

FY 2021/22

Superintendent's Estimate of Needs

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUPERINTENDENT'S ESTIMATE OF NEEDS
FY 2021/22

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VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

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VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

GUIDE TO UNDERSTANDING THE BUDGET

BUDGET ORGANIZATION

Virginia Beach City Public Schools (VBCPS) plans and develops a budget on an annual basis. The Code of Virginia requires each superintendent to prepare a budget reflective of the needs of the school division. It is the responsibility of the School Board to balance the needs of the school division against the available resources.

VBCPS' budget is developed using a variety of standards and practices that reflect federal laws, state codes, local policies and School Board regulations. Management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the School Board are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP). For accounting purposes, the fiscal year (FY) for VBCPS encompasses the 12 months beginning July 1 and ending June 30.

The FY 2021/22 Superintendent's Estimate of Needs (SEON) is presented as a communications document that provides information required for making policy and budgetary decisions. The SEON details projected revenues and expenditures and outlines proposed changes compared to budgets from prior fiscal years. In this document, the total School Operating budget is presented first by fund; then within each fund, revenue and expenditures are shown in detail.

The FY 2021/22 SEON presents financial summaries and comparisons expanded to report up to five years of data. This document is a record of past decisions, a spending plan for the future, and serves as a resource for students, employees and citizens interested in learning about the operation of VBCPS.

BUDGET BASICS

Where do my tax dollars go?

Nearly 85.0 percent of the School Operating fund budget goes to personnel costs. The remaining 15.0 percent must address needs such as utility bills for schools and gasoline for school buses. Annually, there is typically less than 2.0 percent of this 15.0 percent available for discretionary spending.

How are revenue and expenditures projected?

There are many unpredictable factors affecting the projection of revenue and expenditures. It is, therefore, important that VBCPS develops and utilizes budget assumptions that are current and based on data and information available at the time the budget is formulated. VBCPS continuously monitors revenue and expenditures throughout the year, which is an essential step to maintain a balanced budget and prevent a deficit.

How are budgets developed each year?

The baseline budgets for schools and centers are determined primarily by application of ratio-based formulas that meet or exceed state requirements and have been approved by the School Board. Each year, school-based positions are recalculated based on the projected enrollment for the next year using the School Board approved staffing formulas. Staffing formulas and examples of how staffing is calculated and allocated to schools are included in the Appendix.

How are revenue and expenditures classified?

The primary elements used to classify revenue and expenditures are fund, major category and account type. Funds represent the highest level of the classification structure. Major category refers to the classification of expenditures pursuant to §22.1-115, Code of Virginia. Account type denotes revenue or expenditures.

Does VBCPS end each year with money that is unspent?

Each year state and local governments typically end the year with an available ending balance to ensure that they meet revenue projections and do not exceed expenditure appropriations. As a result, VBCPS has historically ended each fiscal year with a positive ending balance. This is a responsible budgeting practice considering that the division is required by law to have a balanced budget. Included in the ending balance is carryover funding for outstanding encumbered obligations, accounting for orders of goods or services that have not been received or performed as of June 30.

VBCPS is a component unit of the city of Virginia Beach. Appropriations of the division's budget are authorized by the City Council as part of the city's budget adoption process. VBCPS fund balances at year-end lapse into the fund balance of the city's General fund. The School Board may request, by resolution to the City Council, the re-appropriation of fund balances to the subsequent fiscal year through the reversion process.

As a result of changing conditions, available ending balances vary year-to-year and typically represent a small fraction of the overall budget. For example, when fuel prices are low, there are one-time savings that are included in the available ending balance. Since these conditions fluctuate, it is most prudent to use those monies for one-time needs, rather than ongoing expenditures.

What is a “structurally balanced budget?”

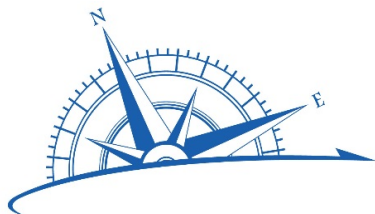
To address serious economic circumstances in recent years, VBCPS has had to rely on one-time reversion funds to augment the School Operating budget and pay for recurring expenses. While the use of one-time funding has helped bridge the gap between the revenue available and expenditures, the use of these funds to pay for ongoing costs has created a structural imbalance that requires recurring revenue to resolve.

A structurally balanced budget is one that supports financial sustainability for multiple years into the future. For a variety of reasons, a structurally balanced budget may not be possible at a given time. In such a case, using reserves to balance the budget may be considered, but only in the context of a plan to return to structural balance, replenish fund balance, and ultimately remediate the negative impacts of any other short-term balancing actions that may be taken.

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 spectrum of individuals and organizations to bring their ideas to the School Board and provide input on how money 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.



VIRGINIA BEACH CITY PUBLIC SCHOOLS

CHARTING THE COURSE

Aaron C. Spence, Ed.D.
Superintendent

February 2, 2021

Chairwoman Rye, Vice-Chair Melnyk and School Board Members,

This Superintendent's Estimate of Needs (SEON) is often considered to be the unofficial "kick off" to the Board's budget development process, acknowledging months of discussions and presentations we have had throughout the year about priorities as a school division. However, as I present you this document, the world is a very different place from where we were a year ago at this time, so it may read a little differently than previous SEONs.

Since March of 2020, we've navigated the uncharted territory of managing education while in the throes of a worldwide health pandemic. From the moment the governor shut down schools last Spring, the need to build essentially two new school divisions – one all virtual, one face-to-face – emerged, and we hardly missed a beat. We kept our staff employed and paid throughout, taking care of our workforce and bolstering our local and state economies in a time of economic crisis. We created our Continuity of Learning Plan and then shifted to our Emergency Learning Plan, providing some synchronous learning and a more robust asynchronous experience. We tackled the challenges of ending the last school year with minimal learning loss and providing our staff, students and families with the supports they needed. Then we developed and implemented our Fall 2020 Plan, which gave families a choice of virtual or in-person learning and provided a blueprint for a successful first half of the school year. And now, elements of that plan are serving as the foundation for the rest of the 20-21 academic year as we continue to progress in our knowledge both of the virus and of the needs of our school division.

While our \$828.8 million operating budget encompasses the wide range of requirements that it takes to run our school system every day, we have always made sure to not only provide the bare essentials to our students and staff, but also the resources and compensation they and our community expect. For the School Board and for this administration, teacher compensation remains a top priority for fiscal year 2021-22. We have heard and we understand how imperative it is for our school staff to be paid what they deserve, and we want to continue making a significant impact in that regard. Given what our teachers have endured this last year, it seems more important than ever that we make good on that request, which is why we have proposed a 4.5% increase in cost of living adjustment (COLA) and a 0.5% step increase for those reaching or below top of scale. For the first time in more than 20 years, we've also budgeted for an increased allowance for those employees with advanced degrees, which will make us more competitive in the local market.

While compensation increases are our top priority, we've also addressed other division needs in this Estimate of Needs. We've continued to put an emphasis on the mental health of our students, for example, by increasing the number of guidance counselors for elementary and middle schools by 16 to meet new SOQ requirements. This will allow us to build on some remarkable progress in our understanding and implementation of Social and Emotional Learning (SEL) competencies in our schools. And, we also intend to continue providing the necessary supports for our growing English as a Second Language (ESL) and special education populations. Finally, we're very excited to

provide funding to expand the Spanish Immersion Program and further support the Environmental Studies Program at the Brock Center.

The reason we are on such firm financial ground today—and why we were able to provide our students and staff with the remarkable amount of support we did during an extraordinary time financially and otherwise—is thanks to our chief financial officer, to our award-winning budget and finance staff and to you, our School Board. I am very grateful to work for a school division where we put students and staff first, no matter the situation.

I am also very proud of the work we do in VBCPS, work that provides evidence of the sound stewardship of the resources available to us here. Despite the pandemic-related obstacles we continue to face, as well as the fiscal challenges we've wrestled with as a result of the pandemic, VBCPS has thrived. I am proud to say that for the 12th consecutive year, VBCPS reached a record-high On-Time Graduation (OTG) rate, which now stands at 94.2%. In addition, the division's dropout rate decreased to 2.9%—the lowest on record. VBCPS also outperformed Virginia's rates of 92.3% for OTG and 5.1% for dropouts. That's right. Amid a global pandemic, our graduation rate went up, not down.

What a testament to our work. Not only did we graduate our seniors during a health crisis, but we have we kept our future graduates connected to learning and cared for throughout. While our division has been 1:1 for some time, we've made our parking lots and playgrounds Wi-Fi accessible and offered extended hours for Chromebook exchange or replacement. One thousand hot spots were purchased and delivered to families, and five thousand wireless headphones were given to teachers along with faster, more powerful laptops.

We've kept students fed by making meals available via a pickup model at all schools and by delivering food via bus in some of our more vulnerable neighborhoods. Between March and December 2020, we served or delivered more than 3.8 million meals, and we're currently averaging 150,000 meals per week.

When our school buildings were closed for in-person learning, we partnered with the city to open Safe Learning Centers, where children of working parents could be secure during the day.

Thanks to your guidance, our resilient, dedicated staff and a patient, supportive community, we have made some amazing things happen. Here are just a few more accomplishments from a remarkable year:

- Virginia Beach City Public Schools was a first-place winner of the National School Board Association's 2020 Magna Award for removing barriers for students through JumpStart, a partnership between local nonprofit AidNow and the division's school social work services.
- For exceeding state accreditation standards, narrowing achievement gaps and improving outcomes for students, the State Board of Education awarded Virginia Beach City Public Schools with nine 2020 Highest Achievement Exemplar Awards, more than any other school division in the state. Twelve schools in the division earned the 2020 Continuous Improvement Award, which highlights those schools that are rated "accredited" or "accredited with conditions" for 2019-2020. No other Hampton Roads school division earned as many Continuous Improvement awards.

- Parkway Elementary School was named a 2020-2021 National ESEA Distinguished School. This is the second year in a row for a VBCPS school to earn this honor. Rosemont Elementary School was a 2019-2020 National ESEA Distinguished School.
- For the second year in a row, VBCPS was designated a Virginia Environmental Excellence Program Sustainability Partner by the Virginia Department of Environmental Quality. VBCPS is the only school division in the state to earn this distinction.
- VBCPS was recognized by VDOE as one of only 15 "School Divisions of Innovation" for designing and implementing alternatives to traditional instructional practices that improve student learning and promote college and career readiness, and good citizenship.
- For the third consecutive year, all VBCPS comprehensive high schools earned the National Gold Council of Excellence Award from the National Association of Student Councils (NASC). This award recognizes student councils for their records of leadership, service and activities that improve the school and community. VBCPS represents more than 50% of the schools in Virginia on the list of awardees
- And, for 11 consecutive years, 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. Less than 5% of school districts across the nation earn this prestigious award.

I'm also excited about our recently adopted equity policy that provides a framework to advance educational equity in alignment the division's vision, values, and priorities. This policy calls on us to create an environment where all students have the opportunity to benefit from high standards and where all students have access to effective and inclusive learning environments and the resources required for a high-quality education. As a result, there will be an equity assessment in the coming months, ultimately leading to the development of an equity plan that will guide our work as we seek to bring to life the goals and emphases outlined in that policy and in our strategic plan, Compass to 2025. I can confidently say this Estimate of Needs underscores and will support that work and further distinguishes equity as something that needs to undergird everything we do. The priorities highlighted in this document directly support Goals 1-4 in Compass to 2025, which is a testament to how committed we are to ensuring our division-wide goals are supported from a budget perspective. We are literally putting our money where we as a community have determined it matters most. I am so appreciative of your support in this endeavor, and I can't wait to see how these efforts continue to move our division forward and effect real change across this great city.

Additionally, as always, VBCPS recognizes the need for ongoing capital improvements across the division—another part of our commitment to ensure that every student and every staff member works and learns in an environment designed for excellence. To that end, the proposed Capital Improvement Program (CIP) includes funding to complete the three projects that are currently underway: Princess Anne Middle School Replacement, the Plaza Annex Addition, and An Achievable Dream Academy at Lynnhaven Middle School. There is also funding in the FY 2021/22 - 2026/27 budget to continue planning for and begin the replacement of Princess Anne High School. This project is now fully funded in the 6-year CIP, as is the Bettie F. Williams Elementary School/Bayside 6th Grade Campus project.

Chairwoman Rye, Vice-Chair Melnyk and School Board Members

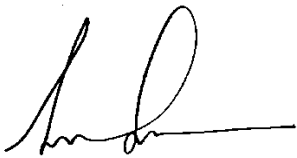
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February 2, 2021

This CIP also includes funding to begin planning for the Bayside High School Replacement project in years five and six of the program. This CIP continues to budget for infrastructure projects such as roof and HVAC improvements, as well as replacing playground equipment. Of course, even with all of this, it will be important that we continue the capital improvements conversation with our city leaders, legislators and our community in order to make more substantial progress in the future.

I want to personally thank you for taking the time to read and understand the FY21-22 Superintendent's Estimate of Needs. I look forward to continuing this collaboration with all of you as we strive to develop a budget that will keep Virginia Beach City Public Schools a world-class school division for our students and families.

Yours in Education,

A handwritten signature in black ink, appearing to read 'A. Spence', with a long horizontal stroke extending to the right.

Aaron C. Spence, Ed.D., Superintendent

DIVISION ORGANIZATION

SCHOOL BOARD MEMBERS

The School Board of the City of Virginia Beach is charged by the Commonwealth of Virginia and the regulations of the Virginia Board of Education (VBOE) with providing and operating the public schools of Virginia Beach. It is the function of the School Board to set general school policy and, within the framework of VBOE regulations, to establish guidelines and rules that will ensure the proper administration of the school program.



Carolyn T. Rye, Chair
District 5 – Lynnhaven



Kimberly A. Melnyk, Vice Chair
District 7 – Princess Anne



Beverly M. Anderson
At-Large



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Jennifer S. Franklin
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Dorothy M. Holtz
At-Large



Laura K. Hughes
At-Large



Victoria C. Manning
At-Large



Jessica L. Owens
District 3 – Rose Hall



Trenace B. Riggs
District 1 – Centerville



Carolyn D. Weems
District 4 – Bayside

In accordance with the Constitution of Virginia, Article 8, Section 7, the School Board of the City of Virginia Beach has overall responsibility for ensuring that the activities of the public schools are conducted according to law with the utmost efficiency. The School Board is a component unit of the city of Virginia Beach with responsibility for elementary and secondary education within the city. The City Council annually approves the budget, levies the necessary taxes to finance operations, and approves the borrowing of money and issuance of bonds for the school division. The School Board consists of 11 citizens elected in accordance with the Charter of the City of Virginia Beach to serve four-year overlapping terms. Four members of the School Board serve “At-Large” with no district residency requirement. The remaining seven members are required to live in the districts they represent. Each School Board member is charged with representing the entire division.

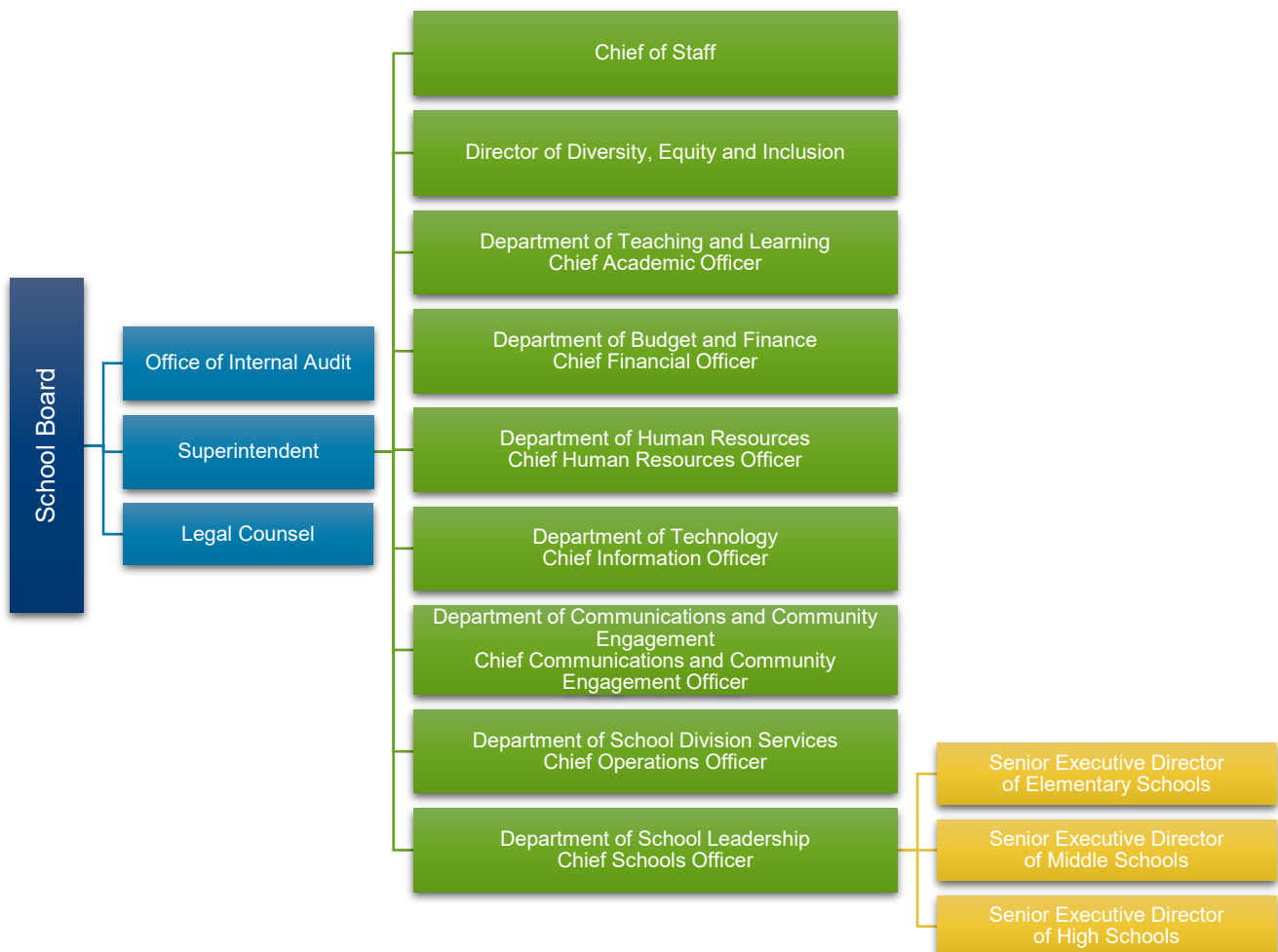
ADMINISTRATION

The School Board, vested with legislative powers, appoints the superintendent who serves as the executive and administrative head of the school division. The superintendent is charged with implementing School Board policies and managing all administrative duties related to the school division. The superintendent and administrative staff are responsible for the efficient operation of all individual schools and operational areas.

The organizational structure of VBCPS is focused on meeting the needs of approximately 64,000 kindergarten through 12th grade students while managing 86 schools/centers and seven support facilities. The administrative structure of VBCPS is divided into seven departments, each led by a chief administrative officer, to manage the day-to-day operations of the division: Budget and Finance; Human Resources; Communications and Community Engagement; School Division Services; School Leadership; Teaching and Learning; and Technology. These departments provide services including curriculum development, payment for personnel, recruitment, hiring, professional development, diversity awareness, computer services, building maintenance and a host of other operational and developmental functions.

Aaron C. Spence, Ed.D.	Superintendent
Natalie N. Allen	Chief Communications and Community Engagement Officer
Marc A. Bergin, Ed.D.	Chief of Staff
David N. Din	Chief Information Officer
John D. "Jack" Freeman	Chief Operations Officer
Farrell E. Hanzaker	Chief Financial Officer
John A. Mirra	Chief Human Resources Officer
Donald E. Robertson, Jr., Ph.D.	Chief Schools Officer
Kipp D. Rogers, Ph.D.	Chief Academic Officer

ORGANIZATIONAL CHART



SCHOOL BOARD STRATEGIC FRAMEWORK

The strategic framework, *Compass to 2025*, 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.

We Put Students First:

Student-Centered Decision Making - Choosing actions that, above all else, benefit and support student learning, growth and safety. We ask ourselves: *How am I putting student interests and needs first when making decisions?*

We Seek Growth:

Continuous Learning - Pursuing formal and informal learning opportunities to foster personal growth and improvement for all. We ask ourselves: *In what ways am I making my learning a priority?*

We Are Open to Change:

Innovation - Encouraging new ideas or improved ways of teaching, learning and working together to achieve our mission. We ask ourselves: *How am I implementing new or improved ideas to benefit my work and the work of the school division?*

We Do Great Work Together:

Collaboration - Working together and building partnerships that will benefit our students, division and community. We ask ourselves: *How and where am I working with others to improve my work and the work of the school division?*

We Value Differences:

Respect - Fostering a trusting, open, ethical, honest and inclusive environment where diversity of thought and individual contributions are prized. We ask ourselves: *What am I doing to invite, recognize and esteem the perspectives of those around me?*

CORE VALUES

VIRGINIA BEACH CITY PUBLIC SCHOOLS

STUDENT-CENTERED DECISION MAKING

Choosing actions that, above all else, benefit and support student learning, growth, and safety.

**Put
Students
First**

CONTINUOUS LEARNING

Pursuing formal and informal learning opportunities to foster personal growth and improvement for all.

**Seek
Growth**

INNOVATION

Encouraging new ideas or improved ways of teaching, learning, and working to achieve our mission.

**Be
Open to
Change**

COLLABORATION

Working together and building partnerships that will benefit our students, division, and community.

**Do Great
Work
Together**

RESPECT

Fostering a trusting, open, ethical, honest and inclusive environment where diversity of thought and individual contributions are prized.

