



VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

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School Board Regular Meeting Proposed Agenda
Tuesday, January 27, 2026

School Administration Building #6, Municipal Center
2512 George Mason Drive
P.O. Box 6038
Virginia Beach, VA 23456
(757) 263-1000

Public seating will be made available on a first-come, first-served basis. Members of the public will also be able to observe the School Board Meeting through livestreaming on schoolboard.vbschools.com/meetings/live, broadcast on VBT Channel 47, and on Zoom through the link below.

Attendee link: https://us02web.zoom.us/webinar/register/WN_AzHZe5_ERqm_xlQslz1bRA Call-in (301) 715-8592 ID 863 7324 3177

The School Board's expectations regarding decorum, order and public comments can be found in School Board Bylaws [1-47](#) and [1-48](#). Public comment is always welcome by the School Board through their group e-mail account at SchoolBoard@VBCPSboard.com or by request to the Clerk of the School Board at (757) 263-1016. Requests for accommodations should be discussed with the Clerk of the Board by 9:00 a.m. on January 26, 2026.

Closed Session (School Administration Building #6 – School Board Room)..... 4:00 p.m.

- 1. Administrative, Informal, and Workshop*..... *Will convene after Closed Session**
 - A. School Board Administrative Matters and Reports
 - B. Striving for a Competitive Future: Prioritizing Staff Compensation While Balancing Budget Priorities
 - C. Budget Workshop #3 **Budget Presentation updated 01/27/2026**
- 2. Closed Session (as needed)**
- 3. School Board Recess..... 5:30 p.m.**
- 4. Formal Meeting (School Administration Building #6 – School Board Room) 6:00 p.m.**
- 5. Call to Order and Roll Call**
- 6. Moment of Silence followed by the Pledge of Allegiance**
- 7. Student, Employee and Public Awards and Recognition**
 - A. Virginia Society for Technology in Education (VSTE) Outstanding Coach of 2025 – Corporate Landing Elementary School
 - B. Virginia Association of School Librarians School Librarian of the Year – Kempsville Middle School
 - C. Citywide 2027 Teacher of the Year – Indian Lakes Elementary
 - D. Outstanding Community Support – Malibu Elementary, Birdneck Elementary, An Achievable Dream Academy-Seatack Elementary, An Achievable Dream-Lynnhaven, Lynnhaven Middle, Office of Family and Community Engagement
- 8. Adoption of the Agenda**
- 9. Superintendent’s Report (second monthly meeting) and recognitions (first and second monthly meetings)**
- 10. Approval of Meeting Minutes**
 - A. January 13, 2026 Organizational/Regular School Board Meeting



11. Public Comments (until 8:00 p.m.)

The School Board will hear public comments at the January 27, 2026 School Board Meeting. Citizens may sign up to speak by completing the [online form here](#) or contacting the School Board Clerk at 263-1016 and shall be allocated three (3) minutes each. Sign up for public speakers will close at noon on January 27, 2026. Speakers will be provided with further information concerning how they will be called to speak. In person speakers should be in the parking lot of the School Administration Building #6, 2512 George Mason Drive, Virginia Beach, Virginia 23456 by 5:45 p.m. January 27, 2026. Speakers signed up to address the School Board through Zoom or by telephone should be signed into the School Board Meeting by 5:45 p.m. All public comments shall meet School Board Bylaws, [1-47](#) and [1-48](#) requirements for Public Comment and Decorum and Order.

12. Information

- A. Interim Financial Statements – November and December 2025
- B. Annual Comprehensive Finance Report (ACFR)
- C. College Coursework and Readiness Assessments

13. Return to public comments if needed

14. Consent Agenda

- A. Policy Review Committee (PRC) Recommendations:
 - 1. Policy 3-95/Public Charter Schools
 - 2. Policy 5-49/Interscholastic Competition
 - 3. Policy 6-26/Evaluation of New and Existing Programs
 - 4. Policy 6-44/School Counseling
 - 5. Policy 6-77/Literacy and Response to Intervention Screening and Services

15. Action

- A. Personnel Report / Administrative Appointments Updated 01/30/2026

16. Committee, Organization or Board Reports

17. Return to Administrative, Informal, Workshop or Closed Session matters

18. Adjournment



Subject: Closed Session **Item Number:** Pre-Meeting

Section: Closed Session **Date:** January 27, 2026

Senior Staff: N/A

Prepared by: Kamala H. Lannetti, School Board Attorney

Presenter(s): Kamala H. Lannetti, School Board Attorney

Recommendation:

That the School Board recess into Closed Session in accordance with the exceptions to open meetings law set forth in Code of Virginia §2.2-3711, Part A, Paragraphs 1, 7, 8, 12, and 29 as amended, to deliberate on the following matters:

1. Discussion, consideration, or interviews of prospective candidates for employment; assignment, appointment, promotion, performance, demotion, salaries, disciplining, or resignation of specific public officers, appointees, or employees of any public body; and evaluation of performance of departments or schools of public institutions of higher education where such evaluation will necessarily involve discussion of the performance of specific individuals. Any teacher shall be permitted to be present during a closed meeting in which there is a discussion or consideration of a disciplinary matter that involves the teacher and some student and the student involved in the matter is present, provided that the teacher makes a written request to be present to the presiding officer of the appropriate board. Nothing in this subdivision, however, shall be construed to authorize a closed meeting by a local governing body or an elected school board to discuss compensation matters that affect the membership of such body or board collectively.
7. Consultation with legal counsel and briefings by staff members or consultants pertaining to actual or probable litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the public body. For the purposes of this subdivision, "probable litigation" means litigation that has been specifically threatened or on which the public body or its legal counsel has a reasonable basis to believe will be commenced by or against a known party. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter.
8. Consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter.
12. Information relating to the negotiation and award of a specific contract where competition or bargaining is involved and where the release of such information would adversely affect the bargaining position or negotiating strategy of the public body. Such information shall not be withheld after the public body has made a decision to award or not to award the contract.
29. Discussion of the award of a public contract involving the expenditure of public funds, including interviews of bidders or offerors, and discussion of the terms or scope of such contract, where discussion in an open session would adversely affect the bargaining position or negotiating strategy of the public body.

Namely to discuss:

- A. Review of draft RFQ for CIP PAHS Replacement Project.
- B. Superintendent's mid-year goals and related matters.
- C. Status of pending litigation or administrative cases.
- D. Consultation with legal counsel regarding probable litigation and pending litigation matters.

Background Summary:

N/A

Source:

Code of Virginia §2.2-3711, as amended

Budget Impact:

No budgetary implications.

Next Steps:

No further action needed.



Subject: Striving for a Competitive Future: Prioritizing Staff Compensation Item Number: 1B

Section: Workshop **Date:** January 27, 2026

Senior Staff: Darnita L. Trotman, Ed.D., Chief Human Resources Officer

Prepared by: The Department of Human Resources and Segal

Presenter(s): Darnita L. Trotman, Ed.D., Chief Human Resources Officer

Judith R. Wood, Coordinator, Classification and Compensation

Paula Singer, Ph.D., Vice President, Segal

Andrew Koncinsky, Associate Consultant, Segal

Recommendation:

That the school board receives information regarding the review of the current salary structure and recommendations for both the Instructional and Unified Experience-based Step Pay Scales for the 2026-2027 school year.

Background Summary:

In today's competitive labor market and within current fiscal realities, regularly reviewing and adjusting VBCPS salary structures is essential to strengthening recruitment and retention and supporting staffing stability for student success. Aligned with the Compass to 2030 Strategic Framework, particularly Goal 3 and Goal 5, this work reinforces the division's commitment to a competitive, transparent, and fiscally responsible compensation system. Segal will provide an update on the division's market position for teachers and present budget-aligned cost options to support future improvements to both the Instructional and Unified Experience-based Step Pay Scales.

Source:

N/A

Budget Impact:

TBD – Salaries and benefits represent the division's largest combined expenditures of the School Board's annual budget.

Next Steps:

Review the information for the school board's consideration in the development of the Superintendent's Estimate of Needs.



Striving for a Competitive Future: Prioritizing Staff Compensation While Balancing Budget Priorities

School Board Workshop

January 27, 2026

Department of Human Resources

AGENDA

- Compass to 2030 Strategic Framework
- Effective Compensation Strategy
- Compensation Philosophy
- Segal – Compensation Consultant



The Strategic Framework OF VIRGINIA BEACH CITY PUBLIC SCHOOLS



**LEARNING TODAY,
LEADING TOMORROW**

Compass to 2030: Learning Today, Leading Tomorrow

GOALS		
3 Value and Invest in Staff	4 Partner with Families and the Community to Support Students	5 Advance Organizational Excellence
Enhance and sustain a positive work culture and climate that values and invests in recruiting, supporting, and retaining a high-quality workforce exemplifying the division's core values.	Cultivate mutually supportive partnerships among families, schools, and the community to support student achievement and well-being, enhance real-world learning, and broaden opportunities for career exploration and experience.	Pursue the effective and efficient use of division resources, operations, and processes to best meet the needs of students and staff.
STRATEGIES		
<p>3.1 Create a comprehensive retention and support plan for provisionally licensed teachers.</p> <p>3.2 Develop and promote pathways and pipelines to employment within VBCPS.</p> <p>3.3 Expand employee recognition programs to encompass a broader range of employee groups.</p> <p>3.4 Build awareness and enhance resources to support the health and well-being of all employees.</p> <p>3.5 Ensure staff have the skills needed to support a wide range of learners.</p> <p>3.6 Increase opportunities and access to professional learning, with an emphasis on non-exempt employees.</p>	<p>4.1 Create and maintain open and accessible communication channels to enhance family and community engagement.</p> <p>4.2 Provide resources and support to ensure families have the ability to communicate effectively in their preferred language to access information, services, and opportunities.</p> <p>4.3 Match community needs with appropriate resources and support services to empower families to make informed decisions about their children's education and well-being.</p> <p>4.4 Develop a calendar of family engagement events throughout the school year to promote stronger relationships between schools and the broader community.</p> <p>4.5 Establish and maintain a wide range of partnerships with local and regional businesses and organizations to offer students real-world work experiences, with a focus on inclusivity and support for students with disabilities.</p> <p>4.6 Identify and address any barriers that may exist for family and community involvement and engagement.</p> <p>4.7 Collaborate with community and business partners to leverage resources, support opportunities, and provide comprehensive wraparound services.</p>	<p>5.1 Create an environment where everyone understands their role in maintaining both online and physical safety and security.</p> <p>5.2 Identify opportunities to automate tasks and improve division processes, and track how these changes save time and resources.</p> <p>5.3 Implement the Government Finance Officers Association (GFOA) best practices in school budgeting framework to develop a strategic financial plan based on <i>Compass to 2030</i>.</p> <p>5.4 Implement a strategic facilities management plan that prioritizes the most critical needs, leverages energy-efficient solutions to reduce long-term costs, and is aligned with the processes and procedures of the Department of Budget and Finance.</p> <p>5.5 Continue to implement sustainable practices supporting social, environmental, and economic outcomes.</p> <p>5.6 Establish a comprehensive set of guiding principles to ensure that resources are allocated and operations are conducted in an effective, efficient, and transparent manner across the school division.</p>
KEY NAVIGATIONAL MARKERS		
<ul style="list-style-type: none"> Percent of staff reporting job satisfaction Percent of staff reporting professional learning opportunities are appropriate to meet their needs Percentage of staff aware of resources to support their health and well-being Teacher Retention Rate Vacancy Rate 	<ul style="list-style-type: none"> Percent of families aware of events, programs, and resources provided for parents/caregivers to support students Percent of families reporting satisfaction with opportunities available to be involved in their child's school Percent of students reporting their schools provide them with real-world learning experiences Percent of graduates participating in a work-based or service learning experience 	<ul style="list-style-type: none"> Percent of schools meeting or exceeding VDOE accountability requirements Percent of schools meeting accreditation standards Percent of staff reporting their school has the necessary resources to support students' needs Student and parent satisfaction with student's educational experience Percent of staff reporting the workplace is safe

EFFECTIVE COMPENSATION STRATEGY

Competitive Pay Structure

- Strengthen the division's ability to attract and retain teachers, support staff and leaders
- Reduce vacancies and turnover
- Ensure continuity and stability in classrooms and school operations
- Provide compensation for advanced credentials and leadership roles to support professional growth

Transparency and Accountability

- Provide a clear, predictable salary progression
- Ensure fairness across job families and employee groups
- Build trust in the compensation process
- Align compensation decisions with budgetary responsibility and funding realities

Fiscal Responsibility and Sustainability

- Ensure compensation strategies remain sustainable and within budgetary constraints
- Use data to support informed decision-making
- Align fiscal decisions with long-term workforce needs and student-centered priorities
- Adjust compensation practices as economic and funding conditions change



Compensation Philosophy of the School Board of the City of Virginia Beach

COMPENSATION PHILOSOPHY OF THE SCHOOL BOARD OF THE CITY OF VIRGINIA BEACH

The vision statement for the School Board of the City of Virginia Beach has the goal that every student will be achieving at his or her maximum potential in an engaging, inspiring, and challenging learning environment. With this vision in mind, the School Board strives to provide a total employee compensation program that enables the school division to:

- Attract and retain a highly qualified and diverse workforce
- Ensure fair and consistent pay practices
- Comply with applicable laws and regulations
- Operate within the constraints of fiscal resources while balancing and achieving educational goals

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

1. The school division strives to provide a total compensation program that is competitive with institutions in Virginia and for certain positions outside of our local labor market.
2. Benchmarking and broad banding are used as best practices for compensation of similar positions.
3. Compensation strategies must include the flexibility needed to adapt to market changes and address the needs of the school division. Pay adjustments, other than allowances and supplements, may be provided to employees when appropriate, to address equity, market conditions, targeted needs, and consistency in the administration of the school division's compensation program
4. Starting pay for new employees is based upon education and work experience related to position requirements.
5. Allowances are available to eligible employees based on the attainment of educational/licensing credentials earned beyond the requirements of the position to the extent they relate to the employee's current job responsibilities and to the extent they enhance the employee's ability to contribute to the mission and strategic goals of the school division.
6. Supplements may be provided to eligible employees performing specific functions outside of their established job descriptions.
7. Salary progression may occur as a result of annual salary increases, promotions, reclassifications and pay adjustments.
8. Benefit plans, retirement, and other non-cash compensation are reviewed annually for competitiveness, cost-effectiveness, and their value to employees and the school division.
9. To ensure our compensation structure remains competitive, pay ranges for all instructional positions are evaluated annually. Pay ranges for other job groups are reviewed every 3-5 years or as needed.
10. The Division's Human Resources Department is responsible for evaluating the pay programs for alignment with VBCPS' compensation philosophy, senior leadership is responsible for proposing any changes to the program, and the Board is responsible for approving any proposed changes.
11. The compensation philosophy will be made available to employees.

Total Compensation – What Does It Mean?

10-month Employee No Insurance Elected 2026	
Annual Base Pay	55,687
Total Compensation	55,687
VBCPS Employer Paid Benefits	
VRS Retirement Contribution – 15.23 %	8,481
VRS Life Insurance – 1.18 %	657
VRS Health Insurance Credit - 1.21 %	674
Estimated FICA - 7.65 % of total taxable compensation	4,260
Total Estimated Benefits	14,072
Estimated Compensation Package	69,759
<i>The value of total estimated benefits is 25% above base salary.</i>	

10-month Employee Insurance Elected 2026	
Annual Base Pay	55,687
Total Compensation	55,687
VBCPS Employer Paid Benefits	
Health Insurance Contribution (average)	12,642
VRS Retirement Contribution – 15.23 %	8,481
VRS Life Insurance – 1.18 %	657
VRS Health Insurance Credit - 1.21 %	674
Estimated FICA - 7.65 % of total taxable compensation	4,260
Total Estimated Benefits	26,714
Estimated Compensation Package	82,401
<i>The value of total estimated benefits is 48% above base salary.</i>	



Paula M. Singer, Ph.D., Vice President, Senior Consultant

Andrew Koncinsky, Associate Consultant

Michael Rose, Senior Consultant

Agenda

A Recap of Segal's Collaborative Work with VBCPS

Project Goals

Teacher Pay Scale Assessment

- Market Assessment Findings
- Scenarios
- Employee Impact
- Cost Implications

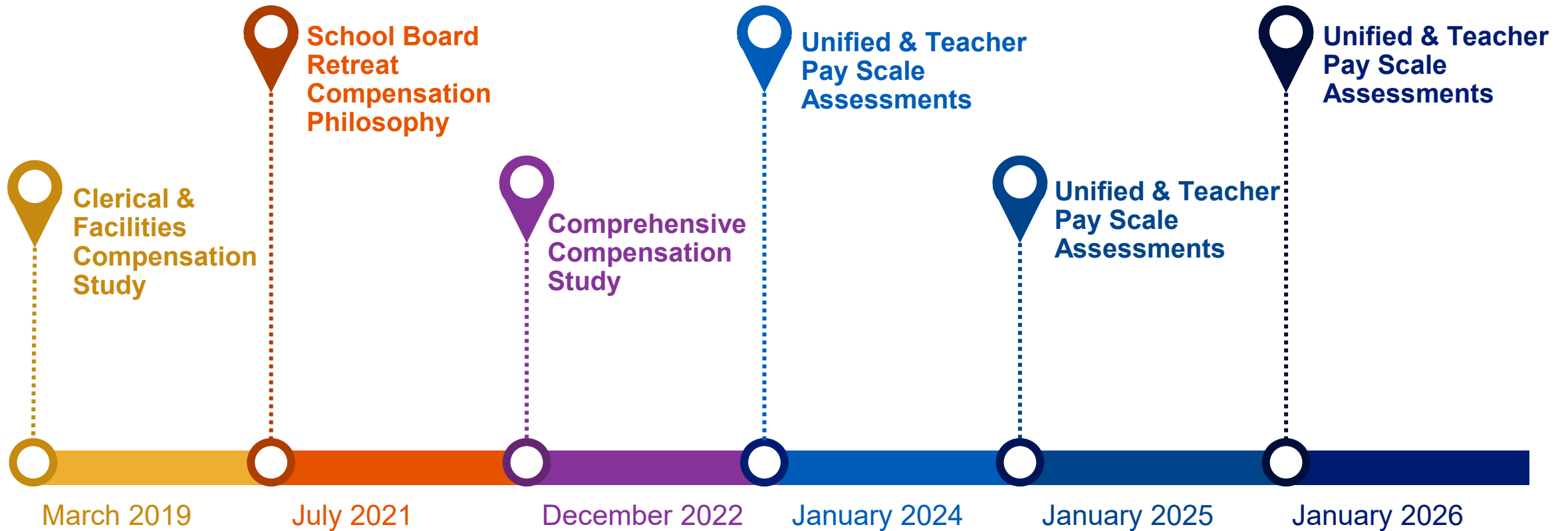
Unified Pay Scale Assessment

- Structural Change Scenarios
- Cost Implications



Timeline: A Recap of Segal's Collaborative Work with VBCPS

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VBCPS Employee Salary Increases – Historical Teacher Pay Scale

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School Year	Date	Percentage Increase
2022 – 2023	July 1, 2022	6.0%
2023 – 2024	July 1, 2023	10.6% (avg)
2023 – 2024	Jan 1, 2024	2.0%
2024 – 2025	July 1, 2024	1.5%
2024 – 2025	Aug 1, 2024	2.0%
2025 – 2026	July 1, 2025	4.5%
Total Average Over 4 Years		26.6%

VBCPS Employee Salary Increases – Historical Unified Pay Scale

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School Year	Date	Percentage Increase
2022 – 2023	July 1, 2022	6.0%
2023 – 2024	July 1, 2023	7.0% (avg)
2023 – 2024	Jan 1, 2024	2.0%
2024 – 2025	July 1, 2024	1.5%
2024 – 2025	Aug 1, 2024	2.0%
2025 – 2026	July 1, 2025	4.5%
Total Average Over 4 Years		23.0%

This Study Sought to Support VBCPS' Compass to 2030 Strategic Framework

1

Develop Teacher Pay Scale costing scenarios that improves the teacher entry rate while ensuring increases reflect the division's commitment to employees while balancing fiscal responsibility.



2

Develop Unified Pay Scale costing scenarios to provide increases that reflect the division's commitment to its employees while balancing fiscal responsibility.

Teacher Pay Scale Assessment

- **Market Assessment Findings**
- **Scenarios**
- **Employee Impact**
- **Cost Implications**



Market Assessment Findings

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Teacher Entry-Level Rankings - Historical

School Division	Rank 2021-2022		Rank 2022-2023		Rank 2023-2024		Rank 2024-2025		Rank 2025-2026	
Virginia Beach	1	\$49,256	1	\$51,966	4	\$53,005	7	\$54,065	7	\$55,687
Chesapeake	5	47,150	2	51,500	2	54,369	3	55,184	5	56,564
Hampton	2	49,000	4	51,000	3	54,060	6	55,000	4	56,750
Newport News	7	46,100	5	50,000	6	52,710	5	55,100	6	56,000
Norfolk	4	47,200	6	49,500	5	53,000	2	57,500	2	60,068
Portsmouth	3	48,615	3	51,046	1	54,670	1	58,497	1	60,564
Suffolk	6	46,350	7	49,316	5	53,000	4	55,141	3	60,000



Market Assessment Findings – Current State

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Teacher Bachelor's Degree

School Division	Rank 0 Years		Rank 5 Years		Rank 10 Years		Rank 15 Years		Rank 20 Years		Rank 25 Years		Rank 30 Years	
Virginia Beach	7	\$55,687	6	\$59,991	3	\$64,627	3	\$69,622	4	\$75,002	4	\$80,799	5	\$87,043
Chesapeake	5	56,564	3	60,936	2	65,645	2	70,718	2	76,184	2	82,072	3	88,414
Hampton	4	56,750	4	60,781	7	62,829	4	69,229	3	75,629	3	82,029	2	88,429
Newport News	6	56,000	7	59,614	4	64,221	5	69,184	5	74,532	5	80,292	6	86,497
Norfolk	2	60,088	2	61,520	6	62,966	7	67,676	7	72,479	7	75,028	7	79,044
Portsmouth	1	60,564	1	64,445	1	68,575	1	73,149	1	78,997	1	86,155	1	95,122
Suffolk	3	60,000	5	60,703	5	63,326	6	67,884	6	73,130	6	79,937	4	87,181
Comparison to Chesapeake (Current)	-1.58%		-1.58%		-1.58%		-1.58%		-1.58%		-1.58%		-1.58%	
Comparison to Chesapeake (2024/2025)	-2.07%		-2.07%		-2.07%		-2.07%		-2.07%		-2.07%		-2.07%	

All values are effective as of July 1, 2025.

Teacher Pay Scale – Scenario A

2.0% Increase at the Entry-level

Years	Current Step Value	Proposed Step Value	Value of Increase to the Step
0	\$55,687	\$56,801	\$1,114
5	\$59,991	\$61,191	\$1,200
10	\$64,627	\$65,920	\$1,293
15	\$69,622	\$71,014	\$1,392
20	\$75,002	\$76,502	\$1,500
25	\$80,799	\$82,415	\$1,616
30	\$87,043	\$88,784	\$1,741
35	\$93,770	\$95,646	\$1,875
40	\$101,017	\$103,038	\$2,020
44+	\$107,216	\$109,360	\$2,144

- Increase the entry-level by **2.0%**

- Maintain step increments at 1.5%

- Supports a **3.5%** increase for eligible employees

2.0% entry-level increase rolls through the entire structure.

Teacher Pay Scale – Scenario B

1.5% Increase at the Entry-level

Years	Current Step Value	Proposed Step Value	Value of Increase to the Step
0	\$55,687	\$56,522	\$835
5	\$59,991	\$60,891	\$900
10	\$64,627	\$65,596	\$969
15	\$69,622	\$70,666	\$1,044
20	\$75,002	\$76,127	\$1,125
25	\$80,799	\$82,011	\$1,212
30	\$87,043	\$88,349	\$1,306
35	\$93,770	\$95,177	\$1,407
40	\$101,017	\$102,533	\$1,515
44+	\$107,216	\$108,824	\$1,608

- Increase the entry-level by 1.5%

- Maintain step increments at 1.5%

- Supports a 3.0% increase for eligible employees

1.5% entry-level increase rolls through the entire structure.

Teacher Pay Scale – Scenario C

1% Increase at the Entry-level

Years	Current Step Value	Proposed Step Value	Value of Increase to the Step
0	\$55,687	\$56,244	\$557
5	\$59,991	\$60,591	\$600
10	\$64,627	\$65,273	\$646
15	\$69,622	\$70,318	\$696
20	\$75,002	\$75,752	\$750
25	\$80,799	\$81,607	\$808
30	\$87,043	\$87,914	\$870
35	\$93,770	\$94,708	\$938
40	\$101,017	\$102,027	\$1,010
44+	\$107,216	\$108,288	\$1,072

- Increase the entry-level by **1.0%**

- Maintain step increments at 1.5%

- Supports a **2.5%** increase for eligible employees

1.0% entry-level increase rolls through the entire structure.

Teacher Pay Scale – Scenario D

0.5% Increase at the Entry-level

Years	Current Step Value	Proposed Step Value	Value of Increase to the Step
0	\$55,687	\$55,965	\$278
5	\$59,991	\$60,291	\$300
10	\$64,627	\$64,950	\$323
15	\$69,622	\$69,970	\$348
20	\$75,002	\$75,377	\$375
25	\$80,799	\$81,203	\$404
30	\$87,043	\$87,478	\$435
35	\$93,770	\$94,239	\$469
40	\$101,017	\$101,522	\$505
44+	\$107,216	\$107,752	\$536

- Increase the entry-level by **0.5%**

- Maintain step increments at 1.5%

- Supports a **2.0%** increase for eligible employees

0.5% entry-level increase rolls through the entire structure.

Teacher Pay Scale – Value of Increase to the Step

Summary of All Scenarios

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		Scenario A (2.0%)		Scenario B (1.5%)		Scenario C (1.0%)		Scenario D (0.5%)	
Years	Current Step Value	Proposed Step Value	Value of Increase to the Step	Proposed Step Value	Value of Increase to the Step	Proposed Step Value	Value of Increase to the Step	Proposed Step Value	Value of Increase to the Step
0	\$55,687	\$56,801	\$1,114	\$56,522	\$835	\$56,244	\$557	\$55,965	\$278
5	\$59,991	\$61,191	\$1,200	\$60,891	\$900	\$60,591	\$600	\$60,291	\$300
10	\$64,627	\$65,920	\$1,293	\$65,596	\$969	\$65,273	\$646	\$64,950	\$323
15	\$69,622	\$71,014	\$1,392	\$70,666	\$1,044	\$70,318	\$696	\$69,970	\$348
20	\$75,002	\$76,502	\$1,500	\$76,127	\$1,125	\$75,752	\$750	\$75,377	\$375
25	\$80,799	\$82,415	\$1,616	\$82,011	\$1,212	\$81,607	\$808	\$81,203	\$404
30	\$87,043	\$88,784	\$1,741	\$88,349	\$1,306	\$87,914	\$870	\$87,478	\$435
35	\$93,770	\$95,646	\$1,875	\$95,177	\$1,407	\$94,708	\$938	\$94,239	\$469
40	\$101,017	\$103,038	\$2,020	\$102,533	\$1,515	\$102,027	\$1,010	\$101,522	\$505
44+	\$107,216	\$109,360	\$2,144	\$108,824	\$1,608	\$108,288	\$1,072	\$107,752	\$536

Employee Impact

Teacher Pay Scale Considerations – Bachelor’s Degree

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		Teacher Scale Scenario A (2.0%)			Teacher Scale Scenario B (1.5%)			Teacher Scale Scenario C (1.0%)			Teacher Scale Scenario D (0.5%)		
Years	Current Step Rate	New Step Rate	\$ Increase	% Increase	New Step Rate	\$ Increase	% Increase	New Step Rate	\$ Increase	% Increase	New Step Rate	\$ Increase	% Increase
0	\$55,687	\$56,801			\$56,522			\$56,244			\$55,965		
1	\$56,522												
2	\$57,370	\$58,518	\$1,995	3.5%	\$58,231	\$1,708	3.0%	\$57,944	\$1,422	2.5%	\$57,657	\$1,135	2.0%
3	\$58,231	\$59,395	\$2,025	3.5%	\$59,104	\$1,734	3.0%	\$58,813	\$1,443	2.5%	\$58,522	\$1,152	2.0%
4	\$59,104	\$60,286	\$2,056	3.5%	\$59,991	\$1,760	3.0%	\$59,695	\$1,465	2.5%	\$59,400	\$1,169	2.0%
5	\$59,991	\$61,191	\$2,086	3.5%	\$60,891	\$1,786	3.0%	\$60,591	\$1,486	2.5%	\$60,291	\$1,187	2.0%
6	\$60,891	\$62,108	\$2,118	3.5%	\$61,804	\$1,813	3.0%	\$61,499	\$1,509	2.5%	\$61,195	\$1,204	2.0%
7	\$61,804	\$63,040	\$2,149	3.5%	\$62,731	\$1,840	3.0%	\$62,422	\$1,531	2.5%	\$62,113	\$1,222	2.0%
8	\$62,731	\$63,986	\$2,182	3.5%	\$63,672	\$1,868	3.0%	\$63,358	\$1,554	2.5%	\$63,045	\$1,241	2.0%
9	\$63,672	\$64,945	\$2,214	3.5%	\$64,627	\$1,896	3.0%	\$64,309	\$1,578	2.5%	\$63,990	\$1,259	2.0%
10	\$64,627	\$65,920	\$2,248	3.5%	\$65,596	\$1,924	3.0%	\$65,273	\$1,601	2.5%	\$64,950	\$1,278	2.0%
11	\$65,596	\$66,908	\$2,281	3.5%	\$66,580	\$1,953	3.0%	\$66,252	\$1,625	2.5%	\$65,924	\$1,297	2.0%
12	\$66,580	\$67,912	\$2,316	3.5%	\$67,579	\$1,983	3.0%	\$67,246	\$1,650	2.5%	\$66,913	\$1,317	2.0%
13	\$67,579	\$68,931	\$2,350	3.5%	\$68,593	\$2,012	3.0%	\$68,255	\$1,674	2.5%	\$67,917	\$1,337	2.0%
14	\$68,593	\$69,965	\$2,386	3.5%	\$69,622	\$2,043	3.0%	\$69,279	\$1,700	2.5%	\$68,936	\$1,357	2.0%
15	\$69,622	\$71,014	\$2,421	3.5%	\$70,666	\$2,073	3.0%	\$70,318	\$1,725	2.5%	\$69,970	\$1,377	2.0%
16	\$70,666	\$72,079	\$2,458	3.5%	\$71,726	\$2,104	3.0%	\$71,373	\$1,751	2.5%	\$71,019	\$1,398	2.0%
17	\$71,726	\$73,161	\$2,495	3.5%	\$72,802	\$2,136	3.0%	\$72,443	\$1,777	2.5%	\$72,085	\$1,419	2.0%
18	\$72,802	\$74,258	\$2,532	3.5%	\$73,894	\$2,168	3.0%	\$73,530	\$1,804	2.5%	\$73,166	\$1,440	2.0%
19	\$73,894	\$75,372	\$2,570	3.5%	\$75,002	\$2,200	3.0%	\$74,633	\$1,831	2.5%	\$74,263	\$1,461	2.0%
20	\$75,002	\$76,502	\$2,608	3.5%	\$76,127	\$2,233	3.0%	\$75,752	\$1,858	2.5%	\$75,377	\$1,483	2.0%
21	\$76,127	\$77,650	\$2,648	3.5%	\$77,269	\$2,267	3.0%	\$76,889	\$1,886	2.5%	\$76,508	\$1,506	2.0%
22	\$77,269	\$78,815	\$2,687	3.5%	\$78,428	\$2,301	3.0%	\$78,042	\$1,915	2.5%	\$77,656	\$1,528	2.0%
23	\$78,428	\$79,997	\$2,728	3.5%	\$79,605	\$2,335	3.0%	\$79,213	\$1,943	2.5%	\$78,820	\$1,551	2.0%
24	\$79,605	\$81,197	\$2,769	3.5%	\$80,799	\$2,370	3.0%	\$80,401	\$1,972	2.5%	\$80,003	\$1,574	2.0%
25	\$80,799	\$82,415	\$2,810	3.5%	\$82,011	\$2,406	3.0%	\$81,607	\$2,002	2.5%	\$81,203	\$1,598	2.0%
26	\$82,011	\$83,651	\$2,852	3.5%	\$83,241	\$2,442	3.0%	\$82,831	\$2,032	2.5%	\$82,421	\$1,622	2.0%
27	\$83,241	\$84,906	\$2,895	3.5%	\$84,490	\$2,479	3.0%	\$84,073	\$2,063	2.5%	\$83,657	\$1,646	2.0%
28	\$84,490	\$86,179	\$2,938	3.5%	\$85,757	\$2,516	3.0%	\$85,334	\$2,094	2.5%	\$84,912	\$1,671	2.0%
29	\$85,757	\$87,472	\$2,982	3.5%	\$87,043	\$2,554	3.0%	\$86,614	\$2,125	2.5%	\$86,186	\$1,696	2.0%
30	\$87,043	\$88,784	\$3,027	3.5%	\$88,349	\$2,592	3.0%	\$87,914	\$2,157	2.5%	\$87,478	\$1,722	2.0%

Cost Implications – *Teacher Pay Scale*

Scenario A

- Increase the entry-level pay by **2%**
- Provides a step for all eligible employees
- Entry level increase from **\$55,687 to \$56,801**

3.5% Raise

Operating Cost*
\$14,885,012

Scenario B

- Increase the entry-level pay by **1.5%**
- Provides a step for all eligible employees
- Entry level increase from **\$55,687 to \$56,522**

3% Raise

Operating Cost*
\$12,741,608

Scenario C

- Increase the entry-level pay by **1%**
- Provides a step for all eligible employees
- Entry level increase from **\$55,687 to \$56,244**

2.5% Raise

Operating Cost*
\$10,598,205

Scenario D

- Increase the entry-level pay by **0.5%**
- Provides a step for all eligible employees
- Entry level increase from **\$55,687 to \$55,965**

2% Raise

Operating Cost*
\$8,454,802

***Operating Cost: Includes the cost of vacancies and benefits.**

Unified Pay Scale Assessment

- **Structural Change Scenarios**
- **Cost Implications**



Example: Grade U7

Years	Current Grade		Updated Grade	
	Current Pay Rate	Current Step Increment	New Pay Rate	New Step Increment
0				
1	\$15.92	1.0%	\$16.23	1.0%
2	\$16.08	1.0%	\$16.40	1.0%
3	\$16.24	1.0%	\$16.56	1.0%
4	\$16.40	1.0%	\$16.73	1.0%
5	\$16.56	1.0%	\$16.89	1.0%
6	\$16.73	1.0%	\$17.06	1.0%
7	\$16.90	1.0%	\$17.23	1.0%
8	\$17.06	1.0%	\$17.41	1.0%
9	\$17.24	1.0%	\$17.58	1.0%
10	\$17.41	1.0%	\$17.76	1.0%
11	\$17.58	1.0%	\$17.93	1.0%
12	\$17.76	1.0%	\$18.11	1.0%
13	\$17.94	1.0%	\$18.29	1.0%
14	\$18.11	1.0%	\$18.48	1.0%
15	\$18.39	1.5%	\$18.75	1.5%
16	\$18.66	1.5%	\$19.04	1.5%
17	\$18.94	1.5%	\$19.32	1.5%
18	\$19.23	1.5%	\$19.61	1.5%
19	\$19.51	1.5%	\$19.90	1.5%
20	\$19.81	1.5%	\$20.20	1.5%
21	\$20.10	1.5%	\$20.51	1.5%
22	\$20.41	1.5%	\$20.81	1.5%
23	\$20.71	1.5%	\$21.13	1.5%
24	\$21.02	1.5%	\$21.44	1.5%
25	\$21.34	1.5%	\$21.76	1.5%
26	\$21.66	1.5%	\$22.09	1.5%
27	\$21.98	1.5%	\$22.42	1.5%
28	\$22.31	1.5%	\$22.76	1.5%
29	\$22.65	1.5%	\$23.10	1.5%
30	\$22.99	1.5%	\$23.45	1.5%

*Unified Pay Scale
Structural Change
Scenario A
Consideration*

• Increase the entry-level pay by **2.0%**

- Maintain step increments for 0-14 years of experience at 1%
- Maintain step increments for 15 years of experience and above at 1.5%

• Supports a **3.0% to 3.5%** increase for eligible employees

Example: Grade U7

Years	Current Grade		Updated Grade	
	Current Pay Rate	Current Step Increment	New Pay Rate	New Step Increment
0				
1	\$15.92	1.0%	\$16.16	1.0%
2	\$16.08	1.0%	\$16.32	1.0%
3	\$16.24	1.0%	\$16.48	1.0%
4	\$16.40	1.0%	\$16.64	1.0%
5	\$16.56	1.0%	\$16.81	1.0%
6	\$16.73	1.0%	\$16.98	1.0%
7	\$16.90	1.0%	\$17.15	1.0%
8	\$17.06	1.0%	\$17.32	1.0%
9	\$17.24	1.0%	\$17.49	1.0%
10	\$17.41	1.0%	\$17.67	1.0%
11	\$17.58	1.0%	\$17.85	1.0%
12	\$17.76	1.0%	\$18.02	1.0%
13	\$17.94	1.0%	\$18.20	1.0%
14	\$18.11	1.0%	\$18.39	1.0%
15	\$18.39	1.5%	\$18.66	1.5%
16	\$18.66	1.5%	\$18.94	1.5%
17	\$18.94	1.5%	\$19.23	1.5%
18	\$19.23	1.5%	\$19.51	1.5%
19	\$19.51	1.5%	\$19.81	1.5%
20	\$19.81	1.5%	\$20.10	1.5%
21	\$20.10	1.5%	\$20.41	1.5%
22	\$20.41	1.5%	\$20.71	1.5%
23	\$20.71	1.5%	\$21.02	1.5%
24	\$21.02	1.5%	\$21.34	1.5%
25	\$21.34	1.5%	\$21.66	1.5%
26	\$21.66	1.5%	\$21.98	1.5%
27	\$21.98	1.5%	\$22.31	1.5%
28	\$22.31	1.5%	\$22.65	1.5%
29	\$22.65	1.5%	\$22.99	1.5%
30	\$22.99	1.5%	\$23.33	1.5%

*Unified Pay Scale
Structural Change
Scenario B
Consideration*

• Increase the entry-level pay by **1.5%**

- Maintain step increments for 0-14 years of experience at 1%
- Maintain step increments for 15 years of experience and above at 1.5%

• Supports a **2.5% to 3.0%** increase for eligible employees

Example: Grade U7

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Years	Current Grade		Updated Grade	
	Current Pay Rate	Current Step Increment	New Pay Rate	New Step Increment
0				
1	\$15.92	1.0%	\$16.08	1.0%
2	\$16.08	1.0%	\$16.24	1.0%
3	\$16.24	1.0%	\$16.40	1.0%
4	\$16.40	1.0%	\$16.56	1.0%
5	\$16.56	1.0%	\$16.73	1.0%
6	\$16.73	1.0%	\$16.90	1.0%
7	\$16.90	1.0%	\$17.06	1.0%
8	\$17.06	1.0%	\$17.24	1.0%
9	\$17.24	1.0%	\$17.41	1.0%
10	\$17.41	1.0%	\$17.58	1.0%
11	\$17.58	1.0%	\$17.76	1.0%
12	\$17.76	1.0%	\$17.94	1.0%
13	\$17.94	1.0%	\$18.11	1.0%
14	\$18.11	1.0%	\$18.30	1.0%
15	\$18.39	1.5%	\$18.57	1.5%
16	\$18.66	1.5%	\$18.85	1.5%
17	\$18.94	1.5%	\$19.13	1.5%
18	\$19.23	1.5%	\$19.42	1.5%
19	\$19.51	1.5%	\$19.71	1.5%
20	\$19.81	1.5%	\$20.01	1.5%
21	\$20.10	1.5%	\$20.31	1.5%
22	\$20.41	1.5%	\$20.61	1.5%
23	\$20.71	1.5%	\$20.92	1.5%
24	\$21.02	1.5%	\$21.23	1.5%
25	\$21.34	1.5%	\$21.55	1.5%
26	\$21.66	1.5%	\$21.87	1.5%
27	\$21.98	1.5%	\$22.20	1.5%
28	\$22.31	1.5%	\$22.54	1.5%
29	\$22.65	1.5%	\$22.87	1.5%
30	\$22.99	1.5%	\$23.22	1.5%

*Unified Pay
Scale
Structural
Change
Scenario C
Consideration*

- Increase the entry-level pay by **1.0%**

- Maintain step increments for 0-14 years of experience at 1%
- Maintain step increments for 15 years of experience and above at 1.5%

- Supports a **2.0% to 2.5%** increase for eligible employees

Example: Grade U7

Years	Current Grade		Updated Grade	
	Current Pay Rate	Current Step Increment	New Pay Rate	New Step Increment
0				
1	\$15.92	1.0%	\$16.00	1.0%
2	\$16.08	1.0%	\$16.16	1.0%
3	\$16.24	1.0%	\$16.32	1.0%
4	\$16.40	1.0%	\$16.48	1.0%
5	\$16.56	1.0%	\$16.65	1.0%
6	\$16.73	1.0%	\$16.81	1.0%
7	\$16.90	1.0%	\$16.98	1.0%
8	\$17.06	1.0%	\$17.15	1.0%
9	\$17.24	1.0%	\$17.32	1.0%
10	\$17.41	1.0%	\$17.49	1.0%
11	\$17.58	1.0%	\$17.67	1.0%
12	\$17.76	1.0%	\$17.85	1.0%
13	\$17.94	1.0%	\$18.02	1.0%
14	\$18.11	1.0%	\$18.21	1.0%
15	\$18.39	1.5%	\$18.48	1.5%
16	\$18.66	1.5%	\$18.76	1.5%
17	\$18.94	1.5%	\$19.04	1.5%
18	\$19.23	1.5%	\$19.32	1.5%
19	\$19.51	1.5%	\$19.61	1.5%
20	\$19.81	1.5%	\$19.91	1.5%
21	\$20.10	1.5%	\$20.20	1.5%
22	\$20.41	1.5%	\$20.51	1.5%
23	\$20.71	1.5%	\$20.82	1.5%
24	\$21.02	1.5%	\$21.13	1.5%
25	\$21.34	1.5%	\$21.44	1.5%
26	\$21.66	1.5%	\$21.77	1.5%
27	\$21.98	1.5%	\$22.09	1.5%
28	\$22.31	1.5%	\$22.42	1.5%
29	\$22.65	1.5%	\$22.76	1.5%
30	\$22.99	1.5%	\$23.10	1.5%

*Unified Pay Scale
Structural Change
Scenario D
for
Consideration*

- Increase entry-level pay by **0.5%**

- Maintain step increments for 0-14 years of experience at 1%
- Maintain step increments for 15 years of experience and above at 1.5%

- Supports a **1.5% to 2.0%** increase for eligible employees

Cost Implications

Unified Pay Scale

SCENARIO A

- Increase the entry-level pay by **2%**
 - Maintain steps 0-14 at 1% 0-14
 - Maintain step increments at 1.5% for steps 15 and above
- 3% to 3.5% Raise**

Operating Cost*
\$8,506,154

SCENARIO B

- Increase the entry-level pay by **1.5%**
 - Maintain steps 0-14 at 1% 0-14
 - Maintain step increments at 1.5% for steps 15 and above
- 2.5% to 3% Raise**

Operating Cost*
\$7,234,514

SCENARIO C

- Increase the entry-level pay by **1%**
 - Maintain steps 0-14 at 1% 0-14
 - Maintain step increments at 1.5% for steps 15 and above
- 2% to 2.5% Raise**

Operating Cost*
\$5,903,656

SCENARIO D

- Increase the entry-level pay by **0.5%**
 - Maintain steps 0-14 at 1% 0-14
 - Maintain step increments at 1.5% for steps 15 and above
- 1.5% to 2% Raise**

Operating Cost*
\$4,572,799

***Operating Cost: Includes the cost of vacancies and benefits.**

Summary of Scenarios for the Unified and Teacher Pay Scales

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Teacher Pay Scale Cost Scenarios

Implementation Options	Entry Level Adj.	Avg Increase	Total Cost
Scenario A	2.0%	3.45%	\$14,885,012
Scenario B	1.5%	2.95%	\$12,741,608
Scenario C	1.0%	2.45%	\$10,598,205
Scenario D	0.5%	1.96%	\$8,454,802

Unified Pay Scale Cost Scenarios

Implementation Options	Entry Level Adj.	Avg Increase	Total Cost
Scenario A	2.0%	3.19%	\$8,506,154
Scenario B	1.5%	2.71%	\$7,234,514
Scenario C	1.0%	2.21%	\$5,903,656
Scenario D	0.5%	1.71%	\$4,572,799

Teacher Pay Scale Key Considerations

- The percentage between each step remains at 1.5%
- All options provide a minimum of 1.5% increase for all employees
- Scenario A provides a 3.5% maximum increase

Unified Pay Scale Key Considerations

- All options keep the current step structure in place (0-14 YOE: 1.0%, 15-47 YOE: 1.5%)
- Scenarios A through C provide an increase to entry level
- All options provide a minimum of 1.5% increase for all employees
- Scenario A provides a 3% to 3.5% maximum increase

Questions





Subject Budget Workshop #3 Item Number: 1C

Section: Workshop Date: January 27, 2026

Senior Staff: Crystal M. Pate, Chief Financial Officer

Prepared by: Crystal M. Pate, Chief Financial Officer

Presenter(s): Crystal M. Pate, Chief Financial Officer

Recommendation:

That the School Board receive and review detailed information regarding the FY 2026–2027 School Operating Budget, including departmental budget requests and allocations developed in accordance with each department’s identified needs for the upcoming school year.

- Departments presenting include Human Resources, Department of School Leadership, and School Division Services.

Background Summary:

N/A

Source:

N/A

Budget Impact:

There are no budgetary implications at this time.

Next Steps:

Workshops will be held weekly for budgetary needs to be discussed by the School Board. The discussion will focus on projected expenditures, required resources, and priority funding areas for the upcoming school year. The goal of these discussions is to ensure transparency, align funding with district priorities, and support student learning through responsible budgeting.

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Budget Workshop #3

School Board Workshop

January 27, 2026

Department of Budget & Finance

Agenda

- SB Questions
- General Assembly Update
- Budget Update
- Questions

Position Management for all departments, with a salary analysis, and a school-based vs central office breakdown

- A file was placed in your School Board members' secured site



How much is the Let's Talk (now Onflo) contract?

- We successfully negotiated reduced pricing with Onflo. The platform cost for this school year (FY26) was \$160,749, and the cost for FY27 will decrease to \$156,731, resulting in a savings of \$4,018. While the overall cost has decreased, we have expanded our use of the platform in collaboration with our Client Success Manager and continue to explore additional automation opportunities available through the platform.
- Following the relaunch of the Onflo platform with school administrators in September 2025, along with increased efforts to raise community awareness, we are projecting more than a doubling of total Onflo ticket volume. For comparison, the total ticket volume for all of the 2024–2025 school year was 2,447 tickets. The ticket volume for the current school year has already reached 2,803 tickets.

Top 5 Topics 2025-2026

Transportation-Bus Routes	24%
VBCPS McKinney Vento (MKV) Applications	18%
Transportation-General	9%
Registration	7%
General Questions	4%

General Assembly Update

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- Governor Spanberger's actions
- General Assembly's actions
- Federal Update



Budget Update

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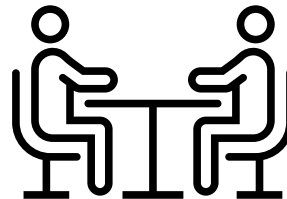
REVENUE SOURCE	FY 2025/26 ADOPTED	FY 2025/26 APPROVED AMENDED	FY 2026/27 SEON	VARIANCE FROM APPROVED AMENDED
Federal	\$14,744,107	\$14,744,107	\$15,494,107	\$750,000
State	\$387,488,845	\$401,073,914	\$419,820,040	\$18,746,126
State Sales Tax	\$94,290,730	\$94,290,730	\$95,257,382	\$966,652
Local Contribution (RSF)	\$493,933,340	\$491,953,917	\$503,940,192	\$11,986,275
Other Local	\$4,457,538	\$4,457,538	\$5,457,538	\$1,000,000
TOTAL	\$994,914,560	\$1,006,520,206	\$1,039,969,259**	\$33,449,053

*State numbers reflect the Governor’s Proposed Budget presented on December 17, 2025.

