

A G E N D A

JAMES CITY COUNTY BOARD OF SUPERVISORS

**Joint Meeting with Williamsburg City Council and W-JCC School Board
Room 127, Stryker Center, 412 N. Boundary Street, Williamsburg, VA
March 17, 2023
8:30 AM**

A. CALL TO ORDER

B. ROLL CALL

C. JOINT MEETING AGENDA ITEM

1. FY 2024 Operating Budget

D. ADJOURNMENT

2. Adjourn until 1 pm on March 28, 2023 for the Business Meeting

ITEM SUMMARY

DATE: 3/17/2023

TO: The Board of Supervisors

FROM: Dr. Olwen Herron, Superintendent, WJCC Schools

SUBJECT: FY 2024 Operating Budget

ATTACHMENTS:

	Description	Type
▣	January 5, 2023 - FY 24 Preliminary Budget Outlook Presentation	Presentation
▣	January 17, 2023 - FY 24 Budget Discussion Presentation	Presentation
▣	February 7, 2023 - FY 24 Budget Discussion Presentation	Presentation
▣	February 21, 2023 - Superintendent's Proposed FY 24 Budget Presentation	Presentation
▣	Budget Book - Superintendent's Proposed Budget - FY 24	Exhibit
▣	Joint Meeting Presentation - Superintendent's Modified Proposed FY 24 Budget	Presentation

REVIEWERS:

Department	Reviewer	Action	Date
Board Secretary	Saeed, Teresa	Approved	3/15/2023 - 9:21 AM



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS

EST. 1955

FY24 Preliminary Budget Outlook

January 5, 2023

Agenda

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



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.



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.



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**



Budget Development Process

- **October – November 2022:** Discussion of the needs of individual cost centers to begin development of the Superintendent's Proposed budget
- **December 2022:** Evaluation of cost center requests by Superintendent's Senior Leadership Team to determine needs of the division
- **January 2023:** Presentation to School Board to review projected revenues and to prioritize operating costs



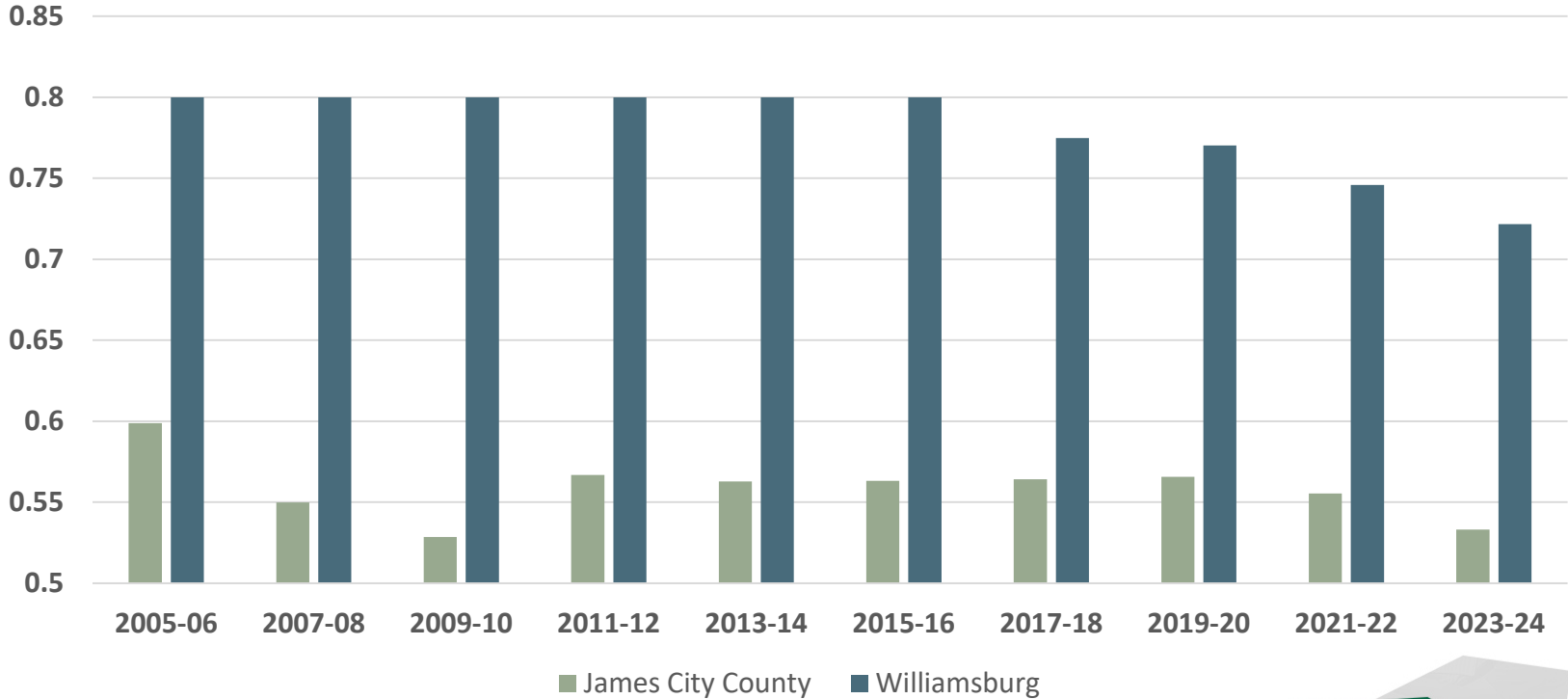
Local Composite Index (LCI)

- 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**

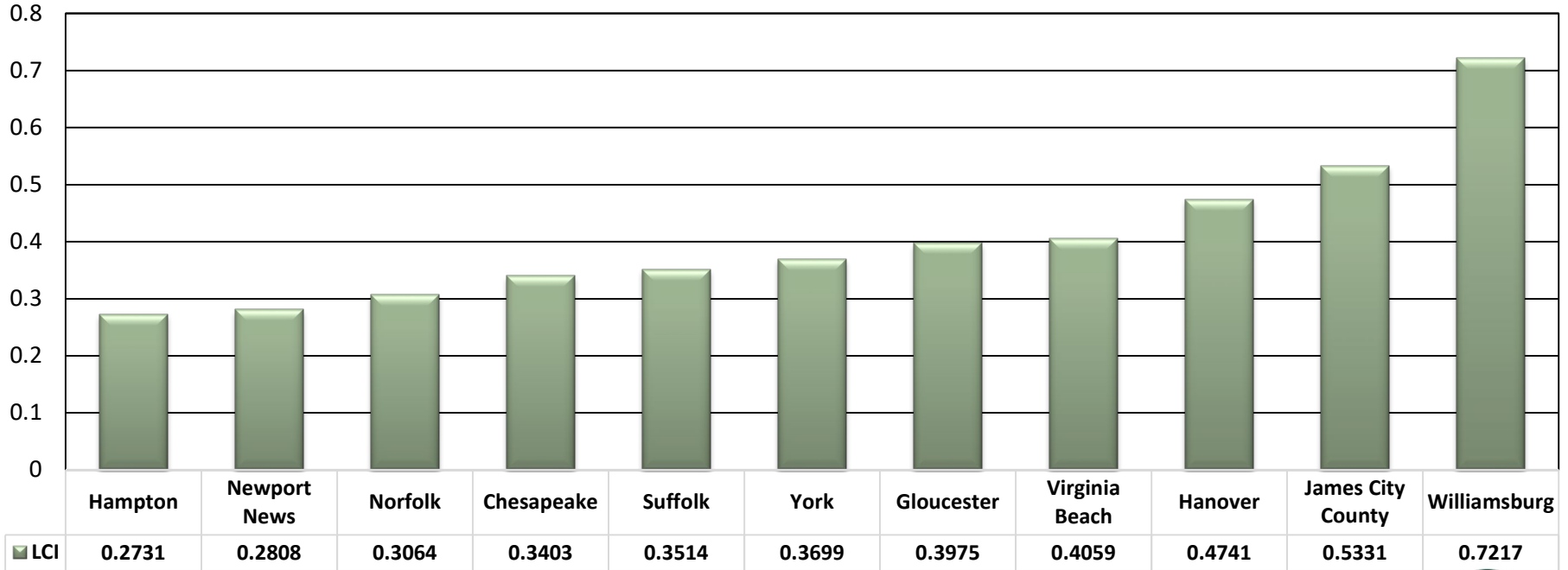
Locality	2018-20	2020-22	2022-24
Williamsburg	0.7703	0.7459	0.7217
James City County	0.5657	0.5553	0.5331



Changes in LCI: 2005-24



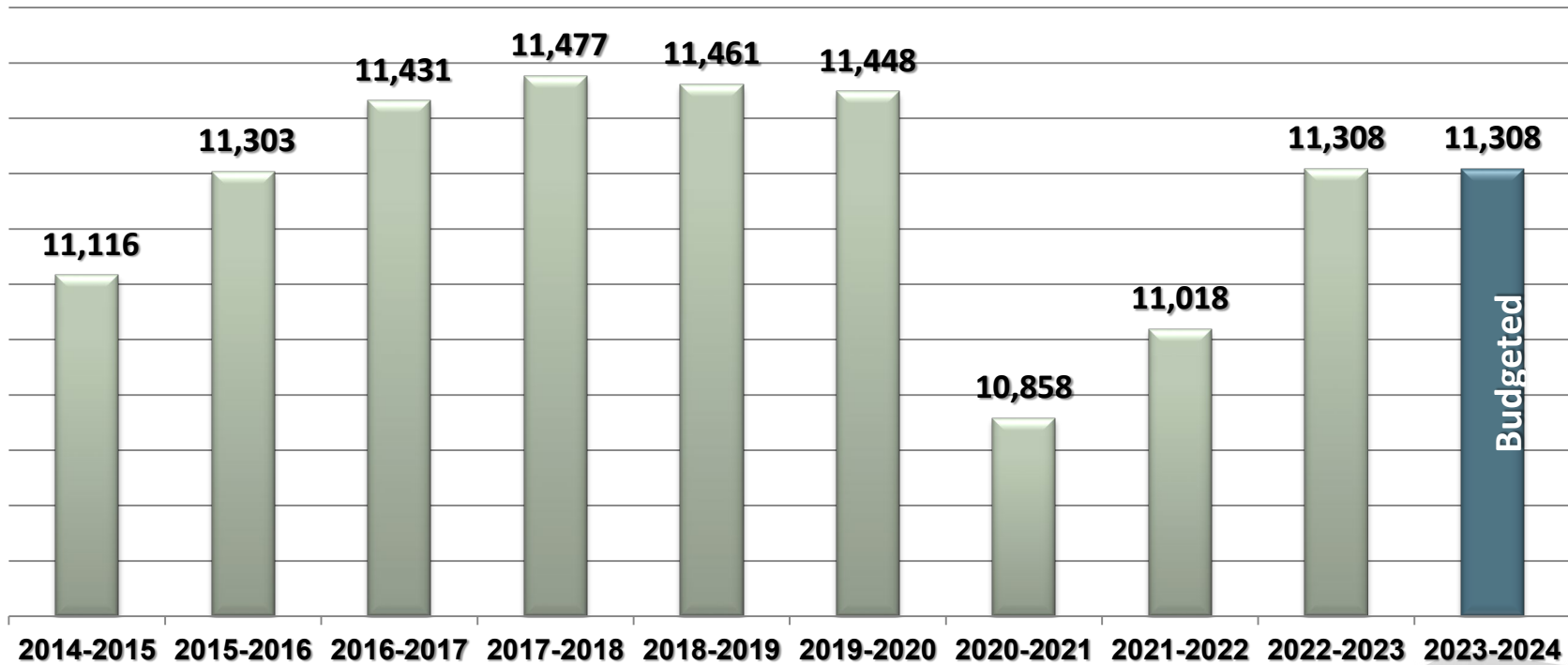
Local Composite Index (LCI) Comparison



Enrollment



Enrollment History K-12 (Sept. 30 count)



