



Proposed Executive Summary

Fiscal Year 2024



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Executive Summary



Dear PWCS Families, Employees, and Community:

I want to acknowledge our students, families, staff, and community members, as well as our School Board, for your support during my second year as your Superintendent. Through my continued engagement with stakeholders, it is evident that the support for students and staff in PWCS is immense.

The Fiscal Year (FY) 2024 budget prioritizes investments aligned with the four commitments of the PWCS Vision 2025 Launching Thriving Futures Strategic Plan. Additionally, it is important to note that while the American Rescue Plan Act (ARPA) federal funding available to PWCS in response to the pandemic is ending, the needs of our students continue to grow. This includes a 40% increase in English Learner students, 7.2% increase in students with special needs, and a 55% increase in economically disadvantaged students over the past five years.

Our commitment to Learning and Achievement for All is only achieved through the excellence of our staff. A key goal to support our workforce is to provide regionally competitive wages, and this budget funds an average 5% employee pay increase. Furthermore, the budget proposal retains 14 instructional coaches (previously funded by ARPA), funds 75 new teaching assistants for our classrooms serving students with special needs, and three additional Pre-K classes to increase access to early learning in areas of high demand.

To further our commitment to a Positive Climate and Culture, this budget sustains investments made earlier this school year, including the addition of 65 school-based safety and security personnel, and adds eight staff positions dedicated to safety. Furthermore, this budget continues to invest in international faculty and teacher residency programs to fulfill our commitment to inclusivity and connectedness in representing the diverse demographics of our students and staff.

Our commitment to strengthen Family and Community Engagement is exemplified through the continued funding of 35 parent liaisons (previously funded by ARPA) and addition of 62 parent liaisons so that every school has a dedicated parent liaison by FY 2024. Moreover, with continued STEM participation, additional robotics program funding will ensure equitable access for students and schools.

Our budget includes funding for our Capital Improvements Program (CIP) that focuses on the need for new additions and facilities to address growth. Our CIP funds multiple renovation projects to guarantee our older schools are modernized to the best of our abilities. In addition, our CIP aligns to our Strategic Plan and focuses on advancing our sustainability goals.

Lastly, aligned to our fourth strategic commitment, Organizational Coherence, this budget funds the resources needed at the central level to operate more efficiently and effectively. The budget allocates funding for the modernization of budgetary practices through an adequacy and formulation study designed to better align fiscal convergence for organizational optimization.

LATANYA D. MCDADE, Ed.D.
Superintendent of Schools

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Executive Summary

I encourage you to review this document for more detailed information on how this budget funds our Strategic Plan and provides critical support for our students and staff. Thank you for your continued support and committed partnership.

Sincerely,



LaTanya D. McDade, Ed.D.
Superintendent of Schools

The School Board



Babur B. Lateef, M.D.
Chairman At-Large



Mrs. Jennifer T. Wall
*Vice Chairwoman
Gainesville District*



Mrs. Adele E. Jackson
Brentsville District



Mrs. Lillie G. Jessie
Occoquan District



Ms. Diane L. Raulston
Neabsco District



Mr. Justin David Wilk
Potomac District



Ms. Loree Y. Williams
Woodbridge District



Mrs. Lisa A. Zargarpur
Coles District



Daania Sharifi
Student Representative



Chance Williams
Student Representative

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Prince William County Public Schools Administration



LaTanya D. McDade
Superintendent of Schools



Elisa M. Botello
Chief of Staff



Vernon Bock
Chief Operating Officer



Lucretia N. Brown
Chief Equity Officer



Donna L. Eagle
Chief Human Resources Officer



Matthew Guilfoyle
Chief Information Officer



John M. Wallingford
Chief Financial Officer



Carol E. Flenard
Deputy Superintendent



Rita Everett Goss
Associate Superintendent for Teaching and Learning



Denise M. Huebner
Associate Superintendent for Student Services and Post Secondary Success



Ashley Reyher
Associate Superintendent for Special Education



William G. Bixby
Associate Superintendent for High Schools



Corey Harris
Associate Superintendent for Middle Schools



Catherine Porter-Lucas
Associate Superintendent for Middle Schools



R. Todd Erickson
Associate Superintendent for Central Elementary Schools



Jarcelynn M. Hart
Associate Superintendent for Western Elementary Schools



Kimberly A. Werle
Associate Superintendent for Eastern Elementary Schools

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Achievements 2018–22

- All schools in PWCS earned Virginia accreditation for the 2019-20 school year based on recent performance measures, according to Virginia Department of Education (VDOE). The 100% success rate compares with a statewide accreditation rate of 92%. PWCS is the largest school division in the state with all schools accredited without any conditions. Annual accreditation was waived for all Virginia public schools for the 2020-21 school year due to the cancellation of spring 2020 state assessments.
- 2021 graduates were awarded more than \$63.5 million in scholarships. This is an increase from the over \$54 million awarded in scholarships to the class of 2020.
- The 2020-21 Division-wide on-time graduation rate was 92.8%. This exceeds state and national averages.
- Thirty-one percent of PWCS graduates in 2020-21 earned at least one qualifying score on an Advanced Placement, International Baccalaureate, or Cambridge examination. This exceeds state and national averages.
- In addition, 41% of graduates in 2020-21 earned advanced exam credit or dual enrollment.
- The percentage of students meeting or exceeding SAT college readiness benchmarks in 2020-21 was 52%. This is an increase from 48% in 2019-20.
- PWCS student 2020-21 SAT average score was 1097. PWCS SAT scores continue to exceed national averages.
- PWCS had 1,235 summa cum laude graduates in 2021-22.
- Twenty-seven schools in Prince William County earned 2020 Exemplar Performance School awards from the VDOE for high student achievement, continuous improvement, or innovative practices. Only six school divisions statewide were recognized with these awards.
- There were 188 active National Board-Certified Teachers (NBCTs) working in the Division during the 2020-21 school year. PWCS ranks as one of the top five school divisions statewide for total number of NBCTs.
- PWCS School Food and Nutrition Department served 16 million meals during the 2021-22 school year.
- The Division implemented a one-to-one technology initiative in 2020-21. Approximately 90,000 laptops, as well as thousands of mobile broadband devices, were distributed to provide equitable access to digital devices for students. In addition, PWCS partnered with Comcast to provide free home broadband to families in need of support.
- In 2020, PWCS deployed a Division-wide Learning Management System to support virtual learning. In addition, PWCS also deployed and built out a virtual environment with Zoom to support virtual learning and collaborative meetings for staff.
- PWCS hired an additional 34 technical support specialists during the 2020-21 school year, enabling each school to have full-time technical support.
- In 2021, the Division implemented Multi-Factor Authentication for all staff and administration.
- In 2021, the Division implemented “Say Something” Anonymous Reporting System (SS-ARS) for all staff, students, and administration to report serious concerns of unsafe behavior or threats of harm.
- In 2022, PWCS partnered with Paper to provide all students with unlimited tutoring, seven days a week, at no cost to families.

Major Awards 2018-22:

- Leadership in Greener Purchasing Award, 2022
- The Virginia Restaurant, Lodging, and Travel Association Education Foundation (VRLTAEF) Prostart Educator Excellence Award, 2022
- The National Alternative Education Association (NAEA), Exemplary Practices Model School, 2022
- The Foundation for Korean Language and Culture (FKLAC) Ailee Moon Award, 2021
- Sports Turf Managers Association Award for Field of the Year, 2021
- George Mason University (GMU) Schar School of Policy and Government’s Regional Elected Leaders Initiative (RELI) Northern Virginia Leadership Award, 2021
- Virginia Association of Science Teachers (VAST) Recognition in Science Education (RISE) Award, 2021
- Distinguished Purple Star Schools, 2018-22
- Virginia Council on Economic Education (VCEE) Virginia Outstanding Economic Educator of the Year, 2021
- U.S. Department of Education National Blue Ribbon School award, 2021
- American Heart Association (AHA) top fundraiser in Virginia, 2017-21

Executive Summary

- Virginia Association for Teachers of Family and Consumer Science (VATFACS) Outstanding Administrator and Outstanding New Teacher Awards, 2020-21
- The National Parent Teacher Association School of Excellence, 2021
- Virginia School Boards Association (VSBA) “Academy Awards,” 2021
- Virginia Technology and Engineering Education Association’s (VTEEA) Teacher of the Year Awards, 2020-21
- Virginia Board of Education Exemplar Performance Awards, 2009, 2011, 2015-21
- American School Counselor Association (ASCA) Recognized ASCA Model Program (RAMP) designation, 2021-22
- National Association of Music Merchants (NAMM) Best Communities for Music Education, 2020-21
- Advanced Placement (AP®) Computer Science A (CSA) Female Diversity Award, 2021
- U.S. Department of Education’s Green Ribbon (ED-GRS) School District Sustainability Award, 2021
- Meritorious Budget Award, Association of School Business Officials, Fiscal Years 1997-22
- Microsoft Showcase School, 2020-21
- Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting, Fiscal Years 2002-21
- Field of Excellence Awards winner, 2020
- Virginia School Boards Association Green Schools Challenge winner, 2020
- International Society for Technology in Education (ISTE) Distinguished District Award, 2020
- Virginia Association of School Librarians (VAASL) Administrator of the Year Award, 2020
- Ranked 11th in Forbes’ list of Best Employers, 2020
- Achievement of Excellence in Procurement Award, 2006-20
- National Association of Geoscience Teachers (NAGT) Award, 2020
- National American Civic Education Teacher Awards (ACETA), 2020
- National Association of Secondary Principals (NASSP) Digital Principal of the Year, 2020
- National Distinguished Principal, Virginia Association of Elementary School Principals, 1994, 2017-20
- Virginia Schools to Watch, National Forum to Accelerate Middle Grades Reform, 2004-05, 2007-20
- Food Service Director (FSD) magazine, Food Service Operation of the Year, 2019
- Virginia School Boards Association (VSBA) top honors in the annual Food for Thought competition in the category of Meal Access to Fight Hunger, 2019
- Virginia Society for Technology Coach of the Year Award, 2019
- Virginia Computer Science Teacher of the Year Award, 2019
- International DuFour Award, 2019
- Virginia Association of School Librarians Administrator of the Year, 2019
- Virginia Middle School Association, Master in the Middle Awards Teacher of the Year, 2019
- Award for Excellence in Elementary Science Instruction, Presidential Awards for Excellence in Mathematics and Science Teaching (PAEMST), 2019
- National Outstanding Assistant Principal, Virginia Association of Elementary School Principals, 2004, 2015-19
- National School Boards Association Magna Award, 2018
- Washington Post Principal of the Year, 2017-18, 2022
- Finalists for Presidential Award of Excellence in Mathematics and Science Teaching, 2016, 2018

Report Prepared by:



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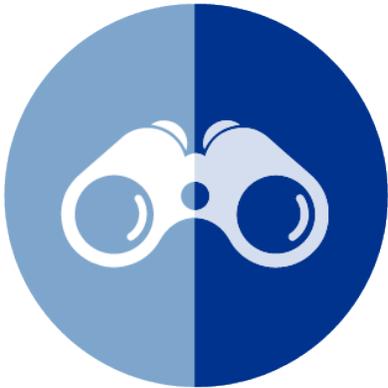
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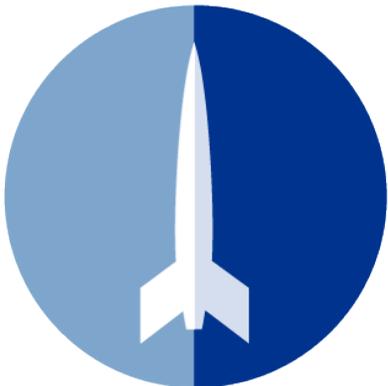
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Organizational Section



Vision

Every student will graduate on-time with the knowledge, skills, and habits of mind necessary to create a thriving future for themselves and their community.



Mission

- ▶ We serve as trusted partners in education with our students, families, and community.
- ▶ We prepare our students to be critical thinkers, responsible digital citizens, innovators and visionaries, resilient individuals, and global collaborators.
- ▶ We commit to inclusive practices and equity with an expectation of excellence from every student and employee every day.

Prince William County Public Schools (PWCS) does not discriminate in employment nor in the provision of educational programs, services, and activities on the basis of race, color, religion, national origin, sex, gender identity, sexual orientation, pregnancy, childbirth or related medical conditions including lactation, age, marital status, veteran status, disability, genetic information, or any other basis prohibited by law. The following individual will handle inquiries regarding nondiscrimination policies, including Section 504 and Title IX: Chief Equity Officer, Prince William County Public Schools, P.O. Box 389, Manassas, VA 20108.

Core Values



Equity

We strive to provide equitable opportunities and support for all students.



Inclusivity

We celebrate our diversity as a strength and welcome all students.



Innovation

We seek knowledge to create new and unique ideas to reach students.



Integrity

We trust that we do what is best for students through effective interpersonal relationships, dependability, and doing the right thing in all circumstances, even if no one is watching.



Resiliency

We believe in the process of adapting well in the face of adversity, solving problems, and coping with change and challenges.



Well-being

We take responsibility for the well-being of students' physical and mental health, and take measures to help students, families, and employees feel supported and protected, in order to thrive.

