



**LEARNING *for* ALL**

**WINCHESTER CITY  
SCHOOL BOARD**

**APPROVED BUDGET FY23**

# Table of Contents

School Board Members	3
Administrators	4
Profile of Winchester City	5
Strategic Plan	6
Budget Process	7
Budget Highlights	8
Initial Budget Requests	8
Approved Budget Requests	11
Amended Budget Requests	15
Expenditures for FY23	18
Revenues for FY23	19
Average Daily Membership (ADM)	23
Cost Per Pupil	24
Budget Policies	25
Fund Descriptions	27
Definition of Major Objects	29
Total School Budget by Category – Expenses	30
Total School Budget by Source – Revenue	31

Detailed Line-Item Budget may be obtained at Winchester Public Schools

Central Administrative Office, 12 N Washington St., Winchester VA

# Winchester Public Schools School Board 2021-2022



Marie Imoh, Chair At Large,  
Member Since 2015,  
Term Expires 2024



Karen Anderson Holman  
Vice Chair At Large, Member  
Since 2014, Term Expires 2022



Erica Truban  
At Large, Member Since 2012,  
Term Expires 2022



Bryan Pearce-Gonzales  
Ward 4, Member Since 2017,  
Term Expires 2022



Carmen Crawford, Ward 2,  
Member Since 2021,  
Term Expires 2024



Elyus Wallace  
Ward 3, Member Since 2019,  
Term Expires 2024



Michael Birchenough  
Ward 1, Member Since 2019,  
Term Expires 2024

## Winchester Public Schools Administration 2021-2022

### **Central Administration Office**

**Dr. Jason Van Heukelum**

*Superintendent*

**Jacob Boula**

*Director of Elementary  
Instruction*

**Dr. Doug Joyner**

*Director of Human Resources*

**Hayley Mullins**

*Director of Special Education  
& Related Services*

**Aaron McBride**

*Director of Technology*

**Dr. April Bruce**

*Director of Student Services*

**Garland "Rick" Miller, Jr**

*Director of Finance*

**Ed Smith**

*Director of Operations*

**Brian Wray**

*Director of Secondary  
Instruction*

**John Handley High School**

**Shahrazad Kablan**

*Principal*

**Bobbie Jo Hawkins**

*Assistant Principal*

**Barbara Bohannan**

*Assistant Principal*

**Susan Braithwaite**

*Assistant Principal*

**Marc Timmons**

*Assistant Principal*

**Reed Prosser**

*Director of Student Activities*

**Daniel Morgan Middle School**

**Jennifer Buckley**

*Principal*

**Tara Mason**

*Assistant Principal*

**Matt Roark**

*Assistant Principal*

**Daniel Morgan Intermediate  
School**

**Dr. Matt Wygal**

*Principal*

**Lisa Pluska**

*Assistant Principal*

**Frederick Douglass  
Elementary School**

**Stephanie Downey**

*Principal*

**Melissa Maestle**

*Assistant Principal*

**John Kerr**

**Elementary School**

**Beth O'Donnell**

*Principal*

**Rachel Levi**

*Assistant Principal*

**Garland Quarles Elementary  
School**

**Joanie Hovatter**

*Principal*

**Michael Fannin**

*Assistant Principal*

**Virginia Avenue Charlotte  
DeHart Elementary School**

**Dr. Nan Bryant**

*Principal*

**Wendy Perkins**

*Assistant Principal*

## City of Winchester

Winchester, founded in 1744, is the oldest city in Virginia west of the Blue Ridge Mountains. Located at the northern entrance of the Shenandoah Valley, the City encompasses a land area of 9.3 square miles and serves a population of approximately 28,000 residents. Winchester is the medical, industrial, commercial and agricultural center for the surrounding areas. Two major interstate highways, I-81 and I-66, and four major state highways, Routes 50, 7, 11, and 522, provide direct access to eastern markets, including Washington, D.C., 72 miles away, and Baltimore, 97 miles away.

The City of Winchester is organized under the Council-Manager form of government. The nine-member Council consists of seven Councilors elected from four wards in the City with each ward electing three members from the territory of the ward, and the mayor elected at-large to serve for a period of four years. In the governance of the City, the Council is charged with the responsibility of establishing policies and enacting ordinances and resolutions. The City Manager is appointed by the Council and is charged with the responsibility of administering daily operations and implementing Council directives.

The City provides a full range of services, including the following: police and fire protection; emergency response, and rescue services; education; water and sewer services; refuse removal and disposal services; the construction and maintenance of highways, streets and infrastructure; parks and recreational activities; cultural events; parking facilities; transit services; social services; planning and zoning; and general administration.

The City is financially accountable for Winchester Public Schools. Financial accountability is defined as an appointment of a voting majority of such an entity's Board, and either (a) the ability to impose its will, or (b) the possibility that the component unit will provide a financial benefit to, or impose a financial burden on, the City.

The City maintains budgetary control as a part of its fiscal management techniques. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the departmental level. Only the Common Council can revise the appropriation for each department. The City Manager is authorized to transfer appropriations within general government departments, and the School Board is authorized to transfer budgeted amounts within the school system's categories.

## Strategic Plan

EMPOWER 2025 is the title of the Winchester Public Schools strategic plan. Our Strategic Plan can be found on our website under the Discover WPS section or at the following link:

<https://www.wps.k12.va.us/domain/4707>



**Our Mission:** We ensure students have the knowledge, skills and dispositions necessary to embrace rigorous challenges, navigate personalized pathways, and enrich their civic communities.

**Our Beliefs:**

- Every student has the right to an excellent education in a safe, experiential and imaginative learning environment.
- Every student deserves equitable opportunities to learn, grow, lead and serve.
- An intentional focus on future ready skills and dispositions, integrated with essential academic knowledge, develops an empowered 21st century graduate.
- Mental, emotional, and physical health are essential conditions for optimal learning.
- Collective efficacy and shared accountability are vital ingredients to a productive, empowered workforce.
- Winchester Public Schools must be learner-centered, agile and courageous in modeling the power of public education across our Commonwealth, country and world.
- A vibrant public education system positively impacts the social, economic and civic well-being of Winchester.
- Embracing the diversity of our students, their families and our community is a strength that unifies us.
- To achieve equity, we must clearly define and monitor the extent to which all learners and groups are empowered through access, diversity and inclusion.

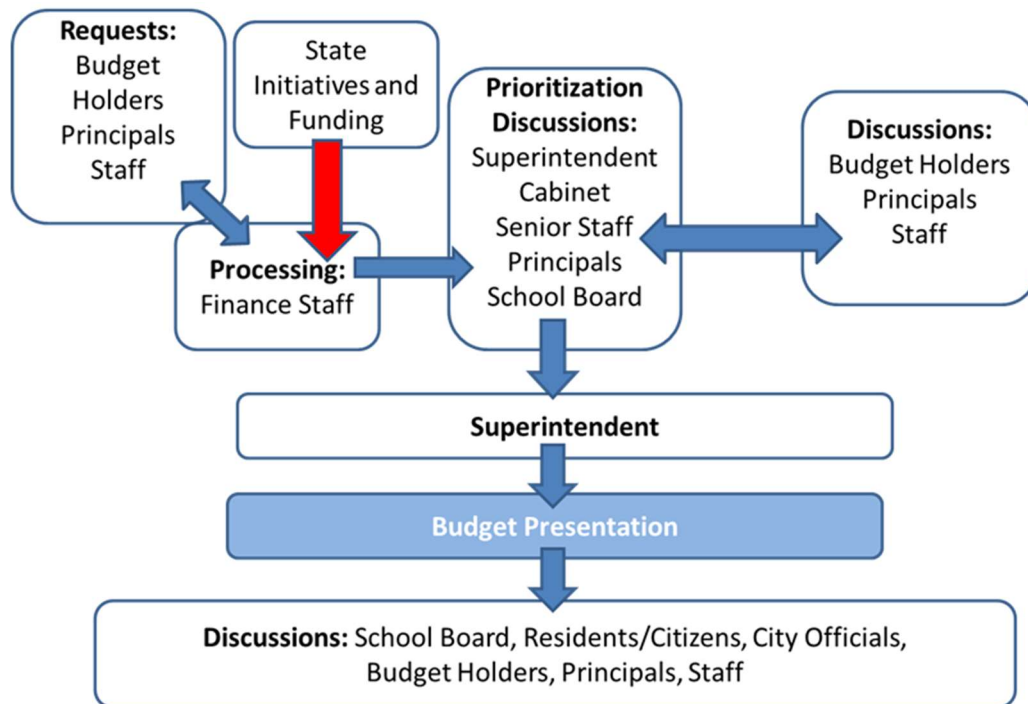


## Budget Process FY23

Budget development is a lengthy process that requires many changes and adjustments, as both internal and external factors impact the Winchester Public School System. The foundation of the budget process is our Strategic Plan which enables the School Board to develop its priorities. These priorities guide the Superintendent and the budget holders when submitting and revising the budget.

