



March 6, 2025

Christopher Shorter, County Executive
Office of Executive Management
1 County Complex Court
Woodbridge, VA 22192

Dear Mr. Shorter:

Please distribute this document to all members of the Board of County Supervisors.

I would like to express my sincere gratitude to Prince William County for its support and funding for the education of our students. Prince William County Public Schools (PWCS) is committed to utilizing these funds in a fiscally responsible manner to enhance student success and achievement. Below, you will find the responses to questions posed during your budget presentation at the Board of County Supervisors (BOCS) meeting on February 18, 2025.

Questions

1. During the budget presentation, Supervisor Vega asked what portion of unencumbered funds remain unencumbered at the School Board level.
2. Additionally, she requested the historical data for the past five years regarding whether the school board utilized 100% of their budget, and if not, what amount had to be reappropriated?

Response to Question 1

On November 19, 2024, the BOCS approved the carryover of unencumbered balances in the amount of \$531,053,669.85. The two primary funds impacted by this request were the Operating Fund (\$88,247,744.66) and the Construction Fund (\$442,779,925.19).

Operating Fund (\$88M)

Of the \$88 million in the Operating Fund, a total of \$40 million has been encumbered or expended. Of the remaining \$48 million, there are two significant outstanding items.

LATANYA D. MCDADE, Ed.D.
Superintendent of Schools
P.O. Box 389, Manassas, VA 20108 • www.pwcs.edu • 703-791-8712

All in VA Grant (\$25M)

PWCS received \$33 million from the Commonwealth of Virginia for the All in VA grant which was appropriated by the BOCS in Fiscal Year 2024. This is a multi-year grant requiring that all proceeds be expended by June 30, 2026. All in VA funding is earmarked for the following initiatives providing high-intensity tutoring for students in grades 3-8, supporting the Virginia Literacy Act, and addressing chronic absenteeism. As of the date of this letter, approximately \$25.8 million remains unspent.

Textbook Adoption (\$15M)

The Virginia Department of Education is in the process of approving new textbooks for Math. Adoption cycles are also underway for French and American Sign Language. This process involves extensive work with committees and community engagement, concluding with School Board approval. All actions will be completed by June 2025 to encumber the funds, which will then be expended in FY 2026.

Construction Fund (\$422M)

Delays in beginning the 14th high school and Potomac Shores Elementary School construction projects resulted in the significant Construction Fund carryover in FY 2024. It is important to note that the funds for capital projects are usually budgeted for projects which are expended over multiple years. Based on the timing of the projects being undertaken with these funds, approximately \$413 million remains unencumbered and unspent of which approximately \$119 million will be encumbered in FY 2025 as contracts are awarded. Additionally, it is anticipated that most of these funds are expected to be expended by FY 2027 based on current project schedules.

Response to Question 2

The attached chart reflects the reappropriation of funds over the last five years. The state requires that all funds (primarily grants or capital projects) expended over a multiple year period be reappropriated each year.

The unencumbered carryovers in the Operating Fund in fiscal years 2021 and 2022 were primarily for ESSER funds received by PWCS to address COVID funding requirements. These multi-year grants have now been fully expended in accordance with all the requirements for use and timing. The funds in FY 2024 are the All in VA funds mentioned earlier.

Please refer to the response to the first question for an explanation of the FY 2024 Construction Fund carryover.

PWCS Responses to BOCS Budget Questions

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If you have any questions or would like additional information, please contact PWCS' Chief Financial Officer Shakeel Yusuf at YusufS@pwcs.edu or via phone (703) 791-8701. Thank you.

Sincerely,



LaTanya D. McDade (Mar 5, 2025 14:02 EST)

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

c: Prince William County School Board
PWCS Chief Financial Officer

Attachments: PWCS Carryover Five-Year Historical Data

PWCS Carryover Five-Year Historical Data (FY 2020 - FY 2024)

