



LEARNING *for* ALL

WINCHESTER CITY
SCHOOL BOARD

APPROVED BUDGET FY21

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 FY20	16
Revenues for FY20	17
Average Daily Membership (ADM)	20
Cost Per Pupil	21
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



Allyson Pate, Chair
Ward 1, Member Since 2012,
Term Expires 2020



Marie Imoh, Vice Chair
Ward 4, Member Since 2015,
Term Expires 2020



Erica Truban
Ward 4, Member Since 2012,
Term Expires 2022



Richard Bell
Ward 1, Member Since 2012,
Term Expires 2020



Karen Anderson Holman
Ward 2, Member Since 2014,
Term Expires 2022



Bryan Pearce-Gonzales
Ward 4, Member Since 2017,
Term Expires 2021



Elyus Wallace
Ward 3, Member Since 2019,
Term Expires 2021



Michael Birchenough
Ward 1, Member Since 2019,
Term Expires 2021

Winchester Public Schools Administration 2019-2020

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

Michael Dufrene

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

Ms. Mason

Assistant Principal

Matt Roark

Assistant Principal

**Daniel Morgan Intermediate
School**

Dr. Matt Wygal

Principal

Ms. 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 eight Councilors elected from four wards in the City with each ward electing two 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.

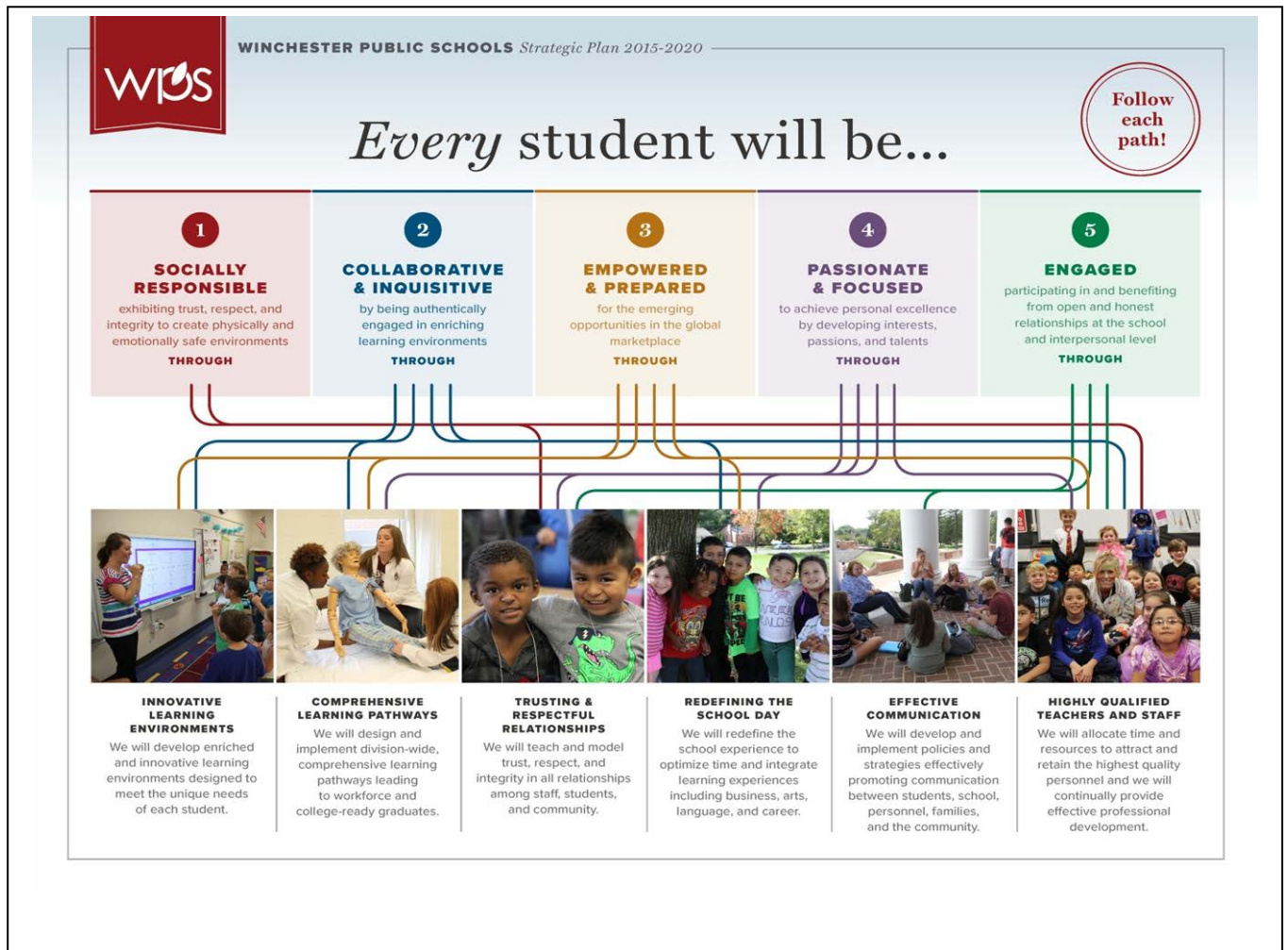
The City is financially accountable for Winchester Public Schools. Financial accountability is defined as an appointment of a voting majority of such an entity's Board, and either (a) the ability to impose its will, or (b) the possibility that the component unit will provide a financial benefit to, or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

Starting in the Spring of 2020, Winchester Public School began updating the strategic plan. It is anticipated that the plan will be completed in the fall of 2020.

It is our belief that every student will be socially responsible, collaborative & inquisitive, empowered & prepared, passionate & focused, and engaged. Students will be enabled through innovative learning environments, comprehensive learning pathways, trusting and respectful relationships, redefining the school day, effective communication and with highly qualified teachers and staff.

