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Williamsburg-James City County Public Schools

Administrative Retreat

2006



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Agenda:

1. Adopted (Final) FY2006/2007 Budget
2. Fiscal Management/Finance Policy Changes
3. Suggestions for school/department level financial management
4. Future
 - P-Cards (purchase cards)
 - New Student Activity Funds (SAF) software – TRA, Inc.
 - Financial/human resources system upgrades



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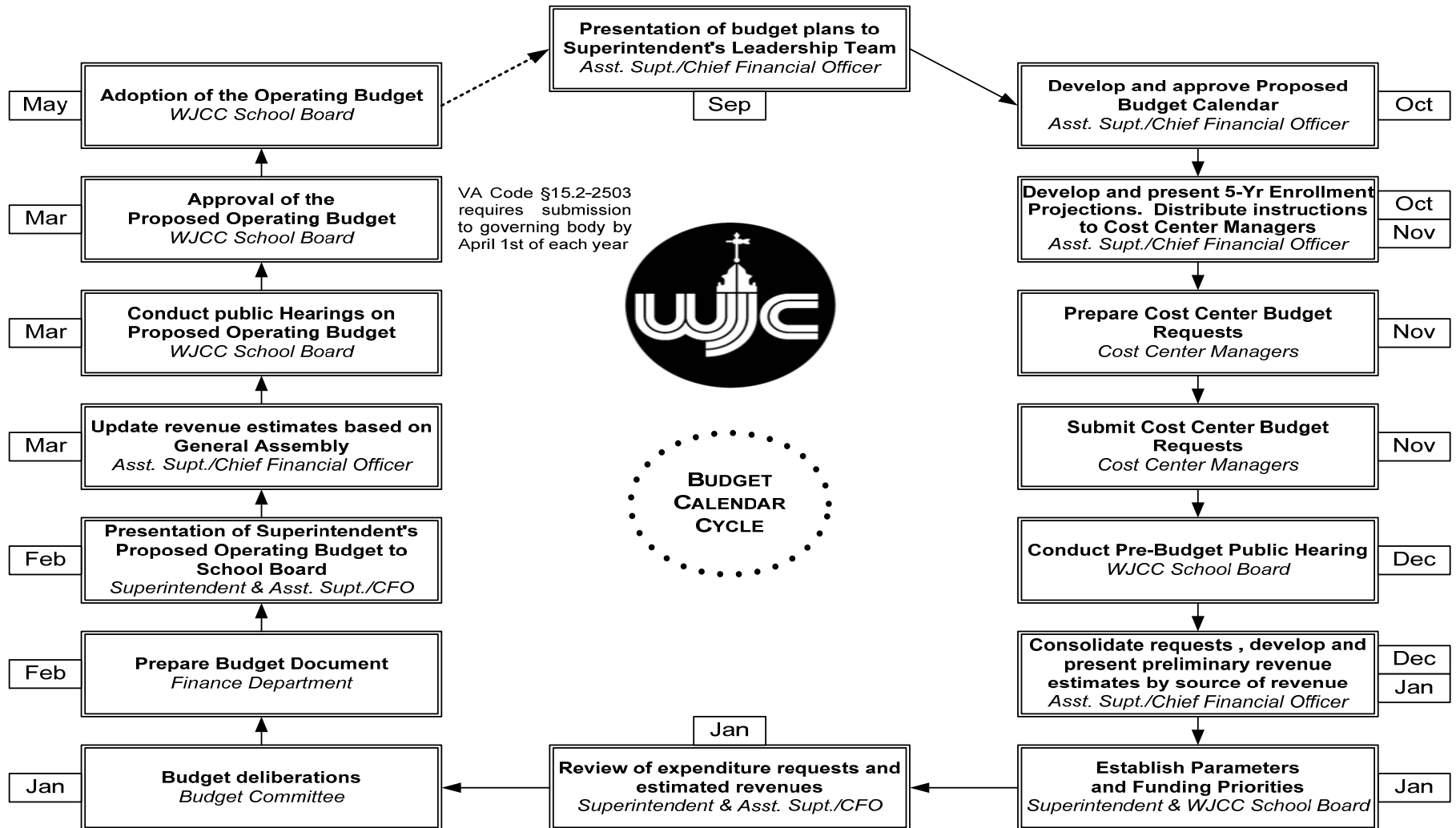
WJCC Fiscal Year 2006/2007 Budget

Strong emphasis on teaching and learning by providing the necessary resources to offer excellent educational opportunities with the cooperation of our County/City partners.



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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



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FY 2006/2007 Operating Budget Goals

1. To maintain and improve the academic program and student achievement in this period of growth
2. Remain competitive in employee compensation in order to attract and retain qualified staff
3. Adequately budget for expenses

FY 2006/2007 Budget Goals and Highlights

- *To maintain and improve the academic program and student achievement in this period of growth*

Specific Actions:

- **School-based staffing increases (\$2M)**
 - 35 positions (includes growth, special education, pre-K, ESL, technology integration, health, IB, and new building start-up staff)
 - 5.75 positions for Reading Renewal
- **Academic Services increases (\$1M)**
 - Significant additional funds for improvement (includes textbook adoptions, Reading Renewal support, curriculum update costs, student equipment, student performance benchmarking, staff development, and Advanced Placement fees)

- *Remain competitive in employee compensation in order to attract and retain qualified staff*

Specific Actions:

- **Salary increases (\$3.5M)**
 - Teacher, Support, and Administrative average salary increase of 5%
- **Employee Benefits (VRS \$2.2M & Health \$800K)**
 - Fund 34% rate increase in retirement rates (as contemplated by General Assembly)
 - Fund base budget adjustment

- *Adequately budget for expenses*

Specific Actions:

- **Utility and fuel increases (\$900K)**
 - Increase budget to pay for increased costs
- **Other increases**
 - Adequately funds accounts that are currently under funded such as: stipends, cafeteria monitors, security overtime, grounds maintenance, and sub/extra run bus driver accounts.

Revenue assumptions include:

- Funding from County and City - overall 7.2% increase (7.8% County and 1.3% City requested)
- State revenues as enacted by General Assembly (26.5% in operational funds)

Summary of Staff Full-Time Equivalent (FTEs) Changes (from FY 06 to FY 07)

FY 2005/2006 Operating Budget FTE Total	1,442.56
Title I and Spec. Ed VI-B FY 06 Grant FTEs - moved to grant fund in FY 07	-36.75
Revised FY 2005/2006 Operating Budget FTE Total (- grant positions)	1,405.81

Instructional/School Based (Cost Center 00) 28.07

Reading Renewal	4.75
ESL	1
IB Coordinator	0.5
Pre-K (Need Center)	2
Special Education	5
Instructional Technology Resource Teacher (ITRT)	2
Growth/Staffing Model	12.82

Teacher Assistants	7
New buildings *	3
Clinic Assistant	1
Café Monitors (previously not budgeted)	1.72
<u>Academic Services (Cost Center 40)</u>	
Clerical (adjusting entry)	-0.5
Reading Renewal Coordinator release time	1
<u>Student Services (Cost Center 41)</u>	
Clerical (move from Special Ed. VI-B grant)	1
Special Education Supervisor (move from Special Ed. VI-B grant)	1
Special Education Instructional Specialist	1
<u>Finance (Cost Center 56)</u>	
Finance Staff	0.5
<u>Transportation (Cost Center 61)</u>	
Clerical	0.75
<u>Building Services (Cost Center 62)</u>	
Clerical (move from Food Service)	1
Total Difference	46.54
FY 2006/2007 Operating Budget FTE Total	1,452.35

* 3rd HS (1 Principal, .5 Sec., .5 AD), 8th ES (.5 Principal, .5 Sec.)



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Board Policy - Changes and Reminders

- **New/Revised Policies (refer to handout)**
- **From Policy DJ (Purchasing)**

Competitive sealed bids or competitive negotiations will be required for contracts exceeding \$50,000 for the purchase or lease of goods, or for the purchase of services, insurance, or construction.

All commodity procurements not exceeding \$50,000 may be made in accordance with small purchase guidelines providing the requirements are not artificially divided so as to constitute several small purchases. Quotes for purchases from \$1,000 to \$50,000 should be solicited through the informal bid process from at least three vendors. Transactions estimated to be between \$1,000 and \$10,000 will require three verbal quotes; transactions estimated to be between \$10,000 and \$25,000 will require three written quotes obtained from vendors; transactions estimated to be between \$25,000 and \$50,000 will be submitted to the Purchasing Office which will obtain required pricing

- **From Policy Regulations (DGDG-R (SAF Funds Management))**

Principals' Responsibilities

The responsibility for safeguarding, accounting for, and managing school activity funds rests solely with the school principal. The principal may delegate duties which must be performed in providing proper management and security of funds, but the responsibility for proper management rests solely with the principal.



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Suggestions for financial management at the building level.

- Be cognizant of the rules associated with the spending of various funds and spend funds as are originally intended and authorized.
- Keep a file of appropriate supporting documentation for ALL financial transactions (receipts, copies of purchase orders, time sheets, etc.)
- Keep an internal accounting of your budget and expenses against the budget. Do not solely rely on district reports.
- Regularly review financial reports to verify their accuracy. Compare (reconcile) internal record keeping with the district reports. Follow-up on discrepancies and ensure that appropriate adjustments are made.
- Take an active role in the financial management. Do NOT delegate the entire responsibility to other staff. Check behind others.
- If questions arise, actively solicit guidance from district level personnel. Do not hesitate to ask for help when you need it.
- Be honest and use common sense. If something doesn't "feel" right, it probably isn't.
- Take a leadership role in this area and make the proper management of school resources a priority.



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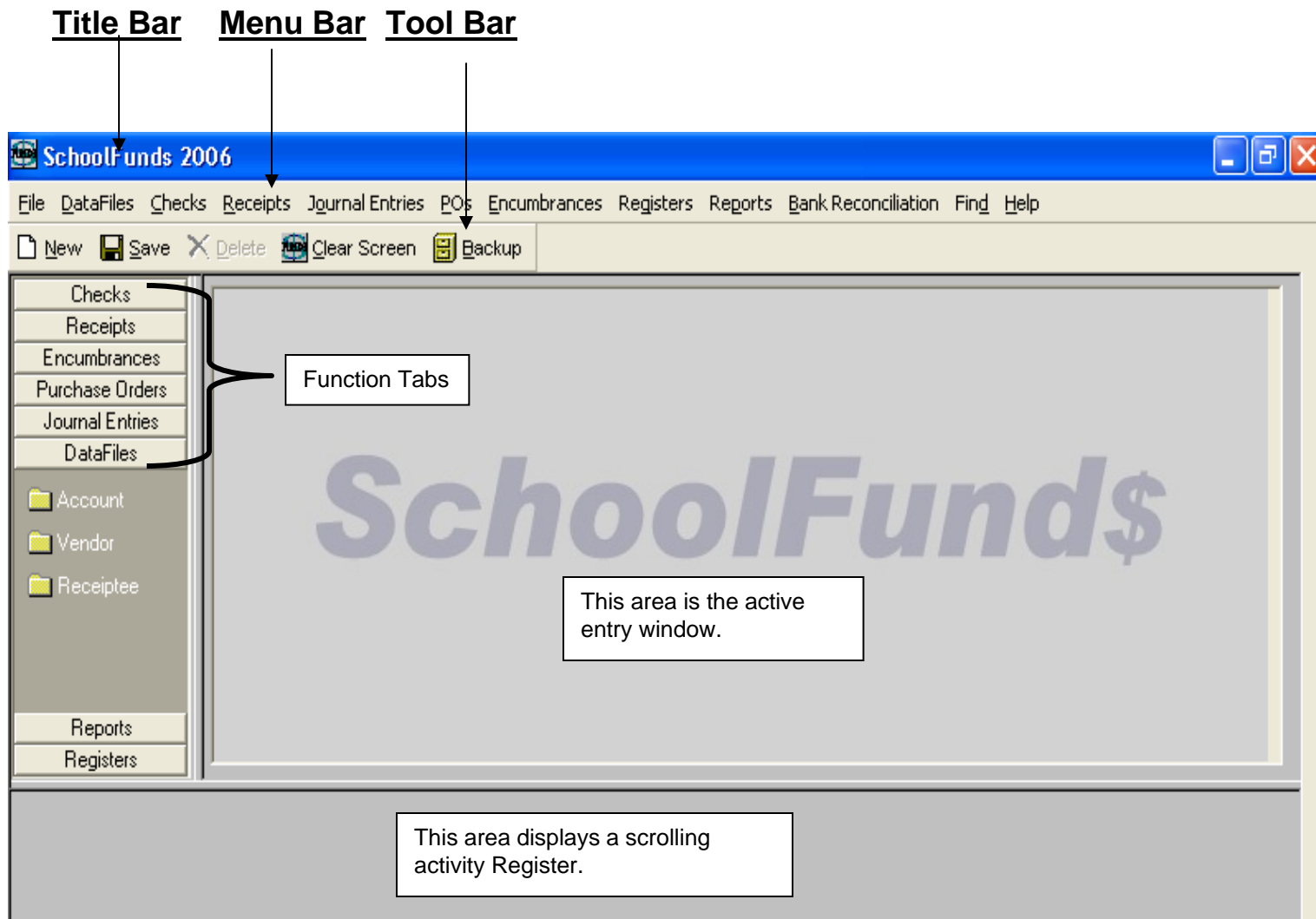
P-Cards (Purchase Cards)

(handouts provided)

Bottom Line: Please be careful in how you and your staff use the P-Card.

This system does help to facilitate transactions, but does carry heavy accountability!

TRA, Inc.



WJPS Presentation Server Log In - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address <http://172.16.22.3/Citrix/MetaFrame/auth/login.aspx>

Google Search 10 blocked Check AutoLink AutoFill Options

Williamsburg-James City County PUBLIC SCHOOLS

Lifelong learning, independent thinking, & responsible citizenship

Web Interface for WJPS Citrix® Presentation Server

Log in

User name:

Password:

Advanced Options >>>

Log In

Welcome


Please log in

To log in to WJPS Presentation Server, enter the credentials required, and then click Log In.


If you do not know your log in information, please contact your help desk or system administrator.

Message Center

The Message Center displays any information or error messages that may occur.

 If you wish to use the latest WJPS Citrix Client (ActiveX) for 32-bit Windows, you can install it.

Select the icon below to install the client.

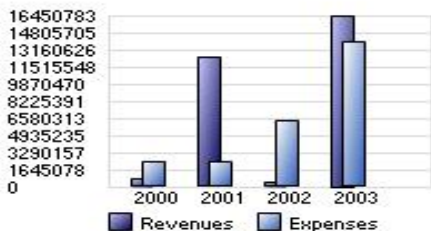
 [WJPS Citrix Client for 32-bit Windows](#)

Other clients are available from [the Citrix client download site](#)

Welcome SunGard Bi-Tech Demonstrator

IFAS Chart

Fiscal Year Comparison



Copyright © 2003 SunGard Bi-Tech

My Favorites

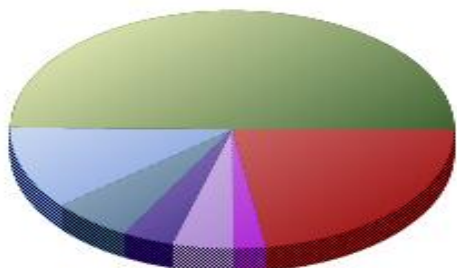
[Person/Entity Information](#)

WorkFlow Task List

- [Budget Transfer Webform Request](#)
- [Journal Entries for Approval](#)
- [Open Hold Approvals](#)
- [Approve requisitions](#)
- [PO Approval](#)
- [Stores Inventory Order Approval](#)
- [TimeOnline Approval](#)
- [WO Creation Workflow](#)

IFAS Chart

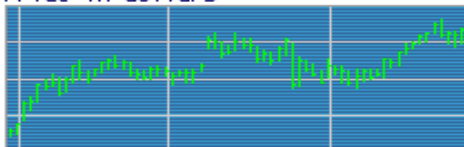
Budget Allocation By Division



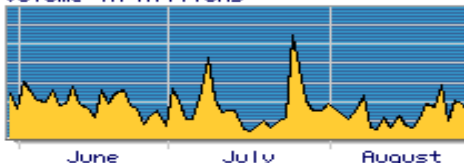
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3 Month SunGard Stock Chart

Price in dollars



Volume in Millions



June July August

Weather Forecast

Weather Forecast for Ventura, CA

Friday, Aug 29

Today Temp High N/A° Low 58°
 Tomorrow Temp High 74° Low 59°

Day	Evening	Day	Evening
Sunny	Mostly Clear	Mostly Sunny	Partly Cloudy

Weather Provided by [The Weather Channel](#)



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Thank you
and if you have questions, concerns,
problems, or suggestions...

PLEASE
DO NOT HESITATE TO CONTACT US!!!