**With the inclusion of Debt Service (\$50,071,611) and PAYGO (\$5M) total revenue equals \$1,095,040,870

What’s Known

- Proposed reductions savings \$5.2M
- VRS fringe benefit rate savings \$18.1M
- State grant local matches (\$330K)
- Landscape Services contract (\$180K)



What Still Needs a Decision

- Compensation
- Health Fund Plan
- Lexia (All in Grant)
- NEW Budget Requests

Budget Update

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Revenue	FY 2025/26 Adopted	FY 2025/26 Approved Amended	FY 2026/27 Proposed	Variance from Approved Amended
Federal	\$14,744,107	14,744,107	\$15,494,107	\$750,000
State	\$387,488,845	401,073,914	\$419,820,040	\$18,746,126
State Sales Tax	\$94,290,730	94,290,730	\$95,257,382	\$966,652
Local Contribution (RSF)	\$493,933,340	491,953,917	\$503,940,192	\$11,986,275
Other Local	\$4,457,538	4,457,538	\$5,457,538	\$1,000,000
Total	994,914,560	1,006,520,206	\$1,039,969,259	\$33,449,053

Proposal	FTE	Amount	Balance
Additional revenue from all sources			\$33,449,053
Part I & II non-personnel cuts		\$3,207,330	\$36,656,383
Part I & II personnel cuts		\$2,040,208	\$38,696,591
VRS fringe benefit rate updates		\$18,129,194	\$56,825,785
Increase local match for VPI grant (8104)		(\$309,781)	\$56,516,004
Increase local match for Algebra Readiness Initiative grant (8145)		(\$24,087)	\$56,491,917
Decrease local match for Early Reading Intervention grant (8104)		\$5,841	\$56,497,758
Increase local match for Adult Basic Education grant (8124)		(\$2,216)	\$56,495,542
Additional funding for landscape services due to increased city compensation (8408)		(\$179,924)	\$56,315,618

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Proposed FY 2026/27 Operating Budget Department Presentations

School Board Workshop

January 27, 2026

The Department of Human Resources

Guiding Principles for Financial Stewardship

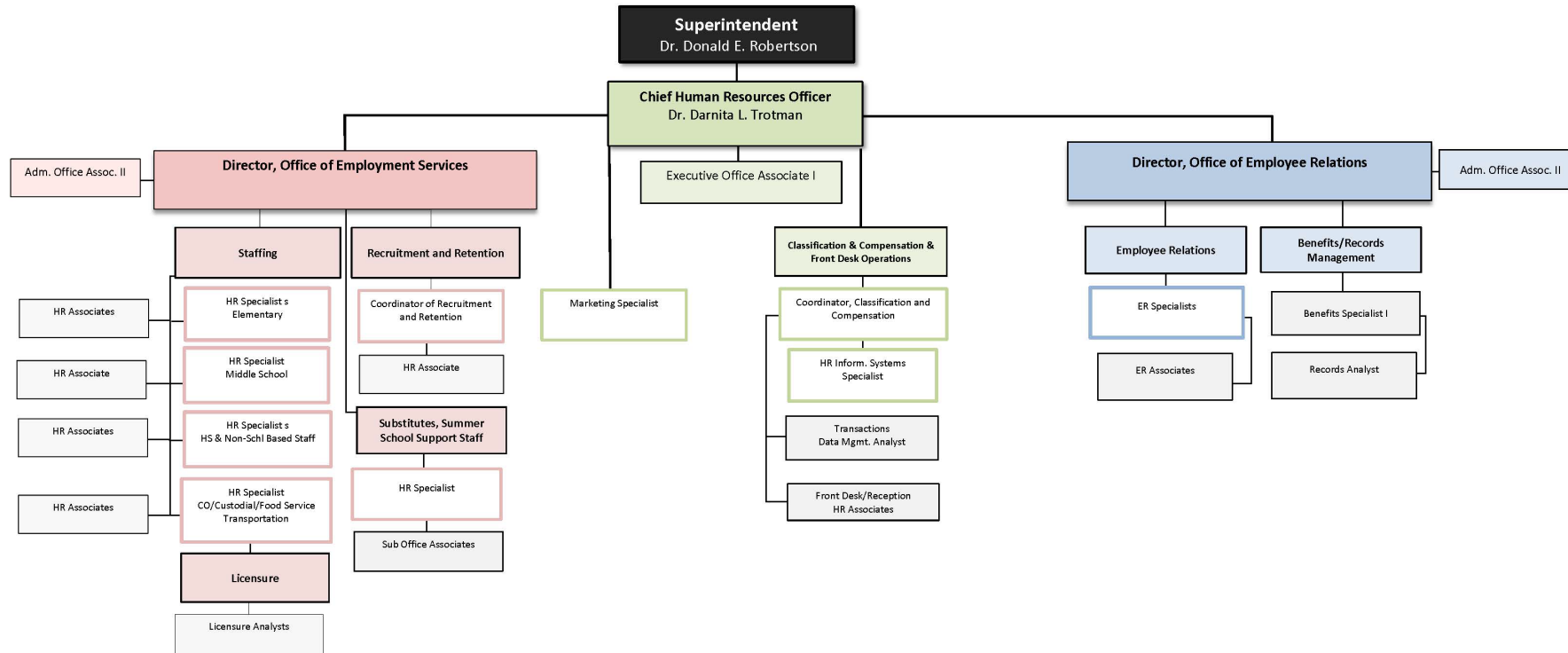
- Alignment to *Compass to 2030* Implementation
- Preserve functions and supports closest to students
- Protect legal, compliance, and safety requirements
- Maintain essential services to schools
- Pursue restructuring and realignment where possible

COMPASS to 2030
Learning Today, Leading Tomorrow

Department Organization

Total FTEs	Number of Offices	Total FY 2025/26 Budget
420	2	\$6,512,301

DEPARTMENT OF HUMAN RESOURCES



Responsibilities of the Department

	Employment Services	Employee Relations
Core Functions	<ul style="list-style-type: none"> • Recruitment • Staffing • Onboarding • Retention • Licensure and Licensure Renewal • Classification and Compensation • Tuition Reimbursements, Allowances, and Supplements • Human Resources Information System and Transactions Reporting • Grants Management • Training 	<ul style="list-style-type: none"> • Personnel Policies and Regulations • Personnel Records Management • Employee Evaluation and Assessment • ADA and PWFA Accommodation Requests • Leave Tracking and Compliance (Academic, FMLA, Military) • Employee Investigations • Unemployment Compensation Claims • Employee Recognition Programs • Training

Compass to 2030 Goals 3 and 5

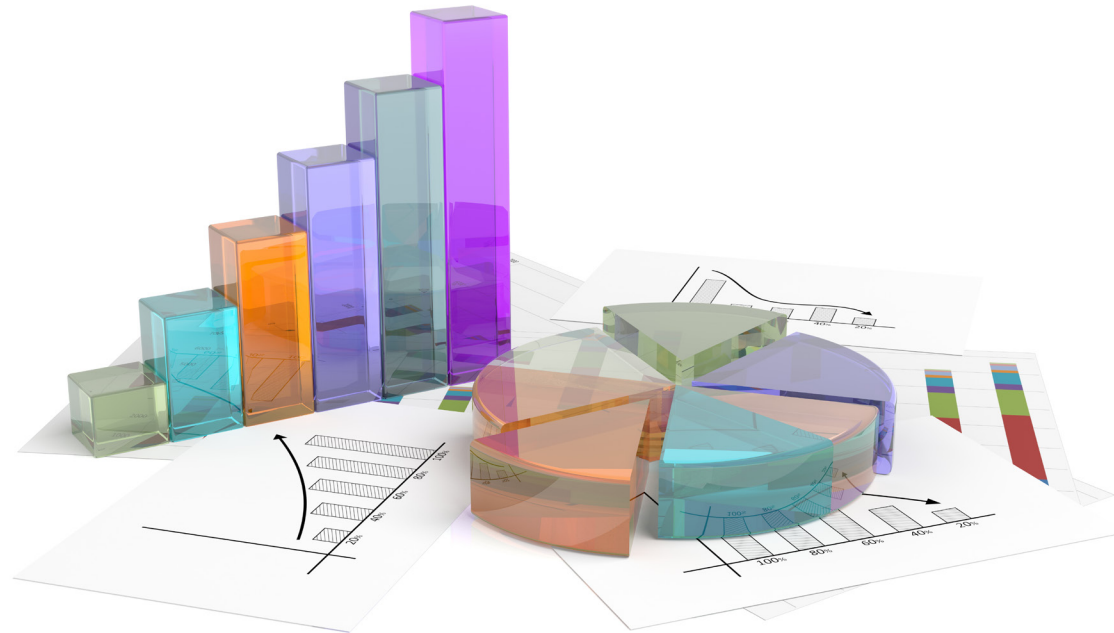
State and Federal Compliance

- **Americans with Disabilities Act of 1990, 42 U.S.C. §12101** - Prohibits discrimination against individuals with disabilities and ensures equal access to employment, public services, and accommodations.
- **Pregnancy Women's Fairness Act, 42 U.S.C. Chapter 21G** - Requires employers with 15 or more employees to provide reasonable accommodations to workers impacted by pregnancy, childbirth, or related medical conditions
- **Employment Verification, Va Code § 22.1-296.5.** – Requires school divisions to respond to employment verification for a former employee of the school board within 10 days.
- **Contracts, Va Code § 22.1-302** – Requires a written contract, approved by the School Board, for each teacher except those temporarily employed, to be signed by both parties before the teacher begins work.
- **Instruction Personnel (IPAL) Data Collection** – Mandated by the Virginia Department of Education, this annual report provides information on the licensure and endorsements of educational personnel working in classrooms across Virginia's public schools.



Department Operating Budget Summary

FY 2025/26 Approved Amended	FY 2025/26 FTE	FY 2026/27 Proposed	FY 2026/27 FTE	Line Item & Staff Reduction (\$)	Change (%)
\$6,542,301	43.0	\$6,426,301	43.0	\$115,997	-1.77%



Future Considerations & Anticipated Adjustments

- Recruitment and Retention Incentives
- Marketing and Advertising
- Contractual Cost Increases and Inflationary Impacts





Proposed FY 2026/27 Operating Budget Department Presentations

School Board Workshop

January 27, 2026

Department of School Leadership

Guiding Principles for Financial Stewardship

- Alignment to *Compass to 2030* Implementation
- Preserve functions and supports closest to students
- Protect legal, compliance, and safety requirements
- Maintain essential services to schools
- Pursue restructuring and realignment where possible



COMPASS to 2030
Learning Today, Leading Tomorrow

Department Organization

Total FTEs	Number of Offices	Total FY 2025/26 Budget
4,851.10	5	\$488,237,899

- 4,801.6 FTEs are allocated to the schools.
- 49.5 FTEs are allocated to the DOSL offices.

DOSL Offices:

- Elementary School Dr. Melanie Hamblin, Dr. Teri Breaux,
Mrs. Kimani Vaughan
- Middle School Dr. James Smith
- High School Dr. Walter Brower
- Professional Growth & Innovation Dr. Janene Gorham
- Student Leadership Ms. Leeane Turnbull

Responsibilities of the Department

DRAFT COPY SUBJECT TO CHANGE

	DOSL	Professional Growth and Innovation (PGI)
Core Functions	<ul style="list-style-type: none"> • Maintain the alignment between the strategic plan, strategic action agenda, the school-based concept map, school plan for continuous improvement and classroom observation feedback. • Interpret, develop and recommend policies and regulations that govern the operations of schools. • Execute the effective selection, management, coaching and mentorship of school leaders. • Ensure that schools have the necessary resources to support student achievement. • Create collaborative and effective communication channels between central support staff and school administrators. • Facilitate positive relationships with the community at large by providing assistance related to schools and the school division. 	<ul style="list-style-type: none"> • Manage division wide professional learning registration, attendance tracking, and reporting • Oversee teacher induction, including mentoring, orientation, and ongoing professional learning. • Design and coordinate leadership development programs for all employee groups. • Strengthen leadership capacity of school administrators through targeted, sustained professional learning. • Partner with schools and departments to plan and implement professional learning. • Support organizational excellence and operational efficiency through customized professional learning for schools and departments. • Develop learning pathways and growth opportunities for non-exempt staff. • Cultivate mastery in teaching through recruitment and support for National Board Certification.
	<i>Compass to 2030 Goals 1,2,3,4,5</i>	<i>Compass to 2030 Goals 1,2,3,4,5</i>

Responsibilities of the Department

DRAFT COPY SUBJECT TO CHANGE

	Office of Student Leadership	Office of Student Activities	Office of Health Services
Core Functions	<ul style="list-style-type: none"> • Serve as a resource to school administration to train, implement, and enforce the Student Code of Conduct. • Monitor discipline data for compliance with state and federal law. • Work with administrators, counselors, families, and community agencies to support students before, during, and after disciplinary actions. • Provide Title IX training and enforcement. • Assist with the registration process. • Provide support for families who are enrolling students in foster care or foreign exchange programs. 	<ul style="list-style-type: none"> • Ensure compliance with VHSL policies and regulations. • Promote student participation in extracurricular activities to include leadership opportunities for students at all levels. • Work with the schools to help plan, supervise, and support student-led activities, assemblies, service projects, and school-wide events that enhance school culture and engagement. • Provide scheduling for athletic events at both the middle and high school as well as ensure these events have appropriate security to keep the school and community safe. • Build school and community connection by serving as a liaison between students, administration, staff, families, and community partners to strengthen collaboration and school pride. • Plan, fund, and organize all high school graduation ceremonies to include summer graduation celebrations. 	<ul style="list-style-type: none"> • Oversee school health programs and clinical services. • Ensure compliance with health regulations and medical requirements. • Assist school nurses with managing student health plans and medical accommodations. • Promote health, safety, and wellness initiatives to school nurses and the community. • Coordinate emergency preparedness and community partnerships.
	Compass to 2030 Goals 2,3,5	Compass to 2030 Goals 2,4,5	Compass to 2030 Goals 2,4,5

Department Operating Budget Summary

FY 2025/26 Approved Amended	FY 2025/26 FTE	FY 2026/27 Proposed	FY 2026/27 FTE	Line Item & Staff Reduction (\$)	Change (%)
\$488,237,899	4,851.10	\$487,141,156	4,850.10	\$1,096,743	-0.22%



Future Considerations & Anticipated Adjustments

- Federal and State Regulations and Required Services
- Legislation
- Student Enrollment Trends
- Short-term and Long-term Budgetary Trends
- Program or Service Modifications





Proposed FY 2026/27 Operating Budget Department Presentations

School Board Workshop

January 27, 2026

Department of School Division Services

Guiding Principles for Financial Stewardship

- Alignment to *Compass to 2030* Implementation
- Preserve functions and supports closest to students
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COMPASS to 2030
Learning Today, Leading Tomorrow

Department Organization

Total FTEs	Number of Offices	Total FY 2025/26 Budget
1,807.038	7	\$171,876,129

Internal Services Funds	Total FTEs
Food Services	589.615

OFFICE NAME	CENTRAL OFFICE STAFF	BOOTS ON THE GROUND	SCHOOL BASED
Transportation & Fleet Management Services	44	653.538	
Facilities Services	3 (9*)	(6*)	
Maintenance Services	31	160	
Custodial & Distribution Services	17	36.5	598
Security & Emergency Management	7	12	244
School Division Services	2		
Park and Landscape Services**	N/A	N/A	
TOTAL	107	862.038	842
<i>* CIP Funded Positions</i>			
<i>** City employees funded by contract</i>			
Food Services***	22		571
<i>*** Internal Services Funded</i>			

Financial Stewardship

- Grants
 - \$26.5M FY20-26 (Facilities - ESSER I, II, III, CSLFRF)
 - \$2.6M FY19-26 (Security and Emergency Management)
- Estimated annual utilities savings
 - \$10M annually due to energy efficiency improvements
 - \$1.4M FY24-26 in Demand Response utilities credits
- Disposed of approximately 319 portables from FY1998-2026
- Custodial needs calculations
- Transportation improvements
 - Reduced routes from 610 FY19 to 560 FY26
 - Stop-Arm Camera Program benefits
 - Rebates for propane powered school bus replacement

Responsibilities of the Department

	Facilities Services	Facilities Services Maintenance Services	Facilities Services Custodial and Distribution Services
Core Functions	<ul style="list-style-type: none"> • Planning, development, and execution of the Capital Improvement Program (CIP) • New construction • Large maintenance projects • Managing building utilization and attendance zones • Aligning facilities operations and service delivery across maintenance, custodial and distribution teams, schools, and departments within the school division 	<ul style="list-style-type: none"> • Coordinating and executing facilities maintenance • Managing service and parts contracts • Energy management • Building modification requests • Genetec security management • Asset management • Storm damage assessments • Lead in drinking water and Legionella prevention and testing • Asbestos Hazard Emergency Response Act (AHERA) management plan • Integrated pest management 	<ul style="list-style-type: none"> • Maintaining a clean learning environment • Screening and recoating of elementary and auxiliary gym floors • Bloodborne pathogen and biohazard cleanup protocols • Refuse and recycling management • Receiving and distributing supplies, equipment, and materials across all sites • Selling and redistributing used school division property
	Compass to 2030 Goal 5	Compass to 2030 Goal 5	Compass to 2030 Goal 5

Responsibilities of the Department

	Transportation and Fleet Management Services	Security and Emergency Management	Park and Landscape Services
Core Functions	<ul style="list-style-type: none"> • Transport over 40k students to and from school • Vehicle inspection, maintenance, and repair • Vehicle registration, Virginia state safety inspection, and emission inspection • Manages support vehicles and support equipment • School bus stop arm camera program; safety with revenue 	<ul style="list-style-type: none"> • Trains and manages processes for all school security assistants and armed security officers • Trains administrative staff on threat assessment investigations and emergency procedures • Manages Raptor Visitor Management and drills • Conducts audits and assessments • Monitors Securly • Supports police and security coverage at school events • VBPD primary POC 	<ul style="list-style-type: none"> • Routine landscape maintenance; mowing and trimming, mulch beds and playgrounds, safety yellow painting, line/prepare athletic fields for sports activities • Site infrastructure maintenance; parking lot striping/signage, asphalt and concrete repair, fences/gates, tennis court lighting and repairs, playground inspection/repairs, snow removal
	Compass to 2030 Goal 5	Compass to 2030 Goal 5	Compass to 2030 Goal 5

Responsibilities of the Department

	Food Services (Operates on internal services fund model)
Core Functions	<ul style="list-style-type: none"> • Manages United States Department of Agriculture’s (USDA) School Nutrition Programs (SNP) • National School Lunch Program (NSLP) • School Breakfast Program (SBP) • Child and Adult Care Food Program (CACFP) • Summer Feeding Sites



Department Operating Budget Summary

FY 2025/26 Approved Amended	FY 2025/26 FTE	FY 2026/27 Proposed	FY 2026/27 FTE	Line Item & Staff Reduction (\$)	Change (%)
\$171,876,129	1,807.038	\$169,164,595	1,787.038	\$2,711,534	-1.58%

Proposed Budget Adjustments:

- Reduction of 20 vacant positions
- Not funded - students with disabilities school bus replacement
- Reduced maintenance project funding
- Added transportation to support School Board adopted AADA expansion

Future Considerations & Anticipated Adjustments

- Deferred school bus replacement costs \$13.4M total
- Deferred maintenance projects costs \$1.3M total
- Evaluating shifting McKinney-Vento to Transportation
- Operating budget dollars that support the Capital Improvement Program (CIP)
 - Debt Service – will need to increase to support PAHS
 - PayGo – work with Davenport identified need to increase over time



Subject: School Board Recognitions **Item Number:** 7A-D

Section: Student, Employee and Public Awards and Recognition **Date:** January 27, 2026

Senior Staff: Nicole Livas, Chief Communications and Community Engagement Officer

Prepared by: David Schleck, Public Relations Coordinator

Presenter(s): Carolyn D. Weems, Vice Chair

Recommendation:

That the School Board recognize the outstanding accomplishments of those receiving the January 27, 2026, School Board recognitions. These designated achievements should not be taken lightly as they fall within a listing of criteria that require achievements including a national or state-level win in a competition, event, or achievement. Examples would be those of National Merit Finalists, taking first place for a state-level sports competition, or other similar meritorious examples. This meeting we will recognize:

- A. Virginia Society for Technology in Education (VSTE) Outstanding Coach of 2025 – Corporate Landing Elementary School
- B. Virginia Association of School Librarians School Librarian of the Year – Kempsville Middle School
- C. Citywide 2027 Teacher of the Year – Indian Lakes Elementary
- D. Outstanding Community Support – Malibu Elementary, Birdneck Elementary, Seatack An Achievable Dream Academy, An Achievable Dream Middle and High School at Lynnhaven, Office of Family and Community Engagement

Background Summary:

That the School Board allow time during School Board meetings to recognize students and/or staff who have accomplished notable recognitions that fit within the parameters of the School Board recognition criteria.

Recognition Criteria:

- 1. Achievement of first or second place in national competitions/events.
- 2. Achievement of national recognition for outstanding achievements, i.e., National Merit Finalists.
- 3. Achievement of first place in regional (multi-state) competitions/events.
- 4. Achievement of first place in state competitions/events.
- 5. Achievements beyond the scope of regular academics/activities and/or job performance.

Source:

Utilizing data from submissions made to the Department of Communications and Community Engagement, which have been approved by school principals or department heads recognizing a notable achievement from a student or staff member fitting the Board recognition parameters.

Budget Impact:

No budgetary implications.

Next Steps:

No further action needed.



Subject: Approval of Minutes **Item Number:** 10A

Section: Approval of Meeting Minutes **Date:** January 27, 2026

Senior Staff: N/A

Prepared by: Regina M. Toneatto, School Board Clerk

Presenter(s): Regina M. Toneatto, School Board Clerk

Recommendation:

That the School Board adopt the following set of minutes as presented:

- A. January 13, 2026 Organizational/Regular School Board Meeting

Background Summary:

N/A

Source:

Bylaw 1-40
Bylaw 1-43

Budget Impact:

No budgetary implications.

Next Steps:

No further action needed.



School Board Services

Mark Bohenstiel
District 3

David Culpepper
District 8

Sharon R. Felton
At-Large

Melinda J. Rogers
District 5

Kathleen Brown
District 10

Matt W. Cummings
District 7

Dr. Alveta J. Green
District 4

Carolyn D. Weems
District 9

Michael Callan
District 6

Rose M. Dwyer
District 1

Kimberly A. Melnyk
District 2

Donald E. Robertson, Jr., Ph.D.
Superintendent

School Board Organizational / Regular Meeting MINUTES

Tuesday, January 13, 2026

School Administration Building #6, Municipal Center

2512 George Mason Drive
P.O. Box 6038
Virginia Beach, VA 23456
(757) 263-1000

Chair Brown convened the meeting at 3:00 p.m. on the 13th day of January 2026 and announced that the meeting would begin with a Closed Session. In addition to Superintendent Robertson, the following School Board Members were present in the School Administration Building #6, School Board Chamber: Chair Brown, Vice Chair Weems, Mr. Bohenstiel, Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Dwyer, Ms. Felton, Dr. Green, Ms. Melnyk, and Ms. Rogers.

Closed Session: At 3:01 p.m., Vice Chair Weems made the following motion, seconded by Mr. Cummings, that the School Board recess into Closed Session in accordance with the exceptions to open meetings law set forth in Code of Virginia §2.2-3711, Part A, Paragraphs 1, 7, and 8, as amended, to deliberate on the following matters:

1. Discussion, consideration, or interviews of prospective candidates for employment; assignment, appointment, promotion, performance, demotion, salaries, disciplining, or resignation of specific public officers, appointees, or employees of any public body; and evaluation of performance of departments or schools of public institutions of higher education where such evaluation will necessarily involve discussion of the performance of specific individuals. Any teacher shall be permitted to be present during a closed meeting in which there is a discussion or consideration of a disciplinary matter that involves the teacher and some student and the student involved in the matter is present, provided that the teacher makes a written request to be present to the presiding officer of the appropriate board. Nothing in this subdivision, however, shall be construed to authorize a closed meeting by a local governing body or an elected school board to discuss compensation matters that affect the membership of such body or board collectively.
7. Consultation with legal counsel and briefings by staff members or consultants pertaining to actual or probable litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the public body. For the purposes of this subdivision, "probable litigation" means litigation that has been specifically threatened or on which the public body or its legal counsel has a reasonable basis to believe will be commenced by or against a known party. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter.
8. Consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter.



School Board of the City of Virginia Beach
School Administration Building #6, Municipal Center
2512 George Mason Drive
Virginia Beach, VA 23456

Tuesday, January 13, 2026
Organizational/Regular School Board Meeting
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Namely to discuss:

- A. Employee suspension hearing.
- B. Status of pending litigation or administrative cases.
- C. Consultation with legal counsel regarding probable litigation and pending litigation matters.

Without discussion, Chair Brown called for a vote. The School Board Clerk announced there were eleven (11) ayes in favor of the motion to recess into Closed Session. The motion passed unanimously, 11-0-0.

The School Board recessed into Closed Session at 3:04 p.m.

Individuals present for discussion in the order in which matters were discussed:

- A. Employee suspension hearing: School Board Members: Chair Brown, Vice Chair Weems, Mr. Bohensiel, Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Dwyer, Ms. Felton, Dr. Green, Ms. Melnyk, and Ms. Rogers; Kamala H. Lannetti, school board attorney; Donald E. Robertson, Ph.D., superintendent; Dannielle Hall-McIvor, senior school board attorney; Darnita L. Trotman, Ed.D., chief human resources officer; Stephanie Enzmann, director, Office of Employee Relations; Daniel Mazzio, III, Esq., Toscano Law Group; Page Larson; John Lane; Elizabeth Hale; and Regina M. Toneatto, school board clerk.

At 3:29 p.m., the following individuals left the Closed Session: Kamala H. Lannetti, school board attorney; Dannielle Hall-McIvor, senior school board attorney; Darnita L. Trotman, Ed.D., chief human resources officer; Stephanie Enzmann, director, Office of Employee Relations; Daniel Mazzio, III, Esq., Toscano Law Group; Page Larson; John Lane; and Elizabeth Hale.

At 3:44 p.m., Kamala H. Lannetti, school board attorney, returned to the Closed Session.

- B. Status of pending litigation or administrative cases; and
- C. Consultation with legal counsel regarding probable litigation and pending litigation matters: School Board Members: Chair Brown, Vice Chair Weems, Mr. Bohensiel, Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Dwyer, Ms. Felton, Dr. Green, Ms. Melnyk, and Ms. Rogers; Kamala H. Lannetti, school board attorney; Donald E. Robertson, Ph.D., superintendent; and Regina M. Toneatto, school board clerk.

The School Board reconvened at 3:59 p.m.

Certification of Closed Session: Vice Chair Weems read the Certification of Closed Session:

WHEREAS, the School Board of the City of Virginia Beach has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and

WHEREAS, Section 2.2-3712 (D) of the Code of Virginia requires a certification by this School Board that such closed meeting was conducted in conformity with Virginia law.

NOW, THEREFORE, BE IT RESOLVED that the School Board of the City of Virginia Beach hereby certifies that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification applies, and (ii) only such public business matters as were identified in the motion by which the closed meeting was convened were heard, discussed, or considered.



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Ms. Dwyer made the motion, seconded by Ms. Rogers. Without discussion, Chair Brown called for a vote. The School Board Clerk announced there were eleven (11) ayes in favor of the motion for Certification of Closed Session. The motion passed unanimously, 11-0-0.

Vice Chair Weems read the following resolution:

**RESOLUTION REGARDING SUSPENSION WITHOUT PAY HEARING
PAGE LARSON**

RESOLVED: That on January 13, 2026 the School Board held a hearing to determine whether to suspend Page Larson, teacher, after receiving verification that Ms. Larson had a Level 3 finding of Physical Neglect/Inadequate Supervision related to a November 2025 complaint regarding a student; and

RESOLVED: That the School Board received exhibits and testimony and heard arguments from Ms. Larson and the School Administration; and

RESOLVED: That the School Board suspends Ms. Larson without pay until either the School Administration determines that Ms. Larson may return to her current or a similar position or until the conclusion of any grievance procedures regarding the School Administration's recommendation to discipline or dismiss Ms. Larson from employment; and

FURTHER RESOLVED: That the Clerk is directed to send a copy of this Resolution to Ms. Larson and her legal counsel, the School Board Attorney, the Employee Relations Specialist, and the Chief Human Resources Officer, who is directed to place a copy of this Resolution, and the exhibits in Ms. Larson's personnel file.

Adopted by the School Board of the City of Virginia Beach this 13th day of January 2026.

Vice Chair Weems made the motion, seconded by Mr. Callan. There was a brief discussion regarding the resolution and the second paragraph. Ms. Melnyk made a motion to strike the part of the resolution that references witnesses and testimony (second paragraph). The motion was seconded by Vice Chair Weems. Without further discussion, Chair Brown called for a vote. The School Board Clerk announced there were eleven (11) ayes in favor of the motion. The motion passed unanimously, 11-0-0.

1. Administrative, Informal, and Workshop:

A. School Board Administrative Matters and Reports: Chair Brown mentioned the Special School Board budget meeting on January 20. Superintendent Robertson stated it is not yet determined if the meeting will be needed based on the outcome of tonight's meeting. Dr. Green mentioned scholarship opportunities and the 113th Founders Day for Delta Sigma Theta Sorority Incorporated (January 13); using the Scholarship Center to see the scholarship opportunities available.

B. Budget Workshop #2: The School Board received and reviewed detailed information regarding the FY 2026–2027 School Operating Budget, including departmental budget requests and allocations developed in accordance with each department's identified needs for the upcoming school year. The department presentations included Budget and Finance, Office of the Superintendent, Communications and Community Engagement and the Office of Technology. Superintendent Robertson provided a brief introduction and overview.

Department of Budget and Finance: Crystal Pate, chief financial officer, provided the School Board with an overview of the 2026–2028 budget cycle, summarizing key state budget dates, the rebenchmarking updates that adjusted SOQ-related costs, and the Local Composite Index. The presentation highlighted



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major components of the Governor’s proposed budget—including compensation supplements, revised revenue projections, and increased investments in school construction. The School Board was reminded of the established process for handling member budget questions, and the department reviewed recent and proposed reductions, its organizational structure, and its guiding principles for financial stewardship. The briefing concluded with future considerations and anticipated adjustments.

After the presentation, a discussion followed with questions and comments regarding the process for questions; improving efficiencies; request for a listing of positions; health insurance; and health fund balance.

Office of the Superintendent; Office of Planning, Innovation, and Accountability; and Office for Opportunity and Achievement: Cheryl R. Woodhouse, chief of staff, outlined how the departments aligned their financial planning with the division’s Compass to 2030 implementation and emphasized the district’s ongoing commitment to preserving student-centered services, maintaining legal and safety compliance, and sustaining essential supports for schools. The presentation reviewed the department’s organizational structure, which consisted of 23 full-time employees across three offices. The core functions of each office were outlined including division leadership; strategic planning and accountability; assessment training and data support; program evaluation; research and survey administration; and initiatives supporting student belonging, community partnerships, student voice, and inclusive environments. The department’s FY 2025/26 amended budget totaled \$4,722,209 and that the proposed FY 2026/27 budget was \$4,554,701, reflecting a decrease of \$167,508 (–3.55%). Future considerations included the need to monitor workload impacts, explore automation to strengthen efficiency, plan for sustainability in essential functions, and adjust as needed if additional revenue became available.

After the presentation, a discussion followed with questions and comments regarding budget breakdown for staff and other expenses; reductions of budget; and survey tools.

Department of Communications and Community Engagement: Nicole Livas, chief communications and community engagement officer, presented its operating budget, outlining its guiding financial stewardship principles, organizational structure, and major responsibilities across Communications and Family & Community Engagement. The department reported 21.4 FTEs and a budget of \$3.65 million, with work spanning communication platforms, multimedia and video production, crisis communications, community partnerships, and Education Foundation programs. The proposed FY2026/27 budget totaled \$3.54 million, reflecting a reduction of \$109,272 and one FTE, a 2.99% decrease from FY 2025/26. The department also identified anticipated needs related to sustaining key functions, adapting to shifting communication demands, exploring automation tools to improve efficiency, and reviewing contracts for stronger return on investment.

After the presentation, a discussion followed with questions and comments regarding the Virginia Beach Education Foundation (VBEF); staffing; FTE reduction; cost of media platforms; and how many are using platforms.

Department of Technology: David Din, chief information officer, presented its budget, highlighting its role in supporting instruction, operations, and communication across a large and complex K–12 technology environment. The department reported a budget of \$20.1 million and 82.5 positions, reflecting a 1.44% reduction while still funding essential systems such as student information, payroll, cybersecurity tools, subscriptions, network infrastructure, and device support.



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The presentation noted rising technology costs—particularly increases in Microsoft and Google subscriptions—and escalating cybersecurity threats. Despite these challenges, the department focused on organizational excellence, staff support, operational reliability, and strong security practices. Looking forward, it emphasized priorities such as system reliability, responsible modernization, automation, and stewardship of resources to ensure long term stability and sustainability.

After the presentation, a discussion followed with questions and comments regarding the use of Chromebooks; use of textbooks; screentime use; staffing costs; cost of subscriptions; technology and early childhood learners; automation and cost savings; budget reduction; and cost savings of computers, if not used in early childhood.

2. **Closed Session:** There was no Closed Session at this time. There was a Closed Session prior to the Administrative, Informal, and Workshop session.
3. **School Board Recess:** Chair Brown adjourned the Administrative, Informal, and Workshop session at 5:24 p.m.
4. **Formal Meeting (School Administration Building #6 – School Board Room) 6:00 p.m.**
5. **Call to Order and Roll Call:** Superintendent, Donald E. Robertson, Jr., Ph.D., serving as Chair pro-tem called the School Board Annual Organizational meeting to order at 6:00 p.m. on the 13th day of January 2026. The following School Board Members were present in the School Administration Building #6, School Board Chamber: Mr. Bohensiel, Ms. Brown, Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Dwyer, Ms. Felton, Dr. Green, Ms. Melnyk, Ms. Rogers, and Ms. Weems.
6. **Moment of Silence followed by the Pledge of Allegiance:** After the Pledge of Allegiance, the Frank W. Cox High School Mixed Chorus sang the National Anthem.
7. **School Board Organizational Matters:** After reviewing the nomination and voting procedures to be used for the election of School Board Chair and Vice Chair, and without any objections, motions, or questions, Superintendent Robertson called for nominations in the election of School Board Chair.
 - A. **Election of School Board Chair:** Mr. Cummings nominated Ms. Melinda Rogers for School Board Chair. Mr. Culpepper nominated Ms. Kathleen Brown for School Board Chair. Ms. Weems supported the nomination of Ms. Brown for School Board Chair. Ms. Melnyk briefly commented to the nominees for Chair, the request for the Chair to be more transparent with the Policy Review Committee. There being no other nominations for School Board Chair, votes were cast with the following results: Ms. Rogers received five (5) votes: Mr. Cummings, Ms. Felton, Dr. Green, Ms. Melnyk, and Ms. Rogers. Ms. Brown received six (6) votes: Mr. Bohensiel, Ms. Brown, Mr. Callan, Mr. Culpepper, Ms. Dwyer, and Ms. Weems. Superintendent Robertson announced that Ms. Kathleen Brown was elected Chair by majority vote and declared the School Board Chair for the 2026 calendar year. Superintendent Robertson passed the gavel to Chair Brown to proceed with the meeting.
 - B. **Election of School Board Vice Chair:** Chair Brown called for nominations for Vice Chair. Ms. Rogers nominated Mr. Matt Cummings for School Board Vice Chair. Mr. Callan nominated Ms. Carolyn Weems for School Board Vice Chair. There being no other nominations for School Board Vice Chair, votes were cast with the following results: Mr. Cummings received five (5) votes: Mr. Cummings, Ms. Felton, Dr. Green, Ms. Melnyk, and Ms. Rogers. Ms. Weems received six (6) votes: Mr. Bohensiel, Ms. Brown, Mr. Callan, Mr. Culpepper, Ms. Dwyer, and Ms. Weems. Chair Brown announced Ms. Carolyn Weems was elected Vice Chair.
 - C. **Appointment of Clerk and Deputy Clerk:** Chair Brown called for a motion to approve the Superintendent’s recommendation to appoint Regina M. Toneatto as Clerk of the School Board and Nina Wadowski as Deputy Clerk of the School Board for the 2026 calendar year.



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Mr. Culpepper made the motion, seconded by Vice Chair Weems. There was a brief discussion regarding the appointments for Clerk and Deputy Clerk and expressed appreciation for their service and support to School Board operations. Without further discussion, Chair Brown called for a vote. The School Board Clerk announced there were eleven (11) ayes in favor of the motion to approve the Superintendent's recommendation to appoint Regina M. Toneatto as Clerk of the School Board and Nina Wadowski as Deputy Clerk of the School Board for the 2026 calendar year. The motion passed unanimously, 11-0-0.

- D. Schedule of Meetings: January 2026 through June 2027: Chair Brown called for a motion to approve the schedule of School Board meetings from January 2026 to June 2027 as presented. Ms. Dwyer made the motion, seconded by Mr. Callan. Superintendent Robertson noted and recommended there is no need to have the January 20, Special School Board meeting relating to the budget. There was a brief discussion regarding the February 17, Special School Board meeting and if it could be moved; it is too early to make the decision. Chair Brown stated the current motion on the floor is to accept the calendar as presented. The discussion continued regarding the November School Board meetings and the meeting scheduled for November 24 before the Thanksgiving holiday; request to move the meeting date; suggested moving the meeting to Monday, November 23. Chair Brown called for a motion to remove the January 20, 2026 special meeting and move the November 24 meeting to November 23, 2026. Dr. Green made the motion, seconded by Vice Chair Weems. Chair Brown restated the motion on the floor – to approve the calendar as presented except for the January 20 Special meeting and the November 24 meeting will be moved to November 23 for a regularly scheduled meeting. Without further discussion, Chair Brown called for a vote. The School Board Clerk announced there were eleven (11) ayes in favor of the motion to approve the schedule of meetings calendar as presented with the modification of removing the January 20 Special Meeting and moving the November 24 meeting to Monday, November 23. The motion passed unanimously, 11-0-0.

8. **Student, Employee and Public Awards and Recognition:** There were no awards this evening.
9. **Adoption of the Agenda:** Chair Brown called for a motion to approve the agenda as presented. Mr. Bohensiel made the motion, seconded by Ms. Dwyer. Chair Brown mentioned Policy 5-54 and moving it either at the Adoption of the Agenda or during Action. Chair Brown opened the floor for any motions. Ms. Melnyk made a motion to move Policy 5-54/Physical Restraint and Seclusion, move it off the agenda and send it back to the PRC (Policy Review Committee). The motion was seconded by Mr. Bohensiel. Without discussion, Chair Brown called for a vote. The School Board Clerk announced there were eleven (11) ayes in favor of the motion to move Policy 5-54 off the agenda and send it back to the PRC. The vote passed unanimously, 11-0-0.
- Chair Brown noted that the adoption of the agenda motion is on the floor. Without discussion, Chair Brown called for a vote to approve the agenda as presented and modified. The School Board Clerk announced there were eleven (11) ayes in favor of motion to approve the agenda as presented and modified. The motion passed unanimously, 11-0-0.
10. **Superintendent's Report (second monthly meeting) and recognitions (first and second monthly meetings)**
Administrative Recognitions: Superintendent Robertson introduced the following appointments, which were approved at the December 9, 2025, School Board Meeting: **Tova L. Hayes**, administrative assistant, Glenwood and Lynnhaven Elementary Schools, as assistant principal of Newtown Elementary School; **George "Steve" Loder, Jr.**, administrative assistant, College Park and Holland Elementary Schools, as assistant principal of Lynnhaven Elementary School; **Megan K. Smith**, administrative assistant, John B. Dey and Thoroughgood Elementary Schools, as assistant principal of Malibu Elementary School; and **Cheritta F. Pridgen**, assistant principal, Corporate Landing Middle School, as assistant principal of Landstown High School.
11. **Approval of Meeting Minutes**
- A. December 9, 2025 Regular School Board Meeting: Chair Brown called for any modifications to the December 9, 2025 regular School Board Meeting minutes as presented.



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Hearing none, Chair Brown called for a motion to approve the December 9, 2025, minutes as presented. Ms. Dwyer made the motion, seconded by Mr. Cummings. Without discussion, Chair Brown called for a vote. The School Board Clerk announced there were eleven (11) ayes in favor of the motion to approve the December 9, 2025, minutes as presented. The motion passed unanimously, 11-0-0.

12. Public Comments (until 8:00 p.m.)

There were eight (8) in-person speakers (including two (2) student speakers). The topics included red cards; immigration rights and resources; Policy 6-26; special needs students and culinary skills, mobile kitchen program; student assemblies; Policy 5-40; understanding student needs; budget; value staff; recruitment and retention; health fund; School Chaplain Program; moral compass; student resilience; letter from the Special Education Advisory Committee; returning policy to PRC; competitive salary for staff; staffing shortages; and compensation.

The Public Comments concluded at 6:53 p.m.

13. Information

A. Policy Review Committee (PRC) Recommendations: Recommended that the School Board review recommendations regarding the amendment of certain policies as recommended by the Policy Review Committee at its December 8, 2025 meeting. Kamala Lannetti, school board attorney, reviewed the following:

1. Policy 3-95/Public Charter Schools: The PRC recommends formatting changes, inclusion of statutory amendments and scrivener's changes. A discussion followed regarding Green Run Collegiate; support from community section of policy; application process; fundraising; release from policies and regulations section of policy; concerns regarding resources; and need for policy.
2. Policy 5-40/Student-led Demonstrations: The PRC recommends adoption of a new Policy 5-40 to address Student-led Demonstrations. A discussion followed regarding the review of the policy; First Amendment Rights; prior policy; civic engagement; what defines a demonstration, needs more clarity and definitions; legal sufficiency; safety; work on policy; feedback from students; and work done by PRC on the policy. Ms. Melnyk made a motion to return Policy 5-40 back to the PRC. Ms. Rogers seconded the motion. A discussion continued regarding Policy 5-40.

After the discussion finished, Chair Brown called for a vote on the motion to move Policy 5-40 to go back to the PRC. The School Board Clerk announced there were six (6) ayes in favor of motion to return Policy 5-40 to the PRC: Mr. Bohensiel, Mr. Cummings, Ms. Felton, Dr. Green, Ms. Melnyk, and Ms. Rogers. There were five (5) nays opposed to the motion to return Policy 5-40 to the PRC: Chair Brown, Vice Chair Weems, Mr. Callan, Mr. Culpepper, and Ms. Dwyer. The motion passed, 6-5-0.

3. Policy 5-49/Interscholastic Competition: The PRC recommends amending Section B to clarify that the Superintendent or designee will make decisions on appeals regarding transfers or eligibility when the VHSL rules allow either the School Board or the Superintendent to be the appeal decider.
4. Policy 6-26/Evaluation of New and Existing Programs: The PRC recommends formatting changes, removal of reference to the PPMC, and removal of the final sentence in Section E.
5. Policy 6-44/School Counseling: The PRC recommends no changes.
6. Policy 6-77/Literacy and Response to Intervention Screening and Services: The PRC recommends no changes.

B. Accreditation and Accountability Results for VBCPS – Student Achievement Results: Tracy LaGatta, director, Office of Student Assessment, provided the School Board information on 2025-2026 Accreditation and Accountability Results for Virginia Beach City Public Schools based on 2024-2025 data.



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The presentation summarized Virginia's updated two-part school classification system, which separated compliance-based accreditation from the performance-focused School Performance and Support Framework (SPSF). All VBCPS schools were fully accredited for 2025–2026. The presentation then outlined the performance-focused SPSF, which assigned schools a 0–100 score based on mastery, growth, and readiness indicators. The framework weights varied by school level, with mastery carrying the greatest weight. The division's initial 2025–2026 performance results showed that most VBCPS schools fell into the *On Track* category, though several were *Off Track* or in *Needs Intensive Support*.

Federal designations showed 21 VBCPS schools identified for Targeted Support and Improvement, largely due to the performance of students with disabilities, which caused category reductions for several schools. Final SPSF results aligned closely with statewide distributions. The school division outlined coordinated support strategies to improve student outcomes and noted upcoming increases in SOL cut scores, which would be phased in beginning in 2026–2027.

After the presentation, a discussion followed with questions and comments regarding the new criteria and how it affects ratings; sharing information with parents; VDOE information page; SOL tests; accommodations for students; scores and subgroups; recommendations and receiving updates on outcomes; school support meetings; SOL benchmarks; new assessments based on new standards; additional supports; and funding.

- C. FFY 2024 Title I, Part A Application and Reallocation: Laura Silverman, director, Title I Programs, provided the School Board information released by the Virginia Department of Education (VDOE) on December 18 regarding the FFY 2024 Title I, Part A Reallocation of funds and approve the submission of the application to VDOE by January 23, 2026. VBCPS had been awarded \$150,814 in Bypass funds to support equitable services for eligible private school students, with expenditure and reimbursement deadlines in 2026. The division planned to use the funds for tutoring, instructional supplies, family engagement materials, and technology. The Virginia Department of Education had set January 23, 2026 as the submission deadline for the required Bypass Reallocation Application.

After the presentation, Chair Brown noted the item is also on the Consent Agenda due to the deadline.

- 14. Return to public comments if needed:** As noted, under Agenda Item #12, the Public Comments concluded at 6:53 p.m.
- 15. Consent Agenda:** Chair Brown read the following items on the Consent Agenda:
- A. Policy Review Committee (PRC) Recommendations: Recommended that the School Board approve recommendations regarding the amendment of certain policies by the Policy Review Committee at its November 25, 2025 December 18, 2025 meetings.
- Policy 3-40/Design-Build and Construction Management Delivery Methods: The PRC recommends adopting a new policy that allows Design-Build and Construction Management delivery methods for the procurement and construction of certain capital improvement projects.
 - Policy 7-51/Use of School Board Equipment: The PRC recommends amendments to clarify when School Division equipment may be used outside entities.
- B. Bayside High School Fire Alarm Replacement: Recommended that the School Board approve a motion authorizing the Superintendent to execute a contract with E&P Electrical Contracting for the Bayside High School Fire Alarm Replacement in the amount of \$1,419,500.



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- C. Ocean Lakes High School Tower Lease Amendment: Recommended that the School Board approve a motion authorizing the Superintendent to execute a First Amendment to Communication Tower Lease Agreement with VB-S1 Assets, LLC to the existing cell tower at Ocean Lakes High School.
- D. FFY 2024 Title I, Part A Application and Reallocation: Recommended that the School Board approve information released by the Virginia Department of Education (VDOE) on December 18 regarding the FFY 2024 Title I, Part A Reallocation of funds and approve the submission of the application to VDOE by January 23, 2026.

After reading the items on the Consent Agenda, Chair Brown asked if there were any objections to voting on the Consent Agenda as presented. Hearing none, Chair Brown called for a motion to approve the Consent Agenda as presented. Mr. Cummings made the motion, seconded by Ms. Rogers. Chair Brown called for a vote. The School Board Clerk announced there were eleven (11) ayes in favor of the motion to approve the Consent Agenda as presented. The motion passed unanimously, 11-0-0.

16. **Action**

- A. Personnel Report / Administrative Appointments: Chair Brown called for a motion to approve the January 13, 2026 personnel report and administrative appointments. Ms. Dwyer made the motion, seconded by Ms. Rogers, that the School Board approve the appointments, and the acceptance of the resignations, retirements and other employment actions as listed on the January 13, 2026 personnel report along with the administrative appointment as recommended by the Superintendent.

Without discussion, Chair Brown called for a vote. The School Board Clerk announced there were eleven (11) ayes in favor of the motion to approve the January 13, 2026 personnel report and administrative appointments. The motion passed unanimously, 11-0-0.

Superintendent Robertson mentioned the following appointments: **Tara B. Yurik**, administrative assistant, Virginia Beach Middle School, as assistant principal of Corporate Landing Middle School; and **Brian J. Loehn**, coordinator, security and emergency management, Office of Security and Emergency Management, as Director of Transportation, Office of Transportation and Fleet Management Services.

- B. An Achievable Dream Academy: Comprehensive Evaluation Recommendations: Chair Brown called for a motion to approve the administration's recommendations that were proposed in response to the An Achievable Dream (AAD) Academy: Comprehensive Evaluation. Dr. Green made the motion, seconded by Ms. Dwyer. There was a brief discussion regarding the MOU. Without further discussion, Chair Brown called for a vote. The School Board Clerk announced there were eleven (11) ayes in favor of the motion to approve the administration's recommendations that were proposed in response to the An Achievable Dream (AAD) Academy: Comprehensive Evaluation. The motion passed unanimously, 11-0-0.
- C. Policy Review Committee (PRC) Recommendations: Recommended that the School Board approve recommendations regarding the adoption of a new Policy 5-54/Physical Restraint and Seclusion.
 - 1. Policy 5-54/Physical Restraint and Seclusion: Note, during the adoption of the agenda, it was voted upon to move Policy 5-54 off the agenda and sent it back to the PRC. The vote passed unanimously. See Agenda Item #9.



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17. **Committee, Organization or Board Reports:** Chair Brown mentioned the next scheduled School Board meeting is January 27, 2026. Vice Chair Weems mentioned the next Policy Review Committee (PRC) meeting is Wednesday, January 28, 2026 at 3:30 p.m. Ms. Melnyk mentioned the Governor’s School for the Arts and SECEP (Southeastern Cooperative Educational Programs) meeting is January 27, 2026.
 18. **Return to Administrative, Informal, Workshop or Closed Session matters:** None.
 19. **Adjournment:** Chair Brown adjourned the meeting at 8:57 p.m.

