



**LEARNING *for* ALL**

**WINCHESTER CITY  
SCHOOL BOARD**

**APPROVED BUDGET FY22**

# 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	13
Expenditures for FY22	16
Revenues for FY22	17
Average Daily Membership (ADM)	21
Cost Per Pupil	22
Budget Policies	23
Fund Descriptions	25
Definition of Major Objects	27
Total School Budget by Category – Expenses	28
Total School Budget by Source – Revenue	29

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 2019-2020



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 2020-2021

## **Central Administration Office**

**Dr. Jason Van Heukelum**

*Superintendent*

**Jacob Boula**

*Director of Elementary  
Instruction*

**Dr. Doug Joyner**

*Director of Human Resources*

**Sarah Kish**

*Director of Special Education  
& Related Services*

**Aaron McBride**

*Director of Technology*

**Judy McKiernan**

*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*

**Morgan Occhuizzo**

*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*

**Dr. Lisa Pluska**

*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 26,000 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.

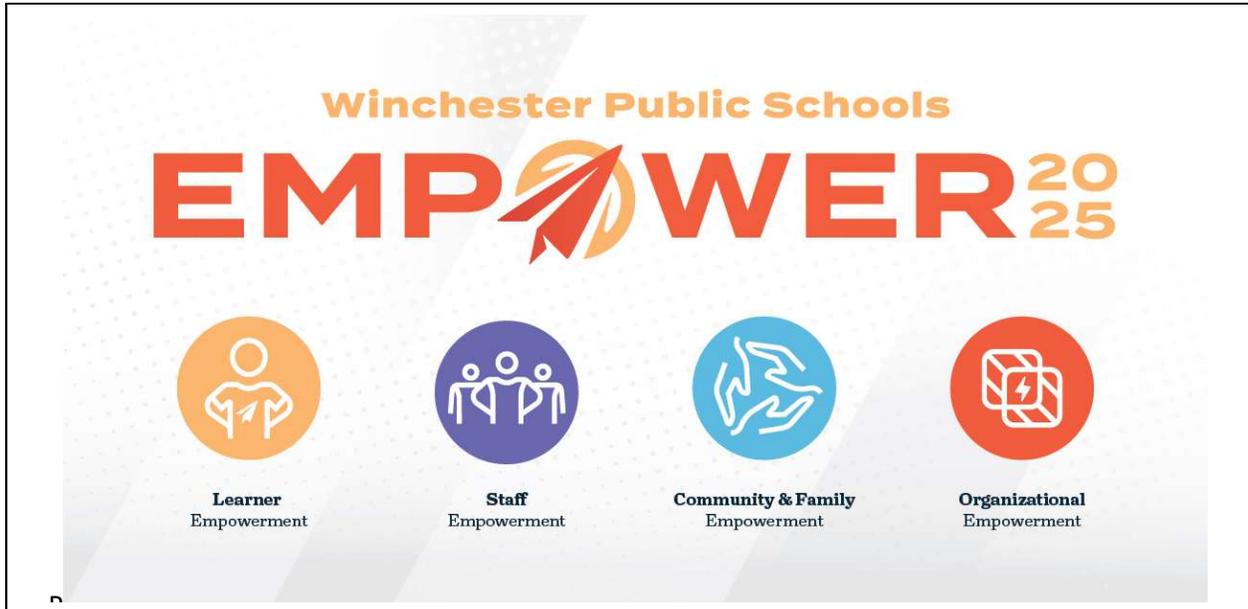
The City is financially accountable for Winchester Public Schools. Financial accountability is defined as an appointment of a voting majority of such an entity's Board, and either (a) the ability to impose its will, or (b) the possibility that the component unit will provide a financial benefit to, or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

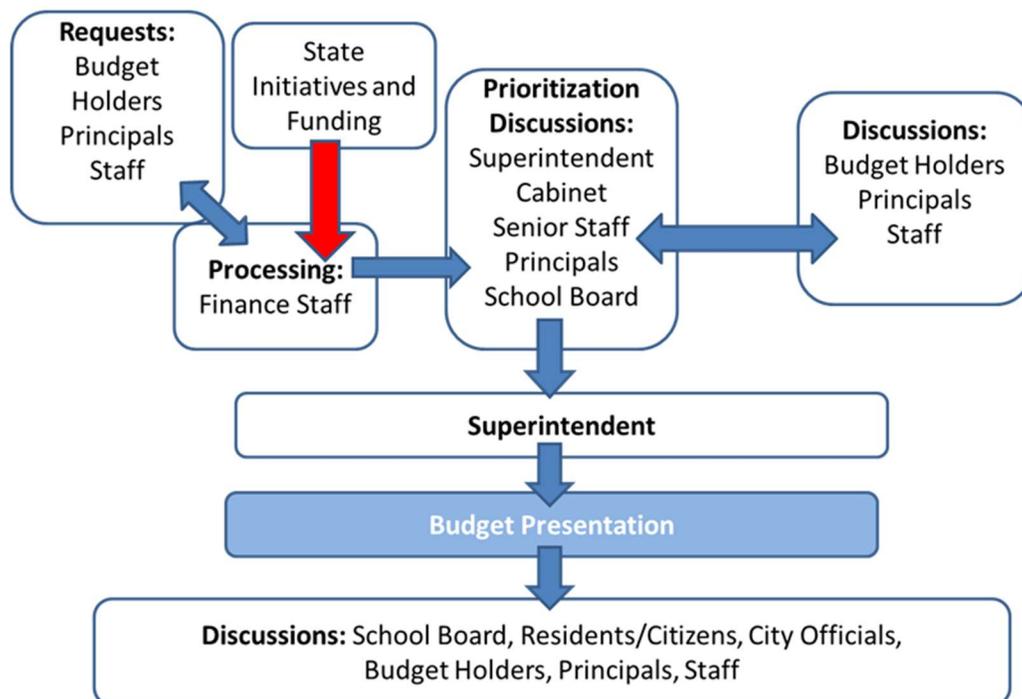
- Every student has the right to an excellent education in a safe, experiential and imaginative learning environment.
- Every student deserves equitable opportunities to learn, grow, lead and serve.
- An intentional focus on future ready skills and dispositions, integrated with essential academic knowledge, 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 FY22

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 FY22

The FY22 General Fund budget totals \$2,493,372 more than the FY21 budget for the School Operating funds. This represents a 4.23% increase. State Revenues increased by \$1,797,380 primarily due to an increase in Basic Aid - SOQ funding. Average Daily Membership (ADM) at March 30, 2021 was 4,095. The FY22 budget was developed using an ADM of 4,110. We are starting to recovering from the impacts of COVID19, but staff recommends holding ADM at FY21 level.