(contact information in packet)



FINANCE DEPARTMENT

Employee Name	Title	Duties	Phone
Burckbuchler, Scott	Assistant Superintendent/ Chief Financial Officer	Division-wide planning, financial management and budget development; Purchasing Agent and Risk Manager	253-6751
Carpenter, Beth	Staff Accountant	Student activity funds, fixed assets inventory system, CIP invoicing, grants accounting and management. Assists Accounting Coordinator	253-6748
Ewing, Rene	Accounting Coordinator	Management of accounting, AP and payroll; financial reporting and general ledger control; financial system administration	253-6885
Gilbert, Linda	Purchasing Specialist	Purchase Requisitions, Assists Buyer	253-6727
Johnson, Germaine	Payroll Specialist	Supplemental Payroll (subs, etc.), deduction entries, e.g., health ins.	253-6847
Johnson, Lacy	Payroll Coordinator	Overall responsibility for payroll processing and control, payroll reporting (941, W2, etc.), payroll deductions, etc. (JohnsonL2@wjcc.k12.va.us)	253-6750
Ketter, Linda	Purchasing Coordinator	Buyer, Contracts, Bids	253-6754
Mallory, Sherri	Accounts Payable Specialist	Invoice, PO, Contract, P-Card and CIP Payments; check processing, and other Accounts Payable (AP) functions	253-6770
Roney, Rita	Assistant to Chief Financial Officer	Assists CFO; Leave Reports, Workers Comp, Liability Issues, Accident Reports, etc.; Risk Management	253-6746
Teal, Debi	Accounts Payable Specialist	PAMs, Mileage and Travel Reimbursements, TAP payments, AP records management, etc.	253-6787
West, Becky	Duplicating Specialist	Reprographics/Duplicating, Mail	253-6773

7-24-2006

Subject: Management of Funds

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
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.

Adopted: 6/06/2006

Revised:

Replaces: Policy DBJ (10/19/1982) and Policy DBK (10/19/1982)

LEGAL REFERENCES: Code of Virginia, 1950, as amended, Sections 22.1-78, 22.1-89 and 22.1-115

CROSS REFERENCES: None

¹ As of April 2006: (i) instruction, (ii) administration, attendance and health, (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other non-instructional operations, (vi) facilities, (vii) debt and fund transfers, and (viii) contingency reserves.

Subject: Annual Budget

The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

The fiscal year is defined as beginning on the first day of July and ending on the thirtieth day of the following June.

The superintendent is responsible for seeing that the annual school budget is prepared and presented to the Board for adoption. The annual budget will reflect estimated revenues, sources of these revenues, estimated expenditures, and the planned amounts which may be spent under each account code.

The superintendent or his/her designee shall prepare a budget calendar identifying all deadlines for the annual budgetary process. The calendar shall include a work session for reviewing the budget and at least one public hearing on the budget. Notice of the time and place for the public hearing must be published at least ten days in advance, in a newspaper having general circulation within the school division.

Adopted: 6/06/2006
Revised: 5/14/1974
Replaces: Policy DB (5/14/1974), Policy DBC (5/14/1974) and Policy DBH (1983)

LEGAL REFERENCES: Code of Virginia, 1950, as amended, Sections 15.2-2503, 15.2-2504, 15.2-2506, 22.1-90 through 22.1-94, 22.1-97

Subject: Revenues from Federal Tax Sources

Federal funds for educational purposes will be accepted if conditions controlling their availability are consistent with policies of the Board, the Code of Virginia, and the Regulations of the State Board of Education.

Adopted: 5/15/1974
Revised: date of manual adoption

LEGAL REFERENCES:
CROSS REFERENCES:

Subject: Grants from Private Sources

Grants from private foundations, organizations and institutions will be accepted by the division if conditions controlling their availability are within policies of the Board, state law and regulations of the State Board of Education.

Adopted: Current practice codified 1983
Revised: date of manual adoption

LEGAL REFERENCES:

**CROSS REFERENCES: DF, Revenues from Nontax sources
KA, Public Gifts to the Schools**

Subject: Student Fund-Raising Activities

The School Board is aware that fund-raising activities occur and are considered essential for the existence of some school clubs, organizations, and support groups. However, the Board also acknowledges that in order to protect the safety and well-being of the students, the fund-raising activities should be carefully guided, controlled, and restricted. As such, guidelines are provided by the superintendent for implementation of said activities. Exceptions to this provision may be granted upon the recommendation of the principal and must be approved by the superintendent or superintendent's designee.

**Adopted: 5/17/1974
Revised: 3/22/1994**

**LEGAL REFERENCES: Standards for Accrediting Schools in Virginia
CROSS REFERENCES: DGDF-R, Guidelines for Student Fund-Raising
Activities
EFA, Food Purchasing
IICA, Field Trips and Excursions
DGDG, School Activity Funds Management
DGDG-R, School Activity Funds Guidelines**

**GUIDELINES FOR
STUDENT FUND-RAISING ACTIVITIES**

1. Definitions

Fund-raising activities are defined as those activities which contribute to the operation of any club or organization of the school. There are two types of fund-raising activities: internal and external. Internal fund raisers take place exclusively on the school premises. Examples of internal fund raisers are yearbooks, pictures, spaghetti dinners, school carnivals, etc. External fund raisers are defined as those where funds are procured out in the community. Examples of external fund raisers are magazine sales, candy sales, wrapping paper sales, or other solicitations to the community. Fund-raising activities are established as an adjunct to, and in support of, the education program, and as such, no fund-raising activity will be conducted for the sole purpose of producing revenue. Additionally, no fund-raising activity will be permitted which offers unfair competition with local merchants and industry. Fund-raising activities will have a minimal impact on instructional time. All money derived from fund raising will be expended for the benefit of those pupils in school who have been responsible for the accumulation of such funds or the student body in general.

Support groups such as band and chorus parent organizations, Booster Clubs, and PTA's are not school organizations; however, since they are perceived as extensions of the School Division, they shall guidelines for fund raising as stated in this policy. Also, they shall present to the principal an annual budget and end-of-year financial statements regarding fund-raising efforts.

2. Procedures

Proposals for any fund-raising activities involving the school and/or students must be submitted in writing to the principal for prior approval. This requirement applies to both persons/groups within the school as well as organizations outside of the school and for activities that take place either during or outside of the school day. The written request for approval must include a complete description of the activity, who will participate, dates/times of operation, intended use of funds, expected revenues, and a draft copy of any communications to appropriate groups (i.e., students, parents, etc.).

3. Fund-Raising Representatives

Organizations/individuals wanting to talk with the schools (or groups supporting the schools) about fund-raising/community services activities must request approval from the superintendent (or designee) before contacting the schools. If the request is approved, the organization/individual must present a copy of the approval letter when corresponding with the school. Schools should redirect to the superintendent (or designee) any organization/individual who has not received such approval. Though an activity has been approved at the division level, the principal has the discretion for participation.

If a school has a negative experience with a vendor (i.e., poor quality of products, lack of cooperation, late delivery, etc.), the superintendent should be notified. The superintendent will not be responsible for resolving the situation, but will be in a position to notify other schools.

4. School Fund-Raising Plan

Schools are strongly encouraged to establish a fund-raising plan/calendar at the beginning of the year and submit this plan/calendar to the superintendent's office. Such planning by the school in conjunction with other organizations supporting the school should allow the following:

- (a) Clear communication to the persons responsible for an activity regarding the fund raising policy;
- (b) Overlap of projects or over-involvement of the same group of students to be eliminated
- (c) Financial impact on students to be minimized.

5. Activities

Bingo, the selling of raffle tickets, and other activities offering cash prizes are prohibited. Bingo and raffles awarding prizes other than cash may take place only after the proper permit is obtained from the City or the County.

Fund-raising events done in cooperation with local restaurants and merchants, such as “Casholas” or pancake breakfasts, are not considered when determining a school’s limitation of external fund raisers.

Fund raising for field trips shall occur only after appropriate guidelines and requirements have been followed.

Elementary Schools – External fund-raising activities will be limited to one (1) per school year. Furthermore, these activities will be performed by adults (on a voluntary basis). Packets for these fund-raisers should be addressed to parents or guardians, and selling by students is prohibited. Activities which offer incentive prizes for volume of sales are prohibited. The school and/or group may receive a prize based on participation with a fund raiser. Appropriate exceptions to the above may be approved by the superintendent upon the principal’s recommendation.

Internal fund raising activities will be left to the discretion of the school principal.

Middle Schools – School-wide fund-raising activities will be restricted to one (1) external activity per school per school year. This does not preclude school clubs and organizations, with the approval of the school principal, from participation in more than one (1) external fund-raising activity per club or organization per school year. This limitation also will not preclude advertising in school programs, event program, yearbook, and/or performances. Middle school students are prohibited from soliciting contributions, pledges, or the sale of any items, door-to-door. Activities which offer incentive prizes for volume of sales are prohibited. The school and/or group may receive a prize based on participation with a fund raiser.

Internal fund-raising activities will be left to the discretion of the school principal.

High Schools – School-wide fund-raising activities will be restricted to one (1) external activity per school per school year. This does not preclude school clubs and organizations, with the approval of the school principal, from participation in more than one (1) external fund-raising activity per club or organization per school year. This limitation also will not preclude advertising in school programs, event programs, yearbook, and/or performances. With parental or guardian approval, high school students may sell door-to-door during daylight hours and should be encouraged to work in teams for safety purposes.

Internal fund-raising activities will be left to the discretion of the school principal.

Note: Field trip guidelines and requirements are available through the office of Academic Services.

Subject: School Activity Funds Management

School activity funds are classified as all funds received from extracurricular school activities, such as entertainment, athletic contests, cafeteria, club dues, etc., and from any and all activities of the school involving personnel, students, or property. Funds derived from the student body as a whole shall be expenses as to benefit the student body as a whole. The State Board of Education has developed regulations governing school activity funds. In compliance with these regulations, the Williamsburg-James City County School Division has developed a Manual for Financial Management of School Activity Funds which includes the guidelines listed in this policy.

Each school shall maintain financial statements as outlines in the division's accounting manual. In addition, monthly reports shall be prepared and submitted to the department of finance as prescribed in the manual. School activity funds will be audited annually by a person or persons approved by the school board, and a copy of the audit will be filed in the superintendent's and principal's offices.

**Adopted: 10/19/1982
Revised: 6/13/1995**

**LEGAL REFERENCES: Code of Virginia,
Sections 22.1-16; 22.1-68; 15.1-162
Regulations of the Virginia Board of Education
Guidelines Issued by
State Department of Education**

**CROSS REFERENCES: DGDF: Student Fund-Raising Activities
DGDF-R: Guidelines for Student Fund-Raising
Activities
KH: Public Gifts to the Schools
DGDG-R: School Activity Funds Guidelines**

Section D: FISCAL MANAGEMENT

**SCHOOL ACTIVITY FUNDS
GUIDELINES**

Composition on of Funds

School activity funds are comprised of the following sources of revenue:

1. Revenue generated by extracurricular activities within individual schools;
2. Revenue collected at the building level to defray the cost, in whole or in part, of operating expenditures budgeted in the general operating fund of the school board;
3. Revenue from fund-raising activities approved by the school principal, in accordance with Policy DGDF;
4. Revenue derived from donations for specific or general purposes; and
5. Revenue received as reimbursements to the general fund for general operating expenses as appropriated by the school board.

General Policy on Management and Use of Funds

School activity funds are public monies and, as such, are governed by regulations set forth in the Guidelines Issued by the State Department of Education, March, 1989. These regulations provide for the following:

1. *All* funds derived from extracurricular school activities, such as entertainments, athletic contests, club dues, etc., and from any and all activities of the school, involving school personnel, students, or property, are classified as school activity funds. The local school board shall be responsible for the administration of these regulations, and may determine which specific funds in any school may be excluded from those subject to these regulations.
2. Each school shall keep an accurate record of all receipts and disbursements so that a clear and concise statement of the condition of each fund may be determined at all times. School records shall be maintained in accordance with these regulations and rules promulgated by the local school board. The school principal or person designated by him shall perform the duties of school finance officer or school bookkeeper. The school bookkeeper shall be bonded, and the local school board shall prescribe rules governing such bonds for employees who are responsible for these funds.
3. School activity funds must be audited at least once a year by a person or persons approved by the local school board, and a copy of the audit report filed in the offices of the division superintendent and school principal; monthly reports of such funds shall be prepared and filed in the offices of the school principal and the manager, fiscal services.
4. School activity funds shall be used solely in accordance with the purpose for which such funds are collected.
5. Projects for the raising of student funds shall, in general, contribute to the educational experience of pupils and shall not conflict with the instructional program.

**Williamsburg-James City County Public Schools
Policies and Procedures Manual – Regulation DGDG-R**

6. Funds derived from the student body as a whole shall be so expended as to benefit the student body as a whole, either directly or indirectly.
7. School activity funds shall, in general, be expended in such a way as to benefit those pupils currently in school who have contributed to the accumulation of such funds.
8. Student representation is encouraged in the management of funds raised by the student body and expended for its benefit subject to faculty supervision.
9. The management of school activity funds shall be in accordance with the best business practices, including sound budgetary and accounting procedures.
10. Principals, through their representatives, shall participate in the preparation, modification, and interpretation of policies, regulations, and procedures affecting student body affairs.

Principals' Responsibilities

The responsibility for safeguarding, accounting for, and managing school activity funds rests solely with the school principal. The principal may delegate duties which must be performed in providing proper management and security of funds, but the responsibility for proper management rests solely with the principal.

Principals are expected to perform the following:

1. Supervise the management of school activity funds in accordance with prescribed procedures established by the division superintendent or designee.
2. Supervise the collecting, receipting, recording, depositing, and disbursing of school activity funds.
3. Maintain complete records as specified by procedures set forth in the division's school activity fund accounting manual.
4. Obtain accurate and timely reports from the activity fund bookkeepers concerning the results of operations and the status of school activity funds.
5. Review and analyze on a monthly basis the status and operations of the school activity accounts. The review should include, but not necessarily be limited to:
 - a. Reviewing deficit accounts and accounts that have been inactive or have had minimal activity:
 - (1) to determine if the accounts should be continued.
 - (2) to ensure that plans are made for elimination of deficits.
 - b. Assessing the liquid position (funds in checking) and anticipated cash flow (receipts versus disbursements) with the objective of determining if checking account funds should be committed to savings.
 - c. Assessing the adequacy of and compliance with cash control provisions.
 - d. Verifying bank statement reconciliation.

e. Discussing periodically with staff and responsible students (bookkeepers or others involved in financial operations) the control requirements to include:

- (1) proper budget planning;
 - (2) prior approval before committing school activity funds;
 - (3) need for receiving reports;
 - (4) ticket control -athletic as well as any other function in which admission tickets are used,
 - (5) proper control of funds collected through use of receipts and daily turnover to the activity fund bookkeeper.
6. Review purchase orders, check requisitions, and other supporting documents to ensure that purchases and expenditures are authorized and supported properly.
 7. Ensure that adequate facilities and physical controls are available and are used for protection of cash and other assets.
 8. Monitor the operation of revenue-producing activities to avoid unanticipated losses.
 9. Monitor implementation of approved audit recommendations and management decisions.
 10. Approve all annual school activity budgets and consider changes recommended by the budget planning group or fund sponsor.
 11. Maintain an appropriate inventory system.
 12. Provide instruction to all teachers and other staff members in the proper handling of school activity funds.
 13. Designate a third person to sign checks in the absence of either the principal or bookkeeper.
 14. Submit monthly financial statements to the manager, fiscal services, by the tenth working day of each month and an annual report by no later than July 15. The report should show the beginning balance, receipts and disbursements, and ending balance of each account within the central fund and reconciliation of the last bank statement. The report will be certified by the school fund bookkeeper and approved by the principal.

Bookkeepers' Responsibility

A person at each school shall be designated to act as the school activity fund bookkeeper. In this capacity, he/she will receive, receipt, deposit, account for, disburse, and manage all school activity funds. Under the supervision of the principal, the bookkeeper is also authorized as one of the three signers of checks, the others being the principal and principal's designee. The bookkeeper, under the supervision of the principal, will comply with all pertinent provisions of the division's school activity fund accounting manual and will perform the following duties:

1. Deposit all funds promptly and intact in an insured depository. All invested funds must be totally insured at a competitive interest rate.

**Williamsburg-James City County Public Schools
Policies and Procedures Manual – Regulation DGDG-R**

2. Maintain all required records on a current and accurate basis, using the division-wide implemented electronic record keeping system.
3. Submit all required reports promptly and accurately.
4. Keep the principal informed of all real or potential problems. This may be accomplished by reviewing the monthly financial statements with the principal and calling attention to fund accounts needing special review.
5. Issue receipt books and record to whom distributed
6. Keep appropriate records for funds received in the office.
7. Audit teachers' receipt books at the time monies are received by the bookkeeper, unless local procedures have been established to receipt monies by a different method (i.e., deposit tickets at Lafayette High School, Book Fair Activities, etc.)
8. Maintain purchase order and inventory files.
9. Prepare for financial audits.

Responsibilities of Manager, Fiscal Services

The manager, fiscal services will assist principals by establishing rules, regulations, and procedures for the management and operations of school activity accounts in accordance with generally accepted accounting principles and sound business practices. Additionally, he/she will:

1. Prescribe accounting and operating procedures through the division's school activity fund accounting manual and related notices and regulations.
2. Assist the principals in training personnel concerned with school activity funds through periodic in-service training assistance.
3. Ensure an annual audit of school activity funds is conducted in compliance with state laws.
4. Provide interim audit assistance as appropriate.
5. Prescribe audit standards to be followed in the audit of all school activity accounts.
6. Provide an audit opinion on the propriety and legality of proposed school activity account transactions upon request.

