

A G E N D A

JAMES CITY COUNTY BOARD OF SUPERVISORS

**Joint Meeting with Williamsburg City Council and W-JCC School Board
James City County Recreation Center, 5301 Longhill Road, Williamsburg, VA
March 11, 2022
9:00 AM**

A. CALL TO ORDER

B. ROLL CALL

C. JOINT MEETING AGENDA ITEM

1. FY2023 Operating Budget

D. ADJOURNMENT

2. Adjourn until 8:30 am on March 12, 2022 for the Board Retreat

ITEM SUMMARY

DATE: 3/11/2022

TO: The Board of Supervisors

FROM: Dr. Olwen Herron, Superintendent of Schools

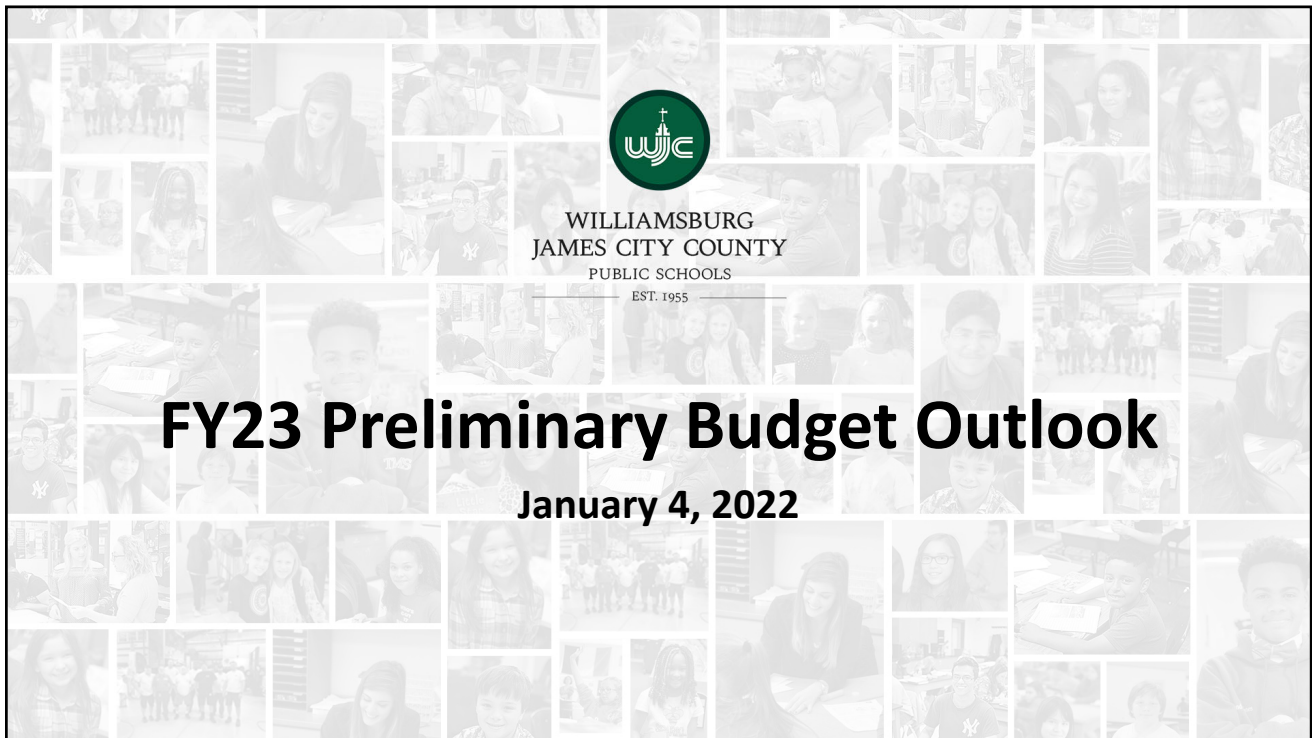
SUBJECT: FY2023 Operating Budget

ATTACHMENTS:

	Description	Type
▣	Budget Work Session - January 4, 2022	Exhibit
▣	Budget Work Session - January 18, 2022	Exhibit
▣	Budget Discussion - February 1, 2022	Exhibit
▣	FY2023 Proposed Budget	Exhibit
▣	FY2023 Proposed Budget Presentation	Exhibit
▣	Joint Meeting Presentation - March 11, 2023	Exhibit

REVIEWERS:

Department	Reviewer	Action	Date
Board Secretary	Saeed, Teresa	Approved	3/8/2022 - 8:40 AM



1

Agenda

- Background Information
- Enrollment
- Revenue Outlook
- Overview of Mandatory Operating Expenditure Increases
- Summary of Revenue and Expenditure Outlook
- Next Steps



2

State Code Requirements

§ 15.2-2503. Time for preparation and approval of budget; contents.

- All officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission or agency.



3

State Code Requirements

§ 22.1-92. Estimate of moneys needed for public schools

- It shall be the duty of each division superintendent to prepare, with the approval of the school board, 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.



4

Budget Development Goals

- **Develop a budget that aligns with and supports the division's Strategic Plan, *Elevate: Beyond Excellence*, and focuses on identified outcomes in the plan's priority areas**
- **Develop a budget that supports the identified needs of the division**



5

Budget Development Process

- **October – November 2021:** Discussion of the needs of individual cost centers to begin development of the Superintendent's Proposed budget
- **December 2021:** Evaluation of cost center requests by Superintendent's Senior Leadership Team to determine needs of the division
- **January 2022:** Presentation to School Board to review projected revenues and to prioritize operating costs



6

Local Composite Index (LCI)

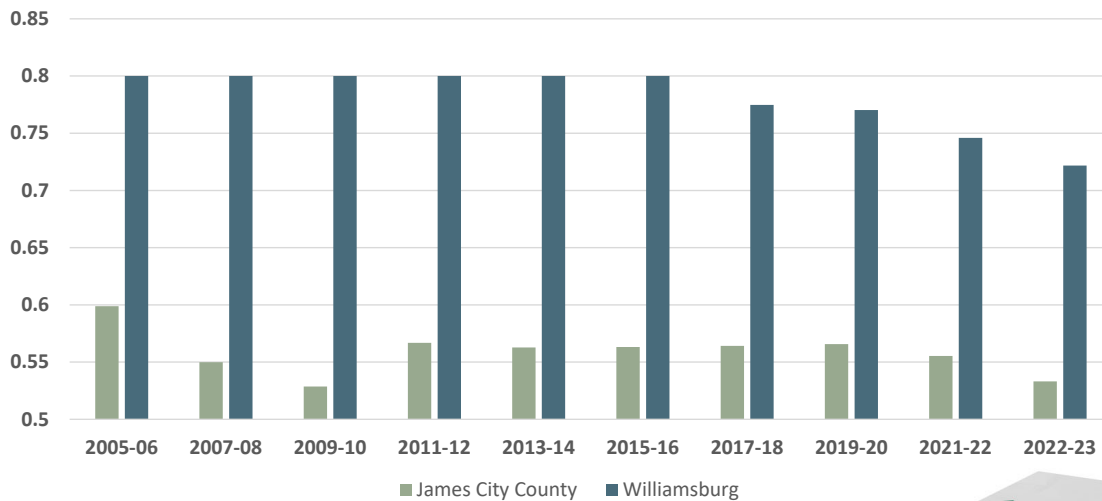
- The composite index is a state formula that outlines the ability of each locality to pay for public education
- As the LCI decreases, State funding increases**

Locality	2020-22	2022-24
Williamsburg	0.7459	0.7217
James City County	0.5553	0.5331



7

Changes in LCI: 2005-23



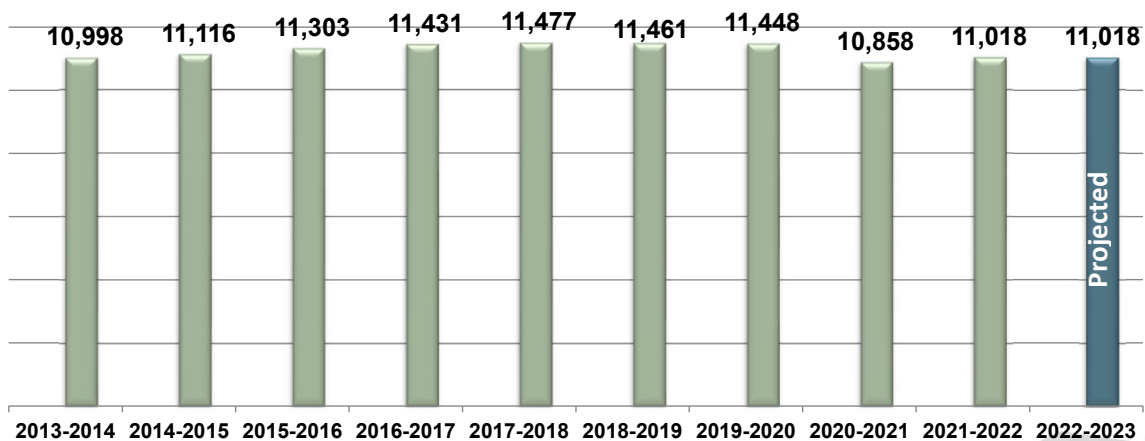
8

Enrollment



9

Enrollment History K-12 (Sept. 30 count)



10

Revenue Outlook



11

Governor's Proposed FY23 Budget

	FY 22 Budget	FY 23 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$13,886,766	\$15,801,201	1,914,435	13.8%
Standards of Quality (SOQ)	33,659,822	37,409,126	3,749,304	11.1
Incentive Programs	3,377,382	4,893,272	1,515,890	44.9
Categorical Programs	40,785	40,785	--	0.0
Lottery-Funded Programs	3,402,978	4,192,698	789,721	23.2
Total	\$54,367,733	\$62,337,625	\$7,969,350	14.7%



12

Overview of Mandatory and Essential Operating Expenditure Increases



13

Compensation

- Each 1% average salary increase for eligible staff = approximately \$1m (includes fringe benefits)
 - 5% - \$5m
 - 6% - \$6m
- Maintain bus driver \$1.25/hour increase (\$200,000)
- The school division must also take into consideration compensation competitiveness for attracting and retaining staff.



14

Essential FTEs

§ 22.1-291.1:1. School counselors; staff time

- Each school counselor employed by a school board in a public elementary or secondary school shall spend at least 80 percent of his staff time during normal school hours in the direct counseling of individual students or groups of students

Description	Amount
Counselors – 4 FTEs	\$320,000



15

Essential FTEs

Grade Level	Class Size Target
K-2	20:1
3	23:1
4-5	25:1
James River has a schoolwide ratio of 19:1	

Description	Amount
Elementary Teachers – 9 FTEs	\$720,000
<i>*8 of these positions are currently funded through the American Rescue Plan grant</i>	



16

Special Education Student Population

School Year	Dec. 1 Child Count	Change from Prior Year
2012-13	1,538	(10)
2013-14	1,582	44
2014-15	1,572	(10)
2015-16	1,630	58
2016-17	1,715	85
2017-18	1,765	50
2018-19	1,916	151
2019-20	1,934	18
2020-21	1,918	(16)
2021-22	1,913	(5)
Total change in Special Education enrollment from 2012-22		375

17

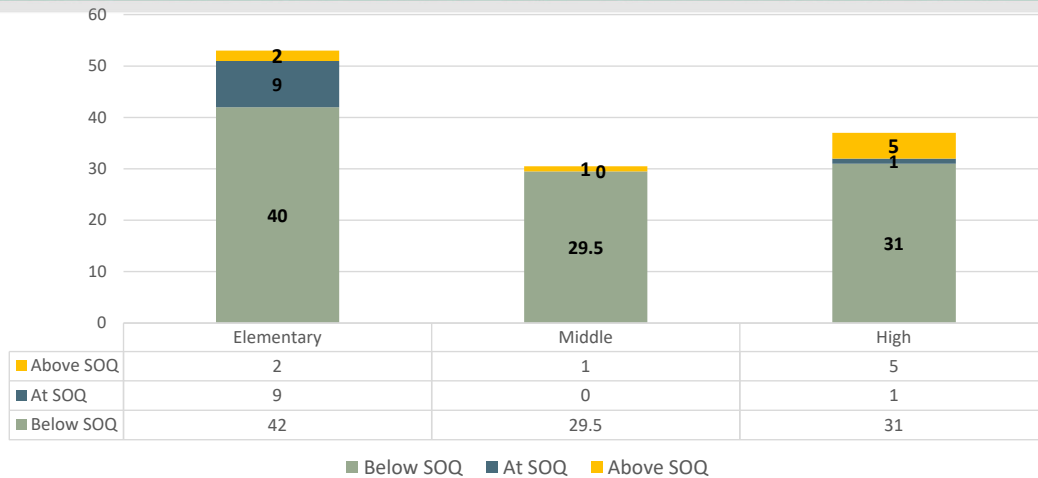
Special Education Staffing

School Year (Dec. 1)	Number of Students	Change in Student Count from Prior Year	Teacher Count	Change in Teacher Count	Special Education TA Count	Change in Special Education TA Count
2014-15	1,572	(10)	96	0	105	2
2015-16	1,630	58	100	4	108	3
2016-17	1,715	85	106	6	109	1
2017-18	1,765	50	109.5	3.5	111	2
2018-19	1,916	151	114.5	5	114	3
2019-20	1,934	18	117.5	3	114.5	.5
2020-21	1,918	(16)	118.5	1	114.5	0
2021-22	1,913	(5)	124.5	6	122	7.5



18

Special Education Caseload Capacity



19

Mandatory/Essential FTEs

Special Education FTEs

Description	Amount
Teachers – 4 FTEs	\$320,000
Special Education Aides – 7 FTEs	\$245,000
Bright Beginnings – Instructional Aide – 1 FTE	\$30,000



20

Mandatory Increase in Contractual Services

Instructional Resources/Programs

Description	Estimated Cost
Instructional Resources:	
Newsela	\$13,000
Dreambox	\$10,000
Nearpod	\$10,000
Other programs	\$24,800
New Horizons tuition	\$180,000



21

Mandatory Increase in Contractual Services

Technology

Description	Estimated Cost
Software: SignNow, GoGuardian, Microsoft	\$52,800
Contractual Increases: firewall, network security, email archive, network storage, wireless maintenance	\$137,750



22

Mandatory Increases in Contractual Services

Operations & Transportation

Description	Estimated Cost
Transportation system change (route finder pro, time & attendance, GPS, pre-trip inspection, navigation, stopfinder)	\$88,086
New storage facility	\$32,414
Radio maintenance agreement & Grounds services (JCC)	\$35,700



23

Mandatory Increases in Contractual Services

Other Areas

Description	Estimated Cost
Worker's Compensation/General Liability/Fleet/Property Insurance	\$38,750
Audit & Risk management contracts	\$8,600



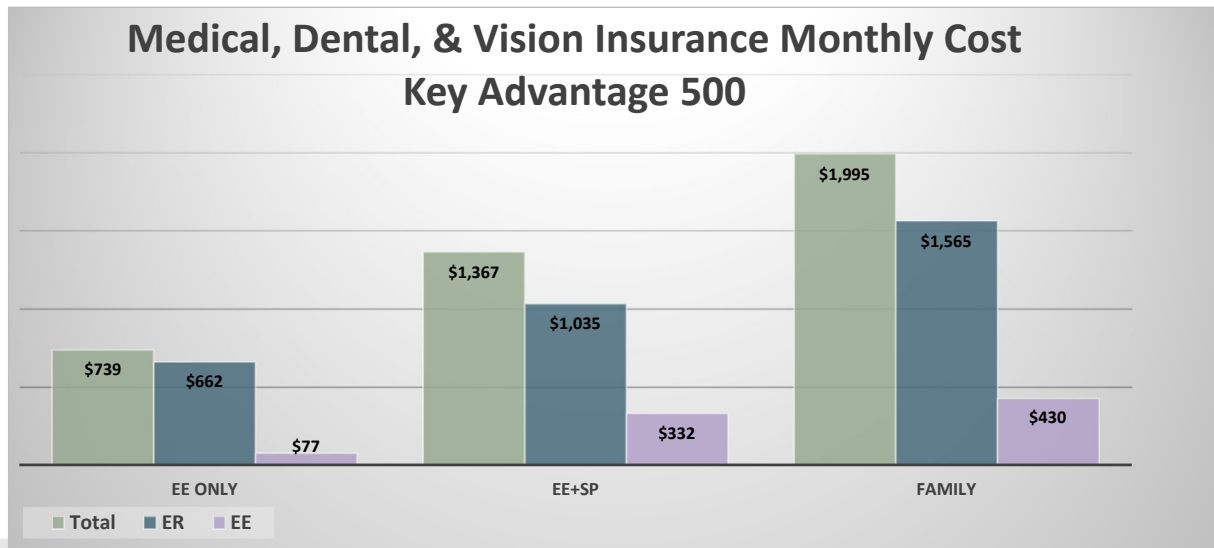
24

Health Insurance



25

WJCC Public Schools Health Insurance Rates 2021-22



26

WJCC Public Schools Health Insurance Rates 2021-22

Medical, Dental, & Vision Insurance Monthly Cost Key Advantage 250



27

WJCC Public Schools Health Insurance Rates 2021-22

Medical, Dental, & Vision Insurance Monthly Cost High Deductible Health Plan



28

Healthcare Cost – Estimated Increase 10% -15%

	2021-2022 Cost	Estimated Increase	2022-2023 Est. Total Cost
Total Cost	\$23,478,120	10% - \$2,347,812	\$25,825,932
		15% - \$3,521,718	\$26,999,838
WJCC Cost Share	\$17,868,492		
Employee Cost Share	\$5,609,628		

- Total number of employees participating in 2021-2022: 1,361
- Each 1% increase/decrease equals approximately \$250,000



29

Healthcare Cost Sharing Scenarios

2021-2022 Cost	Estimated Increase	2022-2023 Est. Total Cost
\$23,478,120	10% - \$2,347,812	\$25,825,932
	15% - \$3,521,718	\$26,999,838

Distribution of <u>Increase</u> to Health Insurance	Impact on FY23 Budget @ 10% increase	Impact on FY23 Budget @ 15% increase
WJCC/Employee - 50/50	\$1,173,906	\$1,760,859
WJCC/Employee - 60/40	\$1,408,687	\$2,113,031
WJCC/Employee - 40/60	\$939,124	\$1,408,687



30

Summary of Revenue and Expenditure Outlook



31

Revenue Summary

State (Governor proposed) preliminary proposed
revenue increase

\$7,969,350



32

Expenditure Summary

Description	Estimated Cost
Compensation – Maintaining \$1.25/hour bus driver increase	\$200,000
Compensation - \$1m for each 1% (5% salary increase in Governor’s budget)	\$5,000,000- \$6,000,000
Health Insurance – estimated 15% increase (50/50 cost share – WJCC 100%)	\$1,760,859- \$3,521,718
Essential FTEs for School Counselors (4 FTEs) & Elementary Teachers (9 FTEs)	\$1,040,000
Mandatory FTEs for Special Education Teachers (4 FTEs)	\$320,000
Essential FTEs for Special Education Aides & PreK Instr. Assistant (8 FTEs)	\$275,000

33

Expenditure Summary

Description	Estimated Cost
Contractual Services increases –Technology (\$190,550), Instructional Technology (\$57,800), Finance (\$8,600), Operations (\$156,200)	\$413,150
Worker’s Compensation/General Liability/Property/Fleet Insurance	\$38,750
New Horizons tuition	\$180,000



34

Revenue and Expenditure Summary

Description	Estimated Amount
State Revenue	\$7,969,350
Preliminary mandated/essential expenditure increases	\$9,227,759 - \$11,988,618
Preliminary shortfall	(\$1,258,409 - \$4,019,268)



35

Potential Funding Increase from Localities

Description	Estimated Amount
Preliminary shortfall	(\$1,258,409 - \$4,019,268)

Locality Increase Percentage	Amount
1.5%	\$1,428,960
2.0%	\$1,905,279
2.5%	\$2,381,599



36

Other Revenue and Expenditure Considerations

- Preliminary look at Governor's Proposed budget.
- Only reviewed mandatory/essential expenditure increases. There are other expenditure increases and potential savings that will be reviewed at the January 18 School Board budget work session.



37

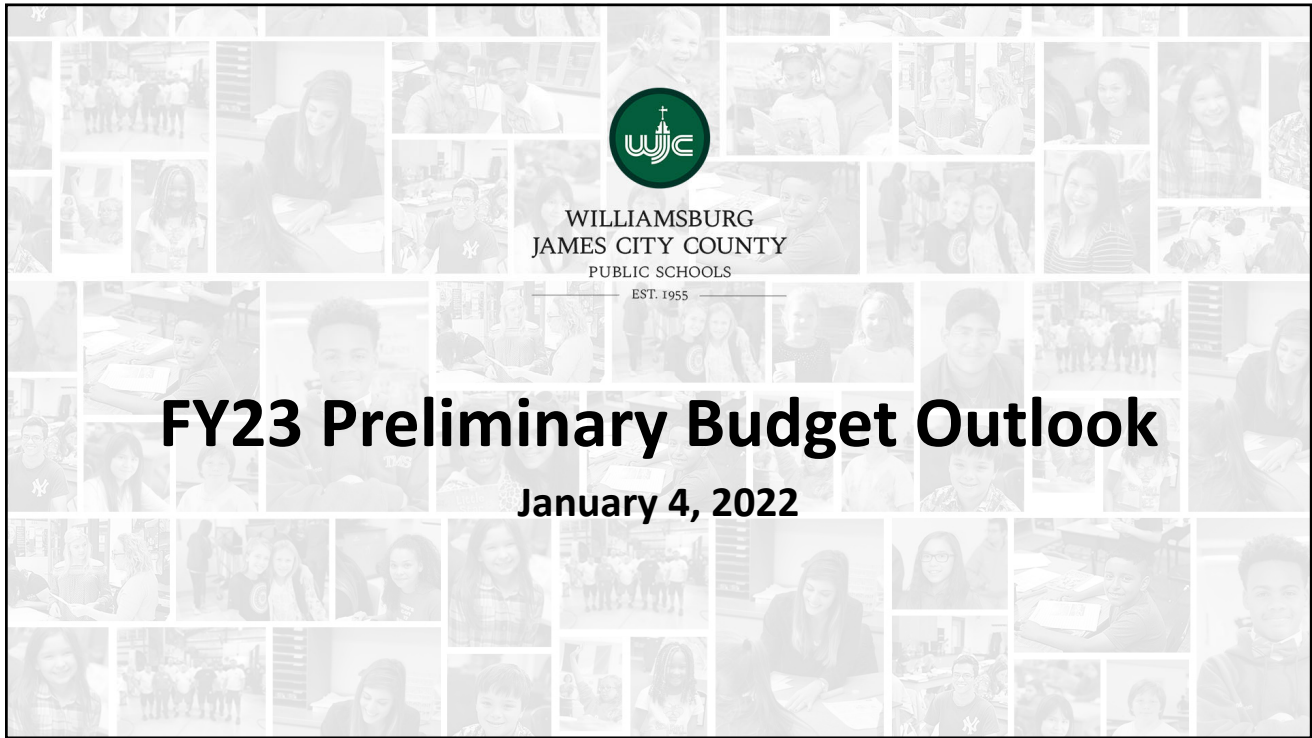
Next Steps

All dates in 2022

- Pre-Budget Public Comment – **Jan. 18**
- School Board budget work session – **Jan. 18**
- Presentation of Superintendent's Proposed Budget – **Feb. 15**
- Public Hearing on budget - **March 1**
- Joint budget work session with County and City - **TBD**
- School Board Approval - **March 15 or March 22**



38





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS

EST. 1955

FY23 Budget Discussion

January 18, 2022

Agenda

- Review of Revenue
- Recap of mandatory/essential expenditures aligned with strategic goals
- Overview of additional budget requests
- Next steps



Revenue and Expenditure Considerations

- Preliminary look at Governor's Proposed budget
- Only reviewed mandatory/essential expenditure increases at last work session. There are other expenditure increases that will be discussed.



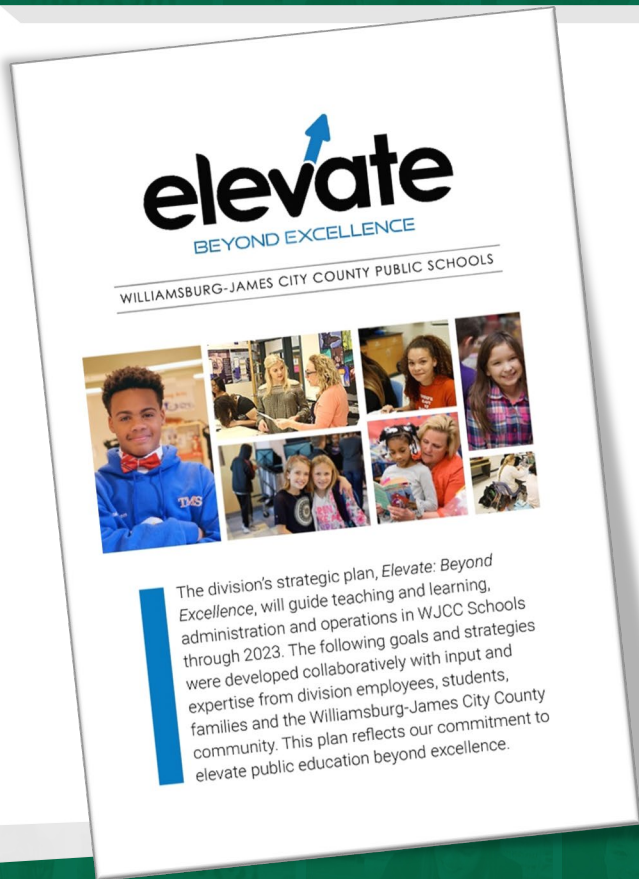
Governor's Proposed FY23 Budget

	FY 22 Budget	FY 23 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$13,886,766	\$15,801,201	1,914,435	13.8%
Standards of Quality (SOQ)	33,659,822	37,409,126	3,749,304	11.1
Incentive Programs	3,377,382	4,893,272	1,515,890	44.9
Categorical Programs	40,785	40,785	--	0.0
Lottery-Funded Programs	3,402,978	4,192,698	789,721	23.2
Total	\$54,367,733	\$62,337,625	\$7,969,350	14.7%



Budget Development Goals

- Develop a budget that aligns with and supports the division's Strategic Plan and focuses on identified outcomes in the plan's priority areas



Mandatory/Essential Expenditures

Description	Estimated Cost
Instructional Resources:	
Newsela	\$13,000
Dreambox	\$10,000
Nearpod	\$10,000
Other programs	\$24,800
New Horizons tuition	\$180,000
Elementary Teachers – 9 FTEs	\$720,000



**All costs presented for positions include salary and benefits*



Additional Expenditures

Description	Estimated Cost
<p>Computer Refresh</p> <p>Current Inventory: 12,400 devices</p> <p>Student devices: 11,200</p> <p>Staff devices: 1,200</p> <p>FY22 Budget: \$1.55m</p> <p>FY23 Proposed: \$1.7m</p>	<p>\$150,000</p>



Additional Expenditures

Description	Estimated Cost
Building Leadership <ul style="list-style-type: none">Stonehouse Elementary Assistant Principal – 1 FTE	\$100,000



**All costs presented for positions include salary and benefits*



Stonehouse Elementary School Assistant Principal

School	9/30/21 Enrollment	# of Assistant Principals	# of SIS	# of Staff	# of IEPs
Stonehouse ES	756	1	0	103	134
Berkeley MS	630	2	1	90	100
Hornsby MS	791	2	1	96	133
James Blair MS	539	2	1	95	88
Toano MS	616	2	1	96	92



Stonehouse Elementary School Assistant Principal

K-5 School	9/30/21 Enrollment	# of Assistant Principals	# of SIS	# of Staff
Stonehouse ES	756	1	0	103
York Co.	662	1	1	80
Newport News	621	2	0	75
Hampton	507	1	0	51

Stonehouse is the largest elementary school in 4 divisions

***53 elementary schools in York, Newport News, Hampton, WJCC**



Additional Expenditures

Description	Estimated Cost
Building Leadership <ul style="list-style-type: none">High School Assistant Principal – 3 FTEs	\$330,000



**All costs presented for positions include salary and benefits*



Assistant Principals – High Schools

Division	APs per HS	Average Enrollment	Peer Comparison
WJCC	2	1,251	
Augusta	3	650	L
Bedford	2-3	1,484	L
Fauquier	3	1,235	L
Frederick	3	1,476	L
Rockingham	3	910	L
Hampton	4-5	1,477	S
Newport News	5	1,488	S
Poquoson	2	723	S
York County	2	998	S

Peer Comparison:

** L – Like Division*

**S – Surrounding Division*



Mandatory/Essential Expenditure Increases



Educational Equity

Foster a learning environment that respects the diversity of students and provides targeted, equitable opportunities for success.

Strategies

- Use the Multi-Tier System of Supports (MTSS) framework to provide interventions and supports appropriate for each student.
- Promote equitable access for underrepresented student populations to rigorous academic courses/programming.
- Ensure all eligible students have access to high-quality preschool education that focuses on the whole child and fosters kindergarten readiness.
- Develop and implement expectations for a positive, relationship-focused classroom learning environment where student differences are appreciated and celebrated.
- Address inequities in facilities and educational programming.
- Implement effective transition programs and activities designed to build a sense of belonging, social connection, and academic engagement.

Intentional efforts may include reduction of disciplinary incidents, reduction of MTSS implementation, narrowing of 3rd, achievement gap across all subgroups and enrollment of students from underrepresented groups in rigorous academic courses.

Description

Special Education

- Teachers – 4 FTEs
- Teacher Assistants – 7 FTEs
- PreK Instructional Assistant – 1 FTE

Estimated Cost

\$320,000
\$245,000
\$30,000

**All costs presented for positions include salary and benefits*



Mandatory/Essential Expenditure Increases

Description	Estimated Cost
School Counselors – 4 FTEs (funded through grant funds in FY22)	\$320,000
Operations <ul style="list-style-type: none">Radio maintenance agreement	\$10,700



**All costs presented for positions include salary and benefits*



Mandatory/Essential Expenditure Increases

Description	Estimated Cost
School Psychologist interns (2)	\$32,000

- **Two open FTEs for School Psychologist for FY22**
- **Previously employed 1 per year**
- **Provides a pipeline for qualified candidates**

**All costs presented for positions include salary and benefits*



Mandatory/Essential Expenditure Increases

GOAL 5



Human Capital & Positive Culture

Recruit high-quality staff and retain the district's exemplary workforce by creating an environment where transparency and trust are the norm.

Strategies

- Strengthen recruitment to attract highly-qualified and diverse applicant pools.
- Develop a five-year total compensation strategy where WJCC Schools leads the region in employee salaries and benefits.
- Implement a leadership development and mentoring program.
- Foster a workplace culture where employees feel valued, well-informed and supported professionally.
- Provide professional growth opportunities for all categories of employees.

Authors of projects may provide staff information, staff recruitment, retention, participation in professional growth activities and raising compared to see options in total compensation.

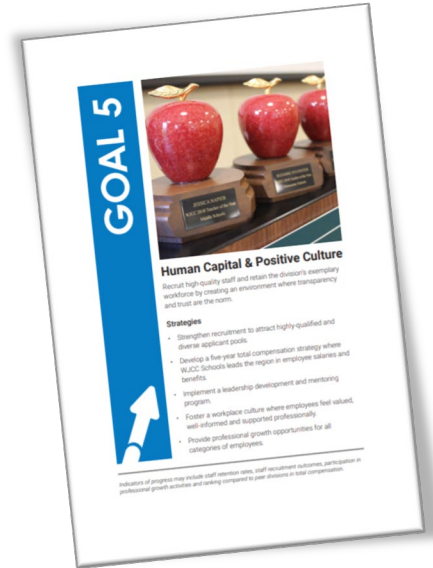
Description	Estimated Cost
Salary Adjustment (7% avg. for eligible employees)	\$7,000,000
Maintaining bus driver \$1.25/hour increase	\$200,000



Additional Expenditures

Description	Estimated Cost
New Stipend – Special Education Intensive Services	\$53,000

- At this time, 53 positions have been identified as serving intensive needs in special education settings.
 - Toileting, diapering, feeding
 - Deescalating aggressive behaviors (i.e., biting)
- Staff members can require additional training by Health Services and/or crisis management.



Other Compensation Considerations



Description	Estimated Cost
Stipend Adjustment (5%)	\$56,500
Salary equity adjustments	\$100,000



Healthcare Cost Sharing Scenarios

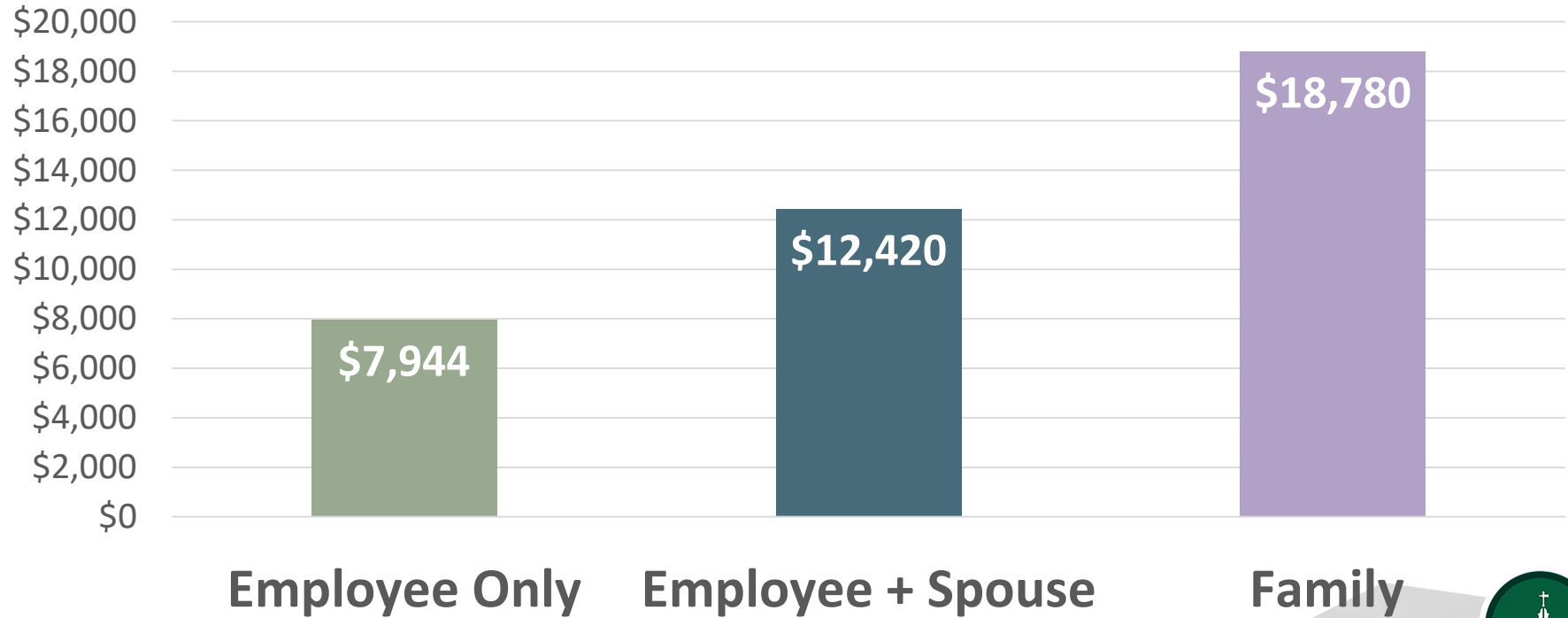
2021-2022 Cost	Increase	2022-2023 Cost
\$23,478,120	5% - \$1,173,906	\$24,652,026

Distribution of <u>Increase</u> to Health Insurance	Impact on FY23 Budget @5% increase
WJCC/Employee - 40/60	\$469,562
WJCC/Employee - 30/70	\$352,172
WJCC/Employee – 0/100	\$0

- Total number of employees participating in 2021-2022: 1,361



WJCC Healthcare Contribution 2021-22



Healthcare Cost Potential Impact – Teachers (30/70 Split) and 7% Raise

Teacher at Master's Step 0 = \$3,406 Raise at 7%

Net salary increase after HC increase:

KA500 \$2,566-\$3,095 based on plan choice

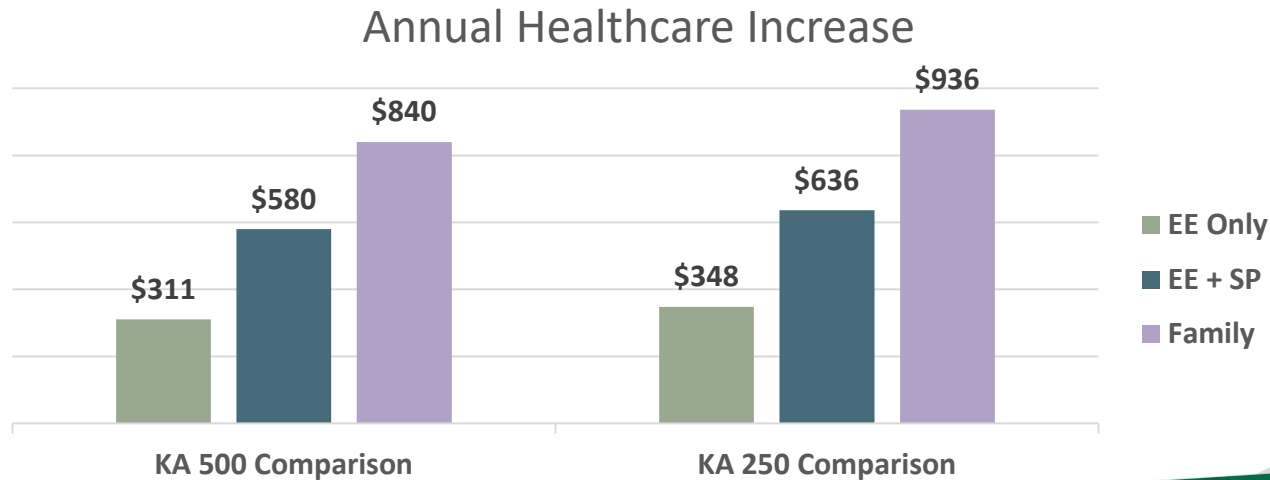
KA250 \$2,470-\$3,058 based on plan choice

Teacher at Master's Step 14 = \$3,782 Raise at 7%

Net salary increase after HC increase:

KA500 \$2,942-\$3,471 based on plan choice

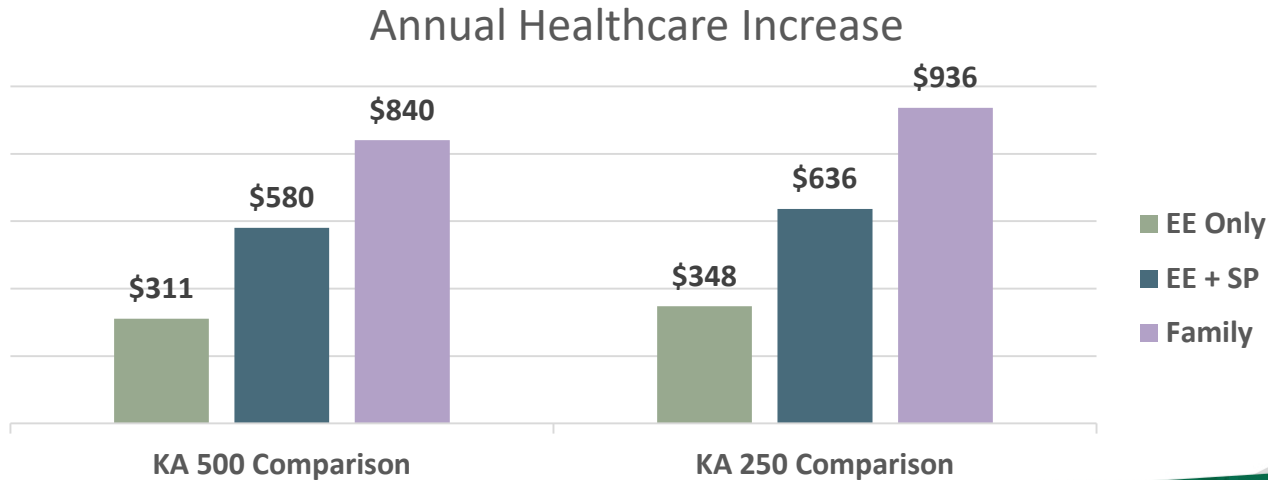
KA250 \$2,846-\$3,434 based on plan choice



Healthcare Cost Potential Impact – Custodian (30/70 Split) and 7% Raise

Entry level Custodian = \$1,664 Raise at 7%
Net salary increase after HC increase:
KA500 \$824-\$1,353 based on plan choice
KA250 \$728-\$1,316 based on plan choice

Custodian at Midpoint = \$2,163 Raise at 7%
Net salary increase after HC increase:
KA500 \$1,323-\$1,852 based on plan choice
KA250 \$1,227-\$1,815 based on plan choice



Healthcare Cost Potential Impact – Teachers (30/70 Split) and 5% Raise

Teacher at Master's Step 0 = \$2,433 Raise at 5%

Net salary increase after HC increase:

KA500 \$1,593-\$2,122 based on plan choice

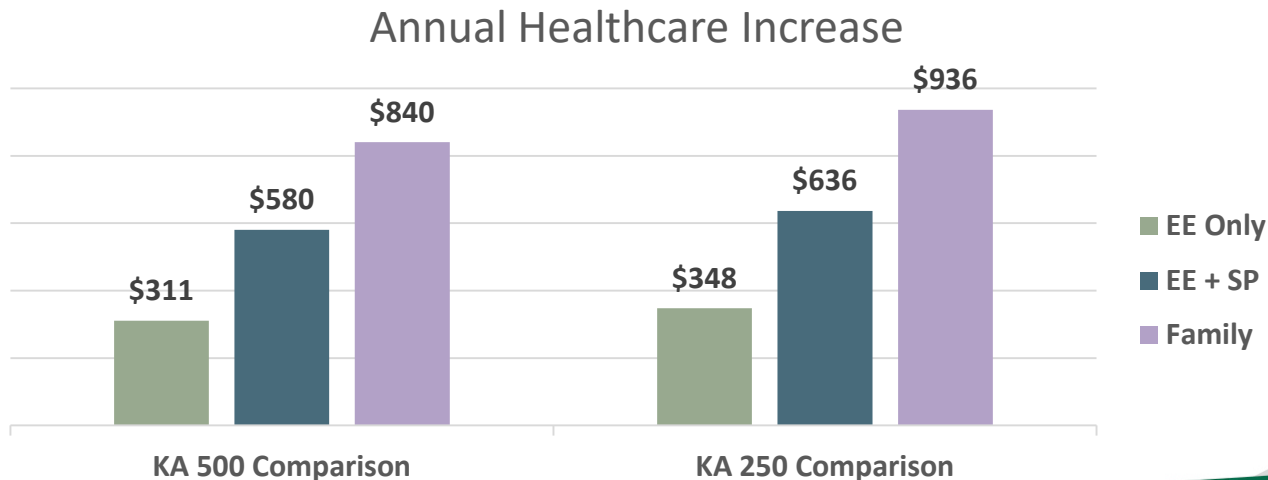
KA250 \$1,497-\$2,085 based on plan choice

Teacher at Master's Step 14 = \$2,701 Raise at 5%

Net salary increase after HC increase:

KA500 \$1,861-\$2,390 based on plan choice

KA250 \$1,765-\$2,353 based on plan choice



Healthcare Cost Potential Impact – Custodian (30/70 Split) and 5% Raise

Entry level Custodian = \$1,186 Raise at 5%

Net salary increase after HC increase:

KA500 \$346-\$875 based on plan choice

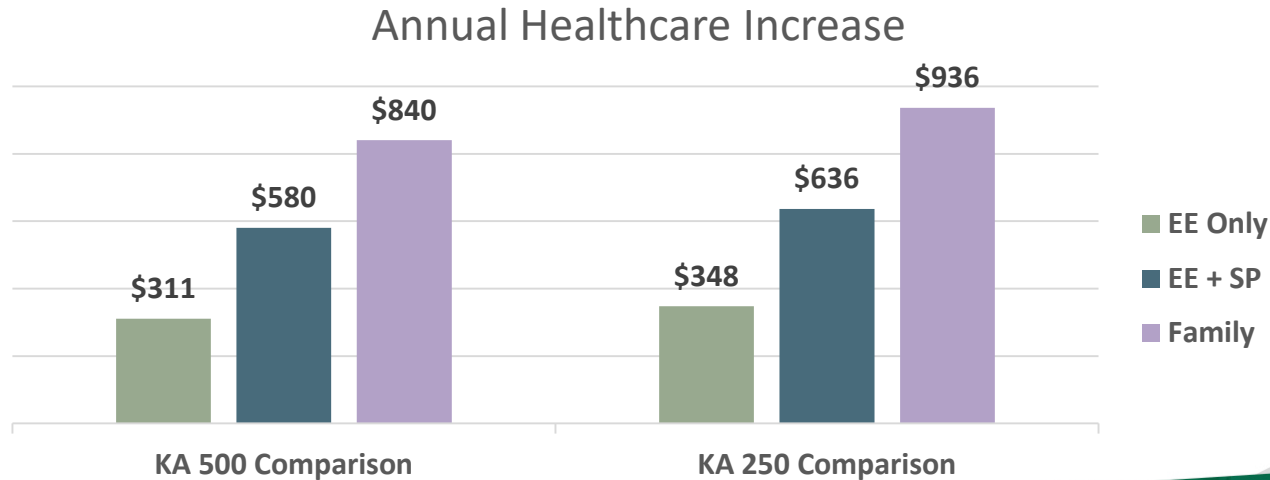
KA250 \$250-\$838 based on plan choice

Custodian at Midpoint = \$1,539 Raise at 5%

Net salary increase after HC increase:

KA500 \$699-\$1,228 based on plan choice

KA250 \$603-\$1,191 based on plan choice



Total Compensation Comparison

Division	Salary Percentage	Benefits Percentage
New Kent	71.0%	29.0%
York	70.0%	30.0%
Newport News	70.2%	29.8%
Gloucester	69.0%	31.0%
WJCC	68.7%	31.3%



Mandatory/Essential Expenditure Increases



Organizational Efficiency & Effectiveness

Optimize division effectiveness and efficiency by establishing and strengthening processes and systems.

Strategies

- Implement a strategic management system that provides consistent access to data for use in decision making.
- Establish a systematic process for change management that includes all stakeholders.
- Develop and implement standard protocols for the use of data to make decisions across all schools and departments.
- Analyze and improve the effectiveness of business and operations processes.
- Ensure alignment of budget development with strategic initiatives.

GOAL 6

Advocates of progress may provide time and money saved through improved business processes, number of transportation requests completed and data related to transportation services.

Description	Estimated Cost
Technology Services <ul style="list-style-type: none"> • Software: SignNow, GoGuardian, Microsoft • Contractual Increases: firewall, network security, email archive, network storage, wireless maintenance 	\$52,800 \$137,750
Operations/Transportation <ul style="list-style-type: none"> • Grounds maintenance • New storage facility • Transportation system change 	\$25,000 \$32,414 \$88,086
Other Areas <ul style="list-style-type: none"> • Audit & risk management contracts • Insurance increases – worker's comp, general liability, fleet, and property 	\$8,600 \$38,750

Additional Expenditures



Organizational Efficiency & Effectiveness

Optimize division effectiveness and efficiency by establishing and strengthening processes and systems.

Strategies

- Implement a strategic management system that provides consistent access to data for use in decision making.
- Establish a systematic process for change management that includes all stakeholders.
- Develop and implement standard protocols for the use of data to make decisions across all schools and departments.
- Analyze and improve the effectiveness of business and operations processes.
- Ensure alignment of budget development with strategic initiatives.

Initiators of projects may include time and money saved through improved business processes, number of transportation requests completed and data related to transportation services.

Description

Transportation

- Bus replacement

Estimated Cost

\$47,000



Additional Expenditures



Organizational Efficiency & Effectiveness

Optimize division effectiveness and efficiency by establishing and strengthening processes and systems.

Strategies

- Implement a strategic management system that provides consistent access to data for use in decision making.
- Establish a systematic process for change management that includes all stakeholders.
- Develop and implement standard protocols for the use of data to make decisions across all schools and departments.
- Analyze and improve the effectiveness of business and operations processes.
- Ensure alignment of budget development with strategic initiatives.

Initiators of progress may include time and money saved through improved business processes, number of transportation requests completed and data related to transportation services.

Description

Operations

- HVAC Controls Specialist – 1 FTE

Estimated Cost

\$60,000



HVAC Controls Specialist

- In FY21, WJCC spent approx. \$30K to outsource controls work; YTD expended is \$11K
- WJCC has 1,985,000 sf of space. APPA standard is 1 Maintenance FTE per 47,000 sf. WJCC is 1 FTE per 104,470 sf.
- Key FTE needed to support all WJCC Buildings
 - Proactively manage controls to support utility savings and develop energy conservation measures
 - Schedule/implement preventative maintenance procedures
 - Respond to all controls-oriented work orders
 - Assist HVAC Technicians by completing work orders



Savings



Organizational Efficiency & Effectiveness

Optimize division effectiveness and efficiency by establishing and strengthening processes and systems.

Strategies

- Implement a strategic management system that provides consistent access to data for use in decision making.
- Establish a systematic process for change management that includes all stakeholders.
- Develop and implement standard protocols for the use of data to make decisions across all schools and departments.
- Analyze and improve the effectiveness of business and operations processes.
- Ensure alignment of budget development with strategic initiatives.

GOAL 6

Initiators of programs may include time and money saved through improved business processes, number of transportation requests completed and data related to transportation services.

Description	Estimated Savings
One time trailer costs	(\$518,000)
Reduction in unemployment	(\$220,000)
CANVAS (paid by VA DOE)	(\$56,000)
Attrition savings	(\$500,000)
TOTAL	(\$1,294,000)



Summary of Revenue and Expenditure Outlook



Revenue Summary

State (Governor proposed) preliminary revenue
increase

\$7,969,350



Revenue/Expenditure Summary

Description	Estimated Amount
State Revenue Increase – Based on Governor’s Budget	\$7,969,350
<u>Expenditure Increases</u>	
Mandatory/Essential increases	\$9,819,072
Additional expenditure increases	\$945,700
Estimated savings	(\$1,294,000)
Expenditure Total	\$9,470,772
Additional funds Needed (Potential request from localities)	(\$1,501,422)



Local Revenue History

Locality	FY12	FY13*	FY14	FY15*	FY16	FY17*	FY18	FY19*	FY20	FY21*	FY22
City	6,469,380	6,968,646	7,382,840	7,565,623	7,620,551	7,832,238	8,064,808	8,560,654	8,675,131	9,004,115	9,214,181
County	64,863,749	66,866,597	69,017,056	70,285,871	71,785,734	74,317,087	76,391,074	81,508,931	82,958,863	84,755,422	86,049,786
TOTAL	71,333,129	73,835,243	76,399,896	77,851,494	79,406,285	82,149,325	84,455,882	90,069,585	91,633,994	93,759,537	95,263,967
\$ Change		2,502,114	2,564,653	1,451,598	1,554,791	2,743,040	2,306,557	5,613,703	1,564,409	2,125,543	1,504,430
% Change		3.5%	3.5%	1.9%	2.0%	3.5%	2.8%	6.6%	1.7%	2.3%	1.6%

Average Increase	Percentage	Dollars
Average increase all years (except FY19)	2.5%	\$2,035,237
Average increase in 1 st year of biennium (except FY19)	2.8%	\$2,205,574

**Indicates 1st year of biennium*



Next Steps

All dates in 2022

- Presentation of Superintendent's Proposed Budget – **Feb. 15**
- Public Hearing on budget - **March 1**
- Joint budget work session with County and City – **March 11**
- School Board Approval - **March 15 or March 22**





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS

EST. 1955

FY23 Budget Discussion

January 18, 2022



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS

EST. 1955

FY23 Budget Discussion

February 1, 2022

Additional Expenditures



Description	Estimated Cost
Division Support <ul style="list-style-type: none">WJCC Data Analyst/Research Evaluation Coordinator – 1 FTE	\$100,000-\$110,000

**All costs presented for positions include salary and benefits*



Healthcare



Healthcare Cost Sharing Scenarios

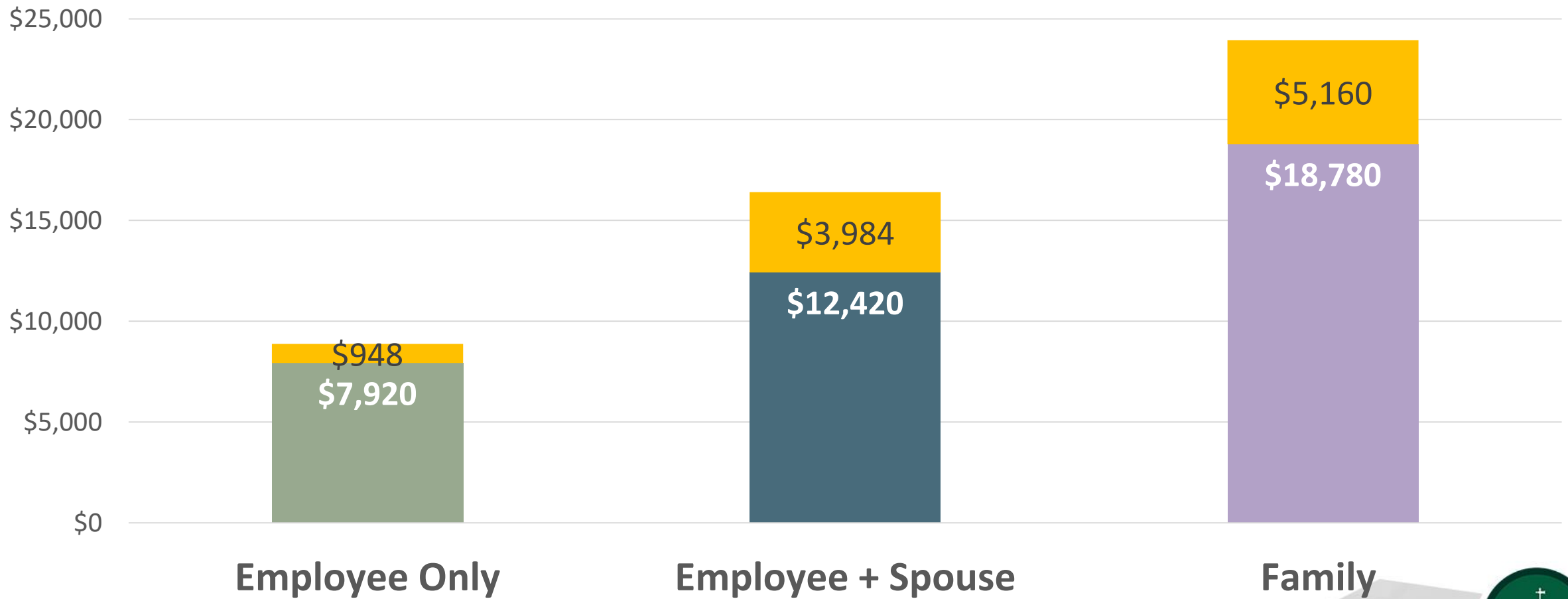
2021-2022 Cost	Increase	2022-2023 Cost
\$23,478,120	5% - \$1,173,906	\$24,652,026

Distribution of <u>Increase</u> to Health Insurance	Impact on FY23 Budget @5% increase
WJCC/Employee –20/80	\$234,781
WJCC/Employee –50/50	\$586,953

- Total number of employees participating in 2021-2022: 1,361



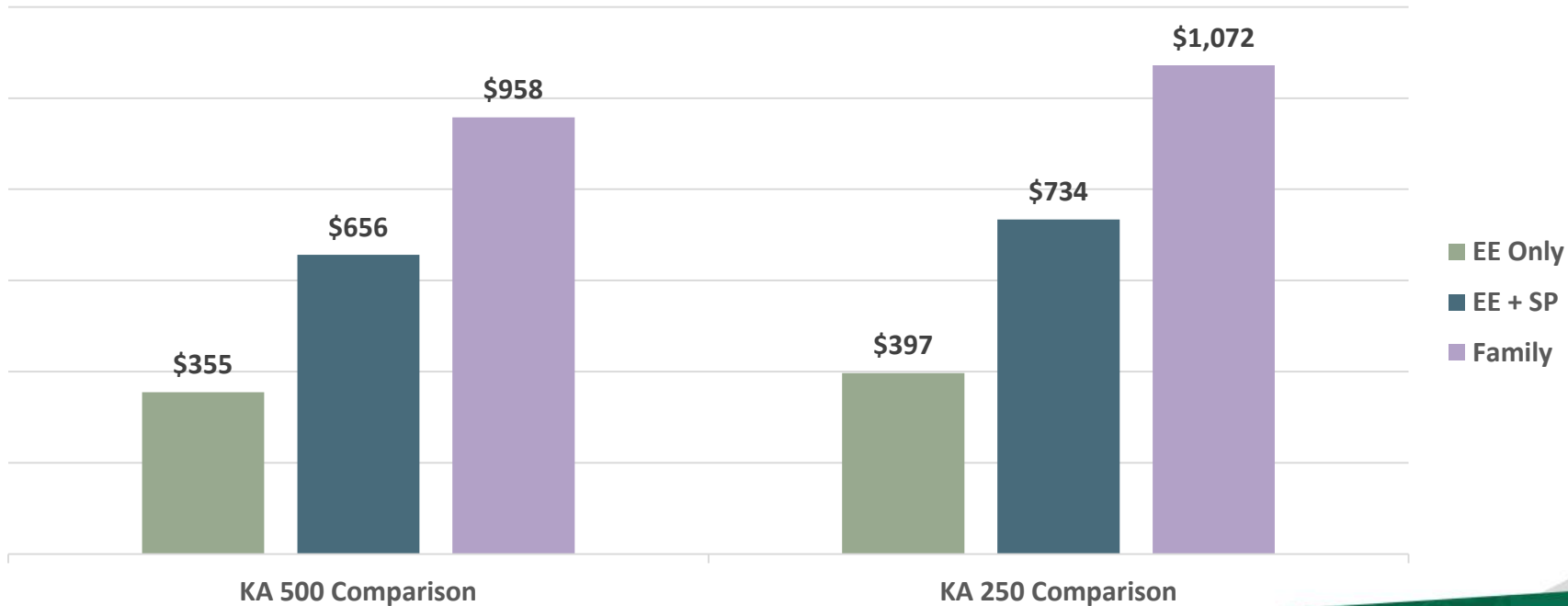
WJCC Healthcare Contribution 2021-22



Healthcare Cost Potential Impact – Teachers (20/80 Split)

Teacher at Master's Step 0 = \$3,406 Raise at 7%
Net salary increase after HC increase:
KA500 \$2,448-\$3,051 based on plan choice
KA250 \$2,334-\$3,009 based on plan choice

