



Lynchburg City Schools

BUDGET

FY 2024 (Adopted)

A TRADITION OF EXCELLENCE FOR ALL



LYNCHBURG CITY SCHOOLS

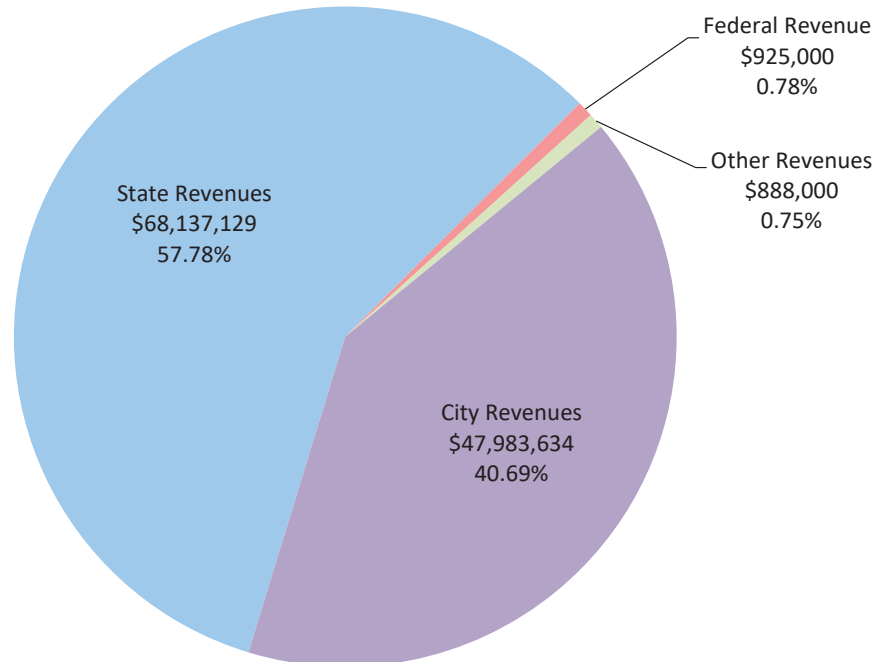
Schools Operating Fund. The General Fund provides funding for the Lynchburg City Schools for Operations.

	Actual FY 2022	Adopted FY 2023	Amended FY 2023	Submitted FY 2024	Manager's Proposed FY 2024	Adopted FY 2024
OPERATING REVENUES						
State	\$59,155,102	\$63,469,801	\$63,858,808	\$68,137,129	\$68,137,129	\$68,137,129
Federal	850,773	390,000	465,000	925,000	925,000	925,000
Other	1,532,875	1,268,500	1,193,500	888,000	888,000	888,000
Local - Operating	39,128,643	40,794,923	40,794,923	47,983,634	43,794,923	39,360,355
TOTAL OPERATING REVENUES	\$100,667,393	\$105,923,224	\$106,312,231	\$117,933,763	\$113,745,052	\$109,310,484
GRANT REVENUES						
Grants	\$17,323,089	\$50,216,617	\$50,216,617	\$36,933,106	\$36,933,106	\$36,933,106
TOTAL GRANT REVENUES	\$17,323,089	\$50,216,617	\$50,216,617	\$36,933,106	\$36,933,106	\$36,933,106
TOTAL REVENUES	\$117,990,482	\$156,139,841	\$156,528,848	\$154,866,869	\$150,678,158	\$146,243,590
OPERATING EXPENDITURES						
Instruction	\$68,306,936	N/A	\$73,187,674	\$82,959,182	N/A	\$74,541,662
Administration, Attendance and Health	7,983,323	N/A	9,188,789	9,982,166	N/A	8,167,461
Pupil Transportation	6,331,500	N/A	6,134,466	6,599,342	N/A	6,599,342
Operation and Maintenance	12,469,429	N/A	12,362,992	12,718,310	N/A	12,474,168
School Food Services and Other Noninstructional Operations	19,511	N/A	34,965	42,145	N/A	42,145
Facilities	4,547	N/A	40,210	25,210	N/A	25,210
Debt and Fund Transfers	0	N/A	0	0	N/A	0
Technology	6,015,405	N/A	5,363,135	5,607,408	N/A	5,527,676
Contingency Reserves	0	N/A	0	0	N/A	1,932,820
TOTAL OPERATING EXPENDITURES	\$101,130,651	\$105,923,224	\$106,312,231	\$117,933,763	\$113,745,052	\$109,310,484
GRANT EXPENDITURES						
Grant Funded Expenditures	\$17,260,188	\$50,216,617	\$50,216,617	\$36,933,106	\$36,933,106	\$36,933,106
TOTAL GRANT EXPENDITURES	\$17,260,188	\$50,216,617	\$50,216,617	\$36,933,106	\$36,933,106	\$36,933,106
TOTAL EXPENDITURES	\$118,390,839	\$156,139,841	\$156,528,848	\$154,866,869	\$150,678,158	\$146,243,590
EXCESS OF REVENUES OVER EXPENDITURES	<u>(\$400,357)</u>					
OTHER FINANCING SOURCES						
Transfers Out	<u>(\$50,604)</u>					
TOTAL OTHER FINANCING SOURCES	<u>(\$50,604)</u>					
NET CHANGES IN FUND BALANCE	<u>(\$450,961)</u>					