PWCS Profile of a Graduate

To ensure students have the habits of mind to create a thriving future for themselves and their community, every PWCS student will develop the knowledge and skills throughout their pre-K-12 experience to graduate with the following qualities:

Critical Thinker

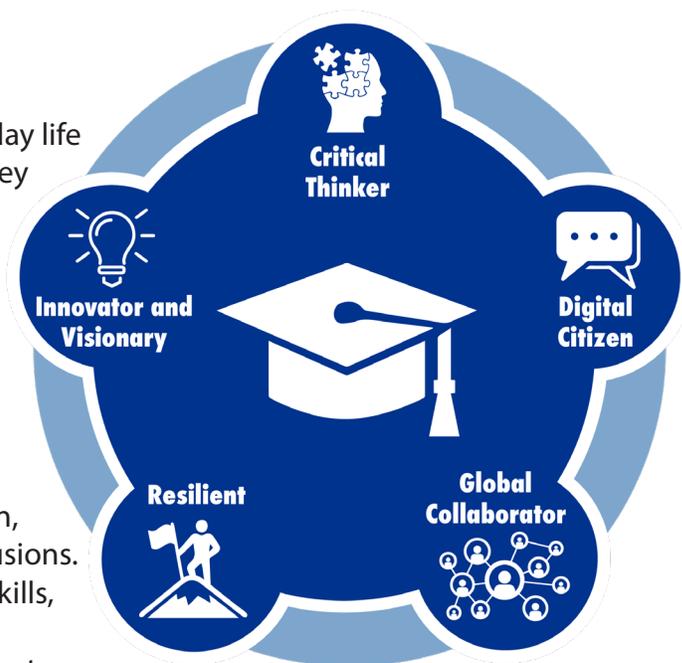


Persona:

A critical thinker applies knowledge to everyday life situations to make independent decisions. They view the world around them objectively and question ideas through an analytical lens to determine what is true.

Behaviors:

- ▶ Achieves and applies appropriate academic and technical knowledge.
- ▶ Uses critical reading skills to analyze, interpret, and evaluate.
- ▶ Utilizes scientific reasoning to question, observe, test, analyze and draw conclusions.
- ▶ Demonstrates productive workplace skills, qualities, and behaviors.
- ▶ Influences and communicates through strong written and verbal skills.
- ▶ Connects ideas, trends, and current events through an understanding of diverse historical contexts.



Digital Citizen



Persona:

A digital citizen uses information technology to better the world around them. They can utilize technology ethically and safely to gather data and information and apply critical thinking to make informed choices. A digital citizen engages online responsibly and ethically in society and government.

Behaviors:

- ▶ Constructs knowledge through critical and analytical use of technology.
- ▶ Uses digital tools to explore and exchange ideas safely and responsibly.
- ▶ Manages a healthy balance between online and real-world lives.
- ▶ Employs ethics, empathy, and understanding in digital experiences.

Innovator and Visionary



Persona:

An innovator and visionary brings a sense of hope, creative thinking, and encouragement to solving the problems facing society today and in the future. They have an entrepreneurial drive and a desire to make a positive difference.

Behaviors:

- ▶ Demonstrates curiosity for life-long learning.
- ▶ Aligns knowledge, skills, and personal interests with career opportunities.
- ▶ Contributes to solutions that benefit the community, country, and world.
- ▶ Understands global challenges and the ability of the individual to affect change.
- ▶ Promotes sustainability and responsible environmental innovative practices.

Resilient



Persona:

A resilient person feels confident in their ability to manage their own lives and manage setbacks that may occur. A resilient person has the skills to overcome obstacles and adapt well in the face of adversity, trauma, tragedy, threats, or significant sources of stress.

Behaviors:

- ▶ Believes in their self-worth and has confidence in their own abilities.
- ▶ Demonstrates empathy, compassion, and respect for others.
- ▶ Applies healthy habits and coping strategies to persevere in the face of adverse circumstances.
- ▶ Develops connected networks of support.

Global Collaborator



Persona:

A global collaborator views themselves as citizens of their county, country, and of the world. They value different perspectives and viewpoints and work in collaboration with others. They view diversity as a strength and seek first to understand, then be understood.

Behaviors:

- ▶ Acknowledges the importance and seeks out the value of diversity of opinion, experience, thought, and background.
- ▶ Seeks culturally divergent experiences in all subjects including art, music, and language.
- ▶ Engages in constructive dialogue and debate of local, national, and global issues.
- ▶ Demonstrates the ability to work within groups to achieve goals both in-person and virtually.

Our Commitments

From the beginning, this Strategic Plan was built around key themes, which have been refined into the commitments PWCS is making to all students, families, and the community.

1 Learning and Achievement for All is our most critical commitment—it represents our promise to provide academic excellence for all.

- ▶ PWCS will provide equitable opportunities for all students to achieve at high levels.
- ▶ PWCS will prepare all students for post-secondary education and the workforce.
- ▶ PWCS will prepare all staff members to support and challenge all students.

2 Positive Climate and Culture is our promise to provide a welcoming, supportive, and safe environment for teaching and learning; this environment will facilitate the academic journey for students.

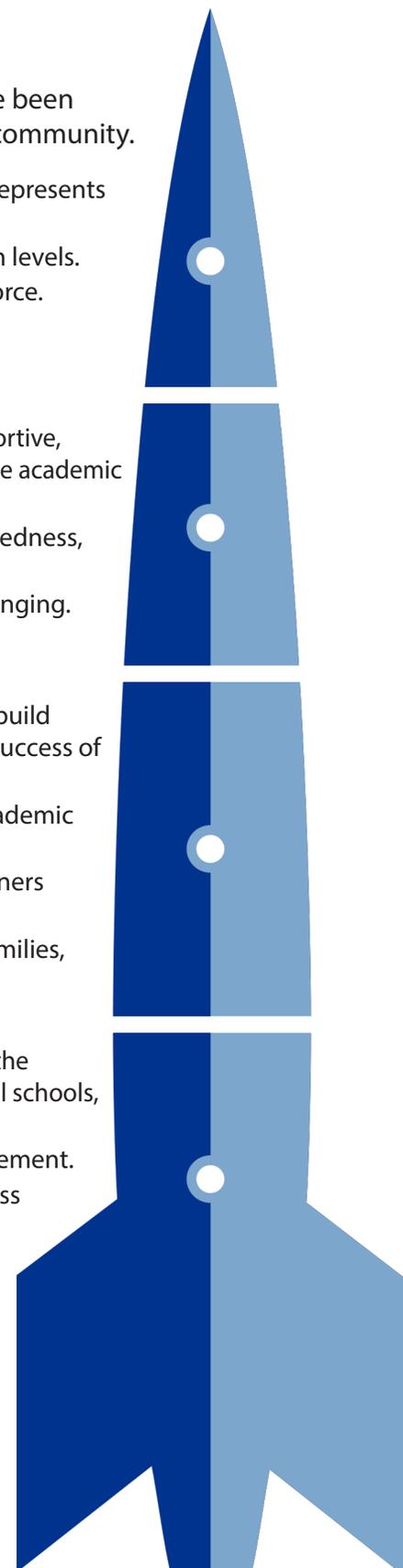
- ▶ PWCS will provide a learning environment which fosters inclusivity, connectedness, and encourages social and emotional wellness for all.
- ▶ PWCS students and staff will feel supported and have a strong sense of belonging.
- ▶ PWCS facilities will be welcoming, safe, and sustainable.

3 Family and Community Engagement represents the commitment to build collaborative, meaningful partnerships and trusting relationships to foster the success of all students.

- ▶ PWCS will engage families as authentic partners in education to support academic progress.
- ▶ PWCS will work collaboratively with community agencies and business partners to support strategic initiatives.
- ▶ PWCS will ensure honest, transparent, and two-way communication with families, schools, and the community to foster trusting relationships.

4 Organizational Coherence represents the conscious commitment to align the entire School Division as one team, united in a singular commitment to support all schools, students, and families.

- ▶ PWCS will create systemic structures for strong cycles of continuous improvement.
- ▶ PWCS will remove barriers to communication to facilitate collaboration across offices, schools, and families in the spirit of customer service.
- ▶ PWCS will ensure that our strategic priorities are driving our investments.
- ▶ PWCS will work toward convergence, operating as a unified school system with shared accountability for school and Division goals.



PWCS Strategic Plan Commitments

Our Strategic Plan Commitments are grounded in the core values (Equity, Inclusivity, Innovation, Integrity, Resiliency, and Well-Being) that were identified by a wide range of stakeholders. These commitments are fueled by the concepts of listening, engaging, equalizing, and extending better targeted support mechanisms to lift all students toward success. We plan to initiate meaningful and quantifiable change in our approach to training staff, supporting students at all levels, and forging stronger bonds within the corporate and local community and our families, in keeping with each of our identified values. Teachers will be empowered with improved technology, centralized Division support, and a curriculum platform built on unified curricula tracking and textbooks/learning materials, more/improved standardized grading and attendance tracking, and professional skill enhancement offerings.

To support academic excellence for all, students will be taught at, and elevated to, the levels both expected of and equal to their capabilities. Students with diverse learning needs will encounter new creative academic formats and supportive networks. Students will have expanded access to challenging options to prepare them for life after high school. Students at all levels will benefit from intensive and motivating tutoring, extended learning opportunities, social-emotional supports, and family involvement initiatives that will enhance each student's feeling of social/emotional well-being and positive academic outlook.

Families will be encouraged to continue to support and become more engaged in their student's school endeavors. **Interactive gatherings, immediate communications, and listening/thought sharing sessions will expand. PWCS families will become an extended level of support, understanding, and resource for our students.**

Through intentional school partnerships, business and community agencies will become stronger partners in the educational experience; they will also benefit from valuable interactions with students through work-based learning, internships, and targeted career experience opportunities. These partnerships are essential to forging the bonds between students, teachers, educational leaders, and families—they will collaboratively determine how skills best transfer from the classroom toward higher education, the office or workspace, and our greater community.

Finally, PWCS commits to moving toward organizational coherence so that students, families, staff, and the community truly see PWCS as one unified school system, rather than a collection, or system, of individual schools. Aligning the strategic and continuous improvement efforts of all schools and departments, providing excellent customer service, removing communication barriers, and ensuring that the PWCS budget is driven by the priorities identified in this Strategic Plan are all ways PWCS will elevate the educational experience for all stakeholders.

PWCS schools, as a foundation for our community, will continue to prepare students to be the citizens and leaders of tomorrow who will create thriving futures for themselves and their communities. The goals set forth under each commitment are aspirational goals to achieve by 2025. The strategies lay out the trajectory for the journey to achieve those goals through the manifestation of our core values of excellence, integrity, and equity. In the sections that follow, the goals and strategies for each commitment objective are detailed. At the start of each objective, the core values most embodied through that objective are highlighted.

School and Department Improvement Planning

PWCS last established a new Strategic Plan in 2015, to implement goals in order to provide governance for processes and direct efforts for both schools and operational leadership within the 2016-2020 school years. This plan, described as a “20/20 Vision for a World-Class Education,” included five main goals and a vision for our graduates. Work on the development of the new Strategic Plan began in 2019.

In spring 2019, stakeholder groups to include principals discussed and reflected upon the existing strategic plan goals, identified new directions, and pinpointed key outcomes and commitments. Input was gathered in multiple ways from groups including school-based staff, central office staff, parents, business and community members, and students, with the intent of identifying shared values and key commitments for the Division.

All stakeholder groups identified wanting equitable opportunities for all students, at all schools. Teachers identified a focus on equity as a core value. They wanted interdisciplinary approaches to obtain shared accountability and consistent communication. Teachers believed in a commitment to Family and Community Engagement, leading to attaining goals within the Learning and Achievement for All Students commitment within the new Strategic Plan.

Parents and school-based leaders equally expressed a desire for a commitment to customer service, transparent communication, and an academic focus on integrity and safety. Principals suggested clearly defining equity while increasing emphasis on personal responsibility.

The community declared a desire for a commitment to integrity and safety. The community also stressed interest in further investment and support for building zero-energy facilities with sustainable energy practices.

The input was developed into a new plan concept which was shared with School Board members in December 2019 and

broad public input was gathered through an online public comment site. In February 2020, PWCS leadership reviewed the results of the public comment site and stakeholder input, specifically focusing on the vision, mission, prioritized values, and key outcomes.

On March 13, 2020, school buildings in Virginia were closed due to the COVID-19 pandemic, and per the Governor’s Order, remained closed for the duration of the 2019-20 school year. The Division had to pivot in many ways including developing a plan to return to learning and implementing a newly defined focus on safety and mitigation so students at all grade levels could return to school buildings in spring 2021. As a result, the School Board voted to delay the adoption of a new Strategic Plan. School Board members provided individual input in early 2021 on the commitments and key indicators of success.

The School Board communicated a desire for additional support to meet the needs of all learners, while promoting a culture of inclusivity. They wished to create more opportunities for EL family involvement in decisions and planning. The Board articulated a need to marshal additional resources and create a tracking system for graduates to identify post-graduation successes. Also important was an expansion and support of pre-school programs, in addition to partnerships with community businesses and county services. The Board is steadfast in their commitment to recruit and retain high-quality staff in PWCS schools and offices.

The vision, mission, values, and commitments included in the approved Strategic Plan, “Launching Thriving Futures,” reflect a collective vision for the future of PWCS. The Profile of a Graduate provides a picture of the qualities each graduate should possess based on the knowledge and skills developed through the PWCS experience. The goals and strategies in the Strategic Plan provide the targets and roadmap for achieving this vision.

Organization

To focus on meeting the needs of its projected 91,631 students, while managing 100 schools and centers, PWCS is an efficient and well-managed organization of more than 12,000 employees.

