

WJCC PUBLIC SCHOOLS AT-A-GLANCE

Williamsburg-James City County Public Schools (WJCC) is comprised of nine elementary schools, three middle schools, and three high schools – with a new elementary school and a new middle school opening September 2010. The actual enrollment for FY 2009-2010 was 10,503 - up 255 students from the FY 2008-2009 enrollment of 10,248. For FY 2009-2010, City enrollment was 804 and James City County enrollment was 9,699. Approximately 25% of our students are eligible for free and reduced meals under the Federal lunch program. In 2009-2010, Williamsburg-James City County Public Schools had a staff of approximately 1,762 full-time employees.

WJCC Schools serve the public education needs for the City of Williamsburg and the County of James City in a unified school district in Virginia, a suburban community. The City and the County are located on the northern side of the Virginia Peninsula near the cities of Hampton and Newport News and located halfway between Hampton and Richmond. The major employers in these surrounding areas include Newport News Shipbuilding, Langley Air Force Base, Fort Eustis, and the National Aeronautics and Space Administration. Although it has a growing industrial base of its own, much of the City and the County serve as a bedroom community to the surrounding industrialized area. The 2000 Census data shows James City County as the 8th fastest growing locality in the Commonwealth of Virginia and it is one of the fastest growing localities in the Hampton Roads area.

| SCHOOL NAME | MASCOT | STREET ADDRESS | CITY/COUNTY | MAIL LOCATION | ZIP | 757- |
|--|--------------------|-----------------------|-------------------|---------------|-------|------------|
| Elementary Schools (Grades Pre-K to 5): | | | | | | |
| Clara Byrd Baker | Bears | 3131 Ironbound Rd | James City County | Williamsburg | 23185 | 221-0949 |
| DJ Montague | Mustangs | 5380 Centerville Rd | James City County | Williamsburg | 23188 | 258-3022 |
| James River | Dolphins | 8901 Pocahontas Trail | James City County | Williamsburg | 23185 | 887-1768 |
| J. Blaine Blayton | Bumblebees | 800 Jolly Pond Road | James City County | Williamsburg | 23188 | <i>tba</i> |
| Matthew Whaley | Patriots | 301 Scotland Street | Williamsburg | Williamsburg | 23185 | 229-1931 |
| Matoaka | Cardinals | 4001 Brick Bat Road | James City County | Williamsburg | 23188 | 564-4001 |
| Norge | Roadrunners | 7311 Richmond Rd | James City County | Williamsburg | 23188 | 564-3372 |
| Rawls Byrd | Penguins | 112 Laurel Lane | James City County | Williamsburg | 23185 | 229-7597 |
| Stonehouse | Sea Stars | 3651 Rochambeau Dr | James City County | Williamsburg | 23188 | 566-4300 |
| Middle Schools (Grades 6 to 8) | | | | | | |
| Berkeley | Bulldogs | 1118 Ironbound Rd | Williamsburg | Williamsburg | 23188 | 229-8051 |
| Lois Hornsby | Hawks | 850 Jolly Pond Road | James City County | Williamsburg | 23188 | <i>tba</i> |
| Toano | Tigers | 7817 Richmond Rd | James City County | Toano | 23168 | 566-4251 |
| High Schools (Grades 9 to 12): | | | | | | |
| Jamestown | Eagles | 3751 John Tyler Hwy | James City County | Williamsburg | 23185 | 259-3600 |
| Lafayette | Rams | 4460 Longhill Road | James City County | Williamsburg | 23188 | 565-4200 |
| Warhill | Lions | 4615 Opportunity Way | James City County | Williamsburg | 23188 | 565-4615 |
| James Blair | Spiders | 117 Ironbound Rd | Williamsburg | Williamsburg | 23185 | 229-1341 |



"Lifelong learning, independent thinking, and responsible citizenship..."