Respectfully submitted:

Regina M. Toneatto, Clerk of the School Board

Approved:

Kathleen J. Brown, School Board Chair



Subject: Interim Financial Statements – November and December 2025 **Item Number:** 12A

Section: Information **Date:** January 27, 2026

Senior Staff: Crystal M. Pate, Chief Financial Officer

Prepared by: Daniel G. Hopkins, Director of Business

Presenter(s): Crystal M. Pate, Chief Financial Officer, Daniel G. Hopkins, Director of Business Services

Recommendation:

That the School Board receive information regarding the attached financial statements.

Background Summary:

Pursuant to Section 22.1-115 of the Code of Virginia, as amended, and other applicable sections, the enclosed Interim Financial Statements are presented.

Source:

Section 22.1-115 of the Code of Virginia, as amended.

Budget Impact:

No budgetary implications.



INTERIM FINANCIAL STATEMENTS
FISCAL YEAR 2025-2026
NOVEMBER 2025

The financial statements include the following:

	<u>Page</u>
School Operating Fund:	
Revenues by Major Source	A1
Expenditures and Encumbrances by Category.....	A3
Expenditures and Encumbrances by Budget Unit	
within Category	A5
Revenues and Expenditures/Encumbrances Summary.....	B1
Balance Sheet	B2
Revenues by Account.....	B3
Special Revenue and Proprietary Funds:	
Athletics	B5
Cafeterias.....	B6
Textbooks	B7
Risk Management	B8
Communication Towers/Technology	B9
Grants	B10
Health Insurance	B13
Vending Operations	B14
Instructional Technology	B15
Equipment Replacement.....	B16
Capital Projects Funds Expenditures and Encumbrances.....	B17
Green Run Collegiate Charter School	B18

The financial statements are reported on a cash basis; however, the financial statements include encumbrances (e.g., purchase orders, construction contracts) and reflect the option-payroll (e.g., 10-month employees starting in September electing to be paid over 12-months (i.e., includes the appropriate amount of the July and August salary payments due)) on a monthly basis (September through June). This salary accrual is reflected in each appropriate salary line item within each cost center and fund for reporting and budgetary control purposes.

School Operating Fund

The School Operating Fund makes up the general operating fund of the School Board. The general fund is used to account for all of the financial resources (except those accounted for in the below funds) that support the Instruction; Administration, Attendance and Health; Pupil Transportation; Operations and Maintenance; and Technology categories.

School Operating Fund Revenues (pages B1, B3-B4)

Revenues realized this month totaled **\$90.0 million**. Of the amount realized for the month, **\$45.2 million** was realized from the City, **\$8.1 million** was received in state sales tax, and **\$31.3 million** was received from the Commonwealth of Virginia for Basic School Aid, Standards of Quality (SOQ) entitlements, and other State revenue. Funds from the Federal Government this month totaled **\$4,766,736** for Impact Aid.

School Operating Fund Expenditures (page B1)

The percent of the total current fiscal year budget expended and encumbered through this month was **34.13%**. The percent of expenditures and encumbrances to the total actual expenditures and encumbrances for the same period in FY 2025 was **35.87%**, and FY 2024 was **%**. Please note that **\$5,675,727** of the current year budget is funded by the prior year fund balance for encumbrances.

Athletics Fund (page B5)

The Athletics Fund accounts for the revenues and expenditures associated with the middle and high school athletic programs. This fund has realized **\$57,357** (includes **\$23,864** in football receipts, **\$4,037** in field hockey receipts, **\$4,578** in volleyball receipts, and **\$11,937** in Middle School receipts) this month or **98.0%** of the estimated revenue for the current fiscal year compared to **98.8%** of FY 25 actual. Expenditures totaled **\$619,699** for this month. This fund has incurred expenditures and encumbrances of **39.8%** of the current fiscal year budget compared to **40.5%** of the FY 25 actual. Please note that **\$22,935** of the current year budget is funded by the prior year fund balance for encumbrances.

Cafeterias Fund (page B6)

The Cafeterias Fund accounts for the revenues and expenditures associated with the school cafeteria operations of the School Division. The fund realized **\$5,915,344** (includes **\$1,732,481** from the School Breakfast and **\$4,218,024** from the National School Lunch Federal Programs, along with **\$165,907** from the USDA Summer Feed Program). Expenditures totaled **\$3,889,109** for this month. This fund has incurred expenditures and encumbrances of **27.4%** of the current fiscal year budget compared to **29.3%** of the FY 25 actual. Please note that **\$7,387,949** of the current year budget is funded by the prior year fund balance (**\$4,848,547**) and prior year fund balance for encumbrances (**\$2,539,402**).

Textbooks Fund (page B7)

The Textbooks Fund accounts for the financing and acquisitions of textbooks used in the School Division. The fund realized **\$531,321** (includes **\$488,956** from the Department of Education) this month or **45.5%** of the estimated revenue for the current fiscal year compared to the **44.3%** of the FY 25 actual. Expenditures totaled **\$322,081** for this month. This fund has incurred expenditures and encumbrances of **38.1%** of the budget for the current fiscal year compared to **40.4%** of the FY 25 actual. Please note that **\$3,967,358** of the current year budget is funded by the prior year fund balance (**\$3,583,720**) and prior year fund balance for encumbrances (**\$383,638**).

Risk Management Fund (page B8)

The Risk Management Fund accounts for and provides insurance and the administration thereof for the School Division. The fund realized **\$74,978** in revenue (includes **\$69,879** in interest) this month. Expenses for this month totaled **\$294,351** (includes **\$220,665** in Worker's Compensation payments and **\$18,648** in General Liability Insurance).

Communication Towers/Technology Fund (page B9)

The Communication Towers/Technology Fund accounts for the rent receipts relating to the communication towers constructed on School Board property. The fund realized **\$32,429** in revenue (includes **\$3,884** in tower rent-Cox High, **\$7,216** in tower rent-Tech Center, and **\$1,475** in tower rent-Woodstock Elementary) this month or **71.9%** of the estimated revenue for the current fiscal year compared to **84.3%** of FY 25 actual. Expenditures totaled **\$131,216** for this month. This fund has incurred expenditures and encumbrances of **67.2%** of the budget for the current fiscal year. Please note that **\$2,325,127** of the current year budget is funded by the prior year fund balance.

Grants Fund (pages B10-B12)

The Grants Fund accounts for certain private, Commonwealth of Virginia, and Federal grants (with matching local funds, if required). A total of **\$5,340,105** in expenditures was incurred for various grants this month.

Schools Health Insurance Fund (page B13)

The Health Insurance Fund accounts for the health insurance program and the administration thereof for the School Board employees. Revenues for this month totaled **\$10,584,825** (including School Board (employer and employee) premium payments). Expenses for this month totaled **\$4,476,365**. This includes medical and prescription drug claim payments for School Board employees.

Vending Operations Fund (page B14)

The Vending Operations Fund accounts for the receipts and expenditures relating to the soft drink vending operations in the School Division. A total of **\$2,594** in revenue (interest) has been realized this month or **24.1%** of the estimated revenue for the current fiscal year compared to **48.9%** of FY 25 actual.

Instructional Technology Fund (page B15)

The Instructional Technology Fund accounts for the financing and acquisitions of instructional technology to assist in the integration of Technology into the K-12 curriculum. The fund realized **\$86,996** in revenue (interest) this month. Expenditures totaled **\$15,396** for this month. This fund has incurred expenditures and encumbrances of **14.7%** of current fiscal year budget. Please note that **\$1,122,591** of the current year budget is funded by the prior year fund balance (**\$1,000,000**) and prior year fund balance for encumbrances (**\$122,591**).

Equipment Replacement Fund (page B16)

The Equipment Replacement Fund accounts for the financial resources provided for an equipment replacement cycle for selected capital equipment for schools and central offices. The fund realized **\$849** in revenue (interest) this month. Expenditures for the month totaled **\$7,399**. Please note that **\$494,978** of the current year budget is funded by the prior year fund balance (**\$400,000**) and prior year fund balance for encumbrances (**\$94,978**).

Capital Projects Funds (page B17)

The Capital Projects Funds accounts for the financial resources used for the construction of major capital facilities (e.g., schools). A total of **\$1,917,150** in expenditures was incurred for various school capital projects this month. This includes **\$854,726** for Renovation and Replacement HVAC Phase III projects, **\$342,156** for Renovation and Replacement Various Phase III projects, **\$227,326** Renovation and Replacement Ground Phase III projects, and **\$212,510** for B F Williams ES-Bayside 6th Replacement.

Green Run Collegiate Charter School Fund (page B18)

The Green Run Collegiate Charter School Fund accounts for the revenues and expenditures of this public charter school. The School Board is acting in the capacity of a third-party administrator/fiscal agent for all the public charter school's financial transactions in compliance with School Board Policies and Regulations. The fund realized **\$4,987,041** in revenue for the current fiscal year (from School Operating Fund) or **100.0%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **29.6%** of the current fiscal year budget compared to **28.6%** of FY 25.

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000
November 1, 2025 through November 30, 2025

Batch Entry Name	Description		Account From		Account To	Transfer Amount
26-11-01	To cover health insurance.	FROM	Elementary Classroom Teachers ES	TO	Gifted Ed Support Health Insurance	\$ 15,374
26-11-02	To cover the costs associated with international teachers.	FROM	Elementary Classroom Teachers ES	TO	Legal Services Professional Services School Legal	\$ 6,000
26-11-02	To cover the costs associated with international teachers.	FROM	Elementary Classroom Teachers ES	TO	Human Resources Other Purchased Services Travel - Other	\$ 21,400
26-11-03	To cover salary and fringe benefits.	FROM	Elementary Classroom Teachers ES	TO	Procurement Services Supervisors and Other Professionals Noninstructional Clerical Personnel VRS Hybrid Defined Contribution	\$ 55,358
26-11-04	To cover salary.	FROM	Elementary Classroom Teachers ES	TO	Internal Audit Associate Superintendents Supervisors and Other Professionals Noninstructional	\$ 7,487
26-11-05	To fund Oracle Software Support	FROM	Procurement Services Other Purchased Services	TO	Procurement Services Technology Contract Services	\$ 8,325
26-11-06	To cover health insurance.	FROM	Special Ed Support Assistant Principal ES	TO	Vehicle Operations - Special Ed Health Insurance	\$ 119,045
26-11-07	To cover bus driver salary.	FROM	Elementary Classroom Teachers ES	TO	Vehicle Operations Bus Drivers	\$ 250,000
26-11-08	To cover the audio enhancement initiative.	FROM	Elementary Classroom Teachers ES	TO	Facilities and Maintenance Services Repair and Maintenance Services - Equipment & Facility	\$ 245,634

**VIRGINIA BEACH CITY PUBLIC SCHOOLS
INTERIM FINANCIAL STATEMENTS
SCHOOL OPERATING FUND**

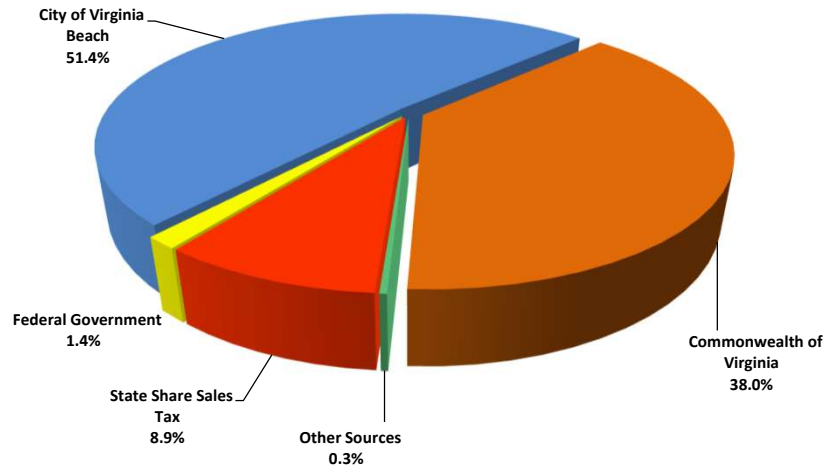
REVENUES

NOVEMBER 2025

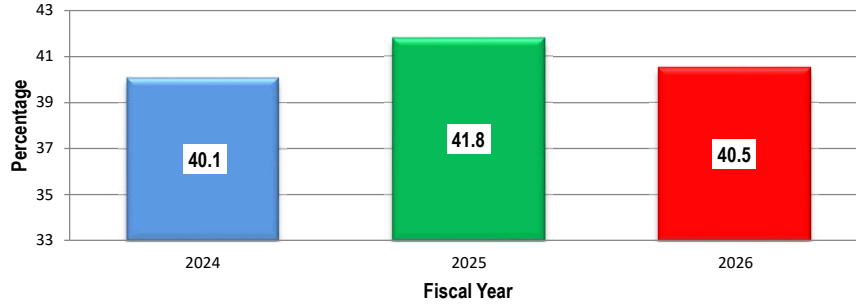
<i>BY MAJOR SOURCE</i>	FISCAL YEAR	(1) BUDGET	(2) ACTUAL THROUGH JUNE	(3) ACTUAL THROUGH MONTH	% OF (3) TO (1)	TREND *
<i>COMMONWEALTH OF VIRGINIA</i>	2026	401,073,914	<-----	154,482,331	38.52%	A
	2025	383,220,849	387,937,735	146,330,621	38.18%	
	2024	359,824,438	363,155,427	134,361,353	37.34%	
<i>STATE SALES TAX</i>	2026	94,290,730	<-----	32,158,452	34.11%	A
	2025	88,878,833	91,643,485	30,407,192	34.21%	
	2024	95,578,220	90,678,103	30,396,403	31.80%	
<i>FEDERAL GOVERNMENT</i>	2026	14,744,107	<-----	13,040,592	88.45%	A
	2025	14,744,107	17,501,446	5,604,425	38.01%	
	2024	13,500,000	22,171,589	14,803,831	109.66%	
<i>CITY OF VIRGINIA BEACH</i>	2026	542,761,066	<-----	226,579,508	41.75%	A
	2025	524,298,845	524,298,845	239,966,516	45.77%	
	2024	512,019,244	512,019,244	213,034,877	41.61%	
<i>OTHER SOURCES</i>	2026	3,722,000	<-----	1,976,879	53.11%	A
	2025	3,722,000	4,136,945	2,026,400	54.44%	
	2024	3,232,803	5,851,100	1,882,416	58.23%	
SCHOOL OPERATING FUND TOTAL	2026	1,056,591,817	<-----	428,237,762	40.53%	A
	2025	1,014,864,634	1,025,518,456	424,335,154	41.81%	
	2024	984,154,705	993,875,463	394,478,880	40.08%	

* F=FAVORABLE, U=UNFAVORABLE, A=ACCEPTABLE

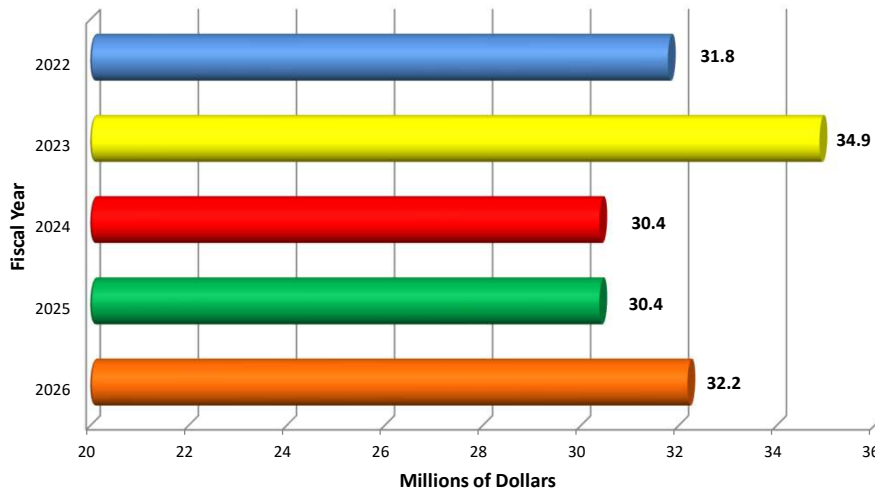
Fiscal Year 2026 Revenue Budget by Major Source



**School Operating Fund Revenue
 Percentage of Actual to Budget/Actual as of November 30, 2025**



State Sales Tax Revenue through November 30, 2025



**VIRGINIA BEACH CITY PUBLIC SCHOOLS
INTERIM FINANCIAL STATEMENTS
SCHOOL OPERATING FUND**

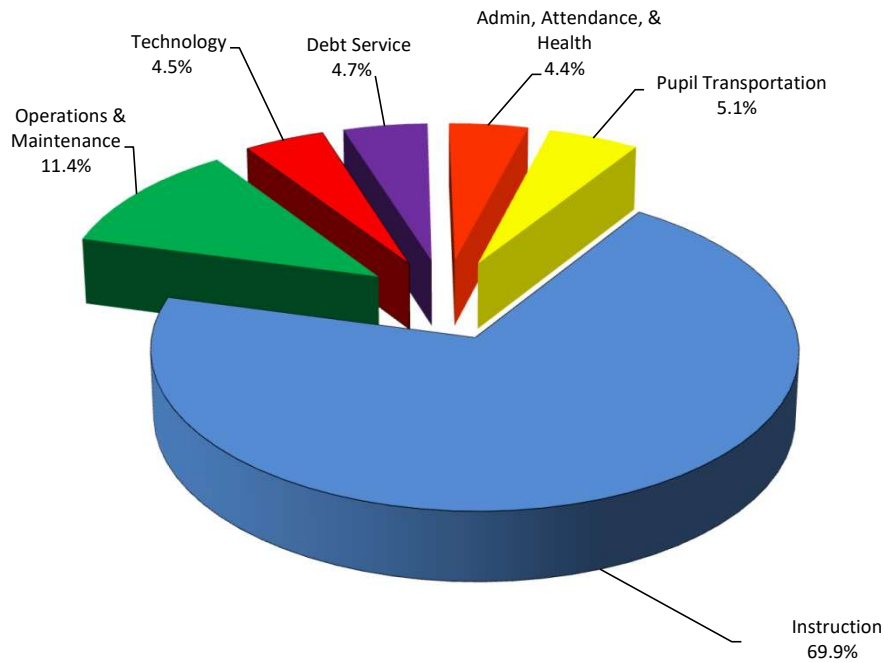
EXPENDITURES/ENCUMBRANCES

NOVEMBER 2025

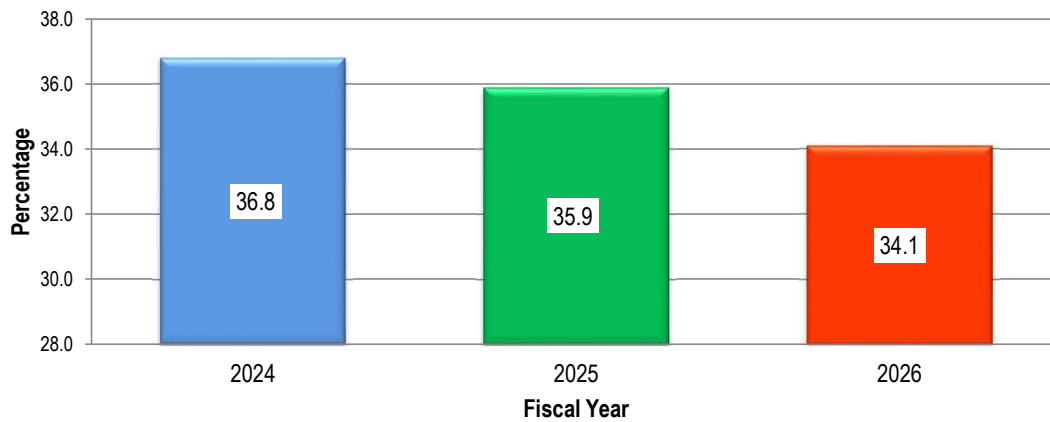
BY UNIT WITHIN CATEGORY	FISCAL YEAR	(1) BUDGET	(2) ACTUAL THROUGH JUNE	(3) ACTUAL THROUGH MONTH	% OF (3) TO (1)	TREND *
INSTRUCTION CATEGORY	2026	742,215,404	<-----	234,047,739	31.53%	A
	2025	706,252,484	694,224,689	238,222,457	33.73%	
	2024	685,673,810	677,889,427	235,240,018	34.31%	
ADMINISTRATION, ATTENDANCE & HEALTH CATEGORY	2026	47,106,178	<-----	16,579,391	35.20%	A
	2025	46,051,648	46,051,648	16,800,385	36.48%	
	2024	44,973,417	42,014,458	16,296,427	36.24%	
PUPIL TRANSPORTATION CATEGORY	2026	53,844,390	<-----	20,937,618	38.89%	A
	2025	54,929,190	52,522,147	22,375,380	40.73%	
	2024	56,249,853	54,487,742	22,959,960	40.82%	
OPERATIONS AND MAINTENANCE CATEGORY	2026	121,247,021	<-----	49,150,545	40.54%	A
	2025	119,155,094	115,476,456	46,965,362	39.42%	
	2024	119,576,999	116,283,856	51,610,821	43.16%	
TECHNOLOGY CATEGORY	2026	47,782,940	<-----	24,715,519	51.72%	A
	2025	47,711,319	45,810,282	25,083,974	52.57%	
	2024	43,564,721	42,420,231	23,338,224	53.57%	
SCHOOL OPERATING FUND TOTAL (EXCLUDING DEBT SERVICE)	2026	1,012,195,933	<-----	345,430,812	34.13%	A
	2025	974,099,735	954,085,222	349,447,558	35.87%	
	2024	950,038,800	933,095,714	349,445,450	36.78%	
DEBT SERVICE CATEGORY	2026	50,071,611	<-----	19,390,006	38.72%	A
	2025	50,071,611	44,443,018	23,351,269	46.64%	
	2024	50,071,611	44,744,589	22,219,619	44.38%	

* F=FAVORABLE, U=UNFAVORABLE, A=ACCEPTABLE

Fiscal Year 2026
Budget by Category
 (Includes Debt Service Category)



School Operating Fund
Expenditures/Encumbrances Percentage of Actual to
Budget as of November 30, 2025



VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

INSTRUCTION CATEGORY:	FY 2026	MONTH'S	YR-TO-DATE	OUTSTANDING	REMAINING	PERCENT
	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>OBLIGATED</u>
ELEMENTARY CLASSROOM	209,257,052	19,501,604	64,830,144	21,555	144,405,353	31.0%
MIDDLE CLASSROOM	74,330,622	7,056,969	21,467,303	19,921	52,843,398	28.9%
HIGH CLASSROOM	99,753,029	9,553,822	29,246,450	42,126	70,464,453	29.4%
SPECIAL ED CLASSROOM	120,313,511	9,138,342	25,631,849	323,597	94,358,065	21.6%
TECH AND CAREER ED CLASSROOM	23,871,345	2,070,656	7,085,089	18,891	16,767,365	29.8%
GIFTED CLASSROOM	19,432,782	2,428,933	6,115,238	3,409	13,314,135	31.5%
ACADEMY CLASSROOM	580,691	35,438	131,083	519	449,089	22.7%
ALTERNATIVE EDUCATION CLASSROOM	7,702,155	674,696	2,082,552	35	5,619,568	27.0%
REMEDIAL ED CLASSROOM	13,946,902	1,324,473	4,382,527		9,564,375	31.4%
SUMMER SCHOOL CC	1,600,057	(3,401)	1,092,235		507,822	68.3%
SUMMER SLIDE	268,626		1,852		266,774	0.7%
ADULT ED	2,614,878	233,653	967,151		1,647,727	37.0%
GUIDANCE	26,353,953	2,373,033	8,960,024		17,393,929	34.0%
STUDENT SERVICES	946,284	62,584	368,470	585	577,229	39.0%
SOCIAL WORKERS SCHOOL	6,101,222	695,166	1,927,294	1,356,323	2,817,605	53.8%
HOMEBOUND	289,594	12,143	39,103		250,491	13.5%
TEACHING AND LEARNING	21,762,174	1,017,446	12,902,484	232,253	8,627,437	60.4%
INSTRUCTIONAL PROF GROWTH AND INNOVATION	1,584,762	94,197	519,935		1,064,827	32.8%
OFFICE OF DIVERSITY EQUITY AND INCLUSION	612,137	45,082	240,829		371,308	39.3%
STUDENT LEADERSHIP	2,248,760	673,569	1,075,607		1,173,153	47.8%
SCHOOL LEADERSHIP	2,222,953	193,642	854,854	30,000	1,338,099	39.8%
STUDENT ACTIVITIES	11,344,726	348,397	7,518,316		3,826,410	66.3%
SPECIAL ED SUPPORT	5,447,960	414,037	1,876,373	11	3,571,576	34.4%
TECH AND CAREER ED SUPPORT	1,493,961	126,050	554,056		939,905	37.1%
GIFTED ED SUPPORT	1,649,958	148,381	619,974	20,780	1,009,204	38.8%
ACADEMY SUPPORT	1,471,106	98,285	489,723		981,383	33.3%
ALTERNATIVE ED SUPPORT	4,141,177	361,297	1,576,141		2,565,036	38.1%
LIBRARY MEDIA SUPPORT	16,955,301	1,593,887	4,829,542	59,507	12,066,252	28.8%
OFFICE OF PRINCIPAL-ELEMENTARY	33,655,918	2,802,962	12,955,248	1,824	20,698,846	38.5%
OFFICE OF PRINCIPAL-MIDDLE	13,877,434	1,139,733	5,305,219	13,655	8,558,560	38.3%
OFFICE OF PRINCIPAL-HIGH	15,531,152	1,281,037	5,930,501	1,518	9,599,133	38.2%
OFFICE OF PRINCIPAL-TECH AND CAREER ED	853,222	69,966	324,064		529,158	38.0%
TOTAL INSTRUCTION	<u>742,215,404</u>	<u>65,566,079</u>	<u>231,901,230</u>	<u>2,146,509</u>	<u>508,167,665</u>	<u>31.5%</u>
ADMIN., ATTENDANCE, AND HEALTH CATEGORY:						
BOARD AND GOVT SERVICES	594,635	49,743	231,292	56,566	306,777	48.4%
LEGAL SERVICES	1,354,009	76,495	472,584		881,425	34.9%
OFFICE OF SUPERINTENDENT	1,497,443	94,648	510,286		987,157	34.1%
COMMUNICATIONS AND COMMUNITY ENGAGEMENT	3,004,542	217,057	1,035,700		1,968,842	34.5%
HUMAN RESOURCES	6,277,413	417,569	2,210,628		4,066,785	35.2%
PROFESSIONAL GROWTH AND INNOVATION	1,194,240	100,195	457,008		737,232	38.3%
CONSOLIDATED BENEFITS	2,927,339	212,890	1,115,236		1,812,103	38.1%
PLANNING INNOVATION AND ACCOUNTABILITY	2,635,466	177,039	888,536	21,057	1,725,873	34.5%
BUDGET AND FINANCE	6,008,167	481,450	2,696,076	8,300	3,303,791	45.0%
INTERNAL AUDIT	603,249	53,467	247,374		355,875	41.0%
PROCUREMENT SERVICES	1,169,524	101,436	503,740		665,784	43.1%
HEALTH SERVICES	10,293,118	918,852	2,814,486	2,305	7,476,327	27.4%
PSYCHOLOGICAL SERVICES	8,976,793	775,117	2,934,280	206,416	5,836,097	35.0%
AUDIOLOGICAL SERVICES	570,240	34,925	165,836	1,685	402,719	29.4%
TOTAL ADMIN., ATTENDANCE, AND HEALTH	<u>47,106,178</u>	<u>3,710,883</u>	<u>16,283,062</u>	<u>296,329</u>	<u>30,526,787</u>	<u>35.2%</u>

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

	FY 2026 <u>APPROPRIATIONS</u>	MONTH'S <u>EXPENDITURES</u>	YR-TO-DATE <u>EXPENDITURES</u>	<u>OUTSTANDING ENCUMBRANCES</u>	<u>REMAINING BALANCE</u>	<u>PERCENT OBLIGATED</u>
PUPIL TRANSPORTATION CATEGORY:						
TRANSPORTATION MANAGEMENT	3,723,240	292,005	1,445,389		2,277,851	38.8%
VEHICLE OPERATIONS	30,279,365	2,569,441	12,125,146	44,461	18,109,758	40.2%
VEHICLE OPERATIONS-SPECIAL ED	10,413,192	837,874	2,979,120	1,436,548	5,997,524	42.4%
MONITORING SERVICES-SPECIAL ED	4,496,234	351,153	1,134,691		3,361,543	25.2%
VEHICLE MAINTENANCE	4,932,359	377,585	1,772,263		3,160,096	35.9%
TOTAL PUPIL TRANSPORTATION	<u>53,844,390</u>	<u>4,428,058</u>	<u>19,456,609</u>	<u>1,481,009</u>	<u>32,906,772</u>	<u>38.9%</u>
OPERATIONS AND MAINTENANCE CATEGORY:						
SCHOOL DIVISION SERVICES	384,833	30,452	154,314		230,519	40.1%
FACILITIES AND MAINTENANCE SERVICES	56,368,026	3,946,456	22,093,857	4,063,025	30,211,144	46.4%
CUSTODIAL SERVICES	38,790,941	2,902,550	13,557,640	367,169	24,866,132	35.9%
GROUNDS SERVICES	5,841,327		1,460,332		4,380,995	25.0%
VEHICLE SERVICES	1,906,732	65,063	779,111	407,050	720,571	62.2%
SECURITY AND EMERGENCY MANAGEMENT	14,250,382	1,326,490	4,632,604	2,215	9,615,563	32.5%
DISTRIBUTION SERVICES	2,329,112	175,657	825,946	1,116	1,502,050	35.5%
TELECOMMUNICATIONS	1,375,668	47,752	622,988	183,178	569,502	58.6%
TOTAL OPERATIONS AND MAINTENANCE	<u>121,247,021</u>	<u>8,494,420</u>	<u>44,126,792</u>	<u>5,023,753</u>	<u>72,096,476</u>	<u>40.5%</u>
TECHNOLOGY CATEGORY:						
ELEMENTARY CLASSROOM	38,126	4,325	20,770	2,603	14,753	61.3%
MIDDLE CLASSROOM	1,192,329	10,165	189,126	354	1,002,849	15.9%
HIGH CLASSROOM	466,846	11,851	311,497	880	154,469	66.9%
SPECIAL ED CLASSROOM	274,504	12,022	362,578	2,854	(90,928)	133.1%
TECH AND CAREER ED CLASSROOM	418,448	31,403	328,275	1,992	88,181	78.9%
GIFTED CLASSROOM	6,994	800	11,756	293	(5,055)	172.3%
ACADEMY CLASSROOM	102,098	22,947	47,505	9,822	44,771	56.1%
REMEDIAL ED CLASSROOM	68,105		110,326		(42,221)	162.0%
SUMMER SCHOOL CC	10,527		123,400		(112,873)	1172.2%
ADULT ED	59,467	538	24,940		34,527	41.9%
GUIDANCE	49,095	(14,362)	17,394		31,701	35.4%
STUDENT SERVICES	2,932	742	2,191		741	74.7%
SOCIAL WORKERS SCHOOL	8,054				8,054	
HOMEBOUND	108,505	669	11,458	68,240	28,807	73.5%
TEACHING AND LEARNING	189,838	3,379	149,275	2,860	37,703	80.1%
INSTRUCTIONAL PROF GROWTH AND INNOVATION	45,500		5,941		39,559	13.1%
OFFICE OF DIVERSITY EQUITY AND INCLUSION	2,615	35	1,535		1,080	58.7%
STUDENT LEADERSHIP	9,116	262	1,747		7,369	19.2%
SCHOOL LEADERSHIP	25,435	58	354		25,081	1.4%
STUDENT ACTIVITIES	819				819	
SPECIAL ED SUPPORT	9,747	960	3,316	50	6,381	34.5%
TECH AND CAREER ED SUPPORT	3,195	207	7,578		(4,383)	237.2%
GIFTED ED SUPPORT	258,109	115,645	129,709	36,155	92,245	64.3%
ACADEMY SUPPORT	5,550		15	933	4,602	17.1%
ALTERNATIVE ED SUPPORT	167,026	14,688	23,127	49,400	94,499	43.4%
LIBRARY MEDIA SUPPORT	1,057,695	10,257	715,188	7,734	334,773	68.3%
OFFICE OF PRINCIPAL-ELEMENTARY	9,815	2,904	20,149	3,736	(14,070)	243.4%
OFFICE OF PRINCIPAL-MIDDLE		1,219	12,792		(13,312)	
OFFICE OF PRINCIPAL-HIGH		468	22,187	4,181	(26,368)	
OFFICE OF PRINCIPAL-TECH AND CAREER ED	501	99	984		(483)	196.4%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

	FY 2026 <u>APPROPRIATIONS</u>	MONTH'S <u>EXPENDITURES</u>	YR-TO-DATE <u>EXPENDITURES</u>	OUTSTANDING <u>ENCUMBRANCES</u>	REMAINING <u>BALANCE</u>	PERCENT <u>OBLIGATED</u>
TECHNOLOGY CATEGORY:						
INSTRUCTIONAL TECHNOLOGY SUPPORT	18,198,522	1,178,630	6,403,594	107,197	11,687,731	35.8%
BOARD AND GOVT SERVICES	21,008	5	12,091		8,917	57.6%
LEGAL SERVICES	87,618	77	70,837		16,781	80.8%
OFFICE OF SUPERINTENDENT	12,956	507	817		12,139	6.3%
COMMUNICATIONS AND COMMUNITY ENGAGEMENT	649,887	412	580,525	1,834	67,528	89.6%
HUMAN RESOURCES	274,141	475	268,107		6,034	97.8%
PROFESSIONAL GROWTH AND INNOVATION	171,988	189	148,582		23,406	86.4%
CONSOLIDATED BENEFITS	154,300	221	36,108		118,192	23.4%
PLANNING INNOVATION AND ACCOUNTABILITY	365,113	138	115,886	106,396	142,831	60.9%
BUDGET AND FINANCE	1,760,098	98,016	176,147		1,583,951	10.0%
INTERNAL AUDIT	4,035	4	52		3,983	1.3%
PROCUREMENT SERVICES	186,562	2	48,277	111,512	26,773	85.6%
OFFICE OF TECHNOLOGY	1,265,276	173,360	576,683		688,593	45.6%
HEALTH SERVICES	2,806	906	1,150		1,656	41.0%
PSYCHOLOGICAL SERVICES	62,257	(30,000)	80,213	3,465	(21,421)	134.4%
AUDIOLOGICAL SERVICES		13	56		(56)	
TRANSPORTATION MANAGEMENT	5,947	450	1,794	325	3,828	35.6%
VEHICLE OPERATIONS	337,529	2,235	273,209	259,269	(194,949)	157.8%
VEHICLE OPERATIONS-SPECIAL ED	106,381		96,812	91,873	(82,304)	177.4%
VEHICLE MAINTENANCE	28,471	785	785		27,686	2.8%
SCHOOL DIVISION SERVICES	1,370	7	23	53	1,294	5.5%
FACILITIES AND MAINTENANCE SERVICES	943,645	1,219	670,945	99,434	173,266	81.6%
CUSTODIAL SERVICES	14,379	156	373		14,006	2.6%
VEHICLE SERVICES	92,869		62,959	87,794	(57,884)	162.3%
SECURITY AND EMERGENCY MANAGEMENT	374,388	10	205,869		168,519	55.0%
DISTRIBUTION SERVICES	54,318	126	46,122		8,196	84.9%
TELECOMMUNICATIONS	10,008				10,008	
TECHNOLOGY MAINTENANCE	18,006,077	966,959	9,847,758	1,272,873	6,885,446	61.8%
TOTAL TECHNOLOGY	<u>47,782,940</u>	<u>2,626,183</u>	<u>22,380,887</u>	<u>2,334,632</u>	<u>23,067,421</u>	51.7%
TOTAL SCHOOL OPERATING FUND (EXCLUDING DEBT SERVICE)	<u>1,012,195,933</u>	<u>84,825,623</u>	<u>334,148,580</u>	<u>11,282,232</u>	<u>666,765,121</u>	34.1%
DEBT SERVICE CATEGORY:	<u>50,071,611</u>	<u>137,536</u>	<u>19,390,006</u>		<u>30,681,605</u>	38.7%

Virginia Beach City Public Schools

Interim Financial Statements

School Operating Fund Summary

For the period July 1, 2025 through November 30, 2025

Revenues :

	Budget	% of Total	Actual	Unrealized	Percent Realized
Source:					
Commonwealth of Virginia	401,073,914	37.96%	154,482,331	(246,591,583)	38.52%
State Share Sales Tax	94,290,730	8.92%	32,158,452	(62,132,278)	34.11%
Federal Government	14,744,107	1.40%	13,040,592	(1,703,515)	88.45%
City of Virginia Beach	542,761,066	51.37%	226,579,508	(316,181,558)	41.75%
Other Sources	3,722,000	0.35%	1,976,879	(1,745,121)	53.11%
Total Revenues	<u>1,056,591,817</u>	<u>100.000%</u>	<u>428,237,762</u>	<u>(628,354,055)</u>	<u>40.53%</u>
Prior Year Local Contribution*	5,675,727				
	<u>1,062,267,544</u>				

Expenditures/Encumbrances:

	Budget	% of Total	Actual	Unencumbered	Percent Obligated
Category:					
Instruction	742,215,404	69.87%	234,047,739	508,167,665	31.53%
Administration, Attendance and Health	47,106,178	4.44%	16,579,391	30,526,787	35.20%
Pupil Transportation	53,844,390	5.07%	20,937,618	32,906,772	38.89%
Operations and Maintenance	121,247,021	11.41%	49,150,545	72,096,476	40.54%
Technology	47,782,940	4.50%	24,715,519	23,067,421	51.72%
Debt Service	50,071,611	4.71%	19,390,006	30,681,605	38.72%
Total Expenditures/Encumbrances	<u>1,062,267,544</u>	<u>100.00%</u>	<u>364,820,818</u>	<u>697,446,726</u>	<u>34.34%</u>

* Fiscal Year 2024-2025 encumbrances brought forward into the current year.

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL OPERATING FUND
BALANCE SHEET
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

ASSETS:		LIABILITIES:	
CASH	1,184,165	CHECKS PAYABLE	216,106
ACCOUNTS RECEIVABLES	12,528	WIRES PAYABLE	137,536
DUE FROM GENERAL FUND	98,882,895	ACH PAYABLE	39,233
DUE FROM THE COMMONWEALTH	2,345,795	ACCOUNTS PAYABLE-SCHOOLS	229,580
PREPAID ITEM	597,948	SALARIES PAYABLE-OPTIONS	19,546,424
		FICA PAYABLE-OPTIONS	1,479,307
		RETAINAGE	10,490
		TOTAL LIABILITIES	<u>21,658,676</u>
		FUND BALANCE	989,752
		ESTIMATED REVENUE	(1,056,591,817)
		APPROPRIATIONS	1,062,267,544
		ENCUMBRANCES	11,282,232
		RESERVE FOR ENCUMBRANCES	(11,282,232)
		EXPENDITURES	(353,538,586)
		REVENUES	428,237,762
		TOTAL FUND EQUITY	<u>81,364,655</u>
TOTAL ASSETS	<u>103,023,331</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>103,023,331</u>

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
COMMONWEALTH VRS RETIREMENT	26,820,238	2,235,020	11,175,099	(15,645,139)	41.7%
SOCIAL SECURITY	12,494,127	1,041,177	5,205,886	(7,288,241)	41.7%
GROUP LIFE	769,433	64,119	320,597	(448,836)	41.7%
BASIC SCHOOL AID	238,481,841	19,873,487	99,367,434	(139,114,407)	41.7%
REMEDIAL SUMMER SCHOOL	187,623			(187,623)	
VOCATIONAL EDUCATION	2,418,218	201,518	1,007,591	(1,410,627)	41.7%
GIFTED EDUCATION	2,308,299	192,358	961,791	(1,346,508)	41.7%
SPECIAL EDUCATION	25,851,200	2,164,031	10,702,984	(15,148,216)	41.4%
COMPENSATION SUPPLEMENT	18,616,827	1,618,855	7,284,846	(11,331,981)	39.1%
SPECIAL EDUCATION HOMEBOUND	173,188			(173,188)	
SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION	14,934,022			(14,934,022)	
FOSTER CARE	311,833			(311,833)	
SPECIAL ED-REGIONAL TUITION	5,258,693			(5,258,693)	
CAREER AND TECH ED-OCCUPATIONAL	360,126			(360,126)	
ENGLISH AS A SECOND LANGUAGE	4,684,602	390,384	1,951,918	(2,732,684)	41.7%
AT-RISK	27,096,366	2,356,206	10,602,926	(16,493,440)	39.1%
K-3 PRIMARY CLASS SIZE REDUCTION	6,144,256			(6,144,256)	
OTHER STATE FUNDS	14,163,022	1,180,252	5,901,259	(8,261,763)	41.7%
TOTAL FROM COMMONWEALTH OF VIRGINIA	<u>401,073,914</u>	<u>31,317,407</u>	<u>154,482,331</u>	<u>(246,591,583.00)</u>	38.5%
STATE SHARE SALES TAX	94,290,730	8,070,070	32,158,452	(62,132,278)	34.1%
TOTAL FROM STATE SHARE SALES TAX	<u>94,290,730</u>	<u>8,070,070</u>	<u>32,158,452</u>	<u>(62,132,278)</u>	34.1%
IMPACT AID PUBLIC LAW 874	7,489,766	4,766,736	4,766,736	(2,723,030)	63.6%
IMPACT AID SPECIAL EDUCATION	837,638			(837,638)	
IMPACT AID DEPT OF DEFENSE	2,247,062		3,046,342	799,280	135.6%
DEPT. OF THE NAVY NJROTC	225,481			(225,481)	
DEPT. OF DEFENSE SPECIAL EDUCATION	1,771,877		1,920,622	148,745	108.4%
MEDICAID REIMB-MEDICAL	1,715,818	34,133	2,915,779	1,199,961	169.9%
MEDICAID REIMB-TRANSPORTATION	212,358		391,113	178,755	184.2%
FEDERAL REIMBURSEMENT OF INTEREST	244,107			(244,107)	
TOTAL FROM FEDERAL GOVERNMENT	<u>14,744,107</u>	<u>4,800,869</u>	<u>13,040,592</u>	<u>(1,703,515)</u>	88.4%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

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	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
CITY OF VIRGINIA BEACH-LOCAL CONTRIBUTION	542,025,528	45,168,794	225,843,970	(316,181,558)	41.7%
CITY OF VIRGINIA BEACH-CONSOLIDATED BEN	735,538		735,538		100.0%
TOTAL TRANSFERS	<u>542,761,066</u>	<u>45,168,794</u>	<u>226,579,508</u>	<u>(316,181,558)</u>	41.7%
RENT OF FACILITIES SCHOOLS	300,000	18,220	55,734	(244,266)	18.6%
REIMB FOIA			464	464	
SETTLEMENTS			1,382	1,382	
TUITION CHARGES			53,644	53,644	
SERVICE CHARGES	40,000			(40,000)	
TUITION REGULAR DAY	100,000	3,574	3,721	(96,279)	3.7%
TUITION GEN ADULT ED	50,000			(50,000)	
MISC ADULT LEARNING CHARGES	1,000			(1,000)	
TUITION VOCATIONAL ADULT ED	8,000			(8,000)	
TUITION LPN PROGRAM	12,000		1,099	(10,901)	9.2%
TUITION SUMMER SCHOOL	500,000		530,167	30,167	106.0%
TUITION DRIVERS ED	150,000	5,387	54,656	(95,344)	36.4%
COLLEGE NIGHT FEES	10,000	14,850	14,850	4,850	148.5%
VENDING OPERATING RECEIPTS		34	226	226	
DONATION			1,024	1,024	
STOP ARM ENFORCEMENT	1,200,000	36,652	192,173	(1,007,827)	16.0%
SALE OF SALVAGE MATERIALS	75,000	348	11,293	(63,707)	15.1%
SALE OF CAPITAL ASSETS AND VEHICLES	300,000		34,250	(265,750)	11.4%
SALE OF SCHOOL BUSES	100,000		80,660	(19,340)	80.7%
REIMB SYSTEM REPAIRS	25,000	130	445	(24,555)	1.8%
LOST AND DAMAGED-TECHNOLOGY		110,846	112,320	112,320	
DAMAGED-TECHNOLOGY	150,000	396,027	407,064	257,064	271.4%
LOST AND DAMAGED-CALCULATORS	1,000		1	(999)	0.1%
LOST AND DAMAGED-HEART RATE MONITOR			98	98	
MISCELLANEOUS REVENUE	100,000	22,741	48,186	(51,814)	48.2%
INDIRECT COST-GRANTS	600,000	79,547	373,422	(226,578)	62.2%
TOTAL FROM OTHER SOURCES	<u>3,722,000</u>	<u>688,356</u>	<u>1,976,879</u>	<u>(1,745,121)</u>	53.1%
TOTAL SCHOOL OPERATING FUND	<u>1,056,591,817</u>	<u>90,045,496</u>	<u>428,237,762</u>	<u>(628,354,055)</u>	40.5%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL ATHLETICS FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

ASSETS:		LIABILITIES:	
CASH	4,225,257	CHECKS PAYABLE	93,373
		ACH PAYABLE	118,365
		TOTAL LIABILITIES	<u>211,738</u>
		FUND EQUITY:	
		FUND BALANCE	
		ESTIMATED REVENUE	(6,761,688)
		APPROPRIATIONS	6,784,623
		ENCUMBRANCES	62,321
		RESERVE FOR ENCUMBRANCES	(62,321)
		EXPENDITURES	(2,635,854)
		REVENUES	<u>6,626,438</u>
		TOTAL FUND EQUITY	<u>4,013,519</u>
TOTAL ASSETS	<u>4,225,257</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>4,225,257</u>

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 2025 PERCENT REALIZED
REVENUES:						
INTEREST ON BANK DEPOSITS	5,000	12,702	107,854	102,854	2157.1%	2017.1%
BASKETBALL	156,000			(156,000)		
FIELD HOCKEY		4,037	24,300	24,300		
FOOTBALL	325,000	23,864	294,809	(30,191)	90.7%	95.4%
GYMNASTICS	5,200			(5,200)		
LACROSSE	52,000			(52,000)		
SOCCER	78,000			(78,000)		
VOLLEYBALL	45,500	4,578	40,882	(4,618)	89.9%	
WRESTLING	16,900			(16,900)		
MIDDLE SCHOOL	80,000	11,937	108,917	28,917	136.1%	58.6%
TRANSFER FROM SCHOOL OPERATING	5,937,588		5,937,588		100.0%	100.0%
OTHER INCOME	60,500	239	112,088	51,588	185.3%	180.7%
TOTAL REVENUES	<u>6,761,688</u>	<u>57,357</u>	<u>6,626,438</u>	<u>(135,250)</u>	98.0%	98.8%
PYFB-ENCUMBRANCES	22,935					
TOTAL REVENUES AND PYFB	<u>6,784,623</u>					

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 2025 PERCENT OBLIGATED
EXPENDITURES:							
PERSONNEL SERVICES	2,727,689	230,031	1,021,327		1,706,362	37.4%	37.5%
FICA BENEFITS	208,669	17,733	78,389		130,280	37.6%	37.6%
PURCHASED SERVICES	2,590,289	251,785	656,642		1,933,647	25.4%	31.4%
VA HIGH SCHOOL LEAGUE DUES	51,250		21,264		29,986	41.5%	40.7%
ATHLETIC INSURANCE	220,000		183,119		36,881	83.2%	85.7%
OTHER CHARGES			295		(295)		
MATERIALS AND SUPPLIES	797,735	89,853	603,692	62,321	131,722	83.5%	62.4%
CAPITAL OUTLAY	188,991	30,297	71,126		117,865	37.6%	48.5%
TOTAL	<u>6,784,623</u>	<u>619,699</u>	<u>2,635,854</u>	<u>62,321</u>	<u>4,086,448</u>	39.8%	40.5%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL CAFETERIAS FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

ASSETS:		LIABILITIES:	
CASH	9,674,324	CHECKS PAYABLE	201
CASH WITH CAFETERIAS	13,076	SALARIES PAYABLE-OPTIONS	470,682
SUPPLIES INVENTORY	140,528	FICA PAYABLE-OPTIONS	36,114
FOOD INVENTORY	386,121	RETAINAGE	85,697
FOOD-USDA INVENTORY	132,834	UNEARNED REVENUE	600,900
		TOTAL LIABILITIES	<u>1,193,594</u>
		FUND EQUITY:	
		FUND BALANCE	5,348,042
		ESTIMATED REVENUE	(45,305,890)
		APPROPRIATIONS	52,693,839
		ENCUMBRANCES	574,756
		RESERVE FOR ENCUMBRANCES	(574,756)
		EXPENDITURES	(13,842,787)
		REVENUES	<u>10,260,085</u>
		TOTAL FUND EQUITY	<u>9,153,289</u>
TOTAL ASSETS	<u>10,346,883</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>10,346,883</u>