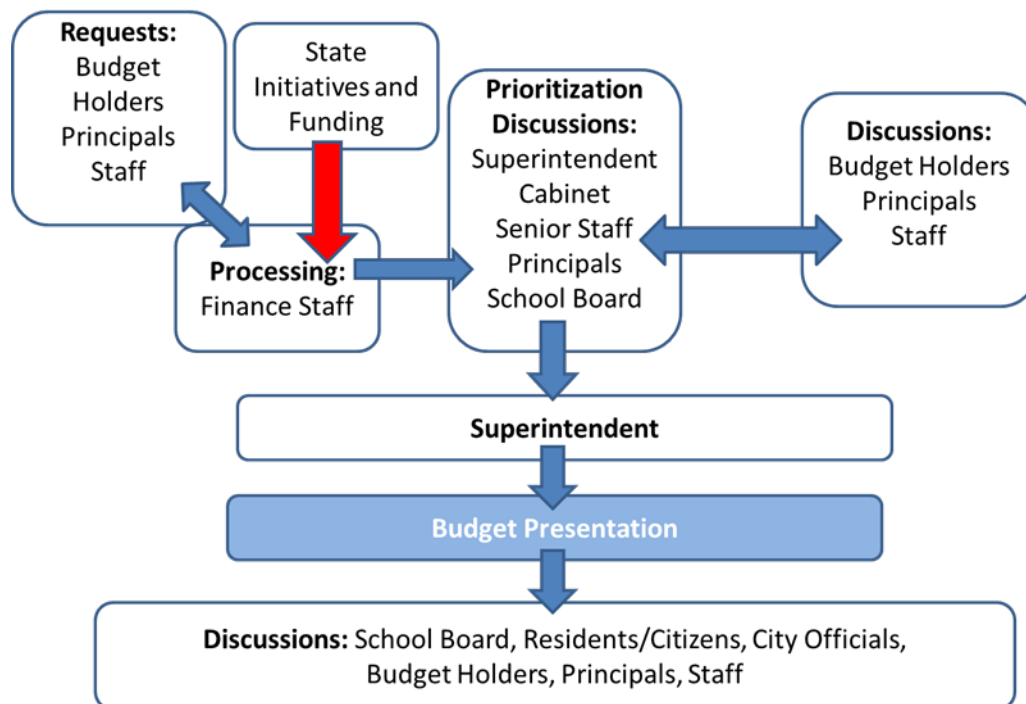


Budget Process FY21

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 FY21

The FY21 General Fund budget totals \$436,126 more than the FY20 budget for the School Operating funds. This represents a 0.79% increase. State Revenues increased by \$891,534 primarily due to an increase in Basic Aid - SOQ funding. Average Daily Membership (ADM) at March 30, 2020 was 4,194. The FY20 budget was developed using an ADM of 4,160. Prior to the impact of COVID19, staff would have recommended an increase in ADM, but now, based on the uncertainty, it was determined to hold with this estimate. Winchester’s local appropriation decreased \$435,022 as a result on COVID19 on their revenue streams.

The FY21 budget when approved in March included a 2.0% cost of living salary increase for all WPS employees and 3% for Teachers. Another primary focus of the FY21 budget was to fund behavior technicians. After the closure of schools in March, the State and Winchester reevaluated their respective revenue streams resulting in decrease from COVID19. This forced WPS to adjust our budget which was done with input from a Budget Reduction Task Force. The amended budget for FY21 eliminated \$1,830,272 from the approved budget and resulted in the elimination of all cost of living increases and other reductions to the workforce. Health insurance and VRS rates increased over FY21 and these expensed remained in the amended FY21 budget.

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 FY21 BUDGET

Summary Budget Requests



Summary	
<u>Group</u>	<u>Financial Impact</u>
Required	\$ 817,726
Tier 1	\$ 1,200,101
Tier 2	\$ 881,598
Tier 3	\$ 569,996
Total	\$ 3,469,421



Prioritized Budget Requests

Required		
<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Health Insurance Increase	Finance	\$ 295,148
VRS increase	Finance	\$ 232,624
Innovation Center - Utilities	Operations	\$ 40,000
Innovation Center - Custodial Staff	Operations	\$ 38,409
Innovation Center - Maintenance Staff	Operations	\$ 28,415
School Board Salaries	Superintendent	\$ 35,000
SPED Autism Teacher	SPED	\$ 71,359
Counselor	Student Services	\$ 76,771
Total		\$ 817,726



Prioritized Budget Requests

Tier 1		
<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
2% Cost of Living	Superintendent	\$ 894,003
Additional Stipends (eSports, Robotics, AMPed UP!)	Superintendent	\$ 15,000
Registered Behavior Technicians (3)	Student Services	\$ 106,151
Cost to Compete Targeted Increases	Instruction	\$ 75,000
ESOL teacher	Instruction	\$ 71,359
Federal Grant Finance Position	Finance	\$ 38,588
Total		\$ 1,200,101



Prioritized Budget Requests

Tier 2		
<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
1% Cost to Compete	Superintendent	\$ 447,002
Behavior Specialist	Student Services	\$ 71,359
Registered Behavior Technicians (3)	Student Services	\$ 106,151
Alternative Education Teacher	Instruction	\$ 71,359
Special Education Teacher	SPED	\$ 71,359
Psychologist (0.5)	SPED	\$ 43,009
Diagnostician Specialist	SPED	\$ 71,359
Total		\$ 881,598



Prioritized Budget Requests

Tier 3		
<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Teaching Assistants (3)	Instruction	\$ 95,792
Elective (2) and ESOL Teachers (3)	Instruction	\$ 356,793
Social Worker	Student Services	\$ 76,771
Division Family Liaison	Student Services	\$ 40,640
Total		\$ 569,996

PRIORITIZED REQUESTS IN APPROVED FY21 BUDGET

Prioritized Budget Requests



Required		
<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Health Insurance Increase	Finance	\$ 295,148
VRS increase	Finance	\$ 232,624
Innovation Center - Utilities	Operations	\$ 40,000
Innovation Center - Custodial Staff	Operations	\$ 38,409
Innovation Center - Maintenance Staff	Operations	\$ 28,415
School Board Salaries	Superintendent	\$ 35,000
SPED Autism Teacher	SPED	\$ 71,359
Counselor	Student Services	<u>\$ 76,771</u>
Total		\$ 817,726

5

Prioritized Budget Requests



Tier 1		
<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
2% Cost of Living for All Employees	Superintendent	\$ 894,003
1% Cost to Compete for Teachers	Superintendent	\$ 275,571
Additional Stipends	Superintendent	\$ 15,000
Registered Behavior Technicians (3)	Student Services	\$ 106,151
Cost to Compete Targeted Increases	Instruction	\$ 75,000
ESOL teacher	Instruction	\$ 71,359
Federal Grant Finance Position	Finance	<u>\$ 38,588</u>
Total		\$ 1,475,672