The FY22 budget includes a 5.0% cost of living salary increase for all WPS employees. Health insurance decreased \$169,160. The Shihadeh Innovation Center will open in FY22 and increase expenditures by 183,972. A Counselor position and a targeted position enhancement were approved.

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 FY22 BUDGET

## Summary Budget Requests



Summary	
<u>Group</u>	<u>Financial Impact</u>
Required	\$ 89,812
Tier 1	\$ 2,904,126
Tier 2	\$ 800,385
Tier 3	<u>\$ 2,270,602</u>
<b>Total</b>	<b>\$ 6,064,925</b>

## Prioritized Budget Requests



Required		
<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Health Insurance Decrease (est @ - 4%)	Finance	(\$ 169,160)
NREP increase	SPED	\$ 75,000
Shihadeh - Utilities	Operations	\$ 20,100
Shihadeh - Custodial (2 FT & 2 PT)	Operations	\$ 99,868
Shihadeh - Maintenance Staff	Operations	\$ 64,004
<b>Total</b>		<b>\$ 89,812</b>

## Prioritized Budget Requests



Tier 1		
<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
2% Cost of Living - FY21	Superintendent	\$ 894,859
2% Cost of Living - FY22	Superintendent	\$ 894,859
1% Cost to Compete - All	Superintendent	\$ 447,430
Restore City Funding Cut from FY21 Budget	Superintendent	\$435,222
Counselor (.5 VACDES and .5 GQES)	Student Services	\$ 76,880
Diagnostician	Special Education	\$ 94,876
Electronic Timekeeping System	Finance	\$ 40,000
Targeted Position Enhancements	Instruction	\$20,000
<b>Total</b>		<b>\$ 2,904,126</b>



## Prioritized Budget Requests

Tier 2		
<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
1% Cost to Compete - All	Superintendent	\$ 447,429
Instructional Coach	Special Education	\$ 82,292
Psychologist (Intern)	Special Education	\$ 21,648
ITRT Teacher	Technology	\$ 76,880
ESOL Teacher	Instruction	\$ 76,880
Family Liaison	Student Support	\$ 34,556
HR Tuition Assistance and Recruitment	Human Resources	\$ 60,700
<b>Total</b>		<b>\$ 800,385</b>



## Prioritized Budget Requests

Tier 3		
<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Wellness Center	Human Resources	\$ 250,000
ESOL, Elective Teachers, Classroom Teachers	Instruction	\$ 1,275,048
Instructional Specialists, Coaches, School Administration	Instruction	\$ 675,554
Professional Learning	Instruction	\$ 30,000
Various School-based Programs	Instruction	\$ 40,000
<b>Total</b>		<b>\$ 2,270,602</b>

## PRIORITIZED REQUESTS IN APPROVED FY22 BUDGET

### Prioritized Budget Requests



Required		
<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Health Insurance Decrease (est @ - 4%)	Finance	(\$ 169,160)
NREP increase	SPED	\$ 75,000
Shihadeh - Utilities	Operations	\$ 20,100
Shihadeh - Custodial (2 FT & 2 PT)	Operations	\$ 99,868
Shihadeh - Maintenance Staff	Operations	\$ 64,004
<b>Total</b>		<b>\$ 89,812</b>

### Prioritized Budget Requests



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2% Cost of Living - FY21	Superintendent	\$ 894,859
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Restore City Funding Cut from FY21 Budget	Superintendent	\$435,222
Counselor (.5 VACDES and .5 GQES)	Student Services	\$ 76,880
Diagnostician	Special Education	\$ 94,876
Electronic Timekeeping System	Finance	\$ 40,000
Targeted Position Enhancements	Instruction	\$20,000
<b>Total</b>		<b>\$ 2,904,126</b>

## Summary Budget Requests



Summary	
<u>Group</u>	<u>Financial Impact</u>
Required	\$ 89,812
Tier 1	\$ 2,904,126
<b>Total</b>	<b>\$ 2,993,938</b>

## Budget by Category: Fund 921



CATEGORY	FY21	FY22	Variance	% change
1. INSTRUCTION	\$ 44,203,896.00	\$ 46,518,534.00	\$ 2,314,638.00	5.24%
2. ADMN, ATTENDANCE & HEALTH	\$ 3,237,555.00	\$ 3,572,423.00	\$ 334,868.00	10.34%
3. TRANSPORTATION	\$ 2,339,869.00	\$ 2,458,493.00	\$ 118,624.00	5.07%
4. OPERATIONS	\$ 6,130,870.00	\$ 6,443,547.00	\$ 312,677.00	5.10%
7. TECHNOLOGY	<u>\$ 3,090,033.00</u>	<u>\$ 3,003,164.00</u>	<u>\$ (86,869.00)</u>	<u>-2.81%</u>
TOTAL	\$ 59,002,223.00	\$ 61,996,161.00	\$ 2,993,938.00	5.07%

# AMENDED FY22 BUDGET FROM COVID-19 REVENUE REDUCTIONS

## Adjustments to Anticipated Revenue



Adjustments - Revenue	
<u>Item</u>	<u>Financial Impact</u>
Anticipated Revenue - Approved - March 2021	\$ 61,996,161
City Appropriation - Reduction in WPS Request	<u>\$ ( 500,566)</u>
<b>Adjusted Anticipated Revenue - June 2021</b>	<b>\$ 61,495,595</b>

## Budget Reductions



Adjustments - Expenses		
<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Diagnostician - 1 (expansion)	SPED	\$ 94,876
NREP Adjustment	Instruction	\$ 34,653
Field Trips	Instruction	\$ 40,000
Conference Travel and related Travel	Division	\$ 211,037
After School Programs	Instruction	<u>\$ 120,000</u>
<b>Total</b>		<b>\$ 500,566</b>

# Adjustments to Anticipated Revenue



Adjustments - Revenue	
Item	Financial Impact
Anticipated Revenue - Approved - March 2021	\$ 61,996,161
City Appropriation - Reduction in WPS Request	\$ ( 500,566)
<b>Adjusted Anticipated Revenue - June 2021</b>	<b>\$ 61,495,595</b>