Teachers' Responsibilities

Classroom teachers are typically responsible for the initial collection of money from pupils and parents and will be held personally responsible for all such money collected. Each teacher should become familiar with and ensure compliance with the portions of these guidelines pertaining to his/her duties and responsibilities. Each teacher must deal with the bookkeeper in a sincere spirit of cooperation, performing his/her functions in a complete, accurate, and timely manner. In fulfilling their responsibility for the collection and proper accounting of money, teachers are expected to perform the following duties:

1. Properly receipt all money collected.

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2. Deposit daily all money with the activity fund bookkeeper. No monies should remain in the classroom overnight. A teacher will be held liable for funds left in the classroom overnight.
3. Correctly record all required information.
4. Provide proper security and accounting for all receipts and financial records:
5. Submit all financial records as prescribed by the principal to the bookkeeper for audit.

School employees may not commit school activity account monies for the purchase of any item without an approved purchase order or principal's approval. Purchase orders are issued by the bookkeeper at the direction of the principal. Personnel who make purchases without proper authorization may be held personally responsible for payment.

Class/Club Sponsors' Responsibilities

The principal of each school shall appoint a teacher (sponsor) to supervise each activity fund project. Each sponsor should become familiar with and ensure compliance with the portions of these guidelines pertaining to his/her duties and responsibilities. Each sponsor must deal with the bookkeeper in a sincere spirit of cooperation, performing his/her functions in a complete, accurate, and timely manner. Those persons responsible for activities with a fund account will review the financial operations and position of the account at least quarterly. A sponsor's responsibilities include.

1. Approve and submit an activity fund annual budget plan to the budget planning group.
2. Approve and submit purchase requests to the activity fund bookkeeper for processing.
3. Ensure that the billings pertinent to the fund are received by the bookkeeper and are correct (including sales tax provisions) prior to final payment.
4. Ensure that the bookkeeper has on file copies of contract agreements, etc., which are applicable to obligations of the fund account.
5. Collect and receipt funds received from students.
6. Deposit such funds promptly with the bookkeeper. No monies should remain in the classroom overnight. A class/club sponsor will be held personally responsible for funds left in the classroom overnight.
7. Control inventories of saleable merchandise. This control includes accurate record of quantity (including sales and purchases) and adequate measures for safeguarding the assets.
8. Provide the bookkeeper with accurate data pertinent to preparation of required annual reports.
9. Be aware of ticket control requirements where admission-type events are scheduled. All tickets shall be pre-numbered and properly accounted for.
10. Provide necessary training to students who are assigned responsibilities for handling funds to ensure that they know the requirements for accounting and control.

School employees may not commit student activity account monies for the purchase of any item without an approved purchase order or principal's approval. Purchase orders are issued by the bookkeeper at the

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direction of the principal. Personnel who make purchases without proper authorization may be held personally responsible for payment.

Athletic Directors' Responsibilities

The principal of a school may appoint an athletic director to act as his designee for the management of the athletic school activity accounts. In this capacity, the athletic director's responsibilities include:

1. Approve and submit an athletic activity fund annual budget plan which includes both activity funds and joint account operating budget funds to reflect total program costs.
2. Authorize, approve and purchase materials and equipment for individual sport coaches and athletic club sponsors for activity funds.
3. Maintain purchase order file copies for audit.
4. Ensure that file copies of all contract agreements, price quotations, or sole source documentation are maintained.
5. Ensure that the billings for athletic activity funds are received by the bookkeeper and are correct, and that proper documentation is submitted for payment of the invoices.
6. Ensure that athletic event receipts are deposited in the designated bank night depository or security vault after each home night game and any other game played where funds should be secured. Responsible for notifying the bookkeeper when funds have been deposited in the bank night depository.
7. Receive, receipt, and deposit athletic funds with the activity fund bookkeeper in a timely manner.
8. Report all casual labor for athletic event personnel on time sheets and turning to bookkeeper for payment process (payroll or school activity funds).
9. Obtain all information from event personnel to ensure that income tax reporting information is on file.
10. Maintain full inventory and documentation of ticket control for audit purposes. All reports must be on file in the activity fund bookkeeper's office.
11. Maintain uniform and sports equipment inventories.

Annual Audit

An annual audit of school activity funds shall be conducted in compliance with state laws. Audit services will be procured by the school board as part of an overall contract for audit services.

Bank Accounts

The principal shall establish an interest-bearing checking account in the name of the school activity fund. This account shall be the only checking account for all school funds. Accounts generally should have signatures cards with at least three (3) approved signatures. Any bank account must have insurance coverage with the Federal Deposit Insurance Corporation or an equivalent agency.

Excess funds may be deposited in a savings account or equivalent investment vehicle as long as the insurance requirement is met.

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General

Financial records will be maintained by an electronic computer system as directed and with guidelines provided by the department of finance.

A separate fund account shall be established and maintained for each school activity which receives and/or disburses money. A system-wide chart of accounts has been established for consistency. Records should be opened using these accounts. New accounts should be created by the finance office only.

Conflict of Interest

School activity funds may not be used for any purpose which represents an accommodation, loan, pay advance, or other direct benefit to an individual. The expenditure of all school activity funds must be related to some educational benefit for the school.

The position of public trust held by school board employees requires that any impropriety or appearance of impropriety be avoided at all times. SCHOOL BOARD EMPLOYEES ARE PROHIBITED FROM UTILIZING THE BUYING SERVICES OF THE SCHOOL ACTIVITY FUNDS FOR PERSONAL PURCHASES. If a vendor provides gratuities, extra copies, gifts, etc., as a reward for purchase, these items become the property of the school rather than the individual responsible for the related purchase. This rule is effective regardless of the value of the gratuity.

Memberships in Professional/Education Community Associations

Individual memberships in any professional, educational, or community organization or association will be at the personal expense of the individual applying for membership. Membership in the name of the school may be approved by the principal (e.g., Student Cooperative Association, National Honor Society, Virginia Math League). When institutional memberships are in conjunction with personal membership, only the additional cost of the institutional membership may be paid from the activity accounts.

Professional Journals and Books

Professional journals, magazines, or books purchased for an individual's personal use will be at the individual's personal expense. Journals, magazines, or books purchased for general school use must be approved by the principal and may be paid from the activity funds. Such journals, magazines, or books are considered school property and should be housed on school grounds.

Gifts and Bequests Received by Schools

No monetary gift, donation, or bequest will be accepted or solicited without the approval of the principal. No future control of the gift may be exercised by the donor other than the terms of the gift, bequest, or donation agreed to as the terms of the donation.

The superintendent, or his/her designated agent, is authorized to accept gifts and donations on behalf of the board. No employee of the school division may accept on behalf of the school division any gift, bequest, or donation valued in excess of \$200 without the authorization of the superintendent.

Prior to the acceptance of any monetary gift or donation, a determination will be made by the principal as to the appropriateness, usefulness, compatibility, and cost-effectiveness of the offered gift's application.

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The superintendent will officially acknowledge the gifts and thank the donors in the board's name.

Gifts to Students or Faculty Members

The presentation of gifts to students, staff, and faculty members is discouraged. However, should social courtesies dictate the presentation of gifts on occasions such as retirement, transfer, extended illness, death, or recognition of work over and above contract requirements, gifts of a token nature may be appropriate. Such gifts are to be purchased from the specific club account fund or the faculty fund.

A gift for which funds are raised by students and/or faculty for another student, staff, or faculty member must be approved by the school principal. The request for this fund-raising activity shall be submitted, in writing, to the school principal. Once approved, the monies collected and expended shall be accounted for in accordance with terms of the account.

Fund-Raising Activities in General

No fund-raising activities shall be permitted in the schools without the prior approval of the principal. A money-making activity permit must be completed by the sponsor proposing the activity and processed through the principal prior to the beginning of the activity. This permit must be appropriately filed for audit purposes.

Approved projects for raising revenue must contribute to the educational experience of students. Fund-raising activities are established as an adjunct to, and in support of, the educational program. As such, no fund-raising activity will be conducted for the sole purpose of producing revenue. Additionally, no fund-raising activity will be permitted which offers unfair competition with local merchants and industry. Fund-raising activities will be held to a minimum and will not interfere with the instructional program. All money derived from fund raising will be expended for the benefit of those pupils in school who have been responsible for the accumulation of such funds.

Permission must be granted by the principal before any purchase commitment can be made regarding items which are to be resold. Purchases made or committed to without the prior approval of the principal are subject to the principal's receiving the billing invoice but declining the responsibility for payment for the school's activity accounts. If the principal refuses payment, the vendor must seek settlement from other sources. Items resold are subject to state sales tax.

The faculty sponsor is required to file a profit/loss statement with the school bookkeeper upon the completion of a fund-raising activity. This statement should include total receipts, total disbursements, profit or loss and value of ending inventory, if any.

Fund Raising Activities of Support Organizations

Support groups such as band and chorus parent organizations, Booster Club, and P.T.A. are not school organizations. They maintain their own financial records, and any monies raised by such groups are not subject to the regulations for school activity accounts. However, the organizations are required to follow the school board's policy on fund raising activities. (Policy DGDF-R)

Field Trips

Field trips should be conducted to extend and reinforce classroom instruction. The sponsoring teacher should properly receipt all collected money and present it to the school bookkeeper. Money collected for field trips should be expended for that purpose only. The expense of the chaperone(s) shall be included in the overall charge or drawn from the specific club account or the general fund.

Inventory

An inventory control system shall be devised and maintained which will render accurate and current accounting for all merchandise, equipment, and/or property for which the local school or school division is responsible. A copy of all school inventory control programs shall be filed in the principal's office and be available for immediate retrieval. Schools are discouraged from maintaining large saleable inventories due to losses which could result from theft or damage.

End-of-year inventories shall be verified at the beginning of the new school year to determine losses over the summer and to establish responsibility if possible.

Local school inventories shall be conducted at least once each semester and must be taken as of June 30 each year.

Payment of Casual Labor

Payment may be made to non-contracted personnel from activity funds for casual labor, such as ticket takers, camera men, athletic official, etc. At the end of the calendar year, a Form 1099 must be filed with the Internal Revenue Service for these individuals in compliance with tax reporting requirements. The division's finance office will manage issuance of Form 1099's. Any payment to a contracted school division employee must be submitted on a time sheet to the school payroll office. The payroll office will then submit a bill to the school (activity fund account) for labor charges and corresponding FICA expenses.

School Store

Virginia Sales and Use Tax does not have to be paid to the vendor when the net proceeds of the school store sales are retained by the school or used to purchase certified school equipment.

Receipts for Athletic Team Events

Often it is not practical to obtain individual receipts for events involving large numbers of small transactions. For example, it may not be practical to obtain receipts from a fast-food restaurant for meals purchased for an athletic team. In this or similar cases, it may be more practical to give the team members a per-diem allowance and let them procure their own meals. If this method is used, a form of master receipt may be devised locally and used in place of procedures prescribed in the manual. The important point is to provide an audit trail. If advice is needed, contact the finance office.

Revised: 6/13/1995

Subject: Financial Accounting and Reporting

The superintendent or his/her designee shall establish and be responsible for a division's accounting system that will satisfy the Virginia Department of Education's regulations regarding accounting practices and applicable federal, State, and local laws.

Financial Accounting and Reporting

The School Board will receive monthly financial statements, including statements of revenues, expenditures, bills and payroll showing the financial condition of the division as of the last day of the month.

Inventories

The superintendent or his/her designee will be responsible for the inventory of all fixed assets of the school division.

School Level Accounting System

Each school is required to maintain an accurate, up-to-date accounting system of all money collected and disbursed by the school. These funds will be deposited in accounts in the name of the school.

A record of all receipts and disbursements will be maintained in accordance with the Williamsburg-James City County Public Schools regulation DGDG-R as promulgated by the superintendent and in accordance with regulations issued by the State Board of Education.

The principal will prepare and forward to the superintendent or his/her designee monthly financial statements, including statement of revenues and expenditures, showing the financial condition of the school as of the last day of the preceding month.

Audits

In accordance with State statutes and regulations, all financial records of the division will be audited following the close of each fiscal year. New agreements with auditing firms should not be longer than five (5) consecutive years unless approved by the School Board.

Adopted: 6/06/2006
Revised: 10/19/1982, 6/06/2006
Replaces: Policy DI (10/19/1982), Policy DIE (5/14/1974) and Policy DK (1983)

LEGAL REFERENCES: Code of Virginia, 1950, as amended, Sections 15.2-2511; 22.1-68; 22.1-90; 22.1-115 through 22.1-121; 22.1-122

CROSS REFERENCES: None

Subject: Fixed Asset Inventory Maintenance and Reporting

Introduction and Purpose

The Finance Department shall maintain a property control program that is structured to:

- Provide officials with information required to control the use and location of school property,
- Assist administrators in planning for equipment replacement,
- Identify property for insurance purposes, and
- Provide information required for district and county financial reports.

It is the responsibility of each school or department to ensure that all property and equipment under their control is properly accounted for in the Fixed Asset Ledgers. The department director or school principal (or designee) controlling the asset shall be responsible for securing personal property assigned to their department/school and may be held responsible for any lost or missing School assets.

Definitions of Fixed Assets

The school division shall maintain two fixed asset ledgers:

- a) **Capitalizable Assets** – The first ledger shall include all assets that must be capitalized and depreciated according to the Governmental Accounting Standards Board (GASB). These are referred to as Capitalizable Assets. A capitalizable asset is defined as any asset or group of assets that has a useful life in excess of two years and at the time of acquisition has a fair market value or cost of at least \$5,000. Examples include land and improvements, buildings, easements, vehicles, and machinery.
- b) **Controllable Assets** – The second ledger shall include fixed assets for which capitalization is not required by GASB. A controllable fixed asset is defined as any asset that must be inventoried and requires security from theft. Generally, controllable assets have a useful life of two or more years and a fair market value or acquisition cost of less than \$5,000. Controllable assets include the following:
 - Computer equipment (computer workstations, laptops, printers, scanners)
 - Audio-visual equipment including television monitors/receivers, compact disc players, portable stereos
 - Two-way radio equipment

Controllable assets are not subject to depreciation and are expensed in the year acquired. Security is important for these items as they are easily converted to cash. Fixed asset tags shall be attached to these assets and they must be recorded in the Controllable Fixed Asset Ledger. Controllable assets shall be secured in a manner consistent with its operational use and which minimizes the risk of loss or theft.

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Property records are not required for assets costing less than \$5,000 and which are not defined as controllable. Property that does not require record keeping includes furniture, equipment having less than a two-year life, and equipment not susceptible to loss or theft. The list of property defined as controllable property shall be modified as circumstances change.

Valuation

- a) Valuation of fixed assets shall be at original acquisition cost, including shipping and installation costs. Acquisition costs are net of any discounts received at purchase. Valuation of a donated asset shall be the fair market value of the asset at the date of acquisition.

- b) Valuation of Group Assets – Group assets are those assets that individually are valued for less than \$5,000, but that are collectively valued above \$5,000. The following two criteria shall be used in making such a determination:
 - 1. The expected economic useful service life of the entire group of assets and;
 - 2. The materiality of the total purchase price or acquisition cost of the group of assets involved.

The Assistant Superintendent/Chief Financial Officer (CFO) or his/her designee is responsible for identifying group assets.

Depreciation

Capitalizable fixed assets can be either depreciable or non-depreciable. Land is not subject to depreciation. Practically all other capitalizable assets are subject to annual depreciation. The straight-line depreciation method shall be used on all depreciable fixed assets in accordance with generally accepted accounting principles. The table on the next page shall be used as the basis in determination of an asset's useful life. The useful life of a particular asset may be adjusted based on the district's experience as deemed appropriate.

Useful Lives Table

Asset Type	Examples	Depreciable Life in Months (years)
Land and Land Improvements		N/A
Building and Improvements		600 (50)
Temporary	Modular classrooms, doors,	180 (15)
HVAC Systems	Windows, air conditioners, heating, ventilation systems, fuel tanks	240 (20)
Electrical/Plumbing		360 (30)
Roofing		240 (20)
Alarm systems		120 (10)
Carpeting, flooring, painting		84 (7)

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Improvements – other than building

Land improvements	Landscaping, swimming pools, tennis courts, bleachers	240 (20)
Park Improvements	Parking lots, fencing, retaining walls, fitness trails Athletic fields, soccer fields, running track	180 (15)

Equipment

Field equipment	Playground equipment, bleachers	240 (20)
Audio visual equipment	Satellite systems, radios, communications equipment	120 (10)
Recreational/athletic equipment	Treadmills, weight sets, stair climbers, rowers	120 (10)
Custodial Equipment	Floor scrubbers, vacuums	144 (12)
Computer Equipment	Monitors, CPUs, printers, servers	72 (06)
Telephone Sys and Accessories		120 (10)
Kitchen Equipment	Stoves, refrigerators	144 (12)

Vehicles

Light Trucks (under 13,000 lbs)		72 (06)
Medium Trucks (over 13,000 lbs)		96 (08)
Passenger Cars		72 (06)
Utility Trailers		180 (15)
Buses		120 (10)

Recording of Fixed Assets

The Assistant Superintendent/CFO, or his/her designee, shall maintain a perpetual inventory of all asset records. Fixed assets shall be recorded onto the fixed asset ledger as they are acquired. The administrator of each site (school or department) is responsible for all property on the premises and for reporting all acquisitions, movements, and disposals to the Finance Department.