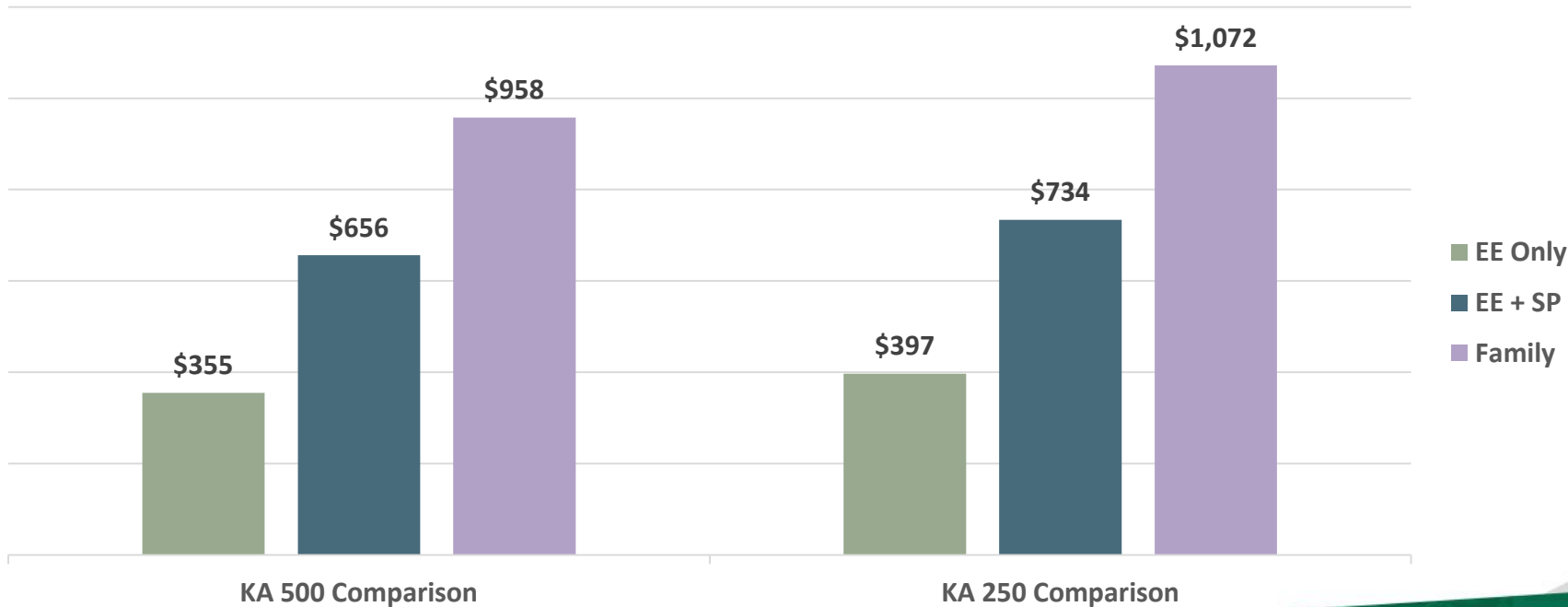
Teacher at Master's Step 14 = \$3,782 Raise at 7%
Net salary increase after HC increase:
KA500 \$2,824-\$3,427 based on plan choice
KA250 \$2,710-\$3,385 based on plan choice



Healthcare Cost Potential Impact – Custodian (20/80 Split)

Entry level Custodian = \$1,664 Raise at 7%
Net salary increase after HC increase:
KA500 \$706-\$1,309 based on plan choice
KA250 \$592-\$1,126 based on plan choice

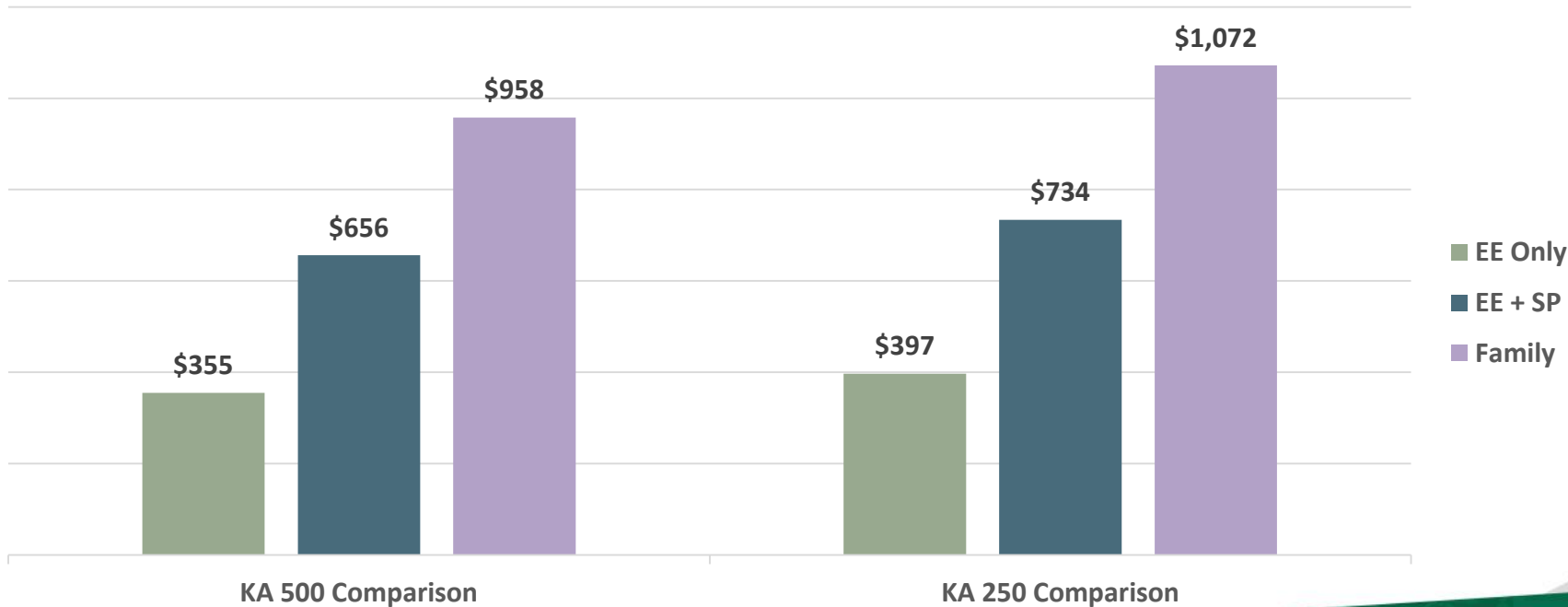
Custodian at Midpoint = \$2,163 Raise at 7%
Net salary increase after HC increase:
KA500 \$1,205-\$1,808 based on plan choice
KA250 \$1,091-\$1,766 based on plan choice



Healthcare Cost Potential Impact – Teachers (20/80 Split)

Teacher at Master's Step 0 = \$2,433 Raise at 5%
Net salary increase after HC increase:
KA500 \$1,475-\$2,078 based on plan choice
KA250 \$1,361-\$2,036 based on plan choice

Teacher at Master's Step 14 = \$2,701 Raise at 5%
Net salary increase after HC increase:
KA500 \$1,743-\$2,346 based on plan choice
KA250 \$1,629-\$2,304 based on plan choice



Healthcare Cost Potential Impact – Custodian (20/80 Split)

Entry level Custodian = \$1,186 Raise at 5%

Net salary increase after HC increase:

KA500 \$228-\$831 based on plan choice

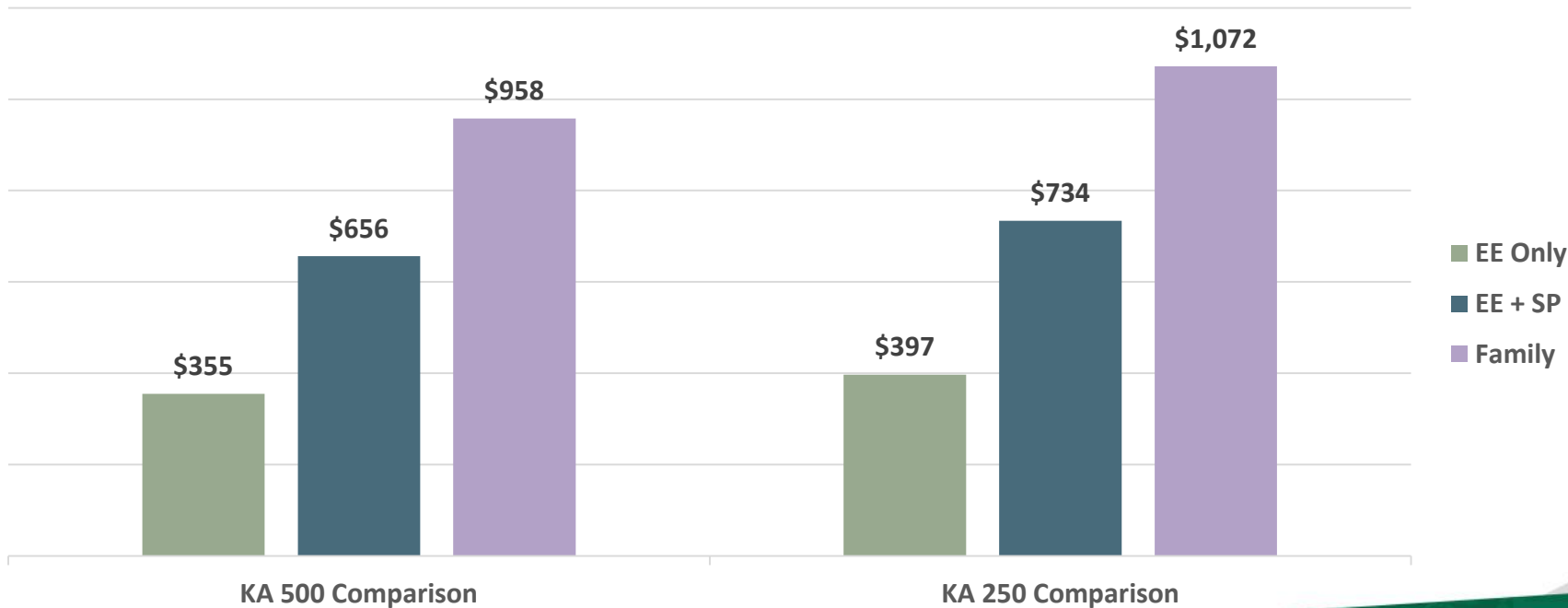
KA250 \$114-\$789 based on plan choice

Custodian at Midpoint = \$1,539 Raise at 5%

Net salary increase after HC increase:

KA500 \$581-\$1,184 based on plan choice

KA250 \$467-\$1,142 based on plan choice





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
— EST. 1955 —

Fiscal Year 2023

Superintendent's Proposed Budget

Williamsburg-James City County Public Schools

Physical Address:

School Board & Central Office
117 Ironbound Road
Williamsburg, Virginia 23185

Mailing Address:

WJCC Public Schools
P.O. Box 8783
Williamsburg, Virginia 23187-8783
757-603-6400
wjccschools.org



TABLE of CONTENTS

for the Superintendent's Proposed Budget for Fiscal Year 2023

<u>Tab/Section</u>	<u>Page</u>	<u>Document</u>
		Cover/Front Page
	i	Table of Contents
INTRODUCTORY – Executive Summary	1	Budget Document
	2	School Board
	3	Budget Transmittal Letter
	4	Executive Summary
ORGANIZATIONAL SECTION	19	WJCC General Information
	31	School Division Organizational Chart
	32	Budget Calendar
	33	Budget Process
	34	Understanding the Budget
FINANCIAL SECTION		
<i>Financial Summaries – All Funds</i>	40	Summary of Funds
	41	Budget Components - Summary of Funds
	42	Summary by State Object – All Funds
	44	FTEs by State Object – All Funds
	45	Fund Balance (unassigned and restricted)
<i>Financial Summaries – Operating Budget</i>	48	Projected Operating Revenue by Source and Projected Expenditures by State Function Categories
	49	Overview of Operating Budget Revenue Funding
	51	Revenue Summary
	52	Projected Revenue Detail
	55	Projected Operating Expenditures by State Function Categories
	56	Operating Summary by Function
	57	Projected Operating Expenditures by State Object Categories

58 Operating Summary by State Object
60 Five Year FTE (Full Time Equivalent) History -
Operating Fund

*Financial Summaries - Cost Center
Detail*

62 Operating Summary by Cost Center
63 Cost Center 000: Pre-K-12 Division
64 Cost Center 100: Preschool
65 Cost Center 200: Clara Byrd Baker Elementary
School
66 Cost Center 205: D. J. Montague Elementary School
67 Cost Center 210: J. Blaine Blayton Elementary
School
68 Cost Center 215: James River Elementary School
69 Cost Center 220: Matoaka Elementary School
70 Cost Center 225: Matthew Whaley Elementary
School
71 Cost Center 230: Norge Elementary School
72 Cost Center 235: Laurel Lane Elementary School
73 Cost Center 240: Stonehouse Elementary School
74 Cost Center 300: Berkeley Middle School
75 Cost Center 303: James Blair Middle School
76 Cost Center 305: Lois Hornsby Middle School
77 Cost Center 310: Toano Middle School
78 Cost Center 400: Jamestown High School
79 Cost Center 405: Lafayette High School
80 Cost Center 410: Warhill High School
81 Cost Center 500: Student Services
82 Cost Center 505: Media/Technology Services
83 Cost Center 510: Career & Technical Education
84 Cost Center 515: Gifted & Talented
85 Cost Center 520: Special Education Services
86 Cost Center 525: Health/Homebound Services
87 Cost Center 530: Curriculum & Instruction
88 Cost Center 535: Executive Services
89 Cost Center 540: Communication Services
90 Cost Center 543: Chief of Operations
91 Cost Center 545: School Leadership - Elementary
92 Cost Center 550: School Leadership - Secondary
93 Cost Center 555: Human Resources
94 Cost Center 560: Finance/Business Services
95 Cost Center 565: Technology Services
96 Cost Center 570: Transportation
97 Cost Center 575: Operations
98 Cost Center 999: Year End Spending Plan

Financial Summaries – Grants Fund

100 Grants Fund – Budget Summary
101 Grants (Detail Pages)

Financial Summaries – Child Nutrition Services

130 Child Nutrition Services Fund - Budget Summary

Financial Summaries – State Operated Programs

132 State Operated Programs Fund - Budget Summary

133 State Operated Programs (Detail Pages)

INFORMATIONAL SECTION

135 Five-Year History of Per Pupil Expenditures

136 Composite Index Comparison

137 Teacher School Staffing Allocation

138 FTE District Employees by Type

141 Glossary of Terms





INTRODUCTORY

Executive Summary



Budget Document



Welcome to Williamsburg-James City County Public Schools (WJCC Schools). The budget is intended to serve as a policy document, operating guide, and financial plan for the fiscal year. The budget also serves as a communication document for the citizens in the City of Williamsburg and County of James City who wish to understand how the school division operates and the methods used to finance those operations.

The purpose of this guide is to familiarize the reader of this document with the general layout of the budget. The WJCC Schools' budget is organized into four sections: *Introductory - Executive Summary*, *Organizational*, *Financial*, and *Informational*. The following is a brief description of the information included in each section of this document.

Introductory - Executive Summary – The executive summary includes the budget message and comprehensive narrative overview of the FY23 budget. The narrative presents the budget in the context of WJCC School's vision and strategic plan. In addition, summary budget information is presented in a tabular and graphic format as well as student enrollment history and projections, budget forecasts and benchmark data. The budget overview highlights major budget changes from FY22 with an emphasis on the operating fund.

Organizational Section – The organizational section is comprised of general information about WJCC Schools and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are budget and financial policies, procedures, and regulations as well as a detailed description of the budget process.

Financial Section – The financial section provides a general narrative as well as detailed information about the division's funds and descriptions of significant revenue sources and expenditure categories.

Informational Section – This section includes detailed historical and projected personnel resource allocations, enrollment history and projections, and a glossary.



Williamsburg-James City County Public Schools School Board 2022



D. Greg Dowell, Jr., M.A.P.P.
Chair
Stonehouse District



James W. Beers, Ph.D.
Vice Chair
Roberts District



Julie Y. Hummel, M.Ed.
Parliamentarian
City of Williamsburg



Kyra Cook
City of Williamsburg



Kimberley Hundley
Powhatan District



Sarah Ortego
Jamestown District



Sandra Young, M.S.Ed.
Berkeley District

The School Board of the Williamsburg-James City County Public Schools is a seven (7) member group, serving overlapping terms, which reorganizes each January. The election of County members coincides with the election of members of the Board of Supervisors in each respective district, and City members are appointed to four (4) year terms and serve at-large.

The School Board generally meets on the first and third Tuesday of each month. Refer to the website for more information: <http://www.wjccschools.org>



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
— EST. 1955 —

WJCC School Board

D. Greg Dowell, Jr., M.P.P.
Chair
Stonehouse District

James W. Beers, Ph.D.
Vice Chair
Roberts District

Julie Y. Hummel, M.Ed.
Parliamentarian
City of Williamsburg

Kyra Cook
City of Williamsburg

Kimberley Hundley
Powhatan District

Sarah Ortego
Jamestown District

Sandra S. Young, M.S.Ed.
Berkeley District

Superintendent
Olwen E. Herron, Ed.D.

February 15, 2022

Dear Ladies and Gentlemen of the School Board,

Our guiding principle remains our commitment to *elevate public education beyond excellence*. This proposed budget advances achievement of our mission by delivering resources to bolster student growth and retain exceptional staff.

Navigating the ever-changing landscape of COVID-19 and a recovering economy, our priorities laid out in this budget ensure rigorous instruction and comprehensive support systems for our students and families.

The proposed FY23 Operating Budget totals \$159,905,000, which is an increase of \$9,632,300, or 6.4 percent above the current year. Of this increase, \$6,231,634 represents items that are mandated by the Commonwealth of Virginia or are contractual obligations to maintain current levels of service.

Our investment in our school community is evidenced by:

- Retaining eight elementary teachers to maintain student to teacher ratios that are currently covered through grant funds
- Refreshing student devices to ensure access to dependable technology
- Hiring three high school assistant principals
- Retaining four counselors that are currently covered through grant funds
- Replacing four buses on our scheduled replacement plan

Delivering high-quality instruction depends upon attracting and retaining high-quality staff. The Board and administration's pledge to "be bold" is reflected in a \$7 million investment in our valued employees. WJCC Schools salary increases will advance the retention and recruitment of employees across the division and underscore our commitment to staff excellence. Healthcare costs continue to rise; the 5% increase in healthcare will be shared between the division and employees who elect coverage.

Approval of this budget will signal our continued mission to deliver educational excellence and support the growth of all students. Thank you for your consideration.

Sincerely,

Olwen Herron
Superintendent

Rene Ewing
Chief Financial Officer



Executive Summary

FY23 Superintendent's Proposed Budget

Budget Fast Facts

The FY23 Operating Budget is \$159,905,000 an increase of \$9,632,300 or 6.4% over FY22.

The budget includes staffing of 1,805.13 Full Time Equivalent (FTEs), a net increase of 31.19 over FY22.

Budgeted enrollment, used for revenue and staffing estimates, is projected to be 11,018 which is the actual enrollment as of September 2021.

K-12 Budgeted (including grants and food service but excluding capital outlay additions) per pupil spending is projected to be \$16,092.

Williamsburg-James City County Public Schools

Williamsburg-James City County Public Schools (WJCC Schools) serve the public education needs for the City of Williamsburg and the County of James City in a unified school district in Virginia, a suburban community.

Under the terms of an agreement dated January 14, 1954, (the Agreement) between the governing bodies and the School Board of the City of Williamsburg (the City) and James City County (the County), effective July 1, 1955, the localities consolidated the operations of their school systems (WJCC Schools). The agreement has been periodically amended with the most recent amendment in April 2017.

WJCC Schools is responsible for elementary, secondary, adult, and vocational education for the City and the County at 16 school locations. The School Board is made up of seven-members with legislative powers. Two members are appointed by the City Council of the City of Williamsburg and five members are elected by the citizens of James City County. The School Board appoints the Superintendent, who is the executive and administrative head of WJCC Schools.

WJCC Schools is one of only 22 divisions in Virginia where all the schools are fully accredited. A diverse group of students make up the approximate 11,000 enrolled students during the 2021-2022 school year. Our students excel with Standards of Learning (SOL) overall pass rates higher than the entire state of Virginia. Students taking the SAT tend to score higher than those across the state of Virginia. Success like this in the classroom translates to an on-time graduation rate of 94.1%.

Budget Development Overview

The Code of Virginia requires that the School Board present a balanced budget, in which revenues equal expenditures, to the City and County on or before April 1. This budget document covers the period from July 1, 2022 through June 30, 2023 and has been prepared upon the modified accrual basis of accounting.

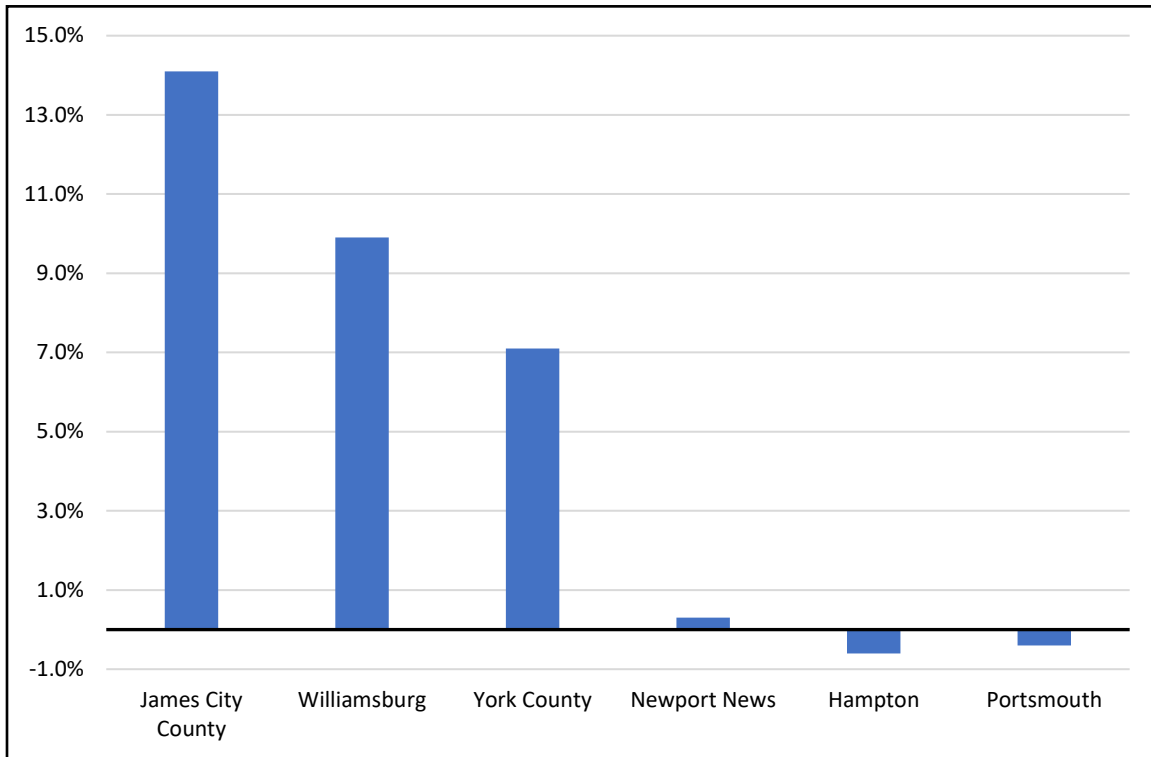
There are three primary phases in the budget development process: 1) *Superintendent's Proposed Budget* (administrative recommendation presented to the School Board), 2) *School Board Proposed Budget* (School Board recommendation to the County Board of Supervisors and the City Council), and 3) *School Board Adopted Budget* (School Board adopted operating budget based on funding authorization/appropriation by the County and the City).



Budget Approach and Challenges

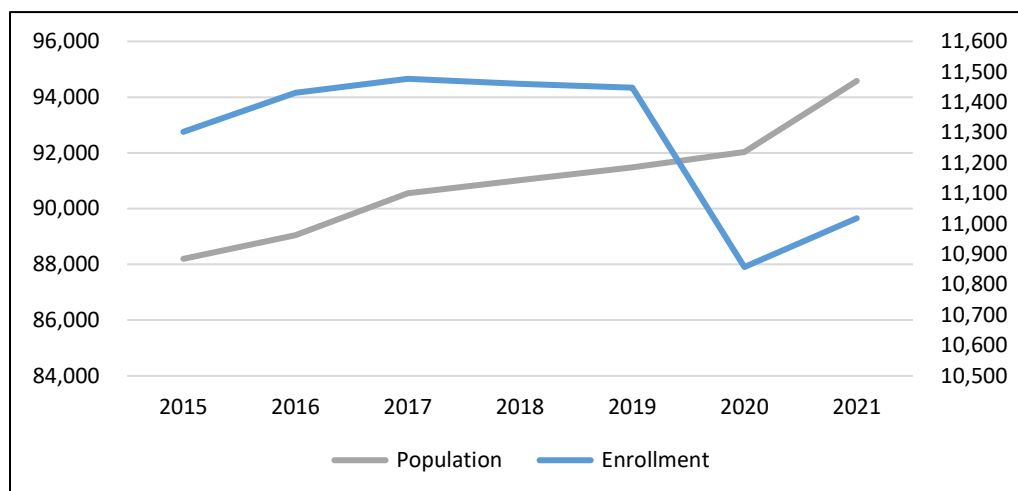
Growth in Williamsburg and James City County

The County and the City have grown steadily for decades. The graph below shows the percentage growth in the Hampton Roads population for the period of 2010 to 2020.



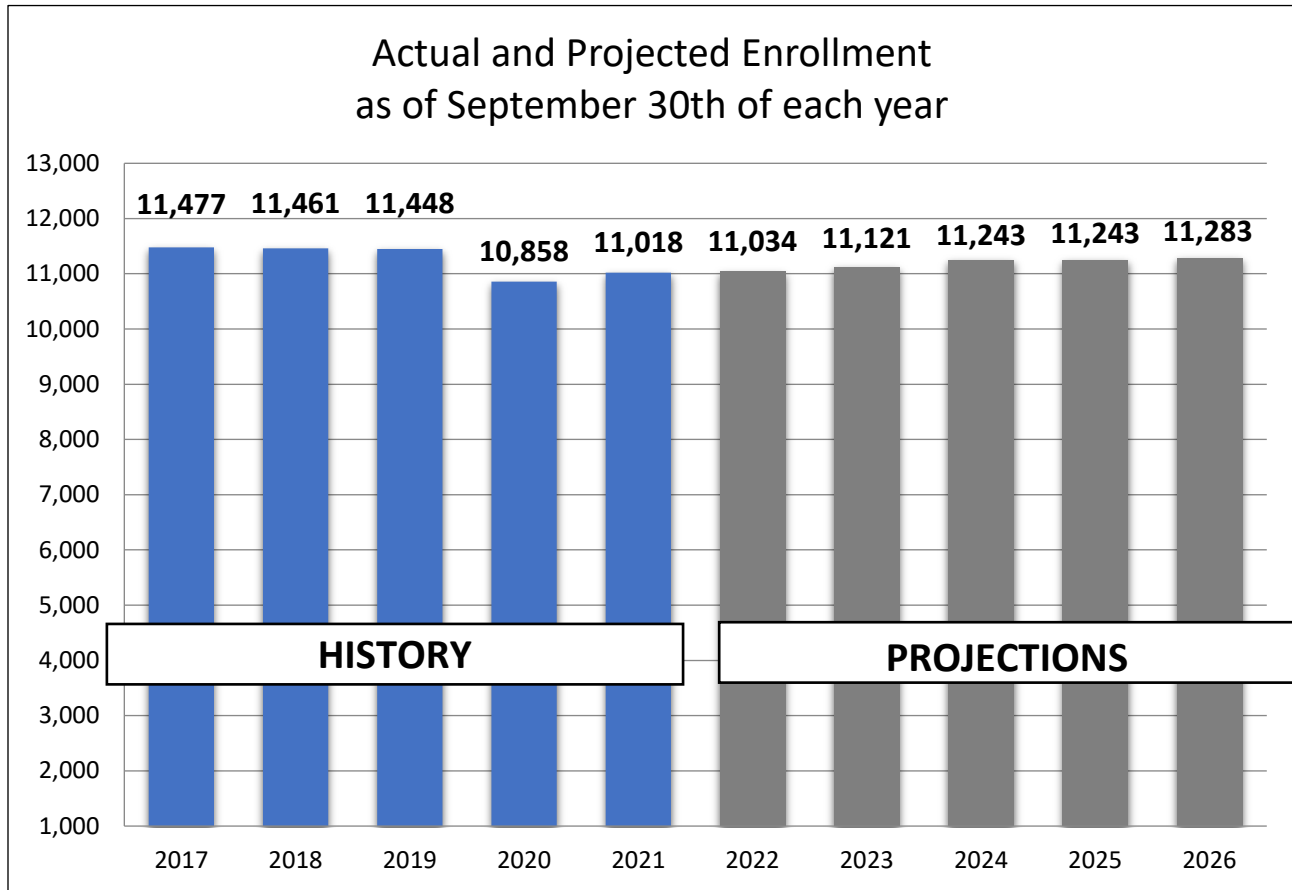
Enrollment

Enrollment in WJCC Schools informs decisions during the budget process. As the growth in population has risen over the past decade, so has the enrollment in WJCC Schools. The graph below illustrates the comparison between the populations of the County and the City to the number of students enrolled in the division. The significant loss of student enrollment in 2020 resulted from the COVID-19 pandemic.



INTRODUCTORY – EXECUTIVE SUMMARY

Based on future projections, enrollment is projected to increase slightly as compared to the current enrollment.



*Projections from Future Think 'Moderate', November 2021

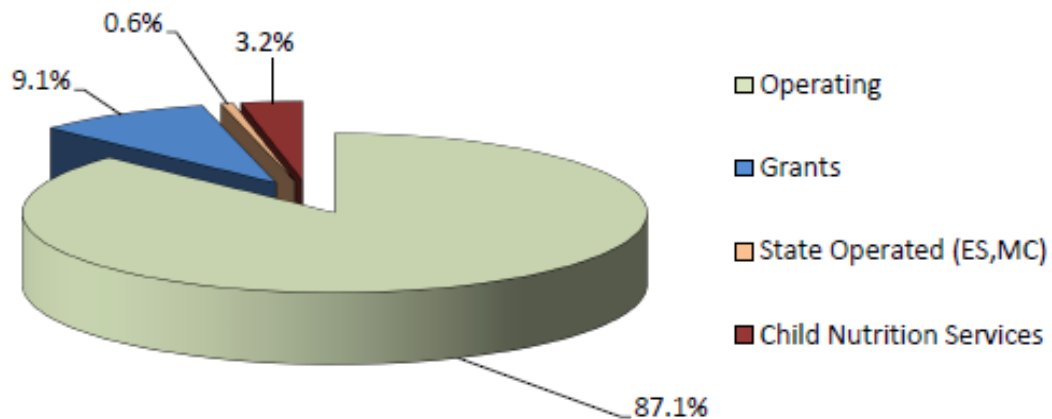
Student enrollment drives the number of instructional and support staff needed to provide an excellent level of educational and support services to each student. Enrollment by grade and by school gives the division a closer look at the needs per school and school level (elementary, middle, and high). Each school's budget is allocated based on these enrollment projections.

INTRODUCTORY – EXECUTIVE SUMMARY

Summary of Funds

Williamsburg-James City County Public Schools' total resources are made up of several component funds (a self-balancing set of accounts that generally have a common purpose): operating fund, other supplemental grant funds, State-Operated Programs fund, and Child Nutrition Services (CNS) fund. The operating fund is the largest and most widely discussed since it supports the daily operational expenses of the school division. Supplemental grant funds are funds that are provided for very specific purposes, e.g., Title I funds, which must only be spent on improving student achievement for disadvantaged students. The State-Operated Programs fund provides funding for educational services to students detained by the Justice system in the Middle Peninsula Juvenile Detention Center and students at Eastern State Hospital. The CNS fund supports the food service program that serves breakfast and lunch to our students.

The table below provides a summary comparison between FY23 and FY22. Funding for all funds in FY23 is projected to increase \$16,334,270 over FY22. The Operating Fund increase of \$9,632,300 results from increases in state and local funding.



Fund	FY21 Budget	FY22 Budget	FY23 Budget	\$ Change	% Change	% of Total	FY21 Unassigned Fund Balance
Operating	\$ 140,688,700	\$ 150,272,700	\$ 159,905,000	\$ 9,632,300	6.4%	87.13%	\$ 200,000
Grants	11,407,931	11,179,380	16,619,500	5,440,120	48.7%	9.06%	-
State Operated (ES,MC)	1,086,000	1,142,390	1,163,700	21,310	1.9%	0.63%	-
Child Nutrition Services	4,720,000	4,880,600	5,832,000	951,400	19.5%	3.18%	-
Grand Total	\$ 157,902,631	\$ 167,475,070	\$ 183,520,200	\$ 16,045,130	9.6%	100.0%	\$ 200,000

* Percentage total may not equal 100% due to rounding

INTRODUCTORY – EXECUTIVE SUMMARY

Operating Fund

The Administration recommends the following budget adjustments to develop a balanced budget for FY23.

Expenditure Decreases

1. Reduce base budget (net)

Impact: Due primarily to attrition savings associated with retirements and staff turnover, along with line item reductions in comparison to actual experience, as well as future implementation of cost savings measures. This savings is offset with various cost center adjustments associated with inflationary factors and contractual increases.

Savings: \$1,294,000

Expenditure Increases

2. Through a combination of salary increases and step increases, provide an average total 7% salary increase for teachers; and, an average 7% salary increase for all support and administrative staff. This includes maintaining the \$1.25/hour salary increase approved in December 2021 for bus drivers.

Cost: \$7,237,629

3. Average 5% increase in academic and athletic stipends amounts and funds for a special education intensive services stipend

Cost: \$115,700

4. Increase in funding to address internal salary equity within the technology and transportation departments (drivers, office, and garage)

Cost: \$100,000

5. Increase in healthcare costs based on a cost sharing ratio of WJCC-20%/Employees-80% of the 5% increase in total healthcare cost

Cost: \$168,727

6. Increase in VRS retirement cost for non-professional staff due to a rate change from 3.66% to 4.37%

Cost: \$54,985

7. Increase 9.0 FTE: Elementary teacher staffing allocation to maintain staffing ratios (eight positions transitioning from grant funds)

Cost: \$720,000

8. Increase 4.0 FTE: Special Education teachers to support case load and increased high-needs students (two positions transitioning from grant funds)

Cost: \$320,000

9. Increase 4.0 FTE: School counselors transitioning from grant funds to maintain staffing ratio of 250:1

Cost: \$320,000

10. Increase 1.0 FTE: HVAC Controls Specialist

Cost: \$69,000

11. Increase 1.0 FTE: Data Analyst/Research Coordinator

Cost: \$110,000

INTRODUCTORY – EXECUTIVE SUMMARY

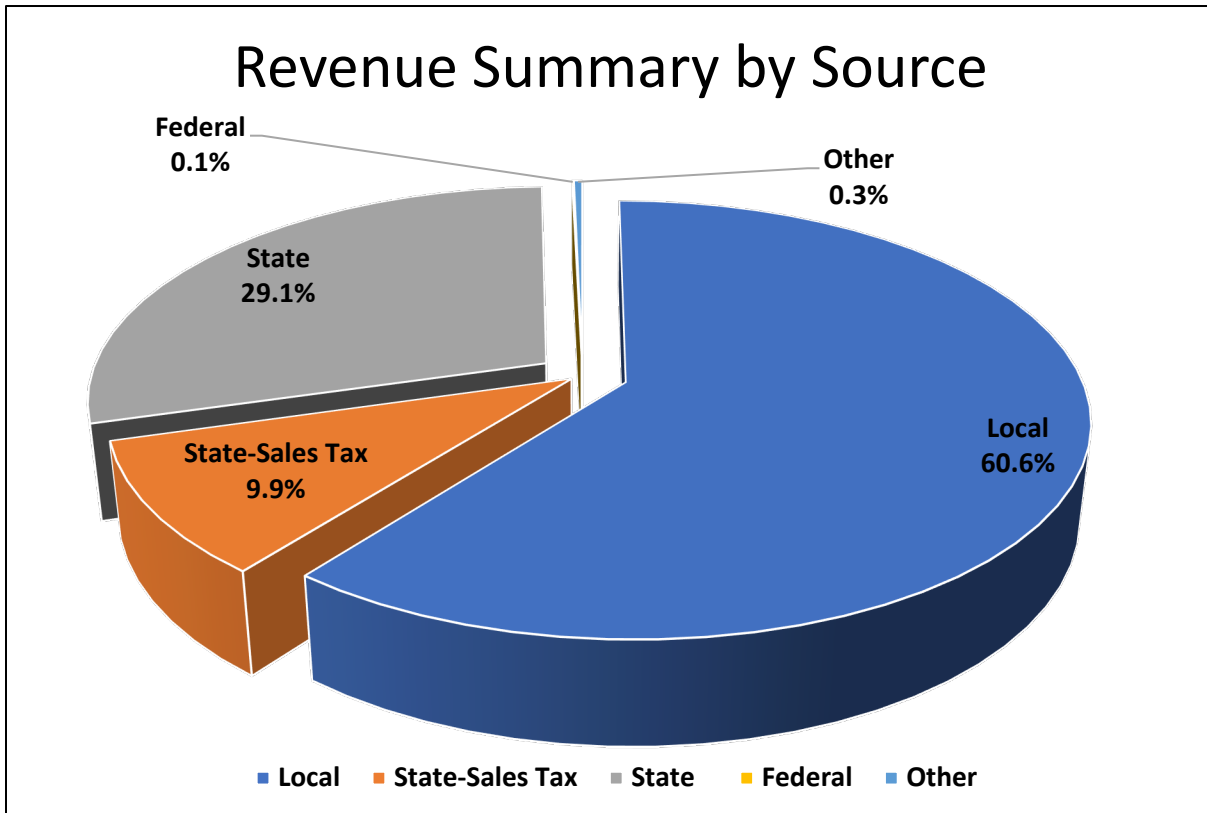
- 12. Increase 1.0 FTE: Assistant Principal for Stonehouse Elementary School**
Cost: \$100,000
- 13. Increase 3.0 FTE: Assistant Principals for high schools**
Cost: \$330,000
- 14. Increase 7.0 FTE: Special Education aides transitioning from grant funds (four positions are 1:1 aides)**
Cost: \$245,000
- 15. Increase 1.0 FTE: Pre-kindergarten instructional assistant to support increased high-needs students**
Cost: \$30,000
- 16. Increase funding for two psychologist interns to build our staffing in this specialized area**
Cost: \$43,000
- 17. Increase funding for technology resources to support digital learning**
Cost: \$57,800
- 18. Increase funding for worker's compensation, general liability, unemployment and fleet insurances and other administrative contractual increases**
Cost: \$250,550
- 19. Increase funding for contractual increases in Technology Services**
Cost: \$190,550
- 20. Increase funding for computer refresh**
Cost: \$150,000
- 21. Increase funding for school-based per pupil allocations based on enrollment increasing from 10,858 to 11,018**
Cost: \$86,239
- 22. Increase funding for New Horizons Regional Education Center (NHREC) programs**
Cost: \$227,120

INTRODUCTORY – EXECUTIVE SUMMARY

Revenues

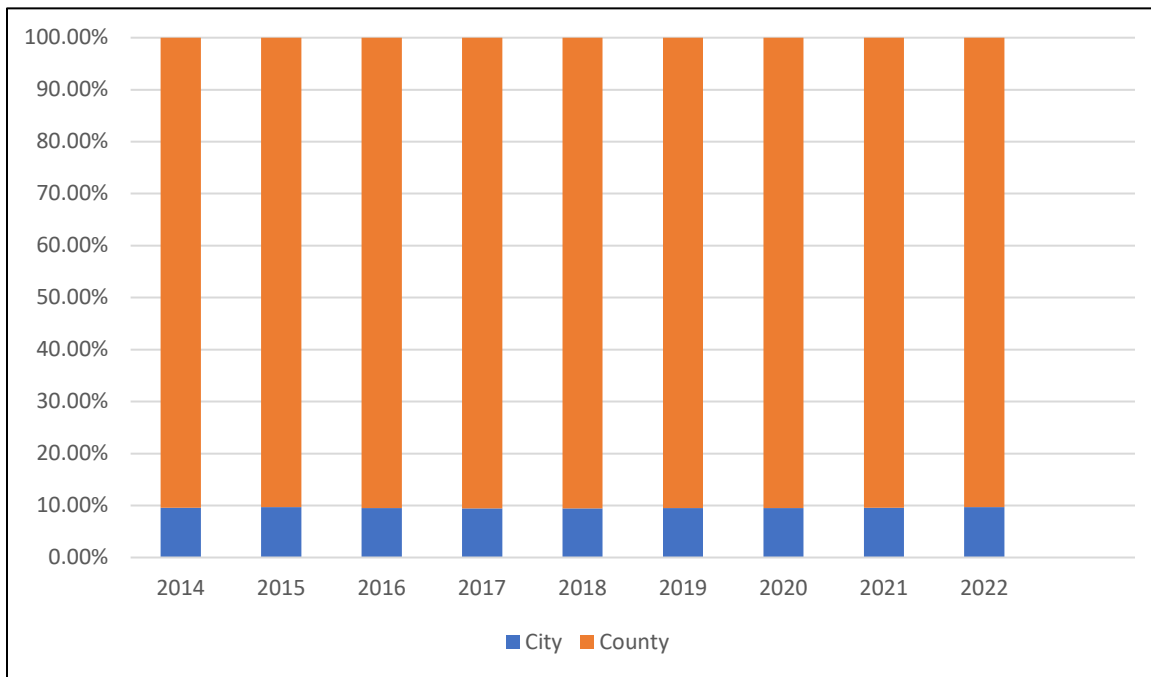
Projected revenue for FY23 is based on Governor Northam’s 2022-2024 budget as introduced. State revenue is expected to increase by \$7,969,350 or 14.7% over FY22. The increase in state revenue is attributable to hold harmless funding for the reduction in sales tax due to the elimination of the state’s share of the sales tax on groceries (1 percent) and to restore funding for certain re-benchmarking data inputs that have been impacted due to the pandemic. A compensation supplement is also funded in FY23.

Unlike state revenue, federal revenue remains unchanged from FY22. These funds consist of impact aid funds in the amount of \$95,000. Other federal revenue is accounted for in the grants fund.



INTRODUCTORY – EXECUTIVE SUMMARY

Approximately 61% of WJCC Schools' revenue is received from the City and the County. Local appropriations are determined by a formula based on enrollment by jurisdiction. For FY23, the City-County split has not yet been determined so the FY22 split is being utilized in the proposed budget which is 9.67% for the City and 90.33% for the County. The graph below shows historical City-County splits for the past nine years.

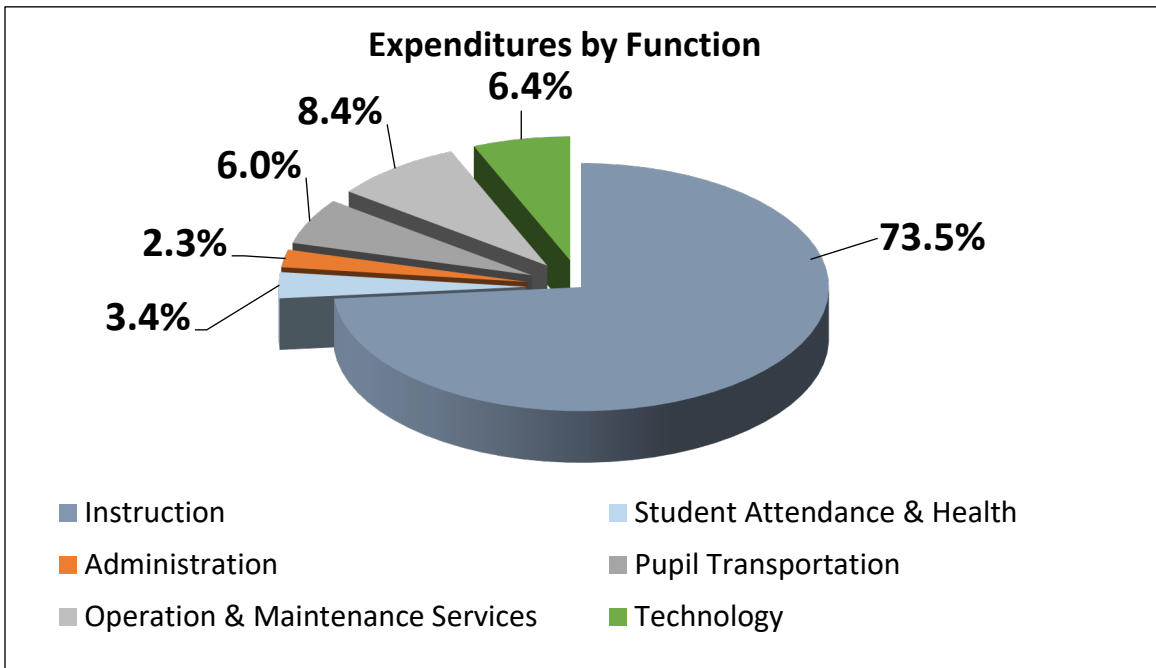


Revenue Summary Operating Fund					
Revenue Description	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Local Revenue:					
Appropriations - JCC	77,181,667	86,049,786	87,554,084	1,504,298	1.7%
Appropriations - WMSBG	8,255,670	9,214,181	9,372,833	158,652	1.7%
Total Local Revenue	85,437,337	95,263,967	96,926,917	1,662,950	1.7%
State Revenue:					
Sales Tax	15,800,987	13,886,766	15,801,201	1,914,435	13.8%
Standards of Quality (SOQ)	32,481,573	33,659,822	37,409,126	3,749,304	11.1%
Incentive Programs	2,320,147	3,377,382	4,893,272	1,515,890	44.9%
Categorical Programs	41,170	40,785	40,785	-	0.0%
Lottery Funded Programs	3,582,363	3,402,978	4,192,699	789,721	23.2%
Other State Revenue	158,103	-	-	-	0.0%
Total State Revenue	54,384,343	54,367,733	62,337,083	7,969,350	14.7%
Federal Revenue	154,255	110,000	110,000	-	0.0%
Other Revenue	419,499	531,000	531,000	-	0.0%
Grand Total	\$ 140,395,435	\$ 150,272,700	\$ 159,905,000	\$ 9,632,300	6.4%

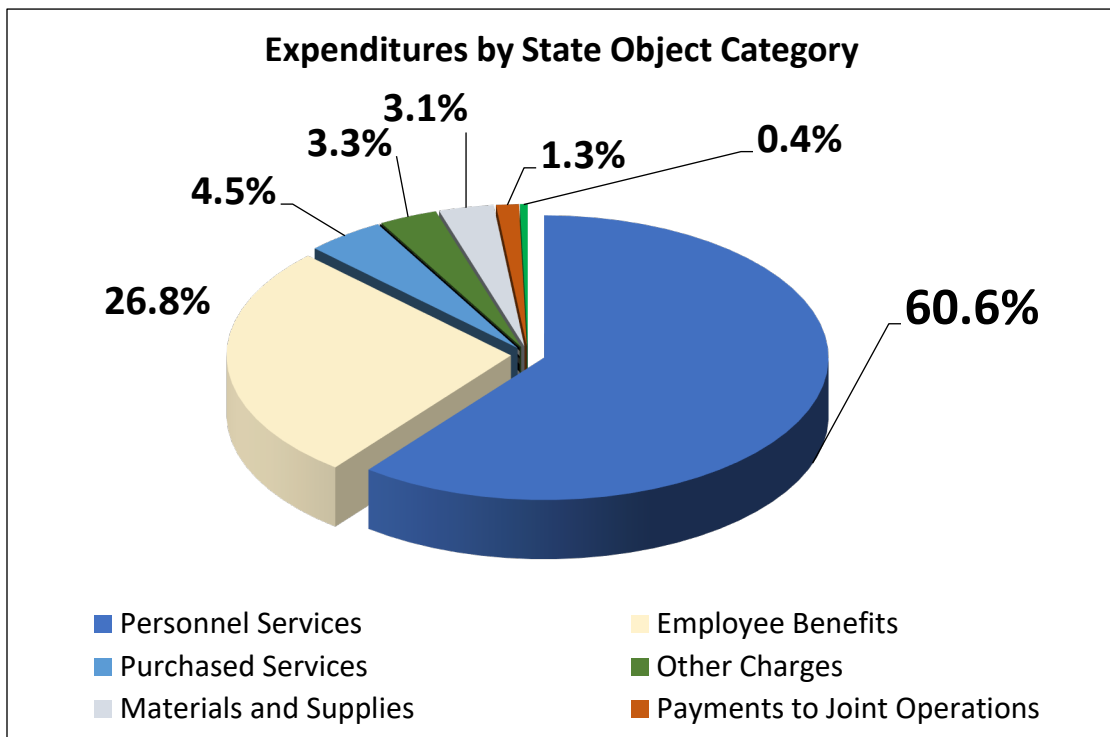
INTRODUCTORY – EXECUTIVE SUMMARY

Expenditures

Projected expenditures for FY23 are \$159,905,000, which represents an increase over FY22 of \$9,632,300 or 6.4%. Approximately 74% of funds are used for instruction and the remaining 26% is for additional support such as transportation, student health, and technology.



To be able to provide the level of service expected requires having the personnel to do so. The division has 1,805.13 equivalent full-time employees. This results in salaries and benefits contributing to 87.4% of the allocated funds.



INTRODUCTORY – EXECUTIVE SUMMARY

Personnel Changes

As enrollment changes so does the personnel needed to provide the level of service expected by our families and students. WJCC Schools maintain the following teacher to student ratios:

Elementary:

Free & Reduced Lunch Percentage	Class Size Target	Class Size Cap	Elementary Schools
0-40%	K-2 (20:1) 3 (23:1) 4-5 (25:1)	K-2 (23:1) 3 (25:1) 4-5 (28:1)	Matoaka Stonehouse
40.1 – 55%	K-2 (20:1) 3 (23:1) 4-5 (25:1)		Clara Byrd Baker DJ Montague J. Blaine Blayton Laurel Lane Matthew Whaley Norge
55.1 – 69.9%	K-2 (20:1) 3-5 (23:1)		N/A
>70%	19:1 all grade levels		James River

Middle:

Free & Reduced Lunch Percentage	Class Size Target	Middle Schools
0 – 29.9%	26:1	N/A
30 – 39.9%	25.5:1	Hornsby Toano
>40%	25:1	Berkeley James Blair

High:

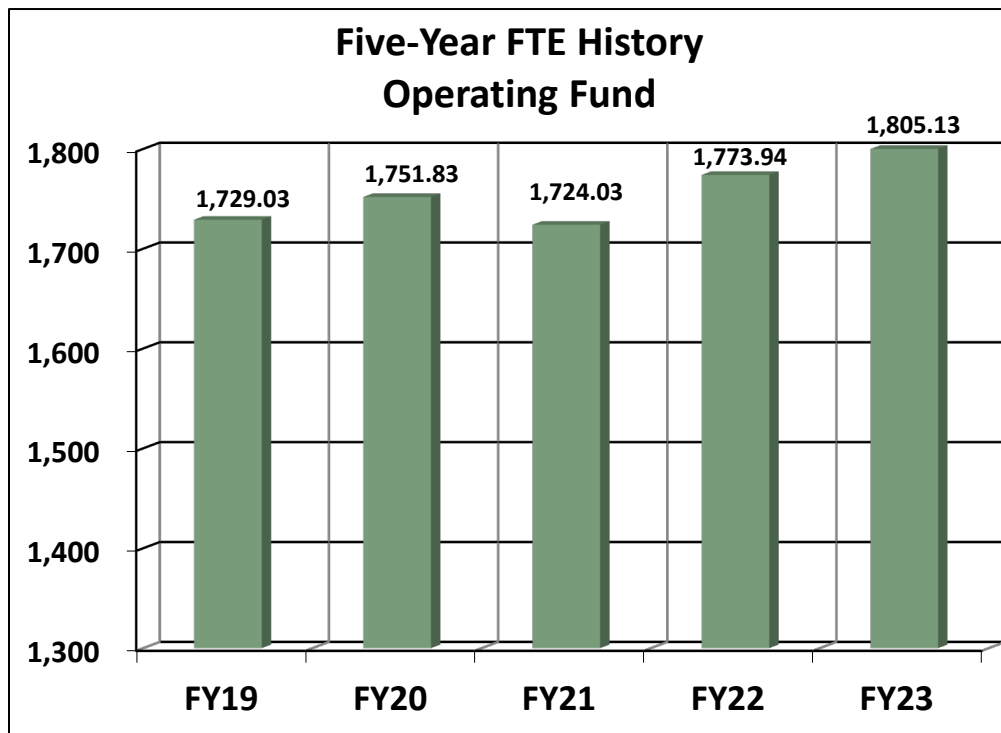
Free & Reduced Lunch Percentage	Class Size Target	High Schools
0 – 30%	26:1	Jamestown
30.1 – 35%	25.5:1	Warhill
>35%	25:1	Lafayette

INTRODUCTORY – EXECUTIVE SUMMARY

For FY23 the following personnel changes have been made to the budget in comparison to the FY22 budget. The total number of full-time equivalent positions for FY23 is 1,805.13

Object	Description	FTE	Net FTE Change
1120 - Instructional Salaries & Wages	ES Allocation*	9.00	13.00
	Special Education Teachers*	4.00	
1123 - Counselor Salaries & Wages	School Counselors*	4.00	4.00
1127 - Assistant Principal Salaries & Wages	Elementary (Stonehouse)	1.00	4.00
	High	3.00	
1130 - Other Professional Salaries & Wages	Data Analyst/Research Coordinator	1.00	1.00
1150 - Clerical Salaries & Wages	Operations (during FY22)	0.50	0.50
1151 - Teacher Assistant Salaries & Wages	PreK Instructional Assistant	1.00	8.00
	Special Education Aides*	7.00	
1160 - Trades Salaries & Wages	HVAC Controls Specialist	1.00	1.00
1190 - Service Salaries & Wages	Custodian (during FY22)	-0.31	-0.31
Total FTE change			31.19

**Note: 21 FTE positions currently funded with grant funds are being transitioned to the Operating Fund.*



INTRODUCTORY – EXECUTIVE SUMMARY

FY23 Teacher School Staffing Allocation

	Enrollment	Number of Core Teachers (100)	Art	Music/ Instrumental	PE/H	Tech	Core & Resource/ Electives	Stu. Advan. Coaches/ SS/ School Improv.**	Math	Reading	Total Operating Allocation	Overall Ratio
Elementary	Core Staffing Allocations		Resource					Specialized Staffing				
Clara Byrd Baker	469	23	1.0	1.5	1.0	1.0	27.5	1.0	1.0	2.0	31.5	14.9
Laurel Lane	419	22	1.0	1.5	1.0	1.0	26.5	1.0	1.0	2.0	30.5	13.7
DJ Montague	507	26	1.0	1.5	1.0	1.0	30.5	1.0	1.0	2.0	34.5	14.7
Norge	569	28	1.0	1.5	1.0	1.0	32.5	1.0	1.0	2.0	36.5	15.6
Matthew Whaley	452	23	1.0	1.5	1.0	1.0	27.5	1.0	1.0	2.0	31.5	14.3
James River	420	25	1.0	1.5	1.0	1.0	29.5	1.0	2.0	2.0	34.5	12.2
Stonehouse	758	36	1.0	1.5	1.5	1.0	41.0	1.0	1.0	2.0	45.0	16.8
Matoaka	675	33	1.0	1.5	1.5	1.0	38.0	1.0	1.0	2.0	42.0	16.1
J. Blaine Blayton	456	24	1.0	1.5	1.0	1.0	28.5	1.0	1.0	2.0	32.5	14.0
Total	4,725	240.0	9.0	13.5	10.0	9.0	281.5	9.0	10.0	18.0	318.5	14.8
FY 21/22 Total	4,583	231.0	9.0	13.5	10.0	9.0	272.5	9.0	10.0	18.0	309.5	14.8
	142	9.0	0.0	0.0	0.0	0.0	9.0	0.0	0.0	0.0	9.0	0.0
Middle	Core/Elective Allocations		Art	Music/ Instrumental	Drama	Tech		Specialized Staffing				
Berkeley	631	30.0	1.0	3.0	1.0	1.0	36.0	2.0	1.0	1.0	40.0	15.8
James Blair	545	26.0	1.0	3.0	1.0	1.0	32.0	2.0	1.0	1.0	36.0	15.1
Toano	616	29.0	1.0	3.0	1.0	1.0	35.0	2.0	1.0	1.0	39.0	15.8
Hornsby	793	37.0	2.0	3.0	1.0	1.0	44.0	2.0	1.0	1.0	48.0	16.5
Total	2,585	122.0	5.0	12.0	4.0	4.0	147.0	8.0	4.0	4.0	163.0	15.9
FY 21/22 Total	2,555	122.0	5.0	12.0	4.0	4.0	147.0	8.0	4.0	4.0	163.0	15.7
	30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
High	Core/Elective Allocations		In core/elective allocation					Specialized Staffing				
Lafayette	1,137	61.0					61.0	2.0		1.0	64.0	17.8
Jamestown	1,237	63.0					63.0	2.0		1.0	66.0	18.7
Warhill	1,334	70.0					70.0	2.0		1.0	73.0	18.3
Total	3,708	194.0					194.0	6.0		3.0	203.0	18.3
FY 21/22 Total	3,720	194.0					194.0	6.0		3.0	203.0	18.3
	-12	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grand Total/Avg.	11,018	556.0	14.0	25.5	14.0	13.0	622.5	23.0	14.0	25.0	684.5	16.1
FY 21/22 Total	10,858	547.0	14.0	25.5	14.0	13.0	613.5	23.0	14.0	25.0	675.5	16.1
Diff.	160	9.0	0.0	0.0	0.0	0.0	9.0	0.0	0.0	0.0	9.0	0.0

** Elementary schools can use SS/At-Risk for any category of specialized staffing.

*** Secondary caps 35:1 (excluding PE and Music)

Other Staffing

Total Regular Ed. Teachers (Prog. 100s/3)	684.50
JR Instructional Coach	1.00
C & I Coordinators/Specialist	9.40
Coordinator of Student Services	1.00
Career Coach	1.00
Gifted & Talented Coordinator	1.00
IT integration teacher (ITRT)	13.00
Technology Coordinator	1.00
HS Athletic Directors	3.00
Learning lab	2.00
ESL positions	22.00
HS Athletic Trainer	3.00
Math Coach	1.00
Student Support Positions	2.00
Reserve Positions	8.00
Literacy Coach	1.00
Total positions required	753.90

Spec. Ed. Teachers (Program 200s)	
Special Education teaching positions	112.0
Special Education Instructional Specialists	6.0
Assistive Technology Specialist	1.0
Behavior Intervention Specialist	3.0
Total Positions	122.0

Adult Ed. Teachers (Program 700s)	
Adult Ed.	2.0
Total Positions	2.0

Total Pre-K (Program 800s)	
Pre-K Teaching Positions	35.0
Pre-K Inst. Specialist	1.0
Total Positions	36.0

	Media	Guidance	Gifted	Social Workers
Elementary	9.0	19.0	11.0	-
Middle	4.0	10.0	4.0	-
High	6.0	14.0	-	-
Division	-	0.5	-	7.0
Total	19.0	43.5	15.0	7.0

Future Budget Projections (Estimates – Subject to Change)

FIVE-YEAR ENROLLMENT and BUDGET PROJECTIONS

The following **Five-Year Enrollment and Budget Projection** estimates the costs (operating fund impact) associated with enrollment changes. These, and the revenue projections, are rough estimates. Some of the assumptions associated with the projections include:

Expenditure Assumptions

- Assumes that staffing ratios will remain at the current level
- Assumes the projected changes in enrollment (see following page)
- Assumes that costs will increase as depicted (e.g., 2.0% increase in wages and 7.0 % increase in employee benefits each year). These estimates are reflected in the “base budget increases.”