MISSION STATEMENT

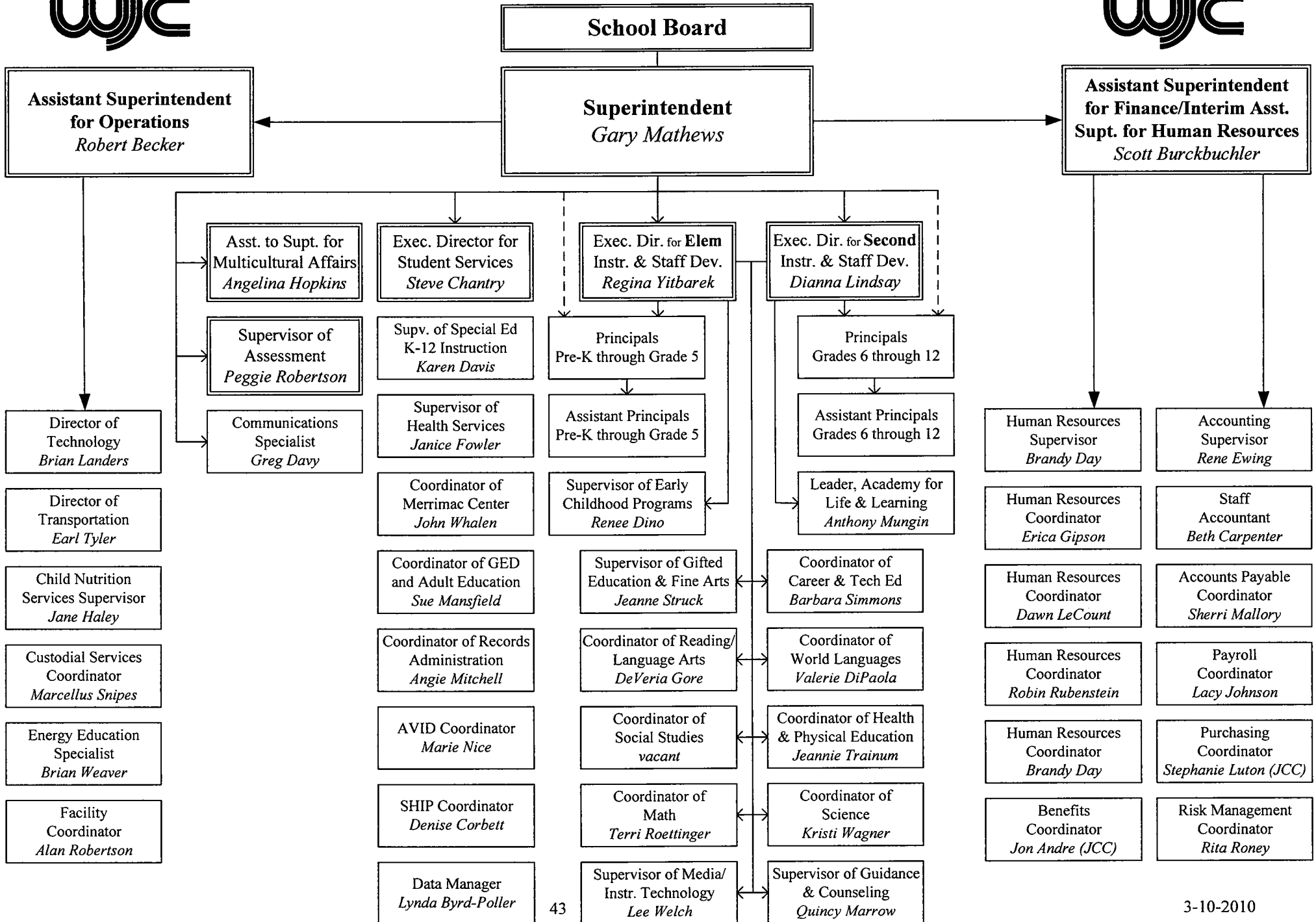
We are committed to providing an excellent education, in partnership with families and community, so that each and every student is prepared for lifelong learning, independent thinking, and responsible citizenship.