	BOCS action 11/17/2020	BOCS action 11/9/2021	BOCS action 1/10/2023	BOCS action 12/5/2023	BOCS action 11/19/2024
PWCS Total Carryover (Encumbered & Unencumbered)					
<u>PWCS Funds</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Operating Fund	\$ 28,784,677.42	\$ 203,030,915.97	\$ 172,585,683.17	\$ 90,213,139.36	\$ 126,317,673.65
Construction Fund	\$ 194,422,734.47	\$ 247,640,305.78	\$ 201,278,779.59	\$ 230,268,315.80	\$ 598,647,703.19
Food Services Fund	\$ 890,892.42	\$ 3,098,772.00	\$ 124,040.48	\$ 182,108.88	\$ 327,481.09
Facilities Use Fund	\$ 795.67	\$ 83,466.15	\$ 176,650.06	\$ 54,617.09	\$ 53,405.83
Imaging Center Fund	\$ 6,757.86	\$ 3,135.43	\$ 4,948.41	\$ 7,853.52	\$ 8,433.95
Governor's School@ Innovation Park Fund	\$ 28,015.69	\$ 65,784.27	\$ 363,879.91	\$ 99,815.55	\$ 30,591.18
Self Insurance Fund	\$ 1,085.00	\$ 1,085.00	\$ 41,639.00	\$ -	\$ -
Health Insurance Fund	\$ 61,381.53	\$ 1,301.25	\$ 5,625.00	\$ 14,582.44	\$ 27,091.62
School Aged Child Care Fund	\$ 1,042.60	\$ -	\$ 6,880.23	\$ 2,080.11	\$ 6,278.96
Regional Schools Fund	\$ 26,976.50	\$ 3,938.50	\$ -	\$ -	\$ -
Aquatics Find	\$ 7,354.56	\$ 87,486.91	\$ 13,683.69	\$ 2,268.00	\$ 3,794.95
Total - Encumbered & Unencumbered	\$ 224,231,713.72	\$ 454,016,191.26	\$ 374,601,809.54	\$ 320,844,780.75	\$ 725,422,454.42

PWCS Encumbered Carryover

<u>PWCS Funds</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Operating Fund	\$ 9,286,970.63	\$ 20,306,143.34	\$ 24,454,392.33	\$ 25,462,808.70	\$ 38,069,928.99
Construction Fund	\$ 92,389,321.03	\$ 127,642,767.88	\$ 107,254,250.89	\$ 152,178,486.26	\$ 155,867,778.00
Food Services Fund	\$ 760,027.55	\$ 2,969,972.70	\$ 124,040.48	\$ 182,108.88	\$ 327,481.09
Facilities Use Fund	\$ -	\$ 82,670.48	\$ 176,650.06	\$ 54,617.09	\$ 53,405.83
Imaging Center Fund	\$ 5,889.86	\$ 2,267.43	\$ 4,948.41	\$ 7,853.52	\$ 8,433.95
Governor's School@ Innovation Park Fund	\$ 279.69	\$ 57,489.37	\$ 13,879.91	\$ 99,815.55	\$ 4,591.18
Self Insurance Fund	\$ -	\$ -	\$ 41,639.00	\$ -	\$ -
Health Insurance Fund	\$ 60,079.53	\$ -	\$ 5,625.00	\$ 14,582.44	\$ 27,091.62
School Aged Child Care Fund	\$ 608.60	\$ -	\$ 6,880.23	\$ 2,080.11	\$ 6,278.96
Regional Schools Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatics Find	\$ 6,269.56	\$ 87,486.91	\$ 13,683.69	\$ 2,268.00	\$ 3,794.95
Total - Encumbered Carryover	\$ 102,509,446.45	\$ 151,148,798.11	\$ 132,095,990.00	\$ 178,004,620.55	\$ 194,368,784.57

	BOCS action 11/17/2020	BOCS action 11/9/2021	BOCS action 1/10/2023	BOCS action 12/5/2023	BOCS action 11/19/2024
PWCS Unencumbered Carryover					
<u>PWCS Funds</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Operating Fund	\$ 19,497,706.79	\$ 182,724,772.63	\$ 148,131,290.84	\$ 64,750,330.66	\$ 88,247,744.66
Construction Fund	\$ 102,033,413.44	\$ 119,997,537.90	\$ 94,024,528.70	\$ 78,089,829.54	\$ 442,779,925.19
Food Services Fund	\$ 130,864.87	\$ 128,799.30	\$ -	\$ -	\$ -
Facilities Use Fund	\$ 795.67	\$ 795.67	\$ -	\$ -	\$ -
Imaging Center Fund	\$ 868.00	\$ 868.00	\$ -	\$ -	\$ -
Governor's School@ Innovation Park Fund	\$ 27,736.00	\$ 8,294.90	\$ 350,000.00	\$ -	\$ 26,000.00
Self Insurance Fund	\$ 1,085.00	\$ 1,085.00	\$ -	\$ -	\$ -
Health Insurance Fund	\$ 1,302.00	\$ 1,301.25	\$ -	\$ -	\$ -
School Aged Child Care Fund	\$ 434.00	\$ -	\$ -	\$ -	\$ -
Regional Schools Fund	\$ 26,976.50	\$ 3,938.50	\$ -	\$ -	\$ -
Aquatics Find	\$ 1,085.00	\$ -	\$ -	\$ -	\$ -
Total - Unencumbered Carryover	\$ 121,722,267.27	\$ 302,867,393.15	\$ 242,505,819.54	\$ 142,840,160.20	\$ 531,053,669.85