

FY 2026/27



Superintendent's Estimate of Needs

**VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUPERINTENDENT'S ESTIMATE OF NEEDS
FY 2026/27**

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VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

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VIRGINIA BEACH CITY PUBLIC SCHOOLS CHARTING THE COURSE

February 24, 2026

Chairwoman Brown, Vice Chair Weems, and School Board Members,

I am pleased to present the Superintendent's Estimate of Needs (SEON) for the 2026-27 school year, marking an important step in the budget development process. This document reflects months of collaborative discussions and presentations focused on our shared priorities as a school division.

The upcoming school year marks year two of our five-year strategic framework, *Compass to 2030*. Goals 1 and 2 focus on challenging and supporting students to excel in an environment that promotes student well-being, resilience, and responsibility. Goal 3 emphasizes our commitment to valuing and investing in a high-quality workforce. The SEON outlines a plan to attract and retain talented staff through a competitive compensation package, which is a critical component of our mission to ensure every student meets his/her maximum potential and is future ready.

This SEON contains federal revenues of \$15.5 million, an increase of \$750 thousand from last year; state revenues of \$515.1 million, an increase of \$19.7 million; revenue sharing formula revenues of \$504.5 million, an increase of \$12.5 million; and other local revenues of \$5.5 million, an increase of \$1 million from last year — for a total budget of \$1,040,480,097. The result is an increase of \$33.9 million from last fiscal year.

This SEON supports developing strong academic and future-ready skills necessary for students to demonstrate academic excellence and to become critical thinkers, collaborative communicators, lifelong learners, and responsible leaders. These skills are further grounded by building resilience, emotional regulation, and a strong sense of belonging in an environment highly conducive to teaching and learning.

Our \$1.1 billion proposed operating budget supports the diverse needs of running our school system daily. Beyond covering the essentials for students and staff, we are committed to providing the resources and compensation that reflect our community values. In the SEON, we have strategically allocated funds to address rising costs due to inflation, ensure staff are fully equipped to meet student needs, and offer a competitive compensation package that reflects the exceptional contributions of our team. For the School Board and for this administration, compensation remains a top priority for the next fiscal year. We must be more competitive in the job market, not only for our educators, but for the support staff who provide essential functions like keeping our students fed, driving them to and from school, keeping them safe while in our care, and many other essential day-to-day operations. Over the past three budget cycles, central administration has reduced spending by over \$21 million through targeted

improvements, reduction in staff, and efficiencies. These funds have then been used to increase staff compensation over the past three years by a total of greater than 3%.

As always, VBCPS remains committed to ongoing capital improvements across the division, ensuring every student and staff member can learn and work in a learning environment designed and maintained for excellence. To support this goal, the proposed Capital Improvement Program (CIP) allocates funding for the health, safety, maintenance, and replacement of our facilities and sites. However, decades of funding constraints have led to the deferral of numerous projects, including system upgrades and building replacements. Recent economic conditions, marked by higher inflation, have further exacerbated the challenges posed by historically inadequate CIP funding, which struggles to meet the needs of maintaining approximately 11 million square feet of facilities and 1,900 acres of property.

The FY26/27-FY31/32 CIP places a strong emphasis on maintenance projects, with increased funding for HVAC and reroofing to address deferred needs in these critical areas. Although overall CIP funding remains steady over the six-year program, allocations for all maintenance projects have been adjusted annually to account for inflation. Additional funding and an increase in debt service will be required to support the modernization program, including the construction of new wings on Diamond Springs and Newtown Elementary Schools as well as a new Princess Anne High School. The FY26/27-FY31/32 CIP is designed to help VBCPS address the demands of its aging buildings and systems effectively.

Despite the challenges we face, we remain confident in our ability to build a final budget that will continue to deliver exceptional support to our students and staff. This is made possible thanks to the dedication of our award-winning budget and finance team and the steadfast support of you, our School Board. I am deeply grateful to serve a school division that consistently prioritizes the needs of students and staff, regardless of the circumstances.

With a committed focus on educational excellence, your guidance, the dedication of our staff, and a supportive community, we have achieved remarkable milestones. Here are just a few of the many accomplishments from an outstanding year:

- VBCPS continues to lead the region and a prestigious group of comparable, high-performing divisions in student performance on the state Standards of Learning Tests.
- For the 16th consecutive year, VBCPS reached a record-high On-Time Graduation (OTG) rate, which now stands at 96.8%, outperforming the state's rate of 92.4%. In addition, the division's dropout rate of 2.2% outperformed Virginia's rate of 5.1% for dropouts.
- The push to increase the rigor and opportunity to take advanced courses for all students resulted in a significant increase in not only students enrolled in

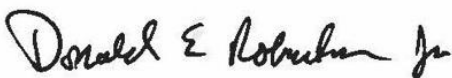
Advanced Placement (AP) and Dual Enrollment (DE) courses, but also in participation and performance. More students (7,004) took AP courses in 2024-25 than at any time since 2017-18, with 73% taking the corresponding AP exam, the highest exam participation rate in ten years. In terms of AP performance, 74% of AP exam test-takers scored a 3 or higher, the highest pass rate in over ten years. At the same time, participation in DE courses increased to its highest level ever with 2,158 students enrolled in a DE class. Ninety-three percent of those students earned a C or higher in the DE class, thus earning a college credit. Collectively, almost 50% of the total high school population is enrolled in AP or DE classes, evidence of our push to increase rigor and opportunity for all students.

- For the 16th straight year, we have been named one of the Best Communities for Music Education by the National Association of Music Merchants (NAMM) Foundation for outstanding commitment to music education.
- This year, 37 VBCPS schools earned the VDOE Purple Star Designation, bringing the total to 72 schools that have been named in the past. The Purple Star is awarded to military-friendly schools that have demonstrated their commitment to meeting the needs of military families. There are nearly 14,000 military-connected students in VBCPS.
- The Office for Opportunity and Achievement (OOA) has focused on scaling up what has been working with students, while expanding activities for staff and families. In July, the CARE Continuum, a framework which guides stakeholders in implementing strategies to ensure that all students, staff, and families feel seen, known, and heard, was officially launched. To support this initiative, the CARE Collaborative, comprised of students, teachers, administrators, central office staff, and community members, was created to identify opportunities for growth, plan professional development, and review areas of concern.
- This year the TIDE Coalition kicked off year three in high schools and year one in middle schools. This group of student leaders focus on solving school-based issues to create an environment that is inclusive of all students and staff.
- Since the industry credential program began in 2002, nearly 182,000 industry credentials have been earned by VBCPS students. Each year, students have access to over 131 different credentials that link to career fields free of charge. Students build their resume by collecting stackable credentials that prove the professional skills they can demonstrate. During the 2024-25 school year, high school students earned over 14,540 industry credentials.
- The Office of Career and Technical Education has established new dual enrollment programs in Aviation Maintenance and Medical Assisting, linking students to high-demand pathways with new higher education partnerships.

- VBCPS is scheduled to open a third welding lab and classroom centrally located at the Renaissance Academy and Adult Learning Center in July 2026 to meet student and industry demand for sought after welding training targeted at supporting the Regional Maritime Training System. This new training facility represents an additional \$2 million investment by the U.S. Navy and the Hampton Roads Workforce Council into VBCPS facilities. Programs in the new space will serve high school students during the day and adult students at night.
- Ten of the 11 VBCPS comprehensive high schools earned the National Gold Council of Excellence Award from the National Association of Student Councils (NASC) in 2024. This award recognizes student councils for their records of leadership, service, and activities that improve the school and community.
- Kellam and Tallwood High Schools both received the VHSL's Claudia Dodson Sportsmanship, Ethics, and Integrity Award for the 2024-25 school year. Only six schools across the Commonwealth achieved this distinction, and two of them were from Virginia Beach. Both of these schools also received the VHSL's Stay in the Game Award, given to schools that have no player or coach ejections during the school year.
- Kellam High School led all Class 5 schools in athletic excellence during the 2024-25 school year by receiving the VHSL's Virginia National Guard Cup. Points are awarded to each school during the year based on each teams' level of advancement in post-season play.
- VBCPS continues to lead the Virginia Beach School Safety Task Force and partner with the Virginia Beach Police Department for the School Resource Officer (SRO) program.
- We are consistently recognized for excellence in financial reporting from the Government Finance Officers Association and the Association of School Business Officials International. This year, we received the Distinguished Budget Award for the first time in several years.

I am confident that the collective efforts of our leadership, teachers, support staff, and you — our School Board — will ensure continued success in the 2026-27 school year. I look forward to working with you on a budget that will provide the necessary resources to support VBCPS as the premiere school division in the Commonwealth of Virginia.

Respectfully,



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

OVERVIEW AND DIVISION STRUCTURE

OVERVIEW

The School Board is responsible for public elementary and secondary education within the city. The eleven-member elected School Board, vested with legislative powers, appoints the Superintendent, who serves as the executive and administrative head of the public-school division. The City Council approves the School Board's operating budget, levies the necessary taxes to finance their portion of the operations, and approves the borrowing of money and issuance of bonds when necessary. The City Council is prohibited from exercising any control over specific appropriations within the operating budget of the School Board. However, City Council may exercise control in total by major categories (e.g., Instruction; Administration, Attendance and Health; Pupil Transportation; Operations and Maintenance; Technology) as prescribed by the Code of Virginia, as amended.

In accordance with the requirements of the Governmental Accounting Standards Board (GASB), the financial reporting entity consists of the primary government (the City of Virginia Beach), as well as its component units, which are legally separate organizations for which the City Council is financially accountable (e.g., a component unit that is fiscally dependent on the Primary Government). The School Board is considered a component unit of the City, and the financial position and results of operations of the School Board are also presented in the City's Annual Comprehensive Financial Report (ACFR). The School Board has no component units for financial reporting purposes.

The School Board is fiscally dependent (i.e., it does not have taxing or levying authority or borrowing authority). It derives most of its funding from allocations from the City and the Commonwealth of Virginia and is the fourth-largest school division in the Commonwealth of Virginia. Cities in Virginia have sole property taxing jurisdiction over the entire area within their boundaries and operate independently of any county government. There are no overlapping jurisdictions and, consequently, citizens of Virginia cities are not subject to overlapping debt or taxation.

Leadership is provided by the School Board working in concert with the Superintendent. The School Board consists of eleven citizens directly elected to serve four-year overlapping terms. The City's Charter designates that the composition of the School Board consists of one member from among the residents of each of the ten districts elected, with one additional at-large member. The School Board is responsible for setting policy, while the Superintendent and his administrative staff are charged with managing the school division's operations.

The administrative structure is divided into eight operational areas, as follows: Superintendent/Chief of Staff; School Leadership; School Division Services (such as construction, facilities planning, food services, pupil transportation, distribution services, custodial services, maintenance, safe schools, and similar activities); Technology; Budget and Finance; Teaching and Learning; Human Resources; and Communications and Community Engagement.

SCHOOL BOARD MEMBERS



**Kathleen J. Brown, Chair
District 10**



**Carolyn D. Weems, Vice Chair
District 9**



**Mark D. Bohensiel
District 3**



**Michael R. Callan
District 6**



**David C. Culpepper
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District 2**



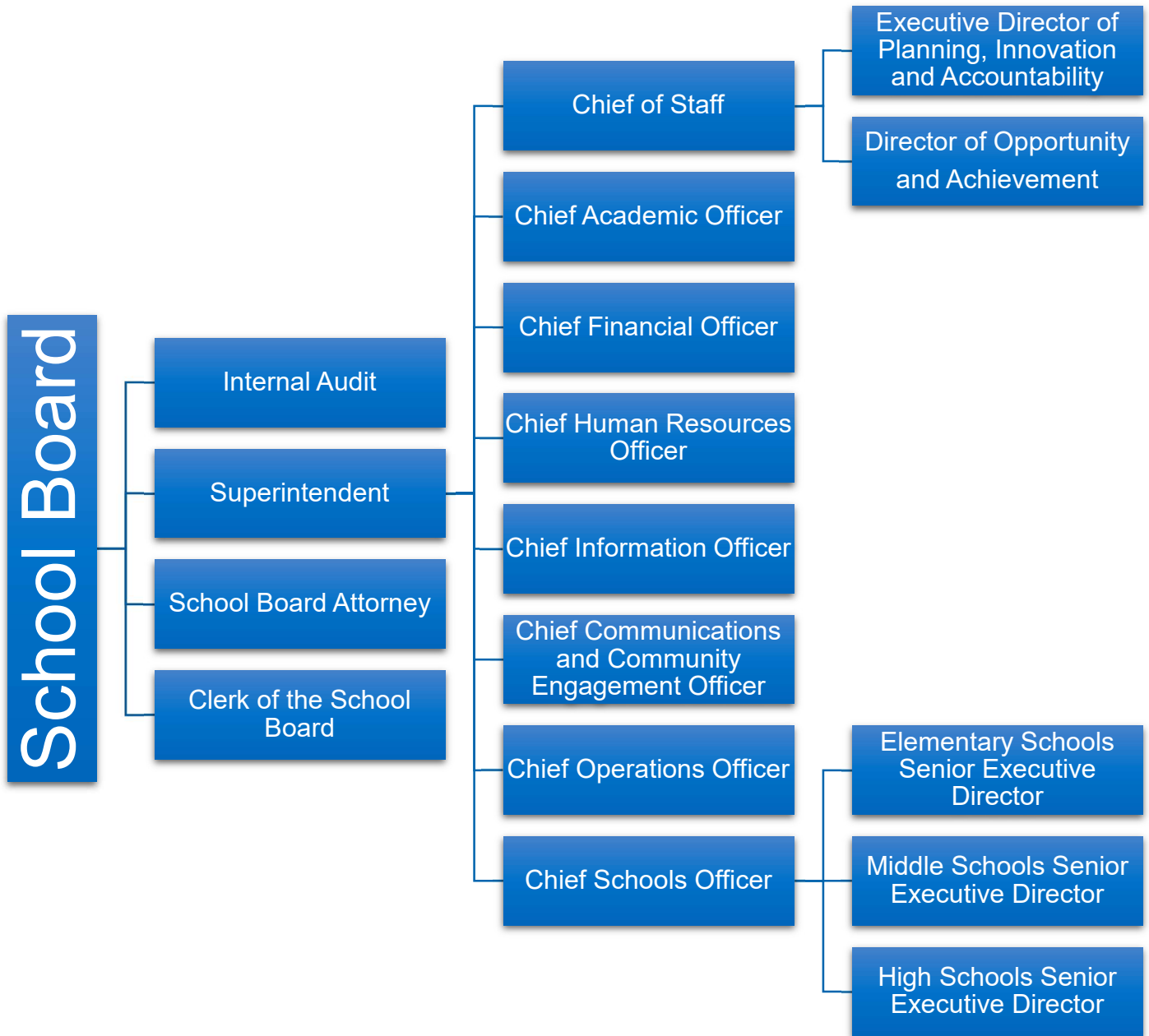
**Melinda J. Rogers
District 5**

SENIOR STAFF

Donald Robertson Jr., Ph.D.
Cheryl Woodhouse
Lisa Banicky, Ph.D.
Walter Brower Jr., Ed.D.
TBD
Matthew Delaney
David Din
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Nicole Livas
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James Smith, Ed.D.
Darnita Trotman, Ed.D.

Superintendent
Chief of Staff
Executive Director of Planning, Innovation and Accountability
Senior Executive Director of High Schools
Chief Academic Officer
Chief Schools Officer
Chief Information Officer
Chief Operations Officer
Senior Executive Director of Elementary Schools
Director of Opportunity and Achievement
Chief Communications and Community Engagement Officer
Chief Financial Officer
Senior Executive Director of Middle Schools
Chief Human Resources Officer

ORGANIZATIONAL CHART



SCHOOL BOARD STRATEGIC FRAMEWORK

The strategic framework, *Compass to 2030*, charts the course for teaching and learning across the school division with the focus of ensuring that every student is challenged and supported to reach his or her full potential.

MISSION

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

VISION

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

CORE VALUES

VBCPS is committed to creating a culture of growth and excellence for our students, staff and community. We strive to make this culture evident to all by actively reflecting on and engaging in behaviors that demonstrate our core values.

Our Core Values

Put Students First	STUDENT-CENTERED DECISION MAKING Choosing actions that, above all else, benefit and support student learning, growth, and safety.
Seek Growth	CONTINUOUS LEARNING Pursuing formal and informal learning opportunities to foster personal growth and improvement for all.
Be Open to Change	INNOVATION Encouraging new ideas or improved ways of teaching, learning, and working to achieve our mission.
Do Great Work Together	COLLABORATION Working together and building partnerships that will benefit our students, division, and community.
Value Differences	RESPECT Fostering a trusting, open, ethical, honest, and inclusive environment where diversity of thought and individual contributions are prized.

GOALS

The division's current strategic framework, *Compass to 2030*, was adopted by the School Board at its November 26, 2024, meeting and sets the course for the next five years. Developed through a collaborative process, *Compass to 2030* reflects the voices of parents, students, educators, military representatives, local businesses, higher education partners, and other community stakeholders. The strategic planning committee gathered insights through community meetings, a virtual town hall, focus groups, and surveys to shape the framework's overarching goals. Central support teams then worked to develop strategies that aligned with these goals, ensuring a clear path for continuous improvement in student achievement, workforce development, and organizational success.

The goals of *Compass to 2030* are to:

- Challenge and support each student to excel and be future-ready
- Enhance student well-being, resilience, and responsibility
- Value and invest in staff
- Partner with families and the community to support students
- Advance organizational excellence

The framework, which took effect on July 1, 2025, builds upon *Compass to 2025*, strengthening the division's commitment to preparing students for success beyond graduation. As part of its development, the division also articulated a Future Ready Profile, defining the skills students need to thrive in an ever-changing world. This profile emphasizes developing lifelong learners, critical thinkers, resilient individuals, culturally competent citizens, responsible leaders, and collaborative communicators—ensuring graduates are prepared not only for their future careers but also to make meaningful contributions to their communities.

Through *Compass to 2030*, the division is committed to building strong schools through strong partnerships—working alongside families, businesses, and community organizations to support students. This framework ensures that every learner is equipped with the knowledge, skills, and confidence to succeed, no matter where their paths take them.



GUIDE TO UNDERSTANDING THE BUDGET

Virginia Beach City Public Schools (VBCPS) plans and develops a budget on an annual basis. For accounting purposes, the fiscal year (FY) for VBCPS encompasses the 12 months beginning July 1 and ending June 30. The budget is a resource allocation and policy document that incorporates the best estimate of revenues and expenditures for the next fiscal year. VBCPS's budget is developed using a variety of standards and practices that reflect federal laws, state codes, local policies, and School Board regulations. Managing the annual budget for VBCPS is an ongoing cyclical process that encompasses the development, monitoring, and review of activities for the current and future fiscal years.

Under Virginia statute, the budget is developed by the Superintendent for review and approval by the School Board. A second approval is required by the City Council before the budget is finalized. VBCPS is a fiscally dependent school division; meaning it does not have the authority to levy taxes or issue debt. All funds are appropriated to VBCPS by the City Council. VBCPS does not have spending authority unless it is granted through an appropriation by the governing body. An appropriation is the maximum amount of money that can be spent during the fiscal year. However, an appropriation does not provide the authority for the school division to spend more than it will receive.

BUDGET DEVELOPMENT

VBCPS' budgeting process is a year-long endeavor that involves a series of stages and ongoing activities to ensure the effective allocation of resources. Central to this process is the strategic plan, *Compass to 2030*, which serves as a roadmap for VBCPS' educational goals and priorities. This strategic framework charts the course for the school division's future and serves as the fundamental framework guiding financial decision-making.

SCHOOL OPERATING BUDGET

The annual budget development process kicks off in late summer/early fall with approval of the budget calendar. The calendar outlines key milestones for creating, presenting, approving, and appropriating funds, serving as a comprehensive guide for the upcoming fiscal year.

In September, a kickoff memo is distributed to budget managers and signature authorities. This memo encompasses an economic update, revenue outlook, and guidelines for budget preparation. Budget strategies, challenges, and priorities are discussed within this communication. Simultaneously, the collaborative Five-Year Forecast, developed and presented in coordination with the City, establishes critical assumptions regarding costs, revenues, inflation, and enrollment, providing a strategic foundation for subsequent budgetary decisions.

From November through December, departmental budget requests are compiled and analyzed. The budget office, working closely with the Chief Financial Officer (CFO), formulates recommendations for executive review. This collaborative effort results in the drafting of a baseline budget, strategically relying on estimated revenues and expenditures. This baseline budget is a dynamic document that adapts to historical spending patterns to ensure funding sufficiency for ongoing services. It also incorporates baseline personnel reductions and anticipated savings arising from factors such as decreased enrollment, employee turnover, and vacancies.

December is marked by a public hearing on the budget, coinciding with the introduction of the Governor's budget. This comprehensive document outlines projected state payments for each school division, providing a critical external perspective on the financial landscape.

In January, departmental requests are presented for deliberation on priorities, potential cuts, and cost-saving strategies if a shortfall is predicted. The Superintendent's Estimate of Needs (SEON) is developed, serving as a starting point for the fiscal budget. Budget workshops and another public hearing occur before presenting the Proposed Operating Budget to the City Council in March.

According to Virginia State Code, a balanced budget is required by April 1. The School Board adopts a formal budget resolution in March. After adoption, updates related to revenue projections, debt service obligations, or compensation are assessed. Staff from the city and VBCPS coordinate to make final adjustments, and the City Council must approve the appropriation by May 15. Once approved, firm numbers for the share of local revenue are received, and the School Board Approved Operating Budget is drafted, detailing all revenue and expenditure for the upcoming fiscal year.

CAPITAL IMPROVEMENT PROGRAM BUDGET

Guided by a comprehensive Long-Range Facility Master Plan, the Capital Improvement Program (CIP) reflects the capital maintenance and construction needs of the school division. Capital expenditures included as a project in the CIP typically cost at least \$100,000 and have a useful life of at least 20 years. In conjunction with the City Council, the School Board determines actual funding for the capital projects on an annual basis. The CIP budget addresses the current year's needs as well as planned capital projects over the succeeding five-year period. Projects may include acquisition, construction, renovation, betterment, or improvement of land, school buildings, and facilities; roof replacements; HVAC replacements; and equipment or vehicles.

In 2007, VBCPS, Hirsch Bedner Associates, and Cooperative Strategies worked in collaboration to develop a Long-Range School Facility Master Plan. This plan outlined a series of options for modernizing facilities within the division. In the 2007 plan, the school modernization and replacement timeline depended on a proposed funding level. Since that time, construction costs have increased significantly. In the fall of 2017, VBCPS began the process of reviewing and revising the 10-year-old facility master plan, specifically to update demographic, condition, and program data and the intent to develop recommendations using new data and current funding levels. A steering committee worked with the community to develop a new Long-Range School Facility Master Plan. This master plan was formally accepted by the School Board on September 11, 2018, and will guide the division's work for the next 12-15 years.

Each year, the demographics and planning staff monitor student residences through the division's Geographic Information System, attendance boundaries, school locations, and various external variables that impact division planning. These factors are then assessed by the Building Utilization Committee to evaluate how each school is affected and for long-range planning and budgeting. Assumptions are made regarding the timing for anticipated student yields in the six-year projections for the CIP, adjusting as needed for the changing real estate climate and other variables that may be applicable. Results of this analysis are communicated, applied, and tracked for future budget and facilities planning.

IMPACT OF THE CAPITAL IMPROVEMENT PROGRAM ON THE OPERATING BUDGET

The CIP and School Operating budgets work together to address School Board and community priorities. A primary goal of the CIP is to meet demands created by aging buildings, changes in student enrollment, and program adjustments that affect the school division in a variety of ways. Capital projects can impact future operating budgets both positively and negatively, with the most significant impact being debt service costs. These costs, reflected in the School Operating fund, are paid from local revenue and represent the repayment of long-term bonds issued to finance the CIP.

Capital projects can also affect the operating budget in other ways. Projects that represent new initiatives, replacement projects, and renovation of large building systems in existing facilities often impact operating expenses, either with the savings in needed ongoing utility and maintenance costs based on the scope of the project or by impacting custodial and maintenance needs. For example, a replacement school can impact staffing, utility costs, and custodial and maintenance needs. Funding heating, air conditioning, and electrical system repairs or replacement projects has the potential to reduce operating expenditures by reducing costly maintenance and staff time spent addressing critical system repairs.

STAFF AND CITIZENS IN THE BUDGET PROCESS

The budget process includes strategies to inform staff, parents, and the community and provides opportunities for all participants to offer input and engage with VBCPS. This is accomplished through strategically held public hearings, meetings, and forums with various stakeholder groups. The budget development process enables a broad range of individuals and organizations to present their ideas to the School Board and provide input on how funds will be spent. Throughout the budget development season, staff and citizens may visit VBCPS' website to view the latest updates and access important reference materials.

BUDGET MANAGEMENT

Once the City Council adopts the budget, it becomes the legal basis for the programs of each department during the fiscal year. Toward the end of the fiscal year, the CFO and the budget staff conduct a comprehensive budget review to address variances in estimated revenues, estimated expenditures, and other changes to the schools' financial condition.

Fiscal accountability is based on the established signature authority. Financial and programmatic monitoring of departmental activities ensures conformity with the adopted budget and occurs throughout the year. Budget amendments may be made to meet the changing needs of a school, a department, and/or the division.

SUPPLEMENTAL APPROPRIATIONS

The City Council appropriates all local funding to the school division. If funding becomes available after budget adoption, the School Board may ask for an increase in the appropriation in accordance with the City/School Revenue Sharing Policy.

BUDGET CALENDAR

2025	
October 15-31	Staff Survey on Compensation Priorities
October	Budget requests are submitted by senior staff and budget managers to the Office of Budget Development
October-November	Reversion presented to the School Board and the City Council
November 10	School Board Benefits Workshop (Update from Mercer)
November 18	The Five-Year Forecast is presented to the School Board and the City Council
November-December	Budget requests are reviewed, refined, and summarized by the Office of Budget Development
December 9	School Board Budget Workshop #1 (Department Presentations)
December 9	A public hearing is held to solicit stakeholder input for consideration in the development of the Superintendent’s Estimate of Needs document (no document available at this time)
December (3rd week)	State revenue estimates are released by the Virginia Department of Education
2026	
January	Budget requests are reviewed by the CFO and Superintendent
January 13	School Board Budget Workshop #2 (Department Presentations)
January 20	Special Meeting – School Board Budget Workshop #3 (Department Presentations) – Time TBD (only to be used on an as-needed basis)
January 27	School Board Budget Workshop #4 (Department Presentations)
February 10	School Board Benefits Workshop (Update from Mercer)
February 10	School Board Budget Workshop #5
February 17	Special Meeting - School Board Budget Workshop #6 - Time TBD
February 24	The Superintendent’s Estimate of Needs and the Capital Improvement Program budget are presented to the School Board
March 3	Special Meeting – School Board Budget Workshop #7 - Time TBD
March 10	School Board Budget Workshop #8
March 10	A public hearing is held to solicit stakeholder input and offer the community an opportunity to be involved in the budget development process
March 17	Special Meeting -School Board Budget Workshop #9 – Time TBD (only to be used on an as-needed basis)
March 24	The School Board Proposed Operating Budget and the Capital Improvement Program are adopted by the School Board
April - TBD by City	The School Board Proposed Operating Budget and the Capital Improvement Program are presented to the City Council (Sec. 15.1-2508)
May 12	School Board Benefits Workshop (Update from Mercer)
No Later Than May 15	The School Operating Budget and the Capital Improvement Program budget are approved by the City Council (Sec. 22.1-93; 22.1-94; 22.1-115)

FUND DESCRIPTIONS

The accounts of the School Board are organized based on funds, each of which is considered a separate accounting entity. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School Board, like other state and local governments and public school divisions, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

GENERAL FUND

The General fund, also referred to as the operating fund, is the general operating fund of the School Board that is used to account for all of the financial resources, except those required to be accounted for in another fund. Funds are allocated separately between the School Operating Budget and Green Run Collegiate (GRC). The budget is divided into five major category classifications: Instruction; Administration, Attendance and Health; Pupil Transportation; Operations and Maintenance; and Technology.