6

Summary Budget Requests



Summary	
<u>Group</u>	<u>Financial Impact</u>
Required	\$ 817,726
Tier 1	\$ 1,475,672
Tier 2 (see appendix)	\$ 606,027
Tier 3 (see appendix)	\$ 569,996
Total	\$ 2,293,398

7

Budget by Category: Fund 921



CATEGORY	FY20	FY21	Variance	% change
1. INSTRUCTION	43,803,766	45,564,176	1,760,410	4.02%
2. ADMN, ATTENDANCE & HEALTH	2,989,749	3,375,578	385,829	12.91%
3. TRANSPORTATION	2,495,176	2,438,024	-57,152	-2.29%
4. OPERATIONS	6,082,675	6,323,967	241,292	3.97%
5. FACILITIES	4,000	0	-4,000	-100.00%
7. TECHNOLOGY	3,163,731	3,130,750	-32,981	-1.04%
TOTAL	58,539,097	60,832,495	2,293,398	3.92%

9

AMENDED FY21 BUDGET FROM COVID-19 REVENUE REDUCTIONS



Adjustments to Anticipated Revenue

Adjustments - Revenue	
<u>Item</u>	<u>Financial Impact</u>
Anticipated Revenue - Approved - March 2020	\$ 60,832,495
Reduction in State Revenue	\$ (825,045)
Reduction in City Appropriation	<u>\$ (1,005,227)</u>
Adjusted Anticipated Revenue - June 2020	\$ 59,002,223

Overall reduction in revenue of \$ 1,830,272

2



Budget Reductions - Personnel

Adjustments - Expenses		
<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Shihadeh Innovation Center Utilities, Custodial Staff, Maintenance Staff	Operations	\$ 106,824
2% Cost of Living for All Employees	Superintendent	\$ 894,003
1% Cost to Compete for Teachers	Superintendent	\$ 275,571
NREP Adjustment	Instruction	\$ 85,030
Freeze Teacher Position at DMMS	DMMS	\$ 70,000
Behavior Tech - 1 (expansion)	Student Services	\$ 35,383
ESOL Teaching Position - (expansion)	Instruction	<u>\$ 71,359</u>
Total		\$ 1,468,170

2

Budget Reductions from Non-Personnel



Adjustments - Expenses		
<u>Item</u>	<u>Department</u>	<u>Financial Impact</u>
Tuition Reimbursement (½ reduction)	Division	\$ 30,000
Field Trips	Instruction	\$ 40,000
Conference Travel and related Travel	Division	\$ 192,102
After School Programs	Instruction	\$ 100,000
Total		\$ 362,102

2

Budget Revenue Adjustments



Adjustments - Expenses	
<u>Item</u>	<u>Financial Impact</u>
Anticipated Revenue - Approved	\$ 60,832,495
Personnel Reductions	\$ (1,468,170)
Non-Personnel Reductions	\$ (362,102)
Adjusted Expenses	\$ 59,002,223

2

AMENDED BUDGET FY21 Budget by Category Fund 921

Item	FY20 Original	FY21 Final	Variance	% Change of FY20 Original
Instruction	\$43,803,766	\$44,203,896	\$400,130	0.91%
Admin & Health	\$2,989,749	\$3,237,555	\$247,806	8.29%
Transportation	\$2,495,176	\$2,339,869	\$155,307	-6.22%
Operations & Facilities	\$6,086,675	\$6,130,870	\$44,195	0.73%
Technology	\$3,163,731	\$3,090,033	\$73,698	-2.23%
Total Expenses	\$58,539,097	\$59,002,223	\$463,126	0.79%
Less Total Revenue	\$58,539,097	\$59,002,223	\$463,126	0.79%

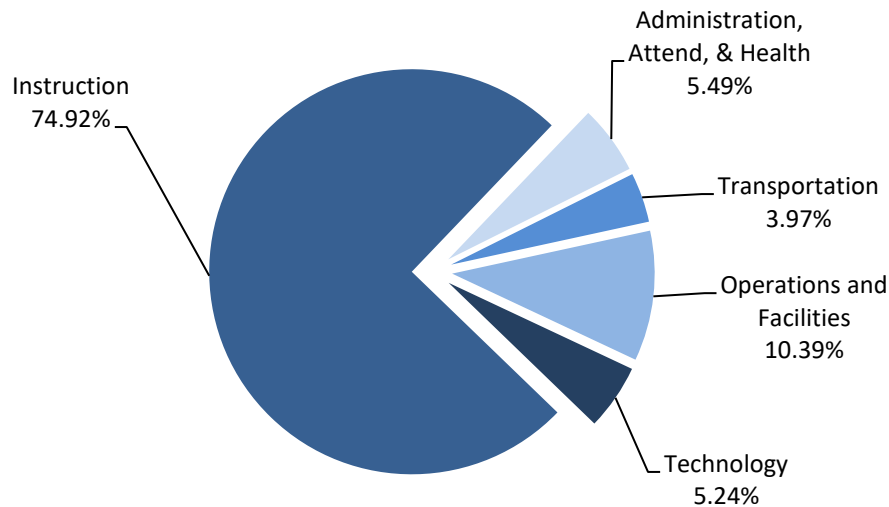
AMENDED BUDGET FY21 Budget All Funds

Item	FY20 Original	FY21 Final	Variance	% Change of FY20 Original
920 Food Service	\$2,427,336	\$2,488,777	\$61,441	2.53%
921 General Operating	\$58,539,097	\$59,002,223	\$463,126	0.79%
922 Federal Grants	\$4,132,243	\$5,340,988	\$1,208,745	29.25%
923 Textbooks	\$400,000	\$400,000	\$0	0%
930 Fund Raising	\$620,000	\$620,000	\$0	0%
931 Capital Improvement	\$1,100,000	\$1,100,000	\$0	0%
932 School Construction	\$0	\$16,128,853	\$16,128,853	N/A
951 School Insurance	\$5,558,488	\$6,115,073	\$556,585	10.01%
961-972 Scholarship	\$104,250	\$104,250	\$0	0%
Total All Funds	\$72,881,414	\$91,300,164	\$18,418,750	25.27%

Expenditures for FY21

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 FY20 Budget. The largest expenditure category is budgeted for Instruction (74.92%).