VISION STATEMENT

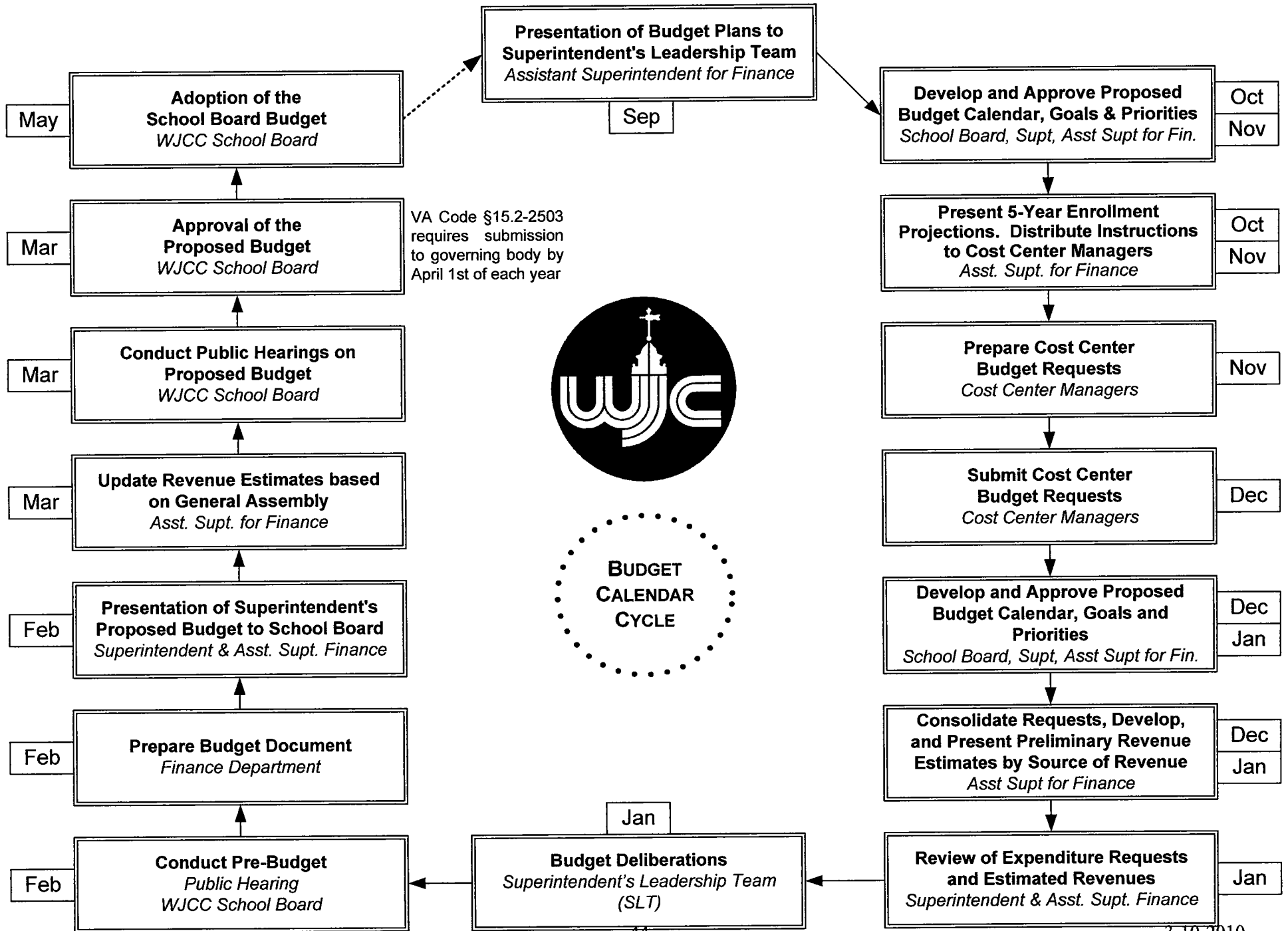
We will be a national leader that provides outstanding programs and opportunities, continually developing the potential and meeting the unique needs of each and every student. We will prepare productive members of society in a safe, challenging, and nurturing environment through collaboration with families and our community.



WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS



This chart illustrates the steps in the budget cycle. These are procedures used by the WJCC Public Schools Finance Department to record all budget requests and prepare the Operating Budget. Please note that constant adjustments are made to the budget throughout the cycle.



When the steps have been completed, the sequence starts over again in the next fiscal year



**WILLIAMSBURG-
JAMES CITY COUNTY
PUBLIC SCHOOLS
FY 2010-2011**



BUDGET CALENDAR NARRATIVE for FY2010-2011

Budget Process Summary

As a prelude to developing the Superintendent's Proposed Operating Budget, a public hearing is conducted to gather community input. Williamsburg-James City County Public Schools' personnel develop departmental and school budget requests and a budget review process is conducted. The School Board establishes, consistent with the Strategic Plan, budget goals and priorities, which serve as the basis for educationally-based, budget-supported decisions made throughout the budget development process.

There are three primary phases in the budget development process: 1) *Superintendent's Proposed Operating Budget* (administrative recommendation presented to the School Board), 2) *School Board Proposed Budget* (School Board recommendation to the County Board of Supervisors and the City Council, and 3) *School Board Adopted Budget* (School Board adopted operating budget based on funding authorization/appropriation by County and City).

Changes are made throughout each phase and opportunities for public input are provided throughout the budget process, which generally runs from September to May.

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| <p>Presentation of Budget Plans to Superintendent's Leadership Team <i>Asst. Supt. for Finance</i></p> | <p>October: The Superintendent's Leadership Team (SLT), comprising of the Superintendent; Assistant Superintendent for Finance and Interim Assistant Superintendent for Human Resources; Assistant Superintendent for Operations; Executive Director for Elementary Instruction and Staff Development; Executive Director for Secondary Instruction and Staff Development; Executive Director for Student Services; Supervisor of Assessment; Assistant to the Superintendent for Multicultural Affairs; and the Communications Specialist, discuss the proposed budget formation process.</p> |
| <p>Present 5-Year Enrollment Projections. Distribute Instructions to Cost Center Managers <i>Asst. Supt. for Finance</i></p> | <p>October/November: The administration will have updated enrollment projections based on September 30th enrollment projections. In addition to local projections, state and other institutional enrollment projections will be reviewed.</p> |