Schools – Operating Fund Revenue Summary

	Actual FY 2022	Amended FY 2023	Submitted FY 2024	Inc/(Dec) Amended from Submitted
Average Daily Membership	7,526.00	7,410.85	7,363.80	(18.90)
OPERATING REVENUES				
State Revenues				
State	\$44,152,505	\$50,228,133	\$54,477,310	\$4,657,780
State Sales Tax	15,002,597	13,630,675	13,659,819	9,548
Total State Revenues	\$59,155,102	\$63,858,808	\$68,137,129	\$4,667,328
Federal Revenue	\$850,773	\$465,000	\$925,000	\$460,000
Other Revenues				
Miscellaneous Revenue	\$1,022,427	\$462,500	\$407,000	(\$55,500)
Charges for Services	510,448	731,000	481,000	(250,000)
Total Other Revenues	\$1,532,875	\$1,193,500	\$888,000	(\$305,500)
City Revenues				
Local - Operating	\$39,128,643	\$40,794,923	\$47,983,634	\$7,188,711
Total City Revenues	\$39,128,643	\$40,794,923	\$47,983,634	\$7,188,711
TOTAL OPERATING REVENUES ¹	\$100,667,393	\$106,312,231	\$117,933,763	\$12,010,539

¹ Grant funds not included.



Schools – Operating Fund Revenue Detail

	Actual FY 2022	Amended FY 2023	Submitted FY 2024	Inc/(Dec) Amended from Submitted
OPERATING REVENUES				
STATE REVENUES				
State Sales Tax	\$15,002,597	\$13,630,675	\$13,659,819	\$9,548
SOQ Programs				
Basic Aid	\$21,184,599	\$23,327,480	\$23,577,021	\$1,256,839
Textbooks	505,801	609,849	608,288	(1,561)
Vocational Education	494,176	534,389	533,021	491,560
Gifted Education	249,441	253,374	252,726	(648)
Special Education	3,129,784	2,354,077	2,343,456	(10,621)
Prevention, Intervention, & Remediation	1,348,172	1,451,144	1,447,429	(3,715)
Fringe Benefits	5,172,382	5,141,195	5,141,818	203,322
English as a Second Language	186,292	198,480	248,812	30,389
Remedial Summer School	339,615	156,334	255,820	99,486
Total SOQ Programs	\$32,610,262	\$34,026,322	\$34,408,391	\$2,065,051
Incentive Programs				
At Risk	\$0	\$4,626,630	\$2,743,640	(\$1,919,121)
VA Preschool Initiative at Risk 4 YR OLDS	1,308,729	1,481,349	1,465,700	(15,649)
Compensation Supplement	1,647,965	1,541,178	3,481,501	1,877,646
Math/Reading Instructional Specialists	0	48,256	202,652	154,218
Bonus Payment	0	0	287,379	287,379
Grocery Tax Hold Harmless	0	815,959	2,015,992	1,712,433
Rebenchmarking Hold Harmless	0	2,084,033	2,076,295	(7,738)
Total Incentive Programs	\$2,956,694	\$10,597,405	\$12,273,159	\$2,089,168
Categorical Programs				
Special Ed - Homebound	\$0	\$105,224	\$57,133	(\$48,091)
Total Categorical Programs	\$0	\$105,224	\$57,133	(\$48,091)
Lottery Funded Programs				
Foster Care	\$90,871	\$81,840	\$113,849	\$32,009
At Risk	3,366,689	0	1,921,614	1,921,614
VA Preschool Initiative at Risk 4 YR OLDS	0	0	0	(1,480,415)
Early Reading Intervention	400,683	412,722	289,139	(331,110)
K-3 Primary Class Size	1,571,722	1,807,340	1,835,875	26,382
SOL Algebra Readiness	147,802	151,431	149,085	(44)
Special Ed - Regional Tuition	1,054,668	1,131,673	1,528,126	396,453
Career & Tech Education	40,398	46,265	54,946	8,681
Infrastructure and Operations Per Pupil	1,912,716	1,867,911	1,845,993	(21,918)
Lottery Funded Programs	\$8,585,549	\$5,499,182	\$7,738,627	\$551,652
TOTAL STATE REVENUES	\$59,155,102	\$63,858,808	\$68,137,129	\$4,667,328

