295,007	550,000	500,000	-9.1%
USDA Commodities		1,183,455	1,223,561	725,291	1,200,000	1,200,000	0.0%
Federal Rebates		11,166	10,134	76,832	15,000	30,000	100.0%
Federal Lunch Program		16,538,248	13,862,628	9,894,425	16,480,500	16,500,000	0.1%
Interest		109,574	82,520	10,743	15,000	78,450	423.0%
Donations		269	-	30,000	-	-	0.0%
FEMA Emergency Aid		-	881	-	-	-	0.0%
CARES Act		-	-	3,760,944	-	-	0.0%
Total Revenues		\$ 19,824,813	\$ 16,281,120	\$ 14,817,142	\$ 18,925,500	\$ 18,478,450	-2.4%
EXPENDITURES							
Personnel Costs							
Administrators	2.0	\$ 205,883	\$ 210,009	\$ 213,254	\$ 210,000	\$ 215,000	2.4%
Other Professional	1.0	59,649	60,842	62,201	60,000	63,000	5.0%
Clerical Support	3.0	127,203	130,383	133,268	130,000	135,000	3.8%
Service Personnel	344.0	4,812,214	5,154,822	4,669,231	5,000,000	5,000,000	0.0%
Part-time Service Personnel		320,619	345,400	136,030	350,000	350,000	0.0%
Sub-total: Personnel Costs	350.0	\$ 5,525,568	\$ 5,901,456	\$ 5,213,983	\$ 5,750,000	\$ 5,763,000	0.2%
Sub-total: Benefits		\$ 2,215,749	\$ 2,289,537	\$ 2,135,926	\$ 2,294,000	\$ 2,159,000	-5.9%
Non-Personnel Costs							
Contract Services		\$ 276,554	\$ 267,579	\$ 179,305	\$ 300,000	\$ 275,000	-8.3%
Internal Services		16,530	2,145	3,114	4,000	3,000	-25.0%
Utilities		27,989	4,727	-	20,000	5,000	-75.0%
Postage		95	66	55	100	50	-50.0%
Insurance		1,322	1,377	1,408	1,320	1,400	6.0%
Local Mileage		6,588	10,057	355	11,000	5,000	-54.5%
Professional Development		16,056	11,945	3,960	12,000	8,000	-33.3%
Other Miscellaneous Expenses		7,607	8,482	3,004	8,000	3,000	-62.5%
Indirect Cost		365,000	365,000	-	365,000	365,000	0.0%
Materials and Supplies		219,048	198,713	117,699	250,080	200,000	-20.0%
Uniforms and Wearing Apparel		12,914	25,499	9,193	25,000	11,000	-56.0%
Food Supplies		8,064,804	7,683,021	4,692,340	8,200,000	8,000,000	-2.4%
Food Services Supplies		361,631	316,289	176,405	365,000	365,000	0.0%
USDA Food Commodities		1,183,455	1,223,561	725,291	1,200,000	1,200,000	0.0%
Vehicle & Powered Equip Fuels		12,034	8,062	6,225	15,000	10,000	-33.3%
Capital Outlay: Replacement		608,479	1,331,923	190,096	100,000	100,000	0.0%
Capital Outlay: Additions		5,809	9,759	468	5,000	5,000	0.0%
Sub-total: Non-Personnel Costs		\$ 11,185,913	\$ 11,468,204	\$ 6,108,919	\$ 10,881,500	\$ 10,556,450	-3.0%
Total Expenditures	350.0	\$ 18,927,231	\$ 19,659,197	\$ 13,458,828	\$ 18,925,500	\$ 18,478,450	-2.4%
Net Increase (Decrease) in Fund Balance		\$ 897,582	\$ (3,378,077)	\$ 1,358,314	\$ -	\$ -	
Beginning Fund Balance at July 1		\$ 6,013,425	\$ 6,911,007	\$ 3,532,930	\$ 4,891,243	\$ 4,891,243	
Ending Fund Balance at June 30		\$ 6,911,007	\$ 3,532,930	\$ 4,891,243	\$ 4,891,243	\$ 4,891,243	

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 student 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 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

Adult Education

Description	FTEs	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	%
	2023B	Actuals	Actuals	Actuals	Budget	Budget	Chg
REVENUES							
GED		\$ 23,518	\$ 18,075	\$ 2,216	\$ 20,000	\$ 20,000	0.0%
General Programs		-	-	-	3,000	3,000	0.0%
Huntington Ingalls Industries		152,521	88,610	28,969	150,000	150,000	0.0%
Other Programs		93,407	125,156	84,639	10,000	10,000	0.0%
State Adult Education		50,392	61,476	58,411	20,000	20,000	0.0%
Textbooks		11,656	12,744	370	12,000	12,000	0.0%
Thomas Nelson TANF		-	99,326	70,306	-	-	0.0%
Total Revenues		\$ 331,494	\$ 405,387	\$ 244,912	\$ 215,000	\$ 215,000	0.0%
EXPENDITURES							
Personnel Costs							
Other Professionals	0.5	\$ 10,231	\$ 25,359	\$ 28,087	\$ 30,378	\$ 30,378	0.0%
Clerical Support	1.0	33,148	31,552	11,235	35,000	35,000	0.0%
Part-time Teachers (Hourly)		291,816	297,165	146,277	200,000	200,000	0.0%
Part-time Other Professionals		12,665	15,511	12,615	15,000	15,000	0.0%
Part-time Clerical Support		17,429	16,968	20,000	20,000	20,000	0.0%
Sub-total: Personnel Costs	1.5	\$ 365,289	\$ 386,554	\$ 218,213	\$ 300,378	\$ 300,378	0.0%
Sub-total: Benefits		\$ 47,683	\$ 39,141	\$ 18,205	\$ 49,110	\$ 49,110	0.0%
Non-Personnel Costs							
Contract Services		\$ 4,609	\$ 32,639	\$ 7,578	\$ 2,000	\$ 2,000	0.0%
Internal Services		5,018	4,020	1,917	4,200	4,200	0.0%
Local Mileage		880	570	-	500	500	0.0%
Professional Development		160	147	-	200	200	0.0%
Materials and Supplies		2,382	447	-	2,500	2,500	0.0%
Educational Materials		26,234	20,793	9,357	12,902	12,902	0.0%
Capital Outlay: Tech Hardware		5,579	6,000	5,720	6,000	-	-100.0%
Sub-total: Non-Personnel Costs		\$ 44,862	\$ 64,615	\$ 24,572	\$ 28,302	\$ 22,302	-21.2%
Total Expenditures	173.5	\$ 457,834	\$ 490,310	\$ 260,990	\$ 377,790	\$ 371,790	-1.6%
Net Increase (Decrease) in Fund Balance		\$(126,340)	\$(84,923)	\$(16,079)	\$(162,790)	\$(156,790)	
Beginning Fund Balance at July 1		\$ 538,941	\$ 412,601	\$ 162,790	\$ 146,711	\$(16,079)	
Ending Fund Balance at June 30		\$ 412,601	\$ 327,678	\$ 146,711	\$(16,079)	\$(172,869)	

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. Courses range from basic literacy and mathematics to GED (General Education Development) exam preparation. A large portion of our adult

State Construction

Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	%
						Chg
REVENUES						
State	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
EXPENDITURES						
Non-Personnel Costs						
Capital Outlay	\$ 6,406	\$ 70,763	\$ -	\$ -	\$ -	0.0%
Total Expenditures	\$ 6,406	\$ 70,763	\$ -	\$ -	\$ -	0.0%
Net Increase (Decrease) in Fund Balance	\$ (6,406)	\$ (70,763)	\$ -	\$ -	\$ -	
Beginning Fund Balance at July 1	\$ 77,169	\$ 70,763	\$ -	\$ -	\$ -	
Ending Fund Balance at June 30	\$ 70,763	\$ -	\$ -	\$ -	\$ -	

State construction funds are specifically earmarked for capital improvements which would otherwise be funded through the CIP or operating fund. The School Board submits a prioritized listing of capital needs to the City Council for inclusion in the City's Capital Improvements Plan (CIP). CIP expenditures are generally funded by long term debt including general obligation bonds and, for some school projects, state literary loan funds. State construction funds have been used to supplement CIP funding. The General Assembly eliminated this funding in FY 2010. The remaining fund balance was fully spent by the end of FY 2020.

Capital Improvement Projects

(includes General Obligation Bond Fund)

Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Budget	% Chg
REVENUES						
City Contribution (cash capital)	\$ 2,000,000	\$ 4,400,000	\$ 5,362,703	\$ 2,000,000	\$ 2,000,000	0.0%
General Obligation Bonds sold by the City	3,293,717	14,814,996	7,377,211	10,000,000	-	-100.0%
Total Revenues	\$ 5,293,717	\$19,214,996	\$12,739,914	\$12,000,000	\$ 2,000,000	-83.3%
EXPENDITURES						
Non-Personnel Costs						
Contract Services - A & E	\$ 400	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlay - replacement	8,034,768	12,063,166	12,739,914	12,000,000	2,000,000	-83.3%
Total Expenditures	\$ 8,035,167	\$12,063,166	\$12,739,914	\$12,000,000	\$ 2,000,000	-83.3%

The Capital Projects Fund is supplied by the City through cash capital and bond proceeds. These funds are used to construct new schools/additions, renovate/replace major building systems (roofs, HVAC, etc.), and purchase buses. The FY 2021 approved plan reflects \$2 million to replace school buses and funding for facility renovation and improvements. The City of Newport News has not yet approved FY 2023 budget for \$2M.