Revenue Assumptions (NOTE: These revenue projections will *not* be sufficient to cover expected costs.)

- Assumes that local funding will increase 2.7% each year
- Assumes that state funding will increase 3.0% each year

The assumptions contained herein are subject to change and are only for discussion purposes. Actual cost and revenue numbers will be finalized with each year’s respective budget proposals.

Contained within the costs are estimates for “base budget increases.” This simply means that it is reasonable to expect that costs will increase annually due to inflationary trends.

The following analysis indicates a possible budget gap (difference between projected expenses and projected revenue) in all years. For example, FY24’s projected budget gap is \$1.5 million. This information represents estimates only and is subject to change. The outer year’s information becomes less reliable as enrollment numbers and other variables change over time. WJCC Schools provides the information for demonstrative purposes only for short- and long-term planning.

INTRODUCTORY – EXECUTIVE SUMMARY

FIVE-YEAR ENROLLMENT and BUDGET PROJECTIONS FY2023 through FY2027											
Williamsburg-James City County Public Schools and Moderate Projected Enrollment - Source: FutureThink (November 2021)											
Fiscal Year 2023		2024		2025		2026		2027			
Grades K to 5		4,725		4,787		4,920		4,963		5,085	
Grades 6 to 8		2,585		2,583		2,568		2,536		2,530	
Grades 9 to 12		3,708		3,751		3,755		3,744		3,668	
Grand Total		11,018		11,121		11,243		11,243		11,283	
Increase/(decrease) from previous year		160		103		122		0		40	
% Increase/(decrease)				0.9%		1.1%		0.0%		0.4%	
Fiscal Year 2023		2024		2025		2026		2027			
Estimated Expenditure Increases:		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount		
Prior Year Base Budget		\$	159,905,000	\$	165,884,258	\$	172,105,740	\$	178,167,990		
Additional Building Allocations		\$	16,700	\$	16,730	\$	(715)	\$	(1,750)		
Base Budget Increase		\$	5,002,259	\$	5,280,393	\$	5,537,399	\$	5,946,044		
Additional Staffing Costs		12.0	\$ 960,299	11.5	\$ 924,360	7.0	\$ 525,565	7.0	\$ 595,756		
					\$ -		\$ -		\$ -		
Total Estimated Expenditures		\$	159,905,000	12.0	\$ 165,884,258	11.5	\$ 172,105,740	7.0	\$ 178,167,990	7.0	\$ 184,708,040
% Increase		3.7%		3.8%		3.5%		3.7%			
Fiscal Year 2023		2024		2025		2026		2027			
Estimated Revenues Increases:		%	Amount	%	Amount	%	Amount	%	Amount		
Prior Year Base Budget		\$	159,905,000	\$	165,884,258	\$	172,105,740	\$	178,167,990		
James City County		2.7%	\$ 2,363,960	2.7%	\$ 2,427,787	2.7%	\$ 2,493,337	2.7%	\$ 2,560,658		
Williamsburg		2.7%	\$ 253,066	2.7%	\$ 259,899	2.7%	\$ 266,917	2.7%	\$ 274,123		
State		3.0%	\$ 1,870,112	3.0%	\$ 1,926,216	3.0%	\$ 1,984,002	3.0%	\$ 2,043,522		
Other		1.0%	\$ 6,410	1.0%	\$ 6,474	1.0%	\$ 6,539	1.0%	\$ 6,604		
Total Estimated Revenue		\$	159,905,000	2.8%	\$ 164,398,549	2.8%	\$ 170,504,634	2.8%	\$ 176,856,535	2.8%	\$ 183,052,897
Cumulative Budget Gap - Projected additional revenue increases or expenditure reductions		\$ (1,485,709)		\$ (1,601,106)		\$ (1,311,454)		\$ (1,655,143)			
Note:											
-Additional Staffing costs only considers teaching positions based on projected enrollment as well as historical trend data for Special Education and ESL Teaching positions.											
-Funding for dedicated Pre-K space was allocated during the FY22 fiscal year. The impact on the operating fund of additional space nor the expansion of the Pre-K program is reflected in the estimates presented above.											

Requests for Information

This Executive Summary is designed to provide citizens, taxpayers, customers, and other interested parties with a general overview of WJCC Schools' budget/finances. Additional information is provided in the budget document and other WJCC School's support documents. Please direct questions or requests for additional financial information to Rene Ewing, Chief Financial Officer, at Rene.Ewing@wjccschools.org or call at (757) 603-6400.

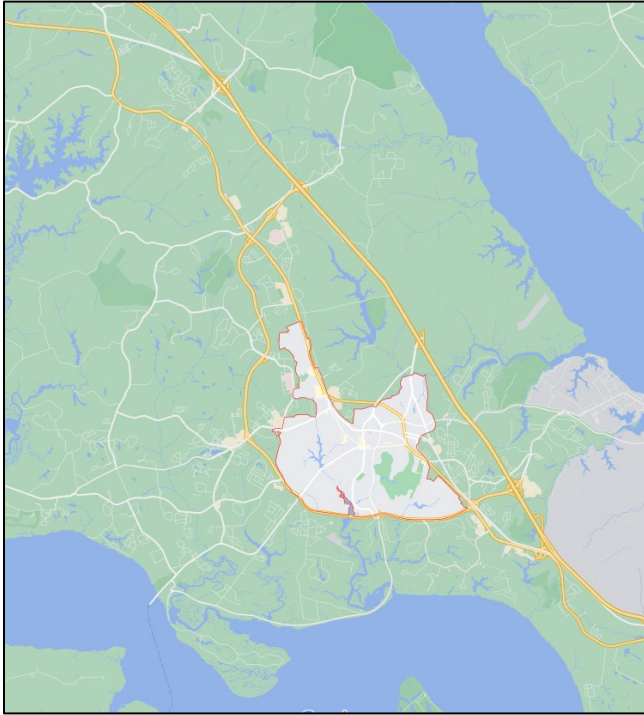


ORGANIZATIONAL SECTION



Williamsburg-James City County Public Schools General Information

WJCC Schools serve the public education needs for the City of Williamsburg and the County of James City in a unified school district in Virginia, a suburban community. For FY22, the City enrollment was 952 and the County enrollment was 10,066.

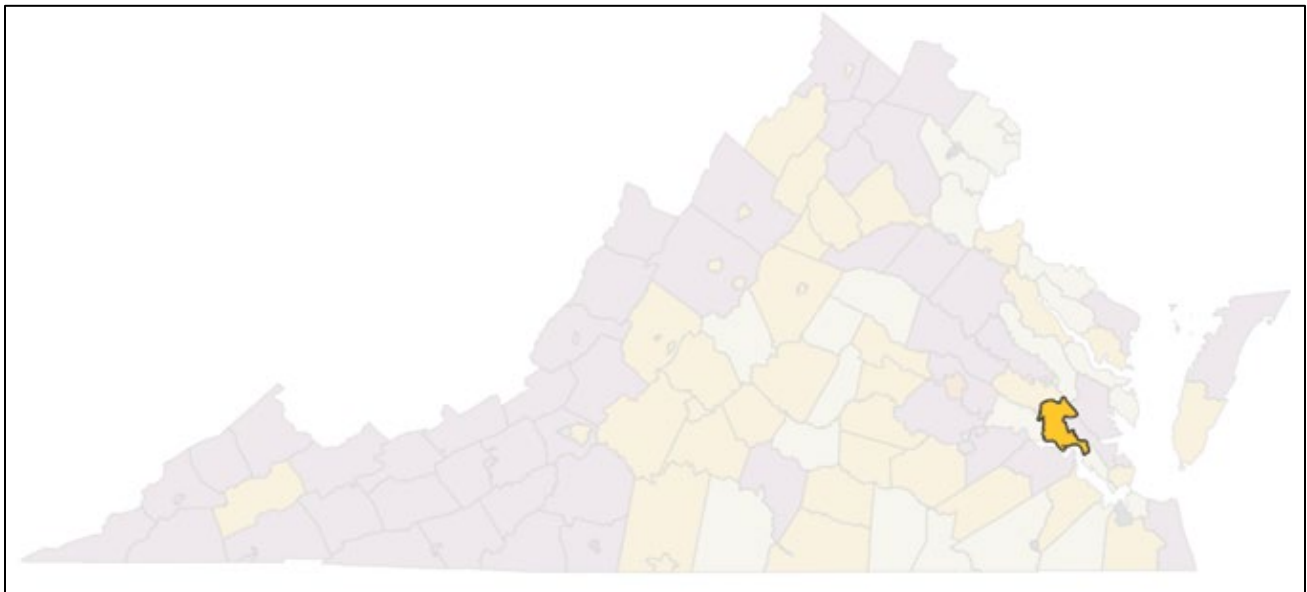


City of Williamsburg



County of James City

The City and the County are located on the northern side of the Virginia Peninsula near the cities of Hampton and Newport News and located halfway between Hampton and Richmond.



ORGANIZATIONAL SECTION

Williamsburg-James City County Public Schools General Information

Under the terms of an agreement dated January 14, 1954, between the governing bodies and the School Board of the City of Williamsburg and James City County, effective July 1, 1955, the localities consolidated the operations of their school systems (WJCC). The agreement has been periodically amended with the most recent amendment in April 2017.

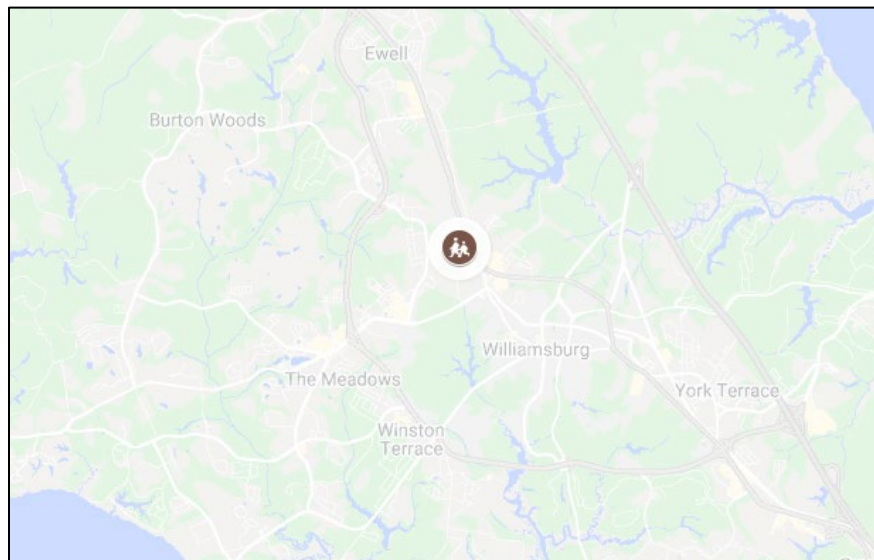
The School Board is a seven-member body vested with legislative powers. Two members of the School Board are appointed by the City Council of the City of Williamsburg and five members of the School Board are elected by the citizens of James City County. The members serve four-year overlapping terms.

WJCC Schools is responsible for elementary, secondary, adult, and vocational education for the City and the County at 16 school locations. The School Board appoints the superintendent, who is the executive and administrative head of WJCC. The School Board is responsible for setting policy, while the superintendent is charged with managing the Division's operations.

WJCC Schools is one of only 22 divisions in Virginia where all the schools are fully accredited. From excellent academic programs to creative programs in the arts, award-winning athletic programs, and career preparation pathways, WJCC Schools believes in educating the whole child and preparing students for future careers and exemplary citizenship.



SCHOOL NAME	STREET ADDRESS	CITY/ COUNTY	MAIL LOCATION	ZIP	PHONE
School Board & Central Office	117 Ironbound Road	Williamsburg	Williamsburg	23185	(757) 603-6400

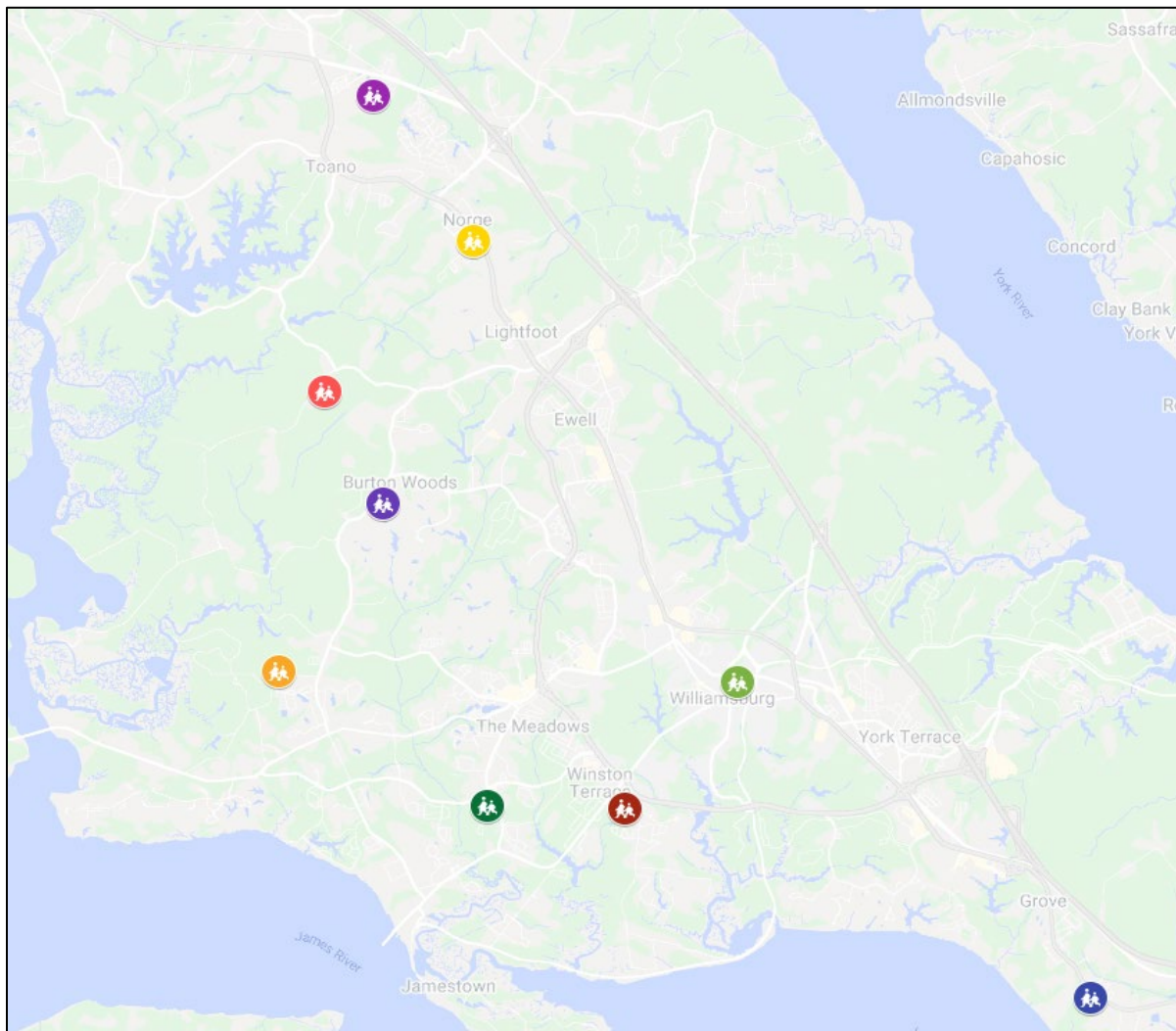


Williamsburg-James City County Public Schools General Information

Elementary Schools

WJCC Schools is comprised of nine elementary schools with an FY22 student population of 4,725.

SCHOOL NAME	STREET ADDRESS	CITY/ COUNTY	MAIL LOCATION	ZIP	PHONE
Clara Byrd Baker	3131 Ironbound Road	James City County	Williamsburg	23185	(757) 221-0949
DJ Montague	5380 Centerville Road	James City County	Williamsburg	23188	(757) 258-3022
J. Blaine Blayton	800 Jolly Pond Road	James City County	Williamsburg	23188	(757) 565-9300
James River	8901 Pocahontas Trail	James City County	Williamsburg	23185	(757) 887-1768
Laurel Lane	112 Laurel Lane	James City County	Williamsburg	23185	(757) 229-7597
Matoaka	4001 Brick Bat Road	James City County	Williamsburg	23188	(757) 564-4001
Matthew Whaley	301 Scotland Street	Williamsburg	Williamsburg	23185	(757) 229-1931
Norge	7311 Richmond Road	James City County	Williamsburg	23188	(757) 564-3372
Stonehouse	3651 Rochambeau Drive	James City County	Williamsburg	23188	(757) 566-4300

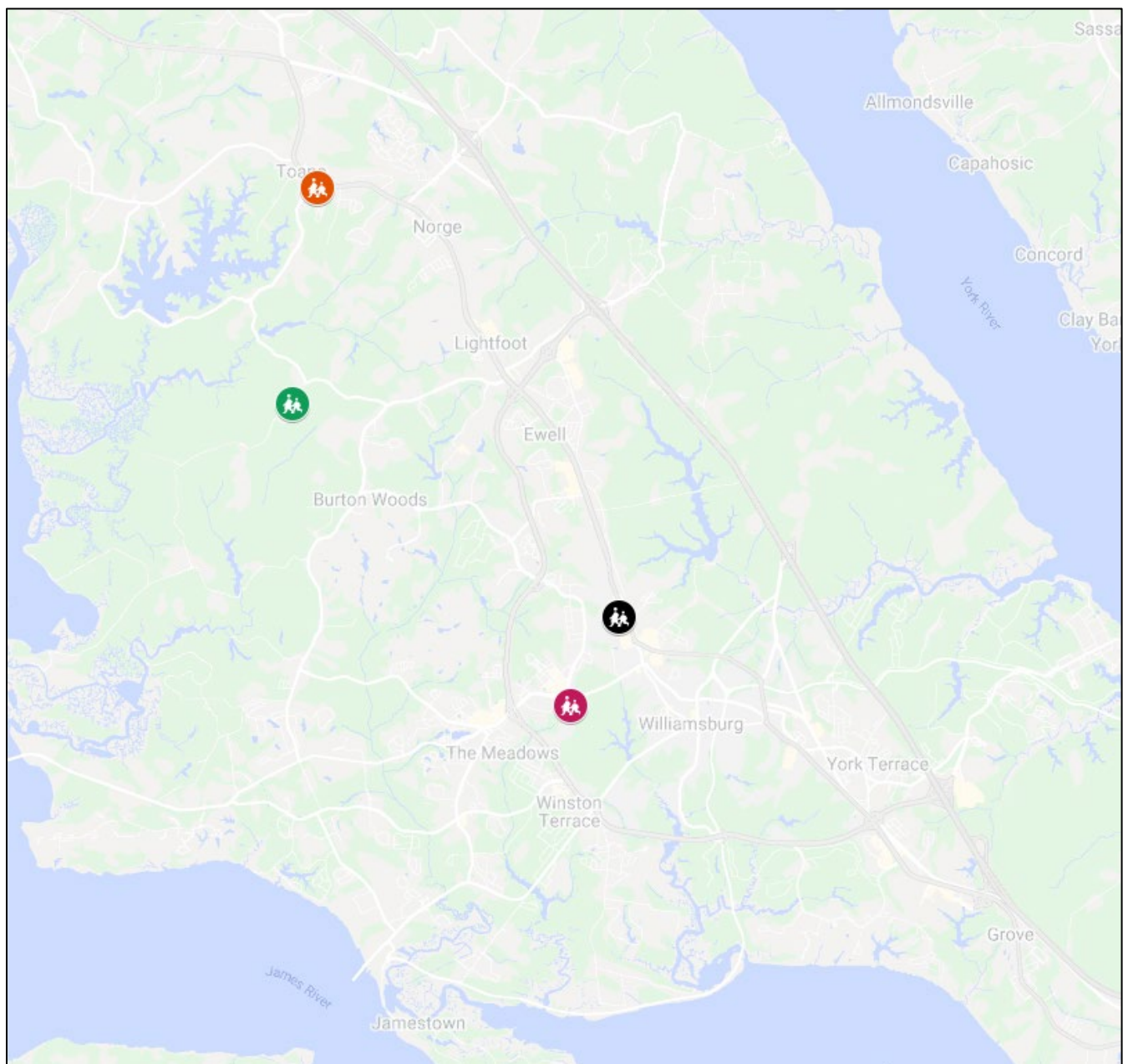


Williamsburg-James City County Public Schools General Information

Middle Schools

WJCC Schools is comprised of four middle schools with an FY22 student population of 2,585.

SCHOOL NAME	STREET ADDRESS	CITY/ COUNTY	MAIL LOCATION	ZIP	PHONE
Berkeley	1118 Ironbound Road	Williamsburg	Williamsburg	23188	(757) 229-8051
James Blair	101 Longhill Road	Williamsburg	Williamsburg	23185	(757) 603-6565
Lois Hornsby	850 Jolly Pond Road	James City County	Williamsburg	23188	(757) 565-9400
Toano	7817 Richmond Road	James City County	Toano	23168	(757) 566-4251

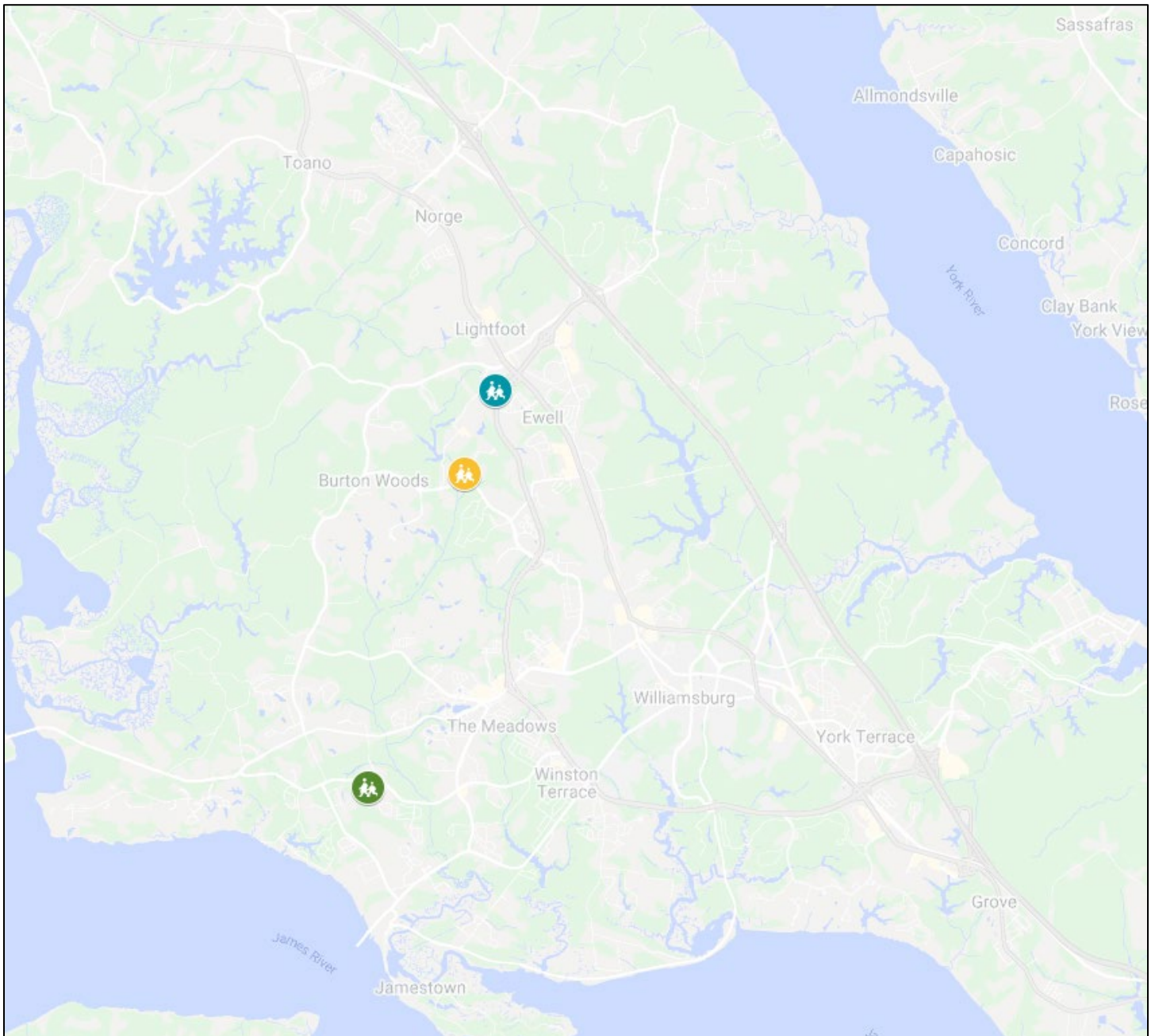


Williamsburg-James City County Public Schools General Information

High Schools

WJCC Schools is comprised of three high schools with an FY2022 student population of 3,708.

SCHOOL NAME	STREET ADDRESS	CITY/ COUNTY	MAIL LOCATION	ZIP	PHONE
Jamestown	3751 John Tyler Highway	James City County	Williamsburg	23185	(757) 259-3600
Lafayette	4460 Longhill Road	James City County	Williamsburg	23188	(757) 565-4200
Warhill	4615 Opportunity Way	James City County	Williamsburg	23188	(757) 565-4615



Williamsburg-James City County Public Schools General Information



Our Mission, Our Values, and Our Vision

Mission

WJCC Schools provides every student with the knowledge, skills, and values to be a lifelong learner, communicate, think critically, work and live productively, and contribute constructively to the lives of others. WJCC Schools is committed to providing the variety of programs necessary to address the range of students' interests and needs as they grow academically, socially, and emotionally.

Values

Individualism
Integrity
Innovation
Accountability
Collaboration

Vision

Pursuing excellence and championing the success of all students.

Williamsburg-James City County Public Schools General Information



Elevate Beyond Excellence

The division's strategic plan Elevate Beyond Excellence, guides the teaching and learning that are the hallmarks of WJCC Schools' success. The plan's six goals reflect the priorities and aspirations identified through community input.

Goal 1 – Academic Achievement/College & Career Readiness

Transform teaching and learning to prepare students for success in post-secondary education and careers.

Goal 2 – Educational Equity

Foster a learning environment that respects the diversity of students and provides targeted, equitable opportunities for success.

Goal 3 – Communication & Engagement

Cultivate a culture of open and effective communication to inform and engage all stakeholders.

Goal 4 – Safety & Security

Ensure a fully integrated approach to safety and security that encompasses both the physical environment and the social/emotional needs of students.

Goal 5 – Human Capital & Positive Culture

Recruit high-quality staff and retain the division's exemplary workforce by creating an environment where transparency and trust are the norm.

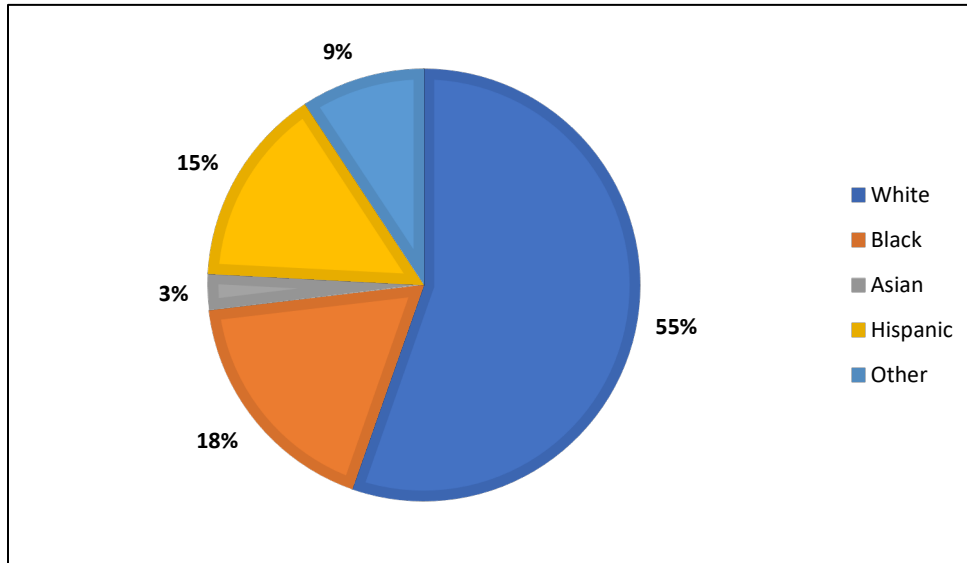
Goal 6 – Organizational Efficiency & Effectiveness

Optimize division effectiveness and efficiency by establishing and strengthening processes and systems.

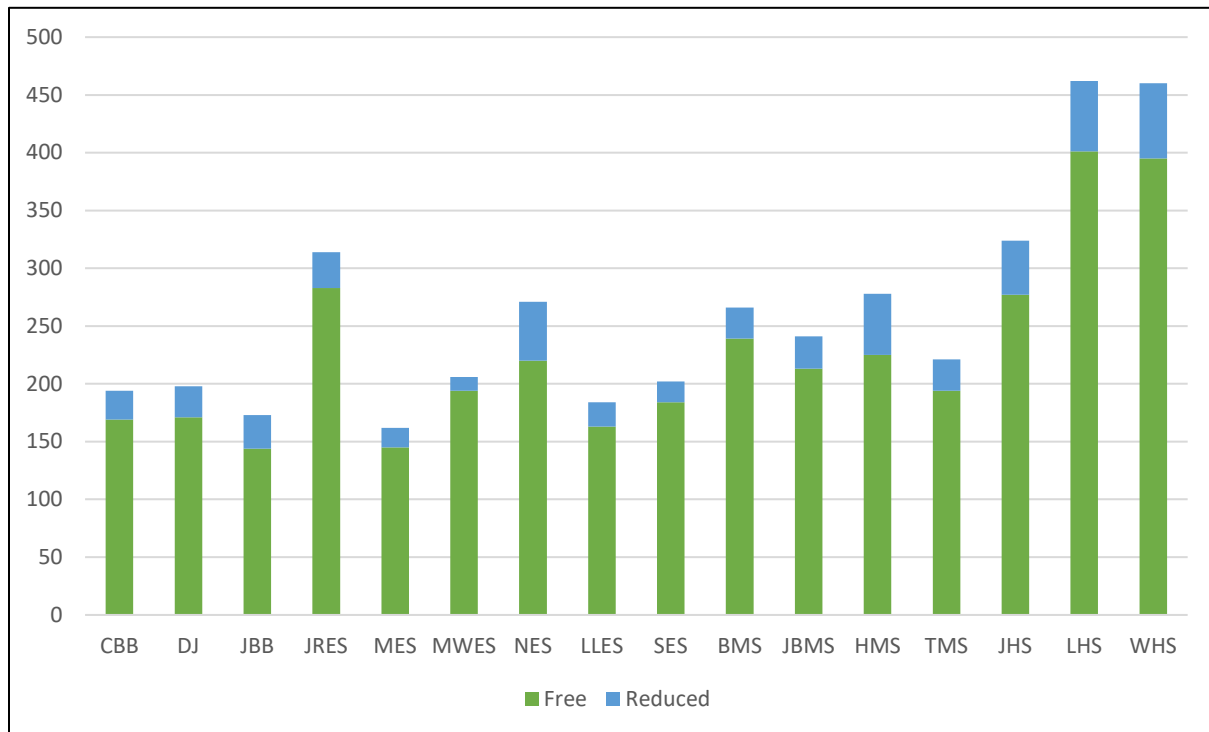
Williamsburg-James City County Public Schools General Information

Student Demographics

Student enrollment during the 2021-2022 school year was 11,018. Included in this number are 717 English Language Learners, 1,911 Special Education students, and 1,839 Gifted Education students. WJCC Schools is made up of a diverse group of students, a more detailed breakdown of enrollment by ethnicity is reflected in the chart below.



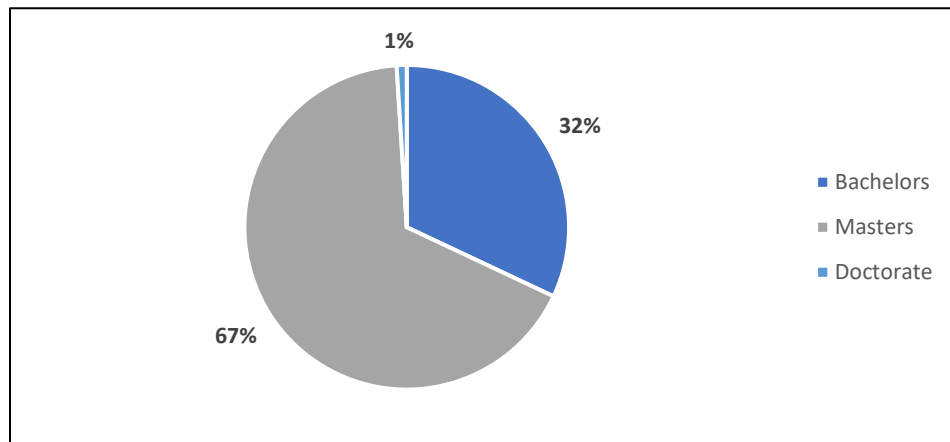
Approximately 37% of our students are eligible for free and reduced meals under the Federal lunch program.



Williamsburg-James City County Public Schools General Information

Staff Demographics

In 2021-2022, WJCC Schools had the equivalent staff of approximately 1,907 full-time employees for all funds. Of our more than 1,000 teachers, over 67% have a master's degree.

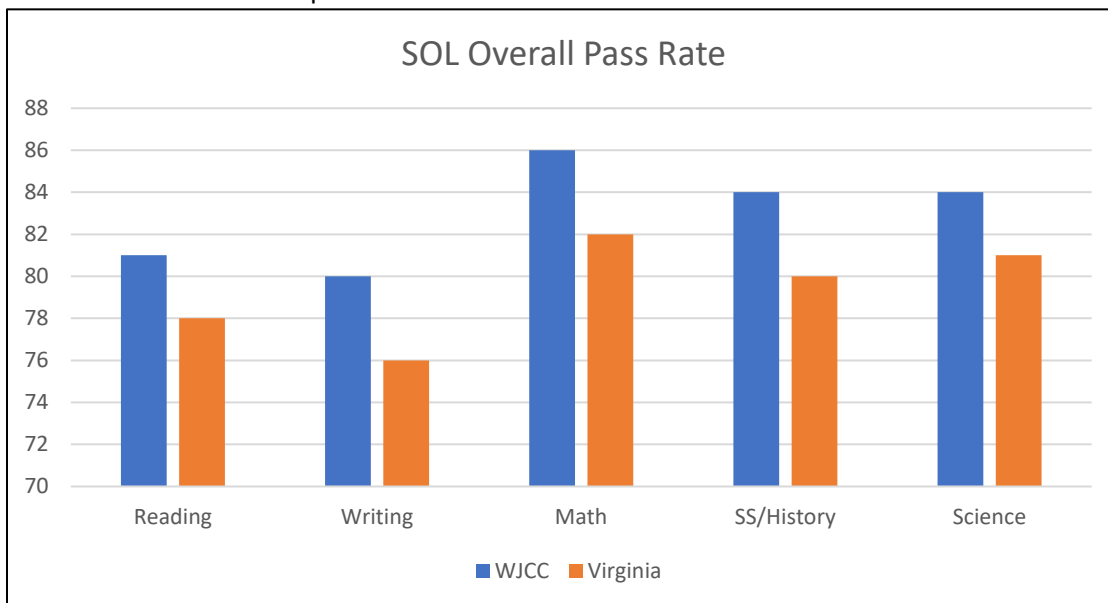


Student Achievement

WJCC School's on-time graduation rate in 2020-2021 was 94.1% (compared to Virginia's on-time graduation rate of 93%). WJCC School's dropout rate in 2020-2021 was 2.3% (compared to Virginia's dropout rate of 4.3%).

Virginia Standards of Learning (SOL) Outcomes

All 16 schools in WJCC Schools remain fully accredited. Due to the closure of schools in March 2020 and the continuing impact of COVID-19 on Virginia schools during the 2020-2021 school year, SOL testing requirements were waived by the state and all Virginia school divisions retain their 2019 accreditation ratings. The following represents WJCC School's overall 2019 SOL Performance in comparison to the state's SOL Performance:

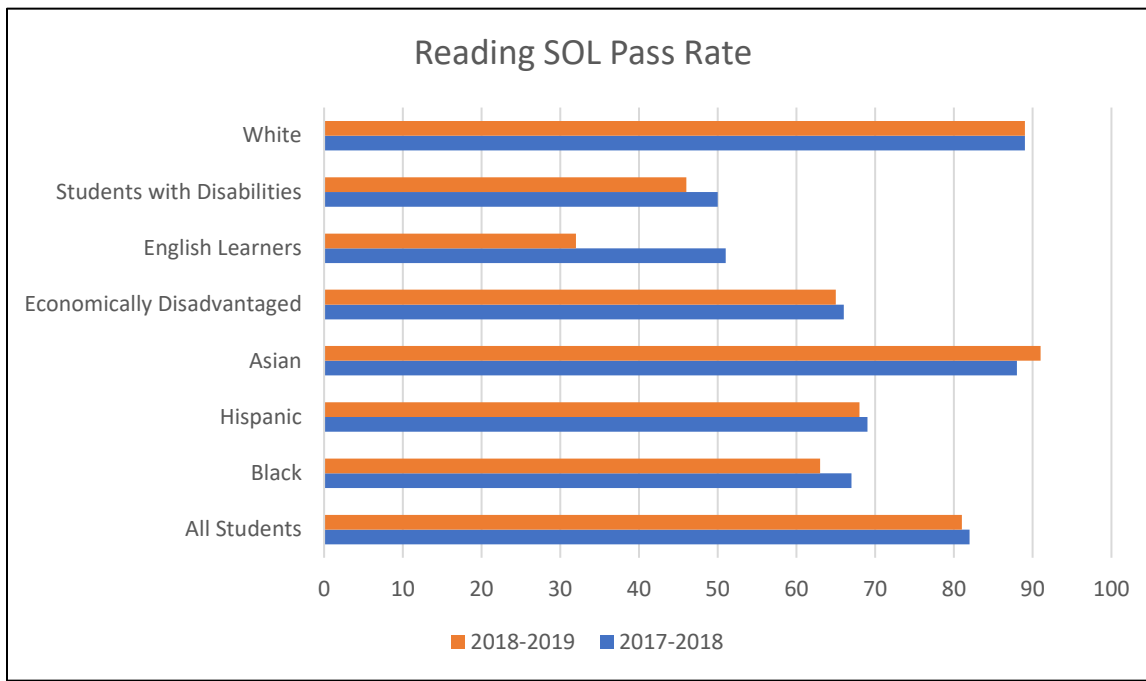


**Updated data for this report is not available because of the closure of schools in March 2020 and the cancellation of state assessments.*

Williamsburg-James City County Public Schools General Information

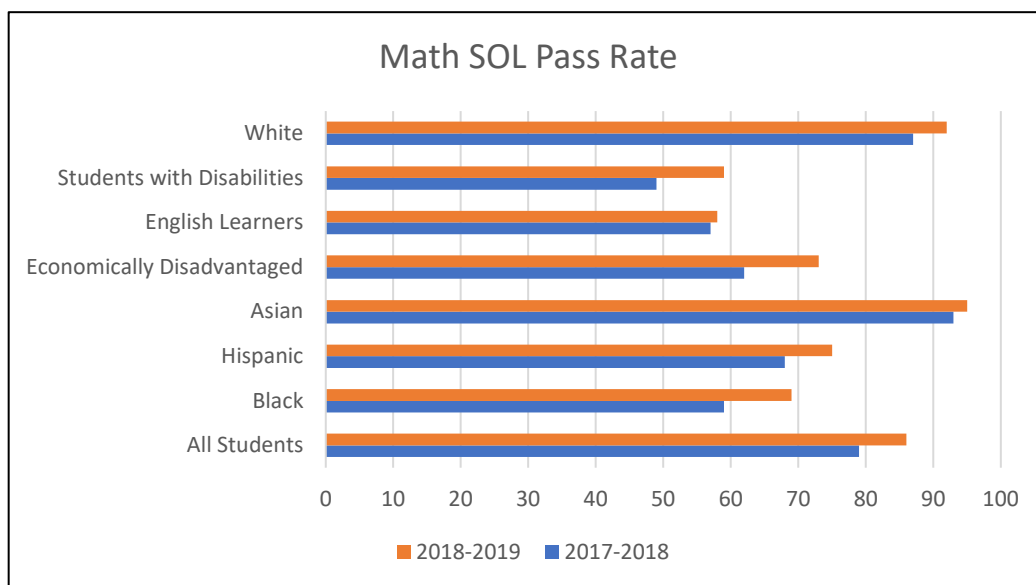
Student Achievement

WJCC Schools closely monitors and acts on performance opportunities within reporting subgroups, as well. The following shows SOL pass rates for READING:



**Updated data for this report is not available because of the closure of schools in March 2020 and the cancellation of state assessments*

The table below displays SOL pass rates for MATH:



**Updated data for this report is not available because of the closure of schools in March 2020 and the cancellation of state assessments.*

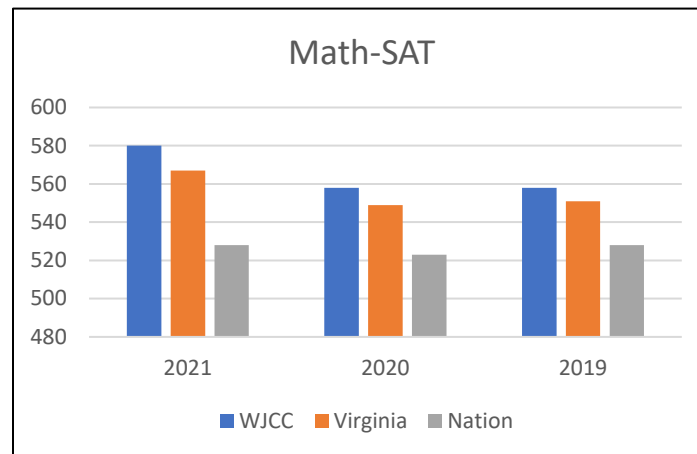
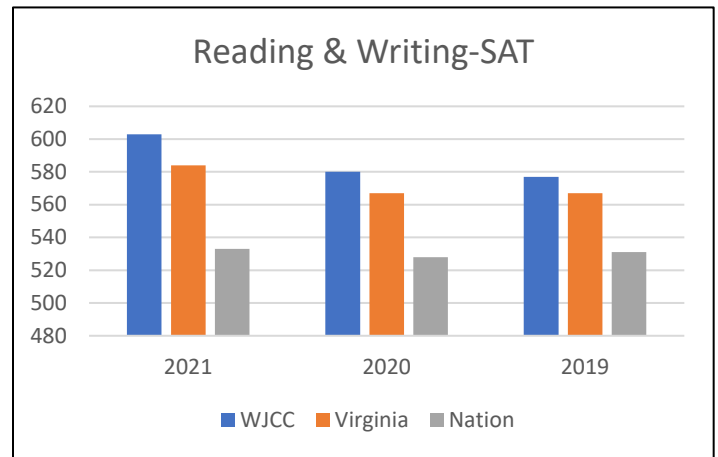
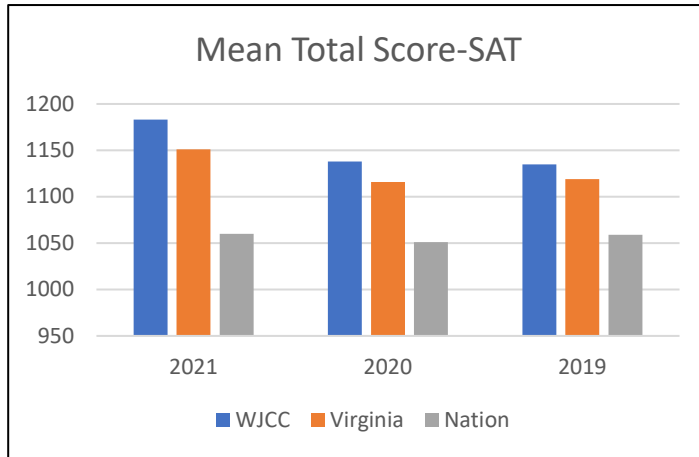
Williamsburg-James City County Public Schools General Information

Student Achievement

College and Career Readiness

In the 2020-2021 school year, 1,205 Advanced Placement exams were taken in WJCC high schools, with 63.3% earning a score of 3, 4, or 5.

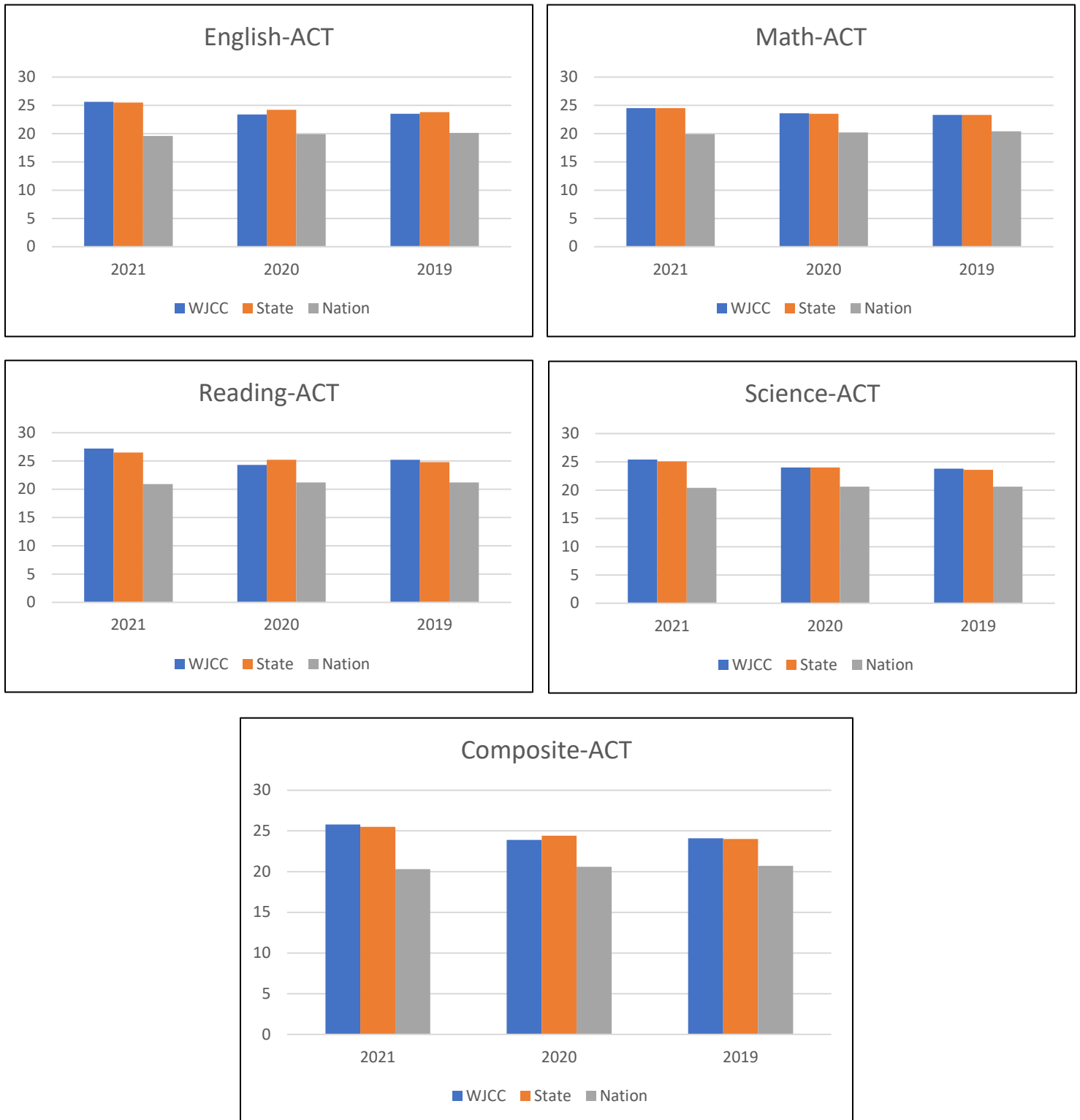
WJCC Schools use the ACT and SAT as two measures of students' readiness for college or post-graduate studies. The following three-year trend shows how WJCC Schools students' performance on the SAT outpaces Virginia and the nation:



Williamsburg-James City County Public Schools General Information

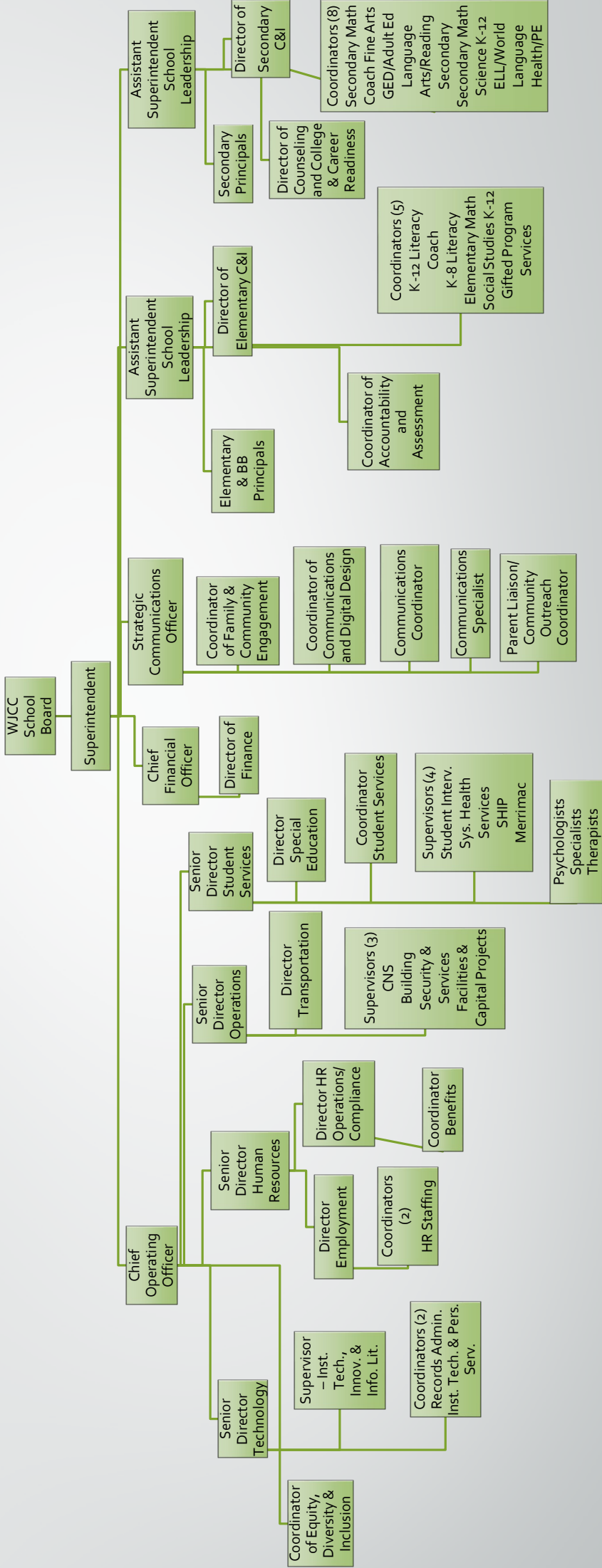
Student Achievement

The following three-year trend shows how WJCC Schools students' average performance on the ACT outpaces Virginia and the nation:





WJCC Schools Organization Chart



Budget Calendar Fiscal Year 2023

Date	Process	Responsible Parties	Detail
August 3, 2021	Presentation of the Proposed Budget Calendar	Superintendent Chief Financial Officer	Present proposed Budget Calendar and receive input from the School Board in regard to the budget process.
August 17, 2021	School Board approval of the Budget Calendar	School Board	School Board approval of the budget calendar.
October 5, 2021	Presentation of the Capital Improvement Development Committee Recommendations	Superintendent Chief Financial Officer Sr. Director of Operations	Overview of Capital Improvement Plan (CIP) Committee recommendations and receive input from the School Board.
October 19, 2021 6:30 p.m. Public Hearing prior to School Board Meeting	Conduct Public Hearing on Recommended Capital Improvement Plan	Superintendent Chief Financial Officer Sr. Director of Operations	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.
November 9, 2021	Presentation of Superintendent's Proposed Capital Improvement Plan	Superintendent Chief Financial Officer Sr. Director of Operations	Superintendent presents the recommended capital budget proposal for the School Board's consideration in accordance with Virginia Code Section §22.1-92.
November 16, 2021	Conduct Public Hearing on Recommended Capital Improvement Plan	Superintendent Chief Financial Officer Sr. Director of Operations	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.
December 3, 2021	Joint Meeting on Capital Improvement Plan and Enrollment	School Board JCC Board of Supervisors Williamsburg City Council	A joint meeting to discuss the Capital Improvement Plan and enrollment.
December 7, 2021	Adoption of the School Board Capital Improvement Plan (CIP)	School Board	The School Board approves its budget proposal to forward to the County and City for their consideration.
January 4, 2022 4 – 6 p.m.	School Board Budget Work Session	School Board Superintendent Senior Leadership Team	Budget work session to present the Governor's Proposed Budget & Localities' Projected Budgets. Present potential initiatives.
January 18, 2022 4 – 6 p.m.	School Board Budget Work Session	School Board Superintendent Senior Leadership Team	Budget work session to provide additional information and discuss overall impact of budget inclusions.
January 18, 2022, 6:30 p.m. Public Hearing prior to School Board Meeting	Conduct pre-budget Public Hearing	School Board	A public hearing is conducted to gather community input regarding budget priorities and suggestions.
February 15, 2022	Presentation of Superintendent's Proposed Operating Budget to School Board	Superintendent Chief Financial Officer	Superintendent presents the recommended budget proposal for the School Board's consideration in accordance with Virginia Code Section §22.1-92.
March 1, 2022 6:30 p.m. Public Hearing prior to School Board Meeting	Conduct Public Hearing on Proposed Operating Budget	School Board	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.
March 11, 2022	Joint Meeting on Operating Budget	School Board JCC Board of Supervisors Williamsburg City Council	A joint meeting to discuss the operating budget.
March 15, 2022	Approval of the School Board Proposed Operating Budget	School Board	The School Board approves its budget proposal to forward to the County and City for their consideration.
March 29, 2022 (tentative, if needed)	Approval of the School Board Proposed Operating Budget	School Board	The School Board approves its budget proposal to forward to the County and City for their consideration.
May 17, 2022	Adoption of the School Board Operating Budget	School Board	Based upon the funding level provided by the County and City, the School Board is required to make any necessary adjustments to the proposed budget.
May 24, 2022 (tentative, if needed)	Adoption of the School Board Operating Budget	School Board	Based upon the funding level provided by the County and City, the School Board is required to make any necessary adjustments to the proposed budget.

Budget Process

From July to May of each fiscal year, the three primary phases in the budget development process include: 1) *Superintendent's Proposed Budget* (administrative recommendation presented to the School Board); 2) *School Board Proposed Budget* (School Board recommendation to the County Board of Supervisors and the City Council); and 3) *School Board Adopted Budget* (School Board adopted budget based upon funding authorization/appropriation by the County and City).

The process includes three opportunities to gather community input, one in the fall for the Capital Improvement Plan (CIP), and one prior to the development of the Superintendent's Proposed Operating Budget and another prior to approval of the School Board Proposed Budget. Williamsburg-James City County Public Schools' personnel develop departmental and school budget requests using the *WJCC Strategic Plan* to provide direction.

July/August

The Chief Financial Officer (CFO) and Superintendent establish a budget calendar for presentation to the School Board in August. Budget development begins in July/August with the initiation of Capital Improvement Program (CIP) development committee meetings.

September/October

The Superintendent's Proposed Capital Improvement Plan (CIP) is presented to the School Board. A public hearing is conducted by the School Board to gather community input regarding the presented CIP in accordance with Virginia Code Section §22.1-92. School division staff begin preparing budget request submissions during this timeframe for consideration during the Operating budget development process.

December

The School Board CIP is approved and transmitted to the County and City. Schools and departments submit budget proposals for consideration. The CFO and members of the Senior Leadership Team (SLT) meet with cost center managers to review budget requests and needs. Preliminary revenue estimates are formed based upon the Governor's Introduced Budget.

January

A pre-budget public hearing is conducted by the School Board to gather community input regarding budget priorities. The CFO analyzes budget requests for alignment with the Strategic Plan and cost/benefit justification. The CFO develops budget balancing strategies for consideration by SLT. School Board budget work sessions are held to discuss enrollment projections, the operating budget, and to receive mid-process guidance.

February

The Superintendent's Proposed Operating Budget is presented to the School Board. Revenue estimates are updated based upon the Governor's Introduced budget.

March

A joint meeting is held between the School Board, James City County Board of Supervisors and Williamsburg City Council. A public hearing is held to receive input on the Proposed Operating Budget in accordance with Virginia Code Section §22.1-92. The School Board Proposed Budget is approved and transmitted to the County and City.

May

The School Board Adopted Budget is approved.

Understanding the Budget

Budget Overview

The WJCC Schools’ budget is a document summarizing all educational programs and related services provided by the Williamsburg-James City County School Board to the students enrolled in the public school system in the City of Williamsburg and the County of James City.

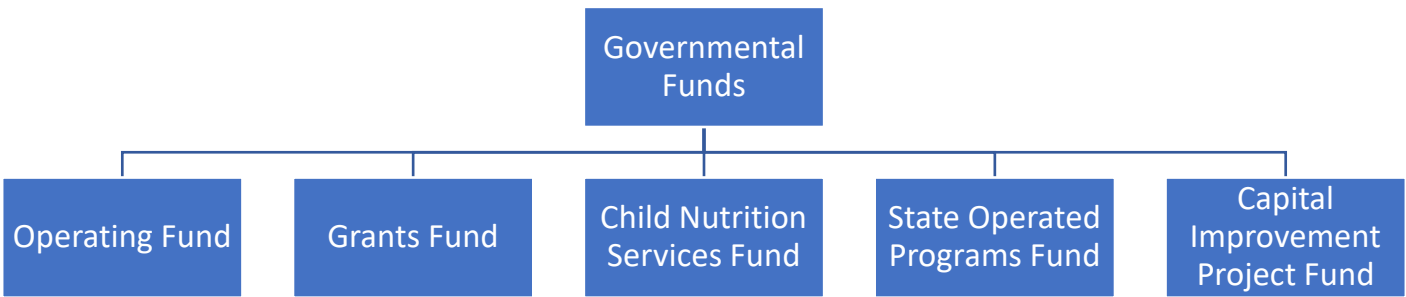
WJCC Schools is fiscally dependent with no taxing or borrowing authority. Almost all the funding is derived from the City, the County, and the Commonwealth of Virginia. The City Council and Board of Supervisors approves the School Board’s Operating Budget at the total appropriation level and approves a Capital Improvement Plan that includes school projects with identified funding sources. The School Board is fiscally dependent upon the governing bodies to provide financial resources for the operation of the Schools and the acquisition or construction of facilities.

