



**To:** Wynter C. Benda, City Manager

**From:** Crystal M. Edwards, Superintendent

**Cc:** Lynchburg City School Board members

**Re:** Fiscal Year 2024 Budget Questions - 1

**Date:** March 20, 2023

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Thank you for the opportunity to respond to several questions from City Council members related to the Fiscal Year 2024 Budget.

- 1. For schools, could we have a similar “balance sheet” for the last five fiscal years (below is the balance sheet to which he refers)? Also, what would it take to have a breakdown of what is included in each category? Finally, could a specific category realize or receive the state/local wage increase while another category did not?**

Major Funding by Category

A [five-year history of major category funding is provided at this link](#). Of the nine funding categories defined by the Virginia Department of Education, Lynchburg City Schools utilizes seven.

Category Funding Descriptions

The [Lynchburg City Schools Chart of Accounts is provided at this link](#). This is based on the Virginia Department of Education’s standard chart of accounts, with additional information relevant to Lynchburg City Schools. Section 4 of this document, which starts on page 13, provides the most relevant information to this question.

Specific Category Funding for Pay Increases

In order to be eligible to receive the state compensation supplement, all Standard of Quality employees must receive an average of the defined percentage increase in pay.

- 2. What would it cost to include the Heritage Elementary School pipe for the teacher’s lounge in the CIP?**

This project has been scheduled for completion during the summer of 2023

utilizing LCS personnel.

- 3. The list of historical classification funding from schools. If they can put it together in one page, that would be nice.**

We believe that the answer to question 1 is responsive to this question. Please clarify if it is not.

- 4. Also, the personnel associated with those lists - example, administrative and instructional should not be lumped together at one bucket of people.**

According to note 1 on the budget document you provided, Instructional Assistants were moved from "Support" to "Instructional and Administrators" beginning in 2019. As a result, from 2013 there was a decrease of 232 Support personnel and an increase of 208 "Instructional and Administrators" personnel. This represents a net decrease in employees in the last decade. We should note that "support" personnel is not a term that LCS uses.

Provided in this [link is a spreadsheet of the positions titles](#) included in each function code. We have also provided [this link position by cost center and function](#), which demonstrates each school and function code.

- 5. Ratios of staff to students in each school broken down by instructional, support and so on.**

We [have provided in this link a copy of the student-to-teacher ratios by grade at the elementary schools](#). However, student-to-administrator and support ratios are not a number that we track by grade level. We have provided the ratios by total students in each elementary school and have provided student-to-teacher ratios by the secondary schools.

In most cases, administrative personnel in elementary schools include school nurses, attendance clerks, and in some cases behavior coaches. In elementary schools, for the purposes of answering these questions, we've defined "support" personnel as custodians since "support" is not a term LCS uses. Most schools have two custodians and a head custodian. None of these numbers include School Nutrition, which is entirely self-funded and not a component of the operating budget.

- 6. The mandated funding levels and SOQ positions with as much detail as possible.**

The "mandated" funding level is best defined as the local share required in order to receive Standards of Quality, Incentive Programs, Categorical Programs, and Lottery-Funded Programs funding. The majority (but not all) of the categories funded by the state require a local match. Many of these programs are dependent upon Projected Average Daily Membership (ADM) for the coming year. Often, the actual ADM is different from what is projected in the prior year,

which is why LCS's revenues often differ considerably from what is projected by the state.

The best source of information on this topic, which includes considerable detail, is the VDOE Calc Tool. Presently, there are three versions under consideration - the Governor's proposal, the House of Delegates proposal, and the Senate proposal. It is LCS's practice to use the Governor's proposed budget for LCS budget development until such time as an alternative funding plan is adopted by the General Assembly and approved by the Governor.