Other Financial Information

OPEB Fund

Description	FY 2019 Actuals	FY2020 Actuals	FY 2021 Actuals	FY 2022 Est. Actual	FY 2023 Budget	% Chg
ADDITIONS						
Employer contributions	\$ 4,710,799	\$ 4,842,479	\$ 5,340,619	\$ 4,436,988	\$ 4,594,604	3.6%
Plan member contributions	1,413,703	1,361,282	1,169,951	1,419,739	1,428,127	0.6%
Interest and dividends	8,689	9,818	12,995	9,750	9,750	0.0%
Net appreciation in the value of investmen	1,154,070	798,024	8,164,701	2,500,000	2,500,000	0.0%
Total Additions	\$ 7,287,261	\$ 7,011,603	\$14,688,266	\$ 8,366,477	\$ 8,532,481	2.0%
DEDUCTIONS						
Benefits	\$ 6,124,502	\$ 6,203,761	\$ 6,510,570	\$ 5,856,727	\$ 6,318,611	7.9%
Administrative expenses	26,688	27,197	29,115	25,645	25,645	0.0%
Total Deductions	\$ 6,151,190	\$ 6,230,958	\$ 6,539,685	\$ 5,882,372	\$ 6,344,256	7.9%
Net Increase (Decrease) in Fund Balance	\$ 1,136,071	\$ 780,645	\$ 8,148,581	\$ 2,484,105	\$ 2,188,225	
Beginning Fund Balance at July 1	\$25,288,593	\$26,424,664	\$27,205,309	\$35,353,890	\$37,837,995	
Ending Fund Balance at June 30	\$26,424,664	\$27,205,309	\$35,353,890	\$37,837,995	\$40,026,220	

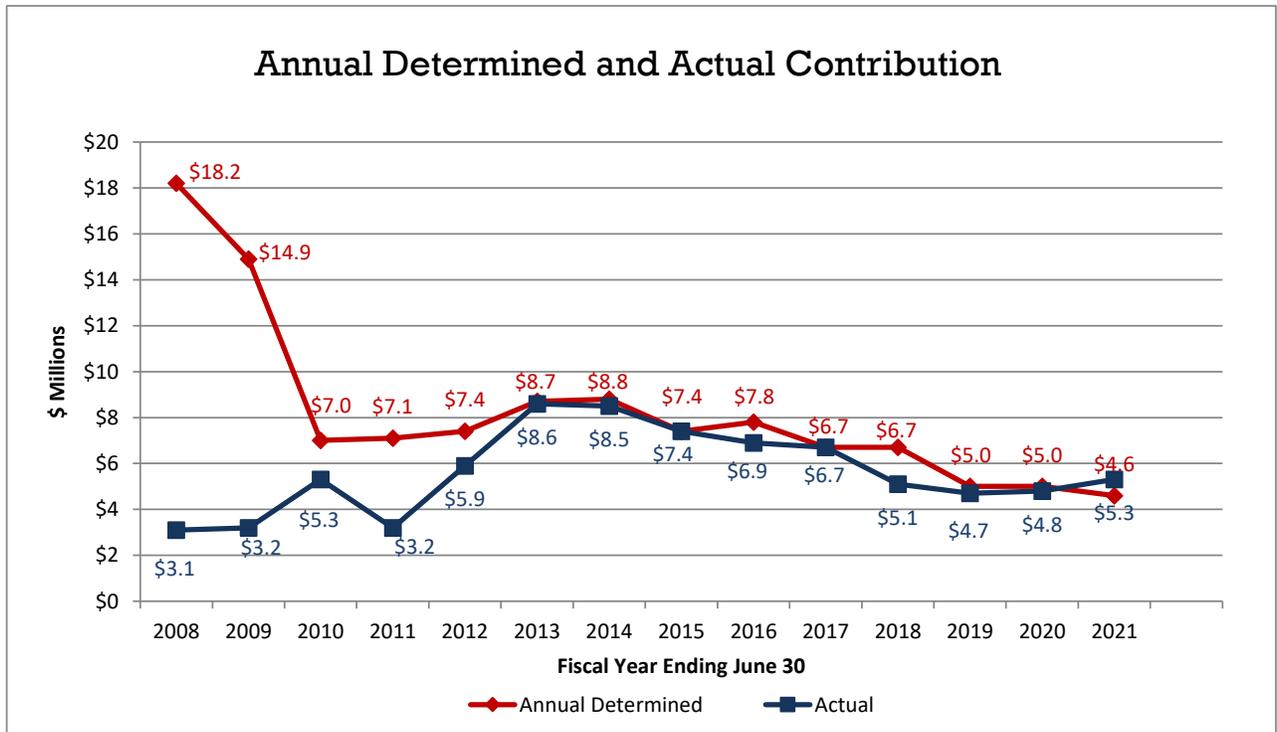
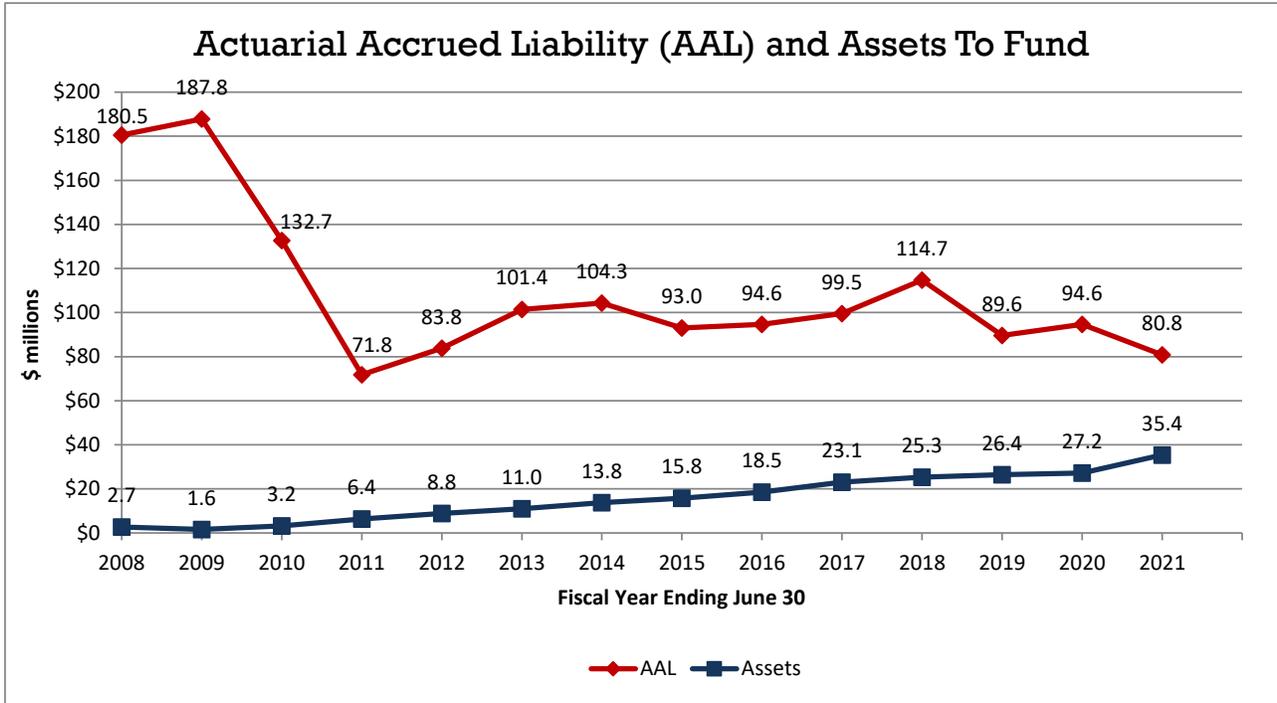
The OPEB Fund started in FY 2010. Prior to that time, the School Board shared a OPEB Fund with the City. The School Board agreed with the City to terminate that relationship and start an independent fund with the assets totaling \$1,587,570 the City returned from the joint fund. The fund receives insurance premium contributions from both the School Board (employer) and the plan members (retirees). In addition, the fund accumulates earnings from investments. The Fund pays premiums for health care insurance, dental insurance and life insurance for retirees.

Other Post-Employment Benefits consists of health insurance, dental insurance and life insurance for qualifying retired employees (principally those who work at least 15 years for the school division). The benefits began in the 1980s but were not formalized into policy until 1991. At that time retirees could qualify to stay on the employee health insurance plan at the same premium level and based on their unused sick leave at the time of retirement, receive a school division health insurance contribution of up to equal to an employee for the remainder of their lives (however, they would transfer over to a lower cost Medicare supplemental health insurance policy upon becoming Medicare-eligible rather than stay on the employee plan). Retirees also received a fully paid life insurance policy in force until their death. At the time of initial formalization, the OPEB plan consisted of relatively few retirees, but the number increased steadily each year to now exceed 1,700. The number of retirees is continuing to increase, but based on mortality rates should peak late this decade and then slowly decline due to significant OPEB benefit changes made in 2009 as discussed below.

Accounting changes which required the liability associated with these benefits to be included in financial statements led the School Board to make sweeping changes to the plan in 2009. New hires after July 1, 2009 will receive no OPEB benefits upon their retirement. Employees retiring before age 65 after June 30, 2011 pay a higher health insurance premium (phased in over five-years beginning on July 2, 2011) to now match the higher health care claims incurred by retirees (thus to eliminate what is called in technical terms the "implicit subsidy"). Other changes were made as well to reduce the liability for OPEB, including eliminating any employer subsidy for spouses or other dependents for those that retire after June 30, 2014. However, existing retirees at June 30, 2011 were exempt from any benefit changes in the plan; all of the OPEB reductions were made solely to existing and future employees.

OPEB Funding

The school division included in their budget from FY 2010 through FY 2017 funding beyond PAYGO, phased in (amounting to an additional \$2.1 million from FY 2015 through FY 2017). Additional funding stopped effective with the FY 2018 budget.



Trendline for Net OPEB Obligation has been removed due to changes in accounting requirements. Last reported in FY 2018.

Health Insurance Fund

Description	CY 2019 Actuals	CY 2020 Actuals	CY 2021 Actuals	CY 2022 Est. Actual	CY 2023 Budget	% Chg
REVENUES						
Premiums from Employees/Pre-65 Retirees	\$ 9,020,425	\$ 8,987,600	\$ 7,742,807	\$ 7,644,202	\$ 8,125,880	6.3%
Premiums from Employer	19,905,400	21,745,000	24,670,414	25,937,137	28,137,137	8.5%
Wellness Contribution from Employer	964,000	918,700	974,198	-	-	0.0%
Interest	115,535	-	-	-	-	0.0%
Total Revenues	\$ 30,005,360	\$ 31,651,300	\$ 33,387,419	\$ 33,581,339	\$ 36,263,017	8.0%

EXPENDITURES						
Claims (net of Drug Rebates since 2020)	\$ 28,424,764	\$ 28,866,525	\$ 30,175,600	\$ 31,145,780	\$ 31,740,173	0.0%
Health/Wellness Incentives	1,035,400	1,043,250	1,072,500	-	-	0.0%
Admin & Reinsurance net Rebates to 2019	2,553,684	1,896,000	1,995,359	1,971,600	1,971,600	0.0%
Total Expenditures	\$ 32,013,848	\$ 31,805,775	\$ 33,243,459	\$ 33,117,380	\$ 33,711,773	1.8%

Note - Wellness incentives includes max of \$500 per employee premium health credit not actually remitted to health insurance provider. They are shown as premiums from employees as well as cost to the plan, in that the employee, not the health insurance plan, receives the \$500.