The Commonwealth of Virginia is required to provide funding for education. This process begins with the release of the Governor’s budget in December. The House and Senate each create a budget from January to March. Usually, in late March, the House, Senate and Governor will reach a consensus and release final budget information. The funding is provided by the State through various programs such as basic aid, textbooks, and remediation. These programs can alter how a locality will allocate resources to meet the required funding levels.

As the State develops its budget, Winchester Public Schools reviews all of the budget requests from budget holders and then determines how the requests align with the School Board priorities. Obviously, not all of the requests are granted. All budget holders are instructed to request staff and other items necessary to operate their schools/departments. Any new initiatives require a specific budget. These budgets are discussed and reviewed by the Superintendent, Cabinet, Senior Staff, Principals and School Board. Every effort was made to be as transparent as possible throughout this process



## Budget Highlights for FY23

The FY23 General Fund budget totals \$3,451,970 more than the FY22 budget for the School Operating funds. This represents a 5.61% increase. State Revenues increased by \$2,451,970 primarily due to an increase in Basic Aid - SOQ funding, SOQ compensation at 5%, and hold harmless funding. Average Daily Membership (ADM) at March 30, 2022 was 3,968. The FY23 budget was developed using an ADM of 3,950.

The FY23 budget includes a 5.0% cost of living for all WPS employees. Additional funding was provided for Targeted Cost to Compete. Bus drivers received an additional 5% for a total of 10%. Teaching Assistant and High Need Teaching Assistants received an extra 2% for a total of 7%. School Nurses and School Psychologist received an additional 2% for a total of 7%. Compression in the Teacher scale was removed and Substitute pay was increased by 25%. Health insurance increased \$315,174. A Counselor and an ESL position were added.

These initiatives were grouped into the following categories: Required, Tier 1, Tier 2 and Tier 3. The focus of the budget request was on the “Required” and “Tier 1” requests. Details of each funded initiative are provided on the following pages. Initial budget requests are shown on pages 8 to 10. The requests included in the approved budget are located on pages 11 to 12. On page 13 and 14 are the amendments to the approved budget as a resulted decrease in State and Local revenue.

### INITIAL BUDGET REQUESTS FOR FY23 BUDGET

#### Prioritized Budget Requests - Required

<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Health Insurance (7.4% increase)	Division	\$315,174
Northwestern Regional Educational Program	SPED	\$10,231
Additional ESL teacher - required for state mandated ratios	Instruction	\$76,880
Additional Counselor - required for state mandated ratios	Student Services	\$76,880
Replacement Cost for Chromebooks	Technology	\$35,000
Athletic Budget - Increased officiating costs		\$5,000
<b>Total</b>		<b>\$519,165</b>



## Prioritized Budget Requests - Tier 1

<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Cost of Living - 5%	Superintendent	\$2,453,855
Targeted Cost to Compete - various increases per job classification	Superintendent	\$977,842
Increase Admin Assistant Allotment (2) - chromebook inventory	TECH	\$84,035
Various ADM related reductions	Superintendent	<b>-\$300,000</b>
Total		<b>\$3,215,732</b>

## Prioritized Budget Requests - Tier 2

<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Cost to Compete Addition - 2%	Superintendent	\$981,542
Increase Teacher - ESOL Allotment	DMMS, JKES, VACDES	\$230,640
Increase Counselor Allotment	JHHS, VACDES	\$193,760
Increase Student Behavior Allotment	DMIS, FDES, JKES, JHHS	\$165,000
Total		<b>\$1,570,942</b>

### Prioritized Budget Requests - Tier 3

<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Increase Teacher Allotment	DMIS, DMMS, GQES, JHHS	\$307,520
Restore Field Trips & After School Programing - FY 20	Superintendent	\$160,000
Restore Professional Learning - FY20	Superintendent	\$241,037
Increase Teacher - SPED Allotment	JKES	\$76,880
Increase Teaching Assistants Allotment	GQES, JKES	\$210,000
Increase Supplies	JHHS, FDES	\$29,990
<b>Total</b>		<b>\$1,025,427</b>

### Prioritized Budget Requests - Summary

<u>Group</u>	<u>Financial Impact</u>
Required	\$519,165
Tier 1	\$3,215,732
Tier 2	\$1,570,942
Tier 3	\$1,025,427
<b>Total</b>	<b>\$6,331,266</b>

## APPROVED BUDGET REQUESTS FOR FY23 BUDGET

### Prioritized Budget Requests - Required

<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Health Insurance (7.4% increase)	Division	\$315,174
Northwestern Regional Educational Program	SPED	\$10,231
Additional ESL teacher - required for state mandated ratios	Instruction	\$76,880
Additional Counselor - required for state mandated ratios	Student Services	\$76,880
Replacement Cost for Chromebooks	Technology	\$35,000
Athletic Budget - Increased officiating costs	JHHS / DMMS	\$5,000
<b>Total</b>		<b>\$519,165</b>

### Prioritized Budget Requests - Tier 1

<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Cost of Living - 5%	Superintendent	\$2,453,855
Targeted Cost to Compete - various additional increases per job classification	Superintendent	\$845,422
Cost to Compete Addition - 2%	Superintendent	\$886,411
Restore Field Trips & After School Programing - FY20	Superintendent	\$160,000
Increase Admin Assistant Allotment (2) - chromebook inventory	Technology	\$84,035
Various ADM related reductions	Superintendent	<b>-\$300,000</b>
<b>Total</b>		<b>\$4,129,723</b>

## TregoED Budget Criteria Results - Targeted Results

<u>Issue</u>	<u>Vote Total</u>	<u>Financial Impact</u>
Substitute Teacher and Nurse Pay (25% increase to \$125 day)	253	\$145,000
Bus Drivers/Aides/Van Drivers (additional 10%, total of 15%)	252	\$126,686
Move Elem Registrars to Admin II (additional \$11,250)	210	\$45,000
SPED Certified Teacher Stipend (additional \$7,000)	208	\$262,500
Remove compression in Teacher Scale (0.5% between steps where compressed)	195	\$86,752
Teaching Assistant (additional 5%, total of 10%)	136	\$108,474
Teaching Assistant (high needs) (additional 5%, total of 10%)	97	\$21,886
Additional 25% for Substitute Nurse (increase to \$150 day)	87	\$5,000
School Nurse (additional 5%, total of 10%)	85	\$22,366
School Psychologists (additional 5%, total of 10%)	75	\$21,758
<b>Total</b>	<b>1,598</b>	<b>\$845,422</b>

## Prioritized Budget Requests - Summary with 7% COL

Based on the Governor's Budget					
<u>Initial Requests</u>	<u>Financial Impact</u>	<u>FY23 Budget</u>	<u>Governor</u>	<u>House</u>	<u>Senate</u>
Required	\$519,165	Required	\$519,165	\$519,165	\$519,165
Tier 1	\$4,129,723	Tier 1	\$4,129,723	\$4,129,723	\$4,129,723
Tier 2	\$589,400	State Revenue	(\$2,736,809)	(\$1,711,554)	(\$3,321,629)
Tier 3	\$865,427	Request to City	\$1,912,079	\$2,937,334	\$1,327,259
<b>Total</b>	<b>\$6,103,715</b>				

## Summary - Running Balance

Required	Impact	Running Total	Running Balance
Expected State Revenue Based on Governor's Budget @ ADM of 3,950			\$2,736,809
<b>Required</b>			
Health Insurance (7.4% increase)	\$315,174	\$315,174	\$2,421,635
Northwestern Regional Educational Program	\$10,231	\$325,405	\$2,411,404
Additional ESL teacher - required for state mandated ratios	\$76,880	\$402,285	\$2,334,524
Additional Counselor - required for state mandated ratios	\$76,880	\$479,165	\$2,257,644
Replacement Cost for Chromebooks	\$35,000	\$514,165	\$2,222,644
Athletic Budget - Increased officiating costs	\$5,000	\$519,165	\$2,217,644
<b>Tier 1</b>			
Cost of Living - 5%	\$2,453,855	\$2,973,020	-\$236,211
Targeted Cost to Compete - various additional increases per job classification	\$845,422	\$3,818,442	-\$1,081,633
Cost to Compete Addition - 2%	\$886,411	\$4,704,853	-\$1,968,044
Restore Field Trips & After School Programing - FY20	\$160,000	\$4,864,853	-\$2,128,044
Increase Admin Assistant Allotment (2) - chromebook inventory	\$84,035	\$4,948,888	-\$2,212,079
Various ADM related reductions	\$ (300,000)	\$4,648,888	-\$1,912,079

## Budget by Category: Fund 921

<u>CATEGORY</u>	<u>FY22</u>	<u>FY23</u>	<u>Variance</u>	<u>% change</u>
1. INSTRUCTION	46,154,140	49,081,801	\$2,927,661	6.34%
2. ADMN, ATTENDANCE & HEALTH	3,517,735	4,045,207	\$527,472	14.99%
3. TRANSPORTATION	2,383,229	2,775,526	\$392,297	16.46%
4. OPERATIONS	6,443,547	6,846,215	\$402,668	6.25%
7. TECHNOLOGY	2,996,944	3,395,734	\$398,790	13.31%
TOTAL	\$61,495,595	\$66,144,483	\$4,648,888	7.56%