SPECIAL REVENUE FUNDS

The Special Revenue funds are used to account for the proceeds of specific revenue sources (other than capital projects), which are legally restricted or committed to be expended for specified purposes.

ATHLETICS: The Athletics fund accounts for the revenues and expenditures associated with the middle and high school athletic programs. Typical expenditures consist of coaching supplements, security staff, event officials, post-season travel, equipment, uniforms, and supplies. The primary source of revenue for the Athletics fund is a transfer from the School Operating fund that supplements the money generated from event admission receipts, monies received for participation in post-season tournaments, and interest earned on deposits.

CAFETERIAS: The Cafeterias fund is used to account for the procurement, preparation, and serving of student breakfasts, snacks, and lunches. This fund is operated in a manner like private business enterprises, where the intent of the governing authority is that the costs of providing goods and services to the general public on a continuing basis can be financed or recovered primarily through federal reimbursements and sales revenue.

CATEGORICAL GRANTS: The Categorical Grants fund is used to account for federal, state, local, nonprofit, and private industry grants that support instructional programs. Categorical grants range in size, scope, administration, and purpose. They are subject to budget appropriations from the federal and state governments and are typically legally restricted or dedicated to be expended for specified purposes. Grant-funded services, programs, and personnel may be affected if award amounts are reduced or eliminated.

CELL TOWERS TECHNOLOGY: The Cell Towers Technology fund accounts for payments from the leasing of School Board property for commercial wireless communication towers. The funds received from lease payments and the interest earned is used to acquire and replace/repair technology resources including computers, software, wiring, training, multi-functional devices, and interactive whiteboards.

EQUIPMENT REPLACEMENT: The Equipment Replacement fund provides funding to support an equipment replacement cycle for selected capital equipment for schools and support departments.

INSTRUCTIONAL TECHNOLOGY: The Instructional Technology fund provides for the cyclical replacement of classroom and instructional computers/devices.

TEXTBOOKS: The Textbooks fund is used for the acquisition of textbooks (online and print) and related materials for students. The purpose of the fund is to provide a reliable funding mechanism for the procuring of textbooks.

VENDING OPERATIONS: The Vending Operations fund is predominantly supported through receipts relating to the bottled drinks vending operations of the school division (through a long-term exclusive contract with a vending company). Proceeds from this contract are used to support student and staff activities.

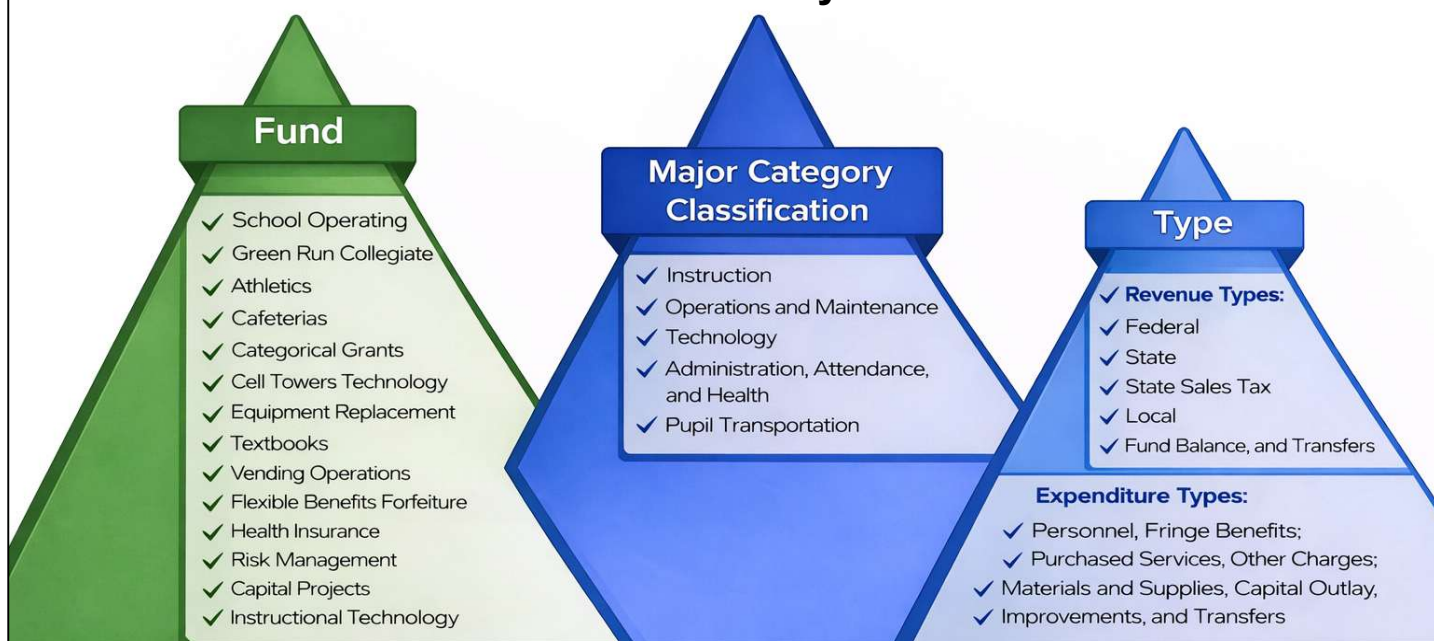
INTERNAL SERVICE FUNDS

Internal Service funds are used to account for the financing of goods and/or services provided by one department or agency to other departments or agencies of the governmental unit (and other governmental units) on a cost-reimbursement basis.

HEALTH INSURANCE: The Health Insurance fund provides a means for accounting for health insurance and the administration thereof for city and school employees.

RISK MANAGEMENT: The Risk Management fund provides for the administration of the workers' compensation program, the centralization of self-insurance accounts for liability, and the purchase of commercial insurance.

The Financial Pyramid



Fund Classification	Fund Type	Description	School Board Fund	Budget Basis	Accounting Basis
Governmental funds – account for operating, special revenue, and capital project activities	General fund	The General fund is the general operating fund of the School Board that is used to account for all of the financial resources, except those required to be accounted for in another fund. Funds are allocated separately between the School Operating budget and Green Run Collegiate (GRC) charter school.	School Operating Green Run Collegiate	Modified Accrual	Modified Accrual
	Capital Projects fund	The Capital Projects fund is used to account for the financial resources for the acquisition or construction of major capital facilities.	Capital Projects	Modified Accrual	Modified Accrual
	Special Revenue funds	The Special Revenue funds are used to account for the proceeds of specific revenue sources (other than capital projects), which are legally restricted or committed to be expended for specified purposes.	Athletics Cafeterias Categorical Grants Cell Towers Technology Equipment Replacement Instructional Technology Textbooks Vending Operations School Activity Accounts	Modified Accrual	Modified Accrual
Proprietary funds – account for risk management and health insurance program activities	Internal Service funds	Internal Service funds are used to account for the financing of goods and/or services provided by one department or agency to other departments or agencies of the governmental unit (and other governmental units) on a cost-reimbursement basis.	Flexible Benefits Forfeiture Health Insurance Risk Management	Accrual	Accrual
Fiduciary funds – account for resources held for others by VBCPS as an agent or trustee	Fiduciary funds	Agency funds are used to account for assets held by the School Board as an agent for individuals, private organizations, other governmental units, and/or other funds.	Other Postemployment Benefits (OPEB) Trust Fund	Accrual	Accrual

FACTORS IMPACTING FUTURE BUDGETS

Several factors unique to school divisions can cause education costs to rise faster than inflation. For example, changes in student enrollment, staffing requirements, and benefit rates can significantly affect school budgets since K–12 education is highly labor-intensive. Understanding these factors helps explain the financial challenges schools face today and the context in which budgeting decisions are made.

EMPLOYEE COMPENSATION AND WORKFORCE CHALLENGES

The nationwide teacher shortage continues to pose a significant challenge for school divisions nationwide, including VBCPS. Each year, divisions work to staff schools with educators and non-instructional personnel in a market where demand outweighs supply.

The U.S. Department of Education reported a slight increase in teacher preparation program enrollment in 2024. Approximately 8,700 individuals entered preparation programs in Virginia, but only 3,135 completed licensure requirements by year's end. With 134 divisions statewide, the average is 23 licensed teachers per division.

Critical shortage areas in Virginia remain widespread, spanning elementary and middle school education, special education, mathematics, secondary science, English, career and technical education, history, social sciences, and foreign language. These shortages continue to strain divisions already competing for a dwindling workforce. Nationally, non-competitive salaries, housing costs, and intensifying job market competition threaten the quality of education for millions of students.

Teacher salaries nationwide have not kept pace with the profession's growing demands, prompting many educators to pursue higher-paying roles. Remote work opportunities in other industries have intensified this challenge, offering greater flexibility and financial reward. Compounding the issue, many educators face significant student loan debt and rising living costs. In Virginia Beach, high housing costs further complicate recruitment and retention, often forcing employees to take longer commutes and contributing to higher attrition.

Despite these challenges, staffing schools for the 2024–2025 school year was a notable achievement, reflecting the dedication of VBCPS teachers, administrators, and staff. As of August 25, 2025, VBCPS opened with 14 classroom teacher vacancies, 11 fewer than the previous year. Over the past four years, including 2024–2025, the division's average teacher retention rate has remained at 90% or higher. This demonstrates VBCPS's commitment to fostering an environment where educators choose to stay and grow.

Although teachers received an overall 4.5% salary increase, entry-level salaries in VBCPS have ranked last in the local market for two consecutive years, trailing neighboring divisions by 2% to 8.7%. The division has sustained its ability to recruit teachers through its strong reputation and the proactive issuance of Letters of Intent, a strategy that remains essential to securing teachers ahead of competitors despite salary disparities. However, concerns remain about the long-term sustainability of this approach as compensation gaps continue to widen.

Employees on the Unified Experience-Based Step Pay Scale received an average salary increase of 4.1%, which included a 3% adjustment to entry-level salaries. As a result, the minimum hourly wage rose to \$15.75 on July 1, 2025, benefiting the division's lowest-paid workers, such as bus assistants, cafeteria assistants, and custodians.

Health care costs remain a significant concern for employees. For the 2025 benefit year, VBCPS ranked third place for employee-only coverage on Point of Service (POS) plans, down slightly from second place last year, and maintained first place for family coverage on POS plans among the seven school divisions surveyed.

Effective January 1, 2026, employees experienced an increase in health insurance premiums, which may affect the overall competitiveness of total compensation. Many employees may choose the high-deductible plan to keep premiums manageable. While VBCPS continues to offer employee-only Consumer Driven Health Plan (CDHP) coverage and employer contributions to Health Savings Accounts, this option may result in higher out-of-pocket costs when care is needed. As healthcare expenses continue to rise, employees may need to carefully consider their coverage options and when to seek care.

Aligned with goal three of the strategic framework, Compass to 2030, VBCPS remains committed to recruiting, hiring, supporting, and retaining high-quality staff. This includes strengthening compensation and benefits, reviewing pay scales for greater competitiveness, and advocating for the resources our workforce needs. By prioritizing both tangible and intangible support, the division will continue to attract and retain exceptional educators and staff, ensuring students receive the education they deserve and benefit from a thriving, innovative school

community. In doing so, VBCPS will not only sustain its long-standing reputation for excellence but also build an even brighter future for schools and the community.

EMPLOYEE BENEFITS

The health insurance plan experienced higher than projected cost trends for several years during the five-year period ending in 2025, and current indicators suggest that the national trend in healthcare costs continues to rise, driven by factors such as growth in specialty pharmacy prescriptions (including high-cost gene therapy drugs), advancements in medical technology, overall inflation, the national behavioral health crisis, and an increased prevalence of high-cost claimants. As a result, the health fund balance declined and is below the desired reserves for our self-insured plan, necessitating premium increases beginning in the 2026 plan year, as well as additional employer contributions to help stabilize the health fund. Incremental premium increases are expected year over year as costs continue to rise.

The Benefits Executive Committee (a group of leadership members from the City and Schools), along with Mercer, a health and benefits consulting firm, will continue to closely monitor health plan utilization data, market trends, workplace priorities, and federal and state legislation that may influence costs, budget strategy, plan design, and premium contributions. Health fund reserves play a vital role in supporting the long-term sustainability of our employee benefits program. They provide flexibility to offset short-term cost increases and serve as a key risk-management tool, promoting financial stability for VBCPS. The use of health fund reserves will be thoughtful, strategic, and forward-looking, ensuring the continued optimization of the value and effectiveness of the employee benefits program.

ENROLLMENT AND STUDENT LEARNING NEEDS

The VBCPS FY 2025-26 School Operating budget was developed using the Governor's student membership projection of 62,503. As of September 30, 2025, the total average daily membership (ADM) was 63,842, accounting for 62,012 K-12 students and 1,830 participating in early childhood special education (ECSE), Pre-K, or enrolled in Southeastern Cooperative Educational Programs (SECEP). Projections indicate a small increase in the first year of the forecast, followed by a decline for each remaining year. The future impact of declining enrollment will depend on several factors, including economic conditions, shifts in the federal workforce, and evolving student needs.

While ADM has decreased, the number of English Learners and students receiving special education services continues to rise. The percentage of economically disadvantaged students has declined slightly, by approximately 1% each of the last two fiscal years but remains 3.3% higher than 2022–2023 and 9.6% higher than 2021–2022. Approximately 45.5% of VBCPS were identified as economically disadvantaged for school year 2024-2025. September 30, 2025, enrollment data indicate a continued decline in this population, approaching 2021–2022 levels. However, this trend is being monitored closely, as economic conditions and changes in federal policy could reverse these gains. Increasingly complex student needs, including greater demands for academic intervention, specialized services, and social-emotional support, are expected to drive future budget pressures.

CATEGORIAL GRANT FUNDING

The division remains focused on strategic planning and targeted resource allocation to sustain critical support despite the loss of temporary federal funding. Supplementary state funding through the Virginia ALL In initiative has been vital in bridging this gap—supporting high-impact tutoring in reading and math, extended summer learning opportunities, implementation of the Virginia Literacy Act (including textbooks and professional development), and initiatives to reduce chronic absenteeism. As this three-year program is set to expire on June 30, 2026, the conclusion of ALL In funding will place additional pressure on the operating budget to maintain priority initiatives.

PRINCESS ANNE HIGH SCHOOL REPLACEMENT PROJECT

Inclusion of the Princess Anne High School replacement project in the current six-year CIP is a priority project. As the City's oldest operating high school, the facility faces significant infrastructure, capacity, and modernization challenges that limit its ability to support today's instructional and operational needs. Replacing the building represents a critical investment for both the City of Virginia Beach and the surrounding community. A solicitation for the first step of a Progressive Design-Build process to deliver this project has been advertised. VBCPS has worked closely with the City and Davenport, the division's financial advisor, to evaluate funding options, debt capacity, and project timelines. With competing budget priorities and other capital demands, VBCPS must carefully balance maintaining existing facilities with funding new construction, which may require increased School Operating contributions over the forecast period to meet CIP goals.

SCHOOL SAFETY

A safe and secure learning environment is fundamental to student success. The safety and security of VBCPS students remain the top priority and are continuously evaluated and strengthened. Over the past year, the Office of Security and Emergency Management (OSEM) advanced several key initiatives to further enhance division-wide safety and security.

Most notably, OSEM facilitated the expansion of the Armed School Security Officer (SSOII) Program. This program authorizes qualified former law enforcement officers, in accordance with state code and internal standards, to carry a firearm while serving in a school security role. OSEM continues to collaborate closely with the Department of Human Resources and secondary school principals to ensure armed security coverage at all secondary schools. At present, all but two secondary schools have at least one SSOII assigned.

OSEM has also prioritized enhancements to the division's security technology, including surveillance cameras, electronic access control, visitor screening systems, and mass communication platforms. Best practices and emerging technologies continue to be evaluated and implemented where appropriate.

In addition, OSEM actively participates in the School Safety Task Force (SSTF) initiative. The SSTF examined training and physical security considerations specific to OSEM operations. Subcommittees conducted detailed evaluations and provided actionable recommendations, many of which have already been implemented.

VBCPS continues to demonstrate a proactive and progressive commitment to school safety through significant investments in advanced security initiatives, including:

- Providing annual e-safety and security training for administrators and staff, based on the best in-house practices and national lessons learned, to ensure readiness for a wide range of safety and security incidents.
- Partnering with the Virginia Beach Police Department to support the School Resource Officer (SRO) program and ensure compliance with Armed School Security Officer Program requirements.
- Expanding Armed School Security Officer staffing to remaining secondary schools and all elementary schools, while increasing OSEM staffing to ensure appropriate oversight.
- Continuing the procurement and installation of emergency message boards beyond building lobbies into cafeterias, auditoriums, and other areas where audible alerts may be limited.
- Enhancing emergency communication and security technology, including surveillance systems, visitor identification, electronic door-locking mechanisms, and mass notification applications.
- Conducting comprehensive safety audits and coordinating with VBCPS departments to strengthen safety and security policies, procedures, and the Emergency Response Plan.
- Facilitating emergency shelter activations and serving as liaison with the City, the Virginia Center for School Safety, and the American Red Cross during significant incidents and emergencies.
- Providing leadership and oversight for security officers assigned to VBCPS schools and auxiliary facilities.

TECHNOLOGY

VBCPS is at the forefront of educational innovation, harnessing technology to enhance teaching and learning throughout the City. With a robust fiber network spanning 160 miles across Virginia Beach, VBCPS supports more than 120,000 computers and digital devices, making it one of the largest technology infrastructures in Hampton Roads.

Guided by Compass to 2030, VBCPS is committed to personalizing education for every student. The division's technology initiatives include a one-to-one device program that ensures each student receives a Chromebook for use in school and at home. The Department of Technology provides dedicated support for these devices, making sure every learner can stay connected and engaged.

Classrooms are equipped with interactive displays, funded through a combination of local, state, and federal resources. These tools help teachers create dynamic lessons and give students more opportunities to participate



and collaborate. VBCPS also invests in adaptive software, designed to meet the diverse needs of its students and help every child succeed.

By leveraging technology, VBCPS continues to find new ways to streamline operations, boost productivity, and create richer learning experiences for students and staff alike. The division's commitment ensures that every classroom, every child, and every educator across Virginia Beach is empowered for success in a digital world.

STATE AND FEDERAL MANDATES

VBCPS must comply with state and federal mandates impacting division-wide needs and priorities. Mandates are not always funded, placing additional financial burdens on localities and school divisions. They may include new reporting requirements, policy and procedural changes, or unfunded equipment requirements. VBCPS opposes any new state or federal mandates that impose additional responsibilities or require expanded services without providing the corresponding share of federal or state funding necessary for implementation.

STATE FUNDING DEFICIENCIES

Virginia's nonpartisan research agency, the Joint Legislative Audit and Review Commission (JLARC) has provided a blueprint for how policymakers can improve the State K-12 funding formula to ensure that the state pays its fair share. The report issued in July 2023 by the JLARC study highlighted significant disparities in funding for Virginia school divisions compared to several benchmarks, including the 50-state average, the regional average, and three of Virginia's neighboring states.

The JLARC report noted that Virginia school divisions receive substantially less per-student funding than those in other states. A significant factor contributing to the underfunding is the inadequacies of the SOQ formula. The SOQ formula substantially underestimates the staffing required to ensure high-quality education for students, as it fails to account for the workforce needed to meet educational standards. Furthermore, the formula underestimates salaries and related compensation costs for most SOQ-recognized positions.

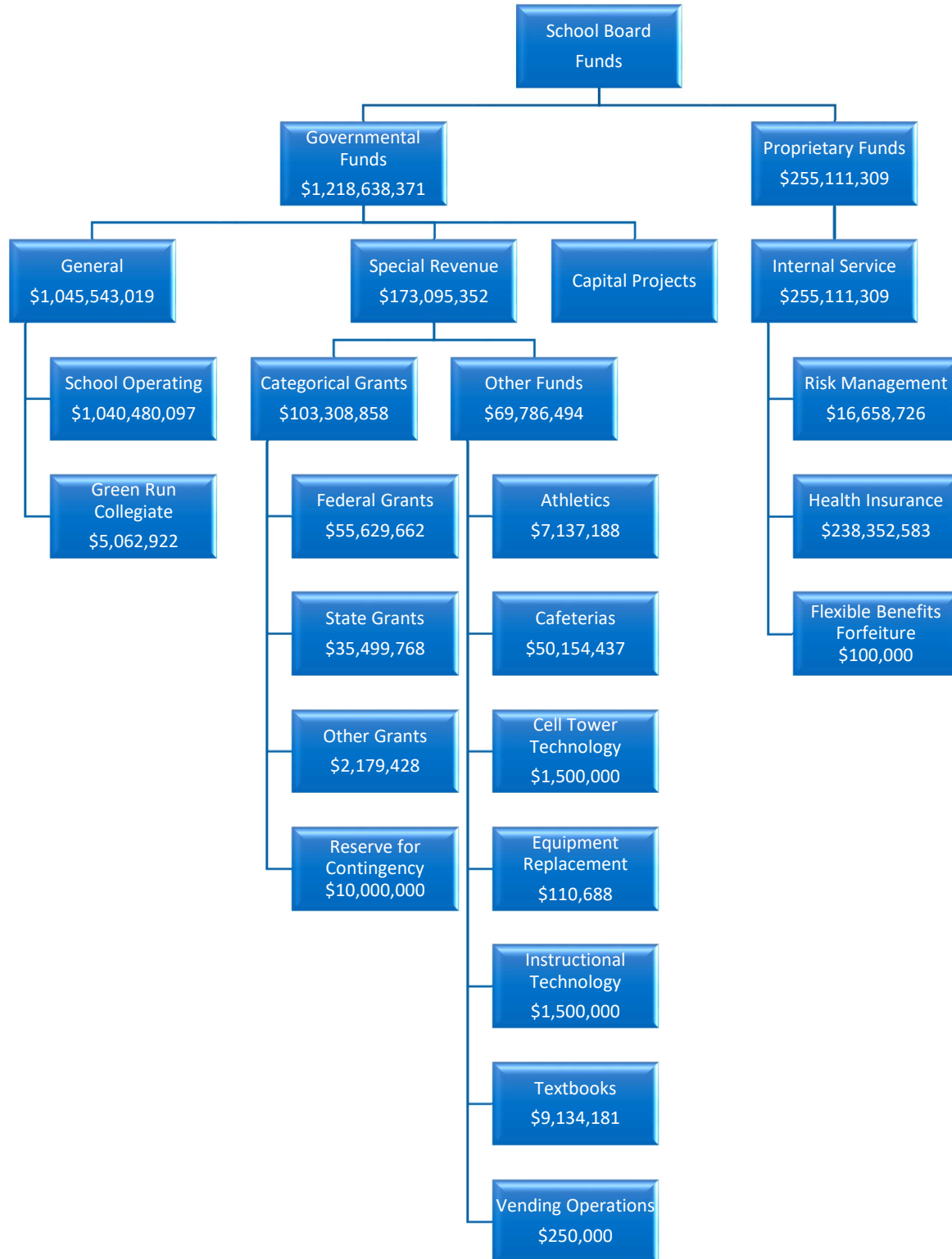
Compounding these challenges, the SOQ formula does not fully address the needs of students who require additional support, including at-risk students, those in special education, and English Learners. Current state funding for these student populations falls well below the levels identified as necessary by comprehensive cost studies conducted in other states. This shortfall limits Virginia schools' ability to provide the resources and support essential for an equitable and inclusive education.

While the two prior state budget cycles have made notable progress towards implementing some of JLARC's recommendations, considerable work remains to ensure sufficient state financial support for ongoing operational and educational needs.

BUDGET AT A GLANCE

TOTAL BUDGET SUMMARY

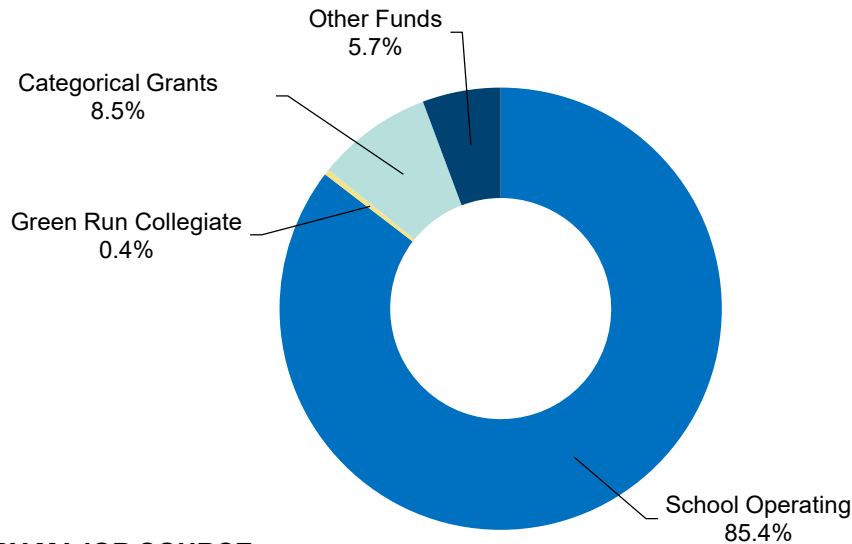
VBCPS' total budget consists of several funds (e.g., School Operating, Green Run Collegiate, Categorical Grants, Cafeterias, etc.). The School Operating fund is the largest fund and plays a critical role in sustaining the day-to-day operational functions of the school district. It covers essential areas such as personnel salaries, instructional materials, utilities, maintenance, and other operational necessities.



GOVERNMENTAL FUNDS

The budget for governmental funds totals \$1,218,638,371. The tables below provide detailed data by major revenue source and expenditure type for each fund.