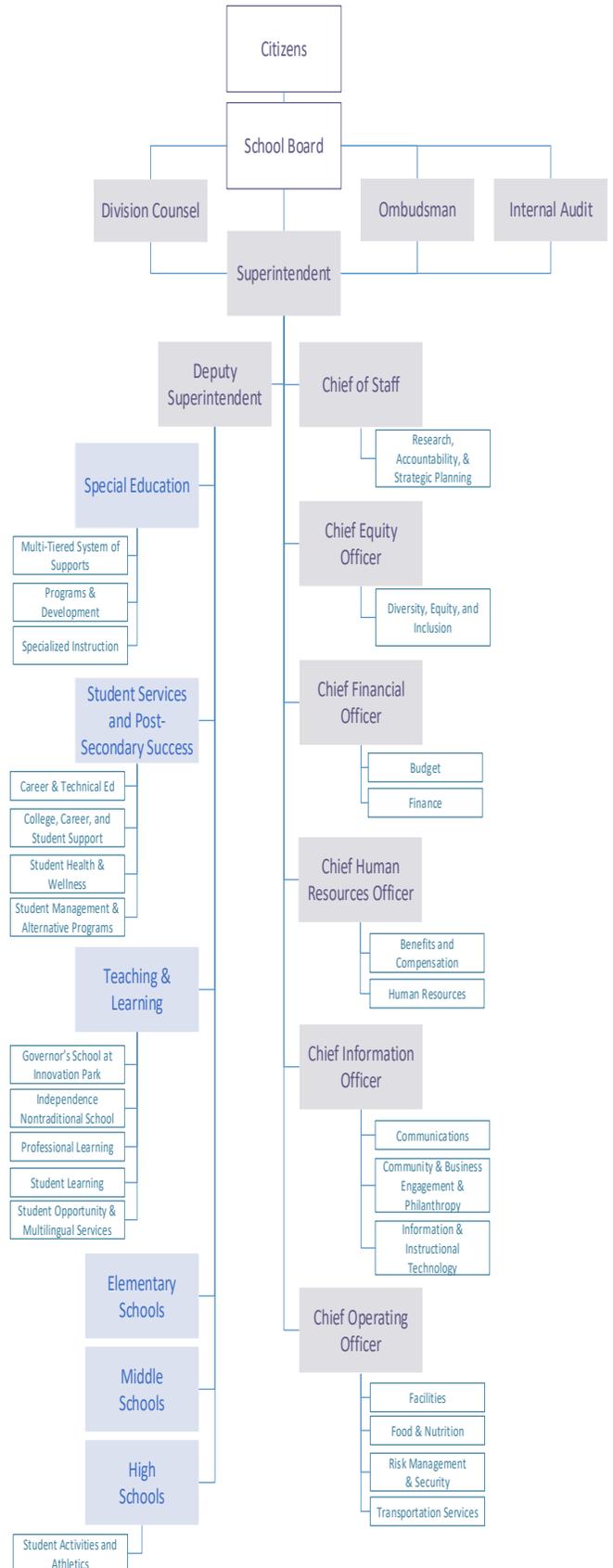
The authority of the Prince William County School Board derives from the statutes of Virginia and the regulations of the Virginia Board of Education. The School Board is charged with providing and operating Prince William County schools. The School Board’s function is to set general school policy and, within the framework of State Board regulations, to ensure the proper administration of the County’s school program. The School Division encourages residents to attend School Board meetings and public hearings.

The citizens of Prince William County elect eight School Board members for four-year terms; one member represents each of the county’s seven magisterial districts, with a chairperson serving at large. The School Division pays School Board members a salary of \$32,811, with an additional \$2,000 for the chairperson. The term for existing members expires December 31, 2023. The Student Advisory Council selects a student representative(s) for a one-year term, who sits with the Board at all public meetings and participates in discussions, but does not vote.

The Superintendent works closely with the Deputy Superintendent and Executive Cabinet members to oversee the day-to-day operations of the schools and support services. Principals and support department heads report to the Executive Cabinet for their respective areas.

The School Division operates under a site-based management philosophy. Schools and departments have significant authority to plan and budget resources to meet the Division’s goals and objectives. Each school and department is accountable for successfully meeting goals and objectives.

This budget includes additional staffing to better focus on the needs of the students of Prince William County. Additional staffing is discussed later in this document.



Budget Cycle

State Law

Chapter 25 (§ 15.2-2500 et seq.) of Title 15.2, the governing body of a county and the governing body of a municipality shall each prepare and approve an annual budget for educational purposes by May 15 or within 30 days of the receipt by the county or municipality of the estimates of state funds, whichever shall later occur. Upon approval, each local school division shall publish the approved annual budget in line item form, including the estimated required local match, on the division's website, and the document shall also be made available in hard copy as needed to citizens for inspection.

The Superintendent of Public Instruction shall, no later than the fifteenth day following final adjournment of the Virginia General Assembly in each session, submit estimates to be used for budgetary purposes relative to the Basic School Aid Formula to each school division and to the local governing body of each county, city and town that operates a separate school division. Such estimates shall be for each year of the next biennium or for the then next fiscal year.

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

Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division, each division superintendent shall also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the local governing body or bodies. Such notification shall also include actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.

The notice shall be made available in a form provided by the Department of Education and shall be published on the school division's website or in hard copy upon request. To promote uniformity and allow for comparisons, the Department of Education shall develop a form for this notice and distribute such form to the school divisions for publication.

Before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division. A school board shall cause public notice to be given at least 10 days prior to any hearing by publication in a newspaper having a general circulation within the school division. The passage of the budget by the local government shall be conclusive evidence of compliance with the requirements of this section.

Superintendent's Proposed Budget

The annual budget process commences in the fall of the preceding year with the establishment of a budget calendar that defines timelines including the dates and formats of staff meetings, dates of school and department budget submissions, work sessions, and the public hearings that lead to the final adoption of the proposed budget.

Staff prepares, for the School Board's consideration, a forecast that serves as a guideline for the Superintendent of Schools and the School Board in preparation of a proposed budget. A Joint Resolution between the School Board and the Prince William Board of County Supervisors (BOCS) supports the PWCS budget development process. In the resolution, the BOCS acknowledges the need for adequate local funding to support the operation of PWCS and the need for a commitment from both Boards to develop "five-year budget plans" to address major issues. Working cooperatively, the School Board and the BOCS agreed to develop and implement five-year budget plans. Under this agreement, the School Division receives 57.23% of all general revenues available to the county each year. The Virginia Department of Education (VDOE) also supports the PWCS budget development process. In December, VDOE provides projected state revenues for the coming year based on projected student enrollment. Historical data and information available at the time of budget development provide support for the estimates of all other revenue.

The allocation of funds to schools and central departments to support budgets for staffing, benefits, materials, supplies, and equipment. The number and type of projected students are the basis for these allocations and delivered in the form of fixed and per-pupil allocations, replacement equipment allocations, and supplemental allocations for specific programs. Individual school and department budgets, as well as some central account budgets, comprise the expenditure component of the Superintendent's Proposed Budget.

The Construction Fund contains the budget for capital needs for the coming year. The Capital Improvements Program (CIP)

determines capital needs and the Technology Improvements Plan (TIP). Annually, the School Board reviews and approves the CIP. The Superintendent's Proposed Budget includes projects required to maintain or improve instruction. PWCS leadership presents the Superintendent's Proposed Budget to the School Board in early February.

School Board's Advertised Budget

The School Board meets with the Superintendent and departments during work sessions in February and March. As required by Virginia law, the School Board and Superintendent conduct a public hearing to obtain comments and recommendations from the public prior to April 1. The School Board presents its advertised budget to the BOCS.

Approved Budget

The BOCS holds budget work sessions and public hearings in conjunction with the School Board and appropriates a budget for the School Division by the end of April. The BOCS and the School Board appropriate the budget either by total amount or by state determined categories. The BOCS has historically appropriated the School Division's budget by total amount. The School Board may make additional adjustments

within fund totals until June 30. An approved School Board document for the fiscal year (July 1 – June 30) is then prepared, published, and distributed.

Budget Implementation

Once the BOCS adopts the budget, it becomes the basis for programs offered in each school and department during the fiscal year beginning on July 1. Fiscal accountability is at the budget appropriation code level. Budget holders may not expend or encumber more than the approved and appropriated budget authority. Financial and programmatic monitoring of department and school activities occurs throughout the year to ensure compliance. An amendment to the total amount requires approval from the BOCS via a resolution. Budget adjustments within individual funds do not require approval from the BOCS.

Budget Planning

Budget planning consists of two main components: Central Department Budget Planning and School Budget Planning.

Central Department Budget Planning

Shared resources, include the people, equipment, grants, and services housed and supervised by the central departments and used to directly service and benefit students and schools by central office staff. Examples of shared resources include itinerant art and music teachers, professional development, psychologists, and curriculum services.

The FY 2024 Central department budgets were developed through rigorous engagement between PWCS senior leadership and department leadership. FY 2024 department strategic investment requests identify critical initiatives, as identified by senior leadership and the Board to support the Strategic Plan, with the primary focus to direct as many resources as possible to schools and classrooms. Additionally, departments developed budgets with the goal of aligning with the Division's four main commitments outlined in the Strategic Plan: Learning and Achievement for All, Positive Climate and Culture, Family and Community Engagement, and Organizational Coherence.

School Budget Planning

Schools receive funding allocations in February for the upcoming school year. To develop a school budget, the Budget Department provides each school with an estimate of the number and types of students to be accommodated, an estimated school resource allocation, a listing of average salaries for each classification of employees, a budget manual, and appropriate budget forms. Within the allocated resources, schools, in conjunction with the school advisory committee, must plan for providing each student with an appropriate educational opportunity based on the needs of each student.

How Resources are Allocated to Schools

1 Enrollment - PWCS allocates funding for staff based on enrollment. For instance, the allocation funds every school a principal and an assistant principal. Schools that have 500 or more students receive additional per pupil funding for assistant principals. Staffing for teachers is based on guidelines for class sizes established by Division:

- Kindergarten – Grade 3: 24:1
- Grades 4 – 5: 25:1
- Grades 6 – 8: 21:1
- Grades 9 – 12: 21.3:1

2 Need - Next we differentiate allocations based on the needs of the students the school serves. Schools that have more students who are economically disadvantaged receive additional funding to lower class sizes and provide additional support and interventions. If a school has a higher population of English language learners, the school will receive additional funding to provide ESOL services. However, the process provides flexibility to principals to allow them to address the specific needs of their school community.

3 Programs - PWCS also allocates funding for staff and resources based on programs. If a school has a special education center, the allocation provides additional resources. It is important to note that the allocation of special education staffing is different and based on the needs outlined in each student's Individualized Education Program (IEP).

The Budget Department assembles school and central office budgets into a comprehensive School Division budget to present for review and approval. Since allocations are based on projected revenues, if these revenues change during the budget process, necessary adjustments will occur.



Budget Calendar

For reference and planning purposes, below is a timeline outlining the budget process:

September–November	Budget holders submit analysis of strategic programs and critical needs
February (First Week)	Superintendent submits proposed budget to the School Board
February (First Week)	Budget holders receive allocations, projected student memberships, and budget materials to complete proposed budget
February (Mid-Month)	Public Meeting and Hearing on the proposed budget and Capital Improvements Program (CIP) Budget holders submit proposed budgets
March (Mid-Month)	Work session/mark-up session on budget. School Board approves budget and submits to the Board of County Supervisors
April (Last Week)	Final date for Board of County Supervisors to approve School Board budget
May (First Week)	Budget holders receive allocations, per approved School Board budget, in order to complete approved budgets
May (Second Week)	Budget holders submit their approved budgets
July 1	Beginning of Fiscal Year
October	Budget holders receive revised allocation based upon September 30 student membership Budget Department staff adjusts all budgets according to revised allocations



Financial Section – Financial Organization

The budgeting and accounting systems of PWCS are organized and operated based on self-balancing accounts, which are comprised of assets, liabilities, fund balances, revenues, and expenditures. The School Division allocates and accounts for resources in individual funds based upon the purpose for which they are spent and the means by which spending activities are controlled. The School Division has three major kinds of funds outlined below:

Fund Classification	Fund Type	Description	School Board Fund
Governmental Funds – account for operating and special activities.	Operating	The School Operating Fund is the primary PWCS fund and accounts for the revenue and expenditures necessary for the day-to-day operation of PWCS. This fund accounts for all allocated financial resources except those accounted for in another fund, as required.	001-Operating Fund
	Debt	The Debt Service Fund accounts for the transfers of funds, primarily from the county’s general fund, for the payment of general long-term debt principal and interest.	004-Debt Service Fund
	Capital Projects	The Construction Fund accounts for restricted or assigned financial resources used for the acquisition, construction, or repair of PWCS major capital facilities.	007-Construction Fund
	Special Revenue	Special Revenue Funds account for proceeds of specific revenue sources, other than major capital projects, in which expenditures are restricted or committed for a specified purpose.	010-Food Services Fund 018-Administration Building Cafeteria Fund 018-Facilities Use Fund 019-Student Activity Fund
Proprietary Funds – account for business type activities.	Enterprise	Enterprise Funds report any activity for which a fee occurs to an external user for goods or services.	024-School Age Child Care Program Fund 028-Aquatics Center Fund
	Internal Service	Internal Service Funds report any activity that provides goods or services to other funds, departments, or agencies of the primary government, or to other governments on a cost-reimbursement basis.	015-Distribution Center Fund 020-Imaging Center 022-Self-Insurance Fund 023-Health Insurance Fund
Fiduciary Funds – account for resources held for others by PWCS as a custodian or trustee.	Trust/ Custodial	Trust Funds are custodial in nature and do not involve measurement of results of operations.	027-Governor’s School @ Innovation Park Fund

FY 2024 Operating Budget at a Glance

Revenue Highlights

- Total operating revenue will increase by about \$98.4 million or 6.9 percent.
- County revenue to the Operating Fund will be about \$57.4 million more than FY 2023 for an increase of 9.4 percent.
- State revenue will be about \$30.0 million more than FY 2023 for an increase of 4.1 percent.
- Federal revenues reflect program estimates.
- An increase in the use of beginning balance by \$10.9 million.

Expenditure Highlights

- 1,794 more students as compared to the FY 2023 approved budget
- 1,405 more students as compared to the September 30, 2022 enrollment count
- Start up costs for “Woodbridge Area” Elementary School scheduled to open August 2024
- Compensation adjustments:
 - 5 percent average employee pay increase (Step plus COLA).
 - Health Insurance Plan increase of 3 percent.
 - Adjustment for Supplemental Pay rate of 5 percent.
 - Adjustment for Substitutes/Temporary Pay rates of 5 percent.