Generally, as property is acquired, the acquiring site shall securely affix a property control tag to the asset and complete the appropriate Fixed Asset Control Form. The property listed on the form shall include the number shown on the property control tag. The completed form is then submitted to the Finance Department. See Fixed Asset Tags in next section for further discussion on the tagging of property.

At least annually, an inventory of fixed assets shall be taken at each school and department. Discrepancies between the perpetual inventory records and assets physically present at each school or department shall be promptly reported to the Finance Department.

The school or department administrator is responsible for physically identifying all assets contained on the Property Report. Fixed assets that are not listed on the Property Report must be added to the division's Fixed Asset Ledgers. Fixed Asset Control forms shall be completed for all controllable and capitalizable property located on the school premises and that is not listed on the Property Report.

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Fixed Asset Tags

The Purchasing Department will provide property tags to all school sites. For most newly acquired property, it is the responsibility of the site administrator to ensure that a tag is affixed to the property.

Property tags are to be used whenever possible. However, some assets are not easily tagged while the use of other assets causes the tag to fall off or become lost. For those assets, the Assistant Superintendent/CFO, or his/her designee, will assign a separately identifiable six digit number. The six digit number will begin with "90". Property tags are not assigned to the following property:

- Land, land improvements, and buildings
- Licensed motor vehicles and trailers
- Outdoor recreational equipment, bleachers, stage curtains
- Refuse compactors, water tanks, and fuel tanks
- Wheelchair lifts
- Telephone systems and computer network servers
- Other equipment not easily tagged

All other assets shall be tagged with a property control tag. The property control tag indicates that the asset is property of Williamsburg-James City County Public Schools and it contains a 6-digit number and bar code.

Placement Locations for Fixed Asset Tags

To assist in inventorying and identifying fixed assets, property control tags are to be affixed onto all assets in a uniform manner. Tags shall be placed on the front main body of the asset and should be clearly visible where possible and in a location that is not subject to disturbance or dislocation.

Disposing of Fixed Assets

When a fixed asset is no longer of use to a school or department or it becomes obsolete and thus requires disposal, a Property Movement Request form shall be completed and forwarded to the Purchasing Department. Purchasing will contact Building Services for transfer of the asset to another department or surplus disposition. When the disposal involves computer equipment, the Property Movement Request form should be forwarded to the director of technology for assessment of future use. The Director of Technology is responsible for notifying the Purchasing Department of computer equipment deletions and transfers. When requested disposals are completed, Purchasing will remove the items(s) from the records.

Adopted: 6/06/2006
Revised: 5/14/1974, 6/06/2006
Replaces: Policy DID (5/14/1974)

LEGAL REFERENCES: Section 22.1.79 of the Code of Virginia
CROSS REFERENCES: None

Subject: PURCHASING

The School Board, through the Purchasing Office under the direction of the Assistant Superintendent/Chief Financial Officer, will attempt to obtain high quality goods and services at reasonable cost and to ensure that all procurement procedures will be conducted in a fair and impartial manner as per the Virginia Code/Virginia Public Procurement Act. Purchases made in accordance with this policy and the methods outlined below will be made within prescribed budget authority as set forth by the School Board.

In meeting these objectives, the following purchasing methods are set forth:

1. Competitive sealed bids or competitive negotiations will be required for contracts exceeding \$50,000 for the purchase or lease of goods, or for the purchase of services, insurance, or construction.
2. Professional services such as accounting, architecture, landscape architecture, professional engineering, or legal, may be procured by competitive negotiation.
3. Competitive sealed proposals will be encouraged for all procurements when competitive sealed bidding is not practicable.
4. All commodity procurements not exceeding \$50,000 may be made in accordance with small purchase guidelines providing the requirements are not artificially divided so as to constitute several small purchases. Quotes for purchases from \$1,000 to \$50,000 should be solicited through the informal bid process from at least three vendors. Transactions estimated to be between \$1,000 and \$10,000 will require three verbal quotes; transactions estimated to be between \$10,000 and \$25,000 will require three written quotes obtained from vendors; transactions estimated to be between \$25,000 and \$50,000 will be submitted to the Purchasing Office which will obtain required pricing.
5. Sole source procurement will be permitted when only one source, practicably available, has been identified. All sole source procurement requests must be submitted to the Purchasing Office for approval by the Purchasing Agent prior to transaction taking place.
6. In the case of a tie bid between lowest responsive and responsible bidders, preference will be given to goods, services, and construction provided by Williamsburg-James City County residents, firms or corporations.
7. The Board will approve any and all competitive bid awards in excess of \$50,000.
8. Cooperative procurement with other public bodies for the purpose of increasing efficiency or reducing administrative expenses will be encouraged.
9. The Assistant Superintendent/Chief Financial Officer acts as the WJCC Purchasing Agent and is authorized to execute all contracts for goods and services for the School Board.

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10. The Board will receive periodic reports on the purchase of items over \$25,000 and less than \$50,000.

Adopted: 6/06/2006

Revised: 8/16/1982, 9/18/1990, 9/05/1999, 12/02/2003, 6/06/2006

Replaces: Policy DJ (2003), Policy DJA (5/14/1974), Policy DJF (5/14/1974) and Policy DJB (5/14/1982)

LEGAL REFERENCES: Code of Virginia, Sections 15.1-262-265;
22.1-125-129

CROSS REFERENCES: None

PURCHASING

1. Purchasing Policy

It is the policy of the Williamsburg-James City County Public Schools (WJCC) to encourage competition among qualified vendors by securing, when necessary, quotations and bids before a purchase is made. Purchases will be made that result in obtaining goods and services that meet the level of quality, the requirements needed, and at the best cost to WJCC.

All communications, verbal and written with vendors concerning the solicitations for goods or services, contract awards or purchase orders shall be through the Purchasing Office, unless the Purchasing Agent delegates the authority to others.

Purchasing has the authority, with the concurrence of the using departments, to revise the quality, quantity, and kind of materials or services requisitioned to assure that the proposed purchase is in the best interest of WJCC.

2. Using Department Responsibilities

- Using departments shall work closely with Purchasing in meeting their purchasing requirements.
- Using departments shall allow sufficient time for Purchasing to obtain bids and for the vendor to deliver. Planning is critical – PLAN AHEAD.
- Using departments shall prepare acceptable technical specifications that characteristically define the quality of goods or services needed to perform a specific function.

3. Unauthorized Purchases

The WJCC Purchasing Policy, this Procedures Manual, and Virginia statutes (including the Virginia Public Procurement Act) all contain essentially the same provision regarding purchasing with public funds.

Except for emergencies or other authorized exemptions (PAM'S under \$999.99), no purchase can be made nor is authorized until funds have been encumbered into the finance system or on a WJCC purchase requisition. When purchases are made contrary to this provision, the purchase is void and not considered an obligation of WJCC and the department head may be held personally liable for the costs of the purchase or contract.

Approvals for payment cannot cover "after the fact" purchase orders issued to encumber funds for work already done or material already purchased. *The Purchasing Policy and state law both require that funds must be encumbered prior to ordering services or materials.*

The purchase requisition is the document that initiates the encumbrance of funds for the purchase and must be issued prior to ordering to assure that sufficient funds are available to pay for the goods or services ordered.

- 3.1 Employees prohibited from signing contracts – WJCC employees are not authorized to sign or execute any contract or agreement between WJCC and a vendor unless the employee has specific advance written authorization/delegation from the Purchasing Agent. Contracts signed by an employee without advance written authorization are invalid.
- 3.2 Virginia Statute 15.1-110: Certification of sufficient funds; orders and contracts in violation of article – Except in emergency, no order for delivery on a contract for supplies, materials, equipment or contractual services for any department shall be awarded until the Chief Financial Officer shall have certified that the unencumbered balance in the appropriation concerned, in excess of all unpaid obligations, is sufficient to defray the cost of such order. Whenever any department shall purchase or contract for any supplies, materials, equipment or contractual services contrary to the provisions of this article or the rules and regulations made thereunder, such order or contract shall be void and of no effect. The head of such department could be personally liable for the costs of such order or contract and, if already paid for out of WJCC funds, the amount thereof may be recovered in the name of WJCC in an appropriate action instituted therefore. (Exhibit F, Unauthorized Purchase Commitment Approval Request Form, is to be submitted when unauthorized purchase is made.)

4. The Effect of the Purchasing Policy on Employees

Every WJCC employee involved in any part of the procurement process must understand that there are obligations, responsibilities and liabilities included in the WJCC Purchasing Policy that can affect their job and their personal life.

The Policy is based on the Virginia Public Procurement Act. It is the legal authority for every purchase made with WJCC funds. While much of the Policy seldom affects your day to day job duties, there are important provisions of the Policy that could affect your employment and that always must be kept in mind whenever you become involved in the purchasing process; whether specifying, reviewing bids, recommending award or in direct contacts with vendors. This section highlights issues you may face and their possible affect on you and your position with WJCC. If further clarification is needed on any of the provisions of the Policy, contact Purchasing.

- 4.1 Confidential Information - Confidential information that is available to the employee and not available to the public on request must remain confidential. Examples of confidential information include, but may not be limited to:
 - The estimate of the cost of goods and services to be purchased, including consulting, professional service or construction projects;
 - The status or the names of the finalists of a solicitation let under the Competitive Negotiation section of the WJCC Purchasing Policy. Release of this information could affect WJCC's bargaining position during negotiations;
 - Prices obtained during the telephone quotation or any other bidding process that if released to other vendors may affect the quotations of other vendors;
 - All information contained in the files of a bid or a proposal – any competitive bid vendor, upon request, can inspect bid records after the opening of all bids but prior to award;

any competitive negotiation offeror, upon request, can inspect proposal records after evaluation and negotiations of proposals are completed but prior to award; bid records and/or records are open to public inspection only after award of the contract.

- Trade secrets and confidential or proprietary information submitted by a vendor cannot be revealed to any person not involved in the bid/proposal evaluation or award process. Whenever any person requests information on a current solicitation, refer that person to the Purchasing Office for the information, or contact Purchasing to find out what information is acceptable for release
- Any other information that is known to you in your status as an employee of WJCC that could change the outcome of a bid if disclosed to one or more of the competitors.

4.2 Nominal Value - The definition of “nominal value” applies to items valued less than \$25.00. Although gifts under \$25.00 may be accepted, the prudent course for a WJCC employee involved with the procurement process to follow is to never accept gifts of any value from a vendor. The term “gift” can include the acceptance of discounts from a vendor’s place of business more than discounts offered to the general public; lunches or other meals; invitations to parties, social, sports or theater events; or anything that could be construed as having a market value of over \$25.00. Remember that the appearance of impropriety can be as harmful to the individual and to WJCC as impropriety itself.

4.3 Delegation - The Purchasing Policy allows the Purchasing Agent authority to delegate purchasing authority to using departments. The delegation includes, but may not be limited to obtaining telephone or written quotations from vendors for projects or services estimated not to exceed dollar values provided in the Purchasing Policy. Personnel who assume responsibility without specific delegation violate the Purchasing Policy.

5. Purchasing Methods and Procedures

Except for emergencies, travel reimbursement or other authorized exemptions all purchases require the usage of a purchase requisition (Exhibit A-Purchase Requisition). **ALL PURCHASE REQUISITIONS MUST BE TYPED.** The numbered purchase order, generated in the Purchasing Office is the result of a purchase requisition received from the using department. The purchase order is often the only contract document for the vendor and must be accurately prepared to reduce errors and eliminate misunderstanding of the information on the form by WJCC personnel and vendor. The purchase order is invalid unless signed by the Purchasing Agent or its delegated individual and certified as to available funds.

The original (white copy) of the purchase order is sent to the vendor; the green copy is retained in Finance; the blue copy is returned to the Cost Center Manager to be maintained as their control copy; the pink copy is returned to the Cost Center Manager to be used as the Receiving and Payment Authorization copy to be returned to Accounts Payable once material has been received and accepted; and a white copy is retained in the permanent file in Purchasing.

Partial shipments of orders may be accepted and payment made for those items. However, the receiving Cost Center Manager will make a copy of the pink form with the indicated total dollar amount to be paid for the items received and forward to Accounts Payable for processing of that partial payment. When the remainder of the order is received, the Cost Center Manager will then forward the pink copy to AP for final payment.

Advanced orders for instructional supplies and materials may be placed once the School Board has approved the budget for the following fiscal year (usually May). It should be noted on the PR that:

“This is an advanced procurement for the school year 20XX. The School Board reserves the right of cancellation. Delivery must be made after July 1, 20XX. Early delivery will be refused.”

Materials and supplies that are available through existing awarded contracts (WJCC, Cooperative Contracts and/or State Contracts) must be purchased from the awarded vendor. Exceptions must be approved by Purchasing.

- 5.1 Purchase of goods or services less than \$999.99- Payment Authorization Memorandums (PAM) (Exhibit B- Payment Authorization Memorandum) may be used for items purchased and received valued less than \$999.99. Purchases where the estimated total cost of the goods or services is less than \$999.99 may be processed upon receipt of one fair and reasonable price. It is understood that the using department, with its knowledge of goods or services requested, has obtained the best possible price. The prepared PAM, with invoices attached, is forwarded to Accounts Payable for payment. ***As a public, not for profit agency, WJCC does not pay sales tax and will not reimburse individuals for sales tax paid on purchases made using a PAM. The only exceptions are taxes on food, hotel, and related travel expenses authorized by WJCC.***
- 5.2 Purchases of goods or services more than \$1,000 but less than \$10,000 - Purchases from non-governmental sources where the estimated total cost of the goods or services is \$1,000 or greater but less than \$10,000 may be made after soliciting a minimum of three (3) documented telephone quotations. This documentation **must** be attached to the purchase requisition in order to be processed.
- 5.3 Purchases of goods or services more than \$10,000 but less than \$25,000
Purchases from non-governmental sources where the estimated total cost of the goods or services is greater than \$10,000 but less than \$25,000 shall be made after soliciting a minimum of (3) written or facsimile quotations submitted by vendors. This documentation **must** be attached to the purchase requisition in order to be processed.
- 5.4 Purchases of goods or services more than \$25,000 but less than \$50,000
Purchases from non-governmental sources where the estimated total cost of the goods or services is greater than \$25,000 but less than \$50,000 shall be made by the Purchasing Office through an informal bid process. Using departments are requested to provide the Purchasing Office with specifications, quantity desired and when desired. Upon completion of the informal bid process, the using department will be provided with the name of the selected vendor and other information needed to initiate a purchase requisition.

Materials and supplies that are available through existing awarded contracts **must be purchased from the awarded vendor. Exceptions must be approved by Purchasing.** The contract number must be typed on the purchase requisition.

5.5 Purchases of goods or services more than \$50,000 - All contracts estimated to be \$50,000 or greater for purchase or lease of goods, or for the purchase of services, insurance, or construction, shall be awarded after competitive sealed bidding, or competitive negotiation as provided in this section, unless otherwise allowed by law. All professional services shall be procured by competitive negotiation.

5.5.1 Competitive Sealed Bidding

Purchases where the estimated total cost of all goods, services (except as provided herein) or construction of \$50,000 or more shall be made by the Purchasing Office through the use of advertised sealed competitive bidding (issuance of an invitation for bid (IFB)). The Purchasing Office will advertise the IFB in a minimum of one newspaper with general circulation in the county a minimum of 10 days prior to the public bid opening date; publicly post the IFB in the School Board Building from the date of issue to the bid opening date; and solicit sealed competitive bids from prospective suppliers who have requested that their names be included on a bidders list that the Purchasing Office maintains.

Procedure

The using department must prepare a written accurate specification for the item(s) or service(s) required.

The using department should provide the Purchasing Office with a list of recommended sources to contact. This list should include name, address, contact, telephone and FAX numbers.

The Purchasing Office will prepare the invitation for bid (IFB) package including dates set for bid opening and if applicable, the pre-bid conference.

Purchasing shall receive and tabulate the bids and ensure basic compliance. Results will then be forwarded to the using department for their review, recommendation, and funding source identification.

Using department recommendations will be reviewed by Purchasing, a purchase order or contract will be prepared and shall be signed by the Purchasing Agent after receipt of any requested submittals from the contractor.

5.5.2. Competitive Negotiation

This method of procurement is to be used to procure all professional services or in those cases where it is either impossible or impractical to accurately and fully define the desired goods or non-professional services. An advanced written determination that competitive sealed bidding is either not practicable or fiscally advantageous to the Williamsburg-James City County Public Schools is required by law for goods and non-professional services. The writing shall document the basis for the determination.

Professional services are defined by the Virginia Public Procurement Act as work performed by an independent contractor within the scope of the practice of accounting, actuarial services, architecture, land surveying, landscape architecture, law, medicine, optometry, pharmacy, dentistry, or professional engineering.