Schools – Operating Fund Revenue Detail (continued)

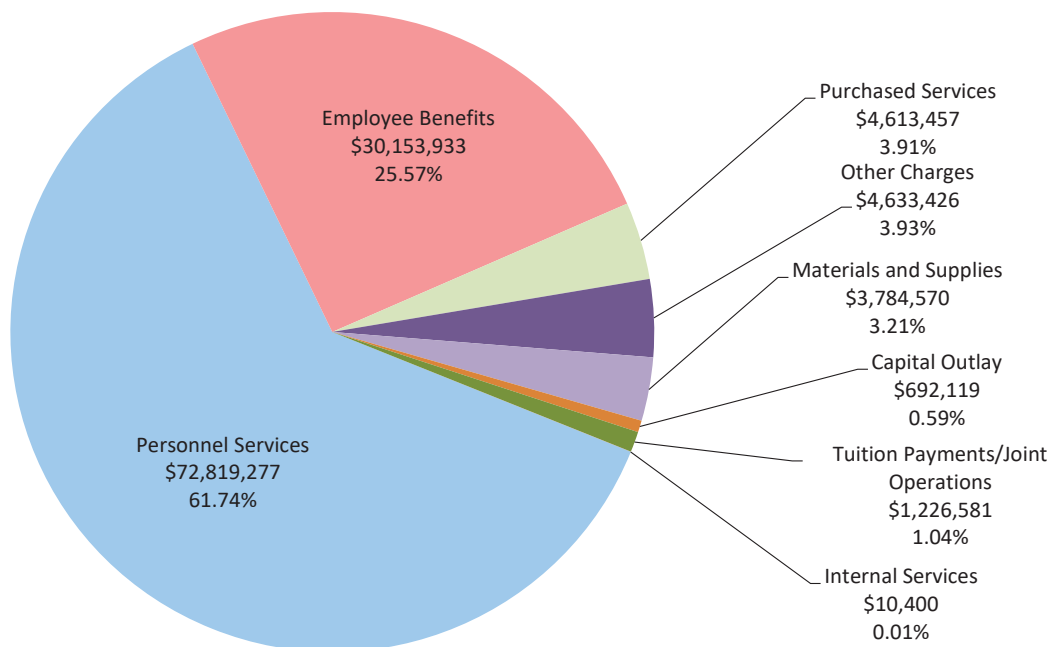
	Actual FY 2022	Amended FY 2023	Submitted FY 2024	Inc/(Dec) Amended from Submitted
OPERATING REVENUES				
FEDERAL REVENUES				
E-Rate Reimbursements	\$113,400	\$75,000	\$110,000	\$35,000
Impact Aid	12,674	10,000	5,000	(5,000)
Medicaid Reimbursement	606,862	280,000	700,000	420,000
Junior ROTC	117,837	100,000	110,000	10,000
TOTAL FEDERAL REVENUES	\$850,773	\$465,000	\$925,000	\$460,000
OTHER REVENUES				
Miscellaneous				
Other Funds	\$190,587	\$45,000	\$75,000	\$30,000
Donations	340,365	0	0	0
Rebates and Refunds	135,784	40,000	30,000	(10,000)
Sale Other Equipment	1,912	7,500	2,000	(5,500)
Print Production	21,556	30,000	20,000	(10,000)
School Nutrition Utilities	72,681	80,000	80,000	0
Indirect Cost from Grants	259,542	260,000	200,000	(60,000)
Total Miscellaneous	\$1,022,427	\$462,500	\$407,000	(\$55,500)
Charges for Services				
Rents - LAUREL	\$123,000	\$123,000	\$123,000	\$0
Rents - CVGS	43,000	43,000	43,000	0
Tuition - Day School	78,118	85,000	85,000	0
Tuition - Adult	0	25,000	0	(25,000)
Tuition - Summer School	31,475	0	30,000	30,000
Tuition - Other	64,214	40,000	50,000	10,000
Special Pupil Fees	17,758	15,000	15,000	0
Bus Rentals	30,116	200,000	25,000	(175,000)
Dual Enrollment	110,147	150,000	100,000	(50,000)
Facility Rentals	12,620	50,000	10,000	(40,000)
Total Charges for Services	\$510,448	\$731,000	\$481,000	(\$250,000)
TOTAL OTHER REVENUES	\$1,532,875	\$1,193,500	\$888,000	(\$305,500)
CITY REVENUES				
Local - Operating	\$39,128,643	\$40,794,923	\$47,983,634	\$7,188,711
TOTAL CITY REVENUES	\$39,128,643	\$40,794,923	\$47,983,634	\$7,188,711
TOTAL OPERATING REVENUES ¹	\$100,667,393	\$106,312,231	\$117,933,763	\$11,621,532