For your convenience, we have copied the State and Local Fund Summary and the Funded Positions tab from the Governor's proposed budget. [Additionally, this link provides access to the various proposed funding proposals presently under consideration at the General Assembly.](#)

# Governor's Proposed Budget - State and Local Funding Summary

NUM	DIVISION	Projected FY 2023 Unadjusted ADM <sup>2</sup>	Projected FY 2023 Adjusted ADM <sup>2</sup>	Projected FY 2024 Unadjusted ADM <sup>2</sup>	Projected FY 2024 Adjusted ADM <sup>2</sup>
115	LYNCHBURG CITY	7,410.85	7,410.85	7,363.80	7,363.80
	<b>2022-2024 Composite Index</b>	<b>FY 2023</b>		<b>FY 2024</b>	
	0.3760	<b>FY 2023 State Share</b>	<b>FY 2023 Local Share</b>	<b>FY 2024 State Share</b>	<b>FY 2024 Local Share</b>
<b>Standards of Quality Programs:</b>					
⇒	<b>Basic Aid</b>	22,448,149	13,526,449	23,577,021	14,206,667
	Sales Tax <sup>4</sup>	15,234,376	N/A <sup>1</sup>	13,659,819	N/A <sup>1</sup>
⇒	<b>Textbooks</b> <sup>5</sup>	612,174	368,874	608,288	366,532
⇒	<b>Vocational Education</b>	536,427	323,232	533,021	321,180
⇒	<b>Gifted Education</b>	254,340	153,256	252,726	152,283
⇒	<b>Special Education</b>	2,363,053	1,423,891	2,343,456	1,412,082
⇒	<b>Prevention, Intervention, &amp; Remediation</b>	1,456,677	877,741	1,447,429	872,168
⇒	<b>VRS Retirement (Includes RHCC)</b> <sup>6</sup>	3,537,643	2,131,657	3,524,374	2,123,661
⇒	<b>Social Security</b>	1,516,793	913,965	1,511,759	910,932
⇒	<b>Group Life</b>	106,361	64,089	105,685	63,682
⇒	English as a Second Language <sup>12</sup>	226,970	136,764	248,812	149,925
	Remedial Summer School <sup>7,9</sup>	255,820	N/A <sup>1</sup>	255,820	N/A <sup>1</sup>
	<b>Subtotal - SOQ Accounts</b> <sup>3</sup>	<b>48,548,783</b>	<b>19,919,918</b>	<b>48,068,210</b>	<b>20,579,112</b>
<b>Incentive Programs:</b>					
	<b>Compensation Supplement</b> <sup>13</sup>	1,549,348	933,581	3,481,501	2,097,827
	<b>Academic Year Governor's School</b> <sup>8</sup>	530,781	N/A <sup>1</sup>	583,932	N/A <sup>1</sup>
	<b>At-Risk (Split funded - See Lottery section below)</b>	2,279,290	1,373,418	2,743,640	1,653,219
	Allegheny and Covington Joint School Division Incentive	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	<b>Virginia Preschool Initiative</b> <sup>11</sup>	1,395,284	840,748	1,465,700	883,178
	School Construction Grant Program Entitlement <sup>17</sup>	2,828,041	N/A <sup>1</sup>	<b>Not Funded in FY24</b>	
	Virginia Preschool Initiative - Additional Programs <sup>18</sup>	286,880	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	School Meals Expansion	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	Supplemental GF Payments in Lieu of Food and Hygiene Tax <sup>15</sup>	815,959	N/A <sup>1</sup>	2,015,992	N/A <sup>1</sup>