**Value
Differences**

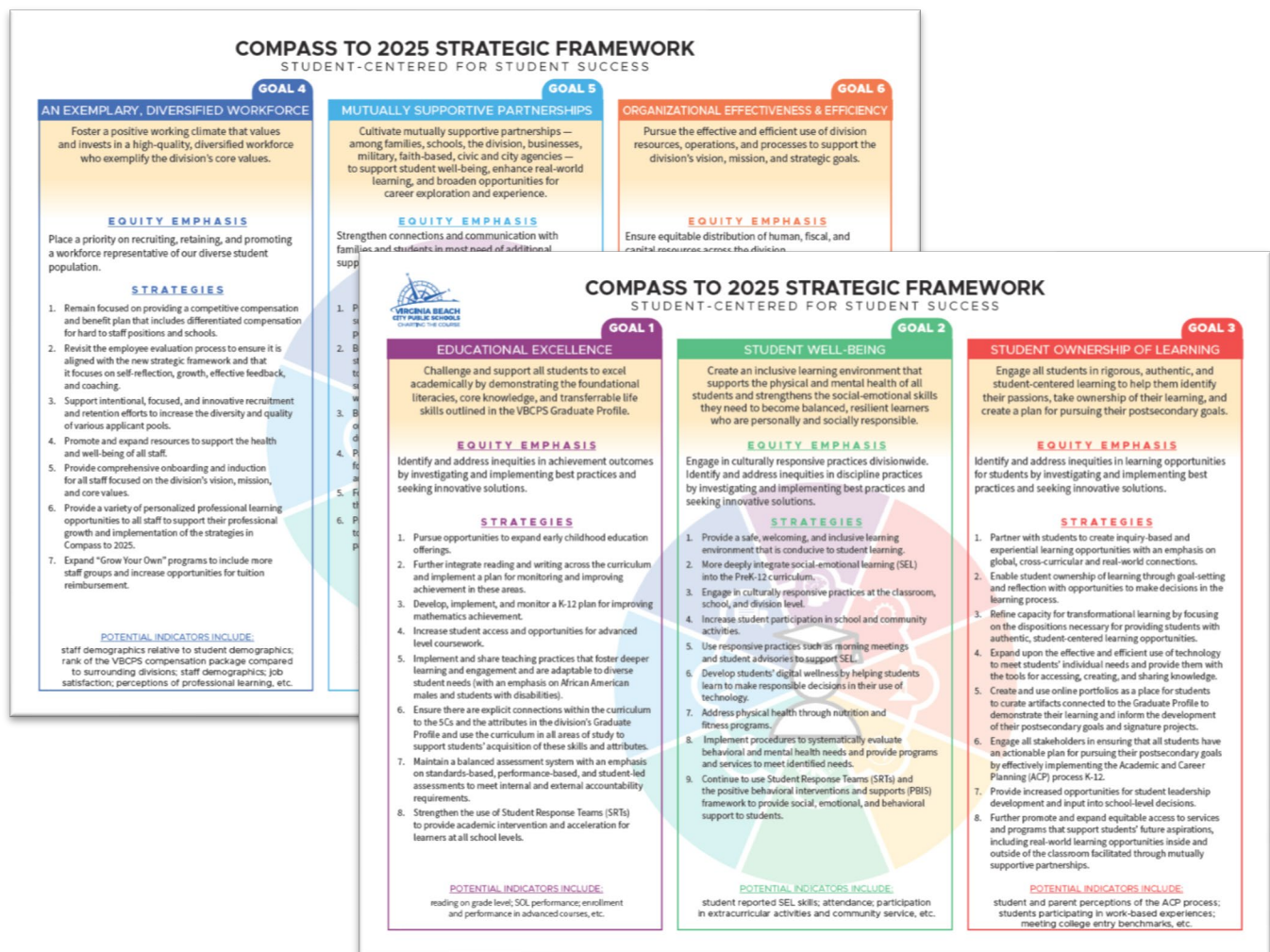
GOALS

The division's new strategic framework, called *Compass to 2025*, was adopted by the School Board at its Nov. 26, 2019, meeting and will set the school division's future direction for the next five years. *Compass to 2025* was developed by a strategic planning committee made up of parents, students, division staff and representatives from the military, community interests, area businesses and higher education. The committee was tasked with soliciting stakeholder insight and input through community meetings, a virtual town hall and strategy development sessions. They worked together to review feedback and develop the overarching goals of the framework. Teams of central support staff developed the strategies for each goal. The goals and strategies represent areas the division will work toward improving over the next five years to help achieve student, workforce and organizational success.

The overarching goals in the new framework are: Educational Excellence; Student Well-Being; Student Ownership of Learning; An Exemplary, Diversified Workforce; Mutually Supportive Partnerships; and Organizational Effectiveness and Efficiency. While VBCPS is staying the course set out by *Compass to 2020*, goals for the new strategic framework are better defined and have been expanded from four to six, allowing for a substantial emphasis on equity and student ownership of learning, along with mental, physical and digital wellness.

The new framework, which took effect July 1, 2020, builds upon *Compass to 2020*, which resulted in a string of unprecedented successes for the division: earning accreditation three consecutive years; reaching record-high graduation and low dropout rates; students' achievements being recognized with nearly half a billion dollars in scholarships since 2015; and students earning a milestone 100,000 industry certifications.

Through *Compass to 2025*, the division will focus on meeting the needs of today's learners – and tomorrow's – and giving our students the tools for meaningful community engagement and fulfilling, successful lives, no matter where their paths take them.



BUDGET DEVELOPMENT PROCESS

BUDGET PLANNING

Tenets of the School Board's new strategic framework, *Compass to 2025*, drive the division's operational and financial plans. The School Board budget reflects multiple stages of planning to allocate resources for carrying out the goals defined through the strategic framework. Each planning phase includes input from senior staff, school division employees, city staff and the community.

Each year, staff members from the city and VBCPS collaborate to make projections about economic indicators and budget trends that are likely to occur over the next five years. In preparation for the Five-Year Forecast report and to frame the upcoming budget process, city and school division staff meet with local and regional economists each year. This year the outlook is optimistic, mainly due to the recovery of local real estate, personal property and other consumer related revenues. Other data points focusing on metrics involving tourism, housing and defense also point to growth, positivity and overall well-being in Virginia Beach.

Impact of Planning Processes on the Approved Budget



The Capital Improvement Program (CIP) assesses requirements for new facilities, renovation of existing facilities, infrastructure management, technology upgrades and other facility-related needs. The list of projects resulting from this assessment and guidance, outlined in the division's Comprehensive Long-Range Facility Master Plan, provide a clear statement of school facility requirements. Actual completion dates for CIP projects depend on cash flow and debt service limitations.

VBCPS develops a series of student enrollment projections and analyses annually to aid in identifying future student needs and developing recommendations for how to best address these needs. In support of the short and long-range budget planning processes, student membership projections for each school are used to determine staffing and funding allocations.

Thorough planning processes are used to generate three drafts of the budget document at multiple stages of budget development. The SEON is developed and presented to the School Board in February. The School Board then conducts several workshops prior to submitting a Proposed School Board Operating Budget to the City Council in March. Both documents detail projected revenues and expenditures and outline proposed changes as compared to the prior year's budget. The City Council must approve the appropriation for the division no later than May 15. Ultimately, the School Board Approved Budget document is drafted using final revenue data from the city and General Assembly.

BUDGET DEVELOPMENT OVERVIEW

SCHOOL OPERATING BUDGET

The graphic on the following page highlights major events that impact the budget process; however, the narrative more fully explains activities that contribute to the development and approval of the annual School Operating budget.

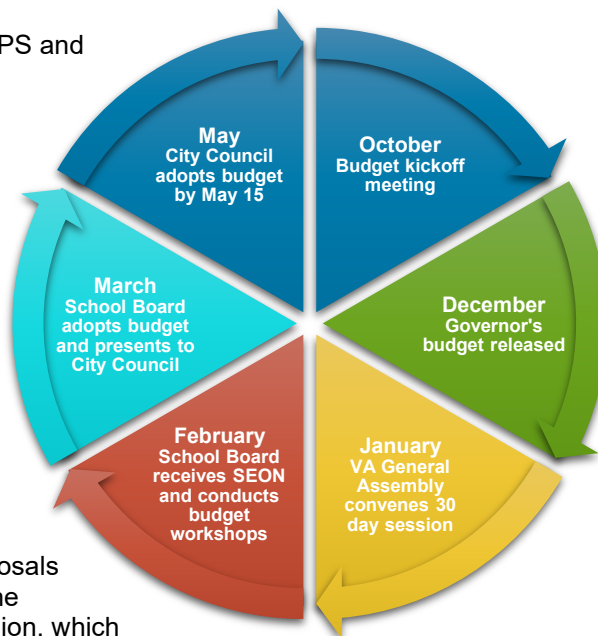
Groundwork for the annual process begins in September when staff from the Office of Budget Development prepare and publish a budget calendar that outlines key dates associated with the development, presentation, approval and appropriation of funds for school use. The chief financial officer (CFO) works with budget staff to draft a baseline budget using estimated revenues and expenditures and assuming the division will maintain current staffing levels, programs and policies. Adjustments are made to the baseline budget to account for the latest economic projections, revenue estimates and information about likely increases for expenditure types such as fringe benefits and purchased services (to execute contractual agreements).

During the annual budget kickoff meeting in October, the CFO provides budget managers with an economic update and revenue outlook for the upcoming fiscal year along with general directions for preparing their budgets.

Budget development strategies are communicated, and current budget challenges and priorities are discussed. From October through December, departmental budget requests are compiled and analyzed, and recommendations are formulated by the Office of Budget Development for executive review.

The Five-Year Forecast, a collaborative undertaking between VBCPS and city staff, is drafted and published each November and establishes underlying assumptions about expected costs, revenues, position turnover, inflation and enrollment that drive budget development. The forecast report is presented to the City Council and the School Board in a joint meeting. A public hearing is held during a School Board meeting in November or December to solicit public input on the School Operating budget.

The Governor's budget with projected state payments for each school division is introduced in December. In addition to estimated revenue information for the Standards of Quality (SOQ), incentive, categorical and lottery funded accounts, the Governor's budget release includes an electronic file that provides school divisions the opportunity to adjust average daily membership (ADM) to test the effect on state funding projections and local match requirements. The House of Delegates and the Senate have the opportunity to amend the Governor's budget proposals during the General Assembly session that convenes in January. The General Assembly adopts a final budget before the end of the session, which generally occurs in March.



VBCPS departmental requests are summarized and presented to the superintendent and senior staff in January to begin deliberations on unmet needs and budget priorities. If initial revenue estimates are unfavorable and a budget shortfall is predicted, these discussions will focus on cost-saving strategies and potential cuts that may be required to balance the budget. The SEON, considered the starting point for the following year's fiscal budget, is developed using the projected state payments outlined in the Governor's introduced budget and estimated local revenue figures provided by city staff. Following the February presentation of the SEON, the School Board conducts several budget workshops with the administration to facilitate discussion prior to developing and presenting the Proposed Operating Budget to the City Council in March. During this same period, an additional public hearing is held to offer the community an opportunity to be involved in the budget development process.

CAPITAL IMPROVEMENT PROGRAM BUDGET

Guided by a comprehensive Long-Range Facility Master Plan, the 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.

The CIP budget development process closely follows the calendar and timeline of the School Operating budget, beginning with a preliminary meeting with city staff in September. After discussing plans and projects with staff from the city, CIP request forms are distributed to schools and offices and are returned to the administration in late October. A public hearing is held during a School Board meeting in November or December to solicit public input on plans for the CIP budget. Following the schedule for the School Operating budget, the CIP budget is presented to the School Board in February with the SEON. During budget workshops conducted in February and March, the School Board meets with the superintendent and senior staff to review and discuss the proposed six-year plan for the CIP budget. Another public hearing is held in February to support community involvement in the CIP budget development process.

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 timeline for school modernization and replacement was dependent upon a proposed funding level. Since that time, funding has dipped from the 2007 level of \$60 million per year, and construction costs have increased significantly. In the fall of 2017, VBCPS began the process to review and revise the 10-year-old facility master plan, specifically with an objective 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 Sept. 11, 2018 and will guide the division's work for the next 12-15 years.

BUDGET ADOPTION

In accordance with Virginia State Code, the School Board is required to present a balanced budget to the City Council on, or before, April 1. To meet that requirement, VBCPS' budget is delivered by formal presentation to the City Council each April. In the interest of time, a formal budget resolution is generally adopted by the School Board in March. After the School Operating and CIP budgets have been adopted and forwarded to the city for review, updated information related to revenue projections, debt service obligations, or employee compensation and benefits is analyzed and assessed, as it becomes available, to determine any impact the revised figures may have on the budgets.

Following deliberations about budget priorities and development, staff from the city and VBCPS coordinate efforts to make final adjustments to projected revenues and complete a budget reconciliation process. The City Council must approve the appropriation for the School Operating and CIP budgets no later than May 15. Once the City Council adopts a final budget ordinance in May, VBCPS has firm numbers for the share of local revenue the division will receive from the city. Since over half of VBCPS' funding comes directly from the city, understanding details about local revenue is critical for finalizing the budget development process. Once total amounts are known, the School Board Approved Operating Budget is drafted to present all revenue and expenditure details for the next fiscal year, which begins July 1.

BUDGET AMENDMENTS

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. Once the budget is adopted by the City Council, it becomes the legal basis for the programs of each department during the fiscal year. The CFO and his budget staff conduct a comprehensive budget review toward the end of the fiscal year to address variances in estimated revenues, estimated expenditures and other changes to the division's financial condition.

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

All local funding is appropriated by the City Council to the school division. The School Board may ask for an increase in the appropriation from the City Council, in accordance with the City/School Revenue Sharing Policy, that is included, for reference, in the appendix to this document. Amendments to the School Operating budget are made in accordance with School Board Policy 3-10, that governs the transfer of funds. The policy states that, "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."



BUDGET CALENDAR

FY 2021/22 Operating Budget and FY 2021/22-FY 2026/27 Capital Improvement Program Calendar

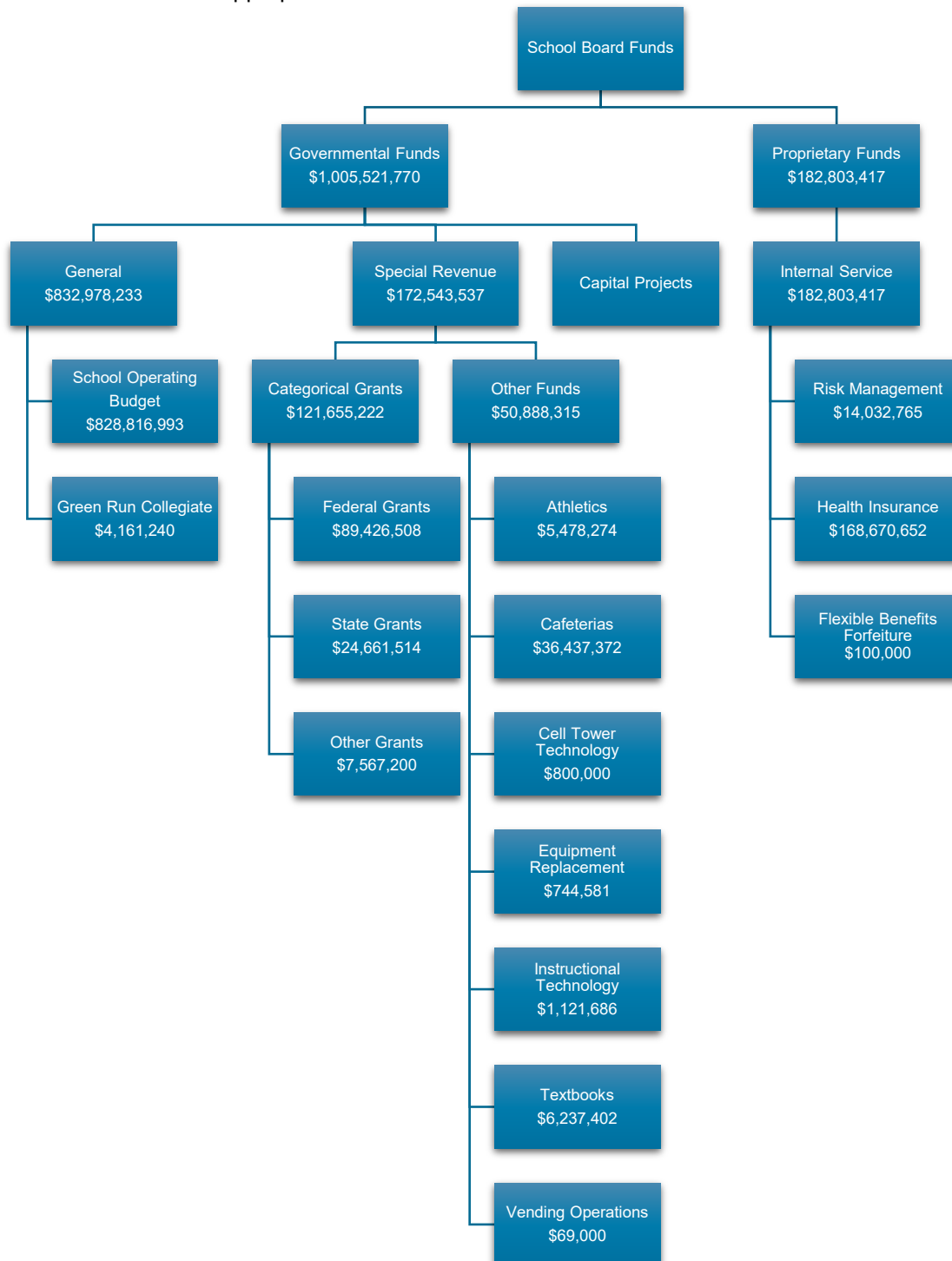
2020	
Oct. 7	A budget kickoff meeting is conducted to provide senior staff and budget managers with an economic update, revenue outlook and general directions for budget development
Oct. 7 - Dec. 11	Budget requests are submitted by senior staff and budget managers to the Office of Budget Development
Nov. 17	A Five-Year Forecast is presented to the School Board and the City Council
Dec. 4	Recommended part-time hourly rates for FY 2021/22 are submitted by the Department of Human Resources to the Office of Budget Development
Dec. 15	A draft of the Capital Improvement Program is prepared for the superintendent's review
Dec. 15	A public hearing is held to solicit stakeholder input and offer the community an opportunity to be involved in the budget development process
December (3rd week)	State revenue estimates are released by the Virginia Department of Education
2021	
Jan. 4 - 15	Budget requests are reviewed, refined and summarized by the Office of Budget Development
Jan. 12	The recommended Capital Improvement Program budget is presented to the superintendent and senior staff
Jan. 12	The unbalanced School Operating budget is presented to the superintendent and senior staff
Feb. 2	The Superintendent's Estimate of Needs for FY 2021/22 is presented to the School Board (Special School Board meeting required)
Feb. 2	The Superintendent's Proposed FY 2021/22-FY 2026/27 Capital Improvement Program budget is presented to the School Board (Special School Board meeting required)
Feb. 9	School Board Budget Workshop #1 is held
Feb. 9	A public hearing is held to solicit stakeholder input and offer the community an opportunity to be involved in the budget development process
Feb. 16	School Board Budget Workshop #2 is held
Feb. 23	School Board Budget Workshop #3 is held
Mar. 2	School Board Budget Workshop #4 is held
Mar. 2	The FY 2021/22 School Operating budget and the FY 2021/22-FY 2026/27 Capital Improvement Program budget are adopted by the School Board (Special School Board meeting required)
Mar. 9	The FY 2021/22 School Board Proposed Operating budget is provided to city staff
April	The FY 2021/22 School Board Proposed Operating budget and FY 2021/22 - FY 2026/27 Capital Improvement Program budget are presented to the City Council (Sec. 15.1-163)
No Later Than May 15	The FY 2021/22 School Board Proposed Operating budget and FY 2021/22 - FY 2026/27 Capital Improvement Program budget are approved by the City Council (Sec. 22.1-93; 22.1-94; 22.1-115)

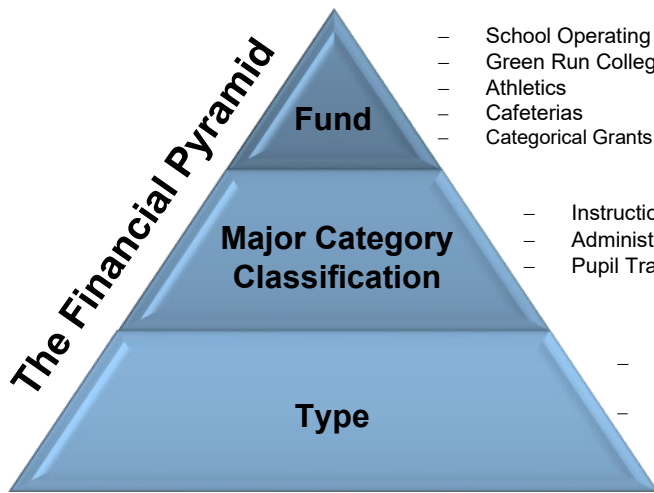


SCHOOL BOARD FUNDS

BUDGETARY BASIS

Like other state and local governments and public school divisions, the accounts of the School Board are organized on the basis of 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 elements used to classify revenues and expenditures can be viewed as a financial pyramid, with funds at the top and account types at the bottom representing the lowest level of detail. All the funds of the School Board are classified as Governmental funds, Proprietary funds or Fiduciary funds. Next, funds are characterized by major category classification (Instruction; Administration, Attendance and Health; Pupil Transportation; Operations and Maintenance; and Technology). Revenue and expenditures are then budgeted by type. The chart below displays the relationship between each fund within VBCPS as a whole and indicates the fund type as well as the total appropriations for each.





- School Operating
- Green Run Collegiate
- Athletics
- Cafeterias
- Categorical Grants

- Cell Tower Technology
- Equipment Replacement
- Instructional Technology
- Textbooks
- Vending Operations

- Flexible Benefits
- Forfeiture
- Health Insurance
- Risk Management
- Capital Projects

- Instruction
- Administration, Attendance and Health
- Pupil Transportation

- Operations and Maintenance
- Technology

- Revenue Types: Federal, State, State Sales Tax, Local, Fund Balance and Transfers
- Expenditure Types: Personnel, Fringe Benefits, Purchased Services, Other Charges, Materials and Supplies, Capital Outlay, Improvements and Transfers

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 Tower Technology Equipment Replacement Instructional Technology Textbooks Vending Operations	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	Agency 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.	Payroll Deductions Fringe Benefits School Activity Accounts	Accrual	Accrual

FUND DESCRIPTIONS

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). Within the fund, revenue and expenditures are budgeted by type. The budget is divided into five major category classifications: Instruction; Administration, Attendance and Health; Pupil Transportation; Operations and Maintenance; and Technology.

CAPITAL PROJECTS FUND

The CIP budget outlines the basic financing plan for capital needs. The Capital Projects fund tracks financial transactions used for the acquisition, construction or renovation of school buildings and sites, along with other major capital improvements. While the dollars budgeted in this fund address only the current year's needs, the CIP actually has capital projects programmed over a six-year span.

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 costs of holding athletic activities at the division's schools. 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. The primary revenue sources are receipts from food sales and reimbursements from the federal school lunch program.

CATEGORICAL GRANTS: The Categorical Grants fund is used to account for federal, state, local, nonprofit and private industry grants that support instructional programs. Most grants are legally restricted or dedicated to be expended for specified purposes.

CELL TOWER TECHNOLOGY: The Communication 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, facsimile, 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.

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.

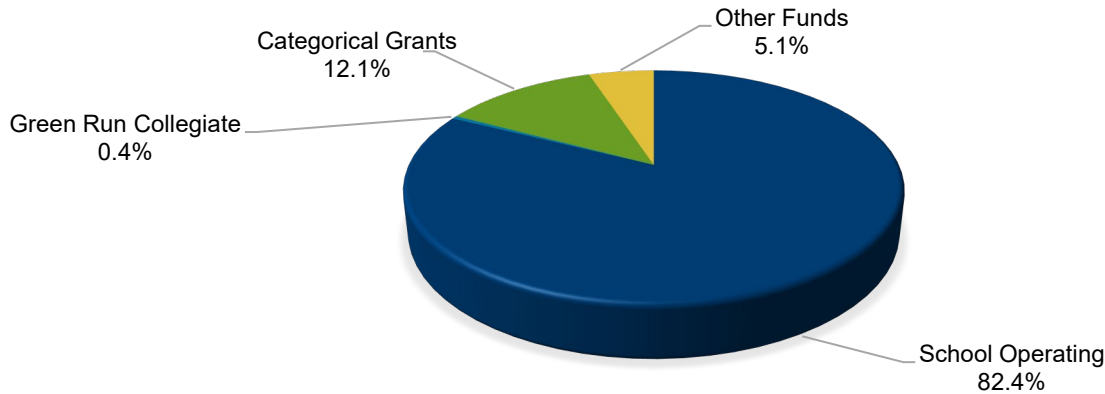
RISK MANAGEMENT: The Risk Management fund provides for the administration of the workers' compensation program, the centralization of self-insurance accounts for liability and the purchase of commercial insurance.