¹ Grant funds not included.

Schools – Operating Fund Expenditure Summary

	Actual FY 2022	Amended FY 2023	Submitted FY 2024	Inc/(Dec) Amended from Submitted
OPERATING EXPENDITURES				
Personnel Services and Employee Benefits				
Personnel Services	\$57,983,992	\$63,938,877	\$72,819,277	\$8,880,400
Employee Benefits	22,883,753	26,880,665	30,153,933	3,273,268
Subtotal Personnel Services and Employee Benefits	\$80,867,745	\$90,819,542	\$102,973,210	\$12,153,668
Non-Personnel Accounts				
Purchased Services	\$5,659,771	\$4,440,694	\$4,613,457	\$172,763
Internal Services	117,561	26,279	10,400	(15,879)
Other Charges	4,719,078	4,818,670	4,633,426	(185,244)
Materials and Supplies	6,873,040	3,944,545	3,784,570	(159,975)
Tuition Payments/Joint Operations	1,131,865	1,226,581	1,226,581	0
Capital Outlay	1,761,591	1,035,920	692,119	(343,801)
Subtotal Non-Personnel Accounts	\$20,262,906	\$15,492,689	\$14,960,553	(\$532,136)
TOTAL OPERATING EXPENDITURES ¹	\$101,130,651	\$106,312,231	\$117,933,763	\$11,621,532

¹ Grant funds not included.



Schools – Operating Fund Expenditures by Major Category

	Actual FY 2022	Amended FY 2023	Submitted FY 2024	Inc/(Dec) Amended from Submitted
OPERATING EXPENDITURES				
INSTRUCTION				
Personnel Services	\$44,398,702	\$48,529,703	\$55,649,525	\$7,119,822
Employee Benefits	17,394,137	20,252,318	23,038,111	2,785,793
Purchased Services	1,966,980	1,799,462	1,799,462	0
Internal Services	101,997	11,242	2,100	(9,142)
Other Charges	63,838	201,820	106,240	(95,580)
Materials and Supplies	3,167,454	1,107,539	1,082,524	(25,015)
Tuition Payments/Joint Operations	1,131,865	1,226,581	1,226,581	0
Capital Outlay	81,963	59,009	54,639	(4,370)
TOTAL INSTRUCTION	\$68,306,936	\$73,187,674	\$82,959,182	\$9,771,508
ADMINISTRATION				
Personnel Services	\$4,514,158	\$5,223,819	\$6,005,075	\$781,256
Employee Benefits	1,944,805	2,575,838	2,800,939	225,101
Purchased Services	752,581	562,032	562,032	0
Internal Services	14,135	11,539	5,100	(6,439)
Other Charges	605,150	715,555	538,853	(176,702)
Materials and Supplies	152,494	100,006	70,167	(29,839)
TOTAL ADMINISTRATION	\$7,983,323	\$9,188,789	\$9,982,166	\$793,377
PUPIL TRANSPORTATION				
Personnel Services	\$3,077,975	\$3,294,872	\$3,626,786	\$331,914
Employee Benefits	1,069,104	1,243,315	1,338,948	95,633
Purchased Services	325,749	152,348	252,348	100,000
Internal Services	18	2,498	2,500	2
Other Charges	375,434	435,132	510,959	75,827
Materials and Supplies	810,761	1,006,301	865,301	(141,000)
Capital Outlay	672,459	0	2,500	2,500
TOTAL PUPIL TRANSPORTATION	\$6,331,500	\$6,134,466	\$6,599,342	\$464,876
OPERATION AND MAINTENANCE				
Personnel Services	\$4,149,590	\$4,823,045	\$5,282,196	\$459,151
Employee Benefits	1,642,653	2,004,928	2,137,222	132,294
Purchased Services	1,310,038	776,752	776,752	0
Other Charges	3,555,232	3,371,644	3,380,232	8,588
Materials and Supplies	881,531	558,563	511,908	(46,655)
Capital Outlay	930,385	828,060	630,000	(198,060)
TOTAL OPERATION AND MAINTENANCE	\$12,469,429	\$12,362,992	\$12,718,310	\$355,318