Total FY 2026/27 Budget – Governmental Funds



REVENUES BY MAJOR SOURCE

	School Operating	Green Run Collegiate	Athletics	Cafeterias	Categorical Grants	Cell Tower Technology	Equipment Replacement	Instructional Technology	Textbooks	Vending Operations	Total
Local Revenue (Revenue Sharing Formula)	504,451,030	-	-	-	-	-	-	-	-	-	504,451,030
Local Revenue (Special Revenue Funds)	-	-	1,199,600	12,700,000	2,179,428	1,000,000	-	910,666	118,121	200,000	18,307,815
State Revenue	419,820,040	-	-	1,005,000	29,140,010	-	-	-	5,694,899	-	455,659,949
State Sales Tax	95,257,382	-	-	-	-	-	-	-	-	-	95,257,382
Federal Revenue	15,494,107	-	-	31,681,966	55,581,841	-	-	-	-	-	102,757,914
Fund Balance	-	-	-	4,767,471	-	500,000	110,688	589,334	3,321,161	50,000	9,338,654
Reserve for Contingency	-	-	-	-	10,000,000	-	-	-	-	-	10,000,000
Transfer(s) from Other Funds	-	5,062,922	5,937,588	-	6,407,579	-	-	-	-	-	17,408,089
Other Local Revenue	5,457,538	-	-	-	-	-	-	-	-	-	5,457,538
Total Revenue	1,040,480,097	5,062,922	7,137,188	50,154,437	103,308,858	1,500,000	110,688	1,500,000	9,134,181	250,000	1,218,638,371

EXPENDITURES BY TYPE

	School Operating	Green Run Collegiate	Athletics	Cafeterias	Categorical Grants	Cell Tower Technology	Equipment Replacement	Instructional Technology	Textbooks	Vending Operations	Total
Personnel Services	643,260,440	3,198,292	2,966,189	17,906,466	52,127,472	-	-	-	-	-	719,458,859
Fringe Benefits	251,655,360	1,085,247	226,914	7,557,670	17,867,069	-	-	-	-	-	278,392,260
Purchased Services	56,681,364	441,422	2,681,044	1,373,500	5,970,778	-	-	-	-	-	67,148,108
Other Charges	29,481,133	81,574	271,250	63,644	1,181,638	-	-	-	-	250,000	31,329,239
Materials and Supplies	41,305,436	256,387	802,800	21,077,250	26,087,401	-	110,688	1,500,000	9,134,181	-	100,274,143
Capital Outlay	688,275	-	188,991	2,175,907	74,500	1,500,000	-	-	-	-	4,627,673
Land, Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-
Transfer(s) to Other Funds	17,408,089	-	-	-	-	-	-	-	-	-	17,408,089
Total Expenditure	1,040,480,097	5,062,922	7,137,188	50,154,437	103,308,858	1,500,000	110,688	1,500,000	9,134,181	250,000	1,218,638,371

NET BUDGET OF ALL FUNDS

The calculation of the net budget is illustrated below and involves eliminating duplicate funding across VBCPS accounting funds (inter-fund transfers). For example, the transfer of revenues from the School Operating fund to Green Run Collegiate, categorical grants, and athletics would be duplicated if not netted out.

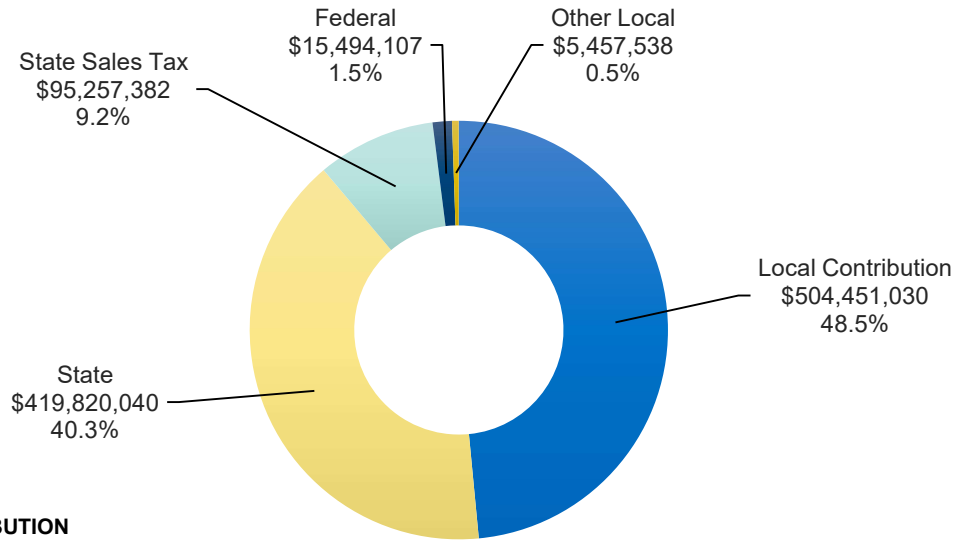


GENERAL FUND

The General fund is the school board's primary operating fund, covering all financial resources except those designated for other specific funds. Funds are allocated separately between the School Operating fund and Green Run Collegiate (GRC) Charter School. A significant portion, 85.4% of the total budget, is specifically allocated to the School Operating fund.

SCHOOL OPERATING FUND REVENUE SOURCES

For FY 2026/27, VBCPS anticipates receiving just over \$1.04 billion in the School Operating Fund. This projection reflects an increase of \$33.9 million or 3.4% compared to the preceding year's amended budget.



LOCAL CONTRIBUTION

The City Council implemented the City/School Revenue Sharing Policy in 1997 to establish a framework for distributing local tax revenues between the City and the School division. The primary goal of this policy is to maintain a balanced funding mix for School and City programs by incorporating a diverse revenue stream to mitigate significant economic changes. Initially, the policy distributed seven of the fastest growing and most stable revenue sources between City and School services and programs. Over time, the formula underwent multiple revisions to align with changes in state law and revenue streams. A new revenue-sharing formula was adopted by the City Council and School Board in FY 2013/14, with further modifications in November 2015. The formula remained unchanged through FY 2018/19 and was last adjusted in FY 2019/20 in preparation for the FY 2020/21 budget. Initially set to expire on June 30, 2024, the policy was extended to June 30, 2025, and again to June 30, 2026, by both the School Board and the City Council.

Virginia school divisions do not have taxing authority and are fiscally dependent on the local government. As such, local contributions calculated using the Revenue Sharing Formula (RSF) continue to be the most substantial source of revenue for VBCPS. Funds are first distributed to debt service and Pay-As-You-Go (PAYGO) for CIP from the local appropriation received. Debt service refers to the repayment of bonds that have been issued for various capital projects (e.g., renovating existing facilities or constructing new schools). PAYGO is a funding method that allows VBCPS to invest in capital projects without incurring additional debt.

After allocating debt service and PAYGO for the CIP, the remaining funds are appropriated to the School Operating Fund. This Fund is used for day-to-day operations, including salaries, instructional materials, utilities, transportation, and other expenses.

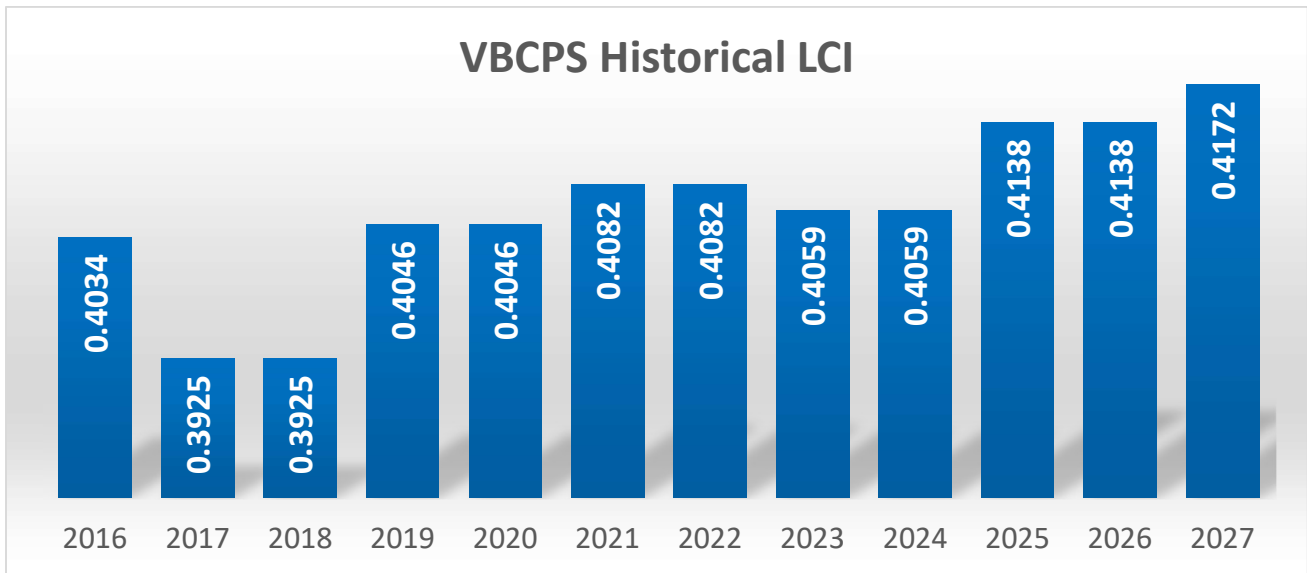
VBCPS Local Revenue Budget Comparison

	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Revenue Sharing Formula	484,566,543	512,950,115	526,563,307	550,980,269	559,522,641
Less: Debt Service	(50,133,654)	(50,071,611)	(50,071,611)	(50,071,611)	(50,071,611)
Less: PAYGO	(1,000,000)	(2,000,000)	(3,000,000)	(8,954,741)	(5,000,000)
Net Local Revenue	433,432,889	460,878,504	473,491,696	491,953,917	504,451,030

STATE REVENUE AND SALES TAX

State revenue consists of two main sources: state aid and sales tax. State aid includes funding for basic aid to support the Standards of Quality (SOQ) and categorical aid for special programs and initiatives. The state operates under a biennial budget, meaning State aid is generally calculated for a two-year period. In the first year of the biennium, adjustments are made resulting from rebenchmarking, the process of updating baseline cost estimates in the funding formula to more closely reflect current realities. This process determines statewide prevailing salaries for instructional and support staff, non-personnel support costs, and other factors. Rebenchmarking builds off the prior years' education budget and adjusts for changes in overall and specialized categories, including student enrollment, free and reduced lunch, staffing standards, inflation, and the local composite index. Because rebenchmarking affects the total cost of the Direct Aid formulas, it also affects state costs and the required local share that localities must fund for the SOQ and other Direct Aid programs with a local match.

One factor used to determine the State's level of support for education is the local composite index (LCI). The LCI formula utilizes several variables, including net income and assessed property values, to determine a local community's ability to pay for education. The LCI ranges from a minimum of 0.2000 to a maximum of 0.8000. Localities with a lower LCI receive more state funding than those with a higher index. The LCI is recomputed with every new biennial budget as part of the rebenchmarking process. In FY 2026/27, VBCPS' LCI is 0.4172, representing a 0.82% increase from FY 2025/26. This indicates that the City of Virginia Beach is obligated to cover approximately 41.72% of the minimum education program cost set by the state SOQ. It is essential to note that through the RSF, the City of Virginia Beach provides support that exceeds the state minimum SOQ program requirements. State revenue is also allocated to school divisions based on their average daily membership.



Source: School Board of the City of Virginia Beach, Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025

State sales tax is a formula-driven allocation based on the number of children between the ages of five and 19 who reside in Virginia Beach. One and one-eighth percent of the state sales tax revenue is allocated directly to public education. To distribute sales tax dollars across the state, the Weldon Cooper Center for Public Services at the University of Virginia conducts an annual census to determine the school-age population.

The Governor's 2026-2028 Introduced Budget was used to determine state funding for FY 2026/27. School divisions are provided with the option of using the Governor's projection for ADM or entering a local estimate for enrollment projections. VBCPS chose to use the Governor's projected ADM of 61,298.65 to determine state funding projections for the next fiscal year as a more conservative approach. State revenue is expected to increase by nearly \$18.7 million, or 4.7%, from the FY 2025/26 approved amended budget. The second component of state revenue, sales tax, will increase by nearly \$1.0 million or 1.0% compared to the previous year.

FEDERAL

Impact Aid is the primary source of federal revenue with the School Operating Fund, offering essential financial support to localities for the education of students whose parents either reside or work on federal property. The

rationale behind this aid stems from the federal government's exemption from property taxes, creating a funding gap in local tax revenue. In response to this challenge, the Impact Aid Program was established by Congress to provide financial assistance to school districts affected by the federal property tax exemption. To determine the number of federally connected students served by VBCPS, a comprehensive federal card survey is conducted annually during the fall. This survey forms the basis for the application submitted to the United States Department of Education. Medicaid reimbursement serves as an additional source of federal revenue for VBCPS. The school district invoices the state Medicaid program for partial reimbursement of health-related services provided to special education students. These services, which encompass nursing services, occupational therapy, and specialized transportation, must be duly documented in the child's Individualized Education Program (IEP). Billing public insurance for these specialized services represents a vital funding mechanism for public school divisions. Federal revenue is anticipated to grow 5.1% from \$14.7 million to 15.5 million in FY 2026/27.

OTHER LOCAL

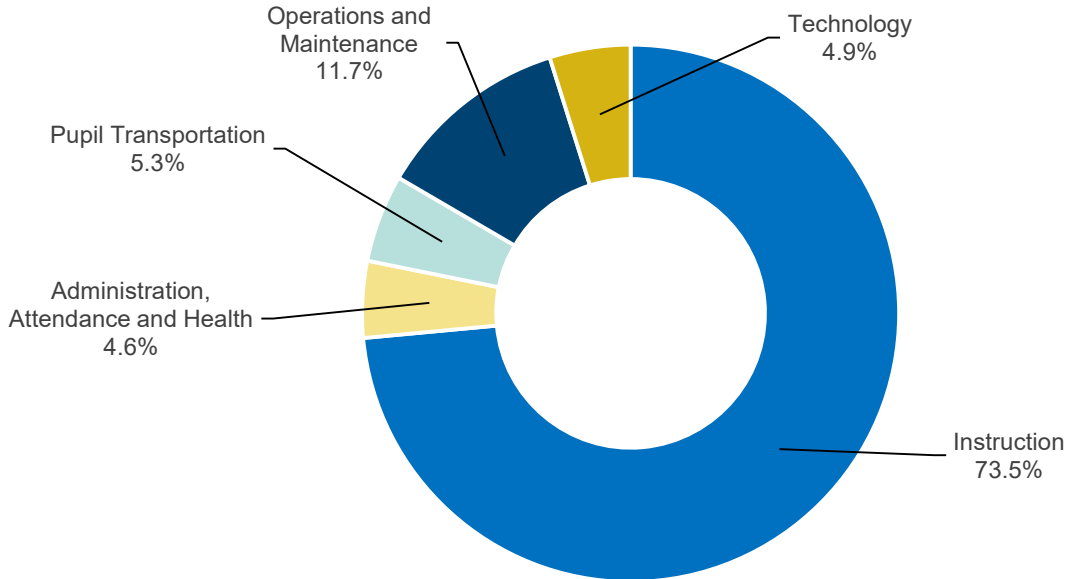
Other local revenue is derived from miscellaneous sources, including the Stop Arm Enforcement Program, tuition, facility rentals, indirect costs of grants, and the sale of salvage materials. This revenue source is projected to increase by \$1.0 million in FY 2026/27.



SCHOOL OPERATING FUND BY MAJOR CATEGORY CLASSIFICATION

The School Operating Fund is presented by major category classification, as required by Virginia statute §22.1-115. Virginia school divisions are required to budget for the following major categories: Instruction; Administration, Attendance, and Health; Pupil Transportation; Operations and Maintenance; and Technology.

As expected, much of the School Operating budget is allocated to fund instructional programs. This is illustrated by the proposed expenditures for instruction, which represent 73.5% of the budget.



Instruction\$765,155,866
Includes: activities that deal directly with the interaction between teachers, aides, or classroom assistants and students. Instruction may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. Instruction may also be provided through another approved medium such as television, internet, radio, telephone, or correspondence. The activities of aides or classroom assistants of any type (clerks, graders, etc.) that assist in the instructional process are included in this category.

Administration, Attendance and Health\$47,867,629
Includes: activities concerned with establishing and administering policy for Administration and Attendance and Health. Administration includes activities concerned with establishing and administering policy. Attendance and health services include activities whose primary purpose is the promotion and improvement of children’s attendance at school. This consists of various activities in the field of physical and mental health, such as medicine, dentistry, psychology, psychiatry, and nursing services, as well as activities in student attendance services.

Pupil Transportation.....\$54,934,242
Includes: activities concerned with transporting students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to and from school activities.

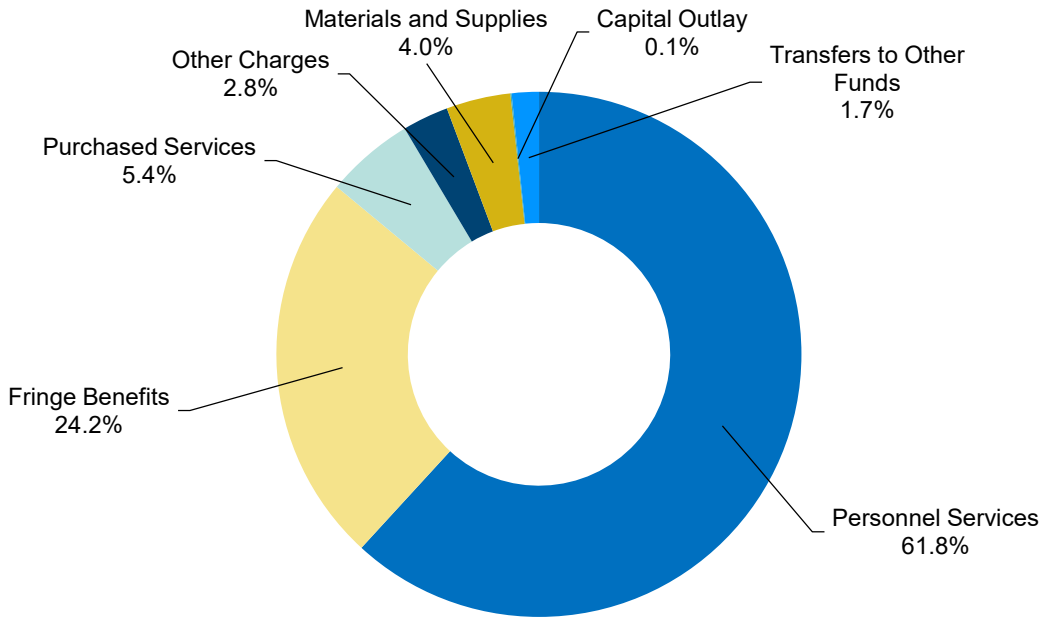
Operations and Maintenance\$121,797,899
Includes: activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

Technology\$50,724,461
Includes: activities concerned with providing and maintaining the infrastructure and related materials and equipment to support the use of technology for instructional and operational purposes.

Total School Operating Fund by Major Category Classification\$1,040,480,097

SCHOOL OPERATING FUND EXPENDITURES BY TYPE

The major categories are then segregated by the expenditure type. The largest single component of VBCPS' budget is staffing. The combined budget for salaries and benefits accounts for 86.0% of School Operating fund expenditures.



Personnel Services.....	\$643,260,440
<i>Includes: all compensation for the direct labor of persons in the employment of the school division, which includes salaries and wages paid to employees for full-time, part-time, and temporary work, including supplements, allowances, overtime, and similar compensation. Also includes payments for time not worked such as annual, funeral, sick and personal reasons leave (payments related thereto should be charged to the appropriate account number); holidays; and other paid absences (e.g., jury duty, military pay)</i>	
Fringe Benefits.....	\$251,655,360
<i>Includes: job-related benefits provided for school employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, retirement contributions, health insurance premiums, life insurance premiums, unemployment insurance premiums, flexible benefits program, employee assistance program, workers' compensation, and tuition reimbursements</i>	
Purchased Services.....	\$56,681,364
<i>Includes: services acquired from outside sources on a fee basis or fixed time contract basis. Payments for rentals, utilities, or extensive repairs (which are additions or improvements to capital assets) would not be included</i>	
Other Charges.....	\$29,481,133
<i>Includes: payments of utilities, postage, telecommunications, insurance, rentals, travel, and other miscellaneous charges</i>	
Materials and Supplies.....	\$41,305,436
<i>Includes: articles and commodities acquired, which are consumed or materially altered when used, and capital outlay items that have a unit cost of less than \$10,000</i>	
Capital Outlay.....	\$688,275
<i>Includes: outlays that result in the acquisition of or additions to capital assets with a unit cost of \$10,000 or more</i>	
Transfers to Other Funds.....	\$17,408,089
<i>Includes: the conveying of cash from one fund (e.g., School Operating) to another fund (e.g., Categorical Grants)</i>	
Total School Operating Fund Expenditures by Type.....	\$1,040,480,097

BUDGET BALANCING AND EXPENDITURE HIGHLIGHTS

Revenue	FY 2025/26	FY 2025/26	FY 2026/27	Variance from
	Adopted	Approved Amended	Proposed	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	\$504,451,030	\$12,497,113
Other Local	\$4,457,538	\$4,457,538	\$5,457,538	\$1,000,000
Total	\$994,914,560	\$1,006,520,206	\$1,040,480,097	\$33,959,891

Proposal	FTE	Amount	Balance
Additional revenue from all sources			\$33,959,891
Part I & II Non-Personnel Cuts		\$3,207,330	\$37,167,221
Part I & II Personnel Cuts		\$2,040,208	\$39,207,429
VRS Fringe Benefit Rate Updates		\$18,129,194	\$57,336,623
Employer Health Insurance Contribution Increase		(\$9,228,824)	\$48,107,799
Additional Health Insurance Contribution Increase (Health Fund)		(\$5,360,838)	\$42,746,961
Segal Teacher Scenario A (2% entry + 1.5% step)		(\$14,885,012)	\$27,861,949
Teacher Scenario A Plus \$1,000 to the Entry Level (overall average increase 5.23%)		(\$7,700,078)	\$20,161,871
Segal Unified Scenario A (2% entry level + 1% for steps 1-14;1.5% for 15 and above)		(\$8,506,154)	\$11,655,717
Unified Scenario A Plus An Additional 1% to the Entry level (overall average increase of 4.17%)		(\$2,604,954)	\$9,050,763
Increase Local Match for VPI Grant (8104)		(\$309,781)	\$8,740,982
Increase Local Match for Algebra Readiness Initiative Grant (8145)		(\$24,087)	\$8,716,895
Decrease Local Match for Early Reading Intervention Grant (8104)		\$5,841	\$8,722,736
Increase Local Match for Adult Basic Education Grant (8124)		(\$2,216)	\$8,720,520
Additional Funding for Landscape Services (due to increased city compensation) (8408)		(\$179,924)	\$8,540,596
Funding for Unpaid Student Meal Debt (8175, 8177, 8179)		(\$250,000)	\$8,290,596
Interactive White Boards (8104, 8106, 8108)		(\$1,000,000)	\$7,290,596
Classroom and Planetarium Teacher (8106)	1	(\$116,318)	\$7,174,278
CTE Pathway expansion - Aviation Maintenance and Medical Assisting (8112)		(\$140,000)	\$7,034,278
Increase Funding for Residential Governor's School Programs (8114)		(\$15,000)	\$7,019,278
Increase Funding for Summer Residential Governor's School Programs (8114)		(\$25,000)	\$6,994,278
SchoolLinks (Academic & Career Planning Platform) (8135)		(\$199,700)	\$6,794,578
Increase Cost for Homeless Education Taxi Expenses - McKinney Vento (8137)		(\$500,000)	\$6,294,578
Lexia (from All In grant) (8145)		(\$1,200,000)	\$5,094,578
Increase Funding for Mastery Connect (Canvas - Learning Management System) (8190)		(\$119,684)	\$4,974,894
Increase Funding for VB Digital Campus Stipends (8190)		(\$32,295)	\$4,942,599
Textbook Expenses (8190)		(\$360,820)	\$4,581,779
Restore Early Commitment Incentive for Student Teachers (8208)		(\$107,650)	\$4,474,129
AEDs/Epi-Pen Tracking Tool (8250)		(\$11,250)	\$4,462,879
Increase Funding for CHKD Bridge Program Services (8252)		(\$100,000)	\$4,362,879
Increase Funding for An Achievable Dream Academy (AADA) Zone Expansion Program (8304)		(\$110,000)	\$4,252,879
An Achievable Dream Academy (AADA) Additional Bus Drivers (8304)	2	(\$146,444)	\$4,106,435
McKinney 5 drivers / Plus Vehicles NEW (8304)	5	(\$500,000)	\$3,606,435
General District Court Salary Supplement (for three employees) and Related Expenses (8304)		(\$150,000)	\$3,456,435
Increase Funding for State Mandated Indoor Air Quality (IAQ) Assessment Cycle Testing (8404)		(\$520,000)	\$2,936,435
Increase Funding to Support ADA Building Compliance (8404)		(\$410,000)	\$2,526,435
Increase Funding for Utilities (8404)		(\$500,000)	\$2,026,435
Increase Funding for the General Maintenance Line Item (8404)		(\$1,000,000)	\$1,026,435
Moving Security Assistants from SRO/SSO Incentive Grant to Operating(8412)	15	(\$535,855)	\$490,580
Increase Funding for Microsoft Division License (8435)		(\$160,512)	\$330,068
Increase Funding for Google Workspace (8435)		(\$146,980)	\$183,088
EduPoint Multi-Tiered Systems of Support (MTSS) Subscription (8435)		(\$183,088)	\$0