New Resources

Commitment 1: Learning and Achievement for All

- 75.0 FTE Special Education Teacher Assistants
- 14.0 FTE Instructional Coaches (previously ESSER funded)
- 9.5 FTEs to staff three additional pre-K classes

Commitment 2: Positive Climate and Culture

- 73.0 FTEs for school safety and security
- \$4.5 million to fund international faculty
- \$3.2 million to fund the Teacher in Residency Program

Commitment 3: Family and Community Engagement

- 62.0 FTE Parent Liaisons (previously ESSER funded)
- \$0.3 million in additional robotics program funding
- \$0.3 million in funding for translation services

Commitment 4: Organizational Coherence

- \$1.5 million to replace 800 Mhz radios (school buses)
- \$0.6 million for Budgeting for Adequacy
- \$0.3 million to fund 4.0 FTE transportation liaisons
- \$0.3 million to fund a Comprehensive Staffing Study
- The Governor’s Introduced Budget provides the state share of a one-time bonus payment for instructional and support positions. The School Division must provide a match of \$2.3 million.

Operating Fund at a Glance

	FY 2023	FY 2024	Change	Percent
County	611,467,320	668,892,822	57,425,502	9.4%
State	731,661,781	761,662,050	30,000,269	4.1%
Federal	42,287,547	42,380,640	93,093	0.2%
Other	8,355,088	8,307,301	(47,787)	(0.6)%
Beginning Balance	22,946,546	33,887,303	10,940,757	47.7%
Total	1,416,718,282	1,515,130,116	98,411,834	6.9%

“This budget includes a 5 percent average employee pay increase (Step plus COLA)”

Operating Fund Revenue and Expenditures at a Glance

Where it Comes From

County Transfer: Includes real estate, personal property, BPOL, utility, and local sales taxes.

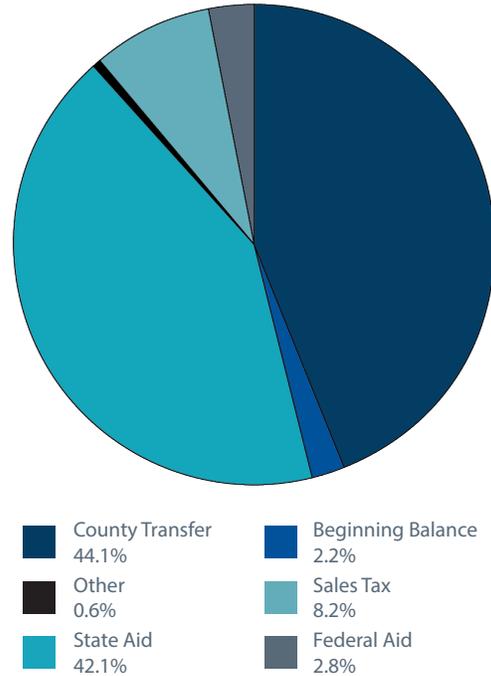
State Aid: Primarily includes Standards of Quality funding.

Sales Tax: One and one-eighth cent of the state sales tax designation for education

Federal Aid: Includes Impact Aid, IDEA, and categorical grants.

Other: Includes student fees and out-of-county tuition.

Beginning Balance: Includes funds set aside in prior years to support ongoing reserve funds.



Where it Goes

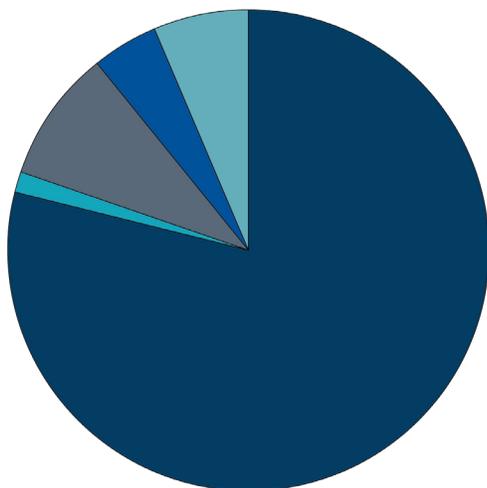
Instruction: Includes costs associated with providing instructional programs.

Transportation: Includes bus driver salaries, replacement buses, new buses, bus operations, and maintenance.

Facilities Services: Includes costs related to the operation and maintenance of school buildings and equipment.

Central Support: Includes costs associated with support services for finance, personnel, information technology, purchasing, and central administration.

General Reserves: Includes funds set aside for unanticipated costs.



Source: FY 2023 PWCS Adopted Budget

Revenues – Operating/Debt

Operating Fund & Debt Service Fund

	FY 2023	FY 2024	Change	Percent Change
County	719,126,083	776,338,462	57,212,379	8.0%
State	731,661,781	761,662,050	30,000,269	4.1%
Federal	42,287,547	42,380,640	93,093	0.2%
Other	10,659,781	10,825,117	165,336	1.6%
Beginning Balance	22,946,546	33,887,303	10,940,757	47.7%
TOTAL	1,526,681,738	1,625,093,572	98,411,834	6.4%

PWCS receives revenue to support the Operating and Debt Service Funds from three primary sources: funds transferred by the BOCS, state aid, and federal aid. Additionally, adult education, other fees, and nonresident tuition accounts for a small amount of revenue. PWCS does not have taxing authority.

In FY 2024, PWCS projects to receive approximately \$1.6 billion to support the School Division’s Operating and Debt Service Funds. This represents an increase of about \$98.4 million or 6.4 percent more than budget estimates for FY 2023.

County Funds

\$776.3 million; \$57.2 million more (8.0%)

Real property, personal property, BPOL, utility, and local sales taxes are the primary revenue sources for Prince William County. The BOCS approves a transfer to PWCS to finance much of the Operating Fund and the payment of debt service. Through a joint resolution, the School Board and BOCS agree that the School Division receives 57.23 percent of the general revenues available to the county. The code of Virginia, section 22.1-92 states: It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in § 15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The requested county transfer to the School Division will be approximately \$776.3 million with \$668.9 million to support the Operating Fund. The remaining \$107.4 million is for the Debt Service Fund to pay debt service for previous and new school construction and other capital improvements.

State Aid

\$761.7 million; \$30.0 million more (4.1%)

State revenue includes two forms of funding: state aid and sales tax. State aid includes funding for basic aid to support the Standards of Quality (SOQ) and categorical aid for special programs and initiatives. Since the state operates under a biennial budget, state aid is generally calculated for a two year period. FY 2024 is the second year of the biennium and; therefore, adjustments are made resulting from the re-benchmarking process as well as for changes in enrollment. In the first year of a biennium, state revenue adjustments include updating SOQ amounts to reflect the prevailing costs for providing these services. State funding usually increases significantly in the first year of the biennium, while second year increases are generally limited to funding additional students.

In the second year of the 2022-2024 Biennial Budget (FY 2024), PWCS will receive about \$761.7 million in state funding, an increase of \$30.0 million. About \$124.4 million of this amount is the School Division’s share of the one and one-eighth percent sales tax collected to support public education.

For years, the state attempted to distribute aid to education equitably by recognizing that some localities are more able to fund education than are others. This approach, known as equalization, applies a factor to adjust a locality’s state aid reimbursement to reflect the locality’s ability to pay for education. The factor, called the Local Composite Index (LCI), is calculated using three indicators of a locality's ability-to-pay: (1) true values of real estate and public service corporations as reported by the State Department of Taxation for the calendar year of 2019 (50%), (2) adjusted

Executive Summary

gross income for the calendar year 2019 as reported by the State Department of Taxation (40%); and (3) the sales for the calendar year 2019 which are subject to the state general sales and use tax, as reported by the State Department of Taxation (10 percent). Each constituent index element for a locality is its sum per March 31 ADM, or per capita, expressed as a percentage of the state average per March 31 ADM, or per capita, for the same element. Those school divisions with a low LCI receive the greatest amount of state aid per pupil while those with a high index receive less state support. The state minimum LCI is 0.2000 and the maximum is 0.8000. It is important to note that every school division, even the poorest, significantly exceeds the state minimum SOQ program requirements. PWCS ability to pay education costs fundamental to the Commonwealth's Standards of Quality decreased from .3799 to .3739 for the 2022-2024 biennium. This means Prince William County must pay about 37 percent of the cost of the minimum educational program set by the state SOQ. This change in LCI translates to an increase in funding to PWCS of approximately \$4.4 million.

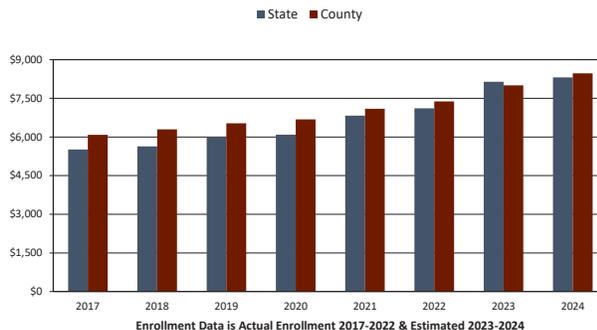
Federal Aid

\$42.4 million; \$93 thousand more (0.2%)

Federal aid derives from various entitled federal programs, specific grants, and Impact Aid. With the exception of Impact Aid, federal revenues are generally categorical and expended for specific purposes according to established statutes and regulations. Federal funds supplement the costs of providing instructional services for students in vocational education, adult education, special education, and programs for educationally and/or economically disadvantaged students. In FY 2024, PWCS will receive about \$42.4 million in "traditional" federal funding. This represents an increase of about \$93 thousand in federal grants for specific programs. The basis for an increase in federal funding is from program estimates.

PWCS received approximately \$229.5 million in COVID-19 Relief Funding from the CARES Act, CRRSA, and ARPA. This funding supports human and material resources to address unfinished learning (during the school day, before and after school, and summer), professional learning for professional educators and instructional leaders, social-emotional supports, and mental health healing professionals and resources, resources for Center for Disease Control (CDC) and Virginia Department of Health (VDH) recommended ongoing health mitigation measures, and student transportation (social-distancing) measures, all

State and County Per Pupil Funding by Fiscal Year



related to COVID-19. These funds were budgeted and appropriated in FY 2022 and 2023. Unobligated balances will carry over into FY 2024 through a separate resolution. This funding ceases on September 30, 2024.

Other Revenue

\$10.8 million; \$165 thousand more (1.6%)

FY 2024 projects about \$10.8 million in available revenues from various other sources. These sources include fees for student parking, tuition for adult education classes, investment income, revenue from small grants and awards, savings from the prior year, and some revenues related to debt service.

Because of the time lapse between the sale of construction bonds and the actual expenditure of the proceeds from the sale, investment interest is earned on the bond proceeds and placed in a capital reserve fund. About \$1.0 million in interest from school construction bonds is available to offset the payment of debt service in FY 2024.

The budget also includes \$2.5 million in an undistributed category. This provides budget capacity for revenue from various unbudgeted grants that individual schools or the School Division might receive during the fiscal year.

There is a budgeted beginning balance of \$33.9 million. The Division saved these funds from prior years. The School Division's Five-Year Plan manages the budget impact of these one-time funds, and their impact on revenues in future budgets. These revenues help support reserves representing about 2.2 percent of the approved operating budget and are the only funds available to cover student membership increases greater than projected or unexpected revenue shortfalls. This budget has no other increases in general fees and does not add additional fees to support budget reductions.

Revenue Summary by Fund

The table below shows revenues budgeted by fund with actual values for 2021-22, approved values for 2022-23, and proposed values for 2023-24 for comparison. Revenue by source is shown for the Operating and Debt Service Funds.

Fund	FY 2022 Actual	FY 2023 Approved	FY 2024 Proposed	Increase/Decrease
OPERATING				
County	548,808,938	611,467,320	668,892,822	57,425,502
State	636,284,174	731,661,781	761,662,050	30,000,269
Federal	103,727,749	42,287,547	42,380,640	93,093
Local	11,257,532	5,855,088	5,807,301	(47,787)
Beginning Balance	0	22,946,546	33,887,303	10,940,757
Undistributed	0	2,500,000	2,500,000	0
TOTAL OPERATING	1,300,078,393	1,416,718,282	1,515,130,116	98,411,834
DEBT SERVICE				
County	111,312,134	107,658,763	107,445,640	(213,123)
Other	1,533,870	1,304,693	1,517,816	213,123
Transfers In	1,501,119	1,000,000	1,000,000	0
TOTAL DEBT SERVICE	114,347,123	109,963,456	109,963,456	0
Construction	122,579,914	129,099,104	512,041,482	382,942,378
Food Services	66,028,087	50,000,000	53,500,000	3,500,000
Distribution Center	5,103,228	5,000,000	5,000,000	0
Facilities Use	569,947	1,724,816	1,177,478	(547,338)
Imaging Center	725,271	532,946	556,878	23,932
Self-Insurance	5,517,239	6,431,527	6,456,984	25,457
Health Insurance	109,601,891	124,472,710	133,220,808	8,748,098
Regional School	(184,630)	0	0	0
SACC Program	699,472	550,000	550,000	0
Governor's School	1,820,062	1,522,627	1,655,102	132,475
Aquatics Center	2,535,222	1,593,520	2,134,619	541,099
Student Activity	10,614,366	15,656,000	15,656,000	0
TOTAL ALL FUNDS	1,740,035,584	1,863,264,988	2,357,042,923	493,777,935

Revenues – Other Funds

The Debt Service Fund derives its revenues from several sources. The primary source of revenue is from the County transfer. Other county revenue includes revenue credits associated to federally subsidized debt such as Build America Bonds (BABS) and Qualified School Construction Bonds (QSCBS). There is also a \$1.0 million a year transfer in from the capital reserve in the Construction Fund to the Debt Service Fund. Total revenue budget for FY 2024 is \$110.0 million, unchanged from FY 2023.

The Construction Fund can have large swings in revenues (and expenditures) that are a result of timing of projects and the sale of debt. There are two primary sources of revenue to this fund, bond proceeds from the sale of debt and transfers in from the Operating Fund (cash to capital). During FY 2024 construction revenues will increase and as a result, the Construction Fund will experience a revenue increase of \$382,942,378 million over FY 2023.

Food Services Fund revenue comes from federal and state government subsidies as well as cafeteria food sales. In FY 2024, the revenue budget is \$53.5 million, a \$3.5 million increase from FY 2023.

Revenues to the Distribution Center come from sales to internal users (schools and departments) and to a much smaller extent, external parties. The revenue budget remains unchanged at \$5.0 million.