FY 2021/22 BUDGET AT A GLANCE

BUDGET SUMMARY

The FY 2021/22 SEON, including General funds, Categorical Grants and other funds, totals \$1,005,521,770. This is an increase of \$90,248,080, or nearly 9.9 percent, from the FY 2020/21 budget that totaled \$915,273,690. The following chart shows that the majority of total FY 2021/22 revenues and expenditures for VBCPS can be accounted for in the School Operating budget. The additional tables provide detailed data by major source of revenue and type of expenditures.

Total FY 2021/22 Superintendent's Estimate of Needs - All 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)	418,317,940	-	-	-	-	-	-	-	-	-	418,317,940
Local Revenue (Special Revenue Funds)	-	-	504,000	12,093,879	7,567,200	516,000	-	-	56,483	63,000	20,800,562
State Revenue	311,317,655	-	-	550,000	20,247,176	-	-	-	-	-	332,114,831
State Sales Tax	76,513,057	-	-	-	-	-	-	-	4,109,308	-	80,622,365
Federal Revenue	13,500,000	-	-	20,403,886	89,377,436	-	-	-	-	-	123,281,322
Fund Balance	-	-	-	3,389,607	-	284,000	744,581	1,121,686	2,071,611	6,000	7,617,485
Transfer(s) from Other Funds	-	4,161,240	4,974,274	-	4,463,410	-	-	-	-	-	13,598,924
Other Local Revenue	3,868,341	-	-	-	-	-	-	-	-	-	3,868,341
School Reserve (reversion)	5,300,000	-	-	-	-	-	-	-	-	-	5,300,000
Total Revenue	828,816,993	4,161,240	5,478,274	36,437,372	121,655,222	800,000	744,581	1,121,686	6,237,402	69,000	1,005,521,770

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	503,945,025	2,489,068	2,787,930	13,196,702	38,569,271	-	-	-	99,170	-	561,087,166
Fringe Benefits	196,884,150	880,796	213,274	5,334,089	14,051,919	-	-	-	37,597	-	217,401,825
Purchased Services	49,975,451	412,672	1,282,029	523,120	5,573,108	-	-	-	-	200	57,766,580
Other Charges	26,031,100	77,339	241,250	49,801	1,634,879	-	-	-	-	58,280	28,092,649
Materials and Supplies	33,085,132	301,365	764,800	16,283,660	61,652,912	800,000	744,581	1,121,686	6,100,635	10,520	120,865,291
Capital Outlay	5,199,533	-	188,991	1,050,000	173,133	-	-	-	-	-	6,611,657
Land, Structures and Improvements	97,678	-	-	-	-	-	-	-	-	-	97,678
Transfer(s) to Other Funds	13,598,924	-	-	-	-	-	-	-	-	-	13,598,924
Total Expenditure	828,816,993	4,161,240	5,478,274	36,437,372	121,655,222	800,000	744,581	1,121,686	6,237,402	69,000	1,005,521,770

Note: Due to rounding, percentages may not total 100 percent.

NET BUDGET OF ALL FUNDS

The calculation of the net budget is illustrated below and involves eliminating the duplication of funding between various VBCPS accounting funds (interfund 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 of the calculation below.



BUDGETARY PRIORITIES/CHALLENGES

There are many factors unique to school divisions that can trigger educational cost increases that outpace inflation. For example, increases in labor costs, changes in legislation, rising inflation and new/expanded programs. Understanding these factors provides a greater appreciation of the financial challenges that schools confront today and of the context in which budgeting decisions must be made.

SCHOOL SAFETY

Because children and schools are the heart of a community, the topic of school safety and security is routinely discussed and analyzed. In April 2018, VBCPS Superintendent Dr. Aaron Spence called for the formation of a Blue Ribbon Panel on School Safety and Security to analyze the school division's safety procedures, infrastructure and practices. This panel was to identify the division's current best practices as well as potential areas of improvement. The panel presented 11 recommendations to the School Board during a summer retreat in 2018, and several enhancements have been completed to bolster security infrastructure throughout the division.

VBCPS has been proactive with school safety measures, taking actions to keep exterior doors locked, install video intercom systems at the main entrance of schools, mount additional cameras that are monitored using closed circuit television systems and post security staff in school lobbies to screen visitors. Of significant importance, VBCPS continues to partner with the Virginia Beach Police Department to provide uniformed School Resource Officers in all secondary schools. In addition to tackling the physical safety of students, the Blue Ribbon Panel also recommended ways to help students' mental health and wellbeing. School administration has continued to develop, implement and expand the use of new and existing resources, where appropriate, to meet the Blue Ribbon Panel's recommendations.

TECHNOLOGY

The division's new strategic framework, *Compass to 2025*, took effect July 1, 2020. One of the strategies linked to the overarching goal of Student Ownership of Learning is to expand upon the effective and efficient use of technology to meet students' individual needs and provide them with the tools for accessing, creating and sharing knowledge. In support of the new strategic framework, the division's 1:1 technology initiative provides



Chromebooks to every student in the division. Additionally, the division has allocated one-time funding from multiple sources to replace broken and aging whiteboards with standalone interactive displays to further support transformational learning experiences for all students. This project will make it possible for students and staff to take advantage of enhanced features available in these interactive flat panel systems while alleviating the costly maintenance needs of the projector-based systems currently in place. The fiscal challenge moving forward will be to identify approximately \$1.7 million in funding for ongoing annual expenses related to replacement interactive whiteboards.

Technology has proved to be instrumental during the COVID-19 pandemic and has provided a resource for students to succeed in the classroom. As a result of federal dollars released through the Coronavirus Aid, Relief, and Economic Security (CARES) Act, VBCPS has purchased items such as upgraded laptops and essential computer peripherals for teachers; laptop cases to protect student devices; additional outdoor wireless connectivity at schools; Chromebooks; iPads; an internet filtering and classroom management software solution; and assistive technology for students with special needs. Additionally, VBCPS has been able to address barriers to internet access by providing mobile hotspots for students in need and monthly internet subsidies for low-income families.

EMPLOYEE COMPENSATION AND WORKFORCE CHALLENGES

The 2020 global pandemic has exacerbated the existing national teacher shortage as more and more teachers leave their jobs during this time of economic uncertainty. It remains to be seen whether these teachers will return once the health crisis becomes more stable. This phenomenon coupled with the short supply of newly trained teachers is particularly challenging in school year 2020/21. In support of goal four of the Strategic Framework, VBCPS is focused on placing a premium on recruiting, hiring, supporting and retaining high-quality staff in all positions. One of the top strategies aimed at addressing this goal is to provide a competitive compensation and

benefits plan for employees. While VBCPS ranks first in the Hampton Roads region for entry-level teacher salary compensation, the division lags in several other compensation milestones.

The division began the process of addressing salary compression on both the unified and instructional experience-based step pay scales. However, due to budgetary constraints arising from the COVID pandemic, the school division was not able to continue addressing salary compression on the scales and only provided minimal compensation increases in FY 2020/2021. Since 2006, additional needs have been identified in other areas of compensation to make the division competitive with the local market. These needs continue to include increasing educational allowances for advanced degrees; increasing the value of additional duty supplements; reclassifying teacher assistants to place them on one pay grade versus six different ones; market realignment of identified clerical positions; and moving selected teacher positions from the unified to the instructional pay scale. These improvements would require budget increases totaling approximately \$12.8 million in ongoing, annual expenses.

The division completed a targeted compensation study of the division's clerical jobs. While most of the jobs were found to be in alignment with the market, there are some jobs that are out of alignment. The anticipated cost to adjust these jobs is \$936,000.

EMPLOYEE BENEFITS

VBCPS is budgeting a 3.0 percent increase to the employer costs in FY 2021/22. This favorable trend (below the national median average of 6.0 percent) can be attributed to plan design changes, better education and communication, implementation of an online enrollment tool, a partnership with the Sentara Quality Care Network and a redesigned employee wellness program. As a result of these improvements, the health fund balance has grown over the last few years. The Benefits Executive Committee (a group with members from the city and school staffs) along with Mercer, a health care consulting firm, will continue to monitor medical expense claims, workplace needs, market trends and federal legislation that could impact costs.



STATE AND FEDERAL MANDATES

VBCPS must comply with state and federal mandates that significantly impact division wide needs and priorities. Mandates are not always funded and can pose a financial burden on school divisions and localities and school divisions. In 2011, the Virginia General Assembly created the Governor's Task Force for Local Government Mandate Review. The task force was asked "to review state mandates imposed on localities and to recommend temporary suspension or permanent repeal of such mandates, or any other action as appropriate." In August 2015, the Governor's Task Force issued an interim report with recommendations for the General Assembly to consider. This task force expired on July 1, 2018; no additional reports have been issued.

As of December 2019, the total impact of state and federal unfunded mandates to VBCPS was \$44.0 million. Approximately \$16.0 million of that total are for mandates that originated either from the General Assembly or the Virginia Department of Education (VDOE).

STRUCTURALLY FLAWED OPERATING BUDGET

The FY 2020/21 budget marks the eleventh consecutive year VBCPS has had to rely on one-time reversion funds to augment the School Operating budget and pay for recurring expenses. While the use of one-time funding has helped bridge the gap between expenditures and available revenues, the use of these funds to pay for ongoing costs has created a structural imbalance that requires recurring revenue to resolve. Relying on one-time dollars for ongoing expenses is simply not a sustainable budget strategy. Therefore, to correct this structural imbalance, the use of this one-time funding will be reduced from \$5.8 million in FY 2020/21 to \$5.3 million in FY 2021/22.

SCHOOL OPERATING BUDGET HIGHLIGHTS

The School Operating budget provides for the day-to-day operations and maintenance of the division. Given that 82.4 percent of the total FY 2021/22 budget is appropriated in the School Operating fund, additional details are provided. The proposed FY 2021/22 School Operating budget totals \$828,816,993. This is an increase of a little over 37.2 million, or 4.7 percent, from the FY 2020/21 budget of \$791,599,982.

REVENUE HIGHLIGHTS

In the FY 2021/22 budget, local contributions continue to be the most substantial source of revenue for VBCPS. The Commonwealth of Virginia provides the next largest source of revenue to through state aid and sales tax revenues. The remaining revenues are obtained from federal aid, tuition, fees and other sources.

- From the local appropriation received, funds are first distributed to debt service and Pay-As-You-Go (PAYGO) CIP (current revenue that pays for capital projects). The remainder of funds are then appropriated to the General fund.
- Debt Service funds are managed and controlled by the city of Virginia Beach. The funds are deducted from the city's local contribution to the division, reducing the amount appropriated for the School Operating budget. The total Debt Service payment for FY 2021/22 is estimated at \$49,442,812, which represents an increase of \$1,812,484, or 3.8 percent, from the FY 2020/21 amount of \$47,630,328.
- VBCPS receives most of its funding, 51.0 percent, from local contributions. The FY 2021/22 local contribution (generated through the Revenue Sharing Formula and other local contributions) totals \$422,186,281 an increase of nearly \$27.3 million, or 6.9 percent, over the FY 2020/21 amount of \$394,889,644.
- In Virginia, school divisions receive the majority of state aid based on their local composite index (LCI). Counties and cities with a lower composite index receive more state funding than those with a higher index. The state calculates the LCI every two years. Calculations for the 2020-2022 biennium budget resulted in an increase for Virginia Beach's LCI from .4046 to .4082, triggering a slight loss in state funding.
- State revenue for FY 2021/22, which accounts for 37.6 percent of total operating revenue, increased by \$13,526,056, compared to the FY 2020/21 budget of \$297,791,599. The FY 2021/22 total is \$311,317,655 and equates to a 4.5 percent increase. This revenue source includes nearly \$12.5 million in No Loss Funding that will be used to offset a reduction in funding due to reduced enrollment caused by the Novel Coronavirus Disease 2019 (COVID-19). The second component of state revenue, sales tax, decreased by \$2,696,682, or 3.4 percent, compared to the FY 2020/21 Approved Budget of \$79,209,739. Projected sales tax receipts represent 9.2 percent of VBCPS' revenue.
- The FY 2021/22 budget includes \$13.5 million in federal revenue. This amount reflects level funding compared to the FY 2020/21 budget.
- In prior years, VBCPS has relied on fund balance or reversion funds to maintain critical services in response to the recession and significant losses of state funding. VBCPS will use \$5.3 million of School Reserve (reversion) revenue to balance the FY 2021/22 School Operating budget. The School Reserve revenue amount represents a decrease of \$500,000 below the previous fiscal year when VBCPS used \$5.8 million of this one-time funding source to balance the School Operating budget.

VBCPS Local Revenue Budget Comparison

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Revenue Sharing Formula	427,710,350	442,120,415	447,578,560	438,551,631	467,760,752
Less: Debt Service	(44,947,680)	(41,951,320)	(43,313,882)	(47,630,328)	(49,442,812)
Less: Pay-as-you-go	-	(500,000)	(721,541)	-	-
Local General Fund Revenue Total	382,762,670	399,669,095	403,543,137	390,921,303	418,317,940

BUDGET BALANCING AND EXPENDITURE HIGHLIGHTS

This budget reflects considerable increases in revenue, primarily at the local level. The combination of this additional revenue and cost saving efforts to reprioritize budget line items and reallocate existing resources will allow the division to address several of the School Board's funding goals and priorities. There are many unpredictable factors affecting the projection of revenue and expenditures. As such, VBCPS develops and utilizes budget assumptions that are based on data and information available at the time the budget is formulated. To balance the FY 2021/22 School Operating budget, the following steps were taken:

- Sources of revenue have been analyzed for use in developing a balanced budget. The city shared information about local revenue contributions and debt service. The Governor's Introduced Amendments to the 2020-2022 Biennial Budget was used to determine state funding for FY 2021/22. School divisions are provided the option of using the Governor's projection for ADM or entering a local estimate for enrollment projections.

VBCPS chose the local ADM estimate of 64,611 provided by the internal demographer to determine state funding projections for next fiscal year.

- Adjustments were made to reduce the baseline by strategically reprioritizing and realigning budget items. Accounts linked to operational efficiencies were reevaluated to generate additional savings. The FY 2021/22 budget also includes baseline personnel reductions and anticipated savings from employee turnover and vacancies. Position turnover represents the savings realized when experienced employees retire or leave the system and are replaced by workers with less experience, who earn a lower salary. These types of savings are impacted by changes in the economy, compensation adjustments, and other VBCPS employee initiatives.
- Revenue reserve funding has been included in the FY 2021/22 SEON as a result of the changing economic conditions resulting from COVID-19.
- The compensation parameters in the FY 2021/22 SEON have been updated to move all eligible employees up an experience step (0.5 percent), not to exceed the “top of scale” and to provide a 4.5 percent cost of living adjustment (COLA). The projected cost for these increases is over \$27.8 million inclusive of benefits. The Governor’s Introduced Amendments to the 2020-2022 Biennial Budget includes a one-time bonus payment for funded SOQ instructional and support personnel. To receive the incentive funding, a school division must certify to VDOE that a minimum average two percent, or equivalent action, will be provided in FY 2021/22, by Sept 1, 2021. The salary increase will allow the division to access these supplemental state funds amounting to a little over \$4.0 million for FY 2021/22.
- Funding has been allocated in the budget to increase allowances for advanced degrees, upgrade school counseling department chairs and move all custodians up one pay grade.
- The number of elementary guidance counselors (13.0 FTEs) and middle school counselors (3.0 FTEs) have been increased to meet SOQ requirements based on an amendment that reduces the staffing ratios to 325-to-1 in all schools.
- Restored non-FTE expenditures that were reduced in the FY 2020/21 budget in order to balance to projected revenue shortfalls at both the local and state level as a result of COVID-19.
- Funding has been identified to support special education program mandates, increase the local match required for the Virginia Preschool Initiative and to pay additional costs associated with grounds/landscaping.
- Additional positions and related expenses have been added to expand the Spanish Immersion Program and support the Environmental Studies Program at the Brock Center.

	FY 2020/21 Adopted	FY 2021/22 SEON	Variance
Revenue			
Federal	13,500,000	13,500,000	-
State	297,791,599	311,317,655	13,526,056
State Sales Tax	79,209,739	76,513,057	(2,696,682)
Local Contribution (RSF)	390,921,303	418,317,940	27,396,637
Other Local	3,968,341	3,868,341	(100,000)
School Reserve (reversion)	5,800,000	5,300,000	(500,000)
Sandbridge TIF Reallocation	409,000	-	(409,000)
	791,599,982	828,816,993	37,217,011

	Amount	Balance
Superintendent’s Estimate of Needs Budget Balancing		
Baseline adjustments and net position changes (e.g. realigning positions, enrollment, K-3 primary class size reduction)	2,382,688	37,217,011
Revenue reserve to prepare for any potential reduction in revenue estimates that may occur in FY 2021/22	(1,820,879)	39,599,699
Experience step increase (0.50 percent) and COLA (4.5 percent)	(27,846,184)	37,778,820
Increase allowances for advanced degrees	(3,000,000)	9,932,636
Upgrade school counseling department chairs	(227,134)	6,932,636
Move all custodians up one pay grade	(1,433,542)	6,705,502
Additional guidance counselor positions (13.0 ES and 3.0 MS)	(1,234,558)	5,271,960
Restore FY 2020/21 reduction of 2% to non-personnel line items	(2,491,759)	4,037,402
Additional funding to support special education program mandates (Comprehensive Services Act)	(453,626)	1,545,643
Additional local match required for the Virginia Preschool Initiative	(168,335)	1,092,017
Additional costs associated with grounds/landscaping service level for schools	(138,811)	923,682
Additional positions and related expenses to expand the Spanish Immersion Program	(358,344)	784,871
Additional position and related expenses to support the Environmental Studies Program at the Brock Center	(175,242)	426,527
Expansion of the University Fellows Program with ODU and UVA	(251,285)	251,285
		-

UNMET NEEDS

As part of the budget development process, departmental requests are summarized and presented to the superintendent and senior staff to begin deliberations on unmet needs and budget priorities. Within the first quarter of the fiscal year, the superintendent and senior staff consider one-time requests that could not feasibly be funded in the School Operating budget to determine the appropriate use(s) for any reversion funds. The following lists provide an approximate accounting of the division's unmet operating and technology needs.

OPERATING NEEDS

Description (not in priority order)	One-Time	Annual
Eliminate need for one-time funds in balancing budget	\$ 5,300,000	
Additional personnel costs:		\$ 11,915,264
\$ 2,913,851 Increase allowances for advanced degrees		
\$ 5,034,981 Move all teacher assistants to Grade U10 (including equity adjustments)		
\$ 1,262,972 Revise and increase additional duty supplements		
\$ 936,462 Upgrade identified clerical positions		
\$ 931,628 Upgrade all bus drivers to Grade U10		
\$ 555,480 Provide an allowance for teacher assistants that hold a Bachelor's degree		
\$ 279,890 Early commitment signing incentives		
Paint entire interior of ten schools	\$ 1,500,000	
Infrastructure upgrades to support scratch cooking initiative (electrical, plumbing and equipment replacement)	\$ 500,000	
Activity bus replacement (6)	\$ 336,000	
Replace stage curtains at various schools	\$ 180,000	
Replacement of basketball scoreboards (six high schools and eight middle schools)	\$ 180,000	
Additional access controls on doors	\$ 105,000	
Replace security cameras at various facilities	\$ 84,500	
White fleet replacement vehicles		\$ 769,000
Operating Needs Total	\$ 8,185,500	\$ 12,684,264

TECHNOLOGY NEEDS

Description (not in priority order)	One-Time	Annual
Telephone system replacement	\$ 8,000,000	\$ 2,000,000
Wireless network replacement	\$ 755,000	
Data governance solution to prevent data security issues	\$ 225,000	\$ 225,000
Internet access for facilities who qualify for free and reduced lunch	\$ 1,500,000	\$ 1,500,000
Technology Needs Total	\$ 10,480,000	\$ 3,725,000

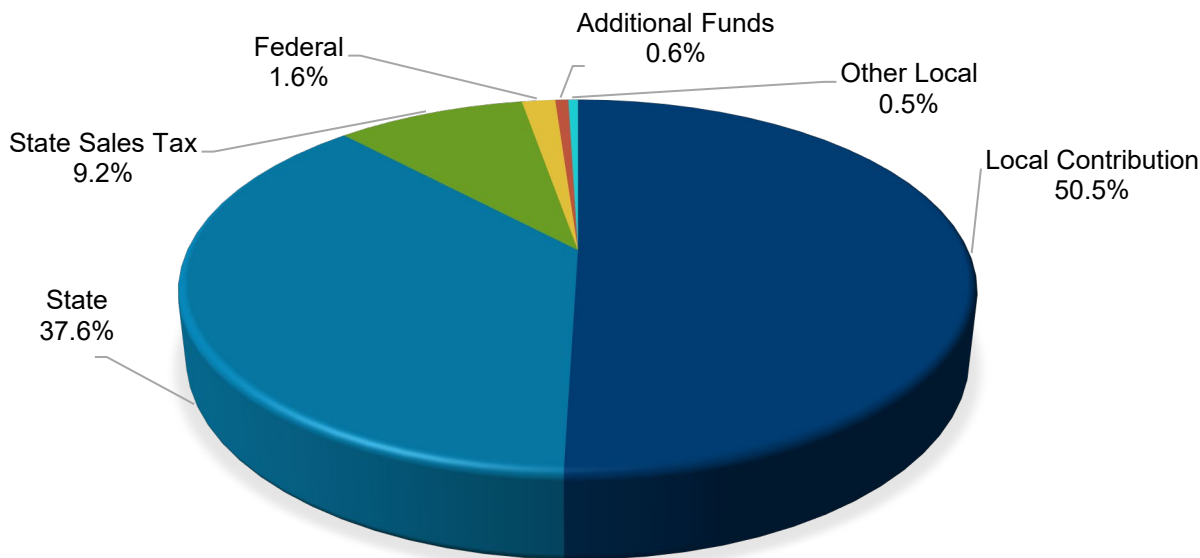
GENERAL FUND

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.

Because over 82.0 percent of the total FY 2021/22 budget is appropriated in the School Operating fund, details and brief descriptions of the different revenue and expenditure types, classifications and categories are provided in the charts on the following pages.

SCHOOL OPERATING FUND REVENUE SOURCES

As previously mentioned, local contributions continue to be the most substantial source of revenue for VBCPS.