Net Increase (Decrease) in Fund Balance	\$ (2,008,488)	\$ (154,475)	\$ 143,960	\$ 463,959	\$ 2,551,244	
Beginning Fund Balance at Jan.1	\$ 7,042,167	\$ 5,033,679	\$ 4,879,204	\$ 5,023,164	\$ 5,023,164	
Ending Fund Balance at Dec. 31	\$ 5,033,679	\$ 4,879,204	\$ 5,023,164	\$ 5,487,123	\$ 7,574,408	
Number of Subscribers						
Active Employees	2,953	2,935	2,853	2,860	2,683	
Retirees (Pre-65)	154	137	118	77	73	
Retirees (Pre-65)(Opt for a different plan)	-	-	6	-	-	
Total Number of Subscribers	3,107	3,072	2,977	2,937	2,756	

Premium Changes History

School Board	0.0%	8.7%	5.2%	6.7%	9.4%
Employee	0.0%	0.0%	6.2%	3.9%	2.7%

The Health Insurance Fund is not a formal fund maintained by the School Board. Rather this page is to document the premiums paid and claims against the self-insurance health fund administered by Optima. The School Board is self-insured up to \$175,000 per calendar year for each individual claim. Optima became the new plan administrator effective January 1, 2020 (taking over from Anthem) and insures claims above the self-insurance limits via re-insurance purchased by them and charged to the School Board. Interest was received on balances held by Anthem, which will now be held by Optima. (amount of interest, if any, expected to minimal due to lowered interest rates).

Starting with the plan year January 1, 2015 through December 31, 2015 and continuing through the current plan year, employees were able to choose health coverage from one of three plan options. School Board contributions vary based on the level of coverage selected (employee only, employee + 1 dependent, employee + spouse, employee + children or employee + family). Employee contributions vary based on the health plan selected and level of coverage selected.

There were no premium increases for employees for CY 2018, CY 2019, CY 2020 and CY 2021. Premiums from employees/retirees for CY 2018 reflects two months of a premium holiday for employees only. The School Board provided \$1.2 million in additional premiums for CY 2019 and \$1.8 million in premiums for CY 2020. Plans for CY 2021 call for an increase of \$1,700,000 to the School Board and \$2.1 million in CY 2022. Employees to pay \$0.3 million more in CY 2022 (average of 3.9%)

lifestyle are being included as well as establishing numerous school and site based wellness activities for employees. The wellness program is paid for by withdrawing funds from the fund balance. Employees were given an incentive check in CY 2015. Starting with CY 2016, eligible employees received a \$500 annual credit towards their premium costs. The credits are shown as part of the plan costs but then also added back into premiums from employees as well, to net to zero.. The School Board retroactively in their FY 2019 covered half of the annual credit for CY 2018 and CY 2019 and that amount is shown as wellness contributions provided by the employer in CY 2019, the time period the decision was made. The School Board also covered the employee wellness credit in FY 2020 and plans to also cover this in FY 2021, but not in FY 2022. The CY 2022 plan calls for other Wellness Program incentives and grants to be paid from the General Fund.

Insurance Premiums for Calendar Year 2022

Plan	School Board Contribution	Monthly Employee Contribution	Bi-Weekly Employee Contribution	Monthly Dual Spouse Employees	Part-time Employee Contribution	Wellness Credit Monthly*	Wellness Credit Bi-Weekly*
Equity 3000 + HSA							
Employee Only	\$ 846.00	\$ 50.00	\$ 25.00	N/A	\$ 167.10	\$ 50.00	\$ 25.00
Employee + 1 Child	\$ 905.00	\$ 192.80	\$ 96.40	N/A	\$ 325.60	\$ 50.00	\$ 25.00
Employee + Children	\$ 959.25	\$ 289.70	\$ 144.85	N/A	\$ 433.35	\$ 50.00	\$ 25.00
Employee + Spouse	\$ 1,002.50	\$ 376.40	\$ 188.20	\$ 100.00	\$ 528.70	\$ 50.00	\$ 25.00
Employee + Family	\$ 1,080.00	\$ 432.65	\$ 216.33	\$ 100.00	\$ 600.45	\$ 50.00	\$ 25.00
Vantage 35							
Employee Only	\$ 846.00	\$ 123.44	\$ 61.72	N/A	\$ 240.54	\$ 50.00	\$ 25.00
Employee + 1 Child	\$ 905.00	\$ 318.26	\$ 159.13	N/A	\$ 451.06	\$ 50.00	\$ 25.00
Employee + Children	\$ 959.25	\$ 451.88	\$ 225.94	N/A	\$ 595.53	\$ 50.00	\$ 25.00
Employee + Spouse	\$ 1,002.50	\$ 558.98	\$ 279.49	\$ 149.48	\$ 711.28	\$ 50.00	\$ 25.00
Employee + Family	\$ 1,080.00	\$ 637.26	\$ 318.63	\$ 172.51	\$ 805.06	\$ 50.00	\$ 25.00
POS 1000							
Employee Only	\$ 846.00	\$ 137.72	\$ 68.86	N/A	\$ 254.82	\$ 50.00	\$ 25.00
Employee + 1 Child	\$ 905.00	\$ 338.66	\$ 169.33	N/A	\$ 471.46	\$ 50.00	\$ 25.00
Employee + Children	\$ 959.25	\$ 476.36	\$ 238.18	N/A	\$ 620.01	\$ 50.00	\$ 25.00
Employee + Spouse	\$ 1,002.50	\$ 585.50	\$ 292.75	\$ 176.00	\$ 737.80	\$ 50.00	\$ 25.00
Employee + Family	\$ 1,080.00	\$ 665.00	\$ 332.50	\$ 200.25	\$ 832.80	\$ 50.00	\$ 25.00
DELTA DENTAL - PPO							
Employee Only	\$ 5.00	\$ 38.81	\$ 19.41	N/A	\$ 39.81	****The Wellness credit is reflected in your	
Employee + Child	\$ 5.00	\$ 72.14	\$ 36.07	N/A	\$ 73.14	monthly paycheck each	
Employee + Spouse	\$ 5.00	\$ 72.14	\$ 36.07	\$ 66.00	\$ 73.14	month****	
Employee + Family	\$ 5.00	\$ 105.29	\$ 52.65	\$ 98.66	\$ 106.29		
DELTA DENTAL - DeltaEPO							
Employee Only	\$ 5.00	\$ 31.89	\$ 15.95	N/A	\$ 32.89		
Employee + Child	\$ 5.00	\$ 57.89	\$ 28.95	N/A	\$ 58.89		
Employee + Spouse	\$ 5.00	\$ 57.89	\$ 28.95	\$ 51.96	\$ 58.89		
Employee + Family	\$ 5.00	\$ 87.14	\$ 43.57	\$ 80.78	\$ 88.14		
Vision Service Plan - Signature							
Employee Only	N/A	\$ 4.70	\$ 2.35	\$ 4.70	\$ 4.70		
Employee + Children	N/A	\$ 6.53	\$ 3.27	\$ 6.53	\$ 6.53		
Employee + Spouse	N/A	\$ 8.73	\$ 4.37	\$ 8.73	\$ 8.73		
Employee + Family	N/A	\$ 10.52	\$ 5.26	\$ 10.52	\$ 10.52		
Vision Service Plan - Choice							
Employee Only	N/A	\$ 7.47	\$ 3.74	\$ 7.47	\$ 7.47		
Employee + Children	N/A	\$ 10.39	\$ 5.20	\$ 10.39	\$ 10.39		
Employee + Spouse	N/A	\$ 13.91	\$ 6.96	\$ 13.91	\$ 13.91		
Employee + Family	N/A	\$ 16.74	\$ 8.37	\$ 16.74	\$ 16.74		

Premium Information - Rates effective December 2021, 10 deductions December to November (No deductions in July or August)

Informational Section

Projected FY 2023 and Projected FY 2024 Required Local Effort For Standards of Quality Accounts

Projected FY 2023 and Projected FY 2024 Required Local Effort Based on Governor's Introduced 2022-2024
Biennial Budget (HB 30/SB 30)

Division Number:	117	
Division Name:	NEWPORT NEWS CITY	
	Projected FY 2023	Projected FY 2024
Unadjusted ADM:	25,662	25,662
Adjusted ADM:	25,662	25,662
Composite Index:	0.2808	0.2808
	Required Local Effort	Required Local Effort
Basic Aid	\$ 37,079,247	\$ 37,132,962
Textbooks 1	953,916	943,186
Vocational Education	518,824	512,988
Gifted Education	396,324	398,991
Special Education	3,833,533	3,790,413
Prevention, Intervention, & Remediation	2,176,179	2,151,701
VRS Retirement	5,332,358	5,272,379
Social Security	2,291,473	2,265,698
Group Life	158,530	156,746
English as a Second Language ²	762,392	787,819
Early Reading Intervention ²	1,113,300	1,114,350
SOL Algebra Readiness ²	231,136	231,136
Rebenchmarking Hold Harmless ³	2,556,964	2,552,650
Required Local Effort:	\$ 57,404,176	\$ 57,311,019

Note: The above amounts represent the projected FY 2023 and projected FY 2024 Required Local Effort based on Governor's Introduced 2022-2024 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.