## AMENDED BUDGET FY22 Budget by Category Fund 921

Item	FY21 Original	FY22 Final	Variance	% Change of FY21 Original
Instruction	\$44,203,896	\$46,154,140	\$1,950,244	4.41%
Admin & Health	\$3,237,555	\$3,517,735	\$280,180	8.65%
Transportation	\$2,339,869	\$2,383,229	\$43,360	1.85%
Operations & Facilities	\$6,130,870	\$6,443,547	\$312,677	5.10%
Technology	\$3,090,033	\$2,996,944	-\$93,089	-3.01%
<b>Total Expenses</b>	<b>\$59,002,223</b>	<b>\$61,495,595</b>	<b>\$2,493,372</b>	<b>4.23%</b>
<b>Less Total Revenue</b>	<b>\$59,002,223</b>	<b>\$61,495,595</b>	<b>\$2,493,372</b>	<b>4.23%</b>

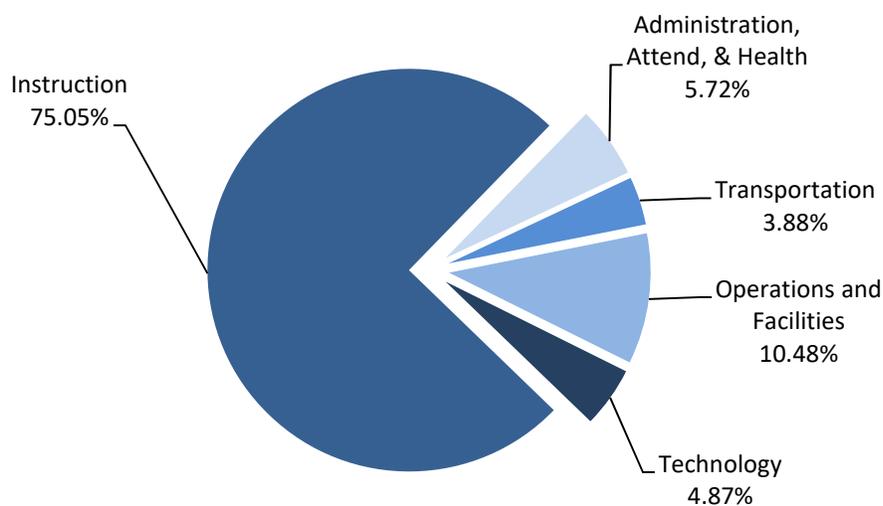
## AMENDED BUDGET FY22 Budget All Funds

Item	FY21 Original	FY22 Final	Variance	% Change of FY21 Original
920 Food Service	\$2,488,777	\$2,522,716	\$33,939	1.36%
921 General Operating	\$59,002,223	\$61,495,595	\$2,493,372	4.23%
922 Federal Grants	\$5,340,988	\$9,405,649	\$4,064,661	76.10%
923 Textbooks	\$400,000	\$400,000	\$0	0%
930 Fund Raising	\$620,000	\$620,000	\$0	0%
931 Capital Improvement	\$1,100,000	\$3,000,000	\$1,900,000	172.73%
932 School Construction	\$ 16,128,853	\$6,384,000	-\$9,744,853	-60.42%
951 School Insurance	\$6,115,073	\$5,883,438	-\$231,635	-3.79%
961-972 Scholarship	\$104,250	\$104,250	\$0	0%
<b>Total All Funds</b>	<b>\$91,300,164</b>	<b>\$89,815,648</b>	<b>-\$1,484,516</b>	<b>-1.53%</b>

## Expenditures for FY22

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: FY21



The chart above shows the percentage of expenditures reported in respective categories in the FY22 Budget. The largest expenditure category is budgeted for Instruction (75.04%).

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 FY22

The FY 2022 Budget is based on the 2022-2023 Amended Biennial Budget approved on March 9<sup>th</sup>, 2021.

**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 2022 budget is based on a 4,110 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.

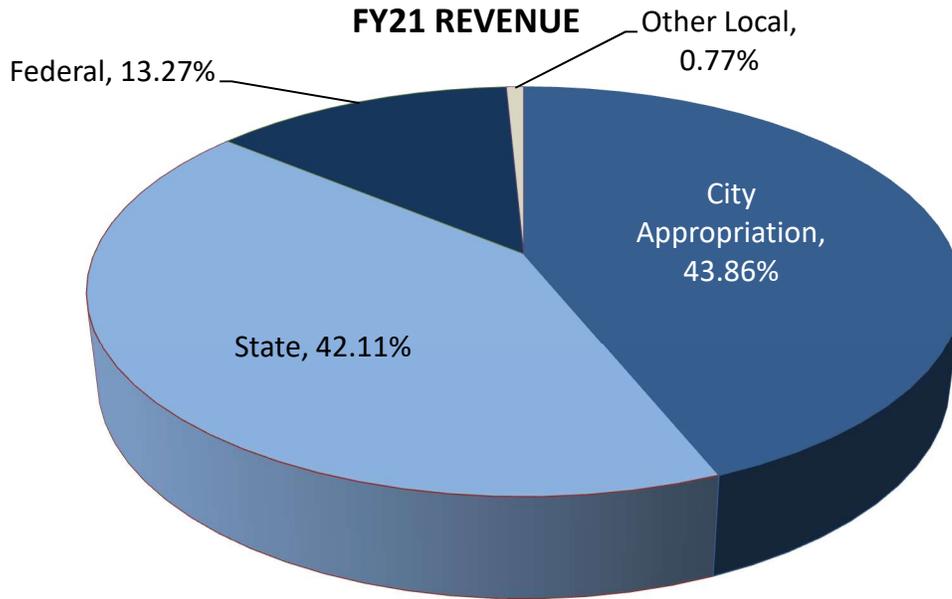
**FEDERAL FUNDS:** Federal aid for elementary and secondary education is appropriated by the U.S. Congress and distributed by the U.S. Department of Education. Federal monies are largely directed to categorical programs such as Title I through the Elementary and Secondary Education Act of 1965 to improve 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 for preschool expansion.