Revenue Outlook



Governor's Proposed FY24 Budget

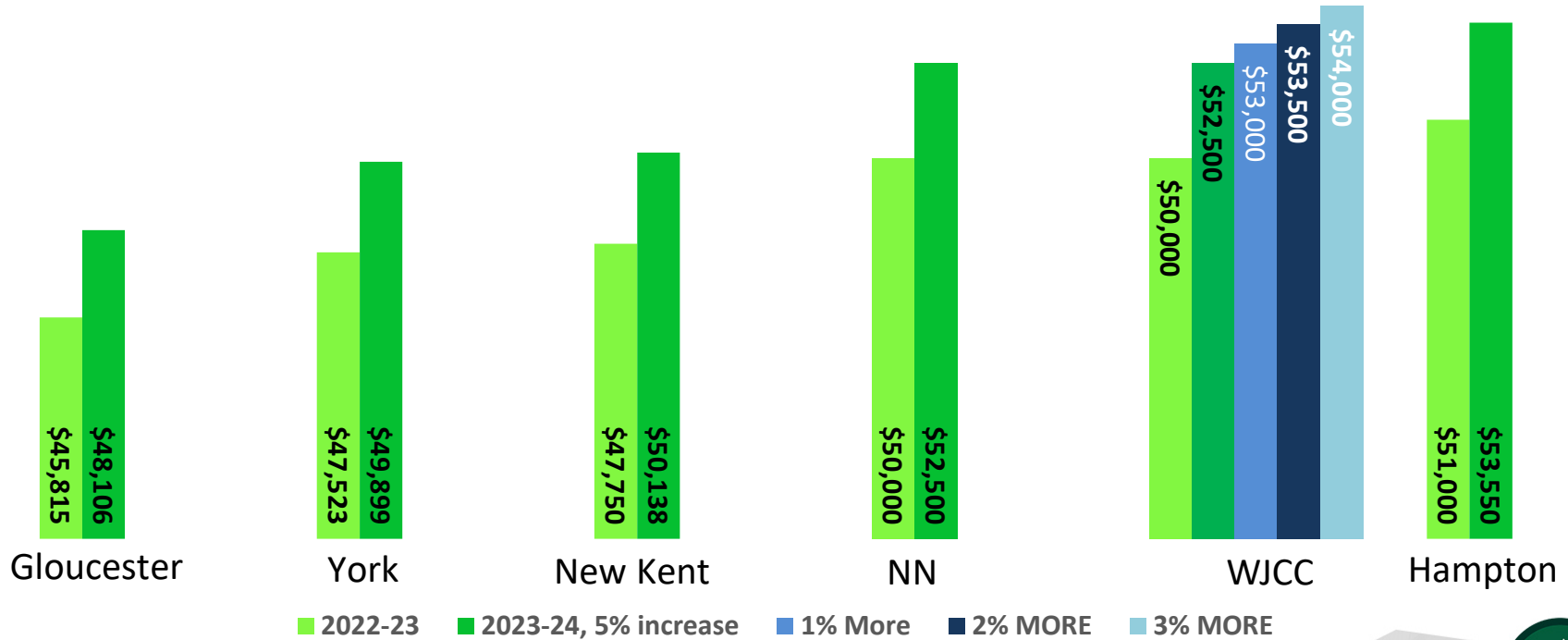
	FY 23 Amended Budget	FY 24 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$15,778,519	\$16,548,103	\$769,584	4.9%
Standards of Quality (SOQ)	38,291,752	39,202,296	910,544	2.4%
Incentive Programs	4,551,661	8,523,579	3,971,918	87.3%
Categorical Programs	41,336	41,500	164	0.4%
Lottery-Funded Programs	4,067,315	4,150,132	82,817	2.0%
Total	\$62,730,583	\$68,465,610	\$5,735,027	9.1%



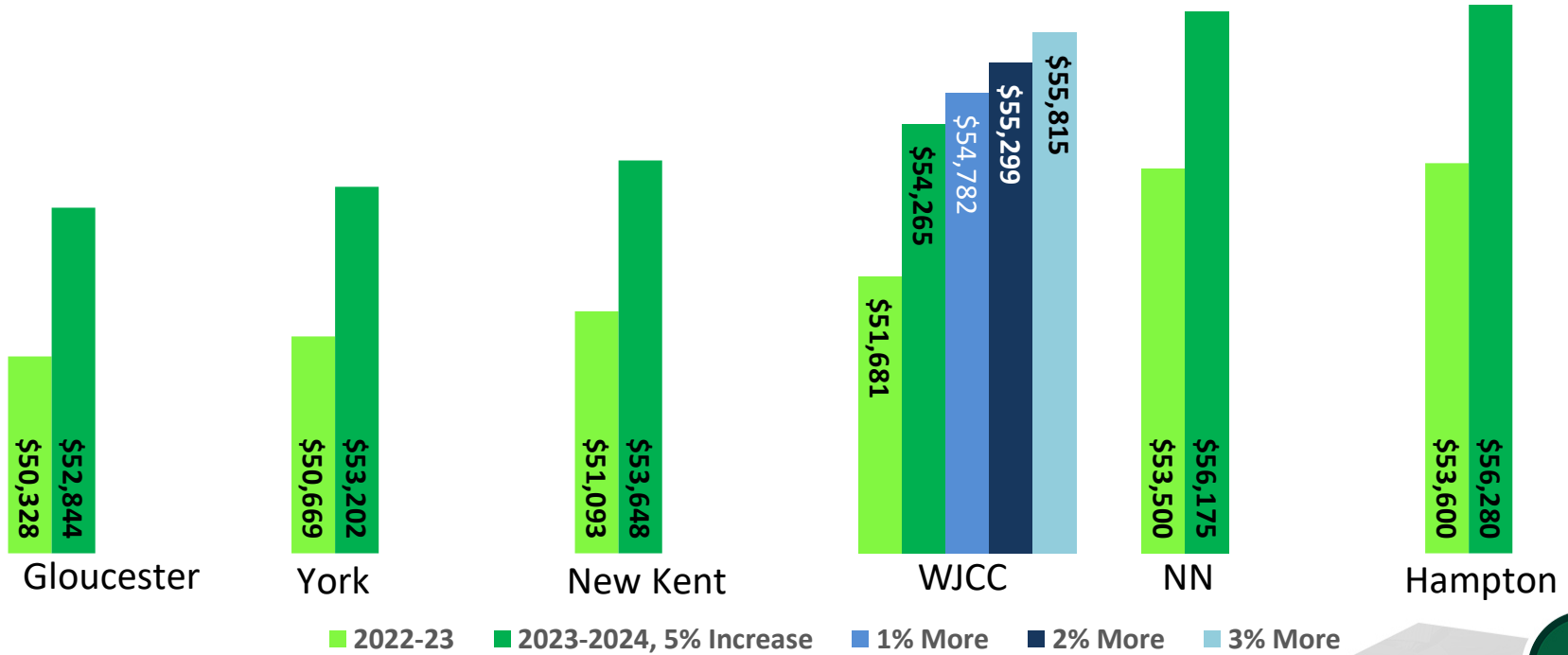
Overview of Mandatory and Essential Operating Expenditure Increases