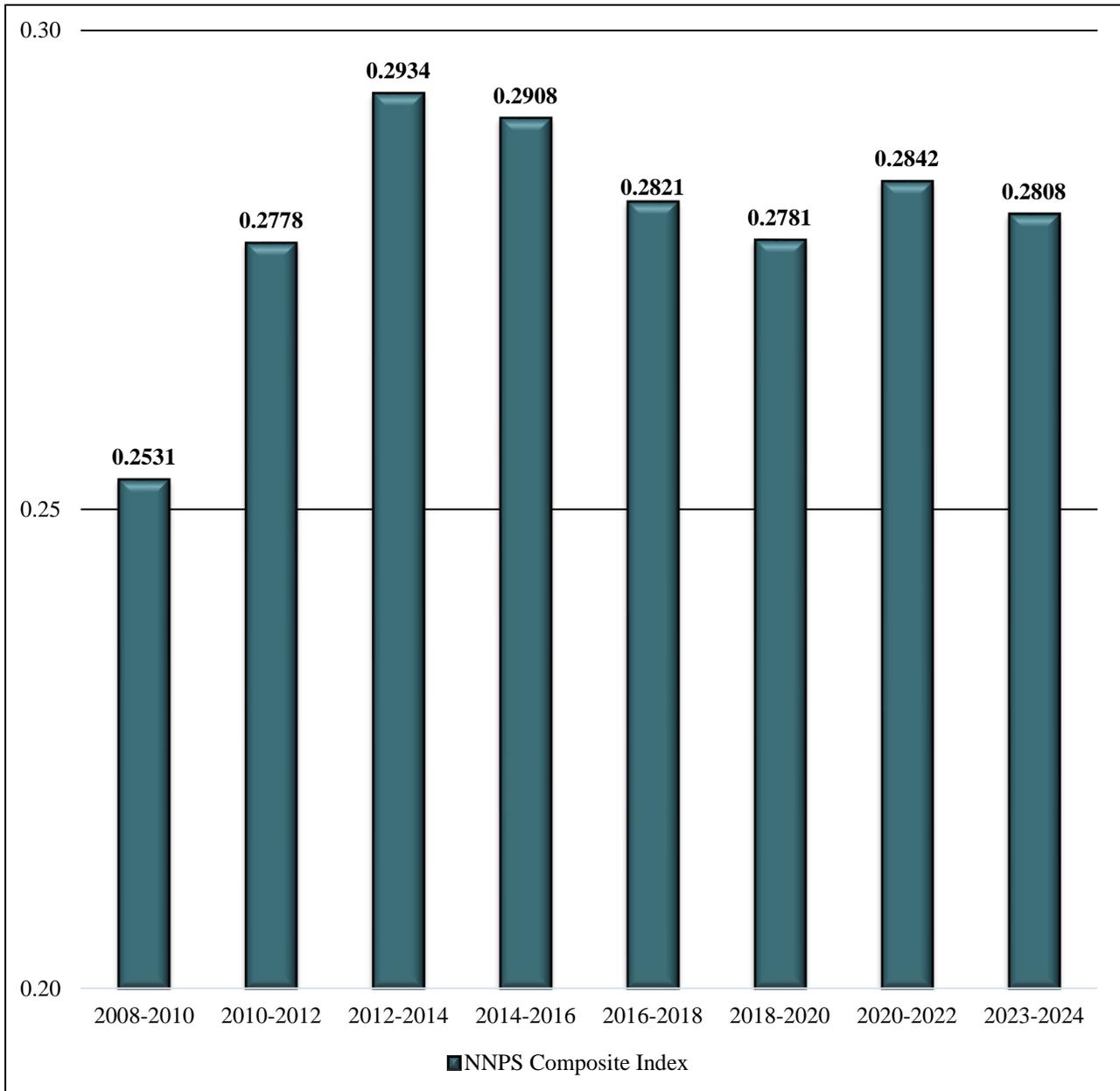
² English as a Second Language, Early Reading Intervention, and SOL Algebra Readiness are mandated as part of the Standards of Quality; therefore, local matching funds for these programs are included in school divisions' Required Local Effort. The Required Local Effort for these programs is based on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

³ The Governor's Introduced 2022-2024 Biennial Budget mandates that the local match for the Rebenchmarking Hold Harmless is included in required local effort.

Source: Direct Aid Payments, https://www.doe.virginia.gov/school_finance/budget/calc_tools/index.shtml

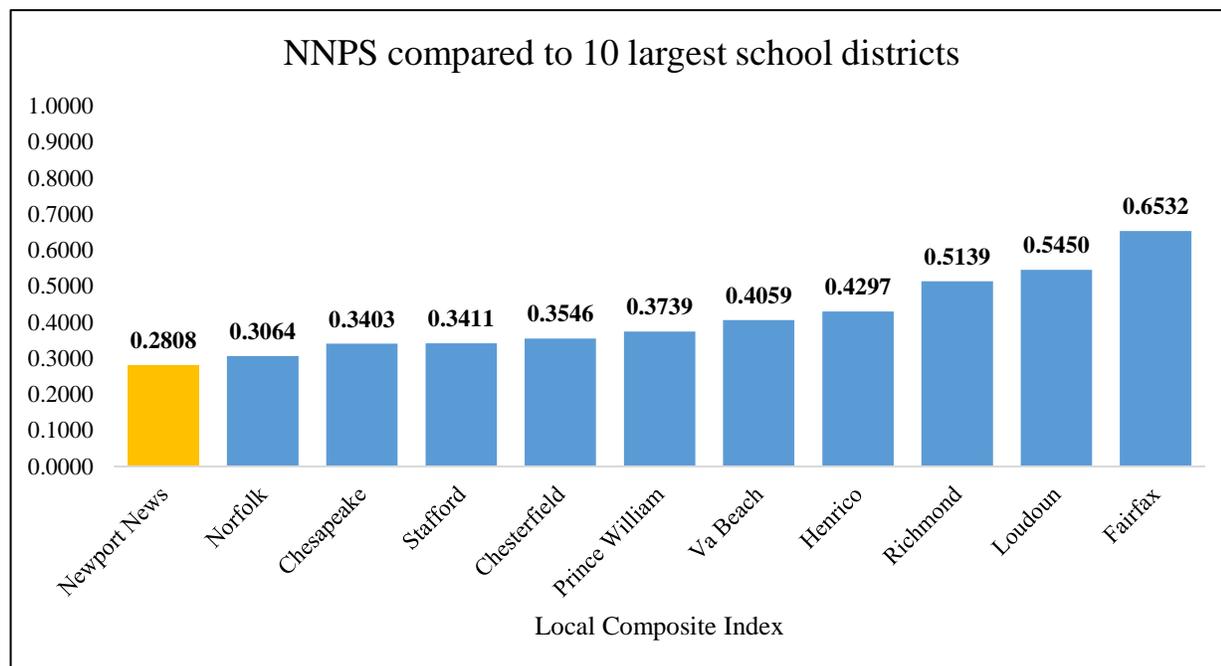
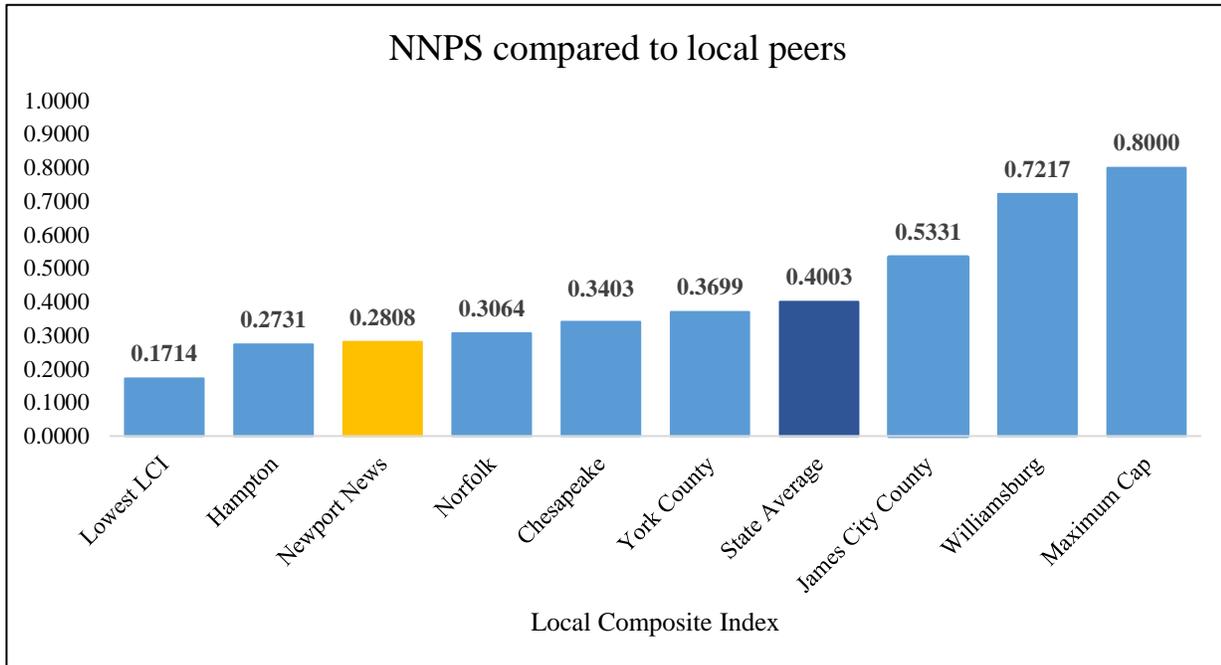
Composite Index - Measure of Local Wealth

2008-2024



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 2022-2024 Composite Index of Local Ability-To-Pay



Debt Service Paid By City

Fiscal Year	City Revenue	Debt Service Removed	Restated City Revenue
2011 - Actual	\$ 109,200,000	\$ 13,182,902	\$ 96,017,098
2012 - Actual	\$ 112,200,000	\$ 13,144,158	\$ 99,055,842
2013 - Actual	\$ 113,400,000	\$ 12,447,296	\$ 100,952,704
2014 - Actual	\$ 115,300,000	\$ 12,540,232	\$ 102,759,768
2015 - Actual	\$ 115,300,000	\$ 12,307,297	\$ 102,992,703
2016 - Actual	\$ 118,300,000	\$ 11,240,919	\$ 107,059,081
2017 - Actual	\$ 118,300,000	\$ 11,210,510	\$ 107,089,490
2018 - Actual	\$ 119,000,000	\$ 8,830,077	\$ 110,169,923
2019 - Actual	\$ 119,000,000	\$ 8,110,693	\$ 110,889,307
2020 - Actual	\$ 119,737,331	\$ 8,848,024	\$ 110,889,307
2021 - Actual	\$ 121,446,433	\$ 8,057,126	\$ 113,389,307

Source: NNPS Debt Transfers-City

City of Newport News - School Investment

Fiscal Year	Total City investment in Schools	Debt Service Paid on behalf of NNPS	City Revenue
2022 Budget	\$ 121,025,933	\$ 7,636,626	\$ 113,389,307
2023 Projection	\$ 123,493,298	\$ 7,303,991	\$ 116,189,307