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| <p align="center">Prepare Cost Center Budget Requests <i>Cost Center Managers</i></p> | <p>November: With guidance from the WJCC Finance Department, schools and departments will prepare their respective budget request.</p> |
| <p align="center">Submit Cost Center Budget Requests <i>Cost Center Managers</i></p> | <p>December: After developing their respective budget requests, schools and departments submit their budget proposals to central office for consideration.</p> |
| <p align="center">Develop and Approve Proposed Budget Calendar, Goals and Priorities <i>School Board, Supt, Asst Supt-Fin</i></p> | <p>December/January: The administration seeks input and approval from the School Board in regard to the process that will be used for formulating next year's budget. The School Board, working with the Superintendent and Assistant Superintendent for Finance, forms the budget goals and priorities that WJCC will use during budget development. This is a critical component in the process.</p> |
| <p align="center">Consolidate Requests , Develop and Present Preliminary Revenue Estimates by Source of Revenue <i>Asst. Supt. for Finance</i></p> | <p>December/January: The Finance Department compiles the various proposals made by individual schools and departments. In addition, cost estimates for system-wide costs are calculated. Preliminary revenue estimates are formed after the Governor introduces the State's budget.</p> |
| <p align="center">Review of Expenditure Requests and Estimated Revenues <i>Superintendent & Asst. Supt. Finance</i></p> | <p>January: Reviews of proposed expenditure plans are reviewed and clarification sought where appropriate.</p> |
| <p align="center">Budget Deliberations <i>Superintendent's Leadership Team (SLT)</i></p> | <p>January: Prior to the Superintendent's Budget being finalized and after budget goals and priorities have been established by the School Board, the SLT meets to review proposals and offer input for the Superintendent's consideration in preparing his finalized budget proposal to the School Board.</p> |
| <p align="center">Conduct Pre-Budget Public Hearing <i>WJCC School Board</i></p> | <p>February: As a prelude to the development of budget proposals, a public hearing is conducted to gather community input as to their priorities and suggestions. <i>Meeting: February 2nd, 2010 at 6:30pm</i> <i>Public Hearing before Regular School Board Meeting</i></p> |
| <p align="center">Prepare Budget Document <i>Finance Department</i></p> | <p>February: In preparation for presentation to the School Board, the final Superintendent's Proposed Operating Budget is prepared for distribution.</p> |

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| <p>Presentation of Superintendent's Proposed Budget to School Board <i>Superintendent & Asst. Supt. Finance</i></p> | <p>February: The Superintendent presents his recommended budget proposal for the Board's consideration. VA §22.1-92. <i>Estimate of moneys needed for public schools; notice of costs to be distributed.</i> states "It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in §15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money deemed to be needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary." <i>Meeting: February 16th, 2010 Work Session</i></p> |
| <p>Update Revenue Estimates based on General Assembly <i>Asst. Supt. for Finance</i></p> | <p>March: Revenue estimates are refined based on any General Assembly action or on the basis of current information related to other revenue sources.</p> |
| <p>Conduct Public Hearings on Proposed Budget <i>WJCC School Board</i></p> | <p>March: So that the School Board has the benefit of hearing public opinion in regard to the budget, a public hearing is conducted to gather input. The applicable law is VA §22.1-92. <i>Estimate of moneys needed for public schools; notice of costs to be distributed</i> which states "Before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division." <i>Meeting: March 2nd, 2010 Public Hearings before the Regular School Board Meeting</i></p> |
| <p>Approval of the Proposed Budget <i>WJCC School Board</i></p> | <p>March: After deliberation, the School Board approves its budget proposal to forward to the County and City for their consideration of appropriation levels. <i>Meeting: March 16th, 2010 Special Session after Work Session</i></p> |
| <p>Adoption of the School Board Budget <i>WJCC School Board</i></p> | <p>May: Based on the funding level provided by the County and City, the School Board is required to make any necessary adjustments to the proposed budget so that it meets the approved funding level. <i>Meeting: May 18th, 2010 Special Session after Work Session</i></p> |

Revised: 12-08-2009

READER'S GUIDE TO THE BUDGET

The Williamsburg-James City County Public Schools Budget is a document summarizing all educational programs and related services provided by the Williamsburg-James City County School Board to the approximately 10,500 students enrolled in the public school system in Williamsburg-James City County. It is a plan for the coordinating of revenues and expenditures.

HISTORICAL INFORMATION

Under the terms of an agreement dated January 14, 1954 (the Agreement) between the governing bodies and the School Board of the City of Williamsburg (the City) and James City County (the County), effective July 1, 1955, the localities consolidated the operations of their school systems (the Schools).