## Budget by Fund

<b>Fund</b>	<b>FY22</b>	<b>FY23</b>	<b>Variance</b>	<b>% change</b>
920 - Food Service	\$2,522,716	\$2,622,119	\$99,403	3.94%
921 - General Operations	\$61,495,595	\$66,144,483	\$4,648,888	7.56%
922 - Federal Grants	\$9,405,649	\$19,467,695	\$10,062,046	106.98%
923 - Textbooks	\$400,000	\$1,000,000	\$600,000	150.00%
930 - Fundraising	\$620,000	\$1,862,475	\$1,242,475	200.40%
931 - Capital Improvements	\$3,000,000	\$6,194,945	\$3,194,945	106.50%
932 - School Construction	\$6,384,000	\$1,127,835	-\$5,256,165	-82.33%
951 - Health Insurance	\$5,883,438	\$6,533,740	\$650,302	11.05%
961-672 - Scholarships	\$104,250	\$104,250	\$0	0.00%
<b>Total</b>	<b>\$89,815,648</b>	<b>\$105,057,542</b>	<b>\$15,241,894</b>	<b>16.97%</b>

## AMENDED FY23 BUDGET

### Impact of State and Local Revenue Decisions

	<u>Budget</u>	<u>Reduction</u>	<u>Reallocation</u>
Approved FY23 Budget (April 2022)	\$66,144,483		
Required \$1,000 Bonus Impact			\$417,447
State - Reduction		-\$284,839	
City - Reduction		-\$912,079	
Required Amended FY23 Budget	\$64,947,565		

Impact: We must remove and reallocate \$1,614,365

### Inventory of Cuts to Approved FY23 Budget

<u>Item</u>	<u>Department</u>	<u>Reduction</u>	<u>Running Total</u>
Northwestern Regional Educational Program	SPED	\$31,472	\$31,472
Replacement Cost for Chromebooks	Technology	\$35,000	\$66,472
Cost to Compete Addition - 2%	Superintendent	\$886,411	\$952,883
Restore Field Trips & After School Progaming - FY20	Superintendent	\$160,000	\$1,112,883
Increase Admin Assistant Allotment (2) - chromebook inventory	Technology	\$84,035	\$1,196,918
SPED Certified Teacher Stipend (additional \$7,000) <b>Eliminate</b>	Superintendent	\$262,500	\$1,459,418
Bus Drivers/Aides/Van Drivers <b>Reduce from 15% to 10%</b>	Superintendent	\$63,347	\$1,522,765
Teaching Assistant <b>Reduce from 10% to 7%</b>	Superintendent	\$57,687	\$1,580,452
Teaching Assistant (high needs) <b>Reduce from 10% to 7%</b>	Superintendent	\$7,441	\$1,587,893
School Nurse <b>Reduce from 10% to 7%</b>	Superintendent	\$13,419	\$1,601,312
School Psychologists <b>Reduce from 10% to 7%</b>	Superintendent	\$13,053	\$1,614,365



## Summary - Running Balance with Additions

<b>Expected State Revenue Based on Governor's Budget @ ADM of 3,950</b>			<b>2,451,970</b>
<b>City Allocation Increase</b>			<b>1,000,000</b>
<b>Total Anticipated Increase</b>			<b>3,451,970</b>
<b>Item</b>	<b>Adjusted Total</b>	<b>Running Total</b>	<b>Remaining Balance</b>
Health Insurance (7.4% increase)	\$315,174	\$315,174	3,136,796
Northwestern Regional Educational Program	-\$21,241	\$293,933	3,158,037
Additional ESL teacher - required for state mandated ratios	\$76,880	\$370,813	3,081,157
Additional Counselor - required for state mandated ratios	\$76,880	\$447,693	3,004,277
Athletic Budget - Increased officiating costs	\$5,000	\$452,693	2,999,277
Local portion of \$1,000 bonus for all full-time employees	417,447	\$870,140	2,581,830
Cost of Living - 5%	2,453,855	\$3,323,995	127,975
Various ADM related reductions	-\$300,000	\$3,023,995	427,975
Targeted Cost to Compete - various additional increases per job classification	427,975	\$3,451,970	0

## AMENDED BUDGET FY23 Budget by Category Fund 921

Item	FY22 Original	FY22 Final	Variance	% Change of FY22 Original
Instruction	\$46,154,140	\$48,216,826	\$2,062,686	4.47%
Admin & Health	\$3,517,735	\$3,966,539	\$448,804	12.76%
Transportation	\$2,383,229	\$2,693,912	\$310,683	13.04%
Operations & Facilities	\$6,443,547	\$6,817,114	\$373,567	5.80%
Technology	\$2,996,944	\$3,253,174	\$256,230	8.55%
<b>Total Expenses</b>	<b>\$61,495,595</b>	<b>\$64,947,565</b>	<b>\$3,451,970</b>	<b>5.61%</b>
Less Total Revenue	\$61,495,595	\$64,947,565	\$3,451,970	5.61%

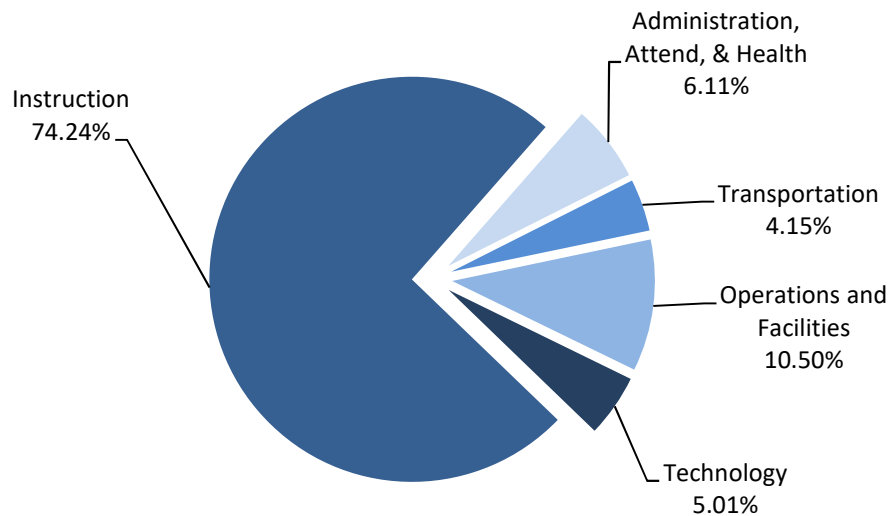
## AMENDED BUDGET FY23 Budget All Funds

Item	FY22 Original	FY23 Final	Variance	% Change of FY22 Original
920 Food Service	\$2,522,716	\$2,622,119	\$99,403	3.94%
921 General Operating	\$61,495,595	\$64,947,565	\$3,451,970	5.61%
922 Federal Grants	\$9,405,649	\$19,467,695	\$10,062,046	106.98%
923 Textbooks	\$400,000	\$1,000,000	\$600,000	150.00%
930 Fund Raising	\$620,000	\$1,862,475	\$1,242,475	200.40%
931 Capital Improvement	\$3,000,000	\$6,194,945	\$3,194,945	106.50%
932 School Construction	\$ 6,384,000	\$1,127,835	-\$5,256,165	-82.33%
951 School Insurance	\$5,883,438	\$6,533,740	\$650,302	11.05%
961-972 Scholarship	\$104,250	\$104,250	\$0	0%
<b>Total All Funds</b>	<b>\$89,815,648</b>	<b>\$103,860,624</b>	<b>\$14,044,976</b>	<b>15.64%</b>

## Expenditures for FY23

Virginia law requires school divisions to report expenditures in one of nine state categories. The nine state categories are as follows: 1) Instruction, 2) Administration and Attendance and Health, 3) Pupil Transportation, 4) Operations and Maintenance, 5) Food Services and Other Non-Instructional Programs, 6) Facilities, 7) Debt Service, 8) Technology, and 9) Contingency Reserve.

### Breakdown of Operating Expenses by Category: FY23



The chart above shows the percentage of expenditures reported in respective categories in the FY23 Budget. The largest expenditure category is budgeted for Instruction (74.24%).

State law also permits appropriating bodies to approve a school division's budget through a categorical appropriation or a lump-sum total. Winchester City Council approves the School Board's Budget with a lump-sum appropriation.

## Revenue for FY23

The FY 2023 Budget is based on the 2022-2023 Amended Biennial Budget approved on June 6, 2022.

**STATE FUNDS:** The primary types of state revenues for Winchester Public Schools are state sales tax, Standards of Quality (SOQ) funding, incentive and categorical programs, and lottery funded programs. Lottery funds will be appropriated in a Lottery Proceeds Fund, which exists as a non-general fund of the Commonwealth.

State sales tax revenue is derived from a formula which returns one-and-one-eighth percent (1.125%) of state sales tax collections to local school divisions based upon the number of school age children residing in the locality.