The Purchasing Office will issue a request for proposal (RFP) and will advertise the RFP in a minimum of one newspaper with general circulation in the county, a minimum of 10 days prior to the proposal due date; publicly post the RFP in the School Board Building from the date of issue of the proposal; and solicit sealed competitive proposals from prospective suppliers who have requested that their names be included on a bidders list that the Purchasing Office maintains. The RFP must indicate in general terms that which is sought to be procured, specifying the factors which will be used in evaluating the proposals, and containing or incorporating by reference the applicable contractual terms and conditions including any unique capabilities or qualifications which will be required of the contractor. Purchasing, along with the using department, shall form a committee to objectively evaluate each proposal in accordance with established procedures.

Procedure

The using department must prepare a written specification statement for the item(s) or services (s) required.

The using department should provide the Purchasing Office with a list of recommended vendors to contact. This list should include name, address, contact, telephone and FAX numbers.

The using department will forward the completed specifications, suggested vendor list, and funding identification to the Purchasing Office.

The Purchasing Office prepares a Request for Proposal (RFP), establishes the date for receipt of responses, and if applicable, a pre proposal conference.

The Purchasing Office receives proposals and reviews them to determine that the offeror responded to the requirements of the RFP.

The Purchasing Office forwards to each member of the evaluation committee a Confidentiality Statement (Exhibit C-Confidentiality Statement) that must be signed and returned to Purchasing prior to responsive proposals being forwarded by Purchasing to the evaluation committee.

The committee members will independently rate each proposal using standard forms provided by Purchasing and later meet to discuss the ratings and to identify a "short list".

If necessary, prior to negotiations, Purchasing/Committee may interview short listed offerors to clarify information contained in their proposals.

Committee members independently perform a final ranking based on information obtained from the interview.

Negotiations are conducted by Purchasing/committee and "best offer" is identified.

A purchase order/contract is prepared and signed by the Purchasing Agent after receipt of any submittals.

- 5.6 Sole Source Purchases - The Purchasing Policy allows for exemption of the purchase of goods or services from competitive procurement when it is determined in writing, after conducting a good faith review of available sources, that there is only one source practicably available for the required goods or service.

Method

The Code of Virginia requires justification for such exemptions; therefore, Sole Source purchases must be supported by a Sole Source Justification (Exhibit D-Sole Source Justification) and must be approved by the Purchasing Agent.

Procedure

The Sole Source Justification must be a complete with an accurate explanation and signed by the division or department head.

The completed justification will be forwarded to Purchasing along with associated backup for recommendation and sent to the Purchasing Agent. The Purchasing Agent will approve or disapprove the request as sole source procurement. In making a sole source procurement, it is the responsibility of the Purchasing Office to negotiate a contract with the vendor that is in the best interest of the School Division.

- 5.7 Emergency Purchases - An emergency may arise and in order to protect personal safety, life or property immediate action is required. Emergency purchases are intended to provide an interim solution to a situation until proper procedures can be followed. In such cases, a purchase order or contract may be awarded by the Purchasing Agent, or delegated authorities, with as much competition as practicable under the circumstances.

Emergency purchases are not to be used for maintenance or alterations. Emergency purchases are not intended for known on-going problems that have been allowed to become paramount. The potential loss of year-end funds and/or poor planning is not considered adequate justification for an emergency purchase and will not be approved as such.

Method

The Code of Virginia requires justification for such requests; therefore emergency purchases must be supported by documentation.

Procedure (Exhibit E-Emergency Purchase)

An authorized department head must evaluate the emergency situation and determine the alternatives necessary to remove the threat to personal safety, life or property. Should emergency purchases of parts, material or services be required, the authorized department head should make all efforts to utilize existing contracts for these purchases. In cases where contracts have not been established, the department should prepare a written description of the parts, material or services required. After preparing this description, the authorized department head should contact as many possible suppliers as practicable and authorize the purchase of the required parts, material or services.

On the next working day, the authorized department head must provide a written memorandum to Purchasing which defines the emergency situation (including details relative to safety or other hazards), action taken (including sources contacted), and cost incurred. The memorandum should identify additional goods and/or services required including estimated costs for a total solution to the emergency situation. Purchasing will forward the memorandum to the Purchasing Agent and Superintendent.

For purchases with a total cost of \$50,000 or greater, a written notice that a contract is being awarded, or has been awarded on an emergency basis shall be publicly posted by Purchasing for ten (10) calendar days, beginning on the day the decision to award is announced or the day of award, whichever occurs first, or as soon thereafter as is practicable.

- 5.8 Williamsburg-James City County Public Schools Contracts - Purchasing will consider establishing any contract that is useful to any WJCC location that may result in savings in either time or money. Locations should review purchases made during the year to decide whether a contract should be established. Purchasing periodically reviews purchases of the same product or service by all locations to determine if the combined volume warrants establishment of a contract.

As a result of competition, a requirements contract will be awarded to one or more vendor sources, on a term basis, who completely satisfy the established quality and service requirements. Benefits that WJCC will receive from consolidating and standardizing similar quality requirements include more favorable prices through volume procurement; a reduction in procurement lead time and administrative efforts; and receipt of consistent quality and service levels. **If an item is available from one of these mandatory vendor sources, purchasing from another source is not permitted.** However, the Purchasing Agent may approve exceptions to these mandatory sources on a case-by-case basis when requirements differ and/or cannot be satisfied through an existing contract. Locations may obtain copies of any and all contracts they may need by contacting the Purchasing Office.

Contracts are not restricted to materials or services that maintain stable prices throughout the year. The "firm price" contract is one in which bids are obtained for a firm unit price for a stated period, based on the estimated use of the item or service. However, when the price of an item is anticipated to fluctuate during the term, Purchasing can establish a contract based on a discount offered from an established price list. When contracts of this type are established, a catalog or price list is used as the base price list for the contract. The discount proposed is deducted from the catalog or price list. If the catalog or price list changes, the contract is still valid as the same discount can be applied to the updated catalog or price list.

Method

The establishment of a requirements contract does not automatically authorize any user to use the services or purchase materials from the vendors. All contract purchases require the issuance of a Purchase Order.

Procedure

A copy of the notice or award of a requirements contract is provided by the Purchasing Office to the using department. The using department prepares a Purchase Requisition to order the goods or services under the contract and notes the contract number on the requisition.

The purchase requisition must include only the goods or services specified in the contract; prices, terms and other relevant information; and always include the current contract number.

The requisition must be signed by the cost center manager and must be sent to the Purchasing Office for encumbrance of funds. Once the encumbering process has been completed, the order will be placed.

Most requirements contracts established by Purchasing can be extended to all using departments. All current WJCC contracts are filed in the Purchasing Office and listed on the Contract Master List, which can be obtained by the using departments on request.

- 5.9 The Purchasing Office can authorize participation in contracts established by the state and other political jurisdictions. Purchasing also may join with other local governments in the establishment of cooperative contracts. Contact Purchasing for information and procedures regarding use of the following contracts.

1. State Contracts

The Commonwealth of Virginia establishes contracts that are extended to all its local governing bodies/school divisions. Purchasing maintains a master list of State Contracts available for reference.

2. Cooperative Procurement Contracts

WJCC may enter into cooperative agreements under Section 2.2-4304 of the Virginia Code for the purpose of combining requirements to increase efficiency or reduce administrative expenses. All cooperative contracts entered into or used by WJCC shall be based on procurement principles contained in the Purchasing Policy. WJCC may participate in or purchase goods and services through contracts awarded by other government bodies when it is determined by the Purchasing Agent that such use is in the best interest of WJCC and the contract is based on competitive procurement practices.

- 5.10. Blanket Purchase Orders - Blanket purchase orders are contractual relationships that may be entered into with local vendors to obtain small dollar, expendable operating supplies or services for which low or erratic demand usage exists. **Using departments will contact Purchasing with the desired vendor information. Purchasing will then process the request and set up the BPO.** Basically, a set of terms and conditions are agreed upon between the Purchasing Coordinator and seller wherein the seller will deliver or permit pick up of supplies ordered through a system controlled by the individual who has received authorization from the Purchasing Office. The prevailing market price, less discount, trade discount, and/or volume discounts as may be agreed upon, is charged and invoiced on a consolidated basis.

The principle advantage is the ability to delegate ordering authority to the user level, resulting in quicker access to the goods or services and the retention of related paperwork at that level. The success of this procedure is dependent upon the establishment and enforcement of proper controls.

5.11 Form of Agreement - Forms of agreements will be established with vendors to provide individual items for the Transportation and Operations Departments with an estimated dollar value of up to \$15,000. The items are identified as requirements needed to maintain vehicles and pieces of equipment that may negatively affect the routine operation of the school system. These are not emergency purchases as they do not meet the criteria of an emergency. The departments are required to follow the WJCC established purchasing procedures in obtaining the desired items.

5.12 Purchase Order Changes - Purchase orders may require changes or cancellations after the original has been sent to the vendor because of the vendor's failure to deliver, partial shipments, errors in preparation, etc. There are limits to the types of changes allowed to a purchase order as follow:

Allowed Changes:

- 1.) Cancellation of certain items on the purchase order usually due to unavailability or because of unacceptable back orders. As per terms and conditions on reverse of purchase order form – back orders beyond thirty day delivery are cancelled.
- 2.) Changing delivery point
- 3.) Correcting errors in the original purchase order.
- 4.) Changing size or color when price is not affected.

Non-allowed changes:

- 1.) Adding items to an existing purchase order without advance approval from Purchasing. This increases encumbrance and PO must be adjusted to reflect change.
- 2.) Changing the vendor name without Purchasing approval.
- 3.) Changing unit prices to correct an error. All pricing must be obtained from a current catalog. It is the responsibility of the originating department to verify that prices are current and accurate.

5.13 Cancellation of Purchase Order - It may become necessary to cancel a purchase order because of unsatisfactory vendor performance or because of errors in the purchase order.

When cancellation is necessary, the following procedure is to be used:

- 1.) Notify Purchasing – Contact Purchasing for authority to cancel. The original purchase order received by the vendor is a **contract**. The cancellation of a contract must be for valid reasons and must be approved by Purchasing.

2.) Contact the Vendor – Advise the vendor in writing of the cancellation. Issue the cancellation notice by telephone before the written notice is sent and indicate in the written notice the date of the telephone call and the name of the vendor’s representative who received the telephone notice.

3.) Issue a Purchase Order Cancellation – Send the pink receiving report to Purchasing showing the reason for the cancellation and attach a copy of the written notice sent to the vendor, any approvals sent to you by Purchasing, and/or any other documents/notations supporting the cancellation. This notice of cancellation must be signed by the originator and the cost center manager.

5.14 Follow-up/Expediting
Method

The purchasing process is not accomplished by simply issuing a purchase order. Satisfactory delivery must also be made. To insure that delivery will be made when required, follow-up is necessary.

Purchasing is ready to assist any using department which has difficulty with suppliers in obtaining satisfactory answers to their follow-up queries, but the initial responsibility for the follow-up remains with the using department.

Procedure

The date and method of follow-up will depend on the nature of the order and the promised delivery date. Sources of supply whose history clearly shows a record of broken delivery promises should be eliminated from award consideration, providing that Purchasing has approved their elimination in advance. Purchasing must be advised in writing when shipments are late in arriving or not acceptable. This will provide a performance history of each vendor for our vendor files. Failure to report in writing poor performance when it occurs will result in repeat orders to these suppliers.

If the using department plans ahead, most needless rush orders for materials will be eliminated and the vendors should be able to deliver on time. Constant requests to suppliers for rush service destroys the effectiveness of such requests and adds to both the Purchasing Coordinator’s and seller’s costs.

5.15 Contract Performance - When a contractor does not perform in accordance with the bid specifications, Purchasing shall be notified so that corrective action may be taken. Allowing poor performance means that the using department is not managing the contract in the School Division’s best interest. The contract specifications call for a specific level of performance. If WJCC does not receive that level of performance, the contract should be reviewed for possible termination. Complaints on performance shall be submitted in writing to Purchasing when they occur so that corrective action may be initiated, or to justify any future requests for cancellation or removal from the bidder’s list. Failure to document poor service can result in another award to the same contractor at a future date. The using department must report and document poor performance when it occurs.

5.16 Damaged Orders – When items ordered arrive damaged, it is in your best interest to note it on the delivery driver's receipt and refuse delivery. If the damaged is concealed and isn't found until after the delivery is accepted, notification of the vendor/contractor and Purchasing is necessary. The sooner damage is noted, the sooner arrangements can be made for replacement merchandise or return of the damaged item and a credit issued. Under no circumstances should you be expected to accept damaged merchandise.

Williamsburg-James City County Public Schools
 P.O. Box 8783
 101-D Mounts Bay Road
 Williamsburg, VA 23187
 (757) 253-6727
 Fax: (757) 253-0173

Purchase Request

<p>Vendor:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Ship to:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>Requisition Date: _____</p> <p>Budget Code: _____</p> <p>Requested by: _____</p> <p>Ship by: _____</p> <p>Ship via: _____</p> <p>F.O.B.: _____</p> <p>Terms: _____</p> <p>Purchase Order Number: _____</p> <p>ATTACH BACKUP:</p> <p><u>3 VERBAL QUOTES - \$1,000-\$10,000</u></p> <p><u>3 WRITTEN QUOTES - \$10,000 - \$25,000</u></p> <p><u>OVER \$25,000 TO BE DONE BY PURCHASING</u></p>
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Qty	Unit	Description	Price	Total

Authorized by _____
Subtotal _____
Freight _____
Total

WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS
Williamsburg, Virginia

PAM ~ PAYMENT AUTHORIZATION MEMORANDUM

VENDOR NAME _____
(make check payable to)

VENDOR NUMBER _____

Invoice Date _____

Date Prepared _____

ACCOUNT CODE	INVOICE NUMBER	AMOUNT

DESCRIPTION OF GOODS/SERVICES:

APPROVALS:

Certified as to availability of funds: _____
Principal/Cost Center Manager *Date*

Approved for Payment: _____
Asst. Superintendent/CFO *Date*



WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS
Williamsburg, Virginia

CONFIDENTIALITY STATEMENT

PURCHASING OFFICE

Solicitation Description: _____

Solicitation # _____

Name: _____

Title: _____

Organization: **WJCC**

You have been selected as a member of the Evaluation Team that will evaluate proposals submitted in response to the above referenced solicitation. Your selection was based upon your technical qualifications in this area and your known ability to develop an objective analysis of each proposal.

It is essential that the integrity of the evaluation process be maintained to insure that each offeror's proposal is given fair and equal consideration. Your familiarity with certain projects or services may tend to influence your evaluation; however, you are asked in this specific instance, to be particularly objective and guard against any tendency that may slant your evaluation in favor of a personal preference. You are reminded that contracts shall be awarded only upon the proposal contents, evaluated in accordance with the evaluation criteria specified in the solicitation.

The following is for your review prior to signing the Evaluation Team Member Statement:

1. Evaluation Team Members for a procurement shall sign a statement before reviewing bids or proposals that the person has no interest in the procurement other than that disclosed and will have no contact with any representative of a competing vendor related to the particular procurement during the course of evaluation of bids or proposals. The person shall disclose on the statement any contact unrelated to the pending procurement that the person might need to have with a representative of a competing vendor.
2. Evaluation materials shall not be viewed, copied or removed by anyone other than you. Do not place any evaluation materials in an area that you cannot secure.
3. You shall not provide any information, written or verbal, to any person other than your Evaluation Team members.
4. You are not to have any contact whatsoever, except during formal committee meetings, with any offeror involved in this solicitation, unless the contact is of a completely unrelated matter in the normal course of your duties. If, for any reason, including the normal course of your duties, you do have contact with a competing offeror under this solicitation, you shall notify the Procurement Officer and inform him/her of the purpose and context of the contact.

Form 07 (rev 5-25-06)

5. To emphasize the importance of the above information, you are asked to sign the following:

EVALUATION TEAM MEMBER STATEMENT

- a) I have read and understand the above information. I will not divulge, publish, or reveal by work, conduct or any other means, such information or knowledge, except as necessary to do so in performance of my official duties related to this evaluation and in accordance with all regulations and laws, unless specifically authorized in writing in each and every case by the Procurement Officer. I make this statement without any mental reservation or purpose of evasion and in the absence of duress.
- b) If at any time during the evaluation process, my participation might result in a real, apparent, possible, or potential conflict of interest, I will immediately report the circumstances to the Procurement Office.
- c) My recommendation(s) shall be based upon an objective review of the offeror's proposal(s) and the appropriate solicitation evaluation criteria.

Member's Signature

Date Signed

EXHIBIT D

WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS



SOLE SOURCE JUSTIFICATION

Department: _____

Date: _____

Department Head: _____

Phone: _____

Vendor Name: _____

Cost: _____

(Initial all entries that apply)

- 1. Vendor is the original equipment manufacturer; there are no regional distributors.
- 2. The parts/equipment are not interchangeable with similar parts of another manufacturer.
- 3. This is the only equipment that meets the specialized needs of the department and performs the intended function.
- 4. Detailed justification is available which establishes beyond doubt that the Vendor is the only source practicably available to provide the item or service required (attach justification).