Facilities Use Fund revenues come from the rental of school facilities to external parties. This may include cafeterias, gymnasiums, auditoriums, and fields. The revenue budget for FY 2024 is \$1.2 million, a decrease of \$.5 million from FY 2023.

Imaging Center Fund revenues come from charges to internal and external users and is self-supporting. In FY 2024, the revenue budget for the Imaging Center Fund is \$557 thousand, an increase of \$24 thousand from FY 2023.

The Self-Insurance Fund revenues consist of charges for services to other funds and a small amount from insurance claims and recoveries. FY 2024 budget is \$6.5 million, a \$25 thousand increase over FY 2023.

Health Insurance Fund revenue sources are payroll withholdings from employee pay and employer contributions for employee coverages. In FY 2024, the total revenue budget for the Health Insurance Fund is \$133.2 million, an \$8.7 million increase over FY 2023.

The School Age Child Care (SACC) Fund accounts for a before and after school program administered by a third party. This third party pays Prince William County Schools an administrative fee that the Division then uses to staff a small office that acts as a liaison between the Division and the third party. FY 2024 budget is unchanged at \$550 thousand.

The Governor's School @ Innovation Park is a STEM school with enrollment of approximately 166 students from Manassas City Public Schools, Manassas Park City Public Schools, and Prince William County Public Schools. The fund receives its revenue support from the state and from local tuition payments. The FY 2024 revenue budget is \$1.7 million, up \$132 thousand from FY 2023.

The Aquatics Center is a facility on the campus of Colgan High School. This facility provides services to the School Division and to the community at large. Revenues come from an Operating Fund transfer to the Aquatics Center Fund and from the sale of merchandise concessions, swim lessons, parties, and memberships. FY 2024 revenue budget is \$2.1 million, a \$541 thousand increase over FY 2023.

Finally, the Student Activity Fund accounts for monies received from school events such as field trips, fundraisers, and community use of facilities. In FY 2024, the revenue budget is unchanged at \$15,656,000.



Operating Fund and Debt Service Fund

Adjustment Changes from Approved FY 23 to Proposed FY 24

FY 2023 Approved Expenditures for Operating and Debt Service Funds		\$1,526,681,738
Expenditure Changes for FY 2024		
Baseline Adjustments		(8,661,071)
Baseline Adjustments, Elimination of One-Time Costs	(10,972,114)	
Readjust Holdback Allocation Reserve	5,595,485	
Adjustments in Grants & Self-Supporting Programs	(3,284,442)	
Compensation		53,926,926
Pay Raise 5.0% (Step + COLA)	61,693,039	
Slippage in Compensation (Salary Vacancy Factor Plus Impact of Turnover)	(16,186,297)	
Bonus - State Share	3,913,240	
Adjustment for Substitutes/Temporary Pay Rates (5.0%)	430,247	
Adjustment to Supplemental Pay Rates (5.0%)	434,222	
Reclassifications	945,828	
Health Insurance Rate Adjustment	2,696,647	
New Students & Schools		18,954,050
Funding for Change in Students	18,097,505	
Fixed Allocation - Rosemount Lewis ES	1,054,187	
Governors School @ Innovation Park Tuition (Funds 133 students)	(197,642)	
Start-Up Allocation - Rosemount Lewis ES	(518,000)	
Start-Up Allocation - Woodbridge Area ES	518,000	
School Repairs & Renewals		(5,143,865)
TIP - Increase Technology Improvement Projects (TIP) Funding Annual Increase	500,000	
CIP - Decrease Capital Improvement Projects (CIP) Funding	(5,643,865)	
New Resources		39,335,794
Commitment 1: Learning and Achievement for All	13,214,091	
Commitment 2: Positive Climate and Culture	16,365,448	
Commitment 3: Family and Community Engagement	4,514,524	
Commitment 4: Organizational Coherence	5,241,731	
Net Change	98,411,834	
FY 2024 Projected Expenditures		\$1,625,093,572
FY 2024 Projected Revenues (Operating & Debt Service)		\$1,625,093,572
Estimated FY 2024 Surplus/(Deficit)		\$0
	Debt Service Fund	\$109,963,456
	Operating Fund	\$1,515,130,116

Baseline Adjustments

(\$8.7) million

Baseline adjustments represent the costs of personnel, materials, equipment, and services to continue current programs and services in FY 2024. This normally includes increases in selected accounts for inflation, adjustments in other accounts to reflect the cost of doing business, and the elimination of nonrecurring costs budgeted in previous years.

Baseline adjustments include such items as updating schools for replacement equipment funding based upon the passage of another year, adjusting the K-3 class-size costs because of the change in the LCI, and school level staffing to remain in compliance with state staffing standards for Instructional Technology Coaches (ITC).

Inflation, Adjustments, and Replacements

In FY 2023, there was an increase of 7% to school and department budgets for inflation related to supplies, materials, and equipment. In FY 2024, there is no increase for inflation. Funding is allocated to adjust for programmatic changes in replacement equipment and vehicles based on a 14-year schedule. This budget supports the replacement of 23 buses.

Grants and Self-Supporting Programs

Grants and self-supporting programs are required to operate within the revenues available for these programs. Adjustments to revenues for these federal, state and locally funded programs will decrease overall by about \$290 thousand in FY 2024. This is primarily due to increases in the Virginia Preschool Initiative (VPI) grant and summer school program offset by decreases to Reading Intervention and Title I funding. Overall, this budget includes about \$64.4 million in revenues and expenditures for grants and self-supporting programs.

New Students and Schools

\$18.9 million

The FY 2024 budget includes a \$18.9 million increase in per pupil allocations to schools and central support services used to maintain current programs and services.

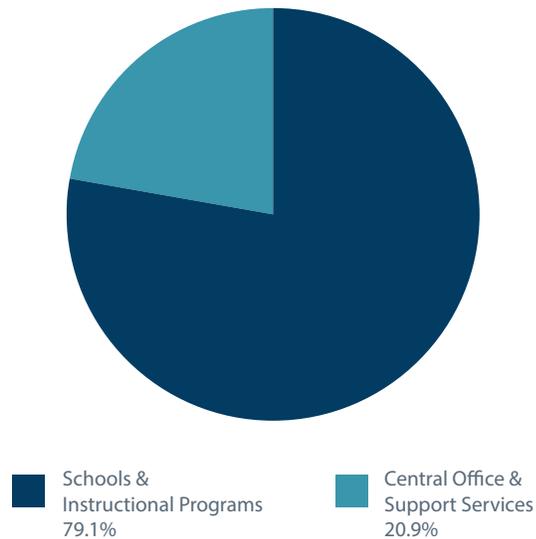
In August 2024, the School Division will open "Woodbridge Area" Elementary School. The Construction Fund Budget provides funds for outfitting this facility and addresses the capital needs of the new school. The School Division provides initial operating funds for basic start-up costs such as staff (principal and Finance Specialist) to facilitate the opening of the school and assist with the purchase of textbooks, library books, and other consumable supplies.

The Debt Service Fund expenditures will not change from

the FY 2023 Approved Budget. Using prior years available funds, \$30.0 million in both FY 2021 and FY 2022, PWCS funded capital projects with cash in lieu of bonds, thus reducing debt service payments in future years.

Funding is included to support construction of "Woodbridge Area" and "Potomac Shores Area" Elementary Schools and "14th" High School; Occoquan Elementary School replacement; renovations at Featherstone Elementary School, Benton, Fred Lynn, and Graham Park Middle Schools, Brentsville High School, the Security Operations Center, and the Central and Potomac Transportation Centers; fenestration improvements at Gar-Field and Woodbridge High Schools; cosmetology lab renovation at Woodbridge High School; Gar-Field High School artificial turf/concession building; Rippon Middle School artificial turf with lighting; Osbourn Park High School artificial turf/concession building/8-lane track; Washington Reid Preschool site access/parking enhancements; Neabsco Elementary School elevator replacement and exterior ADA; HVAC enhancements at Antietam and Bel Air Elementary Schools, Rippon Middle School, and Gar-Field and Brentsville High Schools; chillers, controls and retro cx lighting at the Kelly Leadership Center; roof replacement at Rippon Middle School; security enhancements at Bull Run, Gainesville, and Marsteller Middle Schools, and Division-wide access controls upgrade.

Expenditures
Instruction vs. Support



Source: FY 2023 PWCS Adopted Budget

Compensation

\$53.9 million

Salaries

Historically, salary increases occur in order to remain competitive in the Northern Virginia job market. This includes adjustments to the salary scale in the form of cost-of-living increases and salary-step increases. The current average step increase for eligible employees is about 3.0 percent each year it occurs until the employee reaches the top of the salary scale. Less than one percent of employees are currently at the top of their pay scales.

This budget supports a step increase for eligible employees and a 2.0 percent cost of living adjustment. Each one percent of salary and benefits costs about \$9.8 million.

Several factors contribute to a “slippage” in the costs for providing step and salary scale adjustments each year. Slippage is the difference between the calculated cost of compensation and the actual cost. The Retirement Opportunity Program, salary placement policies, and the length of time positions are vacant all contribute to the actual cost for compensation being less than the calculated cost. Historically, the actual slippage in compensation has averaged about three percent of total compensation. The amount of slippage is also a function of the pay increases from the prior year. The estimated slippage budget for FY 2024 is about one percent of estimated compensation. This means that \$16.1 million may reduce the effective cost for the pay raise.

Benefit Programs

In FY 2024, the average cost of benefits for a typical employee is about 39.97% of salary. Benefit rates at 16.62% for VRS and 1.21% for the health care credit rate are unchanged from last year. The VRS rate for the trades group is 6.69% and group life insurance (GLI) remains unchanged at 1.34% in FY 2024.

PWCS has two health insurance plans: Anthem and Kaiser. PWCS employees have not experienced any significant increases in health insurance rates in the past three years because PWCS has absorbed the increases for both plans. Since school year 2020, employee premium rates have increased only 5%, while the national average from September 2021 to September 2022 was 28.2%. Anthem’s self-insured health insurance costs are projected to increase by 12% with a 3% increase funded by employees. Kaiser’s fully insured plan rate will increase by 24% for PWCS with a 3% increase funded by employees. It is important to note that Kaiser premiums will still be less than Anthem premiums. For example, the Kaiser family HMO employee premium will be \$533.04 per month, an increase of \$15.52 per month and the Anthem HMO will be \$548.44 per month, an increase of \$15.98 per month.

School Repairs & Renewals

(\$5.1) million

CIP Technology Improvement Projects (TIP)

Implementation of the PWCS Technology Improvement Plan allows for the Division to maintain a learning management system, digital equity, close the homework gap, and support a robust infrastructure for managing and optimizing safe and effective use of technology so students have opportunities to be active learners, creating and sharing content, not just consuming it.

Prior to the Spring of 2020, PWCS was working to implement a five-year digital equity plan to ensure all PWCS students had equitable access to quality, authentic resources at home and school, preparing our students for their futures. In the Spring of 2020, PWCS closed schools due to the worldwide COVID-19 Pandemic. At that time, all learning became virtual for the remainder of the school year. Schools that were able to, provided portable devices to students for continued learning from home. The start of the 2020-21 school year remained closed due to the lingering COVID-19 pandemic with the majority of students learning virtually and a small population of students attending in person. Utilizing VPSA funding, PWCS budget, and CARES funding, the Information and Instructional Technology Department purchased laptops to support virtual learning from home. With 76,894 new laptops purchased, and approximately 15,106 laptops three years of age or less in the Division, PWCS was able to fully implement Digital Equity for K-12 students by January 2021. Implementing digital equity Division-wide will also assist with eliminating traditional computer labs for schools. The exception to this would be specialized computer labs for courses (e.g. CTE, graphic arts). To sustain PWCS Digital Equity, a three-year refresh plan will be implemented.

With PWCS reaching digital equity by January 2021 for all students, it will be essential to continue providing Wi-Fi access at home for students beyond the pandemic. Providing continued internet access will allow us to close the homework gap for our ESOL students and low-income families in the Division. Students will have access to 24/7 learning anytime, anywhere.

Division-wide there is a combination of approximately 12,000 laptops and desktops utilized by teachers, support staff, central office staff, and administrators. Best practice indicates devices should be refreshed every three years.

The TIP provides funding for the human resource management, financial, operational, technical, and functional support for Division-wide IT applications and hardware. And, funding for information security, management, and

Executive Summary

operational support for the PWCS I-Net wide area network, technical, and functional support of the Enterprise Data Centers that are critical to delivering support to students, teachers, parents, and staff.

The CIP includes the following projects funded by transfers from the Operating Fund:

RENOVATIONS

- Cedar Point Elementary School
- Swans Creek Elementary School
- Featherstone Elementary School
- Benton Middle School
- Graham Park Middle School
- Brentsville High School
- Facility Assessments

MAINTENANCE

- Roof Repairs
 - Ellis Elementary School
 - Forest Park High School
 - Independent Hill Buildings 14 and 20
- Paving
 - Battlefield High School Tennis Court

- Various Projects
- Auditorium/Theatre Upgrades
- HVAC Repairs and Upgrades
- Environmental Management Repairs
- Portable Classrooms
- Energy Infrastructure Projects
- Title IX Improvements



Executive Summary

New Resources

\$39.3 million

This budget identifies \$39.3 million for new resources and allocations to existing programs and services. The items associated with this funding are listed below in accordance with the Division’s four commitments outlined in the Strategic Plan.