	Math Specialists Initiative	<b>Not Funded in FY23</b>		101,326	61,055
	Math/Reading Instructional Specialists	48,256	29,077	50,663	30,528
	Early Reading Specialists Initiative	48,256	29,077	50,663	30,528
⇒	Rebenchmarking Hold Harmless <sup>16</sup>	2,084,033	1,255,763	2,076,295	1,251,101
	Bonus Payment <sup>19</sup>	<b>Not Funded in FY23</b>		287,379	173,164
	<b>Technology - VPSA</b> <sup>10</sup>	544,000	93,200	544,000	93,200
	<b>Subtotal - Incentive Accounts</b> <sup>3</sup>	<b>12,410,128</b>	<b>4,554,864</b>	<b>13,401,090</b>	<b>6,273,800</b>
<b>Categorical Programs:</b>					
	Adult Education <sup>7</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	American Indian Treaty Commitment <sup>7</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	School Lunch <sup>7</sup>	43,562	N/A <sup>1</sup>	43,562	N/A <sup>1</sup>
	Special Education - Homebound <sup>7</sup>	56,567	N/A <sup>1</sup>	57,133	N/A <sup>1</sup>
	Special Education - State-Operated Programs <sup>7</sup>	968,134	N/A <sup>1</sup>	886,267	N/A <sup>1</sup>
	Special Education - Jails <sup>7</sup>	25,040	N/A <sup>1</sup>	25,444	N/A <sup>1</sup>
	<b>Subtotal - Categorical Accounts</b> <sup>3</sup>	<b>1,093,303</b>	<b>0</b>	<b>1,012,406</b>	<b>0</b>
<b>Lottery-Funded Programs</b>					
	Foster Care <sup>7</sup>	111,888	N/A <sup>1</sup>	113,849	N/A <sup>1</sup>
	<b>At-Risk (Split funded - See Incentive section above)</b>	2,364,982	1,425,053	1,921,614	1,157,896
	Accomack-Northampton Distribution	0	N/A <sup>1</sup>	<b>Not Funded in FY24</b>	
⇒	Early Reading Intervention	289,139	174,225	289,139	174,225
	Mentor Teacher Program	9,885	N/A <sup>1</sup>	9,885	N/A <sup>1</sup>
	<b>K-3 Primary Class Size Reduction</b>	1,844,955	1,111,704	1,835,875	1,106,232
	School Breakfast <sup>7</sup>	60,331	N/A <sup>1</sup>	63,772	N/A <sup>1</sup>
⇒	SOL Algebra Readiness	149,077	89,828	149,085	89,833
	Project Graduation	17,923	N/A <sup>1</sup>	17,923	N/A <sup>1</sup>
	<b>Alternative Education</b> <sup>7,8</sup>	373,630	N/A <sup>1</sup>	408,508	N/A <sup>1</sup>
	ISAEF	24,608	N/A <sup>1</sup>	24,608	N/A <sup>1</sup>
	Special Education-Regional Tuition <sup>7,8</sup>	1,528,126	N/A <sup>1</sup>	1,528,126	N/A <sup>1</sup>
	Career and Technical Education <sup>7,8</sup>	54,946	N/A <sup>1</sup>	54,946	N/A <sup>1</sup>
	<b>Supplemental Basic Aid</b>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	<b>Infrastructure and Operations Per Pupil Allocation</b> <sup>14</sup>	1,867,415	1,125,237	1,845,993	1,112,329
	<b>Subtotal - Lottery-Funded Programs</b> <sup>3</sup>	<b>8,696,904</b>	<b>3,926,047</b>	<b>8,263,322</b>	<b>3,640,515</b>
	<b>Total State &amp; Local Funds</b>	<b>\$70,749,118</b>	<b>\$28,400,829</b>	<b>\$70,745,028</b>	<b>\$30,493,427</b>