I recommend that competitive procurement be waived, and that the service or material on the attached Requisition be purchased as a sole source.

Signed: _____
Department Head

Purchasing Coordinator's Recommendation:

Signed: _____
Purchasing Coordinator

Based on the above and attached documents, I have determined this to be a sole source with no other vendor practicably available.

Purchasing Agent Approval: _____

Date: _____

WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS
Williamsburg, Virginia



EMERGENCY PURCHASE

MEMORANDUM OF JUSTIFICATION

*Please describe nature of emergency affecting safety, health or welfare of the public.
Be concise, but describe the emergency completely.*

Recommended Vendors: _____

Estimated cost of emergency purchase: \$ _____

Date Requested: _____

Department Director

Director's Signature

Purchasing Coordinator's Recommendation:

Approved by Purchasing Agent: _____

Date: _____

Superintendent's Signature (if required)

Date: _____



UNAUTHORIZED PURCHASE COMMITMENT APPROVAL REQUEST

Note: School principals and Department Heads have authority to serve as the ratifying authority for unauthorized commitments up to \$999.99. School principals and Department Heads may handle these situations under local procedures, or use the procedures in this section to refer such actions to the Chief Financial Officer, or his designee, if desired. Unauthorized contractual commitments that would involve claims will be processed in coordination with the Chief Financial Officer and the School Attorney.

This memorandum documents an unauthorized commitment which exceeds my delegated purchase authority and requires ratification action in the amount of \$_____. The following information pertains to this purchase commitment:

School/Department Name_____

Person Making Unauthorized Commitment: _____ *Signature*
_____ *Printed Name*

Phone Number:_____ Company/Vendor Name:_____

1. Description of goods or services procured (attach any appropriate documentation, including invoice if received):

2. Description of facts and circumstances surrounding the unauthorized purchase (including why normal purchasing procedures were not followed, why and how the vendor was selected, a list of other sources considered (if sole-source, include Sole Source Form), and what is the current status of performance or completion):

3. Statement of why you should not be personally liable for the cost (e.g., a public purpose was served and no personal benefit was received):

4. Documentation that the price paid is fair and reasonable (Note: If the price is unreasonable, the individual may be held personally liable for the difference.)

Subject: Vendor Relations

Access to School Premises

No vendor, agent, or sales representative may enter the schools to advertise or sell goods or services to employees or students except as provided herein. Anyone found soliciting goods or services to student or employees in the schools or on school property during school hours without authorization shall be subject to legal action

Vendors are not permitted to make appointments with individual School Board employees without the permission of the principal or the superintendent or his/her designee. No vendor is permitted to sell, arrange demonstrations or products or services, or take orders for goods or services without prior authorization from the principal or superintendent or his/her designee.

This does not prevent authorized representatives of firms regularly supplying goods and services to the school division from having access to the schools in the course of their routine business duties.

Prohibition on Solicitation or Acceptance of Gifts

No employee with responsibility for a procurement transaction may request, accept, or agree to accept from a bidder, offeror, contractor or subcontractor anything of more than nominal value (refer to Policy DJ-R, 4.2) unless consideration of substantially equal or greater value is exchanged.

Disclosure of Subsequent Employment

No employee or former employee with official responsibility for procurement transactions may accept employment with any bidder, offeror or contractor with whom the employee or former employee dealt with in an official capacity concerning procurement transactions for a period of one year from the end of employment by the school division unless the employee or former employee provides written notification to the division prior to commencement of employment by that bidder, offeror or contractor.

Adopted: 6/06/2006
Revised: 6/14/1974, 6/06/2006

LEGAL REFERENCES: Code of Virginia, 1950, as amended,
Sections 2.2-4370, 2.2-4371, 22.1-78,
22.1-293 (B,D)

CROSS REFERENCES: WJCC Policy DJ - Purchasing, DJ-R 4.2

Subject: Payroll Procedures/Payday Schedules

All Contracted employees will be paid in 10, 11, or 12 monthly installments depending on their contract. Checks for all contracted personnel will be distributed on the last business day of the month. Checks for the month of December will be issued at the close of school for the Winter break.

Timesheets for substitutes, temporary and student workers not under contract must be delivered to the payroll office on the last working day of the month. Checks will be issued on the tenth day of the following month.

If any scheduled payday falls on a Saturday, Sunday, or holiday, pay checks will be issued on the preceding business day.

Effective July 1, 2006, all employees of Williamsburg-James City County Public Schools will be required to participate in direct deposit. Exceptions to this policy will require special approval from the Assistant Superintendent/Chief Financial Officer and will be granted only due to unique circumstances which prevent the employee from having their pay checks electronically deposited.

Adopted: 6/06/2006
Revised: 5/14/1974, 9/16/1986, 6/06/2006

LEGAL REFERENCES: Section 22.1-296 of the Code of Virginia
CROSS REFERENCES: GBL, Personnel Records
GCBA, Professional Staff Salary Schedules
GCE, Part-Time and Substitute Prof. Staff Employment
GDBA, Support Staff Salary Schedules

Subject: Salary Deductions

No deductions will be made from the salary of an employee except for such purpose as required by law or specifically approved by the Board. Deductions from salary that are required by law are:

- Federal Withholding Tax
- FICA (Social Security)
- Virginia State Withholding Tax
- Court ordered garnishments
- Federal, state and local tax liens

Deductions from salary approved by the Board and that may be made at the request of the employee include:

- Annuities
- Commercial Hospital Insurance
- United States Government Bonds
- Credit Union
- Professional Dues (Local, V.E.A, N.E.A)
- Uniform Rentals
- Commercial Life Insurance
- Commercial Disability Insurance
- United Way Contributions

Adopted: 5/14/1974
Revised: 5/14/1974

LEGAL REFERENCES:

CROSS REFERENCES: GCBA, Professional Staff Salary Schedules
GCBC, Professional Staff Fringe Benefits
GDBA, Support Staff Salary Schedules
GDBC, Support Staff Fringe Benefits

Subject: Travel and Expense Reimbursement

The Board will encourage attendance and participation of school personnel at professional meetings. The purpose of this policy is to encourage the School Division staff in the work they are doing, provide for opportunities to enhance their knowledge and performance in their fields and to maintain high morale.

Request for reimbursement from Board funds will be honored only for trips approved in advance by cost center managers and for which a statement of travel, with supporting documents is submitted.

Travel Authorization

Cost center managers are responsible for approval of travel that is to be charged to their respective cost center accounts. The superintendent is responsible for approval of travel of cost center managers. Complete authorization must be obtained prior to travel. Notification of travel plans for instructional personnel should be submitted to Assistant Superintendent for Academic Services before travel occurs.

Appropriate Expenses

1. Mileage: If possible, a school vehicle should be used for travel. However, if a school vehicle is not available, mileage reimbursement will be provided on the roundtrip distance between the site of employee's origination and the location of travel destination (i.e., conference). Reimbursement will be provided at an established rate.
2. Lodging: Lodging will be reimbursed for the cost of the conference hotel or at a rate comparable to conference hotel. If travel does not involve a conference, an attempt should be made by the employee to keep lodging costs reasonable.
3. Meals: Meals will be reimbursed at an established per diem rate, including taxes and tips. For partial days the rate per meal is fifteen percent (15%) for breakfast, thirty percent (30%) for lunch, and fifty-five percent (55%) for dinner, including taxes and tips. If actual costs exceed per diem rates, expenses shall be supported by receipts if reimbursement is requested. Reimbursement exceeding the per diem rate must be approved by the Executive Director of Finance & Administrative Services.
4. Other: Such items as bridge, turnpike, tunnel tolls, parking fees, and other travel costs are reimbursable. Items should be listed separately with receipts included for any individual items that exceed \$5.00.

Travel Advance

Estimated costs of travel will be advanced to the employee upon request, provided proper approval has been acquired. Such request should be noted in Section A of the Travel Expense Voucher and submitted to the Finance Office no later than ten (10) working days before the date funds are needed in order to allow for adequate processing time.

**Williamsburg-James City County Public Schools
Policies and Procedures Manual**

Reimbursement

No later than five (5) working days subsequent to travel the employee will complete detail of actual costs, Travel Expense Voucher Column B, and submit to cost center manager for approval, and then forward it to the Finance Office for processing of reimbursement.

If funds are due the School Division, a check in the proper amount shall be included. If funds are due the employee, a check in the proper amount will be written on the next scheduled reimbursement date.

Request for reimbursement for mileage for travel on School business shall be submitted by completion on Side 2 of Travel Expense Voucher.

(Requests for out-of-state or travel in excess of \$500 requires prior approval of the Superintendent.)

Adopted: 5/14/1974
Revised: 9/21/1993

LEGAL REFERENCES:

CROSS REFERENCES: BHD, Board Member Compensation and Expenses
GCLA, Professional Staff Visitations and
Conferences



WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS
WILLIAMSBURG, VIRGINIA

TRAVEL ~ MILEAGE ~ EXPENSE REIMBURSEMENT AUTHORIZATION

NAME and ADDRESS, VENDOR NUMBER, ACCOUNT CODE(S), DATE

CONFERENCE TITLE

DEPARTURE DATE

DESTINATION: Attach backup that supports travel (i.e., copy of brochure or flyer, registration form, etc.)

RETURN DATE

SECTION A - TRAVEL ESTIMATE
NOTE: MUST BE SUBMITTED TO FINANCE NO LATER THAN TEN (10) WORKING DAYS PRIOR TO DATE OF NEED, IF PAYMENT IS REQUESTED.

SECTION B - ACTUAL COSTS
NOTE: MUST BE SUBMITTED TO FINANCE WITHIN TEN (10) WORKING DAYS AFTER COMPLETION OF TRAVEL, OR BY JUNE 30th, WHICHEVER IS EARLIER.

Table with columns for expense type (REGISTRATION FEES, AUTO/MILEAGE, AIR, LODGING, MEALS, OTHER) and amount (\$).

Table with columns for actual cost amount (\$).

Original receipts must be attached for all expenditures, except for meals.

Receipts are not required for meals when based on daily per diem rate.

SECTION A: (Optional) I request a travel advance of \$
*For Per Diem rates, refer to WJC Forms on WJCC website

SECTION B: I certify that the above expenses were incurred by me on authorized school business.

Employee, Employee's Supervisor and Cost Center Manager signatures are required below:
Employee
Employee's Supervisor
Cost Center Manager

Employee
Employee's Supervisor
Cost Center Manager

Superintendent's Signature: If travel is out of state or exceeds \$500, Superintendent must sign prior to submitting form to Finance

Superintendent's Signature: If travel is out of state or exceeds \$500, Superintendent must sign prior to submitting form to Finance

Approved for payment, if advance is requested: Asst. Supt./Chief Financial Officer, Date

Approved for Payment: Asst. Supt./Chief Financial Officer, Date

Subject: Cash in School Buildings

In accordance with Department of Education's Guidelines for School Activity Funds, cash shall not be left in teachers' desks, lockers, or closets unattended during the school day. All monies shall be turned into the school office without delay. The school office will issue a receipt for said monies. Any cash that remains in the school building overnight shall be turned into the school office and placed in the school vault.

Adopted:
Revised:

LEGAL REFERENCES: Code of Virginia, 1950, as amended,
Sections 22.1-68, 22.1-70, 22.1-78

CROSS REFERENCES: None

Subject: School Properties Disposal Procedure

Surplus or obsolete equipment, supplies, and materials owned by the Division will normally be disposed of in one of the following ways:

1. Transferred for use in another building
2. Held for sale at public auction
3. Sold by sealed bid
4. Destroyed, donated or sold at nominal cost to students or other school systems (i.e., obsolete, outdated, or unwanted supplies, equipment, computers, textbooks, library books, or other items of little or no value).

All property to be disposed of will be identified to the director of finance, who will be responsible for disposing of surplus or obsolete property as follows:

1. Coordinate reassignment of property with affected building principal or director;
2. Arrange for public auction as required;
3. Advertise for sealed bids;
4. Approve destruction, donation, or sale at nominal cost of obsolete, outdated, or unwanted supplies, equipment, computers, textbooks, library books, or other items of little or no value.

Except for items purchased with school-based funds, all monies received as a result of disposal will be deposited in the appropriate Board revenue account. Funds collected from the sale of obsolete, outdated, or unwanted supplies, equipment, computers, textbooks, library books, or other items purchased by an individual school will be returned to the account(s) of that school.

**Adopted: 9-21-1982
Revised: 2-24-1998**

**LEGAL REFERENCES: Code of Virginia,
Sections 15.1-262-265; 22.1-125-129**



wjcc public schools

Williamsburg-James City County Public Schools Educational Plan and Budget Executive Summary

Williamsburg/James City County, Virginia

Lifelong learning, independent thinking, & responsible citizenship...

Strategic Plan Goals

Goal 1: *We will establish high educational standards for each and every student and ensure that all students achieve these standards in order to graduate fully prepared for employment and/or further education.*

Goal 2: *We will eliminate the achievement gap for all groups of students regardless of ethnicity, gender, socioeconomic background, or other identified subgroups.*

Goal 3: *We will maintain facilities and environments that are safe, inviting, respectful, and supportive.*

Goal 4: *We will employ and retain dedicated, caring, diverse, and highly competent teachers, administrators, and staff at all levels.*

Goal 5: *We will cultivate partnerships to maximize resources that support high quality programs and services for all students.*

The above goals as well as the Mission/Vision/Strategic Goals approved by the Williamsburg-James City County School Board provide the foundation for the district's activities and, consequently, its budget proposal.

Williamsburg-James City County Public Schools – At a Glance

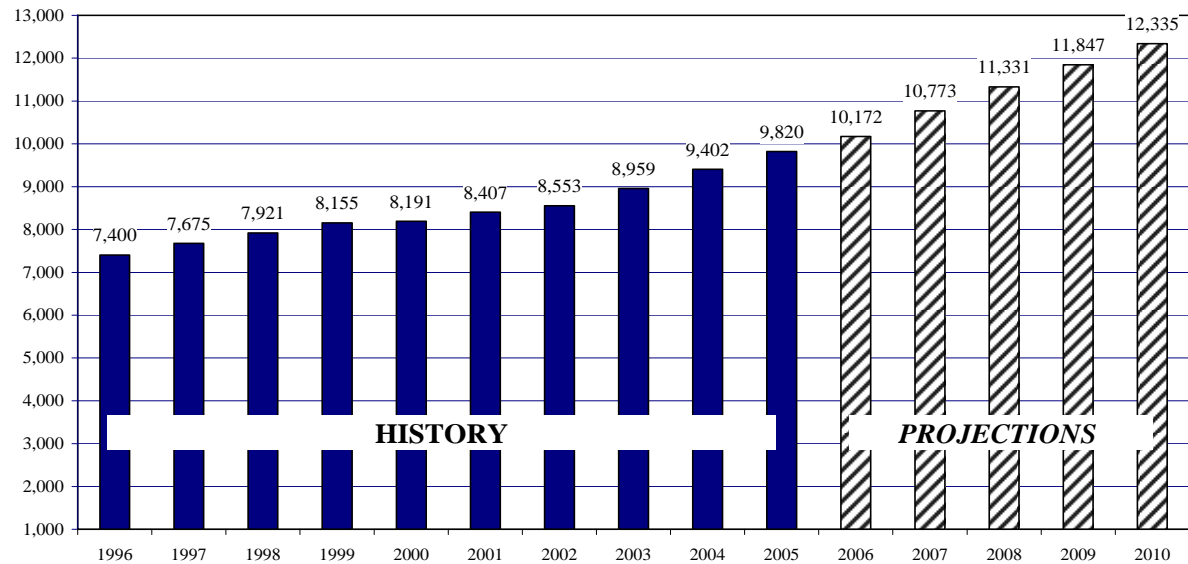
Williamsburg-James City County Public Schools (WJCC PS) is comprised of seven elementary schools, three middle schools, two high schools, and an alternative school. We plan to open a new elementary and a new high school in the Fall of 2007.

K-12 enrollment in the Fall of 2006 is projected to increase by 352 students from FY 2005-2006. The projected¹ enrollment for FY 2006-2007 is 10,172 - up from the FY 2005/2006 enrollment of 9,820. Approximately 21% of our students are eligible for free and reduced meals under the Federal lunch program. Williamsburg-James City County Public Schools has 1,450 full-time employees.

¹ This is WJCCPS' internal projection. DeJong, an external consulting firm, in one scenario projects the enrollment to be 10,273 in the Fall of 2006.



WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS Five Year Enrollment Forecast



K-12 Average Daily Membership (ADM) numbers (ADM = days membership divided by days taught) is projected to be 10,121 (using a 99.5% retention rate from projected enrollment). ADM is the count that the State uses for revenue calculations.

We 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.

Williamsburg-James City County Public Schools is a fiscally dependent school division pursuant to State law. As a fiscally dependent school division, Williamsburg-James City County Public Schools does not levy taxes or issue debt. All funds are appropriated to Williamsburg-James City County Public Schools by the County's Board of Supervisors and the City Council, which has authority to tax and incur debt. The School Board derives its authority from the State and has the constitutional responsibility to provide public education to the citizens of Williamsburg-James City County.