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 25 PERCENT REALIZED
REVENUES:						
INTEREST ON BANK DEPOSITS	300,000	19,093	227,798	(72,202)	75.9%	353.1%
SERVICE CHARGES	13,050,890	(311,936)	2,956,432	(10,094,458)	22.7%	22.9%
USDA REBATES FROM VENDORS	800,000	40,125	136,929	(663,071)	17.1%	16.2%
TOTAL LOCAL REVENUE	<u>14,150,890</u>	<u>(252,718)</u>	<u>3,321,159</u>	<u>(10,829,731)</u>	23.5%	24.9%
SCHOOL BREAKFAST INITIATIVE	55,000	15,220	16,083	(38,917)	29.2%	37.7%
SCHOOL LUNCH	350,000	26,557	28,852	(321,148)	8.2%	8.7%
SCHOOL BREAKFAST	450,000	9,873	10,533	(439,467)	2.3%	3.2%
TOTAL REVENUE FROM COMMONWEALTH	<u>855,000</u>	<u>51,650</u>	<u>55,468</u>	<u>(799,532)</u>	6.5%	8.6%
SCHOOL BREAKFAST PROGRAM	7,240,000	1,732,481	1,861,256	(5,378,744)	25.7%	25.7%
NATIONAL SCHOOL LUNCH PROGRAM	19,910,000	4,218,024	4,580,823	(15,329,177)	23.0%	23.1%
USDA COMMODITIES	2,500,000			(2,500,000)		
CHILD AND ADULT CARE FOOD PROGRAM	450,000	165,907	180,823	(269,177)	40.2%	26.2%
USDA SUMMER FEEDING PROGRAM	200,000		260,556	60,556	130.3%	119.1%
TOTAL REVENUE FROM FEDERAL GOV'T	<u>30,300,000</u>	<u>6,116,412</u>	<u>6,883,458</u>	<u>(23,416,542)</u>	22.7%	22.3%
TOTAL REVENUES	45,305,890	<u>5,915,344</u>	<u>10,260,085</u>	<u>(35,045,805)</u>	22.6%	22.9%
PRIOR YEAR FUND BALANCE (PYFB)	4,848,547					
PYFB-ENCUMBRANCES	2,539,402					
TOTAL REVENUES AND PYFB	<u>52,693,839</u>					

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 25 PERCENT OBLIGATED
EXPENDITURES:							
PERSONNEL SERVICES	17,765,250	1,490,155	4,775,096		12,990,154	26.9%	26.1%
FRINGE BENEFITS	7,316,987	590,439	1,861,125		5,455,862	25.4%	23.3%
PURCHASED SERVICES	2,867,654	413,376	1,374,531	474,544	1,018,579	64.5%	72.8%
OTHER CHARGES	70,394	697	15,864		54,530	22.5%	20.3%
MATERIALS AND SUPPLIES	20,898,611	1,394,442	4,989,607	80,369	15,828,635	24.3%	25.7%
CAPITAL OUTLAY	3,774,943		826,564	19,843	2,928,536	22.4%	37.4%
TOTAL	<u>52,693,839</u>	<u>3,889,109</u>	<u>13,842,787</u>	<u>574,756</u>	<u>38,276,296</u>	27.4%	29.3%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL TEXTBOOKS FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

ASSETS:		LIABILITIES:			
CASH	9,830,109	TOTAL LIABILITIES	.		
PREPAID ITEMS	3,875				
		FUND EQUITY:			
		FUND BALANCE	6,937,523		
		ESTIMATED REVENUE	(5,949,494)		
		APPROPRIATIONS	9,916,852		
		ENCUMBRANCES	558		
		RESERVE FOR ENCUMBRANCES	(558)		
		EXPENDITURES	(3,776,497)		
		REVENUES	2,705,600		
		TOTAL FUND EQUITY	9,833,984		
TOTAL ASSETS	9,833,984	TOTAL LIABILITIES AND FUND EQUITY	9,833,984		

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	2025 PERCENT REALIZED
REVENUES:						
INTEREST ON BANK DEPOSITS	42,104	27,731	246,170	204,066	584.7%	395.4%
LOST AND DAMAGED	18,121	14,634	14,648	(3,473)	80.8%	69.4%
TOTAL LOCAL REVENUE	60,225	42,365	260,818	200,593	433.1%	297.3%
DEPT OF EDUCATION	5,889,269	488,956	2,444,782	(3,444,487)	41.5%	41.7%
TOTAL REVENUE-COMMONWEALTH	5,889,269	488,956	2,444,782	(3,444,487)	41.5%	41.7%
TOTAL REVENUES	5,949,494	531,321	2,705,600	(3,243,894)	45.5%	44.3%
PRIOR YEAR FUND BALANCE (PYFB)	3,583,720					
PYFB-ENCUMBRANCES	383,638					
TOTAL REVENUES AND PYFB	9,916,852					

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	2025 PERCENT OBLIGATED
EXPENDITURES:							
PERSONNEL SERVICES	109,797	9,150	47,475		62,322	43.2%	44.3%
FRINGE BENEFITS	43,755	3,762	15,544		28,211	35.5%	35.9%
MATERIALS AND SUPPLIES	9,763,300	309,169	3,713,478	558	6,049,264	38.0%	40.4%
TOTAL	9,916,852	322,081	3,776,497	558	6,139,797	38.1%	40.4%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL RISK MANAGEMENT FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

ASSETS:		LIABILITIES:	
CASH	24,099,106	EST CLAIMS/JUDGMENTS PAYABLE	9,216,935
PREPAID ITEM	366,096	TOTAL LIABILITIES	<u>9,216,935</u>
FUND EQUITY:			
		RETAINED EARNINGS	12,211,943
		ENCUMBRANCES	86,318
		RESERVE FOR ENCUMBRANCES	(86,318)
		EXPENSES	(6,576,082)
		REVENUES	9,612,406
		TOTAL FUND EQUITY	<u>15,248,267</u>
TOTAL ASSETS	<u>24,465,202</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>24,465,202</u>

REVENUES:	<u>MONTH'S REALIZED</u>	<u>YR-TO-DATE REALIZED</u>
INTEREST ON BANK DEPOSITS	69,879	593,142
RISK MANAGEMENT CHARGES		8,995,919
INSURANCE PROCEEDS		12,816
MISCELLANEOUS REVENUE	5,099	10,529
TOTAL REVENUES	<u>74,978</u>	<u>9,612,406</u>

EXPENSES:	<u>MONTH'S EXPENSES</u>	<u>YR-TO-DATE EXPENSES</u>	<u>OUTSTANDING ENCUMBRANCES</u>
PERSONNEL SERVICES	37,018	185,646	
FRINGE BENEFITS	15,481	59,211	
OTHER PURCHASED SERVICES	71	188,209	86,318
FIRE AND PROPERTY INSURANCE		3,688,253	
MOTOR VEHICLE INSURANCE		1,347,780	
WORKER'S COMPENSATION	220,665	822,245	
GENERAL LIABILITY INSURANCE	18,648	236,299	
MISCELLANEOUS	631	34,198	
MATERIALS AND SUPPLIES	1,837	14,241	
TOTAL	<u>294,351</u>	<u>6,576,082</u>	<u>86,318</u>

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL COMMUNICATION TOWERS/TECHNOLOGY FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

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ASSETS:		LIABILITIES:	
CASH	6,860,698	ACH PAYABLE	120,662
		DEPOSITS PAYABLE	<u>65,000</u>
		TOTAL LIABILITIES	<u>185,662</u>
		FUND EQUITY:	
		FUND BALANCE	4,615,532
		ESTIMATED REVENUE	(628,000)
		APPROPRIATIONS	2,953,127
		ENCUMBRANCES	1,268,257
		RESERVE FOR ENCUMBRANCES	(1,268,257)
		EXPENDITURES	(717,358)
		REVENUES	<u>451,735</u>
		TOTAL FUND EQUITY	<u>6,675,036</u>
TOTAL ASSETS	6,860,698	TOTAL LIABILITIES AND FUND EQUITY	6,860,698

	FY 2026 <u>ESTIMATED</u>	MONTH'S <u>REALIZED</u>	YR-TO-DATE <u>REALIZED</u>	UNREALIZED <u>REVENUES</u>	PERCENT <u>REALIZED</u>	FY 2025 PERCENT <u>REALIZED</u>
REVENUES:						
INTEREST ON BANK DEPOSITS	26,000	19,854	167,014	141,014	642.4%	550.9%
RENT-WIRELESS COMMUNICATION	602,000			(602,000)		
TOWER RENT-BAYSIDE HIGH			30,250	30,250		
TOWER RENT-COX HIGH		3,884	85,659	85,659		
TOWER RENT-FIRST COLONIAL HIGH			39,099	39,099		
TOWER RENT-OCEAN LAKES HIGH			29,282	29,282		
TOWER RENT-TALLWOOD HIGH			57,453	57,453		
TOWER RENT-TECH CENTER		7,216	35,647	35,647		
TOWER RENT-WOODSTOCK ELEM		1,475	7,331	7,331		
TOTAL REVENUES	628,000	32,429	451,735	(176,265)	71.9%	84.3%
PRIOR YEAR FUND BALANCE (PYFB)	2,325,127					
TOTAL REVENUES AND PYFB	2,953,127					

	FY 2026 <u>APPROPRIATIONS</u>	MONTH'S <u>EXPENDITURES</u>	YR-TO-DATE <u>EXPENDITURES</u>	OUTSTANDING <u>ENCUMBRANCES</u>	REMAINING <u>BALANCE</u>	PERCENT <u>OBLIGATED</u>	FY 2025 PERCENT <u>OBLIGATED</u>
EXPENDITURES:							
MATERIALS AND SUPPLIES	1,000,000				1,000,000		
CAPITAL OUTLAY	1,953,127	131,216	717,358	1,268,257	(32,488)	101.7%	
TOTAL	2,953,127	131,216	717,358	1,268,257	967,512	67.2%	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
 STATEMENT OF REVENUES
 SCHOOL GRANTS FUND
 JULY 1, 2025 THROUGH NOVEMBER 30, 2025

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Revenues :

	FY 2026 Estimated	Month's Realized	Yr-To-Date Realized	Unrealized Revenues	Percent Realized
Source:					
Commonwealth of Virginia	30,696,078	295,383	13,478,060	(17,218,018)	43.9%
Federal Government	61,736,298	7,507,613	9,771,654	(51,964,644)	15.8%
Other Sources	4,671,700	79,295	1,936,339	(2,735,361)	41.4%
Transfers from School Operating Fund	11,869,395	1,200	11,867,180	(2,215)	99.9%
Total Revenues	108,973,471	7,883,491	37,053,233	(71,920,238)	34.0%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL GRANTS FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

	<u>FY 2026</u> <u>APPROPRIATIONS</u>	<u>MONTH'S</u> <u>EXPENDITURES</u>	<u>YR-TO-DATE</u> <u>EXPENDITURES</u>	<u>OUTSTANDING</u> <u>ENCUMBRANCES</u>	<u>REMAINING</u> <u>BALANCE</u>	<u>PERCENT</u> <u>OBLIGATED</u>
2 REVOLUTIONS	17,067				17,067	
ACSE-APCS EXPANSION	20,000	670	670		19,330	3.4%
ADULT BASIC EDUCATION	365,529	28,061	84,870		280,659	23.2%
ADVANCING COMPUTER SCIENCE EDUCATION	899		899			100.0%
ALGEBRA READINESS	3,922,981	52,847	344,510	288,000	3,290,471	16.1%
BAYPORT FOUNDATION	138,606	30,720	55,702	70,464	12,440	91.0%
BLUEFORGE - TCEC WELDING LAB	1,962,589	12,779	92,251	236,702	1,633,636	16.8%
CAREER & TECH ED STATE EQUIP ALLOC	71,981			7,989	63,992	11.1%
CAREER SWITCHER PROG MENTOR REIMB	12,275				12,275	
CARL PERKINS	1,190,530	60,125	438,854	36,632	715,044	39.9%
COPS SCHOOL VIOLENCE PREVENTION	33,659		33,659			100.0%
CORRECTIONS ED & OTHER INSTITUTIONALIZED	1,098				1,098	
CRITICAL NATIONAL SECURITY LANGUAGE INITIATIVE	37,000	2,862	8,587		28,413	23.2%
CTE SPECIAL STATE EQUIP ALLOC	56,337				56,337	
DODEA SPANISH IMMERSION	237,597	18,524	93,021	2,718	141,858	40.3%
DODEA WLARP	3,343,534	139,511	152,188		3,191,346	4.6%
EARLY READING INTERVENTION	7,273,773	354,106	961,008	4,190	6,308,575	13.3%
FLEXIBLE PER PUPIL FUNDING	6,885,662	125,777	2,454,162	145,055	4,286,445	37.7%
GENERAL ADULT ED	29,877				29,877	
HAMPTON ROADS WORKFORCE COUNCIL - ALC	128,000	6,136	20,505		107,495	16.0%
HAMPTON ROADS WORKFORCE COUNCIL - STEM (OSY)			(47)		47	
HVAC CSLFRF	1,121,472		901,099	220,373		100.0%
INDUSTRY CERT EXAMINATIONS	62,780	62,780	62,780			100.0%
INDUSTRY CERT EXAMINATIONS STEM-H	23,576	4,099	4,099		19,477	17.4%
ISAEP	64,216	4,219	13,840		50,376	21.6%
JAIL EDUCATION PROGRAM	347,279	15,716	70,607		276,672	20.3%
JUUL LABS	1,496,430				1,496,430	
JUVENILE DETENTION HOME	1,646,450	143,642	581,765	7,441	1,057,244	35.8%
MCKINNEY VENTO	113,937	(775)	3,453		110,484	3.0%
MIDDLE SCHOOL MARITIME EXPLORATION	26,582				26,582	
MYCAA-ALC	2,298				2,298	
MYCAA-LPN	1,000				1,000	
NATIONAL BOARD CERTIFICATION INCENTIVE	342,500				342,500	
NEW TEACHER MENTOR	27,918				27,918	
NJROTC	109,744				109,744	
NO KID HUNGRY	3,083		3,083			100.0%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL GRANTS FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

	<u>FY 2026 APPROPRIATIONS</u>	<u>MONTH'S EXPENDITURES</u>	<u>YR-TO-DATE EXPENDITURES</u>	<u>OUTSTANDING ENCUMBRANCES</u>	<u>REMAINING BALANCE</u>	<u>PERCENT OBLIGATED</u>
NYLF GRIEF-SENSITIVE SCHOOLS	18,944				18,944	
POST 9-11 GI BILL	3,650				3,650	
PRESCHOOL - IDEA SECTION 619	1,035,630	59,508	204,508		831,122	19.7%
PROJECT GRADUATION	85,820	633	8,901		76,919	10.4%
RACE TO GED	53,039				53,039	
RECOVERY HIGH SCHOOL	623,390	29,173	126,783	4,350	492,257	21.0%
RESERVE FOR CONTINGENCY	2,136,935				2,136,935	
SCHOOL SECURITY EQUIPMENT	148,500			90,223	58,277	60.8%
SCHOOL SECURITY OFFICER PROGRAM	744,330	61,345	181,190		563,140	24.3%
SCHOOL-BASED HEALTH WORKFORCE	255,000		255,000			100.0%
TECHNOLOGY INITIATIVE	5,595,064	29,529	101,776	613,061	4,880,227	12.8%
TITLE I PART A	25,456,110	1,314,922	9,352,647	1,129,663	14,973,800	41.2%
TITLE I PART D SUBPART 1	33,828		6,147		27,681	18.2%
TITLE I PART D SUBPART 2	392,330	10,916	58,991		333,339	15.0%
TITLE II PART A	3,277,788	83,495	448,848		2,828,940	13.7%
Title III PART A IMMIGRANT & YOUTH	20,108		20,108			100.0%
TITLE III PART A LANGUAGE ACQUISITION	561,091	13,796	119,428		441,663	21.3%
TITLE IV PART A	2,911,651	77,609	583,799	26,531	2,301,321	21.0%
TITLE IV PELL	65,130		6,837		58,293	10.5%
TITLE VI-B IDEA SECTION 611	21,540,065	1,733,790	5,358,316	511	16,181,238	24.9%
UNITED WAY - SUMMER ENRICHMENT	181,563	4,807	181,535		28	99.9%
VA OPIOID ABATEMENT COOPERATIVE	192,510				192,510	
VA OPIOID ABATEMENT INDIVIDUAL	70,000	45,000	45,000		25,000	64.3%
VA PRESCHOOL INITIATIVE	12,432,837	813,763	2,453,752		9,979,085	19.7%
VFHY FENTANYL ACTIVATION	751		751			100.0%
VIRGINIA TIERED SYSTEMS OF SUPPORT	4,595		500		4,095	10.9%
WORKPLACE READINESS	14,553	20	20		14,533	0.1%
TOTAL SCHOOL GRANTS FUND	<u>108,973,471</u>	<u>5,340,105</u>	<u>25,896,402</u>	<u>2,883,903</u>	<u>80,193,166</u>	<u>26.4%</u>

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL BOARD/CITY HEALTH INSURANCE FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

SCHOOLS HEALTH INSURANCE FUND:

ASSETS:	LIABILITIES:	
CASH	CHECKS PAYABLE	114,993
19,120,678	EST CLAIMS-JUDGMENTS PAYABLE	<u>5,538,000</u>
	TOTAL LIABILITIES	<u>5,652,993</u>
	FUND EQUITY:	
	RETAINED EARNINGS	16,855,044
	EXPENSES	(46,838,583)
	REVENUES	<u>43,451,224</u>
	TOTAL FUND EQUITY	<u>13,467,685</u>
TOTAL ASSETS	TOTAL LIABILITIES AND FUND EQUITY	<u>19,120,678</u>

	<u>MONTH'S REALIZED</u>	<u>YEAR-TO-DATE REALIZED</u>	<u>OUTSTANDING ENCUMBRANCES</u>
REVENUES:			
INTEREST ON BANK DEPOSITS	46,231	472,776	
EMPLOYEE PREMIUMS-SCHOOLS	(25,568,021)	3,910,886	
EMPLOYER PREMIUMS-SCHOOLS	36,159,776	39,065,974	
COBRA ADMINISTRATIVE FEE-SCHOOLS	<u>(53,161)</u>	<u>1,588</u>	
	<u>10,584,825</u>	<u>43,451,224</u>	
EXPENSES:			
SALARIES AND BENEFITS	270,649	968,625	
HEALTH CLAIMS AND OTHER EXPENSES-SCHOOLS	<u>4,205,716</u>	<u>45,869,958</u>	
	<u>4,476,365</u>	<u>46,838,583</u>	

CITY HEALTH INSURANCE FUND:

ASSETS:	LIABILITIES:	
CASH	CHECKS PAYABLE	48,695
27,646,349	ACCOUNTS PAYABLE-HSA	96
	EST CLAIMS-JUDGMENTS PAYABLE	<u>2,918,000</u>
	TOTAL LIABILITIES	<u>2,966,791</u>
	FUND EQUITY:	
	RETAINED EARNINGS	26,748,708
	EXPENSES	(31,642,216)
	REVENUES	<u>29,573,066</u>
	TOTAL FUND EQUITY	<u>24,679,558</u>
TOTAL ASSETS	TOTAL LIABILITIES AND FUND EQUITY	<u>27,646,349</u>

	<u>MONTH'S REALIZED</u>	<u>YEAR-TO-DATE REALIZED</u>	
REVENUES:			
INTEREST ON BANK DEPOSITS	73,051	668,316	
EMPLOYEE PREMIUMS-CITY	985,860	5,329,939	
EMPLOYER PREMIUMS-CITY	4,307,218	23,573,466	
COBRA ADMINISTRATIVE FEE-CITY	<u>225</u>	<u>1,345</u>	
TOTAL REVENUES	<u>5,366,354</u>	<u>29,573,066</u>	

	<u>MONTH'S EXPENSES</u>	<u>YEAR-TO-DATE EXPENSES</u>	<u>OUTSTANDING ENCUMBRANCES</u>
EXPENSES:			
SALARIES AND BENEFITS	198,399	971,914	
HEALTH CLAIMS AND OTHER EXPENSES-CITY	<u>3,294,329</u>	<u>30,670,302</u>	
TOTAL EXPENSES	<u>3,492,728</u>	<u>31,642,216</u>	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL VENDING OPERATIONS FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

ASSETS:			LIABILITIES:	
CASH	436,095		TOTAL LIABILITIES	
			FUND EQUITY:	
			FUND BALANCE	400,012
			ESTIMATED REVENUE	(150,000)
			APPROPRIATIONS	150,000
			ENCUMBRANCES	
			RESERVE FOR ENCUMBRANCES	
			EXPENDITURES	
			REVENUES	36,083
			TOTAL FUND EQUITY	436,095
TOTAL ASSETS	436,095		TOTAL LIABILITIES AND FUND EQUITY	436,095

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	2025 PERCENT REALIZED
REVENUES:						
INTEREST ON BANK DEPOSITS		2,594	31,480	31,480		
VENDING OPERATIONS RECEIPTS	150,000		4,603	(145,397)	3.1%	38.7%
TOTAL REVENUES	150,000	2,594	36,083	(113,917)	24.1%	48.9%

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	2025 PERCENT OBLIGATED
EXPENDITURES:							
SCHOOL ALLOCATIONS	149,200				149,200	%	%
PURCHASED SERVICES	800				800		
TOTAL	150,000				150,000		

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL INSTRUCTIONAL TECHNOLOGY FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

ASSETS: CASH	4,660,104	LIABILITIES: TOTAL LIABILITIES	
		FUND EQUITY: FUND BALANCE ESTIMATED REVENUE APPROPRIATIONS ENCUMBRANCES RESERVE FOR ENCUMBRANCES EXPENDITURES REVENUES TOTAL FUND EQUITY	2,896,332 1,122,591 48,972 (48,972) (116,541) 757,722 4,660,104
TOTAL ASSETS	4,660,104	TOTAL LIABILITIES AND FUND EQUITY	4,660,104

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REVENUES:					
INTEREST ON BANK DEPOSITS		86,996	757,722	757,722	%
TOTAL REVENUES		86,996	757,722	757,722	
PRIOR YEAR FUND BALANCE (PYFB)	1,000,000				
PYFB-ENCUMBRANCES	122,591				
TOTAL REVENUES AND PYFB	1,122,591				

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
PURCHASED SERVICES	797	4,261	23,527	16,723	(39,453)	5050.2%
MATERIALS AND SUPPLIES	1,004,991	1,520	3,470	6,211	995,310	1.0%
CAPITAL OUTLAY	116,803	9,615	89,544	26,038	1,221	99.0%
	1,122,591	15,396	116,541	48,972	957,078	14.7%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL EQUIPMENT REPLACEMENT FUND
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

ASSETS:		LIABILITIES:	
CASH	293,850	CHECKS PAYABLE	<u>5,445</u>
		TOTAL LIABILITIES	<u>5,445</u>
		FUND EQUITY:	
		FUND BALANCE	(201,393)
		ESTIMATED REVENUE	
		APPROPRIATIONS	494,978
		ENCUMBRANCES	146,834
		RESERVE FOR ENCUMBRANCES	(146,834)
		EXPENDITURES	(12,161)
		REVENUES	<u>6,981</u>
		TOTAL FUND EQUITY	<u>288,405</u>
TOTAL ASSETS	<u>293,850</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>293,850</u>

REVENUES:	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS		<u>849</u>	<u>6,981</u>	<u>6,981</u>	%
TOTAL REVENUES		<u>849</u>	<u>6,981</u>	<u>6,981</u>	
PRIOR YEAR FUND BALANCE (PYFB)	400,000				
PYFB-ENCUMBRANCES	<u>94,978</u>				
TOTAL REVENUES AND PYFB	<u>494,978</u>				

EXPENDITURES:	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
PURCHASED SERVICES	41,508	2,320	7,082	37,691	(3,265)	107.9%
MATERIALS AND SUPPLIES	443,210	5,079	5,079	35,144	402,987	9.1%
CAPITAL OUTLAY	10,260			73,999	(63,739)	721.2%
TOTAL	<u>494,978</u>	<u>7,399</u>	<u>12,161</u>	<u>146,834</u>	<u>335,983</u>	32.1%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
CAPITAL PROJECTS
JULY 1, 2025 THROUGH NOVEMBER 30, 2025

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PROJECT-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
601001-RENOV-REPLACEMT-ENERGY MGMT II	19,325,000	36,600	311,037	13,560,647	750,312	5,014,041	74.05%
601002-TENNIS COURT RENOVATIONS II	2,410,000		379,402	1,863,669	249,058	297,273	87.67%
601005-JOHN B DEY ES MODERNIZATION	27,970,076			27,734,645		235,431	99.16%
601006-THOROUGHGOOD ES REPLACEMENT	32,470,000			32,467,457		2,543	99.99%
601007-PRINCESS ANNE MS REPLACEMENT	76,938,759			76,915,409		23,350	99.97%
601013-RENOV & REPLACE-REROOFING PHASE II	35,025,639			35,025,361		278	100.00%
601015-PRINCESS ANNE HS REPLACEMENT	197,306,632			6,784,594		190,522,038	3.44%
601016-ENERGY PERFORMANCE CONTRACTS PHASE II	40,000,000	43,658	2,012,512	37,135,745	16,553	2,847,702	92.88%
601017-RENOV & REPLACE-GROUND PH III	24,337,887	227,326	453,197	20,290,616	309,746	3,737,525	84.64%
601018-RENOV & REPLACE-HVAC PH III	120,812,146	854,726	16,014,706	72,262,429	21,600,952	26,948,765	77.69%
601019-RENOV & REPLACE-REROOFING PH III	54,084,260	3,701	5,209,120	35,389,532	4,197,356	14,497,372	73.19%
601020-RENOV & REPLACE - VARIOUS PH III	36,225,854	342,156	2,217,853	25,961,704	1,513,128	8,751,022	75.84%
601021-PLAZA ANNEX-LASKIN ROAD ADDITION	13,720,000			13,705,980	9,435	4,585	99.97%
601022-ELEMENTARY PLAYGROUND EQUIPMENT REP	3,344,737		12,993	2,524,119	446,807	373,811	88.82%
601025-SCHOOL HR-PAYROLL	9,196,000			8,867,573		328,427	96.43%
601026-LYNNHAVEN MIDDLE SCHOOL EXPANSION	14,250,000			13,870,019	44,489	335,492	97.65%
601027-RENOV & REPLACE-SAFE SCHOOLS IMPROVEMENTS	1,210,000	22,538	47,579	1,044,517	58,652	106,831	91.17%
601028-B F WILLIAMS ES-BAYSIDE 6TH REPLACEMENT	27,650,085	212,510	772,562	3,306,226	1,005,198	23,338,661	15.59%
601029-BAYSIDE HIGH SCHOOL REPLACEMENT	5,936,507			5,509,840		426,667	92.81%
601030-REPLACEMENT PAYROLL SYSTEM	13,586,909		100,000	100,000	500,000	12,986,909	4.42%
601031-SCHOOL BUS & FLEET REPLACEMENT	7,713,000		67,561	7,507,002	42,000	163,998	97.87%
601032-PHONE SYSTEM REPLACEMENT	7,266,223			7,265,684		539	99.99%
601033-COMPREHENSIVE LONG RANGE FACILITIES MASTER PLANN	200,000					200,000	
601999-PAYROLL ALLOCATION		173,935	355,901	355,901		(355,901)	
TOTAL CAPITAL PROJECTS	<u>770,979,714</u>	<u>1,917,150</u>	<u>27,954,423</u>	<u>449,448,669</u>	<u>30,743,686</u>	<u>290,787,359</u>	62.28%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
 GREEN RUN COLLEGIATE CHARTER SCHOOL
 JULY 1, 2025 THROUGH NOVEMBER 30, 2025

ASSETS:		LIABILITIES:	
CASH	3,633,990	CHECKS PAYABLE	1,507
		SALARIES PAYABLE-OPTIONS	105,124
		FICA PAYABLE-OPTIONS	8,042
		TOTAL LIABILITIES	<u>114,673</u>
		FUND EQUITY:	
		FUND BALANCE	3,076
		ESTIMATED REVENUE	(4,987,041)
		APPROPRIATIONS	4,987,041
		ENCUMBRANCES	7,266
		RESERVE FOR ENCUMBRANCES	(7,266)
		EXPENDITURES	(1,470,800)
		REVENUES	4,987,041
		TOTAL FUND EQUITY	<u>3,519,317</u>
TOTAL ASSETS	<u>3,633,990</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>3,633,990</u>

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	2025 PERCENT REALIZED
REVENUES:						
TRANSFER FROM GENERAL FUND	4,987,041		4,987,041		100.0%	100.0%
TOTAL REVENUES	<u>4,987,041</u>		<u>4,987,041</u>		100.0%	100.0%

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	2025 PERCENT OBLIGATED
EXPENDITURES:							
PERSONNEL SERVICES	3,095,028	287,158	976,576		2,118,452	31.6%	30.9%
FRINGE BENEFITS	1,112,630	101,503	334,598		778,032	30.1%	29.6%
PURCHASED SERVICES	441,422	4,770	60,675		380,747	13.7%	10.8%
OTHER CHARGES	81,574	9,083	20,948		60,626	25.7%	16.5%
MATERIALS AND SUPPLIES	256,387	8,383	78,003	7,266	171,118	33.3%	32.3%
TOTAL	<u>4,987,041</u>	<u>410,897</u>	<u>1,470,800</u>	<u>7,266</u>	<u>3,508,975</u>	29.6%	28.6%



INTERIM FINANCIAL STATEMENTS
FISCAL YEAR 2025-2026
DECEMBER 2025

The financial statements include the following:

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Expenditures and Encumbrances by Budget Unit	
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Special Revenue and Proprietary Funds:	
Athletics	B5
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Risk Management	B8
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Grants	B10
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Instructional Technology	B15
Equipment Replacement	B16
Capital Projects Funds Expenditures and Encumbrances	B17
Green Run Collegiate Charter School	B18

The financial statements are reported on a cash basis; however, the financial statements include encumbrances (e.g., purchase orders, construction contracts) and reflect the option-payroll (e.g., 10-month employees starting in September electing to be paid over 12-months (i.e., includes the appropriate amount of the July and August salary payments due)) on a monthly basis (September through June). This salary accrual is reflected in each appropriate salary line item within each cost center and fund for reporting and budgetary control purposes.

School Operating Fund

The School Operating Fund makes up the general operating fund of the School Board. The general fund is used to account for all of the financial resources (except those accounted for in the below funds) that support the Instruction; Administration, Attendance and Health; Pupil Transportation; Operations and Maintenance; and Technology categories.

School Operating Fund Revenues (pages B1, B3-B4)

Revenues realized this month totaled **\$85.4 million**. Of the amount realized for the month, **\$45.2 million** was realized from the City, **\$8.2 million** was received in state sales tax, and **\$31.3 million** was received from the Commonwealth of Virginia for Basic School Aid, Standards of Quality (SOQ) entitlements, and other State revenue.

School Operating Fund Expenditures (page B1)

The percent of the total current fiscal year budget expended and encumbered through this month was **42.91%**. The percent of expenditures and encumbrances to the total actual expenditures and encumbrances for the same period in FY 2025 was **44.14%**, and FY 2024 was **45.73%**. Please note that **\$5,675,727** of the current year budget is funded by the prior year fund balance for encumbrances.

Athletics Fund (page B5)

The Athletics Fund accounts for the revenues and expenditures associated with the middle and high school athletic programs. This fund has realized **\$129,064** (includes **\$17,908** in basketball receipts, **\$38,526** in football receipts, **\$3,474** in swim and dive receipts, **\$5,827** in volleyball receipts, \$2,398 in wrestling receipts, and **\$27,596** in Middle School receipts) this month or **99.9%** of the estimated revenue for the current fiscal year compared to **99.5%** of FY 25 actual. Expenditures totaled **\$523,131** for this month. This fund has incurred expenditures and encumbrances of **47.2%** of the current fiscal year budget compared to **45.8%** of the FY 25 actual. Please note that **\$22,935** of the current year budget is funded by the prior year fund balance for encumbrances.

Cafeterias Fund (page B6)

The Cafeterias Fund accounts for the revenues and expenditures associated with the school cafeteria operations of the School Division. The fund realized **\$3,297,975** (includes **\$586,065** from the School Breakfast and **\$1,395,279** from the National School Lunch Federal Programs, and **\$1,170,177** from service charges). Expenditures totaled **\$3,445,785** for this month. This fund has incurred expenditures and encumbrances of **33.8%** of the current fiscal year budget compared to **35.7%** of the FY 25 actual. Please note that **\$7,387,949** of the current year budget is funded by the prior year fund balance (**\$4,848,547**) and prior year fund balance for encumbrances (**\$2,539,402**).

Textbooks Fund (page B7)

The Textbooks Fund accounts for the financing and acquisitions of textbooks used in the School Division. The fund realized **\$538,458** (includes **\$488,957** from the Department of Education) this month or **54.5%** of the estimated revenue for the current fiscal year compared to the **53.1%** of the FY 25 actual. Expenditures totaled **\$13,461** for this month. This fund has incurred expenditures and encumbrances of **38.2%** of the budget for the current fiscal year compared to **40.5%** of the FY 25 actual. Please note that **\$3,967,358** of the current year budget is funded by the prior year fund balance (**\$3,583,720**) and prior year fund balance for encumbrances (**\$383,638**).

Risk Management Fund (page B8)

The Risk Management Fund accounts for and provides insurance and the administration thereof for the School Division. The fund realized **\$143,632** in revenue (includes **\$130,406** in interest) this month. Expenses for this month totaled **\$326,862** (includes **\$218,668** in Worker's Compensation payments).

Communication Towers/Technology Fund (page B9)

The Communication Towers/Technology Fund accounts for the rent receipts relating to the communication towers constructed on School Board property. The fund realized **\$189,301** in revenue (includes **\$92,167** in tower rent-Cox High, **\$58,982** in tower rent-Tech Center, and **\$1,482** in tower rent-Woodstock Elementary) this month or **102.1%** of the estimated revenue for the current fiscal year compared to **112.9%** of FY 25 actual. Expenditures totaled **\$288,132** for this month. This fund has incurred expenditures and encumbrances of **67.7%** of the budget for the current fiscal year. Please note that **\$2,325,127** of the current year budget is funded by the prior year fund balance.

Grants Fund (pages B10-B12)

The Grants Fund accounts for certain private, Commonwealth of Virginia, and Federal grants (with matching local funds, if required). A total of **\$5,314,376** in expenditures was incurred for various grants this month.

Schools Health Insurance Fund (page B13)

The Health Insurance Fund accounts for the health insurance program and the administration thereof for the School Board employees. Revenues for this month totaled **\$10,632,728** (including School Board (employer and employee) premium payments). Expenses for this month totaled **\$10,829,630**. This includes medical and prescription drug claim payments for School Board employees.

Vending Operations Fund (page B14)

The Vending Operations Fund accounts for the receipts and expenditures relating to the soft drink vending operations in the School Division. A total of **\$5,758** in revenue (interest) has been realized this month or **27.9%** of the estimated revenue for the current fiscal year compared to **51.3%** of FY 25 actual.

Instructional Technology Fund (page B15)

The Instructional Technology Fund accounts for the financing and acquisitions of instructional technology to assist in the integration of Technology into the K-12 curriculum. The fund realized **\$173,261** in revenue (interest) this month. Expenditures totaled **\$11,488** for this month. This fund has incurred expenditures and encumbrances of **16.7%** of current fiscal year budget. Please note that **\$1,122,591** of the current year budget is funded by the prior year fund balance (**\$1,000,000**) and prior year fund balance for encumbrances (**\$122,591**).

Equipment Replacement Fund (page B16)

The Equipment Replacement Fund accounts for the financial resources provided for an equipment replacement cycle for selected capital equipment for schools and central offices. The fund realized **\$1,511** in revenue (interest) this month. Expenditures for the month totaled **\$27,482**. Please note that **\$494,978** of the current year budget is funded by the prior year fund balance (**\$400,000**) and prior year fund balance for encumbrances (**\$94,978**).

Capital Projects Funds (page B17)

The Capital Projects Funds accounts for the financial resources used for the construction of major capital facilities (e.g., schools). A total of **\$1,333,126** in expenditures was incurred for various school capital projects this month. This includes **\$718,178** for Renovation and Replacement HVAC Phase III projects, **\$131,908** for Renovation and Replacement Energy Management Phase II projects, and **\$136,307** for B F Williams ES-Bayside 6th Replacement.

Green Run Collegiate Charter School Fund (page B18)

The Green Run Collegiate Charter School Fund accounts for the revenues and expenditures of this public charter school. The School Board is acting in the capacity of a third-party administrator/fiscal agent for all the public charter school's financial transactions in compliance with School Board Policies and Regulations. The fund realized **\$4,987,041** in revenue for the current fiscal year (from School Operating Fund) or **100.0%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **37.8%** of the current fiscal year budget compared to **36.7%** of FY 25.

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000
December 1, 2025 through December 31, 2025

Batch Entry Name	Description		Account From		Account To	Transfer Amount
26-12-01	To cover health insurance.	FROM	Elementary Classroom Teachers ES	TO	Vehicle Operations Health Insurance	\$ 182,735
26-12-02	To cover leave payout.	FROM	Technology Maintenance Supervisors and Other Professionals Noninstructional	TO	Office of Technology Directors	\$ 70,597
26-12-03	To cover the division-wide Microsoft license agreement.	FROM	Technology Maintenance Supervisors and Other Professionals Noninstructional	TO	Technology Maintenance Computer Software	\$ 54,554
26-12-04	To cover part-time salaries.	FROM	Special Ed Support Admin Personnel Instructional- Coordinators/Specialists	TO	Vehicle Operations - Special Ed Part Time or Temp Noninstructional	\$ 140,776

**VIRGINIA BEACH CITY PUBLIC SCHOOLS
INTERIM FINANCIAL STATEMENTS
SCHOOL OPERATING FUND**

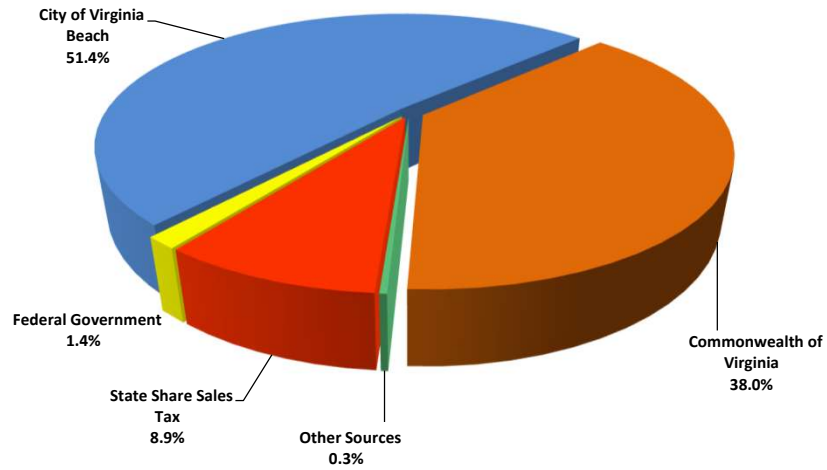
REVENUES

DECEMBER 2025

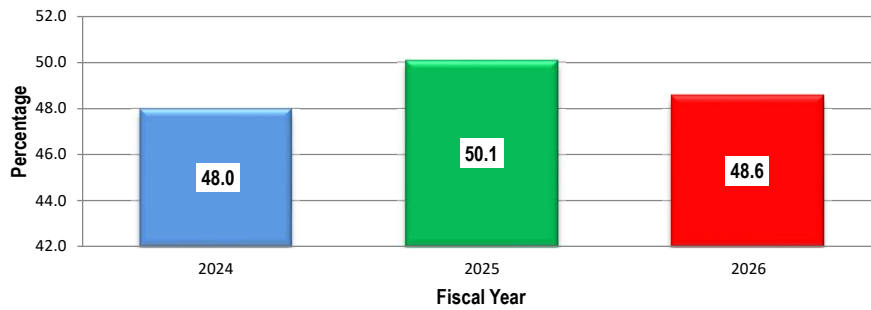
<i>BY MAJOR SOURCE</i>	FISCAL YEAR	(1) BUDGET	(2) ACTUAL THROUGH JUNE	(3) ACTUAL THROUGH MONTH	% OF (3) TO (1)	TREND *
<i>COMMONWEALTH OF VIRGINIA</i>	2026	401,073,914	<-----	185,799,737	46.33%	A
	2025	383,220,849	387,937,735	175,901,921	45.90%	
	2024	359,824,438	363,155,427	161,233,623	44.81%	
<i>STATE SALES TAX</i>	2026	94,290,730	<-----	40,344,521	42.79%	A
	2025	88,878,833	91,643,485	38,324,524	43.12%	
	2024	95,578,220	90,678,103	37,626,497	39.37%	
<i>FEDERAL GOVERNMENT</i>	2026	14,744,107	<-----	13,380,364	90.75%	A
	2025	14,744,107	17,501,446	11,013,035	74.69%	
	2024	13,500,000	22,171,589	14,976,912	110.94%	
<i>CITY OF VIRGINIA BEACH</i>	2026	542,761,066	<-----	271,748,302	50.07%	A
	2025	524,298,845	524,298,845	280,480,343	53.50%	
	2024	512,019,244	512,019,244	255,641,853	49.93%	
<i>OTHER SOURCES</i>	2026	3,722,000	<-----	2,345,883	63.03%	A
	2025	3,722,000	4,136,945	2,569,852	69.04%	
	2024	3,232,803	5,851,100	2,819,725	87.22%	
SCHOOL OPERATING FUND TOTAL	2026	1,056,591,817	<-----	513,618,807	48.61%	A
	2025	1,014,864,634	1,025,518,456	508,289,675	50.08%	
	2024	984,154,705	993,875,463	472,298,610	47.99%	

* F=FAVORABLE, U=UNFAVORABLE, A=ACCEPTABLE

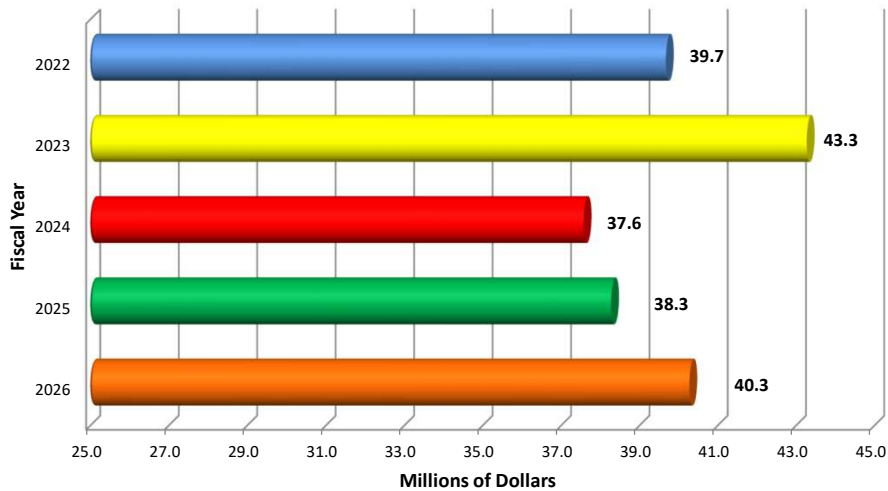
Fiscal Year 2026 Revenue Budget by Major Source



**School Operating Fund Revenue
 Percentage of Actual to Budget/Actual as of December 31, 2025**



State Sales Tax Revenue through December 31, 2025



**VIRGINIA BEACH CITY PUBLIC SCHOOLS
INTERIM FINANCIAL STATEMENTS
SCHOOL OPERATING FUND**

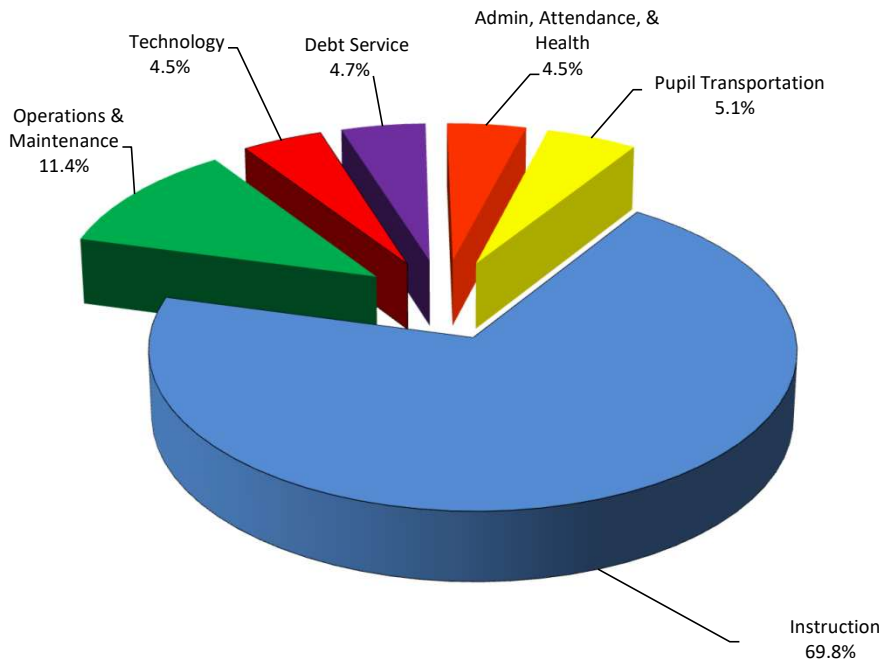
EXPENDITURES/ENCUMBRANCES

DECEMBER 2025

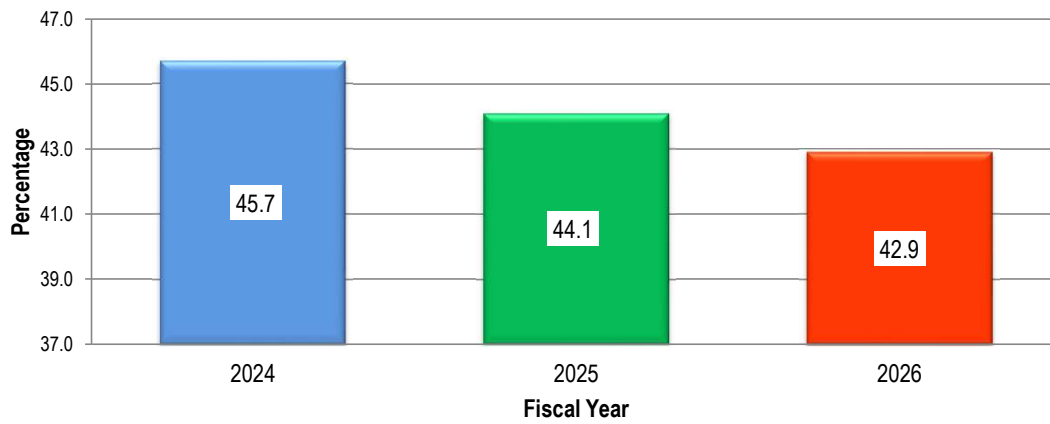
BY UNIT WITHIN CATEGORY	FISCAL YEAR	(1) BUDGET	(2) ACTUAL THROUGH JUNE	(3) ACTUAL THROUGH MONTH	% OF (3) TO (1)	TREND *
INSTRUCTION CATEGORY	2026	741,186,969	<-----	305,118,983	41.17%	A
	2025	706,252,484	694,224,689	299,430,706	42.40%	
	2024	685,673,810	677,889,427	302,322,142	44.09%	
ADMINISTRATION, ATTENDANCE & HEALTH CATEGORY	2026	47,196,423	<-----	19,973,615	42.32%	A
	2025	46,051,648	46,051,648	20,278,741	44.03%	
	2024	44,973,417	42,014,458	19,830,591	44.09%	
PUPIL TRANSPORTATION CATEGORY	2026	54,536,946	<-----	25,161,344	46.14%	A
	2025	54,929,190	52,522,147	26,512,689	48.27%	
	2024	56,249,853	54,487,742	26,949,254	47.91%	
OPERATIONS AND MAINTENANCE CATEGORY	2026	121,492,655	<-----	57,281,706	47.15%	A
	2025	119,155,094	115,476,456	56,176,911	47.15%	
	2024	119,576,999	116,283,856	59,674,641	49.90%	
TECHNOLOGY CATEGORY	2026	47,782,940	<-----	26,822,398	56.13%	A
	2025	47,711,319	45,810,282	27,545,757	57.73%	
	2024	43,564,721	42,420,231	25,681,808	58.95%	
SCHOOL OPERATING FUND TOTAL (EXCLUDING DEBT SERVICE)	2026	1,012,195,933	<-----	434,358,046	42.91%	A
	2025	974,099,735	954,085,222	429,944,804	44.14%	
	2024	950,038,800	933,095,714	434,458,436	45.73%	
DEBT SERVICE CATEGORY	2026	50,071,611	<-----	21,556,351	43.05%	A
	2025	50,071,611	44,443,018	23,352,093	46.64%	
	2024	50,071,611	44,744,589	24,716,972	49.36%	