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 FY21

The FY 2021 Budget is based on the 2021-2022 Amended Biennial Budget approved on April 29th, 2020.

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 2021 budget is based on a 4,160 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.

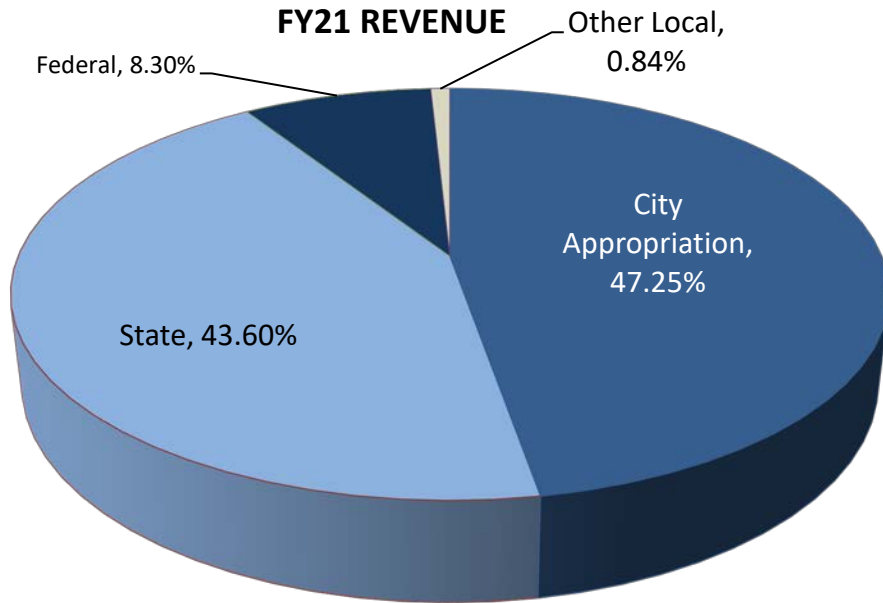
FEDERAL FUNDS: Federal aid for elementary and secondary education is appropriated by the U.S. Congress and distributed by the U.S. Department of Education. Federal monies are largely directed to categorical programs such as Title I through the Elementary and Secondary Education Act of 1965 to improve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

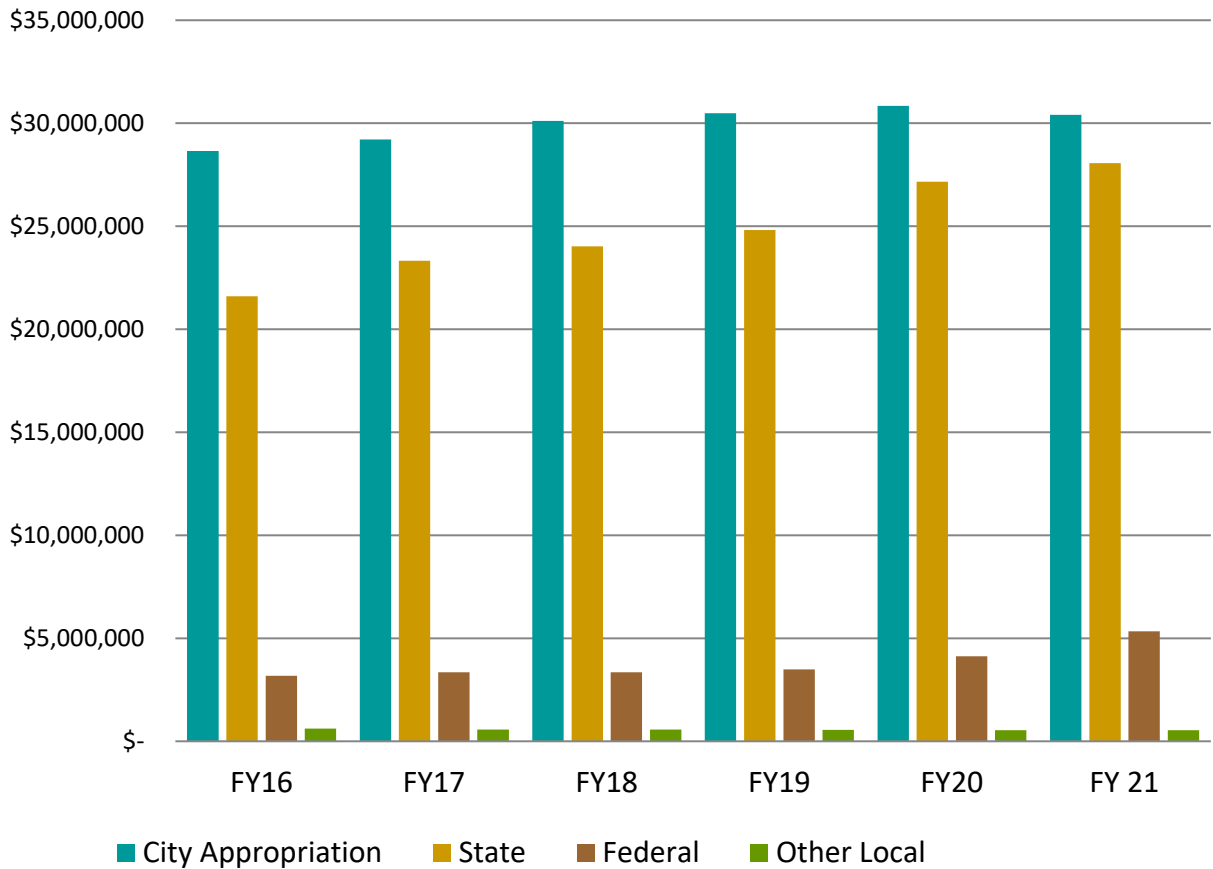
Revenue for FY21 continued

Revenue is received from four primary sources: federal, state, city, and other local sources. The chart below shows the breakdown of budgeted FY21 Revenue for the Operating and Federal Grant Fund.