GENERAL FUND REVENUE BUDGET COMPARISON

	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	
	Actual	Actual	Actual	Approved Amended	Proposed	Variance
Department of Defense Special Education	2,253,058	2,313,880	1,912,374	1,771,877	1,771,877	-
Department of the Navy NJROTC	286,714	326,957	376,136	225,481	225,481	-
Federal Reimbursement of Interest	-	244,828	244,107	244,107	244,107	-
Impact Aid Department of Defense	2,857,287	3,385,722	2,829,509	2,247,062	2,247,062	-
Impact Aid Public Law 874	9,523,666	12,549,925	8,744,086	7,489,766	8,074,558	584,792
Impact Aid Special Education	1,065,112	1,431,369	1,130,814	837,638	1,002,846	165,208
Medicaid Reimbursement - Medical	2,181,775	1,874,578	2,196,116	1,715,818	1,715,818	-
Medicaid Reimbursement - Transportation	270,028	43,998	68,012	212,358	212,358	-
Other Federal Funds	64	333	292	-	-	-
Federal Revenue Total	18,437,704	22,171,590	17,501,446	14,744,107	15,494,107	750,000
At-Risk	10,113,438	10,395,848	26,229,435	27,096,366	32,801,162	5,704,796
Basic School Aid	192,465,613	204,051,071	231,430,357	238,481,841	262,365,822	23,883,981
Career and Technical Education	254,861	227,819	226,240	360,126	358,517	(1,609)
Compensation Supplement	11,861,546	30,049,095	8,886,428	18,616,827	6,260,258	(12,356,569)
English as a Second Language	1,954,796	2,148,286	4,257,452	4,684,602	4,455,681	(228,921)
Foster Care	170,417	206,422	84,049	311,833	529,750	217,917
Gifted Education	2,071,686	2,056,176	2,312,985	2,308,299	2,357,840	49,541
Group Life	791,007	785,086	770,995	769,433	714,497	(54,936)
Infrastructure and Operations Per Pupil Fund	15,217,138	15,137,938	16,385,088	14,934,022	14,917,927	(16,095)
K-3 Primary Class Size Reduction	5,357,991	5,380,957	6,165,541	6,144,256	7,145,746	1,001,490
Other State Funds	137,480	-	20,416,050	-	14,095,120	14,095,120
Prevention, Intervention and Remediation	4,859,044	4,822,668	-	-	-	-
Rebenchmarking Hold Harmless	9,242,032	9,268,425	-	-	-	-
Remedial Summer School	259,522	313,300	187,623	187,623	317,618	129,995
Social Security	11,413,104	11,327,663	12,519,490	12,494,127	12,932,397	438,270
Special Education	19,323,176	19,178,518	23,203,277	25,851,200	29,199,690	3,348,490
Special Education (Foster Care)	246,403	230,469	413,174	-	-	-
Special Education (Homebound)	57,592	128,229	171,473	173,188	41,044	(132,144)
Special Education (Regional Tuition)	5,704,041	5,312,665	4,980,268	5,258,693	5,140,654	(118,039)
Supplemental GF Payments in Lieu of Food and Hygiene Tax	5,493,412	13,535,248	-	14,163,022	-	(14,163,022)
Vocational Education	2,184,687	2,168,331	2,423,127	2,418,218	2,107,766	(310,452)
VRS Retirement	26,630,576	26,431,213	26,874,682	26,820,238	24,078,551	(2,741,687)
State Revenue Total	325,809,562	363,155,427	387,937,735	401,073,914	419,820,040	18,746,126
State Share Sales Tax	98,633,260	90,678,103	91,643,485	94,290,730	95,257,382	966,652
State Share Sales Tax Total	98,633,260	90,678,103	91,643,485	94,290,730	95,257,382	966,652
Local Contributions (RSF)	452,682,257	479,256,491	485,468,727	491,953,917	504,451,030	12,497,113
Local Contributions Total	452,682,257	479,256,491	485,468,727	491,953,917	504,451,030	12,497,113
Additional Local Contributions	735,538	735,538	735,538	735,538	735,538	-
College Night Fees	18,835	15,450	15,450	10,000	15,000	5,000
Damaged Technology	163,320	311,725	365,516	150,000	275,000	125,000
Donation	-	-	9,249	-	-	-
Indirect Costs of Grants	1,283,330	1,073,357	1,128,332	600,000	700,000	100,000
Lost and Damaged Calculators	2,250	8,318	8,504	1,000	5,000	4,000
Lost and Damaged Heartrate Monitors	-	204	659	-	-	-
Lost and Stolen Technology	12,942	33,724	55,605	-	32,500	32,500
Misc Adult Learning Charges	6,508	10,965	11,576	1,000	9,000	8,000
Miscellaneous Revenue	121,169	1,736,736	752,282	100,000	150,500	50,500
Reimburse System Repairs	16,840	15,205	4,290	25,000	15,000	(10,000)
Rent of Facilities	332,074	334,400	365,117	300,000	450,000	150,000
Sale of Capital Assets and Vehicles	447,860	65,223	58,350	300,000	150,000	(150,000)
Sale of Salvage Materials	97,244	96,482	46,716	75,000	80,000	5,000
Sale of School Buses	159,795	194,414	23,106	100,000	100,000	-
Service Charges	42,478	28,848	27,547	40,000	33,000	(7,000)
Stop Arm Enforcement Program	1,235,478	1,053,162	198,262	1,200,000	1,800,000	600,000
Tuition Charges	-	-	294,457	-	55,000	55,000
Tuition Drivers Education	142,425	98,557	114,128	150,000	118,000	(32,000)
Tuition General Adult Education	56,154	52,350	57,221	50,000	55,000	5,000
Tuition LPN Program	12,000	9,988	5,800	12,000	9,000	(3,000)
Tuition Regular Day	118,397	147,514	77,505	100,000	110,000	10,000
Tuition Summer School	609,814	549,220	506,576	500,000	550,000	50,000
Tuition Vocational Adult Education	7,641	15,258	10,698	8,000	10,000	2,000
Other Local Revenue Total	5,622,093	6,586,638	4,872,483	4,457,538	5,457,538	1,000,000
School Reserve (reversion)	667,182	333,591	-	-	-	-
Additional Funds Total	667,182	333,591	-	-	-	-
School Operating Fund Total	901,852,058	962,181,840	987,423,876	1,006,520,206	1,040,480,097	33,959,891
Transfer(s) from Other Funds	4,144,443	4,318,565	4,587,472	4,987,041	5,062,922	75,881
Green Run Collegiate Fund Total	4,144,443	4,318,565	4,587,472	4,987,041	5,062,922	75,881
General Fund Total	905,996,501	966,500,405	992,011,348	1,011,507,247	1,045,543,019	34,035,772

GENERAL FUND EXPENDITURES BUDGET COMPARISON

		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	
		Actual	Actual	Actual	Approved Amended	Proposed	Variance
8104	Elementary Classroom	174,099,050	189,721,378	197,142,111	208,979,677	215,500,153	6,520,476
8106	Middle Classroom	64,394,374	69,725,361	68,742,854	74,322,544	77,629,535	3,306,991
8108	High Classroom	84,500,905	94,488,630	93,745,119	99,719,063	104,884,673	5,165,610
8110	Special Education Classroom	103,585,217	111,975,221	114,633,702	120,313,473	124,752,568	4,439,095
8112	Technical and Career Education Classroom	18,337,271	20,463,898	20,309,879	23,762,013	23,325,674	(436,339)
8114	Gifted Classroom	16,066,577	18,175,116	18,565,247	19,387,054	19,759,228	372,174
8115	Academy Classroom	-	-	-	580,691	593,132	12,441
8116	Alternative Education Classroom	5,778,415	6,660,474	6,964,957	7,702,155	7,856,511	154,356
8118	Remedial Education Classroom	9,902,397	10,067,682	11,849,271	13,887,902	14,496,228	608,326
8120	Summer School	1,165,068	1,201,984	1,106,121	1,600,057	1,575,057	(25,000)
8122	Summer Slide	12,918	344	-	268,626	253,626	(15,000)
8124	Adult Education	2,070,691	2,361,226	2,526,182	2,605,675	2,334,647	(271,028)
8135	Guidance	21,603,020	23,772,295	25,004,820	26,353,953	26,890,891	536,938
8136	Student Services	780,122	878,347	899,390	946,284	922,447	(23,837)
8137	Social Workers	5,280,205	4,770,458	6,049,137	6,101,222	6,545,214	443,992
8139	Homebound	164,761	197,432	137,408	289,594	282,856	(6,738)
8145	Teaching and Learning	17,954,322	19,288,330	19,973,697	21,492,186	24,894,754	3,402,568
8147	Instructional Professional Growth and Innovation	1,045,416	1,382,165	1,165,324	1,584,762	1,584,044	(718)
8149	Opportunity and Achievement	408,176	633,823	676,973	612,137	599,745	(12,392)
8151	Student Leadership	2,101,424	2,083,560	1,947,194	2,248,760	2,290,670	41,910
8153	School Leadership	2,278,860	2,012,263	1,915,085	2,162,953	2,147,735	(15,218)
8155	Student Activities	9,319,837	9,263,651	9,923,522	11,392,227	10,429,516	(962,711)
8157	Special Education Support	4,616,884	5,543,498	4,946,727	5,447,960	5,245,452	(202,508)
8159	Technical and Career Education Support	1,129,324	1,245,875	1,423,539	1,493,961	1,580,306	86,345
8161	Gifted Education Support	2,419,866	2,679,471	2,686,743	1,556,880	1,599,487	42,607
8162	Academy Support	-	-	-	1,471,106	1,475,693	4,587
8163	Alternative Education Support	2,763,979	2,925,591	3,818,492	4,139,357	4,247,317	107,960
8165	Library Media Support	14,310,965	15,538,931	15,659,023	16,926,312	16,974,798	48,486
8175	Office of the Principal - Elementary	29,791,317	31,634,084	32,231,475	33,596,275	34,119,655	523,380
8177	Office of the Principal - Middle School	12,430,910	13,259,650	13,331,947	13,802,439	14,097,443	295,004
8179	Office of the Principal - High	13,355,597	14,281,964	14,941,216	15,498,431	15,393,645	(104,786)
8181	Office of the Principal - Technical and Career Education	737,185	776,615	791,078	853,222	873,166	19,944
Instruction Total		622,405,053	677,009,317	693,108,233	741,098,951	765,155,866	24,056,915
8202	Board and Governmental Services	451,188	553,357	525,063	503,467	602,438	98,971
8203	Legal Services	1,165,137	1,212,133	1,196,639	1,354,009	1,344,962	(9,047)
8204	Office of Superintendent	1,201,405	1,195,530	1,195,613	1,474,722	1,264,271	(210,451)
8206	Communications and Community Engagement	2,322,389	2,415,682	2,692,139	3,000,761	2,785,681	(215,080)
8208	Human Resources	5,555,374	5,490,982	6,691,840	6,277,413	6,842,650	565,237
8210	Professional Growth and Innovation	1,021,079	1,097,908	1,088,494	1,115,706	1,115,706	(78,534)
8212	Consolidated Benefits	2,545,323	2,487,288	2,850,091	2,919,385	2,956,017	36,632
8214	Planning, Innovation and Accountability	1,968,952	2,184,950	2,153,362	2,635,350	2,606,958	(28,392)
8216	Budget and Finance	5,581,575	5,650,072	5,733,201	6,112,316	6,365,634	253,318
8218	Risk Management	-	-	3,499	-	-	-
8220	Internal Audit	452,683	555,607	570,566	603,249	631,691	28,442
8222	Procurement Services	1,111,364	1,136,495	1,182,258	1,171,943	1,242,070	70,127
8250	Health Services	8,603,916	9,146,711	9,498,572	10,293,118	10,262,148	(30,970)
8252	Psychological Services	6,756,577	8,021,983	7,894,194	8,976,793	9,311,416	334,623
8254	Audiological Services	499,586	516,790	553,558	570,240	535,987	(34,253)
Administration, Attendance and Health Total		39,236,548	41,665,488	43,829,089	47,087,006	47,867,629	780,623
8302	Transportation Management	3,494,900	3,368,090	3,386,740	3,723,240	3,654,595	(68,645)
8304	Vehicle Operations	30,901,574	31,414,747	31,459,301	30,279,365	32,425,803	2,146,438
8306	Vehicle Operations - Special Education	8,743,208	9,112,230	9,167,634	9,707,247	9,141,153	(566,094)
8308	Monitoring Services - Special Education	2,842,579	3,129,269	3,255,146	4,496,234	4,610,143	113,909
8310	Vehicle Maintenance	3,869,642	4,181,977	4,547,381	4,932,359	5,102,548	170,189
Pupil Transportation Total		49,851,903	51,206,313	51,816,202	53,138,445	54,934,242	1,795,797
8402	School Division Services	337,381	346,046	359,491	384,833	383,593	(1,240)
8404	Facilities and Maintenance Services	55,366,137	57,006,984	54,026,892	54,198,530	57,063,403	2,864,873
8406	Custodial Services	29,442,109	34,127,543	34,567,912	38,204,135	38,400,256	196,121
8408	Grounds Services	4,929,962	5,444,060	5,444,060	5,841,327	6,021,251	179,924
8410	Vehicle Services	3,479,045	1,761,005	1,175,347	1,672,563	1,425,627	(246,936)
8412	Security and Emergency Management	10,859,279	11,969,173	13,427,527	14,227,725	14,787,832	560,107
8414	Distribution Services	1,987,776	2,050,354	2,222,531	2,308,931	2,380,386	71,455
8416	Telecommunications	1,187,811	1,275,692	1,177,050	1,330,806	1,335,551	4,745
Operations and Maintenance Total		107,589,500	113,980,857	112,400,810	118,168,850	121,797,899	3,629,049
Technology		47,360,246	39,927,028	45,061,769	47,026,954	50,724,461	3,697,507
Technology Total		47,360,246	39,927,028	45,061,769	47,026,954	50,724,461	3,697,507
School Operating Fund Total		866,443,250	923,789,003	946,216,103	1,006,520,206	1,040,480,097	33,959,891
Green Run Collegiate Instruction		3,821,275	4,177,679	4,240,100	4,611,076	4,686,957	75,881
Green Run Collegiate Administration, Attendance and Health		-	-	-	-	-	-
Green Run Collegiate Pupil Transportation		297,128	121,942	306,102	336,578	336,578	-
Green Run Collegiate Operations and Maintenance		-	-	-	-	-	-
Green Run Collegiate Technology		14,878	28,436	41,285	39,387	39,387	-
Green Run Collegiate Fund Total		4,133,281	4,328,057	4,587,487	4,987,041	5,062,922	75,881
General Fund Total		870,576,531	928,117,060	950,803,590	1,011,507,247	1,045,543,019	34,035,772

EXPENDITURES BY MAJOR CATEGORY CLASSIFICATION AND TYPE

SCHOOL OPERATING FUND

	Instruction	Administration, Attendance and Health	Pupil Transportation	Operations and Maintenance	Technology	Total
Personnel Services	509,624,839	30,759,859	33,245,433	51,819,246	17,811,063	643,260,440
Fringe Benefits	197,810,500	12,752,631	13,219,351	21,340,038	6,532,840	251,655,360
Purchased Services	31,993,694	2,798,042	620,583	18,096,264	3,172,781	56,681,364
Other Charges	1,368,357	1,018,239	2,363,826	24,416,684	314,027	29,481,133
Materials and Supplies	7,394,132	538,858	5,210,049	5,925,047	22,237,350	41,305,436
Capital Outlay	21,155	-	275,000	172,120	220,000	688,275
Transfers to Other Funds	16,943,189	-	-	28,500	436,400	17,408,089
School Operating Fund Total	765,155,866	47,867,629	54,934,242	121,797,899	50,724,461	1,040,480,097

GREEN RUN COLLEGIATE

	Instruction	Administration, Attendance and Health	Pupil Transportation	Operations and Maintenance	Technology	Total
Personnel Services	3,197,628	-	-	-	664	3,198,292
Fringe Benefits	1,085,196	-	-	-	51	1,085,247
Purchased Services	104,844	-	336,578	-	-	441,422
Other Charges	81,574	-	-	-	-	81,574
Materials and Supplies	217,715	-	-	-	38,672	256,387
Capital Outlay	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-
Green Run Collegiate Fund Total	4,686,957	-	336,578	-	39,387	5,062,922



SPECIAL REVENUE FUNDS

Although much of the total FY 2026/27 School Operating budget is accounted for in the General fund and intended to support day-to-day activities, Special Revenue funds function to supplement the School Operating budget and equate to nearly \$173.1 million, or 14.2%, of the total budget for VBCPS. These funds are legally restricted and must be spent for specific purposes. The charts below show the breakdown of revenues by major source and expenditures by type for VBCPS budgeted special revenue funds.

Special Revenue Funds Budget Comparison

	FY 2022/23 Adopted	FY 2023/24 Adopted	FY 2024/25 Adopted	FY 2025/26 Approved Amended	FY 2026/27 Proposed	Variance
Athletics	5,478,274	5,771,170	6,367,588	6,761,688	7,137,188	375,500
Cafeterias	38,759,655	47,700,219	48,664,697	50,154,437	50,154,437	-
Categorical Grants	180,570,313	142,411,540	136,146,902	108,973,471	103,308,858	(5,664,613)
Cell Tower Technology	800,000	800,000	1,000,000	1,000,000	1,500,000	500,000
Equipment Replacement	372,300	327,651	400,000	400,000	110,688	(289,312)
Instructional Technology	560,840	560,840	1,000,000	1,000,000	1,500,000	500,000
Textbooks	6,899,232	6,600,738	8,348,681	9,533,214	9,134,181	(399,033)
Vending Operations	69,000	130,000	150,000	150,000	250,000	100,000
Total	233,509,614	204,302,158	202,077,868	177,972,810	173,095,352	(4,877,458)

CATEGORICAL GRANTS

The Categorical Grants fund is designated to track revenue from grants provided by federal, state, and local governments, as well as from other public and private organizations. Each grant program receives allocated funds for a specific purpose, and expenditures must adhere to the guidelines set forth by the awarding entity. Federal and state grants are further regulated by legislated requirements, and funding is subject to annual budget appropriations. The continuation of programs funded by grants depends on the availability of future funding, and such programs must operate within the budget approved by the awarding entity.

The FY 2026/27 budget for the Categorical Grants fund reflects anticipated revenues for both new and continuing grant awards. Funding amounts for new awards are finalized upon formal notification from the awarding entity. For this reason, FY 2025/26 award information is used to develop funding estimates for anticipated FY 2026/27 grant revenues. Current-year revenue and expenditure projections are used to approximate carryover budgets for continuing or multi-year grant awards where funds may carry forward across fiscal years. Budget adjustments are made throughout the fiscal year to reflect actual award notifications and to align expenditures with available revenues.

A reserve is maintained in the Categorical Grants fund to provide appropriation authority for grant awards received during the fiscal year. For FY 2026/27, \$10 million is budgeted as a reserve for contingency. The projected FY 2026/27 budget for the Categorical Grants fund is \$103,308,858 and supports 530.8 FTE positions. This represents a decrease of \$5,664,613 (or 6.0%) from the FY 2025/26 amended budget of \$108,973,471, primarily due to the expiration of some targeted grant programs, such as the ALL In Virginia Initiative and the Coronavirus State and Local Fiscal Recovery Fund HVAC Replacement and Improvement Grant. The Categorical Grants fund is projected to account for 8.5% of the total FY 2026/27 budget.

School divisions apply indirect cost rates to recover the administrative costs associated with certain federal grants. Using a methodology approved by the U.S. Department of Education, the VDOE analyzes Annual School Report expenditure data to determine LEA indirect cost rates for the following fiscal year. The FY 2025/26 restricted indirect cost rate of 2.4% is used to develop the FY 2026/27 Categorical Grants budget.

OTHER FUNDS

Other funds account for the proceeds of specific revenue sources that are legally restricted or committed to being expended for specific purposes. Other funds are projected to account for 5.7% of the total budget for FY 2026/27. The Cafeterias and Textbook funds are the two largest budgets among all other funds.

CATEGORICAL GRANTS AND OTHER FUNDS REVENUE

	Local	Fund Balance	State	Federal	Transfer(s) from Other Funds	Reserve for Contingency	Total
Adult Basic Education	-	-	-	317,851	47,678	-	365,529
Corrections Ed & Other Institutionalized	-	-	-	955	143	-	1,098
DoDEA WLARP	-	-	-	3,157,715	-	-	3,157,715
McKinney-Vento Homeless Assistance Act	-	-	-	130,076	-	-	130,076
MYCAA-LPN	-	-	-	1,000	-	-	1,000
MYCAA-ALC	-	-	-	2,298	-	-	2,298
NJROTC	-	-	-	94,395	-	-	94,395
Perkins V Formula Grant	-	-	-	1,075,058	-	-	1,075,058
Post 9/11 GI Bill	-	-	-	3,650	-	-	3,650
Preschool Incentive IDEA Section 619	-	-	-	1,020,147	-	-	1,020,147
Title I, Part A	-	-	-	22,341,434	-	-	22,341,434
Title I, Part D - Subpart 1	-	-	-	24,922	-	-	24,922
Title I, Part D - Subpart 2	-	-	-	203,325	-	-	203,325
Title II, Part A	-	-	-	3,666,042	-	-	3,666,042
Title III, Part A - Language Acquisition	-	-	-	601,285	-	-	601,285
Title III, Part A - Immigrant & Youth	-	-	-	16,459	-	-	16,459
Title IV, Part A - Student Support and Academic Enrichment	-	-	-	2,806,790	-	-	2,806,790
Title IV, Pell	-	-	-	65,130	-	-	65,130
Title VI, B IDEA Section 611	-	-	-	20,053,309	-	-	20,053,309
Federal Grants Total	-	-	-	55,581,841	47,821	-	55,629,662
Algebra Readiness Initiative	-	-	3,637,730	-	620,463	-	4,258,193
Career and Tech Education Special State Equipment Allocation	-	-	56,337	-	-	-	56,337
Career and Tech Education State Equipment Allocation	-	-	71,972	-	-	-	71,972
Career Switcher New Teacher Mentor Program	-	-	12,275	-	-	-	12,275
Early Intervention Reading Initiative	-	-	5,742,847	-	1,297,704	-	7,040,551
General Adult Education	-	-	29,877	-	-	-	29,877
Individual Student Alternative Education Plan (ISAEP)	-	-	64,216	-	-	-	64,216
Industry Certification Examinations	-	-	62,780	-	-	-	62,780
Industry Certification Examinations STEM-H	-	-	23,576	-	-	-	23,576
Jail Education Program	-	-	365,058	-	-	-	365,058
Juvenile Detention Home	-	-	1,688,927	-	-	-	1,688,927
National Board Certification Incentive Award	-	-	337,500	-	-	-	337,500
New Teacher Mentor Program	-	-	27,918	-	-	-	27,918
Project Graduation	-	-	89,088	-	-	-	89,088
Race to GED	-	-	53,039	-	-	-	53,039
Recovery High School	-	-	250,000	-	-	-	250,000
School Security Equipment Grant	-	-	114,000	-	28,500	-	142,500
Technology Initiative	-	-	7,024,557	-	436,400	-	7,460,957
Virginia Preschool Initiative	-	-	9,473,760	-	3,976,691	-	13,450,451
Workplace Readiness	-	-	14,553	-	-	-	14,553
State Grants Total	-	-	29,140,010	-	6,359,758	-	35,499,768
Hampton Roads Workforce Council - ALC	128,000	-	-	-	-	-	128,000
JUUL Labs & Altria Settlements	1,496,430	-	-	-	-	-	1,496,430
VA Opioid Abatement Cooperative	466,204	-	-	-	-	-	466,204
Harbor Hope Center	88,794	-	-	-	-	-	88,794
Other Grants Total	2,179,428	-	-	-	-	-	2,179,428
Reserve for Contingency	-	-	-	-	-	10,000,000	10,000,000
Reserve for Contingency	-	-	-	-	-	10,000,000	10,000,000
Categorical Grants Total	2,179,428	-	29,140,010	55,581,841	6,407,579	10,000,000	103,308,858
Athletics	1,199,600	-	-	-	5,937,588	-	7,137,188
Cafeterias	12,700,000	4,767,471	1,005,000	31,681,966	-	-	50,154,437
Cell Tower Technology	1,000,000	500,000	-	-	-	-	1,500,000
Equipment Replacement	-	110,688	-	-	-	-	110,688
Instructional Technology	910,666	589,334	-	-	-	-	1,500,000
Textbooks	118,121	3,321,161	5,694,899	-	-	-	9,134,181
Vending Operations	200,000	50,000	-	-	-	-	250,000
Other Funds Total	16,128,387	9,338,654	6,699,899	31,681,966	5,937,588	-	69,786,494
Categorical Grants and Other Funds Total	18,307,815	9,338,654	35,839,909	87,263,807	12,345,167	10,000,000	173,095,352

CATEGORICAL GRANTS AND OTHER FUNDS EXPENDITURES

	Personnel Services	Fringe Benefits	Purchased Services	Other Charges	Materials and Supplies	Capital Outlay	Total
Adult Basic Education	241,840	123,189	-	500	-	-	365,529
Corrections Ed & Other Institutionalized	-	-	-	-	1,098	-	1,098
DoDEA WLARP	921,265	179,415	616,117	150,123	1,290,795	-	3,157,715
McKinney-Vento Homeless Assistance Act	-	-	30,000	36,168	63,908	-	130,076
MYCAA-LPN	-	-	-	1,000	-	-	1,000
MYCAA-ALC	-	-	2,022	276	-	-	2,298
NJROTC	-	-	-	-	94,395	-	94,395
Perkins V Formula Grant	186,378	14,258	115,974	129,000	574,448	55,000	1,075,058
Post 9/11 GI Bill	-	-	500	1,000	2,150	-	3,650
Preschool Incentive IDEA Section 619	686,159	252,050	23,427	11,000	47,511	-	1,020,147
Title I, Part A	13,010,800	4,115,659	1,252,771	323,967	3,638,237	-	22,341,434
Title I, Part D - Subpart 1	23,152	1,770	-	-	-	-	24,922
Title I, Part D - Subpart 2	132,712	35,437	10,850	-	24,326	-	203,325
Title II, Part A	2,424,821	1,042,154	183,476	7,000	8,591	-	3,666,042
Title III, Part A - Language Acquisition	326,070	92,192	11,936	37,265	133,822	-	601,285
Title III, Part A - Immigrant & Youth	-	-	386	-	16,073	-	16,459
Title IV, Part A - Student Support and Academic Enrichment	688,378	247,370	1,023,192	174,000	673,850	-	2,806,790
Title IV, Pell	-	-	60	12,996	52,074	-	65,130
Title VI, B IDEA Section 611	13,186,783	6,264,245	450,676	26,330	125,275	-	20,053,309
Federal Grants Total	31,828,358	12,367,739	3,721,387	910,625	6,746,553	55,000	55,629,662
Algebra Readiness Initiative	2,499,693	191,225	1,120,351	-	446,924	-	4,258,193
Career and Tech Education State Equipment Allocation	-	-	-	-	71,972	-	71,972
Career and Tech Education Special State Equipment Allocation	-	-	-	-	56,337	-	56,337
Career Switcher New Teacher Mentor Program	12,275	-	-	-	-	-	12,275
Early Intervention Reading Initiative	6,107,846	546,066	-	15,000	371,639	-	7,040,551
General Adult Education	27,754	2,123	-	-	-	-	29,877
Industry Certification Examinations	-	-	-	-	62,780	-	62,780
Industry Certification Examinations STEM-H	-	-	-	-	23,576	-	23,576
Individual Student Alternative Education Plan (ISAEF)	41,801	15,840	-	-	6,575	-	64,216
Jail Education Program	227,296	92,958	36,646	2,613	5,545	-	365,058
Juvenile Detention Home	1,117,166	459,873	56,058	6,000	49,830	-	1,688,927
National Board Certification Incentive Award	337,500	-	-	-	-	-	337,500
New Teacher Mentor Program	27,918	-	-	-	-	-	27,918
Project Graduation	53,253	4,074	-	-	31,761	-	89,088
Race to GED	43,232	3,307	-	-	6,500	-	53,039
School Security Equipment Grant	-	-	42,000	-	100,500	-	142,500
Technology Initiative	58,915	4,505	250,000	232,080	6,895,957	19,500	7,460,957
Virginia Preschool Initiative	9,412,342	4,038,109	-	-	-	-	13,450,451
Workplace Readiness	-	-	-	-	14,553	-	14,553
Recovery High School	80,328	41,817	2,000	15,320	110,535	-	250,000
State Grants Total	20,047,319	5,399,897	1,507,055	271,013	8,254,984	19,500	35,499,768
Hampton Roads Workforce Council - ALC	55,736	27,573	44,051	-	640	-	128,000
Harbor Hope Center	-	-	-	-	88,794	-	88,794
JUUL Labs & Altria Settlements	-	-	500,000	-	996,430	-	1,496,430
VA Opioid Abatement Cooperative	196,059	71,860	198,285	-	-	-	466,204
Other Grants Total	251,795	99,433	742,336	-	1,085,864	-	2,179,428
Reserve for Contingency	-	-	-	-	10,000,000	-	10,000,000
Reserve for Contingency	-	-	-	-	10,000,000	-	10,000,000
Categorical Grants Total	52,127,472	17,867,069	5,970,778	1,181,638	26,087,401	74,500	103,308,858
Athletics	2,966,189	226,914	2,681,044	271,250	802,800	188,991	7,137,188
Cafeterias	17,906,466	7,557,670	1,373,500	63,644	21,077,250	2,175,907	50,154,437
Cell Tower Technology	-	-	-	-	-	1,500,000	1,500,000
Equipment Replacement	-	-	-	-	110,688	-	110,688
Instructional Technology	-	-	-	-	1,500,000	-	1,500,000
Textbooks	-	-	-	-	9,134,181	-	9,134,181
Vending Operations	-	-	-	250,000	-	-	250,000
Other Funds Total	20,872,655	7,784,584	4,054,544	584,894	32,624,919	3,864,898	69,786,494
Categorical Grants and Other Funds Total	73,000,127	25,651,653	10,025,322	1,766,532	58,712,320	3,939,398	173,095,352

PERSONNEL RESOURCE ALLOCATIONS

STAFFING PROCESS AND TIMELINE

The distribution of instructional staff in Virginia Beach adheres to guidelines that either meet or surpass the SOQ, Virginia's accreditation requirements, and the School Board's established core class size limits. Staffing projections are conducted for each school, taking into account specific formulas for various program levels to determine the number of classroom teachers and other positions. For example, the allocation of classroom teachers to elementary schools is determined by a pupil-teacher ratio based on the number of students. In secondary schools, class size is influenced by both the number of students and the class schedule. The comprehensive VBCPS Staffing Standards and Guidelines can be found in the Appendix of this document.