* F=FAVORABLE, U=UNFAVORABLE, A=ACCEPTABLE

**Fiscal Year 2026
 Budget by Category**
 (Includes Debt Service Category)



**School Operating Fund
 Expenditures/Encumbrances Percentage of Actual to
 Budget as of December 31, 2025**



VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

INSTRUCTION CATEGORY:	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
ELEMENTARY CLASSROOM	208,473,064	19,381,893	84,212,037	53,809	124,207,218	40.4%
MIDDLE CLASSROOM	74,330,622	7,220,733	28,688,036	9,588	45,632,998	38.6%
HIGH CLASSROOM	99,753,029	9,522,376	38,768,826	35,430	60,948,773	38.9%
SPECIAL ED CLASSROOM	120,313,511	16,389,051	42,020,900	364,549	77,928,062	35.2%
TECH AND CAREER ED CLASSROOM	23,871,345	2,053,632	9,138,721	8,021	14,724,603	38.3%
GIFTED CLASSROOM	19,432,782	1,763,491	7,878,729	4,415	11,549,638	40.6%
ACADEMY CLASSROOM	580,691	18,281	149,364	611	430,716	25.8%
ALTERNATIVE EDUCATION CLASSROOM	7,702,155	669,617	2,752,169	35	4,949,951	35.7%
REMEDIAL ED CLASSROOM	13,946,902	1,307,123	5,689,650		8,257,252	40.8%
SUMMER SCHOOL CC	1,600,057		1,092,235		507,822	68.3%
SUMMER SLIDE	268,626		1,852		266,774	0.7%
ADULT ED	2,614,878	226,870	1,194,021		1,420,857	45.7%
GUIDANCE	26,353,953	2,378,238	11,338,262		15,015,691	43.0%
STUDENT SERVICES	946,284	63,908	432,378		513,906	45.7%
SOCIAL WORKERS SCHOOL	6,101,222	673,468	2,600,762	1,056,773	2,443,687	59.9%
HOMEBOUND	289,594	13,879	52,982		236,612	18.3%
TEACHING AND LEARNING	21,762,174	964,126	13,866,610	237,005	7,658,559	64.8%
INSTRUCTIONAL PROF GROWTH AND INNOVATION	1,584,762	89,729	609,664		975,098	38.5%
OFFICE OF DIVERSITY EQUITY AND INCLUSION	612,137	55,974	296,803		315,334	48.5%
STUDENT LEADERSHIP	2,248,760	111,827	1,187,434		1,061,326	52.8%
SCHOOL LEADERSHIP	2,222,953	158,251	1,013,105	30,000	1,179,848	46.9%
STUDENT ACTIVITIES	11,344,726	363,259	7,881,575	7,108	3,456,043	69.5%
SPECIAL ED SUPPORT	5,188,139	403,207	2,279,580	11	2,908,548	43.9%
TECH AND CAREER ED SUPPORT	1,493,961	127,672	681,728		812,233	45.6%
GIFTED ED SUPPORT	1,665,332	113,574	733,548	20,780	911,004	45.3%
ACADEMY SUPPORT	1,471,106	110,991	600,714		870,392	40.8%
ALTERNATIVE ED SUPPORT	4,141,177	339,497	1,915,638		2,225,539	46.3%
LIBRARY MEDIA SUPPORT	16,955,301	1,553,615	6,383,157	97,368	10,474,776	38.2%
OFFICE OF PRINCIPAL-ELEMENTARY	33,655,918	2,747,725	15,702,973	2,351	17,950,594	46.7%
OFFICE OF PRINCIPAL-MIDDLE	13,877,434	1,148,910	6,454,129	5,537	7,417,768	46.5%
OFFICE OF PRINCIPAL-HIGH	15,531,152	1,238,100	7,168,601	1,175	8,361,376	46.2%
OFFICE OF PRINCIPAL-TECH AND CAREER ED	853,222	74,170	398,234		454,988	46.7%
TOTAL INSTRUCTION	741,186,969	71,283,187	303,184,417	1,934,566	436,067,986	41.2%
ADMIN., ATTENDANCE, AND HEALTH CATEGORY:						
BOARD AND GOVT SERVICES	594,635	48,264	279,556	48,485	266,594	55.2%
LEGAL SERVICES	1,360,009	78,295	550,879		809,130	40.5%
OFFICE OF SUPERINTENDENT	1,497,443	92,045	602,331	5,484	889,628	40.6%
COMMUNICATIONS AND COMMUNITY ENGAGEMENT	3,004,542	230,027	1,265,727		1,738,815	42.1%
HUMAN RESOURCES	6,298,813	421,352	2,631,980	162	3,666,671	41.8%
PROFESSIONAL GROWTH AND INNOVATION	1,194,240	95,350	552,358		641,882	46.3%
CONSOLIDATED BENEFITS	2,927,339	215,824	1,331,060		1,596,279	45.5%
PLANNING INNOVATION AND ACCOUNTABILITY	2,635,466	173,115	1,061,651	21,057	1,552,758	41.1%
BUDGET AND FINANCE	6,008,167	216,269	2,912,345	7,331	3,088,491	48.6%
INTERNAL AUDIT	610,736	47,568	294,942		315,794	48.3%
PROCUREMENT SERVICES	1,224,882	104,549	608,289		616,593	49.7%
HEALTH SERVICES	10,293,118	887,919	3,702,405	255	6,590,458	36.0%
PSYCHOLOGICAL SERVICES	8,976,793	757,139	3,691,419	204,196	5,081,178	43.4%
AUDIOLOGICAL SERVICES	570,240	34,918	200,754	949	368,537	35.4%
TOTAL ADMIN., ATTENDANCE, AND HEALTH	47,196,423	3,402,634	19,685,696	287,919	27,222,808	42.3%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

	FY 2026	MONTH'S	YR-TO-DATE	OUTSTANDING	REMAINING	PERCENT
	APPROPRIATIONS	EXPENDITURES	EXPENDITURES	ENCUMBRANCES	BALANCE	OBLIGATED
PUPIL TRANSPORTATION CATEGORY:						
TRANSPORTATION MANAGEMENT	3,723,240	287,245	1,732,634		1,990,606	46.5%
VEHICLE OPERATIONS	30,712,100	2,379,990	14,505,136	38,871	16,168,093	47.4%
VEHICLE OPERATIONS-SPECIAL ED	10,673,013	819,549	3,798,669	1,436,549	5,437,795	49.1%
MONITORING SERVICES-SPECIAL ED	4,496,234	360,247	1,494,938		3,001,296	33.2%
VEHICLE MAINTENANCE	4,932,359	382,284	2,154,547		2,777,812	43.7%
TOTAL PUPIL TRANSPORTATION	54,536,946	4,229,315	23,685,924	1,475,420	29,375,602	46.1%
OPERATIONS AND MAINTENANCE CATEGORY:						
SCHOOL DIVISION SERVICES	384,833	30,207	184,521		200,312	47.9%
FACILITIES AND MAINTENANCE SERVICES	56,613,660	3,421,961	25,515,818	4,338,755	26,759,087	52.7%
CUSTODIAL SERVICES	38,790,941	2,802,274	16,359,914	426,299	22,004,728	43.3%
GROUNDS SERVICES	5,841,327		1,460,332		4,380,995	25.0%
VEHICLE SERVICES	1,906,732	91,063	870,174	365,871	670,687	64.8%
SECURITY AND EMERGENCY MANAGEMENT	14,250,382	1,292,901	5,925,505	1,192	8,323,685	41.6%
DISTRIBUTION SERVICES	2,329,112	173,238	999,184	7,099	1,322,829	43.2%
TELECOMMUNICATIONS	1,375,668	42,354	665,342	161,700	548,626	60.1%
TOTAL OPERATIONS AND MAINTENANCE	121,492,655	7,853,998	51,980,790	5,300,916	64,210,949	47.1%
TECHNOLOGY CATEGORY:						
ELEMENTARY CLASSROOM	38,126	(1,900)	18,870	1,334	17,922	53.0%
MIDDLE CLASSROOM	1,192,329	2,179	191,305	275	1,000,749	16.1%
HIGH CLASSROOM	466,846	160	311,657	750	154,439	66.9%
SPECIAL ED CLASSROOM	274,504	1,022	363,600	2,134	(91,230)	133.2%
TECH AND CAREER ED CLASSROOM	418,448	250	328,525	3,956	85,967	79.5%
GIFTED CLASSROOM	6,994	284	12,040	292	(5,338)	176.3%
ACADEMY CLASSROOM	102,098	1,172	48,677	9,682	43,739	57.2%
REMEDIAL ED CLASSROOM	68,105		110,326		(42,221)	162.0%
SUMMER SCHOOL CC	10,527		123,400		(112,873)	1172.2%
ADULT ED	59,467	479	25,419		34,048	42.7%
GUIDANCE	49,095	308	17,702		31,393	36.1%
STUDENT SERVICES	2,932		2,191		741	74.7%
SOCIAL WORKERS SCHOOL	8,054				8,054	
HOMEBOUND	108,505	4,795	16,253	64,040	28,212	74.0%
TEACHING AND LEARNING	189,838	2,336	151,611	2,860	35,367	81.4%
INSTRUCTIONAL PROF GROWTH AND INNOVATION	45,500		5,941		39,559	13.1%
OFFICE OF DIVERSITY EQUITY AND INCLUSION	2,615	5	1,540		1,075	58.9%
STUDENT LEADERSHIP	9,116	232	1,979		7,137	21.7%
SCHOOL LEADERSHIP	25,435	41	395		25,040	1.6%
STUDENT ACTIVITIES	819				819	
SPECIAL ED SUPPORT	9,747	695	4,011	50	5,686	41.7%
TECH AND CAREER ED SUPPORT	3,195	203	7,781		(4,586)	243.5%
GIFTED ED SUPPORT	258,109		129,709	36,155	92,245	64.3%
ACADEMY SUPPORT	5,550	933	948		4,602	17.1%
ALTERNATIVE ED SUPPORT	167,026	9,037	32,164	40,575	94,287	43.5%
LIBRARY MEDIA SUPPORT	1,057,695	(153,337)	561,851	6,474	489,370	53.7%
OFFICE OF PRINCIPAL-ELEMENTARY	9,815	3,863	24,012	863	(15,060)	253.4%
OFFICE OF PRINCIPAL-MIDDLE		79	12,871	1,466	(14,337)	
OFFICE OF PRINCIPAL-HIGH		1,658	23,845	2,523	(26,368)	
OFFICE OF PRINCIPAL-TECH AND CAREER ED	501		984		(483)	196.4%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

	FY 2026 <u>APPROPRIATIONS</u>	MONTH'S <u>EXPENDITURES</u>	YR-TO-DATE <u>EXPENDITURES</u>	<u>OUTSTANDING ENCUMBRANCES</u>	<u>REMAINING BALANCE</u>	<u>PERCENT OBLIGATED</u>
TECHNOLOGY CATEGORY:						
INSTRUCTIONAL TECHNOLOGY SUPPORT	18,198,522	1,174,646	7,578,240	105,165	10,515,117	42.2%
BOARD AND GOVT SERVICES	21,008	5	12,096		8,912	57.6%
LEGAL SERVICES	87,618	48	70,885		16,733	80.9%
OFFICE OF SUPERINTENDENT	12,956	92	909		12,047	7.0%
COMMUNICATIONS AND COMMUNITY ENGAGEMENT	649,887	573	581,098	3,019	65,770	89.9%
HUMAN RESOURCES	274,141	(75)	268,032		6,109	97.8%
PROFESSIONAL GROWTH AND INNOVATION	171,988	29	148,611		23,377	86.4%
CONSOLIDATED BENEFITS	154,300	180	36,288		118,012	23.5%
PLANNING INNOVATION AND ACCOUNTABILITY	365,113	268	116,154	106,358	142,601	60.9%
BUDGET AND FINANCE	1,760,098	24,655	200,802	1,213	1,558,083	11.5%
INTERNAL AUDIT	4,035	5	57		3,978	1.4%
PROCUREMENT SERVICES	186,562	10,210	58,487	96,234	31,841	82.9%
OFFICE OF TECHNOLOGY	1,335,873	86,082	662,765		673,108	49.6%
HEALTH SERVICES	2,806		1,150		1,656	41.0%
PSYCHOLOGICAL SERVICES	62,257		80,213	3,465	(21,421)	134.4%
AUDIOLOGICAL SERVICES		434	490		(490)	
TRANSPORTATION MANAGEMENT	5,947	674	2,468	325	3,154	47.0%
VEHICLE OPERATIONS	337,529		273,209	259,269	(194,949)	157.8%
VEHICLE OPERATIONS-SPECIAL ED	106,381		96,812	91,873	(82,304)	177.4%
VEHICLE MAINTENANCE	28,471		785		27,686	2.8%
SCHOOL DIVISION SERVICES	1,370	3	26	53	1,291	5.8%
FACILITIES AND MAINTENANCE SERVICES	943,645	10,498	681,443	99,749	162,453	82.8%
CUSTODIAL SERVICES	14,379	73	446		13,933	3.1%
VEHICLE SERVICES	92,869		62,959	87,794	(57,884)	162.3%
SECURITY AND EMERGENCY MANAGEMENT	374,388	11	205,880	59,250	109,258	70.8%
DISTRIBUTION SERVICES	54,318	83	46,205		8,113	85.1%
TELECOMMUNICATIONS	10,008				10,008	
TECHNOLOGY MAINTENANCE	17,935,480	1,118,428	10,966,186	1,052,899	5,916,395	67.0%
TOTAL TECHNOLOGY	<u>47,782,940</u>	<u>2,301,416</u>	<u>24,682,303</u>	<u>2,140,095</u>	<u>20,960,542</u>	56.1%
TOTAL SCHOOL OPERATING FUND (EXCLUDING DEBT SERVICE)	<u>1,012,195,933</u>	<u>89,070,550</u>	<u>423,219,130</u>	<u>11,138,916</u>	<u>577,837,887</u>	42.9%
DEBT SERVICE CATEGORY:	<u>50,071,611</u>	<u>2,166,345</u>	<u>21,556,351</u>		<u>28,515,260</u>	43.1%

Virginia Beach City Public Schools
Interim Financial Statements

B1

School Operating Fund Summary

For the period July 1, 2025 through December 31, 2025

Revenues :

	Budget	% of Total	Actual	Unrealized	Percent Realized
Source:					
Commonwealth of Virginia	401,073,914	37.96%	185,799,737	(215,274,177)	46.33%
State Share Sales Tax	94,290,730	8.92%	40,344,521	(53,946,209)	42.79%
Federal Government	14,744,107	1.40%	13,380,364	(1,363,743)	90.75%
City of Virginia Beach	542,761,066	51.37%	271,748,302	(271,012,764)	50.07%
Other Sources	3,722,000	0.35%	2,345,883	(1,376,117)	63.03%
Total Revenues	1,056,591,817	100.00%	513,618,807	(542,973,010)	48.61%
Prior Year Local Contribution*	5,675,727				
	<u>1,062,267,544</u>				

Expenditures/Encumbrances:

	Budget	% of Total	Actual	Unencumbered	Percent Obligated
Category:					
Instruction	741,186,969	69.77%	305,118,983	436,067,986	41.17%
Administration, Attendance and Health	47,196,423	4.44%	19,973,615	27,222,808	42.32%
Pupil Transportation	54,536,946	5.14%	25,161,344	29,375,602	46.14%
Operations and Maintenance	121,492,655	11.44%	57,281,706	64,210,949	47.15%
Technology	47,782,940	4.50%	26,822,398	20,960,542	56.13%
Debt Service	50,071,611	4.71%	21,556,351	28,515,260	43.05%
Total Expenditures/Encumbrances	1,062,267,544	100.00%	455,914,397	606,353,147	42.92%

* Fiscal Year 2024-2025 encumbrances brought forward into the current year.

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL OPERATING FUND
BALANCE SHEET
JULY 1, 2025 THROUGH DECEMBER 31, 2025

B 2

ASSETS:

CASH	1,401,792
ACCOUNTS RECEIVABLES	6,264
DUE FROM GENERAL FUND	101,676,461
DUE FROM THE COMMONWEALTH	2,345,795
PREPAID ITEM	685,243

LIABILITIES:

CHECKS PAYABLE	414,706
WIRES PAYABLE	2,166,194
ACH PAYABLE	5,888
ACCOUNTS PAYABLE-SCHOOLS	232,346
SALARIES PAYABLE-OPTIONS	25,817,998
FICA PAYABLE-OPTIONS	1,959,128
RETAINAGE	10,490
TOTAL LIABILITIES	<u>30,606,750</u>

FUND BALANCE	989,752
ESTIMATED REVENUE	(1,056,591,817)
APPROPRIATIONS	1,062,267,544
ENCUMBRANCES	11,138,916
RESERVE FOR ENCUMBRANCES	(11,138,916)
EXPENDITURES	(444,775,481)
REVENUES	<u>513,618,807</u>
TOTAL FUND EQUITY	<u>75,508,805</u>

TOTAL ASSETS 106,115,555

TOTAL LIABILITIES AND FUND EQUITY 106,115,555

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

B 3

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
COMMONWEALTH VRS RETIREMENT	26,820,238	2,235,020	13,410,119	(13,410,119)	50.0%
SOCIAL SECURITY	12,494,127	1,041,177	6,247,063	(6,247,064)	50.0%
GROUP LIFE	769,433	64,120	384,717	(384,716)	50.0%
BASIC SCHOOL AID	238,481,841	19,873,487	119,240,921	(119,240,920)	50.0%
REMEDIAL SUMMER SCHOOL	187,623			(187,623)	
VOCATIONAL EDUCATION	2,418,218	201,518	1,209,109	(1,209,109)	50.0%
GIFTED EDUCATION	2,308,299	192,358	1,154,149	(1,154,150)	50.0%
SPECIAL EDUCATION	25,851,200	2,164,031	12,867,015	(12,984,185)	49.8%
COMPENSATION SUPPLEMENT	18,616,827	1,618,854	8,903,700	(9,713,127)	47.8%
SPECIAL EDUCATION HOMEBOUND	173,188			(173,188)	
SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION	14,934,022			(14,934,022)	
FOSTER CARE	311,833			(311,833)	
SPECIAL ED-REGIONAL TUITION	5,258,693			(5,258,693)	
CAREER AND TECH ED-OCCUPATIONAL	360,126			(360,126)	
ENGLISH AS A SECOND LANGUAGE	4,684,602	390,383	2,342,301	(2,342,301)	50.0%
AT-RISK	27,096,366	2,356,206	12,959,132	(14,137,234)	47.8%
K-3 PRIMARY CLASS SIZE REDUCTION	6,144,256			(6,144,256)	
OTHER STATE FUNDS	14,163,022	1,180,252	7,081,511	(7,081,511)	50.0%
TOTAL FROM COMMONWEALTH OF VIRGINIA	<u>401,073,914</u>	<u>31,317,406</u>	<u>185,799,737</u>	<u>(215,274,177)</u>	46.3%
STATE SHARE SALES TAX	94,290,730	8,186,069	40,344,521	(53,946,209)	42.8%
TOTAL FROM STATE SHARE SALES TAX	<u>94,290,730</u>	<u>8,186,069</u>	<u>40,344,521</u>	<u>(53,946,209)</u>	42.8%
IMPACT AID PUBLIC LAW 874	7,489,766		4,766,736	(2,723,030)	63.6%
IMPACT AID SPECIAL EDUCATION	837,638			(837,638)	
IMPACT AID DEPT OF DEFENSE	2,247,062		3,046,342	799,280	135.6%
DEPT. OF THE NAVY NJROTC	225,481	67,192	67,192	(158,289)	29.8%
DEPT. OF DEFENSE SPECIAL EDUCATION	1,771,877		1,920,622	148,745	108.4%
MEDICAID REIMB-MEDICAL	1,715,818	150,526	3,066,305	1,350,487	178.7%
MEDICAID REIMB-TRANSPORTATION	212,358		391,113	178,755	184.2%
FEDERAL REIMBURSEMENT OF INTEREST	244,107	122,054	122,054	(122,053)	50.0%
TOTAL FROM FEDERAL GOVERNMENT	<u>14,744,107</u>	<u>339,772</u>	<u>13,380,364</u>	<u>(1,363,743)</u>	90.8%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

B 4

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
CITY OF VIRGINIA BEACH-LOCAL CONTRIBUTION	542,025,528	45,168,794	271,012,764	(271,012,764)	50.0%
CITY OF VIRGINIA BEACH-CONSOLIDATED BEN	735,538		735,538		100.0%
TOTAL TRANSFERS	<u>542,761,066</u>	<u>45,168,794</u>	<u>271,748,302</u>	<u>(271,012,764)</u>	50.1%
RENT OF FACILITIES SCHOOLS	300,000	169,763	225,497	(74,503)	75.2%
REIMB FOIA		122	586	586	
SETTLEMENTS			1,382	1,382	
TUITION CHARGES			53,644	53,644	
SERVICE CHARGES	40,000			(40,000)	
TUITION REGULAR DAY	100,000	2,045	5,766	(94,234)	5.8%
TUITION GEN ADULT ED	50,000			(50,000)	
MISC ADULT LEARNING CHARGES	1,000			(1,000)	
TUITION VOCATIONAL ADULT ED	8,000			(8,000)	
TUITION LPN PROGRAM	12,000		1,099	(10,901)	9.2%
TUITION SUMMER SCHOOL	500,000		530,167	30,167	106.0%
TUITION DRIVERS ED	150,000	10,166	64,822	(85,178)	43.2%
COLLEGE NIGHT FEES	10,000		14,850	4,850	148.5%
VENDING OPERATING RECEIPTS		43	269	269	
DONATION		162	1,186	1,186	
STOP ARM ENFORCEMENT	1,200,000	36,399	228,572	(971,428)	19.0%
SALE OF SALVAGE MATERIALS	75,000	4,274	15,567	(59,433)	20.8%
SALE OF CAPITAL ASSETS AND VEHICLES	300,000	19,910	54,160	(245,840)	18.1%
SALE OF SCHOOL BUSES	100,000	31,025	111,685	11,685	111.7%
REIMB SYSTEM REPAIRS	25,000	810	1,255	(23,745)	5.0%
LOST AND DAMAGED-TECHNOLOGY			112,320	112,320	
DAMAGED-TECHNOLOGY	150,000		407,064	257,064	271.4%
LOST AND DAMAGED-CALCULATORS	1,000	4,672	4,673	3,673	467.3%
LOST AND DAMAGED-HEART RATE MONITOR			98	98	
MISCELLANEOUS REVENUE	100,000	7,313	55,499	(44,501)	55.5%
INDIRECT COST-GRANTS	600,000	82,300	455,722	(144,278)	76.0%
TOTAL FROM OTHER SOURCES	<u>3,722,000</u>	<u>369,004</u>	<u>2,345,883</u>	<u>(1,376,117)</u>	63.0%
TOTAL SCHOOL OPERATING FUND	<u>1,056,591,817</u>	<u>85,381,045</u>	<u>513,618,807</u>	<u>(542,973,010)</u>	48.6%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL ATHLETICS FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

ASSETS:		LIABILITIES:	
CASH	3,620,183	ACH PAYABLE	<u>731</u>
		TOTAL LIABILITIES	<u>731</u>
		FUND EQUITY:	
		FUND BALANCE	
		ESTIMATED REVENUE	(6,761,688)
		APPROPRIATIONS	6,784,623
		ENCUMBRANCES	45,609
		RESERVE FOR ENCUMBRANCES	(45,609)
		EXPENDITURES	(3,158,985)
		REVENUES	<u>6,755,502</u>
		TOTAL FUND EQUITY	<u>3,619,452</u>
TOTAL ASSETS	<u>3,620,183</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>3,620,183</u>

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 2025 PERCENT REALIZED
REVENUES:						
INTEREST ON BANK DEPOSITS	5,000	21,304	129,158	124,158	2583.2%	2374.5%
BASKETBALL	156,000	17,908	17,908	(138,092)	11.5%	10.4%
FIELD HOCKEY			24,300	24,300		
FOOTBALL	325,000	38,526	333,335	8,335	102.6%	95.4%
GYMNASTICS	5,200			(5,200)		8.5%
LACROSSE	52,000			(52,000)		
SOCCER	78,000			(78,000)		
SWIM & DIVE		3,474	3,474	3,474		
VOLLEYBALL	45,500	5,827	46,709	1,209	102.7%	
WRESTLING	16,900	2,398	2,398	(14,502)	14.2%	5.0%
MIDDLE SCHOOL	80,000	27,596	136,513	56,513	170.6%	67.7%
TRANSFER FROM SCHOOL OPERATING	5,937,588		5,937,588		100.0%	100.0%
OTHER INCOME	<u>60,500</u>	<u>12,031</u>	<u>124,119</u>	<u>63,619</u>	205.2%	201.4%
TOTAL REVENUES	6,761,688	<u>129,064</u>	<u>6,755,502</u>	<u>(6,186)</u>	99.9%	99.5%
PYFB-ENCUMBRANCES	<u>22,935</u>					
TOTAL REVENUES AND PYFB	<u>6,784,623</u>					

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 2025 PERCENT OBLIGATED
EXPENDITURES:							
PERSONNEL SERVICES	2,727,689	301,744	1,323,071		1,404,618	48.5%	46.4%
FICA BENEFITS	208,669	26,628	105,017		103,652	50.3%	46.7%
PURCHASED SERVICES	2,590,289	135,757	792,399		1,797,890	30.6%	33.3%
VA HIGH SCHOOL LEAGUE DUES	51,250	151	21,415		29,835	41.8%	40.7%
ATHLETIC INSURANCE	220,000		183,119		36,881	83.2%	85.7%
OTHER CHARGES		1,051	1,346		(1,346)		
MATERIALS AND SUPPLIES	797,735	57,800	661,492	45,609	90,634	88.6%	67.5%
CAPITAL OUTLAY	188,991		71,126		117,865	37.6%	50.4%
TOTAL	<u>6,784,623</u>	<u>523,131</u>	<u>3,158,985</u>	<u>45,609</u>	<u>3,580,029</u>	47.2%	45.8%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL CAFETERIAS FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

ASSETS:		LIABILITIES:	
CASH	9,590,365	CHECKS PAYABLE	102,859
CASH WITH CAFETERIAS	218,455	ACH PAYABLE	106
SUPPLIES INVENTORY	140,528	SALARIES PAYABLE-OPTIONS	623,812
FOOD INVENTORY	386,121	FICA PAYABLE-OPTIONS	47,769
FOOD-USDA INVENTORY	132,834	RETAINAGE	87,378
		UNEARNED REVENUE	600,900
		TOTAL LIABILITIES	1,462,824
		FUND EQUITY:	
		FUND BALANCE	5,348,042
		ESTIMATED REVENUE	(45,305,890)
		APPROPRIATIONS	52,693,839
		ENCUMBRANCES	544,913
		RESERVE FOR ENCUMBRANCES	(544,913)
		EXPENDITURES	(17,288,572)
		REVENUES	13,558,060
		TOTAL FUND EQUITY	9,005,479
TOTAL ASSETS	10,468,303	TOTAL LIABILITIES AND FUND EQUITY	10,468,303

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 25 PERCENT REALIZED
REVENUES:						
INTEREST ON BANK DEPOSITS	300,000	37,578	265,376	(34,624)	88.5%	417.2%
SERVICE CHARGES	13,050,890	1,170,177	4,126,609	(8,924,281)	31.6%	28.4%
USDA REBATES FROM VENDORS	800,000	34,744	171,673	(628,327)	21.5%	29.9%
TOTAL LOCAL REVENUE	14,150,890	1,242,499	4,563,658	(9,587,232)	32.2%	31.6%
SCHOOL BREAKFAST INITIATIVE	55,000	5,263	21,346	(33,654)	38.8%	51.2%
SCHOOL LUNCH	350,000	8,778	37,630	(312,370)	10.8%	11.6%
SCHOOL BREAKFAST	450,000	3,477	14,010	(435,990)	3.1%	4.3%
TOTAL REVENUE FROM COMMONWEALTH	855,000	17,518	72,986	(782,014)	8.5%	11.6%
SCHOOL BREAKFAST PROGRAM	7,240,000	586,065	2,447,321	(4,792,679)	33.8%	34.4%
NATIONAL SCHOOL LUNCH PROGRAM	19,910,000	1,395,279	5,976,102	(13,933,898)	30.0%	30.7%
USDA COMMODITIES	2,500,000			(2,500,000)		
CHILD AND ADULT CARE FOOD PROGRAM	450,000	56,614	237,437	(212,563)	52.8%	37.5%
USDA SUMMER FEEDING PROGRAM	200,000		260,556	60,556	130.3%	119.1%
TOTAL REVENUE FROM FEDERAL GOV'T	30,300,000	2,037,958	8,921,416	(21,378,584)	29.4%	29.5%
TOTAL REVENUES	45,305,890	3,297,975	13,558,060	(31,747,830)	29.9%	29.9%
PRIOR YEAR FUND BALANCE (PYFB)	4,848,547					
PYFB-ENCUMBRANCES	2,539,402					
TOTAL REVENUES AND PYFB	52,693,839					

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 25 PERCENT OBLIGATED
EXPENDITURES:							
PERSONNEL SERVICES	17,765,250	1,427,928	6,203,024		11,562,226	34.9%	34.0%
FRINGE BENEFITS	7,316,987	582,214	2,443,339		4,873,648	33.4%	30.8%
PURCHASED SERVICES	2,867,654	58,537	1,433,068	415,828	1,018,758	64.5%	73.2%
OTHER CHARGES	70,394	1,997	17,861		52,533	25.4%	21.0%
MATERIALS AND SUPPLIES	20,898,611	1,375,109	6,364,716	96,918	14,436,977	30.9%	32.9%
CAPITAL OUTLAY	3,774,943		826,564	32,167	2,916,212	22.7%	37.4%
TOTAL	52,693,839	3,445,785	17,288,572	544,913	34,860,354	33.8%	35.7%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL TEXTBOOKS FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

ASSETS:		LIABILITIES:	
CASH	10,355,106	TOTAL LIABILITIES	
PREPAID ITEMS	3,875		
FUND EQUITY:			
		FUND BALANCE	6,937,523
		ESTIMATED REVENUE	(5,949,494)
		APPROPRIATIONS	9,916,852
		ENCUMBRANCES	484
		RESERVE FOR ENCUMBRANCES	(484)
		EXPENDITURES	(3,789,958)
		REVENUES	3,244,058
		TOTAL FUND EQUITY	10,358,981
TOTAL ASSETS	10,358,981	TOTAL LIABILITIES AND FUND EQUITY	10,358,981

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	2025 PERCENT REALIZED
REVENUES:						
INTEREST ON BANK DEPOSITS	42,104	54,174	300,344	258,240	713.3%	481.2%
LOST AND DAMAGED	18,121	(4,673)	9,975	(8,146)	55.0%	69.4%
TOTAL LOCAL REVENUE	60,225	49,501	310,319	250,094	515.3%	357.3%
DEPT OF EDUCATION	5,889,269	488,957	2,933,739	(2,955,530)	49.8%	50.0%
TOTAL REVENUE-COMMONWEALTH	5,889,269	488,957	2,933,739	(2,955,530)	49.8%	50.0%
TOTAL REVENUES	5,949,494	538,458	3,244,058	(2,705,436)	54.5%	53.1%
PRIOR YEAR FUND BALANCE (PYFB)	3,583,720					
PYFB-ENCUMBRANCES	383,638					
TOTAL REVENUES AND PYFB	9,916,852					

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	2025 PERCENT OBLIGATED
EXPENDITURES:							
PERSONNEL SERVICES	109,797	9,487	56,962		52,835	51.9%	52.8%
FRINGE BENEFITS	43,755	3,787	19,331		24,424	44.2%	44.5%
MATERIALS AND SUPPLIES	9,763,300	187	3,713,665	484	6,049,151	38.0%	40.4%
TOTAL	9,916,852	13,461	3,789,958	484	6,126,410	38.2%	40.5%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL RISK MANAGEMENT FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

ASSETS:		LIABILITIES:	
CASH	23,915,876	EST CLAIMS/JUDGMENTS PAYABLE	9,216,935
PREPAID ITEM	366,096	TOTAL LIABILITIES	<u>9,216,935</u>
FUND EQUITY:			
		RETAINED EARNINGS	12,211,943
		ENCUMBRANCES	29,818
		RESERVE FOR ENCUMBRANCES	(29,818)
		EXPENSES	(6,902,944)
		REVENUES	<u>9,756,038</u>
		TOTAL FUND EQUITY	<u>15,065,037</u>
TOTAL ASSETS	<u>24,281,972</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>24,281,972</u>

REVENUES:	MONTH'S REALIZED	YR-TO-DATE REALIZED
INTEREST ON BANK DEPOSITS	130,406	723,548
RISK MANAGEMENT CHARGES		8,995,919
INSURANCE PROCEEDS	13,039	25,855
MISCELLANEOUS REVENUE	187	10,716
TOTAL REVENUES	<u>143,632</u>	<u>9,756,038</u>

EXPENSES:	MONTH'S EXPENSES	YR-TO-DATE EXPENSES	OUTSTANDING ENCUMBRANCES
PERSONNEL SERVICES	36,997	222,643	
FRINGE BENEFITS	14,119	73,330	
OTHER PURCHASED SERVICES	56,500	244,709	29,818
FIRE AND PROPERTY INSURANCE		3,688,253	
MOTOR VEHICLE INSURANCE		1,347,780	
WORKER'S COMPENSATION	218,668	1,040,913	
GENERAL LIABILITY INSURANCE		236,299	
MISCELLANEOUS	540	34,738	
MATERIALS AND SUPPLIES	38	14,279	
TOTAL	<u>326,862</u>	<u>6,902,944</u>	<u>29,818</u>

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL COMMUNICATION TOWERS/TECHNOLOGY FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

ASSETS:		LIABILITIES:	
CASH	6,641,205	DEPOSITS PAYABLE	65,000
		TOTAL LIABILITIES	65,000
		FUND EQUITY:	
		FUND BALANCE	4,615,532
		ESTIMATED REVENUE	(628,000)
		APPROPRIATIONS	2,953,127
		ENCUMBRANCES	995,022
		RESERVE FOR ENCUMBRANCES	(995,022)
		EXPENDITURES	(1,005,490)
		REVENUES	641,036
		TOTAL FUND EQUITY	6,576,205
TOTAL ASSETS	6,641,205	TOTAL LIABILITIES AND FUND EQUITY	6,641,205

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 2025 PERCENT REALIZED
REVENUES:						
INTEREST ON BANK DEPOSITS	26,000	36,670	203,684	177,684	783.4%	670.0%
RENT-WIRELESS COMMUNICATION	602,000			(602,000)		
TOWER RENT-BAYSIDE HIGH			30,250	30,250		
TOWER RENT-COX HIGH		92,167	177,826	177,826		
TOWER RENT-FIRST COLONIAL HIGH			39,099	39,099		
TOWER RENT-OCEAN LAKES HIGH			29,282	29,282		
TOWER RENT-TALLWOOD HIGH			57,453	57,453		
TOWER RENT-TECH CENTER		58,982	94,629	94,629		
TOWER RENT-WOODSTOCK ELEM		1,482	8,813	8,813		
TOTAL REVENUES	628,000	189,301	641,036	13,036	102.1%	112.9%
PRIOR YEAR FUND BALANCE (PYFB)	2,325,127					
TOTAL REVENUES AND PYFB	2,953,127					

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 2025 PERCENT OBLIGATED
EXPENDITURES:							
MATERIALS AND SUPPLIES	1,000,000				1,000,000		
CAPITAL OUTLAY	1,953,127	288,132	1,005,490	995,022	(47,385)	102.4%	
TOTAL	2,953,127	288,132	1,005,490	995,022	952,615	67.7%	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL GRANTS FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

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Revenues :

	FY 2026 Estimated	Month's Realized	Yr-To-Date Realized	Unrealized Revenues	Percent Realized
Source:					
Commonwealth of Virginia	30,835,836	417,476	13,895,536	(16,940,300)	45.1%
Federal Government	61,600,122	779,150	10,550,804	(51,049,318)	17.1%
Other Sources	4,668,118	7,055	1,943,394	(2,724,724)	41.6%
Transfers from School Operating Fund	11,869,395		11,867,180	(2,215)	99.9%
Total Revenues	108,973,471	1,203,681	38,256,914	(70,716,557)	35.1%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL GRANTS FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

	<u>FY 2026</u> <u>APPROPRIATIONS</u>	<u>MONTH'S</u> <u>EXPENDITURES</u>	<u>YR-TO-DATE</u> <u>EXPENDITURES</u>	<u>OUTSTANDING</u> <u>ENCUMBRANCES</u>	<u>REMAINING</u> <u>BALANCE</u>	<u>PERCENT</u> <u>OBLIGATED</u>
2 REVOLUTIONS	17,067				17,067	
ACSE-APCS EXPANSION	20,000		670		19,330	3.4%
ADULT BASIC EDUCATION	365,529	28,102	112,972		252,557	30.9%
ADVANCING COMPUTER SCIENCE EDUCATION	72,250		899		71,351	1.2%
ALGEBRA READINESS	3,922,981	47,919	392,429	329,760	3,200,792	18.4%
BAYPORT FOUNDATION	138,606	11,860	67,562	70,464	580	99.6%
BLUEFORGE - TCEC WELDING LAB	1,962,589	4,536	96,787	665,898	1,199,904	38.9%
CAREER & TECH ED STATE EQUIP ALLOC	71,972	7,989	7,989		63,983	11.1%
CAREER SWITCHER PROG MENTOR REIMB	12,720				12,720	
CARL PERKINS	1,190,530	54,822	493,676	13,547	683,307	42.6%
COPS SCHOOL VIOLENCE PREVENTION	33,659		33,659			100.0%
CORRECTIONS ED & OTHER INSTITUTIONALIZED	1,098				1,098	
CRITICAL NATIONAL SECURITY LANGUAGE INITIATIVE	37,000	2,862	11,449		25,551	30.9%
CTE SPECIAL STATE EQUIP ALLOC	56,337				56,337	
DODEA SPANISH IMMERSION	237,597	22,151	115,172	110	122,315	48.5%
DODEA WLARP	3,343,534	10,324	162,512		3,181,022	4.9%
EARLY READING INTERVENTION	7,273,773	320,190	1,281,198	4,024	5,988,551	17.7%
FLEXIBLE PER PUPIL FUNDING	6,885,662	82,917	2,537,079	134,588	4,213,995	38.8%
GENERAL ADULT ED	29,877				29,877	
HAMPTON ROADS WORKFORCE COUNCIL - ALC	128,000	6,137	26,642		101,358	20.8%
HAMPTON ROADS WORKFORCE COUNCIL - STEM (OSY)			(47)		47	
HVAC CSLFRF	1,121,472		901,099	220,373		100.0%
INDUSTRY CERT EXAMINATIONS	62,780		62,780			100.0%
INDUSTRY CERT EXAMINATIONS STEM-H	23,576	2,240	6,339		17,237	26.9%
ISAEP	64,216	4,599	18,439		45,777	28.7%
JAIL EDUCATION PROGRAM	347,279	15,012	85,619		261,660	24.7%
JUUL LABS	1,496,430				1,496,430	
JUVENILE DETENTION HOME	1,646,450	142,127	723,892	7,489	915,069	44.4%
MCKINNEY VENTO	113,937	2,262	5,715		108,222	5.0%
MIDDLE SCHOOL MARITIME EXPLORATION	23,000				23,000	
MYCAA-ALC	2,298				2,298	
MYCAA-LPN	1,000				1,000	
NATIONAL BOARD CERTIFICATION INCENTIVE	337,500	337,500	337,500			100.0%
NEW TEACHER MENTOR	27,918				27,918	
NJROTC	109,744				109,744	
NO KID HUNGRY	3,083		3,083			100.0%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL GRANTS FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

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	FY 2026 <u>APPROPRIATIONS</u>	MONTH'S <u>EXPENDITURES</u>	YR-TO-DATE <u>EXPENDITURES</u>	OUTSTANDING <u>ENCUMBRANCES</u>	REMAINING <u>BALANCE</u>	PERCENT <u>OBLIGATED</u>
NYLF GRIEF-SENSITIVE SCHOOLS	18,944				18,944	
POST 9-11 GI BILL	3,650				3,650	
PRESCHOOL - IDEA SECTION 619	1,035,630	49,624	254,132		781,498	24.5%
PROJECT GRADUATION	85,820	1,456	10,357		75,463	12.1%
RACE TO GED	53,039				53,039	
RECOVERY HIGH SCHOOL	623,390	32,001	158,784	213	464,393	25.5%
RESERVE FOR CONTINGENCY	2,209,906				2,209,906	
SCHOOL SECURITY EQUIPMENT	148,500			133,382	15,118	89.8%
SCHOOL SECURITY OFFICER PROGRAM	744,330	60,610	241,800		502,530	32.5%
SCHOOL-BASED HEALTH WORKFORCE	255,000		255,000			100.0%
TECHNOLOGY INITIATIVE	5,595,064	767	102,543	613,061	4,879,460	12.8%
TITLE I PART A	25,456,110	1,327,915	10,680,562	1,133,893	13,641,655	46.4%
TITLE I PART D SUBPART 1	33,828		6,147		27,681	18.2%
TITLE I PART D SUBPART 2	392,330	11,186	70,177		322,153	17.9%
TITLE II PART A	3,141,612	131,202	580,050		2,561,562	18.5%
Title III PART A IMMIGRANT & YOUTH	20,108		20,108			100.0%
TITLE III PART A LANGUAGE ACQUISITION	561,091	14,681	134,109		426,982	23.9%
TITLE IV PART A	2,911,651	42,789	626,588	26,531	2,258,532	22.4%
TITLE IV PELL	65,130		6,837		58,293	10.5%
TITLE VI-B IDEA SECTION 611	21,540,065	1,723,590	7,081,906	6	14,458,153	32.9%
UNITED WAY - SUMMER ENRICHMENT	181,563	28	181,563			100.0%
VA OPIOID ABATEMENT COOPERATIVE	192,510				192,510	
VA OPIOID ABATEMENT INDIVIDUAL	70,000		45,000		25,000	64.3%
VA PRESCHOOL INITIATIVE	12,432,837	814,958	3,268,710		9,164,127	26.3%
VFHY FENTANYL ACTIVATION	751		751			100.0%
VIRGINIA TIERED SYSTEMS OF SUPPORT	4,595		500		4,095	10.9%
WORKPLACE READINESS	14,553	20	40		14,513	0.3%
TOTAL SCHOOL GRANTS FUND	<u>108,973,471</u>	<u>5,314,376</u>	<u>31,210,778</u>	<u>3,353,339</u>	<u>74,409,354</u>	<u>31.7%</u>

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL BOARD/CITY HEALTH INSURANCE FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

SCHOOLS HEALTH INSURANCE FUND:

ASSETS:		LIABILITIES:	
CASH	18,865,075	ACCOUNTS PAYABLE-HSA	56,292
		EST CLAIMS-JUDGMENTS PAYABLE	<u>5,538,000</u>
		TOTAL LIABILITIES	<u>5,594,292</u>
		FUND EQUITY:	
		RETAINED EARNINGS	16,855,044
		EXPENSES	(57,668,213)
		REVENUES	<u>54,083,952</u>
		TOTAL FUND EQUITY	<u>13,270,783</u>
TOTAL ASSETS	<u>18,865,075</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>18,865,075</u>

	<u>MONTH'S REALIZED</u>	<u>YEAR-TO-DATE REALIZED</u>	
REVENUES:			
INTEREST ON BANK DEPOSITS	103,192	575,968	
EMPLOYEE PREMIUMS-SCHOOLS	944,602	4,855,488	
EMPLOYER PREMIUMS-SCHOOLS	9,584,658	48,650,632	
COBRA ADMINISTRATIVE FEE-SCHOOLS	<u>276</u>	<u>1,864</u>	
	<u>10,632,728</u>	<u>54,083,952</u>	
EXPENSES:			
SALARIES AND BENEFITS	280,797	1,249,422	
HEALTH CLAIMS AND OTHER EXPENSES-SCHOOLS	<u>10,548,833</u>	<u>56,418,791</u>	<u>OUTSTANDING ENCUMBRANCES</u>
	<u>10,829,630</u>	<u>57,668,213</u>	

CITY HEALTH INSURANCE FUND:

ASSETS:		LIABILITIES:	
CASH	25,248,186	ACCOUNTS PAYABLE-HSA	(5,075)
		EST CLAIMS-JUDGMENTS PAYABLE	<u>2,918,000</u>
		TOTAL LIABILITIES	<u>2,912,925</u>
		FUND EQUITY:	
		RETAINED EARNINGS	26,748,708
		EXPENSES	(39,454,549)
		REVENUES	<u>35,041,102</u>
		TOTAL FUND EQUITY	<u>22,335,261</u>
TOTAL ASSETS	<u>25,248,186</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>25,248,186</u>

	<u>MONTH'S REALIZED</u>	<u>YEAR-TO-DATE REALIZED</u>	
REVENUES:			
INTEREST ON BANK DEPOSITS	142,712	811,028	
EMPLOYEE PREMIUMS-CITY	987,062	6,317,001	
EMPLOYER PREMIUMS-CITY	4,338,090	27,911,556	
COBRA ADMINISTRATIVE FEE-CITY	<u>172</u>	<u>1,517</u>	
TOTAL REVENUES	<u>5,468,036</u>	<u>35,041,102</u>	
EXPENSES:			
SALARIES AND BENEFITS	207,388	1,179,302	
HEALTH CLAIMS AND OTHER EXPENSES-CITY	<u>7,604,945</u>	<u>38,275,247</u>	<u>OUTSTANDING ENCUMBRANCES</u>
TOTAL EXPENSES	<u>7,812,333</u>	<u>39,454,549</u>	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
 SCHOOL VENDING OPERATIONS FUND
 JULY 1, 2025 THROUGH DECEMBER 31, 2025

ASSETS:		LIABILITIES:	
CASH	441,853	TOTAL LIABILITIES	<u> </u>
			<u> </u>
		FUND EQUITY:	
		FUND BALANCE	400,012
		ESTIMATED REVENUE	(150,000)
		APPROPRIATIONS	150,000
		ENCUMBRANCES	
		RESERVE FOR ENCUMBRANCES	
		EXPENDITURES	
		REVENUES	41,841
		TOTAL FUND EQUITY	<u>441,853</u>
TOTAL ASSETS	<u>441,853</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>441,853</u>

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	2025 PERCENT REALIZED
REVENUES:						
INTEREST ON BANK DEPOSITS		5,758	37,238	37,238		
VENDING OPERATIONS RECEIPTS	150,000		4,603	(145,397)	3.1%	38.7%
TOTAL REVENUES	<u>150,000</u>	<u>5,758</u>	<u>41,841</u>	<u>(108,159)</u>	27.9%	51.3%

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	2025 PERCENT OBLIGATED
EXPENDITURES:							
SCHOOL ALLOCATIONS	149,200				149,200	%	%
PURCHASED SERVICES	800				800		
TOTAL	<u>150,000</u>	<u> </u>	<u> </u>	<u> </u>	<u>150,000</u>		

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL INSTRUCTIONAL TECHNOLOGY FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

ASSETS:		LIABILITIES:	
CASH	4,821,877	CHECKS PAYABLE	
		TOTAL LIABILITIES	
		FUND EQUITY:	
		FUND BALANCE	2,896,332
		ESTIMATED REVENUE	
		APPROPRIATIONS	1,122,591
		ENCUMBRANCES	59,645
		RESERVE FOR ENCUMBRANCES	(59,645)
		EXPENDITURES	(128,029)
		REVENUES	930,983
		TOTAL FUND EQUITY	4,821,877
TOTAL ASSETS	4,821,877	TOTAL LIABILITIES AND FUND EQUITY	4,821,877

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REVENUES:					
INTEREST ON BANK DEPOSITS		173,261	930,983	930,983	%
TOTAL REVENUES		173,261	930,983	930,983	
PRIOR YEAR FUND BALANCE (PYFB)	1,000,000				
PYFB-ENCUMBRANCES	122,591				
TOTAL REVENUES AND PYFB	1,122,591				

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
PURCHASED SERVICES	797	11,488	35,015	5,235	(39,453)	5050.2%
MATERIALS AND SUPPLIES	1,004,991		3,470	28,372	973,149	3.2%
CAPITAL OUTLAY	116,803		89,544	26,038	1,221	99.0%
	1,122,591	11,488	128,029	59,645	934,917	16.7%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL EQUIPMENT REPLACEMENT FUND
JULY 1, 2025 THROUGH DECEMBER 31, 2025

ASSETS:		LIABILITIES:		
CASH	262,434	CHECKS PAYABLE		
		TOTAL LIABILITIES		
		FUND EQUITY:		
		FUND BALANCE	(201,393)	
		ESTIMATED REVENUE		
		APPROPRIATIONS	494,978	
		ENCUMBRANCES	108,767	
		RESERVE FOR ENCUMBRANCES	(108,767)	
		EXPENDITURES	(39,643)	
		REVENUES	8,492	
		TOTAL FUND EQUITY	262,434	
TOTAL ASSETS	262,434	TOTAL LIABILITIES AND FUND EQUITY	262,434	

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REVENUES:					
INTEREST ON BANK DEPOSITS		1,511	8,492	8,492	%
TOTAL REVENUES		1,511	8,492	8,492	
PRIOR YEAR FUND BALANCE (PYFB)	400,000				
PYFB-ENCUMBRANCES	94,978				
TOTAL REVENUES AND PYFB	494,978				