Costs related to the operation of WJCC Schools are apportioned between the two localities in accordance with the Agreement, as amended. Based upon §22.1-100 of the Code of Virginia, local funds unexpended in any year shall become part of the appropriated funds of the City and County for the School Board the following year. However, the governing bodies may approve a spending plan submitted by the School Board that allows for unexpended local funds at year-end to be retained by WJCC Schools and used for school purposes.

The City and County are also responsible for the redemption of debt and compliance with legal limits for debts. The School Board has the responsibility to meet the educational needs of the community within the funds available. The Board of Supervisors and City Council are prohibited by law from exercising control over specific appropriations within the operating budget. The City and the County appropriate funds by a single lump sum amount.

School Board Fund Structure

The accounts of the School Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity with a separate set of self-balancing accounts. The funds of the School Board consist of the following:



WJCC Schools utilizes the modified accrual basis for accounting and budgeting for all funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

Budgetary controls are maintained to ensure compliance with Virginia statutes governing public entities and school operations. These statutes provide legal standards for preparing, presenting, adopting, and administering the budget.

Understanding the Budget

The Superintendent is authorized to make expenditures and commitments of funds as approved by the Board in the adopted annual budget in accordance with the Board's policies and applicable state and federal regulations and laws.

The accounting policies of WJCC Schools conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the more significant accounting policies of WJCC Schools.

Sources of Revenue

Revenue for the operation of WJCC Schools is received from four primary sources: federal, state, state sales tax, and local governing bodies.

Federal Funds consist of *categorical funds* that are designated for specific programs. These funds are in addition to the operating budget and are recognized in the grants fund. The most significant federal grants include Title I (*Every Student Succeeds Act, ESSA*) and Title VI-B IDEA (Individuals with Disabilities Education Act). These funds are subject to federal appropriation.

State Funds consist of *Standards of Quality (SOQ)* payments and *categorical* amounts established by the General Assembly on a biennial basis. SOQ payments are derived by multiplying the per-pupil amounts determined by the General Assembly by the projected March 31 Average Daily Membership (ADM). The September 30 projected enrollment is used to estimate the March 31 ADM using historical rates of decline. SOQ payments are shared by the state and the local governments based upon a ratio entitled the Composite Index. The Composite Index is determined by the state with each biennium and represents the local governments' ability to fund public education.

In addition to SOQ payments, the state also provides categorical funds to pay the state's share of specific programs or expenditures, such as dropout prevention, vocational education, and special education.

State Sales Tax, since 1985, is required by the Appropriations Act to be shown as a separate source of revenue in local budgets. One and one-eighth cent of the sales tax is returned by the state to localities for public education and is distributed to school divisions based on the number of school-aged children residing in each locality. An annual estimate of the school-age (5 to 19 years old) population is provided to the Department of Education by the Weldon Cooper Center for Public Service at the University of Virginia. The estimate is utilized by the state to determine the distribution of sales tax to each school division.

Local Funds consist of numerous miscellaneous revenue sources such as school facility rentals, tuition, and sale of equipment, as well as appropriations by the Board of Supervisors and City Council. The governing bodies must contribute a minimum level of funding, referred to as the required local effort. This minimum level of funding is determined by the Composite Index and is applied to the per-pupil amounts defined by the state for the Standards of Quality. The local governments provide appropriations for education in excess of the minimum requirement.

Understanding the Budget

Expenditure Categories

Education programs and other programs are grouped by state-mandated categories. The six categories in the Operating Budget are:

- Instruction
- Student Attendance and Health
- Administration
- Pupil Transportation
- Operations and Maintenance
- Technology

The categories are then segregated by the following expenditure types:

- Personnel Services – further segregated by object classifications full-time employees, substitutes, and part-time employees
- Fringe Benefits - further segregated by object classifications FICA, Virginia Retirement costs, Health Insurance, and other employee benefits
- Purchased Services - further segregated by object classifications tuition payments, consultants, school allocations, printing
- Other Charges - further segregated by object classifications utilities, fuel, postage
- Materials and Supplies - further segregated by object classifications instructional supplies, office supplies
- Capital Outlay - further segregated by object classifications school allocations, bus, vehicle, and equipment replacements

In addition, a cost center report is provided which breaks down expenses by the department or school which has control of those particular resources.

Budget Amendment Process

Amendments to the appropriated Operating Budget are made in accordance with *Board Policy DA (Fiscal Management)*, which governs budget transfers. The policy states:

The superintendent or his/her designee is responsible for administering the division budget in accordance with Board policies and applicable state and federal regulations, and laws; therefore, the superintendent or his/her designee is authorized to make expenditures and commitments of funds and will use appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the division.

1. *Funds may be transferred by the school board from one category to another. These categories are defined as those contained under Section 22.1-115.*
2. *The superintendent or designee shall be authorized by the school board to make line item transfers within a category, up to \$100,000 per transfer. Transfers in excess of \$100,000 will require school board approval.*
3. *The superintendent or superintendent's designee shall be authorized by the school board to make line item transfers between categories, up to \$25,000 per transfer. An accounting of such transfers will be included as part of the monthly financial report to the board. Any transfer over \$25,000 between categories will require school board approval.*

The school board shall manage and control the funds made available to the school board for the public schools and may incur costs and expenses.

Understanding the Budget

Administrative control is also maintained at the cost center level, i.e., no budget (cost center) manager may expend or encumber more than the budgeted amount for the cost center. In addition, the policy does not permit capital outlay expenditures in excess of available capital outlay funds.

Accounting Requirements

WJCC Schools prepares audited financial statements at the conclusion of each fiscal year. These statements more fully discuss the accounting requirements and are available upon request. The items below are selected from these statements.

- Basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements. Government-wide statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.
- Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both “measurable” and “available”. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. WJCC Schools considers collections within 60 days of year end as available. Expenditures, other than principal and interest on long-term debt, which is recorded when due, are recorded when the related fund liability is incurred.
- In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended for the specific purpose or project before any amounts will be paid to the schools, which is usually within 60 days; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the accrual criteria are met.
- Under the accrual basis of accounting, revenues are recognized when earned. Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Expenses are recognized at the time they are incurred.





FINANCIAL SECTION

Fiscal Year 2023





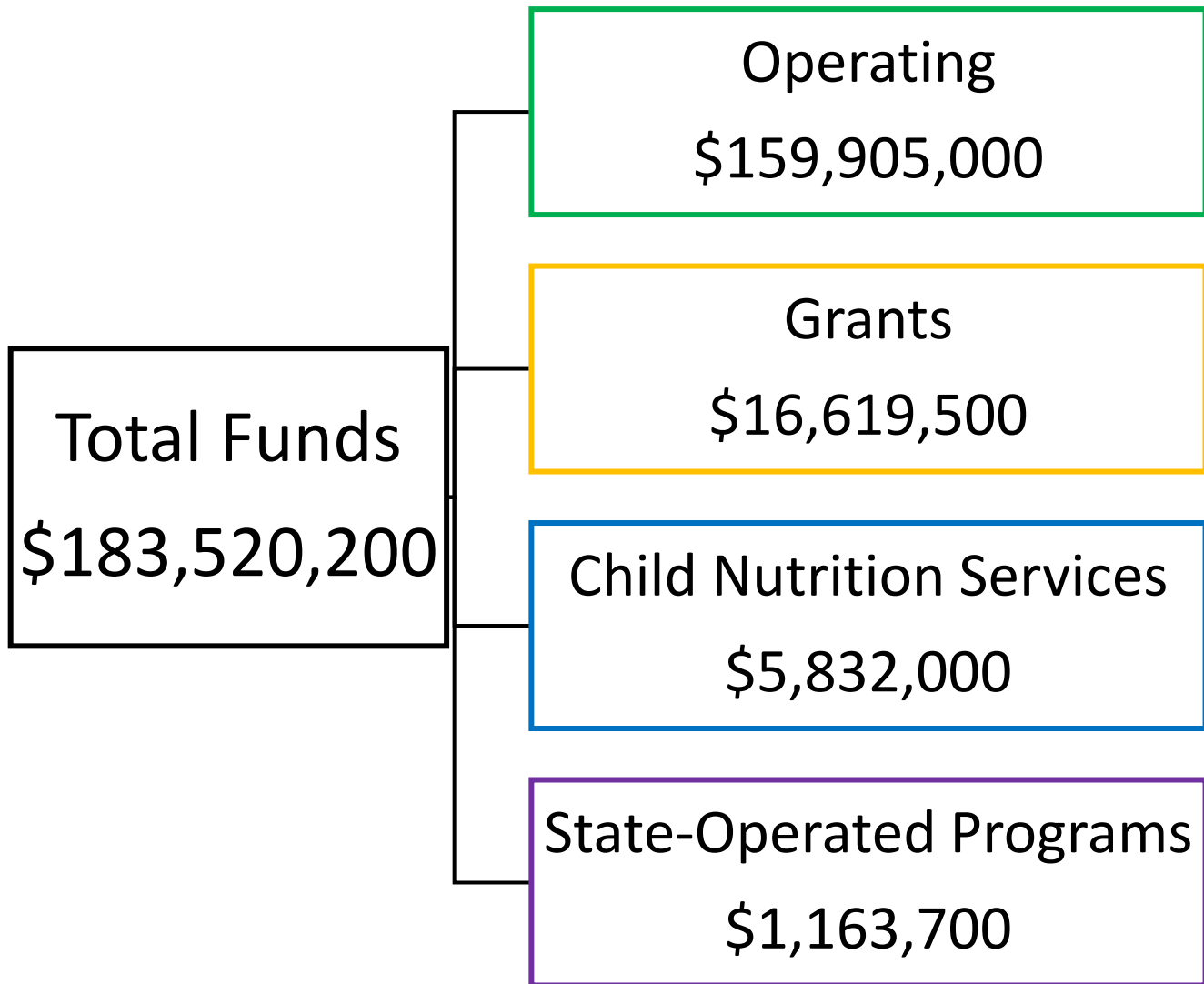
FINANCIAL SUMMARIES

All Funds

Fiscal Year 2023

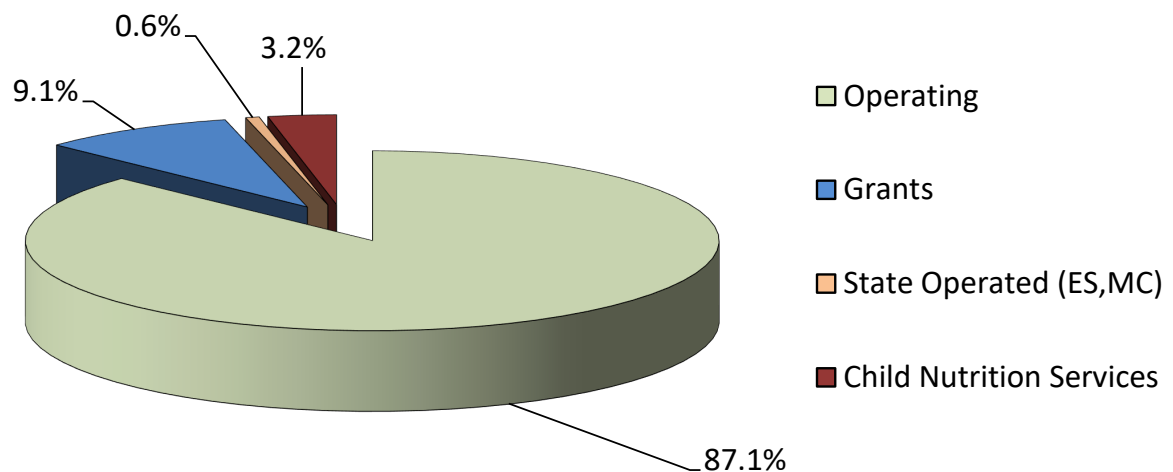


Williamsburg-James City County Public Schools
SUMMARY of FUNDS
Fiscal Year 2023



Budget Components Summary of Funds

Williamsburg-James City County Public Schools' total resources are made up of several component funds (a self-balancing set of accounts that generally have a common purpose): operating fund, other supplemental grant funds, State-Operated Programs fund, and Child Nutrition Services (CNS) fund. The operating fund is the largest and most widely discussed since it supports the daily operational expenses of the school division. Supplemental grant funds are funds that are provided for very specific purposes, e.g., Title I funds, which must only be spent on improving student achievement for disadvantaged students. The State-Operated Programs fund provides funding for educational services to students detained by the Justice system in the Middle Peninsula Juvenile Detention Center and students at Eastern State Hospital. The CNS fund supports the food service program that serves breakfast and lunch to our students.



Fund	FY21 Budget	FY22 Budget	FY23 Budget	\$ Change	% Change	% of Total	FY21 Unassigned Fund Balance
Operating	\$ 140,688,700	\$ 150,272,700	\$ 159,905,000	\$ 9,632,300	6.4%	87.13%	\$ 200,000
Grants	11,407,931	11,179,380	16,619,500	5,440,120	48.7%	9.06%	-
State Operated (ES,MC)	1,086,000	1,142,390	1,163,700	21,310	1.9%	0.63%	-
Child Nutrition Services	4,720,000	4,880,600	5,832,000	951,400	19.5%	3.18%	-
Grand Total	\$ 157,902,631	\$ 167,475,070	\$ 183,520,200	\$ 16,045,130	9.6%	100.0%	\$ 200,000

* Percentage total may not equal 100% due to rounding

Summary by State Object
All Funds

Object	Description	Operating	Grants	Child Nutrition	State Operated	Total
1110	Administrative Salary & Wages	\$ 2,091,153	\$ 33,716	\$ 119,809	\$ 120,746	\$ 2,365,424
1112	Superintendent Salaries & Wages	244,816	-	-	-	244,816
1120	Instructional Salaries & Wages	57,292,162	3,422,721	-	526,044	61,240,927
1122	Librarian Salaries & Wages	1,241,864	-	-	-	1,241,864
1123	Counselor Salaries & Wages	2,744,164	-	-	-	2,744,164
1124	Supervisor Salaries & Wages	310,796	94,965	-	-	405,761
1126	Principal Salaries & Wages	1,760,916	214,603	-	-	1,975,519
1127	Asst Principal Salary & Wages	2,228,351	-	-	-	2,228,351
1130	Other Prof. Salaries & Wages	3,226,096	442,730	65,895	70,818	3,805,539
1131	School Nurse Salaries & Wages	1,041,342	192,371	-	-	1,233,713
1132	Psychologist Salaries & Wages	480,351	272,000	-	-	752,351
1133	Caseworker Salaries & Wages	-	19,599	-	-	19,599
1140	Technical Salaries & Wages	2,921,772	116,277	-	-	3,038,049
1141	Tech Support Salaries & Wages	63,518	-	-	-	63,518
1142	Security Guard Salaries & Wages	506,921	-	-	-	506,921
1150	Clerical Salaries & Wages	3,958,161	64,281	51,217	34,207	4,107,866
1151	Instr Aides Salaries & Wages	4,915,277	1,521,841	-	-	6,437,118
1160	Trades Salaries & Wages	1,647,100	-	-	-	1,647,100
1170	Bus Driver Salaries & Wages	2,648,131	-	-	-	2,648,131
1175	Bus Aids Salaries & Wages	652,744	-	-	-	652,744
1180	Laborer Salaries & Wages	2,000	-	-	-	2,000
1190	Service Salaries & Wages	3,038,633	-	1,642,252	-	4,680,885
1520	Substitute Salaries & Wages	1,800,500	15,850	-	5,500	1,821,850
1620	Supplemental Salaries & Wages	748,325	1,830,603	-	-	2,578,928
1650	National Board Teacher Supplement	140,000	5,000	-	-	145,000
1700	Stipends	1,176,765	47,000	-	-	1,223,765
1000's	Personnel Services (Wages) Total	96,881,858	8,293,557	1,879,173	757,315	107,811,903
2100	FICA Benefits	7,456,610	630,613	143,122	57,896	8,288,241
2210	VRS Benefits Plan 1 & 2	10,279,249	1,138,418	112,317	124,952	11,654,936
2220	VRS Benefits Hybrid	4,062,297	142,435	9,029	-	4,213,761
2300	HMP Benefits	17,868,426	1,827,139	519,336	164,604	20,379,505
2400	Group Life Insurance	1,242,636	103,269	9,784	10,075	1,365,764
2510	Disability Insurance Hybrid	133,656	4,274	255	-	138,185
2600	Unemployment Insurance	30,000	-	-	-	30,000
2700	Worker's Compensation	500,451	-	-	-	500,451
2750	Retiree Health Care Credit	1,064,010	93,252	8,834	9,097	1,175,193
2800	Other Benefits	151,500	-	-	-	151,500
2000's	Fringe Benefits Total	42,788,835	3,939,400	802,677	366,624	47,897,536
1/2000's	Wages & Fringe Benefits Total	139,670,693	12,232,957	2,681,850	1,123,939	155,709,439
3000	Purchased Services	6,706,034	1,181,956	56,000	7,500	7,951,490
3810	Tuition Paid-Oth Div In-State	20,000	-	-	-	20,000
3830	Tuition Paid-Private Schools	422,000	-	-	-	422,000
3000's	Purchased Services Total	7,148,034	1,181,956	56,000	7,500	8,393,490
4000	Internal Services	4,400	32,549	-	-	36,949
4000's	Internal Services Total	4,400	32,549	-	-	36,949

Summary by State Object All Funds

Object	Description	Operating	Grants	Child Nutrition	State Operated	Total
5001	Telecommunications	380,000	-	-	-	380,000
5101	Electricity	2,499,000	-	-	-	2,499,000
5102	Heating Fuel	369,600	-	-	-	369,600
5103	Water/Sewer Services	303,800	-	-	-	303,800
5104	Refuse Removal	117,000	-	-	-	117,000
5200	Communications	51,150	-	-	-	51,150
5300	Insurance	326,710	-	-	-	326,710
5400	Leases and Rentals	483,105	479,296	-	-	962,401
5500	Travel	236,498	65,574	12,250	6,400	320,722
5800	Miscellaneous	47,035	461	4,600	-	52,096
5801	Dues & Memberships	135,676	-	-	-	135,676
5804	Graduation Expenditures	61,500	-	-	-	61,500
5805	Staff Development	140,498	350	-	-	140,848
5806	Testing Services	158,250	-	-	-	158,250
5000's	Other Charges Total	5,309,822	545,681	16,850	6,400	5,878,753
6000	Materials and Supplies	1,597,814	1,357,543	262,500	1,800	3,219,657
6002	Food Supplies	-	-	2,764,800	-	2,764,800
6003	Testing Materials	-	5,655	-	-	5,655
6008	Vehicle/Powered Equip Fuels	995,000	-	-	-	995,000
6009	Vehicle/Powered Equip Supplies	462,000	-	-	-	462,000
6020	Textbooks and Workbooks	204,850	-	-	500	205,350
6030	Instructional Materials	917,424	475,257	-	8,003	1,400,684
6040	Tech-Software/On line Content	817,763	14,635	-	5,558	837,956
6045	Technology Supplies	-	-	-	10,000	10,000
6050	Non-Capitalized Tech Hardware	-	-	-	-	-
6060	Non-Capitalized Tech Infrastructure	-	466,000	-	-	466,000
6000's	Materials and Supplies Total	4,994,851	2,319,090	3,027,300	25,861	10,367,102
7000's	Tuition Payments to Joint Ops	2,066,180	5,301	-	-	2,071,481
8100	Capital Outlay Replacement	643,720	-	50,000	-	693,720
8110	Technology-Hardware Replace	19,900	-	-	-	19,900
8200	Capital Outlay Additions	38,900	284,691	-	-	323,591
8210	Technology-Hardware Additions	8,500	1,850	-	-	10,350
8000's	Capital/Equip. Outlay Total	711,020	286,541	50,000	-	1,047,561
9000's	Other Uses of Funds	-	15,425	-	-	15,425
GRAND TOTAL		\$ 159,905,000	\$ 16,619,500	\$ 5,832,000	\$ 1,163,700	\$ 183,520,200

FINANCIAL SECTION**Full-Time Equivalents (FTEs) by State Object
All Funds**

Object Code	Description	Operating	Grants	Child	State	Total FTEs
				Nutrition	Operated	
511100	Salary - Administrative	15.70	0.30	1.00	1.00	18.00
511120	Salary - Superintendent	1.00	-	-	-	1.00
511200	Salary - Teacher	930.90	44.16	-	7.50	982.56
511220	Salary - Librarian	19.00	-	-	-	19.00
511230	Salary - Guidance Counselor	43.50	-	-	-	43.50
511240	Salary - Supervisor	3.00	1.00	-	-	4.00
511260	Salary - Principal	17.00	1.00	-	-	18.00
511270	Salary - Assistant Principal	28.00	-	-	-	28.00
511300	Salary - Other Professional	8.00	3.21	1.00	1.00	13.21
511310	Salary - School Nurse	18.38	2.73	-	-	21.11
511320	Salary - Psychologist	7.00	-	-	-	7.00
511340	Salary - Social Worker	7.00	-	-	-	7.00
511390	Salary - Therapist	30.69	4.22	-	-	34.91
511400	Salary - Technical	30.00	1.50	-	-	31.50
511410	Salary - Technical Support	1.00	-	-	-	1.00
511420	Salary - Security Guard	13.00	-	-	-	13.00
511430	Salary - Other Technical	16.00	-	-	-	16.00
511500	Salary - Clerical	102.00	2.07	1.00	1.00	106.07
511510	Salary - Teacher Assistant	221.96	45.43	-	-	267.39
511600	Salary - Trades	20.00	-	-	-	20.00
511650	Salary - Mechanic	6.00	-	-	-	6.00
511660	Salary - Grounds worker	1.00	-	-	-	1.00
511700	Salary - Bus Driver	129.00	-	-	-	129.00
511750	Salary - Transit Aide	47.00	-	-	-	47.00
511910	Salary - Custodian	89.00	-	-	-	89.00
511930	Salary - Cafeteria Worker	-	-	48.63	-	48.63
511940	Salary - Cafeteria Manager	-	-	16.00	-	16.00
Grand Total		1,805.13	105.62	67.63	10.50	1,988.88

FINANCIAL SECTION

Fund Balance (Unassigned/Restricted)

Please note that as a dependent school division we are only allowed to carry a relatively small operating fund balance as approved by the City/County. Child Nutrition Services is a special revenue fund, which may carry a fund balance to cover future liabilities.

	FY 2018 Unassigned/ Restricted Fund Balance	FY 2019 Unassigned/ Restricted Fund Balance	FY 2020 Unassigned/ Restricted Fund Balance	FY 2021 Unassigned/ Restricted Fund Balance
Fund				
Operating - Unassigned	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Child Nutrition Services - Restricted	956,389	925,882	631,860	1,896,798
Grand Total	\$ 1,156,389	\$ 1,125,882	\$ 831,860	\$ 2,096,798





FINANCIAL SUMMARIES

Operating Budget

Fiscal Year 2023

FINANCIAL SECTION

Projected Operating Revenue by Source

Revenue Description	2022 Budget	% Total	2023 Budget	% Total	\$ Change	% Change
Local Revenue:						
Appropriations - JCC*	86,049,786	57.3%	87,554,084	54.8%	1,504,298	1.7%
Appropriations - WMSBG*	9,214,181	6.1%	9,372,833	5.9%	158,652	1.7%
Total Local Revenue	95,263,967	63.4%	96,926,917	60.6%	1,662,950	1.7%
State Revenue:						
Sales Tax	13,886,766	9.2%	15,801,201	9.9%	1,914,435	13.8%
Standards of Quality (SOQ)	33,659,822	22.4%	37,409,126	23.4%	3,749,304	11.1%
Incentive Programs	3,377,382	2.2%	4,893,272	3.1%	1,515,890	44.9%
Categorical Programs	40,785	0.0%	40,785	0.0%	-	0.0%
Lottery Funded Programs	3,402,978	2.3%	4,192,699	2.6%	789,721	23.2%
Total State Revenue	54,367,733	36.2%	62,337,083	39.0%	7,969,350	14.7%
Federal Revenue	110,000	0.1%	110,000	0.1%	-	0.0%
Other Revenue	531,000	0.4%	531,000	0.3%	-	0.0%
Grand Total	\$ 150,272,700	100.0%	\$ 159,905,000	100.0%	\$ 9,632,300	6.4%

Projected Operating Expenditures by State Function Categories

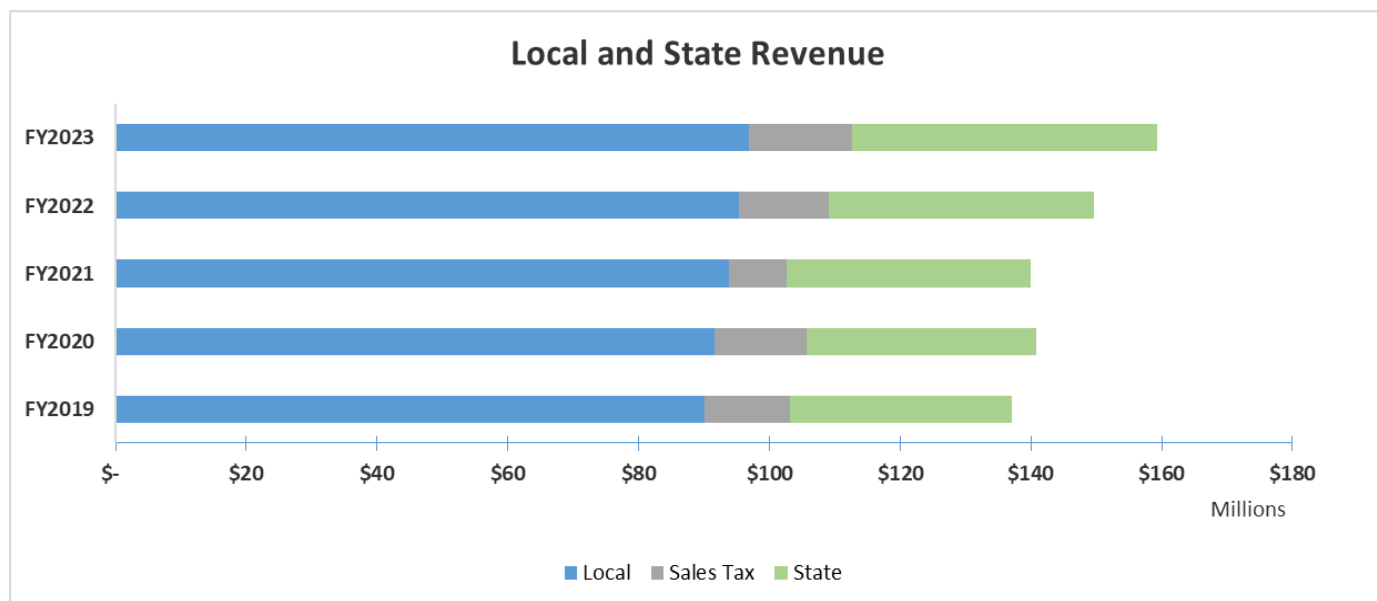
Expenditure Description	2022 Budget	% Total	2023 Budget	% Total	\$ Change	% Change
Instruction	109,293,348	72.7%	117,558,531	73.5%	8,265,183	7.6%
Student Attendance and Health	5,103,465	3.4%	5,402,355	3.4%	298,890	5.9%
Administration	3,649,682	2.4%	3,679,584	2.3%	29,902	0.8%
Pupil Transportation Services	9,087,530	6.0%	9,592,216	6.0%	504,686	5.6%
Operation and Maintenance Services	13,517,575	9.0%	13,506,819	8.4%	(10,756)	-0.1%
Technology	9,621,100	6.4%	10,165,495	6.4%	544,395	5.7%
Total Operating Expenditures	\$ 150,272,700	100.0%	\$ 159,905,000	100.0%	\$ 9,632,300	6.4%

* Based on the FY22 City-County split of 9.67% for the City and 90.33% for the County as the FY23 split has not yet been determined.

Overview of Operating Budget Revenue Funding

As a public school system in the Commonwealth of Virginia, WJCC funding is from two main sources: the Commonwealth and the County/City. In fulfilling its constitutional mandate, the State Board of Education establishes the educational objectives for public education in Virginia. These objectives are known as the Standards of Quality (SOQ). These standards are subject to revision only by the General Assembly. The SOQ represents the minimum requirements for school divisions in Virginia to provide a program of high quality public elementary and secondary education.

The Constitution of Virginia also requires the General Assembly to determine the manner in which funds are provided to meet the SOQ, including the apportionment of costs between the state and local governments. All basic aid and most categorical funding established within the SOQ funding formula are apportioned between the state and local governments according to a “composite index”. The composite index is the state’s measure of the local ability to pay for education. In James City County, the composite index for FY23 is 0.5331. This means that for every dollar of support called for by the SOQ, the County of James City is required to pay approximately 53.3 cents and the state approximately 46.7 cents (Williamsburg has a composite index of 0.7305).



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

State funds are made up of:

- State sales tax – revenues represent 1-1/8% of the educational component of the tax that is distributed to all school districts. All statewide revenue is pooled and allocated based on school age populations residing in each locality.
- Standards of Quality (SOQ) funds – basic aid, fringe benefit funds, special education, vocational education, etc.
- Categorical/incentive funds – encompass a myriad of state assistance in the areas of technology, vocational education, primary class size, compensation supplement, etc.
- Lottery – funds received from the state that is a portion of profits made through the lottery system.

FINANCIAL SECTION

State Revenue Summary and Definitions

Basic School Aid (SOQ) - Based upon average daily membership; calculated by formula
Compensation Supplement - State share of salary increases for SOQ instructional personnel
Foster Home Children - Funds for pupils from other localities placed in WJCC PS
General Adult Education - Funds for adults seeking a diploma
Gifted Education (SOQ) - State share of support costs for gifted education program
Textbook (SOQ) - State funding on a per pupil basis
Special Education (SOQ) - State reimbursements for additional cost of special education
Special Education (Homebound) - State share of Homebound costs for special education programs
Special Education (Regional Tuition) - Costs for special education students receiving services
Remedial Summer School - Remedial Education costs for Summer School
Prevention, Intervention & Remediation (SOQ) - Remedial Education payments
Early Reading Initiative – Funding for early reading specialist positions
Vocational Education (SOQ) - Vocational Education; includes some funds for Adult Education
Social Security - State share of Social Security for SOQ personnel
Virginia Retirement System - State share of Virginia Retirement System for SOQ personnel
English as a Second Language - Funds for the English as a Second Language program
At-Risk Program - Funds to assist in the instruction of at-risk students
Class Size Reduction Program – Funds to reduce class sizes in Grades K-3
Algebra Readiness – Funds for at-risk of failing the Algebra I end-of-course.

Local Revenue

Local revenues consist of the appropriations by Board of Supervisors and City Council. The School Board is a fiscally dependent body. Therefore, the School Board must rely on the City and the County to levy taxes and appropriate the required funds and to approve the total budget. The County and City must contribute a minimum level of funding, referred to as the required local effort. This minimum level of funding is determined by the Composite Index and is applied to the per-pupil amounts defined by the state for the SOQ. However, the local governments provide appropriations for education that are in excess of the minimum requirement.

Federal Revenue

Includes federal revenue not recognized in the grants fund, primarily Impact Aid.

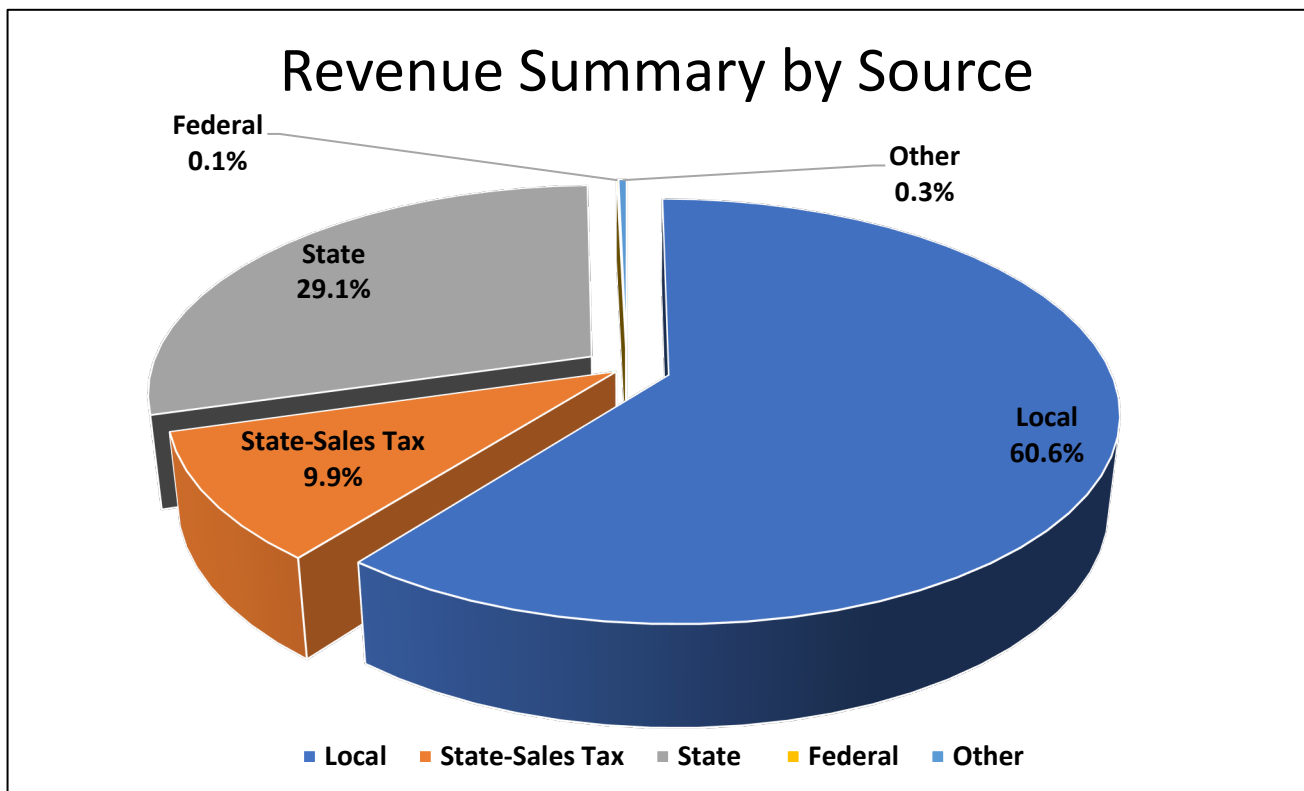
Other Revenue

Other revenues consist of numerous miscellaneous revenue sources such as school facility rentals, tuition, and sale of equipment, etc.

FINANCIAL SECTION

Revenue Summary Operating Fund

Revenue Description	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Local Revenue:					
Appropriations - JCC	77,181,667	86,049,786	87,554,084	1,504,298	1.7%
Appropriations - WMSBG	8,255,670	9,214,181	9,372,833	158,652	1.7%
Total Local Revenue	85,437,337	95,263,967	96,926,917	1,662,950	1.7%
State Revenue:					
Sales Tax	15,800,987	13,886,766	15,801,201	1,914,435	13.8%
Standards of Quality (SOQ)	32,481,573	33,659,822	37,409,126	3,749,304	11.1%
Incentive Programs	2,320,147	3,377,382	4,893,272	1,515,890	44.9%
Categorical Programs	41,170	40,785	40,785	-	0.0%
Lottery Funded Programs	3,582,363	3,402,978	4,192,699	789,721	23.2%
Other State Revenue	158,103	-	-	-	0.0%
Total State Revenue	54,384,343	54,367,733	62,337,083	7,969,350	14.7%
Federal Revenue	154,255	110,000	110,000	-	0.0%
Other Revenue	419,499	531,000	531,000	-	0.0%
Grand Total	\$ 140,395,435	\$ 150,272,700	\$ 159,905,000	\$ 9,632,300	6.4%



FINANCIAL SECTION

**Projected Revenue Detail
Operating Fund**

Object Code	Description	2021 Actual	2022 Budget	2023 Projected	\$ Change	% Change
LOCAL REVENUE						
411000	Appropriations - JCC	\$ 77,181,667	\$ 86,049,786	\$ 87,554,084	\$ 1,504,298	1.7%
411000	Appropriations - WMSBG	8,255,670	9,214,181	9,372,833	158,652	1.7%
TOTAL: LOCAL REVENUE*		85,437,337	95,263,967	96,926,917	1,662,950	1.7%

STATE REVENUE
SALES TAX FOR EDUCATION:

424083/85	Sales Tax-JCC	14,224,708	12,532,553	14,216,420	1,683,867	13.4%
424083/85	Sales Tax-WMSBG	1,576,279	1,354,213	1,584,781	230,568	17.0%
TOTAL: STATE - SALES TAX		15,800,987	13,886,766	15,801,201	1,914,435	13.8%

STANDARDS OF QUALITY (SOQ) PROGRAMS:

424021	Basic School Aid-JCC	21,850,959	22,945,963	25,407,199	2,461,236	10.7%
424032	Textbooks-JCC	463,549	474,048	622,162	148,114	31.2%
424035	Vocational Education-JCC	155,279	158,795	126,895	(31,900)	-20.1%
424026	Gifted Education-JCC	228,604	233,782	263,190	29,408	12.6%
424030	Special Education-JCC	2,859,713	2,924,479	3,106,578	182,099	6.2%
424027	Prevention, Intervention, Remediation-JCC	496,029	507,263	592,177	84,914	16.7%
424041	VRS Retirement-JCC	2,967,545	3,056,809	3,435,565	378,756	12.4%
424039	Social Security-JCC	1,272,421	1,310,061	1,475,742	165,681	12.6%
424050	Group Life-JCC	90,579	92,631	103,396	10,765	11.6%
424081	English as a 2nd Language-JCC	233,906	257,839	344,629	86,790	33.7%
424023	Remedial Summer School-JCC	13,330	10,000	-	(10,000)	-100.0%
424021	Basic School Aid-WMSBG	1,292,752	1,172,220	1,334,995	162,775	13.9%
424032	Textbooks-WMSBG	28,159	25,642	35,073	9,431	36.8%
424035	Vocational Education-WMSBG	9,694	8,828	7,153	(1,675)	-19.0%
424026	Gifted Education-WMSBG	13,887	12,646	14,572	1,926	15.2%
424030	Special Education-WMSBG	173,452	157,953	172,742	14,789	9.4%
424027	Prevention, Intervention, Remediation-WMSBG	30,131	27,439	33,118	5,679	20.7%
424041	VRS Retirement-WMSBG	180,265	165,111	191,553	26,442	16.0%
424039	Social Security-WMSBG	77,294	70,864	82,132	11,268	15.9%
424050	Group Life-WMSBG	5,502	5,011	5,829	818	16.3%
424081	English as a 2nd Language-WMSBG	38,108	41,938	54,426	12,488	29.8%
424023	Remedial Summer School-WMSBG	415	500	-	(500)	-100.0%
TOTAL: STATE - SOQ		32,481,573	33,659,822	37,409,126	3,749,304	11.1%

FINANCIAL SECTION

**Projected Revenue Detail
Operating Fund**

Object				2023		
Code	Description	2021 Actual	2022 Budget	Projected	\$ Change	% Change
<u>INCENTIVE PROGRAMS:</u>						
424029	Compensation Supplement-JCC	-	1,462,512	1,646,718	184,206	12.6%
424064	At-Risk-JCC	529,582	447,210	1,230,383	783,173	175.1%
	Grocery Tax Hold Harmless-JCC	-	-	462,106	462,106	100.0%
	Rebenchmarking Hold Harmless-JCC	-	-	1,093,614	1,093,614	100.0%
424108	No Loss Funding-JCC	1,669,318	1,026,423	-	(1,026,423)	-100.0%
424029	Compensation Supplement-WMSBG	-	79,690	93,148	13,458	16.9%
424064	At-Risk-WMSBG	31,821	23,777	68,215	44,438	186.9%
	Grocery Tax Hold Harmless-WMSBG	-	-	69,738	69,738	100.0%
	Rebenchmarking Hold Harmless-WMSBG	-	-	229,350	229,350	100.0%
424108	No Loss Funding-WMSBG	88,426	337,770	-	(337,770)	-100.0%
424100	Career Switchers-WMSBG	1,000	-	-	-	0.0%
TOTAL: STATE - INCENTIVE PROGRAMS		2,320,147	3,377,382	4,893,272	1,515,890	44.9%
<u>CATEGORICAL PROGRAMS:</u>						
424052	Special Education Homebound-WMSBG	5,727	5,785	5,785	-	0.0%
424037	HCD Indirect Cost-WMSBG	35,443	35,000	35,000	-	0.0%
TOTAL: STATE - CATEGORICAL PROGRAMS		41,170	40,785	40,785	-	0.0%
<u>LOTTERY FUNDED PROGRAMS:</u>						
424024	Foster Care-JCC	241,518	75,000	90,170	15,170	20.2%
424109	Learning Loss Instructional Supports-JCC	190,601	-	-	-	0.0%
424064	At-Risk-JCC	-	257,025	390,643	133,618	52.0%
424045	Early Reading Intervention-JCC	135,958	135,958	455,370	319,412	234.9%
424069	K-3 Primary Class Size Reduction-JCC	422,813	422,221	543,107	120,886	28.6%
424093	SOL Algebra Readiness-JCC	71,899	70,267	77,993	7,726	11.0%
424054	Special Education Regional Programs-JCC	446,321	360,966	450,000	89,034	24.7%
	Infrastructure & Operations PP Fund-JCC	1,798,722	1,772,366	1,870,080	97,714	5.5%
424109	Learning Loss Instructional Supports-WMSBG	10,342	-	-	-	0.0%
424024	Foster Care-WMSBG	3,091	35,000	-	(35,000)	-100.0%
424064	At-Risk-WMSBG	-	13,666	21,658	7,992	58.5%
424045	Early Reading Intervention-WMSBG	9,033	8,130	30,159	22,029	271.0%
424069	K-3 Primary Class Size Reduction-WMSBG	33,953	33,729	54,297	20,568	61.0%
424093	SOL Algebra Readiness-WMSBG	3,650	3,650	4,222	572	15.7%
424054	Special Education Regional Programs-WMSBG	14,462	10,000	-	(10,000)	-100.0%
	Career & Technical Education-WMSBG	-	5,000	5,000	-	0.0%
	Infrastructure & Operations PP Fund-WMSBG	200,000	200,000	200,000	-	0.0%
TOTAL: STATE - LOTTERY FUNDED PROGRAMS		3,582,363	3,402,978	4,192,699	789,721	23.2%
<u>OTHER STATE FUNDS:</u>						
424067	National Board Certification Payments-WMSBG	147,500	-	-	-	0.0%
424088	Industry Certifications-WMSBG	9,074	-	-	-	0.0%
424103	Workplace Readiness-WMSBG	1,529	-	-	-	0.0%
TOTAL: STATE - OTHER		158,103	-	-	-	0.0%
TOTAL: STATE REVENUE		54,384,343	54,367,733	62,337,083	7,969,350	14.7%

Williamsburg-James City County Public Schools - FY23 Proposed Budget

FINANCIAL SECTION

Projected Revenue Detail
Operating Fund

Object Code	Description	2021 Actual	2022 Budget	2023 Projected	\$ Change	% Change
FEDERAL REVENUE:						
480202	Medicaid Reimbursement	14,319	20,000	15,000	(5,000)	-25.0%
483347	Impact Aid	139,936	90,000	95,000	5,000	5.6%
TOTAL: FEDERAL REVENUE**		154,255	110,000	110,000	-	0.0%

OTHER REVENUE:

411020	Interest On Investments	32,907	25,000	30,000	5,000	20.0%
411030	Rents	13,463	20,000	25,000	5,000	25.0%
411040	Whro Lease Berkeley Tower	56,491	45,000	45,000	-	0.0%
411050	Tuition Day School	10,575	-	-	-	0.0%
411070	Tuition - Summer School	15,737	15,000	15,000	-	0.0%
411080	Special Fees From Students	6,958	85,000	85,000	-	0.0%
411090	Student Athletic Fees	5,235	100,000	90,000	(10,000)	-10.0%
412030	Sale Of Equipment	17,898	11,000	11,000	-	0.0%
412095	Insurance Adjustments	676	5,000	1,000	(4,000)	-80.0%
413000	Other Funds	60,787	80,000	80,000	-	0.0%
480200	E-Rate	198,772	145,000	149,000	4,000	2.8%
TOTAL: OTHER REVENUE		419,499	531,000	531,000	-	0.0%

GRAND TOTAL	\$ 140,395,435	\$ 150,272,700	\$ 159,905,000	\$ 9,632,300	6.4%
--------------------	-----------------------	-----------------------	-----------------------	---------------------	-------------

Locality	Estimated Required Local Match
James City County	\$ 49,407,689
Williamsburg	\$ 6,723,522

Locality	Enrollment
James City County	10,066
Williamsburg	952
TOTAL	11,018

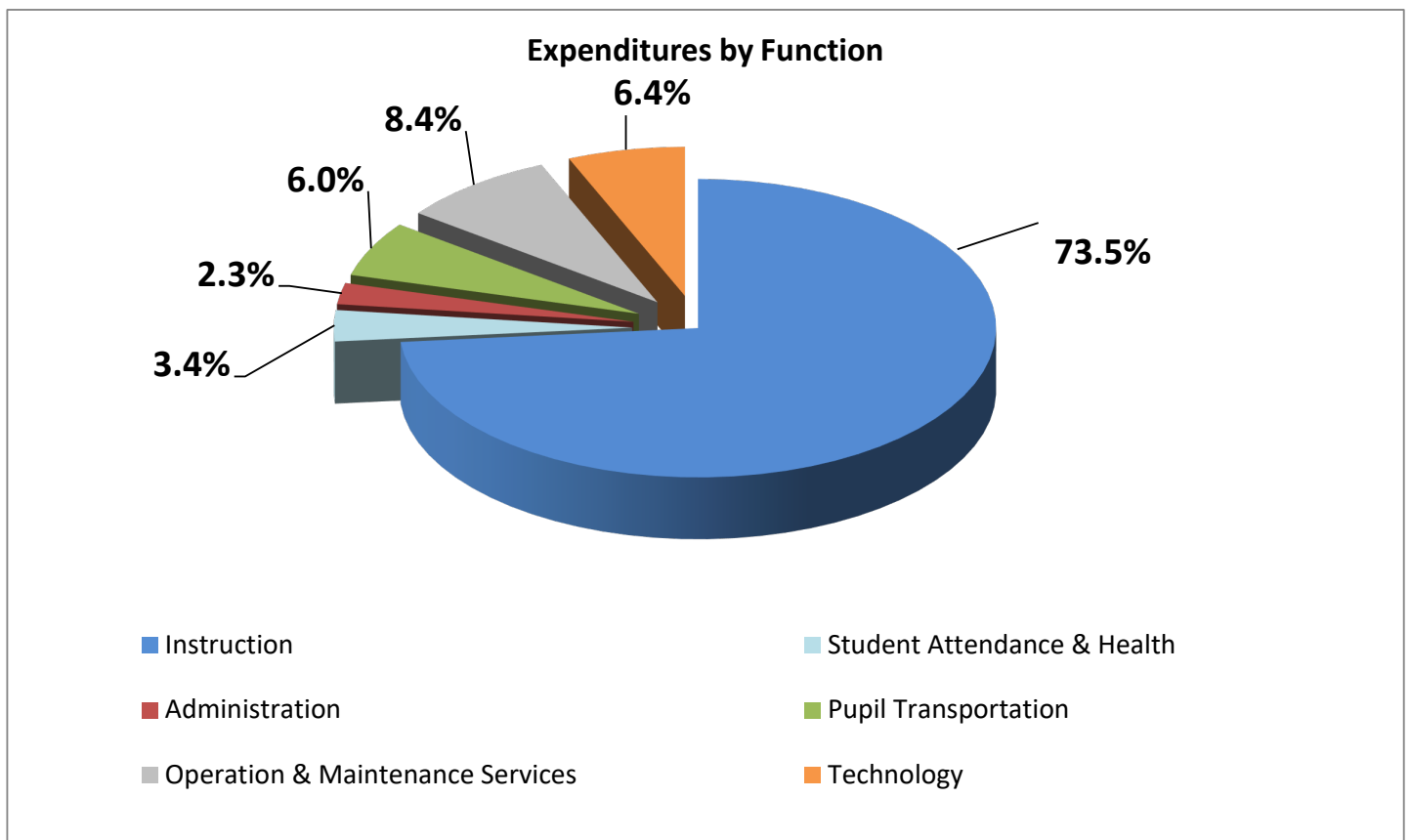
*Based on the FY22 City-County split of 9.67% for the City and 90.33% for the County.

**Other Federal revenue included in the grants fund

Projected Operating Expenditures by State Function Categories

Expenditure Description	2022 Budget	% Total	2023 Budget	% Total	\$ Change	% Change
Instruction	109,293,348	72.7%	117,558,531	73.5%	8,265,183	7.6%
Student Attendance and Health	5,103,465	3.4%	5,402,355	3.4%	298,890	5.9%
Administration	3,649,682	2.4%	3,679,584	2.3%	29,902	0.8%
Pupil Transportation Services	9,087,530	6.0%	9,592,216	6.0%	504,686	5.6%
Operation and Maintenance Services	13,517,575	9.0%	13,506,819	8.4%	(10,756)	-0.1%
Technology	9,621,100	6.4%	10,165,495	6.4%	544,395	5.7%
Total Operating Expenditures	\$ 150,272,700	100.0%	\$ 159,905,000	100.0%	\$ 9,632,300	6.4%

Per the Code of Virginia §22.1-115, expenditures must be classified into the categories shown above.



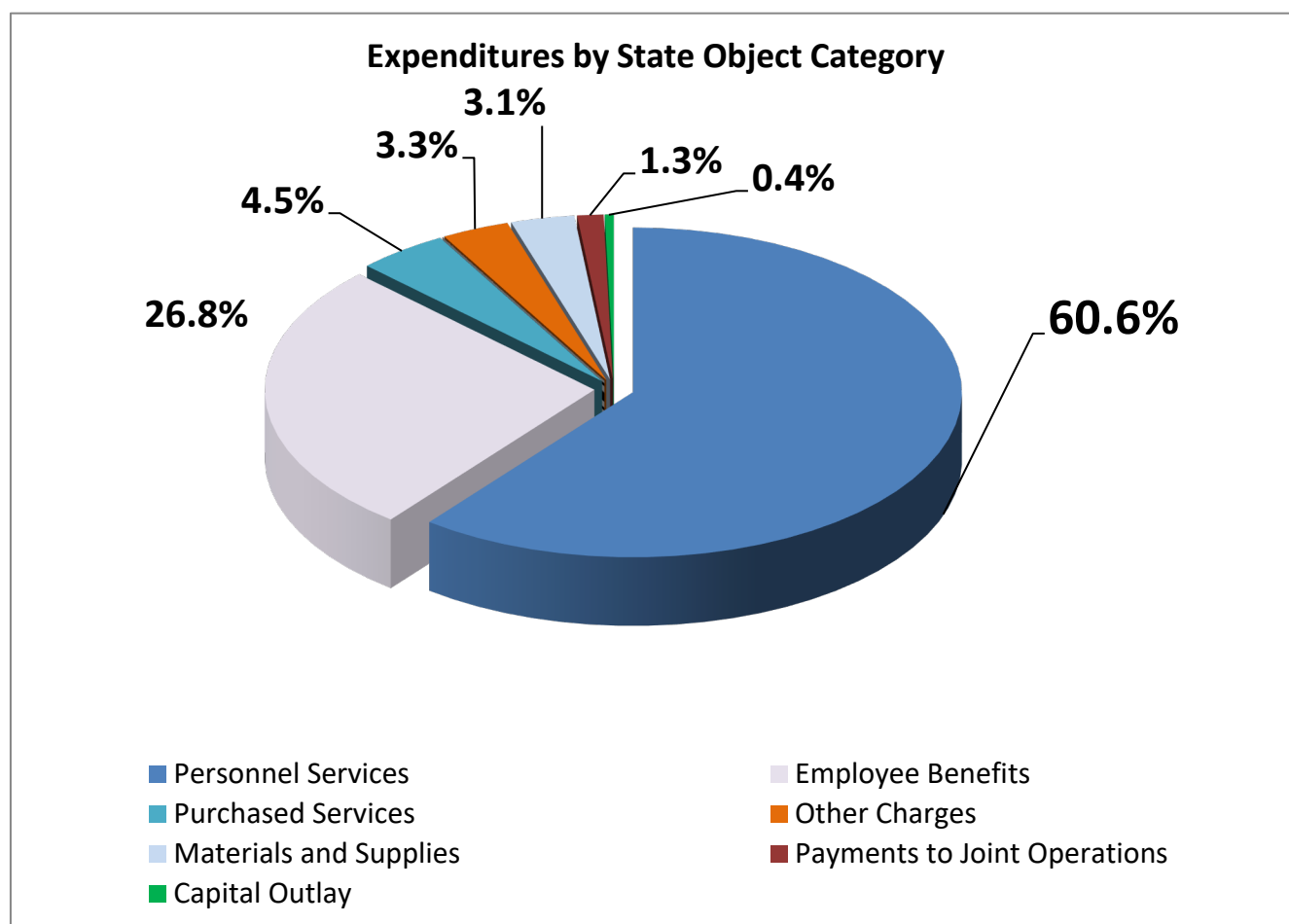
FINANCIAL SECTION

Operating Summary by Function

Function	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1100	Instruction (Regular)	767.00	776.00	\$ 59,752,191	\$ 64,300,560	\$ 68,627,006	\$ 4,326,446	6.7%
1200	Instruction - Special Education	229.50	240.50	14,714,626	15,664,374	17,120,350	1,455,976	9.3%
1210	Guidance Services	49.50	53.50	3,626,601	4,220,074	4,727,201	507,127	12.0%
1220	School Social Worker Services	7.00	7.00	665,302	692,607	649,301	(43,306)	-6.3%
1230	Homebound Instruction	-	-	-	86,120	86,120	-	0.0%
1300	Instruction - Career & Technical	17.67	17.67	1,874,921	1,959,054	2,242,713	283,659	14.5%
1310	Instructional Improvement	29.10	30.10	3,861,666	4,188,503	4,714,077	525,574	12.5%
1320	Media Services	35.00	35.00	2,447,718	2,524,181	2,669,872	145,691	5.8%
1400	Instruction - Gifted & Talented	15.00	15.00	1,273,469	1,341,309	1,448,462	107,153	8.0%
1410	Office of the Principal	88.50	92.50	7,479,611	7,820,401	8,540,925	720,524	9.2%
1500	Instruction - Athletics	3.00	3.00	1,021,036	1,207,290	1,271,336	64,046	5.3%
1600	Instruction - Summer School	-	-	71,086	271,543	271,543	-	0.0%
1700	Instruction - Adult Education	2.00	2.00	164,184	168,924	178,549	9,625	5.7%
1800	Instruction - Preschool	71.29	72.29	4,364,948	4,848,408	5,011,076	162,668	3.4%
1000's	Instruction Function Total	1,314.56	1,344.56	\$ 101,317,359	\$ 109,293,348	\$ 117,558,531	\$ 8,265,183	7.6%
2110	School Board Services	-	-	227,046	402,169	407,798	5,629	1.4%
2120	Executive Services	6.00	6.00	872,897	1,009,057	907,369	(101,688)	-10.1%
2140	Personnel Services	10.50	10.50	1,099,395	1,261,239	1,334,179	72,940	5.8%
2160	Fiscal Services	8.00	8.00	877,282	924,281	975,390	51,109	5.5%
2170	Purchasing Services	-	-	40,000	41,000	41,000	-	0.0%
2180	Reprographic Services	-	-	3,935	11,936	13,848	1,912	16.0%
2100's	Administration Function Total	24.50	24.50	\$ 3,120,555	\$ 3,649,682	\$ 3,679,584	\$ 29,902	0.8%
2220	Health Services	32.38	32.38	2,704,177	2,869,062	2,975,791	106,729	3.7%
2230	Psychological Services	7.00	7.00	559,032	591,313	681,924	90,611	15.3%
2240	Speech & Audiology Services	17.69	17.69	1,337,173	1,643,090	1,744,640	101,550	6.2%
2200's	Attend. and Health Function Total	57.07	57.07	\$ 4,600,382	\$ 5,103,465	\$ 5,402,355	\$ 298,890	5.9%
3100	Transportation-Mgt & Direction	11.00	11.00	885,231	969,393	1,020,831	51,438	5.3%
3200	Vehicle Operation	129.00	129.00	3,661,765	5,685,094	6,031,201	346,107	6.1%
3300	Transportation - Monitoring Svcs	47.00	47.00	896,566	1,075,758	1,126,912	51,154	4.8%
3400	Vehicle Maintenance	7.00	7.00	628,446	904,235	913,352	9,117	1.0%
3500	School Buses - Reg Purchases	-	-	1,413,032	453,050	499,920	46,870	10.3%
3000's	Transportation Function Total	194.00	194.00	\$ 7,485,039	\$ 9,087,530	\$ 9,592,216	\$ 504,686	5.6%
4100	Oper. & Maint.-Mgt & Direction	3.50	4.00	337,344	353,038	394,687	41,649	11.8%
4200	Oper. & Maint.-Building Svcs.	111.31	112.00	10,418,589	11,213,490	11,686,995	473,505	4.2%
4300	Grounds Services	1.00	1.00	369,116	315,281	343,880	28,599	9.1%
4600	Security Services	13.00	13.00	729,550	995,766	959,257	(36,509)	-3.7%
6600	Mobile Classrooms	-	-	520,448	640,000	122,000	(518,000)	-80.9%
4/6/7000's	OPS and Maint. Function Total	128.81	130.00	\$ 12,375,046	\$ 13,517,575	\$ 13,506,819	\$ (10,756)	-0.1%
8100	Tech Classroom Instruction	23.00	23.00	4,971,320	4,129,369	4,285,123	155,754	3.8%
8200	Tech Instructional Support	2.00	2.00	614,482	1,003,018	1,017,411	14,393	1.4%
8300	Technology Administration	30.00	30.00	3,632,064	4,078,713	4,452,961	374,248	9.2%
8600	Tech Operations & Maintenance	-	-	354,148	410,000	410,000	-	0.0%
8000's	Technology Function Total	55.00	55.00	\$ 9,572,015	\$ 9,621,100	\$ 10,165,495	\$ 544,395	5.7%
GRAND TOTAL		1,773.94	1,805.13	\$ 138,470,397	\$ 150,272,700	\$ 159,905,000	\$ 9,632,300	6.4%