Commitment 1: Learning and Achievement for All	102.1 FTE	\$13,214,091
Teacher Assistant, Special Education, Grade 4, 188-Day	75.0	2,888,325
Instructional Coach, Grade 12, 214-Day (Previously ESSER funded)	14.0	1,682,676
Three Additional VPI Classes	9.5	1,576,217
International Baccalaureate, Grade 12, 200-Day (Middle Schools)	4.0	435,372
Supervisor of Specialized Instruction, Grade 18, 250-Day (Programs and Development)	2.0	433,608
Coordinator, Summer School, Grade 15, 250-Day	2.0	339,132
Administrative Coordinator for Elementary Science, Grade 15, 250-Day	1.0	172,914
Coordinator, CTE Workforce Development, Grade 15, 250-Day	1.0	169,567
Technical Support Specialist, Grade 11, 250-Day (Rosemount Lewis ES)	1.0	118,719
Transition Employ Specialist, Grade 12, 195-Day (Programs and Development)	1.0	109,520
Gifted Teacher, Grade 12, 195-Day (Rosemount Lewis ES)	1.0	106,988
Admin. Coord. - Specialty Program, Grade 15, 223-Day (High Schools)	0.6	92,722
Increase Maintenance Contract Funding		3,996,567
Annual SAT School Day		257,376
CAST UDL Professional Learning Services, Phase II		240,370
ACCESS tests - Increased Funding		80,000
Technology Education and Engineering		66,500
CTE Curriculum Development		58,634
Family and Consumer Sciences		57,000
Shenandoah University Dual Enrollment		54,250
World Language Credit-by-Exam		40,158
On-Line CogAT Testing		30,435
HPE Curriculum Elementary Five for Life		28,870
STOP - Virtual Gifted Education Teacher, Grade 12, 195-Day	(1.0)	(109,708)
STOP - STEM Coach, Grade 12, 195-Day	(1.0)	(109,520)
Director, MTSS, Grade 19, 250-Day	1.0	219,865
Director, P&D, Grade 20, 250-Day	1.0	203,557
Director, CTE, Grade 19, 250-Day	1.0	203,557
Marketing for Human Resources for More Effective Recruiting		200,000
STOP - Centrally Funded Teacher Assistants, Special Education	(11.0)	(429,580)
Commitment 2: Positive Climate and Culture	125.5 FTE	\$16,365,448
Security Assistants, Grade 6, 188-Day	65.5	3,780,136
VCU Residency Program	40.0	3,290,080
Director of School Counseling (MS), Grade 12, 223-Day (Nokesville, Pennington, Porter)	1.5	181,908
Cybersecurity Supervisor, Grade 19, 250-Day	1.0	213,159
Supervisor, Safety Operations Center (Planning/Implementation), Grade 17, 250-Day	1.0	197,732
Senior, School Security Officer, Grade 14, 250-Day	1.0	196,886

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New Resources

(continued)

Crisis Management Training Coordinator, Grade 14, 250-Day	1.0	163,889
Crisis Management Training Specialist, Grade 11, 250-Day	1.0	118,719
School Nurse, Grade 12, 195-Day (Rosemount Lewis ES)	1.0	109,520
Middle School Safety & Security Specialist, Grade 9, 250-Day (Nokesville)	1.0	91,542
School Security Patrol, Grade 4, 250-Day	1.0	57,169
Security Assistant, Grade 6, 188-Day (Nokesville)	0.5	28,807
International Faculty		4,495,386
Athletic Officials - MS and HS		400,009
School Safety Stipend		180,852
Replacement of Auto External Defibrillators (AEDs) in Schools		180,000
Police at School Events		171,584
First Responder Access to Schools and Administrative Facilities		150,000
Discrimination, Harassment, and Sexual Misconduct Case Management System		30,316
Coordinator, HR, Grade 13, 250-Day (Previously ESSER funded)	2.0	318,824
Administrative Coordinator, Employee Relations Office, Grade 15, 250-Day	1.0	272,913
Assistant Director, Risk Management, Grade 18, 250-Day	1.0	249,803
Coordinator, Sustainability, Grade 14, 250-Day	1.0	213,886
Director, Health & Wellness, Grade 20, 250-Day	1.0	213,771
Coordinator, HR, Grade 15, 250-Day (Previously ESSER funded)	1.0	172,913
Administrative Coordinator, Performance Management, Grade 15, 250-Day	1.0	172,913
Facilities Management Specialist, Grade 9, 250-Day	1.0	156,048
Locksmith III, Grade 8, 250-Day	1.0	142,021
Growing Our Own (GOO) - All 13 High Schools		164,500
Recruitment Initiative Funding		97,453
School Board Meetings - Security Overtime		77,805
UVA Education Leadership Master's Program		57,904
Access Control Locks Service Contract - KLC		17,000
Commitment 3: Family and Community Engagement	63.6 FTE	\$4,514,524
Parent Liaisons, Grade 7, 200-Day (ES) (Previously ESSER funded)	28.0	1,614,258
Parent Liaisons, Grade 7, 200-Day (MS) (Previously ESSER funded)	20.0	1,196,360
Parent Liaisons, Grade 7, 200-Day (HS) (Previously ESSER funded)	14.0	837,452
Parent Resource Coordinator, Grade 15, 223-Day	0.6	93,195
Robotics Financial Support		250,074
Parent Liaison Training Funds		50,000
Media Relations Coordinator, Grade 15, 250-Day	1.0	172,913
Essential Translations		300,272
Commitment 4: Organizational Coherence	16.7 FTE	\$5,241,731
Transportation Liaison, Grade 7, 250-Day	4.0	324,783
Administrative Coord., Continuous Improvement Coaching, Grade 15, 223-Day	1.0	154,805
Transportation Manager, Transportation Dispatch, Grade 10, 250-Day	1.0	110,750
High School Director of School Counseling, Grade 17, 236-Day (BDHS)	0.5	87,931
Replace 800 MHz radios on school buses		1,500,000

Executive Summary

New Resources

(continued)

STOP - Transportation Manager, Grade 8, 250-Day	(1.0)	(100,145)
Senior Budget Analyst, Grade 13, 250-Day (Previously ESSER funded)	2.0	318,824
Finance Specialist, Grade 7, 250-Day	2.0	152,962
Long-Term Financial Planning, Grade 18, 250-Day	1.0	220,533
Assistant Division Counsel, Grade 20, 250-Day	1.0	219,580
Admin. Coordinator, Procurement (CIP), Grade 15, 250-Day	1.0	191,832
Coordinator, Compensation and Classification, Grade 13, 250-Day	1.0	159,412
Facilities Management Specialist II, Grade 11, 250-Day	1.0	118,719
Exec. Admin. Assist II/Legal, Grade 9, 250-Day	1.0	106,049
Administrative Assistant, Grade 6, 250-Day (SOMS)	1.0	73,127
Division Counsel, Grade 22, 250-Day	0.2	73,952
Budgeting for Adequacy		620,000
Comprehensive Staffing Study		300,000
Background Investigations - Compliance		172,392
Compensation and Classification Study		165,000
Inventory Management - software, installation/implementation, and training		142,538
Increase Flex Funding for Cabinet		128,687
Total New Resources	307.9	\$39,335,794

800 MHz Radio Sinking Fund

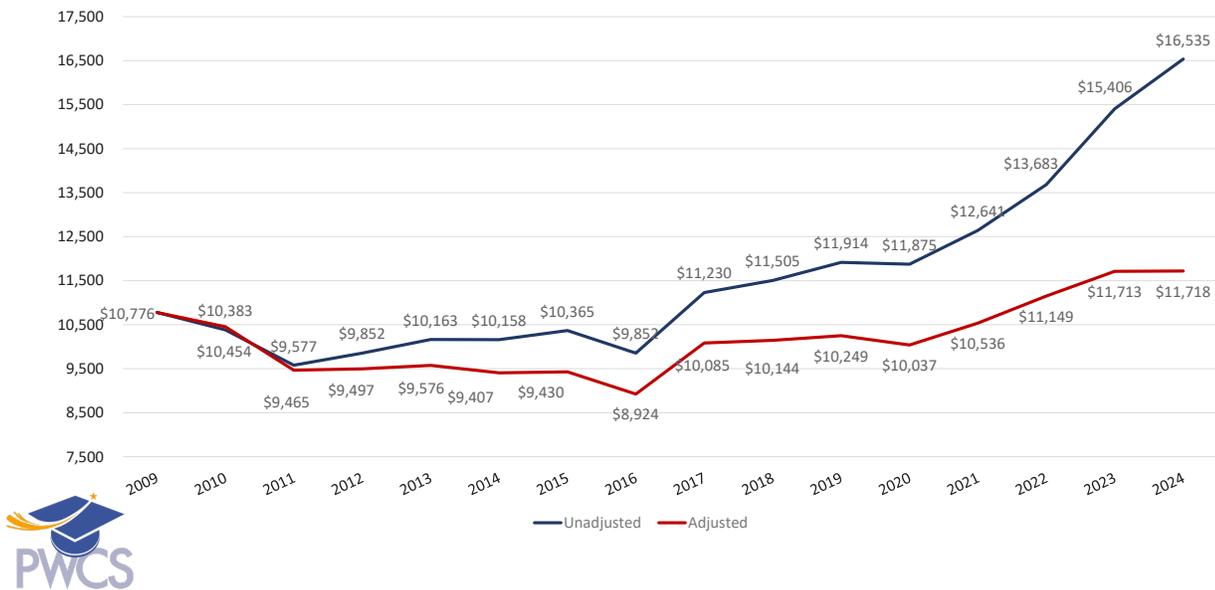
800 MHz Radios are used on all buses, by the security patrol, by Community Safety Officers and Risk Management and Security staff during a crisis event. The support for the current radios purchased over 10 years ago is expiring. The FY 2024 Proposed Budget supports \$1.5M to replace 150 portable radios and 330 mobile radios (for buses) in the first of a three year project.

The Division experienced substantial increases in populations that require far more support than the general education population. These populations are economically disadvantaged students, students with special needs, and English language learner students. These students require more support which requires higher levels of funding.

Cost per Pupil

The chart below shows both the change in PWCS' unadjusted cost per pupil and the inflation adjusted cost per pupil over the period 2009 to 2024.

**Cost per Pupil Change Over Time
(Unadjusted and Adjusted for Inflation)**



Note: Cost per pupil amounts for fiscal years 2009 through 2023 were calculated using a uniform formula developed by the Washington Area Boards of Education (WABE) committee for consistency among participating jurisdictions. The FY 2024 cost per pupil amount was calculated as total operating budget divided by the number of students.

Fiscal Year Budget Comparison for All Funds

The table below includes the total budget by fund showing actual expenditure values for 2019-20, 2020-21, and 2021-22, approved expenditure values for 2022-23, and proposed expenditure values for 2023-24 for comparison.

Fund	Actual 2019-20	Actual 2020-21	Actual 2021-22	Approved 2022-23	Proposed 2023-24
Operating	1,108,472,392	1,160,925,101	1,297,879,353	1,416,718,282	1,515,130,116
Debt Service	104,996,412	108,665,492	111,222,147	109,963,456	109,963,456
Construction	172,402,458	119,429,347	125,059,769	129,099,104	512,041,482
Food Services	40,913,399	39,589,481	45,130,880	50,000,000	53,500,000
Imaging Center	609,700	470,305	583,344	532,946	556,878
Facilities Use	957,281	246,273	825,840	1,724,816	1,177,478
School Age Child Care Program	518,243	431,491	496,596	550,000	550,000
Distribution Center	3,915,582	4,779,755	4,996,807	5,000,000	5,000,000
Self-Insurance	5,305,296	7,019,096	6,013,700	6,431,527	6,456,984
Health Insurance	103,343,837	110,664,839	123,679,128	124,472,710	133,220,808
Governor's School @ Innovation Park	912,588	1,087,492	1,450,279	1,522,627	1,655,102
Regional School	13,332,843	537,228	0	0	0
Aquatics Center	1,058,057	1,018,623	1,493,343	1,593,520	2,134,619
Student Activity	0	2,754,117	9,192,909	15,656,000	15,656,000
Grand Total	1,556,738,088	1,557,618,640	1,728,024,095	1,863,264,988	2,357,042,923



School Board Funds

Other than the Operating Fund, the budget includes funds for the management of special activities and functions. The FY 2024 budget consists of thirteen funds under the control of the School Board.

Operating Fund

\$1,515,130,116; 12,685.7 positions

This fund provides for the day-to-day operations and maintenance of the schools and is funded primarily by county, state, and federal funds.

Construction Fund

\$512,041,482; 7.0 positions

This fund provides for all new facilities and most facility renovations and expansions. Funds are primarily from the sale of bonds.

Debt Service Fund

\$109,963,456; 0.0 positions

This fund pays principal and interest on bonds and loans sold to finance capital projects in the Construction Fund. The County transfer primarily supports this fund.

Food Services Fund

\$53,500,000; 678.12 positions

This fund provides for all Food Services' operating and administrative costs. Food sales and federal/state subsidies primarily support this fund.

Health Insurance Fund

\$133,220,808; 6.0 positions

This fund pays claims and related expenses for the health care program. The primary sources of revenue are employer contributions paid by the other funds and employee contributions deducted from employee pay on a semi-monthly basis.

Administration Building Cafeteria Fund

\$0; 0.0 positions

This fund provides for the operating costs of the cafeteria in the Edward L. Kelly Leadership Center. The sale of food in the cafeteria and catering primarily support this fund. This fund is part of the Facilities Use Fund, however, it is presented separately in this document.

Aquatics Center Fund

\$2,134,619; 7.0 positions

The Aquatics Center Fund tracks costs associated with the operation of the aquatics center located on the same site as Colgan High School.

Facilities Use Fund

\$1,177,478; 1.5 position

This fund accounts for revenues and expenditures collected from the use of schools by non-school organizations. Building rental fees support this fund.

Governor's School @ Innovation Park

\$1,655,102; 11.0 positions

This fund provides for the operation of the Governor's School jointly operated by PWCS, Manassas City Schools, Manassas Park City Schools, and George Mason University. The school offers selected juniors and seniors an advanced and intensive program in science, technology, engineering, and mathematics (STEM). Tuition from the three school divisions and state funds support the school.

School Age Child Care Program Fund

\$550,000; 2.0 positions

This program provides adult supervised, high quality, affordable, before and after school care by private child-care providers. A flat-fee charged to the provider funds the program oversight.

Self-Insurance Fund

\$6,456,984; 5.0 positions

This fund pays claims and related expenses for workers' compensation and self-insured losses. Transfers from the Operating Fund support the fund.