Comparison of Revenue Sources

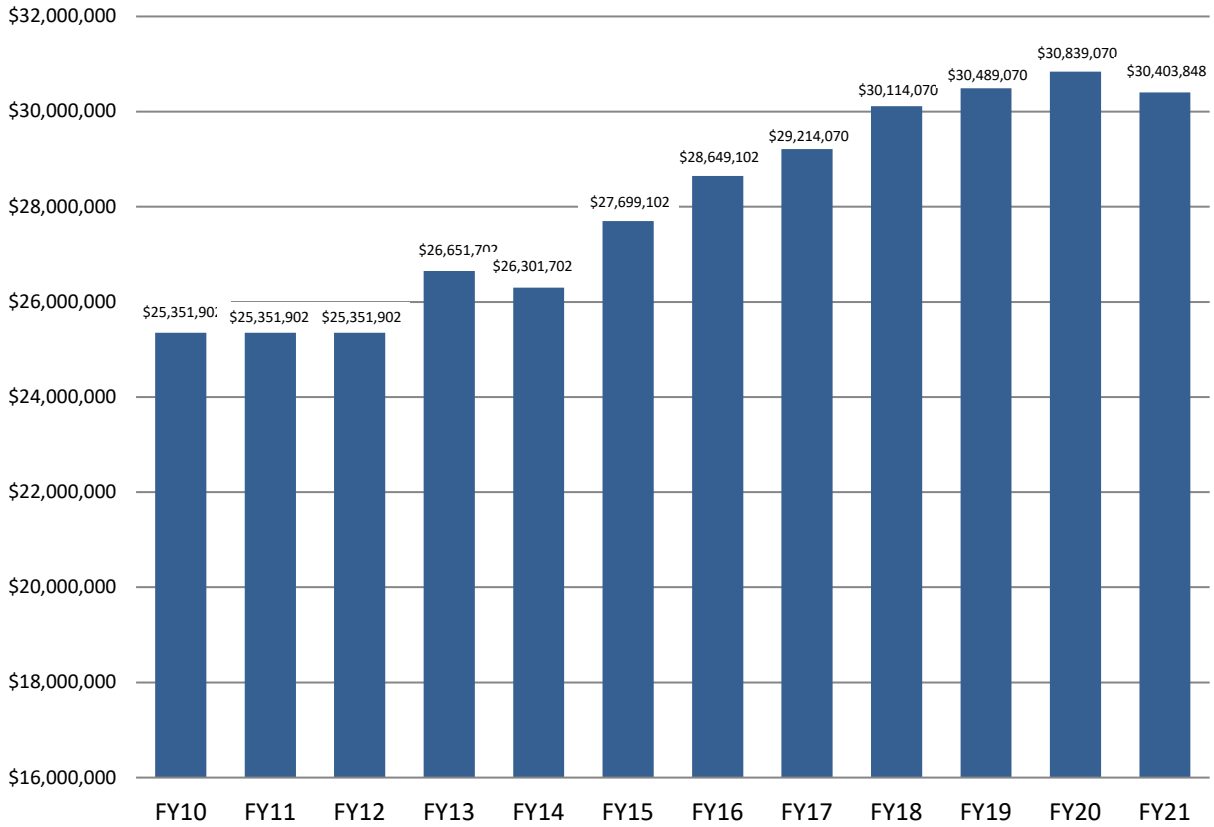
Winchester Public Schools Operating and Federal Grant Fund Revenues



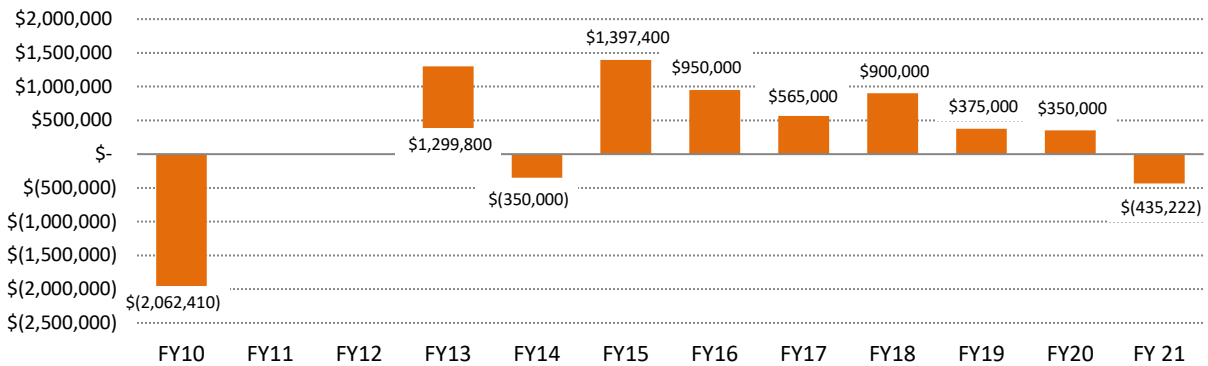
	FY16	FY17	FY18	FY19	FY20	FY21
City Appropriation	28,649,102	29,214,102	30,114,070	30,489,070	30,839,070	30,403,848
State	21,607,399	23,322,589	23,963,603	24,814,821	27,164,441	28,055,975
Federal	3,183,167	3,355,022	3,355,022	3,483,157	4,132,243	5,340,988
Other Local	613,634	572,834	572,834	550,586	535,586	542,400
Total Budget	54,053,302	56,464,547	58,005,529	59,337,634	62,671,340	64,343,211