**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 FY22 continued

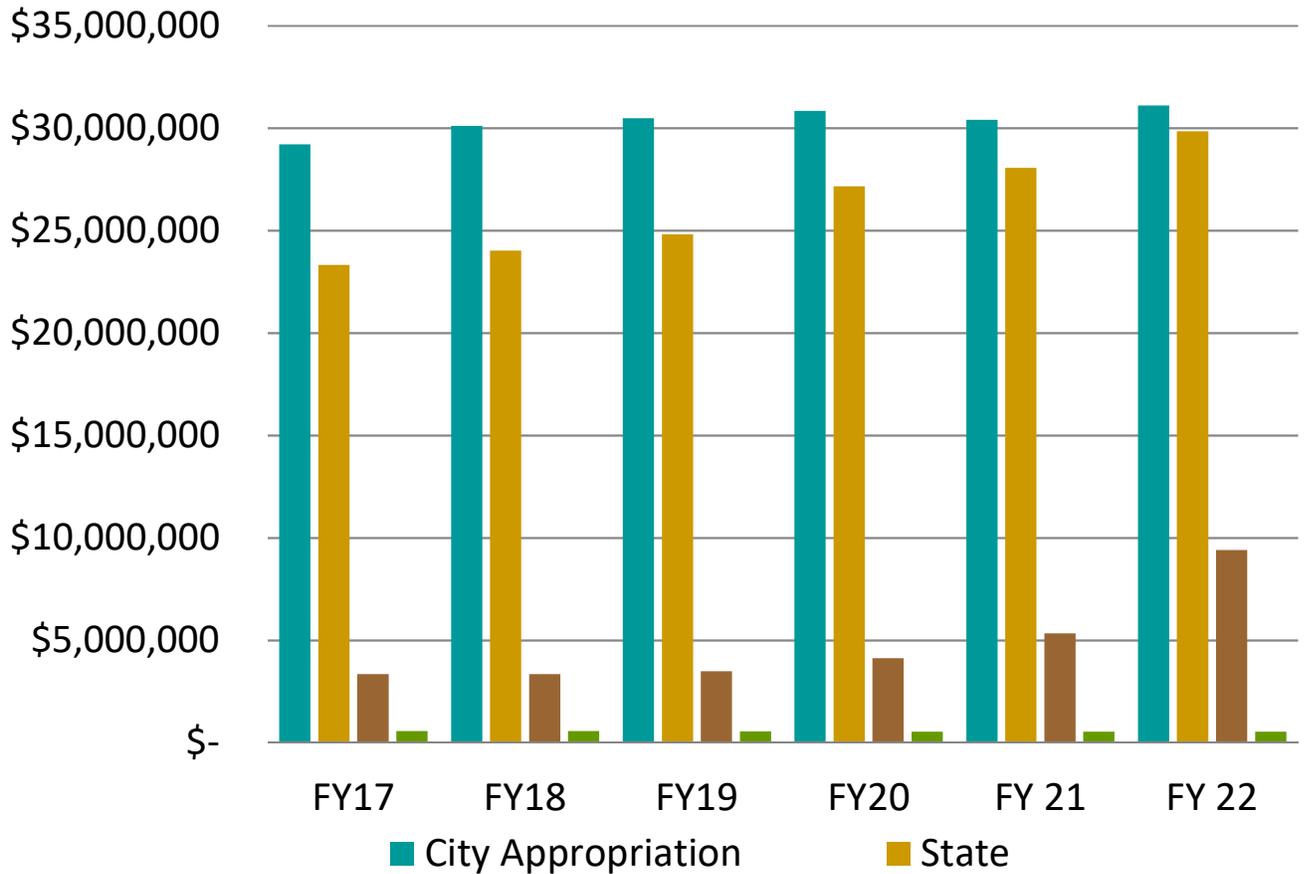
Revenue is received from four primary sources: federal, state, city, and other local sources. The chart below shows the breakdown of budgeted FY22 Revenue for the Operating and Federal Grant Fund.