Mission and Strategic Plan

The Williamsburg-James City County Public Schools is 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. To carry out this mission, the School Board established five major goals as part of an overall six-year Strategic Plan. The goals address academic achievement for “each and every” student; as well as eliminating the achievement gap for all groups of students. The remaining three goals focus on maintaining high quality facilities; employing highly qualified staff; and cultivating partnerships to support high quality programs and services needed for all students.

The division’s Strategic Plan provides guidance and direction for the School Board to facilitate appropriate funding decisions throughout the budget process. The focal point of the Plan is predicated on the first goal, establishing high educational standards for each and every student.

Major Achievements/Accomplishments

1. 100% Accreditation:
All 12 schools met Virginia Department of Education accreditation standards. (WJCC Schools is the 10th largest to achieve 100% accreditation)
2. Standards of Learning (SOL) student achievement pass rates for the division, on average, fall within the 80% to 90% range
3. 100% of WJCC Schools have achieved Southern Association of Colleges and Schools (SACS) accreditation.
4. Over 60% of our teaching staff holds advanced educational degrees.
5. 96.7% of our core teachers are highly qualified personnel as defined by the No Child Left Behind Act.
6. 73% of CTE teachers in WJCC have earned Industry Certifications in their fields.
7. “*What Parents Want*”: WJCC Schools received this national recognition from *School Match*, a national school selection consulting firm.
8. “*Gold Medal*”: WJCC Schools received this national rating from *Expansion Management* magazine, a business publication referenced by companies looking to expand/re-locate.
9. Two WJCC students were selected as National Merit Scholarship semi-finalists.
10. Two students were selected as candidates for the United States Presidential Scholars Program.
11. Six new National Board for Professional Teaching Standards certified teachers, for a division total of 12.
12. Program evaluations were completed for Reading Recovery, Bright Beginnings, Center of Educational Opportunities (CEO), Guidance, and AVID program.
13. Awarded a Certificate for Commitment to Performance Excellence by the U.S. Senate for Productivity and Quality Award for Virginia (SPQA).

14. Awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association and the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International (ASBO) for the fifth consecutive year.

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 Committee (BRC) is formed. The School Board establishes, consistent with the Strategic Plan, "*Funding Parameters 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.

Budget Components – Funds

Williamsburg-James City County Public Schools' total resources are made up of several component funds: the Operating Fund, Child Nutrition Services Fund, other supplemental grant funds. The operating fund is the largest and most widely discussed since it supports the daily operational expenses of the school district. The Child Nutrition Services fund supports the food service program that serves breakfast and lunch to our students. Supplemental grant funds are funds that are provided for very specific purposes, e.g. Title I funds, which must only be spent on improving student achievement for disadvantaged students. The City and County also supports Williamsburg-James City County Public Schools through Capital Improvement Project (CIP) funds that are maintained on the School's books. These funds are used for major capital improvements in our schools. The FY 2006 Capital Improvement Project budget for Williamsburg-James City County Public Schools projects is \$63.1million designated for the construction of the 3rd High School and 8th Elementary School.

Fund	FY2004 Actual*	FY2005 Actual*	FY2006 Budget*	FY2007 Budget	\$ Variance	% change over 2006	% of Budget	FY 2005 Undesignated Fund Balance
Operating	\$73,619,787	\$81,672,761	\$88,249,197	\$98,712,346	\$10,463,149	11.86%	82.44%	\$134,326
Grants	3,519,975	4,373,575	4,177,250	4,426,196	248,946	5.96%	3.70%	-
Capital Improvement Projects	1,157,575	2,435,431	70,110,146	13,038,839	(57,071,307)	-81.40%	10.89%	-
State Operated - Eastern State/Merrimac Center	650,828	784,486	803,937	803,937	-	0.00%	0.67%	-
Child Nutrition Services	2,525,750	2,803,003	2,709,314	2,763,714	54,400	2.01%	2.31%	293,394
Grand Total	\$81,473,915	\$92,069,257	\$166,049,844	\$119,745,032	\$(46,304,812)	-27.89%	100.00%	\$ 427,720

Operating Budget Overview

The FY 2006-07 Operating Budget is \$98,712,346, a revenue increase of \$10.5 million or 11.9% over FY 2005-06.

Description	FY2005-2006 Budget *	FY2006-2007 Projected	Change (\$)	Change (%)
Revenues:				
Williamsburg	\$ 6,414,311	\$ 6,497,799	\$ 83,488	1.3%
James City County	60,193,282	64,906,587	4,713,305	7.8%
Total - Local	66,607,593	71,404,386	4,796,793	7.2%
Total - State	21,378,604	27,044,960	5,666,356	26.5%
Total - Other	263,000	263,000	-	0.0%
Total Revenues: All Sources	\$ 88,249,197	\$ 98,712,346	\$ 10,463,149	11.9%

FY 2006/2007 Budget Goals and Highlights

- ***To maintain and improve the academic program and student achievement in this period of growth***

Specific Actions:

- **School-based staffing increases (\$2M)**
 - 35 positions (includes growth, special education, pre-K, ESL, technology integration, health, IB, and new building start-up staff)
 - 5.75 positions for Reading Renewal
- **Academic Services increases (\$1M)**
 - Significant additional funds for improvement (includes textbook adoptions, Reading Renewal support, curriculum update costs, student equipment, student performance benchmarking, staff development, and Advanced Placement fees)

- ***Remain competitive in employee compensation in order to attract and retain qualified staff***

Specific Actions:

- **Salary increases (\$3.5M)**
 - Teacher, Support, and Administrative average salary increase of 5%
- **Employee Benefits (VRS \$2.2M & Health \$800K)**
 - Fund 34% rate increase in retirement rates (as contemplated by General Assembly)
 - Fund base budget adjustment

- ***Adequately budget for expenses***

Specific Actions:

- **Utility and fuel increases (\$900K)**
 - Increase budget to pay for increased costs
- **Other increases**
 - Adequately funds accounts that are currently under funded such as: stipends, cafeteria monitors, security overtime, grounds maintenance, and sub/extra run bus driver accounts.

Revenue assumptions include:

- Funding from County and City - overall 7.2% increase (7.8% County and 1.3% City requested)
- State revenues as enacted by General Assembly (26.5% in operational funds)

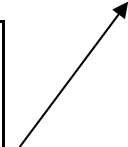
Summary of Staff Full-Time Equivalent (FTEs) Changes (from FY 06 to FY 07)

FY 2005/2006 Operating Budget FTE Total	1,442.56
Title I and Spec. Ed VI-B FY 06 Grant FTEs - moved to grant fund in FY 07	-36.75
Revised FY 2005/2006 Operating Budget FTE Total (- grant positions)	1,405.81

Instructional/School Based (Cost Center 00)

28.07

Reading Renewal	4.75
ESL	1
IB Coordinator	0.5
Pre-K (Need Center)	2
Special Education	5
Instructional Technology Resource Teacher (ITRT)	2
Growth/Staffing Model	12.82

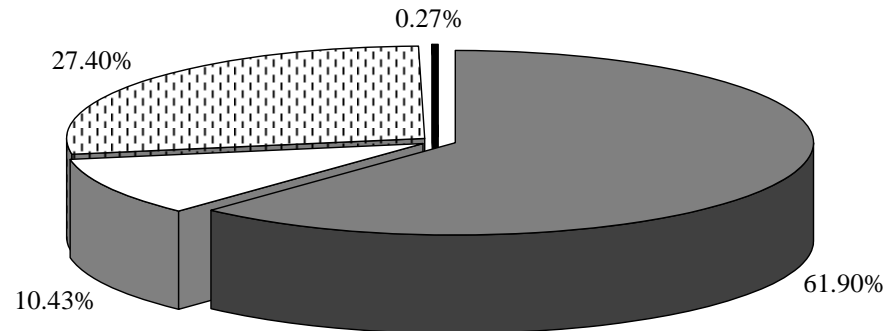


Teacher Assistants	7
New buildings *	3
Clinic Assistant	1
Café Monitors (previously not budgeted)	1.72
<u>Academic Services (Cost Center 40)</u>	
Clerical (adjusting entry)	-0.5
Reading Renewal Coordinator release time	1
<u>Student Services (Cost Center 41)</u>	
Clerical (move from Special Ed. VI-B grant)	1
Special Education Supervisor (move from Special Ed. VI-B grant)	1
Special Education Instructional Specialist	1
<u>Finance (Cost Center 56)</u>	
Finance Staff	0.5
<u>Transportation (Cost Center 61)</u>	
Clerical	0.75
<u>Building Services (Cost Center 62)</u>	
Clerical (move from Food Service)	1
Total Difference	46.54
FY 2006/2007 Operating Budget FTE Total	1,452.35

* 3rd HS (1 Principal, .5 Sec., .5 AD), 8th ES (.5 Principal, .5 Sec.)

Revenues

FY2007 OPERATING BUDGET PROJECTED REVENUE SUMMARY



TOTAL: \$ 98,712,346

■ Local	\$61,105,190	□ Local (Sales Tax)	\$10,299,196
▣ State	\$27,044,960	■ Other	\$263,000

Overview of funding:

In fulfilling its constitutional mandate, the State Board of Education establishes the educational objectives for public education in Virginia. These objectives are known as the Standards of Quality (SOQ). These standards are subject to revision only by the General Assembly. The SOQ represents the minimum requirements for school divisions in Virginia to provide a program of high quality for public elementary and secondary education. The Constitution of Virginia also requires the General Assembly to determine the manner in which funds are provided to meet the SOQ, including the apportionment of costs between the state and local governments. All basic aid and most categorical funding established within the SOQ funding formula are apportioned between the state and local governments according to a “composite index”. The composite index is the state’s measure of the local ability to pay for education. In James City County, the composite index for the FY 2006-07 budget year is 0.5499. This means that for every dollar of support called for by the SOQ, the County of James City is required to pay about 55 cents and the state about 45 cents (Williamsburg has a composite index of 0.80). While the locality is free to exceed the minimum funding, it is rare that the state would provide funding beyond the minimum called for in the SOQ.

Current year state revenue is linked directly to the current year student enrollment. For computation purposes, ADM is used. The projected ADM is multiplied by the SOQ funding amounts, subject to the composite index, to arrive at a figure for projected state revenue. Sales tax revenue is projected separately by the State Department of Education. Since all school divisions in Virginia are fiscally dependent, local revenues are projected based on budget negotiations and discussions between the County of James City and City of Williamsburg. Williamsburg and James City County have established a funding “contract” which delineates the funding split each locality provides.

As a public school system in the Commonwealth of Virginia, our funding is from two main sources: the Commonwealth and the county/city with an additional small percentage from the federal government and other local sources. The chart below depicts the breakdown by source of funds.

State Funds

State funds, which account for approximately \$27 million, are made up of:

- Standards of Quality (SOQ) funds (approximately \$24.4 million) include: Basic Aid, salary supplement, fringe benefit funds, special education, etc.
- Lottery profits (approximately \$1 million)
- Categorical/incentive state funds (approximately \$1.6 million). Examples include, at-Risk, K-3 class size reduction, etc.

The SOQ funding level is determined by two major variables:

- Average Daily Membership (ADM) – the number of students in our district
- Composite Index – a sliding scale from 0 to .8. The higher the number the higher the local share. In James City County, the composite index for the FY 2006-07 budget year is 0.5499. This means that for every dollar of support called for by the SOQ, the County of James City is required to pay about 55 cents and the state about 45 cents (Williamsburg has a composite index of .80). While the locality is free to exceed the minimum funding, it is rare that the state would provide funding beyond the minimum called for in the SOQ.

Given that SOQ funding is directly tied to ADM, changes in enrollment have significant budgetary implications. As enrollment numbers change, so do the resources that we have available for the educational system. This impact is particularly acute given that current year data is used to calculate current funding, which means that the district needs to address any revenue shortfalls during the year in order to balance its books.

State sales tax, which helps support Williamsburg-James City County local appropriations, revenues represent 1-1/8% (another 1/8% is dedicated to the state portion of Basic Aid) of the educational component of the tax that is distributed to all school districts. All statewide revenue is pooled and allocated based on number of students that school divisions have in their systems. Lottery funds represent funding received from the state that is a portion of profits made on the lottery system.

Other categorical/incentive state revenues encompass a myriad of state assistance in the areas of technology, vocational education, primary class size, etc.

Revenue Estimates - FY 2007

The FY 2007 State budget numbers are based on the Governor's proposed. The major actions taken in Governor Warner's introduced 2006-2008 budget include:

- Technical updates to the costs of the SOQ, incentive, categorical, and school facilities accounts;
- Additional funding for increases in the employer share of fringe benefit rates paid to the Virginia Retirement System (VRS).
- Proposed fringe benefit rates for 2006-2008 are as follows (note: these rates represent approximately a 30% increase or \$2M in additional costs):
 - Instructional VRS: 9.20% (up from 6.22% "Employer" Rate - current "Employee" Rate, paid by system, stays at 5%)
 - Retiree Health Care Credit: 0.56%
 - Group Life: 0.49% (premium "holiday" currently)
- Updated sales tax and Lottery revenue estimates;
- 2005 Triennial Census of school population, used for distribution of estimated sales tax;
- Funding for a three-percent compensation supplement (effective December 1, 2006) in fiscal year 2007 with continuation of funding in fiscal year 2008.

Other local funds include revenue received from tuitions, fees, building rentals, etc. The proposal reflects level funding.

The balance of revenue comes from local tax resources, and accounts for \$71.4 million of our FY 2006-07 budget or approximately 72%. The budgeted increase for FY 2006-07 is \$4.8 million or a 7.2% increase.

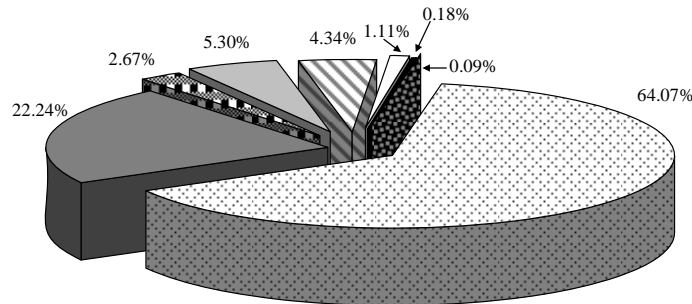
Other Federal, State, & Other Grants

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 allow the district to offer services that would, otherwise, not be able to be offered within the confines of the operating budget.

Expenditures

On the expenditure side, the largest single component of our budget is staffing, which as the chart indicates, represents 86.3% (wages and fringe benefits). In terms of the functional areas that the budget supports, instruction represents 74.5% of expenditures.

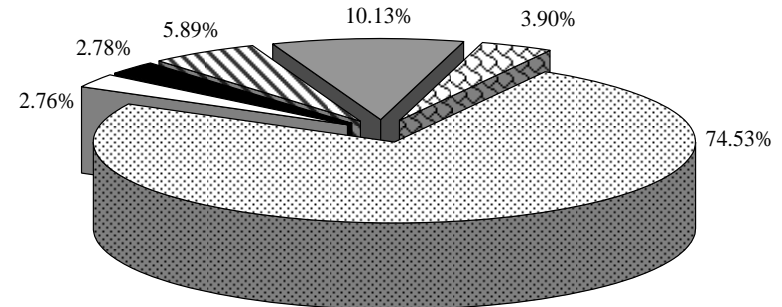
**FY2007
PROJECTED OPERATING EXPENDITURES
by STATE OBJECT CATEGORIES**



TOTAL: \$ 98,712,346

Personnel Services	\$63,246,207	Employee Benefits	\$21,957,646
Purchased Services	\$2,637,481	Other Charges	\$5,234,029
Materials & Supplies	\$4,280,030	Payments to Joint Operations	\$1,098,046
Capital Outlay	\$179,407	Other Uses of Funds	\$79,500

**FY2007
PROJECTED OPERATING EXPENDITURES
by STATE FUNCTION CATEGORIES**



TOTAL: \$ 98,712,346

Instruction	\$73,566,883	Student Attendance & Health	\$2,721,716
Administration	\$2,748,986	Pupil Transportation Svcs	\$5,818,201
Operation & Maint. Svcs	\$10,000,354	Technology	\$3,856,206





REQUESTS FOR INFORMATION


This executive summary is designed to provide citizens, taxpayers, customers, and other interested parties with a general overview of the WJCC School Board's budget/finances. Additional information is provided in the budget document and other Williamsburg-James City County Public Schools' support documents. We will be happy to provide any information you may need. Questions concerning any of the information provided in this report or requests for additional financial information can be addressed to Scott A. Burckbuchler, Assistant Superintendent/Chief Financial Officer, at 757-253-6751.