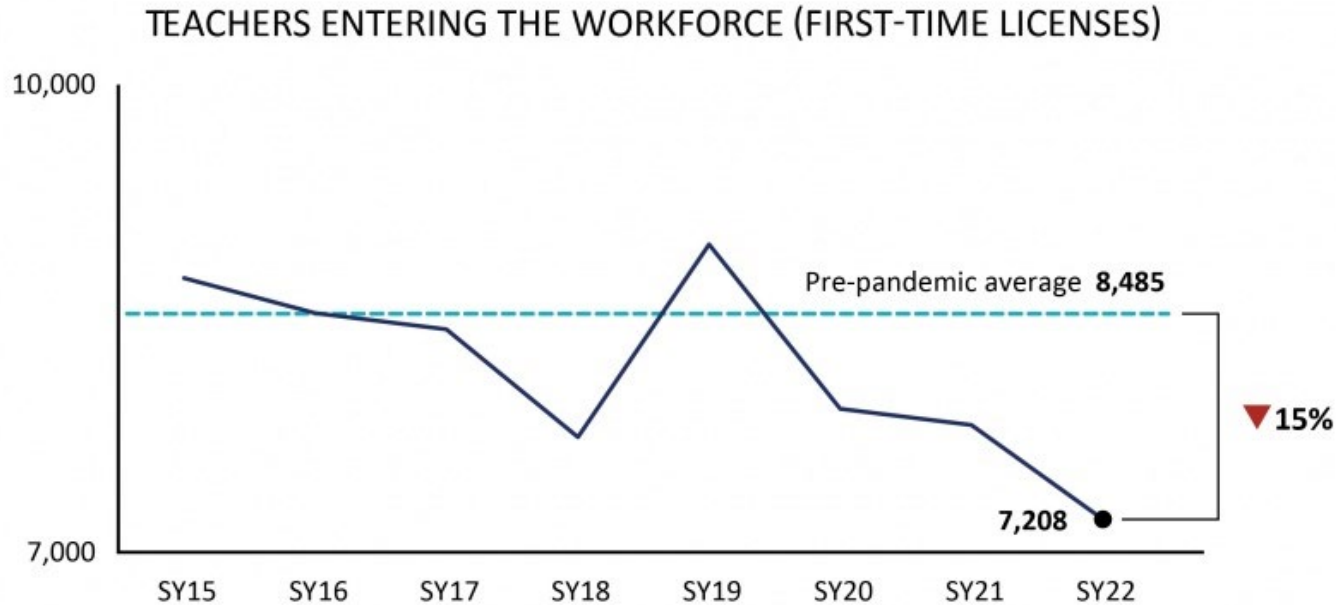
WJCC REGIONAL RANKING, BA STEP 0 TO STEP 1



WJCC REGIONAL RANKING, MA STEP 0 TO STEP 1



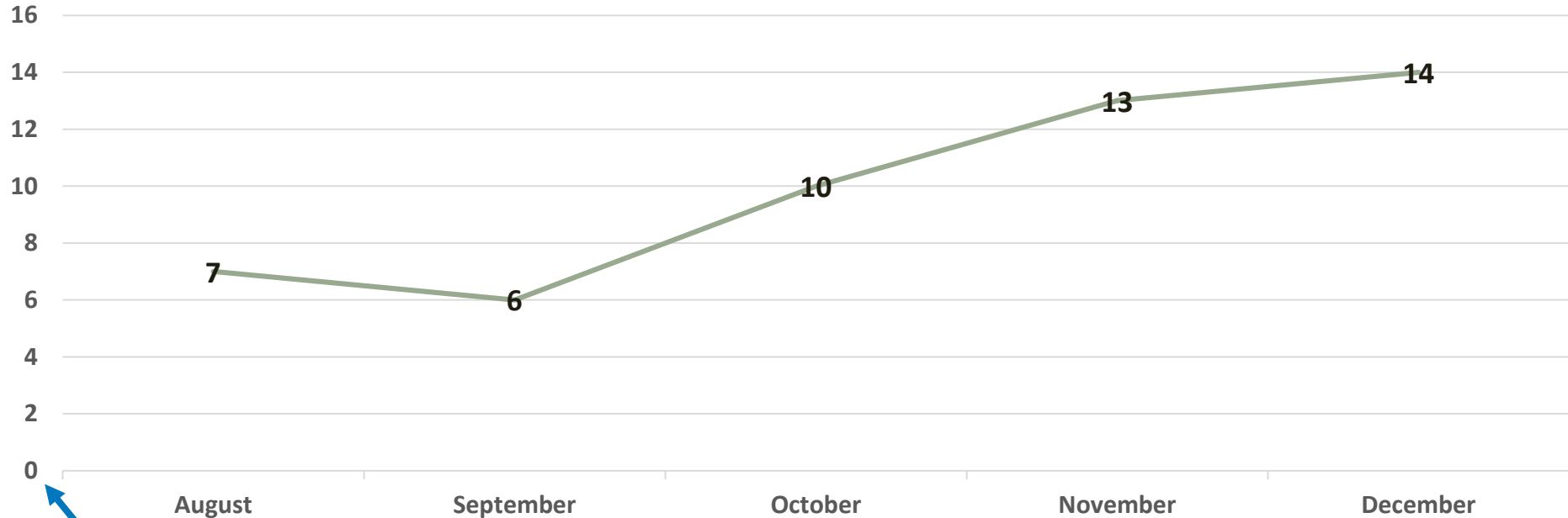
Teachers Entering Workforce – VA (JLARC)



SOURCE: JLARC analysis of Virginia Department of Education data, 2015–16 to 2021–22.



WJCC Teacher Vacancy Trends '22-23

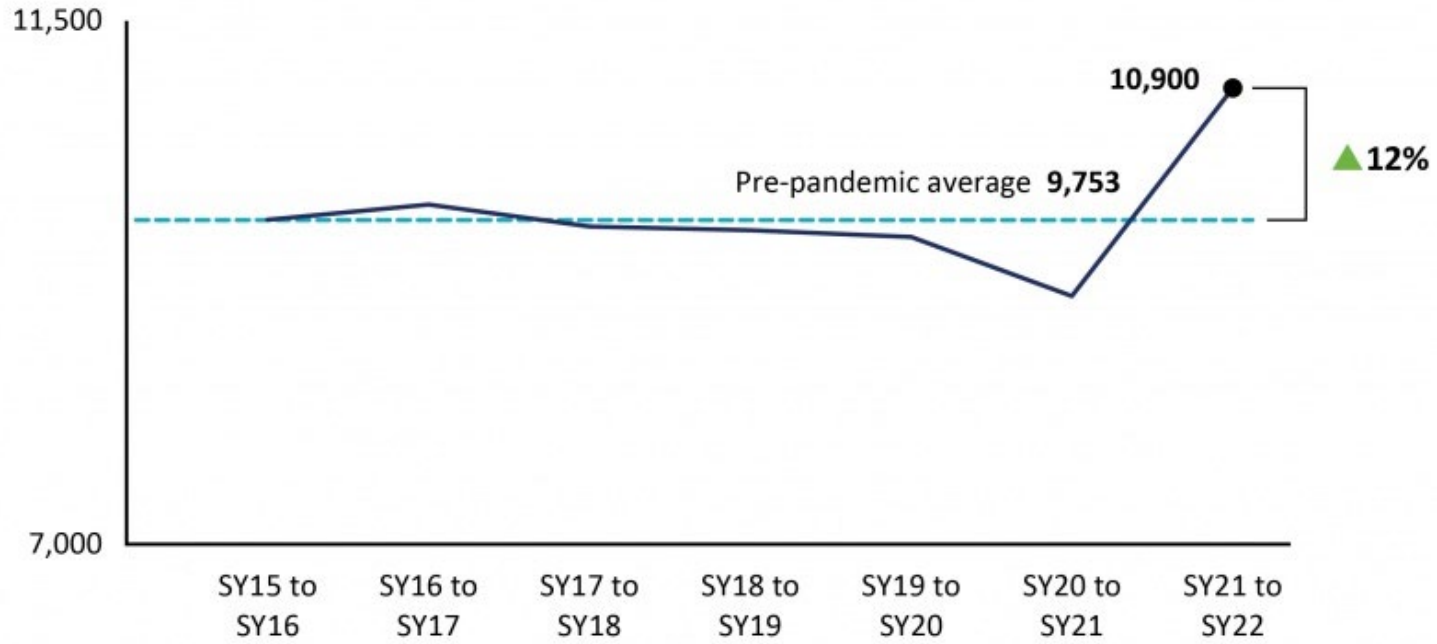


100% is the goal!

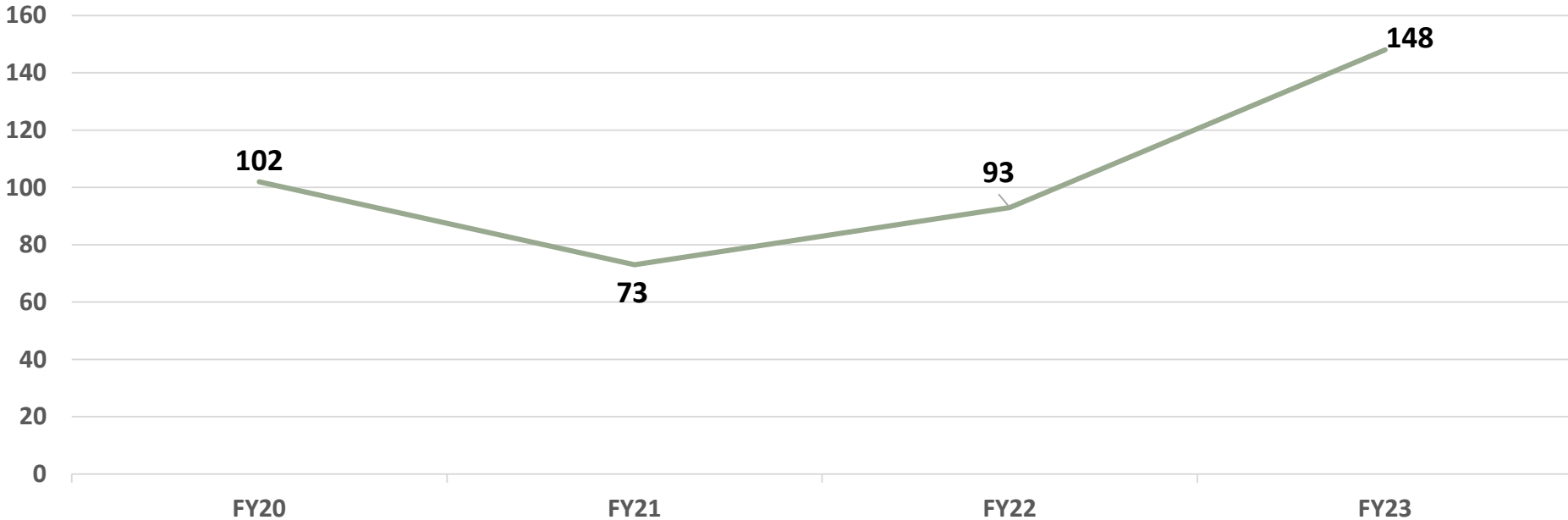


Teachers Leaving Workforce – VA (JLARC)

TEACHERS LEAVING THE WORKFORCE



WJCC Teacher Turnover Trends



Teachers Leaving Workforce - WJCC

148 Instructional Staff departed in 2022

- The number was 93 in 2021 (+55)
- 33 retired (22%) and 24 relocated (16%)
- 72 (49%) left even though in first 10 years of service



Compensation

- Each 1% average salary increase for eligible staff = approximately \$1.2m (includes fringe benefits)

	5%	6%	7%	8%	9%	10%
Cost	\$6,000,000	\$7,200,000	\$8,400,000	\$9,600,000	\$10,800,000	\$12,000,000
State Revenue	3,761,874	3,761,874	3,761,874	3,761,874	3,761,874	3,761,874
Local Support	\$2,238,126	\$3,438,126	\$4,638,126	\$5,838,126	\$7,038,126	\$8,238,126

- The school division must also take into consideration compensation competitiveness for attracting and retaining staff.



Compensation – 1% Retention Bonus

- **Governor’s budget provides funding for a 1% retention bonus for teachers and educational staff**
 - **Approximate cost for all WJCC staff is \$1.0 million**

Cost for all WJCC Staff	\$1,000,000
State Revenue	319,846
Local Support	680,154



FTEs to Maintain Current Level of Service

§ 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 staff time during normal school hours in the direct counseling of individual students or groups of students

Description	Amount
Counselors – 3 FTEs	\$240,000



FTEs to Serve Current Population

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 – 7 FTEs	\$560,000



FTEs to Serve Current Population

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

Description	Amount
Middle School Teachers – 4 FTEs	\$320,000



FTEs to Serve Current Population

Free & Reduced lunch Percentage	Class Size Target	Schools
0-30%	26:1	Jamestown
30.1-35%	25.5:1	N/A
>35%	25:1	Lafayette; Warhill

Description	Amount
High School Teachers – 4 FTEs	\$320,000



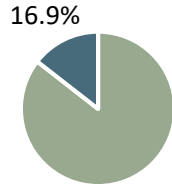
Special Education Student Population

School Year	Dec. 1 Child Count	Change from Prior Year
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)
2022-23	1,970	57
Total change in Special Education enrollment from 2013-23		388



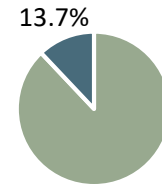
Total Special Education Enrollment

Williamsburg-James City County Public Schools



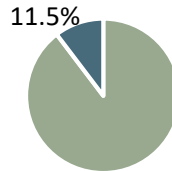
■ Total Enrollment ■ Special Education Enrollment

Frederick County Public Schools



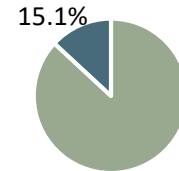
■ Total Enrollment ■ Special Education Enrollment