The Standards of Quality (SOQ) funding is based on average daily membership (ADM), the Local Composite Index (LCI), and per pupil costs to distribute state funds to localities. Every two years, the LCI is updated based on localities' local taxable retail sales, true value of property, and adjusted gross income. The FY 2023 budget is based on a 3,950 projected student average daily membership (ADM). The SOQ funding formula is based on the per pupil amount determined by the General Assembly, multiplied by a school district's ADM and equalized by the LCI.

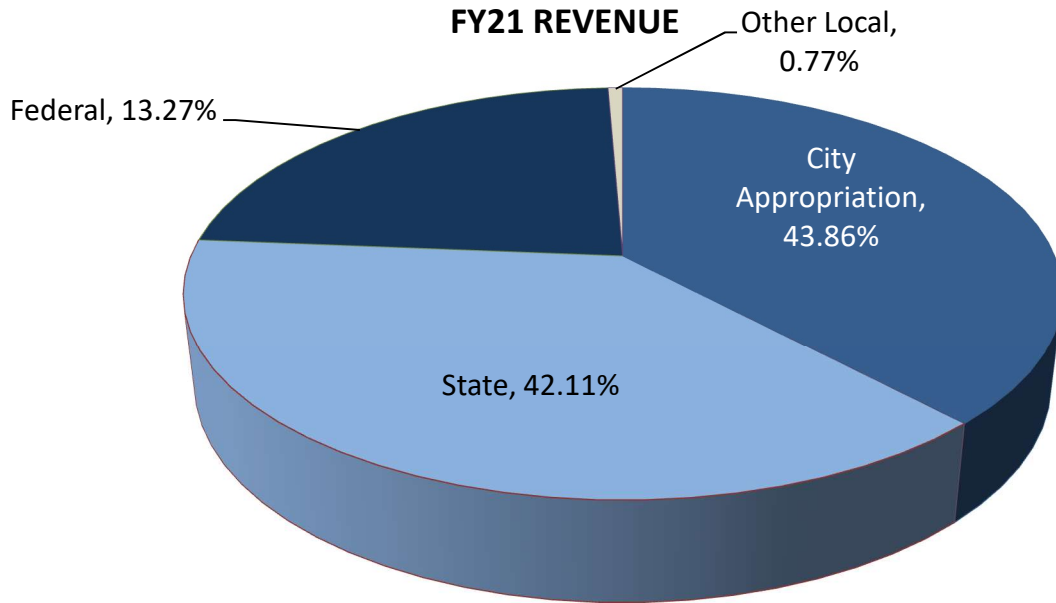
**FEDERAL FUNDS:** Federal aid for elementary and secondary education is appropriated by the U.S. Congress and distributed by the U.S. Department of Education. Federal monies are largely directed to categorical programs such as Title I through the Elementary and Secondary Education Act of 1965 to improve teaching and learning in high poverty schools or Title VIB Funds through the Individuals with Disabilities Education Act to ensure all children with disabilities have available to them a free appropriate public education. Winchester Public Schools also receives significant funding from ESSER CARES and TSL Grant.

**LOCAL FUNDS:** The majority of local revenue comes from the City of Winchester and is generated by real estate, personal property taxes, and other taxes levied on its citizens. The eight-year funding history is shown on page 20.

**OTHER LOCAL FUNDS:** Other local revenues include monies from interest on funds, rental of properties, tuition, rebates, refunds and private donations

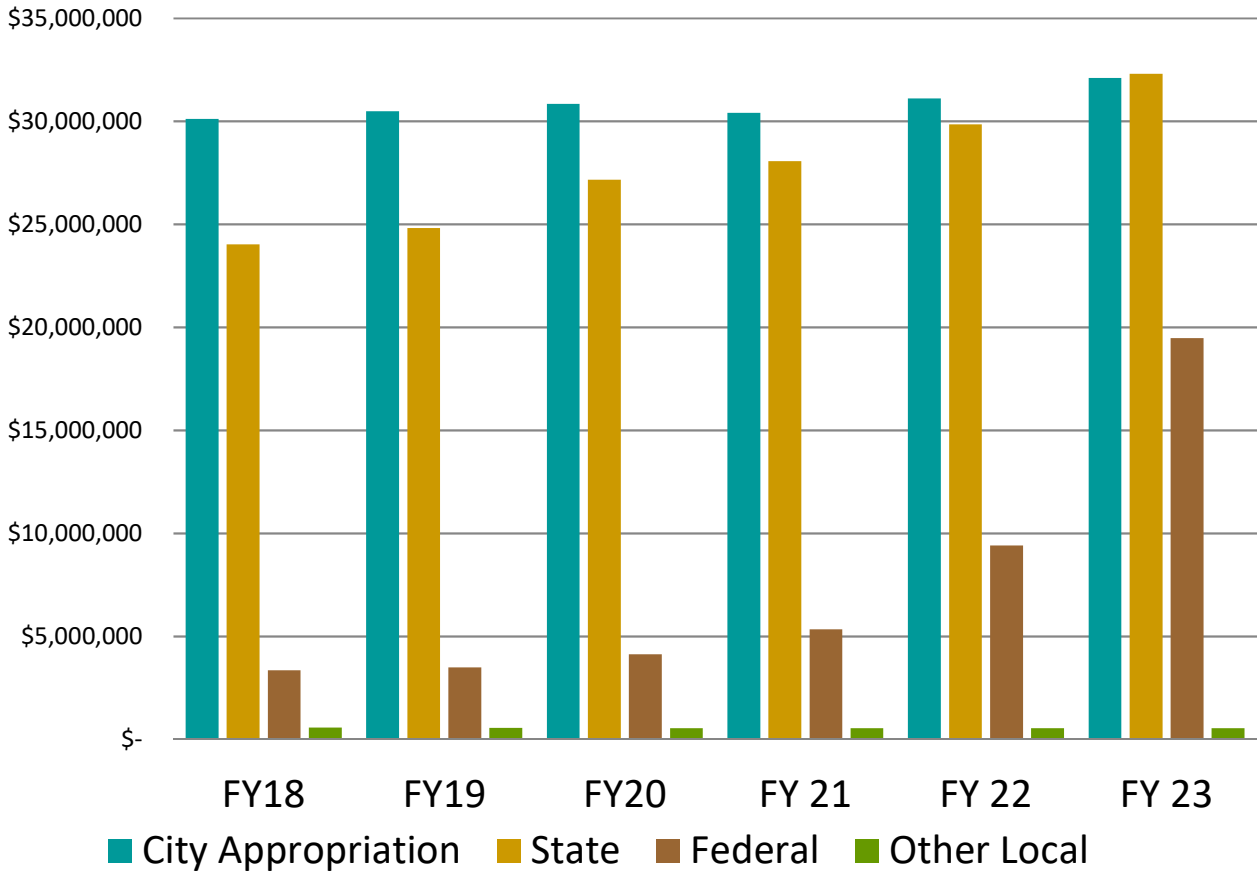
## Revenue for FY23 continued

Revenue is received from four primary sources: federal, state, city, and other local sources. The chart below shows the breakdown of budgeted FY23 Revenue for the Operating and Federal Grant Fund.