Elementary Ratio of Students to Teaching/Instructional Personnel

Fiscal Year	Teaching Positions	End-of-Year Membership K-7	VBCPS Elementary Student/Teacher Ratio	State Average Elementary Student/Teacher Ratio
2019/20	2,998	40,952	13.7	13.0
2020/21	2,995	38,053	12.7	12.2
2021/22	2,949	37,533	12.7	12.3
2022/23	2,892	37,893	13.1	12.4
2023/24	2,939	37,855	12.9	12.4
2024/25	-	-	-	-

Secondary Ratio of Students to Teaching/Instructional Personnel

Fiscal Year	Teaching Positions	End-of-Year Membership 8-12	VBCPS Secondary Student/Teacher Ratio	State Average Secondary Student/Teacher Ratio
2019/20	1,862	25,565	13.7	12.7
2020/21	1,856	24,990	13.5	12.5
2021/22	1,817	24,717	13.6	12.6
2022/23	1,783	24,737	13.9	12.5
2023/24	1,789	24,413	13.6	12.3
2024/25	-	-	-	-

- Not Available (officially published by the Virginia Department of Education)

Note: These tables represent student-teacher ratios based on End-of-Year Average Daily Membership to full-time equivalent teaching positions, excluding special education teachers, principals, assistant principals, guidance counselors, and librarians.

Source: School Board of the City of Virginia Beach, Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025

BUDGETED POSITIONS FOR ALL SCHOOL BOARD FUNDS

	FY 2022/23 Budget	FY 2023/24 Budget	FY 2024/25 Budget	FY 2025/26 Budget	FY 2026/27 Proposed	Variance
General Fund						
Fund 115 - School Operating						
Instruction	7,097.35	7,064.55	6,975.25	7,009.35	7,005.80	(3.55)
Administration, Attendance and Health	404.90	410.10	403.30	405.30	401.80	(3.50)
Pupil Transportation	694.88	694.88	693.88	693.54	698.54	5.00
Operations and Maintenance	1,136.10	1,151.10	1,172.20	1,114.50	1,114.00	(0.50)
Technology	188.00	188.00	189.50	187.50	184.50	(3.00)
School Operating Fund Total	9,521.23	9,508.63	9,434.13	9,410.19	9,404.64	(5.55)
Fund 201 – Green Run Collegiate	40.50	40.90	41.00	40.00	40.90	0.90
General Fund Total	9,561.73	9,549.53	9,475.13	9,450.19	9,445.54	(4.65)
Categorical Grants and Other Funds						
Fund 213 – Cafeterias	529.62	564.62	589.62	589.62	589.62	-
Fund 214 – Categorical Grants	552.00	549.00	544.50	577.40	530.80	(46.60)
Fund 215 – Textbooks	1.50	1.50	1.50	1.50	-	(1.50)
Fund 650 – Risk Management	5.00	5.00	5.00	5.00	5.00	-
Funds 652/653 – Health Insurance	8.50	8.50	8.50	8.50	8.50	-
Other Funds Total	1,096.62	1,128.62	1,149.12	1,182.02	1,133.92	(48.10)
TOTAL BUDGET	10,658.35	10,678.15	10,624.25	10,632.21	10,579.46	(52.75)

GENERAL FUND BUDGETED POSITIONS

	FY 2022/23 Budget	FY 2023/24 Budget	FY 2024/25 Budget	FY 2025/26 Budget	FY 2026/27 Proposed	Variance
8104 Elementary Classroom	2,267.20	2,271.00	2,237.20	2,248.40	2,247.20	(1.20)
8106 Middle Classroom	748.80	713.95	692.10	701.00	698.20	(2.80)
8108 High Classroom	966.90	980.10	917.40	922.40	926.40	4.00
8110 Special Education Classroom	1,213.40	1,213.40	1,201.80	1,209.80	1,209.70	(0.10)
8112 Technical and Career Education Classroom	209.45	193.00	202.35	200.85	201.40	0.55
8114 Gifted Classroom	164.20	164.20	165.70	167.70	167.70	-
8116 Alternative Education Classroom	79.00	75.00	76.40	76.40	76.40	-
8118 Remedial Education Classroom	94.50	95.00	112.00	112.00	113.50	1.50
8124 Adult Education	21.00	21.00	23.00	24.00	24.00	-
8135 Guidance	245.90	247.90	251.30	250.90	251.40	0.50
8136 Student Services	7.00	7.00	7.00	7.00	7.00	-
8137 Social Workers	36.00	36.00	36.00	36.00	36.00	-
8139 Homebound	1.00	1.00	1.00	1.00	1.00	-
8145 Teaching and Learning	52.00	52.00	55.00	53.00	52.00	(1.00)
8147 Instructional Professional Growth and Innovation	5.00	5.00	5.00	5.00	5.00	-
8149 Opportunity and Achievement	3.00	3.00	3.00	3.00	3.00	-
8151 Student Leadership	10.00	10.00	10.50	10.50	10.50	-
8153 School Leadership	12.00	12.00	11.00	11.00	11.00	-
8155 Student Activities	31.00	31.00	31.00	31.00	31.00	-
8157 Special Education Support	43.00	43.00	50.00	41.00	38.00	(3.00)
8159 Technical and Career Education Support	10.00	10.00	11.00	12.00	12.00	-
8161 Gifted Education Support	20.00	20.00	21.00	12.00	12.00	-
8162 Academy Support	-	-	-	9.00	9.00	-
8163 Alternative Education Support	29.50	29.50	30.50	41.90	42.90	1.00
8165 Library Media Support	189.50	189.50	185.00	185.00	185.00	-
8175 Office of the Principal - Elementary	344.00	347.00	346.50	344.50	344.50	-
8177 Office of the Principal - Middle	139.00	140.00	140.00	138.00	138.00	-
8179 Office of the Principal - High	147.00	146.00	144.50	147.00	144.00	(3.00)
8181 Office of the Principal - Technical and Career Education	8.00	8.00	8.00	8.00	8.00	-
Instruction Total	7,097.35	7,064.55	6,975.25	7,009.35	7,005.80	(3.55)
8202 Board and Governmental Services	12.00	12.00	12.00	12.00	12.00	-
8203 Legal Services	5.00	5.00	5.00	5.00	5.00	-
8204 Office of the Superintendent	5.00	5.00	5.00	5.00	5.00	-
8206 Communications and Community Engagement	19.60	19.60	20.80	21.40	19.80	(1.60)
8208 Human Resources	44.30	45.00	42.00	42.40	44.00	1.60
8210 Professional Growth and Innovation	9.00	9.00	9.00	9.00	8.00	(1.00)
8212 Consolidated Benefits	21.50	21.50	20.50	20.50	20.50	-
8214 Planning, Innovation, and Accountability	15.00	15.00	15.00	15.00	15.00	-
8216 Budget and Finance	45.00	45.00	44.00	44.00	42.00	(2.00)
8220 Internal Audit	4.00	4.00	4.00	4.00	4.00	-
8222 Procurement Services	12.00	12.00	11.00	11.00	11.00	-
8250 Health Services	135.50	138.00	139.00	140.00	140.00	-
8252 Psychological Services	73.00	75.00	72.00	72.00	71.50	(0.50)
8254 Audiological Services	4.00	4.00	4.00	4.00	4.00	-
Administration, Attendance and Health Total	404.90	410.10	403.30	405.30	401.80	(3.50)
8302 Transportation Management	32.00	32.00	32.00	32.00	31.00	(1.00)
8304 Vehicle Operations	364.75	364.75	364.75	365.41	372.41	7.00
8306 Vehicle Operations - Special Education	132.85	132.85	132.85	132.85	132.85	-
8308 Monitoring Services-Special Education	106.28	106.28	106.28	106.28	106.28	-
8310 Vehicle Maintenance	59.00	59.00	58.00	57.00	56.00	(1.00)
Pupil Transportation Total	694.88	694.88	693.88	693.54	698.54	5.00
8402 School Division Services	2.00	2.00	2.00	2.00	2.00	-
8404 Facilities and Maintenance Services	207.00	207.00	207.00	194.00	194.00	-
8406 Custodial Services	672.00	672.00	672.50	628.00	610.00	(18.00)
8410 Vehicle Services	4.00	4.00	4.00	4.00	4.00	-
8412 Security and Emergency Management	225.60	240.60	262.20	262.00	279.00	17.00
8414 Distribution Services	24.50	24.50	23.50	23.50	24.00	0.50
8416 Telecommunications	1.00	1.00	1.00	1.00	1.00	-
Operations and Maintenance Total	1,136.10	1,151.10	1,172.20	1,114.50	1,114.00	(0.50)
8190 Instructional Technology Support	105.00	105.00	106.50	103.00	101.00	(2.00)
8240 Office of Technology	7.00	7.00	7.00	7.00	6.00	(1.00)
8435 Technology Maintenance	76.00	76.00	76.00	77.50	77.50	-
Technology Total	188.00	188.00	189.50	187.50	184.50	(3.00)
School Operating Fund Total	9,521.23	9,508.63	9,434.13	9,410.19	9,404.64	(5.55)
Green Run Collegiate Instruction	40.50	40.90	41.00	40.00	40.90	0.90
Green Run Collegiate Fund Total	40.50	40.90	41.00	40.00	40.90	0.90
General Fund Total	9,561.73	9,549.53	9,475.13	9,450.19	9,445.54	(4.65)

CATEGORICAL GRANTS AND OTHER FUNDS BUDGETED POSITIONS

	FY 2022/23 Budget	FY 2023/24 Budget	FY 2024/25 Budget	FY 2025/26 Budget	FY 2026/27 Proposed	Variance
Adult Basic Education	5.00	5.00	5.00	5.00	5.00	-
ARP Homeless II	1.00	1.00	-	-	-	-
ARPA ESSER III	29.00	26.00	-	-	-	-
Carl Perkins	1.00	1.00	-	-	-	-
DoDEA Spanish Immersion	1.00	1.00	1.00	1.00	-	(1.00)
DoDEA WLARP	-	-	-	-	1.00	1.00
Preschool Incentive IDEA Section 619	4.00	4.00	4.00	4.00	4.00	-
Title I, Part A	106.90	106.90	125.40	128.40	116.30	(12.10)
Title II, Part A	19.00	19.00	19.00	20.00	12.00	(8.00)
Title III, Part A - Language Acquisition	1.00	1.00	1.00	1.00	1.00	-
Title IV, Part A-Student Support & Acad Enrichment	4.50	4.50	4.10	4.60	4.00	(0.60)
Title VI, B IDEA Section 611	262.80	262.80	264.20	264.20	254.70	(9.50)
Federal Grants Total	435.20	432.20	423.70	428.20	398.00	(30.20)
Early Intervention Reading Initiative	1.00	1.00	1.00	1.00	1.00	-
Critical National Security Language Initiative	-	-	-	0.40	-	(0.40)
Jail Education Program	1.00	1.00	1.00	1.00	1.00	-
Juvenile Detention Home	11.00	11.00	11.00	14.00	14.00	-
Recovery High School	-	-	-	4.00	2.00	(2.00)
Virginia Preschool Initiative	102.00	102.00	106.00	112.00	112.00	-
State Grants Total	115.00	115.00	119.00	132.40	130.00	(2.40)
Hampton Roads Workforce Council - ALC	0.80	0.80	0.80	0.80	0.80	-
Hampton Roads Workforce Council - STEM (OSY)	1.00	1.00	1.00	1.00	-	(1.00)
School Security Office Program	-	-	-	15.00	-	(15.00)
VA Opioid Abatement Cooperative	-	-	-	-	2.00	2.00
Local Grants Total	1.80	1.80	1.80	16.80	2.80	(14.00)
Categorical Grants Total	552.00	549.00	544.50	577.40	530.80	(46.60)
Cafeterias	529.62	564.62	589.62	589.62	589.62	-
Health Insurance	8.50	8.50	8.50	8.50	8.50	-
Risk Management	5.00	5.00	5.00	5.00	5.00	-
Textbooks	1.50	1.50	1.50	1.50	-	(1.50)
Other Funds Total	544.62	579.62	604.62	604.62	603.12	(1.50)
Categorical Grants and Other Funds Total	1,096.62	1,128.62	1,149.12	1,182.02	1,133.92	(48.10)

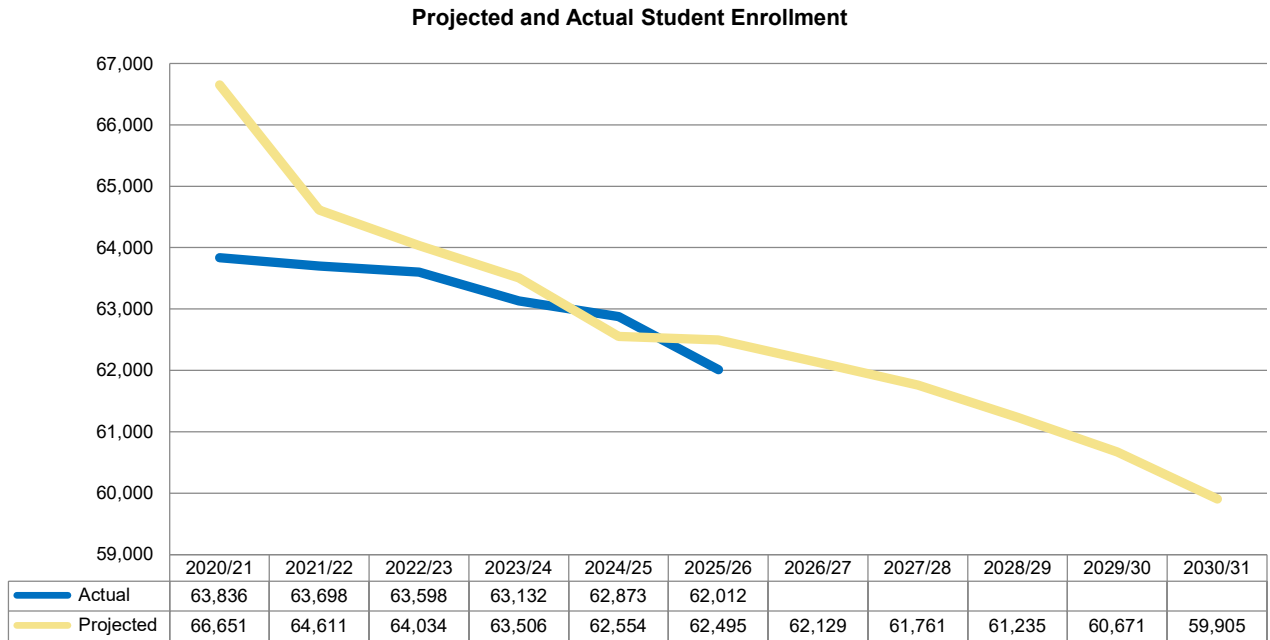


OPERATING COSTS OF AVERAGE DAILY MEMBERSHIP

STUDENT ENROLLMENT

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

The graph below shows historical student membership as of September 30 and projected student membership for 2026/27 through 2030/31.

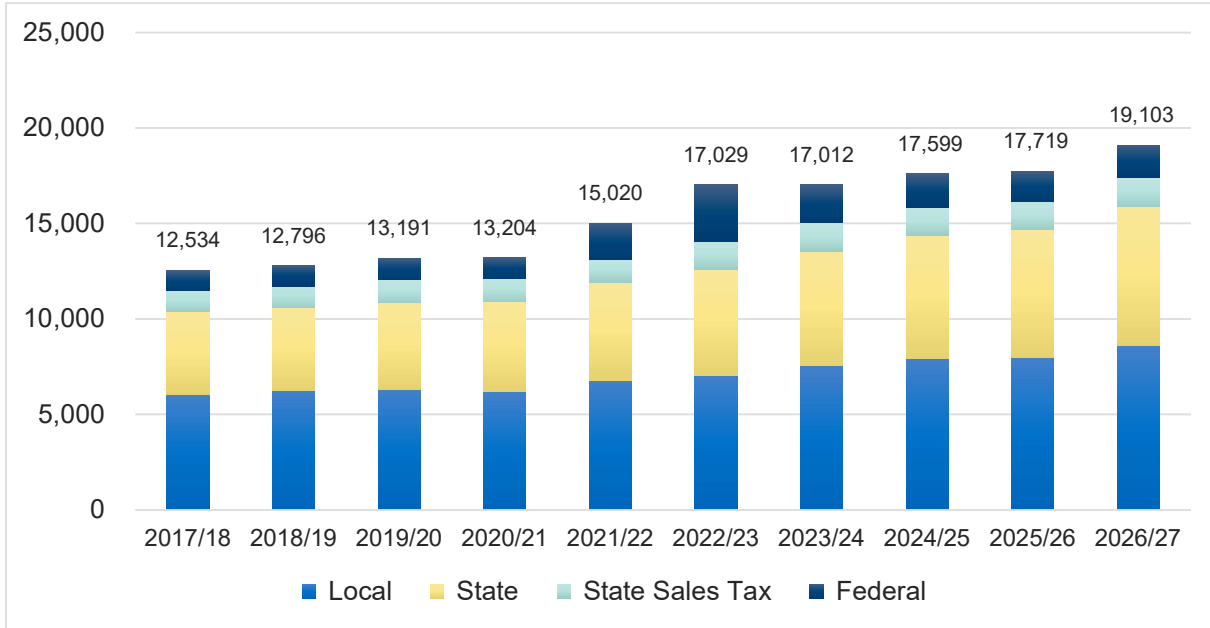


Source: VBCPS Department of School Division Services, September 30th Historical Student Membership, and Final 2026/27 – 2030/31 September 30th Student Membership Projections. Please note that figures do not include ECSE, Pre-K, SECEP

PER-PUPIL EXPENDITURE

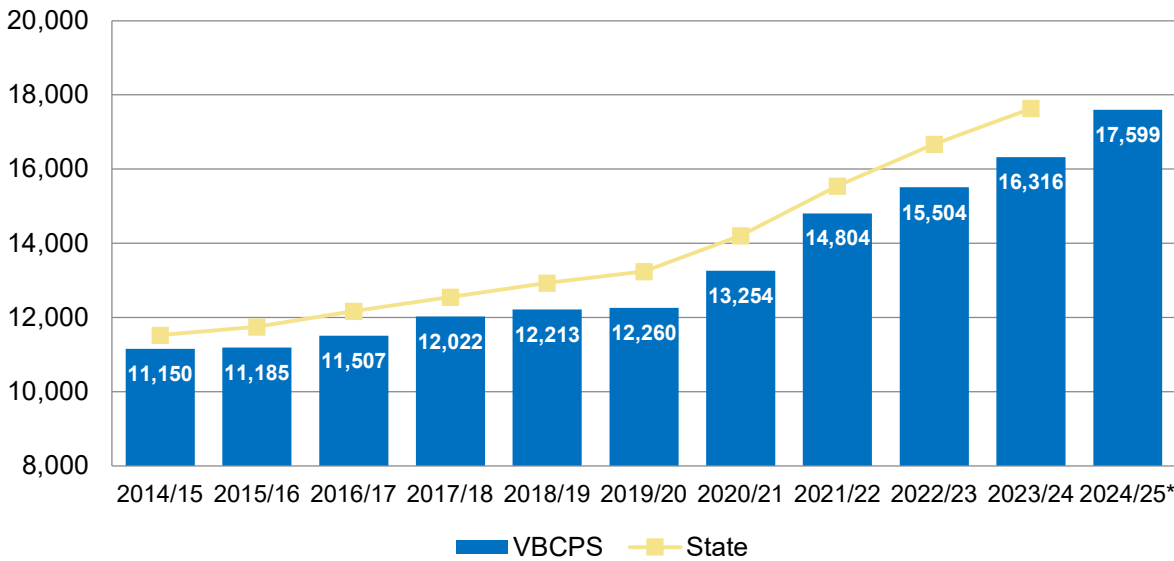
The per-pupil expenditure calculation is based on the Virginia Department of Education’s definition of operations. All school divisions report expenditures in a standardized format, and division comparative information is provided in the Virginia Superintendent’s Annual School Report. Operations include regular day school, food services, summer school, adult education, and other educational programs. Operations in this calculation do not include the cost of facilities, debt service, and capital outlay.

Budgeted Average Per Pupil Expenditures Comparison



Sources: Department of Budget and Finance, Fiscal Year 2027 Budgeted Per Pupil Calculation. February 2026

VBCPS Average Per Pupil Expenditures Compared with State



* Estimated expenditures for FY 2024/25; all other figures represent actual data.

Sources: School Board of the City of Virginia Beach, Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025.

APPENDIX

Compass to 2030: Learning Today, Leading Tomorrow

GOALS	
1 Challenge and Support Each Student to Excel and be Future Ready	2 Enhance Student Well-Being, Resilience, and Responsibility
<p>Challenge and support each student to excel academically and gain the skills and attributes outlined in the VBCPS Future-Ready Profile to successfully navigate future pathways.</p>	<p>Provide a safe and inclusive learning environment that supports the well-being of students and strengthens the social-emotional skills they need to be resilient individuals and responsible leaders.</p>
EQUITY EMPHASES	
<p>Engage in inclusive teaching practices that incorporate multiple perspectives, ensure access to and sustained support in courses and programs aligned with students' future aspirations.</p>	<p>Strengthen students' sense of belonging through increased access to mentors, extracurricular activities, and leadership opportunities. Monitor multiple sources of data and address disparities.</p>
STRATEGIES	
<p>1.1 Implement evidence-based, differentiated instruction in all classrooms.</p> <p>1.2 Inform students, families, and staff of the range of programs and services offered in the division (e.g., K-12 Continuum of Advanced Academics, career and technical education courses, fine arts, etc.) through targeted outreach and education efforts.</p> <p>1.3 Implement comprehensive curriculums that equip students with the critical financial, digital, and media literacy skills needed to make informed decisions and engage responsibly with the world around them.</p> <p>1.4 Engage students in learning experiences aligned with the division's Future-Ready Profile that produce works of substance, promote student reflection, increase ownership of learning, and inform the development of postsecondary goals.</p> <p>1.5 Provide increased opportunities for career awareness, exploration, and experience through the K-12 Academic and Career Planning process to ensure students are enrolled, enlisted, or employed after graduation.</p>	<p>2.1 Integrate instructional practices that support students to learn about, practice, and develop social-emotional skills.</p> <p>2.2 Amplify diverse student voices and increase students' opportunities for providing input in school and division processes and procedures.</p> <p>2.3 Use the division's Integrated Systems of Support to identify and address the diverse academic, behavioral, and social-emotional needs of students and develop a user-friendly resource outlining the supports available.</p> <p>2.4 Promote mental health awareness and implement procedures to systematically address identified mental health needs by connecting students and their families with appropriate support.</p>
KEY NAVIGATIONAL MARKERS	
<ul style="list-style-type: none"> • Percent of students meeting grade-level benchmarks in reading • Percent of students meeting grade-level benchmarks in mathematics • Percent of secondary students enrolling in and successfully completing advanced courses • Percent of students reporting they have a solid plan after graduation • Percent of students with disabilities graduating on time with standard or advanced diplomas 	<ul style="list-style-type: none"> • Percent of students reporting school is safe • Percent of students reporting they have a trusted adult at school • Percent of students participating in extracurricular activities or clubs • Percent of students reporting a sense of belonging • Percent of students with 90% or higher attendance

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, diverse 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, efficient, and equitable use of division resources, operations, and processes to best meet the needs of students and staff.	
EQUITY EMPHASES					
Prioritize the recruitment and retention of a high-quality workforce reflective of our student demographics and ensure staff have the skills needed to support a diverse range of learners.		Identify and address any barriers that may exist for family and community involvement and engagement including, but not limited to, language access. Collaborate with community and business partners to leverage resources, support opportunities, and provide comprehensive wraparound services.		Establish a comprehensive set of guiding principles to ensure that resources are allocated and operations are conducted in an equitable, efficient, and transparent manner across schools and the division.	
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 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 diverse 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>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>	
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 	

Staffing Standards and Guidelines

Elementary School

FY 2026/27

The allocations of instructional personnel in Virginia Beach are based on guidelines that meet or exceed the Standards of Quality (SOQ), the accreditation requirements of Virginia, and core class size caps as adopted by the School Board.

NOTE: These standards represent current information and may be subject to change because of the Standards of Accreditation and Standards of Learning implementation requirements and the local operating budget.

These standards do not include teachers for resource programs, itinerant services, special education, Title I, school counselors, instructional technology specialists and library media specialists.				
Grade Level [see Note (5)]	Virginia SOQ Accreditation Standard Division-wide Ratios [See Note (3)]	VBCPS Classroom Teacher Allocation	VBCPS Target Class Size Ratio [see Note (1)]	VBCPS Class Size Cap [see Note (1)]
K	24:1 without assistant; no class larger than 29; with a full-time assistant if ADM is greater than 24:1	25:1	25:1	27
1	24:1 no class larger than 30	25:1	25:1	27
2	24:1 no class larger than 30	25:1	25:1	27
3	24:1 no class larger than 30	25:1	25:1	27
4	25:1 no class larger than 35	26:1	26:1	27
5	25:1 no class larger than 35	26:1	26:1	27

NOTES TO STAFFING STANDARDS:

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

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

- 21 schools @ 19 to 1 with no class in K-3 larger than 25
- 9 schools @ 18 to 1 with no class in K-3 larger than 24
- 5 schools @ 17 to 1 with no class in K-3 larger than 23
- 2 schools @ 16 to 1 with no class in K-3 larger than 22
- 1 school @ 14 to 1 with no class in K-3 larger than 20

- (4) Principals are asked to schedule planning periods for elementary grade levels at the same time each day, whenever possible, to provide opportunities for collaborative planning and staff development.
- (5) 1.0 additional FTE for Spanish Immersion Program; Alanton ES, Bayside ES, Christopher Farms ES, Cooke ES and Trantwood ES.