York County School Division



■ Total Enrollment ■ Special Education Enrollment

Fauquier County Public Schools



■ Total Enrollment ■ Special Education Enrollment



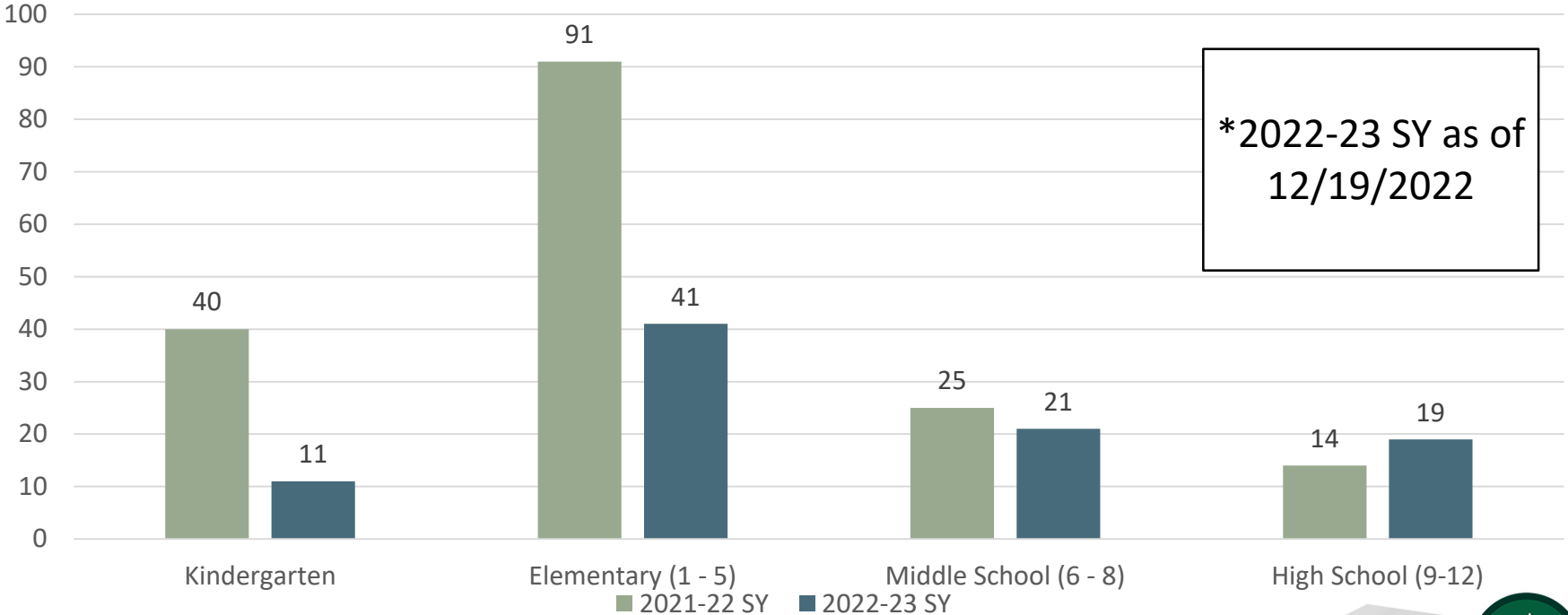
WJCC Eligibility Data

School Year	Initial Eligibility
2020-21	59
2021-22	113
2022-23	32*

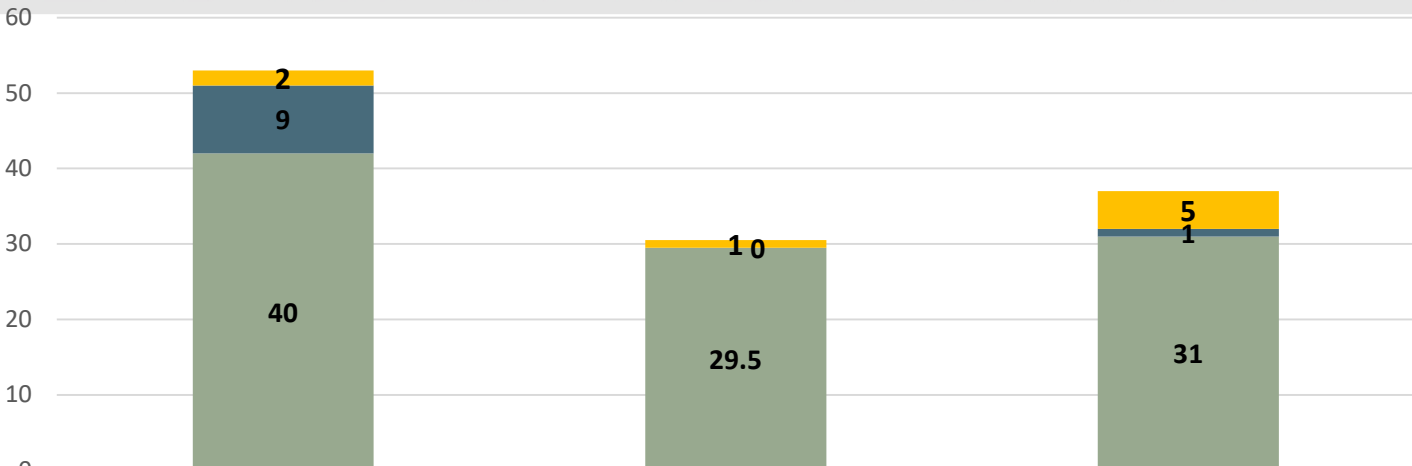
*Through December 16, 2022



Special Education Transfers into WJCC



2021-2022 Special Education Caseload Capacity

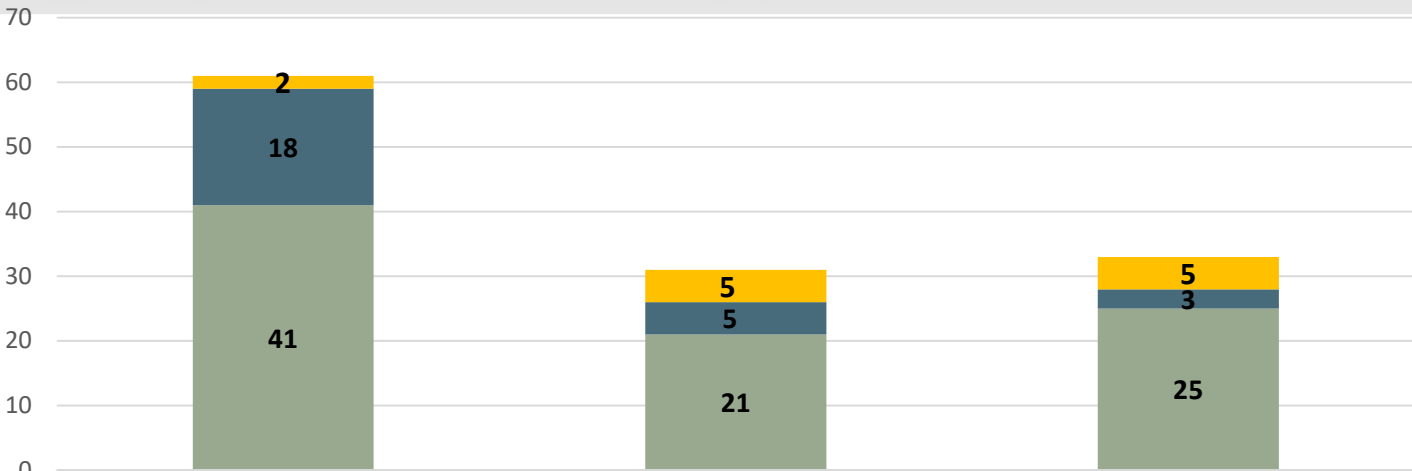


	Elementary	Middle	High
■ Above SOQ	2	1	5
■ At SOQ	9	0	1
■ Below SOQ	42	29.5	31

■ Below SOQ ■ At SOQ ■ Above SOQ



2022-2023 Special Education Caseload Capacity



	Elementary	Middle	High
■ Above SOQ	2	5	5
■ At SOQ	18	5	3
■ Below SOQ	41	21	25

■ Below SOQ ■ At SOQ ■ Above SOQ



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
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
2022-23	1,970	57	125.5	1	126	4

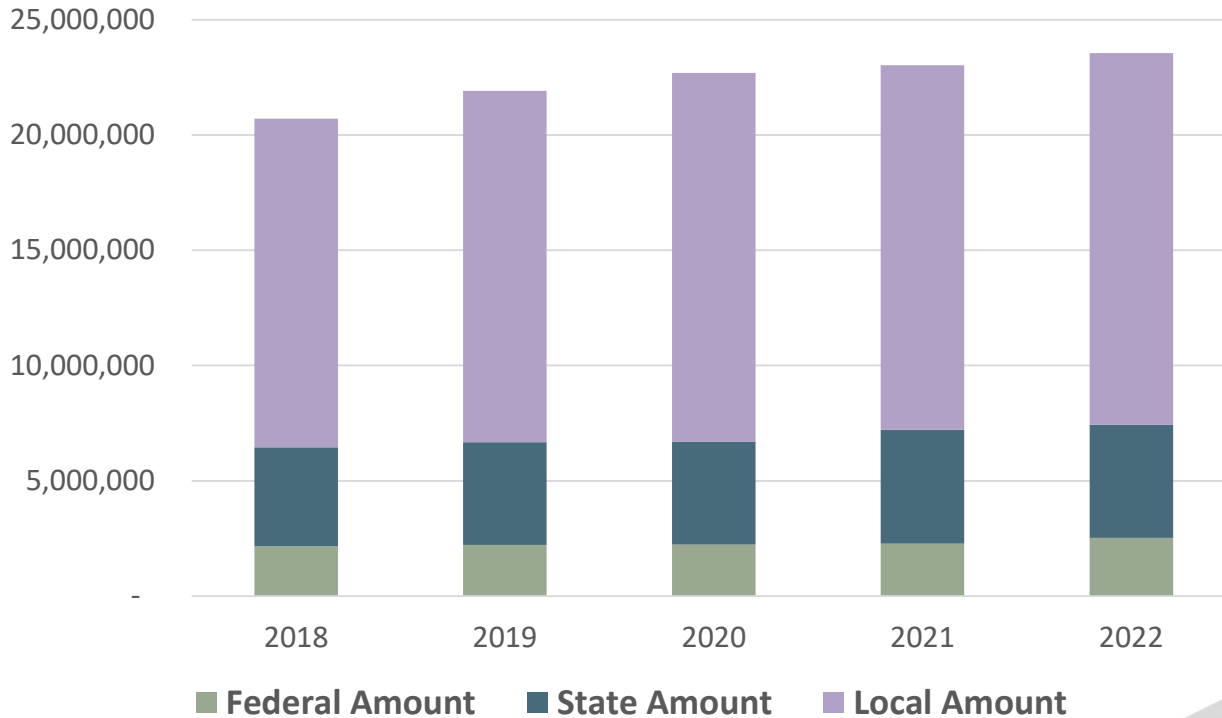


Special Education Funding-Federal

Fiscal Year	Total VI-B Award	\$ Change from Prior Year	% Change from Prior Year
2023	\$2,312,867	\$112,621	5.1%
2022	2,200,246	(2,576)	-0.1%
2021	2,202,822	86,231	4.1%
2020	2,116,591	32,924	1.6%
2019	2,083,667		



Special Education Expenditures-Total



Mandatory/Essential FTEs

Special Education FTEs

Description	Amount
Teachers – 3 FTEs (transitioning from Title VI-B grant)	\$240,000
Teachers – 5 FTEs	400,000
Special Education Aides – 4 FTEs	140,000



Mandatory Increase in Contractual Services

Description	Estimated Cost
<u>Instructional Resources/Programs:</u>	\$310,000
New Horizons tuition	
<u>Other Areas:</u>	61,000
Worker's Compensation/General Liability/Fleet/Property Insurance	
Audit & Risk management contracts	7,150