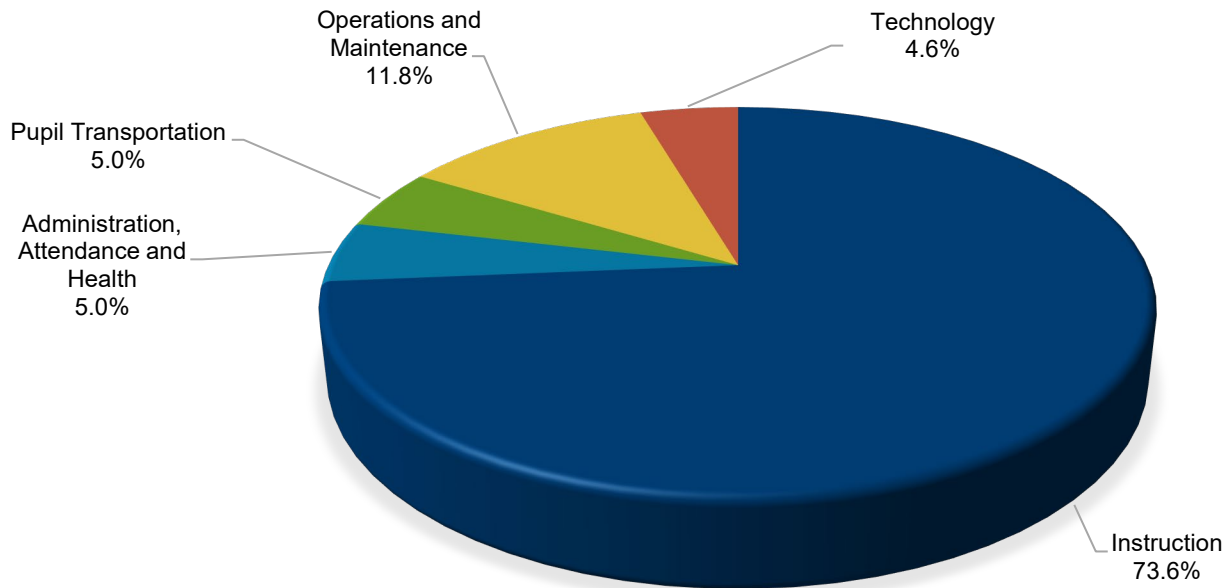
Note: Due to rounding, percentages may not add to 100 percent.

Federal.....	\$13,500,000
<i>General funds and categorical funds (primarily Impact Aid revenue)</i>	
State	\$311,317,655
<i>SOQ payments, incentive funds, lottery proceeds and categorical amounts established by the General Assembly on a biennial basis</i>	
State Sales Tax	\$76,513,057
<i>State sales tax (1.125 percent) dedicated to public education and distributed to school divisions based on the number of school-age children residing in the locality</i>	
Local Contribution.....	\$418,317,940
<i>Appropriation from the city of Virginia Beach (calculated using the RSF)</i>	
Other Local	\$3,868,341
<i>Miscellaneous sources of revenue such as rental of facilities, summer school tuition and non-resident tuition</i>	
Additional Funds (non-recurring)	\$5,300,000
<i>School Reserve (reversion)</i>	
Total School Operating Fund Revenue Sources.....	\$828,816,993

SCHOOL OPERATING FUND BY MAJOR CATEGORY CLASSIFICATION

As expected, the majority of the School Operating budget is allocated to fund instructional programs. This is illustrated by the fact that proposed expenditures for instruction represent 73.6 percent of the FY 2021/22 budget.

Employee compensation is comprised of salaries and employee benefits. The chart on the following page highlights that the majority of the FY 2021/22 budget is used to fund employee compensation costs. The combined amount budgeted for salaries and benefits totals nearly 84.6 percent of School Operating fund expenditures.

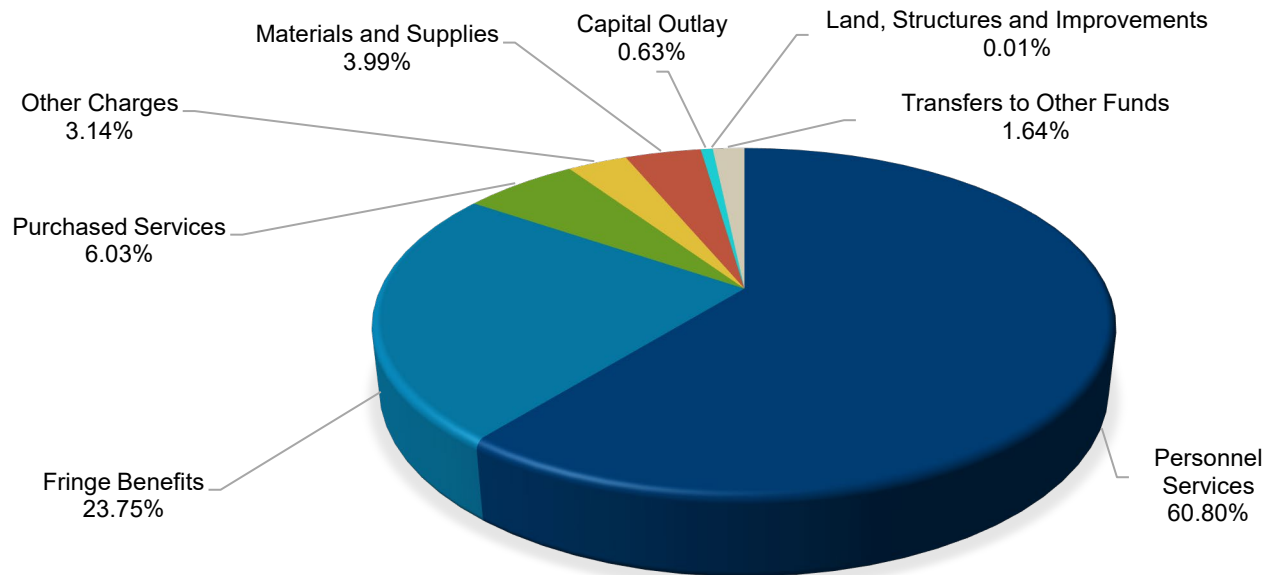


Note: Due to rounding, percentages may not add to 100 percent.

MAJOR CATEGORY CLASSIFICATION

Instruction	\$610,415,944
<i>Includes: activities that deal directly with the interaction between teachers, aides or classroom assistants and students</i>	
Administration, Attendance and Health	\$41,650,794
<i>Includes: activities concerned with establishing and administering policy for operating the division and activities whose primary purpose is the promotion and improvement of children's attendance at school</i>	
Pupil Transportation.....	\$41,562,225
<i>Includes: activities concerned with transporting students to and from school as mandated by state and federal law</i>	
Operations and Maintenance	\$97,446,927
<i>Includes: activities concerned with keeping the school plant open, comfortable and safe for use, and keeping the grounds, buildings and equipment in effective working condition</i>	
Technology	\$37,741,103
<i>Includes: technology-related expenditures as required by the General Assembly</i>	
Total School Operating Fund by Major Category Classification	\$828,816,993

SCHOOL OPERATING FUND EXPENDITURES BY TYPE



Note: Due to rounding, percentages may not add to 100 percent.

TYPE

Personnel Services.....\$503,945,025
Includes: all compensation for the direct labor of persons in the employment of the school division including salaries and wages paid to employees for full-time, part-time and temporary work; supplements, allowances, overtime and similar compensation; payments for time not worked such as annual, funeral, sick and personal reasons leave; holidays; and other paid absences (e.g., jury duty, military pay)

Fringe Benefits.....\$196,884,150
Includes: job-related benefits provided for school employees as part of their total compensation; the employer's portion of the Federal Insurance Contributions Act (FICA); retirement contributions; health and life insurance premiums; unemployment insurance premiums; flexible benefits program; employee assistance program; workers' compensation; and tuition reimbursements

Purchased Services.....\$49,975,451
Includes: services acquired from outside sources on a fee basis or fixed-time contract basis (with the exception of payments for rentals, utilities or extensive repairs considered to be additions or improvements to capital assets)

Other Charges.....\$26,031,100
Includes: payments of utilities, postage, telecommunications, insurance, rentals, travel and other miscellaneous charges

Materials and Supplies.....\$33,085,132
Includes: articles and commodities acquired that are consumed or materially altered when used and capital outlay items that have a per-unit cost of less than \$5,000

Capital Outlay.....\$5,199,533
Includes: outlays that result in the acquisition of or additions to capital assets with a unit cost of \$5,000 or more (with the exception of outlays for major capital facilities such as buildings and land)

Land, Structures and Improvement.....\$97,678
Includes: expenditures of projects that are less than \$1 million in estimated cost

Transfers to Other Funds.....\$13,598,924
Includes: the conveying of cash from one fund (e.g., School Operating) to another fund (e.g., Textbooks) without recourse

Total School Operating Fund Expenditures by Type.....\$828,816,993

GENERAL FUND REVENUE BUDGET COMPARISON

	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Approved	FY 2021/22 SEON	Percent of Total	Variance
Department of Defense	2,068,992	2,131,760	4,026,962	1,500,000	1,500,000	0.18%	-
Other Federal Funds	3,422,340	2,463,234	2,627,316	1,964,809	1,964,809	0.24%	-
Public Law 874 (Impact Aid)	6,813,731	11,048,816	9,698,001	9,935,191	9,935,191	1.20%	-
Rebates and Refunds (NJROTC)	309,329	317,522	319,312	100,000	100,000	0.01%	-
Federal Revenue Total	12,614,392	15,961,332	16,671,591	13,500,000	13,500,000	1.63%	-
At-Risk Initiative	3,010,507	3,461,264	3,789,306	5,930,533	6,288,681	0.76%	358,148
Basic School Aid	178,412,666	178,656,354	176,893,073	194,239,903	191,099,407	23.06%	(3,140,496)
Bonus Payment	-	-	-	-	4,161,644	0.50%	4,161,644
Career and Technical Education	237,320	249,227	240,230	328,669	318,903	0.04%	(9,766)
Class Size Initiative	4,544,238	5,064,339	5,067,089	5,369,420	5,079,167	0.61%	(290,253)
Compensation Supplement	1,723,755	-	10,506,769	-	-	0.00%	-
English as a Second Language	716,216	858,002	1,089,527	1,707,149	1,603,531	0.19%	(103,618)
Foster Home Children	333,614	363,512	419,896	455,023	470,374	0.06%	15,351
Gifted and Talented	1,956,372	1,982,464	1,986,075	2,051,091	1,988,313	0.24%	(62,778)
Infrastructure and Operations Per Pupil Fund	-	-	-	-	14,685,425	1.77%	14,685,425
Other State Funds *	1,615	15,470	-	-	12,455,856	1.50%	12,455,856
Prevention, Intervention and Remediation	4,687,141	4,599,317	4,607,694	4,733,287	4,588,415	0.55%	(144,872)
Remedial Summer School	240,747	264,206	210,448	188,358	1,935	0.00%	(186,423)
Social Security	10,597,014	10,586,360	10,645,361	11,241,558	10,935,722	1.32%	(305,836)
Special Education	19,156,141	18,714,464	18,748,547	20,668,688	20,036,078	2.42%	(632,610)
Special Education (Homebound)	154,090	115,495	117,042	117,991	77,743	0.01%	(40,248)
Special Education (Regional Tuition)	9,315,527	9,417,315	10,185,744	9,690,078	9,690,078	1.17%	-
State Employee Insurance	733,639	713,687	714,987	788,881	764,736	0.09%	(24,145)
State Sales Tax	74,264,875	76,320,888	79,610,836	79,209,739	76,513,057	9.23%	(2,696,682)
Supplemental Lottery Per Pupil Allocation	11,182,703	14,438,288	14,538,465	12,394,018	-	0.00%	(12,394,018)
Virginia Retirement System	24,332,374	23,353,430	23,435,684	26,230,301	25,465,702	3.07%	(764,599)
Vocational Education	1,874,856	1,903,166	1,906,632	1,656,651	1,605,945	0.19%	(50,706)
State Revenue Total	347,475,410	351,077,248	364,713,404	377,001,338	387,830,712	46.79%	10,829,374
Additional Local Contributions	735,538	735,538	735,538	885,538	735,538	0.09%	(150,000)
Driver Education Tuition	239,213	257,961	100,280	322,125	322,125	0.04%	-
General Adult Education Tuition	102,090	75,990	80,452	142,839	142,839	0.02%	-
Indirect Costs of Grants	701,222	722,660	674,450	600,000	600,000	0.07%	-
Licensed Practical Nursing Tuition	18,300	17,450	22,200	25,575	25,575	0.00%	-
Local Contributions (RSF)	373,348,171	380,865,731	376,892,661	390,921,303	418,317,940	50.47%	27,396,637
Non-Resident Tuition	247,581	227,372	132,612	100,000	100,000	0.01%	-
Other Funds	448,997	1,178,362	429,658	224,703	224,703	0.03%	-
Renaissance Academy Tuition	-	-	-	20,811	20,811	0.00%	-
Rental of Facilities	499,341	432,731	281,549	450,000	450,000	0.05%	-
Sale of Salvage Equipment	126,266	80,583	664,457	12,000	12,000	0.00%	-
Sale of School Vehicles	216,789	224,992	177,665	15,000	15,000	0.00%	-
Stop Arm Enforcement Program	-	214,355	634,957	300,000	350,000	0.04%	50,000
Summer School Tuition	548,778	556,949	564,157	700,000	700,000	0.08%	-
Vocational Adult Education Tuition	18,118	12,220	9,951	169,750	169,750	0.02%	-
Local Revenue Total	377,250,404	385,602,895	381,400,587	394,889,644	422,186,281	50.92%	27,296,637
Revenue Total	737,340,206	752,641,475	762,785,583	785,390,982	823,516,993	99.36%	38,126,011
Sandbridge TIF Reallocation	409,000	409,000	409,000	409,000	-	0.00%	(409,000)
School Reserve (reversion)	8,803,897	6,800,000	5,800,000	5,800,000	5,300,000	0.64%	(500,000)
Additional Funds Total	9,212,897	7,209,000	6,209,000	6,209,000	5,300,000	0.64%	(909,000)
School Operating Fund Total	746,553,103	759,850,475	768,994,583	791,599,982	828,816,993	100.00%	37,217,011
Transfer(s) from Other Funds	3,315,737	3,360,081	3,450,635	4,076,486	4,161,240	100.00%	84,754
Green Run Collegiate Fund Total	3,315,737	3,360,081	3,450,635	4,076,486	4,161,240	100.00%	84,754
General Fund Total	749,868,840	763,210,556	772,445,218	795,676,468	832,978,233	100.00%	37,301,765

Notes: No Loss Funding (*) - The amended budget recognizes the effects of the COVID-19 pandemic on public school enrollment in school year 2020/21 and provides significant No Loss Funding for school divisions. Due to Rounding, percentages may not add to 100 percent.

GENERAL FUND EXPENDITURES BUDGET COMPARISON

		FY 2018/19 Actual	FY 2019/20 Actual	FY 2019/20 Approved	FY 2020/21 Approved	FY 2021/22 SEON	Percent of Total	Variance
8104	Elementary Classroom	148,707,655	158,250,914	158,990,480	162,331,914	169,108,458	20.40%	6,776,544
8106	Middle Classroom	60,404,147	59,972,855	61,792,419	61,385,786	64,144,118	7.74%	2,758,332
8108	High Classroom	78,659,715	79,255,372	80,186,896	80,472,274	84,016,603	10.14%	3,544,329
8110	Special Education Classroom	94,363,460	96,819,690	99,168,492	98,538,818	102,633,315	12.38%	4,094,497
8112	Technical and Career Education Classroom	16,901,712	17,092,502	19,708,105	18,935,725	19,914,869	2.40%	979,144
8114	Gifted Classroom	14,167,856	14,280,737	14,773,157	14,848,349	15,584,485	1.88%	736,136
8116	Alternative Education Classroom	6,412,088	6,353,241	7,333,782	7,181,149	6,416,405	0.77%	(764,744)
8118	Remedial Education Classroom	8,469,344	8,232,135	8,531,423	8,490,984	8,766,568	1.06%	275,584
8120	Summer School	1,743,514	1,293,987	1,644,984	1,602,285	1,634,984	0.20%	32,699
8122	Summer Slide	201,272	269,397	276,002	270,483	276,002	0.03%	5,519
8124	Adult Education	1,918,827	1,946,946	2,057,756	2,071,804	2,146,253	0.26%	74,449
8135	Guidance	17,916,328	18,302,886	18,990,715	18,761,386	21,077,210	2.54%	2,315,824
8137	Social Workers	4,553,745	4,298,918	4,249,824	4,212,900	4,322,047	0.52%	109,147
8139	Homebound	319,432	307,160	415,461	409,356	420,050	0.05%	10,694
8145	Teaching and Learning	16,680,497	16,568,862	17,503,522	18,189,751	18,360,360	2.22%	170,609
8147	Instructional Professional Growth and Innovation	1,021,072	1,071,108	1,298,766	1,305,397	1,356,352	0.16%	50,955
8149	Diversity, Equity and Inclusion	42,749	39,769	88,765	86,990	88,765	0.01%	1,775
8151	Student Leadership	1,436,487	1,491,825	1,493,156	1,573,761	1,631,976	0.20%	58,215
8153	School Leadership	1,729,305	1,839,751	2,097,840	2,109,817	2,190,225	0.26%	80,408
8155	Student Activities	7,797,007	7,417,697	8,458,728	8,738,974	8,814,049	1.06%	75,075
8157	Special Education Support	3,629,589	3,528,557	3,745,574	3,654,199	3,828,401	0.46%	174,202
8159	Technical and Career Education Support	935,641	957,375	990,961	999,699	1,038,088	0.13%	38,389
8161	Gifted Education Support	2,290,030	2,354,435	2,499,756	2,494,044	2,604,385	0.31%	110,341
8163	Alternative Education Support	1,325,356	1,368,200	1,461,583	1,522,808	2,746,419	0.33%	1,223,611
8165	Library Media Support	12,835,451	13,135,821	13,499,975	13,393,552	13,898,222	1.68%	504,670
8175	Office of the Principal - Elementary	26,264,347	26,413,385	27,080,861	26,680,607	27,792,450	3.35%	1,111,843
8177	Office of the Principal - Middle School	11,081,092	11,313,689	11,406,191	11,456,352	11,924,851	1.44%	468,499
8179	Office of the Principal - High	11,988,649	11,954,285	12,544,247	12,407,215	12,950,799	1.56%	543,584
8181	Office of the Principal - Technical and Career Education	656,246	667,171	694,852	700,301	729,235	0.09%	28,934
8206	Communications and Community Engagement *	1,990,075	1,997,405	2,205,587	-	-	0.00%	-
8214	Planning, Innovation and Accountability *	1,964,243	1,636,290	2,337,965	-	-	0.00%	-
8252	Psychological Services *	4,620,929	5,513,350	5,174,416	-	-	0.00%	-
8254	Audiological Services *	505,713	505,156	507,711	-	-	0.00%	-
Instruction Total		563,533,573	576,450,871	593,209,952	584,826,680	610,415,944	73.65%	25,589,264
8202	Board, Legal and Governmental Services	1,157,350	1,158,503	1,217,344	1,287,734	1,316,618	0.16%	28,884
8204	Office of Superintendent	1,034,417	1,056,291	1,146,791	1,151,311	1,556,083	0.19%	404,772
8206	Communications and Community Engagement *	-	-	-	2,282,408	2,361,749	0.28%	79,341
8208	Human Resources	5,044,656	5,133,198	5,500,752	5,735,654	5,899,041	0.71%	163,387
8210	Professional Growth and Innovation	804,266	816,969	902,719	903,274	945,110	0.11%	41,836
8212	Consolidated Benefits	2,065,127	2,079,030	2,465,725	2,567,934	2,628,955	0.32%	61,021
8214	Planning, Innovation and Accountability *	-	-	-	2,316,683	2,414,470	0.29%	97,787
8216	Budget and Finance	6,870,574	4,798,368	5,145,200	5,274,412	7,308,973	0.88%	2,034,561
8220	Internal Audit	438,798	469,864	461,375	484,173	510,320	0.06%	26,147
8222	Purchasing Services	1,106,787	1,066,194	1,154,897	1,106,532	1,222,324	0.15%	115,792
8250	Health Services	7,799,731	7,948,498	8,216,785	8,237,525	8,691,410	1.05%	453,885
8252	Psychological Services *	-	-	-	6,047,739	6,264,233	0.76%	216,494
8254	Audiological Services *	-	-	-	506,820	531,508	0.06%	24,688
Administration, Attendance and Health Total		26,321,706	24,526,915	26,211,588	37,902,199	41,650,794	5.03%	3,748,595
8302	Transportation Management	2,610,317	2,739,543	2,667,275	2,633,561	2,671,682	0.32%	38,121
8304	Vehicle Operations	23,432,253	21,402,449	22,572,457	22,774,021	23,858,065	2.88%	1,084,044
8306	Vehicle Operations - Special Education	7,169,128	6,031,435	6,845,179	6,760,693	7,271,785	0.88%	511,092
8308	Monitoring Services - Special Education	3,416,422	3,173,006	3,614,782	3,674,624	3,721,128	0.45%	46,504
8310	Vehicle Maintenance	3,460,096	3,530,916	3,800,405	3,929,936	4,039,565	0.49%	109,629
Pupil Transportation Total		40,088,216	36,877,349	39,500,098	39,772,835	41,562,225	5.01%	1,789,390
8402	School Division Services	676,601	329,484	416,312	331,167	334,827	0.04%	3,660
8404	Facilities and Maintenance Services	44,653,134	44,376,521	47,279,035	46,730,138	48,423,889	5.84%	1,693,751
8406	Custodial Services	26,147,814	25,878,632	28,582,830	28,320,428	30,511,523	3.68%	2,191,095
8408	Grounds Services	4,442,908	4,571,314	4,571,314	4,479,888	4,710,125	0.57%	230,237
8410	Vehicle Services	2,178,038	1,641,031	1,614,370	1,590,248	1,646,914	0.20%	56,666
8412	Safe Schools	7,261,850	8,178,241	8,179,761	8,204,950	8,635,101	1.04%	430,151
8414	Distribution Services	1,775,750	1,827,245	2,008,406	2,021,201	2,245,030	0.27%	223,829
8416	Telecommunications	1,071,371	1,040,974	1,056,491	1,041,809	939,518	0.11%	(102,291)
Operations and Maintenance Total		88,207,466	87,843,442	93,708,519	92,719,829	97,446,927	11.76%	4,727,098
Technology		38,217,900	40,265,023	36,897,705	36,378,439	37,741,103	4.55%	1,362,664
Technology Total		38,217,900	40,265,023	36,897,705	36,378,439	37,741,103	4.55%	1,362,664
School Operating Fund Total		756,368,861	765,963,600	789,527,862	791,599,982	828,816,993	100.00%	37,217,011
Green Run Collegiate Instruction		3,136,045	3,281,263	3,554,645	3,716,293	3,801,047	91.34%	84,754
Green Run Collegiate Administration, Attendance and Health		-	-	-	-	-	0.00%	-
Green Run Collegiate Pupil Transportation		207,823	161,756	321,578	321,578	321,578	7.73%	-
Green Run Collegiate Operations and Maintenance		-	179	-	-	-	0.00%	-
Green Run Collegiate Technology		20,668	26,064	37,715	38,615	38,615	0.93%	-
Green Run Collegiate Fund Total		3,364,536	3,469,262	3,913,938	4,076,486	4,161,240	100.00%	84,754
General Fund Total		759,733,397	769,432,862	793,441,800	795,676,468	832,978,233	100.00%	37,301,765

Notes: As a result of the updated Chart of Accounts, effective FY 2020/21, cost centers notated with an asterisk (*) were recategorized from Instructional to Administration, Attendance and Health. Due to rounding, percentages may not add to 100 percent.