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

Debt Service Tracker - Paid By School

Projection 2023-2028

	2023	2024	2025	2026	2027	2028	2029
VRS Paid By School	\$ 1,033,230	\$ 1,033,310	\$ 1,035,597	-	-	-	-
Buses Paid By School	\$ 41,665	\$ 59,677	\$ 60,669	\$ 32,259	\$ 19,806	\$ 8,067	-

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

Newport News Public Schools

K-12 Student Enrollment Trends

FY 2014-2027

School Year	September 30 Enrollment					March 31 Average Daily Membership				
	Elementary	Middle	High	Total	Percent Change	Elementary	Middle	High	Total	Percent Change
FY 2014	13,747	6,244	8,076	28,067	0.61%	13,609	6,192	7,867	27,668	0.28%
FY 2015	13,707	6,182	8,044	27,933	-0.48%	13,591	6,095	7,810	27,496	-0.62%
FY 2016	13,549	6,024	8,069	27,642	-1.04%	13,349	5,940	7,964	27,253	-0.88%
FY 2017	13,404	5,921	7,948	27,273	-1.33%	13,351	5,864	7,778	26,993	-0.95%
FY 2018	13,333	5,975	7,869	27,177	-0.35%	13,173	5,909	7,791	26,873	-0.44%
FY 2019	13,239	6,243	7,705	27,187	0.04%	13,107	6,181	7,628	26,916	0.16%
FY 2020	13,161	6,382	7,706	27,249	0.23%	13,093	6,322	7,627	27,042	0.47%
FY 2021	12,218	6,188	7,661	26,067	-4.34%	12,204	6,163	7,572	25,939	-4.08%
FY 2022	11,940	6,005	7,717	25,662	-1.55%	11,849	5,959	7,658	25,467	-1.82%
FY 2023 Proj	11,940	6,005	7,717	25,662	0.00%	11,849	5,959	7,658	25,467	0.00%
FY 2024 Proj	11,752	5,761	7,782	25,295	-1.43%	11,663	5,717	7,723	25,103	-1.43%
FY 2025 Proj	11,720	5,648	7,852	25,220	-0.30%	11,631	5,605	7,792	25,028	-0.30%
FY 2026 Proj	11,652	5,566	7,577	24,795	-1.69%	11,563	5,524	7,519	24,607	-1.69%
FY 2027 Proj	11,664	5,420	7,375	24,459	-1.36%	11,575	5,379	7,319	24,273	-1.36%

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.

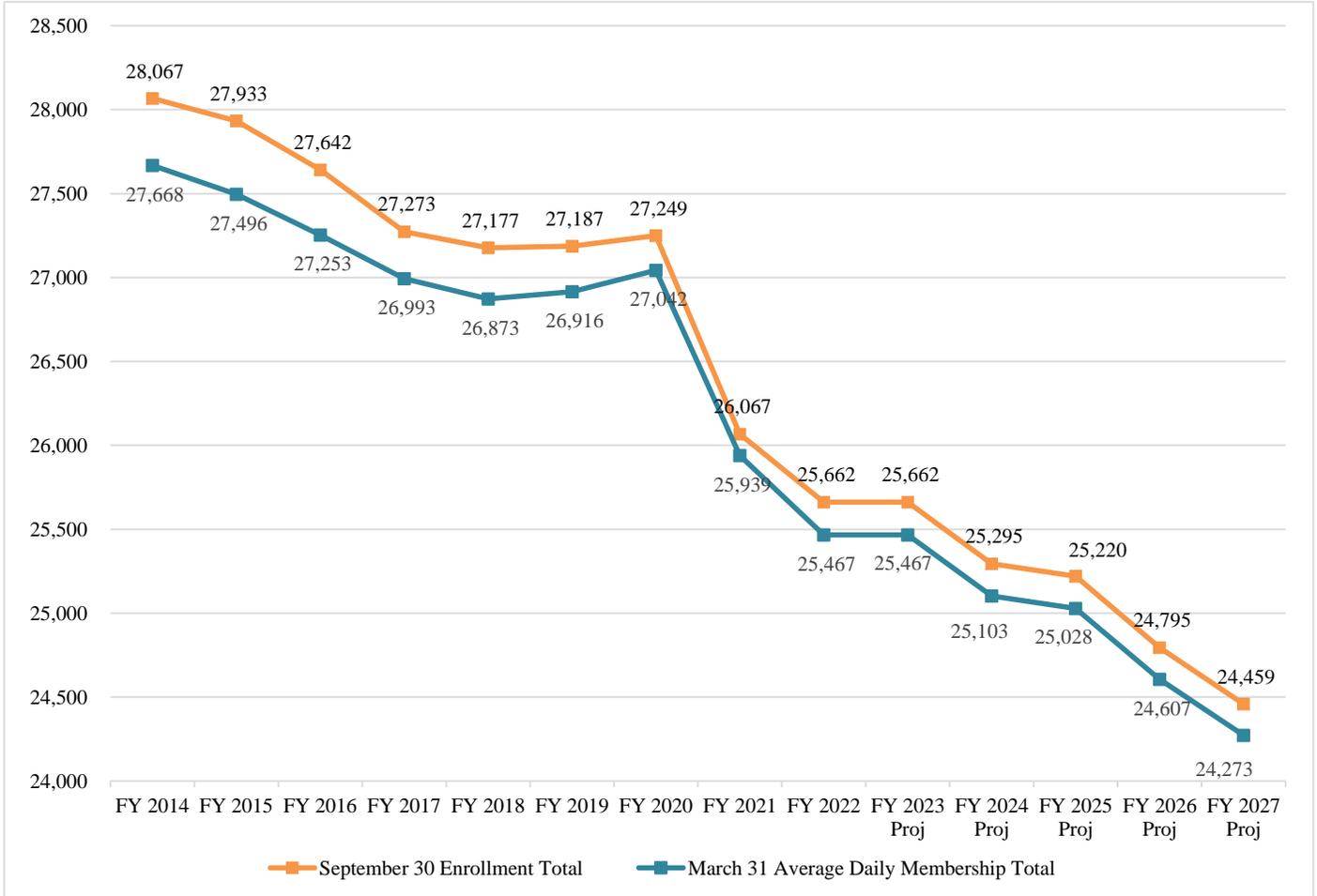
Because grade-specific progression ratios can fluctuate considerably from one year to another, it is important to generate and evaluate multiple sets of grade-progression ratios to minimize the “noise”. The Weldon Cooper Center does this by creating three and five-year average ratios based on data from 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, 2021; UVA Weldon Cooper Center proj enrollment from FY 2024 thru FY 2027

Newport News Public Schools

K-12 Student Enrollment Trends

FY 2014-2027

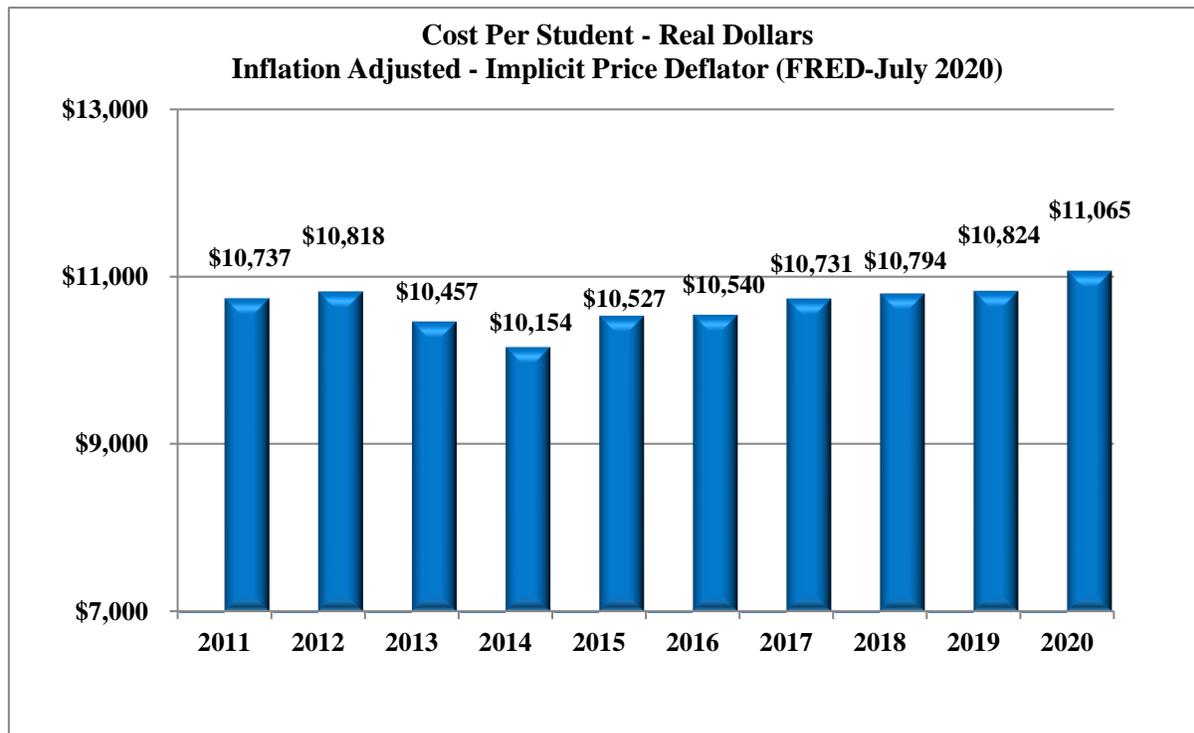
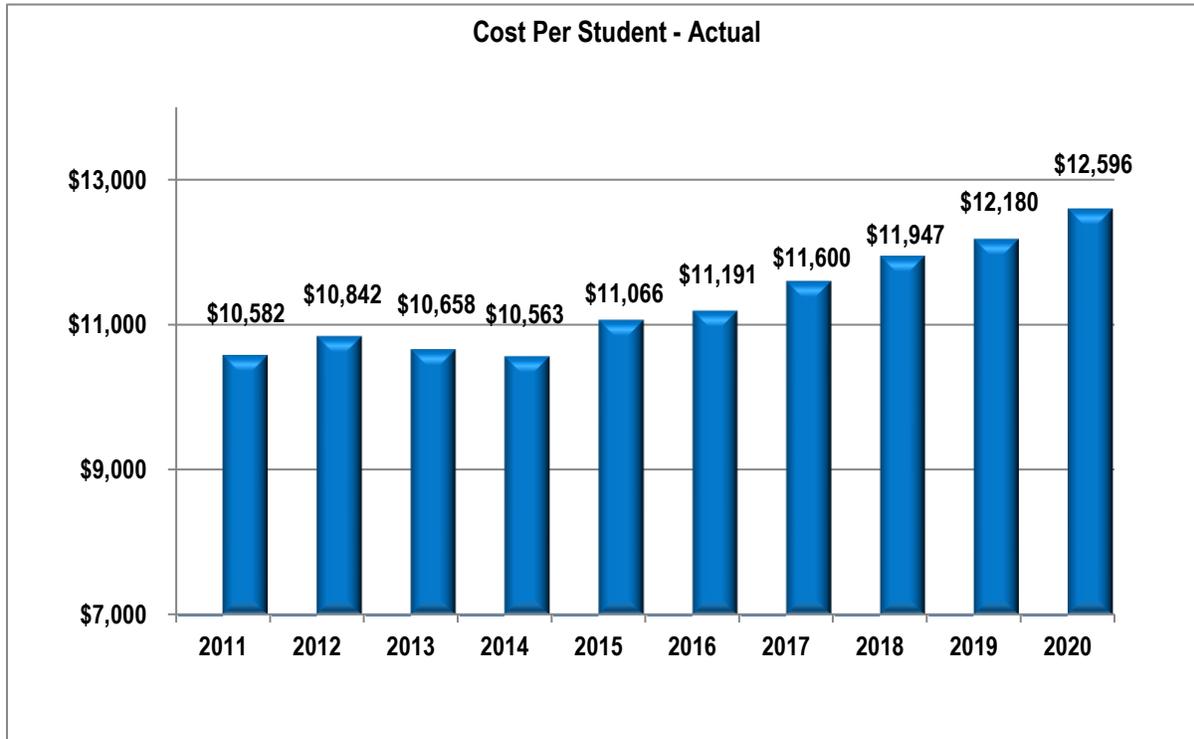