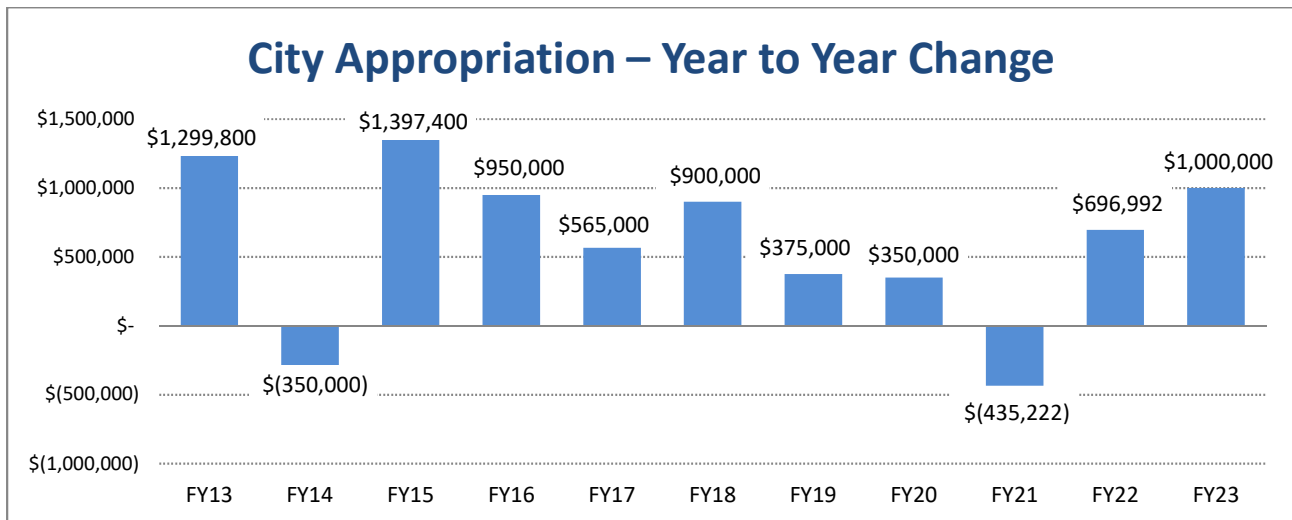
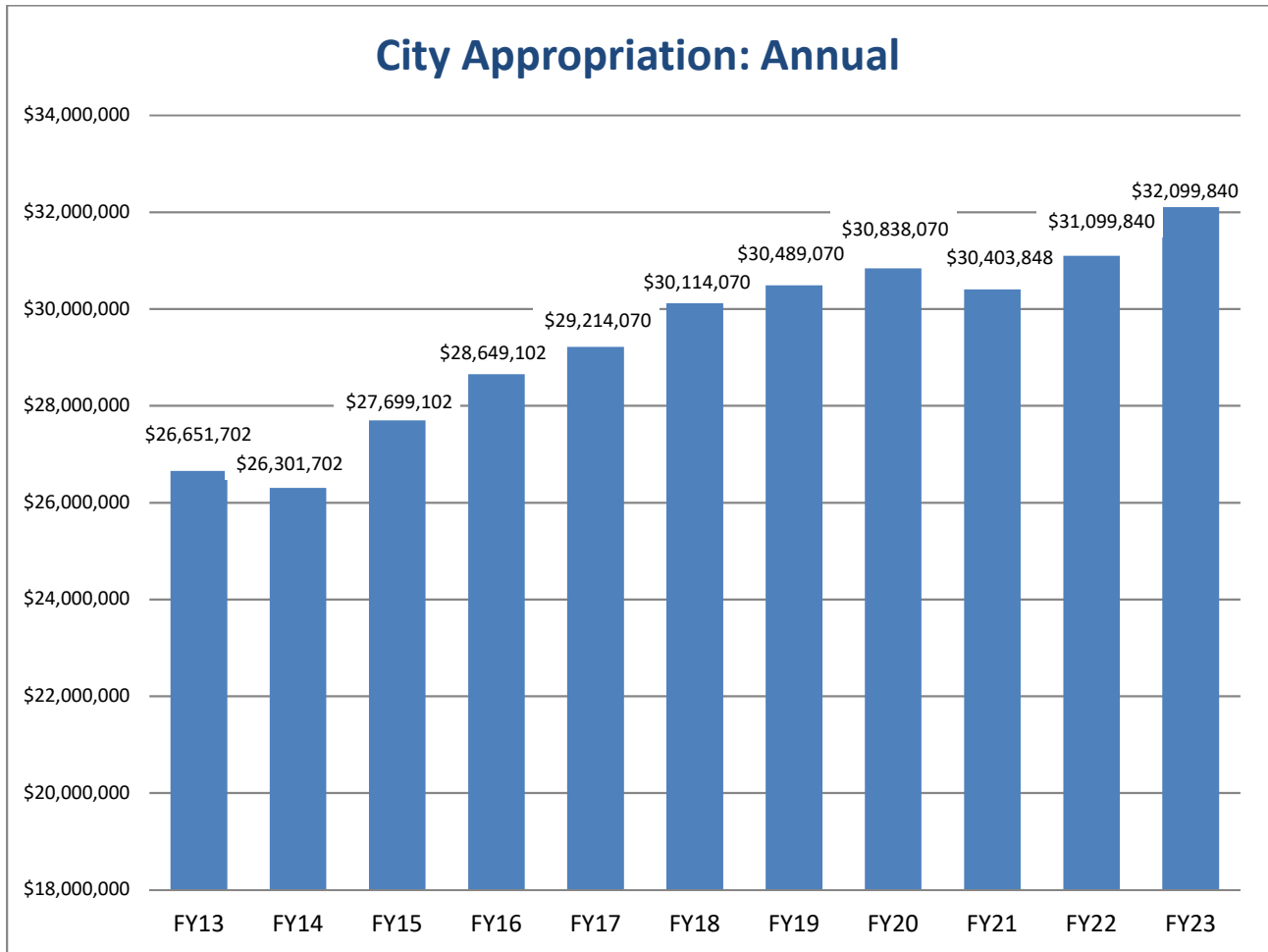
# Comparison of Revenue Sources

## Winchester Public Schools Operating and Federal Grant Fund Revenues



	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>
City Appropriation	30,114,070	30,489,070	30,839,070	30,403,848	31,099,840	32,099,840
State	23,963,603	24,814,821	27,164,441	28,055,975	29,853,355	32,305,325
Federal	3,355,022	3,483,157	4,132,243	5,340,988	9,405,649	19,467,695
Other Local	572,834	550,586	535,586	542,400	542,400	542,400
<b>Total Budget</b>	<b>58,005,529</b>	<b>59,337,634</b>	<b>62,671,340</b>	<b>64,343,211</b>	<b>70,901,244</b>	<b>84,415,260</b>

# City Appropriation History

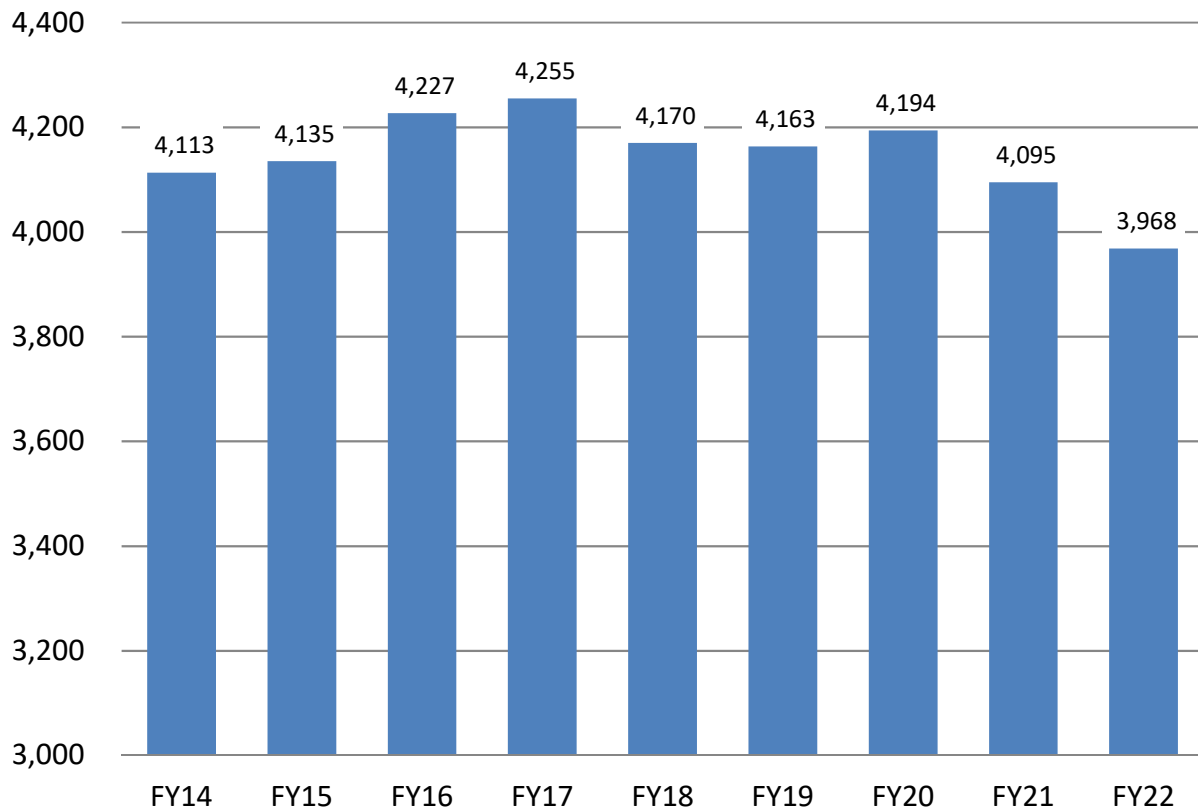




## Average Daily Membership (ADM)

The chart below shows the average daily membership from FY12 through FY22. In 2020, a census year, Winchester’s population was 28,310 and FY21 student ADM was 4,095 or 14.5% of the total population. The average daily membership decreased by 145 students or -3.5% between FY14 and FY22. In FY22, ADM decreased by 127 students from FY21. As always, Staff monitors enrollment figures to determine if trends will continue or alter from historical trends.