Distribution Center Fund

\$5,000,000; 0.0 positions

This fund tracks the purchase of warehouse stock items from vendors and the sale of items issued to schools and departments. Revenues and expenses are predominately a result of operations of the warehouse function.

Imaging Center Fund

\$556,878; 3.0 positions

This fund tracks the sale, primarily to internal customers, of printed materials and printing services.

Student Activity Fund

\$15,656,000; 0.0 positions

This fund accounts for monies received from school events such as fundraisers, field trips, and community use of facilities.

Informational Section – FY 2024 Trends and Forecasts

Student Enrollment

PWCS is the second largest of 132 school divisions in Virginia and the 36th largest school division in the country. The School Division provides services to over seven percent of the state’s student enrollment.

Historical Enrollment Growth

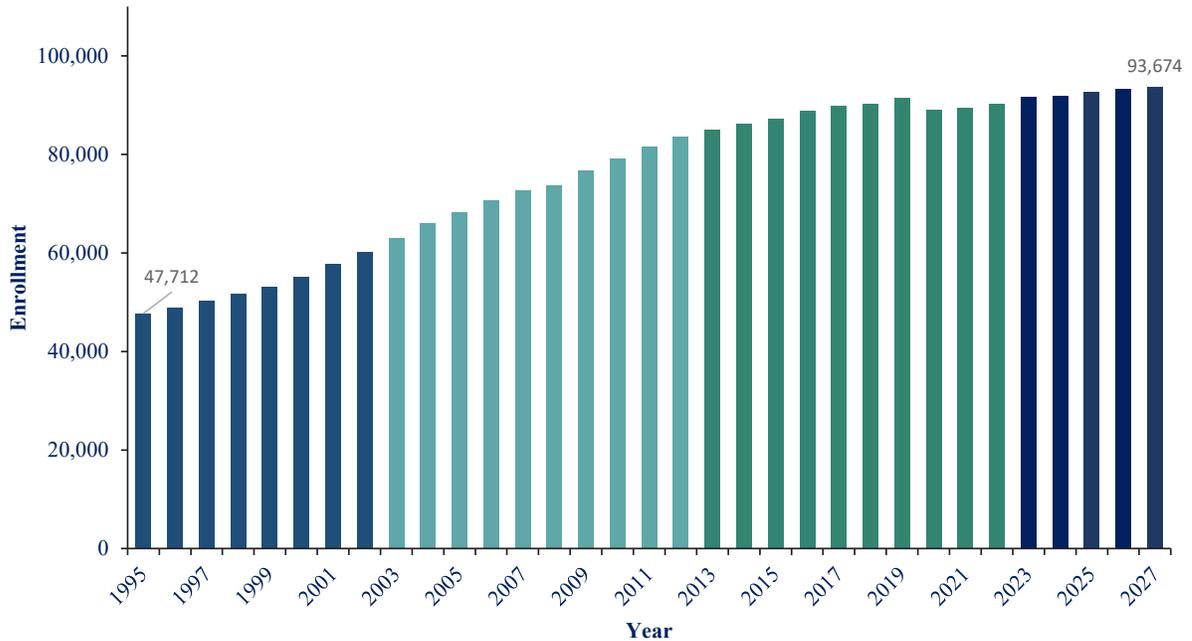
The graph below depicts the 28-year enrollment history and five projected years of PWCS’ enrollment. The School Division has seen steady growth over the last five years, at a rate of less than 1.0 percent annually. The calendar year 2022 (FY 2023) enrollment for the School Division was 90,226, a year-over-year increase of 758 from calendar year 2021 (FY 2022) enrollment of 89,468. In FY 2024, the enrollment projection is 91,631, an increase from the FY 2023 projection by 1,794 students.

Enrollment and Future Projections by Grade Level

Predicting future student enrollment is important for long-range planning, budgeting, staffing, and predicting future building and capital needs for housing PWCS students. The forecasting methodology used to predict the number of students who will be enrolling in PWCS for the next 10 years is a combination of the Housing Unit method and Grade Progression method, along with judgmental adjustments to fine-tune the forecasts. The model produced by this combination of methods is supported by industry best practices and scholarly literature and is relatively inexpensive to produce.

The table on the following page utilizes the enrollment projection tools to estimate the 2023-24 school enrollments for each grade level in the School Division.

Enrollment History and Projections



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Enrollment and Future Projections by Grade Level

To estimate the state revenues and to calculate the school and central office allocations for the FY 2023-24 budget, PWCS used the enrollment of 91,631 students.

Grade Span	Grade	Actual 2021-22	Projected 2022-23	Projected 2023-24	Change 2023-24
Elementary School		38,734	38,994	39,859	865
	K	6,138	6,077	6,035	(42)
	1	6,231	6,694	6,573	(121)
	2	6,411	6,316	6,874	558
	3	6,614	6,474	6,653	179
	4	6,702	6,706	6,770	64
	5	6,638	6,727	6,954	227
Middle School		20,625	20,438	20,450	12
	6	6,730	6,646	6,915	269
	7	6,971	6,767	6,720	(47)
	8	6,923	7,025	6,816	(209)
High School		28,772	28,887	29,351	464
	9	8,027	7,702	7,820	118
	10	7,247	7,781	7,492	(289)
	11	6,621	6,727	7,230	503
	12	6,878	6,677	6,808	131
Special Schools		1,337	1,518	1,971	453
Total		89,468	89,837	91,631	1,794

Five-Year Enrollment Projections

Using enrollment projections models, the School Division projects a growth pattern over the next five years, at approximately 0.8 percent annually. The table below projects enrollment for the next five years by grade span.

Projected enrollments beyond 2023-24 allow for long-range capital planning, such as planning for the construction of additional schools, or additions to existing schools.

Grade Span	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
Elementary	39,859	40,134	40,567	40,587	40,193
Middle	20,450	20,739	21,258	21,445	22,005
High	29,351	29,496	29,386	29,627	29,903
Special Schools	1,971	1,532	1,544	1,558	1,573
Total	91,631	91,901	92,755	93,216	93,674
Annual Change	2.0%	0.3%	0.9%	0.5%	0.5%

Note: Totals may not add due to rounding.

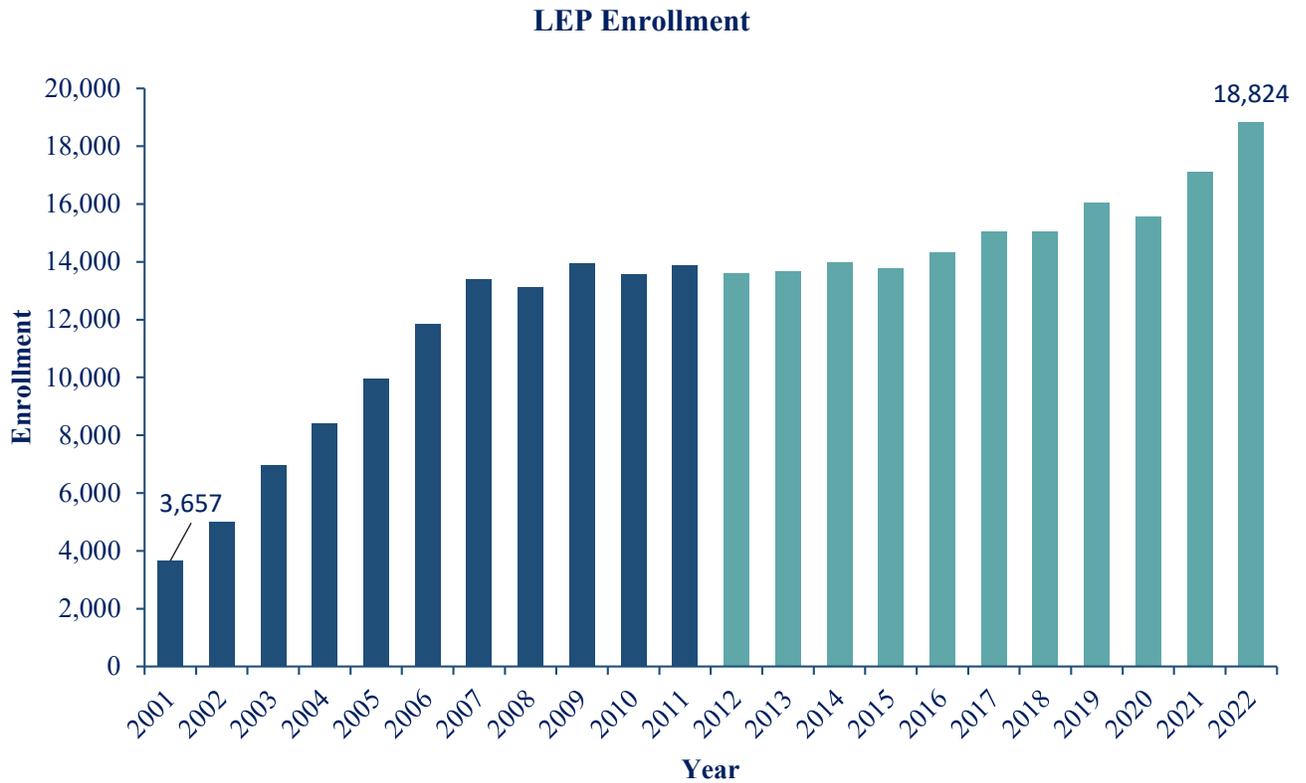
Demographic Changes

In addition to the increased number of students, the composition of membership growth has added to the operating costs. In the past five years, increases in special education, and non-English speaking programs generally require specialized instruction and smaller class sizes.

Limited English Proficient (LEP) Students

During the past five years, the rate of growth for students receiving English Learner (EL) services increased by 4.6 percent annually.

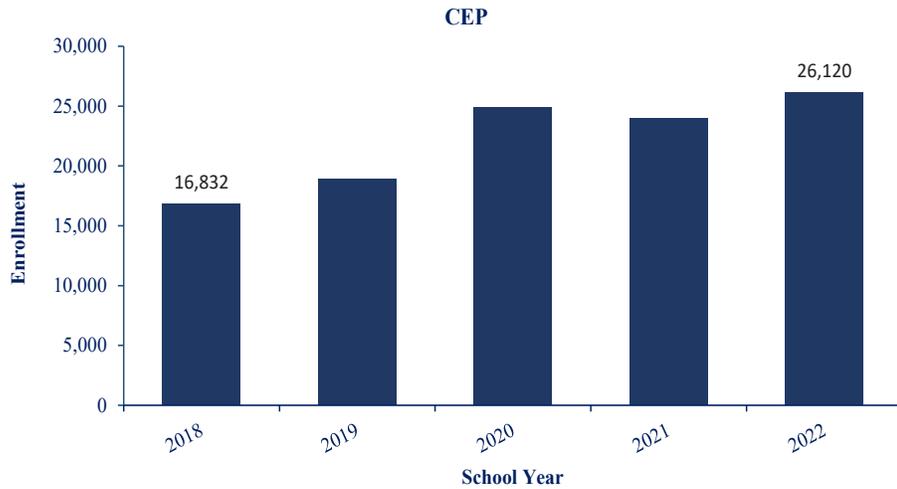
The graph below depicts LEP enrollments over the 2001 to 2022 calendar year period.



Executive Summary

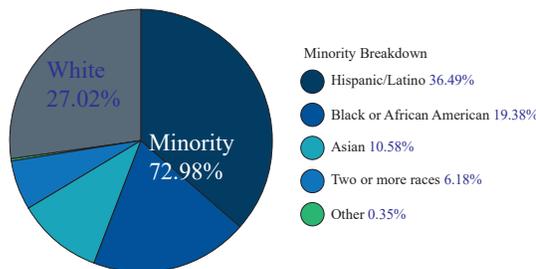
Community Eligibility Provision (CEP)

CEP is a non-pricing meal service option available to school districts in low income areas that eliminates the need for household applications for free and reduced price meals. PWCS students directly certified under CEP to receive free or reduced price lunches increased by about 55.1 percent over the past five years. In FY 2022, 26,120 students or 28.95 percent were directly certified. The graph to the right depicts the Identified Student Percentage as reported by Virginia Department of Education- Office of School Nutrition Programs (SNP) over the last five school years.

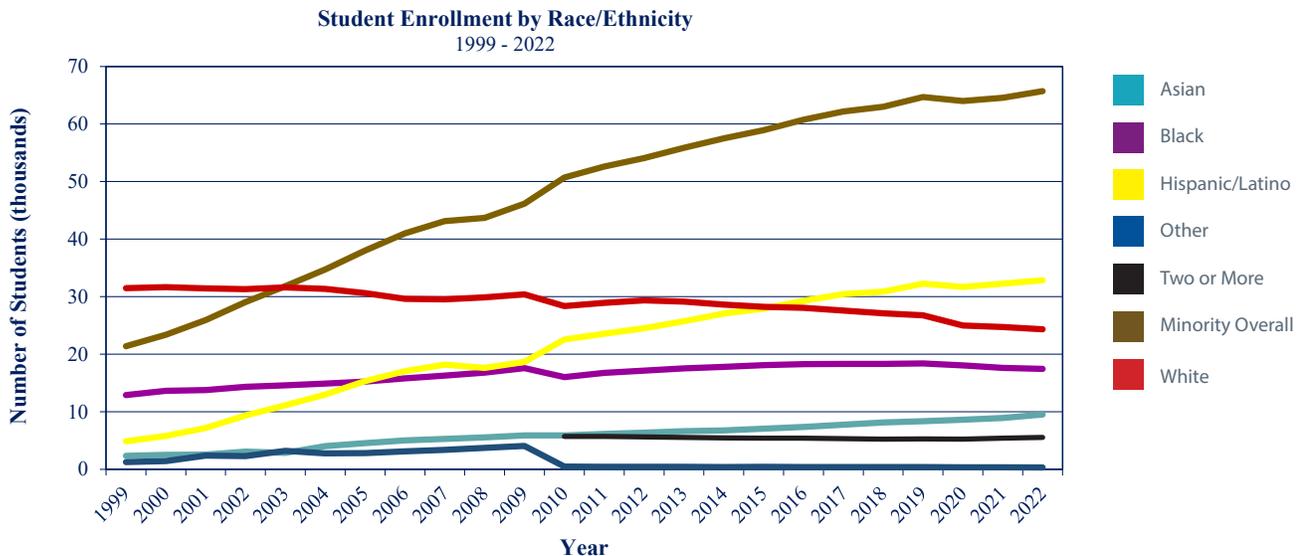


Student Diversity

The School Division has undergone significant demographic changes over the last decade that includes the diversity of the student population. According to the 2020 United States Census, Prince William County is the most diverse county in Virginia and the tenth most diverse county in the nation.