School Board Adopted Budget Teacher Allocation Worksheet

OPERATING FUND

FY 2006/2007 K-12 Teacher Staffing Allocations

	Core (Base) Staffing						Non-Base Staffing											
	Enrollment	Desired Core Ratio	Number of Core Teachers (100)*	Core Ratio	Overall Ratio	Free and Reduced %	Art (100)	Music/Drama (100)	PE/H (100)	FL (100)	SS/At-Risk (100)	Reading (100)	ESL (100)	Tech (100)	AVID (100)	Other ** (100)	C&T/ Voc (300)	Regular Program Teachers 100-51120000
Clara Byrd Baker	769		36.0	21.4	16.8	19.0%	1.0	1.0	1.5		2.0	3.00	0.25	1.0	0.0	0.0	0.0	45.75
DJ Montague	861	K- 2 20:1	41.0	21.0	17.3	24.0%	1.0	1.0	1.5		1.0	3.00	0.25	1.0	0.0	0.0	0.0	49.75
James River	488	3-5 25:1	24.0	20.3	14.7	51.0%	1.0	1.0	1.0	1.0	2.0	1.00	0.25	1.0	0.0	1.0	0.0	33.25
Matthew Whaley	574	student/	27.0	21.3	16.3	25.0%	1.0	2.0	1.0		2.0	1.00	0.25	1.0	0.0	0.0	0.0	35.25
Norge	671	teacher	32.0	21.0	17.1	26.6%	1.0	1.0	1.0		2.0	1.00	0.25	1.0	0.0	0.0	0.0	39.25
Rawls Byrd	547	ratio	27.0	20.3	16.3	25.6%	1.0	1.0	1.0		1.0	1.00	0.50	1.0	0.0	0.0	0.0	33.50
Stonehouse	638		31.0	20.6	15.9	15.7%	1.0	2.0	1.0		1.0	3.00	0.25	1.0	0.0	0.0	0.0	40.25
Total	4,548		218.0	20.9	16.5	25.6%	7.0	9.0	8.0		11.0	13.00	2.00	7.0	0.0	1.0	0.0	276.00
Berkeley MS	891	25:1	36.0	24.8	15.8	16.7%	1.0	3.0	5.0	4.0	1.0	1.0	0.5	2.0	1.0	0.0	2.0	56.50
Blair MS	673	25:1	27.0	24.9	14.6	32.0%	1.0	3.0	4.0	4.0	2.0	1.0	0.0	1.0	1.0	0.0	2.0	46.00
Toano MS	887	25:1	36.0	24.6	15.8	21.8%	1.0	3.0	5.0	4.0	2.0	1.0	0.0	1.0	1.0	0.0	2.0	56.00
Total	2,451		99.0	24.8	15.5	22.6%	3.0	9.0	14.0	12.0	5.0	3.0	0.5	4.0	3.0	0.0	6.0	158.50
Jamestown HS	1,542	25:1	62.0	24.9	17.1	13.6%	4.0	4.0	7.0		0.5	1.0	0.5	2.0		0.0	9.0	90.00
Lafayette HS	1,631	25:1	66.0	24.7	16.3	15.1%	5.0	3.0	8.0		0.5	1.0	0.5	2.0		0.0	14.0	100.00
Total	3,173		128.0	24.8	16.7	14.3%	9.0	7.0	15.0		1.0	2.0	1.0	4.0			23.0	190.00
Grand Total/Avg.	10,172		445.0	22.9	16.3	21.3%	19.0	25.0	37.0	12.0	17.0	18.0	3.5	15.0	3.0	1.0	29.0	624.50

 = included in base allocation

* Core teachers include math, language arts, science, social studies as well as foreign language for high schools allocation purposes.

** 1 FTE listed for James River is for IB program (1.0 coordinator)

School Board Adopted Budget Teacher Allocation Worksheet

Regular staffing as indicted above

Total Regular Teachers (Prog. 100s & 300)		624.5
CEO		11.0
Academic Services		2.0
IT integration teacher (ITRT)		3.0
Reading Renewal		2.0
Reserve positions		4.0
Total positions required		646.5
Positions budgeted:		
	Program	FTE
Regular Education	100	593.00
IB program - JR	105	2.00
Title I (transferred to grants budge	111	
Academic Svcs (on admin schedule)		2.50
Alternative Ed.	120	17.00
AVID	139	3.00
Vocational instructors	300	29.00
Total Positions budgeted		646.50
		0.00

Other staffing

Total spec. ed. program teachers (Program 200s)		
Special education teaching positions		65.0
Added special ed. positions for growth		6.0
Total positions required		71.0
Positions budgeted:		
	Program	FTE
Special Education	200	70.0
Flow Thru	210	
Sped. Autism (JR)	220	1.0
Total Positions budgeted		71.0
		0.0

Total adult ed. program teachers (Program 700)		
Adult Ed.		
Total positions required		2.0
Positions budgeted:		
	Program	FTE
Adult Ed	720	2.0
Total Positions budgeted		2.0
		0.0

Total gifted. program teachers (Program 400s)		
Gifted teaching positions		12.0
Total positions required		12.0
Positions budgeted:		
	Program	FTE
Gifted	400	12.0
Total Positions budgeted		12.0
		0.0

Total pre-K (Program 800s)		
Pre-K teaching positions		23.0
Total positions required		23.0
Positions budgeted:		
	Program	FTE
Pre-K Need Center	821	14.0
Pre-K Bright Beginnings	822	9.0
Total Positions budgeted		23.0
		0.0

School Board Adopted Budget Teacher Allocation Worksheet

OTHER STAFFING

	Title I	Title II	Title V
Clara Byrd Baker			
DJ Montague			
James River	3.00	2.0	
Matthew Whaley	2.00		
Norge	2.00	1.0	
Rawls Byrd	2.00		0.4
Stonehouse			
Total	9.00	3.0	0.4
Berkeley MS			
Blair MS		1.0	
Toano MS			
Total	0.0	1.0	0.0
Jamestown HS			
Lafayette HS			
Total	0.0	0.0	0.0
CEO Stud. Services/Central			
Grand Total	9.00	4.0	0.4

SPED Operating	SPED (Flow Thru)	SPED Total	SPED Total	Total SPED students
3.0	2.0	5.0	5.9%	90.0
2.0	1.0	3.0	3.5%	82.0
3.0	1.0	4.0	4.7%	88.0
3.0	1.0	4.0	4.7%	69.0
4.0	4.5	8.5	10.0%	112.0
4.0	1.5	5.5	6.5%	87.0
4.0	2.0	6.0	7.1%	73.0
23.0	13.0	36.0	42.4%	601.0
6.0		6.0	7.1%	86.0
4.0	2.0	6.0	7.1%	86.0
11.0	1.0	12.0	14.1%	112.0
21.0	3.0	24.0	28.2%	284.0
8.0	3.0	11.0	12.9%	159.0
12.0	1.0	13.0	15.3%	188.0
20.0	4.0	24.0	28.2%	347.0
1.0	1.0	1.0	1.2%	
65.0	21.0	85.0	100.0%	1,232.0

Media	Guid.	Social Workers	Speech Thera pists
1.0	1.5		
1.0	1.5		
1.0	1.0		
1.0	1.0		
1.0	1.0		
1.0	1.0		
1.0	1.0		
7.0	8.0		
1.0	2.0		
1.0	2.0		
1.0	2.0		
3.0	6.0		
2.0	5.0		
2.0	5.0		
4.0	10.0		
	1.0	6.0	10.0
14.00	25.00	6.00	10.00

Total Positions budgeted	14.00	25.00	6.00	10.00
+/-	0.00	0.00	0.00	0.00



wjcc public schools

TEN-YEAR ENROLLMENT and BUDGET PROJECTIONS

The following is an excerpt from the **10-Year Enrollment and Budget Projections**. The full document is in the supplemental section of the budget book. This document is intended to depict the estimated costs (presented in 2006 dollars) associated with the projected enrollment growth for the next ten years.

Pages 74 and 76 are devoted to identifying the need for new facilities based on the projected 10 year enrollment. Based on this projected enrollment, we have identified the new schools that will be needed to meet enrollment growth. Some of these new facilities are already part of the Capital Improvements Plan (CIP): 8th & 9th Elementary (2007 and 2009), 3rd High School (2007), and 4th Middle School (2009), whereas, some are newly articulated needs: 4th High School (2014), and 5th Middle School (2015).

On pages 75 and 77, a summary of estimated personnel and other costs associated with the opening of new schools and enrollment growth is provided as well as a depiction of the revenue growth that will be needed to pay for these increased expenses. Please note that significant revenue increases will be needed. Whereas we recognize and appreciate the localities' significant support of the school system, we would be remiss if we did not indicate the challenges that lie ahead. In order to continue to provide the quality education the citizens rightly expect in this growing community, WJCC Public Schools will need significant additional financial support.

Contained within the costs are estimates for "base budget increases." This simply means that it is reasonable to expect that our costs will increase annually due to inflationary trends. We have used a 5% inflationary factor.

If there are any questions, please do not hesitate to get in contact with us. We thank you for your consideration of the information presented. We hope that it will provide valuable information in short and long term planning.

TEN-YEAR ENROLLMENT and BUDGET PROJECTIONS

Part 1 (FY 2006/07 - FY 2010/11)

2006/2007 projected enrollment (K-5 - 4,551, 6-8 - 2,424, 9-12 - 3,298 = Total 10,273)

Williamsburg-James City County Public Schools and Projected Enrollment (source: DeJONG, 2005) - High				
Grade	2007-08	2008-09	2009-10	2010-11
K	726	878	825	738
1	786	782	946	888
2	810	841	837	1,012
3	895	885	918	913
4	788	937	926	961
5	803	841	1,001	989
K - 5 Total	4,808	5,164	5,452	5,501
6	759	824	863	1,027
7	819	790	857	898
8	875	850	821	890
6 - 8 Total	2,453	2,464	2,541	2,815
9	949	1,046	1,016	981
10	903	942	1,038	1,008
11	821	824	859	946
12	792	809	812	847
9 - 12 Total	3,465	3,621	3,725	3,782
Grand Total	10,726	11,249	11,718	12,098
Increase from previous year	453	523	469	380

Source: DeJONG

	2007-08	2008-09	2009-10	2010-11
Elementary Capacity (current)	4,045	4,045	4,045	4,045
8th Elem Capacity & SH expan.	826	826	826	826
9th Elementary			700	700
Projected Enrollment	4,808	5,164	5,452	5,501
+/- Capacity vs. enrollment	-763	-1,119	-1,407	-1,456
+/- Capacity w/ prop. Buildings	63	-293	119	70
Middle Capacity (current)	2,402	2,402	2,402	2,402
4th Middle School Capacity			800	800
5th Middle school Capacity				
Projected Enrollment	2,453	2,464	2,541	2,815
+/- Capacity vs. enrollment	-51	-62	-139	-413
+/- Capacity w/ prop. buildings	-51	-62	661	387
High Capacity (current)	2,407	2,407	2,407	2,407
3rd HS Capacity	1,250	1,250	1,250	1,250
4th HS Capacity				
Projected Enrollment	3,465	3,621	3,725	3,782
+/- Capacity vs. enrollment	-1,058	-1,214	-1,318	-1,375
+/- Capacity w/ prop. buildings	192	36	-68	-125



= "already approved" school

All Amounts Expressed in 2006
Dollars

**increases (estimated) and estimated needed revenue to support
increased expense**

FY 2006/07 SB Adopted (6/06) Bud: \$ 98,712,346

	2007-08	2008-09	2009-10	2010-11
Core (Base) Additional Staffing Costs	\$ 1,650,000	\$ 1,915,000	\$ 1,650,000	\$ 1,385,000
Additional Building Allocations	\$ 99,670	\$ 110,287	\$ 95,927	\$ 78,125
Additional Staffing & Other Costs Associated With Opening New Building				
3rd High School	\$ 4,207,271			
8th Elementary	\$ 1,813,945			
4th Middle School			\$ 3,055,045	
9th Elementary			\$ 1,847,860	
4th High School				
5th Middle School				
Base Budget Increase*	\$ 4,935,617	\$ 5,570,942	\$ 5,950,754	\$ 6,580,733
TOTAL Estimated Budget *	\$ 111,418,849	\$ 119,015,078	\$ 131,614,663	\$ 139,658,522
Total Est. Increase from prior yr	\$ 12,706,503	\$ 7,596,229	\$ 12,599,585	\$ 8,043,858
	2007-08	2008-09	2009-10	2010-11
Estimated Revenue Increases***				
James City County	14.9% \$ 9,641,248	7.5% \$ 5,591,999	12.6% \$ 10,074,401	6.5% \$ 5,864,314
Williamsburg	14.9% \$ 965,185	7.5% \$ 559,815	12.6% \$ 1,008,548	6.5% \$ 587,077
State	7.8% \$ 2,100,069	5.0% \$ 1,444,415	5.0% \$ 1,516,636	5.0% \$ 1,592,468
Total Est. Revenue Increase	12.9% \$ 12,706,503	6.8% \$ 7,596,229	10.6% \$ 12,599,585	6.1% \$ 8,043,858
Difference Expense & Revenue	\$ -	\$ -	\$ -	\$ -


TEN-YEAR ENROLLMENT and BUDGET PROJECTIONS


Part 2 (FY 2011/12 - FY 2015/16)

Williamsburg-James City County Public Schools and Projected Enrollment (source: DeJONG, 2005) - High					
Grade	2011-12	2012-13	2013-14	2014-15	2015-16
K	744	750	756	763	769
1	795	802	808	815	821
2	950	851	858	865	872
3	1,105	1,038	929	937	944
4	956	1,157	1,087	972	980
5	1,027	1,021	1,236	1,160	1,039
K - 5 Total	5,577	5,619	5,674	5,512	5,425
6	1,015	1,053	1,048	1,268	1,191
7	1,069	1,056	1,096	1,091	1,320
8	933	1,110	1,097	1,138	1,132
6 - 8 Total	3,017	3,219	3,241	3,497	3,643
9	1,064	1,115	1,326	1,311	1,360
10	973	1,055	1,106	1,315	1,300
11	919	887	962	1,008	1,200
12	933	907	875	949	994
9 - 12 Total	3,889	3,964	4,269	4,583	4,854
Grand Total	12,483	12,802	13,184	13,592	13,922
Increase from previous year	385	319	382	408	330

Source: DeJONG

	2011-12	2012-13	2013-14	2014-15	2015-16
Elementary Capacity (current)	4,045	4,045	4,045	4,045	4,045
8th Elem Capacity & SH expan.	826	826	826	826	826
9th Elementary	700	700	700	700	700
Projected Enrollment	5,577	5,619	5,674	5,512	5,425
+/- Capacity vs. enrollment	-1,532	-1,574	-1,629	-1,467	-1,380
+/- Capacity w/ prop. Buildings	-6	-48	-103	59	146
Middle Capacity (current)	2,402	2,402	2,402	2,402	2,402
4th Middle School Capacity	800	800	800	800	800
5th Middle school Capacity					800
Projected Enrollment	3,017	3,219	3,241	3,497	3,643
+/- Capacity vs. enrollment	-615	-817	-839	-1,095	-1,241
+/- Capacity w/ prop. buildings	185	-17	-39	-295	359
High Capacity (current)	2,407	2,407	2,407	2,407	2,407
3rd HS Capacity	1,250	1,250	1,250	1,250	1,250
4th HS Capacity				1,250	1,250
Projected Enrollment	3,889	3,964	4,269	4,583	4,854
+/- Capacity vs. enrollment	-1,482	-1,557	-1,862	-2,176	-2,447
+/- Capacity w/ prop. buildings	-232	-307	-612	324	53

 = "already approved"

76  = proposed (not currently in capital budget)

All Amounts Expressed in 2006
Dollars

**Additional operating costs due to enrollment, new building staffing increases (estimated) and estimated
needed revenue to support increased expense**

	2011-12	2012-13	2013-14	2014-15	2015-16
Core (Base) Additional Staffing Costs	\$ 1,265,000	\$ 1,060,000	\$ 1,325,000	\$ 1,445,000	\$ 1,180,000
Additional Building Allocations	\$ 83,744	\$ 68,386	\$ 103,541	\$ 113,374	\$ 92,627
Additional Staffing & Other Costs Associated With Opening New Building					
3rd High School					
8th Elementary					
4th Middle School					
9th Elementary					
4th High School				\$ 4,618,018	
5th Middle School					\$ 3,090,590
Base Budget Increase*	\$ 6,982,926	\$ 7,399,510	\$ 7,825,904	\$ 8,288,627	\$ 9,011,878
TOTAL Estimated Budget *	\$ 147,990,192	\$ 156,518,088	\$ 165,772,533	\$ 180,237,551	\$ 193,612,645
Total Est. Increase from prior yr	\$ 8,331,670	\$ 8,527,896	\$ 9,254,445	\$ 14,465,018	\$ 13,375,094
	2011-12	2012-13	2013-14	2014-15	2014-15
Estimated Revenue Increases***					
James City County	6.3% \$ 6,053,557	6.0% \$ 6,155,930	6.2% \$ 6,736,567	9.9% \$ 11,389,192	8.2% \$ 10,310,475
Williamsburg	6.3% \$ 606,022	6.0% \$ 616,270	6.2% \$ 674,398	9.9% \$ 1,140,172	8.2% \$ 1,032,182
State	5.0% \$ 1,672,091	5.0% \$ 1,755,696	5.0% \$ 1,843,480	5.0% \$ 1,935,655	5.0% \$ 2,032,437
Total Est. Revenue Increase	6.0% \$ 8,331,670	5.8% \$ 8,527,896	5.9% \$ 9,254,445	8.7% \$ 14,465,018	7.4% \$ 13,375,094
Difference Expense & Revenue	\$ -	\$ -	\$ -	\$ -	\$ -