Newport News Public Schools has consistently retained about 99% of the Fall Enrollment number for March ADM. Due to the uncertainty of how the pandemic will impact future enrollment, it is projected that student enrollment loss may continue. Per Weldon Cooper, the main factor causing enrollment decline has been the steady decrease in the number of births in the city and region.

NNPS Operating Fund Cost Per Student

Fiscal Years 2011 - 2020

Based on End-of-Year Membership

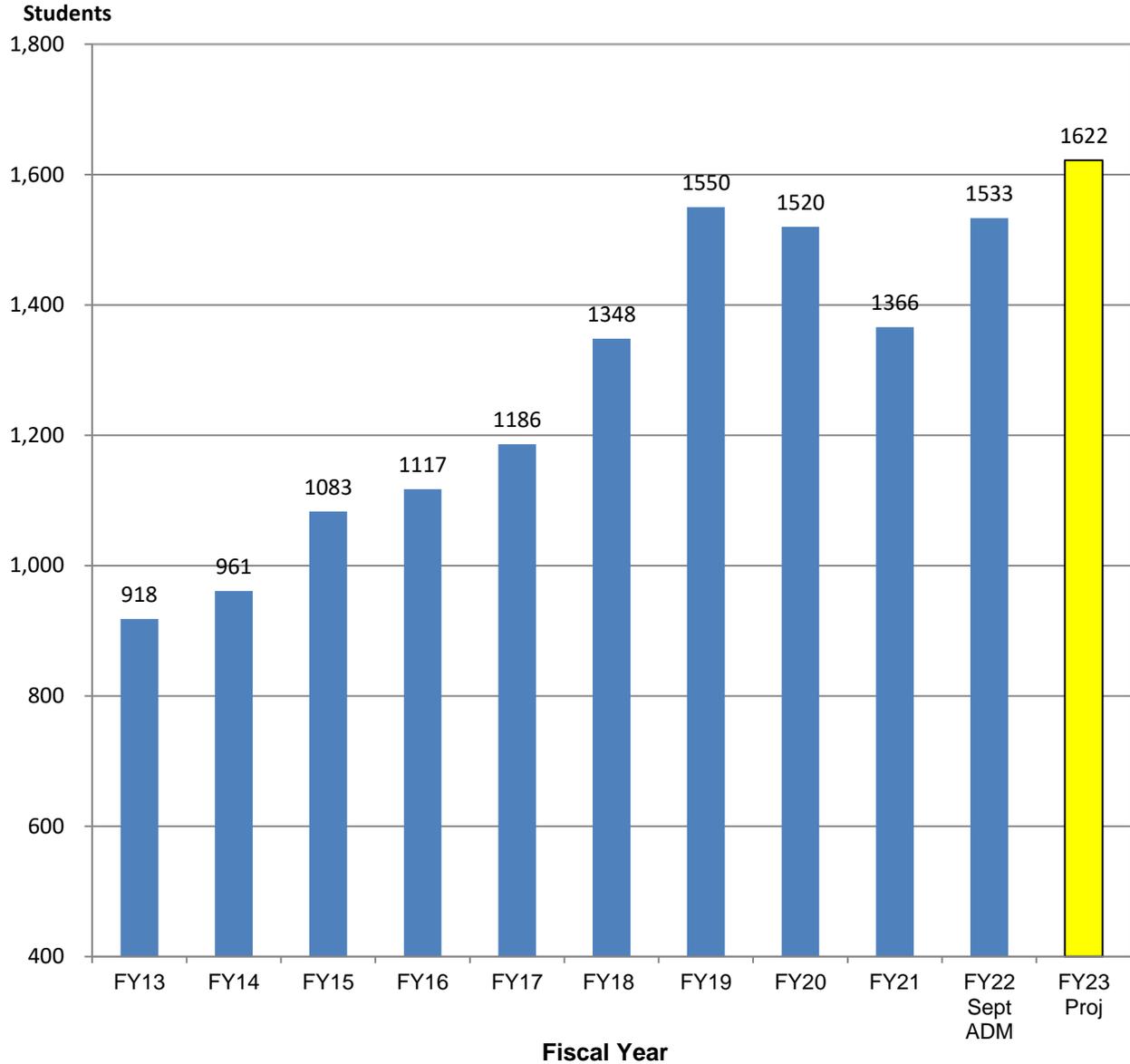


Source: Table 15 of the Superintendent's Annual Report for Virginia; Federal Reserve Economic Data - July 2020. Results for FY 2021 not yet available.

Newport News Public Schools

English As A Second Language (ESL) Enrollment

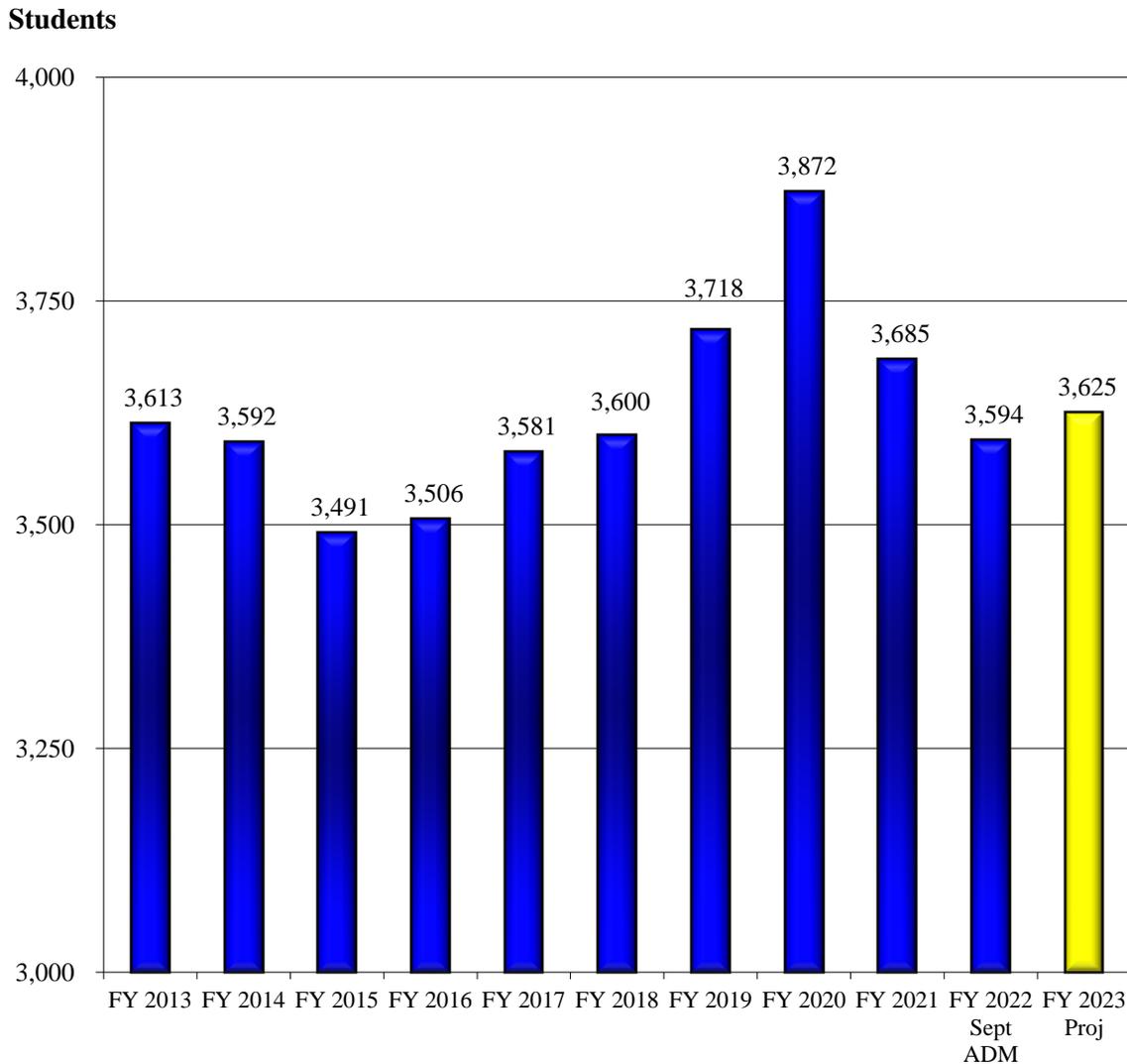
FY 2013 - FY 2023



English language learning students have increased by 78% since FY 2013. The Covid 19 pandemic has affected the number of refugee resettlements to NNPS for FY 2022 which can range between 150-300 annually. It is estimated from the state 1,622 students to be enrolled in ESL for FY 2023.