## Comparison of Revenue Sources

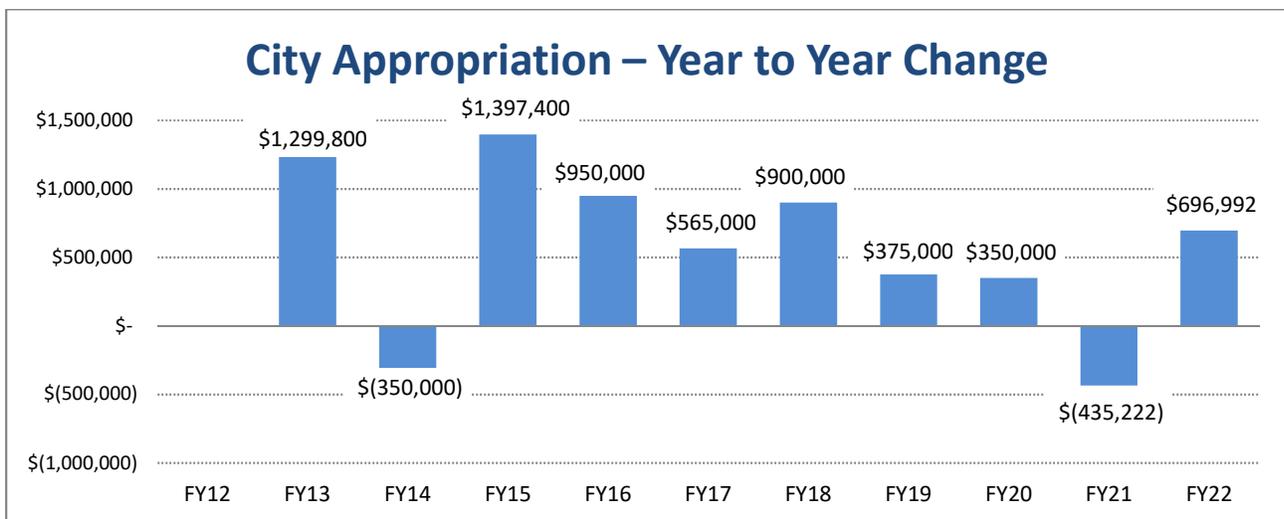
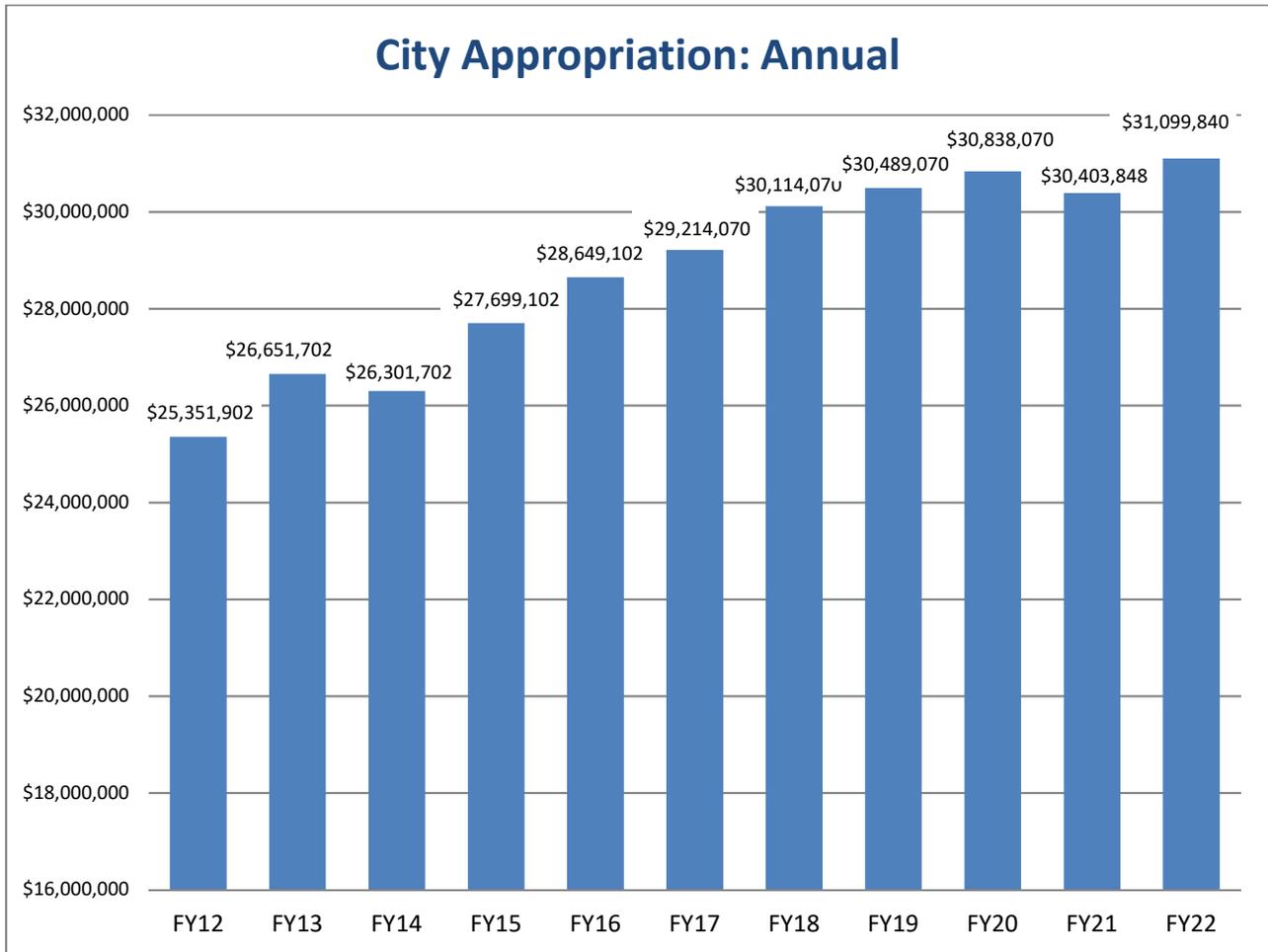
### Winchester Public Schools

### Operating and Federal Grant Fund Revenues



	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
City Appropriation	29,214,102	30,114,070	30,489,070	30,839,070	30,403,848	31,099,840
State	23,322,589	23,963,603	24,814,821	27,164,441	28,055,975	29,853,355
Federal	3,355,022	3,355,022	3,483,157	4,132,243	5,340,988	9,405,649
Other Local	572,834	572,834	550,586	535,586	542,400	542,400
<b>Total Budget</b>	<b>56,464,547</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>