Projected Operating Expenditures by State Object Category

Description	FY2022 Budget	% Total	FY2023 Budget	% Total	Change (\$)	Change (%)
Personnel Services	\$ 89,606,001	59.6%	\$ 96,881,858	60.6%	\$ 7,275,857	8.1%
Employee Benefits	40,828,677	27.2%	42,788,835	26.8%	1,960,158	4.8%
Purchased Services	7,074,647	4.7%	7,148,034	4.5%	73,387	1.0%
Internal Services	3,800	0.0%	4,400	0.0%	600	15.8%
Other Charges	5,218,175	3.5%	5,309,822	3.3%	91,647	1.8%
Materials and Supplies	5,055,435	3.4%	4,994,851	3.1%	(60,584)	-1.2%
Payments to Joint Operations	1,839,060	1.2%	2,066,180	1.3%	227,120	12.3%
Capital Outlay	646,905	0.4%	711,020	0.4%	64,115	9.9%
Total	\$ 150,272,700	100.0%	\$ 159,905,000	100.0%	\$ 9,632,300	6.4%



FINANCIAL SECTION

Operating Summary by State Object

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1110	Administrative Salary & Wages	15.70	15.70	\$ 1,789,924	\$ 1,995,834	\$ 2,091,153	\$ 95,319	4.8%
1112	Superintendent Salaries & Wages	1.00	1.00	216,286	228,800	244,816	16,016	7.0%
1120	Instructional Salaries & Wages	917.90	930.90	47,989,043	52,649,234	57,292,162	4,642,928	8.8%
1122	Librarian Salaries & Wages	19.00	19.00	1,053,896	1,127,958	1,241,864	113,906	10.1%
1123	Counselor Salaries & Wages	39.50	43.50	1,997,061	2,358,390	2,744,164	385,774	16.4%
1124	Supervisor Salaries & Wages	3.00	3.00	273,648	291,718	310,796	19,078	6.5%
1126	Principal Salaries & Wages	17.00	17.00	1,621,037	1,698,706	1,760,916	62,210	3.7%
1127	Asst Principal Salary & Wages	24.00	28.00	1,633,837	1,836,133	2,228,351	392,218	21.4%
1130	Other Prof. Salaries & Wages	44.69	45.69	2,512,131	2,903,856	3,226,096	322,240	11.1%
1131	School Nurse Salaries & Wages	18.38	18.38	936,425	1,013,941	1,041,342	27,401	2.7%
1132	Psychologist Salaries & Wages	7.00	7.00	383,045	409,077	480,351	71,274	17.4%
1140	Technical Salaries & Wages	46.00	46.00	2,455,926	2,771,252	2,921,772	150,520	5.4%
1141	Tech Support Salaries & Wages	1.00	1.00	56,666	59,370	63,518	4,148	7.0%
1142	Security Guard Salaries & Wages	13.00	13.00	318,999	495,912	506,921	11,009	2.2%
1150	Clerical Salaries & Wages	101.50	102.00	3,483,842	3,835,759	3,958,161	122,402	3.2%
1151	Instr Aides Salaries & Wages	213.96	221.96	4,152,168	4,682,803	4,915,277	232,474	5.0%
1160	Trades Salaries & Wages	26.00	27.00	1,307,426	1,528,188	1,647,100	118,912	7.8%
1170	Bus Driver Salaries & Wages	129.00	129.00	1,643,846	2,511,981	2,648,131	136,150	5.4%
1175	Bus Aide Salaries & Wages	47.00	47.00	527,467	628,733	652,744	24,011	3.8%
1180	Laborer Salaries & Wages	-	-	5,315	2,000	2,000	-	0.0%
1190	Service Salaries & Wages	89.31	89.00	2,505,573	2,830,269	3,038,633	208,364	7.4%
1520	Substitute Salaries & Wages	-	-	366,447	1,800,500	1,800,500	-	0.0%
1620	Supplemental Salaries & Wages	-	-	707,131	742,845	748,325	5,480	0.7%
1650	National Board Teacher Supplement	-	-	284,750	132,500	140,000	7,500	5.7%
1660	Bonus	-	-	2,666,000	-	-	-	0.0%
1700	Stipends	-	-	931,935	1,070,242	1,176,765	106,523	10.0%
1000's	Personnel Services (Wages) Total	1,773.94	1,805.13	81,819,823	89,606,001	96,881,858	7,275,857	8.1%
2100	FICA Benefits	-	-	5,951,870	6,857,592	7,456,610	599,018	8.7%
2210	VRS Benefits Plan 1 & 2	-	-	8,558,755	10,008,689	10,279,249	270,560	2.7%
2220	VRS Benefits Hybrid	-	-	3,188,187	3,187,610	4,062,297	874,687	27.4%
2300	HMP Benefits	-	-	16,496,704	17,699,729	17,868,426	168,697	1.0%
2400	Group Life Insurance	-	-	1,010,168	1,140,278	1,242,636	102,358	9.0%
2510	Disability Insurance	-	-	106,427	106,911	133,656	26,745	25.0%
2600	Unemployment Insurance	-	-	56,385	250,000	30,000	(220,000)	-88.0%
2700	Worker's Compensation	-	-	435,063	476,620	500,451	23,831	5.0%
2750	Retiree Health Care Credit	-	-	849,929	954,428	1,064,010	109,582	11.5%
2800	Other Benefits	-	-	334,378	146,820	151,500	4,680	3.2%
2000's	Fringe Benefits Total	-	-	36,987,867	40,828,677	42,788,835	1,960,158	4.8%
1/2000's	Wages & Fringe Benefits Total	1,773.94	1,805.13	118,807,691	130,434,678	139,670,693	9,236,015	7.1%
3000	Purchased Services	-	-	8,137,922	6,632,647	6,706,034	73,387	1.1%
3810	Tuition Paid-Oth Div In-State	-	-	-	20,000	20,000	-	0.0%
3830	Tuition Paid-Private Schools	-	-	348,347	422,000	422,000	-	0.0%
3000's	Purchased Services Total	-	-	8,486,269	7,074,647	7,148,034	73,387	1.0%
4000's	Internal Services Total	-	-	1,222	3,800	4,400	600	15.8%

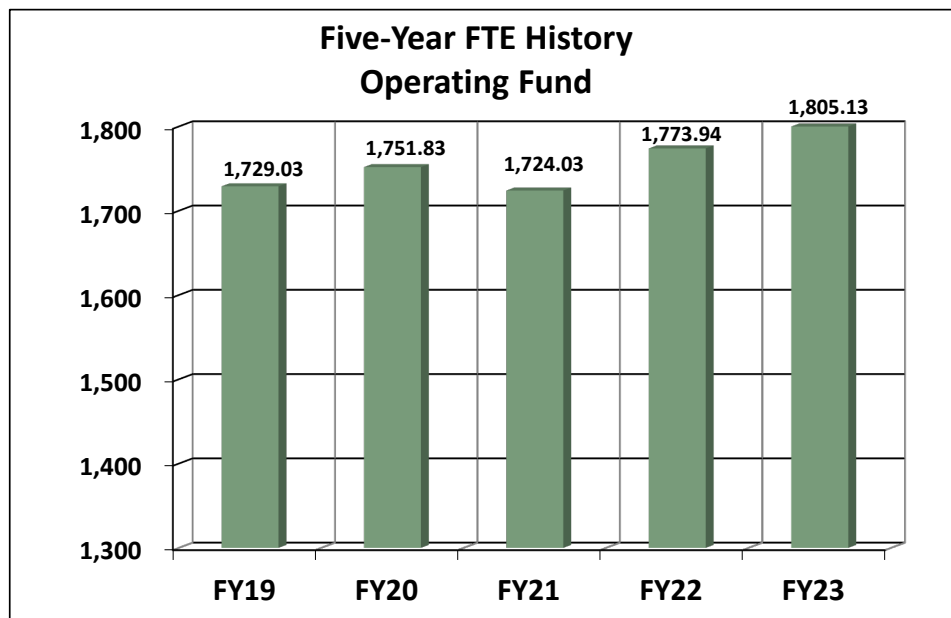
FINANCIAL SECTION

Operating Summary by State Object

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
5001	Telecommunications	-	-	322,785	380,000	380,000	-	0.0%
5101	Electricity	-	-	2,087,883	2,499,000	2,499,000	-	0.0%
5102	Heating Fuel	-	-	244,577	369,600	369,600	-	0.0%
5103	Water/Sewer	-	-	164,982	303,800	303,800	-	0.0%
5104	Refuse Removal	-	-	100,078	117,000	117,000	-	0.0%
5200	Communications	-	-	44,773	62,956	51,150	(11,806)	-18.8%
5300	Insurance	-	-	298,690	311,771	326,710	14,939	4.8%
5400	Leases and Rentals	-	-	416,745	468,771	483,105	14,334	3.1%
5500	Travel	-	-	30,521	164,918	236,498	71,580	43.4%
5800	Miscellaneous	-	-	18,303	54,235	47,035	(7,200)	-13.3%
5801	Dues & Memberships	-	-	89,333	122,324	135,676	13,352	10.9%
5804	Graduation Expenditures	-	-	54,550	59,000	61,500	2,500	4.2%
5805	Staff Development	-	-	46,405	136,008	140,498	4,490	3.3%
5806	Testing Services	-	-	105,519	168,792	158,250	(10,542)	-6.2%
5000's	Other Charges Total	-	-	4,025,145	5,218,175	5,309,822	91,647	1.8%
6000	Materials and Supplies	-	-	1,327,979	1,722,815	1,597,814	(125,001)	-7.3%
6008	Vehicle/Powered Equip Fuels	-	-	243,603	995,000	995,000	-	0.0%
6009	Vehicle/Powered Equip Supplies	-	-	224,359	462,000	462,000	-	0.0%
6020	Textbooks and Workbooks	-	-	417,977	266,550	204,850	(61,700)	-23.1%
6030	Instructional Materials	-	-	910,178	922,570	917,424	(5,146)	-0.6%
6040	Tech-Software/On line Content	-	-	38,866	686,500	817,763	131,263	19.1%
6000's	Materials and Supplies Total	-	-	3,162,962	5,055,435	4,994,851	(60,584)	-1.2%
7000's	Tuition Payments to Joint Ops	-	-	1,762,718	1,839,060	2,066,180	227,120	12.3%
8100	Capital Outlay Replacement	-	-	1,953,855	585,905	643,720	57,815	9.9%
8110	Technology-Hardware Replace	-	-	6,451	19,900	19,900	-	0.0%
8200	Capital Outlay Additions	-	-	254,166	32,150	38,900	6,750	21.0%
8210	Technology-Hardware Additions	-	-	9,919	8,950	8,500	(450)	-5.0%
8000's	Capital/Equip. Outlay Total	-	-	2,224,390	646,905	711,020	64,115	9.9%
GRAND TOTAL		1,773.94	1,805.13	\$ 138,470,397	\$ 150,272,700	\$ 159,905,000	\$ 9,632,300	6.4%

Five-Year Personnel Full-Time Equivalents (FTE) History
Operating Fund

Object Code	Description	FY19	FY20	FY21	FY22	FY23
511100	Salary - Administrative	14.00	15.00	14.70	15.70	15.70
511120	Salary - Superintendent	1.00	1.00	1.00	1.00	1.00
511200	Salary - Teacher	892.40	901.40	892.40	917.90	930.90
511220	Salary - Librarian	19.00	19.00	19.00	19.00	19.00
511230	Salary - Guidance Counselor	30.00	35.00	35.50	39.50	43.50
511240	Salary - Supervisor	4.00	4.00	3.00	3.00	3.00
511260	Salary - Principal	16.00	16.00	17.00	17.00	17.00
511270	Salary - Assistant Principal	19.00	23.00	23.00	24.00	28.00
511300	Salary - Other Professional	6.00	6.00	6.00	7.00	8.00
511310	Salary - School Nurse	18.38	18.38	18.38	18.38	18.38
511320	Salary - Psychologist	7.00	7.00	7.00	7.00	7.00
511340	Salary - Social Worker	7.00	7.00	7.00	7.00	7.00
511390	Salary - Therapist	29.19	30.69	30.69	30.69	30.69
511400	Salary - Technical	18.20	28.00	27.00	30.00	30.00
511410	Salary - Technical Support	12.00	1.00	1.00	1.00	1.00
511420	Salary - Security Guard	9.00	11.00	11.00	13.00	13.00
511430	Salary - Other Technical	9.00	9.50	15.00	16.00	16.00
511500	Salary - Clerical	104.00	104.00	101.00	101.50	102.00
511510	Salary - Teacher Assistant	215.96	217.96	211.96	213.96	221.96
511600	Salary - Trades	19.00	19.00	19.00	19.00	20.00
511650	Salary - Mechanic	7.00	7.00	6.00	6.00	6.00
511660	Salary - Grounds worker	3.00	2.00	1.00	1.00	1.00
511700	Salary - Bus Driver	133.66	133.66	121.16	129.00	129.00
511750	Salary - Transit Aide	46.93	46.93	46.93	47.00	47.00
511910	Salary - Custodian	88.31	88.31	88.31	89.31	89.00
Grand Total		1,729.03	1,751.83	1,724.03	1,773.94	1,805.13





FINANCIAL SUMMARIES

Cost Center Detail

Fiscal Year 2023

FINANCIAL SECTION
Operating Summary by Cost Center

Cost Center	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
000	PreK-12 School Division	8.00	8.00	\$ 2,236,018	\$ 4,602,843	\$ 4,549,384	\$ (53,459)	-1.2%
100	Preschool	72.29	73.29	4,356,486	4,819,383	4,982,551	163,168	3.4%
200	Clara Byrd Baker Elementary	58.72	61.72	4,438,307	4,562,627	4,791,428	228,801	5.0%
205	DJ Montague Elementary	60.22	61.22	4,292,942	4,674,074	4,687,437	13,363	0.3%
210	J Blaine Blayton Elementary	54.42	56.42	3,916,449	4,146,389	4,431,624	285,235	6.9%
215	James River Elementary	67.72	67.72	4,457,225	4,710,601	4,994,631	284,030	6.0%
220	Matoaka Elementary	69.72	73.72	5,392,073	5,728,239	6,074,884	346,645	6.1%
225	Matthew Whaley Elementary	56.72	57.72	4,332,101	4,406,316	4,661,084	254,768	5.8%
230	Norge Elementary	66.23	65.23	4,649,221	4,871,470	5,247,157	375,687	7.7%
235	Laurel Lane Elementary	55.73	56.73	3,550,307	4,020,660	4,358,007	337,347	8.4%
240	Stonehouse Elementary	70.02	77.02	5,304,967	5,524,259	6,641,963	1,117,704	20.2%
300	Berkeley Middle	73.17	74.17	5,492,634	5,837,690	6,210,835	373,145	6.4%
303	James Blair Middle	61.25	63.25	4,247,467	4,478,217	5,086,305	608,088	13.6%
305	Lois Hornsby Middle	85.75	85.75	6,061,269	6,368,959	7,093,155	724,196	11.4%
310	Toano Middle	71.00	71.00	5,338,622	5,399,432	5,871,904	472,472	8.8%
400	Jamestown High	106.00	106.00	9,062,614	9,617,708	10,135,301	517,593	5.4%
405	Lafayette High	108.00	112.00	8,434,235	9,309,949	9,936,996	627,047	6.7%
410	Warhill High	122.00	123.00	9,471,351	9,923,938	10,400,434	476,496	4.8%
500	Student Services	23.50	23.50	2,215,062	2,367,533	2,507,878	140,345	5.9%
505	Media/Technology Services	14.00	14.00	1,789,672	2,407,362	2,361,304	(46,058)	-1.9%
510	Vocational Education	2.00	2.00	662,898	741,871	820,930	79,059	10.7%
515	Gifted & Talented	1.00	1.00	348,301	383,936	418,497	34,561	9.0%
520	Special Education Services	44.19	46.19	4,871,628	5,533,115	6,157,252	624,137	11.3%
525	Health/Homebound Services	32.38	32.38	2,704,177	2,938,495	3,045,224	106,729	3.6%
530	Curriculum & Instruction	12.10	12.10	2,114,407	2,210,126	2,277,708	67,582	3.1%
535	Executive Services	3.00	3.00	592,592	789,589	783,741	(5,848)	-0.7%
540	Communications Services	6.50	5.50	720,964	855,993	839,389	(16,604)	-1.9%
543	Chief of Operations	1.00	2.00	183,164	226,898	372,781	145,883	64.3%
545	School Leadership - Elementary	5.00	6.00	751,719	822,462	963,789	141,327	17.2%
550	School Leadership - Secondary	3.00	3.00	515,619	753,577	763,617	10,040	1.3%
555	Human Resources	10.50	10.50	1,165,614	1,311,289	1,437,627	126,338	9.6%
560	Finance/Business Services	8.00	8.00	1,089,090	1,152,490	1,216,290	63,800	5.5%
565	Technology Services	31.00	31.00	6,995,570	6,272,209	6,757,773	485,564	7.7%
570	Transportation Services	194.00	194.00	6,967,161	9,005,560	9,504,758	499,198	5.5%
575	Operations	115.81	117.00	9,078,920	9,497,441	9,521,362	23,921	0.3%
999	Year End Spending Plan	-	-	669,548	-	-	-	0.0%
TOTAL		1,773.94	1,805.13	\$ 138,470,397	\$ 150,272,700	\$ 159,905,000	\$ 9,632,300	6.4%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 000 - PreK-12 Division

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	8.00	8.00	\$ 1,862	\$ 485,000	\$ 485,000	\$ -	0.0%
1151	Instr Aides Salaries & Wages	-	-	7	-	-	-	0.0%
1520	Substitute Salaries & Wages	-	-	339,545	1,244,000	1,244,000	-	0.0%
1620	Supplemental Salaries & Wages	-	-	32,782	218,000	218,000	-	0.0%
1700	Stipends	-	-	931,935	1,070,242	1,176,765	106,523	10.0%
2100	FICA Benefits	-	-	102,248	230,822	238,972	8,150	3.5%
2210	VRS Benefits	-	-	358	71,466	71,466	-	0.0%
2300	HMP Benefits	-	-	26,890	100,702	114,300	13,598	13.5%
2400	Group Life Insurance	-	-	29	5,896	5,896	-	0.0%
2500	Disability Insurance	-	-	10	500	-	(500)	-100.0%
2600	Unemployment Insurance	-	-	56,385	250,000	30,000	(220,000)	-88.0%
2700	Worker's Compensation	-	-	435,063	476,620	500,451	23,831	5.0%
2750	Retiree Health Care Credit	-	-	26	5,324	5,324	-	0.0%
2800	Other Benefits	-	-	13,259	112,500	112,500	-	0.0%
3000	Purchased Services	-	-	(3,071)	20,000	20,000	-	0.0%
5300	Insurance	-	-	298,690	311,771	326,710	14,939	4.8%
Cost Center 000 Total		8.00	8.00	\$ 2,236,018	\$ 4,602,843	\$ 4,549,384	\$ (53,459)	-1.2%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 100 - Preschool**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	36.00	36.00	\$ 2,032,350	\$ 2,207,752	\$ 2,249,750	\$ 41,998	1.9%
1126	Principal Salaries & Wages	1.00	1.00	80,724	84,584	90,505	5,921	7.0%
1127	Asst Principal Salary & Wages	1.00	1.00	-	70,000	72,225	2,225	3.2%
1150	Clerical Salaries & Wages	2.00	2.00	84,451	88,931	106,606	17,675	19.9%
1151	Instr Aides Salaries & Wages	32.29	33.29	530,164	653,597	692,258	38,661	5.9%
1620	Supplemental Salaries & Wages	-	-	39,456	50,000	50,000	-	0.0%
1650	National Board Teacher Bonus	-	-	24,750	12,500	15,000	2,500	20.0%
1660	Bonus	-	-	117,000	-	-	-	0.0%
2100	FICA Benefits	-	-	209,184	242,303	250,641	8,338	3.4%
2210	VRS Benefits Plan 1 & 2	-	-	366,275	451,827	435,135	(16,692)	-3.7%
2220	VRS Benefits Hybrid	-	-	63,392	64,168	98,507	34,339	53.5%
2300	HMP Benefits	-	-	668,041	750,680	766,755	16,075	2.1%
2400	Group Life Insurance	-	-	34,665	41,604	43,026	1,422	3.4%
2510	Disability Insurance Hybrid	-	-	1,793	1,815	2,786	971	53.5%
2750	Retiree Health Care Credit	-	-	31,282	37,567	38,852	1,285	3.4%
2800	Other Benefits	-	-	3,655	-	-	-	0.0%
3000	Purchased Services	-	-	13,908	1,500	1,500	-	0.0%
5200	Communications	-	-	592	950	650	(300)	-31.6%
5400	Leases and Rentals	-	-	2,686	2,705	2,705	-	0.0%
5500	Travel	-	-	419	2,500	2,500	-	0.0%
5801	Dues & Memberships	-	-	80	150	150	-	0.0%
5805	Staff Development	-	-	1,650	2,750	5,000	2,250	81.8%
6000	Materials and Supplies	-	-	20,103	15,500	19,500	4,000	25.8%
6020	Textbooks and Workbooks	-	-	-	500	2,500	2,000	400.0%
6030	Instructional Materials	-	-	21,817	25,000	25,000	-	0.0%
6040	Tech-Software/On line Content	-	-	3,483	3,500	4,000	500	14.3%
8100	Capital Outlay Replacement	-	-	562	1,000	1,000	-	0.0%
8110	Technology-Hardware Replacement	-	-	1,662	3,000	3,000	-	0.0%
8200	Capital Outlay Additions	-	-	2,344	3,000	3,000	-	0.0%
Cost Center 100 Total		72.29	73.29	\$ 4,356,486	\$ 4,819,383	\$ 4,982,551	\$ 163,168	3.4%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 200 - Clara Byrd Baker

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	37.72	38.72	\$ 2,167,152	\$ 2,253,882	\$ 2,403,163	\$ 149,281	6.6%
1122	Librarian Salaries & Wages	1.00	1.00	53,413	55,899	59,811	3,912	7.0%
1123	Counselor Salaries & Wages	1.50	1.50	109,390	114,117	107,248	(6,869)	-6.0%
1126	Principal Salaries & Wages	1.00	1.00	86,260	90,387	96,715	6,328	7.0%
1127	Asst Principal Salary & Wages	1.00	1.00	67,316	70,473	75,313	4,840	6.9%
1150	Clerical Salaries & Wages	3.50	3.50	102,737	108,012	115,568	7,556	7.0%
1151	Instr Aides Salaries & Wages	13.00	15.00	234,902	298,798	274,573	(24,225)	-8.1%
1650	National Board Teacher Bonus	-	-	27,500	10,000	15,000	5,000	50.0%
1660	Bonus	-	-	90,500	-	-	-	0.0%
2100	FICA Benefits	-	-	214,382	229,534	244,601	15,067	6.6%
2210	VRS Benefits Plan 1 & 2	-	-	360,181	396,933	404,817	7,884	2.0%
2210	VRS Benefits Hybrid	-	-	101,120	99,914	123,427	23,513	23.5%
2300	HMP Benefits	-	-	568,004	583,095	610,699	27,604	4.7%
2400	Group Life Insurance	-	-	37,193	40,065	42,636	2,571	6.4%
2510	Disability Insurance Hybrid	-	-	2,860	2,817	3,490	673	23.9%
2750	Retiree Health Care Credit	-	-	33,585	36,178	38,499	2,321	6.4%
2800	Other Benefits	-	-	6,559	-	-	-	0.0%
3000	Purchased Services	-	-	263	500	500	-	0.0%
5101	Electricity	-	-	73,500	87,000	87,000	-	0.0%
5102	Heating Fuel	-	-	4,000	4,000	4,000	-	0.0%
5103	Water/Sewer Services	-	-	11,527	21,000	21,000	-	0.0%
5200	Communications	-	-	150	-	-	-	0.0%
5400	Leases and Rentals	-	-	11,324	11,393	11,393	-	0.0%
5801	Dues & Memberships	-	-	-	200	200	-	0.0%
6000	Materials and Supplies	-	-	14,635	22,305	22,275	(30)	-0.1%
6020	Textbooks and Workbooks	-	-	900	-	-	-	0.0%
6030	Instructional Materials	-	-	35,500	26,125	27,500	1,375	5.3%
8100	Capital Outlay Replacement	-	-	-	-	2,000	2,000	0.0%
8200	Capital Outlay Additions	-	-	23,454	-	-	-	0.0%
Cost Center 200 Total		58.72	61.72	\$ 4,438,307	\$ 4,562,627	\$ 4,791,428	\$ 228,801	5.0%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 205 - DJ Montague**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	38.72	39.72	\$ 2,134,980	\$ 2,384,942	\$ 2,439,101	\$ 54,159	2.3%
1122	Librarian Salaries & Wages	1.00	1.00	51,110	53,489	57,233	3,744	7.0%
1123	Counselor Salaries & Wages	2.00	2.00	49,292	107,899	104,868	(3,031)	-2.8%
1126	Principal Salaries & Wages	1.00	1.00	99,905	104,684	93,625	(11,059)	-10.6%
1127	Asst Principal Salary & Wages	1.00	1.00	64,046	82,648	77,040	(5,608)	-6.8%
1150	Clerical Salaries & Wages	3.50	3.50	99,713	104,029	111,228	7,199	6.9%
1151	Instr Aides Salaries & Wages	13.00	13.00	270,059	287,482	220,809	(66,673)	-23.2%
1620	Supplemental Salaries & Wages	-	-	573	2,200	600	(1,600)	-72.7%
1650	National Board Teacher Bonus	-	-	10,000	5,000	5,000	-	0.0%
1660	Bonus	-	-	92,500	-	-	-	0.0%
2100	FICA Benefits	-	-	210,031	238,976	237,877	(1,099)	-0.5%
2210	VRS Benefits Plan 1 & 2	-	-	319,728	392,061	357,420	(34,641)	-8.8%
2220	VRS Benefits Hybrid	-	-	123,333	125,525	157,148	31,623	25.2%
2300	HMP Benefits	-	-	529,075	550,553	582,727	32,174	5.8%
2400	Group Life Insurance	-	-	36,247	41,752	41,580	(172)	-0.4%
2510	Disability Insurance Hybrid	-	-	3,488	3,514	4,443	929	26.4%
2750	Retiree Health Care Credit	-	-	32,336	37,704	37,549	(155)	-0.4%
2800	Other Benefits	-	-	18,549	-	-	-	0.0%
3000	Purchased Services	-	-	220	350	300	(50)	-14.3%
5101	Electricity	-	-	68,299	75,000	75,000	-	0.0%
5102	Heating Fuel	-	-	2,006	2,300	2,300	-	0.0%
5103	Water/Sewer Services	-	-	5,348	13,500	13,500	-	0.0%
5200	Communications	-	-	12	350	350	-	0.0%
5400	Leases and Rentals	-	-	13,200	13,200	13,200	-	0.0%
5500	Travel	-	-	-	300	380	80	26.7%
5805	Staff Development	-	-	-	400	-	(400)	-100.0%
6000	Materials and Supplies	-	-	24,208	33,400	36,460	3,060	9.2%
6030	Instructional Materials	-	-	14,870	8,366	10,199	1,833	21.9%
8100	Capital Outlay Replacement	-	-	855	4,000	7,500	3,500	87.5%
8200	Capital Outlay Additions	-	-	18,596	-	-	-	0.0%
8210	Technology-Hardware Additions	-	-	364	450	-	(450)	-100.0%
Cost Center 205 Total		60.22	61.22	\$ 4,292,942	\$ 4,674,074	\$ 4,687,437	\$ 13,363	0.3%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 210 - J Blaine Blayton**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	34.92	36.92	\$ 1,824,630	\$ 1,906,215	\$ 2,129,593	\$ 223,378	11.7%
1122	Librarian Salaries & Wages	1.00	1.00	68,409	71,592	76,605	5,013	7.0%
1123	Counselor Salaries & Wages	2.00	2.00	50,106	104,368	108,177	3,809	3.6%
1126	Principal Salaries & Wages	1.00	1.00	90,224	94,468	92,549	(1,919)	-2.0%
1127	Asst Principal Salary & Wages	1.00	1.00	68,337	71,606	73,830	2,224	3.1%
1150	Clerical Salaries & Wages	3.50	3.50	99,157	106,732	112,017	5,285	5.0%
1151	Instr Aides Salaries & Wages	11.00	11.00	204,582	240,306	233,448	(6,858)	-2.9%
1620	Supplemental Salaries & Wages	-	-	-	6,050	-	(6,050)	-100.0%
1650	National Board Teacher Bonus	-	-	5,000	2,500	2,500	-	0.0%
1660	Bonus	-	-	84,000	-	-	-	0.0%
2100	FICA Benefits	-	-	180,276	199,193	220,221	21,028	10.6%
2210	VRS Benefits Plan 1 & 2	-	-	264,900	295,574	301,573	5,999	2.0%
2220	VRS Benefits Hybrid	-	-	133,364	135,597	175,846	40,249	29.7%
2300	HMP Benefits	-	-	570,235	634,386	612,187	(22,199)	-3.5%
2400	Group Life Insurance	-	-	32,147	34,769	38,543	3,774	10.9%
2510	Disability Insurance Hybrid	-	-	3,771	3,826	4,973	1,147	30.0%
2750	Retiree Health Care Credit	-	-	28,972	31,396	34,802	3,406	10.8%
2800	Other Benefits	-	-	23,159	-	-	-	0.0%
3000	Purchased Services	-	-	2,960	3,000	1,000	(2,000)	-66.7%
5101	Electricity	-	-	98,000	120,000	120,000	-	0.0%
5102	Heating Fuel	-	-	2,125	2,200	2,200	-	0.0%
5103	Water/Sewer Services	-	-	17,300	31,000	31,000	-	0.0%
5200	Communications	-	-	444	500	500	-	0.0%
5400	Leases and Rentals	-	-	12,253	14,500	14,500	-	0.0%
5500	Travel	-	-	-	300	300	-	0.0%
5801	Dues & Memberships	-	-	-	300	300	-	0.0%
5805	Staff Development	-	-	180	-	-	-	0.0%
6000	Materials and Supplies	-	-	7,230	10,950	14,250	3,300	30.1%
6030	Instructional Materials	-	-	26,099	24,061	28,710	4,649	19.3%
8100	Capital Outlay Replacement	-	-	874	1,000	2,000	1,000	100.0%
8200	Capital Outlay Additions	-	-	17,716	-	-	-	0.0%
Cost Center 210 Total		54.42	56.42	\$ 3,916,449	\$ 4,146,389	\$ 4,431,624	\$ 285,235	6.9%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 215 - James River**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	44.22	44.22	\$ 2,173,904	\$ 2,330,578	\$ 2,667,990	\$ 337,412	14.5%
1122	Librarian Salaries & Wages	1.00	1.00	52,140	54,565	58,385	3,820	7.0%
1123	Counselor Salaries & Wages	2.00	2.00	54,852	114,258	119,476	5,218	4.6%
1126	Principal Salaries & Wages	1.00	1.00	80,597	84,448	90,359	5,911	7.0%
1127	Asst Principal Salary & Wages	1.00	1.00	70,855	74,244	79,441	5,197	7.0%
1150	Clerical Salaries & Wages	3.50	3.50	113,256	118,220	108,147	(10,073)	-8.5%
1151	Instr Aides Salaries & Wages	15.00	15.00	287,083	323,272	264,060	(59,212)	-18.3%
1650	National Board Teacher Bonus	-	-	5,000	-	-	-	0.0%
1660	Bonus	-	-	97,000	-	-	-	0.0%
2100	FICA Benefits	-	-	212,606	237,117	266,054	28,937	12.2%
2210	VRS Benefits Plan 1 & 2	-	-	284,206	332,229	372,249	40,020	12.0%
2220	VRS Benefits Hybrid	-	-	186,265	182,589	205,488	22,899	12.5%
2300	HMP Benefits	-	-	590,294	603,107	499,375	(103,732)	-17.2%
2400	Group Life Insurance	-	-	38,143	41,511	46,581	5,070	12.2%
2510	Disability Insurance Hybrid	-	-	5,267	5,163	5,811	648	12.6%
2750	Retiree Health Care Credit	-	-	34,253	39,343	42,060	2,717	6.9%
2800	Other Benefits	-	-	3,215	-	-	-	0.0%
3000	Purchased Services	-	-	496	713	800	87	12.2%
5101	Electricity	-	-	91,724	94,000	94,000	-	0.0%
5102	Heating Fuel	-	-	5,048	7,000	7,000	-	0.0%
5103	Water/Sewer Services	-	-	4,929	12,000	12,000	-	0.0%
5200	Communications	-	-	297	400	500	100	25.0%
5400	Leases and Rentals	-	-	10,429	10,743	10,743	-	0.0%
5500	Travel	-	-	44	1,500	1,200	(300)	-20.0%
5801	Dues & Memberships	-	-	-	500	500	-	0.0%
5805	Staff Development	-	-	-	-	1,000	1,000	100.0%
6000	Materials and Supplies	-	-	16,638	20,000	20,500	500	2.5%
6020	Textbooks and Workbooks	-	-	1,978	2,200	-	(2,200)	-100.0%
6030	Instructional Materials	-	-	14,827	14,901	15,412	511	3.4%
6040	Tech-Software/On line Content	-	-	1,654	2,000	2,000	-	0.0%
8100	Capital Outlay Replacement	-	-	4,404	4,000	3,500	(500)	-12.5%
8200	Capital Outlay Additions	-	-	15,821	-	-	-	0.0%
Cost Center 215 Total		67.72	67.72	\$ 4,457,225	\$ 4,710,601	\$ 4,994,631	\$ 284,030	6.0%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 220 - Matoaka**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	46.22	49.22	\$ 2,646,599	\$ 2,787,987	\$ 3,089,380	\$ 301,393	10.8%
1122	Librarian Salaries & Wages	1.00	1.00	60,469	63,277	67,706	4,429	7.0%
1123	Counselor Salaries & Wages	2.00	3.00	85,522	111,579	165,705	54,126	48.5%
1126	Principal Salaries & Wages	1.00	1.00	109,172	114,393	93,090	(21,303)	-18.6%
1127	Asst Principal Salary & Wages	1.00	1.00	79,937	83,757	70,620	(13,137)	-15.7%
1150	Clerical Salaries & Wages	3.50	3.50	109,626	117,185	105,931	(11,254)	-9.6%
1151	Instr Aides Salaries & Wages	15.00	15.00	275,468	292,372	311,603	19,231	6.6%
1620	Supplemental Salaries & Wages	-	-	1,534	11,000	-	(11,000)	-100.0%
1660	Bonus	-	-	108,500	-	-	-	0.0%
2100	FICA Benefits	-	-	250,145	273,988	306,309	32,321	11.8%
2210	VRS Benefits Plan 1 & 2	-	-	397,998	436,521	472,015	35,494	8.1%
2220	VRS Benefits Hybrid	-	-	156,118	156,652	175,031	18,379	11.7%
2300	HMP Benefits	-	-	815,783	931,644	845,263	(86,381)	-9.3%
2400	Group Life Insurance	-	-	46,155	47,824	53,653	5,829	12.2%
2510	Disability Insurance Hybrid	-	-	4,415	4,430	5,047	617	13.9%
2750	Retiree Health Care Credit	-	-	40,386	43,186	48,450	5,264	12.2%
2800	Other Benefits	-	-	10,842	-	-	-	0.0%
3000	Purchased Services	-	-	-	1,300	2,800	1,500	115.4%
5101	Electricity	-	-	115,327	138,000	138,000	-	0.0%
5102	Heating Fuel	-	-	17,000	25,000	25,000	-	0.0%
5103	Water/Sewer Services	-	-	5,408	9,100	9,100	-	0.0%
5200	Communications	-	-	596	1,000	1,000	-	0.0%
5400	Leases and Rentals	-	-	10,952	14,500	15,000	500	3.4%
5801	Dues & Memberships	-	-	-	-	150	150	100.0%
5805	Staff Development	-	-	-	-	2,500	2,500	100.0%
6000	Materials and Supplies	-	-	21,416	26,334	30,500	4,166	15.8%
6020	Textbooks and Workbooks	-	-	-	5,000	6,000	1,000	20.0%
6030	Instructional Materials	-	-	19,653	28,210	29,031	821	2.9%
6040	Tech-Software/On line Content	-	-	3,051	4,000	6,000	2,000	50.0%
Cost Center 220 Total		69.72	73.72	\$ 5,392,073	\$ 5,728,239	\$ 6,074,884	\$ 346,645	6.1%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 225 - Matthew Whaley**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	36.72	37.72	\$ 2,073,424	\$ 2,180,292	\$ 2,345,952	\$ 165,660	7.6%
1122	Librarian Salaries & Wages	1.00	1.00	57,550	60,228	64,444	4,216	7.0%
1123	Counselor Salaries & Wages	1.50	1.50	87,032	91,074	126,046	34,972	38.4%
1126	Principal Salaries & Wages	1.00	1.00	91,071	95,429	102,109	6,680	7.0%
1127	Asst Principal Salary & Wages	1.00	1.00	64,975	68,087	72,852	4,765	7.0%
1150	Clerical Salaries & Wages	3.50	3.50	107,686	112,671	112,793	122	0.1%
1151	Instr Aides Salaries & Wages	12.00	12.00	245,744	248,606	261,451	12,845	5.2%
1620	Supplemental Salaries & Wages	-	-	756	1,500	3,000	1,500	100.0%
1650	National Board Teacher Bonus	-	-	7,500	2,500	2,500	-	0.0%
1660	Bonus	-	-	92,000	-	-	-	0.0%
2100	FICA Benefits	-	-	201,756	218,817	236,476	17,659	8.1%
2210	VRS Benefits Plan 1 & 2	-	-	383,192	406,906	354,025	(52,881)	-13.0%
2220	VRS Benefits Hybrid	-	-	67,619	67,619	158,426	90,807	134.3%
2300	HMP Benefits	-	-	595,661	589,520	548,995	(40,525)	-6.9%
2400	Group Life Insurance	-	-	36,690	38,261	41,315	3,054	8.0%
2510	Disability Insurance Hybrid	-	-	1,912	1,912	4,480	2,568	134.3%
2750	Retiree Health Care Credit	-	-	32,821	34,549	37,309	2,760	8.0%
2800	Other Benefits	-	-	5,217	-	-	-	0.0%
3000	Purchased Services	-	-	4,444	500	500	-	0.0%
5101	Electricity	-	-	80,644	89,000	89,000	-	0.0%
5102	Heating Fuel	-	-	24,963	28,000	28,000	-	0.0%
5103	Water/Sewer Services	-	-	6,749	15,000	15,000	-	0.0%
5200	Communications	-	-	731	600	650	50	8.3%
5400	Leases and Rentals	-	-	12,230	15,000	15,493	493	3.3%
5500	Travel	-	-	24	500	200	(300)	-60.0%
5800	Miscellaneous	-	-	275	500	500	-	0.0%
5801	Dues & Memberships	-	-	-	1,500	1,000	(500)	-33.3%
6000	Materials and Supplies	-	-	13,097	14,200	12,500	(1,700)	-12.0%
6030	Instructional Materials	-	-	31,209	16,495	16,693	198	1.2%
6040	Tech-Software/On line Content	-	-	1,443	2,800	2,875	75	2.7%
8100	Capital Outlay Replacement	-	-	3,492	3,500	6,500	3,000	85.7%
8200	Capital Outlay Additions	-	-	196	750	-	(750)	-100.0%
Cost Center 225 Total		56.72	57.72	\$ 4,332,101	\$ 4,406,316	\$ 4,661,084	\$ 254,768	5.8%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 230 - Norge**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	44.73	43.73	\$ 2,242,566	\$ 2,499,400	\$ 2,692,552	\$ 193,152	7.7%
1122	Librarian Salaries & Wages	1.00	1.00	52,662	55,111	58,969	3,858	7.0%
1123	Counselor Salaries & Wages	2.00	2.00	94,609	101,808	108,934	7,126	7.0%
1126	Principal Salaries & Wages	1.00	1.00	81,449	85,348	91,321	5,973	7.0%
1127	Asst Principal Salary & Wages	1.00	1.00	61,457	64,392	68,899	4,507	7.0%
1150	Clerical Salaries & Wages	3.50	3.50	100,793	108,890	115,904	7,014	6.4%
1151	Instr Aides Salaries & Wages	13.00	13.00	259,913	268,816	283,095	14,279	5.3%
1650	National Board Teacher Bonus	-	-	5,000	2,500	2,500	-	0.0%
1660	Bpnus	-	-	102,500	-	-	-	0.0%
2100	FICA Benefits	-	-	216,102	243,749	261,796	18,047	7.4%
2210	VRS Benefits Plan 1 & 2	-	-	375,960	424,534	420,044	(4,490)	-1.1%
2220	VRS Benefits Hybrid	-	-	105,055	104,292	147,180	42,888	41.1%
2300	HMP Benefits	-	-	631,801	621,928	696,103	74,175	11.9%
2400	Group Life Insurance	-	-	38,815	42,653	45,811	3,158	7.4%
2510	Disability Insurance Hybrid	-	-	2,971	2,929	4,162	1,233	42.1%
2750	Retiree Health Care Credit	-	-	35,020	38,514	41,367	2,853	7.4%
2800	Other Benefits	-	-	7,408	-	-	-	0.0%
3000	Purchased Services	-	-	1,883	2,360	2,300	(60)	-2.5%
5101	Electricity	-	-	86,430	105,000	105,000	-	0.0%
5102	Heating Fuel	-	-	7,000	7,100	7,100	-	0.0%
5103	Water/Sewer Services	-	-	16,000	19,000	19,000	-	0.0%
5200	Communications	-	-	420	600	700	100	16.7%
5400	Leases and Rentals	-	-	7,841	7,900	7,850	(50)	-0.6%
5500	Travel	-	-	-	150	100	(50)	-33.3%
5801	Dues & Memberships	-	-	174	250	250	-	0.0%
5805	Staff Development	-	-	-	1,000	1,500	500	50.0%
6000	Materials and Supplies	-	-	15,821	24,550	24,800	250	1.0%
6030	Instructional Materials	-	-	22,505	31,696	34,920	3,224	10.2%
8100	Capital Outlay Replacement	-	-	52,021	7,000	5,000	(2,000)	-28.6%
8200	Capital Outlay Additions	-	-	25,045	-	-	-	0.0%
Cost Center 230 Total		66.23	65.23	\$ 4,649,221	\$ 4,871,470	\$ 5,247,157	\$ 375,687	7.7%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 235 - Laurel Lane**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	38.23	37.23	\$ 1,695,985	\$ 2,086,458	\$ 2,224,577	\$ 138,119	6.6%
1122	Librarian Salaries & Wages	1.00	1.00	56,223	58,840	62,959	4,119	7.0%
1123	Counselor Salaries & Wages	1.00	2.00	60,553	63,364	119,869	56,505	89.2%
1126	Principal Salaries & Wages	1.00	1.00	90,370	94,622	101,152	6,530	6.9%
1127	Asst Principal Salary & Wages	1.00	1.00	78,524	70,014	74,915	4,901	7.0%
1150	Clerical Salaries & Wages	3.50	3.50	97,163	106,989	114,023	7,034	6.6%
1151	Instr Aides Salaries & Wages	10.00	11.00	176,894	217,481	254,216	36,735	16.9%
1650	National Board Teacher Bonus	-	-	5,000	2,500	2,500	-	0.0%
1660	Bonus	-	-	73,000	-	-	-	0.0%
2100	FICA Benefits	-	-	169,472	206,572	225,996	19,424	9.4%
2210	VRS Benefits Plan 1 & 2	-	-	254,450	330,858	324,049	(6,809)	-2.1%
2220	VRS Benefits Hybrid	-	-	116,748	117,331	148,426	31,095	26.5%
2300	HMP Benefits	-	-	425,419	432,155	465,991	33,836	7.8%
2400	Group Life Insurance	-	-	29,981	36,151	39,553	3,402	9.4%
2510	Disability Insurance Hybrid	-	-	3,302	3,301	4,200	899	27.2%
2750	Retiree Health Care Credit	-	-	27,025	32,641	35,714	3,073	9.4%
2800	Other Benefits	-	-	1,385	-	-	-	0.0%
3000	Purchased Services	-	-	257	-	-	-	0.0%
5101	Electricity	-	-	69,000	89,000	89,000	-	0.0%
5102	Heating Fuel	-	-	8,000	8,000	8,000	-	0.0%
5103	Water/Sewer Services	-	-	7,656	5,200	5,200	-	0.0%
5200	Communications	-	-	289	700	700	-	0.0%
5400	Leases and Rentals	-	-	11,145	13,315	13,315	-	0.0%
5801	Dues & Memberships	-	-	-	200	200	-	0.0%
5805	Staff Development	-	-	159	2,000	2,000	-	0.0%
6000	Materials and Supplies	-	-	9,205	17,500	15,984	(1,516)	-8.7%
6030	Instructional Materials	-	-	27,894	18,468	18,468	-	0.0%
8100	Capital Outlay Replacement	-	-	33,811	-	-	-	0.0%
8200	Capital Outlay Additions	-	-	17,601	4,000	4,000	-	0.0%
8210	Technology-Hardware Additions	-	-	3,796	3,000	3,000	-	0.0%
Cost Center 235 Total		55.73	56.73	\$ 3,550,307	\$ 4,020,660	\$ 4,358,007	\$ 337,347	8.4%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 240 - Stonehouse

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	47.52	52.52	\$ 2,649,113	\$ 2,805,306	\$ 3,392,473	\$ 587,167	20.9%
1122	Librarian Salaries & Wages	1.00	1.00	49,611	51,917	55,551	3,634	7.0%
1123	Counselor Salaries & Wages	2.00	3.00	100,862	105,553	168,584	63,031	59.7%
1126	Principal Salaries & Wages	1.00	1.00	84,954	89,014	95,244	6,230	7.0%
1127	Asst Principal Salary & Wages	1.00	2.00	63,466	66,503	141,158	74,655	112.3%
1150	Clerical Salaries & Wages	3.50	3.50	105,570	112,057	119,732	7,675	6.8%
1151	Instr Aides Salaries & Wages	14.00	14.00	295,853	325,830	405,800	79,970	24.5%
1620	Supplemental Salaries & Wages	-	-	2,237	8,000	5,130	(2,870)	-35.9%
1650	National Board Teacher Bonus	-	-	22,500	10,000	10,000	-	0.0%
1660	Bonus	-	-	110,000	-	-	-	0.0%
2100	FICA Benefits	-	-	252,644	273,426	336,115	62,689	22.9%
2210	VRS Benefits Plan 1 & 2	-	-	412,350	459,408	517,092	57,684	12.6%
2220	VRS Benefits Hybrid	-	-	132,218	130,870	178,401	47,531	36.3%
2300	HMP Benefits	-	-	698,484	707,525	809,503	101,978	14.4%
2400	Group Life Insurance	-	-	44,270	47,595	58,611	11,016	23.1%
2510	Disability Insurance Hybrid	-	-	3,739	3,697	5,045	1,348	36.5%
2750	Retiree Health Care Credit	-	-	39,647	42,978	52,924	9,946	23.1%
2800	Other Benefits	-	-	6,260	-	-	-	0.0%
3000	Purchased Services	-	-	447	800	800	-	0.0%
5101	Electricity	-	-	113,370	148,000	148,000	-	0.0%
5102	Heating Fuel	-	-	37,355	38,000	38,000	-	0.0%
5103	Water/Sewer Services	-	-	6,686	12,000	12,000	-	0.0%
5200	Communications	-	-	422	700	750	50	7.1%
5400	Leases and Rentals	-	-	13,638	18,350	18,350	-	0.0%
5500	Travel	-	-	-	700	700	-	0.0%
6000	Materials and Supplies	-	-	15,150	29,800	32,000	2,200	7.4%
6020	Textbooks and Workbooks	-	-	1,313	2,500	3,000	500	20.0%
6030	Instructional Materials	-	-	18,592	29,730	31,000	1,270	4.3%
8100	Capital Outlay Replacement	-	-	-	2,000	1,000	(1,000)	-50.0%
8200	Capital Outlay Additions	-	-	23,899	-	3,000	3,000	100.0%
8210	Technology-Hardware Additions	-	-	319	2,000	2,000	-	0.0%
Cost Center 240 Total		70.02	77.02	\$ 5,304,967	\$ 5,524,259	\$ 6,641,963	\$ 1,117,704	20.2%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 300 - Berkeley**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	50.00	51.00	\$ 2,798,785	\$ 2,926,471	\$ 3,282,958	\$ 356,487	12.2%
1122	Librarian Salaries & Wages	1.00	1.00	52,140	54,565	58,385	3,820	7.0%
1123	Counselor Salaries & Wages	2.00	2.00	106,628	111,637	119,650	8,013	7.2%
1126	Principal Salaries & Wages	1.00	1.00	96,123	100,716	107,766	7,050	7.0%
1127	Asst Principal Salary & Wages	2.00	2.00	140,660	147,389	157,707	10,318	7.0%
1142	Security Guard Salaries & Wages	1.00	1.00	-	32,042	30,967	(1,075)	-3.4%
1150	Clerical Salaries & Wages	5.00	5.00	140,098	154,795	166,756	11,961	7.7%
1151	Instr Aides Salaries & Wages	11.17	11.17	189,433	259,678	204,057	(55,621)	-21.4%
1620	Supplemental Salaries & Wages	-	-	16,350	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	12,500	7,500	7,500	-	0.0%
1660	Bonus	-	-	105,500	-	-	-	0.0%
2100	FICA Benefits	-	-	267,725	290,281	316,384	26,103	9.0%
2210	VRS Benefits Plan 1 & 2	-	-	469,409	516,093	499,549	(16,544)	-3.2%
2220	VRS Benefits Hybrid	-	-	111,928	113,088	164,227	51,139	45.2%
2300	HMP Benefits	-	-	684,838	746,329	704,190	(42,139)	-5.6%
2400	Group Life Insurance	-	-	47,107	50,729	55,296	4,567	9.0%
2510	Disability Insurance Hybrid	-	-	3,165	3,158	4,551	1,393	44.1%
2750	Retiree Health Care Credit	-	-	42,323	45,807	49,932	4,125	9.0%
2800	Other Benefits	-	-	4,535	-	-	-	0.0%
3000	Purchased Services	-	-	465	850	850	-	0.0%
4000	Internal Services	-	-	-	1,000	1,000	-	0.0%
5101	Electricity	-	-	113,131	144,000	144,000	-	0.0%
5102	Heating Fuel	-	-	25,894	24,000	24,000	-	0.0%
5103	Water/Sewer Services	-	-	9,819	18,000	18,000	-	0.0%
5200	Communications	-	-	1,408	1,000	1,000	-	0.0%
5400	Leases and Rentals	-	-	23,425	24,000	24,000	-	0.0%
5800	Miscellaneous	-	-	-	2,500	2,500	-	0.0%
5801	Dues & Memberships	-	-	960	1,500	1,500	-	0.0%
5805	Staff Development	-	-	-	860	1,000	140	16.3%
6000	Materials and Supplies	-	-	11,800	14,500	17,500	3,000	20.7%
6020	Textbooks and Workbooks	-	-	298	3,000	3,000	-	0.0%
6030	Instructional Materials	-	-	10,623	39,202	38,110	(1,092)	-2.8%
6040	Tech-Software/On line Content	-	-	299	2,000	2,000	-	0.0%
8100	Capital Outlay Replacement	-	-	5,266	1,000	2,500	1,500	150.0%
Cost Center 300 Total		73.17	74.17	\$ 5,492,634	\$ 5,837,690	\$ 6,210,835	\$ 373,145	6.4%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 303 - James Blair**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	43.00	43.00	\$ 2,063,116	\$ 2,179,576	\$ 2,539,752	\$ 360,176	16.5%
1122	Librarian Salaries & Wages	1.00	1.00	54,852	57,405	61,423	4,018	7.0%
1123	Counselor Salaries & Wages	2.00	2.00	113,191	118,512	115,036	(3,476)	-2.9%
1126	Principal Salaries & Wages	1.00	1.00	98,516	103,724	110,892	7,168	6.9%
1127	Asst Principal Salary & Wages	2.00	2.00	133,411	142,508	152,212	9,704	6.8%
1142	Security Guard Salaries & Wages	1.00	1.00	-	32,042	29,894	(2,148)	-6.7%
1150	Clerical Salaries & Wages	5.00	5.00	137,906	146,779	157,544	10,765	7.3%
1151	Instr Aides Salaries & Wages	6.25	8.25	100,636	112,429	210,062	97,633	86.8%
1620	Supplemental Salaries & Wages	-	-	9,210	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	5,000	2,500	2,500	-	0.0%
1660	Bonus	-	-	86,000	-	-	-	0.0%
2100	FICA Benefits	-	-	203,364	221,481	258,517	37,036	16.7%
2210	VRS Benefits Plan 1 & 2	-	-	245,522	268,331	295,150	26,819	10.0%
2220	VRS Benefits Hybrid	-	-	201,939	212,121	264,805	52,684	24.8%
2300	HMP Benefits	-	-	534,837	545,290	534,306	(10,984)	-2.0%
2400	Group Life Insurance	-	-	36,141	39,643	45,236	5,593	14.1%
2510	Disability Insurance Hybrid	-	-	5,711	5,951	7,528	1,577	26.5%
2750	Retiree Health Care Credit	-	-	32,577	34,984	40,848	5,864	16.8%
2800	Other Benefits	-	-	4,019	-	-	-	0.0%
3000	Purchased Services	-	-	344	600	22,000	21,400	3566.7%
4000	Internal Services	-	-	-	-	600	600	100.0%
5101	Electricity	-	-	121,778	144,000	144,000	-	0.0%
5102	Heating Fuel	-	-	7,500	9,000	9,000	-	0.0%
5103	Water/Sewer Services	-	-	4,770	20,000	20,000	-	0.0%
5200	Communications	-	-	1,171	501	600	99	19.8%
5400	Leases and Rentals	-	-	20,559	21,585	300	(21,285)	-98.6%
5500	Travel	-	-	-	200	100	(100)	-50.0%
5801	Dues & Memberships	-	-	-	700	700	-	0.0%
5805	Staff Development	-	-	-	3,000	3,500	500	16.7%
6000	Materials and Supplies	-	-	1,637	7,200	7,800	600	8.3%
6020	Textbooks and Workbooks	-	-	2,261	4,000	3,000	(1,000)	-25.0%
6030	Instructional Materials	-	-	14,358	38,655	44,000	5,345	13.8%
8200	Capital Outlay Additions	-	-	7,140	5,500	5,000	(500)	-9.1%
Cost Center 303 Total		61.25	63.25	\$ 4,247,467	\$ 4,478,217	\$ 5,086,305	\$ 608,088	13.6%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 305 - Lois Hornsby

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	60.50	60.50	\$ 3,040,168	\$ 3,237,307	\$ 3,670,982	\$ 433,675	13.4%
1122	Librarian Salaries & Wages	1.00	1.00	51,110	53,489	57,233	3,744	7.0%
1123	Counselor Salaries & Wages	3.00	3.00	148,615	161,390	172,888	11,498	7.1%
1126	Principal Salaries & Wages	1.00	1.00	99,640	104,336	111,545	7,209	6.9%
1127	Asst Principal Salary & Wages	2.00	2.00	143,563	150,424	155,658	5,234	3.5%
1142	Security Guard Salaries & Wages	1.00	1.00	15,151	31,888	30,170	(1,718)	-5.4%
1150	Clerical Salaries & Wages	5.00	5.00	160,308	169,670	179,576	9,906	5.8%
1151	Instr Aides Salaries & Wages	12.25	12.25	194,982	265,247	276,235	10,988	4.1%
1620	Supplemental Salaries & Wages	-	-	29,460	2,000	2,000	-	0.0%
1650	National Board Teacher Bonus	-	-	7,500	2,500	2,500	-	0.0%
1660	Bonus	-	-	117,500	-	-	-	0.0%
2100	FICA Benefits	-	-	294,706	319,638	356,396	36,758	11.5%
2210	VRS Benefits Plan 1 & 2	-	-	418,721	475,953	495,911	19,958	4.2%
2220	VRS Benefits Hybrid	-	-	219,501	217,235	246,305	29,070	13.4%
2300	HMP Benefits	-	-	726,919	742,633	888,198	145,565	19.6%
2400	Group Life Insurance	-	-	49,255	55,892	62,331	6,439	11.5%
2510	Disability Insurance Hybrid	-	-	6,207	6,138	6,966	828	13.5%
2750	Retiree Health Care Credit	-	-	46,465	50,468	56,285	5,817	11.5%
2800	Other Benefits	-	-	14,137	-	-	-	0.0%
3000	Purchased Services	-	-	4,526	3,383	2,500	(883)	-26.1%
5101	Electricity	-	-	187,608	203,000	203,000	-	0.0%
5102	Heating Fuel	-	-	2,066	4,000	4,000	-	0.0%
5103	Water/Sewer Services*	-	-	-	-	-	-	0.0%
5200	Communications	-	-	2,999	3,000	3,000	-	0.0%
5400	Leases and Rentals	-	-	22,032	32,000	33,000	1,000	3.1%
5500	Travel	-	-	-	400	400	-	0.0%
5801	Dues & Memberships	-	-	2,343	3,000	5,000	2,000	66.7%
6000	Materials and Supplies	-	-	20,405	22,500	25,000	2,500	11.1%
6030	Instructional Materials	-	-	33,930	38,468	38,076	(392)	-1.0%
6040	Tech-Software/On line Content	-	-	480	10,000	3,000	(7,000)	-70.0%
8100	Capital Outlay Replacement	-	-	626	3,000	5,000	2,000	66.7%
8200	Capital Outlay Additions	-	-	349	-	-	-	0.0%
Cost Center 305 Total		85.75	85.75	\$ 6,061,269	\$ 6,368,959	\$ 7,093,155	\$ 724,196	11.4%

*Budgeted under Blayton's cost center as there is only one meter for both schools.