Mandatory Increases in Contractual Services

Operations & Transportation

Description	Estimated Cost
Utility & Fuel increases (electrical, heating, water, fuel)	\$600,000
Radio maintenance agreement & Grounds services (JCC); storage facility	26,000
Transportation Services (Everdriven contract)	250,000
Transportation system change (fleet management system)	124,000



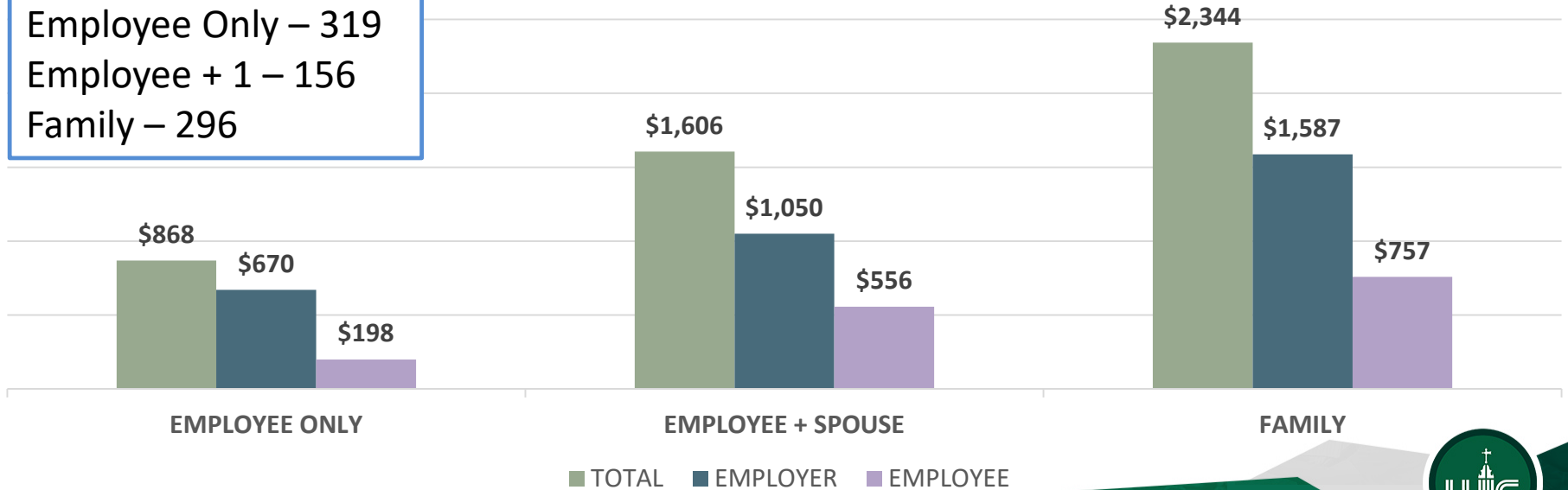
Health Insurance



WJCC Public Schools Health Insurance Rates 2022-23

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

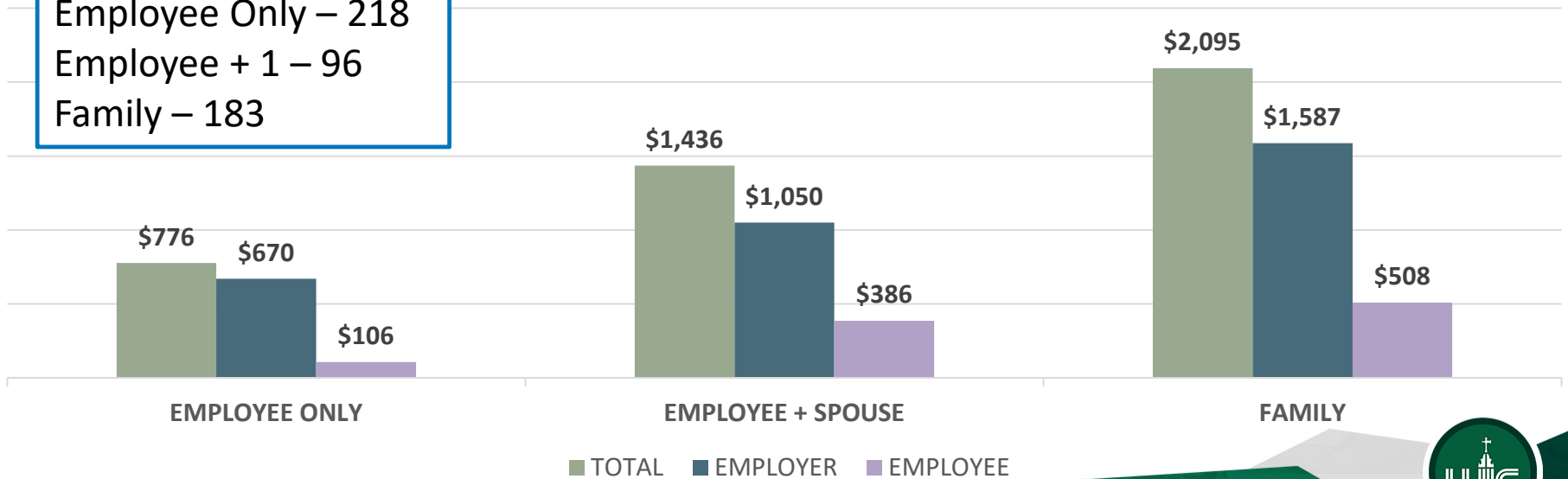
Employee Only – 319
Employee + 1 – 156
Family – 296



WJCC Public Schools Health Insurance Rates 2022-23

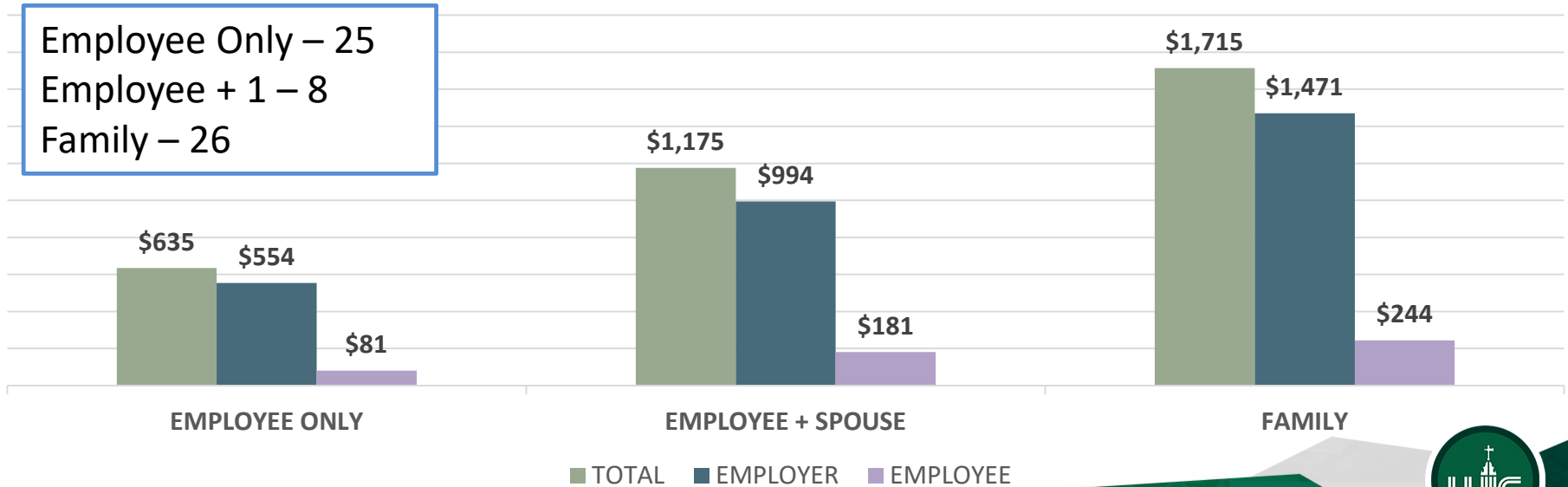
Medical, Dental, & Vision Insurance Monthly Cost Key Advantage 500

Employee Only – 218
Employee + 1 – 96
Family – 183



WJCC Public Schools Health Insurance Rates 2022-23

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



Healthcare Cost – Estimated Increase 10% -15%

	2022-2023 Cost	Estimated Increase	2023-2024 Est. Total Cost
Total Cost	\$23,514,252	10% - \$2,351,425	\$25,865,677
		15% - \$3,527,138	\$27,041,390
WJCC Cost Share	\$17,554,440		
Employee Cost Share	\$5,959,812		

- Total number of employees participating in 2022-2023: 1,326 (1,981 eligible) – 67%
- Each 1% increase/decrease equals approximately \$235,000



Healthcare Cost Sharing Scenarios

2022-2023 Cost	Estimated Increase	2023-2024 Est. Total Cost
\$23,514,252	10% - \$2,351,425	\$25,865,677
	15% - \$3,527,138	\$27,041,390

Distribution of <u>Increase</u> to Health Insurance	Impact on FY24 Budget @ 10% increase	Impact on FY24 Budget @ 15% increase
WJCC/Employee – 100/0	\$2,351,425	\$3,527,138
WJCC/Employee – 70/30	\$1,645,998	\$2,468,997
WJCC/Employee - 60/40	\$1,410,855	\$2,116,283



Summary of Revenue and Expenditure Outlook



Revenue Summary

State (Governor proposed) preliminary proposed
revenue increase

\$5,735,027



Expenditure Summary

Description	Estimated Cost
Compensation - \$1.2m for each 1% (5% salary increase in Governor's budget)	\$6,000,000- \$9,600,000
1% Retention Bonus - \$1.0m for all WJCC Staff	1,000,000
Health Insurance – estimated 15% increase (all to WJCC)	3,527,138
Essential FTEs for School Counselors (3 FTEs) & Elementary, Middle and High Teachers (15 FTEs)	1,440,000
Mandatory FTEs for Special Education Teachers (8 FTEs) & Aides (4 FTEs)	780,000



Expenditure Summary

Description	Estimated Cost
Contractual Services increases – Finance (\$7,150), Operations (\$117,650), Transportation (\$374,000)	\$498,800
Worker's Compensation/General Liability/Property/Fleet Insurance	61,000
New Horizons tuition	310,000
Utilities & Fuel	600,000



Revenue and Expenditure Summary

Description	Estimated Amount
State Revenue	\$5,735,027
Preliminary mandated/essential expenditure increases	14,216,938- 17,816,938
Preliminary shortfall	(\$8,481,911- \$12,081,191)



Local Revenue History

Locality	FY14	FY15*	FY16	FY17*	FY18	FY19*	FY20	FY21*	FY22	FY23*
City	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	9,673,142
County	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	87,253,775
TOTAL	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	96,926,917
\$ Change	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	1,662,950
% Change	3.5%	1.9%	2.0%	3.5%	2.8%	6.6%	1.7%	2.3%	1.6%	1.7%

Average Increase	Percentage	Dollars
Average increase all years (except FY19)	2.3%	\$1,941,997
Average increase in 1 st year of biennium (except FY19)	2.4%	\$1,995,783