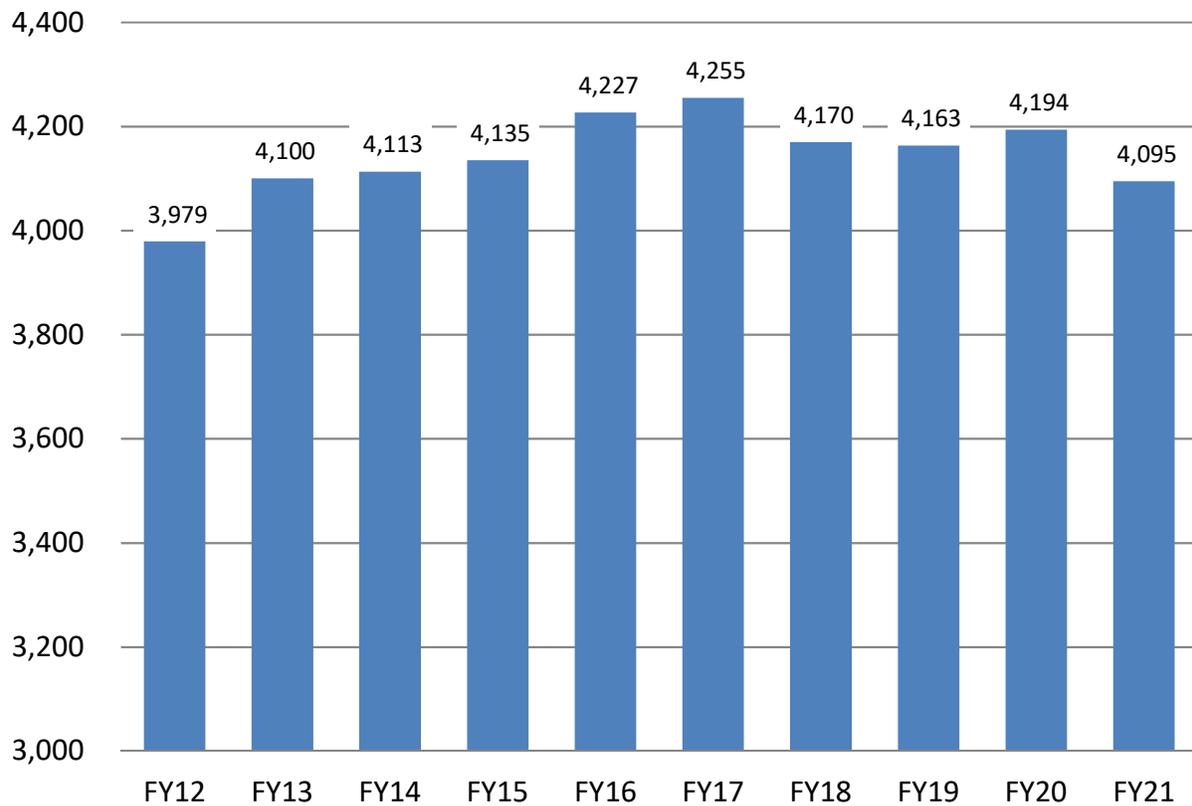
# City Appropriation History



## Average Daily Membership (ADM)

The chart below shows the average daily membership from FY11 through FY21. 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 increased by 282 students or 7.4% between FY11 and FY21. In FY21, ADM decreased by 84 students. As always, Staff monitors enrollment figures to determine if trends will continue or alter from historical trends, specifically impacts from the COVID19 pandemic.

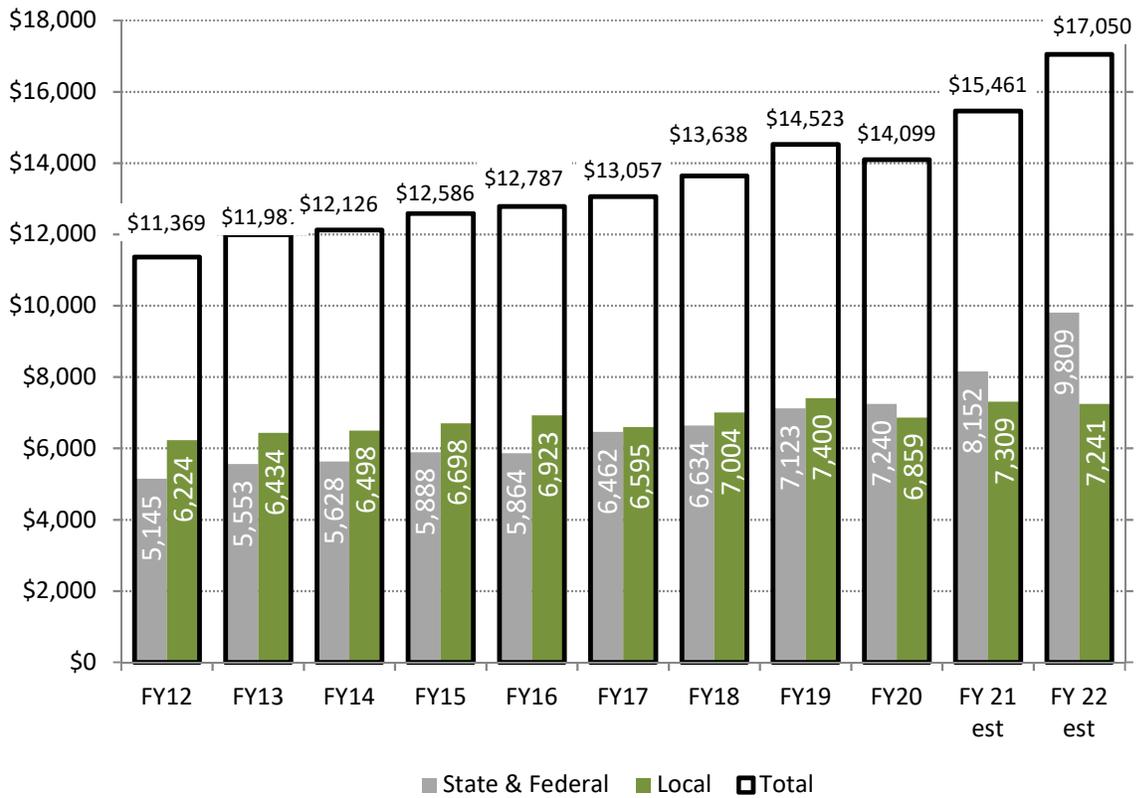
Winchester Public Schools Average Daily Membership FY12 – FY21



## Cost per pupil

It is estimated that Winchester Public Schools will experience an increase in the cost per pupil for FY22. 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: \$61,495,595**

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: \$9,405,649**

This fund accounts for revenues and expenditures of federal grant awards. The majority of the budgeted amount is from Title I (1,434,582), Title VIB (\$1,713,879), and Title II (\$232,835). 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: \$2,522,716**

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: \$5,883,438**

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: \$3,000,000**

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 2021 comes from FY 2020 carry-forward dollars for projects that are not fully complete by June 30, 2020. The budgeted amount will be used for the following projects: 1) Bus replacements for regular and special education transportation, 2) Playground equipment upgrades, and 3) Various security measures implemented across the division.

### **Textbook Fund: \$400,000**

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: \$620,000**

This fund accounts for fundraising revenue and expenditures for the construction of school facilities. Specifically, funds are currently being raised to renovate the Jefferson Street Center into a new Career and Technical Education Center named the *Emil and Grace Shihadeh Innovation Center*.

**Agency Fund: \$0**

This fund accounts for funds withheld and payment of funds for payroll withholding taxes for all school employees.