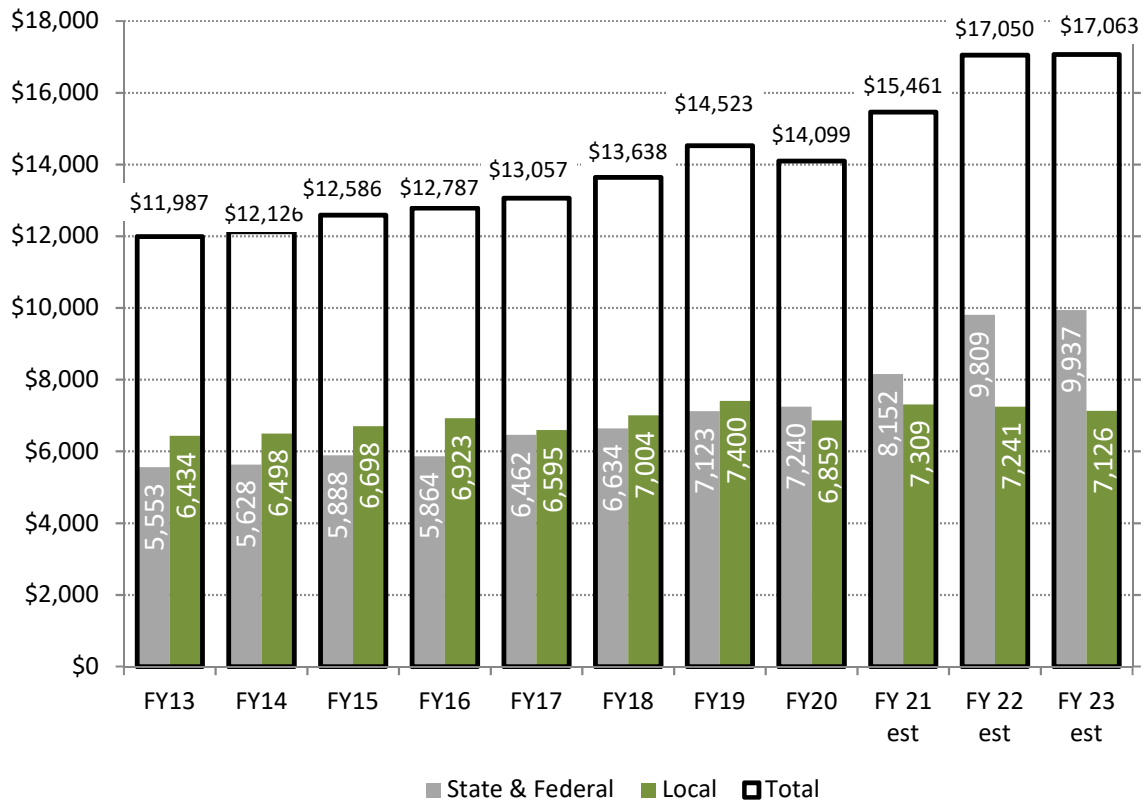
Winchester Public Schools Average Daily Membership FY14 – FY21



## Cost per pupil

It is estimated that Winchester Public Schools will experience an increase in the cost per pupil for FY23. Cities tend to have a higher cost per pupil than counties due to different demographics, higher housing densities, and cost of special programs. The per pupil expenditure calculation is based on the Virginia Department of Education’s definition of comparative information in the Virginia Superintendent’s Annual School Report.

### Per Pupil Expenditure by Revenue Source



## **Budget Policies**

All budgets are developed using a variety of assumptions based on expectations for the future. In addition, funding decisions reflect the policies of the governing body.

### **Salary Increase Policies:**

All salary adjustments are subject to School Board approval and are generally part of the normal budget development process for the succeeding fiscal year.

### **Position Policy:**

All position adjustments are subject to School Board approval and are either part of the normal budget development cycle for the succeeding fiscal year or the budget review cycle. For each budget year, schools are staffed based on School Board established student/teacher ratios, in accordance with Virginia's Standards of Quality (SOQ).

Positions can also be adjusted due to expansion or modifications to established programs or for new requirements. Requests for additional positions, which most often originate from the budget holder, are reviewed by the Superintendent, and are forwarded to the School Board for approval.

### **Expenditure Controls & Approval Policies:**

The Superintendent or designee shall be responsible for administering the division budget in accordance with board policies and applicable state and federal regulations, and laws; therefore, the Superintendent or designee will use appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the division.

Winchester City Council approves the School Board budget by total expenditures. Funds may be transferred by the School Board from one category to another.

The Superintendent or designee is authorized by the School Board to make line item transfers within a category in order that expenditures show no deficit balances.

The School Board shall manage and control the funds made available to the School Board for the public schools and may incur costs and expenses. The Winchester City Treasurer places unused portions or any funds not needed immediately into federally insured deposits such as savings, money market accounts or certificates of deposit in order to maximize potential interest income. The liquidity of the type of investment selected should match the need for any operating fund likely to incur. All investments follow state guidelines and will be insured through Security for Public Deposits Act. (Winchester Public Schools Policy DA)

Budget holders are authorized to approve the expenditure of funds within their respective department, office, or school, provided the funds are used in accordance with WPS purchasing procedures and legal requirements. Administrative regulations require that, prior to processing; all purchase orders must be verified for the availability of funds and proper account coding. The Finance Director or designee approves all purchase orders. Any purchase order over \$30,000 must be approved by one of the following Directors: Director of Finance, Director of Operations or Director of Technology. The Finance Department carefully monitors comparisons between budget and actual expenditures to maintain cost control and to ensure against overspending.

## Budget Policies, continued

### Encumbrance Control Practices:

Another important component in the WPS financial control and reporting system is the encumbrance of funds. Except Purchasing Card expenditures, all expenditures – purchase orders, contracts, or salary commitments – must have funds set aside or encumbered to ensure that funds will be available when payment is due. The encumbrance process is an important control measure to prevent the inadvertent over-expenditure of budget appropriations due to lack of information about future commitments.

### Budgetary Basis:

Annual budgets are adopted for all funds except capital projects. The prior end-of-year surplus is transferred or carried forward to the Capital Improvements Fund to support capital improvement projects and technology. Each year the school operating budget cannot allocate for capital projects, but relies on unspent funds to complete these projects. These funds are budgeted in a supplemental appropriation each year in the fall after the close of the previous year's books. A five-year Capital Improvement Plan (CIP) budget is presented to the School Board each year for approval.



## Fund Descriptions

### **School Operating Fund: \$64,947,565**

This general fund accounts for classroom instruction, operation and maintenance of the seven school campuses, administration, and transportation for our students. Financing is provided by state funds, appropriations from the City's general revenue, and local sources.

### **Federal Grants Fund: 19,467,695**

This fund accounts for revenues and expenditures of federal grant awards. The majority of the budgeted amount is from CARES (7,173,025), TSL (\$2,542,622), Title VIB (\$2,069,406), and Title I (1,793,150). Title I funds are primarily used to pay salaries for teachers, teaching assistants, reading specialists. Title VIB funds are used for salaries, contracted services, and material and supplies related to special education programs.

### **Food Services Fund: \$2,622,119**

This fund provides for all food service operating, maintenance and administrative costs of each cafeteria at the seven school campuses. Funding is provided primarily from charges for services, as well as federal and state lunch subsidies. Such funds are limited by federal and state law to expenditures for cafeteria operations and maintenance

### **Insurance Fund: \$6,533,740**

WPS joined The Local Choice Health Benefits Program (TLC) beginning in FY 13. TLC, created by the General Assembly in 1989, is a unique product--a hybrid self-insured model where prescription (administered by Medco), dental (administered by Delta Dental) and Medicare supplements are pooled with the 50,000+ covered lives under this plan, whereas previous WPS medical claims (administered by Anthem) were not pooled. Administrative services (ASO) for TLC are pooled with the Commonwealth of Virginia plans. This arrangement allows for a menu of plan design choices with competitive premiums. Being part of this large, hybrid self-insured plan, WPS no longer sets insurance premiums.

### **School Capital Fund: \$6,194,945**

This fund accounts for unexpended school funds allowed by the Common Council to be carried over to future periods for school-related capital projects. The amount budgeted for FY 2023 comes from FY 2020 and 2021 carry-forward dollars for projects that are not fully complete by June 30, 2022. The budgeted amount will be used for the following projects: 1) DCLC Renovation 2) Bus replacements for regular and special education transportation, and 3) Various security measures implemented across the division.

### **Textbook Fund: \$1,000,000**

This fund accounts for the purchase and sale of school textbooks. It is funded primarily by the transfer of funds from the School Operating Fund and state revenue.

### **Fundraising Fund: \$1,862,475**

This fund accounts for fundraising revenue and expenditures for the construction of school facilities.

**School Construction Fund: \$1,127,835**

This fund accounts for the financing and construction of school capital projects. Currently, financing is provided by bond proceeds. Expenditures are for the construction of school facilities.

**Private Purpose Trust Fund: \$104,250**

This fund accounts for donations received for the purpose of scholarship funding.

## Description of Major Objects

### WPS Personnel

**Personnel & Fringe Costs:** Salaries (both full-time equivalent employees and part time such as substitutes), social security, retirement, group life insurance and health insurance are the major expenditures in this portion of the budget.

### WPS Non-Salary

**Purchased Services:** Contractual services provide payments to outside contractors or other school systems for services provided to WPS.

**Internal Services:** Internal services provides for payment for maintenance and fuel for school buses and other school vehicles.

**Utilities/Communications:** The utilities budget provides for the heating fuel, electricity, water, and sewer for the schools and educational support buildings.

**Insurance:** Insurance expenditures are for the property, casualty, liability, and fleet insurance carried by the school system.