EXPENDITURES BY MAJOR CATEGORY CLASSIFICATION AND TYPE

SCHOOL OPERATING FUND

	Instruction	Administration, Attendance and Health	Pupil Transportation	Operations and Maintenance	Technology	Total	Percent of Total Budget
Personnel Services	403,320,161	25,067,980	21,843,276	39,813,207	13,900,401	503,945,025	60.80%
Fringe Benefits	157,174,530	10,134,867	8,712,125	15,737,119	5,125,509	196,884,150	23.75%
Purchased Services	27,421,051	3,075,303	391,849	15,167,227	3,920,021	49,975,451	6.03%
Other Charges	1,175,291	2,758,004	1,644,022	20,206,861	246,922	26,031,100	3.14%
Materials and Supplies	8,075,241	614,640	4,562,841	5,910,125	13,922,285	33,085,132	3.99%
Capital Outlay	112,206	-	4,408,112	489,650	189,565	5,199,533	0.63%
Land, Structures and Improvements	-	-	-	97,678	-	97,678	0.01%
Transfers to Other Funds	13,137,464	-	-	25,060	436,400	13,598,924	1.64%
School Operating Fund Total	610,415,944	41,650,794	41,562,225	97,446,927	37,741,103	828,816,993	100.00%
Percent of Total	73.65%	5.03%	5.01%	11.76%	4.55%	100.00%	

GREEN RUN COLLEGIATE

	Instruction	Administration, Attendance and Health	Pupil Transportation	Operations and Maintenance	Technology	Total	Percent of Total Budget
Personnel Services	2,488,404	-	-	-	664	2,489,068	59.82%
Fringe Benefits	880,745	-	-	-	51	880,796	21.17%
Purchased Services	91,094	-	321,578	-	-	412,672	9.92%
Other Charges	77,339	-	-	-	-	77,339	1.86%
Materials and Supplies	263,465	-	-	-	37,900	301,365	7.24%
Capital Outlay	-	-	-	-	-	-	0.00%
Land, Structures and Improvements	-	-	-	-	-	-	0.00%
Transfers to Other Funds	-	-	-	-	-	-	0.00%
Green Run Collegiate Fund Total	3,801,047	-	321,578	-	38,615	4,161,240	100.00%
Percent of Total	91.34%	0.00%	7.73%	0.00%	0.93%	100.00%	

Note: Due to rounding, percentages may not add to 100 percent.



SPECIAL REVENUE FUNDS

Although the majority of the total FY 2021/22 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 almost \$172.5 million, or 17.2 percent, 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. FY 2021/22 budget for all special revenue funds is expected to increase considerably by over \$52.9 million from FY 2020/21. This is mostly as a result of federal dollars released through the CARES Act and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.

Special Revenue Funds Budget Comparison

	2017/18 Approved	FY 2018/19 Approved	FY 2019/20 Approved	FY 2020/21 Approved	FY 2021/22 SEON	Variance
Athletics	5,099,823	5,028,774	5,227,274	5,478,274	5,478,274	-
Cafeterias	31,679,250	33,733,213	35,554,104	37,540,299	36,437,372	(1,102,927)
Categorical Grants	58,856,748	61,486,650	65,962,175	69,463,311	121,655,222	52,191,911
Cell Tower Technology	850,000	850,000	800,000	800,000	800,000	-
Equipment Replacement	170,193	1,088,036	80,000	1,051,000	744,581	(306,419)
Instructional Technology	79,579	260,244	200,000	698,000	1,121,686	423,686
Textbooks	5,179,602	6,206,584	4,775,188	4,411,338	6,237,402	1,826,064
Vending Operations	229,702	150,000	150,000	155,000	69,000	(86,000)
Total	102,144,897	108,803,501	112,748,741	119,597,222	172,543,537	52,946,315

CATEGORICAL GRANTS

VBCPS receives additional revenue by securing grants to help fund specific initiatives. 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.

Award amounts from FY 2020/21 are used to project program funding estimates for anticipated FY 2021/22 grant revenues. Adjustments are typically made during the first and second quarters of the fiscal year to reflect actual award notifications. Available year-end balances for some grants may carry forward across fiscal years because they are awarded on a multi-year basis. In these instances, current year revenues and expenditures are estimated to prepare carryover budgets for the following year. Grant budgets are amended throughout the fiscal year, to align expenditures with total revenue. Based on required compensation adjustments and/or adopted salary increases, the allocation of positions and other expenditures are modified as needed to balance the budgets for categorical grants.

A reserve is maintained in the Categorical Grants fund to provide appropriation authority funding for grant awards received during the fiscal year. For FY 2021/22, \$7.2 million is budgeted as a reserve for contingency. The projected FY 2021/22 budget for Categorical Grants is \$121,655,222 and includes 516.5 FTE positions. This is an increase of \$52,191,911, or 75.1 percent, from the FY 2020/21 Adopted Budget that totaled \$69,463,311. Categorical Grant funds are projected to account for 12.1 percent of the FY 2021/22 total budget.



Two federal projects, Title VI, Part B, Individuals with Disabilities Education Act of 2004 (IDEA, Section 611), (\$19,985,042), and Title I, Part A, Improving the Academic Achievement of the Disadvantaged (\$14,533,449),

account for 28.4 percent of the Categorical Grants revenue budget. Title I, Part A, provides financial assistance through state educational agencies to school divisions and public schools with high numbers or percentages of children from low-income families to help ensure that all children meet challenging state academic content and achievement standards. Except as otherwise provided, amounts awarded to a Local Education Agency (LEA) under Title VI, Part B, may be used only to pay the excess costs of providing special education and related services to children with disabilities. Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are above the average annual per student expenditure incurred by an LEA during the preceding school year, as may be appropriate.

Historically, nearly half of the funding accounted for in the Categorical Grants fund can be attributed each year to these two federal programs. For FY 2021/22, this percentage is reduced due to federal funding received under the CARES Act and CRRA Act to address the impact COVID-19 has had and continues to have on schools. These two federal relief programs represent nearly 39.3 percent of the Categorical Grants fund for FY 2021/22.

VDOE calculates and publishes LEA indirect cost rates each fiscal year. These rates apply to requests for reimbursement of indirect cost expenditures. Each grant award contains specific requirements regarding whether indirect costs may be recovered and whether the restricted or unrestricted rate should be used. LEA indirect cost rates are to be used by school divisions to recover the indirect costs associated with the administration of federal grants. As required by the U.S. Department of Education, the FY 2020/21 rate used to calculate indirect costs for the FY 2021/22 budget is 2.5 percent.

OTHER FUNDS

Other funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to be expended for specific purposes. Other funds are projected to account for 5.1 percent of the FY 2021/22 total budget. The Cafeterias and Textbook funds represent the two largest budgets of all other funds. The Cafeterias fund is used to account for the procurement, preparation, and serving of student breakfasts, snacks and lunches. The primary revenue sources are receipts from food sales and the federal school lunch program. The projected FY 2021/22 budget for the Cafeterias fund is \$36,437,372.

Revenue budgeted in the Textbooks fund is used for the acquisition of textbooks (online and print) and related materials for VBCPS students. The total budget for the FY 2021/22 Textbooks fund is \$6,237,402. State funding is provided for textbooks on a per pupil basis. For FY 2021/22, it is anticipated that VBCPS will receive \$4.1 million in state revenue for textbooks.



CATEGORICAL GRANTS AND OTHER FUNDS REVENUE

	Local	Fund Balance	State	Federal	Transfer(s) from Other Funds	Total
Adult Basic Education	-	-	-	278,072	49,072	327,144
CARES Act ESSER	-	-	-	8,677,146	-	8,677,146
CARES Act ESSER - Cleaning/Sanitizing Supplies	-	-	-	50,000	-	50,000
CARES Act ESSER - Facilities Upgrade/Protective Equipment	-	-	-	37,500	-	37,500
CARES Act ESSER - Instructional Delivery Support	-	-	-	13,867	-	13,867
CARES Act ESSER - Social-Emotional Universal Screener	-	-	-	50,312	-	50,312
CARES Act ESSER - Special Education Services and Supports	-	-	-	207,144	-	207,144
CARES Act GEER - VISION	-	-	-	2,005,725	-	2,005,725
Carl D. Perkins Vocational and Technical Education Act	-	-	-	767,475	-	767,475
CRRSA Act ESSER II	-	-	-	36,709,198	-	36,709,198
McKinney-Vento Homeless Assistance Act	-	-	-	110,850	-	110,850
Preschool Incentive (IDEA)	-	-	-	836,010	-	836,010
Startalk	-	-	-	143,472	-	143,472
Title I, Part A	-	-	-	14,533,449	-	14,533,449
Title I, Part D - Subpart 1	-	-	-	77,472	-	77,472
Title I, Part D - Subpart 2	-	-	-	560,209	-	560,209
Title II, Part A	-	-	-	1,806,646	-	1,806,646
Title III, Part A - Language Acquisition	-	-	-	289,289	-	289,289
Title IV, Part A - Student Support and Academic Enrichment	-	-	-	2,188,498	-	2,188,498
Title IV, Pell	-	-	-	50,060	-	50,060
Title VI, Part B (IDEA)	-	-	-	19,985,042	-	19,985,042
Federal Grants Total	-	-	-	89,377,436	49,072	89,426,508
Algebra Readiness Initiative	-	-	1,487,429	-	466,096	1,953,525
Career and Tech Education State Equipment Allocation	-	-	72,946	-	-	72,946
Career and Tech Education Special State Equipment Allocation	-	-	57,113	-	-	57,113
Career Switcher New Teacher Mentor Program	-	-	28,200	-	-	28,200
Dual Enrollment - TCC	-	-	750,000	-	-	750,000
Early Intervention Reading Initiative (PALS)	-	-	2,861,905	-	821,352	3,683,257
General Adult Education	-	-	30,993	-	-	30,993
Industry Certification Examinations	-	-	88,032	-	-	88,032
Industry Certification STEM-H	-	-	24,033	-	-	24,033
ISAEF	-	-	62,869	-	-	62,869
Jail Education Program	-	-	307,751	-	-	307,751
Juvenile Detention Home	-	-	1,778,889	-	-	1,778,889
National Board Certification Incentive Award	-	-	328,334	-	-	328,334
New Teacher Mentor Program	-	-	34,768	-	-	34,768
Project Graduation	-	-	75,000	-	-	75,000
Race to GED	-	-	65,191	-	-	65,191
School Security Equipment	-	-	75,181	-	25,060	100,241
Technology Initiative	-	-	7,504,800	-	436,400	7,941,200
Virginia Preschool Initiative (VPI)	-	-	4,598,906	-	2,665,430	7,264,336
Workplace Readiness	-	-	14,836	-	-	14,836
State Grants Total	-	-	20,247,176	-	4,414,338	24,661,514
Hampton Roads Workforce Council - ALC	129,600	-	-	-	-	129,600
Hampton Roads Workforce Council - STEM (ISY)	108,000	-	-	-	-	108,000
Hampton Roads Workforce Council - STEM (OSY)	129,600	-	-	-	-	129,600
Reserve for Contingency	7,200,000	-	-	-	-	7,200,000
Other Grants Total	7,567,200	-	-	-	-	7,567,200
Categorical Grants Total	7,567,200	-	20,247,176	89,377,436	4,463,410	121,655,222
Athletics	504,000	-	-	-	4,974,274	5,478,274
Cafeterias	12,093,879	3,389,607	550,000	20,403,886	-	36,437,372
Cell Tower Technology	516,000	284,000	-	-	-	800,000
Equipment Replacement	-	744,581	-	-	-	744,581
Instructional Technology	-	1,121,686	-	-	-	1,121,686
Textbooks	56,483	2,071,611	4,109,308	-	-	6,237,402
Vending Operations	63,000	6,000	-	-	-	69,000
Other Funds Total	13,233,362	7,617,485	4,659,308	20,403,886	4,974,274	50,888,315
Categorical Grants and Other Funds Total	20,800,562	7,617,485	24,906,484	109,781,322	9,437,684	172,543,537

CATEGORICAL GRANTS AND OTHER FUNDS EXPENDITURES

	Personnel Services	Fringe Benefits	Purchased Services	Other Charges	Materials and Supplies	Capital Outlay	Total
Adult Basic Education	231,360	74,536	3,000	1,698	16,550	-	327,144
CARES Act ESSER	2,835,708	367,329	495,299	15,780	4,963,030	-	8,677,146
CARES Act ESSER - Cleaning/Sanitizing Supplies	-	-	1,179	-	48,821	-	50,000
CARES Act ESSER - Facilities Upgrade/Protective Equipment	-	-	891	-	36,609	-	37,500
CARES Act ESSER - Instructional Delivery Support	11,902	911	320	-	734	-	13,867
CARES Act ESSER - Social-Emotional Universal Screener	-	-	12,600	-	37,712	-	50,312
CARES Act ESSER - Special Education Services and Supports	186,213	14,245	4,930	-	1,756	-	207,144
CARES Act GEER - VISION	-	-	19,225	880,000	1,106,500	-	2,005,725
Carl D. Perkins Vocational and Technical Education Act	25,269	1,933	208,355	44,462	333,823	153,633	767,475
CRRSA Act ESSER II	-	-	895,346	-	35,813,852	-	36,709,198
McKinney-Vento Homeless Assistance Act	52,183	3,991	-	13,000	41,676	-	110,850
Preschool Incentive (IDEA)	582,318	210,901	20,391	7,400	15,000	-	836,010
Startalk	101,901	7,826	15,718	3,280	14,747	-	143,472
Title I, Part A	8,008,810	2,846,676	767,600	308,584	2,601,779	-	14,533,449
Title I, Part D - Subpart 1	71,966	5,506	-	-	-	-	77,472
Title I, Part D - Subpart 2	255,482	87,920	9,575	-	207,232	-	560,209
Title II, Part A	1,156,101	491,224	152,335	-	6,986	-	1,806,646
Title III, Part A - Language Acquisition	171,455	53,889	9,314	9,353	45,278	-	289,289
Title IV, Part A - Student Support and Academic Enrichment	667,027	231,317	628,809	139,051	522,294	-	2,188,498
Title IV, Pell	-	-	60	10,000	40,000	-	50,060
Title VI, Part B (IDEA)	13,325,643	6,172,172	484,227	3,000	-	-	19,985,042
Federal Grants Total	27,683,338	10,570,376	3,729,174	1,435,608	45,854,379	153,633	89,426,508
Algebra Readiness Initiative	960,636	73,489	632,000	-	287,400	-	1,953,525
Career and Tech Education State Equipment Allocation	-	-	-	-	72,946	-	72,946
Career and Tech Education Special State Equipment Allocation	-	-	-	-	57,113	-	57,113
Career Switcher New Teacher Mentor Program	28,200	-	-	-	-	-	28,200
Dual Enrollment - TCC	-	-	750,000	-	-	-	750,000
Early Intervention Reading Initiative (PALS)	3,068,447	277,594	5,000	7,778	324,438	-	3,683,257
General Adult Education	28,791	2,202	-	-	-	-	30,993
Industry Certification Examinations	-	-	-	-	88,032	-	88,032
Industry Certification STEM-H	-	-	-	-	24,033	-	24,033
ISAEP	37,823	11,440	-	-	13,606	-	62,869
Jail Education Program	227,834	70,665	-	5,000	4,252	-	307,751
Juvenile Detention Home	1,212,428	449,335	60,151	8,225	48,750	-	1,778,889
National Board Certification Incentive Award	328,334	-	-	-	-	-	328,334
New Teacher Mentor Program	34,768	-	-	-	-	-	34,768
Project Graduation	10,000	766	-	-	64,234	-	75,000
Race to GED	54,520	4,171	-	-	6,500	-	65,191
School Security Equipment	-	-	21,427	-	78,814	-	100,241
Technology Initiative	35,349	2,703	200,000	175,248	7,508,400	19,500	7,941,200
Virginia Preschool Initiative	4,722,701	2,541,635	-	-	-	-	7,264,336
Workplace Readiness	-	-	-	-	14,836	-	14,836
State Grants Total	10,749,831	3,434,000	1,668,578	196,251	8,593,354	19,500	24,661,514
Hampton Roads Workforce Council - ALC	46,940	20,996	60,464	-	1,200	-	129,600
Hampton Roads Workforce Council - STEM (ISY)	45,420	8,407	50,172	1,500	2,501	-	108,000
Hampton Roads Workforce Council - STEM (OSY)	43,742	18,140	64,720	1,520	1,478	-	129,600
Reserve for Contingency	-	-	-	-	7,200,000	-	7,200,000
Local Grants Total	136,102	47,543	175,356	3,020	7,205,179	-	7,567,200
Categorical Grants Total	38,569,271	14,051,919	5,573,108	1,634,879	61,652,912	173,133	121,655,222
Athletics	2,787,930	213,274	1,282,029	241,250	764,800	188,991	5,478,274
Cafeterias	13,196,702	5,334,089	523,120	49,801	16,283,660	1,050,000	36,437,372
Cell Tower Technology	-	-	-	-	800,000	-	800,000
Equipment Replacement	-	-	-	-	744,581	-	744,581
Instructional Technology	-	-	-	-	1,121,686	-	1,121,686
Textbooks	99,170	37,597	-	-	6,100,635	-	6,237,402
Vending Operations	-	-	200	58,280	10,520	-	69,000
Other Funds Total	16,083,802	5,584,960	1,805,349	349,331	25,825,882	1,238,991	50,888,315
Categorical Grants and Other Funds Total	54,653,073	19,636,879	7,378,457	1,984,210	87,478,794	1,412,124	172,543,537

OPERATING COSTS OF AVERAGE DAILY MEMBERSHIP

State K-12 SOQ spending in school divisions is driven by student enrollment and local ability to pay. The VBCPS 2020/21 actual Sept. 30 student membership for K-12 was 63,836. This amount is 2,980 students, or 4.46 percent, below student membership from the same period in 2019/20. The decline in student enrollment can be attributed to several factors related to the COVID-19 pandemic. Some students enrolled in private schools or other virtual programs, more parents opted to homeschool their children and many military transfers were put on hold due to the pandemic.

The FY 2021/22 School Operating budget was developed using a student membership projection of 64,611. This is slightly higher than the ADM of 63,693.35 used in the development of the Governor's Introduced Amendments to the 2020-2022 Biennial Budget.

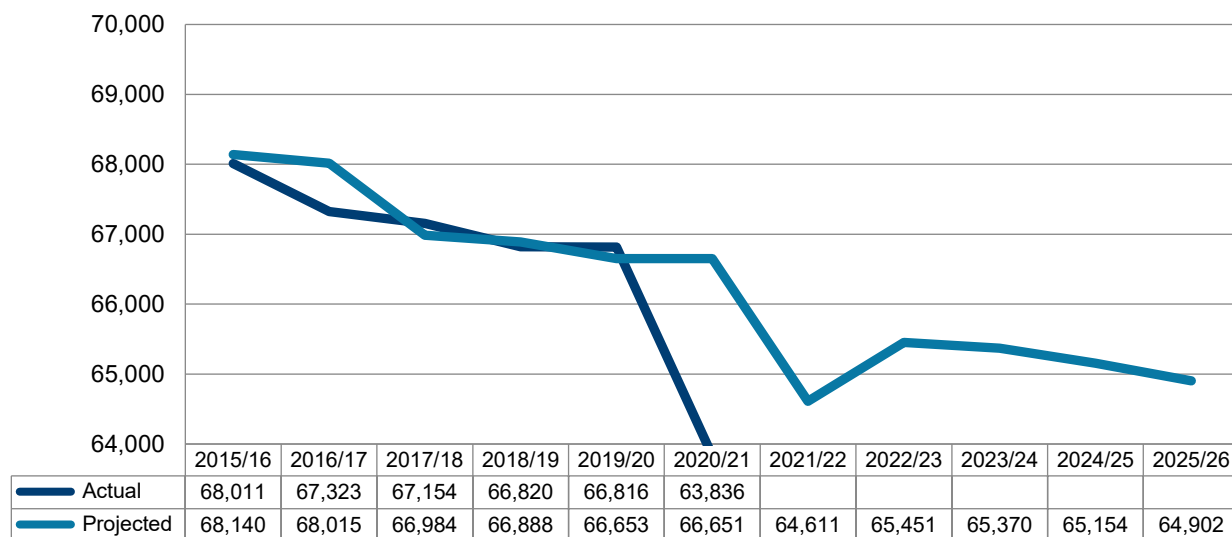
STUDENT ENROLLMENT

The school division uses a cohort survival model to generate base student membership projections. This model essentially compares the number of students in a particular grade to the number of students in the previous grade during 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 five years behind its respective kindergarten class is used to calculate a cohort ratio. Student projections are further adjusted using analysis generated in the school division's Geographic Information System, a detailed analysis of residential housing trends, Virginia Beach resident birth rates and other available data that may impact student enrollment.

For the past several years, data from the Office of Demographics and Planning have demonstrated how recent economic conditions have had a significant impact on the division's student membership. Factors such as the increasing number of students in shared housing and homeless situations, fluctuations in the numbers of students opting to attend private schools, and volatility in the real estate market have created instability in VBCPS' student enrollment. Between FY 2015/16 and FY 2020/21, VBCPS student enrollment declined by 6.1 percent. According to the Weldon Cooper Center for Public Service at the University of Virginia, VBCPS is among the majority of Virginia school divisions with respect to declining enrollment trends. In 90 of Virginia's 133 counties and cities, student enrollment has fallen since 2010. Over the next five years, statewide student enrollment is likely to dip moderately and, according to the Center, Hampton Roads is expected to experience one of the largest numeric declines.

The graph and table below show the actual and projected enrollment in the division for fiscal years 2015/16 through 2025/26.