Allocations for Resource Teachers (Art, ESL, Gifted, Music, Physical Education, Reading Specialist); Library Media Specialist; School Counselor and Instructional Technology Specialist. Full-time resource teachers should be scheduled for a daily, unencumbered planning time.	
Art/Grades 1-5	40-minute instructional period on a regular basis per class; plus 1 class period for display and dissemination of materials per week; initial staffing equal to music staffing; additional staffing based on number of classes taught*
Music/Kindergarten	30-minute instructional period on a regular basis per class*
Music/Grades 1-5	40-minute instructional period on a regular basis per class; plus 1 class period for chorus per week*
Music/Strings	40-minute instructional period, twice a week on non-consecutive days (Old Donation School additional .80 FTEs)
Physical Education/Grades 1-5	<p>30-minute instructional period required daily per class:</p> <p>Elementary students in grades 1-5 will be provided thirty (30) minutes of daily HPE and 15 minutes of recess which will be split as follows: fifteen (15) minutes of recess to take place immediately prior to or following the 30 minute Health and Physical Education (HPE) class with the HPE teacher and teacher assistants serving as monitors; and, fifteen (15) minutes to take place at the opposite time of day from Health and Physical Education class with the grade-level classroom teachers serving as monitors. School administrators will be granted reasonable discretion.</p> <p>A second P.E. teacher will be allocated after the 6th P.E. assistant, if teacher positions are available.</p>
Physical Education/Kindergarten	<p>Kindergarten students will be provided thirty minutes (30) of daily HPE and forty (40) minutes of daily recess which will be split as follows: fifteen (15) minutes of recess to take place immediately prior to or following Health and Physical Education (HPE) class with the HPE teacher and teacher assistants serving as monitors; and, twenty-five (25) minutes to take place at the opposite time of day from Health and Physical Education class with the kindergarten teacher assistants serving as monitors. School administrators will be granted reasonable discretion in scheduling recess in order to address scheduling, resources, weather and other conditions.</p>
Reading Specialist	1 per school [SOQ] (excluding Old Donation .50; additional .20 for each 100 students in membership after 500 (VBCPS)
Library Media Specialist	1 per school
School Counselor	<p>1 per school; additional .20 per 100 students in membership after 325[SOQ]</p> <p>Additional counselors are assigned to schools based on achievement as well as SEL data.</p>
English as a Second Language (ESL)	Itinerant based on number of students and level of proficiency [Federal]
Instructional Technology Specialist (ITS)	Allocations are made based upon the number of available positions, school needs and school enrollments. The Department of Teaching and Learning, in conjunction with the Department of School Leadership, makes these allocations annually.
Gifted	Itinerant resource based on identified enrollment

Art Teacher (Grades 1-5)	1 per school; additional allocation for schools with more than 30 classes .20 FTE for 31-36 classes .40 FTE for 37-42 classes .60 FTE for 43-48 classes .80 FTE for 49-54 classes 1.00 FTE for 55-60 classes Old Donation School additional 3.0 FTEs *Principals are expected to adhere to recommended instructional times.
Music Teacher (Grades K-5)	1 per school; additional allocation for schools with more than 30 classes .20 FTE for 31-36 classes .40 FTE for 37-42 classes .60 FTE for 43-48 classes .80 FTE for 49-54 classes 1.00 FTE for 55-60 classes *Principals are expected to adhere to recommended instructional times.
Dance Teacher	Old Donation School 3.20 FTEs
School Health Allocations	
Nurse	1 per school (excluding Old Donation School); additional staff is based on special need
Clinic Assistant	Special need basis, assigned as needed
Teacher Assistant Allocations (VBCPS)	
General Assistants	1.0 for 500 students (excluding Old Donation School) 1.5 for 650 students 2.0 for 800 students 2.5 for 950 students Additional 1.0 FTE for Spanish Immersion Program – Alanton ES, Bayside ES, Christopher Farms ES, Cooke ES and Trantwood ES Additional 1.0 FTE for BIST Program – Diamond Springs ES, Newtown ES, Parkway ES, Point O’View ES, Thalia ES, White Oaks ES, Williams ES and Woodstock ES. Special needs basis, assigned as needed
Kindergarten	1 per kindergarten teacher
Kindergarten Spanish Immersion	1 per kindergarten teacher Bayside and Cooke
Physical Education (Grades 1-5)	1 for each 6 classes exceeding the P.E. teacher’s initial 6 classes; 1 assistant per 6 additional classes. 7-12 classes 1.0 FTE 13-15 classes 1.5 FTEs 16-18 classes 2.0 FTEs 19-21 classes 2.5 FTEs 22-24 classes 3.0 FTEs 25-27 classes 3.5 FTEs 28-30 classes 4.0 FTEs 31-33 classes 4.5 FTEs 34-36 classes 5.0 FTEs 37-39 classes 5.5 FTEs 40-42 classes 6.0 FTEs

Security Assistant and School Security Officer Allocations (VBCPS)	
Security Assistant	1 per school; additional 1.0 FTE for select schools based on need as determined by the Office of Security and Emergency Management
School Security Officer	Select schools as determined by the Office of Security and Emergency Management
Non-Instructional - Secretarial/Clerical and Technical Allocations	
School Administrative Associate I/12 mo.	1 per school (excluding Old Donation School)
School Office Associate II/12 mo.	1 per school (Glenwood ES 2.0; Pembroke ES additional 1.0 for Special Ed)
School Office Associate II/10 mo.	1 per school (excluding Old Donation School and Glenwood ES and Creeds ES .50)
Technical Support Technician (TST)	1 per school (excluding Old Donation School)
Library Media Assistant	1 per school (excluding Old Donation School); .50 FTE for the following schools Green Run ES, Holland ES, Lynnhaven ES, Malibu ES, Rosemont ES, and Shelton Park ES)
Additional Clerical Days	7 per school 20 per new school
Administrative Allocations	
Principal	1 per school (excluding Old Donation School)
Assistant Principal	1 for 300-899 students (Additional 1.0 FTE - Glenwood ES, Point O'View ES and Williams ES) 2 for 900-1,499 students 3 for 1,500 students Special needs basis, assigned as needed (Additional 1.0 FTE for Special Ed - Birdneck ES, Landstown ES and Pembroke ES)
Other School Administrator Allocations	
Administrative Assistant	.50 FTE - Brookwood ES, J.B. Dey ES, Glenwood ES, Green Run ES, Kempsville Meadows ES, King's Grant ES, Lynnhaven ES, Parkway ES, Shelton Park ES, Thalia ES, Thoroughgood ES, Windsor Oaks ES. 1.0 FTE - Newtown ES and Point O'View ES Special need basis, assigned as needed (Additional .50 FTE - Corporate Landing ES, Kempsville ES, White Oaks ES, Woodstock ES; and 1.0 FTE - Diamond Springs ES, Providence ES for Special Ed)
Custodial Allocations	
Custodian	1 per 17,000 square feet for schools with square footage of 85,000 or less; 1 per 17,500 square feet for schools over 85,000 square feet

Staffing Standards and Guidelines

Middle School

FY 2026/27

The allocations of instructional personnel in Virginia Beach are based on guidelines that meet or exceed the SOQ, the accreditation requirements of Virginia, and core class caps as adopted by the school board.

NOTE: These standards represent current information and may be subject to change because of the implementation requirements of the Standards of Accreditation and Standards of Learning and the local operating budget.

Grade Level	SOQ Accreditation Standard Division-wide Ratios	VBCPS Standard Classroom Teacher Allocation	
Middle School (Grades 6-8)		21.75:1(a)	
Bayside Middle School (BMS)		20.25:1(a)	
Grade 6	25:1[SOQ]		
English	24:1[SOQ]		
Courses	VBCPS Target Class Size Ratio [see Note (1)]	Allocation Adjustments will be considered as follows: (Additional Teachers Subject to Availability of Funds) (b)	
Core Courses-Math, Science, and Social Studies	30:1	Class size minimum: 24:1 Class size maximum: 35:1	
*Bayside MS	22:1	Class size maximum: 24:1 (BMS)	
Core Course-English	30:1	Class size minimum: 24:1 Class size maximum: 35:1	
*Bayside MS	22:1	Class size maximum: 24:1 (BMS)	
Exploratory Courses and Electives	28:1	Class size minimum: 20:1 Band and chorus: 37:1 for all sections Other electives: 35:1 for all sections	
Career and Technical Education Courses	20:1 or number of workstations (c)	Class size minimum: 18:1 Class size maximum: 20:1 or number of workstations (See VDOE listings)	
Physical Education	35:1	Class size minimum: 25:1 Class size maximum 35:1 – grade 6 Class size maximum: 37:1 – grades 7 and 8	
Distance Learning	30:1	Class size minimum: N/A Class size maximum: 30:1	

- (a) This standard includes all instructional personnel other than teachers for gifted education, in-school suspension, special education, school counselors, library media specialists, student activity coordinators, reading specialists, math specialists, school improvement specialists, and instructional technology specialists.

- (b) Courses not meeting minimums may be dropped. Waivers may be granted, depending on the course and the extenuating circumstances.
- (c) Career and Technical Education laboratory classes that use equipment that has been identified by the U.S. Department of Labor for hazardous occupations shall be limited to a maximum of 20 students per laboratory.

NOTES TO STAFFING STANDARDS:

- (1) Instructional allocations may be decreased, and a teacher reassigned when the school-wide student/teacher ratio is 21.75:1 or less with the elimination of the position (excluding Bayside Middle School).
- (2) Exceptions to student/teacher target ratios can be requested on the basis of existing staff. The written request for exception must include the program rationale for the exception, as it relates specifically to student achievement and/or an objective in the school's strategic plan. A cost analysis will be completed by the Department of Human Resources after the appropriate administrator in the Department of School Leadership receives the request; Bayside Middle School is excluded.
- (3) The classroom teacher allocation of 21.75:1 is based on all core teachers being assigned to four (5) teaching periods, which may include an SOL/Academic Support or Thrive bell(s). Elective teachers will be assigned to five (5) teaching periods a day and one period designated for individual planning.
- (4) Each day, core teachers will have one individual planning period scheduled during the students' instructional day. Core teachers have one core teamwork/planning period during the contractual day. [Note: The teamwork/planning period may include such activities as remediation/academic support; professional learning; planning with team members; conferring with parents, resource staff, and educational professionals; providing special assistance to individual students or groups and completing other tasks necessary for efficient, effective team operation.]
- (5) Principals are encouraged to schedule the core team-planning period for each team on a grade level at the same time each day.
- (6) Full-time teachers of non-core classes will have one planning period per day.

Allocations are as follows for Resource Teachers (ESL, Gifted Education, Reading Specialist); Distance Learning; School Counselor; Instructional Technology Specialist; Library Media Specialist; Literacy Coach; Math Coach; School Improvement Specialist and Student Activities Coordinator. Old Donation School and Bayside Middle School are staffed using appropriate modifications to all established standards.

English as a Second Language (ESL)	Itinerant based on number of students and level of proficiency [Federal Standard]
Gifted Education	1 per school (excluding Old Donation School)
Reading Specialist – VLA <ul style="list-style-type: none"> • Requires Master’s Degree in Reading • Requires VA Reading Endorsement 	1 per school (excluding Old Donation School; Larkspur MS 1.6; Renaissance Academy 0.4)
Literacy Teacher (Independent Reading - Read 180)	1 per school (except Old Donation School .5; Bayside MS 3; Corporate Landing MS 2.0; Renaissance Academy 2.0)
Literacy Coach	1 per school (excluding Old Donation School; Larkspur MS 2.0; Lynnhaven MS 0.5)
Distance Learning	.20 per school (for schools that send transmissions)
School Counselor	School Counseling Department Chair, 1 per school (300 students) Counselor, 1 per 325 students (after first 300)

Instructional Technology Specialist	Allocations are made based upon the number of available positions, school needs and school enrolments. The Department of Teaching and Learning, in conjunction with the Department of School Leadership, makes these allocations annually.
Library Media Specialist	.50 for < 300 students 1 for 300 students 2 for 1,000 students [SOQ]
Math Specialist (Coach)	Assigned based on student needs
School Improvement Specialist (SOL)	1 per school
Student Activities Coordinator	1 per school
Paraprofessional Allocation	
In-School Suspension	1 per school (excluding Old Donation School)
VBCPS Non-Instructional – Secretarial/Clerical and Technical Allocations	
School Admin Associate I-12 mo./Office Manager	1 per school
Bookkeeper	1 per school
School Office Associate II-10 mo./ Attendance Secretary	1 per school (excluding Old Donation School)
School Office Associate II-10 mo./ Discipline Secretary School Office Associate II/10 mo. School Office Associate II/10 mo.	1 for 1,000 students 2 for 1,600 students 3 for 2,200 students (Discipline Associates allocated to Bayside; and Corporate Landing)
School Office Associate II-12 mo./Data Tech	1 per school
School Office Associate II-12 mo./Guidance Secretary	1 per school
Library Media Assistant	1 per school (750 enrollment) [SOQ]
Technical Support Technician	1 per school
Additional Clerical Days	21 per school 7 for Old Donation School
Security Assistant Allocations (VBCPS)	
Security Assistant	Assigned based on school need (Old Donation School 0.4; Princess Anne 1.8; Great Neck and VBMS 2.0; Kempsville 2.8; Brandon, Independence, and Salem 3.0; Corporate, Landstown, Lynnhaven and Plaza 4.0; and, Bayside and Larkspur 5.0). Note: As Security Assistant vacancies occur at schools 1.0 FTE may be converted to a School Security Officer. The Office of Security and Emergency Management makes the determination based on the needs of each school.
School Security Officer Allocations (VBCPS)	
School Security Officer	The staffing goal for School Security Officers is 1.0 per school; the Office of Security and Emergency Management will determine the assignment of School Security Officers based on school needs.

Teacher Assistant Allocations	
Distance Learning	1 per school (excludes Old Donation School and Plaza MS)
General Assistant	Old Donation School (only)
School Health Allocations	
Nurse	1 per school
Clinic Assistant	1 per school for 1,000 students This standard will be adjusted, and additional assistants assigned based on student needs, usage and programs.
Administrative Allocations	
Principal	1 per school [SOQ]
Assistant Principal	1 per school [SOQ-1 per 600 students] <ul style="list-style-type: none"> • 2 for 900 students • 3 for 1,200 students • 4 for 1,800 students • 5 for 2,400 students <p>This standard will be adjusted, and additional based on student and staff need, increased responsibilities, and instructional and operational needs and programs.</p>
Dean of Students	Bayside MS 2.0
Other School Administrator Allocations	
Coordinators	Assigned to special programs
Administrative Assistant	Special needs basis; assigned as needed.
Custodial Allocations	
Custodians	1 per 17,500 square feet by the Department of Custodial Services.

Staffing Standards and Guidelines

High School

FY 2026/27

The allocations of instructional personnel in Virginia Beach are based on guidelines that meet or exceed the SOQ, the accreditation requirements of Virginia (State), and core class size caps as adopted by the School Board.

NOTE: These standards represent current information and may be subject to change because of the Standards of Accreditation and Standards of Learning implementation requirements and the local operating budget.

Grade Level	SOQ Accreditation Standard Division-wide Ratios	VBCPS Standard Classroom Teacher Allocation	
High School (9-12)		21.75:1 (a)	
High School English	24:1 [SOQ]		
Courses	VBCPS Target Class Size Ratio [see Note (1)]	Allocation Adjustments will be considered as follows: (Additional Teachers Subject to Availability of Funds) (b)	
Core Courses—Math, Science, and Social Studies	30:1	Class size minimum: N/A Class size average: 28 with no class higher than 35	
Core Course—English	30:1	Class size minimum: N/A Class size average: 28 with no class higher than 30	
Electives	30:1	Class size minimum: 17 Class size average: 28 with no class higher than 35 Band and chorus: 38:1 average for all sections Other electives: 28:1 for all sections	
Advanced Placement/ Academy Courses	30:1	Class minimum: 15	
Honors Academic Courses	30:1	Class size minimum: 17	
High Level Academic Language Electives	30:1	Class size minimum: 17 Class size average: 28 with no class larger than 30	
Career and Technical Education Courses	20:1 or number of Workstations (c)	Class size minimum: 17 Class size maximum: determined by number of workstations (see VDOE listing)	
Physical Education	35:1	Class size minimum: 25:1 [Division] Class size maximum: 38:1 average for all sections with no class higher than 40	
Distance Learning	30:1	Class size minimum: N/A Class size maximum: 30:1	

(a) This standard includes all instructional personnel other than teachers for gifted education, in-school suspension, NJROTC, special education, school counselors, library media specialists, SOL improvement specialists, reading specialists, math specialists, instructional technology specialists, and student activity coordinators.

(b) Courses not meeting minimums may be dropped. Waivers may be granted by the senior executive director of high schools, depending on the course and the extenuating circumstances.

- (c) Career and Technical Education laboratory classes that use equipment that has been identified by the U.S. Department of Labor for hazardous occupations shall be limited to a maximum of 20 students per laboratory.

NOTES TO STAFFING STANDARDS:

- (1) International Baccalaureate Program, Mathematics and Science Academy, Health Sciences Academy, Technology Academy, Legal Studies Academy, Visual and Performing Arts Academy, Global and World Languages Academy, Entrepreneurship and Business Academy, Technical and Career Education Center, Renaissance Academy, and Advanced Technology Center are staffed using appropriate modifications to all established standards.
- (2) Staffing for Green Run Collegiate Charter School will be based on the Memorandum of Agreement (MOA) between the Governing Board of Green Run Collegiate Charter School and the School Board of Virginia Beach City Public Schools.
- (3) Staffing for An Achievable Dream Academy will be based on the Memorandum of Agreement (MOA) between An Achievable Dream Virginia Beach, Inc. and the School Board of Virginia Beach City Public Schools.
- (4) Instructional allocations may be decreased and a teacher reassigned when the school-wide student/teacher ratio would be 21.75:1 or less with the elimination of the position.
- (5) Exceptions to student/teacher target ratios can be requested on the basis of existing staff. The written request for exception must include the program rationale for the exception as it relates specifically to student achievement and/or an objective in the school's strategic plan. A cost analysis will be completed by the Department of Human Resources after the appropriate administrator in the Department of School Leadership receives the request.
- (6) High school teachers will have a minimum of 250 minutes of planning time per week (SOQ).
- (7) Throughout September, the principal will monitor the number of students in classes to ensure the most effective use of division resources in staffing.

Allocations are as follows for Resource Teachers (ESL, Gifted Education, Reading Specialist); Distance Learning; School Counselor; Instructional Technology Specialist; Library Media Specialist, Literacy Specialist (Coach); School Improvement Specialist, Student Activities Coordinator, SAC Assistants, AVID Instructors, Graduation Coach and Student Support Specialist.	
English as a Second Language (ESL)	Itinerant based on number of students and level of proficiency [Federal]
Gifted Education	1 per comprehensive school .6 for Green Run Collegiate (excluding Renaissance Academy, Advanced Technology Center and Technical & Career Ed Center)
Reading Specialist	Assigned based on student needs
School Counselor	School Counseling Department Chair, 1 per school 2 at Renaissance Academy Counselor, 1 per 325 students plus 1 additional counselor for each comprehensive high school (VBCPS)
Graduation Coach	Assigned based on student needs

AVID Instructors	1 per comprehensive school 1 at Green Run Collegiate
Instructional Specialist	1 assigned to Renaissance Academy
Instructional Technology Specialist	Allocations are made based upon the number of available positions, school needs and schools' enrollments. The Department of Teaching and Learning, in conjunction with the Department of School Leadership, makes these allocations annually.
Library Media Specialist	1 per school Additional 1.0 added when enrollment exceeds 1,000 [SOQ]
Literacy Specialist (Coach)	Assigned based on student needs
Math Specialist (Coach)	Assigned based on student needs
School Improvement Specialist (SOL)	1 per school (Renaissance Academy 2)
Student Activities Coordinator	1.0 per school with interscholastic program
SAC Assistants	.4 per school with interscholastic program
Student Support Specialist	Assigned based on student needs
Paraprofessional Allocations	
In-School Suspension	1 per school (Renaissance Academy 2)
Driver's Education Instructor	Allocations as determined by the Department of Teaching and Learning.
Non-Instructional - Secretarial/Clerical and Technical Allocations (Appropriate modifications to established standards are made for the Advanced Technology Center, Princess Anne High School (Special Education Wing), Renaissance Academy, and Technical and Career Education Center.)	
School Admin Office Associate II-12 mo./ Office Manager	1 per school 2 at Green Run Collegiate
Bookkeeper	1 per school
School Office Associate II-10 mo./ Attendance Secretary	1 per school
School Office Associate II-10 mo./ Discipline Secretary	1 for 1,000 students
School Office Associate II-12 mo.	1 for 1,600 students [State]. Princess Anne HS Special Ed Wing additional 1.0
School Office Associate II-10 mo.	1 additional for 2,200 students [State]
School Office Associate II-12 mo./ Data Tech	1 per school
School Office Associate II-12 mo./ Guidance	1 per school
Library Media Assistant	1 per school (750 students) [SOQ]
Technical Support Technician	1 per school
Additional Clerical Days	Assigned based on need
Security Assistant Allocations	

Security Assistant–Day	5 per school; additional staff is based on special needs. Note: As Security Assistant vacancies occur at schools 1.0 FTE may be converted to a School Security Officer. The Office of Security and Emergency Management makes the determination based on the needs of each school.
Security Assistant–Night	1 per school; additional staff is based on special needs
School Security Officer Allocations (VBCPS)	
School Security Officer	1.0 per comprehensive school. The Office of Security and Emergency Management will determine the assignment of additional School Security Officers based on school needs.
Distance Learning Assistant Allocations	
Distance Learning	1 per school (excluding Renaissance Academy, Green Run Collegiate, An Achievable Dream Academy, Advanced Technology Center, and Tech and Career Education Center).
School Health Allocations	
Nurse	1 per comprehensive school 2 at Princess Anne HS and Renaissance Academy
Clinic Assistant	1 per comprehensive school at 1,000 students. This standard will be adjusted and additional assistants assigned based on student needs, usage and programs.
Administrative Allocations	
Principal	1 per school [SOQ]
Assistant Principal	2 for below 1,200 students [SOQ 1 per 600 students] 3 for 1,200 students 4 for 1,800 students
Other School Administrator Allocations	
Coordinators	Assigned to special programs
Administrative Assistant	Special needs basis; assigned as needed
Custodial Allocations	
Custodian	1 per 17,500 square feet

SCHOOL BOARD POLICIES

The School Board of the city of Virginia Beach is the legislative body for the school division and determines all general policies to be employed in the conduct of VBCPS. Financial policies establish a foundation and direction for the School Board, the superintendent and staff as they make decisions concerning resource allocations. The School Board policies most commonly applied to budget development and implementation processes are included in Section 3 - Business and Noninstructional Operations and are highlighted below.

School Board of the City of Virginia Beach Policy 3-1: Criteria

- A. Financial Management: The School Board recognizes that money and money management are essential to support the whole school program. To make that support as effective as possible, the School Board shall:
 - 1. Encourage advance planning through the best possible budget procedures;
 - 2. Explore all practical sources of financial support;
 - 3. Guide the expenditure of funds so as to extract the greatest educational return for each dollar spent;
 - 4. Expect effective accounting and reporting procedures;
 - 5. Maintain the level of unit expenditure needed to provide high quality education within the ability of the community to pay.
- B. Noninstructional Operations: The School Board directs that the business segment of the School Administration shall:
 - 1. Operate and maintain school plants and equipment at the highest standard of safety;
 - 2. Promote the health of students and staff;
 - 3. Reflect the moral and cultural aspirations of the community at its best;
 - 4. Provide the surroundings necessary to the staff so that the best educational climate can be provided.
- C. System of Accounts: The Superintendent shall ensure the implementation of the approved system of accounting for all monies, exclusive of the PTAs, Booster Clubs and related organizations, collected for any purpose within the School Division.
- D. Surety Bonds: In order to protect public funds, the School Board and its employees, each employee who is responsible for large sums of money and/or is required by law or regulations to be bonded shall be covered by a surety bond. The bond shall meet the requirements of applicable law and regulation or be commensurate with the responsibility of the employee's position. The School Board shall pay the cost of surety bonds.
- E. Petty cash funds: The Superintendent is authorized to establish one or more petty cash funds not exceeding \$2,000 and in accordance with applicable law. All expenditures from a petty cash fund shall be supported by receipts.
- F. Insurance: The Superintendent or designee is authorized to procure insurance policies and/or coverage, self-insure and create risk management programs for the School Board and the School Division as allowed by law and regulation.

School Board of the City of Virginia Beach Policy 3-5: Budget/Generally

- A. Budget Defined: The Code of Virginia requires each superintendent to prepare a budget reflective of the needs of the school division. The school budget is a communications document that provides information required for making policy and budgetary decisions. It is the responsibility of the School Board to balance the needs of the School Division against the available resources as cooperatively identified by the Superintendent and staff, the community, and the School Board. The budget shall be a guide for discretionary spending aligned with the strategic plan to achieve the objectives adopted by the School Board.
- B. Contents: The budget presents a complete financial and organizational picture of the School Division, which details projected revenue and expenditures and outlines proposed changes compared to budgets from prior fiscal years. In addition, the budget document provides a wealth of information about the School Division in the appendix section, such as salary scales, staffing standards and guidelines, key operating measures, and revenue sharing agreement.
- C. Budget Administration: The budget shall be considered a controlled spending plan for the fiscal year. The Superintendent is authorized to make commitments in accordance with the policies of the School Board and the laws of the Commonwealth of Virginia.
- D. Budget: Capital Expenditures: Except in emergencies or for reasons of economy, the purchase of major pieces of equipment such as school buses should be scheduled to reflect the replacement cycle of such equipment.

School Board of the City of Virginia Beach Policy 3-6: Budget: Preparation and Approval

- A. Preparation: On or before March 1 of each year the Superintendent shall present to the School Board an operating budget (Superintendent's Estimate of Needs) which contains a complete financial plan for the

operation of the public schools for the ensuing fiscal year. The budget is organized in accordance with state law and guidelines set forth by the Virginia Board of Education and contains both a line-item and categorical expenditure format.

- B. Public Hearings: Before final approval of the budget for submission to the City Council, the School Board shall hold at least one public hearing to receive the views of citizens within the School Division. Public notice will be given seven days prior to any hearing by publication in a newspaper of general circulation within the School Division. The passage of the budget by the City Council shall be conclusive evidence of compliance with the requirements for a public hearing.
- C. School Board Approval: The School Board is required to submit its annual proposed operating budget to the City Council on, or before, April 1 together with a resolution requesting approval of the required appropriations. Included with the budget is a summary from the School Board of the important features of the budget
- D. Final School Board Action: If the appropriating body provides either less funds or more funds than the School Board requested, the School Board shall give final approval to the budget within the framework of the funds available.
- E. Publication of budget: Upon final approval of the budget, the School Division will publish the approved annual budget in line item form, including the estimated required local match, on the School Division's website and make a hard copy available for inspection as need by citizens.