**Materials & Supplies:** These expenditures include instructional supply allotments to each school, textbooks and minor instructional equipment such as computers, calculators, globes, maps, etc.

**Travel, Training & Continuing Education:** Includes expenditures for training, workshops, conferences and mileage for itinerant teachers and other staff who travel on behalf of WPS.

**Joint Operations:** Provides payments to the fiscal agent for operations that are jointly operated by WPS and local governments, e.g., NREP (Northwestern Regional Education Program).

**Leases & Rentals:** These expenditures cover the lease or rental of heavy equipment needed for maintenance repairs.

**Capital Outlay:** These expenditures are for the purchase of major items of equipment costing in excess of \$10,000.



**TOTAL SCHOOL BUDGET BY CATEGORY  
AMMENDED EXPENDITURES**

FUND NAME	DESCRIPTION	FY 19 ORIGINAL BUDGET	FY 20 ORIGINAL BUDGET	FY21 Base Budget	FY 22 Base Budget	FY 23 Increase Budget	FY 23 Requested Budget	FY 23 LESS FY 22	Percent of FY 22
921	School Instruction	41,760,629	43,803,766	44,203,896	46,154,140	2,062,686	48,216,826	2,062,686	4.47%
	Operating Administration, Attendance & Hlth	2,791,568	2,989,749	3,237,555	3,517,735	448,804	3,966,539	448,804	12.76%
	Pupil Transportation	2,406,133	2,495,176	2,339,869	2,383,229	310,683	2,693,912	310,683	13.04%
	Operation & Maintenance	5,967,497	6,082,675	6,130,870	6,443,547	373,567	6,817,114	373,567	5.80%
	Facilities	4,000	4,000	0	0	0	0	0	0.00%
	Debt & Fund Transfers	0	0	0	0	0	0	0	0.00%
	Technology	2,924,650	3,163,731	3,090,033	2,996,944	256,230	3,253,174	256,230	8.55%
	<b>TOTAL SCHOOL OPERATING</b>	<b>55,854,477</b>	<b>58,539,097</b>	<b>59,002,223</b>	<b>61,495,595</b>	<b>3,451,970</b>	<b>64,947,565</b>	<b>3,451,970</b>	<b>5.61%</b>
922	Federal Grants Food Services	0	0	0	0	196,590	196,590	196,590	0.00%
	Instruction	3,445,136	4,094,222	5,164,047	9,228,708	1,064,299	10,293,007	1,064,299	11.53%
	Administration, Attendance & Hlth	0	0	0	0	1,281,997	1,281,997	1,281,997	0.00%
	Pupil Transportation	3,095	3,095	3,092	3,092	150,563	153,655	150,563	4869.44%
	Operation & Maintenance	0	0	0	0	7,372,524	7,372,524	7,372,524	0.00%
	Technology	34,926	34,926	173,849	173,849	(3,927)	169,922	(3,927)	-2.26%
	<b>TOTAL FEDERAL GRANTS</b>	<b>3,483,157</b>	<b>4,132,243</b>	<b>5,340,988</b>	<b>9,405,649</b>	<b>10,062,046</b>	<b>19,467,695</b>	<b>10,062,046</b>	<b>106.98%</b>
920	Food Services Food Services	2,422,032	2,426,336	2,487,977	2,521,916	99,403	2,621,319	99,403	3.94%
	Operation & Maintenance	1,000	1,000	800	800	0	800	0	0.00%
	<b>TOTAL FOOD SERVICES</b>	<b>2,423,032</b>	<b>2,427,336</b>	<b>2,488,777</b>	<b>2,522,716</b>	<b>99,403</b>	<b>2,622,119</b>	<b>99,403</b>	<b>3.94%</b>
923	Textbook Fund Instruction	400,000	400,000	400,000	400,000	600,000	1,000,000	600,000	150.00%
	Technology	0	0	0	0	0	0	0	0.00%
	<b>TOTAL TEXTBOOK</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>600,000</b>	<b>1,000,000</b>	<b>600,000</b>	<b>150.00%</b>
930	Fund Raising Administration, Attendance & Hlth	0	0	0	0	0	0	0	0.00%
	Facilities	399,000	620,000	620,000	620,000	1,242,475	1,862,475	1,242,475	200.40%
	Debt & Fund Transfers	0	0	0	0	0	0	0	0.00%
	<b>TOTAL FUND RAISING</b>	<b>399,000</b>	<b>620,000</b>	<b>620,000</b>	<b>620,000</b>	<b>1,242,475</b>	<b>1,862,475</b>	<b>1,242,475</b>	<b>200.40%</b>
931	Capital Improvements Technology	400,000	500,000	500,000	500,000	0	500,000	0	0.00%
	Transportation	0	0	0	0	0	0	0	0.00%
	Operation & Maintenance	0	0	0	0	0	0	0	0.00%
	Facilities	300,000	600,000	600,000	2,500,000	3,194,945	5,694,945	3,194,945	127.80%
	Debt (Capital Leases)	0	0	0	0	0	0	0	0.00%
	<b>TOTAL CAPITAL IMPROVEMTS</b>	<b>700,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>3,000,000</b>	<b>3,194,945</b>	<b>6,194,945</b>	<b>3,194,945</b>	<b>106.50%</b>
932	School Construction Facilities	190,000	0	16,128,853	6,384,000	(5,256,165)	1,127,835	(5,256,165)	-82.33%
951	Insurance Other noninstructional operations	1,598,882	1,680,872	1,849,182	1,778,623	196,593	1,975,216	196,593	11.05%
	Transfer in from other funds	4,054,170	3,877,616	4,265,891	4,104,815	453,709	4,558,524	453,709	11.05%
	<b>TOTAL INSURANCE</b>	<b>5,653,052</b>	<b>5,558,488</b>	<b>6,115,073</b>	<b>5,883,438</b>	<b>650,302</b>	<b>6,533,740</b>	<b>650,302</b>	<b>11.05%</b>
961-	Private Other noninstructional operations	104,250	104,250	104,250	104,250	0	104,250	0	0.00%
972	Purpose Trust <b>TOTAL PRIVATE PURPOSE TRUST</b>	<b>104,250</b>	<b>104,250</b>	<b>104,250</b>	<b>104,250</b>	<b>0</b>	<b>104,250</b>	<b>0</b>	<b>0.00%</b>
	<b>TOTAL ALL BUDGETS</b>	<b>69,206,968</b>	<b>72,881,414</b>	<b>91,300,164</b>	<b>89,815,648</b>	<b>14,044,976</b>	<b>103,860,624</b>	<b>14,044,976</b>	<b>15.64%</b>

FUND NAME	DESCRIPTION	FY 19 ORIGINAL BUDGET	FY 20 ORIGINAL BUDGET	FY21 Base Budget	FY 22 Increase Budget	FY 23 Increase Budget	FY23 Requested Budget	FY 21 LESS FY 20	Percent of FY 20
	LESS TRANSFERS OUT OF FUNDS (Within School Funds)	4,054,170	3,877,616	4,265,891	4,104,815	453,709	4,558,524	453,709	11.05%
	LESS SCHOOL CONSTRUCTION	190,000	0	16,128,853	6,384,000	(5,256,165)	1,127,835	(5,256,165)	-82.33%
	LESS SCHOLARSHIP FUNDS	104,250	104,250	104,250	104,250	0	104,250	0	0.00%
	<b>TOTAL SCHOOL BUDGET</b>	<b>64,858,548</b>	<b>68,899,548</b>	<b>70,801,170</b>	<b>79,222,583</b>	<b>18,847,432</b>	<b>98,070,015</b>	<b>18,847,432</b>	<b>23.79%</b>

<b>TOTAL BUDGET ALL FUNDS LESS TRANSFERS, SCHOLARSHIP FUNDS AND INSURANCE FUNDS BY CATEGORY</b>									
	Instruction	45,605,765	48,297,988	49,767,943	55,782,848	3,726,985	59,509,833	3,726,985	6.68%
	Administration, Attendance & Health	2,791,568	2,989,749	3,237,555	3,517,735	448,804	3,966,539	448,804	12.76%
	Pupil Transportation	2,409,228	2,498,271	2,342,961	2,386,321	461,246	2,847,567	461,246	19.33%
	Operation & Maintenance	5,968,497	6,083,675	6,131,670	6,444,347	373,567	6,817,914	373,567	5.80%
	Food Service	2,422,032	2,426,336	2,487,977	2,521,916	7,471,927	9,993,843	7,471,927	296.28%
	Facilities	703,000	1,224,000	1,220,000	3,120,000	4,437,420	7,557,420	4,437,420	142.23%
	Debt & Fund Transfers	0	0	0	0	0	0	0	0.00%
	Other noninstructional operations	1,598,882	1,680,872	1,849,182	1,778,623	196,593	1,975,216	196,593	11.05%
	Technology	3,359,576	3,698,657	3,763,882	3,670,793	252,303	3,923,096	252,303	6.87%
	<b>TOTAL BUDGET</b>	<b>64,858,548</b>	<b>68,899,548</b>	<b>70,801,170</b>	<b>79,222,583</b>	<b>17,368,845</b>	<b>96,591,428</b>	<b>17,368,845</b>	<b>21.92%</b>