Schools – Operating Fund Expenditures by Major Category (continued)

	Actual FY 2022	Amended FY 2023	Submitted FY 2024	Inc/(Dec) Amended from Submitted
FACILITIES				
Personnel Services	\$2,108	\$17,500	17,500	\$0
Employee Benefits	180	2,730	2,730	0
Capital Outlay	2,259	19,980	4,980	(15,000)
TOTAL FACILITIES	\$4,547	\$40,210	\$25,210	(\$15,000)
OTHER NON-INSTRUCTIONAL OPERATIONS				
Personnel Services	\$8,386	\$14,185	\$22,663	\$8,478
Employee Benefits	2,454	2,854	5,297	2,443
Purchased Services	0	9,463	7,715	(1,748)
Internal Services	555	500	500	0
Other Charges	3,000	1,299	1,300	1
Materials and Supplies	5,116	6,664	4,670	(1,994)
TOTAL OTHER NON-INSTRUCTIONAL OPERATIONS	\$19,511	\$34,965	\$42,145	\$7,180
TECHNOLOGY				
Personnel Services	\$1,833,073	\$2,035,753	\$2,215,532	\$179,779
Employee Benefits	830,420	798,682	830,686	32,004
Purchased Services	1,304,423	1,140,637	1,215,148	74,511
Internal Services	856	500	200	(300)
Other Charges	116,424	93,220	95,842	2,622
Materials and Supplies	1,855,684	1,165,472	1,250,000	84,528
Capital Outlay	74,525	128,871	0	(128,871)
TOTAL TECHNOLOGY	\$6,015,405	\$5,363,135	\$5,607,408	\$244,273
TOTAL OPERATING EXPENDITURES ¹	\$101,130,651	\$106,312,231	\$117,933,763	\$11,621,532

¹ Grant funds not included.

