

**2016-2017 Annual School Report Financial Section
Superintendent's Verification Report**

February 1, 2018

**136 Chesapeake City Public Schools
Schedule M**

**Percentage of Total School Division Expenditures Allocated to Instruction
Based on the Standards of Quality (SOQ) Funding Methodology
As Reported on the Annual School Report Financial Section (ASRFIN) for Fiscal Year 2017**

The Appropriations Act requires the Virginia Department of Education to include in the Annual School Performance Report Card the percentage of each division's annual operating budget allocated to instructional expenditures. The methodology for allocating each division's expenditures to instructional and non-instructional expenditures is consistent with the Standards of Quality as approved by the General Assembly. The following table displays the instructional expenditure percentage based on submitted ASRFIN data. Following this table is a detailed breakdown of specific expenditures contained in each line of the table.

Instructional Expenditure Percentage	FY 2017	FY 2016	% Variance
Total Instructional Expenditures (numerator)	\$296,973,646	\$283,709,197	4.68%
Total SOQ-Recognized Expenditures (denominator)	\$430,396,770	\$409,739,659	5.04%
Percentage of Total SOQ-Recognized Expenditures for Instruction (Absolu ..	69.00%	69.24%	(0.24%)

INSTRUCTIONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2017 Total SOQ- Recognized Expenditures	FY 2016 Total SOQ- Recognized Expenditures	Percent Variance
Classroom Teacher Salaries	\$163,535,593	\$159,967,879	2.2%
Instructional Aide Salaries	\$16,166,307	\$15,429,573	4.8%
Guidance Counselor Salaries	\$6,822,434	\$6,858,644	(0.5%)
Principal Salaries	\$4,524,933	\$4,404,996	2.7%
Assistant Principal Salaries	\$7,228,434	\$7,132,827	1.3%
Textbooks	\$3,480,405	\$4,210,658	(17.3%)
Fringe Expenditures (Excluding Health Care Premium)	\$46,589,561	\$44,090,249	5.7%
Health Care Costs	\$38,015,217	\$30,241,507	25.7%
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)	\$10,610,762	\$11,372,864	(6.7%)
Purchased Services - Instructional	\$0	\$0	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	
TOTAL INSTRUCTIONAL EXPENDITURES	\$296,973,646	\$283,709,197	4.7%

SUPPORT - PERSONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2017 Total SOQ- Recognized Expenditures	FY 2016 Total SOQ- Recognized Expenditures	Percent Variance
Support Salaries	\$41,958,411	\$41,467,880	1.2%
Fringe Expenditures (Excluding Health Care Premium)	\$10,758,607	\$10,649,508	1.0%
Health Care Costs	\$17,142,151	\$13,764,619	24.5%
Superintendents	\$215,000	\$193,654	11.0%
School Boards	\$109,000	\$109,000	
Nurses	\$1,968,648	\$1,915,348	2.8%
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	

**2016-2017 Annual School Report Financial Section
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**112 Hampton City Public Schools
Schedule M**

**Percentage of Total School Division Expenditures Allocated to Instruction
Based on the Standards of Quality (SOQ) Funding Methodology
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Instructional Expenditure Percentage	FY 2017	FY 2016	% Variance
Total Instructional Expenditures (numerator)	\$127,774,297	\$123,823,600	3.19%
Total SOQ-Recognized Expenditures (denominator)	\$198,533,564	\$193,189,222	2.77%
Percentage of Total SOQ-Recognized Expenditures for Instruction (Absolu ..	64.36%	64.09%	0.26%

**INSTRUCTIONAL EXPENDITURES CATEGORIES
(Further detail on following pages)**

	FY 2017 Total SOQ- Recognized Expenditures	FY 2016 Total SOQ- Recognized Expenditures	Percent Variance
Classroom Teacher Salaries	\$76,127,473	\$73,559,288	3.5%
Instructional Aide Salaries	\$4,167,919	\$4,280,258	(2.6%)
Guidance Counselor Salaries	\$3,668,949	\$3,501,037	4.8%
Principal Salaries	\$2,815,653	\$2,645,954	6.4%
Assistant Principal Salaries	\$3,467,431	\$3,406,723	1.8%
Textbooks	\$2,326,885	\$3,812,728	(39.0%)
Fringe Expenditures (Excluding Health Care Premium)	\$21,157,484	\$19,575,850	8.1%
Health Care Costs	\$12,773,214	\$11,789,643	8.3%
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)	\$1,269,289	\$1,252,118	1.4%
Purchased Services - Instructional	\$0	\$0	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	
TOTAL INSTRUCTIONAL EXPENDITURES	\$127,774,297	\$123,823,600	3.2%