*Indicates 1st year of biennium



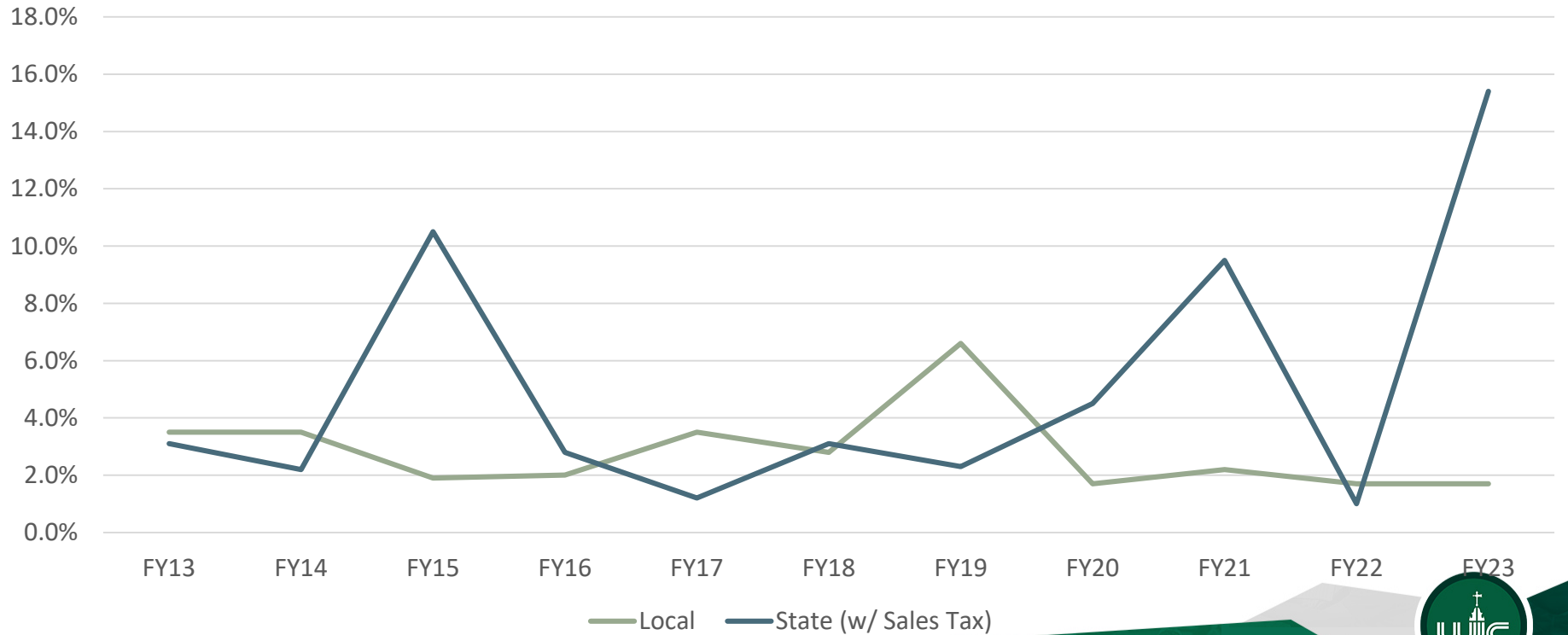
Potential Funding Increase from Localities

Description	Estimated Amount
Preliminary shortfall	(\$8,481,911-\$12,081,191)

Locality Increase Percentage	Amount
1.5%	\$1,474,258
2.0%	1,965,678
2.5%	2,457,097
3%	2,948,517
4%	3,931,356
5%	4,914,195



Local & State Revenue Increase



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 17 School Board budget work session.



Next Steps

All dates in 2023

- Pre-Budget Public Comment – **Jan. 17**
- School Board budget work session – **Jan. 17**
- Presentation of Superintendent’s Proposed Budget – **Feb. 21**
- Public Hearing on budget - **March 7**
- Joint budget work session with County and City – **March 17**
- School Board Approval - **March 21 or March 28**





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS

EST. 1955

FY24 Preliminary Budget Outlook

January 5, 2023



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS

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FY24 Budget Discussion

January 17, 2023

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 FY24 Budget

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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

elevate
BEYOND EXCELLENCE

WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS



The division's strategic plan, *Elevate: Beyond Excellence*, will guide teaching and learning, administration and operations in WJCC Schools through 2023. The following goals and strategies were developed collaboratively with input and expertise from division employees, students, families and the Williamsburg-James City County community. This plan reflects our commitment to elevate public education beyond excellence.



Maintaining Current Level of Service

Description	Estimated Cost
New Horizons tuition	\$310,000
Teacher Allocation based on staffing ratios – 15 FTEs (Elem-7; MS – 4, HS – 4)	\$1,200,000



GOAL 1

Academic Achievement/College & Career Readiness

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

Strategies

- Fully integrate formative assessments to inform instruction, including small group learning.
- Use growth assessments to measure student progress, accommodate student goal setting and differentiate instruction.
- Implement developmentally appropriate literacy instruction.
- Expand opportunities for students to participate in authentic workplace experiences.
- Implement collaborative teaching structures to inform best instructional practices.
- Integrate and leverage technology as an instructional resource and assessment tool.
- Foster a positive, student-centered learning environment where all children are involved in goal setting and decision making to support their learning.
- Deliver high-quality professional learning to build staff capacity and elevate instruction.
- Promote positive relationships and provide a student-centered environment for most students at their level and challenge them to reach their highest potential.

Indicators of progress may include: implementation of evidence-based practices, Standards of Learning (SOL) assessments, performance on Growth Assessments, SOL for Academic Year (SAY) and Advanced Placement (AP) exams, and Advanced Placement Test (AP) scores.

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



Maintaining Current Level of Service

Description	Estimated Cost
Elementary Math Interventionists – 9 FTEs (currently funded through ARP grant)	\$760,000
CTE Coordinator – 1 FTE (currently funded through ARP grant)	\$115,000
School based allocations FY23: \$1.93m; 11,018 students FY24: \$1.98m; 11,308 students	\$54,600



GOAL 1

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- Expand opportunities for students to participate in authentic workplace experiences.
- Implement collaborative teaching structures to inform best instructional practices.
- Integrate and leverage technology as an instructional resource and assessment tool.
- Foster a positive, student-centered learning environment where all children are involved in goal setting and decision making to support their learning.
- Deliver high-quality professional learning to build staff capacity and elevate instruction.
- Promote positive relationships and provide a student-centered environment for most students at their level and challenge them to reach their highest potential.

Indicators of progress may include: number of teachers who teach Standards of Learning (SOL) benchmarks, performance on Growth Assessments, SOLs for Academic Year (SAY) and Alternative Dispute Testing (ADT) structure and Advanced Placement (AP) participation.



Mandatory 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.

Outcomes of program may include reduction of disproportionality in student discipline incidents, levels of MTSS implementation, increasing of 3rd, achievement gap access for all groups and enrollment of students from underserved groups in rigorous academic courses.

GOAL 2



Description

Special Education

- Teachers – 8 FTEs
- Teacher Assistants – 4 FTEs

Estimated
Cost

\$640,000
\$140,000

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



Maintaining Current Level of Service



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.
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- Implement effective transition programs and activities designed to build a sense of belonging, social connection, and academic engagement.

Outcomes of program may include reduction of disproportionality in student discipline incidents, levels of MTSS implementation, increasing of 3rd, achievement gap access. All subgroups also enrollment of students from underserved groups in rigorous academic courses.

GOAL 2



Description

Coordinator for Student Services – 1 FTE
(currently funded through ARP grant)

Estimated
Cost

\$115,000

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



Maintaining Current Level of Service

Description	Estimated Cost
School Counselors – 3 FTEs	\$240,000
Operations	
• Radio maintenance agreement	\$7,200



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.

Strategies

- Provide students with school-based resources and supports to enhance the development of their social, emotional and mental health.
- Develop and implement plans for ongoing assessment and improvement of facility, transportation and campus security.
- Provide training in the area of safety and security for employee groups appropriate for their roles and responsibilities.
- Invest in a robust technological infrastructure that protects against cyber threats and ensures equitable access for students and staff.
- Foster a positive and inclusive school culture that inspires all students to participate fully in their school experience.
- Strengthen a culture of health that promotes and protects personal well-being and the ability to learn by supporting nutrition education, healthy eating and physical activity.

Activities of programs may include the number of students involved in extracurricular activities and community service, discipline data and improvement in physical security of buildings and technology security.

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



Maintaining Current Level of Service

Description	Estimated Cost
School Psychologist – 1 FTE (currently funded through ARP grant)	\$94,000

Division	Ratio	FTE
WJCC	1455 / 1	8
	1663 / 1	7
Division	Ratio	FTE
York County	1296 / 1	10
Fauquier County	1354 / 1	8
Frederick County	1269 / 1	11



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.

Strategies

- Provide students with school-based resources and supports to enhance the development of their social, emotional and mental health.
- Develop and implement plans for ongoing assessment and improvement of facility, transportation and campus security.
- Provide training in the area of safety and security for employee groups appropriate for their roles and responsibilities.
- Invest in a robust technological infrastructure that protects against cyber threats and ensures equitable access for students and staff.
- Build a positive and inclusive school culture that inspires all students to participate fully in their school experience.
- Strengthen a culture of health that promotes and protects personal well-being and the ability to learn by supporting nutrition education, healthy eating and physical activity.

Indicators of progress may include the number of students involved in extracurricular activities and community service, discipline data and improvements in physical security of buildings and technology security.

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



Additional Expenditures

Description

Supervisor of Safety & Emergency Management – 1 FTE

Estimated Cost

\$100,000



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.

Strategies

- Provide students with school-based resources and supports to enhance the development of their social, emotional and mental health.
- Develop and implement plans for ongoing assessment and improvement of facility, transportation and campus security.
- Provide training in the area of safety and security for employee groups appropriate for their roles and responsibilities.
- Invest in a robust technological infrastructure that protects against cyber threats and ensures equitable access for students and staff.
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- Strengthen a culture of health that promotes and protects personal well-being and the ability to learn by supporting nutrition education, healthy eating and physical activity.

Indicators of progress may include the number of students involved in extracurricular activities and community service, discipline data and improvements in physical security of buildings and technology security.

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



Compensation Increases

GOAL 5



Human Capital & Positive Culture
 Recruit high-quality staff and retain the diverse existing workforce by creating an environment where transparency and trust are the norm.

Strategies

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

Definition of progress may include staff retention rates, staff engagement, retention in professional growth activities and having competitive teacher salaries in state compensation.

Description	Estimated Cost
Salary Adjustment (5% - 10% for eligible employees)	\$6,000,000- \$12,000,000
Retention Bonus – 1% <ul style="list-style-type: none"> State Revenue to support: \$320K 	\$1,000,000

	5%	6%	7%	8%	9%	10%
Cost	\$6,000,000	\$7,200,000	\$8,400,000	\$9,600,000	\$10,800,000	\$12,000,000
State Revenue	3,761,874	3,761,874	3,761,874	3,761,874	3,761,874	3,761,874
Local Support	\$2,238,126	\$3,438,126	\$4,638,126	\$5,838,126	\$7,038,126	\$8,238,126

Other Compensation Considerations

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 WJJC 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.