City Appropriation History

Total Dollars



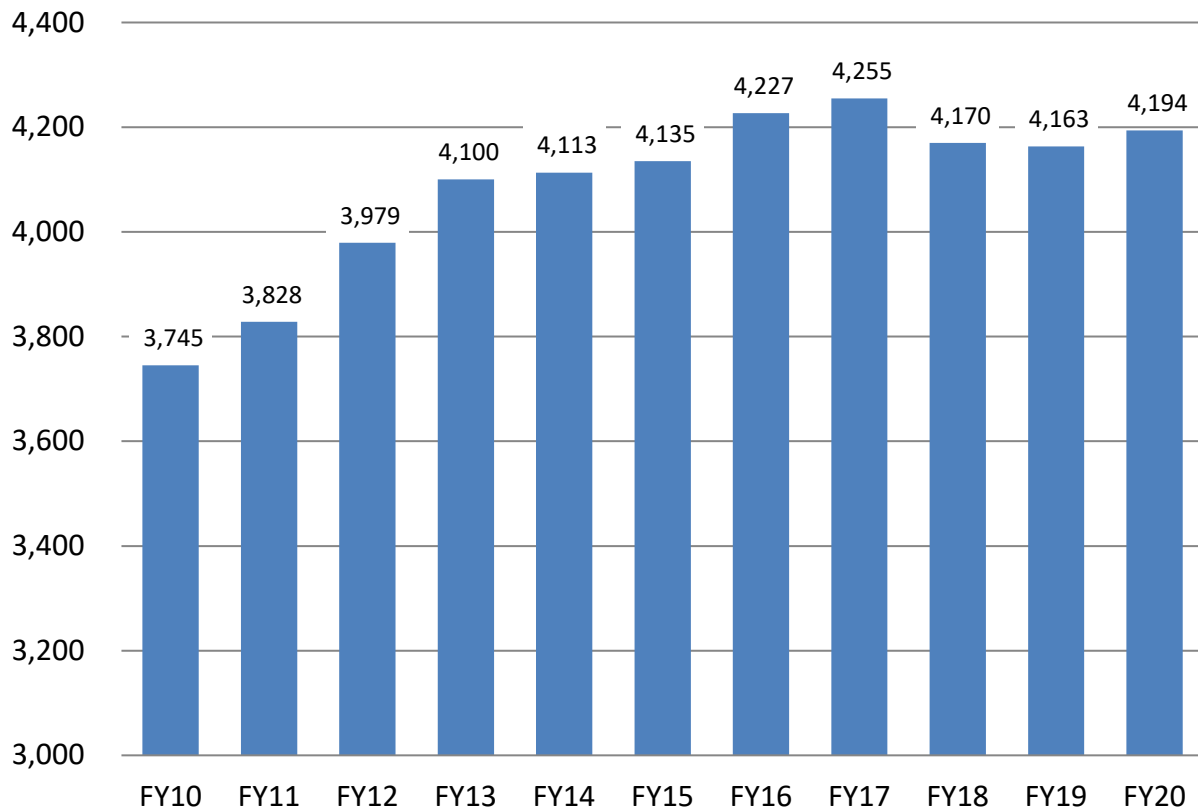
Dollar – Change



Average Daily Membership (ADM)

The chart below shows the average daily membership from FY10 through FY20. In 2010, a census year, Winchester's population was 26,203 and student ADM was 3,745 or 14% of the total population. The average daily membership increased by 449 students or 11.9% between FY10 and FY20. In FY20, ADM increased by 31 students. As always, Staff monitors enrollment figures to determine if trends will continue or alter from historical trends, specifically impacts from the COVID19 pandemic.

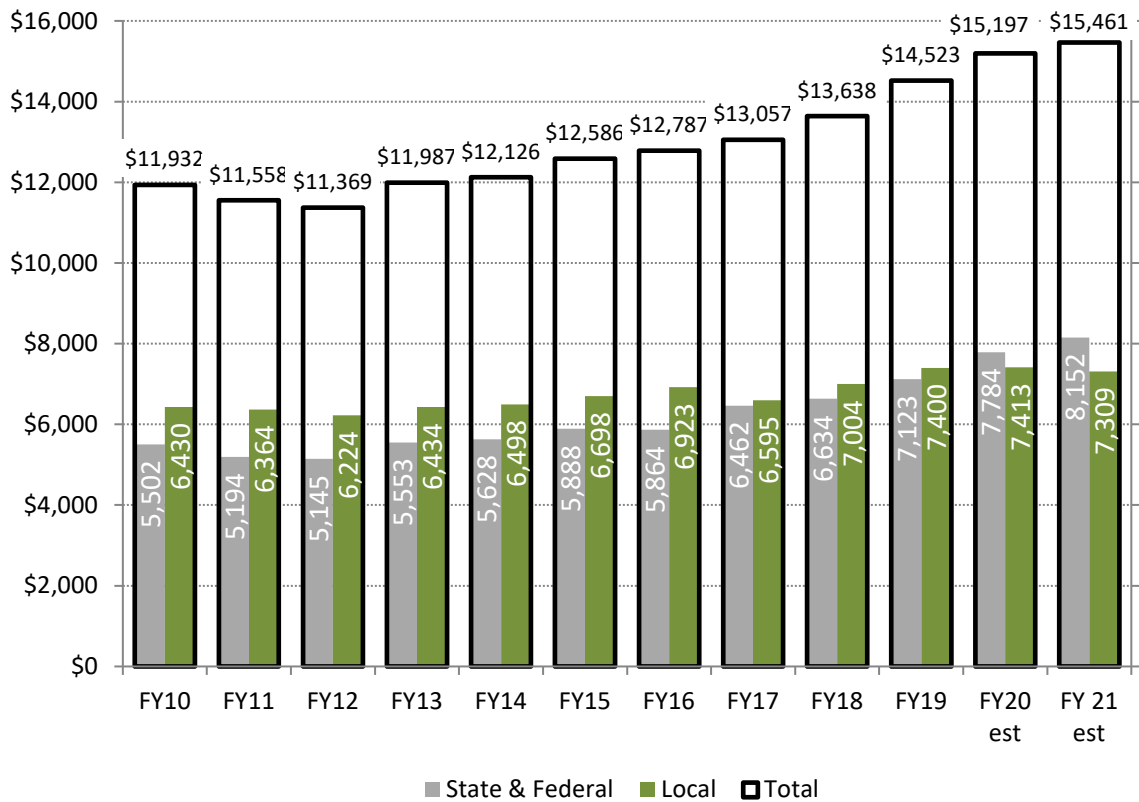
Winchester Public Schools Average Daily Membership FY10 – FY20



Cost per pupil

It is estimated that Winchester Public Schools will experience an increase in the cost per pupil for FY21. 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: \$59,002,223

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: \$5,340,988

This fund accounts for revenues and expenditures of federal grant awards. The majority of the budgeted amount is from Title I (1,630,608), Title VIB (\$1,746,714), and Title II (\$215,541). 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: \$2,488,777