Projected and Actual Student Enrollment



Source: VBCPS Department of School Division Services, September 30th Historical Student Membership and FINAL 2021/22 – 2025/26 September 30th Student Membership Projections

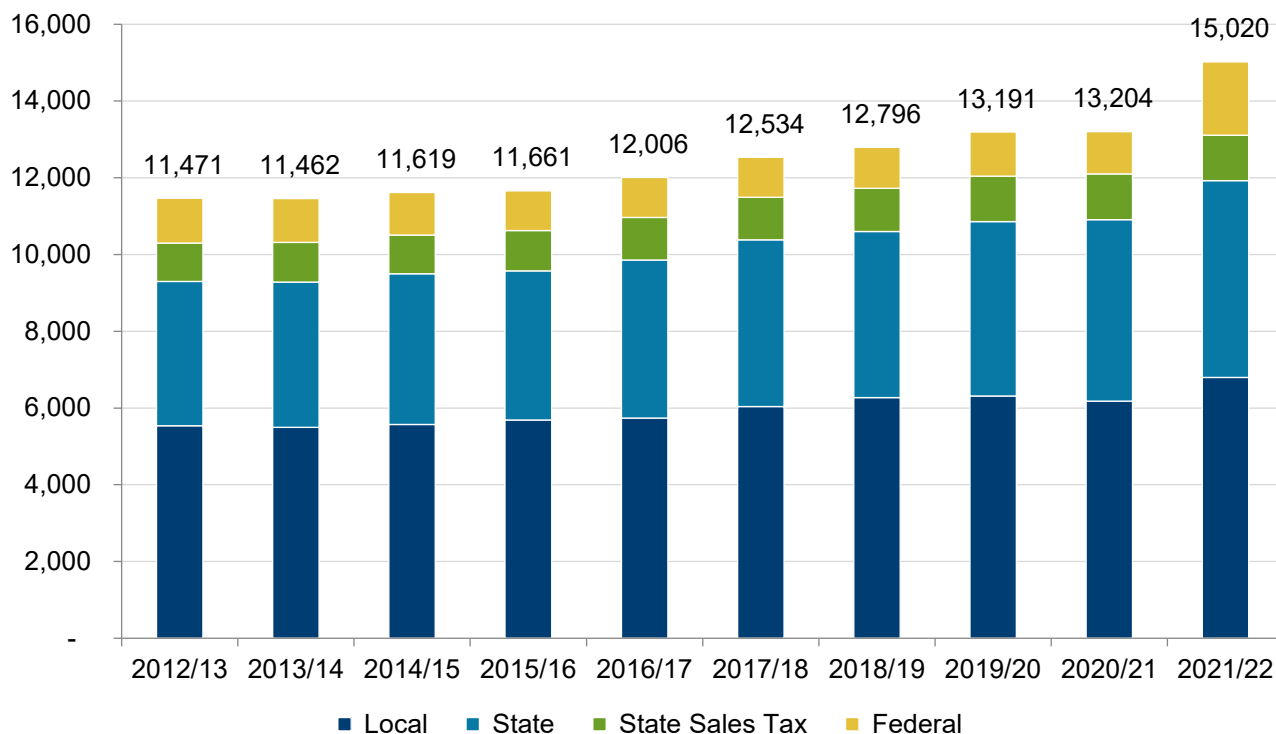
Student Membership

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Elementary											
K	4,541	4,431	4,570	4,643	4,967	4,077	4,377	4,713	4,943	4,929	4,884
1	5,302	5,160	5,046	5,118	5,103	4,803	4,806	4,968	5,005	5,090	5,054
2	5,325	5,210	5,125	5,047	5,094	4,754	4,940	4,843	4,901	4,865	4,894
3	5,282	5,277	5,230	5,114	5,033	4,769	4,886	4,937	4,821	4,883	4,883
4	5,433	5,283	5,217	5,204	5,142	4,778	4,871	4,886	4,849	4,812	4,870
5	5,332	5,362	5,259	5,237	5,175	4,932	4,854	4,934	4,896	4,814	4,795
Total	31,215	30,723	30,447	30,363	30,514	28,113	28,734	29,281	29,415	29,393	29,380
Change from previous year	-316	-492	-276	-84	151	-2,401	621	547	134	-22	-13
% change from previous year	-1.00%	-1.58%	-0.90%	-0.28%	0.50%	-7.87%	2.21%	1.90%	0.46%	-0.07%	-0.04%
Middle											
6	5,319	5,315	5,368	5,234	5,283	5,034	5,070	5,148	5,093	5,039	4,978
7	5,143	5,234	5,274	5,331	5,216	5,134	5,096	5,165	5,104	5,043	5,076
8	5,215	5,131	5,228	5,283	5,240	5,048	5,121	5,198	5,148	5,115	4,936
Total	15,677	15,680	15,870	15,848	15,739	15,216	15,287	15,511	15,345	15,197	14,990
Change from previous year	-59	3	190	-22	-109	-523	71	224	-166	-148	-207
% change from previous year	-0.37%	0.02%	1.21%	-0.14%	-0.69%	-3.32%	-0.47%	1.47%	-1.07%	-0.96%	-1.36%
High											
9	5,656	5,476	5,466	5,442	5,581	5,421	5,378	5,411	5,371	5,352	5,279
10	5,467	5,313	5,219	5,229	5,142	5,279	5,255	5,241	5,297	5,186	5,287
11	5,101	5,157	5,034	4,959	4,942	4,890	5,101	5,071	5,063	5,082	4,972
12	4,895	4,974	5,118	4,979	4,898	4,917	4,856	4,936	4,879	4,944	4,994
Total	21,119	20,920	20,837	20,609	20,563	20,507	20,590	20,659	20,610	20,564	20,532
Change from previous year	-44	-199	-83	-228	-46	-56	83	69	-49	-46	-32
% change from previous year	-0.21%	-0.94%	-0.40%	-1.09%	-0.22%	-0.27%	0.40%	0.34%	-0.24%	-0.22%	-0.16%
Division											
Total	68,011	67,323	67,154	66,820	66,816	63,836	64,611	65,451	65,370	65,154	64,902
Change from previous year	-419	-688	-169	-334	-4	-2,980	775	840	-81	-216	-252
% change from previous year	-0.61%	-1.01%	-0.25%	-0.50%	-0.01%	-4.46%	1.21%	1.30%	-0.12%	-0.33%	-0.39%

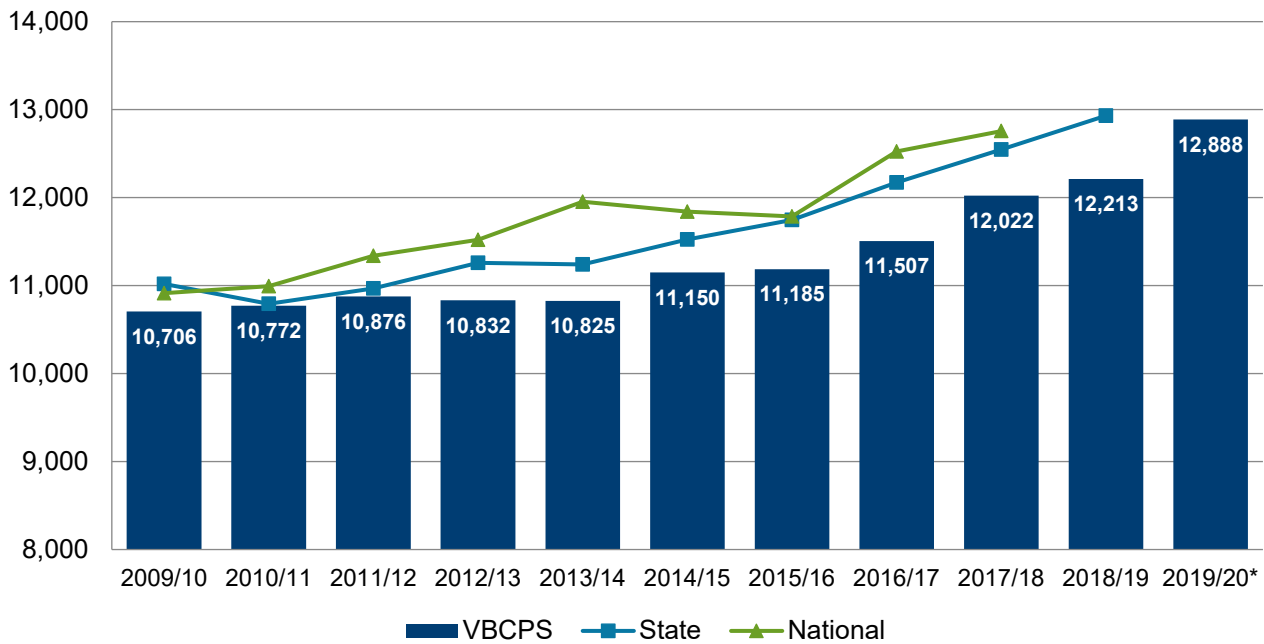
Source: VBCPS Department of School Division Services, September 30th Historical Student Membership and FINAL 2021/22 – 2025/26 September 30th Student Membership Projections

BUDGETED EXPENDITURES PER PUPIL

Budgeted Average Per Pupil Expenditures Comparison



VBCPS Average Per Pupil Expenditures Compared with State and National Data



* Estimated expenditures for FY 2018/19; all other figures represent actual data.

Sources: School Board of the City of Virginia Beach, Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2020; Joint Legislative Audit and Review Commission Reference Guide, Virginia Compared to the Other States; and Education Week Research Center, Quality Counts report

Actual Average Per Pupil Expenditures Comparison

Average Per Pupil Total Expenditures for Operations	2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual
Virginia Beach Cost Per Pupil	11,150	11,185	11,507	12,022	12,213
State Cost Per Pupil	11,523	11,745	12,172	12,548	12,931
ADM for Determining Cost Per Pupil	69,242	68,880	68,738	68,808	68,436

Source: School Board of the City of Virginia Beach, Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2020



PERSONNEL RESOURCE ALLOCATIONS

STAFFING PROCESS AND TIMELINE

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 size caps as adopted by the School Board. All staffing projections are done on a school-by-school basis. The number of classroom teachers and many other positions provided at each school is based on specific staffing formulas for each program level. For instance, the number of classroom teachers assigned to an elementary school is determined by the number of students based on a pupil-teacher ratio. At the secondary level, class size is influenced by the number of students and class schedules. The complete VBCPS Staffing Standards and Guidelines are included 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
2015/16	2,897	41,668	14.4	13.1
2016/17	2,910	41,191	14.2	13.1
2017/18	2,963	41,106	13.9	13.1
2018/19	3,019	40,904	13.6	13.0
2019/20	-	-	-	-

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
2015/16	2,003	25,926	12.9	12.5
2016/17	1,997	25,684	12.9	12.3
2017/18	1,988	25,700	12.9	12.4
2018/19	1,874	25,411	13.6	12.5
2019/20	-	-	-	-

- 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, Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2020

STAFFING ALLOCATION SUMMARY

For FY 2021/22, VBCPS expects to employ a total of 10,535.97 FTE positions for all funds, a decrease of 18.0 FTEs from the previous year's budget. Allocations for the School Operating fund show a net decrease of 26.0 FTEs from the FY 2020/21 budget and positions in the Categorical Grants and other funds show an increase of 8.0 FTEs from the previous year.

STAFFING HIGHLIGHTS

- Changes in the instruction category include a reduction in FTEs due to enrollment changes, additional FTEs for the expansion of the Spanish Immersion program, an additional instructional position to support the Environmental Studies Program at the Brock Center, additional school counselor positions (16.0 FTEs) and the realignment of FTEs between cost centers as a result of the implementation of a new Chart of Accounts in FY2020/21.
- Changes in the administration, attendance, and health; pupil transportation; and operations and maintenance categories include an additional school nurse, an additional FTE to support the Consolidated Benefits Office and the reallocation of existing FTEs to align with the current organizational structure.
- Changes in the Categorical Grants and other funds include the addition of (7.0 FTEs) funded on the CARES Act ESSER grant, an additional FTE funded on the Title II grant, an additional FTE funded on the Title IV, Part A grant, and the reduction of (-1.0 FTE) currently funded on the DoDEA MCASP GRIT grant which ends in FY 2020/21.

The table below provides historical staffing information and illustrates net position changes from last year, organized by funding source and category. Additional tables that follow show detailed staffing comparisons. The table below provides historical staffing information and illustrates net position changes from last year, organized by funding source and category. Additional tables that follow show detailed staffing comparisons.

Budgeted Positions for All School Board Funds

	FY 2017/18 Budget	FY 2018/19 Budget	FY 2019/20 Budget	FY 2020/21 Budget	FY 2021/22 SEON	Variance
<i>General Fund</i>						
Fund 115 - School Operating						
Instruction	6,853.85	6,972.45	7,118.65	7,073.35	7,046.75	(26.60)
Administration, Attendance and Health	280.30	281.30	284.30	386.30	388.90	2.60
Pupil Transportation	675.13	693.88	693.88	690.88	690.88	-
Operations and Maintenance	1,152.50	1,134.50	1,123.50	1,119.50	1,117.50	(2.00)
Technology	182.00	186.00	185.00	186.00	186.00	-
School Operating Fund Total	9,143.78	9,268.13	9,405.33	9,456.03	9,430.03	(26.00)
Fund 201 – Green Run Collegiate	39.30	39.30	38.80	38.80	38.80	-
General Fund Total	9,183.08	9,307.43	9,444.13	9,494.83	9,468.83	(26.00)
<i>Categorical Grants and Other Funds</i>						
Fund 213 – Cafeterias	495.89	492.89	527.39	536.64	536.64	-
Fund 214 – Categorical Grants	516.80	521.10	504.60	508.50	516.50	8.00
Fund 215 – Textbooks	1.50	1.50	1.50	1.50	1.50	-
Fund 650 – Risk Management	4.00	4.00	4.00	5.00	5.00	-
Funds 652/653 – Health Insurance	6.50	6.50	6.50	7.50	7.50	-
Other Funds Total	1,024.69	1,025.99	1,043.99	1,059.14	1,067.14	8.00
TOTAL BUDGET	10,207.77	10,333.42	10,488.12	10,553.97	10,535.97	(18.00)

Categorical Grants and Other Funds Budgeted Positions

	FY 2017/18 Budget	FY 2018/19 Budget	FY 2019/20 Budget	FY 2020/21 Budget	FY 2021/22 SEON	Variance
Adult Basic Education	5.00	5.00	5.00	5.00	5.00	-
CARES Act ESSER	-	-	-	-	7.00	7.00
DoDEA MCASP Operation GRIT	1.00	1.00	1.00	1.00	-	(1.00)
DoDEA Special Education	1.00	1.00	-	-	-	-
Preschool Incentive (IDEA)	4.00	4.00	4.00	4.00	4.00	-
Title I, Part A	128.00	125.00	111.00	101.90	101.90	-
Title I, Part D - Subpart 1	-	-	0.50	-	-	-
Title I, Part D - Subpart 2	1.00	1.00	0.50	-	-	-
Title II, Part A	24.00	18.00	17.00	17.00	18.00	1.00
Title III, Part A - Language Acquisition	1.00	1.00	1.00	1.00	1.00	-
Title IV, Part A	-	1.00	4.00	4.00	5.00	1.00
Title VI, Part B (IDEA)	245.80	245.80	248.80	262.80	262.80	-
Virginia Preschool Initiative Plus (VPI+)	-	12.00	-	-	-	-
Federal Grants Total	410.80	414.80	392.80	396.70	404.70	8.00
Early Intervention Reading Initiative (PALS)	1.00	1.00	1.00	1.00	1.00	-
Jail Education Program	1.00	1.50	1.00	1.00	1.00	-
Juvenile Detention Home	11.00	11.00	11.00	12.00	12.00	-
Virginia Preschool Initiative	92.00	90.00	86.00	86.00	96.00	10.00
Virginia Preschool Initiative Plus (VPI+)	-	-	10.00	10.00	-	(10.00)
State Grants Total	105.00	103.50	109.00	110.00	110.00	-
Hampton Roads Workforce Council - ALC	-	0.80	0.80	0.80	0.80	-
Hampton Roads Workforce Council - STEM (ISY)	-	-	-	-	0.25	0.25
Hampton Roads Workforce Council - STEM (OSY)	1.00	2.00	2.00	1.00	0.75	(0.25)
Other Grants Total	1.00	2.80	2.80	1.80	1.80	-
Categorical Grants Total	516.80	521.10	504.60	508.50	516.50	8.00
Cafeterias	495.89	492.89	527.39	536.64	536.64	-
Health Insurance	6.50	6.50	6.50	7.50	7.50	-
Risk Management	4.00	4.00	4.00	5.00	5.00	-
Textbooks	1.50	1.50	1.50	1.50	1.50	-
Other Funds Total	507.89	504.89	539.39	550.64	550.64	-
Categorical Grants and Other Funds Total	1,024.69	1,025.99	1,043.99	1,059.14	1,067.14	8.00

General Fund Budgeted Positions

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	
	Budget	Budget	Budget	Budget	SEON	Variance
8104 Elementary Classroom	2,058.40	2,108.80	2,242.50	2,277.30	2,254.10	(23.20)
8106 Middle Classroom	747.00	759.20	749.20	751.70	735.30	(16.40)
8108 High Classroom	940.00	965.40	969.90	969.90	968.90	(1.00)
8110 Special Education Classroom	1,195.40	1,200.40	1,209.40	1,216.40	1,216.40	-
8112 Technical and Career Education Classroom	220.35	221.35	221.35	218.75	218.75	-
8114 Gifted Classroom	162.20	162.20	162.20	163.20	163.20	-
8116 Alternative Education Classroom	93.60	93.60	93.60	92.60	80.00	(12.60)
8118 Remedial Education Classroom	76.00	76.00	76.00	76.00	76.00	-
8124 Adult Education	20.00	20.60	20.60	20.60	20.60	-
8135 Guidance	211.40	223.40	228.40	228.40	244.40	16.00
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	54.00	56.00	55.00	56.00	54.00	(2.00)
8147 Instructional Professional Growth and Innovation	6.00	6.00	6.00	6.00	6.00	-
8149 Diversity, Equity and Inclusion	-	-	-	3.00	3.00	-
8151 Student Leadership	9.00	9.00	9.00	9.00	9.00	-
8153 School Leadership	12.00	11.00	11.00	11.00	11.00	-
8155 Student Activities	31.00	31.00	31.00	31.00	31.00	-
8157 Special Education Support	36.00	35.00	35.00	35.00	35.00	-
8159 Technical and Career Education Support	9.00	9.00	9.00	9.00	9.00	-
8161 Gifted Education Support	19.00	19.00	20.00	20.00	20.00	-
8163 Alternative Education Support	15.00	15.00	15.00	16.00	28.60	12.60
8165 Library Media Support	195.50	194.50	194.50	193.50	193.50	-
8175 Office of the Principal - Elementary	335.00	341.00	340.00	339.00	339.00	-
8177 Office of the Principal - Middle	134.00	136.00	138.00	138.00	138.00	-
8179 Office of the Principal - High	142.00	147.00	147.00	147.00	147.00	-
8181 Office of the Principal - Technical and Career Education	8.00	8.00	8.00	8.00	8.00	-
8206 Communications and Community Engagement	18.00	18.00	18.00	-	-	-
8214 Planning, Innovation, and Accountability*	17.00	17.00	15.00	-	-	-
8252 Psychological Services*	48.00	48.00	53.00	-	-	-
8254 Audiological Services*	4.00	4.00	4.00	-	-	-
Instruction Total	6,853.85	6,972.45	7,118.65	7,073.35	7,046.75	(26.60)
8202 Board, Legal, and Governmental Services	12.00	13.00	13.00	13.00	13.00	-
8204 Office of the Superintendent	5.00	5.00	5.00	5.00	5.00	-
8206 Media and Communications*	-	-	-	18.00	18.60	0.60
8208 Human Resources	44.30	44.30	44.30	44.30	44.30	-
8210 Professional Growth and Innovation	8.00	8.00	8.00	8.00	8.00	-
8212 Consolidated Benefits	17.50	17.50	20.50	20.50	21.50	1.00
8214 Planning, Innovation, and Accountability*	-	-	-	15.00	15.00	-
8216 Budget and Finance	44.00	44.00	44.00	45.00	45.00	-
8220 Internal Audit	4.00	4.00	4.00	4.00	4.00	-
8222 Purchasing Services	12.00	12.00	12.00	12.00	12.00	-
8250 Health Services	133.50	133.50	133.50	133.50	134.50	1.00
8252 Psychological Services*	-	-	-	64.00	64.00	-
8254 Audiological Services*	-	-	-	4.00	4.00	-
Administration, Attendance and Health Total	280.30	281.30	284.30	386.30	388.90	2.60
8302 Transportation Management	27.00	27.00	27.00	27.00	27.00	-
8304 Vehicle Operations	362.69	372.75	372.75	369.75	366.75	(3.00)
8306 Vehicle Operations - Special Education	122.56	125.85	125.85	125.85	132.85	7.00
8308 Monitoring Services-Special Education	106.88	110.28	110.28	110.28	106.28	(4.00)
8310 Vehicle Maintenance	56.00	58.00	58.00	58.00	58.00	-
Pupil Transportation Total	675.13	693.88	693.88	690.88	690.88	-
8402 School Division Services	6.00	6.00	3.00	2.00	2.00	-
8404 Facilities and Maintenance Services	199.00	199.00	202.00	201.00	207.00	6.00
8406 Custodial Services	717.00	698.00	678.00	677.00	668.00	(9.00)
8410 Vehicle Services	4.00	4.00	4.00	4.00	4.00	-
8412 Safe Schools	202.00	203.00	211.00	210.00	210.00	-
8414 Distribution Services	22.50	22.50	23.50	23.50	24.50	1.00
8416 Telecommunications	2.00	2.00	2.00	2.00	2.00	-
Operations and Maintenance Total	1,152.50	1,134.50	1,123.50	1,119.50	1,117.50	(2.00)
8190 Instructional Technology Support	99.00	103.00	103.00	104.00	104.00	-
8240 Office of Technology	6.00	6.00	6.00	6.00	6.00	-
8435 Technology Maintenance	77.00	77.00	76.00	76.00	76.00	-
Technology Total	182.00	186.00	185.00	186.00	186.00	-
School Operating Fund Total	9,143.78	9,268.13	9,405.33	9,456.03	9,430.03	(26.00)
Green Run Collegiate Instruction	39.30	39.30	38.80	38.80	38.80	-
Green Run Collegiate Administration, Attendance and Health	-	-	-	-	-	-
Green Run Collegiate Pupil Transportation	-	-	-	-	-	-
Green Run Collegiate Operations and Maintenance	-	-	-	-	-	-
Green Run Collegiate Technology	-	-	-	-	-	-
Green Run Collegiate Fund Total	39.30	39.30	38.80	38.80	38.80	-
General Fund Total	9,183.08	9,307.43	9,444.13	9,494.83	9,468.83	(26.00)

Notes: As a result of the updated Chart of Accounts, effective FY 2020/21, cost centers notated with an asterix (*) were recategorized from Instructional to Administration, Attendance and Health.

CAPITAL IMPROVEMENT PROGRAM BUDGET SUMMARY

The 2021/22 - 2026/27 CIP proposes funding in the amount of \$619,653,047 for the entire six-year capital program. This amount includes funds for modernization and/or replacement of some of the oldest schools in the division. The primary funding source for the current modernization program is city-issued Charter Bonds.