The Schools are responsible for elementary and secondary education for the City and the County. Two members of the School Board are appointed by the City Council of the City of Williamsburg. Five members of the School Board are elected by the citizens of James City County.

SCHOOL BOARD COMPOSITION and RESPONSIBILITIES OF THE BOARD and BOARD OF SUPERVISORS and CITY COUNCIL

The School Board is a seven-member (two representing the City which are appointed by City Council and five representing the County which are elected) body vested with legislative powers. The members serve four-year overlapping terms.

The Board is responsible for elementary, secondary, adult, and vocational education at 14 school locations. The Board appoints the Superintendent who is the executive and administrative head of the public school division. The Board is responsible for setting policy, while the Superintendent and his staff are charged with managing the School Division's operations.

The School Division is fiscally dependent; i.e., it does not have taxing or levying (borrowing) authority and derives most of its funding from the Commonwealth of Virginia and the City of Williamsburg and James City County. The City Council and Board of Supervisors approves the School Board's Operating Budget total appropriation level, levies the necessary taxes to finance the operations, and approves the borrowing of money and the issuance of bonds when necessary. In other words, the School Board is fiscally dependent upon the governing bodies that levy the necessary taxes and provide the financial resources to be used for the operation of the Schools and acquisition or construction of facilities.

Costs related to the operation of the Schools are apportioned between the two localities in accordance with the Agreement, as amended. For the fiscal year ending June 30, 2011, the apportionment of the Schools' locally supported costs to the County and the City is 91.36%, and 8.64%, respectively. According to the Agreement, as amended, the City and the County permit the Schools to retain and determine the use of any year end surplus funds up to an amount equal to \$500,000 of the total school operating budget. Any funds that exceed that amount shall be dedicated to, and identified in, the capital budget for the following year.

The city and county are also responsible for the redemption of debt, and compliance with legal limits for debts. The effect of city debt allocated for school purposes has an impact on the amount of local funds available for operations. The School Board has the responsibility to meet the educational

needs of the community within the funds remaining for operations. The Board of Supervisors and City Council are prohibited by law from exercising control over specific appropriations within the operating budget. The city and county appropriates funds by a single amount (lump sum).

ACCOUNTING for SCHOOL BOARD FUNDS

The accounts of the School Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity with a separate set of self-balancing accounts. The funds of the School Board consist of the General Fund (*the Operating Budget*), the Child Nutrition (Food Services) Fund, the School Grants Fund (*various categorical grants*). The School Board is also responsible for the planning, development, and execution of the approved schools' Capital Improvement Program (CIP). The school division utilizes the modified accrual basis for accounting and budgeting for all funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

Budgetary controls are maintained to ensure compliance with Virginia statutes governing public entities and school operations. These statutes provide legal standards for preparing, presenting, adopting, and administering the budget. The School Board presents a proposed budget to the City and the County, the governing bodies, who then adopt their own operating and capital project budgets incorporating their contributions to the School Division. The School Board makes any required adjustments, and then adopts an amended budget. The Superintendent is authorized to make expenditures and commitments of funds as approved by the Board in the adopted annual budget in accordance with the Board's policies and applicable state and federal regulations and laws.

The accounting policies of the Schools conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the more significant accounting policies of the Schools:

SOURCES of REVENUE

Revenue for the operation of the school division is received from three primary sources: federal, state (*including State Sales tax*), and the local governing body.

Federal Funds consist of *categorical funds* that are designated for specific programs. These funds are in addition to the operating budget which represents the "nuts and bolts" of the system, the district receives significant (approximately \$4 million in federal, state, and corporate/other grants) supplemental funding, particularly from the federal government, in the form of specific purpose grants including Class Size Reduction Initiative, Title 1 (*No Child Left Behind Act-NCLB*), IDEA (Individuals with Disabilities Education Act), etc. These funds are subject to the federal budget process.

State Funds consist of *Standards of Quality (SOQ)* payments and *categorical* amounts established by the General Assembly on a biennial basis. SOQ payments are derived by multiplying the per-pupil amounts determined by the General Assembly by the projected March 31 Average Daily Membership (ADM). The September 30 Projected Enrollment is used to estimate the March 31 ADM using historical rates of decline. SOQ

payments are shared by the state and the local government based upon a ratio entitled the Composite Index. The Composite Index is determined by the state with each biennium and represents the local government's ability to fund public education.

In addition to SOQ payments, the state also provides categorical funds to pay the state's share of certain specific courses or activities, such as dropout prevention, vocational education, and special education.