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

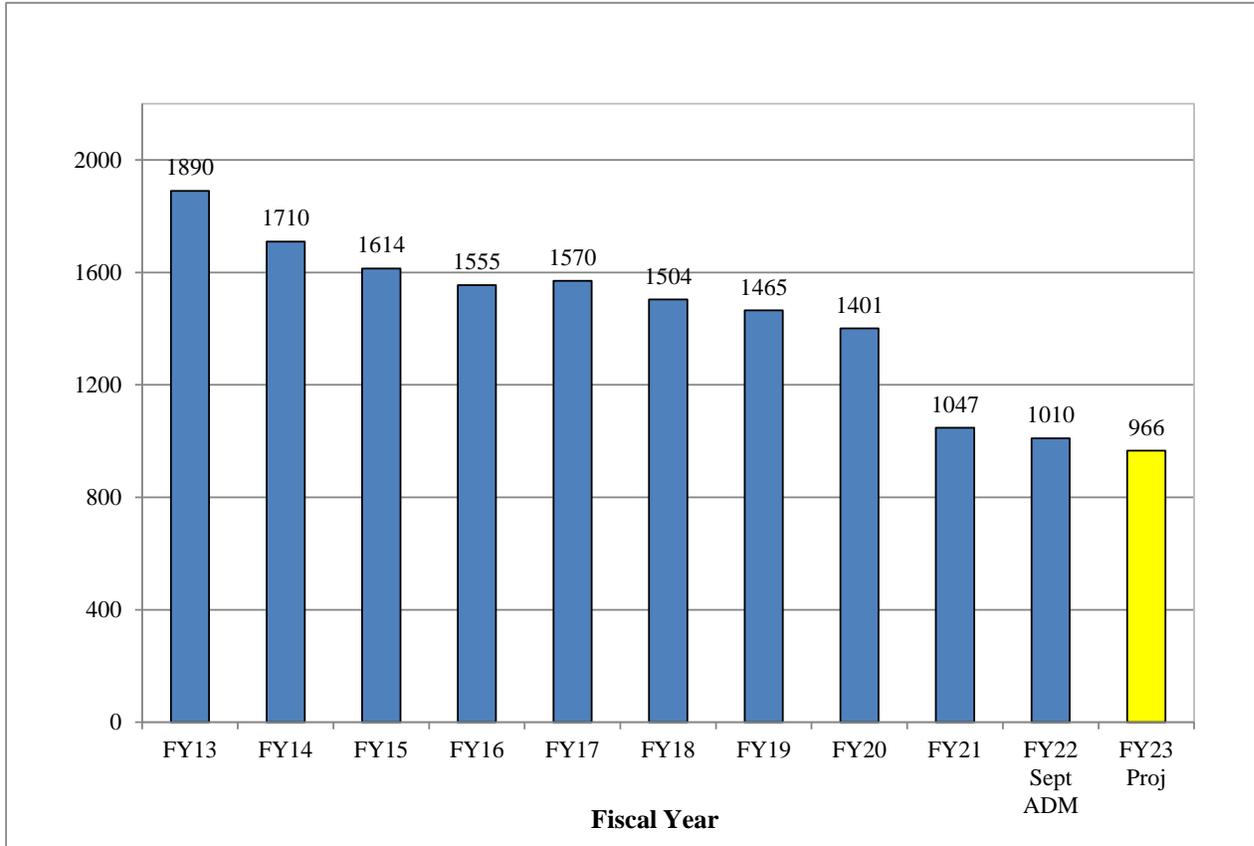
Newport News Public Schools Special Education Students (w/ Signed IEPs as of December 1st) FY 2013 - FY 2023



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 by rapid growth in such disability category as autism. Virginia is among the states that have seen the largest increase in population of students with Autism. The COVID 19 pandemic interrupted the FY 2021 & FY 2022 enrollment but as the total enrollment in FY 2023 increases, NNPS can expect that students with signed IEP's would also return.

Source: NNPS Special Education Department

Newport News Public Schools Pre-School September 30 Enrollment Trends FY 2013 - FY 2023

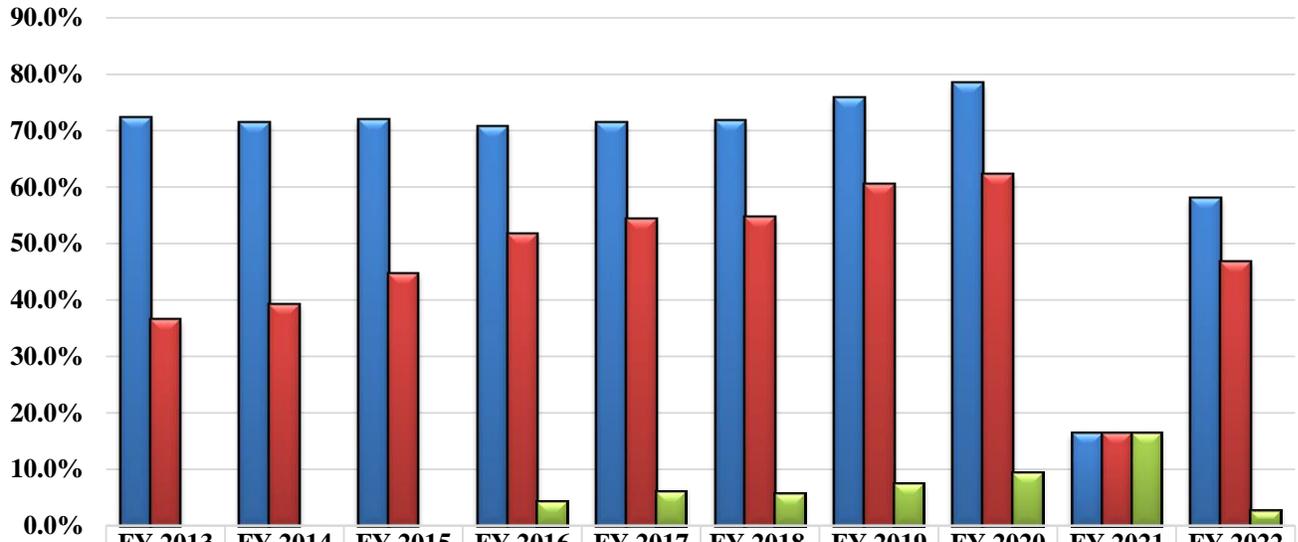


Loss of Pre-K student enrollment in FY 2022 can be attributed to COVID 19. Parents are opting out of preschool since it is not required. For FY 2023, we are using the state projection.

Source: Virginia Department of Education Student Enrollment as of September 30, 2020 and NNPS projected enrollment for September 30, 2021

Newport News Public Schools Child Nutrition Services

**Meals Served Daily
FY 2013 - FY 2022
(Percent of Students)**

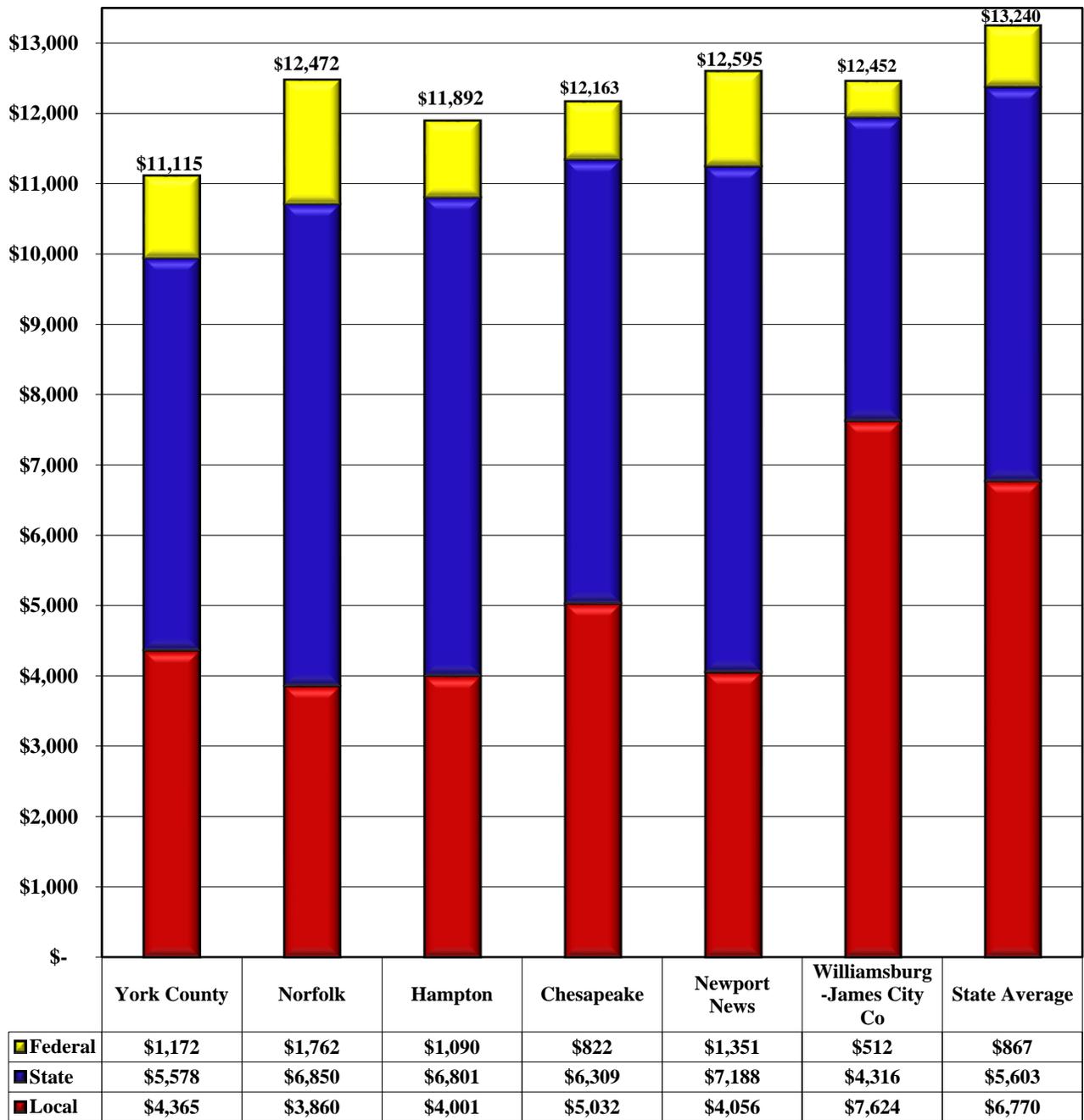


	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Lunch	72.3%	71.4%	72.0%	70.7%	71.5%	71.7%	75.8%	78.4%	16.4%	58.1%
Breakfast	36.5%	39.2%	44.7%	51.7%	54.4%	54.6%	60.5%	62.2%	16.4%	46.8%
Dinner	0.0%	0.0%	0.0%	4.4%	6.1%	5.6%	7.5%	9.4%	16.4%	2.7%

Studies show that well-nourished students are better prepared to learn. Newport News Public Schools help provide a healthy environment through nutritious meals, healthy snacks, and opportunities for physical education and nutrition education. Beginning in the 2019-20 school year, all student 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. FY 2021 is based on meal pickup at schools, churches and bus stops for students learning virtually. FY 2022 schools opened and began serving breakfast and lunch on a normal schedule.