PROJECT COSTS

Project Category	Total Project Cost	Six-Year Appropriations	Appropriations to Date	Year 1 FY 2021/22	Year 2 FY 2022/23	Year 3 FY 2023/24	Year 4 FY 2024/25	Year 5 FY 2025/26	Year 6 FY 2026/27
Renovations and Replacements - Energy Management/Sustainability	24,125,000	24,125,000	9,475,000	1,800,000	1,900,000	2,150,000	2,500,000	2,900,000	3,400,000
Tennis Court Renovations Phase II	2,600,000	2,600,000	1,400,000	200,000	200,000	200,000	200,000	200,000	200,000
Princess Anne Middle School Replacement	77,238,759	77,238,759	77,238,759	-	-	-	-	-	-
Princess Anne High School Replacement	162,650,000	162,650,000	43,462,277	45,550,000	36,050,000	32,800,000	4,787,723	-	-
Energy Performance Contracts Phase II	45,000,000	45,000,000	25,000,000	5,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Renovations and Replacements - Grounds Phase III	20,679,510	20,679,510	9,079,510	1,600,000	1,800,000	1,900,000	2,000,000	2,100,000	2,200,000
Renovations and Replacements - HVAC Phase III	78,721,541	78,721,541	20,371,541	7,850,000	8,500,000	9,200,000	10,000,000	10,900,000	11,900,000
Renovations and Replacements - Reroofing Phase III	50,000,000	50,000,000	11,550,000	5,100,000	5,500,000	6,000,000	6,600,000	7,250,000	8,000,000
Renovations and Replacements - Various Phase III	30,391,223	30,391,223	13,491,223	2,250,000	2,400,000	2,600,000	2,850,000	3,200,000	3,600,000
Plaza Annex/Laskin Road Office Addition	13,750,000	13,750,000	13,750,000	-	-	-	-	-	-
Elementary School Playground Equipment Replacement	2,584,737	2,584,737	1,084,737	250,000	250,000	250,000	250,000	250,000	250,000
Achievable Dream at Lynnhaven Middle School	12,750,000	12,750,000	12,750,000	-	-	-	-	-	-
Renovations and Replacements - Safe School Improvements	1,400,000	1,400,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
B.F. Williams/Bayside 6th (Grades 4-6) Replacement	68,387,500	68,387,500	-	-	2,000,000	4,000,000	31,412,277	21,300,000	9,675,223
Bayside High School Replacement	197,700,000	29,374,777	-	-	-	-	-	10,000,000	19,374,777
Grand Total (all projects)	787,978,270	619,653,047	238,853,047	69,800,000	61,800,000	62,300,000	63,800,000	61,300,000	61,800,000
Targets				69,800,000	61,800,000	62,300,000	63,800,000	61,300,000	61,800,000
Difference				-	-	-	-	-	-

MEANS OF FINANCING

Funding Source	Year 1 FY 2021/22	Year 2 FY 2022/23	Year 3 FY 2023/24	Year 4 FY 2024/25	Year 5 FY 2025/26	Year 6 FY 2026/27
Charter Bonds	32,300,000	32,300,000	32,300,000	32,300,000	32,300,000	32,300,000
Sandbridge TIF Funding	-	-	-	-	-	-
Public Facility Revenue Bonds	15,000,000	15,000,000	15,000,000	15,000,000	12,000,000	12,000,000
PAYGO	-	500,000	1,000,000	1,500,000	2,000,000	2,500,000
Interest/Sale of Property *	7,500,000	-	-	-	-	-
Energy Performance Contracts Funding	5,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
State Construction Grants	-	-	-	-	-	-
Lottery Funds	-	-	-	-	-	-
School Special Reserve Fund Balance/Reversion	10,000,000	11,000,000	11,000,000	12,000,000	12,000,000	12,000,000
Total	69,800,000	61,800,000	62,300,000	63,800,000	61,300,000	61,800,000

* Projected proceeds from the sale of Laskin Road Annex

APPENDIX

**The Strategic Framework • Schools and Centers
Staffing Standards and Guidelines • Revenue Sharing Policy
Budget Manager and Signature Authority**



VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

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COMPASS TO 2025 STRATEGIC FRAMEWORK

STUDENT-CENTERED FOR STUDENT SUCCESS

GOAL 1

EDUCATIONAL EXCELLENCE

Challenge and support all students to excel academically by demonstrating the foundational literacies, core knowledge, and transferrable life skills outlined in the VBCPS Graduate Profile.

EQUITY EMPHASIS

Identify and address inequities in achievement outcomes by investigating and implementing best practices and seeking innovative solutions.

STRATEGIES

1. Pursue opportunities to expand early childhood education offerings.
2. Further integrate reading and writing across the curriculum and implement a plan for monitoring and improving achievement in these areas.
3. Develop, implement, and monitor a K-12 plan for improving mathematics achievement.
4. Increase student access and opportunities for advanced level coursework.
5. Implement and share teaching practices that foster deeper learning and engagement and are adaptable to diverse student needs (with an emphasis on African American males and students with disabilities).
6. Ensure there are explicit connections within the curriculum to the 5Cs and the attributes in the division's Graduate Profile and use the curriculum in all areas of study to support students' acquisition of these skills and attributes.
7. Maintain a balanced assessment system with an emphasis on standards-based, performance-based, and student-led assessments to meet internal and external accountability requirements.
8. Strengthen the use of Student Response Teams (SRTs) to provide academic intervention and acceleration for learners at all school levels.

POTENTIAL INDICATORS INCLUDE:

reading on grade level; SOL performance; enrollment and performance in advanced courses, etc.

GOAL 2

STUDENT WELL-BEING

Create an inclusive learning environment that supports the physical and mental health of all students and strengthens the social-emotional skills they need to become balanced, resilient learners who are personally and socially responsible.

EQUITY EMPHASIS

Engage in culturally responsive practices divisionwide. Identify and address inequities in discipline practices by investigating and implementing best practices and seeking innovative solutions.

STRATEGIES

1. Provide a safe, welcoming, and inclusive learning environment that is conducive to student learning.
2. More deeply integrate social-emotional learning (SEL) into the PreK-12 curriculum.
3. Engage in culturally responsive practices at the classroom, school, and division level.
4. Increase student participation in school and community activities.
5. Use responsive practices such as morning meetings and student advisories to support SEL.
6. Develop students' digital wellness by helping students learn to make responsible decisions in their use of technology.
7. Address physical health through nutrition and fitness programs.
8. Implement procedures to systematically evaluate behavioral and mental health needs and provide programs and services to meet identified needs.
9. Continue to use Student Response Teams (SRTs) and the positive behavioral interventions and supports (PBIS) framework to provide social, emotional, and behavioral support to students.

POTENTIAL INDICATORS INCLUDE:

student reported SEL skills; attendance; participation in extracurricular activities and community service, etc.

GOAL 3

STUDENT OWNERSHIP OF LEARNING

Engage all students in rigorous, authentic, and student-centered learning to help them identify their passions, take ownership of their learning, and create a plan for pursuing their postsecondary goals.

EQUITY EMPHASIS

Identify and address inequities in learning opportunities for students by investigating and implementing best practices and seeking innovative solutions.

STRATEGIES

1. Partner with students to create inquiry-based and experiential learning opportunities with an emphasis on global, cross-curricular and real-world connections.
2. Enable student ownership of learning through goal-setting and reflection with opportunities to make decisions in the learning process.
3. Refine capacity for transformational learning by focusing on the dispositions necessary for providing students with authentic, student-centered learning opportunities.
4. Expand upon the effective and efficient use of technology to meet students' individual needs and provide them with the tools for accessing, creating, and sharing knowledge.
5. Create and use online portfolios as a place for students to curate artifacts connected to the Graduate Profile to demonstrate their learning and inform the development of their postsecondary goals and signature projects.
6. Engage all stakeholders in ensuring that all students have an actionable plan for pursuing their postsecondary goals by effectively implementing the Academic and Career Planning (ACP) process K-12.
7. Provide increased opportunities for student leadership development and input into school-level decisions.
8. Further promote and expand equitable access to services and programs that support students' future aspirations, including real-world learning opportunities inside and outside of the classroom facilitated through mutually supportive partnerships.

POTENTIAL INDICATORS INCLUDE:

student and parent perceptions of the ACP process; students participating in work-based experiences; meeting college entry benchmarks, etc.

COMPASS TO 2025 STRATEGIC FRAMEWORK

STUDENT-CENTERED FOR STUDENT SUCCESS

GOAL 4

AN EXEMPLARY, DIVERSIFIED WORKFORCE

Foster a positive working climate that values and invests in a high-quality, diversified workforce who exemplify the division's core values.

EQUITY EMPHASIS

Place a priority on recruiting, retaining, and promoting a workforce representative of our diverse student population.

STRATEGIES

1. Remain focused on providing a competitive compensation and benefit plan that includes differentiated compensation for hard to staff positions and schools.
2. Revisit the employee evaluation process to ensure it is aligned with the new strategic framework and that it focuses on self-reflection, growth, effective feedback, and coaching.
3. Support intentional, focused, and innovative recruitment and retention efforts to increase the diversity and quality of various applicant pools.
4. Promote and expand resources to support the health and well-being of all staff.
5. Provide comprehensive onboarding and induction for all staff focused on the division's vision, mission, and core values.
6. Provide a variety of personalized professional learning opportunities to all staff to support their professional growth and implementation of the strategies in Compass to 2025.
7. Expand "Grow Your Own" programs to include more staff groups and increase opportunities for tuition reimbursement.

POTENTIAL INDICATORS INCLUDE:

staff demographics relative to student demographics; rank of the VBCPS compensation package compared to surrounding divisions; staff demographics: job satisfaction; perceptions of professional learning, etc.

GOAL 5

MUTUALLY SUPPORTIVE PARTNERSHIPS

Cultivate mutually supportive partnerships — among families, schools, the division, businesses, military, faith-based, civic and city agencies — to support student well-being, enhance real-world learning, and broaden opportunities for career exploration and experience.

EQUITY EMPHASIS

Strengthen connections and communication with families and students in most need of additional support.

STRATEGIES

1. Provide a comprehensive structure for defining mutually supportive partnerships, setting expectations, monitoring performance, and measuring equity.
2. Broaden resources and networking opportunities to strengthen the role of the community engagement liaison to further attract, cultivate, and retain partnerships to support student achievement, future aspirations, and well-being.
3. Build partnerships with diverse groups of businesses and organizations to support a variety of learning experiences during and outside of the school day.
4. Partner with local agencies to provide wraparound services for students including healthcare, nutrition, academic and social-emotional supports.
5. Foster authentic communication outlets to engage the community.
6. Provide training and resources to staff and families to strengthen communication and promote strong partnerships between home and school.

POTENTIAL INDICATORS INCLUDE:

number of partnerships, partners, and volunteers; satisfaction with events, programs, and resources provided to families to support students; partner perceptions and satisfaction, etc.

GOAL 6

ORGANIZATIONAL EFFECTIVENESS & EFFICIENCY

Pursue the effective and efficient use of division resources, operations, and processes to support the division's vision, mission, and strategic goals.

EQUITY EMPHASIS

Ensure equitable distribution of human, fiscal, and capital resources across the division.

STRATEGIES

1. Manage and distribute all resources (human, fiscal, capital) proactively, equitably, and responsibly based on needs.
2. With a continued focus on student-centered decision making, collaboratively develop, measure, and formally review key operating metrics that promote transparency, organizational effectiveness, and efficiency.
3. Use data from a variety of reporting mechanisms (e.g., equity audits, program evaluations, fiscal audits, after action reports) to engage in data-informed decision making.
4. Create opportunities for cross-departmental planning and communication to strengthen and align operations.
5. Keep informed of trends and best practices and implement as appropriate to support the division's vision, mission, and strategic goals.
6. Clearly communicate central office functions and points of contact to strengthen the support and services provided to schools, offices, and other departments.
7. Review division processes, policies, and regulations and revise as necessary to increase organizational effectiveness and efficiency.
8. Continue to implement safety and security measures to ensure the school division is prepared to effectively prevent and respond to all emergencies that might affect students and staff.

POTENTIAL INDICATORS INCLUDE:

percentage of schools accredited; perceptions of central office support, etc.

SCHOOLS AND CENTERS

With 55 elementary schools, 15 middle schools, 11 high schools, one charter school and a number of secondary/post-secondary specialty centers, VBCPS is the largest school division in the region. In terms of the number of students enrolled, VBCPS is ranked No. 4 in the state of Virginia and No. 49 in the United States. In addition to core instructional programs at each of the 86 schools and centers, VBCPS offers students a variety of unique instructional programs to acquire skills and knowledge that support their academic achievement and growth and development as learners, workers and citizens. These programs are available to ensure every child is challenged and supported to reach his or her full potential.

ELEMENTARY SCHOOLS

Location	Address	Phone
Alanton Elementary	1441 Stephens Road	757.648.2000
Arrowhead Elementary	5549 Susquehanna Drive	757.648.2040
Bayside Elementary	5649 Bayside Road	757.648.2080
Birdneck Elementary	957 S. Birdneck Road	757.648.2120
Brookwood Elementary	601 S. Lynnhaven Road	757.648.2160
Centerville Elementary	2201 Centerville Turnpike	757.648.2200
Christopher Farms Elementary	2828 Pleasant Acres Drive	757.648.2240
College Park Elementary	1110 Bennington Road	757.648.2280
Cooke Elementary	1501 Mediterranean Avenue	757.648.2320
Corporate Landing Elementary	1590 Corporate Landing Pkwy	757.648.2360
Creeds Elementary	920 Princess Anne Road	757.648.2400
Dey Elementary	1900 N. Great Neck Road	757.648.2440
Diamond Springs Elementary	5225 Learning Circle	757.648.4240
Fairfield Elementary	5428 Providence Road	757.648.2480
Glenwood Elementary	2213 Round Hill Drive	757.648.2520
Green Run Elementary	1200 Green Garden Circle	757.648.2560
Hermitage Elementary	1701 Pleasure House Road	757.648.2600
Holland Elementary	3340 Holland Road	757.648.2640
Indian Lakes Elementary	1240 Homestead Drive	757.648.2680
Kempsville Elementary	570 Kempsville Road	757.648.2720
Kempsville Meadows Elementary	736 Edwin Drive	757.648.2760
King's Grant Elementary	612 N. Lynnhaven Road	757.648.2800
Kingston Elementary	3532 King's Grant Road	757.648.2840
Landstown Elementary	2212 Recreation Drive	757.648.2880
Linkhorn Park Elementary	977 First Colonial Road	757.648.2920
Luxford Elementary	4808 Haygood Road	757.648.2960
Lynnhaven Elementary	210 Dillon Drive	757.648.3000
Malibu Elementary	3632 Edinburgh Drive	757.648.3040
New Castle Elementary	4136 Dam Neck Road	757.648.3080
Newtown Elementary	5277 Learning Circle	757.648.3120
North Landing Elementary	2929 North Landing Road	757.648.3160
Ocean Lakes Elementary	1616 Upton Drive	757.648.3200
Parkway Elementary	4180 O'Hare Drive	757.648.3280
Pembroke Elementary	4622 Jericho Road	757.648.3320
Pembroke Meadows Elementary	820 Cathedral Drive	757.648.3360
Point O'View Elementary	5400 Parliament Drive	757.648.3440
Princess Anne Elementary	2444 Seaboard Road	757.648.3480
Providence Elementary	4968 Providence Road	757.648.3520
Red Mill Elementary	1860 Sandbridge Road	757.648.3560
Rosemont Elementary	1257 Rosemont Road	757.648.3600
Rosemont Forest Elementary	1716 Grey Friars Chase	757.648.3640
Salem Elementary	3961 Salem Lakes Blvd.	757.648.3680
Seatack Elementary	912 S. Birdneck Road	757.648.3720
Shelton Park Elementary	1700 Shelton Road	757.648.3760
Strawbridge Elementary	2553 Strawbridge Road	757.648.3800
Tallwood Elementary	2025 Kempsville Road	757.648.3840
Thalia Elementary	421 Thalia Road	757.648.3880

Thoroughgood Elementary	1444 Dunstan Lane	757.648.3920
Three Oaks Elementary	2201 Elson Green Avenue	757.648.3960
Trantwood Elementary	2344 Inlynnview Road	757.648.4000
White Oaks Elementary	960 Windsor Oaks Blvd.	757.648.4040
Williams Elementary	892 Newtown Road	757.648.4080
Windsor Oaks Elementary	3800 Van Buren Drive	757.648.4120
Windsor Woods Elementary	233 Presidential Blvd.	757.648.4160
Woodstock Elementary	6016 Providence Road	757.648.4200

MIDDLE SCHOOLS

Location	Address	Phone
Bayside Middle	965 Newtown Road	757.648.4400
Bayside Sixth Grade Campus	4722 Jericho Road	757.648.4440
Brandon Middle	1700 Pope Street	757.648.4450
Corporate Landing Middle	1597 Corporate Landing Pkwy	757.648.4500
Great Neck Middle	1848 North Great Neck Road	757.648.4550
Independence Middle	1370 Dunstan Lane	757.648.4600
Old Donation School	4633 Honeygrove Road	757.648.3240
Kempsville Middle	860 Churchill Drive	757.648.4700
Landstown Middle	2204 Recreation Drive	757.648.4750
Larkspur Middle	4696 Princess Anne Road	757.648.4800
Lynnhaven Middle	1250 Bayne Drive	757.648.4850
Plaza Middle	3080 S. Lynnhaven Road	757.648.4900
Princess Anne Middle	2323 Holland Road	757.648.4950
Salem Middle	2380 Lynnhaven Pkwy	757.648.5000
Virginia Beach Middle	600 25th Street	757.648.5050

HIGH SCHOOLS

Location	Address	Phone
Bayside High	4960 Haygood Road	757.648.5200
Cox High	2425 Shorehaven Drive	757.648.5250
First Colonial High	1272 Mill Dam Road	757.648.5300
Green Run Collegiate	1700 Dahlia Drive	757.648.5393
Green Run High	1700 Dahlia Drive	757.648.5350
Kellam High	2665 West Neck Rd	757.648.5100
Kempsville High	5194 Chief Trail	757.648.5450
Landstown High	2001 Concert Drive	757.648.5500
Ocean Lakes High	885 Schumann Drive	757.648.5550
Princess Anne High	4400 Virginia Beach Blvd.	757.648.5600
Salem High	1993 SunDevil Drive	757.648.5650
Tallwood High	1668 Kempsville Road	757.648.5700

CENTERS

Location	Address	Phone
Adult Learning Center	5100 Cleveland Street	757.648.6050
Advanced Technology Center	1800 College Crescent	757.648.5800
Renaissance Academy	5100 Cleveland Street	757.648.6000
Technical & Career Education Center	2925 North Landing Road	757.648.5850

Staffing Standards and Guidelines

Elementary School

FY 2020/21

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-one 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.

17 schools @ 19 to 1 with no class in K-3 larger than 25
 6 schools @ 18 to 1 with no class in K-3 larger than 24
 4 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) 0.5 Extended Day Kindergarten (EDK) FTE assigned per school; additional FTE based on established eligibility criteria; excludes schools with Full Day Kindergarten Program.
- (6) 1.0 additional FTE for Spanish Immersion Program; Alanton, Christopher Farms and Trantwood.

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 .20 for 3 rd Grade)
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 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, 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>
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 455[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)	<p>1 per school; additional allocation for schools with more than 30 classes</p> <p>.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</p> <p>Old Donation School additional 5.0 FTEs</p> <p>*Principals are expected to adhere to recommended instructional times.</p>																						
Music Teacher (Grades K-5)	<p>1 per school; additional allocation for schools with more than 30 classes</p> <p>.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</p> <p>*Principals are expected to adhere to recommended instructional times.</p>																						
Dance Teacher	Old Donation School 3.80 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	<p>1.0 for 500 students (excluding Old Donation School) 1.5 for 650 students 2.0 for 800 students 2.5 for 950 students</p> <p>Special needs basis, assigned as needed (Additional FTE for Spanish Immersion Program; Alanton, Christopher Farms and Trantwood)</p>																						
Kindergarten	1 per kindergarten teacher																						
Physical Education (Grades 1-5)	<p>1 for each 6 classes exceeding the P.E. teacher's initial 6 classes; 1 assistant per 6 additional classes.</p> <table> <tr><td>7-12 classes</td><td>1.0 FTE</td></tr> <tr><td>13-15 classes</td><td>1.5 FTEs</td></tr> <tr><td>16-18 classes</td><td>2.0 FTEs</td></tr> <tr><td>19-21 classes</td><td>2.5 FTEs</td></tr> <tr><td>22-24 classes</td><td>3.0 FTEs</td></tr> <tr><td>25-27 classes</td><td>3.5 FTEs</td></tr> <tr><td>28-30 classes</td><td>4.0 FTEs</td></tr> <tr><td>31-33 classes</td><td>4.5 FTEs</td></tr> <tr><td>34-36 classes</td><td>5.0 FTEs</td></tr> <tr><td>37-39 classes</td><td>5.5 FTEs</td></tr> <tr><td>40-42 classes</td><td>6.0 FTEs</td></tr> </table>	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
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34-36 classes	5.0 FTEs																						
37-39 classes	5.5 FTEs																						
40-42 classes	6.0 FTEs																						
Physical Education (Grades 1-5) continued																							

	Additional allocations as needed to primary grades to support Kindergarten expansion.
Security Assistant Allocations (VBCPS)	
Security Assistant	1 per school
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)
Technical Support Technician (TST)	1 per school (excluding Old Donation School)
Library Media Assistant	1 per school (excluding Old Donation School; .50 Creeds 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 2 for 900-1,499 students 3 for 1,500 students
Other School Administrator Allocations	
Coordinators	Assigned to special programs
Administrative Assistant	Special need basis, assigned as needed
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 2020/21

The allocations of instructional personnel in Virginia Beach are based on guidelines that meet or exceed the SOQ and 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 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	
Middle School (Grades 6-8)		21.25:1 (a)	
Bayside 6 th and Bayside MS		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 6 th and Bayside MS	22:1	Class size maximum: 24:1	
Core Course–English	30:1	Class size minimum: 24:1 Class size maximum: 35:1	
*Bayside 6 th and Bayside MS	22:1	Class size maximum: 24:1	
Exploratory Courses and Electives	28:1	Class size minimum: 20:1 Band and chorus: 37:1 for all sections Other electives: 30:1 for all sections	
Career and Technical Education Courses	20:1 or number of work stations (c)	Class size minimum: 18:1 Class size maximum: 20:1 or number of work stations (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	25:1	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, SOL 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 21.25:1 or less with the elimination of the position (excluding Bayside 6th Grade Campus and 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 6th Grade Campus and Bayside Middle School are excluded.
- (3) The classroom teacher allocation of 21.25:1 is based on all core teachers being assigned to four (4) teaching periods. 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 team work/planning period during the contractual day. [Note: The team work/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 Teacher (Coach); Math Specialist (Coach); School Improvement Specialist and Student Activities Coordinator. Old Donation School, Bayside 6 th Grade Campus 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; Bayside 6 th Grade Campus 0.40; Bayside Middle School 0.60)
Reading Specialist/Literacy Teacher	1 per school (Old Donation School .50; Bayside MS 2.0; additional allocation for READ 180 assigned to Bayside MS, Corporate Landing and Larkspur)
Distance Learning	.20 per school (for schools that send transmissions)
School Counselor	Department Chair, 1 per school (300 students) Counselor, 1 per 350 students (after first 300)

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	.50 for < 300 students 1 for 300 students 2 for 1,000 students {SOQ}
Literacy Teacher (Coach)	Assigned based on student needs
Math Specialist (Coach)	Assigned based on student needs
School Improvement Specialist (SOL)	1 per school (Bayside 6th Grade Campus .40; Bayside MS .60)
Student Activities Coordinator	1 per school (Bayside 6 th Grade Campus .40; Bayside MS .60)
Paraprofessional Allocation	
In-School Suspension	1 per school (excluding Old Donation School; Bayside 6 th Grade Campus staffed with a TEA)
VBCPS Non-Instructional - Secretarial/Clerical and Technical Allocations	
School Admin Associate I-12 mo./Office Manager	1 per school
Bookkeeper	1 per school (excluding Bayside 6 th Grade Campus)
School Office Associate II-10 mo./ Attendance Secretary	1 per school (excluding Old Donation School)
School Office Associate II-10 mo./ Discipline Secretary	1 for 1,000 students (includes Bayside MS)
School Office Associate II/10 mo.	2 for 1,600 students
School Office Associate II/10 mo.	3 for 2,200 students
School Office Associate II-12 mo./Data Tech	1 per school (Bayside 6 th Grade Campus .40; Bayside MS .60)
School Office Associate II-12 mo./Guidance Secretary	1 per school (Bayside 6 th Grade Campus staffed with a TEA)
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 and Bayside 6 th Grade Campus
Security Assistant Allocations (VBCPS)	
Security Assistant	3 per school; Old Donation School 2.0; Bayside 6 th Grade Campus 2.0; additional staff assigned based on special need

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 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	1 per school [SOQ-1 per 600 students] 2 for 900 students 3 for 1,200 students 4 for 1,800 students 5 for 2,400 students
Dean of Students	1 each for Bayside 6 th Grade Campus and Bayside MS
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

Staffing Standards and Guidelines

High School

FY 2020/21

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)		21.25:1 (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	25:1	Class size minimum: N/A Class size average: 28 with no class higher than 30	
Core Course-English	24:1	Class size minimum: N/A Class size average: 28 with no class higher than 30	
Electives	25:1	Class size minimum: 17 Class size average: 28 with no class higher than 30 Band and chorus: 38:1 average for all sections Other electives: 28:1 for all sections	
Advanced Placement/Academy Courses	24:1	Class minimum: 15	
Honors Academic Courses	25:1	Class size minimum: 17	
High Level Academic Language Electives	25:1	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	25:1	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) Instructional allocations may be decreased and a teacher reassigned when the school-wide student/teacher ratio would be 21.25:1 or less with the elimination of the position.
- (4) 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.
- (5) High school teachers will have a minimum of 250 minutes of planning time per week (SOQ).
- (6) 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 and Student Activities Coordinator.	
English as a Second Language (ESL)	Itinerant based on number of students and level of proficiency [Federal]
Gifted Education	1 per school (excluding Renaissance Academy, Advanced Technology Center and Technical & Career Ed Center)
Reading Specialist	1 per school (Renaissance Academy 2; Technical & Career Education Center 0; Advanced Technical Center 0)
Distance Learning	.20 per school (for schools that send transmissions)
School Counselor	Department Chair, 1 per school (300 students) Department Chair, 1 for ATC (VBCPS) Counselor, 1 per 350 students (after first 300) plus 1 additional counselor for each comprehensive high school (VBCPS)
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
School Improvement Specialist (SOL)	1 per school (Renaissance Academy 2)
Student Activities Coordinator	1 per school with interscholastic program
Paraprofessional Allocations	
In-School Suspension	1 per school (Renaissance Academy 2)
Driver's Education Instructor	1 per school
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
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	21 per comprehensive high school 30 per comprehensive high school to support student activity coordinators 20 for Renaissance Academy 7 for Adult Learning Center 7 for Advanced Technology Center 7 for Technical and Career Education Center 5 for Green Run Collegiate
Security Assistant Allocations	
Security Assistant-Day	5 per school; additional staff is based on special needs
Security Assistant-Night	1 per school; additional staff is based on special needs
Distance Learning Assistant Allocations	
Distance Learning	1 per school

School Health Allocations	
Nurse	1 per school
Clinic Assistant	1 per 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

Title: City/School Revenue Sharing Policy		Index Number:
Date of Adoption: November 19, 2019	Date of Revision:	Page: 1 of 5

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 098.