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 310 - Toano**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	49.00	48.00	\$ 2,523,083	\$ 2,556,813	\$ 2,918,878	\$ 362,065	14.2%
1122	Librarian Salaries & Wages	1.00	1.00	66,742	69,846	77,235	7,389	10.6%
1123	Counselor Salaries & Wages	2.00	3.00	106,682	111,703	177,122	65,419	58.6%
1126	Principal Salaries & Wages	1.00	1.00	96,452	101,061	108,135	7,074	7.0%
1127	Asst Principal Salary & Wages	2.00	2.00	143,300	150,153	160,663	10,510	7.0%
1142	Security Guard Salaries & Wages	1.00	1.00	15,173	31,888	30,357	(1,531)	-4.8%
1150	Clerical Salaries & Wages	5.00	5.00	134,224	150,728	154,508	3,780	2.5%
1151	Instr Aides Salaries & Wages	10.00	10.00	198,043	222,423	192,307	(30,116)	-13.5%
1620	Supplemental Salaries & Wages	-	-	9,637	2,000	1,660	(340)	-17.0%
1650	National Board Teacher Bonus	-	-	27,500	12,500	12,500	-	0.0%
1660	Bonus	-	-	102,500	-	-	-	0.0%
2100	FICA Benefits	-	-	243,586	260,799	293,254	32,455	12.4%
2210	VRS Benefits Plan 1 & 2	-	-	399,998	413,936	449,857	35,921	8.7%
2220	VRS Benefits Hybrid	-	-	142,963	150,207	164,310	14,103	9.4%
2300	HMP Benefits	-	-	814,381	830,168	788,010	(42,158)	-5.1%
2400	Group Life Insurance	-	-	44,379	45,485	51,155	5,670	12.5%
2510	Disability Insurance Hybrid	-	-	4,043	4,243	4,646	403	9.5%
2750	Retiree Health Care Credit	-	-	39,486	41,072	46,192	5,120	12.5%
2800	Other Benefits	-	-	90	-	-	-	0.0%
3000	Purchased Services	-	-	1,227	504	504	-	0.0%
4000	Internal Services	-	-	521	-	-	-	0.0%
5101	Electricity	-	-	118,738	119,000	119,000	-	0.0%
5102	Heating Fuel	-	-	7,000	7,000	7,000	-	0.0%
5103	Water/Sewer Services	-	-	18,580	25,000	25,000	-	0.0%
5200	Communications	-	-	2,220	2,500	2,000	(500)	-20.0%
5400	Leases and Rentals	-	-	16,838	16,548	16,811	263	1.6%
5500	Travel	-	-	-	-	300	300	100.0%
5800	Miscellaneous	-	-	126	-	-	-	0.0%
5801	Dues & Memberships	-	-	536	600	600	-	0.0%
6000	Materials and Supplies	-	-	7,728	15,400	12,900	(2,500)	-16.2%
6030	Instructional Materials	-	-	50,513	55,355	55,000	(355)	-0.6%
8100	Capital Outlay Replacement	-	-	225	1,000	-	(1,000)	-100.0%
8200	Capital Outlay Additions	-	-	1,642	-	500	500	100.0%
8210	Technology Hardware Additions	-	-	466	1,500	1,500	-	0.0%
Cost Center 310 Total		71.00	71.00	\$ 5,338,622	\$ 5,399,432	\$ 5,871,904	\$ 472,472	8.8%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 400 - Jamestown**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	79.00	78.00	\$ 4,477,466	\$ 4,772,878	\$ 4,967,708	\$ 194,830	4.1%
1122	Librarian Salaries & Wages	2.00	2.00	99,663	129,325	163,581	34,256	26.5%
1123	Counselor Salaries & Wages	5.00	5.00	218,596	298,404	318,200	19,796	6.6%
1126	Principal Salaries & Wages	1.00	1.00	104,793	109,801	117,487	7,686	7.0%
1127	Asst Principal Salary & Wages	2.00	3.00	160,842	172,440	269,510	97,070	56.3%
1142	Security Guard Salaries & Wages	3.00	3.00	90,265	120,326	124,795	4,469	3.7%
1150	Clerical Salaries & Wages	8.00	8.00	295,421	322,967	326,127	3,160	1.0%
1151	Instr Aides Salaries & Wages	6.00	6.00	144,799	141,622	182,986	41,364	29.2%
1620	Supplemental Salaries & Wages	-	-	6,270	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	82,500	40,000	40,000	-	0.0%
1660	Bonus	-	-	158,500	-	-	-	0.0%
2100	FICA Benefits	-	-	423,958	467,248	498,047	30,799	6.6%
2210	VRS Benefits Plan 1 & 2	-	-	735,799	819,634	817,558	(2,076)	-0.3%
2220	VRS Benefits Hybrid	-	-	190,466	183,011	252,005	68,994	37.7%
2300	HMP Benefits	-	-	1,221,763	1,288,631	1,300,998	12,367	1.0%
2400	Group Life Insurance	-	-	75,343	80,842	86,232	5,390	6.7%
2510	Disability Insurance Hybrid	-	-	5,386	5,307	7,126	1,819	34.3%
2750	Retiree Health Care Credit	-	-	67,439	72,997	77,869	4,872	6.7%
2800	Other Benefits	-	-	17,123	-	-	-	0.0%
3000	Purchased Services	-	-	19,093	43,172	43,172	-	0.0%
5101	Electricity	-	-	225,029	250,000	250,000	-	0.0%
5102	Heating Fuel	-	-	31,335	49,000	49,000	-	0.0%
5103	Water/Sewer Services	-	-	15,807	30,000	30,000	-	0.0%
5200	Communications	-	-	7,400	9,405	3,000	(6,405)	-68.1%
5400	Leases and Rentals	-	-	29,321	32,000	32,000	-	0.0%
5500	Travel	-	-	564	6,668	6,668	-	0.0%
5800	Miscellaneous	-	-	1,207	2,565	2,565	-	0.0%
5801	Dues & Memberships	-	-	1,072	1,980	1,980	-	0.0%
5805	Staff Development	-	-	315	-	-	-	0.0%
6000	Materials and Supplies	-	-	15,426	43,031	46,031	3,000	7.0%
6020	Textbooks and Workbooks	-	-	3,652	14,850	14,850	-	0.0%
6030	Instructional Materials	-	-	87,728	99,134	95,336	(3,798)	-3.8%
6040	Tech-Software/On line Content	-	-	4,231	7,500	7,500	-	0.0%
8100	Capital Outlay Replacement	-	-	44,041	2,970	2,970	-	0.0%
Cost Center 400 Total		106.00	106.00	\$ 9,062,614	\$ 9,617,708	\$ 10,135,301	\$ 517,593	5.4%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 405 - Lafayette**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	77.00	78.00	\$ 3,932,423	\$ 4,514,228	\$ 4,773,500	\$ 259,272	5.7%
1122	Librarian Salaries & Wages	2.00	2.00	111,056	116,229	129,111	12,882	11.1%
1123	Counselor Salaries & Wages	4.00	4.00	257,601	269,724	288,604	18,880	7.0%
1126	Principal Salaries & Wages	1.00	1.00	102,077	106,891	114,280	7,389	6.9%
1127	Asst Principal Salary & Wages	2.00	3.00	132,982	183,674	262,330	78,656	42.8%
1142	Security Guard Salaries & Wages	3.00	3.00	104,189	128,270	135,109	6,839	5.3%
1150	Clerical Salaries & Wages	8.00	8.00	275,538	297,196	315,539	18,343	6.2%
1151	Instr Aides Salaries & Wages	11.00	13.00	274,436	264,245	394,498	130,253	49.3%
1620	Supplemental Salaries & Wages	-	-	6,390	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	20,000	10,000	10,000	-	0.0%
1660	Bonus	-	-	157,500	-	-	-	0.0%
2100	FICA Benefits	-	-	389,956	450,620	491,358	40,738	9.0%
2210	VRS Benefits Plan 1 & 2	-	-	600,709	717,465	759,676	42,211	5.9%
2220	VRS Benefits Hybrid	-	-	250,146	253,152	299,442	46,290	18.3%
2300	HMP Benefits	-	-	1,156,090	1,289,636	1,239,426	(50,210)	-3.9%
2400	Group Life Insurance	-	-	68,922	78,260	85,392	7,132	9.1%
2510	Disability Insurance Hybrid	-	-	7,074	7,161	8,467	1,306	18.2%
2750	Retiree Health Care Credit	-	-	61,946	70,665	77,107	6,442	9.1%
2800	Other Benefits	-	-	17,151	-	-	-	0.0%
3000	Purchased Services	-	-	20,469	22,650	23,650	1,000	4.4%
5101	Electricity	-	-	218,847	254,000	254,000	-	0.0%
5102	Heating Fuel	-	-	46,000	43,000	43,000	-	0.0%
5103	Water/Sewer Services	-	-	10,473	19,000	19,000	-	0.0%
5200	Communications	-	-	4,544	8,500	8,500	-	0.0%
5400	Leases and Rentals	-	-	27,115	27,115	27,115	-	0.0%
5500	Travel	-	-	2,005	1,200	4,200	3,000	250.0%
5800	Miscellaneous	-	-	1,406	3,000	3,000	-	0.0%
5801	Dues & Memberships	-	-	2,261	3,500	3,500	-	0.0%
5805	Staff Development	-	-	-	1,500	3,000	1,500	100.0%
6000	Materials and Supplies	-	-	28,310	43,300	46,300	3,000	6.9%
6020	Textbooks and Workbooks	-	-	9,990	10,000	10,000	-	0.0%
6030	Instructional Materials	-	-	69,745	91,883	79,507	(12,376)	-13.5%
6040	Tech-Software/On line Content	-	-	3,119	3,500	3,500	-	0.0%
8100	Capital Outlay Replacement	-	-	58,393	17,385	17,385	-	0.0%
8200	Capital Outlay Additions	-	-	3,236	-	4,500	4,500	100.0%
8210	Technology-Hardware Additions	-	-	2,136	3,000	3,000	-	0.0%
Cost Center 405 Total		108.00	112.00	\$ 8,434,235	\$ 9,309,949	\$ 9,936,996	\$ 627,047	6.7%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 410 - Warhill**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	91.00	91.00	\$ 4,553,863	\$ 4,913,146	\$ 5,142,172	\$ 229,026	4.7%
1122	Librarian Salaries & Wages	2.00	2.00	116,744	122,181	133,233	11,052	9.0%
1123	Counselor Salaries & Wages	5.00	5.00	323,906	342,000	365,704	23,704	6.9%
1126	Principal Salaries & Wages	1.00	1.00	128,711	134,800	144,142	9,342	6.9%
1127	Asst Principal Salary & Wages	2.00	3.00	160,165	167,821	263,978	96,157	57.3%
1142	Security Guard Salaries & Wages	3.00	3.00	94,222	119,456	125,629	6,173	5.2%
1150	Clerical Salaries & Wages	8.00	8.00	286,425	315,041	319,425	4,384	1.4%
1151	Instr Aides Salaries & Wages	10.00	10.00	253,128	258,099	251,319	(6,780)	-2.6%
1620	Supplemental Salaries & Wages	-	-	13,335	5,500	5,500	-	0.0%
1650	National Board Teacher Bonus	-	-	15,000	7,500	7,500	-	0.0%
1660	Bonus	-	-	178,500	-	-	-	0.0%
2100	FICA Benefits	-	-	447,245	489,810	517,032	27,222	5.6%
2210	VRS Benefits Plan 1 & 2	-	-	644,772	711,056	713,884	2,828	0.4%
2220	VRS Benefits Hybrid	-	-	341,028	344,428	400,223	55,795	16.2%
2300	HMP Benefits	-	-	1,234,487	1,232,570	1,245,330	12,760	1.0%
2400	Group Life Insurance	-	-	80,213	85,105	89,873	4,768	5.6%
2510	Disability Insurance Hybrid	-	-	9,644	9,732	11,317	1,585	16.3%
2750	Retiree Health Care Credit	-	-	71,770	76,848	81,156	4,308	5.6%
2800	Other Benefits	-	-	13,943	-	-	-	0.0%
3000	Purchased Services	-	-	21,999	35,000	34,000	(1,000)	-2.9%
5101	Electricity	-	-	221,727	270,000	270,000	-	0.0%
5102	Heating Fuel	-	-	10,661	12,000	12,000	-	0.0%
5103	Water/Sewer Services	-	-	20,927	29,000	29,000	-	0.0%
5200	Communications	-	-	-	9,000	2,000	(7,000)	-77.8%
5400	Leases and Rentals	-	-	25,519	30,800	30,800	-	0.0%
5500	Travel	-	-	100	8,500	8,500	-	0.0%
5800	Miscellaneous	-	-	726	4,000	4,000	-	0.0%
5801	Dues & Memberships	-	-	1,698	1,700	2,200	500	29.4%
5805	Staff Development	-	-	3,200	6,400	8,400	2,000	31.3%
6000	Materials and Supplies	-	-	17,763	29,325	33,225	3,900	13.3%
6020	Textbooks and Workbooks	-	-	2,545	11,000	11,000	-	0.0%
6030	Instructional Materials	-	-	96,159	127,620	123,392	(4,228)	-3.3%
6040	Tech-Software/On line Content	-	-	3,181	3,600	3,600	-	0.0%
8100	Capital Outlay Replacement	-	-	39,128	4,000	4,000	-	0.0%
8110	Technology-Hardware Replacement	-	-	-	1,400	1,400	-	0.0%
8200	Capital Outlay Additions	-	-	38,916	3,500	3,500	-	0.0%
8210	Technology-Hardware Additions	-	-	-	2,000	2,000	-	0.0%
Cost Center 410 Total		122.00	123.00	\$ 9,471,351	\$ 9,923,938	\$ 10,400,434	\$ 476,496	4.8%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 500 - Student Services

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 121,492	\$ 127,295	\$ 136,206	\$ 8,911	7.0%
1120	Instructional Salaries & Wages	5.00	5.00	306,025	320,328	342,659	22,331	7.0%
1123	Counselor Salaries & Wages	0.50	0.50	29,624	31,000	58,053	27,053	87.3%
1124	Supervisor Salaries & Wages	1.00	1.00	91,763	96,144	102,874	6,730	7.0%
1130	Other Prof. Salaries & Wages	7.00	7.00	443,355	475,752	446,003	(29,749)	-6.3%
1132	Psychologist Salaries & Wages	7.00	7.00	383,045	409,077	480,351	71,274	17.4%
1150	Clerical Salaries & Wages	2.00	2.00	69,622	93,011	95,070	2,059	2.2%
1620	Supplemental Salaries & Wages	-	-	-	4,500	13,000	8,500	188.9%
1660	Bonus	-	-	52,000	-	-	-	0.0%
2100	FICA Benefits	-	-	110,506	119,118	128,077	8,959	7.5%
2210	VRS Benefits Plan 1 & 2	-	-	190,024	218,031	215,944	(2,087)	-1.0%
2220	VRS Benefits Hybrid	-	-	37,973	34,735	52,746	18,011	51.9%
2300	HMP Benefits	-	-	232,859	239,436	234,804	(4,632)	-1.9%
2400	Group Life Insurance	-	-	18,425	20,378	21,714	1,336	6.6%
2510	Disability Insurance Hybrid	-	-	1,074	1,043	1,487	444	42.6%
2750	Retiree Health Care Credit	-	-	16,599	18,402	19,607	1,205	6.5%
2800	Other Benefits	-	-	8,547	-	-	-	0.0%
3000	Purchased Services	-	-	11,729	52,983	45,483	(7,500)	-14.2%
5400	Leases and Rentals	-	-	2,686	2,800	2,800	-	0.0%
5500	Travel	-	-	1,324	7,000	14,500	7,500	107.1%
5801	Dues & Memberships	-	-	749	750	750	-	0.0%
5804	Graduation Expenditures	-	-	54,550	59,000	61,500	2,500	4.2%
5805	Staff Development	-	-	5,331	9,000	5,000	(4,000)	-44.4%
5806	Testing Services	-	-	-	1,000	250	(750)	-75.0%
6000	Materials and Supplies	-	-	7,585	9,200	10,450	1,250	13.6%
6030	Instructional Materials	-	-	16,652	16,050	17,050	1,000	6.2%
8110	Technology-Hardware Replacement	-	-	1,524	1,500	1,500	-	0.0%
Cost Center 500 Total		23.50	23.50	\$ 2,215,062	\$ 2,367,533	\$ 2,507,878	\$ 140,345	5.9%

FINANCIAL SECTION

Operating Budget by Cost Center
Cost Center 505 - Media/Technology Services

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	13.00	13.00	\$ 695,084	\$ 868,498	\$ 843,022	\$ (25,476)	-2.9%
1124	Supervisor Salaries & Wages	1.00	1.00	81,756	85,665	95,662	9,997	11.7%
1620	Supplemental Salaries & Wages	-	-	146,961	160,000	160,000	-	0.0%
1650	National Board Teacher Bonus	-	-	2,500	2,500	2,500	-	0.0%
1660	Bonus	-	-	17,500	-	-	-	0.0%
2100	FICA Benefits	-	-	69,649	85,424	84,240	(1,184)	-1.4%
2210	VRS Benefits Plan 1 & 2	-	-	128,256	158,583	138,694	(19,889)	-12.5%
2220	VRS Benefits Hybrid	-	-	-	-	17,315	17,315	100.0%
2300	HMP Benefits	-	-	152,612	176,160	154,344	(21,816)	-12.4%
2400	Group Life Insurance	-	-	10,546	12,786	12,578	(208)	-1.6%
2510	Disability Insurance Hybrid	-	-	-	-	490	490	100.0%
2750	Retiree Health Care Credit	-	-	9,338	11,546	11,359	(187)	-1.6%
2800	Other Benefits	-	-	3,866	-	-	-	0.0%
3000	Purchased Services	-	-	453,373	124,900	66,500	(58,400)	-46.8%
5500	Travel	-	-	722	13,500	20,500	7,000	51.9%
5800	Miscellaneous	-	-	-	2,000	-	(2,000)	-100.0%
5801	Dues & Memberships	-	-	424	750	750	-	0.0%
5805	Staff Development	-	-	-	11,500	7,500	(4,000)	-34.8%
6000	Materials and Supplies	-	-	6,417	6,650	6,650	-	0.0%
6020	Textbooks and Workbooks	-	-	-	62,000	-	(62,000)	-100.0%
6030	Instructional Materials	-	-	3,194	2,500	2,500	-	0.0%
6040	Tech-Software/On line Content	-	-	7,476	622,400	736,700	114,300	18.4%
Cost Center 505 Total		14.00	14.00	\$ 1,789,672	\$ 2,407,362	\$ 2,361,304	\$ (46,058)	-1.9%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 510 - Career & Technical Education

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 90,672	\$ 95,004	\$ 101,654	\$ 6,650	7.0%
1120	Instructional Salaries & Wages	1.00	1.00	67,777	71,015	75,986	4,971	7.0%
1620	Supplemental Salaries & Wages	-	-	-	1,100	1,100	-	0.0%
1660	Bonus	-	-	3,000	-	-	-	0.0%
2100	FICA Benefits	-	-	12,283	12,785	13,673	888	6.9%
2210	VRS Benefits Plan 1 & 2	-	-	26,335	27,592	29,523	1,931	7.0%
2300	HMP Benefits	-	-	7,836	7,920	19,020	11,100	140.2%
2400	Group Life Insurance	-	-	2,123	2,223	2,380	157	7.1%
2750	Retiree Health Care Credit	-	-	1,917	2,009	2,149	140	7.0%
3000	Purchased Services	-	-	-	7,800	7,800	-	0.0%
5500	Travel	-	-	20	2,000	2,000	-	0.0%
5801	Dues & Memberships	-	-	-	80	80	-	0.0%
5806	Testing Services	-	-	24,668	43,000	43,000	-	0.0%
6000	Materials and Supplies	-	-	43	1,775	1,775	-	0.0%
6020	Textbooks and Workbooks	-	-	-	1,500	1,500	-	0.0%
6030	Instructional Materials	-	-	-	10,485	22,985	12,500	119.2%
6040	Tech-Software/On line Content	-	-	-	12,500	-	(12,500)	-100.0%
7000	Tuition Payments to Joint Ops	-	-	426,223	439,383	492,605	53,222	12.1%
8100	Capital Outlay Replacement	-	-	-	1,500	1,500	-	0.0%
8200	Capital Outlay Additions	-	-	-	2,200	2,200	-	0.0%
Cost Center 510 Total		2.00	2.00	\$ 662,898	\$ 741,871	\$ 820,930	\$ 79,059	10.7%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 515 - Gifted & Talented

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages	1.00	1.00	\$ 83,958	\$ 87,912	\$ 93,973	\$ 6,061	6.9%
1620	Supplemental Salaries & Wages	-	-	16,506	7,000	7,000	-	0.0%
1660	Bonus	-	-	1,500	-	-	-	0.0%
2100	FICA Benefits	-	-	7,343	7,262	7,725	463	6.4%
2210	VRS Benefits Plan 1 & 2	-	-	13,955	14,611	15,618	1,007	6.9%
2300	HMP Benefits	-	-	18,840	18,480	19,020	540	2.9%
2400	Group Life Insurance	-	-	1,125	1,178	1,259	81	6.9%
2750	Retiree Health Care Credit	-	-	1,016	1,064	1,137	73	6.9%
3810	Tuition Paid-Oth Div In-State	-	-	-	20,000	20,000	-	0.0%
5500	Travel	-	-	-	300	300	-	0.0%
5801	Dues & Memberships	-	-	-	149	149	-	0.0%
5805	Staff Development	-	-	-	-	5,000	5,000	100.0%
5806	Testing Services	-	-	1,129	20,000	20,000	-	0.0%
6000	Materials and Supplies	-	-	326	780	780	-	0.0%
6030	Instructional Materials	-	-	8,977	7,500	7,500	-	0.0%
7000	Tuition Payments to Joint Ops	-	-	193,625	197,700	219,036	21,336	10.8%
Cost Center 515 Total		1.00	1.00	\$ 348,301	\$ 383,936	\$ 418,497	\$ 34,561	9.0%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 520 - Special Education Services

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1110	Administrative Salaries & Wages	1.00	1.00	\$ 112,319	\$ 117,787	\$ 101,650	\$ (16,137)	-13.7%
1120	Instructional Salaries & Wages	20.00	22.00	800,659	953,264	1,130,409	177,145	18.6%
1130	Other Prof. Salaries & Wages	17.69	17.69	823,539	1,096,288	1,175,267	78,979	7.2%
1140	Technical Salaries & Wages	4.50	4.50	183,101	208,071	231,379	23,308	11.2%
1150	Clerical Salaries & Wages	1.00	1.00	48,118	49,161	52,836	3,675	7.5%
1151	Instr Aides Salaries & Wages	-	-	5,009	-	-	-	0.0%
1620	Supplemental Salaries & Wages	-	-	58,679	15,000	25,000	10,000	66.7%
1660	Bonus	-	-	55,000	-	-	-	0.0%
2100	FICA Benefits	-	-	151,125	186,628	230,765	44,137	23.6%
2210	VRS Benefits Plan 1 & 2	-	-	227,842	310,833	290,137	(20,696)	-6.7%
2220	VRS Benefits Hybrid	-	-	92,244	92,131	132,542	40,411	43.9%
2300	HMP Benefits	-	-	325,951	395,229	488,127	92,898	23.5%
2400	Group Life Insurance	-	-	25,933	32,488	40,086	7,598	23.4%
2510	Disability Insurance Hybrid	-	-	2,609	2,671	3,748	1,077	40.3%
2750	Retiree Health Care Credit	-	-	23,304	29,337	36,198	6,861	23.4%
2800	Other Benefits	-	-	23,786	-	-	-	0.0%
3000	Purchased Services	-	-	312,743	269,450	271,450	2,000	0.7%
3830	Tuition Paid-Private Schools	-	-	348,347	422,000	422,000	-	0.0%
5500	Travel	-	-	3,206	18,850	41,850	23,000	122.0%
5801	Dues & Memberships	-	-	1,200	-	6,819	6,819	0.0%
5805	Staff Development	-	-	25,803	43,950	36,450	(7,500)	-17.1%
5806	Testing Services	-	-	-	5,000	5,000	-	0.0%
6000	Materials and Supplies	-	-	4,564	5,500	3,500	(2,000)	-36.4%
6030	Instructional Materials	-	-	63,938	60,000	60,000	-	0.0%
7000	Tuition Payments to Joint Ops	-	-	1,142,870	1,201,977	1,354,539	152,562	12.7%
8100	Capital Outlay Replacement	-	-	2,250	5,000	5,000	-	0.0%
8110	Technology - Hardware Replacement	-	-	1,676	2,500	2,500	-	0.0%
8200	Capital Outlay Additions	-	-	5,816	10,000	10,000	-	0.0%
Cost Center 520 Total		44.19	46.19	\$ 4,871,628	\$ 5,533,115	\$ 6,157,252	\$ 624,137	11.3%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 525 - Health/Homebound Services

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1120	Instructional Salaries & Wages*	-	-	\$ -	\$ 80,000	\$ 80,000	\$ -	0.0%
1124	Supervisor Salaries & Wages	1.00	1.00	100,129	109,909	112,260	2,351	2.1%
1130	Other Prof. Salaries & Wages	13.00	13.00	779,472	825,841	904,836	78,995	9.6%
1131	School Nurse Salaries & Wages	18.38	18.38	936,425	1,009,189	1,036,590	27,401	2.7%
1620	Supplemental Salaries & Wages	-	-	1,643	-	-	-	0.0%
1660	Bonus	-	-	49,000	-	-	-	0.0%
2100	FICA Benefits	-	-	139,584	154,526	163,227	8,701	5.6%
2210	VRS Benefits Plan 1 & 2	-	-	182,992	207,167	205,034	(2,133)	-1.0%
2220	VRS Benefits Hybrid	-	-	115,251	115,251	136,289	21,038	18.3%
2300	HMP Benefits	-	-	293,800	302,580	269,460	(33,120)	-10.9%
2400	Group Life Insurance	-	-	24,046	25,995	27,519	1,524	5.9%
2510	Disability Insurance Hybrid	-	-	3,259	3,259	3,854	595	18.3%
2750	Retiree Health Care Credit	-	-	21,713	23,473	24,850	1,377	5.9%
2800	Other Benefits	-	-	10,428	-	-	-	0.0%
3000	Purchased Services	-	-	1,504	4,200	4,200	-	0.0%
5500	Travel	-	-	798	4,500	6,000	1,500	33.3%
5801	Dues & Memberships	-	-	155	155	155	-	0.0%
5805	Staff Development	-	-	3,625	6,000	5,000	(1,000)	-16.7%
6000	Materials and Supplies	-	-	33,591	61,450	60,950	(500)	-0.8%
6030	Instructional Materials	-	-	6,763	5,000	5,000	-	0.0%
Cost Center 525 Total		32.38	32.38	\$ 2,704,177	\$ 2,938,495	\$ 3,045,224	\$ 106,729	3.6%

*Note: Includes dollars for part time homebound teachers but no fte's.

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 530 - Curriculum & Instruction

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1110	Administrative Salaries & Wages	1.70	1.70	\$ 70,165	\$ 168,523	\$ 187,809	\$ 19,286	11.4%
1110	Summer School Admin Salaries*	-	-	5,736	17,208	17,208	-	0.0%
1120	Instructional Salaries & Wages	9.40	9.40	694,607	915,789	954,136	38,347	4.2%
1131	School Nurse Salaries & Wages*	-	-	-	4,752	4,752	-	0.0%
1140	Technical Salaries & Wages	-	-	16,627	54,344	13,825	(40,519)	-74.6%
1150	Clerical Salaries & Wages*	1.00	1.00	60,377	57,090	59,334	2,244	3.9%
1151	Instr Aides Salaries & Wages	-	-	-	2,500	2,500	-	0.0%
1620	Supplemental Salaries & Wages	-	-	28,295	24,000	30,340	6,340	26.4%
1660	Bonus	-	-	23,000	-	-	-	0.0%
2100	FICA Benefits	-	-	68,352	95,184	97,151	1,967	2.1%
2210	VRS Benefits Plan 1 & 2	-	-	112,132	153,840	159,893	6,053	3.9%
2220	VRS Benefits Hybrid	-	-	7,993	7,993	5,157	(2,836)	-35.5%
2300	HMP Benefits	-	-	131,219	156,120	186,324	30,204	19.3%
2400	Group Life Insurance	-	-	9,685	13,047	13,307	260	2.0%
2510	Disability Insurance Hybrid	-	-	226	226	113	(113)	-50.0%
2750	Retiree Health Care Credit	-	-	8,745	11,782	12,016	234	2.0%
2800	Other Benefits	-	-	8,761	-	-	-	0.0%
3000	Purchased Services	-	-	232,292	151,355	178,595	27,240	18.0%
5400	Leases and Rentals	-	-	2,687	2,705	2,705	-	0.0%
5500	Travel	-	-	791	28,900	41,400	12,500	43.3%
5801	Dues & Memberships	-	-	10,610	28,471	27,658	(813)	-2.9%
6000	Materials and Supplies	-	-	10,388	31,531	9,650	(21,881)	-69.4%
6020	Textbooks and Workbooks	-	-	395,038	150,000	150,000	-	0.0%
6030	Instructional Materials	-	-	182,316	76,566	62,635	(13,931)	-18.2%
8100	Capital Outlay Replacement	-	-	34,078	57,000	60,000	3,000	5.3%
8110	Technology-Hardware Replacement	-	-	285	1,000	1,000	-	0.0%
8200	Capital Outlay Additions	-	-	-	200	200	-	0.0%
Cost Center 530 Total		12.10	12.10	\$ 2,114,407	\$ 2,210,126	\$ 2,277,708	\$ 67,582	3.1%

*Note: Includes dollars for summer school employees but no fte's.

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 535 - Executive Services

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1112	Superintendent Salaries & Wages	1.00	1.00	\$ 216,286	\$ 228,800	\$ 244,816	\$ 16,016	7.0%
1150	Clerical Salaries & Wages	2.00	2.00	132,975	149,800	143,493	(6,307)	-4.2%
1620	Supplemental Salaries & Wages	-	-	30,746	37,315	2,995	(34,320)	-92.0%
1660	Bonus	-	-	2,500	-	-	-	0.0%
2100	FICA Benefits	-	-	24,290	31,785	29,934	(1,851)	-5.8%
2210	VRS Benefits Plan 1 & 2	-	-	57,189	69,054	54,262	(14,792)	-21.4%
2220	VRS Benefits Hybrid	-	-	3,373	-	10,523	10,523	100.0%
2300	HMP Benefits	-	-	18,937	29,840	16,080	(13,760)	-46.1%
2400	Group Life Insurance	-	-	4,887	5,567	5,224	(343)	-6.2%
2510	Disability Insurance Hybrid	-	-	95	-	298	298	100.0%
2750	Retiree Health Care Credit	-	-	4,414	5,028	4,716	(312)	-6.2%
2800	Other Benefits	-	-	14,586	-	39,000	39,000	100.0%
3000	Purchased Services	-	-	38,010	160,680	146,030	(14,650)	-9.1%
5500	Travel	-	-	7,954	15,250	30,200	14,950	98.0%
5800	Miscellaneous	-	-	8,403	16,670	15,170	(1,500)	-9.0%
5801	Dues & Memberships	-	-	22,562	32,000	32,000	-	0.0%
6000	Materials and Supplies	-	-	5,386	5,800	7,000	1,200	20.7%
8110	Technology-Hardware Replacement	-	-	-	2,000	2,000	-	0.0%
Cost Center 535 Total		3.00	3.00	\$ 592,592	\$ 789,589	\$ 783,741	\$ (5,848)	-0.7%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 540 - Communications Services

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 135,035	\$ 141,485	\$ 125,190	\$ (16,295)	-11.5%
1130	Other Prof. Salaries & Wages	4.00	4.00	226,457	255,215	333,237	78,022	30.6%
1140	Technical Salaries & Wages	0.50	0.50	17,585	40,641	43,486	2,845	7.0%
1150	Clerical Salaries & Wages	1.00	-	27,137	51,619	-	(51,619)	-100.0%
1660	Bonus	-	-	6,500	-	-	-	0.0%
2100	FICA Benefits	-	-	31,971	37,374	38,397	1,023	2.7%
2210	VRS Benefits Plan 1 & 2	-	-	52,150	68,706	49,562	(19,144)	-27.9%
2220	VRS Benefits Hybrid	-	-	15,202	12,496	33,856	21,360	170.9%
2300	HMP Benefits	-	-	32,234	47,240	13,500	(33,740)	-71.4%
2400	Group Life Insurance	-	-	5,430	6,548	6,726	178	2.7%
2510	Disability Insurance Hybrid	-	-	430	353	957	604	171.1%
2750	Retiree Health Care Credit	-	-	4,903	5,912	6,074	162	2.7%
2800	Other Benefits	-	-	12,157	-	-	-	0.0%
3000	Purchased Services	-	-	117,349	158,196	158,196	-	0.0%
5200	Communications	-	-	8,475	11,500	11,500	-	0.0%
5400	Leases and Rentals	-	-	1,938	2,264	2,264	-	0.0%
5500	Travel	-	-	1,449	5,900	5,900	-	0.0%
5800	Miscellaneous	-	-	2,124	1,500	1,500	-	0.0%
5801	Dues & Memberships	-	-	3,038	1,525	1,525	-	0.0%
6000	Materials and Supplies	-	-	16,310	6,019	6,019	-	0.0%
8110	Technology-Hardware Replacement	-	-	251	1,500	1,500	-	0.0%
8210	Technology-Hardware Additions	-	-	2,837	-	-	-	0.0%
Cost Center 540 Total		6.50	5.50	\$ 720,964	\$ 855,993	\$ 839,389	\$ (16,604)	-1.9%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 543 - Chief of Operations

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 125,044	\$ 145,146	\$ 155,306	\$ 10,160	7.0%
1130	Other Prof. Salaries & Wages	-	1.00	-	-	98,440	98,440	100.0%
1150	Clerical Salaries & Wages	-	-	3,620	-	-	-	0.0%
1660	Bonus	-	-	1,500	-	-	-	0.0%
2100	FICA Benefits	-	-	10,098	11,107	19,412	8,305	74.8%
2210	VRS Benefits Plan 1 & 2	-	-	19,215	-	42,173	42,173	100.0%
2220	VRS Benefits Hybrid	-	-	2,402	24,123	-	(24,123)	-100.0%
2300	HMP Benefits	-	-	7,183	7,920	16,080	8,160	103.0%
2400	Group Life Insurance	-	-	1,745	1,945	3,400	1,455	74.8%
2510	Disability Insurance Hybrid	-	-	67	-	-	-	0.0%
2750	Retiree Health Care Credit	-	-	1,576	1,757	3,070	1,313	74.7%
2800	Other Benefits	-	-	7,096	-	-	-	0.0%
3000	Purchased Services	-	-	-	26,200	14,700	(11,500)	-43.9%
5500	Travel	-	-	746	4,000	5,500	1,500	37.5%
5800	Miscellaneous	-	-	-	1,000	1,800	800	80.0%
5801	Dues & Memberships	-	-	-	600	600	-	0.0%
5805	Staff Development	-	-	-	1,000	5,500	4,500	450.0%
6000	Materials and Supplies	-	-	2,873	2,100	6,800	4,700	223.8%
Cost Center 543 Total		1.00	2.00	\$ 183,164	\$ 226,898	\$ 372,781	\$ 145,883	64.3%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 545 - School Leadership - Elementary

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 125,933	\$ 131,950	\$ 141,187	\$ 9,237	7.0%
1120	Instructional Salaries & Wages	2.00	2.00	169,956	178,013	193,081	15,068	8.5%
1130	Other Prof. Salaries & Wages	-	1.00	-	-	80,000	80,000	100.0%
1141	Tech Support Salaries & Wages	1.00	1.00	56,697	59,370	63,518	4,148	7.0%
1150	Clerical Salaries & Wages	1.00	1.00	37,368	49,857	53,813	3,956	7.9%
1151	Instr Aides Salaries & Wages	-	-	11,034	-	-	-	0.0%
1620	Supplemental Salaries & Wages	-	-	-	21,000	22,000	1,000	4.8%
1660	Bonus	-	-	11,000	-	-	-	0.0%
2100	FICA Benefits	-	-	30,188	33,677	42,351	8,674	25.8%
2210	VRS Benefits Plan 1 & 2	-	-	55,389	59,718	77,629	17,911	30.0%
2220	VRS Benefits Hybrid	-	-	11,009	9,773	9,866	93	1.0%
2300	HMP Benefits	-	-	77,553	73,320	77,484	4,164	5.7%
2400	Group Life Insurance	-	-	5,353	5,611	7,110	1,499	26.7%
2510	Disability Insurance Hybrid	-	-	311	266	279	13	4.9%
2750	Retiree Health Care Credit	-	-	4,834	5,065	6,421	1,356	26.8%
3000	Purchased Services	-	-	65,900	42,000	49,700	7,700	18.3%
5200	Communications	-	-	85	250	250	-	0.0%
5500	Travel	-	-	254	7,000	7,000	-	0.0%
5801	Dues & Memberships	-	-	3,984	4,250	4,250	-	0.0%
5805	Staff Development	-	-	-	27,250	24,250	(3,000)	-11.0%
5806	Testing Services	-	-	79,722	99,792	90,000	(9,792)	-9.8%
6000	Materials and Supplies	-	-	4,378	7,300	7,600	300	4.1%
6030	Instructional Materials	-	-	720	6,000	5,000	(1,000)	-16.7%
8110	Technology-Hardware Replacement	-	-	52	1,000	1,000	-	0.0%
Cost Center 545 Total		5.00	6.00	\$ 751,719	\$ 822,462	\$ 963,789	\$ 141,327	17.2%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 550 - School Leadership - Secondary

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 131,666	\$ 137,900	\$ 147,459	\$ 9,559	6.9%
1120	Instructional Salaries & Wages	1.00	1.00	72,985	76,478	81,831	5,353	7.0%
1150	Clerical Salaries & Wages	1.00	1.00	37,550	41,668	46,000	4,332	10.4%
1620	Supplemental Salaries & Wages	-	-	-	10,000	10,000	-	0.0%
1660	Bonus	-	-	5,500	-	-	-	0.0%
2100	FICA Benefits	-	-	18,976	20,352	21,826	1,474	7.2%
2210	VRS Benefits Plan 1 & 2	-	-	35,635	38,063	43,307	5,244	13.8%
2220	VRS Benefits Hybrid	-	-	4,408	4,408	2,280	(2,128)	-48.3%
2300	HMP Benefits	-	-	9,734	7,920	8,040	120	1.5%
2400	Group Life Insurance	-	-	3,227	3,424	3,676	252	7.4%
2510	Disability Insurance Hybrid	-	-	126	126	64	(62)	-49.2%
2750	Retiree Health Care Credit	-	-	2,913	3,092	3,319	227	7.3%
3000	Purchased Services	-	-	154,699	361,496	347,345	(14,151)	-3.9%
4000	Internal Services	-	-	-	1,000	1,000	-	0.0%
5500	Travel	-	-	215	9,500	10,000	500	5.3%
5801	Dues & Memberships	-	-	3,275	4,550	4,570	20	0.4%
5805	Staff Development	-	-	948	500	500	-	0.0%
6000	Materials and Supplies	-	-	3,107	9,500	9,500	-	0.0%
6030	Instructional Materials	-	-	30,654	23,600	22,900	(700)	-3.0%
Cost Center 550 Total		3.00	3.00	\$ 515,619	\$ 753,577	\$ 763,617	\$ 10,040	1.3%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 555 - Human Resources**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1110	Administrative Salary & Wages	3.00	3.00	\$ 314,668	\$ 329,703	\$ 352,784	\$ 23,081	7.0%
1130	Other Prof. Salaries & Wages	3.00	3.00	239,309	250,760	268,313	17,553	7.0%
1140	Technical Salaries & Wages	2.00	2.00	93,519	99,789	106,590	6,801	6.8%
1150	Clerical Salaries & Wages	2.50	2.50	67,490	119,125	112,124	(7,001)	-5.9%
1620	Supplemental Salaries & Wages	-	-	15,500	-	-	-	0.0%
1660	Bonus	-	-	15,000	-	-	-	0.0%
2100	FICA Benefits	-	-	55,117	61,153	64,246	3,093	5.1%
2210	VRS Benefits Plan 1 & 2	-	-	93,710	110,697	108,690	(2,007)	-1.8%
2220	VRS Benefits Hybrid	-	-	21,494	21,494	30,223	8,729	40.6%
2300	HMP Benefits	-	-	86,365	101,563	121,332	19,769	19.5%
2400	Group Life Insurance	-	-	9,288	10,659	11,199	540	5.1%
2510	Disability Insurance Hybrid	-	-	608	608	855	247	40.6%
2750	Retiree Health Care Credit	-	-	8,387	9,624	10,114	490	5.1%
2800	Other Benefits	-	-	431	-	-	-	0.0%
3000	Purchased Services	-	-	97,422	125,114	147,624	22,510	18.0%
4000	Internal Services	-	-	86	1,200	1,200	-	0.0%
5400	Leases and Rentals	-	-	2,686	2,800	2,800	-	0.0%
5500	Travel	-	-	7,676	10,500	10,500	-	0.0%
5800	Miscellaneous	-	-	10,497	14,000	14,000	-	0.0%
5801	Dues & Memberships	-	-	1,626	2,500	2,500	-	0.0%
5805	Staff Development	-	-	1,954	8,000	8,000	-	0.0%
6000	Materials and Supplies	-	-	8,576	15,800	15,000	(800)	-5.1%
6040	Tech-Software/On line Content	-	-	10,450	12,700	46,588	33,888	266.8%
8100	Capital Outlay Replacement	-	-	2,754	2,500	1,945	(555)	-22.2%
8110	Technology-Hardware Replace	-	-	1,000	1,000	1,000	-	0.0%
Cost Center 555 Total		10.50	10.50	\$ 1,165,614	\$ 1,311,289	\$ 1,437,627	\$ 126,338	9.6%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 560 - Finance/Business Services

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1110	Administrative Salary & Wages	2.00	2.00	\$ 220,681	\$ 231,236	\$ 247,422	\$ 16,186	7.0%
1140	Technical Salaries & Wages	1.00	1.00	66,495	69,670	74,547	4,877	7.0%
1150	Clerical Salaries & Wages	5.00	5.00	282,923	299,122	321,311	22,189	7.4%
1660	Bonus	-	-	12,000	-	-	-	0.0%
2100	FICA Benefits	-	-	41,871	45,903	49,212	3,309	7.2%
2210	VRS Benefits Plan 1 & 2	-	-	60,376	65,159	70,476	5,317	8.2%
2220	VRS Benefits Hybrid	-	-	33,984	33,984	35,607	1,623	4.8%
2300	HMP Benefits	-	-	100,008	98,670	95,952	(2,718)	-2.8%
2400	Group Life Insurance	-	-	7,608	7,994	8,553	559	7.0%
2510	Disability Insurance Hybrid	-	-	961	961	1,007	46	4.8%
2750	Retiree Health Care Credit	-	-	6,870	7,218	7,723	505	7.0%
3000	Purchased Services	-	-	234,832	252,761	263,652	10,891	4.3%
5200	Communications	-	-	11,035	10,000	12,000	2,000	20.0%
5400	Leases and Rentals	-	-	3,548	3,548	3,548	-	0.0%
5500	Travel	-	-	325	2,000	2,500	500	25.0%
5800	Miscellaneous	-	-	(7,366)	4,500	-	(4,500)	-100.0%
5801	Dues & Memberships	-	-	3,626	6,264	6,280	16	0.3%
5805	Staff Development	-	-	1,674	-	3,000	3,000	100.0%
6000	Materials and Supplies	-	-	7,640	13,500	13,500	-	0.0%
Cost Center 560 Total		8.00	8.00	\$ 1,089,090	\$ 1,152,490	\$ 1,216,290	\$ 63,800	5.5%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 565 - Technology Services

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 128,494	\$ 134,634	\$ 144,058	\$ 9,424	7.0%
1120	Instructional Salaries & Wages	1.00	1.00	66,522	69,706	81,584	11,878	17.0%
1140	Technical Salaries & Wages	28.00	28.00	1,465,389	1,651,254	1,757,194	105,940	6.4%
1150	Clerical Salaries & Wages	1.00	1.00	37,638	38,249	40,929	2,680	7.0%
1660	Bonus	-	-	42,500	-	-	-	0.0%
2100	FICA Benefits	-	-	126,984	144,878	154,817	9,939	6.9%
2210	VRS Benefits Plan 1 & 2	-	-	184,253	221,313	230,941	9,628	4.4%
2220	VRS Benefits Hybrid	-	-	84,967	83,471	97,098	13,627	16.3%
2300	HMP Benefits	-	-	299,626	344,520	317,388	(27,132)	-7.9%
2400	Group Life Insurance	-	-	21,706	24,574	26,447	1,873	7.6%
2510	Disability Insurance Hybrid	-	-	2,403	2,360	2,746	386	16.4%
2750	Retiree Health Care Credit	-	-	19,600	22,188	23,882	1,694	7.6%
2800	Other Benefits	-	-	415	-	-	-	0.0%
3000	Purchased Services	-	-	4,050,691	2,986,312	3,326,779	340,467	11.4%
5001	Telecommunications	-	-	322,785	380,000	380,000	-	0.0%
5500	Travel	-	-	1,086	8,700	8,700	-	0.0%
5801	Dues & Memberships	-	-	28,660	23,500	28,660	5,160	22.0%
5805	Staff Development	-	-	845	7,500	7,500	-	0.0%
6000	Materials and Supplies	-	-	111,005	124,050	124,050	-	0.0%
8110	Technology-Hardware Replacement	-	-	-	5,000	5,000	-	0.0%
Cost Center 565 Total		31.00	31.00	\$ 6,995,570	\$ 6,272,209	\$ 6,757,773	\$ 485,564	7.7%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 570 - Transportation**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 95,933	\$ 100,514	\$ 107,550	\$ 7,036	7.0%
1140	Technical Salaries & Wages	8.00	8.00	381,213	404,430	431,904	27,474	6.8%
1150	Clerical Salaries & Wages	3.00	3.00	108,426	116,716	124,538	7,822	6.7%
1160	Trades Salaries & Wages	6.00	6.00	224,123	305,707	321,959	16,252	5.3%
1170	Bus Driver Salaries & Wages	129.00	129.00	1,643,846	2,497,481	2,648,131	150,650	6.0%
1175	Bus Aides Salaries & Wages	47.00	47.00	527,467	643,233	652,744	9,511	1.5%
1520	Substitute Salaries & Wages	-	-	12,123	516,500	516,500	-	0.0%
1620	Supplemental Salaries & Wages	-	-	37,453	181,000	181,000	-	0.0%
1660	Bonus	-	-	223,000	-	-	-	0.0%
2100	FICA Benefits	-	-	230,109	364,567	381,304	16,737	4.6%
2210	VRS Benefits Plan 1 & 2	-	-	51,501	160,933	189,910	28,977	18.0%
2220	VRS Benefits Hybrid	-	-	64,600	65,419	71,633	6,214	9.5%
2300	HMP Benefits	-	-	1,191,069	1,494,382	1,564,392	70,010	4.7%
2400	Group Life Insurance	-	-	36,760	52,966	55,895	2,929	5.5%
2510	Disability Insurance Hybrid	-	-	11,483	11,670	12,871	1,201	10.3%
2750	Retiree Health Care Credit	-	-	5,977	12,611	24,040	11,429	90.6%
2800	Other Benefits	-	-	12,691	-	-	-	0.0%
3000	Purchased Services	-	-	445,425	106,318	202,404	96,086	90.4%
4000	Internal Services	-	-	615	600	600	-	0.0%
5104	Refuse Removal	-	-	11,436	22,000	22,000	-	0.0%
5400	Leases and Rentals	-	-	31,610	-	-	-	0.0%
5801	Dues & Memberships	-	-	300	700	700	-	0.0%
5805	Staff Development	-	-	-	2,398	2,398	-	0.0%
6000	Materials and Supplies	-	-	8,812	18,865	18,865	-	0.0%
6008	Vehicle/Powered Equip Fuels	-	-	243,603	995,000	995,000	-	0.0%
6009	Vehicle/Powered Equip Supplies	-	-	224,359	462,000	462,000	-	0.0%
6030	Instructional Materials	-	-	941	1,500	1,500	-	0.0%
8100	Capital Outlay Replacement	-	-	1,111,824	468,050	514,920	46,870	10.0%
8200	Capital Outlay Additions	-	-	30,463	-	-	-	0.0%
Cost Center 570 Total		194.00	194.00	\$ 6,967,161	\$ 9,005,560	\$ 9,504,758	\$ 499,198	5.5%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 575 - Operations**

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 112,086	\$ 117,449	\$ 125,670	\$ 8,221	7.0%
1140	Technical Salaries & Wages	3.00	3.00	231,967	243,053	262,847	19,794	8.1%
1150	Clerical Salaries & Wages	2.50	3.00	121,341	129,449	167,289	37,840	29.2%
1160	Trades Salaries & Wages	20.00	21.00	1,083,303	1,222,481	1,325,141	102,660	8.4%
1180	Laborer Salaries & Wages	-	-	5,315	2,000	2,000	-	0.0%
1190	Service Salaries & Wages	89.31	89.00	2,505,573	2,830,269	3,038,633	208,364	7.4%
1520	Substitute Salaries & Wages	-	-	13,965	40,000	40,000	-	0.0%
1620	Supplemental Salaries & Wages	-	-	8,542	10,000	10,000	-	0.0%
1660	Bonus	-	-	272,500	-	-	-	0.0%
2100	FICA Benefits	-	-	317,756	351,495	380,327	28,832	8.2%
2210	VRS Benefits Plan 1 & 2	-	-	133,631	179,481	207,825	28,344	15.8%
2220	VRS Benefits Hybrid	-	-	49,726	48,656	67,965	19,309	39.7%
2300	HMP Benefits	-	-	1,017,877	1,017,877	1,014,723	(3,154)	-0.3%
2400	Group Life Insurance	-	-	46,587	58,858	63,915	5,057	8.6%
2510	Disability Insurance Hybrid	-	-	8,017	7,774	9,849	2,075	26.7%
2750	Retiree Health Care Credit	-	-	10,465	12,099	26,065	13,966	115.4%
2800	Other Benefits	-	-	42,660	-	-	-	0.0%
3000	Purchased Services	-	-	1,832,023	1,665,700	1,318,400	(347,300)	-20.9%
5101	Electricity	-	-	84,734	170,000	170,000	-	0.0%
5102	Heating Fuel	-	-	6,626	100,000	100,000	-	0.0%
5103	Water/Sewer Services	-	-	3,002	25,000	25,000	-	0.0%
5104	Refuse Removal	-	-	88,642	95,000	95,000	-	0.0%
5200	Communications	-	-	1,485	1,500	1,500	-	0.0%
5400	Leases and Rentals	-	-	101,083	149,000	182,413	33,413	22.4%
5500	Travel	-	-	800	4,100	4,100	-	0.0%
5800	Miscellaneous	-	-	906	2,000	2,000	-	0.0%
5805	Staff Development	-	-	721	1,000	2,500	1,500	150.0%
6000	Materials and Supplies	-	-	836,407	1,013,200	878,200	(135,000)	-13.3%
8100	Capital Outlay Replacement	-	-	119,250	-	-	-	0.0%
8200	Capital Outlay Additions	-	-	21,931	-	-	-	0.0%
Cost Center 575 Total		115.81	117.00	\$ 9,078,920	\$ 9,497,441	\$ 9,521,362	\$ 23,921	0.3%

FINANCIAL SECTION

Operating Budget by Cost Center
Cost Center 999 - Year End Spending Plan

Object	Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
							\$	%
1620	Supplemental Salaries & Wages	-	-	\$ 194,819	\$ -	\$ -	\$ -	0.0%
2100	FICA Benefits	-	-	16,279	-	-	-	0.0%
2800	Other Benefits	-	-	18,450	-	-	-	0.0%
8100	Capital Outlay Replacement	-	-	440,000	-	-	-	0.0%
Cost Center 999 Total		-	-	\$ 669,548	\$ -	\$ -	\$ -	0.0%
GRAND TOTAL		1,773.94	1,805.13	\$ 138,470,397	\$ 150,272,700	\$ 159,905,000	\$ 9,632,300	6.4%



FINANCIAL SUMMARIES

Grants Fund

Fiscal Year 2023

FINANCIAL SECTION

**Grants Fund
Budget Summary**

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget		Revised Budget 2022	Proposed Budget 2023	Change	
				2022				\$	%
Revenue									
Federal	75.23	91.23	\$ 8,643,412	\$ 9,523,858	\$ 21,455,460	\$ 14,964,852	\$ 5,440,994		57.1%
State	8.39	8.39	796,864	985,524	985,524	984,648	(876)		-0.1%
Other	6.00	6.00	548,808	670,000	670,000	670,000	-		0.0%
Total Grant Revenue	89.62	105.62	\$ 9,989,084	\$ 11,179,382	\$ 23,110,984	\$ 16,619,500	\$ 5,440,119		48.7%
Expenditures									
Title VI-B	28.99	28.99	2,220,557	2,286,506	2,286,506	2,200,313	(86,193)		-3.8%
Title I	9.95	9.70	1,209,694	1,519,411	1,519,411	1,531,500	12,089		0.8%
Title I, D	1.00	1.00	93,967	96,047	96,047	102,017	5,969		6.2%
Title II, Part A, Teacher Quality	1.45	1.65	266,024	274,082	274,082	274,518	436		0.2%
Carl D. Perkins Grant	-	-	96,469	163,793	163,793	155,007	(8,786)		-5.4%
Title III, Part A, Limited English Proficient	-	0.05	66,634	61,003	61,003	61,818	814		1.3%
Title IV, Part A,	0.50	0.50	26,683	101,823	101,823	111,991	10,168		10.0%
Federal Preschool Grant (Section 619)	0.34	0.34	52,277	28,242	28,242	29,055	813		2.9%
Project Hope	0.50	0.50	24,496	20,000	20,000	20,000	-		0.0%
Safe Routes to Schools	0.50	0.50	30,928	38,000	38,000	38,000	-		0.0%
Coronavirus Relief Funds	-	-	1,999,270	-	-	-	-		0.0%
CARES Act - WJCC	-	-	381,666	-	-	-	-		0.0%
CARES Act - James City County	-	-	1,749,959	-	-	-	-		0.0%
CARES Act - Williamsburg	-	-	287,029	-	-	-	-		0.0%
CARES Act - ESSER I	-	-	59,642	-	-	-	-		0.0%
CARES Act - GEER	-	-	78,118	-	-	-	-		0.0%
CRRSA Act - ESSER II*	32.00	-	-	4,934,950	4,934,950	333,669	(4,601,281)		-93.2%
CRRSA Act - ESSER II - SEL and Mental Health*	-	-	-	-	100,000	90,000	(10,000)		-100.0%
ARP Act - ESSER III*	-	48.00	-	-	11,083,198	9,578,906	(1,504,292)		-13.6%
ARP- Title VI-B Flowthrough*	-	-	-	-	603,123	314,875	(288,248)		-47.8%
ARP- Section 619 Flowthrough*	-	-	-	-	44,096	22,000	(22,096)		-50.1%
ARP - Homeless Children and Youth*	-	-	-	-	101,185	101,185	-		-
SOL Web Based Technology Initiative	-	-	362,575	466,000	466,000	466,000	-		0.0%
Virginia Preschool Initiative	7.39	7.39	291,391	369,818	369,818	360,451	(9,368)		-2.5%
Special Education in Jails	1.00	1.00	127,140	132,995	132,995	141,487	8,492		6.4%
Individualized Student Alternative Education Program (ISAEP)	-	-	15,758	16,710	16,710	16,710	-		0.0%
School Health Initiative Grant	6.00	6.00	548,808	670,000	670,000	670,000	-		0.0%
Total Grant Expenditures	89.62	105.62	\$ 9,989,084	\$ 11,179,382	\$ 23,110,984	\$ 16,619,500	\$ 5,440,119		48.7%

*The available year-end balance for FY2022 will carry forward across fiscal years as this award period does not end before June 30, 2022. FY22's current year expenditures have been estimated to prepare carryover budgets for the following year.

FINANCIAL SECTION

Grants Fund Title VI-B

Description		2022	2023	Actual 2021	Approved	Revised	Proposed	Change	
		FTEs	FTEs		Budget 2022	Budget 2022	Budget 2023	\$	%
Wages & Employee Benefits									
1120	Instructional Salaries & Wages	18.20	18.20	\$ 1,095,265	\$ 1,167,748	\$ 1,167,748	\$ 1,100,552	\$ (67,196)	-5.8%
1130	Other Professional Salaries & Wages	4.22	4.22	256,684	268,615	268,615	268,000	(615)	-0.2%
1350	P/T Clerical Salaries & Wages	0.57	0.57	7,660	-	-	-	-	0.0%
1151	Instructional Aides Salaries & Wages	6.00	6.00	94,107	91,779	91,779	91,779	-	0.0%
1660	Bonus	-	-	14,500	-	-	-	-	0.0%
<i>Total Wages</i>		28.99	28.99	1,468,216	1,528,142	1,528,142	1,460,331	(67,811)	-4.4%
2100	FICA Benefits	-	-	103,888	114,310	114,310	111,715	(2,595)	-2.3%
2210	VRS Benefits Plan 1 & 2	-	-	120,094	136,117	136,117	133,887	(2,230)	-1.6%
2220	VRS Benefits Hybrid	-	-	115,541	101,860	101,860	108,820	6,960	6.8%
2300	HMP Benefits	-	-	373,331	363,804	363,804	345,001	(18,803)	-5.2%
2400	Group Life Insurance	-	-	19,064	20,477	20,477	19,568	(909)	-4.4%
2510	Disability Insurance Hybrid	-	-	3,268	3,305	3,305	3,320	15	0.5%
2750	Retiree Health Care Credit	-	-	17,155	18,491	18,491	17,670	(821)	-4.4%
<i>Total Benefits</i>		-	-	752,341	758,364	758,364	739,982	(18,382)	-2.4%
Total Wages & Benefits		28.99	28.99	2,220,557	2,286,506	2,286,506	2,200,313	(86,193)	-3.8%
Total Title VI-B		28.99	28.99	\$ 2,220,557	\$ 2,286,506	\$ 2,286,506	\$ 2,200,313	\$ (86,193)	-3.8%

Grant Description

The Individuals with Disabilities Education Act (IDEA) was created to implement, expand, and improve educational resources for children and youth with disabilities in public schools. Funding is included to help local schools develop and implement individualized education plans (IEP) to meet the unique educational needs of children with disabilities.

In Williamsburg-James City County Schools, these funds support the division's special education program. The grant is used to fund teacher and paraprofessional salaries and benefits.

FINANCIAL SECTION

**Grants Fund
Title I**

								Change	
Description		2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	\$	%
Wages & Employee Benefits									
1110	Administrative Salaries & Wages	0.30	0.30	\$ 30,071	\$ 31,510	\$ 31,510	\$ 33,716	\$ 2,206	7.0%
1120	Instructional Salaries & Wages	8.70	8.70	538,591	602,411	602,411	624,000	21,589	3.6%
1150	Clerical Salaries & Wages	0.95	0.70	36,850	38,039	38,039	40,702	2,663	7.0%
1520	Substitute Salaries & Wages	-	-	-	8,850	8,850	8,850	-	0.0%
1620	Supplemental Salaries & Wages	-	-	119,219	245,000	245,000	245,000	-	0.0%
1650	National Board Teacher Bonus	-	-	5,000	-	-	5,000	5,000	100.0%
1660	Bonus	-	-	5,000	-	-	-	-	
Total Wages		9.95	9.70	734,731	925,810	925,810	957,268	31,457	3.4%
2100	FICA Benefits	-	-	54,012	70,824	70,824	73,231	2,406	3.4%
2210	VRS Benefits Plan 1 & 2	-	-	97,491	105,600	105,600	111,349	5,749	5.4%
2220	VRS Benefits Hybrid	-	-	6,125	6,080	6,080	4,728	(1,352)	-22.2%
2300	HMP Benefits	-	-	106,639	106,128	106,128	79,320	(26,808)	-25.3%
2400	Group Life Insurance	-	-	8,267	9,004	9,004	9,359	355	3.9%
2510	VRS Disability Hybrid	-	-	173	172	172	133	(39)	-22.7%
2750	Retiree Health Care Credit	-	-	7,465	8,131	8,131	8,451	320	3.9%
2800	Other Benefits	-	-	2,940	-	-	-	-	
Total Benefits		-	-	283,112	305,939	305,939	286,571	(19,369)	-6.3%
Total Wages & Benefits		9.95	9.70	1,017,843	1,231,750	1,231,750	1,243,838	12,089	1.0%
Other Expenditures									
3000	Purchased Services	-	-	14,795	55,614	55,614	55,614	-	0.0%
4000	Internal Services-Transportation			-	8,847	8,847	8,847	-	0.0%
5500	Travel	-	-	140	9,700	9,700	9,700	-	0.0%
6000	Materials & Supplies	-	-	-	6,043	6,043	6,043	-	0.0%
6030	Instructional Materials	-	-	159,169	192,033	192,033	192,033	-	0.0%
9400	Parental Involvement	-	-	17,747	15,425	15,425	15,425	-	0.0%
Total Other Expenditures		-	-	191,851	287,662	287,662	287,662	-	0.0%
Total Title I		9.95	9.70	\$ 1,209,694	\$ 1,519,411	\$ 1,519,411	\$ 1,531,500	\$ 12,089	0.8%

Grant Description

Title I is the largest source of federal assistance to local school divisions and is authorized by the Improving America's School Act of 1994 under Title I of the ESSA Act which reauthorized the Elementary and Secondary Education Act of 1965. Title I funds are allocated to school divisions according to the division's concentrations of children from low income families. Funds are used to supplement regular instructional activities and make available services designed to enrich and accelerate the core curriculum in eligible schools in order to help all children move toward achieving high state performance standards.