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: \$6,115,073

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: \$1,100,000

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 2020 comes from FY 2019 carry-forward dollars for projects that are not fully complete by June 30, 2019. 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: \$16,128,853

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

PROPOSED EXPENDITURES

FUND NAME	DESCRIPTION	FY 17	FY 18	FY 19	FY 20	FY 21	FY 21	FY 21	Percent of
		ORIGINAL BUDGET	ORIGINAL Budget	ORIGINAL BUDGET	Base Budget	Increase Budget	Requested Budget	LESS FY 20	
921	School Operating	39,600,125	40,932,787	41,760,629	43,803,766	400,130	44,203,896	400,130	0.91%
	Instruction	2,591,603	2,694,364	2,791,568	2,989,749	247,806	3,237,555	247,806	8.29%
	Administration, Attendance & Hlth	2,240,185	2,295,219	2,406,133	2,495,176	(155,307)	2,339,869	(155,307)	-6.22%
	Pupil Transportation	5,857,961	5,890,794	5,967,497	6,082,675	48,195	6,130,870	48,195	0.79%
	Operation & Maintenance	4,000	4,000	4,000	4,000	(4,000)	0	(4,000)	-100.00%
	Facilities	0	0	0	0	0	0	0	0.00%
	Debt & Fund Transfers	2,815,619	2,892,236	2,924,650	3,163,731	(73,698)	3,090,033	(73,698)	-2.33%
	Technology								
	TOTAL SCHOOL OPERATING	53,109,493	54,709,400	55,854,477	58,539,097	463,126	59,002,223	463,126	0.79%
922	Federal Grants	3,274,384	3,274,384	3,445,136	4,094,222	1,069,825	5,164,047	1,069,825	26.13%
	Instruction	3,095	3,095	3,095	3,095	(3)	3,092	(3)	-0.10%
	Pupil Transportation	0	0	0	0	0	0	0	0.00%
	Food Services	77,543	77,543	34,926	34,926	138,923	173,849	138,923	397.76%
	Technology								
	TOTAL FEDERAL GRANTS	3,355,022	3,355,022	3,483,157	4,132,243	1,208,745	5,340,988	1,208,745	29.25%
920	Food Services	2,239,037	2,307,431	2,422,032	2,426,336	61,641	2,487,977	61,641	2.54%
	Operation & Maintenance	1,000	1,000	1,000	1,000	(200)	800	(200)	-20.00%
	TOTAL FOOD SERVICES	2,240,037	2,308,431	2,423,032	2,427,336	61,441	2,488,777	61,441	2.53%
923	Textbook Fund	250,000	400,000	400,000	400,000	0	400,000	0	0.00%
	Instruction	0	0	0	0	0	0	0	0.00%
	Technology								
	TOTAL TEXTBOOK	250,000	400,000	400,000	400,000	0	400,000	0	0.00%
930	Fund Raising	0	0	0	0	0	0	0	0.00%
	Administration, Attendance & Hlth	375,000	160,000	399,000	620,000	0	620,000	0	0.00%
	Facilities	0	0	0	0	0	0	0	0.00%
	Debt & Fund Transfers								
	TOTAL FUND RAISING	375,000	160,000	399,000	620,000	0	620,000	0	0.00%
931	Capital Improvements	200,000	400,000	400,000	500,000	0	500,000	0	0.00%
	Technology	0	0	0	0	0	0	0	0.00%
	Transportation	0	0	0	0	0	0	0	0.00%
	Operation & Maintenance	265,000	300,000	300,000	600,000	0	600,000	0	0.00%
	Facilities	0	0	0	0	0	0	0	0.00%
	Debt (Capital Leases)								
	TOTAL CAPITAL IMPROVEMTS	465,000	700,000	700,000	1,100,000	0	1,100,000	0	0.00%
932	School Construction	300,000	150,000	190,000	0	16,128,853	16,128,853	16,128,853	0.00%
	Facilities								
951	Insurance	1,733,679	1,587,832	1,598,882	1,680,872	388,275	1,849,182	388,275	10.01%
	Other noninstructional operations	3,458,051	3,985,056	4,054,170	3,877,616	388,275	4,265,891	388,275	10.01%
	Transfer in from other funds								
	TOTAL INSURANCE	5,191,730	5,572,888	5,653,052	5,558,488	556,585	6,115,073	556,585	10.01%
961-972	Private Purpose Trust	98,600	98,260	104,250	104,250	0	104,250	0	0.00%
	Other noninstructional operations								
	TOTAL PRIVATE PURPOSE TRUST	98,600	98,260	104,250	104,250	0	104,250	0	0.00%
	TOTAL ALL BUDGETS	65,384,882	67,454,001	69,206,968	72,881,414	18,418,750	91,300,164	18,418,750	25.27%

FUND NAME	DESCRIPTION	FY 17 ORIGINAL BUDGET	FY 18 ORIGINAL Budget	FY 19 ORIGINAL BUDGET	FY 19 ORIGINAL BUDGET	FY 19 Increase Budget	FY 19 Requested Budget	FY 19 LESS FY 17	Percent of FY 18
	LESS TRANSFERS OUT OF FUNDS (Within School Funds)	3,458,051	3,985,056	4,054,170	3,877,616	388,275	4,265,891	388,275	10.01%
	LESS SCHOOL CONSTRUCTION	300,000	150,000	190,000	0	16,128,853	16,128,853	16,128,853	0.00%
	LESS SCHOLARSHIP FUNDS	98,600	98,260	104,250	104,250	0	104,250	0	0.00%
	TOTAL SCHOOL BUDGET	61,528,231	63,220,685	64,858,548	68,899,548	1,901,622	70,801,170	1,901,622	2.76%