**School Construction Fund: \$6,384,000**

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 18 ORIGINAL Budget	FY 19 ORIGINAL BUDGET	FY 20 ORIGINAL BUDGET	FY21 Base Budget	FY 22 Increase Budget	FY22 Requested Budget	FY 21 LESS FY 20	Percent of FY 20
921	School Operating	40,932,787	41,760,629	43,803,766	44,203,896	1,950,244	46,154,140	1,950,244	4.41%
	Administration, Attendance & Hlth	2,694,364	2,791,568	2,989,749	3,237,555	280,180	3,517,735	280,180	8.65%
	Pupil Transportation	2,295,219	2,406,133	2,495,176	2,339,869	43,360	2,383,229	43,360	1.85%
	Operation & Maintenance	5,890,794	5,967,497	6,082,675	6,130,870	312,677	6,443,547	312,677	5.10%
	Facilities	4,000	4,000	4,000	0	0	0	0	0.00%
	Debt & Fund Transfers	0	0	0	0	0	0	0	0.00%
	Technology	2,892,236	2,924,650	3,163,731	3,090,033	(93,089)	2,996,944	(93,089)	-3.01%
	<b>TOTAL SCHOOL OPERATING</b>	<b>54,709,400</b>	<b>55,854,477</b>	<b>58,539,097</b>	<b>59,002,223</b>	<b>2,493,372</b>	<b>61,495,595</b>	<b>2,493,372</b>	<b>4.23%</b>
922	Federal Grants	3,274,384	3,445,136	4,094,222	5,164,047	4,064,661	9,228,708	4,064,661	78.71%
	Pupil Transportation	3,095	3,095	3,095	3,092	0	3,092	0	0.00%
	Food Services	0	0	0	0	0	0	0	0.00%
	Technology	77,543	34,926	34,926	173,849	0	173,849	0	0.00%
	<b>TOTAL FEDERAL GRANTS</b>	<b>3,355,022</b>	<b>3,483,157</b>	<b>4,132,243</b>	<b>5,340,988</b>	<b>4,064,661</b>	<b>9,405,649</b>	<b>4,064,661</b>	<b>76.10%</b>
920	Food Services	2,307,431	2,422,032	2,426,336	2,487,977	33,939	2,521,916	33,939	1.36%
	Operation & Maintenance	1,000	1,000	1,000	800	0	800	0	0.00%
	<b>TOTAL FOOD SERVICES</b>	<b>2,308,431</b>	<b>2,423,032</b>	<b>2,427,336</b>	<b>2,488,777</b>	<b>33,939</b>	<b>2,522,716</b>	<b>33,939</b>	<b>1.36%</b>
923	Textbook Fund	400,000	400,000	400,000	400,000	0	400,000	0	0.00%
	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>0</b>	<b>400,000</b>	<b>0</b>	<b>0.00%</b>
930	Fund Raising	0	0	0	0	0	0	0	0.00%
	Administration, Attendance & Hlth	160,000	399,000	620,000	620,000	0	620,000	0	0.00%
	Debt & Fund Transfers	0	0	0	0	0	0	0	0.00%
	<b>TOTAL FUND RAISING</b>	<b>160,000</b>	<b>399,000</b>	<b>620,000</b>	<b>620,000</b>	<b>0</b>	<b>620,000</b>	<b>0</b>	<b>0.00%</b>
931	Capital Improvements	400,000	400,000	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	300,000	600,000	600,000	1,900,000	2,500,000	1,900,000	316.67%
	Debt (Capital Leases)	0	0	0	0	0	0	0	0.00%
	<b>TOTAL CAPITAL IMPROVEM</b>	<b>700,000</b>	<b>700,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,900,000</b>	<b>3,000,000</b>	<b>1,900,000</b>	<b>172.73%</b>
932	School Construction	150,000	190,000	0	16,128,853	(9,744,853)	6,384,000	(9,744,853)	-60.42%
	Facilities	150,000	190,000	0	16,128,853	(9,744,853)	6,384,000	(9,744,853)	-60.42%
951	Insurance	1,587,832	1,598,882	1,680,872	1,849,182	(70,559)	1,778,623	(70,559)	-3.82%
	Transfer in from other funds	3,985,056	4,054,170	3,877,616	4,265,891	(161,076)	4,104,815	(161,076)	-3.78%
	<b>TOTAL INSURANCE</b>	<b>5,572,888</b>	<b>5,653,052</b>	<b>5,558,488</b>	<b>6,115,073</b>	<b>(231,635)</b>	<b>5,883,438</b>	<b>(231,635)</b>	<b>-3.78%</b>
961-972	Private Purpose Trust	98,260	104,250	104,250	104,250	0	104,250	0	0.00%
	<b>TOTAL PRIVATE PURPOSE T</b>	<b>98,260</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>67,454,001</b>	<b>69,206,968</b>	<b>72,881,414</b>	<b>91,300,164</b>	<b>(1,484,516)</b>	<b>89,815,648</b>	<b>(1,484,516)</b>	<b>-1.63%</b>

FUND NAME	DESCRIPTION	FY 18 ORIGINAL Budget	FY 19 ORIGINAL BUDGET	FY 20 ORIGINAL BUDGET	FY21 Base Budget	FY 22 Increase Budget	FY22 Requested Budget	FY 21 LESS FY 20	Percent of FY 20
	LESS TRANSFERS OUT OF FUNDS (' Within School Funds)	3,985,056	4,054,170	3,877,616	4,265,891	(161,076)	4,104,815	(161,076)	-3.78%
	LESS SCHOOL CONSTRUCTION	150,000	190,000	0	16,128,853	(9,744,853)	6,384,000	(9,744,853)	-60.42%
	LESS SCHOLARSHIP FUNDS	98,260	104,250	104,250	104,250	0	104,250	0	0.00%
	<b>TOTAL SCHOOL BUDGET</b>	<b>63,220,685</b>	<b>64,858,548</b>	<b>68,899,548</b>	<b>70,801,170</b>	<b>8,421,413</b>	<b>79,222,583</b>	<b>8,421,413</b>	<b>11.89%</b>

TOTAL BUDGET ALL FUNDS LESS TRANSFERS, SCHOLARSHIP FUNDS AND INSURANCE FUNDS BY CATEGORY									
FUND NAME	DESCRIPTION	FY 18 ORIGINAL Budget	FY 19 ORIGINAL BUDGET	FY 20 ORIGINAL BUDGET	FY21 Base Budget	FY 22 Increase Budget	FY22 Requested Budget	FY 21 LESS FY 20	Percent of FY 20
	Instruction	44,607,171	45,605,765	48,297,988	49,767,943	6,014,905	55,782,848	6,014,905	12.09%
	Administration, Attendance & Health	2,694,364	2,791,568	2,989,749	3,237,555	280,180	3,517,735	280,180	8.65%
	Pupil Transportation	2,298,314	2,409,228	2,498,271	2,342,961	43,360	2,386,321	43,360	1.85%
	Operation & Maintenance	5,891,794	5,968,497	6,083,675	6,131,670	312,677	6,444,347	312,677	5.10%
	Food Service	2,307,431	2,422,032	2,426,336	2,487,977	33,939	2,521,916	33,939	1.36%
	Facilities	464,000	703,000	1,224,000	1,220,000	1,900,000	3,120,000	1,900,000	155.74%
	Debt & Fund Transfers	0	0	0	0	0	0	0	0.00%
	Other noninstructional operations	1,587,832	1,598,882	1,680,872	1,849,182	(70,559)	1,778,623	(70,559)	-3.82%
	Technology	3,369,779	3,359,576	3,698,657	3,763,882	(93,089)	3,670,793	(93,089)	-2.47%
	<b>TOTAL BUDGET</b>	<b>63,220,685</b>	<b>64,858,548</b>	<b>68,899,548</b>	<b>70,801,170</b>	<b>8,421,413</b>	<b>79,222,583</b>	<b>8,421,413</b>	<b>11.89%</b>