Schools – Operating Fund Grant Detail

FY 2024

Federal Grants and Programs	
Carl Perkins Vocational	\$281,373
Individuals with Disabilities Section 619-A - Pre-School Incentive	68,390
Title I - Part A	3,785,488
Title I, Part D - Neglected, Delinquent or At Risk	39,577
Title II A Improving Teacher Quality	536,006
Title III, Part A - English Language Acquisition & Academic Achievement	24,941
Title IV-A Student Support and Academic Achievement	259,083
Homeless Grant	19,500
Coronavirus, Response & Relief Supplemental (CRRSA)/ESSER II ²	4,000,000
American Rescue Plan (ARPA)/ESSER III ²	18,000,000
American Rescue Plan (ARP)/Disabilities ²	576,644
American Rescue Plan (ARP) Pre-School ²	33,433
Coronavirus State and Local Fiscal Recovery Fund (CSLFRF-) HVAC ²	1,479,964
ARP ESSER III Address Unfinished Learning ²	529,402
ARP ESSER III Before and After School Programs ²	209,656
ARP ESSER III Summer Programs ²	213,482
ARP/ESSER Homeless ²	104,196
CRRSAA ESSER II/SEL ²	100,000
Total Federal Grants and Programs	<u>\$30,261,135</u>
Federal Grants and Programs for Set Aside¹	
Title I - Part A, Set Aside ¹	\$110,856
Title I, Part D - Neglected, Delinquent or At Risk, Set Aside ¹	745
Title II A Improving Teacher Quality, Set Aside ¹	111,828
Title III, Part A - English Language Acquisition & Academic Achievement, Set Aside ¹	577
Title IV-A Student Support and Academic Achievement, Set Aside ¹	70,615
Title VI-B - Special Education, Set Aside ¹	197,453
Coronavirus, Aid, Relief & Economic Security (CARES), Set Aside ^{1,2}	400,000
Total Federal Grants and Programs for Set Aside¹	<u>\$892,074</u>
Commonwealth of Virginia Grants and Programs	
Alternative Educating Regional Grant	\$343,296
School Construction Grant ²	3,515,274
Educational Technology Initiative Bond	544,000
Project Graduation	25,785
School Security Grant	132,320
VTSS	25,000
Vision Grant	19,334
VPI Incentive	30,000
ISAEP (GED funding)	25,159
Mentor Teacher Grant	9,455
National Board Certification Grant	5,000
Total Commonwealth of Virginia Grants and Programs	<u>\$4,674,623</u>
Commonwealth of Virginia Grants and Programs (Fiscal Agent Funds)	
Blue Ridge Regional Jail (SPED Jail Program)	\$226,978
Detention Home and Child Development Clinic	785,296
Total Commonwealth of Virginia Grants and Programs (Fiscal Agent Funds)	<u>\$1,012,274</u>
Local Grants and Programs	
Ed Foundation Grants	\$80,000
Local Grants	10,000
Partners in Education	3,000
Total Local Grants	<u>\$93,000</u>
Total Grants and Special Programs	<u>\$36,933,106</u>

¹ Set Aside portion of Federal Grants to include Neglected and Delinquent Facilities and Private Schools.

² Funds are non-renewable pandemic relief allocated to LCS.

Schools – Employees and Enrollment

Student Enrollment, Employees and Schools by Fiscal Year										
Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Elementary School Membership	3,975	4,020	3,921	3,982	3,985	3,839	3,723	3,683	3,420	3,433
Secondary School Membership	4,133	4,171	4,216	4,191	4,270	4,213	4,258	4,250	4,245	4,126
Total Membership	8,108	8,191	8,137	8,173	8,255	8,052	7,981	7,933	7,665	7,559
Instructional and Administrators	836	850	967	1,019	994	948	1,003	1,018	1,046	1,044
Support (1)	505	458	426	434	479	404	373	389	349	273
Total Employees	1,341	1,308	1,393	1,453	1,473	1,352	1,376	1,407	1,395	1,317
Elementary Schools (2)	11	11	11	11	11	11	11	11	11	11
Secondary Schools (3)	5	5	5	5	5	5	5	5	5	5
Total Buildings	16	16	16	16	16	16	16	16	16	16

(1) Includes only full-time equivalent positions funded through the operating budget. For 2010 - 2018, the classification of instruction assistants were not consistent. Beginning with 2019, all instructional assistants are included in the Instructional and Administrators category.

(2) Does not include LAUREL Regional Program, now being used for special education students.

(3) Does not include the Empowerment Academy, an alternative education environment that provides high school students in the need of credit recovery, SOL support, and/or specialized academic assistance with an intimate, individualized instructional setting that will ensure that they achieve their academic and post-graduate goals.

Actual Average Daily Student Enrollment by Grade and Fiscal Year (Based on September 30th Actual Enrollment)										
Grade	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
K	735	732	567	667	670	636	630	664	543	566
1	720	738	719	701	653	664	625	614	615	563
2	662	692	696	677	695	630	626	595	565	607
3	643	619	658	675	675	624	594	610	564	560
4	601	642	638	637	662	653	623	585	574	565
5	614	597	643	625	630	632	625	615	559	572
6	609	604	615	619	630	591	626	604	600	542
7	608	607	608	597	616	609	595	627	591	577
8	567	613	585	597	613	595	601	564	629	582
9	629	599	639	610	641	646	660	636	618	755
10	623	609	596	619	595	623	632	643	624	567
11	534	606	612	591	605	549	587	600	604	556
12	563	533	561	558	570	600	557	576	579	547
Total	8,108	8,191	8,137	8,173	8,255	8,052	7,981	7,933	7,665	7,559

A TRADITION OF EXCELLENCE FOR ALL



LYNCHBURG CITY SCHOOLS