Source: Student composition based on NNPS Average Daily Membership as of October 31st. Average number of meals served reported by Child Nutrition Services Department.

Per Pupil Expenditures for Operations by Source Comparison of Local Area School Districts Fiscal Year 2020



Source: Table 15 of the Superintendent's Annual Report for Virginia, Fiscal Year 2020, (Table 15 uses End-of-Year ADM for determining Cost Per Pupil) Results for FY 2021 not yet available.

Regulations Establishing Standards for Accrediting Public Schools in Virginia

8VAC20-131-240. 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 being followed.
- D. Each member of the counseling staff in the counseling program for elementary, middle, and secondary schools shall spend at least 80% of his staff time during normal 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 the students' 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 8VAC20-131-5, unencumbered of any teaching or supervisory duties.
- I. Staff-student ratios in special and career and technical education classrooms shall comply with regulations of the Board of Education.
- J. Student services personnel 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

§§ 22.1-16 and 22.1-253.13:3 of the Code of Virginia. Volume 36, Issue 3, eff. October 30, 2019.

K-3 Primary Class Size Reduction Program Projected Payments - State Share of Cost for Projected FY 2023 and Projected FY 2024 Payments Based on Governor's Introduced 2022-2024 Biennial Budget (HB 30/SB 30)

State regulations § 22.1-253.13 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	\$2,094
Achievable Dream Academy	90.67%	14:1	19:1	\$2,094
Newsome Park	90.15%	14:1	19:1	\$2,094
John Marshall Early Childhood	87.05%	14:1	19:1	\$2,094
Sedgefield	86.32%	14:1	19:1	\$2,094
George J. McIntosh	83.43%	14:1	19:1	\$2,094
Carver	74.73%	15:1	20:1	\$1,731
Stoney Run (formerly Horace H. Epes)	74.22%	15:1	20:1	\$1,731
L.F. Palmer	71.51%	15:1	20:1	\$1,731
Willis A. Jenkins	69.75%	16:1	21:1	\$1,416
Hiddenwood	61.56%	17:1	22:1	\$1,142
Joseph H. Saunders	60.18%	17:1	22:1	\$1,142
Kathryn G. Johnson (formerly Lee Hall)	57.21%	17:1	22:1	\$1,142
Oliver C. Greenwood	56.37%	17:1	22:1	\$1,142
T. Ryland Sanford	56.17%	17:1	22:1	\$1,142
David A. Dutrow	53.83%	18:1	23:1	\$905
Richneck	45.70%	18:1	23:1	\$905
Kiln Creek	44.57%	19:1	24:1	\$694
B.C. Charles	44.55%	19:1	24:1	\$694
Richard T. Yates	43.63%	19:1	24:1	\$694
Riverside	40.77%	19:1	24:1	\$694
Knollwood Meadows (formerly R.O. Nelson)	39.02%	19:1	24:1	\$694
Hilton	29.11%	Free Lunch < 30%	Free Lunch < 30%	\$0
Deer Park	28.27%	Free Lunch < 30%	Free Lunch < 30%	\$0
General Stanford	16.10%	Free Lunch < 30%	Free Lunch < 30%	\$0

Glossary Of Terms

Glossary of Terms

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

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

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

Basis of Accounting – method of recognizing revenues and expenditures.

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

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

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

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

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

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

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 Equipment (FTE) – a unit that indicates the workload of an employed person.

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 in order 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.

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 the purpose of 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 lower 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.

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**
 - o **Contract Services** - payments for services acquired from outside sources such as consultants, software maintenance services, temporary services, and repairs and maintenance.
 - o **Internal Services** – charges from an internal services such as transportation, mail, and print services.
 - o **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 Expenditures – 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 (§22.1-253.13:3 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 §22.1-253.13:1 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, Code of Virginia] for each school division with a minimum ratio of 51 instructional personnel for each 1,000 pupils; plus all other personal and non-personal 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
ACT- American College Testing
ADM- Average Daily Membership
AEFLA- Adult Education and Family Literacy Act
AP- Advanced Placement
ASBO- Association of School Business Officials International
ASSIST- Advanced Students Supporting Innovative Systematic Technology

BIP- Behavior Intervention Plan

C&D- Curriculum & Development
CAFR- Comprehensive Annual School Report
CARES- Coronavirus Aid, Relief, and Economic Security Act
CASTL- Center for Advance Study of Teaching and Learning
CAT- Combat Application Tourniquet
CBO- Congressional Budget Office
CBRS- Child Behavior Rating Scale
CCC- Certified Cooperative Communicator
CEP- Community Eligibility Program
CFDA- Catalog of Federal Domestic Assistance
CIP- Capital Improvement Project or Plan
CLASS- Classroom Assessment Scoring System
CNU- Christopher Newport University
CPR- Cardiopulmonary Resuscitation
CTE- Career Technical Education
CY- Calendar Year

DOD- Department of Defense
DOE- Department of Education
DMV- Division of Motor Vehicles

EAGER- Early-Concept Grants for Exploratory Research
EBRW- Evidence Based Reading and Writing
ECC- Early Childcare Center
ED- Emotionally Disturbed
ELC- Early Learning Center
ELs- English Learners
ELL- English Language Learner
ENG- Electronic News-Gathering
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

FACS- Family and Consumer Sciences

FBA- Functional Behavioral Assessment

FERPA- Family Educational Rights and Privacy Act

FFCRA- Families First Coronavirus Response Act

FICA- Federal Insurance Contributions Act

FLSA- Fair Labor Standards Act

FRED- Federal Reserve Economic Data

FTE- Full Time Equivalent

FY- Fiscal Year

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

GFOA- Government Finance Officers Association

GOB- General Obligation Bond

HB- House Bill

HEA- Higher Education Act

HOPE- Homeless Outreach Proactive Engagement

HR- Human Resources

HS- High School

HSA- Health Savings Account

HUNCH- High Schools United with NASA to Create Hardware

IDEA- Individuals with Disabilities Education Act

IEP- Individualized Education Program

IGNITE- Innovating Growing Nurturing Inspiring Training Entrepreneurs

ISAEP- Individual Student Alternative Education Plan

ITC- Instructional Technology Coach

JROTC- Junior Reserve Officer Training Corps

K- Kindergarten

LCI- Local Composite Index

LEA- Local Educational Agency

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

M&HS- Middle and High School

M&S- Materials & Supplies

MS- Middle School

MVP- Most Valuable Player

MWEE- Meaningful Watershed Educational Experiences

NASA- National Aeronautics and Space Administration

NCAA- National Collegiate Athletic Association

NCLB- No Child Left Behind
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
NNPS- Newport News Public Schools
NNPS-TV- Newport News Public Schools Telecommunication Center
NTI- Non-Traditional Instruction

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

PA- Public Address
PALS- Phonological Awareness Literacy Screening
PAYGO- Pay as You Go
PBIS- Positive Behavioral Interventions and Supports
PD- Professional Development
PEEP- Program for Educating Exceptional Preschoolers
PK- Pre-Kindergarten
PL- Public Law
PLC- Professional Learning Community
PLMS- Professional Learning Management System
PPO- Preferred Provider Organization
PPRA- Protection of Pupil Rights Amendment
PSAT- Preliminary Scholastic Aptitude Test
P-TAG- Primary Talented and Gifted

RHCC- Retiree Health Care Credit
RN- Registered Nurse
RTI- Response to Intervention

S&L- State & Local
SADD- Students Against Drunk Drivers
SAT- Scholastic Assessment Test
SB- Senate Bill
SCA- Student Council Association
SCMP- School Crisis Management Plan
SCOT- Service Center for Operations and Transportation
SLIFE- Students with Limited or Interrupted Formal Education
SMART- Specific, Measurable, Achievable, Relevant, Time-Bound
SMARTER- Specific, Meaningful, Achievable, Relevant, Time-Bound, Evaluate, Readjust
SOA- Standards of Accreditation
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
SRO- School Resource Officer
SST- Student Support Team

STAND- Students Taking Action, Not Drugs
STEM- Science, Technology, Engineering and Mathematics
STEP- Summer Training and Enrichment Program
SWD- Students with Disabilities
SY- School Year

TCJA- Tax Cuts and Jobs Act
TDEP- Technical Directive Execution Plan
TNCC- Thomas Nelson Community College
TSS- Technical Support Personnel

U-ED- University of Employee Development
UPS- United Postal Service or Interrupted Power Supply
USDA- United States Department of Agriculture
UVA- University of Virginia

VACTEA- Virginia Association of Career & Technical Education Administrators
VDOE- Virginia Department of Education
VESA- The Virginia EL Supervisors' Association
VHSL- Virginia High School League
VOACC- Volunteers of America, Chesapeake and Carolina's
VPI- Virginia Preschool Initiative
VPPA- Virginia Public Procurement Act
VPSA- Virginia Public School Authority
VRS- Virginia Retirement System
VSBA- Virginia School Board Association
VTSS- Virginia Tiered Systems of Supports

W2- Wage and Tax Statement
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

Superintendent's Proposed Budget Fiscal Year 2022-23

Prepared by
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