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
PURCHASED SERVICES	41,508	1,678	8,760	27,878	4,870	88.3%
MATERIALS AND SUPPLIES	443,210	15,544	20,623	17,150	405,437	8.5%
CAPITAL OUTLAY	10,260	10,260	10,260	63,739	(63,739)	721.2%
TOTAL	494,978	27,482	39,643	108,767	346,568	30.0%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
CAPITAL PROJECTS
JULY 1, 2025 THROUGH DECEMBER 31, 2025

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PROJECT-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
601001-RENOV-REPLACMT-ENERGY MGMT II	19,325,000	131,908	442,945	13,692,555	618,404	5,014,041	74.05%
601002-TENNIS COURT RENOVATIONS II	2,410,000	1,547	380,949	1,865,216	247,511	297,273	87.67%
601005-JOHN B DEY ES MODERNIZATION	27,970,076			27,734,645		235,431	99.16%
601006-THOROUGHGOOD ES REPLACEMENT	32,470,000			32,467,457		2,543	99.99%
601007-PRINCESS ANNE MS REPLACEMENT	76,938,759			76,915,409		23,350	99.97%
601013-RENOV & REPLACE-REROOFING PHASE II	35,025,639			35,025,361		278	99.99%
601015-PRINCESS ANNE HS REPLACEMENT	220,935,225			6,784,594		214,150,631	3.07%
601016-ENERGY PERFORMANCE CONTRACTS PHASE II	40,000,000	30,005	2,042,517	37,165,750	2,564,542	269,708	99.33%
601017-RENOV & REPLACE-GROUND PH III	24,337,887	83,012	536,209	20,373,628	226,734	3,737,525	84.64%
601018-RENOV & REPLACE-HVAC PH III	120,812,146	718,178	16,732,884	72,980,607	21,979,698	25,851,841	78.60%
601019-RENOV & REPLACE-REROOFING PH III	54,084,260	6,650	5,215,770	35,396,182	4,221,738	14,466,340	73.25%
601020-RENOV & REPLACE - VARIOUS PH III	37,425,854	30,687	2,248,540	25,992,391	1,494,092	9,939,371	73.44%
601021-PLAZA ANNEX-LASKIN ROAD ADDITION	13,720,000			13,705,980	9,435	4,585	99.97%
601022-ELEMENTARY PLAYGROUND EQUIPMENT REP	3,344,737		12,993	2,524,119	451,652	368,966	88.97%
601025-SCHOOL HR-PAYROLL	9,196,000			8,867,573		328,427	96.43%
601026-LYNNHAVEN MIDDLE SCHOOL EXPANSION	14,250,000			13,870,019	44,489	335,492	97.65%
601027-RENOV & REPLACE-SAFE SCHOOLS IMPROVEMENTS	1,210,000	25,158	72,737	1,069,675	74,317	66,008	94.54%
601028-B F WILLIAMS ES-BAYSIDE 6TH REPLACEMENT	27,650,085	136,307	908,869	3,442,533	873,793	23,333,759	15.61%
601029-BAYSIDE HIGH SCHOOL REPLACEMENT	5,936,507			5,509,840		426,667	92.81%
601030-REPLACEMENT PAYROLL SYSTEM	18,017,509		100,000	100,000	500,000	17,417,509	3.33%
601031-SCHOOL BUS & FLEET REPLACEMENT	7,713,000		67,561	7,507,002	42,000	163,998	97.87%
601032-PHONE SYSTEM REPLACEMENT	7,266,223			7,265,684		539	99.99%
601033-COMPREHENSIVE LONG RANGE FACILITIES MASTER PLAN	200,000					200,000	
601999-PAYROLL ALLOCATION		169,674	525,575	525,575		(525,575)	
TOTAL CAPITAL PROJECTS	<u>800,238,907</u>	<u>1,333,126</u>	<u>29,287,549</u>	<u>450,781,795</u>	<u>33,348,405</u>	<u>316,108,707</u>	60.50%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
 GREEN RUN COLLEGIATE CHARTER SCHOOL
 JULY 1, 2025 THROUGH DECEMBER 31, 2025

ASSETS:		LIABILITIES:	
CASH	3,262,110	SALARIES PAYABLE-OPTIONS	139,340
		FICA PAYABLE-OPTIONS	<u>10,660</u>
		TOTAL LIABILITIES	<u>150,000</u>
		FUND EQUITY:	
		FUND BALANCE	3,076
		ESTIMATED REVENUE	(4,987,041)
		APPROPRIATIONS	4,987,041
		ENCUMBRANCES	8,041
		RESERVE FOR ENCUMBRANCES	(8,041)
		EXPENDITURES	(1,878,007)
		REVENUES	<u>4,987,041</u>
		TOTAL FUND EQUITY	<u>3,112,110</u>
TOTAL ASSETS	<u>3,262,110</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>3,262,110</u>

	FY 2026 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	2025 PERCENT REALIZED
REVENUES:						
TRANSFER FROM GENERAL FUND	<u>4,987,041</u>	<u> </u>	<u>4,987,041</u>	<u> </u>	100.0%	100.0%
TOTAL REVENUES	<u>4,987,041</u>	<u> </u>	<u>4,987,041</u>	<u> </u>	100.0%	100.0%

	FY 2026 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	2025 PERCENT OBLIGATED
EXPENDITURES:							
PERSONNEL SERVICES	3,095,028	282,985	1,259,561		1,835,467	40.7%	40.0%
FRINGE BENEFITS	1,112,630	100,406	435,004		677,626	39.1%	38.7%
PURCHASED SERVICES	441,422	8,158	68,833		372,589	15.6%	11.7%
OTHER CHARGES	81,574	1,651	22,599		58,975	27.7%	18.5%
MATERIALS AND SUPPLIES	<u>256,387</u>	<u>14,007</u>	<u>92,010</u>	<u>8,041</u>	<u>156,336</u>	39.0%	37.5%
TOTAL	<u>4,987,041</u>	<u>407,207</u>	<u>1,878,007</u>	<u>8,041</u>	<u>3,100,993</u>	37.8%	36.7%



Interim Financial Statements

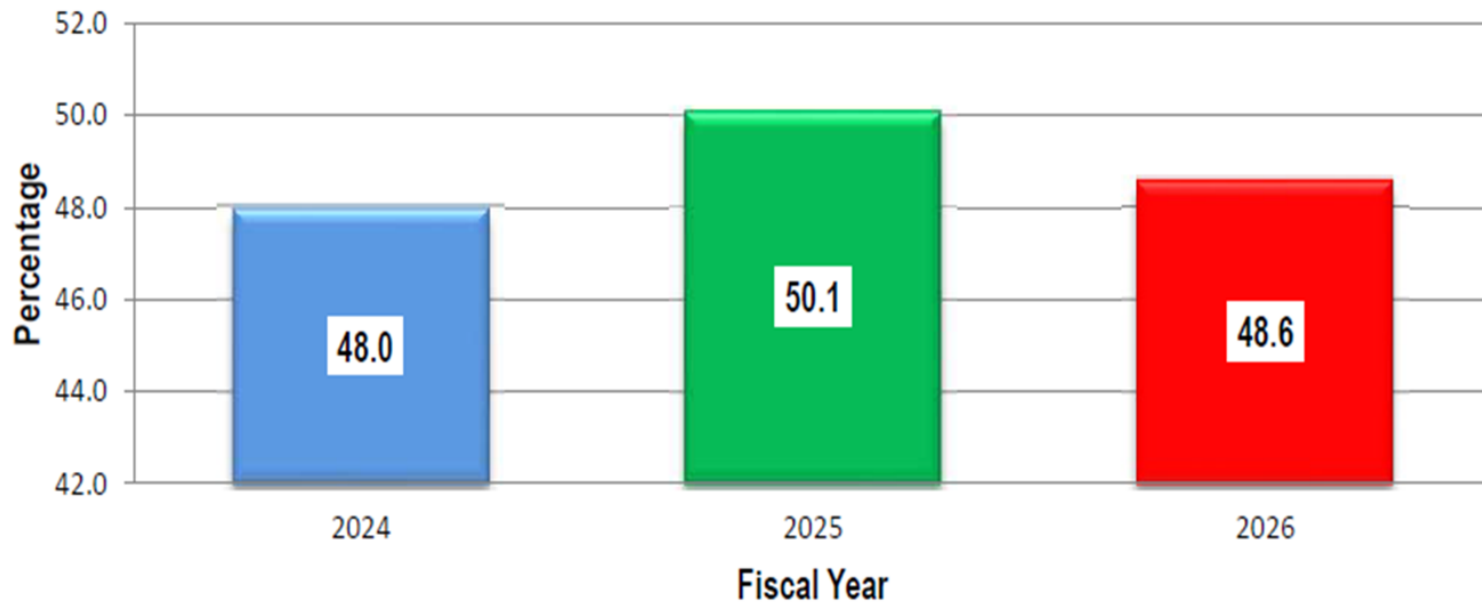
School Board Information

Tuesday, January 27, 2026

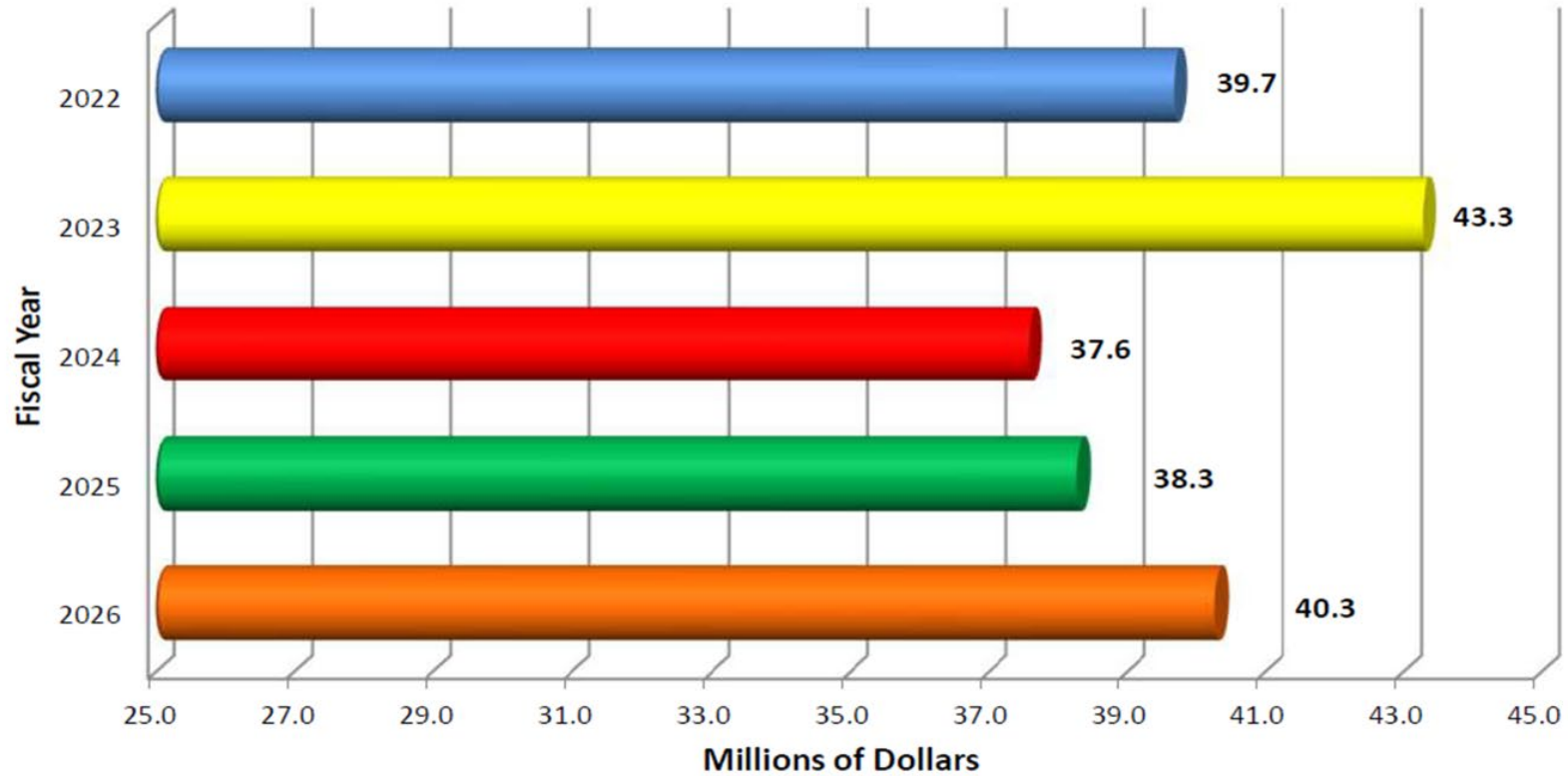
Department of Budget and Finance, Office of Business Services

School Operating Fund Revenue Percentage of Actual to Budget as of December 31, 2025

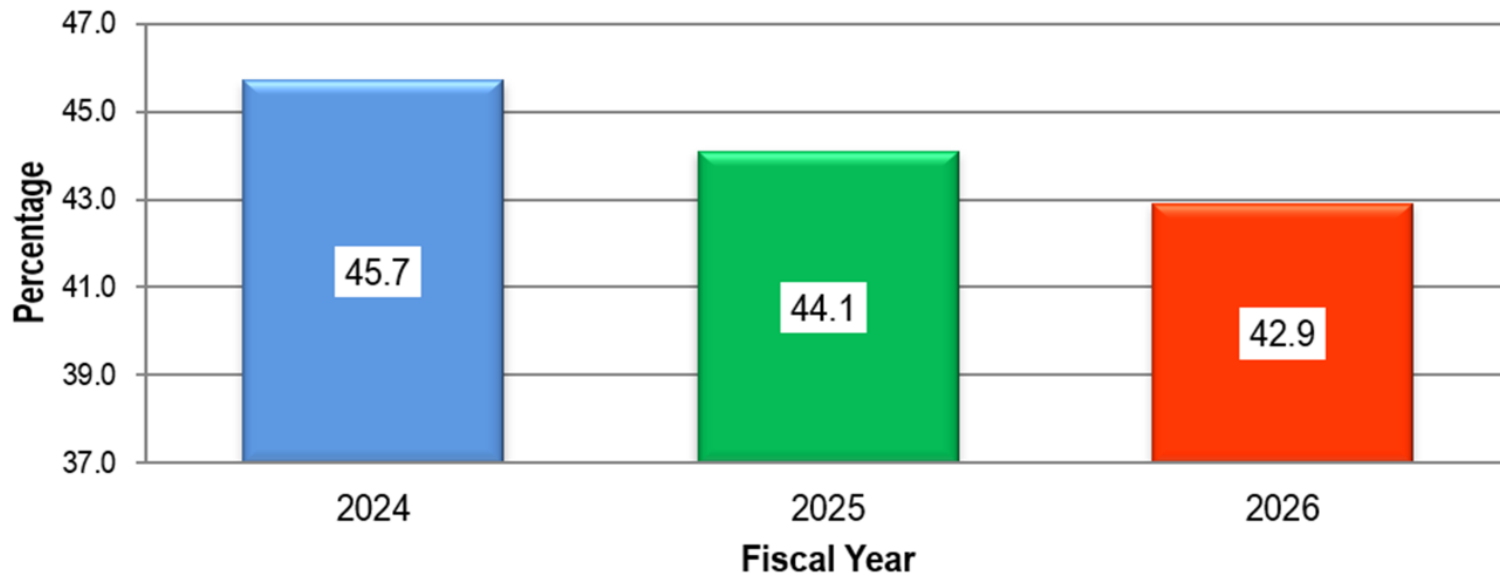
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State Sales Tax Revenue through December 31, 2025 ³



School Operating Fund Expenditures/Encumbrances Percentage of Actual to Budget as of December 31, 2025





Subject: Annual Comprehensive Financial Report (ACFR) FY25 **Item Number:** 12B

Section: Information **Date:** January 27, 2026

Senior Staff: Crystal M. Pate, Chief Financial Officer

Prepared by: Daniel G. Hopkins, Director of Business

Presenter(s): Crystal M. Pate, Chief Financial Officer, Daniel G. Hopkins, Director of Business Services

Recommendation:

That the School Board receive highlights of the Annual Comprehensive Financial Report Audit (ACFR) for the fiscal year ended June 30, 2025

Background Summary:

Pursuant to Section 22.1-115 of the Code of Virginia, as amended, and other applicable sections, the enclosed Interim Financial Statements are presented.

Source:

Section 22.1-115 of the Code of Virginia, as amended.

Budget Impact:

No budgetary implications.

SCHOOL BOARD OF THE CITY OF VIRGINIA BEACH
(a component unit of the City of Virginia Beach, Virginia)
School Board Presentation

January 27, 2026

Results of the Audit

Financial Statements:

We have audited the financial statements of School Board of the City of Virginia Beach (a component unit of the City of Virginia Beach, Virginia) (the “Schools”), as of and for the year ended June 30, 2025, and we have issued an unmodified opinion on the financial statements in our report thereon dated December 12, 2025.

Government Auditing Standards (GAS) and the Commonwealth of Virginia’s Auditor of Public Accounts (APA) Specifications for Audits of Counties, Cities, and Towns:

We identified no instances of noncompliance required to be reported under GAS or the APA Specifications.

We identified no material weaknesses in internal control over financial reporting.



Qualitative Aspects of Accounting Practices

As described in Note 1, the Schools adopted GASB Statement 101, *Compensated Absences* effective July 1, 2024. The adoption of this standard resulted in a restatement of the Statement of Net Position which resulted in a reduction to beginning net position of \$72.5M.

No other new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no inappropriate accounting policies or practices.



Other Required Communications

**Difficulties
Encountered**

**Disagreements
with Management**

**Auditor
Consultations**

**Management
Representations**

**Management
Consultations**

**Other Findings
or Issues**

**Fraud and
Illegal Acts**

**Going
Concern**



Questions

Contacts

Laura Harden, CPA
Audit Director
Lharden@cbh.com

Courtney Dovel, CPA
Audit Manager
Courtney.Dovel@cbh.com

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Subject: College Coursework and Readiness Assessments **Item Number:** 12C

Section: Information **Date:** January 27, 2026

Senior Staff: Lisa A. Banicky, Ph.D., Executive Director

Prepared by: Robert A. Veigel, Research Specialist
Heidi L. Janicki, Ph.D., Director of Research and Evaluation
Lisa A. Banicky, Ph.D., Executive Director
Office of Planning, Innovation, and Accountability

Presenter(s): Robert A. Veigel, Research Specialist
Office of Planning, Innovation, and Accountability

Recommendation:

That the School Board receive information regarding the College Coursework and Readiness Assessments presentation.

Background Summary:

Students in Virginia Beach City Public Schools (VBCPS) have the opportunity to participate in various Advanced Placement (AP) courses and have the potential to earn college credit if they receive a score of 3 or higher on their AP exam. Additionally, students can earn college credit through participating and successfully completing Dual Enrollment (DE) courses. Students in VBCPS also participate in the PSAT/NMSQT assessment in eleventh grade and may elect to take the SAT assessment. Data about AP and DE courses along with participation and performance data for AP, PSAT/NMSQT, and SAT assessments will be reviewed. Data for student groups and for the state and nation are also included.

Source:

College Board and the VBCPS Student Data Warehouse.

Budget Impact:

No budgetary implications.

Next Steps:

No further action needed.



College Coursework and Readiness Assessments

School Board Information

January 27, 2026

Planning, Innovation, and Accountability

Office of Research and Evaluation

Presentation Overview

- Courses for College Credit
 - Advanced Placement (AP)
 - Dual Enrollment (DE)
- College Readiness Assessments
 - PSAT/NMSQT
 - SAT
- Preview of Findings
 - AP course participation, exam participation, and performance on AP exams increased.
 - Dual enrollment course participation has increased.
 - Performance on PSAT increased on the ERW and math sections.
 - Performance on SAT increased on the ERW and math sections.



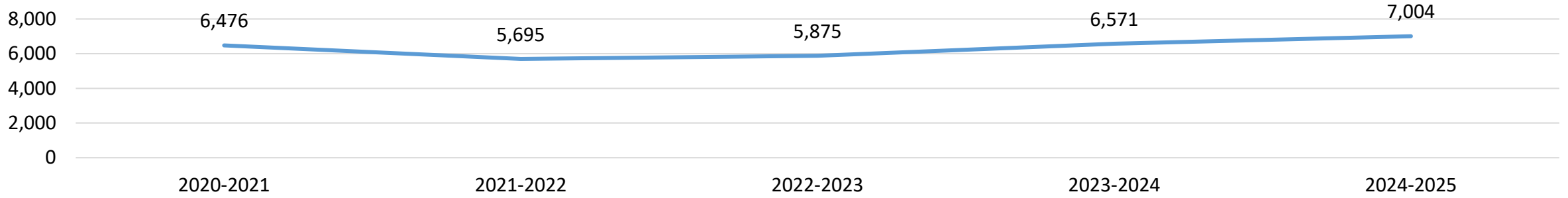
Coursework for College Credit

Advanced Placement (AP)

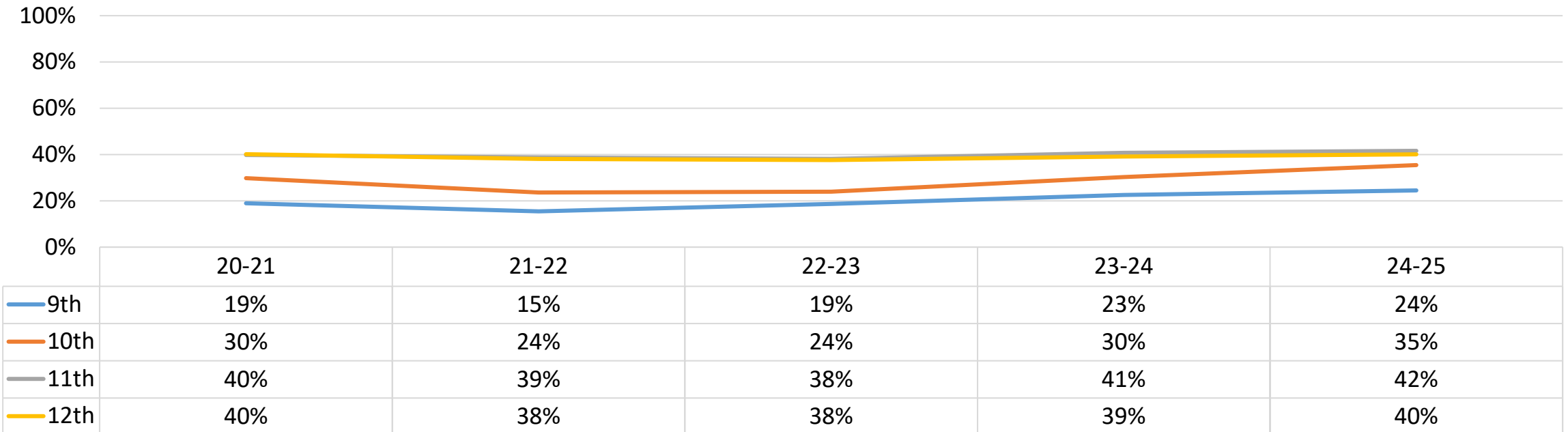
- High school students can enroll in AP courses in grades 9 through 12.
- School counselors meet individually with students to discuss options for rigorous courses, including AP courses.
 - Students can receive additional support when needed.
- Students in VBCPS were enrolled in 38 AP courses offered by College Board in 24-25.
 - Total of 13,675 AP enrollments in 24-25.
- End-of-course, college-level AP exam in the spring may result in college credit.
 - Exams are optional.
 - Students do not have to take the class to sit for exam.
 - Students must pay for exams.
 - VBCPS pays for students eligible for free/reduced lunch.
- VBCPS partners with the National Math and Science Initiative and Equal Opportunity Schools.
 - Provide funding for AP exams.
 - Increase student representation in advanced coursework.

AP Course Participation

Total Number of Students Enrolled in At Least One AP Course



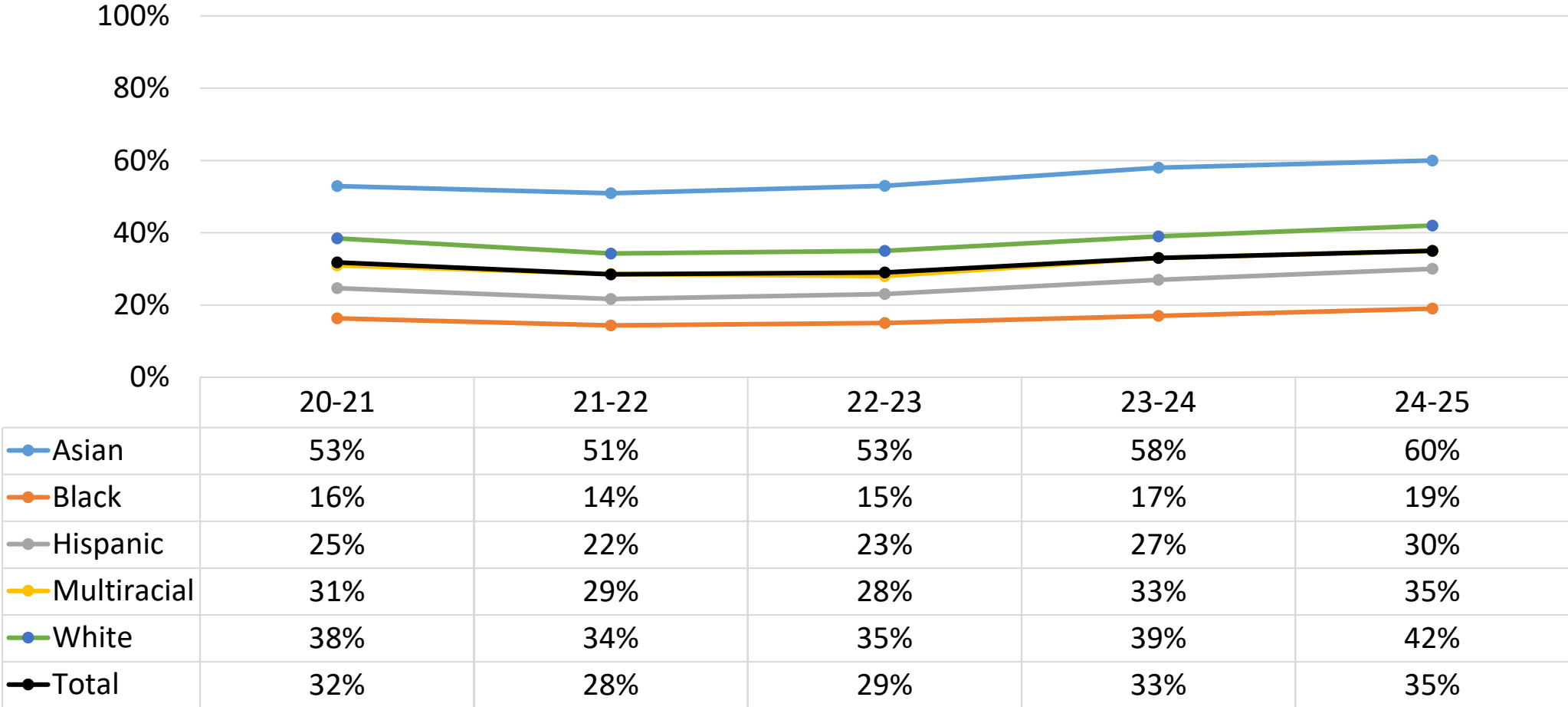
Percent of High School Students Enrolled in an AP Course by Grade Level and Year



AP Course Participation by Student Group

- During 2024-2025, 35% of all VBCPS high school students were enrolled in at least one AP course.

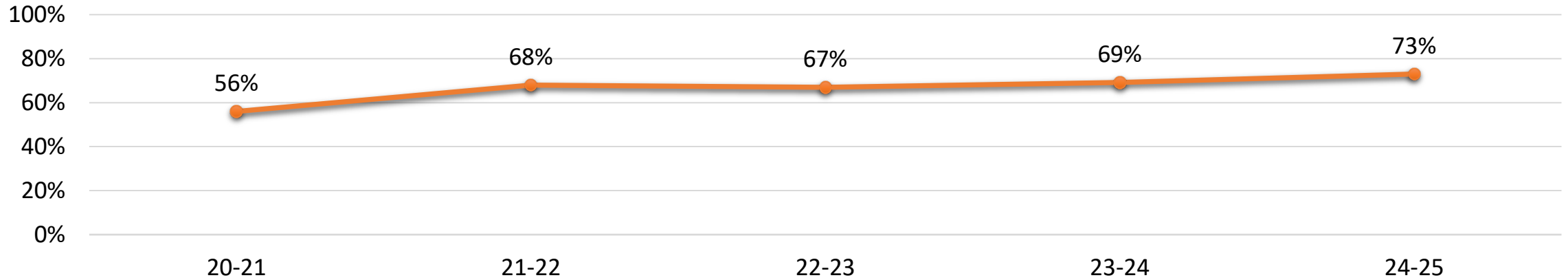
Percent of Students Enrolled in an AP Course: Five-Year Trend by Race/Ethnicity



AP Exam Participation for Course Enrollees

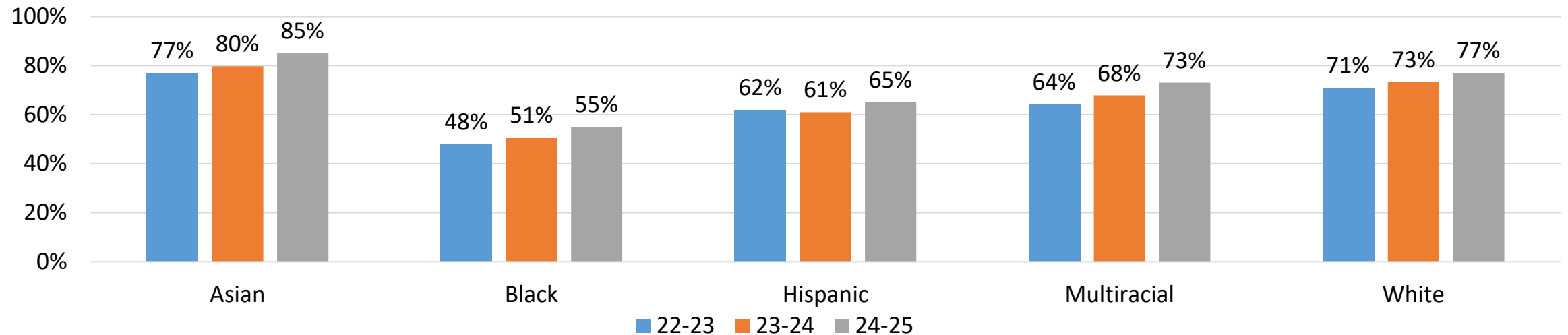
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Percent of AP Course Enrollees Who Took At Least One AP Exam: Five-Year Trend

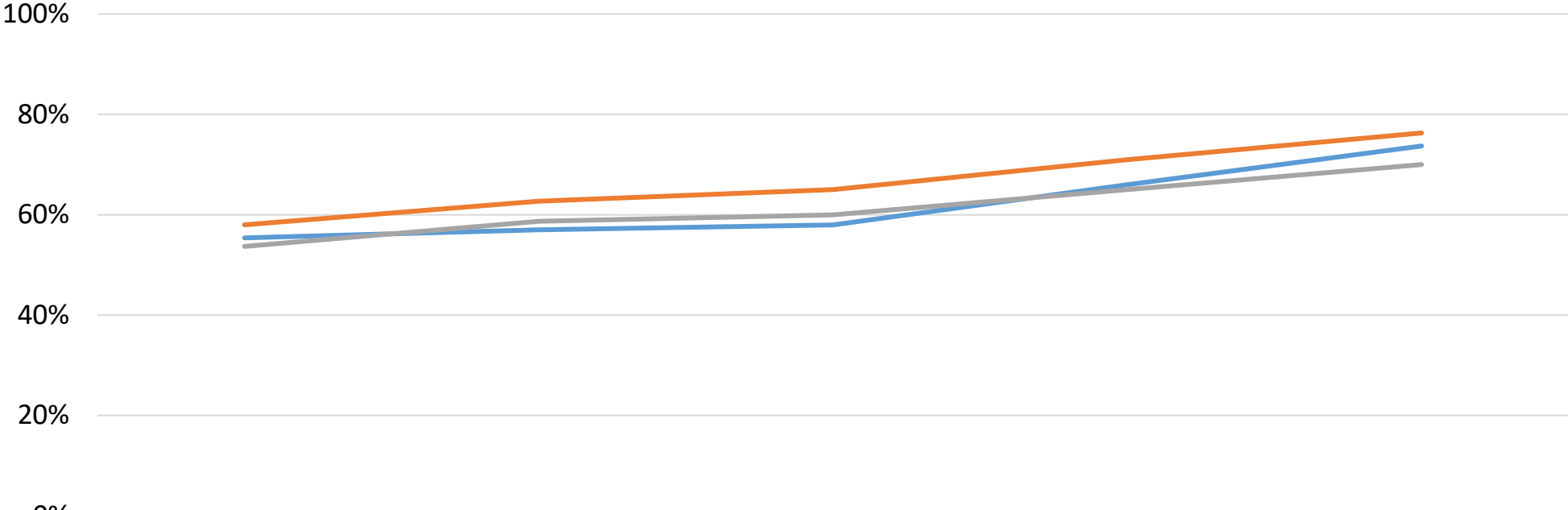


- Course enrollees less likely to take AP exam: Students who were Black, Hispanic, economically disadvantaged, special education, or English learners.

Percent of AP Course Enrollees Who Took at Least One AP Exam by Race/Ethnicity: Three-Year Trend



AP Exam Performance: Percent of Scores 3 or Higher

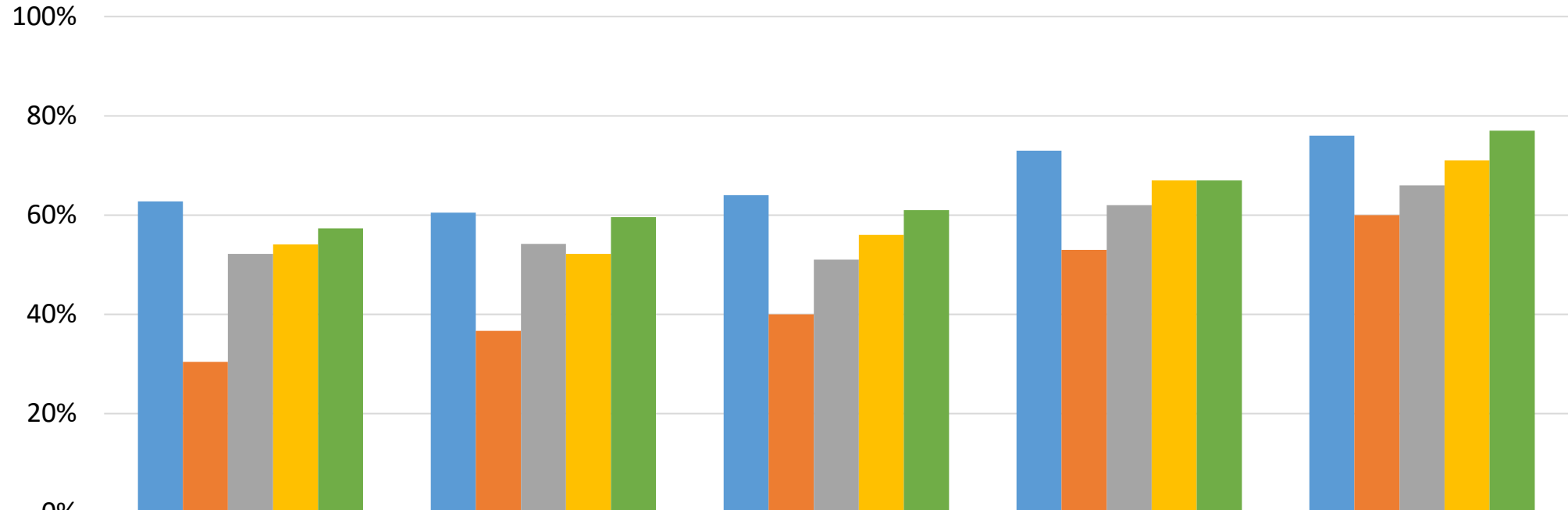


	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
— VBCPS	55%	57%	58%	66%	74%
— VA Public	58%	63%	65%	71%	76%
— Nation Public	54%	59%	60%	65%	70%

Source: College Board State Integrated Summary Report – Virginia Public Schools

- VBCPS has had a higher percentage of high school students taking AP exams than the state or nation.

AP Exam Performance: Percent of Scores 3 or Higher by Student Group

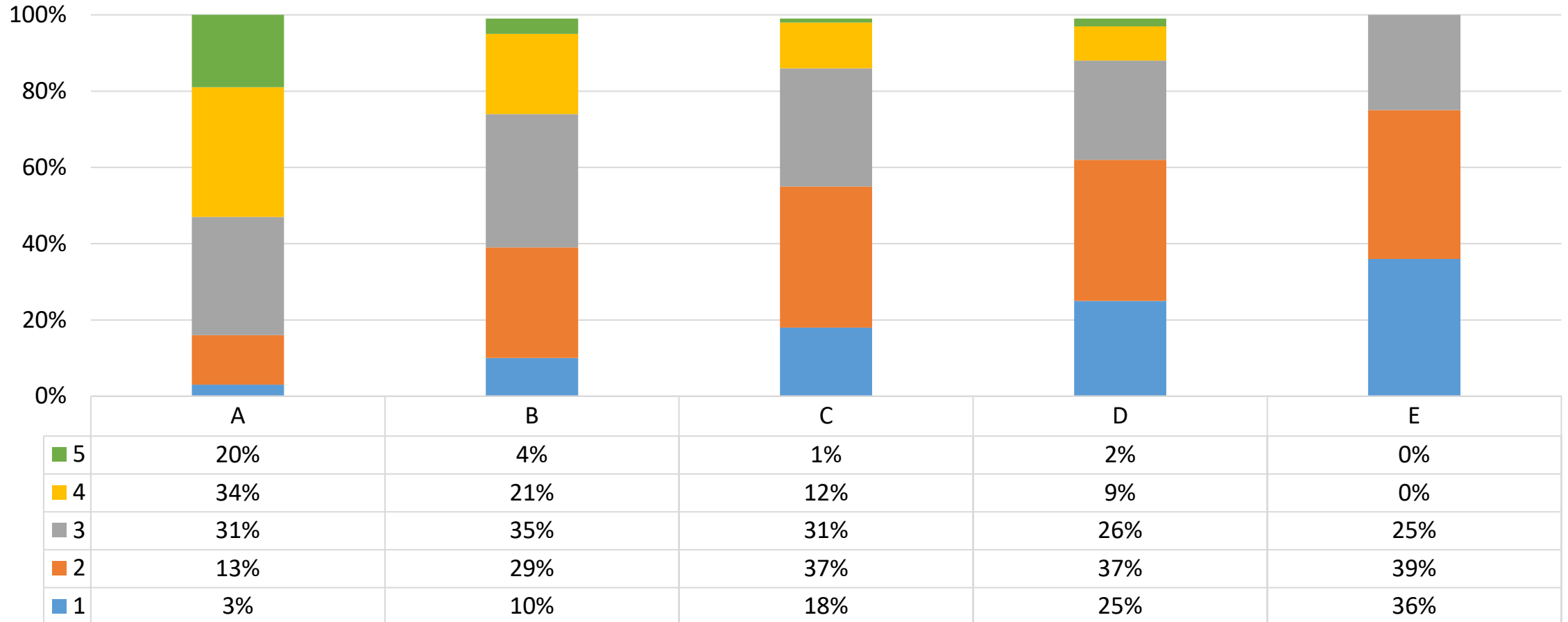


	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Asian	63%	61%	64%	73%	76%
Black	30%	37%	40%	53%	60%
Hispanic	52%	54%	51%	62%	66%
Multiracial	54%	52%	56%	67%	71%
White	57%	60%	61%	67%	77%

Source: VBCPS data warehouse, all exam takers

AP Course Performance and AP Exam Score: 2024-2025

- A in AP course: 85% scored 3 or higher on AP exam
- B in AP course: 60% scored 3 or higher on AP exam
- Students earning grades of D or E in the course were less likely to take the AP exam.



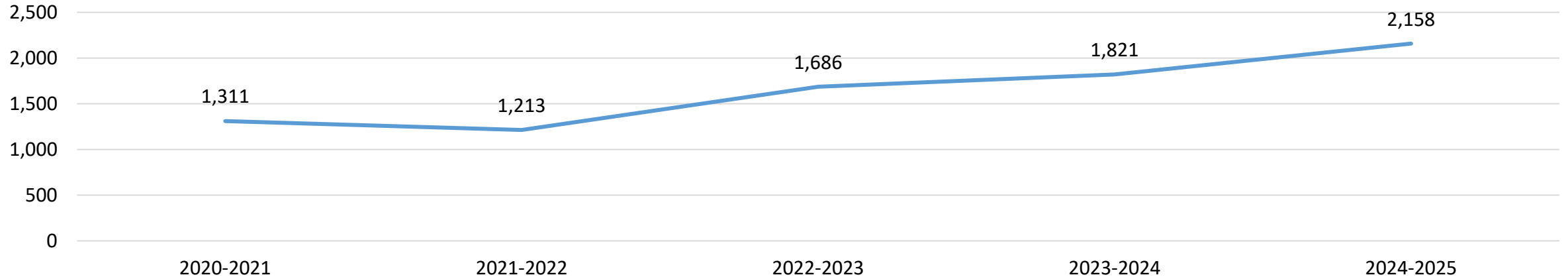
Dual Enrollment (DE)

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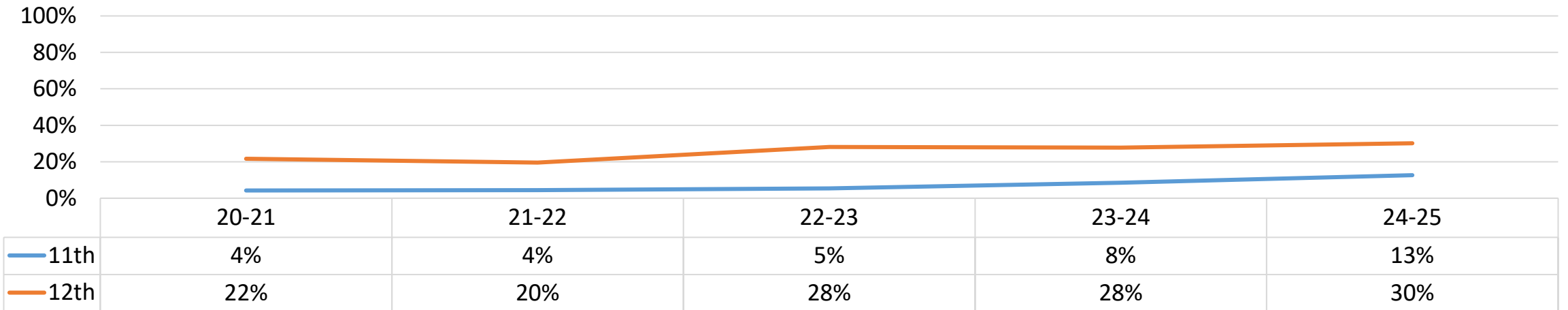
- Guided by School Board Regulation Dual Enrollment 6-89.1, approved July 1991.
- Dual enrollment allows students to take courses that meet requirements for high school graduation while also earning college credit.
 - Grades are awarded according to the policies of the college.
 - Credits can transfer to other schools.
- Dual enrollment applicants must:
 - Be prepared for demands of a college course.
 - Complete the required college application materials.
 - Take required placement tests prior to admission in a course.
 - Meet college and university prerequisites for course enrollment.
 - Pay required tuition costs, textbook costs, and fees as established by the college.
 - Classes taught at TCC in 2024-2025: Tuition fees were \$25/credit hour and were paid by VBCPS for all students.
 - Classes taught by VBCPS staff at a high school in 2024-2025: Tuition was free.
- Students in VBCPS were enrolled in 69 DE courses in 24-25.
 - Total of 6,150 DE enrollments in 24-25.

DE Course Participation

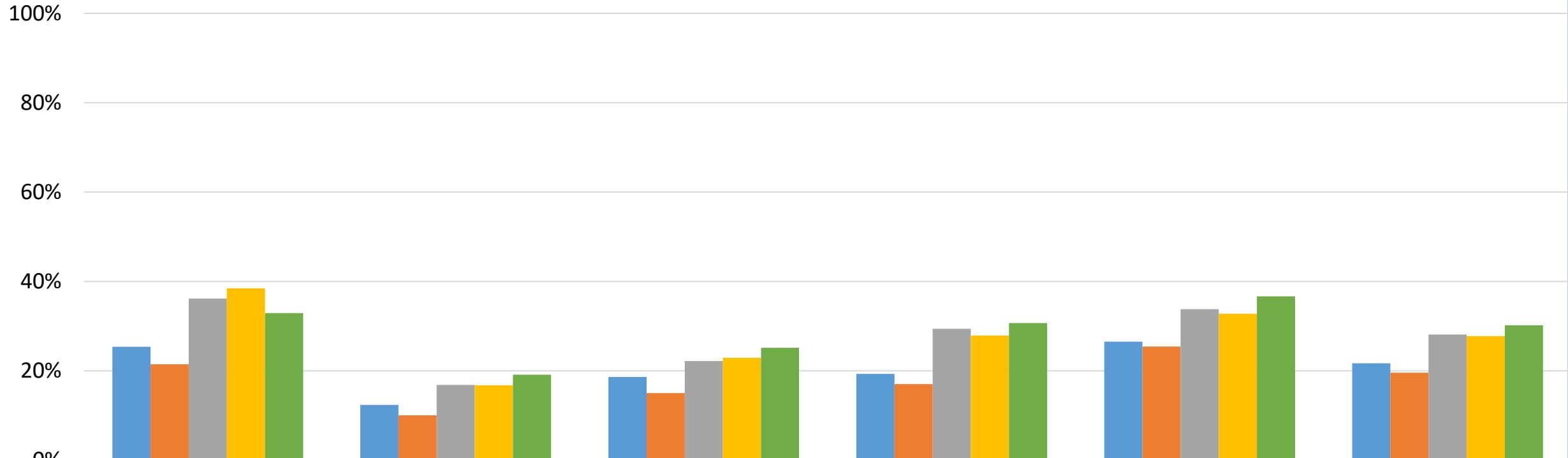
Total Number of High School Students Enrolled in At Least One DE Course



Percent of 11th and 12th Grade Students Enrolled in DE by Grade Level and Year

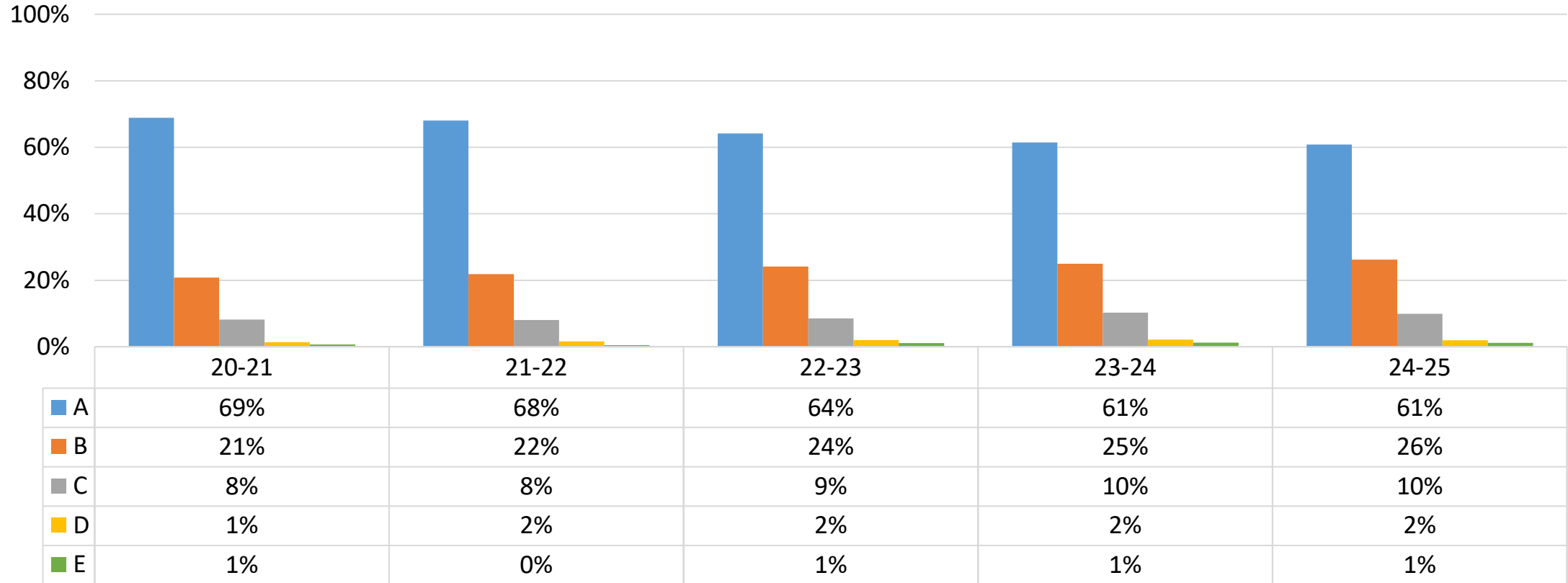


12th Grade Student DE Course Participation by Student Group



	Asian	Black	Hispanic	Multiracial	White	Total
20-21	25%	12%	19%	19%	27%	22%
21-22	21%	10%	15%	17%	25%	20%
22-23	36%	17%	22%	29%	34%	28%
23-24	38%	17%	23%	28%	33%	28%
24-25	33%	19%	25%	31%	37%	30%

DE Course Performance



Note: Percentages may not total 100% due to rounding

- At least 93% of students from each student group analyzed earned a grade of C or higher in their DE courses.
- Of the 12th grade students who graduated in 2024-2025 and enrolled in at least one DE course in high school, 88% earned an Advanced or IB Diploma.