State Sales Tax, since 1985, is required by the Appropriations Act to be shown as a separate source of revenue in local budgets. One and one-eighth cent of the sales tax is returned by the state to localities for public education and is distributed to school divisions based on the number of school-aged children residing in each locality. A census is conducted every three years by each locality to determine the number of school-aged children who reside there. The results of the census are utilized by the state to determine the distribution of sales tax to each school division.

Local Funds consist of numerous miscellaneous revenue sources such as school facility rentals, tuition, and sale of equipment, as well as the appropriation by Board of Supervisors and City Council. The City Council must contribute a minimum level of funding, referred to as the Standards of Quality (SOQ) payments. This minimum level of funding is determined by the Composite Index and is applied to the per-pupil amounts defined by the state for the Standards of Quality. The local government provides an appropriation for education in excess of the Standards of Quality payments and determines the level of total education support.

EXPENDITURE CATEGORIES

Education programs and other programs are grouped by state-mandated categories. The six categories in the Operating Budget are:

- Instruction – further broken down by classifications within the function
- Student Attendance, and Health – further broken down by classifications within the function
- Administration – further broken down by classifications within the function
- Pupil Transportation – further broken down by classifications within the function
- Operations and Maintenance – further broken down by classifications within the function
- Technology – further broken down by classifications within the function

The categories are broken down further into the following expenditure types:

- Personnel Services – further broken down by object classifications full time employees, substitutes, workshops and part-time employees
- Fringe Benefits - further broken down by object classifications FICA, Virginia Retirement costs, Health Insurance subsidy, and other employee benefits
- Purchased Services - further broken down by object classifications tuition payments, consultants, school allocations, printing
- Other Charges - further broken down by object classifications utilities, fuel postage
- Materials and Supplies - further broken down by object classifications instructional supplies, office supplies
- Capital Outlay - further broken down by object classifications school allocations, bus, vehicle and equipment replacements

In addition, a cost center report is provided which break down expenses by the department or school which has control of those particular resources.

BUDGET PROCESS

The state code requires that the School Board present a balanced budget, in which revenues equal expenditures, to the city and county on or before April 1. This budget document covers the period from July 1, 2009 through June 30, 2010 and has been prepared upon the modified accrual basis of accounting.

There are three primary phases in the budget development process: 1) *Superintendent's Proposed Operating Budget* (administrative recommendation presented to the School Board), 2) *School Board Proposed Budget* (School Board recommendation to the County Board of Supervisors and the City Council, and 3) *School Board Adopted Budget* (School Board adopted operating budget based on funding authorization/appropriation by County and City).

The annual budget process begins in September with the development of the budget calendar. In October/November, the administration seeks input and approval from the School Board in regard to the process that will be used for formulating next year's budget. The School Board, working with the Superintendent and Assistant Superintendent/Chief Financial Officer, forms the budget goals and priorities that WJCC will use during budget development. This is a critical component to the process. From November through December, departmental and school budget requests are compiled and analyzed, and meetings are scheduled with the budget/cost center managers to discuss requests and proposals for new positions, expanded programs, and new initiatives. The *Superintendent's Proposed Budget* is developed and presented to the School Board in February. After a public hearing on the budget, the School Board approves the budget proposal (in March); it is then brought before the County Board of Supervisors and the City Council. The localities must approve the appropriation for the school system no later than May 15. Following the approval of total budget appropriation, the School Board makes the necessary adjustments to their budget proposal and adopts a final budget.

CAPITAL BUDGET PROCESS

The budget calendar/timeline for the adoption of the Capital Improvement Program (CIP) closely follows that of the operating budget. The CIP process begins in October. CIP request forms are sent to schools and offices and are returned to administration in late October. The CIP is presented to the School Board for approval in February and is then sent to the city and county for review and approval. The City and County adopts the CIP in May along with the operating budget.

BUDGET AMENDMENT PROCESS

Amendments to the appropriated operating budget are made in accordance with *Board Policy DA (Fiscal Management)*, which governs budget transfers. The policy states:

READER'S GUIDE TO THE BUDGET

The superintendent or his/her designee (Assistant Superintendent/Chief Financial Officer) 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 his/her designee is authorized to make expenditures and commitments of funds and will use appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the division.

1. Funds may be transferred by the School Board from one category to another. These categories are defined as those contained under Section 22.1-115.1 (instruction, administration, attendance and health, pupil transportation, operation and maintenance, school food services and other non-instructional operations, facilities, debt and fund transfers, and contingency reserves).
2. The superintendent or designee shall be authorized by the School Board to make line item transfers within a category, up to \$100,000 per transfer. Transfers in excess of \$100,000 will require School Board approval.

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.