**SUPPORT - PERSONAL EXPENDITURES CATEGORIES
(Further detail on following pages)**

	FY 2017 Total SOQ- Recognized Expenditures	FY 2016 Total SOQ- Recognized Expenditures	Percent Variance
Support Salaries	\$21,825,254	\$20,482,941	6.6%
Fringe Expenditures (Excluding Health Care Premium)	\$5,396,393	\$4,904,347	10.0%
Health Care Costs	\$3,795,648	\$3,332,708	13.9%
Superintendents	\$206,425	\$200,208	3.1%
School Boards	\$86,853	\$84,379	2.9%
Nurses	\$1,358,841	\$1,326,836	2.4%
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	

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**117 Newport News City Public Schools
Schedule M**

**Percentage of Total School Division Expenditures Allocated to Instruction
Based on the Standards of Quality (SOQ) Funding Methodology
As Reported on the Annual School Report Financial Section (ASRFIN) for Fiscal Year 2017**

The Appropriations Act requires the Virginia Department of Education to include in the Annual School Performance Report Card the percentage of each division's annual operating budget allocated to instructional expenditures. The methodology for allocating each division's expenditures to instructional and non-instructional expenditures is consistent with the Standards of Quality as approved by the General Assembly. The following table displays the instructional expenditure percentage based on submitted ASRFIN data. Following this table is a detailed breakdown of specific expenditures contained in each line of the table.

Instructional Expenditure Percentage	FY 2017	FY 2016	% Variance
Total Instructional Expenditures (numerator)	\$181,214,470	\$174,917,836	3.60%
Total SOQ-Recognized Expenditures (denominator)	\$284,609,313	\$273,998,218	3.87%
Percentage of Total SOQ-Recognized Expenditures for Instruction (Absolu ..	63.67%	63.84%	(0.17%)

**INSTRUCTIONAL EXPENDITURES CATEGORIES
(Further detail on following pages)**

	FY 2017 Total SOQ- Recognized Expenditures	FY 2016 Total SOQ- Recognized Expenditures	Percent Variance
Classroom Teacher Salaries	\$104,785,916	\$101,341,422	3.4%
Instructional Aide Salaries	\$7,143,132	\$7,349,764	(2.8%)
Guidance Counselor Salaries	\$4,956,266	\$5,259,325	(5.8%)
Principal Salaries	\$3,541,922	\$3,610,413	(1.9%)
Assistant Principal Salaries	\$5,419,842	\$5,587,321	(3.0%)
Textbooks	\$1,737,233	\$2,111,778	(17.7%)
Fringe Expenditures (Excluding Health Care Premium)	\$29,821,654	\$28,328,356	5.3%
Health Care Costs	\$12,344,695	\$12,022,760	2.7%
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)	\$8,426,710	\$9,306,696	(9.5%)
Purchased Services - Instructional	\$3,037,100	\$0	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	
TOTAL INSTRUCTIONAL EXPENDITURES	\$181,214,470	\$174,917,836	3.6%

**SUPPORT - PERSONAL EXPENDITURES CATEGORIES
(Further detail on following pages)**

	FY 2017 Total SOQ- Recognized Expenditures	FY 2016 Total SOQ- Recognized Expenditures	Percent Variance
Support Salaries	\$36,728,533	\$35,657,604	3.0%
Fringe Expenditures (Excluding Health Care Premium)	\$7,760,679	\$7,578,705	2.4%
Health Care Costs	\$4,241,216	\$4,079,870	4.0%
Superintendents	\$255,733	\$251,952	1.5%
School Boards	\$107,000	\$107,000	
Nurses	\$2,046,000	\$2,076,316	(1.5%)
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	

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**118 Norfolk City Public Schools
Schedule M**

**Percentage of Total School Division Expenditures Allocated to Instruction
Based on the Standards of Quality (SOQ) Funding Methodology
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Instructional Expenditure Percentage	FY 2017	FY 2016	% Variance
Total Instructional Expenditures (numerator)	\$212,621,480	\$213,030,138	(0.19%)
Total SOQ-Recognized Expenditures (denominator)	\$318,809,778	\$318,123,748	0.22%
Percentage of Total SOQ-Recognized Expenditures for Instruction (Absolu ..	66.69%	66.96%	(0.27%)