# Governor's Proposed Budget Funded Positions

FISCAL YEAR 2023				Original FY 2023 ADM
				7,481.70
Support Positions <sup>1,2</sup>	Funded Support Ratio Positions Per Pupil	Prevailing Salary Per Position	SOQ Funded Support Positions	Projected FY 2023 Total Salary Cost
Assistant Superintendent	0.000208	\$127,757	1.56	\$ 208,814
Instructional Professional	0.001995	\$87,671	14.93	\$ 1,374,613
Instructional Technical/Clerical	0.001617	\$36,187	12.11	\$ 459,900
Attendance & Health Administrative	0.000180	\$87,237	1.20	\$ 109,682
Attendance & Health Technical/Clerical	0.000366	\$34,541	2.74	\$ 99,357
Administration Administrative	0.000797	\$83,985	5.96	\$ 526,038
Administration Technical/Clerical	0.001428	\$46,522	10.69	\$ 522,148
Technology Professional	0.000467	\$81,458	3.49	\$ 298,969
Technology Technical/Clerical	0.000142	\$43,133	1.06	\$ 48,107
Operation & Maintenance	0.000290	\$79,771	2.17	\$ 181,805
Support Technology	0.001000	\$53,205	7.48	\$ 418,152
School Based Clerical	0.003737	\$32,538	27.97	\$ 955,638
Operation & Maintenance Technical/Clerical	0.007793	\$32,921	58.33	\$ 2,016,318
Specialized Student Support <sup>3</sup>	0.003000	\$48,869	22.45	\$ 1,152,182
<b>Fiscal Year 2023 SOQ Funded Support Positions:</b>			<b>172.14</b>	<b>\$ 8,371,723</b>
Support Position Cost per pupil amount is a portion of the year 1 Basic Aid per pupil amount:				\$ 1,119
FISCAL YEAR 2024				Original FY 2024 ADM
				7,418.60
Support Positions <sup>1,2</sup>	Funded Support Ratio Positions Per Pupil	Prevailing Salary Per Position	SOQ Funded Support Positions	Projected FY 2024 Total Salary Cost
Assistant Superintendent	0.000219	\$127,757	1.62	\$ 218,033
Instructional Professional	0.002100	\$87,671	15.59	\$ 1,434,757
Instructional Technical/Clerical	0.001702	\$36,187	12.63	\$ 479,983
Attendance & Health Administrative	0.000168	\$87,237	1.25	\$ 114,246
Attendance & Health Technical/Clerical	0.000385	\$34,541	2.86	\$ 103,638
Administration Administrative	0.000839	\$83,985	6.22	\$ 549,125
Administration Technical/Clerical	0.001503	\$46,522	11.16	\$ 544,896
Technology Professional	0.000492	\$81,458	3.65	\$ 312,323
Technology Technical/Clerical	0.000150	\$43,133	1.11	\$ 50,446
Operation & Maintenance	0.000305	\$79,771	2.26	\$ 189,619
Support Technology	0.001000	\$53,205	7.42	\$ 414,626
School Based Clerical	0.003934	\$32,538	29.20	\$ 997,505
Operation & Maintenance Technical/Clerical	0.008203	\$32,921	60.88	\$ 2,104,434
Specialized Student Support <sup>3</sup>	0.003000	\$48,869	22.26	\$ 1,142,464
<b>Fiscal Year 2024 SOQ Funded Support Positions:</b>			<b>178.11</b>	<b>\$ 8,656,097</b>
Support Position Cost per pupil amount is a portion of the year 2 Basic Aid per pupil amount:				\$ 1,167
Funded Instructional Positions	Projected FY 2023 - Number of Funded Positions	Projected FY 2024 - Number of Funded Positions		
<b>SOQ Funded Instructional Positions - Part of Basic Aid Funding</b>				
Elementary Principals	10.88	10.79		
Elementary Assistant Principals	-	-		
Elementary Librarians	8.41	8.34		
Elementary Guidance Counselors	10.34	10.25		
Kindergarten Aides	3.96	3.92		
Kindergarten Teachers	23.74	23.54		
Grade 1 Teachers	25.31	25.09		
Grade 2 Teachers	23.13	22.93		
Grade 3 Teachers	23.74	23.54		
Grade 4 Teachers	22.52	22.32		
Grade 5 Teachers	22.00	21.81		
Grade 6 Teachers	27.80	27.56		
Grade 7 Teachers	27.51	27.28		
Secondary Principals	4.95	4.90		
Secondary Assistant Principals	3.96	3.92		
Secondary Librarians	6.93	6.86		
Secondary Guidance Counselors	12.73	12.62		
Grade 8 Teachers	29.15	28.91		
Grade 9 Teachers	28.79	28.54		
Grade 10 Teachers	29.01	28.77		
Grade 11 Teachers	28.16	27.92		
Grade 12 Teachers	26.56	26.34		
Secondary English Teachers	1.38	1.36		
Elementary Resource Teachers	22.61	22.42		
Elementary Reading Specialists	4.09	6.06		
Instructional Technology Elementary Teachers	4.52	4.48		
Instructional Technology Secondary Teachers	2.98	2.95		
<b>TOTAL</b>	<b>435.16</b>	<b>433.42</b>		
<b>SOQ Funded Instructional Positions - Part of Special Education Funding</b>				
Special Education Secondary Principals	-	-		
Special Education Secondary Librarians	-	-		
Special Education Secondary Guidance Counselors	-	-		
Special Education Aides	3.96	3.92		
Special Education Elementary Teachers	33.99	33.70		
Special Education Secondary Teachers	33.35	33.06		
<b>SOQ Funded Instructional Positions - Part of Vocational Education Funding</b>				
Vocational Education Teachers	15.19	15.06		
<b>SOQ Funded Instructional Positions - Part of Prevention, Intervention &amp; Remediation (PIR) Funding</b>				
PIR Elementary Teachers	25.74	25.52		
PIR Secondary Teachers	16.94	16.79		
<b>SOQ Funded Instructional Positions - Part of Gifted Education Funding</b>				
Gifted Education Elementary Teachers	4.52	4.48		
Gifted Education Secondary Teachers	2.98	2.95		
<b>TOTAL - Funded Instructional Positions</b>	<b>571.83</b>	<b>568.90</b>		