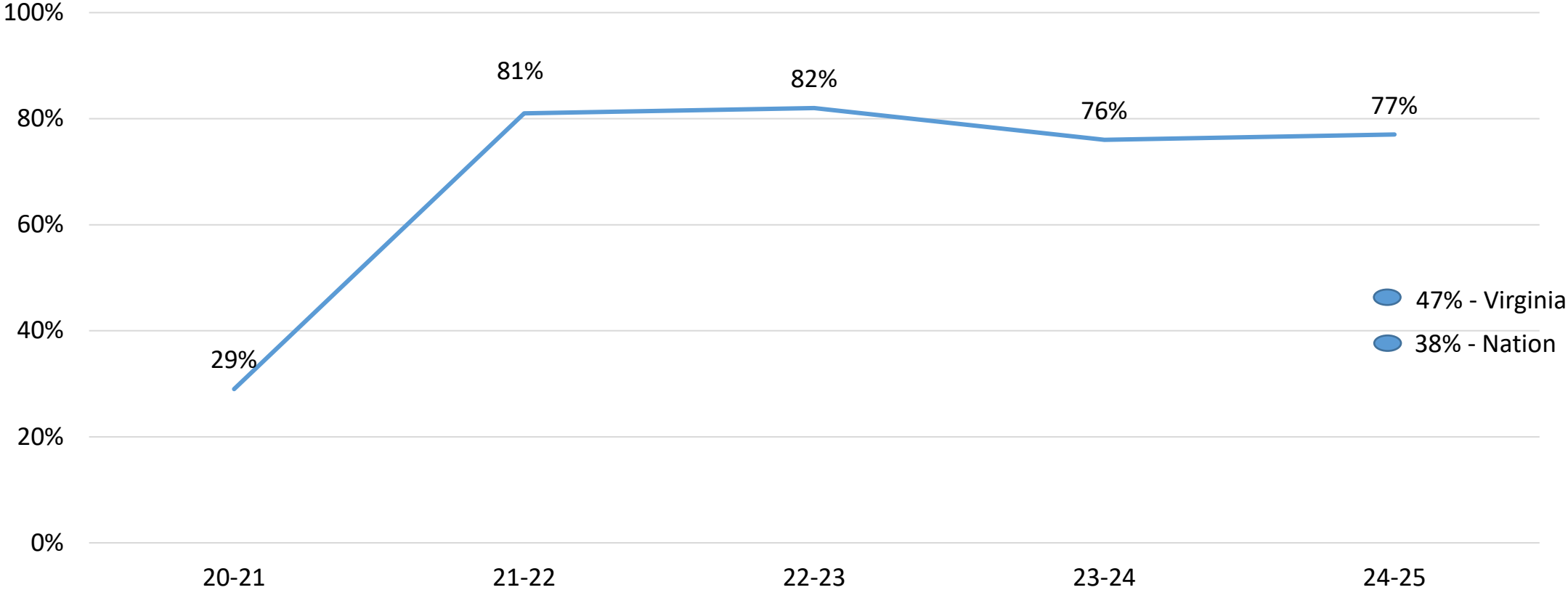
College Readiness Assessments

PSAT/NMSQT

- Administered to students at their school
 - 11th Graders, October 2024
 - Students may opt-in to having their information shared with colleges and scholarship organizations.
- Three tests
 - Reading } ERW
 - Writing } ERW
 - Mathematics

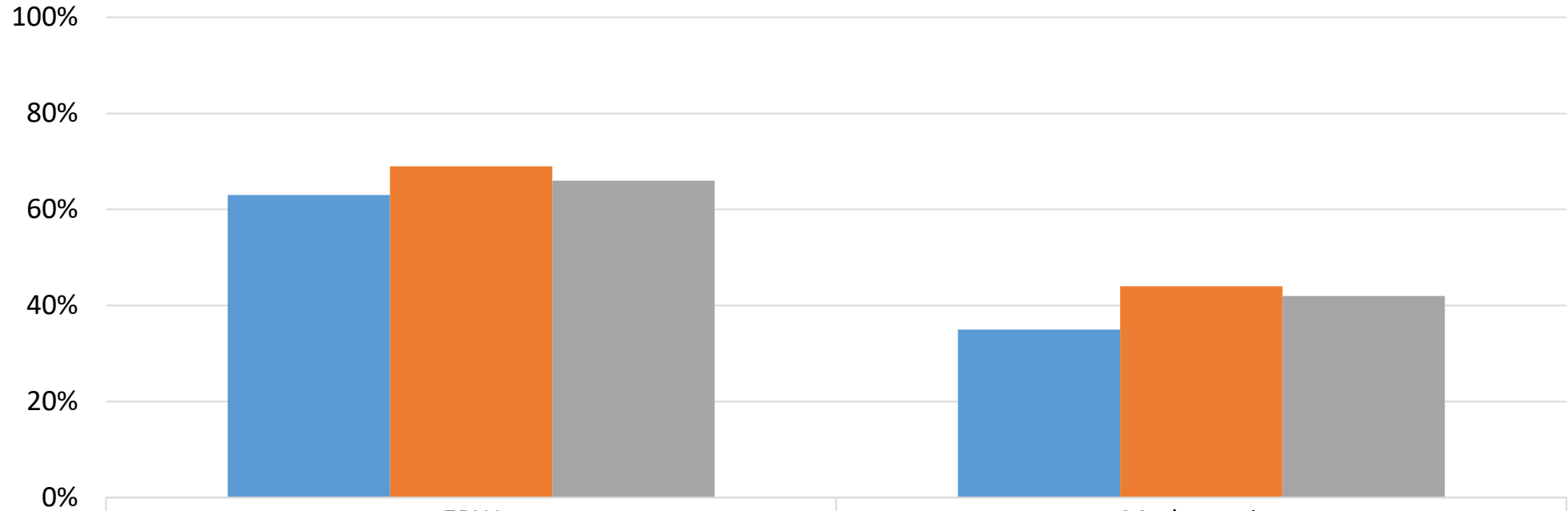


11th Grade PSAT/NMSQT: VBCPS Participation Rates



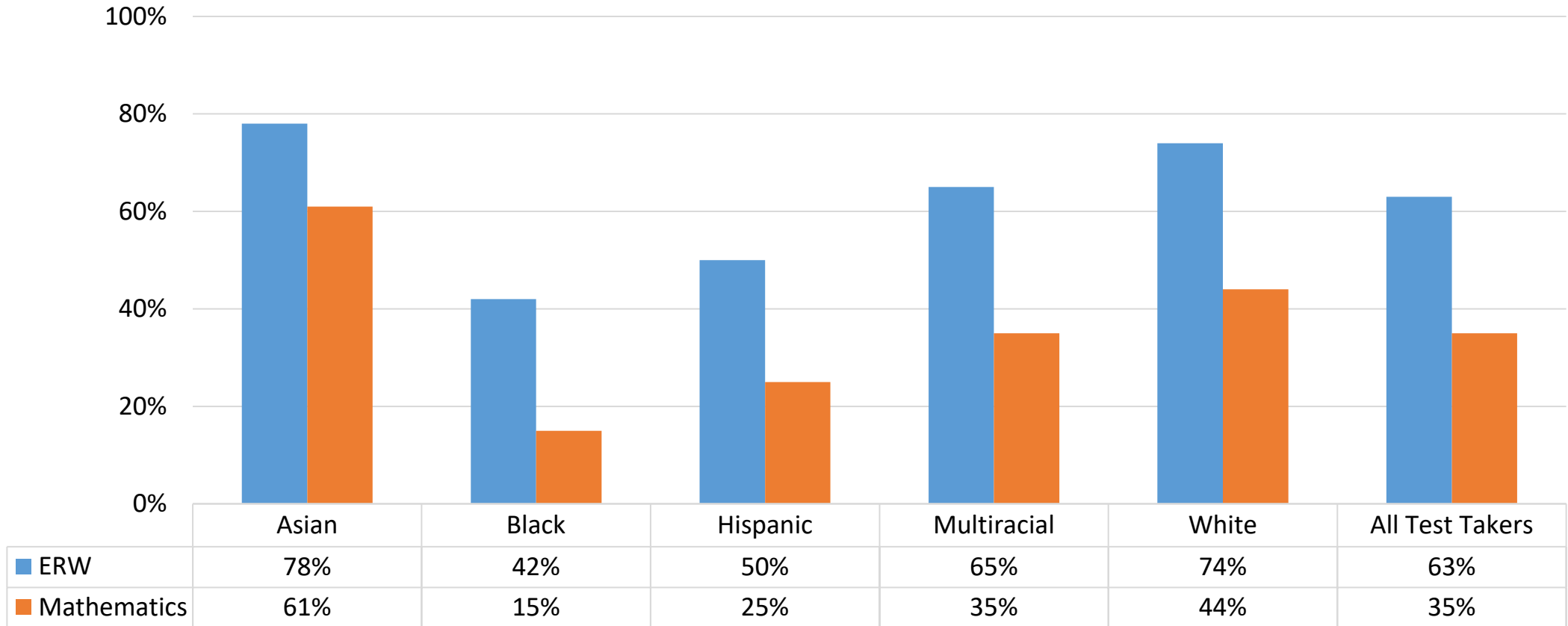
- VBCPS has had a higher percentage of 11th grade students taking the PSAT/NMSQT exams than the state or nation.

11th Grade PSAT/NMSQT: Percent Meeting Benchmarks October 2024

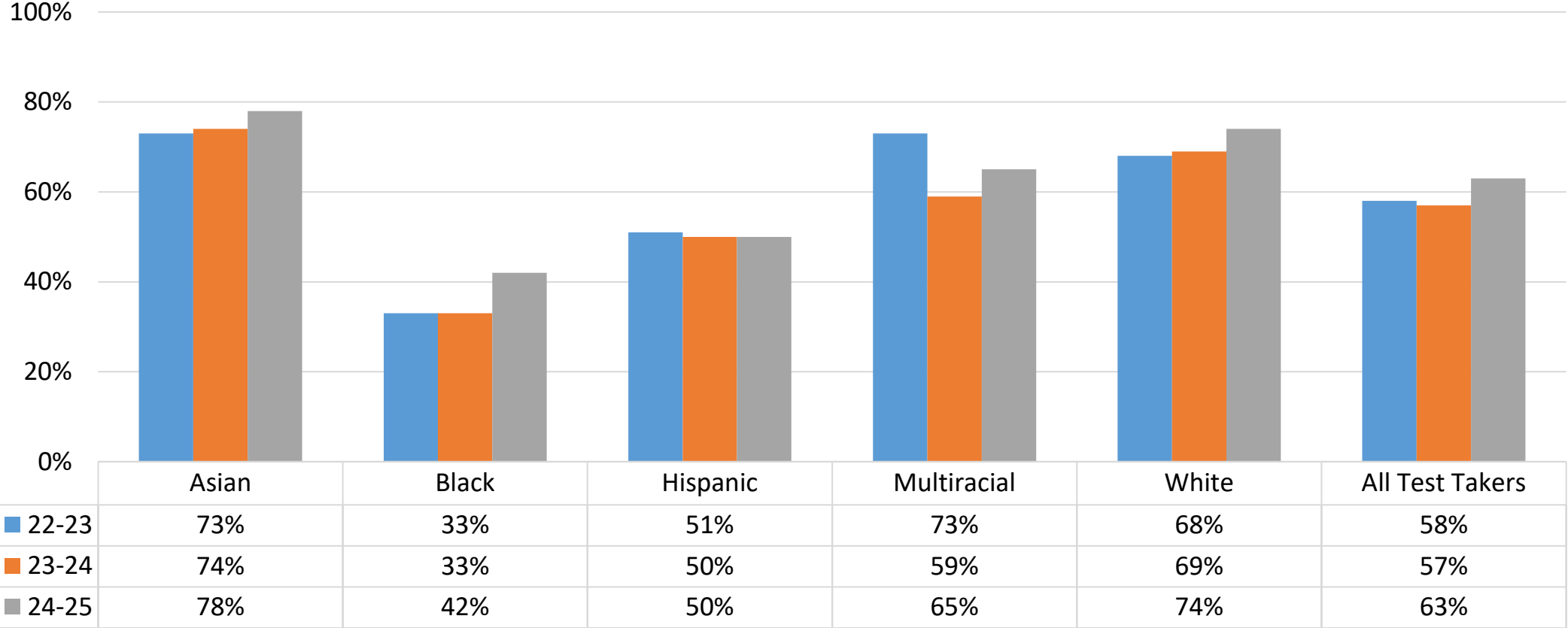


	ERW	Mathematics
■ Virginia Beach	63%	35%
■ Virginia Public	69%	44%
■ Nation	66%	42%

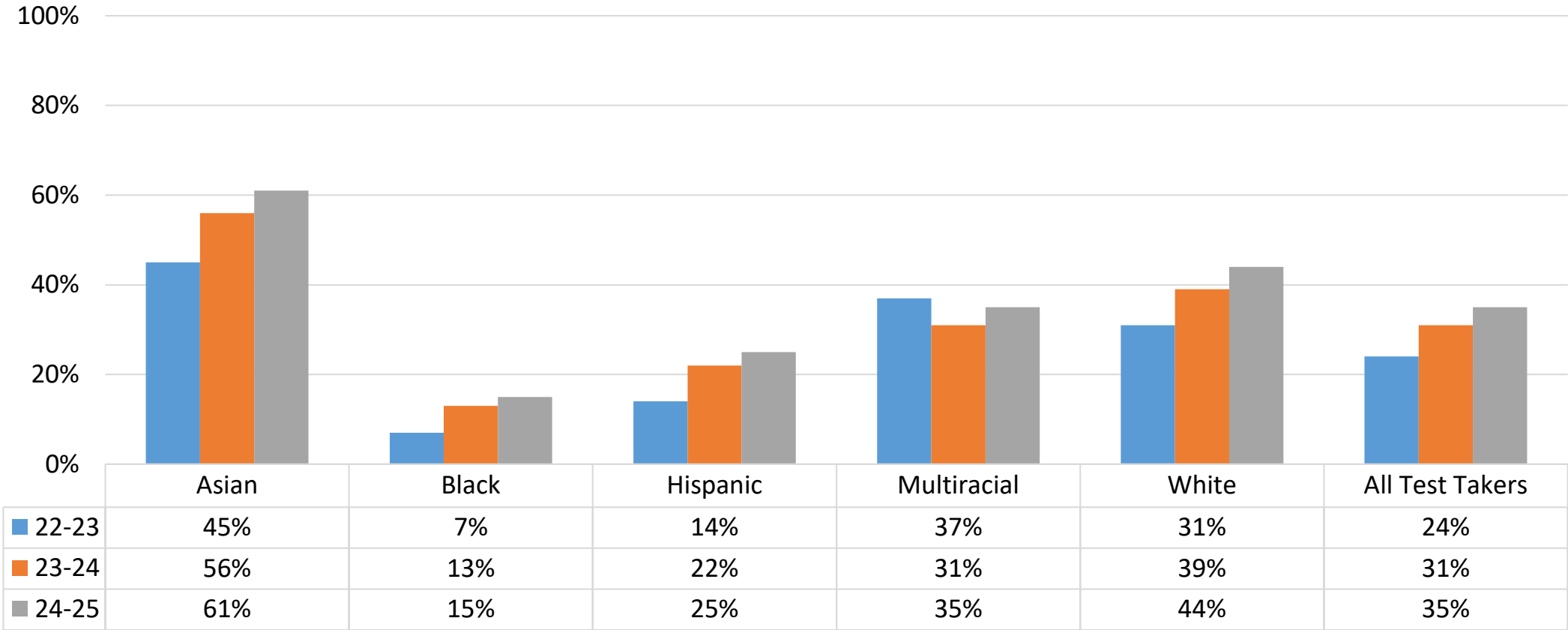
11th Grade PSAT/NMSQT: VBCPS Percent Meeting Benchmarks by Student Group October 2024



11th Grade PSAT/NMSQT: VBCPS Percent Meeting ERW Benchmark by Student Group

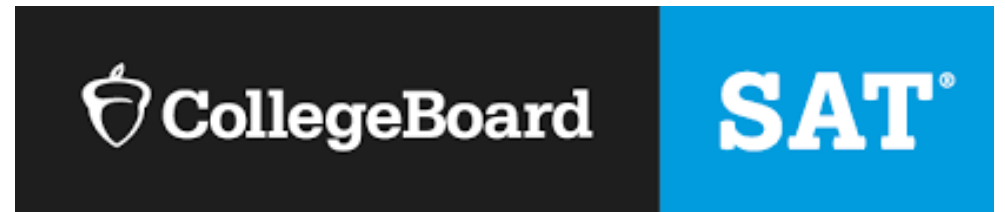


11th Grade PSAT/NMSQT: VBCPS Percent Meeting Math Benchmark by Student Group



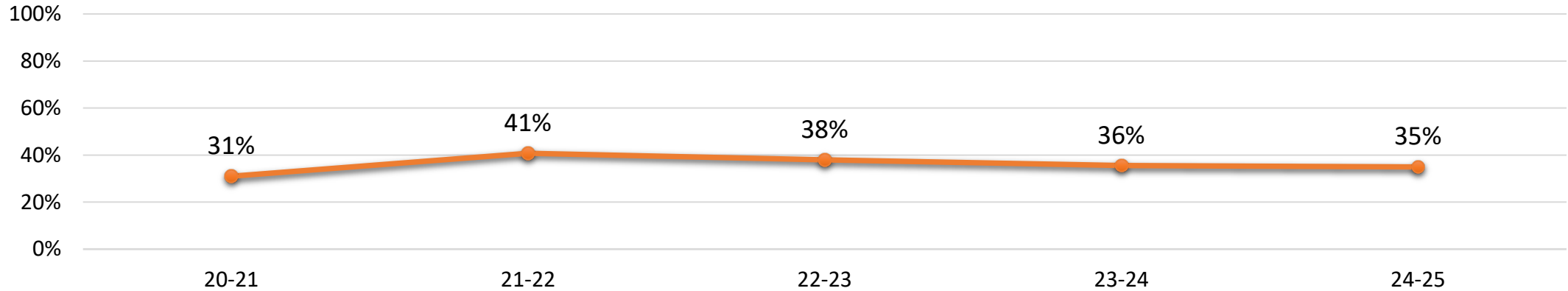
SAT

- Developed and administered by College Board.
- Administered on Saturdays at various VBCPS high schools.
- Students pay all fees and must provide transportation to testing location.
 - Fee waivers are available through College Board.
- Three tests
 - Reading } ERW
 - Writing } ERW
 - Mathematics
 - Optional Essay
- Many universities no longer require the submission of SAT scores for admission.
 - Scores are still used for scholarships, honor colleges, and specific academic programs.



SAT Participation

Percentage of VBCPS of Graduates* by Year Who Took the SAT: Five-Year Trend

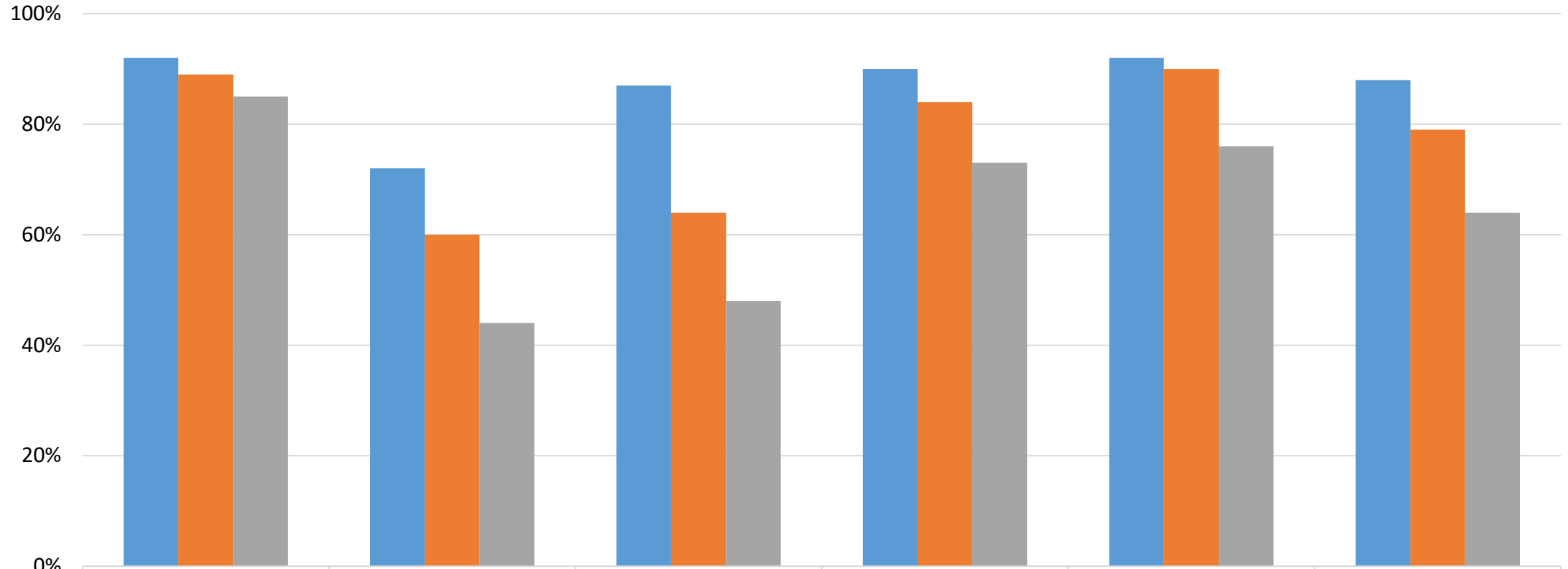


*Graduates are students who are reported by VDOE to have earned a standard, advanced studies, applied studies, or IB diploma.

SAT Test Taker Characteristics: Class of 2025

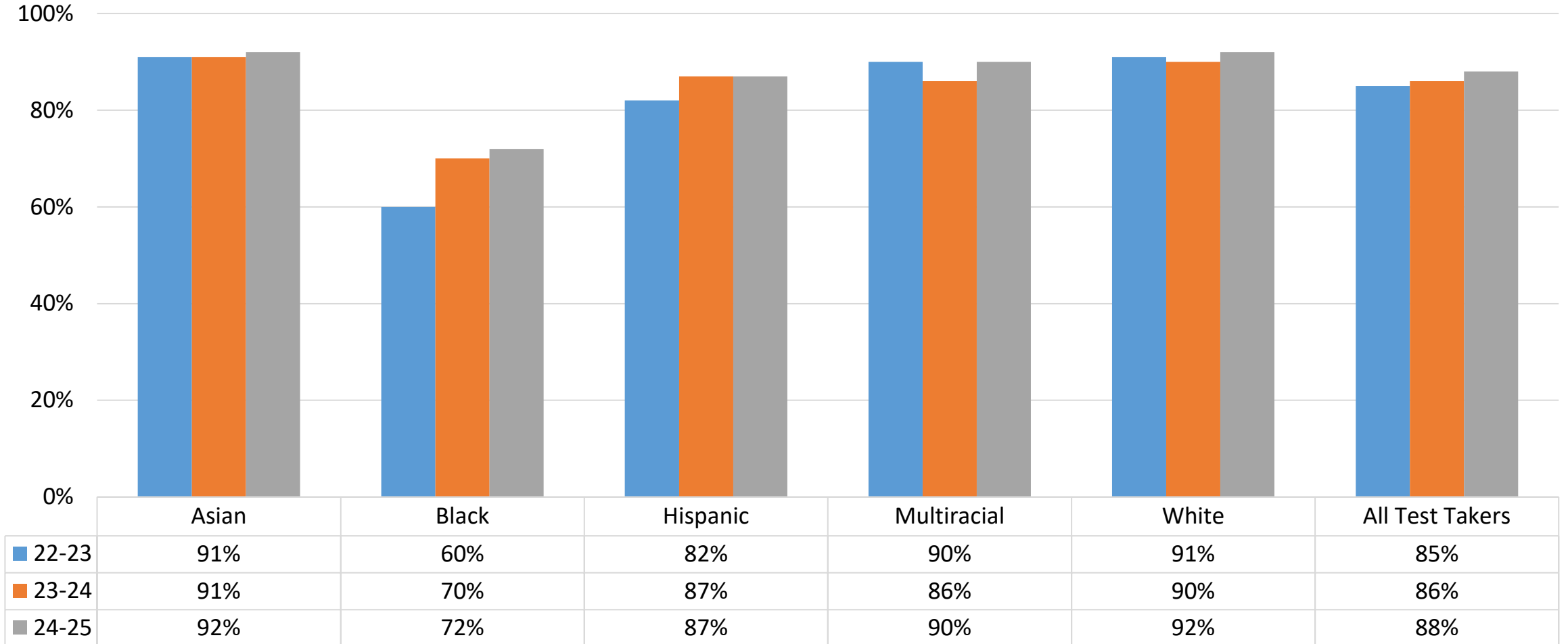
Student Group	VBCPS Total	VBCPS	Virginia Public	Nation
Asian	197	11%	13%	11%
Black	260	15%	17%	13%
Hispanic	229	13%	17%	27%
Multiracial	177	10%	7%	4%
White	876	49%	43%	37%
No Response	40	2%	3%	8%

Class of 2025 SAT: Percent of Students Meeting ERW Benchmark by Student Group

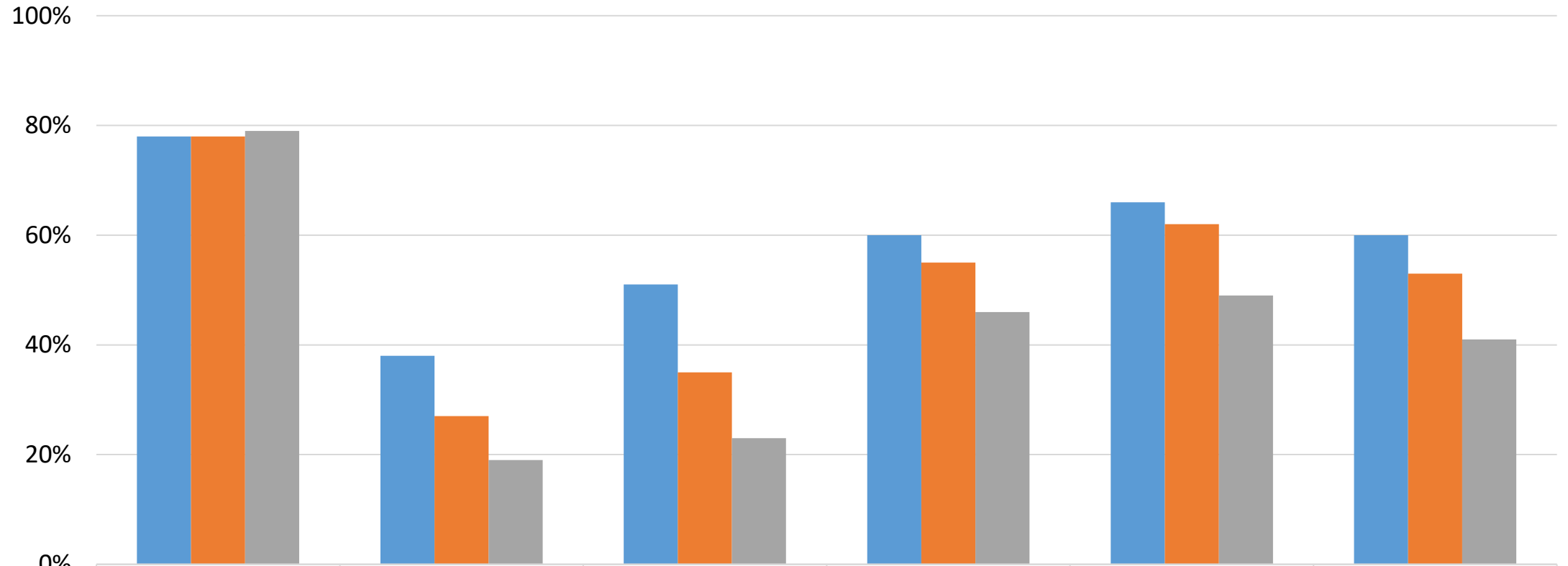


	Asian	Black	Hispanic	Multiracial	White	All Test Takers
■ Virginia Beach	92%	72%	87%	90%	92%	88%
■ Virginia Public	89%	60%	64%	84%	90%	79%
■ Nation	85%	44%	48%	73%	76%	64%

SAT: VBCPS Percent of Students Meeting ERW Benchmark by Student Group

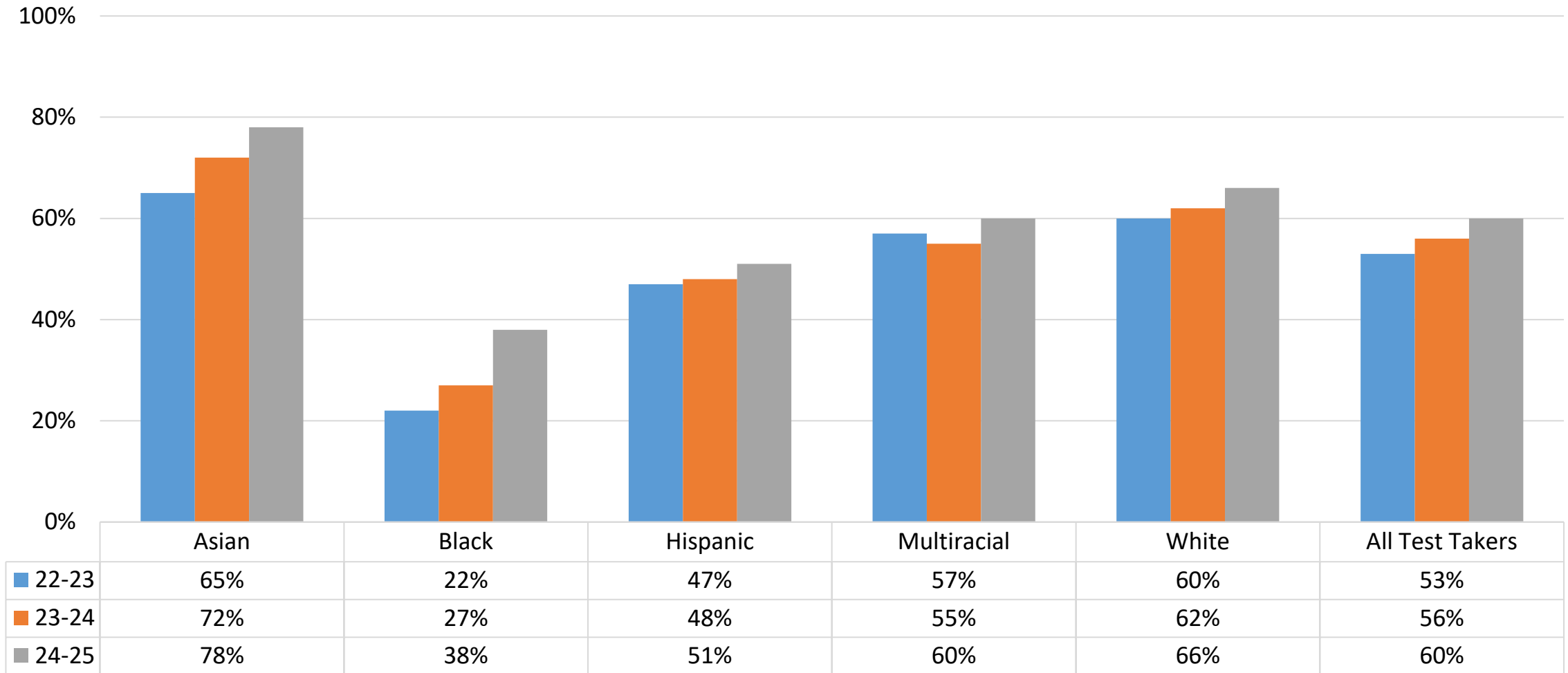


Class of 2025 SAT: Percent of Students Meeting Math Benchmark by Student Group



	Asian	Black	Hispanic	Multiracial	White	All Test Takers
■ Virginia Beach	78%	38%	51%	60%	66%	60%
■ Virginia Public	78%	27%	35%	55%	62%	53%
■ Nation	79%	19%	23%	46%	49%	41%

SAT: VBCPS Percent of Students Meeting Math Benchmark by Student Group



Coursework for College Credit Summary

Advanced Placement (AP)

- In 2024-2025, AP participation increased for all student groups.
 - 35% of high school students were enrolled in an AP course.
- Overall, 73% of students enrolled in an AP course took at least one AP exam.
 - Participation in at least one AP exam increased for all student groups.
- 74% of AP exam scores were 3 or higher.
 - Lower percentage scoring a 3 or higher compared to the state (76%).

Dual Enrollment (DE)

- In 2024-2025, participation in DE courses increased for 11th and 12th graders.
 - Enrollment in DE courses highest for 12th graders.
- At least 93% of each student group earned a grade of C or higher in DE courses.
- Of 12th grade students in 2024-2025 who enrolled in at least one DE course in high school, 88 percent earned an Advanced or IB Diploma.

College Readiness Assessments Summary

PSAT

- PSAT participation increased compared to the prior year.
- Increase in performance overall.
 - 63% met the ERW benchmark.
 - 35% met the math benchmark.
- Lower percentages meeting benchmarks compared to the state.

SAT

- Continued decrease in participation.
- Increase in performance overall.
 - 88% met the ERW benchmark.
 - 60% met the math benchmark.
- Higher percentages meeting benchmarks compared to the state.
- Increase in percentage of Black students meeting ERW and math benchmarks.
 - Higher percentage meeting benchmarks when compared to Black students in Virginia.



Questions?



Subject: Policy Review Committee **Item Number:** 14A 1-5

Recommendations Section: Consent **Date:** January 27, 2026

Senior Staff: Cheryl R. Woodhouse, Chief of Staff

Prepared by: Carolyn Weems, PRC Chair and Kamala Lannetti, School Board Attorney

Presenter(s): Kamala Lannetti, School Board Attorney

Recommendation:

That the School Board review recommendations regarding the amendment of certain policies as recommended by the Policy Review Committee at its December 8, 2025 meeting.

Background Summary:

1. **Policy 3-95/ Public Charter Schools-** the PRC recommends formatting changes, inclusion of statutory amendments and scrivener's changes.
2. **Policy 5-49/ Interscholastic Competition-** the PRC recommends amending Section B to clarify that the Superintendent or designee will make decisions on appeals regarding transfers or eligibility when the VHSL rules allow either the School Board or the Superintendent to be the appeal decider.
3. **Policy 6-26/ Evaluation of New and Existing Programs-** the PRC recommends formatting changes, removal of reference to the PPMC, and removal of the final sentence in Section E.
4. **Policy 6-44/ School Counseling-** the PRC recommends no changes.
5. **Policy 6-77/ Literacy and Response to Intervention Screening and Services-** the PRC recommends no changes.

Source:

Code of Virginia, 1950, as amended § 22.1-253.13:7 School board policies. Policy Review Committee Meetings of December 18, 2025.

Budget Impact:

None.

Next Steps:

These policies will move to the next School Board Meeting on Consent.

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Public Charter Schools

Public Charter Schools may be established, operated and/or discontinued by the School Board in accordance with this Policy and applicable law or regulation.

A. Purpose of Public Charter Schools

The School Board may review and make determinations regarding the establishment and operations of public charter schools. The purpose for a public charter school is ~~in order~~ to: 1) stimulate the development of innovative programs; 2) provide opportunities for innovative programs within public education; 3) provide parents/legal guardians and students with more options within the School Division; 4) provide teachers with a vehicle for establishing schools with alternative innovative instruction and school scheduling, management and structure; 5) encourage performance-based educational programs; 6) establish high standards for both teachers and administrators; and 7) develop models for replication in other public ~~schools, the School Board shall receive and consider applications for the establishment of public charter schools.~~

B. Public Charter Schools – types and certain conditions Defined

1. Non-religious or non-home-based public charter schools required

A ~~public ce~~ charter school is a public, nonreligious, or non-home-based alternative school located within Virginia Beach. A public charter school may be created as a new public school or by converting all or part of an existing public school; however, no public charter school shall be established through the conversion of a private school or a nonpublic home-based educational program. ~~A public charter school for at-risk pupils may be established as a residential school.~~

2. Regional Public Charter schools authorized

~~T~~The School Board may enter into contracts with other school divisions for the ~~purposes~~purpose of establishing a regional charter school. The procedures and authorizations set forth in this Policy will be adjusted to accomplish such a regional charter school.

3. Residential public charter schools

The School Board may approve a residential charter school application, but the School Board will not be responsible for any costs related to the residential aspect of such charter school. A public charter school for at-risk pupils may be established as a residential school.

4. Compliance with applicable law and regulation

- a. ~~PA~~ ~~Public charter schools shall be subject to~~ all federal and state laws and regulations.
- b. Public charter schools are subject to the same civil rights, health and safety requirements applicable to other public schools in Virginia, except as otherwise provided by law or regulation, and constitutional provisions prohibiting discrimination in admissions, employment, or operation on the basis of disability, race, creed, color, gender, national origin, religion, ancestry, or the need for special education services.
- c. Public charter schools are subject to the student assessment and accountability requirements applicable to other public schools in Virginia, but nothing precludes a public charter school from establishing additional student assessment measures that go beyond state requirements if the School Board approves such measures.
- d. No public charter school shall discriminate against any individual on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, national origin, religion, ancestry, or need for special education services or any other unlawful basis, and each public charter school shall be subject to any court-ordered desegregation plan in effect for the school division.
- e. ~~No public charter school shall discriminate against any student on the basis of limited proficiency in English, and each public charter school shall provide students who have limited proficiency in English with appropriate services designed to teach such students English and the general curriculum, consistent with federal civil rights laws.~~
- f. No public charter school shall engage in any sectarian practices in its educational program, admissions or employment policies, or operations.
- g. EEnrollment in a public charter school shall be open to all students who reside in the School Division. If adequate space is not available to accommodate all students, a waiting list shall be established, prioritized through a lottery process on a space-available basis, except that in the case of the conversion of an existing public school, students who attend the school and the siblings of such students shall be given the opportunity to enroll in advance of the lottery process. Parents/legal guardians and adult students shall be informed of their ~~student's~~students' or their position on the list.

C. Public Charter School Restrictions

~~6.~~ The following restrictions will apply to public charter schools.

1. Limit of ten percent of total schools may be public charter schools

The School Board may grant public school charters not exceeding ten percent of the School Division's total number of schools.

2. At-risk pupils- priority

Priority shall be given to public charter school applications designed to increase the educational opportunities of at-risk pupils. One-half of the public charter schools in the School Division are to be reserved for schools designed to increase the educational opportunities for "at-risk pupils". However, the one-half requirement shall not apply in cases in which an existing public school is converted into a public charter school that serves the same community as the existing public school, nor shall such public charter school conversions be counted in the determination of School Division compliance with the one-half requirement.

3. Definition of "at-risk pupil"

For purposes of this Policy, an "at-risk pupil" is a student having a physical, emotional, intellectual, socioeconomic, or cultural risk factor, as defined in Virginia Board of Education criteria, which research indicates may negatively influence educational success.

D. Application

Any person, group, or organization including any institution of higher education, may submit an application for the formation of a public charter school.

1. Virginia Board of Education review

Prior to submission of an application to the School Board, the public charter school applicant shall submit its proposed public charter school application to the Virginia Board of Education for its review, comment, and a determination as to whether the application meets the approval criteria developed by the Virginia Board of Education. The Virginia Department of Education will send a formal notification of the Virginia Board of Education's decision to both the applicant and the School Board.

2. Public charter school applications by more than one school board – not subject to Virginia Board of Education review

No public charter school application that is initiated by one or more local school boards is subject to Virginia Code § 22.1-213.9, as amended, with regard to submitting applications to the Virginia Board of Education.

3. Cost for application review

Upon its application to the School Board, the applicant must submit a completed application package together with a \$700.00 application fee. The School Administration shall compute the actual cost to the School Division for legal counsel and staff time spent processing the charter application, charter contract, and requests for release/waiver from School Board Policies and Regulations and Virginia Board of Education Regulations. The costs shall include, at minimum, salary and fringe benefits for legal counsel and staff. At the conclusion of the process, whether the charter is granted or denied, the School Administration shall remit to the applicant any portion of the \$700 application fee exceeding staff and legal counsel costs to process the application, charter contract, and request for release/waiver from School Board Policies and Virginia Board of Education Regulations.

4. Public charter school application

As part of the public charter school application process, the applicant must provide, at a minimum:

a. An executive summary.

b. A mission statement of the public charter school that is consistent with principles of the Standards of Quality, including identification of the targeted academic program or study.

c. The name, address, phone number and qualifications of the applicant(s) and a designated contact person. Additionally, each individual who signs the application or, if the applicant is a group, each member of the group or organization's governing body shall provide a complete professional history and shall provide a completed Federal Bureau of Investigation background check, a Virginia State Police criminal check, a Child Protective Services background check and a credit check.

~~1.—The mission statement of the public charter school which is consistent with the principles of the Standards of Quality.~~

~~2.—The goals and educational objectives to be achieved by the public charter school; which educational objectives must meet or exceed the Standards of Learning.~~

~~3.—Evidence that an adequate number of parents/legal guardians, teachers, students, or any combination thereof, support the formation of a public charter school.~~

d. Evidence of need and community support for the proposed public charter school.A statement of need for a public charter school in a school division or in a geographic area within a school division.

f. A plan for the displacement of pupils, teachers, and other employees who will not attend or be employed in the public charter school, in instances of the

conversion of an existing public school to a public charter school, and for the placement of public charter school pupils, teachers, and employees upon termination or revocation of the charter.

- g. The location or geographic area proposed for the public charter school.
- h. The grades to be served each year for the full term of the charter contract.
- 4. i. Minimum, planned, and maximum enrollment per grade level per year for the term of the charter contract.
- j. A plan for the A-description of the student population the public charter school intends to serve.

5.—

- 6. k. A ~~description~~description of the public charter school's educational program, pupil performance standards, and curriculum, which must meet or exceed any applicable Standards of Quality, the assessments to be used to measure pupil progress toward achievement of the school's pupil performance standards in addition to the Standards of Learning assessments prescribed by Virginia Code; the timeline for achievement of such standards; and the procedures for taking corrective action in the event that pupil performance at the public charter school falls below such standards. The description shall also include a method for determining that a student has satisfied the requirements for graduation and a method for the transfer of credits between schools in the School Division.

- l. Plans and timelines for student recruitment and enrollment, including lottery procedures. A description of the lottery process to be used to determine enrollment if there are more applicants than spaces available in the public charter school, including a provision that in the case of the conversion of an existing public school, students who attend the school and the siblings of such students shall be given the opportunity to enroll in advance of the lottery process. A lottery process shall also be developed for the establishment of a waiting list for students for whom space is unavailable. Additionally, if appropriate, the information should describe a tailored admission policy that meets the specific mission or focus of the public charter school and that is consistent with all federal and state laws and regulations and constitutional provisions prohibiting discrimination applicable to public schools.

- 7. m. Evidence that the plan for the public charter school is economically sound for both the public charter school and the School Division; a proposed budget, for the ____ term of the charter; and a description of the manner in which an annual audit of the financial and administrative operations of the public charter school, including any services provided by the School Division, is to be conducted.

- ~~8.—A plan for the displacement of pupils, teachers, and other employees who previously attended or were employed in the facility converted to a public charter school and who will not attend or be employed in the public charter school; and a plan for the placement of public charter school pupils, teachers, and employees upon charter termination, revocation of the charter, dissolution of the school, or dislocation from the school site for any reason.~~
- n. A description of the management and operation of the public charter school, including the nature and extent of parental, professional educator, and community involvement in the management and operation of the public charter school, including an explanation of how the public charter school will be accountable to the School Board, parents/legal guardians, the community, and the State.
 - o. The public charter school's proposed calendar and a sample daily schedule.
 - p. A description of the academic program that is aligned with the Standards of Learning.
 - q. A description of the public charter school's instructional design, including the type of learning environment, such as classroom-based or independent study; class size and structure; curriculum overview; and teaching methods.
 - r. The public charter school's plans for identifying and successfully serving students with disabilities, students who are English language learners, students who lag behind academically, and gifted students, including compliance with applicable laws and regulations.
 - s. A description of cocurricular or extracurricular programs and how such programs will be funded and delivered.
 - t. The public charter school's student discipline policies, including discipline policies for special education students.
 - u. An organization chart that clearly presents the public charter school's organizational structure, including lines of authority and reporting between the management committee; staff; any related bodies, such as advisory bodies or parent and teacher councils; and any external organizations that will play a role in managing the public charter school.
 - v. A clear description of the roles and responsibilities for the management committee, the public charter school's leadership and management team, and any other entities shown in the organization chart.
 - w. A staffing chart for the public charter school's first year and a staffing plan for the term of the charter contract.
 - x. Plans for recruiting and developing the public charter school's leadership and staff.

- y. The public charter school's leadership and teacher employment policies.
- z. Proposed governing bylaws.
- aa. Explanations of any partnerships or contractual relationships central to the public charter school's operations or mission.
- bb. The public charter school's plans for providing transportation, food service, and all other significant operational and ancillary services.
- cc. A statement of opportunities and expectations for parent involvement.
- dd. A detailed public charter school start-up plan that identifies tasks, timelines, and responsible individuals.
- ee. A description of the public charter school's financial plan and policies, including financial controls and audit requirements.
- ff. A description of the insurance coverage that the public charter school will obtain.
- gg. Start-up and five-year budgets with clearly stated assumptions.
- hh. Start-up and first-year cash-flow projections with clearly stated assumptions.
- ii. Evidence of anticipated fundraising contributions, if claimed in the application.
- jj. A sound facilities plan, including backup or contingency plans, if appropriate.
- kk. Assurances that the public charter school (i) is nonreligious in its programs, admission policies, employment practices, and all other operations and (ii) does not charge tuition.
- ll. Disclosure of any ownership or financial interest in the public charter school, by the charter applicant and the governing body, administrators, and other personnel of the proposed public charter school, and a requirement that the successful applicant and the governing body, administrators, and other personnel of the public charter school shall have a continuing duty to disclose such interests during the term of any charter.
- 9. mm. An explanation of the relationship that will exist between the proposed public charter school and its employees, including evidence that the terms and conditions of employment have been addressed with affected employees. The public charter school shall also provide an explanation of the procedure and guidelines for hiring all personnel not transferring to the public charter school from the School Division. This shall include an explanation of the process by which all statutory mandates regarding the hiring of public school employees shall be met.
- nn. An agreement between the parties regarding legal liability and applicable insurance coverage.

~~10-~~

~~11: oo.~~ A description of how the public charter school plans to meet the transportation needs of its pupils.

~~12: Assurances that the public charter school: a) is nonreligious in its programs, admission policies, employment practices, and all other operations; and b) does not charge tuition; pp.~~ A description of the facility to be used for the school or the plan for acquisition of a site. If the facility is a School Division facility, any plans for alteration ___ or renovation must be provided. If the facility is not property of the School Division, the applicant must provide: ~~1a)~~ a certificate of occupancy; ~~2b)~~ a health inspection certificate; ~~3e)~~ annual fire inspection certificate; d) proof of compliance with federal, state and local health and safety laws and regulations; and ~~4e)~~ a copy of the lease or contract under which the public charter schools will use the facility.

~~13: qq.~~ A description of the procedures the public charter school will implement to ensure the health and safety of the students and employees.

~~14: rr.~~ Assurances, including a copy of all insurance policies naming the School Board and the ~~School Division Virginia Beach City Public Schools~~ as additional insureds, that the School Board, its officers, employees, volunteers and agents will be defended, held harmless and indemnified against any claim, action, loss, damage, injury, liability, cost, or expense of any kind as a result of the public charter school or actions by its agents, employees, invitees or contractors.

~~tt. Disclosure of any ownership or financial interest in the public charter school, by the charter applicant and the governing body, administrators, and other personnel of the proposed public charter school; and a requirement that the successful applicant and the governing body, administrators, and other personnel of the public charter school shall have a continuing duty to disclose such interests during the term of any charter.~~ ~~ss.~~ The plans for compliance with state and federal laws and regulations regarding non-discrimination and/or the educational rights of students with disabilities.

~~15: tt.~~ A plan for handling student discipline matters that meets the criteria set forth in the Virginia Board of Education's *Student Conduct Policy Guidelines*.