In Williamsburg-James City County Schools, Title I funding is used to support the Reading Recovery Program at seven elementary schools: James River, Matthew Whaley, DJ Montague, Norge, Laurel Lane, Clara Byrd Baker, and J. B. Blayton

FINANCIAL SECTION

Grants Fund Title I-D

Description		2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
								\$	%
Wages & Employee Benefits									
1120	Instructional Salaries & Wages	1.00	1.00	\$ 58,984	\$ 61,163	\$ 61,163	\$ 65,444	\$ 4,281	7.0%
1660	Bonus	-	-	500	-	-	-	-	0.0%
	<i>Total Wages</i>	1.00	1.00	59,484	61,163	61,163	65,444	4,281	7.0%
2100	FICA Benefits	-	-	4,336	4,679	4,679	5,006	327	7.0%
2210	VRS Benefits	-	-	9,803	10,165	10,165	10,877	711	7.0%
2300	HMP Benefits	-	-	18,840	18,480	18,480	19,020	540	2.9%
2400	Group Life Insurance	-	-	790	820	820	877	57	7.0%
2750	Retiree Health Care Credit	-	-	714	740	740	792	52	7.0%
	<i>Total Benefits</i>	-	-	34,483	34,884	34,884	36,572	1,688	4.8%
Total Wages & Benefits		1.00	1.00	93,967	96,047	96,047	102,017	5,969	6.2%
Total Title I-D		1.00	1.00	\$ 93,967	\$ 96,047	\$ 96,047	\$ 102,017	\$ 5,969	6.2%

Grant Description

Title I, D is part of the Every Student Succeeds Act funding. It is directed at neglected and delinquent youth. In WJCC Schools, the funds support a reading program for the youth population at the Merrimac Center.

FINANCIAL SECTION

Grants Fund Title II, Part A

Description			2022	2023	Approved		Revised	Proposed	Change	
			FTEs	FTEs	Actual 2021	Budget 2022	Budget 2022	Budget 2023	\$	%
Wages & Employee Benefits										
1120	Instructional Salaries & Wages		1.40	1.40	\$ 113,060	\$ 118,466	\$ 118,466	\$ 126,681	\$ 8,214	6.9%
1150	Clerical Salaries & Wages		0.05	0.25	1,940	2,033	2,033	10,227	8,194	403.0%
1520	Substitute Salaries & Wages		-	-	-	7,000	7,000	7,000	-	0.0%
Total Wages			1.45	1.65	115,000	127,500	127,500	143,908	16,408	12.9%
2100	FICA Benefits		-	-	8,510	9,754	9,754	11,009	1,255	12.9%
2210	VRS Benefits Plan 1 & 2		-	-	18,792	19,707	19,707	22,452	2,745	13.9%
2220	VRS Benefits Hybrid		-	-	322	320	320	302	(18)	-5.6%
2300	HMP Benefits		-	-	14,986	14,784	14,784	16,746	1,962	13.3%
2400	Group Life Insurance		-	-	1,541	1,615	1,615	1,835	220	13.6%
2510	VRS Disability Hybrid		-	-	9	9	9	9	-	0.0%
2750	Retiree Health Care Credit		-	-	1,392	1,458	1,458	1,657	199	13.6%
Total Benefits			-	-	45,553	47,646	47,646	54,009	6,363	13.4%
Total Wages & Benefits			1.45	1.65	160,553	175,146	175,146	197,917	22,771	13.0%
Other Expenditures										
3000	Purchased Services		-	-	103,286	78,531	78,531	62,101	(16,430)	-20.9%
4000	Internal Services-Transportation		-	-	-	1,000	1,000	500	(500)	-50.0%
5500	Travel		-	-	1,433	15,000	15,000	10,000	(5,000)	-33.3%
6030	Instructional Materials		-	-	753	4,405	4,405	4,000	(405)	-9.2%
Total Other Expenditures			-	-	105,471	98,936	98,936	76,601	(22,335)	-22.6%
Total Title II, Part A			1.45	1.65	\$ 266,024	\$ 274,082	\$ 274,082	\$ 274,518	\$ 436	0.2%

Grant Description

Title II, Part A funds were authorized by the *Every Student Succeeds Act (ESSA)*. The purpose of this grant is to increase the academic achievement of all students by helping schools and school divisions improve the quality of teachers and principals. The school division has the responsibility to determine the activities that will be funded and this decision must be based on a local needs assessment. The specific use of the funds will be determined after a needs assessment is finalized.

FINANCIAL SECTION

Grants Fund Carl D. Perkins Grant

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
							\$	%
Wages & Employee Benefits								
1620 Supplemental Salaries & Wages	-	-	\$ 1,390	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	-100.0%
Total Wages	-	-	1,390	5,000	5,000	-	(5,000)	-100.0%
Other Expenditures								
3000 Purchased Services	-	-	35,940	51,666	51,666	48,380	(3,286)	-6.4%
5500 Travel	-	-	-	35,500	35,500	35,000	(500)	-1.4%
6040 Tech-Software/On line Content	-	-	-	14,635	14,635	14,635	-	0.0%
7005 New Horizons - Tuition	-	-	5,301	5,301	5,301	5,301	-	0.0%
8200 Capital Outlay Additions	-	-	53,837	51,691	51,691	51,691	-	0.0%
Total Other Expenditures	-	-	95,079	158,793	158,793	155,007	(3,786)	-2.4%
Total Carl D. Perkins Grant	-	-	96,469	163,793	163,793	155,007	\$ (8,786)	-5.4%

Grant Description

The Virginia Department of Education administers annually the Carl D. Perkins vocational federal grant to our school division. These funds will be used to expand and update the Business Education and Technology Education programs at Lafayette, Jamestown, and Warhill High Schools. Staff development is included to promote the integration of academic and vocational education.

FINANCIAL SECTION
**Grants Fund
Title III, Part A**

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
							\$	%
Wages & Employee Benefits								
1140 Technical Salaries & Wages	-	-	\$ 17,585	\$ -	\$ -	\$ -	\$ -	0.0%
1150 Clerical Salaries & Wages	-	0.05	-	-	-	1,912	1,912	100.0%
1620 Supplemental Salaries & Wages	-	-	12,188	17,888	17,888	17,888	-	0.0%
<i>Total Wages</i>	-	0.05	29,773	17,888	17,888	19,800	1,912	10.7%
2100 FICA Benefits	-	-	2,074	1,368	1,368	1,515	146	10.7%
2220 VRS Benefits Hybrid	-	-	2,706	-	-	-	-	0.0%
2300 HMP Benefits	-	-	-	-	-	-	-	0.0%
2400 Group Life Insurance	-	-	178	-	-	-	-	0.0%
2510 VRS Disability Hybrid	-	-	77	-	-	-	-	0.0%
2750 Retiree Health Care Credit	-	-	197	-	-	-	-	0.0%
<i>Total Benefits</i>	-	-	5,232	1,368	1,368	1,515	146	10.7%
Total Wages & Benefits	-	0.05	35,004	19,256	19,256	21,315	2,058	10.7%
Other Expenditures								
3000 Purchased Services	-	-	31,500	24,102	24,102	22,858	(1,244)	-5.2%
4000 Internal Services	-	-	-	1,000	1,000	1,000	-	0.0%
5500 Travel	-	-	-	1,000	1,000	1,000	-	0.0%
5800 Miscellaneous Expense	-	-	-	100	100	100	-	0.0%
6000 Materials & Supplies	-	-	-	500	500	500	-	0.0%
6030 Instructional Materials	-	-	130	15,045	15,045	15,045	-	0.0%
Total Other Expenditures	-	-	31,630	41,747	41,747	40,503	(1,244)	-3.0%
Total Title III, Part A	-	0.05	\$ 66,634	\$ 61,003	\$ 61,003	\$ 61,818	\$ 814	1.3%

Grant Description

Title III supports children who are developing English proficiency. These are defined as students ages 3 to 21 whose native language is not English. The grant provides additional resources and services to increase the students ability to perform in an English instructed classroom, meet a proficient level of achievement on State assessments, and have the opportunity to participate fully in society.

FINANCIAL SECTION

Grants Fund Title IV, Part A

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
							\$	%
Wages & Employee Benefits								
1140 Technical Salaries & Wages	0.50	0.50	\$ -	\$ 40,250	\$ 40,250	\$ 43,487	\$ 3,237	8.0%
1620 Supplemental Salaries & Wages	-	-	3,669	-	-	-	-	0.0%
<i>Total Wages</i>	0.50	0.50	3,669	40,250	40,250	43,487	3,237	8.0%
							-	
2100 FICA Benefits	-	-	551	3,080	3,080	3,327	247	8.0%
2210 VRS Benefits	-	-	-	6,690	6,690	7,228	538	8.0%
2400 Group Life Insurance	-	-	40	539	539	583	43	8.0%
2750 Retiree Health Care Credit	-	-	-	486	486	526	40	8.3%
<i>Total Benefits</i>	-	-	591	10,795	10,795	11,663	868	8.0%
							-	
Total Wages & Benefits	0.50	0.50	4,260	51,045	51,045	55,150	4,105	8.0%
							-	
Other Expenditures								
3000 Purchased Services	-	-	17,758	29,000	29,000	30,000	1,000	3.4%
4000 Internal Services	-	-	-	500	500	500	-	0.0%
5500 Travel	-	-	-	1,200	1,200	2,000	800	66.7%
6030 Instructional Materials	-	-	4,665	20,078	20,078	24,341	4,263	21.2%
Total Other Expenditures	-	-	22,422	50,778	50,778	56,841	6,063	11.9%
Total Title IV, Part A	0.50	0.50	\$ 26,683	\$ 101,823	\$ 101,823	\$ 111,991	\$ 10,168	10.0%

Grant Description

The Student Support and Academic Enrichment Grants (Title IV, Part A) program provides funds for programs and activities to improve students' academic achievement by increasing the capacity of local school divisions to provide students with a well-rounded education; improve school conditions for learning; and improve the use of technology in order to improve the academic achievement and digital literacy of all students. Currently in WJCC, Title IV funds are being used to directly support students acquiring English in manners consistent with the intent of the funds.

FINANCIAL SECTION

Grants Fund Federal Preschool Grant (Section 619)

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
							\$	%
Wages & Employee Benefits								
1131 Nurse Salaries & Wages	0.34	0.34	\$ 51,777	\$ 28,242	\$ 28,242	\$ 29,055	\$ 813	2.9%
1660 Bonus	-	-	500	-	-	-	-	0.0%
Total Wages	0.34	0.34	52,277	28,242	28,242	29,055	813	2.9%
Total Federal Preschool Grant	0.34	0.34	\$ 52,277	\$ 28,242	\$ 28,242	\$ 29,055	813	2.9%

Grant Description

This annual grant is based on the number of two to five year old children under an active IEP on December 1 of the previous year. The grant monies are used to pay a portion of the salary for the nurse located at the NEED Center. The nurse provides services to meet the diverse and extensive medical needs of the preschool children with disabilities, especially those that are medically fragile.

FINANCIAL SECTION

Grants Fund Project HOPE

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
							\$	%
Wages & Employee Benefits								
1150 Clerical Salaries & Wages	0.50	0.50	\$ 11,700	\$ 11,440	\$ 11,440	\$ 11,440	\$ -	0.0%
1620 Supplemental Salaries & Wages	-	-	1,410	-	-	-	-	0.0%
<i>Total Wages</i>	0.50	0.50	13,110	11,440	11,440	11,440	-	0.0%
2100 FICA Benefits	-	-	1,003	875	875	875	-	0.0%
<i>Total Benefits</i>	-	-	1,003	875	875	875	-	0.0%
Total Wages & Benefits	0.50	0.50	14,113	12,315	12,315	12,315	-	0.0%
Other Expenditures								
3000 Purchased Services	-	-	1,358	-	-	-	-	0.0%
4000 Internal Services-Transportation	-	-	8,856	4,527	4,527	4,527	-	0.0%
5500 Travel	-	-	-	1,260	1,260	1,260	-	0.0%
5805 Staff Development Expense	-	-	-	100	100	100	-	0.0%
6030 Instructional Materials	-	-	170	1,798	1,798	1,798	-	0.0%
Total Other Expenditures	-	-	10,384	7,685	7,685	7,685	-	0.0%
Total Project HOPE	0.50	0.50	\$ 24,496	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%

Grant Description

Project HOPE - Virginia, the Virginia Education Program for Homeless Children and Youth, is a federally-funded grant authorized by the McKinney-Vento Homeless Education Assistance Act. Project HOPE - Virginia ensures the enrollment, attendance, and the success of homeless children and youth in school through public awareness efforts across the commonwealth and subgrants to local school divisions. Local Education Agencies (LEA) develop customized programs to meet the needs of homeless children and youth in their area. Project HOPE - Virginia funds activities throughout the school year, including early childhood education, mentoring, tutoring, parent education, summer enrichment programs, and domestic violence prevention programs. In addition, emergency services, referrals for health services, transportation, school supplies, and costs related to obtaining school records may be provided through the local Homeless Education Program

FINANCIAL SECTION

Grants Fund Safe Routes to Schools

Description	2022	2023	Actual 2021	Approved	Revised Budget	Proposed	Change	
	FTEs	FTEs		Budget 2022	2022	Budget 2023	\$	%
Wages & Employee Benefits								
1130 Other Professional Salaries & Wages	0.50	0.50	\$ 23,689	\$ 26,000	\$ 26,000	\$ 26,000	\$ -	0.0%
Total Wages & Benefits	0.50	0.50	23,689	26,000	26,000	26,000	-	0.0%
Other Expenditures								
3000 Purchased Services	-	-	-	4,400	4,400	4,400	-	0.0%
6030 Instructional Materials	-	-	1,008	5,750	5,750	5,750	-	0.0%
8210 Technology - Hardware Additions	-	-	6,231	1,850	1,850	1,850	-	0.0%
Total Other Expenditures	-	-	7,239	12,000	12,000	12,000	-	0.0%
Total Safe Routes to Schools	0.50	0.50	\$ 30,928	\$ 38,000	\$ 38,000	\$ 38,000	\$ -	0.0%

Grant Description

Safe Routes to Schools funds are used to develop and support Bike and Pedestrian Safety Clubs at WJCC Schools. Providing parents and community members with the health, economic and ecological benefits of self-powered transportation. Funds are used to purchase bicycles and other bicycle related items to create and sustain Bike and Pedestrian Safety Clubs.

FINANCIAL SECTION

Grants Fund Coronavirus Relief Funds

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
							\$	%
Wages & Employee Benefits								
1110 Administrative Salaries & Wages	-	-	\$ 56,860	\$ -	\$ -	\$ -	\$ -	0.0%
1620 Supplemental Salaries & Wages	-	-	322,308	-	-	-	-	0.0%
<i>Total Wages</i>	-	-	379,168	-	-	-	-	0.0%
2100 FICA Benefits	-	-	28,862	-	-	-	-	0.0%
2210 VRS Benefits	-	-	9,307	-	-	-	-	0.0%
2300 HMP Benefits	-	-	6,400	-	-	-	-	0.0%
2400 Group Life Insurance	-	-	750	-	-	-	-	0.0%
2750 Retiree Health Care Credit	-	-	678	-	-	-	-	0.0%
<i>Total Benefits</i>	-	-	45,998	-	-	-	-	0.0%
Total Wages & Benefits	-	-	425,166	-	-	-	-	0.0%
Other Expenditures								
3000 Purchased Services	-	-	909,244	-	-	-	-	0.0%
6000 Materials and Supplies	-	-	141,341	-	-	-	-	0.0%
6030 Instructional Materials	-	-	236,698	-	-	-	-	0.0%
6040 Tech-Software/On line Content	-	-	11,973	-	-	-	-	0.0%
6050 Non-Capitalized Tech Hardware	-	-	112,081	-	-	-	-	0.0%
6090 Miscellaneous Operating Supplies	-	-	162,768	-	-	-	-	0.0%
Total Other Expenditures	-	-	1,574,104	-	-	-	-	0.0%
Total Coronavirus Relief Funds	-	-	\$ 1,999,270	\$ -	\$ -	\$ -	\$ -	0.0%

Grant Description

Coronavirus Relief Funds (CRF) were provided to states under the CARES Act, and a portion was being made available directly to school divisions to help cover costs in preparing for, responding to, and mitigating the impacts of the COVID-19 pandemic.

FINANCIAL SECTION

Grants Fund CARES Act - WJCC

Description	2022	2023	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
	FTEs	FTEs					\$	%
Wages & Employee Benefits								
1110 Administrative Salaries & Wages	-	-	\$ 100,792	\$ -	\$ -	\$ -	\$ -	0.0%
1660 Bonus	-	-	1,000	-	-	-	-	0.0%
<i>Total Wages</i>	-	-	101,792	-	-	-	-	0.0%
2100 FICA Benefits	-	-	7,542	-	-	-	-	0.0%
2210 VRS Benefits	-	-	16,992	-	-	-	-	0.0%
2300 HMP Benefits	-	-	11,340	-	-	-	-	0.0%
2400 Group Life Insurance	-	-	1,370	-	-	-	-	0.0%
2750 Retiree Health Care Credit	-	-	1,237	-	-	-	-	0.0%
<i>Total Benefits</i>	-	-	38,481	-	-	-	-	0.0%
Total Wages & Benefits	-	-	140,273	-	-	-	-	0.0%
Other Expenditures								
6030 Instructional Materials	-	-	42,828	-	-	-	-	0.0%
6040 Tech-Software/On line Content	-	-	31,625	-	-	-	-	0.0%
6050 Non-Capitalized Tech Hardware	-	-	166,940	-	-	-	-	0.0%
Total Other Expenditures	-	-	241,393	-	-	-	-	0.0%
Total CARES Act - WJCC	-	-	\$ 381,666	\$ -	\$ -	\$ -	\$ -	0.0%

Grant Description

The overarching purpose of the Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER) Fund is to provide emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools.

FINANCIAL SECTION

Grants Fund CARES Act - James City County

Description	2022	2023	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
	FTEs	FTEs					\$	%
Other Expenditures								
3000 Purchased Services	-	-	\$ 1,749,959	\$ -	\$ -	\$ -	\$ -	0.0%
Total Other Expenditures	-	-	1,749,959	-	-	-	-	0.0%
Total CARES Act - James City County	-	-	\$ 1,749,959	\$ -	\$ -	\$ -	\$ -	0.0%

Grant Description

The overarching purpose of the Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER) Fund is to provide emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools.

FINANCIAL SECTION

Grants Fund CARES Act - Williamsburg

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
							\$	%
Other Expenditures								
3000 Purchased Services	-	-	\$ 17,101	\$ -	\$ -	\$ -	-	0.0%
6000 Materials & Supplies	-	-	229,067	-	-	-	-	0.0%
6030 Instructional Materials	-	-	6,361	-	-	-	-	0.0%
6050 Non-Capitalized Tech Hardware	-	-	34,500	-	-	-	-	0.0%
Total Other Expenditures	-	-	287,029	-	-	-	-	0.0%
Total CARES Act - Williamsburg	-	-	\$ 287,029	\$ -	\$ -	\$ -	\$ -	0.0%

Grant Description

The overarching purpose of the Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER) Fund is to provide emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools.

FINANCIAL SECTION

Grants Fund CARES Act - ESSER I

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
							\$	%
Other Expenditures								
3000 Purchased Services	-	-	11,495	-	-	-	-	0.0%
6000 Materials and Supplies	-	-	48,147	-	-	-	-	0.0%
Total Other Expenditures	-	-	59,642	-	-	-	-	0.0%
Total CARES Act - ESSER I	-	-	\$ 59,642	\$ -	\$ -	\$ -	\$ -	0.0%

Grant Description

The overarching purpose of the Elementary and Secondary School Emergency Relief (ESSER) Fund is to provide emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools. Awarded state set-aside funds to support the ESSER Fund programs included:

- * Special Education Services and Supports
- * Instructional Delivery Supports (IDS)
- * Cleaning/Sanitizing Supplies for Schools and School Buses
- * Facilities Upgrades/Protective Equipment

FINANCIAL SECTION

Grants Fund CARES Act - GEER

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
							\$	%
Other Expenditures								
6000 Materials and Supplies	-	-	\$ 78,118	\$ -	\$ -	\$ -	\$ -	0.0%
Total Other Expenditures	-	-	78,118	-	-	-	-	0.0%
Total CARES Act - GEER	-	-	\$ 78,118	\$ -	\$ -	\$ -	\$ -	0.0%

Grant Description

The overarching purpose of the Governor's Emergency Education Relief (GEER) Fund for elementary and secondary education are: 1) to support the LEAs that have been most significantly impacted by COVID-19 as they continue to provide educational services to their students and to support the ongoing functionality of these LEAs; and 2) to support LEAs or educational entities that are essential for carrying out emergency educational services to students for authorized activities under section 18003(d)(1) of the CARES Act, the provision of child care and early childhood education, social and emotional support, and the protection of education-related jobs. Awarded state set-aside funds to support the GEER Fund program included:

- * Virginia Initiative to Support Internet Outside of school Networks (VISION)

FINANCIAL SECTION

Grants Fund
CRRSA Act - ESSER II

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023*	Change	
							\$	%
Wages & Employee Benefits								
1120 Instructional Salaries & Wages	10.00	-	\$ -	\$ 1,000,000	1,000,000	\$ -	\$ (1,000,000)	-100.0%
1123 Counselor Salaries & Wages	4.00	-	-	400,000	400,000	-	(400,000)	-100.0%
1130 Other Prof. Salaries & Wages	1.00	-	-	130,000	130,000	-	(130,000)	-100.0%
1132 Psychologist Salaries & Wages	1.00	-	-	130,000	130,000	-	(130,000)	-100.0%
1151 Instructional Aides Salaries & Wages	16.00	-	-	288,000	288,000	-	(288,000)	-100.0%
1620 Supplemental Salaries & Wages	-	-	-	1,031,200	1,031,200	-	(1,031,200)	-100.0%
<i>Total Wages</i>	32.00	-	-	2,979,200	2,979,200	-	(2,979,200)	-100.0%
2100 FICA Benefits	-	-	-	227,909	227,909	-	(227,909)	-100.0%
2210 VRS Benefits Plan 1 & 2	-	-	-	323,758	323,758	-	(323,758)	-100.0%
2300 HMP Benefits	-	-	-	746,410	746,410	-	(746,410)	-100.0%
2400 Group Life Insurance	-	-	-	26,103	26,103	-	(26,103)	-100.0%
2750 Retiree Health Care Credit	-	-	-	23,570	23,570	-	(23,570)	-100.0%
<i>Total Benefits</i>	-	-	-	1,347,750	1,347,750	-	(1,347,750)	-100.0%
Total Wages & Benefits	32.00	-	-	4,326,950	4,326,950	-	(4,326,950)	-100.0%
Other Expenditures								
3000 Purchased Services	-	-	-	461,624	461,624	72,873	(388,751)	-84.2%
5400 Leases and Rentals	-	-	-	40,000	40,000	260,796	220,796	552.0%
6000 Materials and Supplies	-	-	-	50,000	50,000	-	(50,000)	-100.0%
8200 Capital Outlay Additions	-	-	-	56,376	56,376	-	(56,376)	-100.0%
Total Other Expenditures	-	-	-	608,000	608,000	333,669	(274,331)	-45.1%
Total CRRSA Act - ESSER II	32.00	-	\$ -	\$ 4,934,950	\$ 4,934,950	\$ 333,669	\$ (4,601,281)	-93.2%

Grant Description

The overarching purpose of the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund is to provide emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools.

*The available year-end balance for FY2022 will carry forward across fiscal years as this award period does not end until September 30, 2023. FY22's current year expenditures have been estimated to prepare carryover budgets for the following year.

FINANCIAL SECTION

Grants Fund ESSER II - SEL and Mental Health

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023*	Change	
							\$	%
Other Expenditures								
3000 Purchased Services	-	-	\$ -	\$ -	\$ 100,000	\$ 90,000	\$ (10,000)	-100.0%
Total Other Expenditures	-	-	-	-	100,000	90,000	(10,000)	-100.0%
Total ESSER II - SEL and Mental Health	-	-	\$ -	\$ -	\$ 100,000	\$ 90,000	\$ (10,000)	-100.0%

Grant Description

The ESSER II grant funds will be used in support of the creation and implementation of professional learning opportunities for school counselors, MTSS teams, and teachers to enhance tier one practices strengthening academic instruction, school culture, and student connectedness and success.

*The available year-end balance for FY2022 will carry forward across fiscal years as this award period does not end until September 30, 2023. FY22's current year expenditures have been estimated to prepare carryover budgets for the following year.

FINANCIAL SECTION

**Grants Fund
American Rescue Plan - ESSER III**

Description		2022	2023	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023*	Change	
		FTEs**	FTEs					\$	%
Wages & Employee Benefits									
1120	Instructional Salaries & Wages	-	10.00	\$ -	\$ -	3,319,175	\$ 1,177,000	\$ (2,142,175)	-64.5%
1123	Counselor Salaries & Wages	-	-	-	-	489,155	-	(489,155)	-100.0%
1126	Principal Salaries & Wages	-	1.00	-	-	103,300	214,603	111,303	107.7%
1130	Other Professional Salaries & Wages	-	1.00	-	-	-	98,440	98,440	100.0%
1132	Psychologist Salaries & Wages	-	-	-	-	136,000	272,000	136,000	100.0%
1151	Instructional Aides Salaries & Wages	-	34.00	-	-	285,000	1,309,680	1,024,680	359.5%
1331	Nurse Salaries & Wages	-	2.00	-	-	27,500	150,000	122,500	445.5%
1620	Supplemental Salaries & Wages	-	-	-	-	741,500	1,380,000	638,500	86.1%
<i>Total Wages</i>		-	48.00	-	-	5,101,630	4,601,723	(499,907)	-9.8%
2100	FICA Benefits	-	-	-	-	349,383	352,032	2,649	0.8%
2210	VRS Benefits Plan 1 & 2	-	-	-	-	485,093	764,806	279,713	57.7%
2300	HMP Benefits	-	-	-	-	1,594,135	1,200,000	(394,135)	-24.7%
2400	Group Life Insurance	-	-	-	-	39,071	61,663	22,592	57.8%
2750	Retiree Health Care Credit	-	-	-	-	35,281	55,681	20,400	57.8%
<i>Total Benefits</i>		-	-	-	-	2,502,963	2,434,182	(68,781)	-2.7%
Total Wages & Benefits		-	48.00	-	-	7,604,593	7,035,906	(568,687)	-7.5%
Other Expenditures									
3000	Purchased Services	-	-	-	-	1,251,447	764,000	(487,447)	-39.0%
5400	Leases and Rentals	-	-	-	-	289,660	218,500	(71,160)	-24.6%
6000	Materials and Supplies	-	-	-	-	1,645,781	1,327,500	(318,281)	-19.3%
8200	Capital Outlay Additions	-	-	-	-	291,717	233,000	(58,717)	-20.1%
Total Other Expenditures		-	-	-	-	3,478,605	2,543,000	(935,605)	-26.9%
Total ESSER III - ARP		-	48.00	\$ -	\$ -	\$ 11,083,198	\$ 9,578,906	\$ (1,504,292)	-13.6%

Grant Description

The overarching purpose of the American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER) III Fund is to help safely reopen and sustain the safe operation of schools and address the impacts of COVID-19 on the nation's students by addressing students' academic, social, emotional, and mental health needs. At least 20 percent of funds must be used to address learning loss through the implementation of evidence-based interventions.

*The available year-end balance for FY2022 will carry forward across fiscal years as this award period does not end until September 30, 2024. FY22's current year expenditures have been estimated to prepare carryover budgets for the following year.

**FTEs are not included for the FY2022 school year as the award was received after the budget was adopted.

FINANCIAL SECTION

Grants Fund ARP - Title VI-B Flowthrough

Description		2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023*	Change	
								\$	%
Wages & Employee Benefits									
1620	Supplemental Salaries & Wages	-	-	-	-	139,000	139,000	-	0.0%
	<i>Total Wages</i>	-	-	-	-	139,000	139,000	-	0.0%
2100	FICA Benefits	-	-	-	-	11,000	11,000	-	0.0%
	<i>Total Benefits</i>	-	-	-	-	11,000	11,000	-	0.0%
Total Wages & Benefits		-	-	-	-	150,000	150,000	-	0.0%
Other Expenditures									
3000	Purchased Services	-	-	-	-	55,000	26,880	(28,120)	-51.1%
6030	Instructional Materials	-	-	-	-	398,123	137,995	(260,128)	-65.3%
Total Other Expenditures		-	-	-	-	453,123	164,875	(288,248)	-63.6%
Total ARP - Title VI-B Flowthrough		-	-	\$ -	\$ -	\$ 603,123	\$ 314,875	\$ (288,248)	-47.8%

Grant Description

The Individuals with Disabilities Education Act (IDEA) was created to implement, expand, and improve educational resources for children and youth with disabilities in public schools. Funding is included to help local schools develop and implement individualized education programs (IEP) to meet the unique educational needs of children with disabilities.

In WJCC Schools, these funds support the division's special education programming. Specifically, the ARP grant will support increased professional learning for special education staff and administrators over the next two years. Additionally, special education teachers have been provided funds to purchase instructional resources that address learning loss for students with disabilities. Other expenditures, including technology and licensing for enhanced instructional practices, will be purchased through this grant.

*The available year-end balance for FY2022 will carry forward across fiscal years as this award period does not end until September 30, 2023. FY22's current year expenditures have been estimated to prepare carryover budgets for the following year.

FINANCIAL SECTION

Grants Fund ARP - Section 619 Flowthrough

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023*	Change	
							\$	%
Other Expenditures								
6000 Materials and Supplies	-	-	\$ -	\$ -	\$ 44,096	\$ 22,000	\$ (22,096)	-50.1%
Total Other Expenditures	-	-	-	-	44,096	22,000	(22,096)	-50.1%
Total ARP - Section 619 Flowthrough	-	-	\$ -	\$ -	\$ 44,096	\$ 22,000	\$ (22,096)	-50.1%

Grant Description

These funds are provided to help recover from the impact of the coronavirus pandemic and to safely reopen schools and sustain safe operations. The purpose of this grant is to assist in providing a free appropriate public education in the least restrictive environment for children with disabilities (preschool).

*The available year-end balance for FY2022 will carry forward across fiscal years as this award period does not end until September 30, 2023. FY22's current year expenditures have been estimated to prepare carryover budgets for the following year.

FINANCIAL SECTION

Grants Fund ARP - Homeless Children and Youth

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023*	Change	
							\$	%
Wages & Employee Benefits								
1620 Supplemental Salaries & Wages	-	-	-	-	10,265	10,265	-	0.0%
<i>Total Wages</i>	-	-	-	-	10,265	10,265	-	0.0%
2100 FICA Benefits	-	-	-	-	785	785	-	0.0%
<i>Total Benefits</i>	-	-	-	-	785	785	-	0.0%
Total Wages & Benefits	-	-	-	-	11,050	11,050	-	0.0%
Other Expenditures								
3000 Purchased Services	-	-	-	-	2,000	2,000	-	0.0%
4000 Internal Services	-	-	-	-	6,000	6,000	-	0.0%
5500 Travel	-	-	-	-	500	500	-	0.0%
6030 Instructional Materials	-	-	-	-	81,635	81,635	-	0.0%
Total Other Expenditures	-	-	-	-	90,135	90,135	-	0.0%
Total ARP - Homeless Children and Youth	-	-	\$ -	\$ -	\$ 101,185	\$ 101,185	\$ -	0.0%

Grant Description

The purpose of these grant funds is to identify homeless children and youth, to provide homeless children and youth with wrap-around services to address the challenges of COVID-19, and to enable homeless children and youth to attend school and fully participate in school activities.

*The available year-end balance for FY2022 will carry forward across fiscal years as this award period does not end until September 30, 2024. FY22's current year expenditures have been estimated to prepare carryover budgets for the following year.

FINANCIAL SECTION

Grants Fund SOL Web Based Technology Initiative

Description	2022	2023	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
	FTEs	FTEs					\$	%
Other Expenditures								
6060 Technology Infrastructure	-	-	\$ 362,575	\$ 466,000	\$ 466,000	\$ 466,000	\$ -	0.0%
Total Other Expenditures	-	-	362,575	466,000	466,000	466,000	-	0.0%
Total SOL Web Based Technology Initiative	-	-	\$ 362,575	\$ 466,000	\$ 466,000	\$ 466,000	\$ -	0.0%

Grant Description

SOL Web Based Technology Initiative funds are targeted to achieve the following four goals: (1) Provide student access to computers at a ratio of one computer for every five students, (2) Create an Internet-ready local area network capability in every school, (3) Assure adequate high-speed, high-bandwidth capability for instructional, remedial, and testing needs and (4) Establish a statewide Standards of Learning test delivery system.

FINANCIAL SECTION

**Grants Fund
Virginia Preschool Initiative**

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
							\$	%
Wages & Employee Benefits								
1120 Instructional Salaries & Wages	0.86	0.86	\$ 47,008	\$ 49,249	\$ 49,249	\$ 52,696	\$ 3,447	7.0%
1133 Caseworker Salaries & Wages	0.71	0.71	17,516	18,315	18,315	19,599	1,284	7.0%
1131 Nurse Salaries & Wages	0.39	0.39	-	12,368	12,368	13,316	948	7.7%
1151 Instructional Aides Salaries & Wages	5.43	5.43	105,889	116,406	116,406	120,382	3,976	3.4%
1620 Supplemental Salaries & Wages	-	-	-	20,000	20,000	20,000	-	0.0%
<i>Total Wages</i>	7.39	7.39	170,414	216,338	216,338	225,994	9,656	4.5%
2100 FICA Benefits	-	-	12,861	16,550	16,550	17,289	739	4.5%
2210 VRS Benefits Plan 1 & 2	-	-	8,794	13,937	13,937	14,231	294	2.1%
2220 VRS Benefits Hybrid	-	-	18,216	18,694	18,694	20,005	1,311	7.0%
2300 HMP Benefits	-	-	76,446	98,762	98,762	77,112	(21,650)	-21.9%
2400 Group Life Insurance	-	-	2,178	2,631	2,631	2,760	129	4.9%
2510 Disability Insurance Hybrid	-	-	515	530	530	567	37	7.0%
2750 Retiree Health Care Credit	-	-	1,966	2,376	2,376	2,493	117	4.9%
<i>Total Benefits</i>	-	-	120,977	153,480	153,480	134,457	(19,023)	-12.4%
Total Wages & Benefits	7.39	7.39	291,391	369,818	369,818	360,451	(9,368)	-2.5%
Total Virginia Preschool Initiative	7.39	7.39	\$ 291,391	\$ 369,818	\$ 369,818	\$ 360,451	\$ (9,368)	-2.5%

Grant Description

Virginia Preschool Initiative (VPI) funds support the provision of a comprehensive preschool program for four-year-old students identified at risk. The program includes four hours per day of preschool classroom instruction along with an intensive parent involvement component. Children identified to participate in this program display risk factors that put them at potential risk of school failure and must reside in James City County. The primary goal of the Virginia Preschool Initiative is to provide early intervention services and family support to ensure a solid foundation for success in kindergarten and early elementary school. VPI does not fund four-year-olds with disabilities who require an Early Childhood Special Education Classroom or children who reside in the city of Williamsburg. The number of available VPI slots vary from year to year and will be impacted by the number of at risk three-year-olds as well as the number of four-year-olds who require a self-contained classroom.

FINANCIAL SECTION

Grants Fund Special Education in Jails

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
							\$	%
Wages & Employee Benefits								
1120 Instructional Salaries & Wages	1.00	1.00	\$ 85,497	\$ 89,581	\$ 89,581	\$ 95,852	\$ 6,270	7.0%
1660 Bonus	-	-	500	-	-	-	-	0.0%
<i>Total Wages</i>	1.00	1.00	85,997	89,581	89,581	95,852	6,270	7.0%
2100 FICA Benefits	-	-	5,913	6,853	6,853	7,333	480	7.0%
2210 VRS Benefits	-	-	14,210	14,888	14,888	15,931	1,042	7.0%
2300 HMP Benefits	-	-	18,840	18,480	18,480	19,020	540	2.9%
2400 Group Life Insurance	-	-	1,146	1,200	1,200	1,284	84	7.0%
2750 Retiree Health Care Credit	-	-	1,035	1,084	1,084	1,160	76	7.0%
<i>Total Benefits</i>	-	-	41,143	42,506	42,506	44,727	2,222	5.2%
Total Wages & Benefits	1.00	1.00	127,140	132,087	132,087	140,579	8,492	6.4%
Other Expenditures								
5500 Travel	-	-	-	200	200	200	-	0.0%
6030 Instructional Materials	-	-	-	708	708	708	-	0.0%
Total Other Expenditures	-	-	-	908	908	908	-	0.0%
Total Special Education in Jails	1.00	1.00	\$ 127,140	\$ 132,995	\$ 132,995	\$ 141,487	\$ 8,492	6.4%

Grant Description

In accordance with the *Regulations Governing Special Education Programs for the Children with Disabilities in Virginia*, the WJCC schools provides a program for children with disabilities who are incarcerated for 10 or more days in a regional or local jail in its jurisdiction. The term "children with disabilities" means identified students through the age of 22 if they are 22 on or before September 30th of that school year. Students may be identified while incarcerated following procedures developed from the VDOE.

The program has been in effect at the Virginia Peninsula Regional Jail since the 2000-2001 school year and it is the responsibility of the WJCC schools to provide instruction to all identified individuals as long as they are incarcerated in this facility.

FINANCIAL SECTION

Grants Fund Individualized Student Alternative Education Program (ISAEP)

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
							\$	%
Wages & Employee Benefits								
1120 Instructional Salaries & Wages	-	-	\$ 720	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Total Wages</i>	-	-	720	-	-	-	-	0.0%
2100 FICA Benefits	-	-	55	-	-	-	-	0.0%
<i>Total Benefits</i>	-	-	55	-	-	-	-	0.0%
Total Wages & Benefits	-	-	775	-	-	-	-	0.0%
Other Expenditures								
3010 Contracted Services	-	-	-	350	350	350	-	0.0%
4510 WJC - Duplicating	-	-	-	175	175	175	-	0.0%
5500 Travel	-	-	-	4,514	4,514	4,514	-	0.0%
5800 Miscellaneous	-	-	-	361	361	361	-	0.0%
6030 Instructional Materials	-	-	11,383	5,655	5,655	5,655	-	0.0%
6003 Testing Materials	-	-	3,600	5,655	5,655	5,655	-	0.0%
Total Other Expenditures	-	-	14,983	16,710	16,710	16,710	-	0.0%
Total ISAEP	-	-	\$ 15,758	\$ 16,710	\$ 16,710	\$ 16,710	\$ -	0.0%

Grant Description

As stated in the State approved ISAEP application narrative, the main goal of the ISAEP program is to provide an opportunity for capable students who are not being successful in the traditional high school to earn a high school credential. Through academic instruction and vocational guidance, it is expected that the participants will leave school more ready to enter the next level of education or the workforce.

FINANCIAL SECTION

**Grants Fund
School Health Initiative Grant**

Description	2022 FTEs	2023 FTEs	Actual 2021	Approved Budget 2022	Revised Budget 2022	Proposed Budget 2023	Change	
							\$	%
Wages & Employee Benefits								
1120 Instructional Salaries & Wages	3.00	3.00	\$ 132,647	\$ 178,037	\$ 178,037	\$ 180,496	\$ 2,459	1.4%
1124 Supervisor Salaries & Wages	1.00	1.00	86,036	90,077	90,077	94,965	4,888	5.4%
1130 Other Professional Salaries & Wages	1.00	1.00	42,169	47,000	47,000	50,290	3,290	7.0%
1140 Technical Salaries & Wages	1.00	1.00	64,927	68,025	68,025	72,790	4,765	7.0%
1620 Supplemental Salaries & Wages	-	-	7,570	24,000	24,000	18,450	(5,550)	-23.1%
1660 Bonus	-	-	2,500	-	-	-	-	0.0%
1700 Stipends	-	-	13,035	70,400	70,400	47,000	(23,400)	-33.2%
<i>Total Wages</i>	6.00	6.00	348,884	477,539	477,539	463,991	(13,548)	-2.8%
2100 FICA Benefits	-	-	24,392	36,532	36,532	35,495	(1,036)	-2.8%
2210 VRS Benefits Plan 1 & 2	-	-	45,035	55,663	55,663	57,657	1,995	3.6%
2220 VRS Benefits Hybrid	-	-	7,969	8,015	8,015	8,580	565	7.0%
2300 HMP Benefits	-	-	35,232	46,410	46,410	70,920	24,510	52.8%
2400 Group Life Insurance	-	-	4,273	5,134	5,134	5,340	206	4.0%
2510 Disability Insurance Hybrid	-	-	225	227	227	245	18	7.9%
2750 Retiree Health Care Credit	-	-	3,859	4,636	4,636	4,822	186	4.0%
2800 Other Benefits	-	-	(609)	-	-	-	-	0.0%
<i>Total Benefits</i>	-	-	120,377	156,616	156,616	183,061	26,444	16.9%
Total Wages & Benefits	6.00	6.00	469,262	634,155	634,155	647,051	12,896	2.0%
Other Expenditures								
3000 Purchased Services	-	-	1,800	5,102	5,102	2,500	(2,602)	-51.0%
4000 Internal Services	-	-	-	11,000	11,000	11,000	-	0.0%
5500 Travel	-	-	517	1,900	1,900	1,400	(500)	-26.3%
5805 Staff Development	-	-	239	770	770	250	(520)	-67.5%
6000 Materials and Supplies	-	-	1,080	3,000	3,000	1,500	(1,500)	-50.0%
6030 Instructional Materials	-	-	75,910	14,073	14,073	6,299	(7,774)	-55.2%
Total Other Expenditures	-	-	79,546	35,845	35,845	22,949	(12,896)	-36.0%
Total School Health Initiative	6.00	6.00	\$ 548,808	\$ 670,000	\$ 670,000	\$ 670,000	\$ -	0.0%

Grant Description

This grant is provided by the Williamsburg Health Foundation with the mission of improving the health and wellness of WJCC students and staff by supporting and promoting healthy eating and active lifestyle habits in the school, home, and community.





FINANCIAL SUMMARIES

Child Nutrition Services

Fiscal Year 2023

FINANCIAL SECTION

**Child Nutrition Services Fund
Budget Summary**

Object		Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
								\$	%
Revenue									
	Sales		-	-	\$ 3,329	\$ 1,987,100	\$ 1,800,000	\$ (187,100)	-9.4%
	Federal		-	-	3,996,716	2,700,000	3,893,000	1,193,000	44.2%
	State		-	-	58,870	63,500	60,000	(3,500)	-5.5%
	Catering		-	-	31,357	70,000	40,000	(30,000)	-42.9%
	Vending		-	-	-	16,500	16,500	-	0.0%
	Interest Earnings		-	-	11,538	8,500	12,500	4,000	47.1%
	Other		-	-	35	35,000	10,000	(25,000)	-71.4%
Total Child Nutrition Services Revenue			-	-	\$ 4,101,845	\$ 4,880,600	\$ 5,832,000	\$ 951,400	19.5%
Expenditures									
Wages & Employee Benefits									
1110	Administrative Salaries & Wages		1.00	1.00	106,861	111,971	119,809	\$ 7,838	7.0%
1130	Other Professional Salaries & Wages		1.00	1.00	-	47,565	65,895	18,330	0.0%
1150	Clerical Salaries & Wages		1.00	1.00	44,135	47,866	51,217	3,351	7.0%
1190	Service Salaries & Wages		64.63	64.63	892,989	1,534,815	1,642,252	107,437	0.0%
	Total Wages		67.63	67.63	1,043,985	1,742,217	1,879,173	136,956	7.9%
2100	FICA Benefits		-	-	72,574	133,266	143,123	9,857	7.4%
2210	VRS Benefits Plan 1 & 2		-	-	81,843	103,609	112,317	8,707	8.4%
2220	VRS Benefits Hybrid		-	-	8,017	8,025	9,029	1,004	12.5%
2300	HMP Benefits		-	-	322,245	510,425	519,336	8,911	1.7%
2400	Group Life Insurance		-	-	7,245	9,001	9,784	783	8.7%
2510	Disability Insurance - Hybrid		-	-	227	230	255	25	10.9%
2750	Retiree Health Care Credit		-	-	6,542	8,127	8,834	707	8.7%
2800	Other Benefits		-	-	2,659	-	-	-	0.0%
	Total Benefits		-	-	501,352	772,683	802,677	29,994	3.9%
Total Wages & Benefits			67.63	67.63	1,545,337	2,514,900	2,681,850	166,950	6.6%
Other Expenditures									
3000	Contracted Services		-	-	48,939	56,000	56,000	-	0.0%
5500	Travel		-	-	1,256	12,250	12,250	-	0.0%
5800	Miscellaneous		-	-	329,920	4,450	4,600	150	3.4%
6000	Materials and Supplies		-	-	88,547	210,000	262,500	52,500	25.0%
6002	Food Supplies		-	-	817,408	2,048,000	2,764,800	716,800	35.0%
8100	Capital Outlay Replacement		-	-	5,500	35,000	50,000	15,000	42.9%
Total Other Expenditures			-	-	1,291,570	2,365,700	3,150,150	784,450	33.2%
Total Child Nutrition Services Expenditures			67.63	67.63	\$ 2,836,907	\$ 4,880,600	\$ 5,832,000	\$ 951,400	19.5%
Excess of revenues over Expenditures					1,264,938	-	-		
Fund Balance - Beginning of year					631,860	1,896,798	1,896,798		
Fund Balance - End of Year					\$ 1,896,798	\$ 1,896,798	\$ 1,896,798		

Fund Description

Currently, Williamsburg-James City County serves an average of 7,000 meals and 300 after-school snacks each day. Child Nutrition Services provides breakfasts, lunches, and snacks which meet the nutritional requirements of the U.S. Department of agriculture. Meals are provided free or at a reduced cost to students who qualify based on federal guidelines for the National School Breakfast and Lunch Programs.



FINANCIAL SUMMARIES

State Operated Programs

Fiscal Year 2023

FINANCIAL SECTION

State Operated Programs Fund Budget Summary

Description	2022 FTEs	2022 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
						\$	%
Revenue							
State	10.50	10.50	\$ 1,203,767	\$ 1,142,390	\$ 1,163,700	\$ 21,310	1.9%
Total Revenue	10.50	10.50	\$ 1,203,767	\$ 1,142,390	\$ 1,163,700	\$ 21,310	1.9%
Expenditures							
Merrimac Juvenile Detention Center	8.00	8.00	933,735	853,720	857,230	3,510	0.4%
Eastern State Hospital	2.50	2.50	270,032	288,670	306,470	17,800	6.2%
Total Expenditures	10.50	10.50	1,203,767	1,142,390	1,163,700	\$ 21,310	1.9%

FINANCIAL SECTION

State Operated Programs Fund Merrimac Juvenile Detention Center Detail

Object		Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
								\$	%
Wages & Employee Benefits									
1120		Instructional Salaries & Wages	7.00	7.00	\$ 516,601	\$ 478,980	\$ 476,464	\$ (2,516)	-0.5%
1130		Other Prof. Salaries & Wages	1.00	1.00	63,215	66,185	70,818	4,633	7.0%
1520		Substitute Salaries & Wages	-	-	-	5,500	5,500	-	0.0%
1660		Bonus	-	-	4,500	-	-	-	0.0%
Total Wages			8.00	8.00	584,316	550,664	552,781	2,117	0.4%
2100		FICA Benefits	-	-	41,983	42,126	42,250	124	0.3%
2210		VRS Benefits	-	-	96,365	90,606	90,958	352	0.4%
2300		HMP Benefits	-	-	136,548	116,760	117,624	864	0.7%
2400		Group Life Insurance	-	-	7,769	7,305	7,334	28	0.4%
2750		Retiree Health Care Credit	-	-	7,016	6,597	6,622	25	0.4%
Total Benefits			-	-	289,681	263,395	264,788	1,393	0.5%
Total Wages & Benefits			8.00	8.00	873,996	814,059	817,569	3,510	0.4%
Other Expenditures									
3000		Purchased Services	-	-	8,860	7,500	7,500	-	0.0%
5500		Travel	-	-	-	6,400	6,400	-	0.0%
6000		Materials and Supplies	-	-	2,642	1,700	1,700	-	0.0%
6020		Textbooks and Workbooks	-	-	-	500	500	-	0.0%
6030		Instructional Materials	-	-	12,716	8,003	8,003	-	0.0%
6040		Technology-Software/Online Content	-	-	-	5,558	5,558	-	0.0%
6045		Technology Supplies	-	-	35,521	10,000	10,000	-	0.0%
Total Other Expenditures			-	-	59,739	39,661	39,661	-	0.0%
Total Merrimac Juvenile Detention Center			8.00	8.00	\$ 933,735	\$ 853,720	\$ 857,230	\$ 3,510	0.4%

Grant Description

The Merrimac Center is a state operated program overseen by Williamsburg-James City County Public Schools. Funding provides educational services to students detained by the Justice System in the Middle Peninsula Juvenile Detention Center.

FINANCIAL SECTION

State Operated Programs Fund Eastern State Hospital Detail

Object		Description	2022 FTEs	2023 FTEs	Actual 2021	Budget 2022	Budget 2023	Change	
								\$	%
Wages & Employee Benefits									
1110		Administrative Salaries & Wages	1.00	1.00	\$ 107,702	\$ 112,847	\$ 120,746	\$ 7,899	7.0%
1120		Instructional Salaries & Wages	0.50	0.50	44,279	46,336	49,580	3,244	7.0%
1150		Clerical Salaries & Wages	1.00	1.00	30,541	31,975	34,207	2,233	7.0%
1660		Bonus	-	-	1,500	-	-	-	0.0%
Total Wages			2.50	2.50	184,022	191,158	204,534	13,376	7.0%
2100		FICA Benefits	-	-	13,392	14,624	15,647	1,023	7.0%
2210		VRS Benefits	-	-	22,976	31,773	33,994	2,220	7.0%
2300		HMP Benefits	-	-	46,116	46,140	46,980	840	1.8%
2400		Group Life Insurance	-	-	1,852	2,562	2,741	179	7.0%
2750		Retiree Health Care Credit	-	-	1,673	2,313	2,475	162	7.0%
Total Benefits			-	-	86,010	97,412	101,836	4,424	4.5%
Total Wages & Benefits			2.50	2.50	270,032	288,570	306,370	17,800	6.2%
Other Expenditures									
6000		Materials and Supplies	-	-	-	100	100	-	0.0%
Total Other Expenditures			-	-	-	100	100	-	0.0%
Total Merrimac Juvenile Detention Center			2.50	2.50	\$ 270,032	\$ 288,670	\$ 306,470	\$ 17,800	6.2%

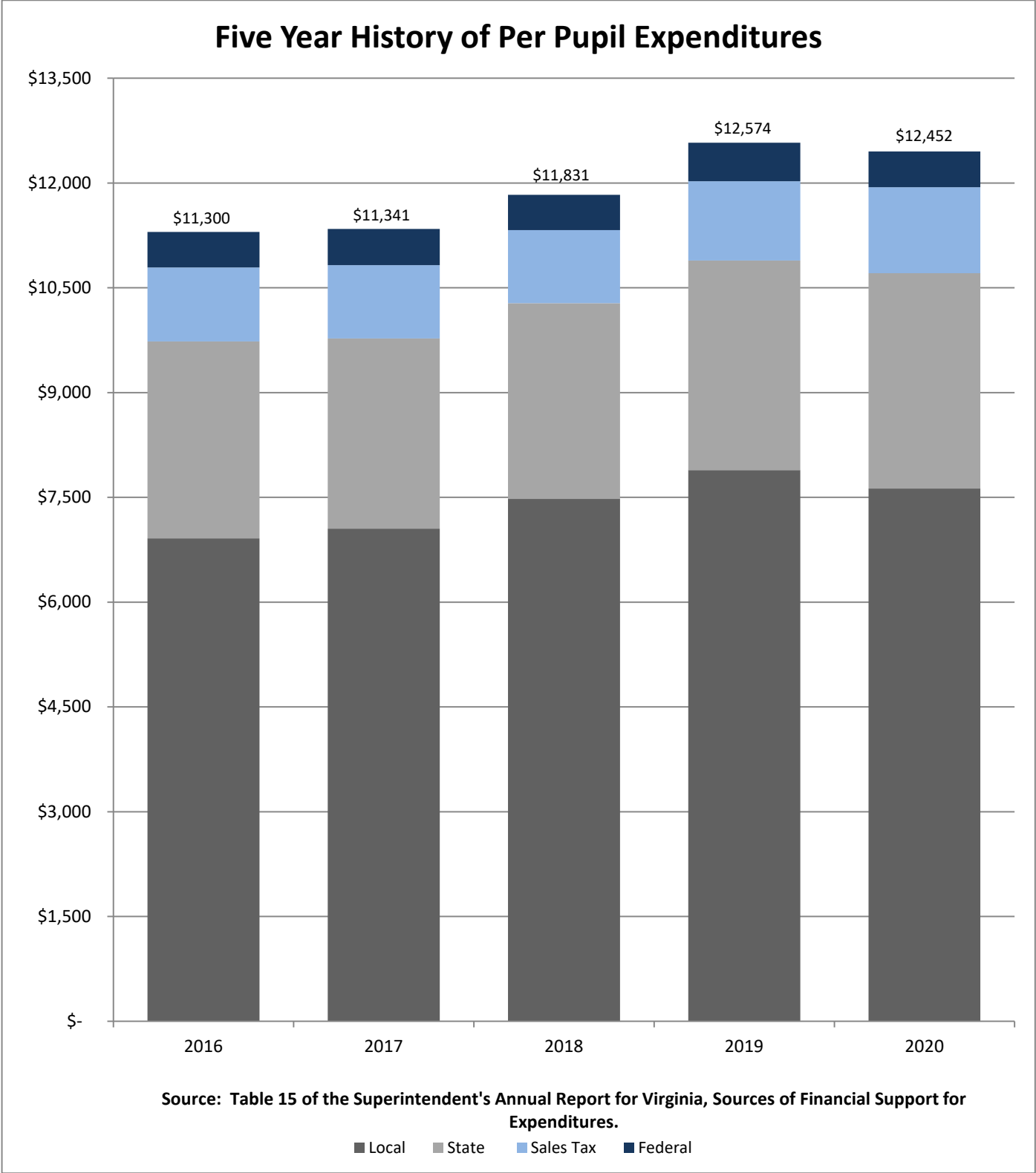
Grant Description

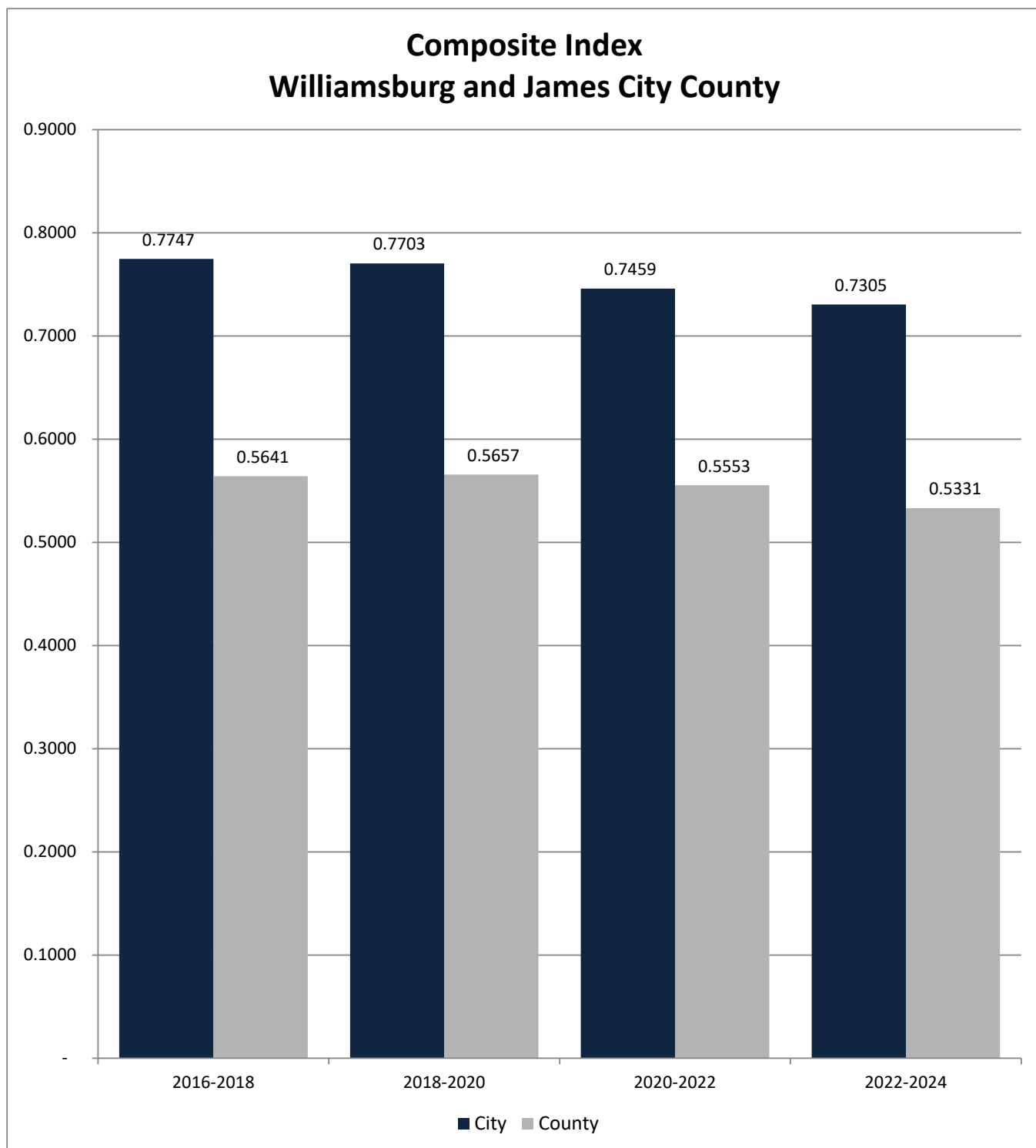
The Virginia Department of Education provides funding to support the instruction of students, at Eastern State Hospital, who are under twenty-two years of age.