**INSTRUCTIONAL EXPENDITURES CATEGORIES
(Further detail on following pages)**

	FY 2017 Total SOQ- Recognized Expenditures	FY 2016 Total SOQ- Recognized Expenditures	Percent Variance
Classroom Teacher Salaries	\$122,283,196	\$123,524,654	(1.0%)
Instructional Aide Salaries	\$7,492,036	\$7,433,678	0.8%
Guidance Counselor Salaries	\$6,146,962	\$5,866,445	4.8%
Principal Salaries	\$4,444,347	\$5,380,719	(17.4%)
Assistant Principal Salaries	\$4,402,899	\$4,301,465	2.4%
Textbooks	\$5,894,165	\$5,493,332	7.3%
Fringe Expenditures (Excluding Health Care Premium)	\$34,539,993	\$33,825,613	2.1%
Health Care Costs	\$21,417,835	\$21,003,007	2.0%
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)	\$6,000,046	\$6,201,226	(3.2%)
Purchased Services - Instructional	\$0	\$0	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	
TOTAL INSTRUCTIONAL EXPENDITURES	\$212,621,480	\$213,030,138	(0.2%)

**SUPPORT - PERSONAL EXPENDITURES CATEGORIES
(Further detail on following pages)**

	FY 2017 Total SOQ- Recognized Expenditures	FY 2016 Total SOQ- Recognized Expenditures	Percent Variance
Support Salaries	\$37,224,612	\$35,021,619	6.3%
Fringe Expenditures (Excluding Health Care Premium)	\$9,260,421	\$8,713,102	6.3%
Health Care Costs	\$7,188,573	\$6,678,659	7.6%
Superintendents	\$242,400	\$142,267	70.4%
School Boards	\$23,460	\$23,381	0.3%
Nurses	\$2,443,686	\$2,718,768	(10.1%)
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	

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**121 Portsmouth City Public Schools
Schedule M**

**Percentage of Total School Division Expenditures Allocated to Instruction
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Instructional Expenditure Percentage	FY 2017	FY 2016	% Variance
Total Instructional Expenditures (numerator)	\$123,065,627	\$95,787,478	28.48%
Total SOQ-Recognized Expenditures (denominator)	\$180,627,299	\$146,004,580	23.71%
Percentage of Total SOQ-Recognized Expenditures for Instruction (Absolu ..	68.13%	65.61%	2.53%

INSTRUCTIONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2017 Total SOQ- Recognized Expenditures	FY 2016 Total SOQ- Recognized Expenditures	Percent Variance
Classroom Teacher Salaries	\$54,586,716	\$54,117,950	0.9%
Instructional Aide Salaries	\$3,516,373	\$3,567,214	(1.4%)
Guidance Counselor Salaries	\$1,832,208	\$1,841,248	(0.5%)
Principal Salaries	\$2,235,596	\$2,361,851	(5.3%)
Assistant Principal Salaries	\$2,418,142	\$2,440,422	(0.9%)
Textbooks	\$2,150,870	\$2,324,993	(7.5%)
Fringe Expenditures (Excluding Health Care Premium)	\$15,293,915	\$14,919,712	2.5%
Health Care Costs	\$35,651,741	\$9,364,880	280.7%
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)	\$4,887,817	\$4,432,359	10.3%
Purchased Services - Instructional	\$0	\$0	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$492,250	\$416,848	18.1%
TOTAL INSTRUCTIONAL EXPENDITURES	\$123,065,627	\$95,787,478	28.5%

SUPPORT - PERSONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2017 Total SOQ- Recognized Expenditures	FY 2016 Total SOQ- Recognized Expenditures	Percent Variance
Support Salaries	\$17,532,820	\$17,401,320	0.8%
Fringe Expenditures (Excluding Health Care Premium)	\$4,456,855	\$4,257,042	4.7%
Health Care Costs	\$10,156,832	\$4,138,169	145.4%
Superintendents	\$229,469	\$245,700	(6.6%)
School Boards	\$50,192	\$50,596	(0.8%)
Nurses	\$865,496	\$921,796	(6.1%)
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	

**2016-2017 Annual School Report Financial Section
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**127 Suffolk City Public Schools
Schedule M**

**Percentage of Total School Division Expenditures Allocated to Instruction
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Instructional Expenditure Percentage	FY 2017	FY 2016	% Variance
Total Instructional Expenditures (numerator)	\$97,670,356	\$96,806,698	0.89%
Total SOQ-Recognized Expenditures (denominator)	\$138,195,781	\$137,142,418	0.77%
Percentage of Total SOQ-Recognized Expenditures for Instruction (Absolu ..	70.68%	70.59%	0.09%

INSTRUCTIONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2017 Total SOQ- Recognized Expenditures	FY 2016 Total SOQ- Recognized Expenditures	Percent Variance
Classroom Teacher Salaries	\$55,385,208	\$54,559,900	1.5%
Instructional Aide Salaries	\$4,420,868	\$4,415,558	0.1%
Guidance Counselor Salaries	\$2,087,587	\$2,017,215	3.5%
Principal Salaries	\$1,716,560	\$1,684,520	1.9%
Assistant Principal Salaries	\$2,073,441	\$1,907,285	8.7%
Textbooks	\$1,752,417	\$2,412,760	(27.4%)
Fringe Expenditures (Excluding Health Care Premium)	\$15,497,557	\$15,184,332	2.1%
Health Care Costs	\$8,919,358	\$8,950,053	(0.3%)
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)	\$5,179,390	\$5,130,975	0.9%
Purchased Services - Instructional	\$0	\$0	
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$637,969	\$544,100	17.3%
TOTAL INSTRUCTIONAL EXPENDITURES	\$97,670,356	\$96,806,698	0.9%

SUPPORT - PERSONAL EXPENDITURES CATEGORIES (Further detail on following pages)	FY 2017 Total SOQ- Recognized Expenditures	FY 2016 Total SOQ- Recognized Expenditures	Percent Variance
Support Salaries	\$10,357,108	\$10,126,049	2.3%
Fringe Expenditures (Excluding Health Care Premium)	\$2,711,774	\$2,661,913	1.9%
Health Care Costs	\$2,510,003	\$2,376,016	5.6%
Superintendents	\$200,000	\$172,725	15.8%
School Boards	\$71,400	\$71,400	
Nurses	\$777,560	\$875,474	(11.2%)
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$0	\$0	

**2016-2017 Annual School Report Financial Section
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**128 Virginia Beach City Public Schools
Schedule M**

**Percentage of Total School Division Expenditures Allocated to Instruction
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Instructional Expenditure Percentage	FY 2017	FY 2016	% Variance
Total Instructional Expenditures (numerator)	\$487,338,197	\$480,202,886	1.49%
Total SOQ-Recognized Expenditures (denominator)	\$734,064,382	\$719,130,171	2.08%
Percentage of Total SOQ-Recognized Expenditures for Instruction (Absolu ..	66.39%	66.78%	(0.39%)

**INSTRUCTIONAL EXPENDITURES CATEGORIES
(Further detail on following pages)**

	FY 2017 Total SOQ- Recognized Expenditures	FY 2016 Total SOQ- Recognized Expenditures	Percent Variance
Classroom Teacher Salaries	\$281,739,570	\$278,493,122	1.2%
Instructional Aide Salaries	\$25,092,530	\$25,597,174	(2.0%)
Guidance Counselor Salaries	\$10,735,059	\$10,392,415	3.3%
Principal Salaries	\$8,675,248	\$8,540,989	1.6%
Assistant Principal Salaries	\$11,025,906	\$10,507,585	4.9%
Textbooks	\$10,842,417	\$10,870,276	(0.3%)
Fringe Expenditures (Excluding Health Care Premium)	\$79,718,129	\$78,463,390	1.6%
Health Care Costs	\$38,944,341	\$36,422,413	6.9%
Tuition Paid (Virtual Programs, Other Entities In-State, Other Entities Out-of-State, Private Schools, Joint Operations)	\$19,286,942	\$19,867,705	(2.9%)
Purchased Services - Instructional	\$185,723	\$177,946	4.4%
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$1,092,331	\$869,872	25.6%
TOTAL INSTRUCTIONAL EXPENDITURES	\$487,338,197	\$480,202,886	1.5%

**SUPPORT - PERSONAL EXPENDITURES CATEGORIES
(Further detail on following pages)**

	FY 2017 Total SOQ- Recognized Expenditures	FY 2016 Total SOQ- Recognized Expenditures	Percent Variance
Support Salaries	\$86,637,014	\$84,099,222	3.0%
Fringe Expenditures (Excluding Health Care Premium)	\$21,037,801	\$21,027,807	
Health Care Costs	\$14,706,869	\$14,491,408	1.5%
Superintendents	\$264,187	\$255,845	3.3%
School Boards	\$134,000	\$134,000	
Nurses	\$4,398,323	\$4,299,091	2.3%
Remedial Summer School (includes Fringe Expenditures and Health Care Premium)	\$9,657	\$7,860	22.9%