The chart below depicts the changes in diversity of the district's enrollment over the last 24 calendar years.



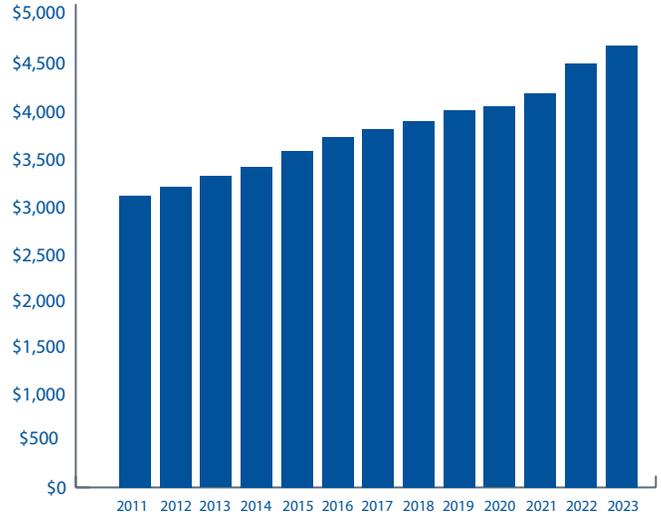
Local Taxes

In Virginia, school boards do not have taxing authority and are fiscally dependent on the local government. Prince William County Government collects tax revenue from local sources (e.g., property taxes, personal property taxes, local sales taxes, etc.) and then transfers a percentage of the revenue to PWCS. Working cooperatively, the School Division and the BOCS created a revenue sharing agreement. Under this agreement, the School Division will receive 57.23 percent of the county’s general revenues in Fiscal Year 2023.

The real property tax is the single largest revenue source for Prince William County contributing approximately 64.9 percent of general revenues (FY 2023 forecast). It is levied on all land, improvements, and leasehold interests on land or improvements (collectively called “real property”) except that which has been legally exempted from taxation by the Prince William County Code and the "Code of Virginia".

The table and chart on this page illustrate the real estate tax bill upon the average assessed value of a single residence in Prince William County. In FY 2023, the tax rate decreased to \$1.030. As the chart shows, there will be an increase in the average tax bill.

Average Tax Bill



Tax Year	Fiscal Year	Average Tax Bill	Real Estate Tax Rate	Average Assessed Value of a Residence	Percentage increase or decrease for		
					Tax Bill	Tax Rate	Assessed Value
2010	2011	\$3,110	\$1.236	\$251,241	3.08%	1.98%	0.92%
2011	2012	\$3,201	\$1.204	\$265,841	2.93%	-2.59%	5.81%
2012	2013	\$3,316	\$1.209	\$274,283	3.59%	0.42%	3.18%
2013	2014	\$3,414	\$1.181	\$289,095	2.96%	-2.32%	5.40%
2014	2015	\$3,583	\$1.148	\$312,105	4.95%	-2.79%	7.96%
2015	2016	\$3,732	\$1.122	\$332,600	4.16%	-2.26%	6.57%
2016	2017	\$3,817	\$1.122	\$340,200	2.28%	0.00%	2.29%
2017	2018	\$3,900	\$1.125	\$346,700	2.17%	0.27%	1.91%
2018	2019	\$4,040	\$1.125	\$359,100	3.59%	0.00%	3.58%
2019	2020	\$4,190	\$1.125	\$372,400	3.71%	0.00%	3.70%
2020	2021	\$4,370	\$1.125	\$388,400	4.30%	0.00%	4.30%
2021	2022	\$4,667	\$1.115	\$418,600	6.80%	-0.89%	7.78%
2022	2023	\$4,839	\$1.030	\$469,842	3.69%	-7.62%	12.24%

Changes in Debt

Debt

Debt provides the current resources to build new schools, additions, and renovations, and repayment (with interest) must occur in the future. This debt (borrowing) commits future Operating Fund budget transfers to the Debt Service Fund (to pay the principal and interest). Long-term borrowing is appropriately issued for long-life capital facilities since student enrollment growth requires expanded public-capital infrastructure (schools), often well before an associated expansion of revenues (tax collection).

Planning and Accounting

The School Division's CIP is the management tool used for planning the capital improvements projects needed to house students adequately. The School Division's Construction Fund accounts for the resources used for the acquisition and construction of major capital facilities. The sale of bonds primarily funds the Construction Fund.

Changes in Debt Service

The structure of most debt service payments made by the School Division is over 20 years with level principal payments, thereby reducing the debt service for existing bonds annually. The sale of new bonds that require additional principal and interest payments and/or by the retirement (pay-off) of any existing bonds drives significant changes in debt service for any given fiscal year. To increase debt spending, the School Division needs the approval of BOCS. The BOCS also sets the debt capacity that limits the amount of funding available to the School Division for new schools and construction each fiscal year.

Debt Management Policy

Proper debt management provides a locality and its citizens with fiscal advantages. The state does not impose a debt limitation on the county. However, the BOCS adopted a debt policy to ensure that no undue burden is placed on the

county and its taxpayers. To manage the debt properly, the policy states in part, that the county will maintain a high credit rating in the financial community and will not use debt financing to fund current operations. These two policy statements are to assure the county taxpayers that the County government is well managed and financially sound, and to obtain the lowest possible borrowing costs (interest rates).

Existing Debt

Total existing debt prior to FY 2023 was \$829.4 million.

Future Debt

Bond sales not to exceed \$160.6 million will be sold in FY 2024 to finance new and renovated facilities to provide capacity needed to meet increased demands due to student population growth and trailer elimination.

Trends

According to the Five-Year Plan, the School Division anticipates the bond sales at \$900.3 million between FY 2024-28 to finance new schools, additions, replacements and renewal and repair projects. Prince William County and the School Division are constrained to limiting tax supported debt service expenditures for all debt at 10 percent of annual revenues. If current trends hold true, PWCS will not reach its county mandated debt service limit of 10 percent in the Five-Year Plan period. Management will maintain a close eye on rates and market conditions to ensure this debt limit is not exceeded.

Three issues impact the current and future debt needs of Prince William County Schools. The first is the fact that there is an uncertain rate of enrollment growth for which to project the Division's debt needs. The other two issues increasing the Division's debt needs are the initiative to reduce portable classroom trailers and an increasing reliance on debt to fund repair and renovations.

Benchmark Data

Cost-Per-Pupil

Cost-per-pupil calculations provide an overall view of the cost of programs used to compare how school divisions spend their funds. The division of the total operating budget by the number of students computes a Divisionwide cost-per-pupil, which includes both general and special education. For FY 2024, the average cost-per-pupil for PWCS will be about \$16,535.

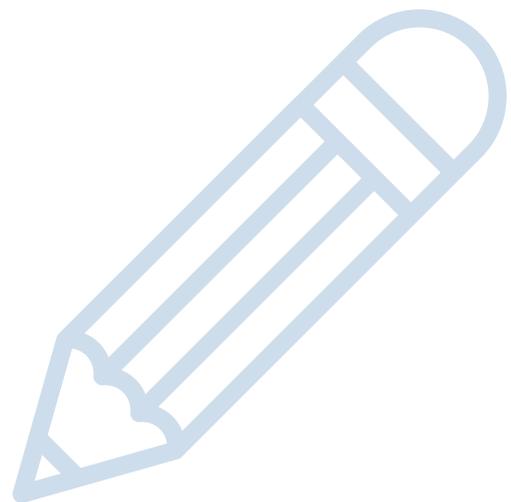
Per-pupil cost figures provide a good perspective of the cost of instructional programs as well as a measure of comparison to previous years, state and federal averages, and surrounding jurisdictions. Uniform formulas to develop a cost per pupil were developed by the Washington Area Boards of Education (WABE) committee for consistency. These numbers are comparable; however, the cost per pupil reported in the WABE data may differ from that reported in the division’s budget documents or other reports. PWCS has traditionally maintained a cost-per-pupil lower than many other school divisions participating in the WABE surveys. In FY 2023, the PWCS cost-per-pupil ranked eighth among the nine reporting school divisions in the WABE.

The cost-per-pupil also compares the costs in PWCS to similar school divisions across the United States. The Educational Research Service (ERS) compiles a comparison of per-pupil costs for PWCS with similar reporting school divisions in the nation. The most recent comparison showed that PWCS commits more of its financial resources to instructional services and less of its resources to support operations than most school divisions.



Cost-Per-Pupil Comparison FY 2023	
Arlington	\$23,521
Falls Church City	\$22,826
Alexandria City	\$20,777
Fairfax County	\$18,772
Loudoun County	\$18,719
Montgomery (MD)	\$18,054
Manassas City	\$15,755
Prince William County	\$15,406
Manassas Park City	\$13,546

Source: WABE Guide, FY 2023



Teacher Cost Comparison

The chart below compares the salary and benefits costs of a teacher position with a hypothetical salary of \$65,000 plus benefits and the cost of a teacher using the actual average teacher salary plus benefits for PWCS and surrounding school divisions. Source: WABE Guide, FY 2023.

Cost Comparison
Average salary vs. \$65,000 salary

School Division	FY 2023 Annual Employer Cost for Hypothetical Teacher Salary of \$65,000 plus district's benefits	FY 2023 Annual Employer Cost for Average Teacher Salary plus district's benefits plan
Falls Church City	\$100,568	\$131,403
Montgomery County, MD	\$92,444	\$119,347
Alexandria City	\$104,084	\$130,427
Fairfax County	\$102,507	\$127,305
Arlington County	\$99,583	\$131,236
Loudoun County	\$102,993	\$124,102
Manassas City	\$100,073	\$118,779
Manassas Park City	\$94,505	\$97,434
Prince William County	\$99,477	\$113,537



Average Class Size

This chart compares the average class size for students per classroom teacher and students per teacher-scale position for PWCS and surrounding divisions.

Average Class Size Students per teacher

School Division	Students per Classroom Teacher ¹			Students per Teacher-Scale Position ²		
	Elementary	Middle	High	Elementary	Middle	High
Alexandria City ³	15.3	22.8	25.6	9.2	15.4	18.3
Arlington County	21.7	19.1	19.6	9.7	14.8	16.4
Fairfax County ⁴	21.3	24.7	25.6	14.1	20.2	21.1
Falls Church City	20.4	20.3	22.9	10.9	14.0	15.9
Loudoun County	21.6	21.7	24.1	12.8	17.8	19.9
Manassas City	20.7	23.2	25.4	10.2	15.1	16.8
Manassas Park City	22.9	24.4	26.9	9.9	17.6	19.7
Montgomery County	18.0	23.6	25.6	12.7	21.1	23.1
Prince William County	20.5	29.7	32.9	12.5	18.0	19.9

Note: Chart excludes teachers and students in Pre-K, kindergarten, alternative schools, and self-contained special education.

Source: WABE Guide, FY 2023

¹ Classroom teachers are positions used to determine class size.

² Students per teacher-scale positions include classroom teachers and other teachers such as ESOL/ESL, librarians, reading, coaches, mentors, music, art, physical education, etc.

³ Alexandria City Public Schools district's special placement, Pre-K, and kindergarten student enrollments are not included. Elementary classroom teacher count includes "flex" positions which are categorized as student improvement FTEs.

⁴ Fairfax County Public Schools allocates teacher positions from the staffing reserve to help eliminate class size of 30 and above in elementary schools.



Student-Teacher Ratio

This chart compares the Approved FY 2023 Budgeted Ratios of Students Per Teacher for PWCS and surrounding school divisions. Source: WABE Guide, FY 2023

School Division	Kindergarten	Elementary	Middle	High
Alexandria City ¹	22.0	Grades 1-2: 24.0 Grades 3-5: 26.0	n/a	n/a
Arlington County ²	23.0	Grade 1: 20.0 Grades 2-3: 22.0 Grades 4-5: 24.0	25.2	25.9
Fairfax County ^{3,4}	25.0		27.9	31.0
Falls Church City	22.0	Grades 1-2: 22.0 Grades 3-5: 24.0	24.0	24.0
Loudoun County	23.0	22.0	23.7	23.7
Manassas City	22.0	Grades 1-3: 28.0 Grades 4-5: 28.0	28.0	28.0
Manassas Park City	19.0	Grades 1-3: 22.0 Grades 4-5: 25.0	24.0	26.0
Montgomery County ⁵	n/a	n/a	n/a	n/a
Prince William County	24.0	Grades 1-3: 24.0 Grades 4-5: 25.0	21.0	21.3

¹ Alexandria City Public Schools does not allocate positions based on staffing ratios for middle and high school classrooms. Staffing is determined by course enrollment.

² Arlington County Public Schools core staffing for middle/intermediate and secondary/high schools provide 4.0 core positions to the number of teams per grade level. More information can be found at <https://www.apsva.us/budget-finance/planning-factors/>.

³ Fairfax County Public Schools staffing ratios also take into account the number of students eligible for free and reduced priced meals and ESOL services. Additional teacher positions are allocated from the staffing reserve to help eliminate class size of 30 and above in elementary schools. For a complete listing of staffing formulas, see the appendix of the FY 2023 Approved Budget.

⁴ Fairfax County Public Schools elementary ratio is 24, 25, or 26 based on enrollment in grades 1-6.

⁵ Montgomery County Public Schools numbers are maximum class size guidelines and not ratios or targets for class sizes. With guidelines for maximums, the actual numbers end up being less than the guideline.