INFORMATIONAL SECTION







INFORMATIONAL SECTION

FY23 Teacher School Staffing Allocation

	Enrollment	Number of Core Teachers (100)	Art	Music/ Instrumental	PE/H	Tech	Core & Resource/ Electives	Advan. Coaches/ SS/ School Improv.**	Math	Reading	Total Operating Allocation	Overall Ratio
Elementary	Core Staffing Allocations		Resource					Specialized Staffing				
Clara Byrd Baker	469	23	1.0	1.5	1.0	1.0	27.5	1.0	1.0	2.0	31.5	14.9
Laurel Lane	419	22	1.0	1.5	1.0	1.0	26.5	1.0	1.0	2.0	30.5	13.7
DJ Montague	507	26	1.0	1.5	1.0	1.0	30.5	1.0	1.0	2.0	34.5	14.7
Norge	569	28	1.0	1.5	1.0	1.0	32.5	1.0	1.0	2.0	36.5	15.6
Matthew Whaley	452	23	1.0	1.5	1.0	1.0	27.5	1.0	1.0	2.0	31.5	14.3
James River	420	25	1.0	1.5	1.0	1.0	29.5	1.0	2.0	2.0	34.5	12.2
Stonehouse	758	36	1.0	1.5	1.5	1.0	41.0	1.0	1.0	2.0	45.0	16.8
Matoaka	675	33	1.0	1.5	1.5	1.0	38.0	1.0	1.0	2.0	42.0	16.1
J. Blaine Blayton	456	24	1.0	1.5	1.0	1.0	28.5	1.0	1.0	2.0	32.5	14.0
Total	4,725	240.0	9.0	13.5	10.0	9.0	281.5	9.0	10.0	18.0	318.5	14.8
FY 21/22 Total	4,583	231.0	9.0	13.5	10.0	9.0	272.5	9.0	10.0	18.0	309.5	14.8
	142	9.0	0.0	0.0	0.0	0.0	9.0	0.0	0.0	0.0	9.0	0.0
Middle	Core/Elective Allocations		Art	Music/ Instrumental	Drama	Tech		Specialized Staffing				
Berkeley	631	30.0	1.0	3.0	1.0	1.0	36.0	2.0	1.0	1.0	40.0	15.8
James Blair	545	26.0	1.0	3.0	1.0	1.0	32.0	2.0	1.0	1.0	36.0	15.1
Toano	616	29.0	1.0	3.0	1.0	1.0	35.0	2.0	1.0	1.0	39.0	15.8
Hornsby	793	37.0	2.0	3.0	1.0	1.0	44.0	2.0	1.0	1.0	48.0	16.5
Total	2,585	122.0	5.0	12.0	4.0	4.0	147.0	8.0	4.0	4.0	163.0	15.9
FY 21/22 Total	2,555	122.0	5.0	12.0	4.0	4.0	147.0	8.0	4.0	4.0	163.0	15.7
	30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
High	Core/Elective Allocations		In core/elective allocation					Specialized Staffing				
Lafayette	1,137	61.0					61.0	2.0		1.0	64.0	17.8
Jamestown	1,237	63.0					63.0	2.0		1.0	66.0	18.7
Warhill	1,334	70.0					70.0	2.0		1.0	73.0	18.3
Total	3,708	194.0					194.0	6.0		3.0	203.0	18.3
FY 21/22 Total	3,720	194.0					194.0	6.0		3.0	203.0	18.3
	-12	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grand Total/Avg.	11,018	556.0	14.0	25.5	14.0	13.0	622.5	23.0	14.0	25.0	684.5	16.1
FY 21/22 Total	10,858	547.0	14.0	25.5	14.0	13.0	613.5	23.0	14.0	25.0	675.5	16.1
Diff.	160	9.0	0.0	0.0	0.0	0.0	9.0	0.0	0.0	0.0	9.0	0.0

** Elementary schools can use SS/At-Risk for any category of specialized staffing.

*** Secondary caps 35:1 (excluding PE and Music)

Other Staffing

Total Regular Ed. Teachers (Prog. 100s/:	684.50
JR Instructional Coach	1.00
C & I Coordinators/Specialist	9.40
Coordinator of Student Services	1.00
Career Coach	1.00
Gifted & Talented Coordinator	1.00
IT integration teacher (ITRT)	13.00
Technology Coordinator	1.00
HS Athletic Directors	3.00
Learning lab	2.00
ESL positions	22.00
HS Athletic Trainer	3.00
Math Coach	1.00
Student Support Positions	2.00
Reserve Positions	8.00
Literacy Coach	1.00
Total positions required	753.90

Spec. Ed. Teachers (Program 200s)	
Special Education teaching positions	112.0
Special Education Instructional Specialists	6.0
Assistive Technology Specialist	1.0
Behavior Intervention Specialist	3.0
Total Positions	122.0

	Media	Guidance	Gifted	Social Workers
Elementary	9.0	19.0	11.0	-
Middle	4.0	10.0	4.0	-
High	6.0	14.0	-	-
Division	-	0.5	-	7.0
Total	19.0	43.5	15.0	7.0

Adult Ed. Teachers (Program 700s)	
Adult Ed.	2.0
Total Positions	2.0

Total Pre-K (Program 800s)	
Pre-K Teaching Positions	35.0
Pre-K Inst. Specialist	1.0
Total Positions	36.0

INFORMATIONAL SECTION
Full Time Equivalent (FTE) District Employees by Type

Description	Approved Full-Time Equivalent Employees				
	2023	2022	2021	2020	2019
Assistant Superintendent	2.00	2.00	2.00	2.00	2.00
Senior Director for Student Services	1.00	1.00	1.00	1.00	1.00
Senior Director for Curriculum & Instruction	—	—	—	1.00	1.00
Directors of Education	1.70	1.70	0.70	—	—
Curriculum Coordinators	13.40	13.40	12.90	12.90	11.40
Secondary Math Coach	1.00	1.00	1.00	1.00	—
Literacy Coach	1.00	1.00	1.00	—	—
Career Coach	1.00	1.00	1.00	—	—
Coordinator for Multicultural Education	—	—	—	—	1.00
Supervisors for Instruction	1.00	1.00	1.00	1.00	1.00
Student Services Supervisor	1.00	1.00	1.00	1.00	1.00
Coordinator of Student Interventions	1.00	1.00	1.00	1.00	1.00
Coordinator for Family & Community Engagement	1.00	1.00	1.00	1.00	1.00
Equity Coordinator	1.00	1.00	—	—	—
Data Analyst/Research Coordinator	1.00	—	—	—	—
ELL Outreach Specialist	0.50	0.50	0.50	—	—
Principals	16.00	16.00	16.00	16.00	16.00
Assistant Principals	28.00	24.00	23.00	23.00	19.00
Principal for Preschool Instruction	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	43.50	39.50	35.50	35.00	30.00
Librarians	19.00	19.00	19.00	19.00	19.00
Classroom Teachers	695.33	686.33	666.33	677.33	677.53
Preschool Teachers	35.00	35.00	35.00	35.00	33.00
Preschool Instructional Specialist	1.00	1.00	1.00	1.00	1.00
Special Education Teachers	112.00	108.00	106.00	105.00	100.00
Coordinators for Special Education	2.00	2.00	2.00	—	—
Instructional Specialist for Special Education	4.00	4.00	4.00	6.00	6.00
Assistive Technology Specialist	1.00	1.00	1.00	1.00	1.00
Behaviour Intervention Specialist	3.00	3.00	1.00	1.00	1.00
Career and Technical Teachers	17.67	17.67	17.67	17.67	17.67
Gifted and Talented Teachers	15.00	15.00	15.00	15.00	14.50
Adult Education Teachers	2.00	2.00	2.00	2.00	2.00
Athletic Directors	3.00	3.00	3.00	3.00	3.00
Athletic Trainers	3.00	3.00	3.00	3.00	3.00
Teacher Assistants	221.96	213.96	211.96	217.96	215.96
Social Workers	7.00	7.00	7.00	7.00	7.00
Interpreters	4.50	4.50	4.50	2.50	2.00
Records Management Specialist	1.00	1.00	1.00	1.00	1.00
Clerical	81.00	81.00	81.00	81.00	81.00
INSTRUCTION	1,344.56	1,314.56	1,281.06	1,292.36	1,272.06

INFORMATIONAL SECTION

Full Time Equivalent (FTE) District Employees by Type

Description	Approved Full-Time Equivalent Employees				
	2023	2022	2021	2020	2019
Supervisor for Health Services	1.00	1.00	1.00	1.00	1.00
Nurses	18.38	18.38	18.38	18.38	18.38
Psychologists	7.00	7.00	7.00	7.00	7.00
Occupational Therapists	10.00	10.00	10.00	10.00	9.50
Physical Therapists	3.00	3.00	3.00	3.00	3.00
Speech Therapists	17.69	17.69	17.69	17.69	16.69
ATTENDANCE and HEALTH SERVICES	57.07	57.07	57.07	57.07	55.57
Superintendent	1.00	1.00	1.00	1.00	1.00
Chief Financial Officer	1.00	1.00	1.00	1.00	1.00
Comptroller	—	—	—	—	1.00
Director of Finance	1.00	1.00	1.00	1.00	—
Senior Director of Organizational Development	1.00	1.00	1.00	1.00	1.00
Human Resources Directors	2.00	2.00	2.00	2.00	2.00
Human Resources Coordinators	2.00	2.00	2.00	2.00	2.00
Benefits Coordinator	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	2.00	2.00	2.00	2.00	2.00
Accountant	1.00	1.00	1.00	1.00	1.00
Assistant Accountant	—	—	—	1.00	1.00
Sr. Director of Public Relations & Community Engagement	1.00	1.00	1.00	1.00	1.00
Clerical	11.50	11.50	10.50	12.50	12.50
ADMINISTRATION	24.50	24.50	23.50	26.50	26.50
Director for Transportation	1.00	1.00	1.00	1.00	1.00
Coordinators	3.00	3.00	3.00	2.00	2.00
Technicians	5.00	5.00	5.00	3.00	3.00
Clerical	3.00	3.00	3.00	5.00	5.00
Bus Drivers	129.00	129.00	123.66	133.66	133.66
Bus Aides	47.00	47.00	46.93	46.93	46.93
Mechanics	6.00	6.00	6.00	7.00	7.00
PUPIL TRANSPORTATION	194.00	194.00	188.59	198.59	198.59
Senior Director for Operations	1.00	1.00	1.00	1.00	1.00
Custodial Services Coordinator	1.00	1.00	—	—	—
Energy Manager	1.00	1.00	1.00	1.00	1.00
Facilities Coordinator	1.00	1.00	1.00	1.00	1.00
Trades	20.00	19.00	19.00	19.00	19.00
Security Guards	13.00	13.00	11.00	11.00	9.00
Groundworkers	1.00	1.00	1.00	2.00	3.00
Clerical	3.00	2.50	3.00	3.00	3.00
Custodians	89.00	89.31	88.31	88.31	88.31
OPERATIONS and MAINTENANCE	130.00	128.81	125.31	126.31	125.31

INFORMATIONAL SECTION**Full Time Equivalent (FTE) District Employees by Type**

Description	Approved Full-Time Equivalent Employees				
	2023	2022	2021	2020	2019
Director for Technology	1.00	1.00	1.00	1.00	1.00
Coordinator for Technology	1.00	1.00	1.00	1.00	1.00
Supervisor for Media/Technology	1.00	1.00	1.00	1.00	1.00
ITRT Integration Specialist	13.00	13.00	12.00	12.00	12.00
LAN Administrator	1.00	1.00	1.00	1.00	1.00
Internetwork Administrator	1.00	1.00	1.00	1.00	1.00
Network Specialist	2.00	2.00	1.00	1.00	1.00
Programmer/Analyst	1.00	1.00	1.00	1.00	1.00
Database Administrator	2.00	2.00	2.00	2.00	2.00
Computer Repair Technicians	3.00	3.00	3.00	3.00	3.00
Communications & Digital Design Specialist	1.00	1.00	1.00	1.00	1.00
Technology Teachers	9.00	9.00	9.00	9.00	9.00
Technology Support	18.00	18.00	16.00	16.00	16.00
Clerical	1.00	1.00	1.00	1.00	1.00
TECHNOLOGY	55.00	55.00	51.00	51.00	51.00
TOTAL POSITIONS - OPERATING BUDGET	1,805.13	1,773.94	1,726.53	1,751.83	1,729.03
* Federal Grants	91.23	75.23	43.23	41.93	43.23
* State Grants	8.39	8.39	8.39	8.39	8.39
* Other Grants	6.00	6.00	6.00	6.00	6.00
State Operated Programs	10.50	10.50	10.50	11.50	11.50
Child Nutrition Services Fund	67.63	67.63	67.63	67.63	67.13
TOTAL POSITIONS - ALL FUNDS	1,988.88	1,941.69	1,862.28	1,887.28	1,865.28

Note (*): Positions in the grants may fluctuate due to changes in approved funding levels or modifications to the grant as approved by the granting agency after the budget has been adopted and appropriated.

GLOSSARY OF TERMS

This glossary includes definitions of terms used in this budget document and other terms as deemed necessary for an understanding of financial accounting procedures for WJCC Schools.

Account Code – A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol/code used quickly reveals certain required information

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity – Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Allocation - The amount of funding appropriated to a school or cost center. Types of allocations include the per pupil allocation for specific purposes, activities, or objects such as instructional supplies, postage, staff development, and certain categories of capital equipment.

Allot – To divide an appropriation into amounts that may be encumbered or expenses during an allotment period.

Annualize – Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in purpose, amount, and as to the time when it may be expended.

Assessed Valuation – The valuation set upon real estate and certain personal property the assessor as a basis for levying property taxes.

Asset – Resources owned or held by an entity, which have monetary value.

Attrition – A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions – Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balance Sheet – A financial statement that discloses the assets, liabilities, reserves, and fund balance of a school division by fund type at a specified date.

Basis of Accounting – The school division uses, for budgetary purposes, the modified accrual basis of accounting where revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than principal and interest on long-term debt which is recorded when due, are recorded when the related fund liability is incurred.

GLOSSARY OF TERMS

Bond – A written promise to pay a specified sum of money called the face value or principal amount together with periodic interest, at a specified rate, over a specific period of time. Bonds for school purposes are either General Obligation Bonds or Virginia Public School Authority Bonds.

Budget – A plan of financial operation/activity embodying an estimate or proposed expenditures for a given period and the proposed means of financing them.

Budget Calendar – The schedule of key dates which the government follows in the preparation and adoption of the budget.

Budgetary Basis – This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, Cash, or modified accrual.

Budgetary Control – The control or key management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget – The appropriation by the City/County of funds for improvements to facilities and other infrastructure.

Capital Expenditures – Capital expenditures are usually regarded as long-term, while operating expenditures – even though recurring – are short-term. A project generally will be suitable for the capital improvement budget if:

- It requires extensive architectural/engineering services.
- It requires expenditures of \$50,000 or more.
- It has a useful life of ten (10) years or longer.
- It takes four (4) or more weeks to complete.
- It significantly improves the value of the asset.

Capital Improvements – Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program/Capital Improvement Plan (CIP) – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay – Expenditures which result in the acquisition of or addition to fixed assets such as land, buildings and equipment.

Capital Project – Major construction, acquisition, or renovation activities that add value to a government's physical assets or significantly increase their useful life - also called capital improvements.

Cash Basis – A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Commodities – Expendable items that are consumable or have a short life span; i.e., office supplies, gasoline, minor equipment and asphalt.

GLOSSARY OF TERMS

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost of Living Adjustment (COLA) – An increase in salaries to offset the adverse effect of inflation on compensation.

Current Level Budget – Cost of continuing the existing levels of service in the current year.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department – The basic organizational unit of government which is functionally unique in its delivery of services.

Disbursement – The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program – A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

Employee Benefit Costs/Fringe Benefits – All expenditures for job related costs provided to employees as part of their compensation. Fringe benefit costs include employer's portion of FICA, Medicare, retirement, group insurance (health, dental, and life), unemployment, workers' compensation, and tuition assistance.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements – Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing monies, usually the state or the federal government.

Expenditures – The cost of goods delivered or services rendered, whether paid or unpaid.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Period – Any period of time at the end of which an entity determines its financial position and results of operations. WJCC has a fiscal year of July 1 to June 30.

GLOSSARY OF TERMS

Fiscal Policy – A government’s policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. WJCC has a fiscal year of July 1 to June 30.

Fixed Assets – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Assets of significant value and having a useful life of several years. Fixed assets are also called capital assets.

Full-Time Equivalent (FTE) Position – This represents the number of full-time positions in a given area. A 1.0 refers to a position which is full-time and a .5 FTE refers to a position which is equivalent to half-time.

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., education). The term function in this budget also refers to the State-defined categories and WJCC defined sub-categories. The six categories in the budget are:

- Instruction: further broken down by classifications within the function, e.g., regular instruction, special education, etc.
- Student Attendance, and Health: further broken down by classifications within the function, e.g., health, speech, etc.
- Administration: further broken down by classifications within the function, e.g., executive, personnel services, etc.
- Pupil Transportation: further broken down by classifications within the function, e.g., operation, maintenance, etc.
- Operations and Maintenance: further broken down by classifications within the function, e.g., buildings, grounds, etc.
- Technology: further broken down by classifications within the function, e.g., classroom, instructional support, etc.

Fund – A fiscal and accounting entity with a self-balancing set of accounts, recording assets, and liabilities for a specific purpose or activity of the school system.

Fund Balance – The excess of assets of a fund over its liabilities and reserves.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grantee.

GLOSSARY OF TERMS

Hourly – An employee who fills a temporary or short-termed position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.

Indirect Cost – A cost is necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure – The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Instruction – Instruction includes the activities that deal directly with the interaction between teachers and students.

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Line-Item Budget – A budget prepared along departmental lines that focuses on what is to be bought.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

Material and Supplies – Expendable materials and operating supplies necessary to conduct departmental operations.

Modified Accrual – Under this method of accounting, revenues are recognized in the period in which they become measurable and available. Expenditures are recorded when the fund liability is incurred.

Object Code (Object of Expenditure) – An expenditure classification, referring to the lowest and most detailed level of classification, such as salaries, health insurance, electricity, supplies, and equipment. Object categories are broken down further into the following expenditure types:

- Personnel Services: further broken down by object classifications full time employees, substitutes, workshops and part-time employees
- Fringe Benefits: further broken down by object classifications FICA, Virginia Retirement costs, Health Insurance subsidy, and other employee benefits
- Purchased Services: further broken down by object classifications tuition payments, consultants, school allocations, printing
- Other Charges: further broken down by object classifications utilities, fuel postage
- Materials and Supplies: further broken down by object classifications instructional supplies, office supplies
- Capital Outlay: further broken down by object classifications school allocations, bus, vehicle and equipment replacements

Objective – Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

Obligations – Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

GLOSSARY OF TERMS

Operating Expenses – The cost for personnel, materials, and equipment required for a department t function.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Pay-As-You-Go Basis – A term used to describe a financial policy by which capital outlays are finances from current revenues rather than through borrowing.

Per Pupil Allocation – An amount provided to a school based on the number of students enrolled.

Performance Budget – A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators – Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure – Data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services – Expenditures for salaries, wages, and fringe benefits of a government’s employees.

Prior Year Encumbrances – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligation are paid or otherwise terminated.

Program Revenue (Income) – Revenues earned by a program, including fees for services, license and permit fees, and fines.

Purpose – A broad statement of the goals, in terms of meeting the public service needs, that a department is organized to meet.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific purpose.

Resolution – A special or temporary order of a legislative body; an order of a legislative body less legal formality than an ordinance or statute.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue – The sources of income of a governmental agency from taxation and other sources to finance operations.

Service Level – Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

GLOSSARY OF TERMS

Site-Based Budgeting – A decentralized budget process whereby budget preparation and development are based on individual schools (and departmental) sites.

Source of Revenue – Revenues are classified according to their source or point of origin.

State Categories – The broad expenditure categories for school divisions determined by the State Board of Education. Current state categories are as follows:

Instruction	Transportation	Facilities
Administration	Operations and Maintenance	Debt Service
Student Attendance and Health	Child Nutrition Services	Technology

Supplemental Appropriation – An additional appropriation made by the governing body after the budget year or biennium has started.

Target Budget – Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Levy – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes – Compulsory charges levied by a government for the purpose of financing services for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance – the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

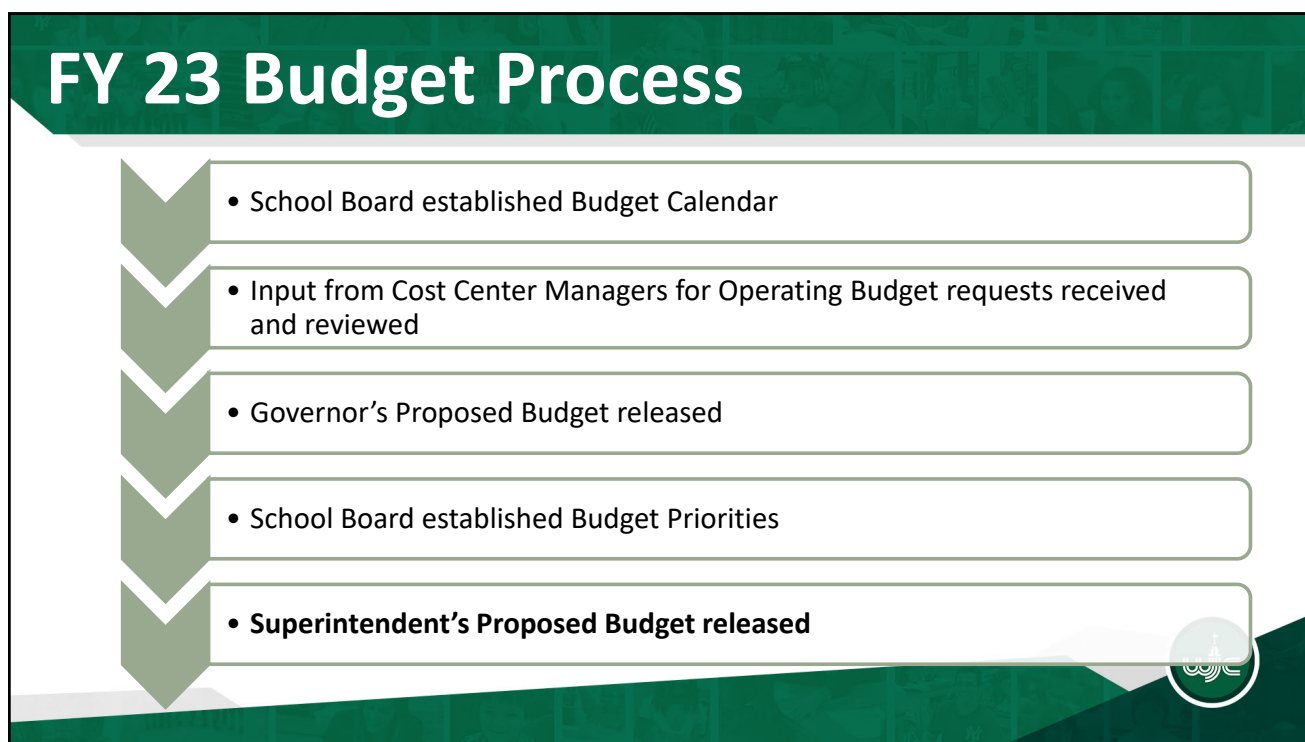
User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost – A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.



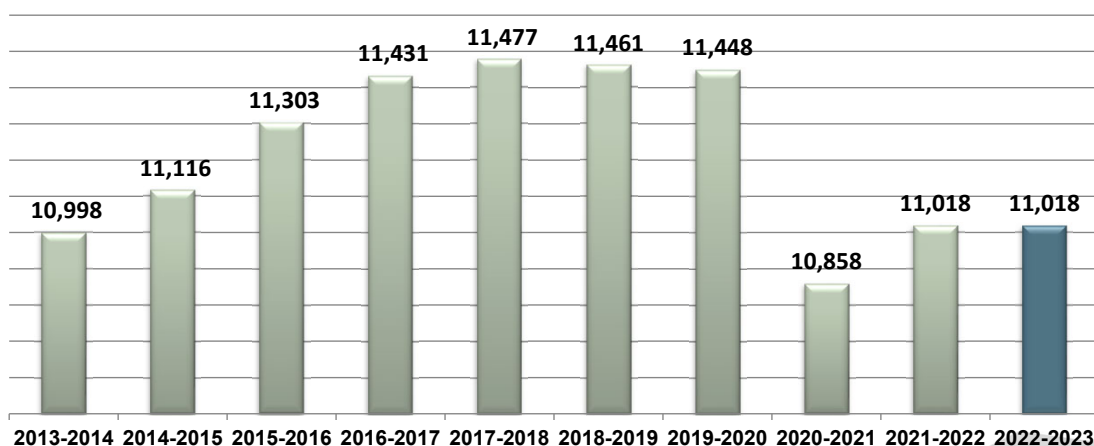


1



2

Enrollment History K-12 (Sept. 30 count)



3

Budget Development Goal



Develop a budget that aligns with and supports the division's Strategic Plan
Elevate Beyond Excellence



4

Budget Development Goal



- **Mandatory – Statutorily and contractually-obligated expenditures (*)**
- **Essential – Expenditures required to deliver high-quality instruction and sustain division operations**



5

Governor's Proposed FY23 Budget

	FY 22 Budget	FY 23 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$13,886,766	\$15,801,201	1,914,435	13.8%
Standards of Quality (SOQ)	33,659,822	37,409,126	3,749,304	11.1
Incentive Programs	3,377,382	4,893,272	1,515,890	44.9
Categorical Programs	40,785	40,785	--	0.0
Lottery-Funded Programs	3,402,978	4,192,698	789,721	23.2
Total	\$54,367,733	\$62,337,625	\$7,969,350	14.7%



6

Expenditure Increases



Description	Estimated Cost
Instructional Resources*	\$57,800
New Horizons tuition*	\$227,120
Computer Refresh FY22 Budget: \$1.55m FY23 Proposed: \$1.7m	\$150,000
School based allocations FY22: \$1.85m, 10,858 students FY23: \$1.93m, 11,018 students	\$86,239



7

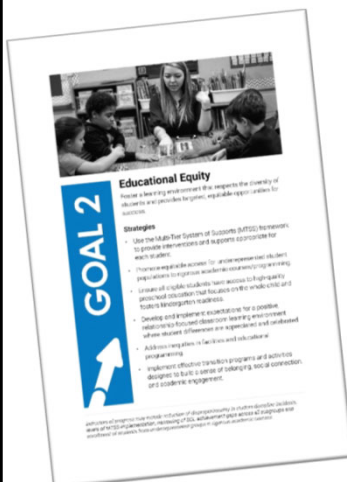
Expenditure Increases



Description	Estimated Cost
Elementary Teachers – 9 FTEs	\$720,000
Building Leadership: Stonehouse AP – 1 FTE High School AP – 3 FTEs	\$430,000
Goal 1: Academic Achievement/College Readiness	\$1,671,159



8



Description	Estimated Cost
Special Education <ul style="list-style-type: none"> Teachers* – 4 FTEs 1:1 Assistants* – 4 FTEs Teacher Assistants – 3 FTEs PreK Instructional Assistant – 1 FTE 	\$320,000 \$140,000 \$105,000 \$30,000
Goal 2: Educational Equity	\$595,000



Expenditure Increases



Description	Estimated Cost
School Counselors – 4 FTEs (funded through grant funds in FY22)	\$320,000
Operations	
• Radio maintenance agreement*	\$10,700
Student Services	
• School Psychologist Interns (2)	\$43,000
Goal 4: Safety & Security	\$373,700



Expenditure Increases

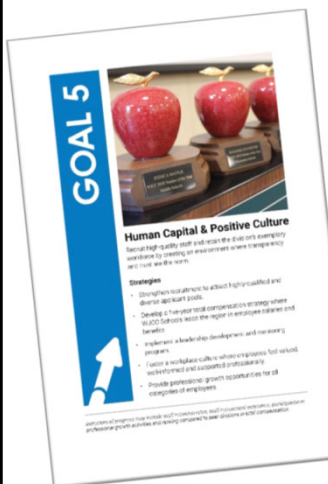


Description	Estimated Cost
Salary Increase (7% avg. for eligible employees) *5% mandatory 2% essential	\$7,037,629
Maintaining bus driver \$1.25/hour increase	\$200,000
Stipend Adjustment (5% avg.)	\$56,500
Salary equity adjustments	\$100,000



11

Expenditure Increases



Description	Estimated Cost
New Stipend – Special Education Intensive Services	\$59,200
Health Insurance <ul style="list-style-type: none"> Division portion of rate increase (WJCC/Employee 20%/80% cost share) 	\$168,727
VRS Non-Professional rate increase * FY22: 3.66% FY23: 4.37%	\$54,985
Goal 5: Human Capital & Positive Culture	\$7,677,041

12

Expenditure Increases

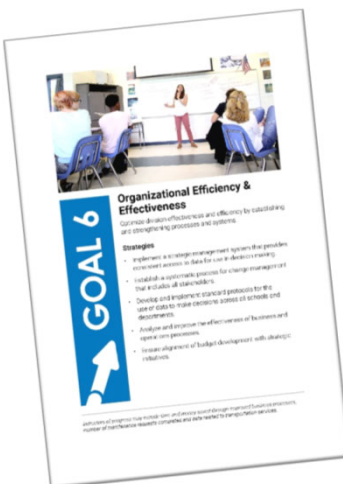


Description	Estimated Cost
Technology Services	
• Software*	\$52,800
• Contractual Increases*	\$137,750
Other Areas	
• Audit & risk management contracts*	\$8,600
• Insurance increases – worker's comp, general liability, fleet, and property*	\$38,750
Data Analyst/Research Coordinator – 1 FTE	\$110,000



13

Expenditure Increases

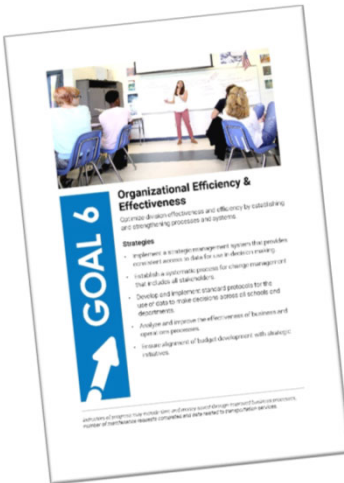


Description	Estimated Cost
Operations/Transportation	
• Grounds maintenance*	\$25,000
• Increased storage capacity*	\$32,414
• Transportation system change*	\$88,086
• Bus replacement cost increase	\$47,000
• HVAC Controls Specialist – 1 FTE	\$69,000
Goal 6: Organizational Efficiency & Effectiveness	\$609,400



14

Budget Reductions & Savings

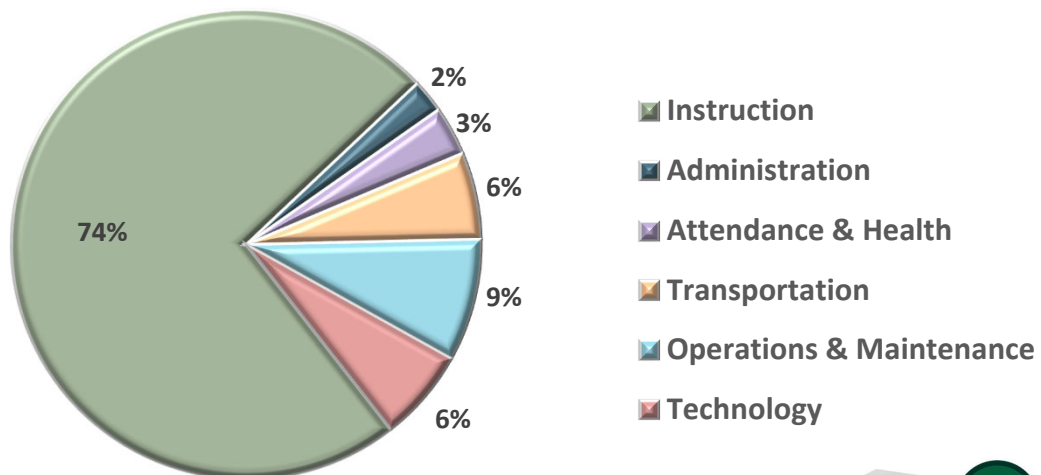


Description	Estimated Savings
One time trailer costs	(\$518,000)
Reduction in unemployment	(\$220,000)
CANVAS (paid by VA DOE)	(\$56,000)
Attrition savings	(\$500,000)
TOTAL	(\$1,294,000)



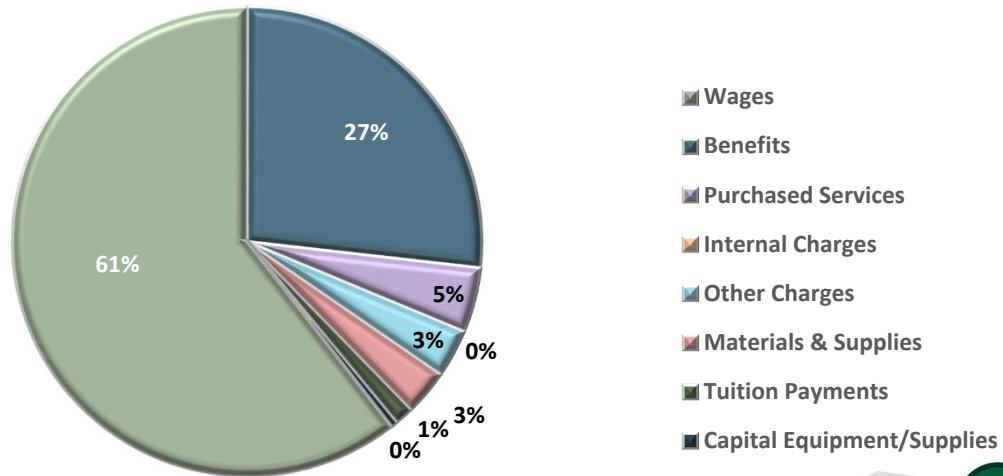
15

Operating Expenditures by Function



16

Operating Expenditures by Object



17

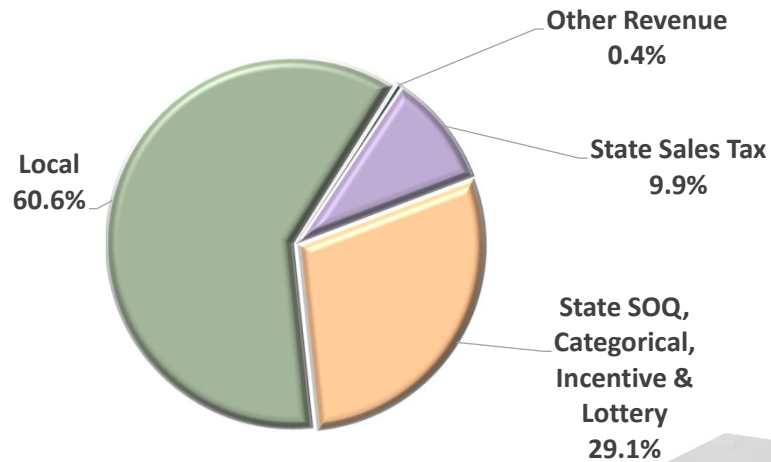
Revenue/Expenditure Summary

Description	Estimated Amount
State Revenue Increase – Based on Governor’s Budget	\$7,969,350
<u>Expenditure Increases</u>	
Academic achievement & college readiness	\$1,671,159
Educational equity	\$595,000
Safety & security	\$373,700
Human capital & positive culture	\$7,677,041
Organizational efficiency & effectiveness	\$609,400
Estimated savings	(\$1,294,000)
Expenditure Total	\$9,632,300
Additional funds Needed (request from localities)	(\$1,662,950)

18

Operating Fund Revenue

Projected Revenue by Source



19

FY23 Proposed – All Funds

Fund	FY2022 Budget	FY2023 Estimated	Change (\$)
Operating	\$150,272,700	\$159,905,000	\$9,632,300
Grants*	\$11,179,380	\$16,619,500	\$5,440,120
State Operated Programs	\$1,142,390	\$1,163,700	\$21,310
Child Nutrition Services	\$4,880,600	\$5,832,000	\$951,400
Grand Total	\$167,475,070	\$183,520,200	\$16,045,130

**FY23 amount includes estimated carry over amounts for ESSER II and ESSER III*



20

Upcoming Budget Meetings

- **Public Hearing on Superintendent's Proposed Budget – March 1**
- **Joint City & County Budget Meeting – March 11**
- **School Board Discussion/Approval – March 15**
- **Delivery to City & County – by April 1**
- **School Board Adoption of Operating Budget – May 2022**



21

WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

Superintendent's Proposed FY23 Budget

February 15, 2022

22



1

State Code Requirements

§ 22.1-92. Estimate of moneys needed for public schools

It shall be the duty of each division superintendent to prepare, with the approval of the school board, 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.



2

FY 23 Budget Process

- School Board established Budget Calendar
- Input from Cost Center Managers for Operating Budget requests received and reviewed
- Governor's Proposed Budget released
- School Board established Budget Priorities
- Superintendent's Proposed Budget released



3

Local Composite Index (LCI)

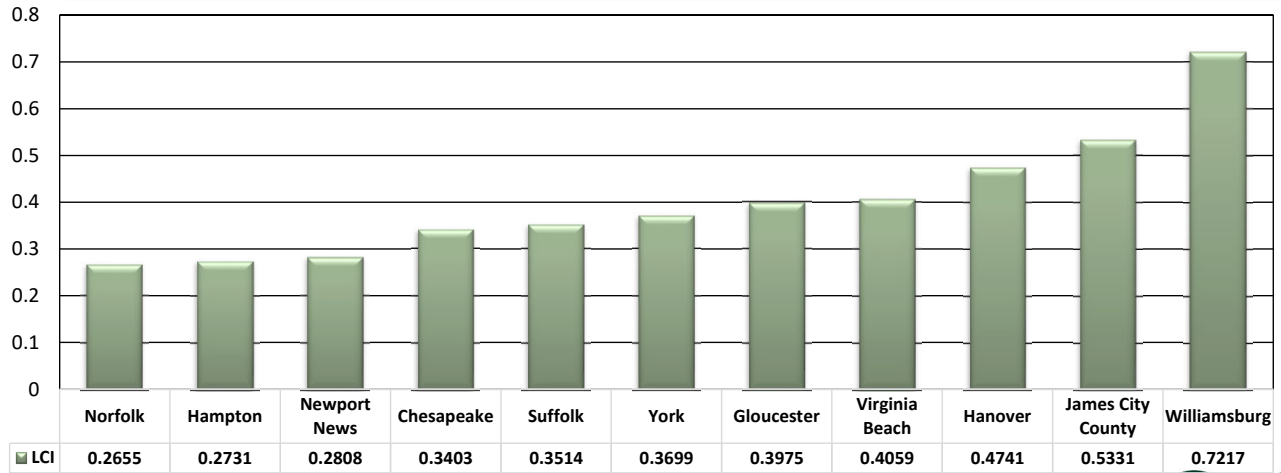
- The composite index is a state formula that outlines the ability of each locality to pay for public education
- **As the LCI decreases, State funding increases**

Locality	2020-22	2022-24
Williamsburg	0.7459	0.7217
James City County	0.5553	0.5331



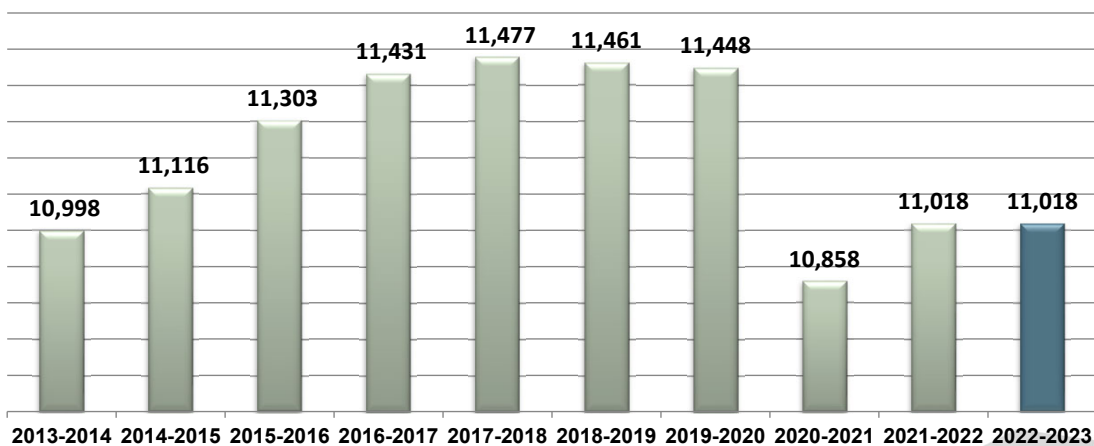
4

Local Composite Index (LCI) Comparison



5

Enrollment History K-12 (Sept. 30 count)



6

State Revenue Comparison

	FY 22 Budget	FY 23 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$13,886,766	\$15,801,201	1,914,435	13.8%
Standards of Quality (SOQ)	33,659,822	37,409,126	3,749,304	11.1
Incentive Programs	3,377,382	4,893,272	1,515,890	44.9
Categorical Programs	40,785	40,785	--	0.0
Lottery-Funded Programs	3,402,978	4,192,698	789,721	23.2
Total	\$54,367,733	\$62,337,625	\$7,969,350	14.7%



7

Budget Development Goal



Develop a budget that aligns
with and supports the
division's Strategic Plan
Elevate Beyond Excellence



8

Budget Development Goal



- **Mandatory – Statutorily and contractually-obligated expenditures (*)**
- **Essential – Expenditures required to deliver high-quality instruction and sustain division operations**



9

Expenditure Increases



Description	Estimated Cost
Instructional Resources*	\$57,800
New Horizons tuition*	\$227,120
Computer Refresh (FY22: \$1.55M; FY23: \$1.7M)	\$150,000
School based allocations FY22: \$1.85m, 10,858 students FY23: \$1.93m, 11,018 students	\$86,239
Elementary Teachers – 9 FTEs	\$720,000
Building Leadership: Stonehouse AP – 1 FTE High School AP – 3 FTEs	\$430,000
Goal 1: Academic Achievement/College Readiness	\$1,671,159

10

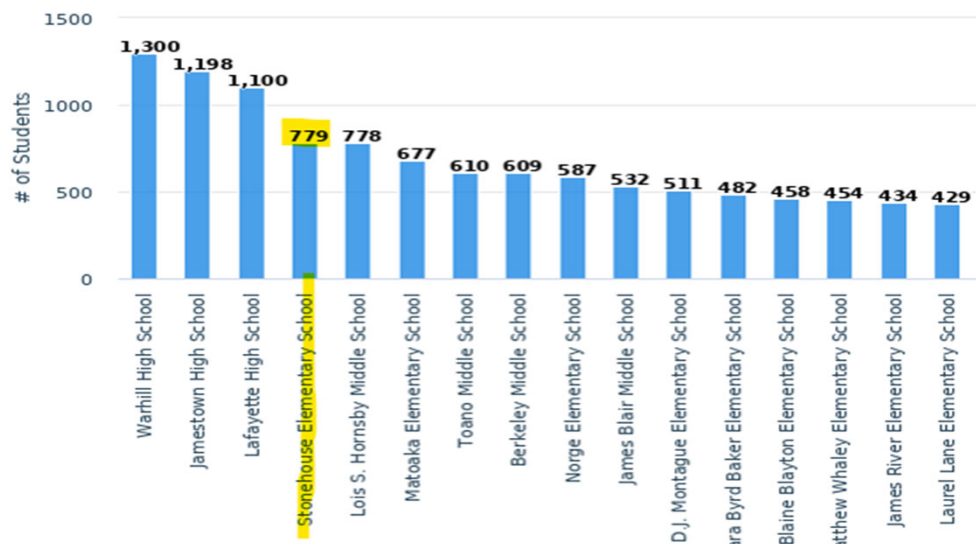
Stonehouse Elementary School Assistant Principal

School	9/30/21 Enrollment	# of Assistant Principals	# of SIS	# of Staff	# of IEPs
Stonehouse ES	756	1	0	103	134
Berkeley MS	630	2	1	90	100
Hornsby MS	791	2	1	96	133
James Blair MS	539	2	1	95	88
Toano MS	616	2	1	96	92



11

Stonehouse Elementary School Assistant Principal



12

Assistant Principals – High Schools

Division	APs per HS	Average Enrollment	Peer Comparison
WJCC	2	1,251	
Augusta	3	650	L
Bedford	2-3	1,484	L
Fauquier	3	1,235	L
Frederick	3	1,476	L
Rockingham	3	910	L
Hampton	4-5	1,477	S
Newport News	5	1,488	S
Poquoson	2	723	S
York County	2	998	S

Peer Comparison:

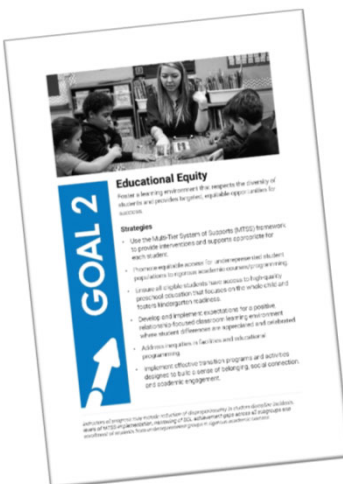
* L – Like Division

*S – Surrounding Division



13

Expenditure Increases



Description	Estimated Cost
Special Education	
• Teachers* – 4 FTEs	\$320,000
• 1:1 Assistants* – 4 FTEs	\$140,000
• Teacher Assistants – 3 FTEs	\$105,000
• PreK Instructional Assistant – 1 FTE	\$30,000
Goal 2: Educational Equity	\$595,000



14

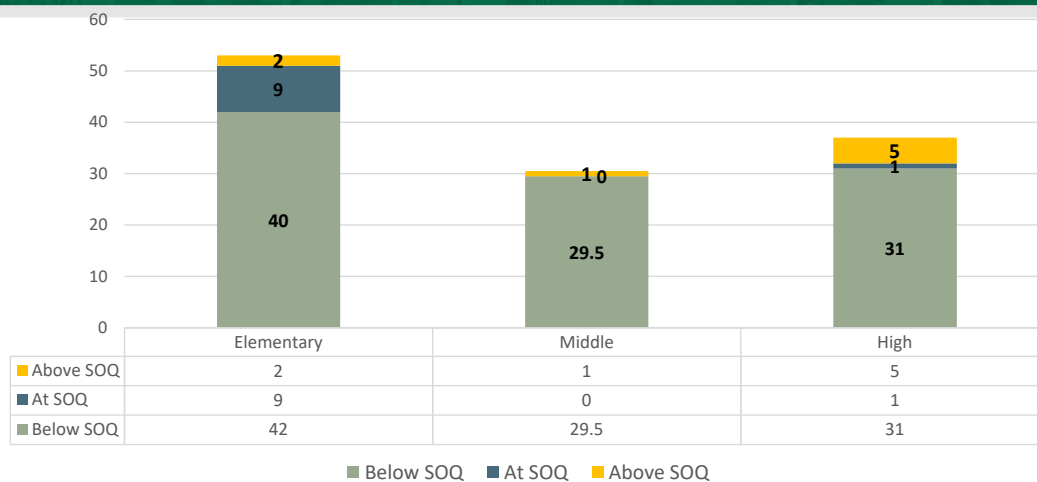
Special Education Staffing

School Year (Dec. 1)	Number of Students	Change in Student Count from Prior Year	Teacher Count	Change in Teacher Count	Special Education TA Count	Change in Special Education TA Count
2014-15	1,572	(10)	96	0	105	2
2015-16	1,630	58	100	4	108	3
2016-17	1,715	85	106	6	109	1
2017-18	1,765	50	109.5	3.5	111	2
2018-19	1,916	151	114.5	5	114	3
2019-20	1,934	18	117.5	3	114.5	.5
2020-21	1,918	(16)	118.5	1	114.5	0
2021-22	1,913	(5)	124.5	6	122	7.5



15

Special Education Caseload Capacity



16

Expenditure Increases

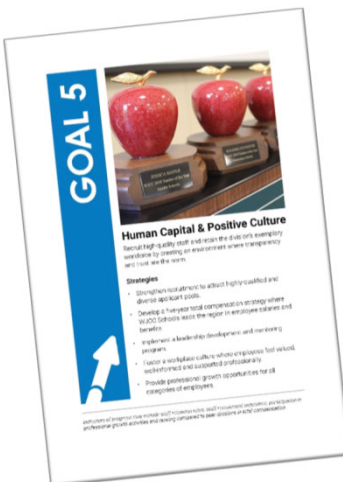


Description	Estimated Cost
School Counselors – 4 FTEs (funded through grant funds in FY22)	\$320,000
Operations	
• Radio maintenance agreement*	\$10,700
Student Services	
• School Psychologist Interns (2)	\$43,000
Goal 4: Safety & Security	\$373,700



17

Expenditure Increases



Description	Estimated Cost
Salary Increase (7% avg. for eligible employees) *5% mandatory 2% essential	\$7,037,629
Maintaining bus driver \$1.25/hour increase	\$200,000
Stipend Adjustment (5% avg.)	\$56,500
Salary equity adjustments	\$100,000



18

Expenditure Increases



Description	Estimated Cost
New Stipend – Special Education Intensive Services	\$59,200
Health Insurance <ul style="list-style-type: none"> Division portion of rate increase (WJCC/Employee 20%/80% cost share) 	\$168,727
VRS Non-Professional rate increase * FY22: 3.66% FY23: 4.37%	\$54,985
Goal 5: Human Capital & Positive Culture	\$7,677,041

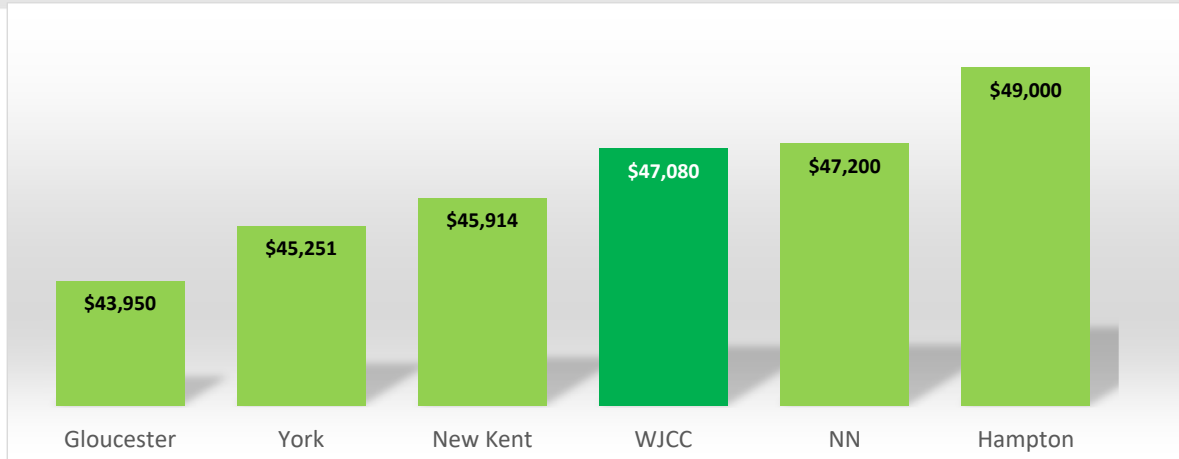


19



20

WJCC REGIONAL RANKING, BA ENTRY LEVEL



2021-2022 School Year



21

WJCC REGIONAL RANKING – BA & YEARS OF SERVICE

Based on six school divisions: Gloucester, Hampton, New Kent, Newport News, WJCC, York

Years of Service	0	5	10	15	20	25	30
Regional Rank	3	5	5	6	6	3	4

WJCC employees with \$3,390 longevity pay 53 Teachers

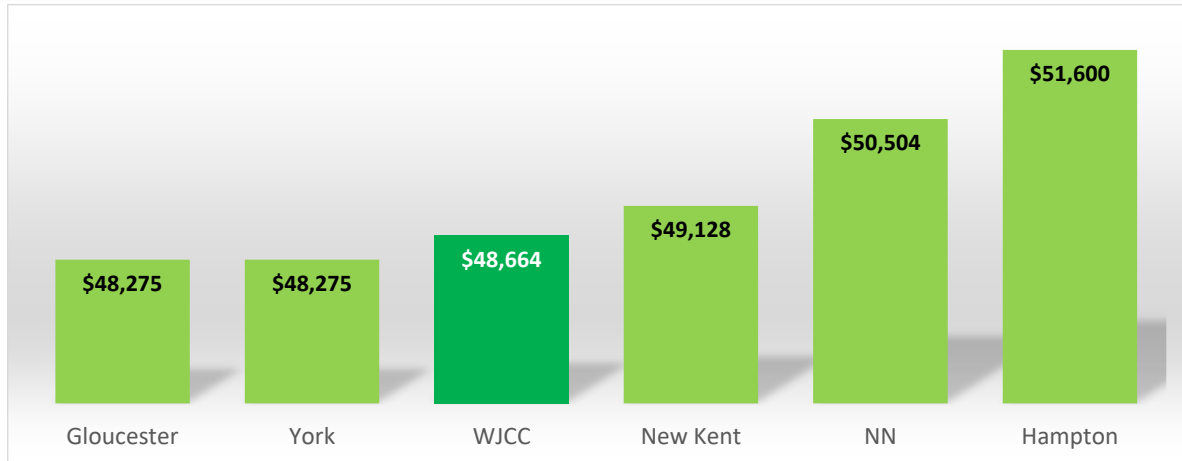
WJCC employees with \$7,030 longevity pay 17 Teachers

Sources: VSBA 2021-2022 Salary Information by District



22

WJCC REGIONAL RANKING, MA ENTRY LEVEL



2021-2022 School Year



23

WJCC REGIONAL RANKING – MA & YEARS OF SERVICE

Based on six school divisions: Gloucester, Hampton, New Kent, Newport News, WJCC, York

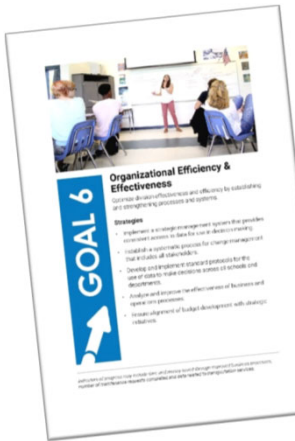
Years of Service	0	5	10	15	20	25	30
Regional Rank	4	6	6	6	6	4	3
% Gap to others	-2%	-5%	-6%	-7%	-8%	-2%	-1%

Sources: VSBA 2021-2022 Salary Information by District



24

Expenditure Increases



Description	Estimated Cost
Technology Services - Software and other contractual increases*	\$190,550
Other Areas	
• Audit & risk management contracts*	\$8,600
• Insurance increases – worker's comp, liability, fleet, property*	\$38,750
Data Analyst/Research Coordinator – 1 FTE	\$110,000
Operations/Transportation	
• Grounds maintenance*	\$25,000
• Increased storage capacity*	\$32,414
• Transportation system change*	\$88,086
• Bus replacement cost increase	\$47,000
• HVAC Controls Specialist – 1 FTE	\$69,000
Goal 6: Organizational Efficiency & Effectiveness	\$609,400

25

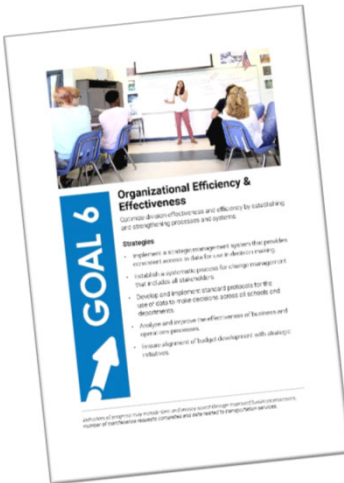
HVAC Controls Specialist

- In FY21, WJCC spent approx. \$30K to outsource controls work; YTD expended is \$11K
- WJCC has 1,985,000 sf of space. APPA standard is 1 Maintenance FTE per 47,000 sf. WJCC is 1 FTE per 104,470 sf.
- Key FTE needed to support all WJCC Buildings
 - Proactively manage controls to support utility savings and develop energy conservation measures
 - Schedule/implement preventative maintenance procedures
 - Respond to all controls-oriented work orders
 - Assist HVAC Technicians by completing work orders



26

Budget Reductions & Savings

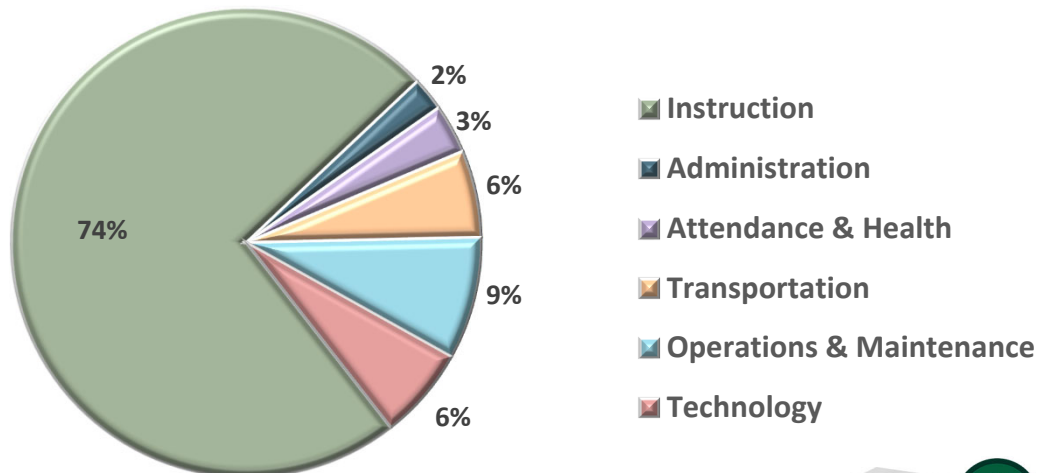


Description	Estimated Savings
One time trailer costs	(\$518,000)
Reduction in unemployment	(\$220,000)
CANVAS (paid by VA DOE)	(\$56,000)
Attrition savings	(\$500,000)
TOTAL	(\$1,294,000)



27

Operating Expenditures by Function



28

Revenue/Expenditure Summary

Description	Estimated Amount
State Revenue Increase – Based on Governor’s Budget	\$7,969,350
<u>Expenditure Increases</u>	
Academic achievement & college readiness	\$1,671,159
Educational equity	\$595,000
Safety & security	\$373,700
Human capital & positive culture	\$7,677,041
Organizational efficiency & effectiveness	\$609,400
Estimated savings	(\$1,294,000)
Expenditure Total	\$9,632,300
Additional funds Needed (request from localities)	(\$1,662,950)

29



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

Superintendent’s Proposed FY23 Budget

Joint Meeting – March 11, 2022

30

ITEM SUMMARY

DATE: 3/11/2022

TO: The Board of Supervisors

FROM: Teresa J. Saeed, Deputy Clerk

SUBJECT: Adjourn until 8:30 am on March 12, 2022 for the Board Retreat

REVIEWERS:

Department	Reviewer	Action	Date
Board Secretary	Saeed, Teresa	Approved	3/8/2022 - 8:41 AM