~~16: uu.~~ The application package submitted to the Virginia Board of Education and the results of any Virginia Board of Education review of the public charter school application that may have been conducted as provided in Virginia Code § 22.1-212.9 (C), as amended.

E. Application Review

The Superintendent shall designate a review team consisting of appropriate School Division personnel and at least two members of the general public, one of whom has publicly supported the

public charter schools concept, to evaluate public charter school applications. The Superintendent shall designate a member of the Review Team to act as the School Division contact for questions about the public charter school application process and for the acceptance of public charter schools applications.

1. Review Team – work with applicants

The Review Team shall work cooperatively with applicants and prospective applicants to provide information and respond to questions through the School Division contact. All questions from applicants prior to the actual submission of an application must be submitted to the School Division contact in writing and responses from the School Division will be given in writing. Once an application has been submitted, each applicant will be provided with the opportunity to resubmit an application or to submit information required to complete an application. If an applicant neither submits requested information nor resubmits an application within thirty (30) days of a request from the School Division contact, the application may be denied.

2. Regulation for process and review of applications

The Superintendent shall develop a process for receiving and reviewing applications for public charter schools which shall be set forth in regulation. This Regulation shall include a timeline for the application and review process and a means for reviewing and evaluating each application, including the criteria on which the decision to either recommend an application for contract negotiations or to deny an application for a public charter school will be based.

3. Review Team- responsibilities

The Review Team shall be responsible for: a1) recommending to the Superintendent the criteria for reviewing public charter school applications; b2) evaluating all public charter school applications based upon the criteria set forth in regulation; 3c) recommending that the School Board either reject an application or enter into contract negotiations with an applicant; d4) monitoring public charter school progress; and e5) making recommendations regarding the revocation, non-renewal or renewal, including renewal term, of charter contracts.

F. School Board Decisions

1. Public hearing

The School Board shall hold a hearing for the purpose of taking public comments on the recommendations of the Rreview Team before the School Board makes a decision to either reject an application or to move forward with contract negotiations. Notice of such public hearing will be done no less than fourteen (14) days prior to the public hearing. At such hearing the applicant shall be permitted adequate time to present its public charter school concept to the School Board, to

respond to any questions or concerns of the review team and to answer any questions posed by members of the School Board.

2. Notice of School Board's decision

Written notice of the School Board's decision shall be sent to each applicant, and if the application is rejected the notice shall specify the reasons for such rejection. The written notice of the School Board's decision will be posted on the School Division website and be made available for review upon request.

3. Petition for reconsideration

A public charter school applicant whose application was denied, or a grantee whose charter was revoked or not renewed, shall be entitled to petition the School Board for reconsideration.

a. The petition may include amendments to the application or the charter agreement that address the reasons for the School Board's decision.

b. The petition for reconsideration shall be filed no later than sixty (60) calendar days from the date the public charter school application was denied, revoked, or not renewed. Such reconsideration shall be decided within sixty (60) calendar days of the filing of the petition and the School Board ~~shall~~ ~~will~~ accept public comment on the reconsideration.

c. The decision of the School Board to grant or deny a public charter school application or to revoke or fail to renew a charter contract shall be final and not subject to appeal. Following the School Board's decision to deny a public charter school application or to revoke or fail to renew a charter contract, the School Board shall submit documentation to the Virginia Board of Education as to the rationale for the School Board's denial of the public charter school application or revocation of or failure to renew the charter contract.

4. Virginia Department of Education review

~~F~~The applicant or grantee may seek technical assistance from the Virginia Department of Education regarding the reasons for the denial of the application or the revocation or nonrenewal of the charter contract. Upon reconsideration, the decision of the School Board to grant or deny the public charter school application or to revoke or nonrenew a charter agreement shall be final and not subject to appeal. The School Board will submit documentation to the Virginia Board of Education as to the rationale for the denial or revocation of the application.

5. New application by former applicant or grantee

Nothing in this section shall prevent an applicant or grantee from filing a new application.

G. Charter Contract

Once the School Board accepts the recommendation of the Review Team to move forward with contract negotiations, the public charter school applicant and the Review Team, with the assistance of legal counsel, shall negotiate a contract which contains all agreements between the School Board and the public charter school. Such contract shall become part of the public charter school application which will then be either approved or disapproved by the School Board.

1. Charter contracts not to exceed five years

Upon approval of an application which includes the charter contract by the School Board, a charter shall be granted for a term not to exceed five years.

1.2. Revisions to charter contract

Any material revisions of the charter contract shall be made in writing and must be approved in writing by the School Board and the public charter school management committee.

H. Release from Policies and Regulations

H.—

1. Waiver of School Board policies and regulations and state regulations

A public charter school may operate free from School Board Policies and Regulations and state regulations to the extent specifically waived in the charter contract, except that the Standards of Quality prescribed in Virginia Code § 22.1-253.13:1 *et seq.*, and by reference the Standards of Learning and the Standards of Accreditation, may not be waived. All School Board Policies and Regulations apply to each public charter school unless there has been a specific waiver agreed to in the charter contract. **A**

2. Waiver of new School Board Policies and Regulations

~~Additionally, n~~New and revised School Board Policies and Regulations apply to all public charter schools unless a waiver is requested by the public charter school management committee within sixty calendar days of the passage of such policy or regulation and the waiver is approved in writing by the School Board.

1.3. School Board request of Virginia Board of Education to waiver state regulations

The School Board, on behalf of each public charter school, shall request from the Virginia Board of Education waivers from those state regulations agreed to in the public charter school contract. If the public charter school is designed to increase the educational opportunities for at-risk pupils, the School Board shall request that the Virginia Board of Education approve an Individual School Accreditation Plan pursuant to 8 VAC 20-131-280(C), as amended, of the Virginia Administrative Code.

I. Management and Operation

A public charter school shall be administered and operated by a management committee in the manner agreed to in the charter contract. The management committee shall be composed of

parents of students enrolled in the school, teachers, and administrators working in the public charter school and representatives of any community sponsors or as agreed to by the School Board and the charter school applicant.

1. Responsibilities of a Public Charter School

A public charter school shall be responsible for its own operations, including, but not limited to, budget preparation, contracts for services, and personnel matters as specified in the charter contract. The public charter school shall have no authority to enter into contracts or agreements on behalf of the School Board of the City of Virginia Beach absent the express written approval of the Superintendent. All contracts entered into by the public charter school shall prominently state that the contract is not binding upon the School Board of the City of Virginia Beach unless it is signed by the Superintendent or ~~designee Deputy Superintendent or director to whom the Superintendent has delegated authowriting~~.

2. School buildings, grounds, operation and maintenance- contract for provision

A public charter school may negotiate and contract with the School Division or any third party for the use of a school building and grounds, the operation and maintenance thereof, and the provision of any service, activity or undertaking which the public charter school is required to perform in order to carry out the educational program set forth in the charter contract.

~~J.—Services provided by the School Division to the public charter school shall be provided at cost to the School Division. The total cost for such services will be based upon the actual costs for the previous year.~~

~~K.J.~~ **Personnel**

Public charter school personnel shall be employees of the School Board and the School Division~~Virginia Beach City Public Schools~~ and shall be selected and/or hired as agreed in the charter contract.

1. Volunteering for assignment to a Public Charter School

Professional, licensed employees currently employed by the School Board and the School Division~~Virginia Beach City Public Schools~~ may volunteer for assignment to a public charter school and may be assigned by the School Board to a public charter school for one contract year and reassigned annually upon the request of the employee and the public charter school management committee. Professional, licensed personnel who request assignment to a non-charter school or who are not recommended for reassignment in the public charter school, other than for reasons cited in § 22.1-307, as amended, of the Code of Virginia, shall be transferred to a non-charter school according to School Board Policy.

2. Same benefits for public school charter personnel employed by the School Division

Professional, licensed employees assigned to a public charter school shall receive the same employment benefits as such personnel assigned to non-charter schools. ~~Professional, licensed personnel who request assignment to a noncharter school or who are not recommended for reassignment in the public charter school, other than for reasons cited in § 22.1-307, as amended, of the Code of Virginia, shall be transferred to a noncharter school according to School Board Policy.~~

1-3. School Board retains final authority over its employees

The School Board has the final authority to assign and apply applicable law, policy and regulation to professional, licensed personnel ~~assigned~~ to a public charter school or other schools within the School Division as provided in Code of Virginia Code §§ 22.1-293 and 22.1-295, as amended.

L.K. Funding

Public charter schools shall be funded as provided by law and negotiated in the charter contract. Notwithstanding any other provision of law, the proportionate share of state and federal resources allocated for students with disabilities and school personnel assigned to special education programs shall be directed to the public charter school enrolling such students. The proportionate share of ~~moneys~~money allocated under other federal or state categorical aid programs shall be directed to the public charter school serving students eligible for such aid.

1. Public charter school may not be required to pay more than actual costs

Any services for which the public charter school contracts with the School Board shall not exceed the School Division's costs to provide such services. At its discretion, the School Division may waive any or all of the costs for provision of services.

2. Rent may not be charged

A public charter school shall not be required to pay rent for space which is deemed available, as negotiated by contract, in School Division facilities.

3. No financial incentives

Funding and service agreements between the School Board and the public charter school shall not provide a financial incentive or constitute a financial disincentive to the establishment of the public charter school.

4. Educational and related fees from students

Any educational and related fees collected from students enrolled at the public charter school shall be credited to the account of such public charter school established by the relevant School Board. ~~Any educational and related fees collected from students enrolled at the public charter school shall be credited to the account of the public charter school as established by the School Board.~~

5. Students may not be charged tuition

Students attending the public charter school may not be charged tuition.

1.6. Management committee may accept gifts, donations and grants

The public charter school management committee of a public charter school may accept gifts, donations, or grants of any kind made to the charter school and may spend such funds in accordance with the conditions prescribed by the donor.

However, no gift, donation, or grant shall be accepted by the public charter school management committee ~~of a public charter school~~ if the conditions for such funds are contrary to law or the charter contract.

M.L. Fiscal Management

Each public charter school will be required to utilize a Chart of Accounts designated by the School Division. Financial information and reporting will be required to conform to Generally Accepted Accounting Procedures and Governmental Accounting and Financial Reporting Standards. Each public charter school will be required to provide a monthly financial statement in the format designated by the School Division's Chief Financial Officer or the Director of Business Services. Monthly financial information shall be provided no later than the 20th for the following month.

1. The monthly financial information will consist of the following:

- ~~1.~~ a. Bank reconciliation for all accounts;
- ~~2.~~ b. Federal and state payroll reports;
- ~~3.~~ c. Any required state filings for sales tax or other required reports;
- ~~4.~~ d. Listing of all checks written during the month;
- ~~5.~~ e. Listing of all payables and receivables at the end of the month;
- ~~6.~~ f. Monthly and year-to-date expenditure reports;
- ~~7.~~ g. Monthly and year-to-date revenue reports;
- ~~8.~~ h. Monthly and year-to-date attendance and projected March 31 ADM;
- ~~9.~~ i. Balance sheet;
- ~~10.~~ j. Position control information comparing budgeted positions to allocated and staffed positions; and
- ~~11.~~ k. Other reports as may be requested from time to time by the School Board, the Chief Financial Officer or the Director of Business Services.

2. Annual operating budget

Each public charter school will be required to provide a proposed Annual Operating Budget to the Department of Budget and Finance prior to the submission of the Superintendent's Proposed Operating Budget. The budget shall be in the form and

manner prescribed by the Department of Budget and Finance and shall be submitted no later than December 1 for the ensuing fiscal year.

3. Annual audited financial statement

Each public charter school will be required to provide the School Division with an audited financial statement prepared by a Certified Public Accountant acceptable to the School Board for each year of operation. The audited financial statement shall be provided no later than September 30 for the preceding fiscal year.

N.M. Public Charter School Reporting Requirements

Public charter schools are required to report to the School Board with the same frequency and in same format as other School Division schools on fiscal matters, student progress, and any other student issues.

O.N. Public Charter School Contract Renewal

A public charter school contract may be renewed for up to five years at the discretion of the School Board. The public charter school management committee must apply to renew a charter by October 1 of the school year in which the charter expires.

1. Renewal application requirements

A public charter school renewal application shall contain, but shall not be limited to:

1. a. A report on the progress of the public charter school in achieving the goals, objectives, program, and performance standards for students and any other terms and conditions agreed to in the charter contract.
2. b. A financial statement, on forms prescribed by the Virginia Board of Education, that discloses the costs of administration, instruction, and other spending categories for the public charter school and that has been concisely and clearly written to enable the School Board and the public to compare such costs to those of other schools or comparable organizations; and
3. c. Any other information required by the School Board in its application for renewal.

2. Non-renewal of charter or dissolution of public charter school

If the charter is not renewed or the public charter school is dissolved, the public charter school management committee is responsible for all financial, contractual, and other obligations of the public charter school. A public charter school may petition for reconsideration of the School Board's decision not to renew a charter contract within sixty (60) calendar days of the decision not to renew. The School Board will follow the process for reconsideration set forth ii in Section F of this Policy.

P.O. Charter Contract Revocation

1. Reasons for revocation of charter contract

The School Board may revoke a charter contract if:

1. **a.** The public charter school violates the conditions, standards, or procedures established in the public charter school application.²
2. **b.** The public charter school fails to meet or make reasonable progress toward achievement of the content standards or student performance identified in the charter contract;.
3. **c.** The public charter school fails to meet generally accepted standards of fiscal management.²
4. **d.** The public charter school, violates any provision of law from which it was not specifically exempted;.
5. **e.** The public charter school violates a material term of the charter contract; or
6. **f.** The School Board determines that it is not in the public interest or the welfare of the students within the School Division to continue the operation of the public charter school.

2. Reconsideration of revocation

A public charter school may petition for reconsideration of the School Board's decision to revoke a charter contract within sixty (60) calendar days of the decision to revoke. The School Board will follow the process for reconsideration set forth in Section F.

3. Public charter school management committee remains responsibility upon revocation or dissolution

If a charter contract is revoked **or is dissolved**, the **public charter school** management committee shall be responsible for all financial, contractual, and other obligations of the public charter school.

Q.P. School Board Reporting Requirements

The School Board shall make the following reports to the Virginia Board of Education:

1. If the School Board grants a public charter school application such action shall be reported to the **Virginia** Board of Education. This report shall specify the maximum amount of charters that may be authorized, if any; the number of charters granted; and whether a public charter school is designed to increase the educational opportunities of at-risk pupils.²

2. The School Board shall submit an annual evaluation of each public charter school to the Virginia Board of Education.^{2,7}
3. The School Board shall submit an annual report comparing the performance of public charter school students and students enrolled in the regular schools of the School Division; and
4. The School Board shall submit a report of the number of students enrolled in each public charter school at the end of the school year.

Legal Reference

Code of Virginia § 22.1-3, as amended. Persons to whom public schools shall be free.

Code of Virginia § 22.1-212.5- 22.1-212.16, as amended. Establishment of Charter Schools.

Code of Virginia § 22.1-307, as amended. Dismissal of teacher; grounds.

Code of Virginia § 22.1-293, as amended. School boards authorized to employ principals and assistant principals, license required; powers and duties.

Code of Virginia § 22.1-295, as amended. Employment of teachers.

Code of Virginia § 22.1-253.13:1, et seq., as amended. Standard 1. Instructional programs supporting the Standards of Learning and other educational objectives.

Virginia Board of Education Regulations Establishing Standards for Accrediting Public Schools in Virginia, 8 VAC 20-131-10, *et seq.*, as amended.

Related Links

Virginia Code § [22.1-212.9](#)

Adopted by School Board: December 1, 1998

Adopted by School Board: November 21, 2000

Amended by School Board: February 5, 2008

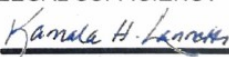
Amended by School Board: March 15, 2011

Amended by School Board: August 20, 2013

Amended by School Board: August 19, 2014

[Amended by School Board: 2025](#)

APPROVED AS TO
LEGAL SUFFICIENCY



expressions that materially disrupt learning may be addressed consistently with the Student Code of Conduct.

Adopted by the School Board: 2026

APPROVED AS TO
LEGAL SUFFICIENCY

Kamela H. Lannetti

STUDENTS

Interscholastic Competition

A. Generally

The School Board endorses the ideals of good sportsmanship, ethics, and integrity in all extra-curricular and co-curricular activities and charges all division schools with:

1. Encouraging and maintaining attitudes and actions indicative of good sportsmanship in the Virginia Beach City Public Schools;
2. Promoting the establishment of an organized program of sportsmanship activities; and
3. Recognizing the efforts of those individuals and organizations that develop and implement a sound philosophy and program.

B. Virginia High School League, Inc.

The School Board endorses membership by its high schools in the Virginia High School League, Inc. (VHSL) but imposes higher scholastic standards than the VHSL, as set forth in this Policy. The School Board authorizes the Superintendent or designee to make decisions on appeals regarding transfers or eligibility in those matters where the School Board and/or Superintendent are designated by VHSL rules or procedures as the appeal decider. The School Board does not intend to hear appeals of VHSL rules or procedure regarding transfers or eligibility.

C. Academic Requirements for Participation in Interscholastic Competition

1. It is the policy of the School Board that, to obtain eligibility to participate in interscholastic activities, students shall be required to have passed five or more classes with a 2.0 grade point average or higher in courses taken in the semester immediately preceding the semester in which they want to participate. Final grades earned in courses taken during summer school will be averaged with the semester grades the student earned in courses taken during the second semester to determine the student's second semester grade point average. The School Board grants to each student one probationary semester for use during the middle school years while a student attends Virginia Beach City Public Schools and one probationary semester for use during the high school years while a student attends Virginia Beach City Public Schools, during which time the 2.0 grade point average requirement is waived.

2. Students with disabilities eligible for special education and related services under the Individuals with Disabilities Education Improvement Act of 2004 (IDEIA), in order to participate in interscholastic activities, must: a) make standard progress, as determined by the Individualized Education Program (IEP) team, toward the goals and objectives in their IEPs in special education courses; and b) meet the academic requirements set forth in paragraph C.1. above in all courses. Students with disabilities who are taking less than five subjects, due to an IEP team determination that a reduced course load is appropriate, are eligible to participate in interscholastic athletics provided they meet the other requirements of this subsection.

Legal Reference

Virginia High School League, Inc. Handbook and Policy Manual, as revised.

Virginia Board of Education, 8 VAC 20-81-100(H)(2), as amended. Free Appropriate Public Education

Adopted by School Board: July 16, 1991

Amended by School Board: June 15, 1993 (Effective August 14, 1993)

Amended by School Board: September 2, 1997

Amended by School Board: March 21, 2000

Amended by School Board: October 3, 2000

Amended by School Board: September 20, 2011

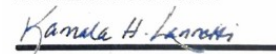
Amended by School Board: April 21, 2015

Amended by School Board: June 23, 2020

Amended by School Board: April 22, 2025

Amended by School Board: 2026

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LEGAL SUFFICIENCY



INSTRUCTION

Evaluation of New and Existing Programs

A. Purpose

The School Division will employ a systematic approach to program evaluation for the purpose of maintaining relevant, ~~high-quality~~high-quality programs. It is expected that results from program evaluations will be used for continuous improvement. For the purposes of this Policy, programs are defined as all educational programs and initiatives that impact students or staff that are currently in operation or being planned for implementation that operate with local resources. This Policy does not apply to programs and initiatives that are funded solely through external grant funds with evaluations completed by external evaluators or funded solely through school-based funds and managed by the school.

B. Evaluation of New Programs

All new programs will be evaluated for a minimum of two years. The year-one evaluation will focus on the implementation of the program, while the year-two evaluation will focus on program outcomes, progress made toward meeting the program's goals and objectives, and program effectiveness. Programs that have been designed to take more than two years to fully implement will also be evaluated during the year in which the program reaches full implementation. This full-implementation evaluation will focus on the accomplishment of the program's goals and objectives and program effectiveness.

1. In accordance with School Board Regulation 6-24.2, as amended, a formal ~~written report~~presentation of findings and recommendations will be ~~reviewed by the Planning and Performance Monitoring Committee (PPMC) and~~ provided to the School Board. Each evaluation will include a recommendation to continue the program without modifications, continue the program with modifications, expand the program, or discontinue/phase out the program.
 - a. If a new program is recommended for continuation without modifications following its final evaluation, the program will not be eligible again for evaluation until after one annual evaluation cycle has passed.
 - b. After that period, the program will be classified as an existing program and will be evaluated in accordance with section C of this Policy.
 - c. All new program proposals shall include a sunset provision in accordance with School Board Regulation 6-24.2. Program evaluations for these programs shall adhere to established timelines.

C. Evaluation of Existing Programs

Existing programs will be evaluated based on an annual Program Evaluation Schedule which will be developed by the Program Evaluation Committee and approved by the School Board annually. The composition of this committee will be determined by the Superintendent and may include representatives from the Office of Research and Evaluation, the Department of Teaching and Learning, the Department of School Leadership, the Office of Professional Growth and Innovation, appropriate school-based personnel, and/or community members.

Existing programs will be prioritized by the Program Evaluation Committee based on the following factors:

1. Alignment with the School Division's strategic ~~plan and School Board~~ goals framework;
2. Program cost;
3. Program scale;
4. Cross-departmental interest;
5. Community/stakeholder interest in the program;
6. Availability of information on the program's effectiveness; and
7. Date of most recent evaluation.

D. Program Status Assessment

Once the existing programs are recommended by the Program Evaluation Committee and approved by the Superintendent, the Office of Research and Evaluation will conduct an assessment of each program to determine the recommended course of action for the program prior to ~~reviewing the Program Evaluation Schedule with the PPMC and~~ seeking approval ~~off from~~ the School Board. This assessment will investigate the extent to which the program's goals, objectives, activities, and outcomes are connected, plausible, well defined, and measurable. Based on the outcome of this assessment, the program will be scheduled for an Evaluation Readiness ~~Report Plan~~ or a Comprehensive Evaluation as described below:

1. Evaluation Readiness Report Plan

For those programs scheduled for an Evaluation Readiness ~~Report~~ Plan, the Office of Research and Evaluation will assist program staff in defining measurable goals and objectives, as well as linkages with activities and outcomes. An Evaluation Readiness ~~Report Plan based on focusing on~~ the outcomes of this process and baseline data (if available) will be presented to the Superintendent, ~~PPMC~~, and School Board with a recommendation regarding future evaluation plans for the program. If appropriate based on the evaluation readiness process, the program will be scheduled for a Comprehensive Evaluation.

2. Comprehensive Evaluation

For those programs scheduled for a Comprehensive Evaluation, the Office of Research and Evaluation will complete an evaluation focused on the implementation of the program, outcomes of the program, and program effectiveness. Upon completion of the evaluation, a formal ~~report~~ with presentation of findings and recommendations will be provided to the Superintendent, ~~PPMC~~, and School Board and will include a recommendation to:

- a). continue the program without modifications;
- b). continue the program with modifications;
- c). expand the program; or
- d). discontinue/phase out the program.

Programs that are continued with modifications may require additional program evaluations to monitor the implementation of any School Board approved modifications. If a program is continued without modifications, the program will not be eligible again for evaluation until after one annual evaluation cycle has passed.

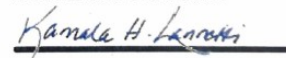
- E. In addition, all existing programs that receive a comprehensive evaluation may be subject to the inclusion of a sunset provision at the discretion of the Superintendent and/or the School Board. ~~If a sunset provision is applied to an existing program, future program evaluations shall adhere to established timelines.~~

Related Links

School Board [Regulation 6-24.2](#)

Adopted by School Board: September 5, 2007
Amended by School Board: February 5, 2008
Amended by School Board: June 2, 2009
Scrivener's Amendments: September 28, 2011
Scrivener's Amendments: January 8, 2014
Amended by School Board: September 16, 2014
Amended by School Board: September 24, 2019
Amended by School Board: August 25, 2020
[Amended by School Board: 2026](#)

APPROVED AS TO
LEGAL SUFFICIENCY



INSTRUCTION

School Counseling

The School Division shall offer a comprehensive K-12 school counseling program that is an integral part of each school's total educational program designed to promote the academic and career planning process and social/emotional development of all students. Purposes and objectives of the program shall reflect the developmental needs of students and be developed by the Executive Director of the Office of Student Support Services or designee with an advisory committee consisting of level-specific school counselors. All programs and services shall be in compliance with federal and state regulations.

No student shall be required to participate in any school counseling program to which the minor student's parent/guardian objects or the adult student objects.

Legal Reference

“Standards for School Counseling Programs in Virginia Public Schools.” Adopted in January 2004 by the Virginia Board of Education, as amended.

Virginia Board of Education Regulations 8 VAC 20-620-10, as amended. Regarding School Guidance and Counseling Programs in Public Schools of Virginia

Adopted by School Board: June 18, 1996

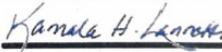
Amended by School Board: June 6, 2006

Amended by School Board: September 5, 2012

Amended by School Board: June 20, 2017

Reviewed by School Board: 2026

APPROVED AS TO
LEGAL SUFFICIENCY



INSTRUCTION

Literacy and Response to Intervention Screening and Services

The Superintendent or designee will develop procedures for providing timely and written notification to adult students or parents/legal guardians of minor student who:

- A. Undergo literacy and Response to Intervention screening and services; and
- B. Do not meet the benchmark on any assessment used to determine at-risk learners in preschool through grade 12. Such notification shall include all such assessments scores and sub-scores and intervention plan that results from such assessment scores or sub-scores.

Legal Reference

Code of Virginia § 22.1-215.2, as amended. Parental notification; literacy and Response to Intervention screening and services; certain assessment results.

Adopted by School Board: September 14, 2021

Reviewed by School Board: 2026

APPROVED AS TO
LEGAL SUFFICIENCY

Kamala H. Larratti



Subject: Personnel Report **Item Number:** 15A

Section: Action **Date:** January 27, 2026

Senior Staff: Darnita L. Trotman, Ed.D., Chief Human Resources Officer

Prepared by: Darnita L. Trotman, Ed.D., Chief Human Resources Officer

Presenter(s): Donald E. Robertson Jr., Ph.D., Superintendent

Recommendation:

That the School Board approve the appointments and the acceptance of the resignations, retirements, and other employment actions as listed on the January 27, 2026, Personnel Report.

Background Summary:

List of appointments, resignations, and retirements for all personnel

Source:

School Board Policy #4-11, Appointment
School Board Policy #4-16, Resignation and Job Abandonment

Budget Impact:

Appropriate funding and allocations

Next Steps:

No further action required

Personnel Report
Virginia Beach City Public Schools
January 27, 2026
2025-2026

<u>Scale</u>	<u>Class</u>	<u>Location</u>	<u>Effective</u>	<u>Employee Name</u>	<u>Position/Reason</u>	<u>College</u>	<u>Previous Employer</u>
Assigned to Unified Salary Scale	Appointments - Elementary School	Alanton	1/7/2026	Robert F Gourlay	Security Assistant	not applicable	Military Services
Assigned to Unified Salary Scale	Appointments - Elementary School	Alanton	1/7/2026	Angelica Q Tayag	Special Education Assistant	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Elementary School	Arrowhead	1/14/2026	Genara F Gutierrez	Cafeteria Assistant, 5.0 Hours	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Elementary School	Bayside	1/14/2026	Sibia Rodriguez Febres	Kindergarten Assistant	University of Puerto Rico, PR	Onstow County Schools, NC
Assigned to Unified Salary Scale	Appointments - Elementary School	Birdneck	1/7/2026	Shelley Jones	School Nurse	Western Governors University, UT	not applicable
Assigned to Unified Salary Scale	Appointments - Elementary School	Birdneck	1/7/2026	Renaee A Peters	Special Education Assistant	not applicable	VBCPS
Assigned to Unified Salary Scale	Appointments - Elementary School	Corporate Landing	1/6/2026	Johnathan M Ballew	Custodian III Head Day	not applicable	VBCPS
Assigned to Unified Salary Scale	Appointments - Elementary School	Glenwood	1/14/2026	Karlie A Costanza	Special Education Assistant	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Elementary School	King's Grant	1/12/2026	Jesarae Neal	Special Education Assistant	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Elementary School	Kingston	1/14/2026	Mika Cavanaugh	Cafeteria Assistant, 5.0 Hours	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Elementary School	Landstown	1/14/2026	Tiara C Burton	Special Education Assistant	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Elementary School	New Castle	1/7/2026	Allison H Fielder	Cafeteria Assistant, 5.0 Hours	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Elementary School	New Castle	1/14/2026	Saori Brennan	Cafeteria Manager I	not applicable	VBCPS
Assigned to Unified Salary Scale	Appointments - Elementary School	New Castle	1/16/2026	Enrik Gjinaj	Custodian II Head Night	not applicable	VBCPS
Assigned to Unified Salary Scale	Appointments - Elementary School	Point O'View	1/14/2026	Harrison L Hawkins	Custodian I	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Elementary School	Red Mill	1/7/2026	Sharell Moss	Custodian I	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Elementary School	Strawbridge	1/6/2026	Sheila Y Spruill	Custodian III Head Day	not applicable	VBCPS
Assigned to Unified Salary Scale	Appointments - Elementary School	Three Oaks	1/7/2026	Donald Beisht	Physical Education Assistant	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Elementary School	Woodstock	1/15/2026	Barbara Worrell	Custodian II Head Night	not applicable	VBCPS
Assigned to Unified Salary Scale	Appointments - Middle School	Bayside	1/7/2026	Tasheemah Lane	Cafeteria Assistant, 6.0 Hours	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Middle School	Bayside	1/7/2026	Rodtrice A White	Cafeteria Assistant, 5.0 Hours	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Middle School	Corporate Landing	1/7/2026	LadyAshley Steele	Cafeteria Assistant, 5.0 Hours	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Middle School	Great Neck	1/7/2026	Mary A Oglesby	Cafeteria Assistant, 5.0 Hours	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Middle School	Kempsville	1/14/2026	Anozaire B Orius	Special Education Assistant	not applicable	Palm Beach County School District, FL
Assigned to Unified Salary Scale	Appointments - Middle School	Salem	1/5/2026	Sonny P Santiaguelt	Custodian IV Head Day	not applicable	VBCPS
Assigned to Unified Salary Scale	Appointments - High School	Bayside	1/20/2026	Sara R Smith	School Office Associate II	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - High School	Cox	1/12/2026	Mirjana Duric	Cafeteria Assistant, 5.0 Hours	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - High School	First Colonial	1/14/2026	Jaime E Greene	Special Education Assistant	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - High School	Green Run	1/7/2026	Christine A Murray	Cafeteria Assistant	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - High School	Renaissance Academy	1/14/2026	Ariana E McDonald	Custodian I	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Miscellaneous	Department of Human Resources	1/14/2026	Staci Boudy	Human Resources Associate	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Miscellaneous	Office of Food Services	1/7/2026	Derek A Morgan	Baker/Cook	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Miscellaneous	Office of Food Services	1/14/2026	Jovanny C Alvarado	Baker/Cook	not applicable	not applicable
Assigned to Unified Salary Scale	Appointments - Miscellaneous	Office of Maintenance Services	1/9/2026	Jason Rabeau	Warehouse Manager	not applicable	VBCPS
Assigned to Unified Salary Scale	Appointments - Miscellaneous	Office of Maintenance Services	1/9/2026	Holden Velazquez	HVAC Craftsman II	not applicable	VBCPS
Assigned to Unified Salary Scale	Appointments - Miscellaneous	Office of Student Support Services	1/7/2026	Ashley Crawford	General Assistant	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Alanton	1/16/2026	Rhonda Ashliman	Cafeteria Assistant, 5.5 Hours (family)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Arrowhead	1/16/2026	Colette E Benko	Cafeteria Manager I (personal reasons)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Diamond Springs	1/30/2026	Tiana A Harriott	Kindergarten Assistant (relocation)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Fairfield	1/15/2026	Mason W Taylor	Custodian I (career enhancement opportunity)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Green Run	1/16/2026	Mili Jesmin	Special Education Assistant (personal reasons)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Hermitage	1/4/2026	Penny L Richards	Cafeteria Assistant, 4.5 Hours (death)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Kempsville Meadows	1/15/2026	Addison Merrell	Pre-Kindergarten Teacher Assistant (career enhancement opportunity)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Kempsville Meadows	1/16/2026	Courtney Greco	Kindergarten Assistant (career enhancement opportunity)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Landstown	12/19/2025	Xiomara J Mendoza Ramirez	Cafeteria Assistant, 6.0 Hours (personal reasons)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Malibu	1/30/2026	Jilene M Amore	Special Education Assistant (personal reasons)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	North Landing	1/14/2026	Rory V Wynne	Special Education Assistant (personal reasons)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Point O'View	12/19/2025	Beate A Blek	Cafeteria Assistant, 5.0 Hours (career enhancement opportunity)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Red Mill	1/20/2026	Aaron Ammay	Custodian I (personal reasons)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Shelton Park	1/5/2026	Clenton D Smith	Custodian III Head Day (death)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Thalia	1/8/2026	Karen J Miller	Cafeteria Assistant, 6.0 Hours (family)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	White Oaks	1/16/2026	Tomekia S Caddle	Special Education Assistant (personal reasons)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Elementary School	Windsor Woods	1/5/2026	Joan G Domingo	Custodian I (personal reasons)	not applicable	not applicable

Personnel Report
Virginia Beach City Public Schools
January 27, 2026
2025-2026

Scale	Class	Location	Effective	Employee Name	Position/Reason	College	Previous Employer
Assigned to Unified Salary Scale	Resignations - Elementary School	Windsor Woods	1/9/2026	Allena K Small	Cafeteria Assistant, 6.0 Hours (career enhancement opportunity)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Middle School	Bayside	1/23/2026	Jacqueline Birt	Baker/Cook (personal reasons)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Middle School	Independence	1/27/2026	Rodney D Johnson	Security Assistant (career enhancement opportunity)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Middle School	Lynnhaven	2/6/2026	Gregory Colarusso	Security Assistant (career enhancement opportunity)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Middle School	Salem	1/5/2026	Sharlott M Castillo Yatsko	Cafeteria Assistant, 6.5 Hours (personal reasons)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - High School	Cox	6/12/2026	Jennifer J Riga	Cafeteria Manager III (relocation)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - High School	Green Run	1/27/2026	Alexis Brown	Cafeteria Assistant, 5.5 Hours (career enhancement opportunity)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - High School	Green Run	1/30/2026	Anastacio Nicolas	Custodian I (personal reasons)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - High School	Green Run	1/30/2026	Angelina Nicolas	Custodian I (personal reasons)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - High School	Salem	1/30/2026	Melinda C Camaclang	Cafeteria Assistant, 5.0 Hours (personal reasons)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Miscellaneous	Office of Food Services	12/17/2025	Jacqueline S Rodriguez	Baker/Cook (personal reasons)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Miscellaneous	Office of Food Services	1/16/2026	Desiree C Wilson	Cafeteria Assistant, 5.5 Hours (expiration of long-term leave)	not applicable	not applicable
Assigned to Unified Salary Scale	Resignations - Miscellaneous	Office of Transportation and Fleet Management Services	1/30/2026	Bonita L Himes	Bus Driver, 6.5 Hours (relocation)	not applicable	not applicable
Assigned to Unified Salary Scale	Retirements - Elementary School	Indian Lakes	2/28/2026	Cheryl L Chapman	School Office Associate II	not applicable	not applicable
Assigned to Unified Salary Scale	Retirements - Elementary School	Salem	1/30/2026	Bennie G Gloria	Security Assistant	not applicable	not applicable
Assigned to Unified Salary Scale	Retirements - High School	Ocean Lakes	2/27/2026	Jacquelyn S Slater	School Office Associate II	not applicable	not applicable
Assigned to Unified Salary Scale	Retirements - Miscellaneous	Office of Programs for Exceptional Children	1/31/2026	Wanda Y Conyers	Administrative Office Associate I	not applicable	not applicable
Assigned to Instructional Salary Scale	Appointments - Elementary School	Indian Lakes	1/20/2026	Christine M McDonnell	Special Education Teacher	University of Arizona, AZ	Joliet Public School District 86, IL
Assigned to Instructional Salary Scale	Appointments - Elementary School	John B. Dey	1/14/2026	Aidan M McAvoy	Special Education Teacher	Old Dominion University, VA	not applicable
Assigned to Instructional Salary Scale	Appointments - Elementary School	Kempsville	1/7/2026	Courtney A Parziale	Second Grade Teacher	James Madison University, VA	not applicable
Assigned to Instructional Salary Scale	Appointments - Elementary School	Kempsville Meadows	1/14/2026	Gina D Harris	Kindergarten Teacher	Georgia State University, GA	Birmingham Public Schools, MI
Assigned to Instructional Salary Scale	Appointments - Elementary School	Lynnhaven	1/5/2026	Isabelle D Figueroa	Third Grade Teacher	Virginia State University, VA	not applicable
Assigned to Instructional Salary Scale	Appointments - Elementary School	New Castle	1/5/2026	Ashlee J Angstrom	Special Education Teacher	St Leo College, FL	not applicable
Assigned to Instructional Salary Scale	Appointments - Elementary School	Thalia	1/5/2026	Candice R LaFlamme	Special Education Teacher	Old Dominion University, VA	not applicable
Assigned to Instructional Salary Scale	Appointments - Elementary School	Trantwood	1/14/2026	Jeffrey S Schoenfisch	Second Grade Teacher	University of Virginia, VA	VBCPS
Assigned to Instructional Salary Scale	Appointments - Middle School	Brandon	1/7/2026	Zachary M Vargas	Seventh Grade Teacher	Virginia Commonwealth University, VA	Fairfax County Public Schools, VA
Assigned to Instructional Salary Scale	Appointments - Middle School	Kempsville	1/20/2026	Jaleighsa A Blakeney	Special Education Teacher	Strayer University, DC	not applicable
Assigned to Instructional Salary Scale	Appointments - Middle School	Larkspur	1/20/2026	Kenisha D Adams-Harris	Special Education Teacher	Old Dominion University, VA	not applicable
Assigned to Instructional Salary Scale	Appointments - Middle School	Lynnhaven	1/7/2026	Catrice N Julien-Edwards	Sixth Grade Teacher	Florida A & M University, FL	not applicable
Assigned to Instructional Salary Scale	Appointments - Middle School	Lynnhaven	1/14/2026	Amy L Rivera-Cortes	Health & Physical Education Teacher	Old Dominion University, VA	Chesapeake Public Schools, VA
Assigned to Instructional Salary Scale	Appointments - High School	Landstown	1/14/2026	Garrett Mugler	Health & Physical Education Teacher	Old Dominion University, VA	not applicable
Assigned to Instructional Salary Scale	Appointments - High School	Renaissance Academy	1/7/2026	Heidi N Simmons	Seventh Grade Teacher	Old Dominion University, VA	not applicable
Assigned to Instructional Salary Scale	Resignations - Elementary School	Bayside	12/19/2025	Nina Spinosa	Special Education Teacher (personal reasons)	not applicable	not applicable
Assigned to Instructional Salary Scale	Resignations - Elementary School	Bayside	1/5/2026	Nicole D Bryant	Special Education Teacher (personal reasons)	not applicable	not applicable
Assigned to Instructional Salary Scale	Resignations - Elementary School	Linkhorn Park	6/30/2026	Emily K Murrell	Second Grade Teacher (relocation)	not applicable	not applicable
Assigned to Instructional Salary Scale	Resignations - Elementary School	Seatack	1/30/2026	Nailah G Olivarez	School Counselor, .800 (personal reasons)	not applicable	not applicable
Assigned to Instructional Salary Scale	Resignations - Elementary School	Thalia	1/27/2026	Kelly J Molloy	Third Grade Teacher (personal reasons)	not applicable	not applicable
Assigned to Instructional Salary Scale	Resignations - Elementary School	White Oaks	1/16/2026	Cheryl A Zant	Fourth Grade Teacher (family)	not applicable	not applicable
Assigned to Instructional Salary Scale	Resignations - Middle School	Independence	1/5/2026	Paula A Hernandez	Spanish Teacher (expiration of long-term leave)	not applicable	not applicable
Assigned to Instructional Salary Scale	Resignations - Middle School	Larkspur	1/23/2026	William M Shults	Sixth Grade Teacher (personal reasons)	not applicable	not applicable
Assigned to Instructional Salary Scale	Resignations - Middle School	Lynnhaven	1/5/2026	Trey Jackson	Health & Physical Education Teacher (personal reasons)	not applicable	not applicable
Assigned to Instructional Salary Scale	Resignations - Middle School	Lynnhaven	1/16/2026	Brian A Battin	Seventh Grade Teacher (personal reasons)	not applicable	not applicable
Assigned to Instructional Salary Scale	Resignations - High School	First Colonial	1/23/2026	Caleb M Sears	Social Studies Teacher (career enhancement opportunity)	not applicable	not applicable
Assigned to Instructional Salary Scale	Resignations - High School	Landstown	12/19/2025	Arlette Jeet Falone	Special Education Teacher (personal reasons)	not applicable	not applicable
Assigned to Instructional Salary Scale	Resignations - High School	Renaissance Academy	1/21/2026	Gabriel Clemons	Music/Instrumental Teacher (career enhancement opportunity)	not applicable	not applicable
Assigned to Instructional Salary Scale	Retirements - Middle School	Plaza	2/28/2026	Carlos Echezuria	Spanish Teacher	not applicable	not applicable
Administrative	Appointments - Elementary School	Christopher Farms	TBD	Kristen L Shuman	Principal	Virginia Tech, VA	VBCPS



Subject: Closed Session

Item Number: 17

Section: Closed Session

Date: January 27, 2026

Senior Staff: N/A

Prepared by: Kamala H. Lannetti, School Board Attorney

Presenter(s): Kamala H. Lannetti, School Board Attorney

Recommendation:

That the School Board recess into Closed Session in accordance with the exceptions to open meetings law set forth in Code of Virginia §2.2-3711, Part A, Paragraphs 1, 7, 8, 12, and 29 as amended, to deliberate on the following matters:

1. Discussion, consideration, or interviews of prospective candidates for employment; assignment, appointment, promotion, performance, demotion, salaries, disciplining, or resignation of specific public officers, appointees, or employees of any public body; and evaluation of performance of departments or schools of public institutions of higher education where such evaluation will necessarily involve discussion of the performance of specific individuals. Any teacher shall be permitted to be present during a closed meeting in which there is a discussion or consideration of a disciplinary matter that involves the teacher and some student and the student involved in the matter is present, provided that the teacher makes a written request to be present to the presiding officer of the appropriate board. Nothing in this subdivision, however, shall be construed to authorize a closed meeting by a local governing body or an elected school board to discuss compensation matters that affect the membership of such body or board collectively.
7. Consultation with legal counsel and briefings by staff members or consultants pertaining to actual or probable litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the public body. For the purposes of this subdivision, "probable litigation" means litigation that has been specifically threatened or on which the public body or its legal counsel has a reasonable basis to believe will be commenced by or against a known party. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter.
8. Consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter.
12. Information relating to the negotiation and award of a specific contract where competition or bargaining is involved and where the release of such information would adversely affect the bargaining position or negotiating strategy of the public body. Such information shall not be withheld after the public body has made a decision to award or not to award the contract.
29. Discussion of the award of a public contract involving the expenditure of public funds, including interviews of bidders or offerors, and discussion of the terms or scope of such contract, where discussion in an open session would adversely affect the bargaining position or negotiating strategy of the public body.

Namely to discuss:

- A. Review of draft RFQ for CIP PAHS Replacement Project.
- B. Superintendent's mid-year goals and related matters.
- C. Status of pending litigation or administrative cases.
- D. Consultation with legal counsel regarding probable litigation and pending litigation matters.

Background Summary:

N/A

Source:

Code of Virginia §2.2-3711, as amended

Budget Impact:

No budgetary implications.

Next Steps:

No further action needed.



Decorum and Order-School Board Meetings 1-48

School Board of the City of Virginia Beach
Bylaw 1-48

SCHOOL BOARD BYLAWS

Decorum and Order-School Board Meetings

A. Purpose of decorum and order during meetings

The School Board determines that decorum and order are necessary during School Board Meetings. The purposes for maintaining decorum and order are:

1. to ensure that the affairs of the School Board and School Board Committees may be conducted in an open, safe and orderly manner during meetings;
2. that all persons signed up to address the School Board during public comment sections of meetings have the opportunity to do so in an orderly and respectful manner and without being interrupted;
3. that persons in attendance may observe and hear the proceedings of the School Board without distraction and interruption;
4. that students and other young audience members who attend or watch such meetings are not subject to inappropriate language or conduct;
5. that School Board Members and School Division employees or other agents can transact the business of the School Board and the School Division with minimal disruption.

B. Limitations on addressing the School Board

Persons addressing the School Board during public comment sections of the meeting shall:

1. Limit their comments to matters relevant to PreK-12 public education in Virginia Beach and the business of the School Board and the School Division.
2. Refrain from obscenity, vulgarity, profanity, and comments or actions with the intent to incite violence or other breach of peace.
3. Comply with the time limits and other rules for public comment set forth in the agenda or Bylaws.
4. During special meetings or public hearings, the School Board may set different rules or time limits for public comments.

C. Other expressive activities during meetings

1. Public comments during meetings limited to matters relevant to public education and the business of the School Board

At regular School Board Meetings, the School Board accepts public comment during designated sections of the Meeting Agenda. The public comment sections of School Board Meetings are limited public forums for the sole purpose of accepting comments from members of the public relevant to PreK-12 public education in Virginia Beach and the business of the School Board and the School Division. The

School Board does not accept other forms of public comment during Meetings or at those times immediately preceding or following a Meeting.

2. Expressive activities during meetings

To maintain decorum and order and conduct the business of the School Board and the School Division during meetings, expressive activities by members of the public in meetings will be limited or prohibited. On any day that a meeting is scheduled to take place, the School Board prohibits certain expressive activity, including but not limited to the following, expressive activities:

- Petitioning, demonstrating, picketing, pamphlet distribution, conducting polls, or solicitation in the Building where the Meeting is taking place
- Displaying or using signs, posters or other items brought into the meeting room that block the view of persons in or observing the meeting or create a safety concern. Possession of such items while in the meeting location will not be prohibited.
- Use of noise making devices
- Use of excessive cheering, booing, clapping, or similar activity that disrupts the meeting, as determined by the Chair or designee.
- Calling out or making comments when not called to address the School Board
- Intimidation, harassment or threats to persons in the meeting or who are entering or departing the meeting or the location of the meeting
- Instigating or attempting to instigate confrontations or other conduct for the purpose of disrupting the meeting
- Other conduct that violates decorum and order as determined by the Chair or designee

3. School Administration Building or other locations for meetings are not open public forums for public expression

The School Administration Building (or another building or location where a meeting is scheduled to take place) its grounds and reserved parking spaces are not open for expressive activities unless a facility use request or application has been approved by the Superintendent or designees. The Superintendent or designees are authorized to designate areas of the School Administration Building (or other building or location for a meeting), the grounds and parking lots that may be considered for facility use request or application. The Superintendent or designee are authorized to develop and implement regulations and/or procedures related to such facility use requests or applications.

D. Other methods of communicating with the School Board

The School Board encourages citizens and other interested parties to communicate with the School Board regarding matters related to public education. Due to the limited time scheduled to conduct business and the need to follow approved agenda items, School Board meetings may not be conducive for all forms of communication to the School Board. Persons seeking to communicate with the School Board may contact School Board Members through other methods of communication, including SchoolBoard@VBCPSBoard.com or email individual School Board Members in addition to those provided at School Board meetings.

This Bylaw does not preclude persons addressing the School Board from delivering the School Board or its Clerk written materials including reports, statements, exhibits, letters, or signed petitions prior to or after a Meeting. While public speakers are addressing the School Board, they may not approach the School Board to hand out

items but will instead be directed to leave items with the Clerk or designee for the School Board to consider after the Meeting.

This Bylaw does not preclude persons called to address the School Board during public comment sections from using a chart, graph or other item during their public comments so long as that item does not interfere with the School Board and other persons observing the Meeting from hearing or seeing the speaker and the item does not create a safety issue or otherwise violate the decorum and order rules. Furthermore, nothing herein shall be interpreted to prohibit members of the public from communicating with the School Board or the School Administration on matters relevant to PreK-12 public education in Virginia Beach and the business of the School Board and the School Division at times other than meetings.

- E.** The Chair with the assistance of the Superintendent or their designees shall preserve decorum and order in the room where the Meeting is taking place and shall decide all questions of decorum and order during the Meeting. School Board Members may vote to overrule the Chair's or designee's decision at the time that the Chair or designee makes the decision. The Chair or designee is authorized to work with the Superintendent, designees, law enforcement and authorized agents to maintain order and decorum prior to the start of, during and immediately after any Meeting.
- F.** The School Administration, law enforcement and authorized agents will have responsibility for maintaining decorum and order outside of the Meeting room and outside of a building where a meeting will be or is taking place.
- G.** No person attending a meeting of the School Board, in any capacity, shall use, or allow to sound, any device in a manner that disrupts the conduct of business within the room in which the School Board or a Committee thereof is meeting. Notice of this restriction shall be posted outside of School Board Meeting Room and on the agenda for any School Board meeting.
- H.** At the request of the Chair or Superintendent or their designees, a city police officer or other law enforcement officer shall act as sergeant-at-arms at all School Board meetings.