**TOTAL SCHOOL BUDGET BY SOURCES**

FUND NAME	DESCRIPTION	ANTICIPATED REVENUE							
		FY 19 ORIGINAL BUDGET	FY 20 Base BUDGET	FY 21 Requested Budget	FY 22 Base Budget	FY 22 Increase Budget	FY 23 Requested Budget	FY 23 LESS FY 22	Percent of FY 22
921 School Operating	Use of money and property	55,000	55,000	55,000	55,000	0	55,000	0	0.00%
	Charges for services	125,000	127,400	127,400	127,400	0	127,400	0	0.00%
	Miscellaneous	370,586	353,186	360,000	360,000	0	360,000	0	0.00%
	Recovered Costs	0	0	0	0	0	0	0	0.00%
	State	24,814,821	27,164,441	28,055,975	29,853,355	2,451,970	32,305,325	2,451,970	8.21%
	Federal Revenue	0	0	0	0	0	0	0	0.00%
	City Appropriation	30,489,070	30,839,070	30,403,848	31,099,840	1,000,000	32,099,840	1,000,000	3.22%
	Proceeds from indebtedness	0	0	0	0	0	0	0	0.00%
	Transfer In	0	0	0	0	0	0	0	0.00%
	Supplemental Appropriation	0	0	0	0	0	0	0	0.00%
<b>TOTAL SCHOOL OPERATING</b>		<b>55,854,477</b>	<b>58,539,097</b>	<b>59,002,223</b>	<b>61,495,595</b>	<b>3,451,970</b>	<b>64,947,565</b>	<b>3,451,970</b>	<b>5.61%</b>
922 Federal Grants	Federal	3,483,157	4,132,243	5,340,988	9,405,649	10,062,046	19,467,695	10,062,046	106.98%
	<b>TOTAL FEDERAL GRANTS</b>	<b>3,483,157</b>	<b>4,132,243</b>	<b>5,340,988</b>	<b>9,405,649</b>	<b>10,062,046</b>	<b>19,467,695</b>	<b>10,062,046</b>	<b>106.98%</b>
920 Food Services	Use of money and property	2,000	2,000	2,000	2,000	0	2,000	0	0.00%
	Charges for services	897,166	900,100	739,568	690,000	(100,000)	590,000	(100,000)	-14.49%
	Miscellaneous	15,000	15,000	15,000	15,000	0	15,000	0	0.00%
	State	46,881	46,881	63,637	60,000	(31,862)	28,138	(31,862)	-53.10%
	Federal	1,461,985	1,463,355	1,668,572	1,755,716	231,265	1,986,981	231,265	13.17%
	Supplemental Appropriation	0	0	0	0	0	0	0	0.00%
<b>TOTAL FOOD SERVICES</b>		<b>2,423,032</b>	<b>2,427,336</b>	<b>2,488,777</b>	<b>2,522,716</b>	<b>99,403</b>	<b>2,622,119</b>	<b>99,403</b>	<b>3.94%</b>
923 Textbook Fund	Use of money and property	0	0	0	0	0	0	0	0.00%
	Miscellaneous revenue	0	0	0	0	0	0	0	0.00%
	Supplemental Appropriation	400,000	400,000	400,000	400,000	600,000	1,000,000	600,000	150.00%
	Transfer in Operating Fund	0	0	0	0	0	0	0	0.00%
<b>TOTAL TEXTBOOK</b>		<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>600,000</b>	<b>1,000,000</b>	<b>600,000</b>	<b>150.00%</b>
930 Fund Raising	Use of money and property	0	0	0	0	0	0	0	0.00%
	Miscellaneous revenue	220,000	220,000	220,000	220,000	220,000	440,000	220,000	100.00%
	Supplemental Appropriation	179,000	400,000	400,000	400,000	1,022,475	1,422,475	1,022,475	255.62%
<b>TOTAL FUND RAISING</b>		<b>399,000</b>	<b>620,000</b>	<b>620,000</b>	<b>620,000</b>	<b>1,242,475</b>	<b>1,862,475</b>	<b>1,242,475</b>	<b>200.40%</b>
931 Capital Improvements	Use of money and property	0	0	0	0	0	0	0	0.00%
	Miscellaneous revenue	0	0	0	0	0	0	0	0.00%
	Recovered costs	0	0	0	0	0	0	0	0.00%
	State	0	0	0	0	0	0	0	0.00%
	City Appropriation	0	0	0	0	0	0	0	0.00%
	Supplemental Appropriation	0	0	0	0	0	0	0	0.00%
	Transfer in School Operating	700,000	1,100,000	1,100,000	3,000,000	3,194,945	6,194,945	3,194,945	106.50%
	<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>700,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>3,000,000</b>	<b>3,194,945</b>	<b>6,194,945</b>	<b>3,194,945</b>	<b>106.50%</b>
932 School Construction	Supplemental Appropriation	190,000	0	16,128,853	6,384,000	(5,256,165)	1,127,835	(5,256,165)	-82.33%
951 Insurance	Use of money and property	2,200	2,200	2,200	2,200	0	2,200	0	0.00%
	Employer share health costs Transfer in	4,054,170	3,877,616	4,265,891	4,104,815	453,709	4,558,524	453,709	11.05%
	Charges for services	1,596,682	1,678,672	1,846,982	1,776,423	196,593	1,973,016	196,593	11.07%
	Miscellaneous revenue	0	0	0	0	0	0	0	0.00%
	Federal revenue-ERRP funds	0	0	0	0	0	0	0	0.00%
	Supplemental Appropriation	0	0	0	0	0	0	0	0.00%
	<b>TOTAL INSURANCE</b>	<b>5,653,052</b>	<b>5,558,488</b>	<b>6,115,073</b>	<b>5,883,438</b>	<b>650,302</b>	<b>6,533,740</b>	<b>650,302</b>	<b>11.05%</b>

FUND NAME	DESCRIPTION	FY 19 ORIGINAL BUDGET	FY20 Base BUDGET	FY21 Requested Budget	FY22 Requested Budget	FY22 Increase Budget	FY23 Requested Budget	FY 23 LESS FY 22	Percent of FY 21
961- Private Purpose	Use of money and property	34,300	34,300	34,300	34,300	0	34,300	0	0.00%
972 Trust	Miscellaneous	65,950	65,950	65,950	65,950	0	65,950	0	0.00%
	Transfers in	4,000	4,000	4,000	4,000	0	4,000	0	0.00%
<b>TOTAL PRIVATE PURPOSE TRUST</b>		<b>104,250</b>	<b>104,250</b>	<b>104,250</b>	<b>104,250</b>	<b>0</b>	<b>104,250</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL ALL BUDGETS</b>		<b>69,206,968</b>	<b>72,881,414</b>	<b>91,300,164</b>	<b>89,815,648</b>	<b>14,044,976</b>	<b>103,860,624</b>	<b>14,044,976</b>	<b>15.64%</b>
LESS TRANSFERS OUT OF FUNDS ( Within School Funds)		4,054,170	3,877,616	4,265,891	4,104,815	453,709	4,558,524	453,709	11.05%
LESS SCHOOL CONSTRUCTION		190,000	0	16,128,853	6,384,000	(5,256,165)	1,127,835	(5,256,165)	-82.33%
LESS SCHOLARSHIP FUNDS		104,250	104,250	104,250	104,250	0	104,250	0	0.00%
<b>TOTAL SCHOOL BUDGET</b>		<b>64,858,548</b>	<b>68,899,548</b>	<b>70,801,170</b>	<b>79,222,583</b>	<b>18,847,432</b>	<b>98,070,015</b>	<b>18,847,432</b>	<b>23.79%</b>
Use of money and property		59,200	59,200	59,200	59,200	0	59,200	0	0.00%
Charges for services		2,618,848	2,706,172	2,713,950	2,586,045	96,593	2,682,638	96,593	3.74%
Miscellaneous		605,586	588,186	595,000	588,186	220,000	808,186	220,000	37.40%
Recovered costs		0	0	0	0	0	0	0	0.00%
State		24,861,702	27,211,322	28,119,612	29,005,065	2,420,108	31,425,173	2,420,108	8.34%
Federal		4,945,142	5,595,598	7,009,560	9,747,403	10,293,311	20,040,714	10,293,311	105.60%
City Appropriation		30,489,070	30,839,070	30,403,848	31,535,062	1,000,000	32,535,062	1,000,000	3.17%
Supplemental Appropriation		579,000	800,000	800,000	800,000	1,622,475	2,422,475	1,622,475	202.81%
Transfer in other		700,000	1,100,000	1,100,000	3,000,000	3,194,945	6,194,945	3,194,945	106.50%
<b>TOTAL BUDGET</b>		<b>64,858,548</b>	<b>68,899,548</b>	<b>70,801,170</b>	<b>77,320,961</b>	<b>18,847,432</b>	<b>96,168,393</b>	<b>18,847,432</b>	<b>24.38%</b>