TOTAL BUDGET ALL FUNDS LESS TRANSFERS, SCHOLARSHIP FUNDS AND INSURANCE FUNDS BY CATEGORY

Instruction	43,124,509	44,607,171	45,605,765	48,297,988	1,469,955	49,767,943	1,469,955	3.04%
Administration, Attendance & Health	2,591,603	2,694,364	2,791,568	2,989,749	247,806	3,237,555	247,806	8.29%
Pupil Transportation	2,243,280	2,298,314	2,409,228	2,498,271	(155,310)	2,342,961	(155,310)	-6.22%
Operation & Maintenance	5,858,961	5,891,794	5,968,497	6,083,675	47,995	6,131,670	47,995	0.79%
Food Service	2,239,037	2,307,431	2,422,032	2,426,336	61,641	2,487,977	61,641	2.54%
Facilities	644,000	464,000	703,000	1,224,000	(4,000)	1,220,000	(4,000)	-0.33%
Debt & Fund Transfers	0	0	0	0	0	0	0	0.00%
Other noninstructional operations	1,733,679	1,587,832	1,598,882	1,680,872	168,310	1,849,182	168,310	10.01%
Technology	3,093,162	3,369,779	3,359,576	3,698,657	65,225	3,763,882	65,225	1.76%
TOTAL BUDGET	61,528,231	63,220,685	64,858,548	68,899,548	1,901,622	70,801,170	1,901,622	2.76%

TOTAL SCHOOL BUDGET BY SOURCES

		ANTICIPATED REVENUE							
FUND NAME	DESCRIPTION	FY 17 ORIGINAL BUDGET	FY 18 ORIGINAL BUDGET	FY 19 ORIGINAL BUDGET	FY20 Base BUDGET	FY20 Increase Budget	FY20 Requested Budget	FY21 LESS FY 20	Percent of FY 20
921	School Operating	55,000	55,000	55,000	55,000	0	55,000	0	0.00%
	Charges for services	125,000	125,000	125,000	127,400	0	127,400	0	0.00%
	Miscellaneous	301,700	301,700	370,586	353,186	6,814	360,000	6,814	1.93%
	Recovered Costs	91,134	91,134	0	0	0	0	0	0.00%
	State	23,322,589	24,022,496	24,814,821	27,164,441	891,534	28,055,975	891,534	3.28%
	Federal Revenue	0	0	0	0	0	0	0	0.00%
	City Appropriation	29,214,070	30,114,070	30,489,070	30,839,070	(435,222)	30,403,848	(435,222)	-1.41%
	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%
	TOTAL SCHOOL OPERATING	53,109,493	54,709,400	55,854,477	58,539,097	463,126	59,002,223	463,126	0.79%
922	Federal Grants	3,355,022	3,355,022	3,483,157	4,132,243	1,208,745	5,340,988	1,208,745	29.25%
	TOTAL FEDERAL GRANTS	3,355,022	3,355,022	3,483,157	4,132,243	1,208,745	5,340,988	1,208,745	29.25%
920	Food Services	1,500	2,000	2,000	2,000	0	2,000	0	0.00%
	Charges for services	900,975	897,166	897,166	900,100	(160,532)	739,568	(160,532)	-17.83%
	Miscellaneous	5,000	15,000	15,000	15,000	0	15,000	0	0.00%
	State	37,451	44,265	46,881	46,881	16,756	63,637	16,756	35.74%
	Federal	1,295,111	1,350,000	1,461,985	1,463,355	205,217	1,668,572	205,217	14.02%
	Supplemental Appropriation	0	0	0	0	0	0	0	0.00%
	TOTAL FOOD SERVICES	2,240,037	2,308,431	2,423,032	2,427,336	61,441	2,488,777	61,441	2.53%
923	Textbook Fund	0	0	0	0	0	0	0	0.00%
	Miscellaneous revenue	0	0	0	0	0	0	0	0.00%
	Supplemental Appropriation	250,000	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%
	TOTAL TEXTBOOK	250,000	400,000	400,000	400,000	0	400,000	0	0.00%
930	Fund Raising	0	0	0	0	0	0	0	0.00%
	Miscellaneous revenue	108,000	60,000	220,000	220,000	0	220,000	0	0.00%
	Supplemental Appropriation	267,000	100,000	179,000	400,000	0	400,000	0	0.00%
	TOTAL FUND RAISING	375,000	160,000	399,000	620,000	0	620,000	0	0.00%
931	Capital Improvements	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	465,000	700,000	700,000	1,100,000	0	1,100,000	0	0.00%
	TOTAL CAPITAL IMPROVEMENTS	465,000	700,000	700,000	1,100,000	0	1,100,000	0	0.00%
932	School Construction								
	Supplemental Appropriation	300,000	150,000	190,000	0	16,128,853	16,128,853	16,128,853	0.00%
951	Insurance	2,200	2,200	2,200	2,200	0	2,200	0	0.00%
	Employer share health costs Transfer in	3,458,051	3,985,056	4,054,170	3,877,616	388,275	4,265,891	388,275	10.01%
	Charges for services	1,731,479	1,585,632	1,596,682	1,678,672	168,310	1,846,982	168,310	10.03%
	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%
	TOTAL INSURANCE	5,191,730	5,572,888	5,653,052	5,558,488	556,585	6,115,073	556,585	10.01%

FUND NAME	DESCRIPTION	FY 17 ORIGINAL BUDGET	FY 18 ORIGINAL BUDGET	FY 19 ORIGINAL BUDGET	FY20 Base BUDGET	FY20 Increase Budget	FY20 Requested Budget	FY 20 LESS FY 19	Percent of FY 19
961- Private Purpose	Use of money and property	31,350	34,010	34,300	34,300	0	34,300	0	0.00%
972 Trust	Miscellaneous	60,250	61,250	65,950	65,950	0	65,950	0	0.00%
	Transfers in	7,000	3,000	4,000	4,000	0	4,000	0	0.00%
	TOTAL PRIVATE PURPOSE TRUST	98,600	98,260	104,250	104,250	0	104,250	0	0.00%
	TOTAL ALL BUDGETS	65,384,882	67,454,001	69,206,968	72,881,414	18,418,750	91,300,164	18,418,750	25.27%
	LESS TRANSFERS OUT OF FUNDS (Within School Funds)	3,458,051	3,985,056	4,054,170	3,877,616	388,275	4,265,891	388,275	10.01%
	LESS SCHOOL CONSTRUCTION	300,000	150,000	190,000	0	16,128,853	16,128,853	16,128,853	0.00%
	LESS SCHOLARSHIP FUNDS	98,600	98,260	104,250	104,250	0	104,250	0	0.00%
	TOTAL SCHOOL BUDGET	61,528,231	63,220,685	64,858,548	68,899,548	1,901,622	70,801,170	1,901,622	2.76%