TOTAL SCHOOL BUDGET BY SOURCES										
ANTICIPATED REVENUE										
FUND NAME	DESCRIPTION	FY 18	FY 19	FY20	FY21	Increase	FY22	FY22	Percent	
		ORIGINAL BUDGET	ORIGINAL BUDGET	Base BUDGET	Requested Budget		Requested Budget	LESS FY 21		of FY 21
321	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	125,000	127,400	127,400	0	127,400	0	0.00%
		Miscellaneous	301,700	370,586	353,186	360,000	0	360,000	0	0.00%
		Recovered Costs	31,134	0	0	0	0	0	0	0.00%
		State	24,022,496	24,814,821	27,164,441	28,055,375	1,797,380	29,853,355	1,797,380	6.41%
		Federal Revenue	0	0	0	0	0	0	0	0.00%
		City Appropriation	30,114,070	30,489,070	30,839,070	30,403,848	695,992	31,099,840	695,992	2.29%
		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>54,709,400</b>	<b>55,854,477</b>	<b>58,539,097</b>	<b>59,002,223</b>	<b>2,493,372</b>	<b>61,495,595</b>	<b>2,493,372</b>	<b>4.23%</b>
322	Federal Grants	Federal	3,355,022	3,483,157	4,132,243	5,340,988	4,064,661	3,405,649	4,064,661	76.10%
		<b>TOTAL FEDERAL GRANTS</b>	<b>3,355,022</b>	<b>3,483,157</b>	<b>4,132,243</b>	<b>5,340,988</b>	<b>4,064,661</b>	<b>3,405,649</b>	<b>4,064,661</b>	<b>76.10%</b>
320	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	897,166	900,100	739,568	(49,568)	690,000	(49,568)	-6.70%
		Miscellaneous	15,000	15,000	15,000	15,000	0	15,000	0	0.00%
		State	44,265	46,881	46,881	63,637	(3,637)	60,000	(3,637)	-5.72%
		Federal	1,350,000	1,461,985	1,463,355	1,668,572	87,144	1,755,716	87,144	5.22%
		Supplemental Appropriation	0	0	0	0	0	0	0	0.00%
		<b>TOTAL FOOD SERVICES</b>	<b>2,308,431</b>	<b>2,423,032</b>	<b>2,427,336</b>	<b>2,488,777</b>	<b>33,939</b>	<b>2,522,716</b>	<b>33,939</b>	<b>1.36%</b>
323	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	0	400,000	0	0.00%
		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>0</b>	<b>400,000</b>	<b>0</b>	<b>0.00%</b>
330	Fund Raising	Use of money and property	0	0	0	0	0	0	0	0.00%
		Miscellaneous revenue	60,000	220,000	220,000	220,000	0	220,000	0	0.00%
		Supplemental Appropriation	100,000	179,000	400,000	400,000	0	400,000	0	0.00%
		<b>TOTAL FUND RAISING</b>	<b>160,000</b>	<b>399,000</b>	<b>620,000</b>	<b>620,000</b>	<b>0</b>	<b>620,000</b>	<b>0</b>	<b>0.00%</b>
331	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	700,000	1,100,000	1,100,000	1,900,000	3,000,000	1,900,000	172.73%
		<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>700,000</b>	<b>700,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,900,000</b>	<b>3,000,000</b>	<b>1,900,000</b>	<b>172.73%</b>
332	School Construction	Supplemental Appropriation	150,000	190,000	0	16,128,853	(9,744,853)	6,384,000	(9,744,853)	-60.42%
351	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	3,985,056	4,054,170	3,877,616	4,265,891	(161,076)	4,104,815	(161,076)	-3.78%
		Charges for services	1,585,632	1,596,682	1,678,672	1,846,982	(70,559)	1,776,423	(70,559)	-3.82%
		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>5,572,888</b>	<b>5,653,052</b>	<b>5,558,488</b>	<b>6,115,073</b>	<b>(231,635)</b>	<b>5,883,438</b>	<b>(231,635)</b>	<b>-3.79%</b>

FUND NAME	DESCRIPTION	FY 18 ORIGINAL BUDGET	FY 19 ORIGINAL BUDGET	FY20 Base BUDGET	FY21 Requested Budget	FY22 Increase Budget	FY22 Requested Budget	FY 21 LESS FY 21	Percent of FY 21
361- Private Purpose	Use of money and property	34,010	34,300	34,300	34,300	0	34,300	0	0.00%
372 Trust	Miscellaneous	61,250	65,350	65,350	65,350	0	65,350	0	0.00%
	Transfers in	3,000	4,000	4,000	4,000	0	4,000	0	0.00%
	<b>TOTAL PRIVATE PURPOSE TRUST</b>	<b>98,260</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>67,454,001</b>	<b>69,206,968</b>	<b>72,881,414</b>	<b>91,300,164</b>	<b>(1,484,516)</b>	<b>89,815,648</b>	<b>(1,484,516)</b>	<b>-1.63%</b>
	LESS TRANSFERS OUT OF FUNDS (Within School Funds)	3,985,056	4,054,170	3,877,616	4,265,891	(161,076)	4,104,815	(161,076)	-3.78%
	LESS SCHOOL CONSTRUCTION	150,000	190,000	0	16,128,853	(9,744,853)	6,384,000	(9,744,853)	-60.42%
	LESS SCHOLARSHIP FUNDS	98,260	104,250	104,250	104,250	0	104,250	0	0.00%
	<b>TOTAL SCHOOL BUDGET</b>	<b>63,220,685</b>	<b>64,858,548</b>	<b>68,899,548</b>	<b>70,801,170</b>	<b>8,421,413</b>	<b>79,222,583</b>	<b>8,421,413</b>	<b>11.89%</b>