Administrative control is also maintained at the cost center level; i.e., no budget (cost center) manager may expend or encumber more than the budgeted amount for the cost center. In addition, the policy does not permit capital outlay expenditures in excess of available capital outlay funds. The following procedures are used for budget amendments:

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| Initiation of Transfer | Transfer documents initiated by budget (cost center) managers and submitted to the Finance Department for verification of availability of funds and proper authorization. | |
| Approval of Transfer (within category) | <i>Transfers up to \$100,000 within category</i> | Must be approved by the Assistant Superintendent/Chief Financial Officer |
| | <i>Transfers in excess of \$100,000 within function</i> | Must be approved by the School Board |
| Approval of Transfer (between category) | <i>Any transfer amount</i> | Must be approved by the School Board |

CODE of VIRGINIA

§22.1-92. Estimate of moneys needed for public schools;

A. It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in §15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money deemed to be needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

B. Before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division. A school board shall cause public notice to be given at least ten days prior to any hearing by publication in a newspaper having a general circulation within the school division. The passage of the budget by the local government shall be conclusive evidence of compliance with the requirements of this section.

A county school board is vested with the use and control of all school funds, whether derived from state appropriations, local taxation, or other sources, and has exclusive authority to expend the funds set apart by law for school purposes.

§15.2-2503. Time for Preparation and Approval of Budget; Contents. All officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission or agency. If such person does not submit an estimate in accordance with this section, the clerk of the governing body or other designated person or persons shall prepare and submit an estimate for that department, office, division, board, commission or agency. The governing body shall prepare and approve a budget for informative and fiscal planning purposes only, containing a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the locality for the ensuing fiscal year. The governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins.

§22.1-88. Of What School Funds To Consist. The funds available to the school board of a school division for the establishment, support, and maintenance of the public schools in the school division shall consist of state funds appropriated for public school purposes and apportioned to the school board, federal funds appropriated for educational purposes and apportioned to the school board, local funds appropriated to the school board by a local governing body or such funds as shall be raised by local levy as authorized by law, donations, or the income arising there from, and any other funds that may be set apart for the public school purposes.

§22.1-89. Management of Funds. Each school board shall manage and control the funds made available to the school board for public schools and may incur costs and expenses. If funds are appropriated to the school board by major classification as provided in §22.1-94, no funds shall be expended by the school board except in accordance with such classifications without the consent of the governing body appropriating the funds.

§22.1-90. Annual Report of Expenditures. Every school board shall submit at least once each year to the governing body or bodies appropriating funds to the school board a report of all its expenditures.

§22.1-91. Limitation on Expenditures; Penalty. No school board shall expend or contract to expend, in any fiscal year, any sum of money in excess of the funds available for school purposes for that fiscal year without the consent of the governing body or bodies appropriating funds to the school board. Any member of a school board or any division superintendent or other school officer violating, causing to be violated or voting to violate any provision of this section shall be guilty of malfeasance in office.

§22.1-93. Approval of Annual Budget for School Purposes. Notwithstanding any other provision of law, including but not limited to Chapter 25 (§15.2-2500 et seq.) of Title 15.2, the governing body of a county shall prepare and approve an annual budget for educational purposes by May 1st or

within thirty days of the receipt by the county of the estimates of state funds, whichever shall later occur, and the governing body of a municipality shall prepare and approve an annual budget for educational purposes by May 15th or within thirty days of the receipt by the municipality of the estimates of state funds, whichever shall later occur. The Superintendent of Public Instruction shall, no later than the fifteenth day following final adjournment of the Virginia General Assembly in each Basic School Aid Formula to each school division and to the local governing body of each county, city and town that operates a separate school division. Such estimates shall be for each year of the next biennium or for the then next fiscal year.

§22.1-94. Appropriations by County, City or Town Governing Body for Public Schools. A governing body may make appropriations to a school board from the funds derived from local levies and from any other funds available, for operation, capital outlay and debt service in the public schools. Such appropriations shall be not less than the cost apportioned to the governing body for maintaining an educational program meeting the standards of quality for the several school divisions prescribed as provided by law. The amount appropriated by the governing body for public schools shall relate to its total only or to such major classifications prescribed by the Board of education pursuant to §22.1-115. The appropriations may be made on the same periodic basis as the governing body makes appropriations to other departments and agencies.

WJCC PUBLIC SCHOOLS SIGNIFICANT BUDGET and ACCOUNTING REQUIREMENTS

Williamsburg-James City County Public Schools prepares audited financial statements at the conclusion of each fiscal year. These statements more fully discuss our accounting requirements and are available upon request. The items below are selected items from these statements.