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:



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

11/13/2019

Date

APPROVED BY
CITY COUNCIL:



Mayor

11-21-19

Date

Budget Manager and Signature Authority

(for FY 2020/21 budget and business transactions)

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.

Updated: January 27, 2021

Fund	Cost Center	Description	Senior Staff	Budget Manager	Signature Authority
115		School Operating Fund			
	8104	Elementary Classroom	Shirann Lewis	Shirann Lewis Linda Hayes Sterling White	Shirann Lewis Donald Robertson
	8106	Middle Classroom	James Smith	James Smith	James Smith Donald Robertson
	8108	High Classroom	Cheryl Woodhouse	Cheryl Woodhouse	Cheryl Woodhouse Donald Robertson
	8110	Special Ed Classroom	Kipp Rogers	Roni Myers-Daub	Kipp Rogers Marc Bergin
	8112	Tech and Career Ed Classroom	Kipp Rogers	Sara Lockett Matthew Delaney	Kipp Rogers Marc Bergin
	8114	Gifted Classroom	Kipp Rogers	Nicole DeVries Matthew Delaney	Kipp Rogers Marc Bergin
	8116	Alternative Education Classroom	Cheryl Woodhouse	Kay Thomas	Cheryl Woodhouse Donald Robertson
	8118	Remedial Ed Classroom	Kipp Rogers	Kipp Rogers Matthew Delaney	Kipp Rogers Marc Bergin
	8120	Summer School	Kipp Rogers	Alveta Green Adrian Day	Kipp Rogers Marc Bergin
	8122	Summer Slide	Kipp Rogers	Danielle Colucci	Kipp Rogers Marc Bergin
	8124	Adult Ed	Cheryl Woodhouse	Joey Phillips	Cheryl Woodhouse Donald Robertson
	8135	Guidance	Kipp Rogers	Alveta Green	Kipp Rogers Marc Bergin
	8137	Social Workers	Kipp Rogers	Alveta Green Gay Thomas	Kipp Rogers Marc Bergin
	8139	Homebound	Donald Robertson	Michael McGee	Michael McGee Donald Robertson
	8145	Teaching and Learning	Kipp Rogers	Kipp Rogers Danielle Colucci Matthew Delaney	Kipp Rogers Marc Bergin
	8147	Instructional Prof Growth and Innovation	Donald Robertson	Janene Gorham	Donald Robertson Marc Bergin
	8149	Diversity, Equity and Inclusion	Aaron Spence	LaQuiche Parrott	Marc Bergin Aaron Spence
	8151	Student Leadership	Donald Robertson	Michael McGee	Michael McGee Donald Robertson
	8153	School Leadership	Donald Robertson	Shirann Lewis Donald Robertson	Shirann Lewis Donald Robertson
	8155	Student Activities	Donald Robertson	Michael McGee	Michael McGee Donald Robertson
	8157	Special Ed Support	Kipp Rogers	Roni Myers-Daub	Kipp Rogers Marc Bergin
	8159	Tech and Career Ed Support	Kipp Rogers	Matthew Delaney Sara Lockett	Kipp Rogers Marc Bergin
	8161	Gifted Ed Support	Kipp Rogers	Kipp Rogers Matthew Delaney Nicole DeVries	Kipp Rogers Marc Bergin
	8163	Alternative Ed Support	Cheryl Woodhouse	Kay Thomas Cheryl Woodhouse	Cheryl Woodhouse Donald Robertson
	8165	Library Media Support	Kipp Rogers	Sharon Shewbridge	Kipp Rogers Marc Bergin

Budget Manager and Signature Authority
(for FY 2020/21 budget and business transactions)

Fund	Cost Center	Description	Senior Staff	Budget Manager	Signature Authority
	8175	Office of the Principal - Elementary	Shirann Lewis	Shirann Lewis Linda Hayes Sterling White	Shirann Lewis Donald Robertson
	8177	Office of the Principal - Middle	James Smith	James Smith	James Smith Donald Robertson
	8179	Office of the Principal - High	Cheryl Woodhouse	Cheryl Woodhouse	Cheryl Woodhouse Donald Robertson
	8181	Office of the Principal - Tech and Career Ed	Kipp Rogers	Sara Lockett Matthew Delaney	Kipp Rogers Marc Bergin
	8190	Instructional Technology Support	Kipp Rogers	Sharon Shewbridge	Kipp Rogers Marc Bergin
	8202	Board, Legal, and Govt Services	Aaron Spence	Aaron Spence	Aaron Spence Marc Bergin
	8204	Office of Superintendent	Aaron Spence	Aaron Spence	Aaron Spence Marc Bergin
	8206	Communications and Community Engagement	Natalie Allen	Natalie Allen	Admon Alexander Natalie Allen
	8208	Human Resources	John Mirra	John Mirra	John Mirra Marc Bergin
	8210	Professional Growth and Innovation	Donald Robertson	Janene Gorham	Donald Robertson Marc Bergin
	8212	Consolidated Benefits	Farrell Hanzaker	Linda Matkins	Linda Matkins Farrell Hanzaker Shaundee Dryer Colleen Norman
	8214	Planning, Innovation and Accountability	Marc Bergin	Lisa Banicky	Lisa Banicky Marc Bergin
	8216	Budget and Finance	Farrell Hanzaker	Farrell Hanzaker	Farrell Hanzaker Crystal Pate
	8218	Risk Management	Farrell Hanzaker	Steve LePock	Farrell Hanzaker Crystal Pate
	8220	Internal Audit	N/A	Terrie Pyeatt	Terrie Pyeatt Farrell Hanzaker
	8222	Purchasing Services	Farrell Hanzaker	Kevin Beardsley	Kevin Beardsley Farrell Hanzaker Carla Smith
	8240	Office of Technology	David Din	Joseph Damus	Joseph Damus David Din
	8250	Health Services	Donald Robertson	Michael McGee	Michael McGee Donald Robertson
	8252	Psychological Services	Kipp Rogers	Alveta Green	Kipp Rogers Marc Bergin
	8254	Audiological Services	Kipp Rogers	Roni Myers-Daub	Kipp Rogers Marc Bergin
	8302	Transportation Management	Jack Freeman	James Lash	James Lash Jack Freeman
	8304	Vehicle Operations	Jack Freeman	James Lash	James Lash Jack Freeman Farrell Hanzaker
	8306	Vehicle Operations - Special Ed	Jack Freeman	James Lash	James Lash Jack Freeman
	8308	Monitoring Services - Special Ed	Jack Freeman	James Lash	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

Budget Manager and Signature Authority

(for FY 2020/21 budget and business transactions)

Fund	Cost Center	Description	Senior Staff	Budget Manager	Signature Authority
	8404	Facilities and Maintenance Services	Jack Freeman	Anthony Arnold Eric Woodhouse	Anthony Arnold Eric Woodhouse Jack Freeman
	8406	Custodial Services	Jack Freeman	Ed Jones (Acting)	Ed Jones (Acting) Jack Freeman
	8408	Grounds Services	Jack Freeman	Frank Fentress	Jack Freeman Farrell Hanzaker
	8410	Vehicle Services	Jack Freeman	James Lash	James Lash Jack Freeman Farrell Hanzaker
	8412	Safe Schools	Jack Freeman	Thomas DeMartini	Jack Freeman Farrell Hanzaker
	8414	Distribution Services	Jack Freeman	Ed Jones (Acting)	Ed Jones (Acting) Jack Freeman
	8416	Telecommunications	David Din	David Din	David Din Michael Combs
	8435	Technology Maintenance	David Din	David Din	David Din <u>or</u> Michael Combs <u>or</u> Joe Damus
201		Green Run Collegiate Charter SOP	Cheryl Woodhouse	Rianne Patricio	Rianne Patricio Cheryl Woodhouse
202		School Allocations SOP	Cheryl Woodhouse	Rianne Patricio	Rianne Patricio Cheryl Woodhouse
	8104	Elementary Classroom	Shirann Lewis	Principal	Principal Shirann Lewis
	8106	Middle Classroom	James Smith	Principal	Principal James Smith
	8108	High Classroom	Cheryl Woodhouse	Principal	Principal Cheryl Woodhouse
	8110	Special Ed Classroom	Kipp Rogers	Principal	Principal Kipp Rogers
	8112	Tech and Career Ed Classroom	Kipp Rogers	Principal	Principal Kipp Rogers
	8114	Gifted Classroom	Kipp Rogers	Principal	Principal Kipp Rogers
	8116	Alternative Education Classroom	Cheryl Woodhouse	Principal	Principal Cheryl Woodhouse
	8161	Gifted Ed Support	Kipp Rogers	Principal	Principal Kipp Rogers
	8165	Library Media Support	Kipp Rogers	Principal	Principal Kipp Rogers
	8175	Office of the Principal - Elementary	Shirann Lewis	Principal	Principal Shirann Lewis
	8177	Office of the Principal - Middle	Cheryl Woodhouse	Principal	Principal Cheryl Woodhouse
	8179	Office of the Principal - High	Cheryl Woodhouse	Principal	Principal Cheryl Woodhouse
	8181	Office of the Principal - Tech and Career Ed	Kipp Rogers	Principal	Principal Kipp Rogers
	8190	Instructional Technology Support	Kipp Rogers	Principal	Principal Kipp Rogers
203		Instructional Technology SOP	David Din	David Din	David Din <u>and</u> Kipp Rogers Farrell Hanzaker
204		Athletics SOP	Donald Robertson	Michael McGee	Michael McGee Donald Robertson
210		Equipment Replacement SRF	Farrell Hanzaker	Farrell Hanzaker	Farrell Hanzaker Crystal Pate

Budget Manager and Signature Authority
(for FY 2020/21 budget and business transactions)

Fund	Cost Center	Description	Senior Staff	Budget Manager	Signature Authority
211		Vending Operations SRF	Farrell Hanzaker	Farrell Hanzaker	Farrell Hanzaker Crystal Pate
212		Cell Tower Tech SRF	David Din	David Din	David Din <u>and</u> Farrell Hanzaker <u>and</u> Michael Combs
213		Cafeterias SRF	Jack Freeman	John Smith	John Smith Jack Freeman
214		Grants SRF			
		702001 Asia Society Confucious Classrooms Network	Kipp Rogers	Matthew Delaney	Kipp Rogers Marc Bergin
		702003 Hampton Roads Workforce Council - ALC	Cheryl Woodhouse	Joey Phillips	Cheryl Woodhouse Donald Robertson
		702004 Hampton Roads Workforce Council - STEM (OSY)	Kipp Rogers	Matthew Delaney Sara Lockett	Kipp Rogers Marc Bergin
		702005 Hampton Roads Workforce Council - STEM (ISY)	Kipp Rogers	Matthew Delaney Sara Lockett	Kipp Rogers Marc Bergin
		702008 Network Improvement Community (NIC)	Kipp Rogers	Matthew Delaney	Kipp Rogers Marc Bergin
		702009 Project HOPE - City Wide SCA	Kipp Rogers	Alveta Green Gay Thomas	Kipp Rogers Marc Bergin
		702014 2Revolutions	Marc Bergin	Lisa Banicky	Lisa Banicky Marc Bergin
		702015 Hampton Roads Community Foundation (Piano)	Kipp Rogers	Nicole DeVries	Kipp Rogers Marc Bergin
		702013 VBEF School Plus Community Super Grant	Donald Robertson	Charles Foster	James Smith Donald Robertson
		702016 Verizon Innovative Lab	Kipp Rogers	Camille Harmon	Kipp Rogers Marc Bergin
		703001 Algebra Readiness	Kipp Rogers	Matthew Delaney	Kipp Rogers Marc Bergin
		703002 Career & Tech Ed State Equip Alloc	Kipp Rogers	Matthew Delaney Sara Lockett	Kipp Rogers Marc Bergin
		703003 Career Switcher Prog Mentor Reimb	Donald Robertson	Janene Gorham	Donald Robertson Marc Bergin
		703005 CTE Special State Equip Alloc	Kipp Rogers	Matthew Delaney Sara Lockett	Kipp Rogers Marc Bergin
		703006 Dual Enrollment TCC	Kipp Rogers	Matthew Delaney Sara Lockett	Kipp Rogers Marc Bergin
		703008 Early Reading Intervention	Kipp Rogers	Danielle Colucci	Kipp Rogers Marc Bergin
		703009 General Adult Ed	Cheryl Woodhouse	Joey Phillips	Cheryl Woodhouse Donald Robertson
		703010 Green Run Collegiate Charter School Support	Cheryl Woodhouse	Rianne Patricio	Cheryl Woodhouse Donald Robertson
		703014 Industry Cert Examinations	Kipp Rogers	Matthew Delaney Sara Lockett	Kipp Rogers Marc Bergin
		703015 Industry Cert Examinations STEM-H	Kipp Rogers	Matthew Delaney Sara Lockett	Kipp Rogers Marc Bergin
		703016 ISAEP	Cheryl Woodhouse	Kay Thomas	Cheryl Woodhouse Donald Robertson
		703017 Jail Education Program	Kipp Rogers	Roni Myers-Daub	Kipp Rogers Marc Bergin
		703018 Juvenile Detention Home	Donald Robertson	Charles Foster	James Smith Donald Robertson
		703019 National Board Certification Incentive	Donald Robertson	Janene Gorham	Donald Robertson Marc Bergin
		703020 New Teacher Mentor	Donald Robertson	Janene Gorham	Donald Robertson Marc Bergin

Budget Manager and Signature Authority

(for FY 2020/21 budget and business transactions)

Fund	Cost Center	Description	Senior Staff	Budget Manager	Signature Authority
		703021 Positive Behavior Interventions & Supports	Kipp Rogers	Alveta Green	Kipp Rogers Marc Bergin
		703023 Project Graduation	Kipp Rogers	Matthew Delaney	Kipp Rogers Marc Bergin
		703024 Race to GED	Cheryl Woodhouse	Joey Phillips	Cheryl Woodhouse Donald Robertson
		703025 School Security Equipment	Jack Freeman	Thomas DeMartini	Jack Freeman Marc Bergin
		703029 Technology Initiative			
		Non-training	David Din	David Din	David Din Marc Bergin
		Training	Kipp Rogers	Kipp Rogers	Kipp Rogers Marc Bergin
		703033 VA Preschool Initiative	Kipp Rogers	Danielle Colucci	Kipp Rogers Marc Bergin
		703034 Virginia Middle School Teacher Corps	Kipp Rogers	Matthew Delaney	Kipp Rogers Marc Bergin
		703035 VPI+	Kipp Rogers	Danielle Colucci	Kipp Rogers Marc Bergin
		703036 Workplace Readiness	Kipp Rogers	Matthew Delaney Sara Lockett	Kipp Rogers Marc Bergin
		703038 STEM Competition Team Initiative	Kipp Rogers	Danielle Colucci	Kipp Rogers Marc Bergin
		703039 Advancing Computer Science Education	Kipp Rogers	Matthew Delaney	Kipp Rogers Marc Bergin
		703040 GoOpenVA	Kipp Rogers	Matthew Delaney	Kipp Rogers Marc Bergin
		704001 Adult Basic Education	Cheryl Woodhouse	Joey Phillips	Cheryl Woodhouse Donald Robertson
		704002 Carl Perkins	Kipp Rogers	Matthew Delaney Sara Lockett	Kipp Rogers Marc Bergin
		704003 Champions Together - IDEA	Kipp Rogers	Roni Myers-Daub	Roni Myers-Daub Kipp Rogers
		704006 DoDEA MCASP Operation GRIT	Kipp Rogers	Alveta Green	Kipp Rogers Marc Bergin
		704011 McKinney Vento	Kipp Rogers	Alveta Green Gay Thomas	Kipp Rogers Marc Bergin
		704013 MyCAA LPN	Cheryl Woodhouse	Cheryl Woodhouse	Cheryl Woodhouse Donald Robertson
		704019 Post 9/11 GI Bill	Cheryl Woodhouse	Cheryl Woodhouse	Cheryl Woodhouse Donald Robertson
		704020 Preschool - IDEA Section 619	Kipp Rogers	Roni Myers-Daub	Kipp Rogers Marc Bergin
		704021 Startalk	Kipp Rogers	Nicole DeVries	Kipp Rogers Marc Bergin
		704022 Title I Part A	Kipp Rogers	Danielle Colucci Laura Silverman	Kipp Rogers Marc Bergin
		704023 Title I Part D Subpart 1	Donald Robertson	Charles Foster	James Smith Donald Robertson
		704024 Title I Part D Subpart 2	Cheryl Woodhouse	Kay Thomas	Cheryl Woodhouse Donald Robertson
		704025 Title II Part A	Kipp Rogers	Danielle Colucci	Kipp Rogers Marc Bergin
		704026 Title III Part A Language Acquisition	Kipp Rogers	Nicole DeVries	Kipp Rogers Marc Bergin
		704027 Title IV Part A	Kipp Rogers	Matthew Delaney	Kipp Rogers Marc Bergin
		704028 Title IV Part B 21 st CCLC - Lynnhaven ES	Kipp Rogers	Terri Breaux	Kipp Rogers

Budget Manager and Signature Authority

(for FY 2020/21 budget and business transactions)

Fund	Cost Center Description	Senior Staff	Budget Manager Nicole DeVries	Signature Authority Marc Bergin
	704030 Title IV PELL	Cheryl Woodhouse	Cheryl Woodhouse	Cheryl Woodhouse Donald Robertson
	704031 Title VI-B IDEA Section 611	Kipp Rogers	Roni Myers-Daub	Kipp Rogers Marc Bergin
	704033 CARES Act ESSER	Farrell Hanzaker	Farrell Hanzaker Tiffany Jacobs	Farrell Hanzaker Crystal Pate
	704035 CARES Act ESSER SPED SRVS SUPPORT	Farrell Hanzaker	Farrell Hanzaker Tiffany Jacobs	Farrell Hanzaker Crystal Pate
	704036 CARES Act ESSER - SE UNIVERSAL SCNR	Farrell Hanzaker	Farrell Hanzaker Tiffany Jacobs	Farrell Hanzaker Crystal Pate
	704037 CARES Act ESSER - INS DELIVERY SUPPORT	Farrell Hanzaker	Farrell Hanzaker Tiffany Jacobs	Farrell Hanzaker Crystal Pate
	7004038 CARES Act GEER - VISION	Farrell Hanzaker	Farrell Hanzaker Tiffany Jacobs	Farrell Hanzaker Crystal Pate
	704039 CARES Act ESSER - CLEANING SUPPLIES	Farrell Hanzaker	Farrell Hanzaker Tiffany Jacobs	Farrell Hanzaker Crystal Pate
	704040 CARES Act ESSER - Facilities and PPE	Farrell Hanzaker	Farrell Hanzaker Tiffany Jacobs	Farrell Hanzaker Crystal Pate
215	Textbooks SRF	Kipp Rogers	Kipp Rogers	Kipp Rogers Farrell Hanzaker
650	Risk Management ISF - Schools	Farrell Hanzaker	Steve LePock	Farrell Hanzaker Crystal Pate
652	Health Insurance ISF - Schools	Farrell Hanzaker	Farrell Hanzaker	Farrell Hanzaker Crystal Pate Colleen Norman
653	Health Insurance ISF - City	Farrell Hanzaker	Farrell Hanzaker	Farrell Hanzaker Crystal Pate Colleen Norman
480	Capital Projects Schools			
	School Operating Budget Support	Assigned by unit code	Assigned by unit code	Assigned by unit code
	601023 Student Data Management System	David Din	David Din	David Din Marc Bergin
	601025 Schools Human Resources Payroll System	Farrell Hanzaker	Farrell Hanzaker	Farrell Hanzaker
	All Other CIP Projects except those listed above	Jack Freeman	Anthony Arnold	Anthony Arnold <u>and</u> Jack Freeman

Aaron C. Spence, Ed.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

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To seek resolution of grievances resulting from alleged discrimination or to report violations of these policies, please contact the Title VI/Title IX Coordinator/Director of Student Leadership at (757) 263-2020, 1413 Laskin Road, Virginia Beach, Virginia, 23451 (for student complaints) or the Section 504/ADA Coordinator/Chief Human Resources Officer at (757) 263-1133, 2512 George Mason Drive, Municipal Center, Building 6, Virginia Beach, Virginia, 23456 (for employees or other citizens). Concerns about the application of Section 504 of the Rehabilitation Act should be addressed to the Section 504 Coordinator/Director of Student Support Services at (757) 263-1980, 2512 George Mason Drive, Virginia Beach, Virginia, 23456 or the Section 504 Coordinator at the students 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, Laskin Road Annex, 1413 Laskin Road, Virginia Beach, Virginia, 23451.

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February 2021