School Board of the City of Virginia Beach Policy 3-10: Budget: Transfer of Funds

- A. Requirement Funds Be Appropriated: No money may be paid out or become available to be paid out for any contemplated expenditure until there has first been made an annual, semi-annual, quarterly, or monthly appropriation for such contemplated expenditure by City Council.
- B. Lump Sum Appropriation: In the event that the City Council appropriates funds to the School Board in a lump sum, the School Board may transfer appropriated funds from one Budget Major Classification (Instruction, Administration, Attendance and Health, Transportation, Operations and Maintenance, Technology) to another and between funds (except the Capital Improvement Fund) without approval from City Council.
- C. Categorical Appropriation: In the event that the City Council appropriates funds for the School Board by Budget Major Classification (a "Categorical Appropriation"), the School Board may transfer appropriated funds between Cost Centers within each Budget Major Classification, but may not transfer appropriated funds from one Budget Major Classification to another without prior approval from the City Council. In the event of a Categorical Appropriation the School Board is required to adopt a resolution requesting the City Council to authorize a transfer between Budget Major Classifications, and no transfer, expenditure, or encumbrance of funds may be made prior to City Council approval of the transfer between Budget Major Classification.
- D. Definitions and Restrictions: Within Budget Major Classifications are Cost Centers. Total expenditures and encumbrances within Cost Centers may not exceed total Cost Centers appropriations.
- E. Transfer Limits and Authority: The Superintendent may transfer funds up to \$250,000 per transfer between Cost Centers or within Cost Centers. The Superintendent may delegate transfer authority up to \$125,000 per transfer to the Chief Financial Officer. Reporting will be handled through the monthly interim financial statements to the School Board and will reflect all approved budget transfers and provide a listing and explanation of all approved transfers for the previous month. Budget transfers exceeding \$250,000 must be approved by the School Board prior to execution of the transfer or commitment of funds. All transfers of funds must be in compliance with the law, this policy, and the procedures outlined in School Board Regulation 3-10.1.
- F. Emergency Budget Transfers: In certain emergency situations, the Superintendent, or his designee, is authorized to commit funds in excess of \$400,000 prior to meetings of the School Board. The following procedures for emergency purchases will be in effect:
 - 1. Termination of Services/Dangerous Situations: Emergency purchases up to \$400,000 may be made by the Superintendent or his designee. Purchases above that amount must be authorized by the School Board. An emergency exists when a breakdown in machinery or equipment and/or a threatened termination of essential services or a dangerous condition develops, or when any unforeseen circumstances arise causing curtailment or diminution of an essential service or where materials or services are needed to prevent loss of life or property.
 - 2. Life-Threatening Situations/Excess Property Damage Prevention: The School Board authorizes the Superintendent to make emergency purchases in excess of \$400,000 in life-threatening situations and in circumstances where immediate action is needed to impede further damage to property.
 - 3. Notice to School Board: The Superintendent shall inform the School Board of emergency situations as soon as practicable. Depending on the situation, the Superintendent will request the School Board chairman to call a special meeting of the School Board to make emergency purchases or will notify the School Board of emergency purchases authorized by the Superintendent.
 - 4. Compliance with Categorical Appropriation Requirement/Reporting

- a. Absent a lump sum appropriation by City Council, the Superintendent shall make no emergency purchases which will require transfers between Budget Major Classifications described in Section B of this Policy;
 - b. Emergency transfers are subject to the listing, explanation, and monthly interim financial statement reporting requirements of Section D of this Policy.
- G. General Limitation:
- 1. Notwithstanding the foregoing provisions, neither the School Board, the Superintendent, nor School staff shall expend nor contract to expend, in any fiscal year, any sum of money in excess of the funds available for School purposes for that fiscal year without the consent of the City Council.
 - 2. "Cost Center," "Expenditure Categories," and "Line Item," are defined in School Board Regulation 3-10.1, and change in those definitions requires approval of the School Board.

School Board of the City of Virginia Beach Policy 3-10.1: Budget Major Classification and Line-Item Transfers

A. Definitions:

- 1. Budget Major Classification: The Operating Budget is segregated into five (5) classifications as specified in Section 22.1 115 of the Code of Virginia. The Operating Budget classifications are: a) Instruction, b) Administration, Attendance and Health, c) Pupil Transportation, d) Operations and Maintenance and e) Technology.
 - 2. Budget Unit Code: A Budget Unit Code is a definitive subdivision within a Budget Major Classification such as Elementary Classroom, or Custodial Services.
 - 3. Expenditure Categories: An Expenditure category is a subdivision of costs within a Budget Unit Code for the purpose of aggregating similar costs. There are ten (10) Expenditure Categories available to be utilized within each Budget Unit Code:
 - a. Personnel Services
 - b. Fringe Benefits
 - c. Purchased Services
 - d. Other Charges
 - e. Materials and Supplies
 - f. Internal Services
 - g. Capital Outlay
 - h. Land, Structures and Improvements
 - i. Debt Service
 - j. Transfers to Other Funds
 - 4. Line Item: Within each Expenditure Category are Line Items which define individual expenditure items such as Elementary Teacher Compensation, Instructional Supplies, or Electricity.
 - 5. Budget Transfer: A budget transfer is the movement of funds within or between Budget Major Classifications, the movement of funds from one or more line items to one or more other line items within a Budget Unit Code, or the movement of funds between Budget Unit Codes.
- B. Purpose: Periodically, the need will exist for funds to be transferred from one Budget Major Classification to another Budget Major Classification and from one Budget Unit Code to another Budget Unit Code within a Budget Major Classification.
- C. Budget Major Classification Transfers: The transfer of funds from one Budget Major Classification to another Budget Major Classification must be approved by the School Board if the appropriation of the School Board Operating Budget by City Council was made by Budget Major Classification, in advance of any commitment of funds that will necessitate such a transfer. If the appropriation of the School Board Operating Budget by City Council was made by Budget Major Classification, (a "Categorical Appropriation") the School Board must pass a resolution requesting that City Council approve the transfer of appropriated funds between Budget Major Classifications and the City Council must approve the transfer between Budget Major Classifications prior to the execution of the transfer or the commitment of funds which would require a transfer. All fund transfers must comply with the requirements of law.
- D. Line-Item Transfers: Management and accountability within each Budget Major Classification will be considered at the Budget Unit Code level. Therefore, the transfer of funds from one line item to another line item within a Budget Unit Code is not required and should be avoided. The total expenditures and encumbrances for all expenditure categories within a Budget Unit Code may not exceed the total appropriations available for that Budget Unit Code. If a line item transfer within or between Budget Unit Codes becomes necessary, it must adhere to the following procedures:
- 1. All requests for Budget Transfers within or between Budget Unit Codes must originate with the budget unit manager(s) and that request must be signed and approved by the budget unit manager(s) and the applicable department head(s).

2. The Chief Financial Officer is authorized to approve line-item transfers within or between Budget Unit Codes not exceeding \$125,000 per transfer.
- E. School Board Approval: Budget transfer items requiring School Board action will be included on the School Board's action agenda.

School Board of the City of Virginia Beach Policy 3-11: Budget: End-of-Year Unspent/Unencumbered Funds

- A. Generally: All general funds not encumbered or spent by the end of the fiscal year (June 30) shall be considered to be funds for the fiscal year. Upon their re-appropriation by City Council to the School Board for the next fiscal year, such surplus funds may be used for the following purposes:
1. To provide bonuses to employees pursuant to an approved "gainsharing" program designed to reward employees for their contribution to any cost-saving measures that result in a year-end surplus;
 2. To make any expenditure toward the purchase of a capital item;
 3. To make any expenditure toward an approved and funded capital project;
 4. To fund items of a non-recurring nature that were included in a School Board-approved school operating budget, but for which the City Council-approved budget did not include sufficient funding; and/or
 5. To provide supplemental funding for the Special Reserve Fund established pursuant to School Board Policy 3-28.
 6. To reduce future debt service costs.

School Board of the City of Virginia Beach Policy 3-12: Capital Improvement Program (CIP)

The School Board, in cooperation with the Superintendent, shall adopt a Capital Improvement Program (CIP) which will project School Division capital needs for a six-year period. Individual capital projects shall be assigned priorities. The Capital Improvement Program shall be reviewed and updated annually. Copies shall be submitted to the School Board for review and consideration. The Long-Range School Facility Master Plan will serve as an ongoing resource for the School Division's anticipated capital improvement needs.

School Board of the City of Virginia Beach Policy 3-15: Local Funds

- A. Generally: The School Board receives local funds for school operation from revenues appropriated to the School Board from City Council and from other sources such as rents, tuition, sale of equipment, gifts, and bequests.
- B. Expenditure of Excess Local Revenues:
1. Any "actual overestimated" local revenues that are appropriated to the School Board by City Council pursuant to the City Council's and the School Board's agreement for the sharing of revenues between the City and the School Board shall only be expended for the following purposes:
 - a. To maintain or supplement the Special Reserve Fund set forth in School Board Policy 3-28;
 - b. To fund items of a non-recurring nature that were included in a School Board-approved school operating budget, but for which the City Council- approved budget did not include sufficient funding;
 - c. To make any expenditures for the purchase of a capital item;
 - d. To make any expenditure toward an approved and funded capital project; and/or;
 - e. To reduce future debt service costs; and
 - f. As otherwise agreed to by the City Council and the School Board.
 2. Any expenditure of City Council appropriated "actual overestimated" local revenues shall require a resolution adopted by a majority of the Members of the School Board. The resolution shall state the purpose(s) of the expenditure and the total amount to be expended.

School Board of the City of Virginia Beach Policy 3-17: State Funds

State funds, both categorical and general, are based on objective formulas and are provided to Virginia Beach City Public Schools through the Direct Aid to Public Education budget in the Appropriation Act. The Virginia General Assembly appropriates the funds, and the Virginia Department of Education (VDOE) administers the funding. Funding is appropriated into four major categories (Standards of Quality Programs, Incentive Programs, Categorical Programs, and Lottery Programs). The Superintendent or designee shall file the required reports and forms to secure the amount of state funds to which the School Division is entitled.

School Board of the City of Virginia Beach Policy 3-18: Federal Funds

The receipt and use of federal funds for a specific project/grant are approved by the School Board and/or the grantors. The School Board shall request of the City Council an appropriation in anticipation of the receipt of federal funds. The funds for such federally-funded program or project shall be maintained and accounted for in accounts in accordance with state and federal requirements.

School Board of the City of Virginia Beach Policy 3-19: Certain Special Revenue Funds

- A. Textbook Fund: The School Board will maintain a system of free textbooks and other instructional materials and related costs. Funds from state or local government or other funds shall be received, accounted for, and disbursed in compliance with regulations, as cited in the legal reference to this Policy. Additional revenue is generated from interest earned on funds on deposit.
- B. Food Services Fund: The cafeterias operate as the Food Services Program and shall be maintained on a self-sustaining basis. The funds for the operation of the Food Services Program are derived primarily from the sale of food items and special subsidies from the federal and state governments. However, in the event that the funds appear to be insufficient, the School Board will consider and may appropriate such funds, as in its judgment, to sustain the level of service provided to students.
- C. Athletic Fund: Revenue for the Athletics Fund is generated from events, monies received from participation in post season tournaments, and interest earned on deposits. The School Board may also transfer from the School Operating fund to supplement the Athletics Fund. Disbursements from the Athletics Fund consist of expenditures for coaching supplements, security staff, event officials, post-season travel, equipment, uniforms, and miscellaneous supplies.

School Board of the City of Virginia Beach Policy 3-28: Reserve Fund

- A. Generally: In order to be in a better position to respond to: 1) unexpected shortfalls in state or federal funding; 2) emergency expenditures of a nonrecurring nature that would not have been anticipated at the time of preparation and adoption of the School Operating Budget; 3) unusual and critical need to fund the subsequent fiscal year's operating budget shortfall; or 4) other fiscal emergencies, the School Board shall set aside a reserve for contingencies (hereinafter "Reserve Fund" or "Fund"). The purpose of this Policy is to specify what funds shall be placed in the Reserve Fund, and to set forth the School Board's requirement for any expenditures to be made from the Reserve Fund.
- B. Policy:
 - 1. Any expenditure of funds in the Reserve Fund shall require a resolution adopted by a majority vote of the School Board Members present at a meeting. Such resolution shall state the purpose(s) of the expenditure, and the total amount to be expended.
 - 2. Pursuant to applicable provisions of state law, the Reserve Fund must be appropriated by City Council annually as part of the school operating budget, and any funds that the School Board desires to be added to the Reserve Fund during the fiscal year must also be appropriated by City Council.

School Board of the City of Virginia Beach Policy 3-46: Audits

- A. Public Funds: The fiscal records of the School Division shall be audited by a certified public accounting firm whose services shall be procured by competitive negotiation. The firm shall timely provide the External Auditors Opinion on the Annual Comprehensive Financial Report (ACFR) and management letter to the Internal Auditor who shall timely provide them to each Audit Committee Member. The Director of Business Services or designee will provide the External Auditor's Opinion and the management letter to each School Board Member.
- B. School Activity Funds (Internal Accounts): Internal accounts of the individual schools shall be audited each year by a certified public accountant (CPA) or certified internal auditor (CIA).
- C. Textbook Funds: Textbook funds shall be audited as mandated by Virginia Board of Education regulations.
- D. Cafeteria Accounts: Cafeteria funds shall be accounted for in separate accounts and shall be audited each year. After review and approval by the School Board a copy of the audit reports shall be filed in the Office of the Superintendent. These audits are subject to periodic review by federal auditors as provided under the National School Lunch Act.
- E. Federal Funds: Each grant of federal funds shall be accounted for separately in accordance with the agreement under which the funds were received. An audit shall be conducted in accordance with generally accepted auditing standards and the Single Audit Act as amended from time to time and the federal regulations promulgated thereunder, and the report shall be submitted to the Audit Committee for review.
- F. Special Audits: There shall be a special audit of individual school accounts at the request of the Audit Committee, and whenever there is a change in principal or bookkeeper.



City Council and School Board Policy

Title: City/School Revenue Sharing Policy		Index Number:
Date of Adoption: November 19, 2019	Date of Revision:	Page: 1 of 6

1. **Purpose**

- 1.1. This policy (the “Policy”) is to establish a procedure for allocating Local Tax Revenues between the City and the Public School System revenues estimated to be available in any given fiscal year. It is the intent of this Policy to provide a planning and allocation tool that yields sufficient funding to maintain Virginia Beach City Public Schools’ academic success as well as the City’s strategic goals.
- 1.2. This Policy is designed to accomplish these goals by providing better planning for school funding by clearly and predictably sharing local revenues. It provides a balance between the funding requirements for School and City programming. This Policy seeks to provide a diverse stream of revenues that mitigates dramatic changes in the economy by relying upon all local General Fund tax revenues that are under the City Council’s control, rather than a subset of those revenues. It also recognizes decisions by the City Council to dedicate some of these same revenues to City and School priorities outside of the formula discussed herein. Notwithstanding anything in this Policy, at no time shall the City’s funding for Schools be less than that required by Virginia law for the maintenance of an educational program meeting the Standards of Quality as established by the General Assembly and required by the Virginia Constitution.

2. **Definitions:**

- 2.1. “City” refers to the City of Virginia Beach exclusive of the Virginia Beach City Public Schools.
- 2.2. “Schools” refers to the Virginia Beach City Public Schools.
- 2.3. “Local Tax Revenues” refers to all General Fund revenues generated by non-dedicated local taxes: real estate (less dedications such as the Outdoor Initiative); Personal Property; General Sales; Utility; Virginia Telecommunications; Business Professional and Occupational License (BPOL) Tax; Cigarette (less dedication for Economic Development Incentive Program (EDIP)); Hotel; Restaurant Meals; Automobile License; Bank Net Capital; City Tax on Deeds; and City Tax on Wills.
- 2.4. “Dedicated Local Tax” refers to taxes that have been previously obligated by the City Council or State law to support specific projects or programs. Examples of dedicated local taxes that are excluded from this Policy include, but are not limited to: Tax Increment Financing District Revenues; Special Services Districts

Revenues; taxes that represent “net-new revenues” and are required to be redirected or are the basis for the calculation of an incentive payment as part of a public-private partnership approved by City Council; taxes established to support Open Space; Agricultural Reserve Program; Tourism Advertising Program; Tourism Investment Program, referendum related taxes, and taxes used to support the BRAC project. A more complete discussion of such dedications is found in the Executive Summary and Operating Budget each year.

- 2.5. “Formula Percentage” means the percentage applied to the Local Tax Revenues to arrive at the Formula Revenues.
- 2.6. “Formula Revenues” means the amount of revenue the Policy provides for funding the Schools.
- 2.7. “General Fund Balance Reserve Policy” means the Policy adopted by the City Council on May 11, 2004, which sets a range of 8% to 12% of the following year’s budgeted revenues as the required undesignated fund balance.
- 2.8. “Net-new Revenues” as used in Section 2.4 means public-private partnership revenues generated by a project (or property) that exceed the Local Tax Revenues prior to the public-private partnership.
- 2.9. “Revenue Sharing Formula” refers to the method of sharing Local Tax Revenues between the City and the Schools.
- 2.10. “Budgeted Local Tax Revenues” refers to the appropriation of revenues by City Council in May each year for the upcoming fiscal year beginning July 1.
- 2.11. “Actual Local Tax Revenues” refers to the actual collected revenues reflected in the Comprehensive Annual Financial Report (CAFR).
- 2.12. “School Reversion Funds” refers to unused expenditure appropriations and end of the year adjustments to the Revenue Sharing Formula revenues based on actual collections.
- 2.13. “Schools Reserve Fund” means the fund established by the City Council on November 4, 2013, which is subject to School Board Policy #3-28 and is identified in the City’s Financial System as Fund 220.

3. Procedure to Calculate the Revenue Sharing Formula:

3.1. Initial Estimate

- 3.1.1. In October, Budget and Management Services will develop an estimate of Local Tax Revenue for the upcoming fiscal year.
- 3.1.2. Estimated Formula Revenues. Using the estimate in the preceding subsection, the City’s Department of Budget and Management Services will provide the estimated formula revenues to the Schools. The Estimated Formula Revenues is the result of the Local Tax Revenues multiplied by the Formula Percentage, which shall be 46.75% starting in FY 2020-21.
 - 3.1.2.1. This formula calculation shall comprise the local contribution for the Schools pursuant to this Policy.

3.2. Final Estimate

3.2.1. In February, the City's Department of Budget and Management Services will develop a final estimate of the Local Tax Revenues. Using this estimate and the Formula Percentage, the City will derive a final estimated amount of Formula Revenues, which will be included in the City Manager's Proposed Operating Budget and communicated forthwith to the Schools.

3.2.2. The final estimated amount of Formula Revenues and the calculation thereof shall be clearly presented in the City Manager's Proposed Operating Budget and forwarded to the City Council for consideration as part of the annual budget process.

4. Procedure to Request Funding Above the Revenue Sharing Formula:

- 4.1. After receiving the Superintendent's Estimate of Needs, the School Board will notify the City Council by resolution that it has determined additional local funding is required to maintain the current level of operations or to provide for additional initiatives. The School Board's resolution will provide the following: 1) that additional funding is required; 2) the amount of additional funding requested; 3) the purpose for the additional funding; and 4) that the School Board supports an increase in the real estate tax (or other local tax) should the City Council determine that such a tax increase is necessary.
- 4.2. The City Council, in its sole discretion may elect to provide revenue to Schools that is not consistent with this Policy. Such action by the City Council may include consideration of existing dedications or alternate sources of revenue or tax increases. If, after deliberation and appropriate public involvement, the City Council determines that additional tax revenues are required, the City Council may adopt a tax rate increase to any revenue stream within this formula to generate additional local tax revenue.
- 4.3. Should the City Council dedicate such increase in local taxes, that dedication will be treated in the same manner as other Dedicated Local Tax. If the City Council does not dedicate the increased taxes, this revenue will be part of the Local Tax Revenues for purposes of this Policy.

5. Deviations from Budgeted Local Tax Revenues:

- 5.1. If, at the end of the fiscal year, the Actual Local Tax Revenues exceed the Budgeted Local Tax Revenues, the amount of excess revenue will be subject to the same treatment as similar revenues in the budget process for the immediately preceding fiscal year. However, any excess revenue is first subject to the General Fund Balance Reserve Policy. If such excess funds are not required for the General Fund Balance Reserve Policy, the School Board may request that such funds be appropriated at the same time as the appropriation of reversion funds, discussed in Section 6.3, below.
- 5.2. If, the City, through the Manager or their designee, anticipates at any time during the fiscal year that actual revenues will fall below budgeted revenues, the School Board, upon notification by the City Manager or his designee of such an anticipated shortfall, will be expected to take necessary actions to reduce expenditures in an amount equal to the School's portion of the shortfall.

6. Reversion of Formula Revenues:

- 6.1. All other sources of funding shall be expended by the Schools prior to the use of Local Tax Revenues.
- 6.2. All balances of Local Tax Revenues held by the Schools at the close of business for each fiscal year ending on June 30th (to include the accrual period) lapse and revert to the fund balance of the City's General Fund.
- 6.3. Reversion Appropriation Process: The School Board may request, by resolution, the reappropriation and appropriation of funds resulting from the end of the fiscal year. This request should consider the following:
 - 6.3.1. The use of funds whose appropriation has lapsed because of the end of the fiscal year and reverted to the fund balance of the City's General Fund. See Section 6.2.
 - 6.3.2. The use of excess funds discussed in Section 5.1.
 - 6.3.3. The calculation of actual debt payments for the fiscal year recently closed as compared to the estimated debt payments upon which the fiscal year's budget was appropriated. If the actual debt payment exceeds estimated debt payments, the amount of the Schools' reversion funds will be reduced by this difference. If actual debt is less than estimated debt payments, the amount of the Schools' reversion funds will be increased by this difference.
 - 6.3.4. The Schools' Office of Budget Development will confer with Budget and Management Services to verify that there is sufficient fund balance in the General Fund to meet the City Council Fund Balance Policy. If there is insufficient fund balance according to the Fund Balance Policy, the City Manager shall notify the Superintendent of this condition.
 - 6.3.5. The School Board resolution may request the use of excess or reversion funds for one-time purchases or to be retained according to the applicable policy for the Schools Reserve Fund.
 - 6.3.5.1. Upon receipt of the resolution, Budget and Management Services shall prepare an ordinance for City Council's consideration of the School Board's request at the earliest available City Council meeting.
 - 6.3.5.2. Following City Council's action, Budget and Management Services shall notify the Schools of the City Council's decision and shall adjust the accounting records accordingly.

7. Revision to the City/School Revenue Sharing Policy:

- 7.1. The Superintendent, City Manager, Schools' Chief Financial Officer, and the City's Director of Budget and Management Services shall meet annually to discuss changes in State and Federal revenues that support Schools' operations, any use of "one-time" revenues, and any adjustments made to existing revenues affecting this formula. If they determine that an adjustment is needed, the City Manager and the Superintendent will brief the City Council and the School Board respectively.
- 7.2. City Council may revise this Policy in its discretion after consultation with the School Board.

7.3. If no other action is taken by the City Council and the School Board, this Policy shall remain effective until June 30, 2024, at which time it will be reviewed and considered for reauthorization.

APPROVED:

As to Content:	<u>Dr. Aaron Spence</u> School Superintendent	<u>11/12/2019</u> Date
	<u>Thomas M. Leahy</u> Acting City Manager	<u>11/13/2019</u> Date
As to Legal Sufficiency:	<u>Mark D. Stiles</u> City Attorney	<u>11/13/2019</u> Date
Approved by School Board:	<u>Beverly M. Anderson</u> School Board Chairman	<u>11/12/2019</u> Date
APPROVED BY CITY COUNCIL:	<u>Robert M. Dyer</u> Mayor	<u>11/19/2019</u> Date

APPROVED:

As to Content:



School Superintendent

11/12/2019

Date



City Manager

11/13/19

Date

As to Legal Sufficiency:



City Attorney

11/13/2019

Date

Approved by School Board:



School Board Chairman

11/12/2019

Date

APPROVED BY
CITY COUNCIL:



Mayor

11-21-19

Date

On October 17, 2023 the City Council of Virginia Beach formally extended the Revenue Sharing Policy until June 30, 2025. The FY 2025-26 Adopted Operating Budget includes an ordinance to formally extended the policy through June 30, 2026.

Budget Manager and Signature Authority

Each senior staff member is responsible for designated budget categories including departmental spending, line item compliance, and all expenditures through signature authority. This authority may be shared, if so designated; however, delegating signature authority does not nullify the senior staff member's accountability for fiscal responsibility.

Year-end financial adjustments necessary to close the books may be executed at the discretion of the Chief Financial Officer (CFO). These adjustments do not require the approval or signatures of the Budget Manager or Signature Authority. The CFO holds the authority to finalize these adjustments to ensure the timely and accurate completion of the fiscal year-end close process.