Basis of Accounting: The accounting and financial reporting treatment related to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the combined balance sheet in the fund statements. Long-term assets and long-term liabilities are included in the government-wide statements. Operating statements of governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The fund financial statements of the General/Grants, Non-major (Child Nutrition and Capital Projects), and Agency Funds are maintained and reported on the modified accrual basis of accounting using the current financial resources measurement focus. Under this method of accounting, revenues are recognized in the period in which they become measurable and available. With respect to federal, state, and local revenues, the term “available” is limited to collection within 60 days of fiscal year-end. Interest income is recorded when earned. Tuition and various fee revenues are not susceptible to accrual because they generally are not measurable until received in cash. Federal and State reimbursement-type grants are recorded as revenue when related eligible expenditures are incurred. Expenditures are recorded when the fund liability is incurred, except for principal and interest on general long term debt, which is recognized when due and certain compensated balances, which are recognized when the obligations are expected to be liquidated with expendable, available financial resources.

Budgets and Budgetary Accounting: The Superintendent is required by Section 22.1-92 of the Code of Virginia, as amended, to prepare, with the approval of the School Board, and submit to the County Board of Supervisors and City Council “the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public school division”. Before the School Board gives final approval to its general operating, grants, child nutrition, and capital projects budgets, the School Board is required to hold at least one public hearing. The proposed

READER'S GUIDE TO THE BUDGET

operating budget must be balanced with projected expenditures equal to estimated revenues and/or the required financing from the proper undesignated fund balances. The necessary budget ordinances are also submitted at this time. Annual budgets are legally adopted for the General, Grants, Child Nutrition, and Capital Projects Funds. The budgets are integrated into the accounting system, and the budgetary data, as presented in the financial statements for all funds with annual budgets, compare the expenditures with the amended budgets. All budgets are presented on the modified accrual basis of accounting. Revenue that is reported on a cash basis (recorded upon actual receipt). Accordingly the Budgetary Comparison Schedule for the General Fund presents the actual expenditures in accordance with the accounting principles generally accepted in the United States on a basis consistent with the legally adopted budgets as amended. Unexpended appropriations on the annual budgets lapse at the end of each fiscal year except as permitted to be carried over by the localities.

SCHOOL BOARD FUNDS

This budget consists of five funds under the control of the School Board. They are as follows:

| Funding Source | Purpose | State Code |
|---------------------------------|---|---|
| Operating Budget | The School Board Operating Budget is the basic funding plan for the schools. It includes funds for the fiscal operation of the school system. The budget is divided into four Budget major categories: Instruction; Administration, Attendance, and Health; Transportation; and Operations and Maintenance. | <i>Code of Virginia, Section 22.1-115</i> |
| Capital Improvement (CIP fund) | The Capital Improvement Budget is the basic financing plan for capital needs, including school facilities. While the capital budget addresses the current year's needs, the Capital Improvement Program has capital projects programmed over a six-year span. | <i>Code of Virginia, Section 22.1-115</i> |
| Grants Funds | Categorical Grants provide assistance to school divisions for particular program purposes of federal and state interest. These grants encourage recipient divisions to expand expenditures to support certain instructional funds. | <i>Code of Virginia Sections 22.1-115 and 15.1-162.11</i> |
| Child Nutrition (Food Services) | The Food Services (Cafeteria) fund is a special revenue fund that supports cafeteria and food services operations and is separate from the basic School Board Operating Budget. The purpose of the fund is the management and control of resources and funding for cafeteria food services. | <i>Code of Virginia, Section 22.1-115</i> |
| State Operated Programs | The State provides funding for certain educationally related programs, e.g., detention center, hospital educational programs. WJCC Public Schools is the fiscal agent of the programs and provides supervision for the program. All funding is provided by Commonwealth of Virginia. | |

The following budget goals are included in the strategic plan. As such, these goals speak to the process in which budgets are formed.

BUDGET LONG-RANGE GOAL: *To improve WJCC budgets so that they are more instructionally focused, performance based, data-informed, transparent and are closely aligned with the educational goals of the school division, whereby, resources are dedicated to those activities which have the highest educational return on investment. (In accomplishing this goal, resource reallocation will be pursued as a means to better target resources after “start, stop, and amend” program evaluation.)*

BUDGET ANNUAL IMPROVEMENT GOAL: *To develop FY 2010-2011 budget in a transparent, collaborative process which includes stakeholder involvement and produce a budget which supports the school division’s educational goals.*

BUDGET GOALS: The following are (proposed) budget goals for the FY 2010-2011 Budget:

- **Goal 1:** To protect the instructional program to the extent possible within an environment of reduced revenue and increased costs.
- **Goal 2:** To maintain our infrastructure (facilities/capital equipment) to the extent possible within an environment of reduced revenue and increased costs in order to avoid a deferred maintenance posture that will cost the school division more dollars in future years.
- **Goal 3:** To realize efficiencies, inclusive of “green” efficiencies, in order to achieve cost savings and energy conservation.