Please send any updates, along with supporting documentation, to Carey Underwood at carey.underwood@vbschools.com

Updated: **February 18, 2026** **Revisions in Red**

Fund	Cost Center	Description	Senior Staff	Budget Manager	Signature Authority
115		School Operating Fund			
	8104	Elementary Classroom	Melanie Hamblin	Melanie Hamblin Teri Breaux Kimani Vaughan	Melanie Hamblin Matthew Delaney
	8106	Middle Classroom	James Smith	James Smith	James Smith Matthew Delaney
	8108	High Classroom	Walter Brower	Walter Brower	Walter Brower Matthew Delaney
	8110	Special Ed Classroom	Matthew Delaney	Roni Myers-Daub	Roni Myers-Daub Matthew Delaney Cheryl Woodhouse
	8112	Tech and Career Ed Classroom	Matthew Delaney	Sara Lockett Thomas Quinn	Thomas Quinn Matthew Delaney Cheryl Woodhouse
	8114	Gifted Classroom	Matthew Delaney	Crystal Lewis-Wilkerson	Crystal Lewis-Wilkerson Matthew Delaney Cheryl Woodhouse
	8115	Academy Classroom	Matthew Delaney	Thomas Quinn	Thomas Quinn Matthew Delaney Cheryl Woodhouse
	8116	Alternative Education Classroom	Walter Brower	Anthony Smith	Walter Brower Matthew Delaney
	8118	Remedial Ed Classroom	Matthew Delaney	Thomas Quinn	Thomas Quinn Matthew Delaney Cheryl Woodhouse
	8120	Summer School	Matthew Delaney	Robert Jamison Adrian Day	Robert Jamison Matthew Delaney Cheryl Woodhouse
	8122	Summer Slide	Matthew Delaney	Lorena Kelly	Lorena Kelly Matthew Delaney Cheryl Woodhouse
	8124	Adult Ed	Walter Brower	Camille Harmon	Walter Brower Matthew Delaney
	8135	Guidance	Matthew Delaney	Robert Jamison	Robert Jamison Matthew Delaney Cheryl Woodhouse
	8136	Student Services	Matthew Delaney	Robert Jamison Adrian Day	Robert Jamison Matthew Delaney Cheryl Woodhouse
	8137	Social Workers	Matthew Delaney	Robert Jamison Damion Wilson	Robert Jamison Matthew Delaney Cheryl Woodhouse
	8139	Homebound	Matthew Delaney	Leeane Turnbull	Leeane Turnbull Matthew Delaney
	8145	Teaching & Learning	Matthew Delaney	Matthew Delaney Lorena Kelly Thomas Quinn	Matthew Delaney Cheryl Woodhouse
	8147	Instructional Prof Growth & Innovation	Matthew Delaney	Janene Gorham	Matthew Delaney Cheryl Woodhouse
	8149	Opportunity and Achievement	Ty Harris	Ty Harris	Cheryl Woodhouse Donald Robertson
	8151	Student Leadership	Matthew Delaney	Leeane Turnbull	Leeane Turnbull Matthew Delaney
	8153	School Leadership	Matthew Delaney	Matthew Delaney	Matthew Delaney Cheryl Woodhouse
	8155	Student Activities	Matthew Delaney	Leeane Turnbull	Leeane Turnbull Matthew Delaney
	8157	Special Ed Support	Matthew Delaney	Roni Myers-Daub	Roni Myers-Daub

<u>Fund</u>	<u>Cost Center</u>	<u>Description</u>	<u>Senior Staff</u>	<u>Budget Manager</u>	<u>Signature Authority</u>
8159	Tech and Career Ed Support		Matthew Delaney	Sara Lockett Thomas Quinn	Matthew Delaney Cheryl Woodhouse Thomas Quinn Matthew Delaney Cheryl Woodhouse
8161	Gifted Ed Support		Matthew Delaney	Crystal Lewis-Wilkerson	Crystal Lewis-Wilkerson Matthew Delaney Cheryl Woodhouse
8162	Academy Support		Matthew Delaney	Thomas Quinn	Thomas Quinn Matthew Delaney Cheryl Woodhouse
8163	Alternative Ed Support		Walter Brower	Anthony Smith	Walter Brower Matthew Delaney
8165	Library Media Support		Matthew Delaney	Katherine Goldberg	Katherine Goldberg Matthew Delaney Cheryl Woodhouse
8175	Office of the Principal - Elementary		Melanie Hamblin	Melanie Hamblin Teri Breaux Kimani Vaughan	Melanie Hamblin Matthew Delaney
8177	Office of the Principal - Middle		James Smith	James Smith	James Smith Matthew Delaney
8179	Office of the Principal - High		Walter Brower	Walter Brower	Walter Brower Matthew Delaney
8181	Office of the Principal - Tech & Career Ed		Matthew Delaney	Sara Lockett Thomas Quinn	Thomas Quinn Matthew Delaney Cheryl Woodhouse
8190	Instructional Technology Support		Matthew Delaney	Katherine Goldberg	Katherine Goldberg Matthew Delaney Cheryl Woodhouse
8202	Board and Govt Services		Donald Robertson	Donald Robertson	Donald Robertson Cheryl Woodhouse
8203	Legal Services		Kamala Lannetti	Kamala Lannetti	Kamala Lannetti Cheryl Woodhouse
8204	Office of the Superintendent		Donald Robertson	Donald Robertson	Donald Robertson Cheryl Woodhouse
8206	Communications & Community Engagement		Nicole Livas	Nicole Livas	Nicole Livas Admon Alexander
8208	Human Resources		Darnita Trotman	Darnita Trotman	Darnita Trotman Cheryl Woodhouse
8210	Professional Growth & Innovation		Matthew Delaney	Janene Gorham	Matthew Delaney Cheryl Woodhouse
8212	Consolidate Benefits		Crystal Pate	Linda Matkins	Linda Matkins Crystal Pate Shaundee Dryer Colleen Norman
8214	Planning, Innovation, & Accountability		Cheryl Woodhouse	Lisa Banicky	Lisa Banicky Cheryl Woodhouse
8216	Budget and Finance		Crystal Pate	Crystal Pate	Crystal Pate Dan Hopkins
8218	Risk Management		Crystal Pate	Steve LePock	Crystal Pate Dan Hopkins
8220	Internal Audit		Karen Woodson	Karen Woodson	Karen Woodson Crystal Pate
8222	Procurement Services		Crystal Pate	Crystal Pate	Dan Hopkins Crystal Pate
8240	Office of Technology		David Din	David Din	David Din Joe Damus Muhammad Babar
8250	Health Services		Matthew Delaney	Leeane Turnbull	Leeane Turnbull Matthew Delaney
8252	Psychological Services		Matthew Delaney	Robert Jamison	Robert Jamison Matthew Delaney Cheryl Woodhouse
8254	Audiological Services		Matthew Delaney	Roni Myers-Daub	Roni Myers-Daub Matthew Delaney Cheryl Woodhouse
8302	Transportation Management		Jack Freeman	James Lash	James Lash Jack Freeman
8304	Vehicle Operations		Jack Freeman	James Lash	James Lash Jack Freeman
8306	Vehicle Operations - Special Ed		Jack Freeman	James Lash	James Lash

<u>Fund</u>	<u>Cost Center</u>	<u>Description</u>	<u>Senior Staff</u>	<u>Budget Manager</u>	<u>Signature Authority</u>
	8308	Monitoring Services - Special Ed	Jack Freeman	James Lash	Jack Freeman James Lash Jack Freeman
	8310	Vehicle Maintenance	Jack Freeman	James Lash	James Lash Jack Freeman
	8402	School Division Services	Jack Freeman	Jack Freeman	Jack Freeman Cheryl Woodhouse
	8404	Facilities & Maintenance Services	Jack Freeman	Melisa Ingram TBD	Melisa Ingram TBD Jack Freeman
	8406	Custodial Services	Jack Freeman	Sam Nix	Sam Nix Jack Freeman
	8408	Grounds Services	Jack Freeman	Frank Fentress	Jack Freeman Crystal Pate
	8410	Vehicle Services	Jack Freeman	James Lash	James Lash Jack Freeman Crystal Pate
	8412	Security and Emergency Management	Jack Freeman	Thomas Shattuck	Jack Freeman Crystal Pate
	8414	Distribution Services	Jack Freeman	Sam Nix	Sam Nix Jack Freeman
	8416	Telecommunications	David Din	David Din	David Din Muhammad Babar
	8435	Technology Maintenance	David Din	David Din Muhammad Babar	David Din Muhammad Babar Joe Damus
201		Green Run Collegiate Charter SOP	Walter Brower	Rianne Patricio	Rianne Patricio Walter Brower
202		School Allocations SOP			
	8104	Elementary Classroom	Melanie Hamblin	Principal	Principal Melanie Hamblin Crystal Pate
	8106	Middle Classroom	James Smith	Principal	Principal James Smith Crystal Pate
	8108	High Classroom	Walter Brower	Principal	Principal Walter Brower Crystal Pate
	8110	Special Ed Classroom	Matthew Delaney	Principal	Principal Matthew Delaney Crystal Pate
	8112	Tech & Career Ed Classroom	Matthew Delaney	Principal	Principal Matthew Delaney Crystal Pate
	8114	Gifted Classroom	Matthew Delaney	Principal	Principal Matthew Delaney Crystal Pate
	8116	Alternative Education Classroom	Walter Brower	Principal	Principal Walter Brower Crystal Pate
	8161	Gifted Ed Support	Matthew Delaney	Principal	Principal Matthew Delaney Crystal Pate
	8165	Library Media Support	Matthew Delaney	Principal	Principal Matthew Delaney Crystal Pate
	8175	Office of the Principal - Elementary	Melanie Hamblin	Principal	Principal Melanie Hamblin Crystal Pate
	8177	Office of the Principal - Middle	James Smith	Principal	Principal James Smith Crystal Pate
	8179	Office of the Principal - High	Walter Brower	Principal	Principal Walter Brower Crystal Pate
	8181	Office of the Principal - Tech & Career Ed	Matthew Delaney	Principal	Principal Matthew Delaney Crystal Pate
	8190	Instructional Technology Support	Matthew Delaney	Principal	Principal Matthew Delaney Crystal Pate

<u>Fund</u>	<u>Cost Center</u>	<u>Description</u>	<u>Senior Staff</u>	<u>Budget Manager</u>	<u>Signature Authority</u>
203		Instructional Technology SOP	David Din	David Din	David Din AND Matthew Delaney Crystal Pate
204		Athletics SOP	Matthew Delaney	Leeane Turnbull	Leeane Turnbull Matthew Delaney
210		Equipment Replacement SRF	Crystal Pate	Crystal Pate	Crystal Pate Dan Hopkins
211		Vending Operations SRF	Crystal Pate	Crystal Pate	Crystal Pate Dan Hopkins
212		Cell Tower SRF	David Din	David Din	David Din AND Crystal Pate Dan Hopkins
213		Cafeterias SRF	Jack Freeman	Rachel Amato	Rachel Amato Jack Freeman
214		Grants SRF			
	702003	Hampton Roads Workforce Council - ALC	Walter Brower	Camille Harmon	Walter Brower Matthew Delaney
	702004	Hampton Roads Workforce - STEM (OSY)	Matthew Delaney	Sara Lockett Thomas Quinn	Sara Lockett Matthew Delaney Cheryl Woodhouse
	702007	NMSI Grant	Matthew Delaney	Thomas Quinn	Thomas Quinn Matthew Delaney Cheryl Woodhouse
	702009	Project HOPE - City Wide SCA	Matthew Delaney	Robert Jamison	Robert Jamison Matthew Delaney Cheryl Woodhouse
	702014	2 Revolutions	Cheryl Woodhouse	Lisa Banicky	Lisa Banicky Cheryl Woodhouse
	702015	Hampton Roads Community Foundation (Piano)	Matthew Delaney	Crystal Lewis-Wilkerson	Crystal Lewis-Wilkerson Matthew Delaney Cheryl Woodhouse
	702018	No Kid Hungry	Jack Freeman	Rachel Amato	Rachel Amato Jack Freeman
	702021	ACT - BayPort Foundation	Matthew Delaney	Sara Lockett Thomas Quinn	Sara Lockett Matthew Delaney Cheryl Woodhouse
	702022	BlueForge-TCEC welding Lab	Matthew Delaney	Sara Lockett Thomas Quinn	Sara Lockett Matthew Delaney Cheryl Woodhouse
	702023	United Way Summer Enrichment	Matthew Delaney	Lorena Kelly Laura Silverman	Lorena Kelly Matthew Delaney Cheryl Woodhouse
	702024	United Way - Mentor and Enrichment	Matthew Delaney	Lorena Kelly Laura Silverman	Lorena Kelly Matthew Delaney Cheryl Woodhouse
	702025	Middle School Maritime Exploration	Matthew Delaney	Sara Lockett Thomas Quinn	Sara Lockett Matthew Delaney Cheryl Woodhouse
	702026	JUUL Labs & Altria Settlements	Donald Robertson	Crystal Pate	Donald Robertson Cheryl Woodhouse
	702027	NYLF Grief-Sensitive Schools	Matthew Delaney	Robert Jamison	Robert Jamison Matthew Delaney Cheryl Woodhouse
	702028	VA Opioid Abatement Individual	Cheryl Woodhouse	Robert Jamison	Cheryl Woodhouse Matthew Delaney
	702029	School Security Office Program	Jack Freeman	Thomas Shattuck	Jack Freeman Crystal Pate
	702030	VA Opioid Abatement Cooperative	Cheryl Woodhouse	Robert Jamison	Cheryl Woodhouse Matthew Delaney
	702031	Harbor Hope Center	Cheryl Woodhouse	Robert Jamison	Cheryl Woodhouse Matthew Delaney
	703001	Algebra Readiness	Matthew Delaney	Thomas Quinn	Thomas Quinn Matthew Delaney Cheryl Woodhouse
	703002	Career & Tech Ed State Equip Alloc	Matthew Delaney	Sara Lockett Thomas Quinn	Sara Lockett Matthew Delaney Cheryl Woodhouse
	703003	Career Switcher Prog Mentor Reimb.	Matthew Delaney	Janene Gorham	Matthew Delaney Cheryl Woodhouse
	703005	CTE Special State Equip Alloc	Matthew Delaney	Sara Lockett Thomas Quinn	Sara Lockett Matthew Delaney

<u>Fund</u>	<u>Cost Center</u>	<u>Description</u>	<u>Senior Staff</u>	<u>Budget Manager</u>	<u>Signature Authority</u>
					Cheryl Woodhouse
703008		Early Reading Intervention	Matthew Delaney	Lorena Kelly	Lorena Kelly Matthew Delaney Cheryl Woodhouse
703009		General Adult Ed	Walter Brower	Camille Harmon	Walter Brower Matthew Delaney
703014		Industry Cert Examinations	Matthew Delaney	Sara Lockett Thomas Quinn	Sara Lockett Matthew Delaney Cheryl Woodhouse
703015		Industry Cert Examinations STEM - H	Matthew Delaney	Sara Lockett Thomas Quinn	Sara Lockett Matthew Delaney Cheryl Woodhouse
703016		ISAEP	Walter Brower	Anthony Smith	Walter Brower Matthew Delaney
703017		Jail Education Program	Matthew Delaney	Roni Myers-Daub	Roni Myers-Daub Matthew Delaney Cheryl Woodhouse
703018		Juvenile Detention Home	Matthew Delaney	Kay Thomas	James Smith Matthew Delaney
703019		National Board Certification Incentive	Matthew Delaney	Janene Gorham	Matthew Delaney Cheryl Woodhouse
703020		New Teacher Mentor	Matthew Delaney	Janene Gorham	Matthew Delaney Cheryl Woodhouse
703021		Positive Behavior Interventions & Supports	Matthew Delaney	Robert Jamison	Robert Jamison Matthew Delaney Cheryl Woodhouse
703023		Project Graduation	Matthew Delaney	Gloria "Ashlee" Williams Thomas Quinn	Thomas Quinn Matthew Delaney Cheryl Woodhouse
703024		Race to GED	Walter Brower	Camille Harmon	Walter Brower Matthew Delaney
703025		School Security Equipment	Jack Freeman	Thomas Shattuck	Jack Freeman Cheryl Woodhouse
703026		SRO/SSO Incentive	Jack Freeman	Thomas Shattuck	Jack Freeman Cheryl Woodhouse
703028		STEM Teacher Recruitment & Retention Incentive Grant	Darnita Trotman	Darnita Trotman	Darnita Trotman Cheryl Woodhouse
703029		Technology Initiative			
		Non-Training	David Din	David Din	Joe Damus David Din Cheryl Woodhouse
		Training	Matthew Delaney	Matthew Delaney	Matthew Delaney Cheryl Woodhouse
703033		VA Preschool Initiative	Matthew Delaney	Lorena Kelly	Lorena Kelly Matthew Delaney Cheryl Woodhouse
703036		Workplace Readiness	Matthew Delaney	Sara Lockett Thomas Quinn	Sara Lockett Matthew Delaney Cheryl Woodhouse
703038		STEM Competition Team Initiative	Matthew Delaney	Sara Lockett Thomas Quinn	Sara Lockett Matthew Delaney Cheryl Woodhouse
703039		Advancing Computer Science Education	Matthew Delaney	Charles Hinsch	Katherine Goldberg Thomas Quinn Matthew Delaney Cheryl Woodhouse
703045		Pre-K/Grade 2 Active Learning	Matthew Delaney	Crystal Lewis-Wilkerson	Crystal Lewis-Wilkerson Matthew Delaney
703047		Flexible Per Pupil Funding	Matthew Delaney	Melanie Hamblin James Smith Kimani Vaughan	Matthew Delaney Cheryl Woodhouse
703048		School-Based Mental Health Services	Matthew Delaney	Robert Jamison	Robert Jamison Matthew Delaney Cheryl Woodhouse
703049		ECSE Prov Licensed Teacher Incentive	Matthew Delaney	Roni Myers-Daub	Roni Myers-Daub Matthew Delaney Cheryl Woodhouse
703050		Recovery High School	Cheryl Woodhouse	Robert Jamison	Cheryl Woodhouse Matthew Delaney
703051		School Safety and Security	Jack Freeman	Thomas Shattuck	Jack Freeman Cheryl Woodhouse

<u>Fund</u>	<u>Cost Center</u>	<u>Description</u>	<u>Senior Staff</u>	<u>Budget Manager</u>	<u>Signature Authority</u>
	703052	Prioritized Aspiring Educator	Darnita Trotman	Amy Church	Darnita Trotman Cheryl Woodhouse
	703053	Critical National Security Language	Matthew Delaney	Leah Donohue Crystal Lewis-Wilkerson	Crystal Lewis-Wilkerson Matthew Delaney
	703054	VFHY Fentanyl Activation	Matthew Delaney	Crystal Lewis-Wilkerson	Crystal Lewis-Wilkerson Matthew Delaney
	703055	AP/IB/CE Exam Fee Reduction Program	Matthew Delaney	Robert Jamison	Robert Jamison Matthew Delaney Cheryl Woodhouse
	703056	ACSE APCS Expansion	Matthew Delaney	Thomas Quinn	Thomas Quinn Matthew Delaney Cheryl Woodhouse
	704001	Adult Basic Education	Walter Brower	Camille Harmon	Walter Brower Matthew Delaney
	704002	Carl Perkins	Matthew Delaney	Sara Lockett Thomas Quinn	Sara Lockett Matthew Delaney Cheryl Woodhouse
	704004	COPS-School Violence Prevention Program-COPS SVPP	Jack Freeman	Thomas Shattuck	Jack Freeman Cheryl Woodhouse
	704011	McKinney Vento	Matthew Delaney	Robert Jamison	Robert Jamison Matthew Delaney Cheryl Woodhouse
	704013	MyCAA LPN	Walter Brower	Camille Harmon	Walter Brower Matthew Delaney
	704014	MyCAA ALC	Walter Brower	Camille Harmon	Walter Brower Matthew Delaney
	704015	NJROTC	Walter Brower	Walter Brower	Walter Brower Matthew Delaney
	704018	Perkins CTE Secondary Reserve Funds	Matthew Delaney	Sara Lockett Thomas Quinn	Sara Lockett Matthew Delaney Cheryl Woodhouse
	704019	Post 9/11 GI Bill	Walter Brower	Camille Harmon	Walter Brower Matthew Delaney
	704020	Preschool - IDEA Section 619	Matthew Delaney	Roni Myers-Daub	Roni Myers-Daub Matthew Delaney Cheryl Woodhouse
	704021	Startalk	Matthew Delaney	Crystal Lewis-Wilkerson	Crystal Lewis-Wilkerson Matthew Delaney Cheryl Woodhouse
	704022	Title I Part A	Matthew Delaney	Lorena Kelly Laura Silverman	Lorena Kelly Matthew Delaney Cheryl Woodhouse
	704023	Title I Part D Subpart 1	Matthew Delaney	Kay Thomas	James Smith Matthew Delaney
	704024	Title I Part D Subpart 2	Walter Brower	Anthony Smith	Walter Brower Matthew Delaney
	704025	Title II Part A	Matthew Delaney	Lorena Kelly	Lorena Kelly Matthew Delaney Cheryl Woodhouse
	704026	Title III Part A Language Acquisition	Matthew Delaney	Kathleen Cahoon-Newchok Crystal Lewis-Wilkerson	Crystal Lewis-Wilkerson Lorena Kelly Matthew Delaney
	704027	Title IV Part A	Matthew Delaney	Gloria "Ashlee" Williams Thomas Quinn	Thomas Quinn Matthew Delaney Cheryl Woodhouse
	704030	Title IV Pell	Walter Brower	Camille Harmon	Walter Brower Matthew Delaney
	704031	Title VI-B IDEA Section 611	Matthew Delaney	Roni Myers-Daub	Roni Myers-Daub Matthew Delaney Cheryl Woodhouse
	704042	Corrections Ed & Other Instit.	Walter Brower	Camille Harmon	Walter Brower Matthew Delaney
	704043	ARPA ESSER III	Crystal Pate	Crystal Pate Tiffany Jacobs	Crystal Pate Dan Hopkins
	704047	ARP Homeless Grant I	Matthew Delaney	Robert Jamison	Robert Jamison Matthew Delaney Cheryl Woodhouse
	704049	Spanish Immersion	Matthew Delaney	Paula Hernandez Crystal Lewis-Wilkerson	Crystal Lewis-Wilkerson Lorena Kelly Matthew Delaney
	704050	ARP Homeless II	Matthew Delaney	Robert Jamison	Robert Jamison

<u>Fund</u>	<u>Cost Center</u>	<u>Description</u>	<u>Senior Staff</u>	<u>Budget Manager</u>	<u>Signature Authority</u>
		704051 HVAC CSLFRF	Jack Freeman	Melisa A. Ingram	Matthew Delaney Cheryl Woodhouse Jack Freeman Cheryl Woodhouse
		704054 ARP Summer Learning	Matthew Delaney	Thomas Quinn	Thomas Quinn Matthew Delaney
		704055 ARP Before & After School	Matthew Delaney	Crystal Lewis-Wilkerson	Crystal Lewis-Wilkerson Matthew Delaney
		704056 ARP Unfinished Learning	Matthew Delaney	Lorena Kelly	Lorena Kelly Matthew Delaney
		704067 NSLP Equipment Assistance	Jack Freeman	Rachel Amato	Rachel Amato Jack Freeman
		704068 Recruitment & Retention (RARS)-ARP	Darnita Trotman	Darnita Trotman	Darnita Trotman Cheryl Woodhouse
		704069 RIPE for Public Instruction	Darnita Trotman	Amy Church	Darnita Trotman Cheryl Woodhouse
		704070 DoDEA WLARP	Matthew Delaney	Leah Donohue Crystal Lewis-Wilkerson	Crystal Lewis-Wilkerson Lorena Kelly Matthew Delaney
		704071 Title III Part A Immigrant & Youth	Matthew Delaney	Kathleen Cahoon-Newchok Crystal Lewis-Wilkerson	Crystal Lewis-Wilkerson Lorena Kelly Matthew Delaney
		704072 School Safety and Security CSLRF	Jack Freeman	Thomas Shattuck	Jack Freeman Cheryl Woodhouse
		704073 VDOE-SCNP Team Nutrition Training	Jack Freeman	Rachel Amato	Rachel Amato Jack Freeman
		704074 Pre-Apprenticeship	Matthew Delaney	Sara Lockett Thomas Quinn	Sara Lockett Matthew Delaney Cheryl Woodhouse
		704075 Iteach Supplement	Darnita Trotman	Amy Church	Darnita Trotman
		704076 STEM FEN & GWC Event	Matthew Delaney	Katherine Goldberg	Katherine Goldberg Matthew Delaney
215	Textbooks - SRF		Matthew Delaney	Matthew Delaney	Matthew Delaney Crystal Pate Dan Hopkins
650	Risk Management ISF - Schools		Crystal Pate	Steve LePock	Dan Hopkins Crystal Pate
651	Flexible Benefits Forfeiture ISF		Crystal Pate	Crystal Pate	Crystal Pate Linda Matkins Dan Hopkins Colleen Norman
652	Health Insurance ISF - Schools		Crystal Pate	Crystal Pate	Crystal Pate Linda Matkins Dan Hopkins Colleen Norman
653	Health Insurance ISF - City		Crystal Pate	Crystal Pate	Crystal Pate Linda Matkins Dan Hopkins Colleen Norman
480	Capital Schools Project				
	School Operating Budget Support		Assigned by Unit Code	Assigned by Unit Code	Assigned by Unit Code
	601032 Student Data Management Systems		David Din	David Din	David Din Cheryl Woodhouse
	601030 School Human Resources Payroll System		Crystal Pate	Crystal Pate	Crystal Pate Dan Hopkins
	All Other CIP Projects Except Those Listed Above		Jack Freeman	Melisa Ingram	Melisa Ingram AND Jack Freeman

Donald E. Robertson Jr., Ph.D., Superintendent
Virginia Beach City Public Schools
2512 George Mason Drive, Virginia Beach, VA 23456-0038

Produced by the Department of Budget and Finance
For further information, please call (757)263-1066

Notice of Non-Discrimination Policy

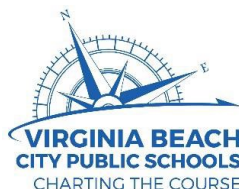
Virginia Beach City Public Schools does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation/gender identity, pregnancy, childbirth or related medical condition, disability, marital status, age, genetic information or military status in its programs and activities, employment, or enrollment and provides equal access to the Boy or Girl Scouts and other designated youth groups. School Board policies and regulations (including but not limited to, Policies 2-33, 4-4, 5-4, 5-7, 5-19, 5-20, 5-31, 5-44, 6-7, 6-33, 7-48, 7-49, 7-57 and Regulations 2-33.1, 4-4.1, 4-4.2, 4-4.3, 5-7.1, 5-44.1, 5-44.2, 7-11.1 and 7-57.1) provide equal access to courses, programs, enrollment, counseling services, physical education and athletic, vocational education, instructional materials, extracurricular activities, and employment.

Title IX Notice: Complaints or concerns regarding discrimination on the basis of sex or sexual harassment should be addressed to the Title IX Coordinator, Robin Reese, Ed.D., at the VBCPS Office of Student Leadership, 641 Carriage Hill Road, Suite 200, Virginia Beach, VA 23452, (757) 263-2020, Robin.Reese@vbschools.com. Additional information regarding Virginia Beach City Public Schools' policies regarding discrimination on the basis of sex and sexual harassment, as well as the procedures for filing a formal complaint and related grievance processes, can be found in School Board Policies 5-31, 5-44 and School Board Regulations 5-44.1, 5-44.2 (students), School Board Policy 4-4 and School Board Regulation 4-4.3 (employees) and on the School Division's website <https://www.vbschools.com/about/titleix>. Concerns about the application of Section 504 of the Rehabilitation Act should be addressed to the Section 504 Coordinator/Executive Director of Student Support Services at (757) 263-1980, 641 Carriage Hill Road, Suite 100, Virginia Beach, VA 23452, or the Section 504 Coordinator at the student's school. For students who are eligible or suspected of being eligible for special education or related services under IDEA, please contact the Office of Programs for Exceptional Children at (757) 263-2400, Plaza Annex/Family and Community Engagement Center, 641 Carriage Hill Road, Suite 200, Virginia Beach, VA 23452.

The School Division is committed to providing educational environments that are free of discrimination, harassment, and bullying. Students, staff, parents/legal guardians who have concerns about discrimination, harassment, or bullying should contact the school administration at their school. Promptly reporting concerns will allow the school to take appropriate actions to investigate and resolve issues. School Board Policy 5-7 addresses non-discrimination and anti-harassment, Policy 5-44 addresses sexual harassment and discrimination based on sex or gender. Policy 5-36 and its supporting regulations address other forms of harassment.

Alternative formats of this publication which may include taped, Braille, or large print materials are available upon request for individuals with disabilities. Call or write the Department of Budget and Finance, Virginia Beach City Public Schools, 2512 George Mason Drive, P.O. Box 6038, Virginia Beach, VA 23456-0038. Telephone (757) 263-1066 (voice); fax (757) 263-1173; (757) 263-1240 (TDD).

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