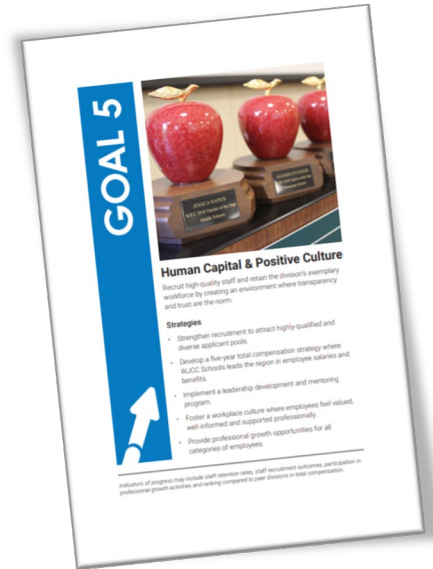
Authors of program may include staff retention roles, staff recruitment, retention, participation in professional growth activities and raising compliance to see options in total compensation.

Description	Estimated Cost
Stipend Adjustment (2.5%)	\$30,600
Minimum Pay Considerations	\$70,000
Increase sub rates	\$500,000
Salary equity adjustments	\$100,000



Other Compensation Considerations

Description	Estimated Cost
New Stipends – <ul style="list-style-type: none">Elementary Activity Sponsor – 2 add'l per school (FY23: 1 per school; FY24: 3 per school)Elementary Curriculum Leaders – 2 add'l per school (FY23: 2 per school; FY24: 4 per school)	\$13,235 \$24,415
Total	\$37,650



Health Insurance



Healthcare Cost Sharing Scenarios

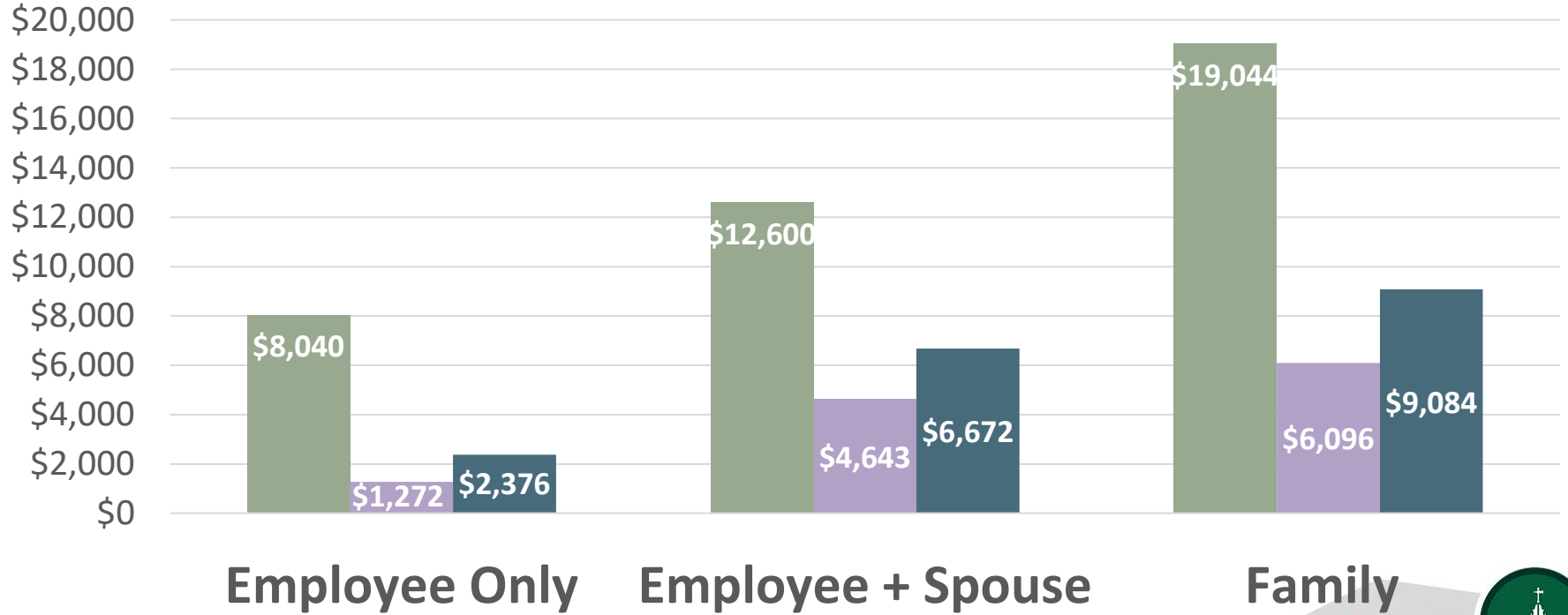
2022-2023 Cost	Estimated Increase	2023-2024 Est. Total Cost
\$23,514,252	15% - \$3,527,138	\$27,041,390

Distribution of <u>Increase</u> to Health Insurance	Impact on FY24 Budget @ 15% increase
WJCC/Employee – 80/20	\$2,821,710

- Total number of employees participating in 2022-2023: 1,326



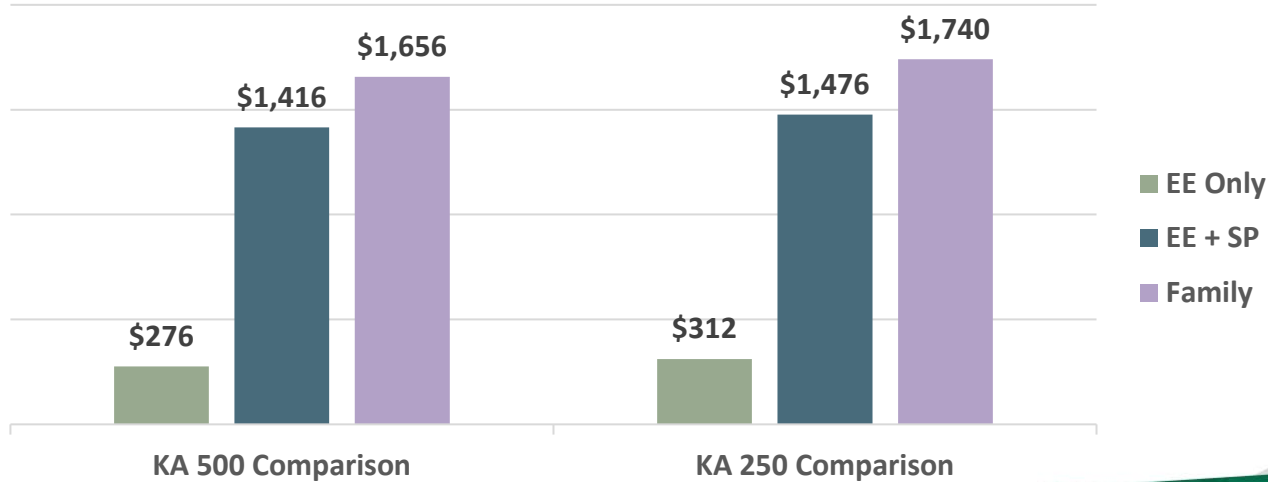
WJCC Healthcare Contribution 2022-23



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

Teacher at Master's Step 0 = \$2,584 Raise at 5%
Net salary increase after HC increase:
KA500 \$928--\$2,308 based on plan choice
KA250 \$844-\$1,122 based on plan choice

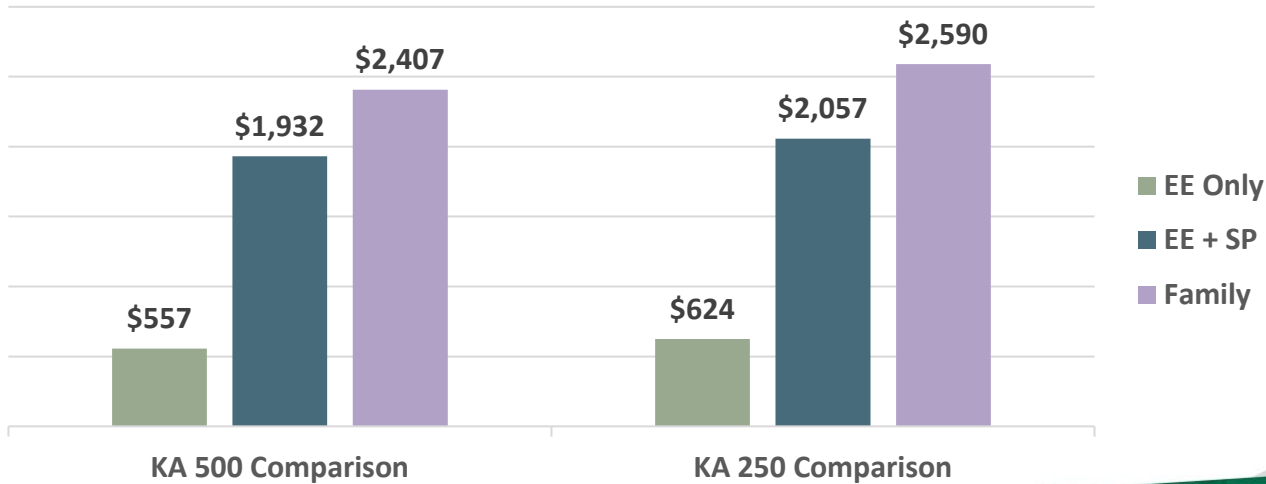
Teacher at Master's Step 14 = \$2,862 Raise at 5%
Net salary increase after HC increase:
KA500 \$1,206-\$2,586 based on plan choice
KA250 \$1,122-\$2,550 based on plan choice



Healthcare Cost Potential Impact – Teachers (60/40 Split)

Teacher at Master's Step 0 = \$2,584 Raise at 5%
Net salary increase after HC increase:
KA500 \$172-\$2,032 based on plan choice
KA250 \$-8-\$1,960 based on plan choice

Teacher at Master's Step 14 = \$2,862 Raise at 5%
Net salary increase after HC increase:
KA500 \$450-\$2,310 based on plan choice
KA250 \$270-\$2,238 based on plan choice



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

Teacher at Master's Step 0 = \$4,134 Raise at 8%

Net salary increase after HC increase:

KA500 \$2,478-\$3,858 based on plan choice

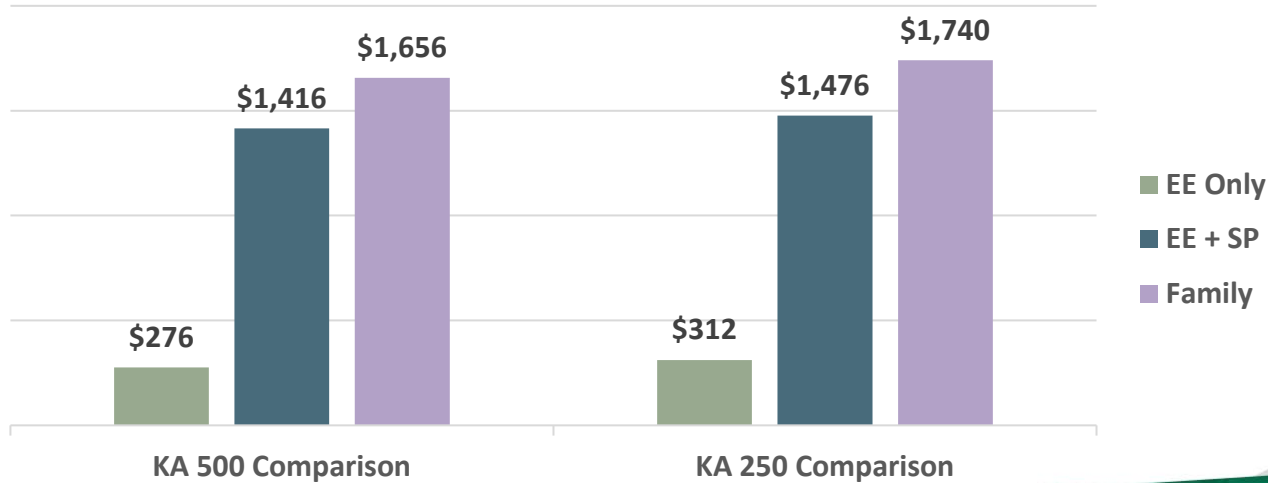
KA250 \$2,394-\$3,822 based on plan choice

Teacher at Master's Step 14 = \$4,579 Raise at 8%

Net salary increase after HC increase:

KA500 \$2,923-\$4,303 based on plan choice

KA250 \$2,839-\$4,267 based on plan choice



Healthcare Cost Potential Impact – Teachers (60/40 Split)

Teacher at Master's Step 0 = \$4,134 Raise at 8%

Net salary increase after HC increase:

KA500 \$1,722-\$3,582 based on plan choice

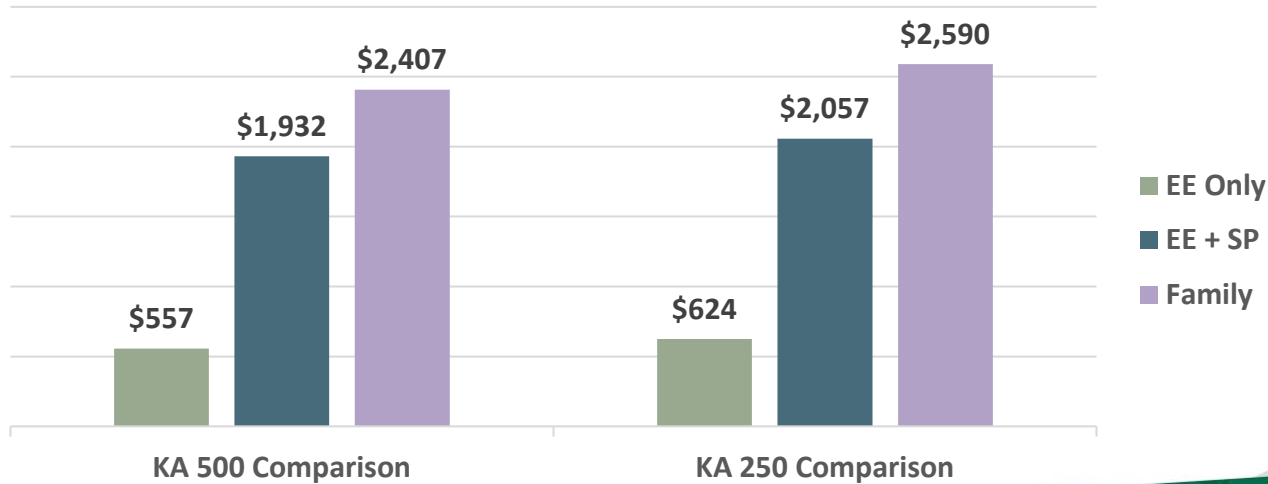
KA250 \$1,542-\$3,51 based on plan choice

Teacher at Master's Step 14 = \$4,579 Raise at 8%

Net salary increase after HC increase:

KA500 \$2,167-\$4,027 based on plan choice

KA250 \$1,987-\$3,955 based on plan choice



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

Entry level Custodian = \$1,248 Raise at 5%

Net salary increase after HC increase:

KA500 **\$-408**-\$972 based on plan choice

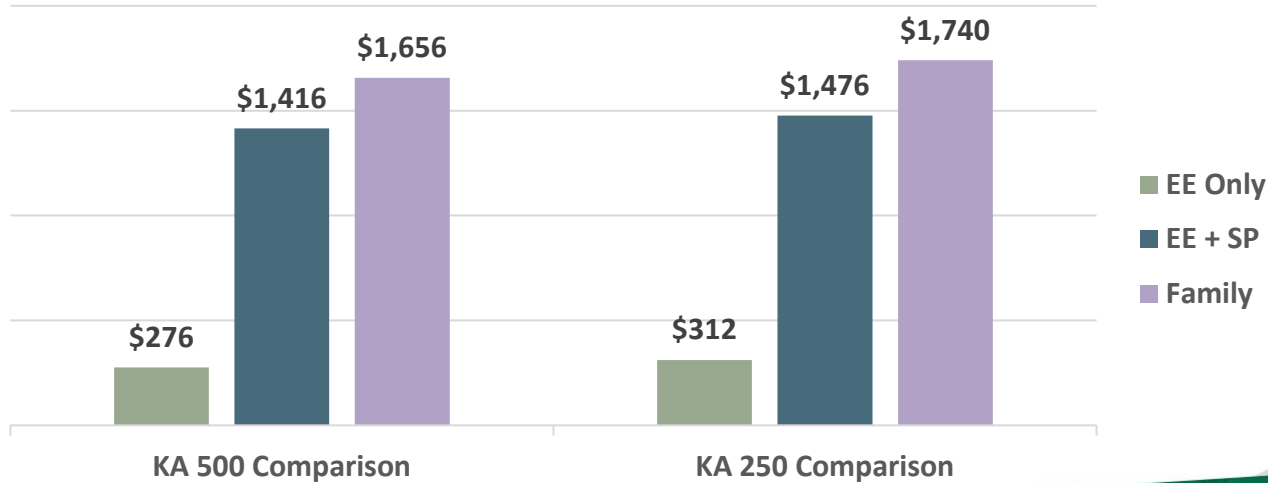
KA250 **\$-492**-\$936 based on plan choice

Custodian at Midpoint = \$1,620 Raise at 5%

Net salary increase after HC increase:

KA500 **\$-36**-\$1,344 based on plan choice

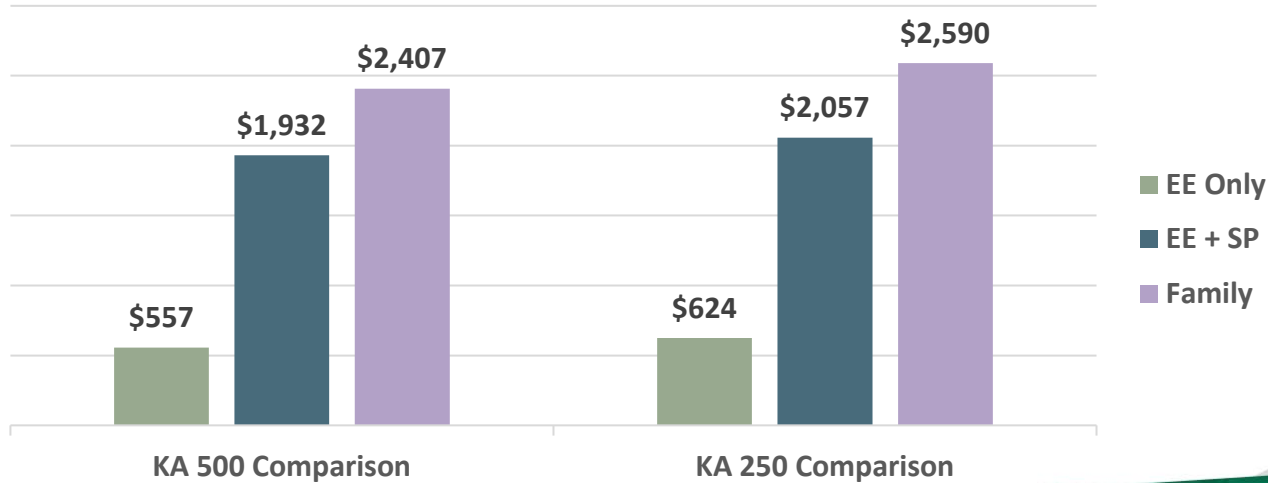
KA250 **\$-120**-\$1,308 based on plan choice



Healthcare Cost Potential Impact – Custodian (60/40 Split)

Entry level Custodian = \$1,248 Raise at 5%
Net salary increase after HC increase:
KA500 ~~\$-1,164~~-\$696 based on plan choice
KA250 ~~\$-1,344~~-\$624 based on plan choice

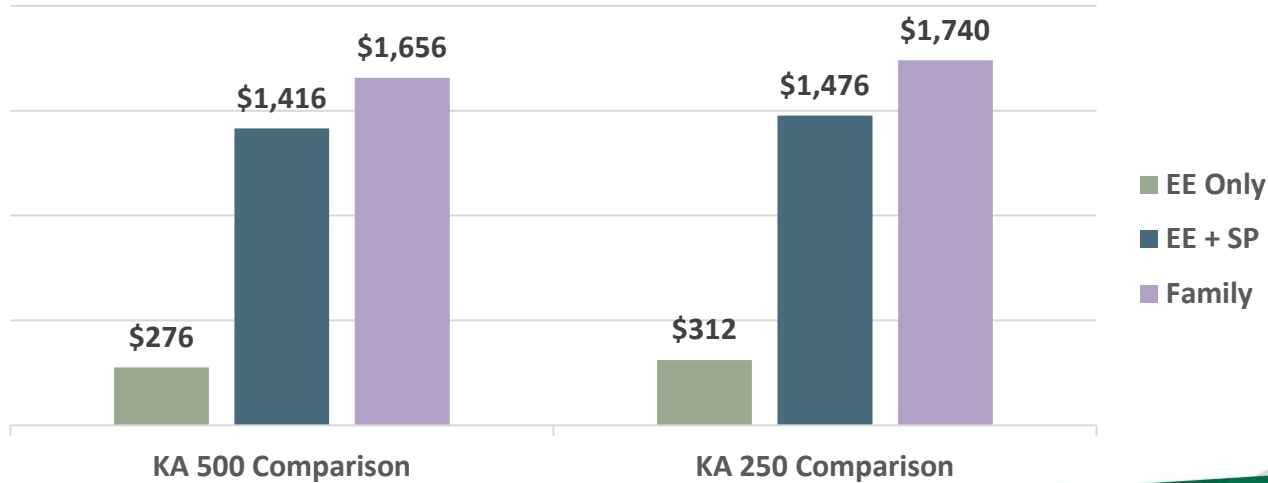
Custodian at Midpoint = \$1,620 Raise at 5%
Net salary increase after HC increase:
KA500 ~~\$-792~~-\$1,068 based on plan choice
KA250 ~~\$-972~~-\$996 based on plan choice



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

Entry level Custodian = \$1,997 Raise at 8%
Net salary increase after HC increase:
KA500 \$341-\$1,721 based on plan choice
KA250 \$257-\$1,685 based on plan choice

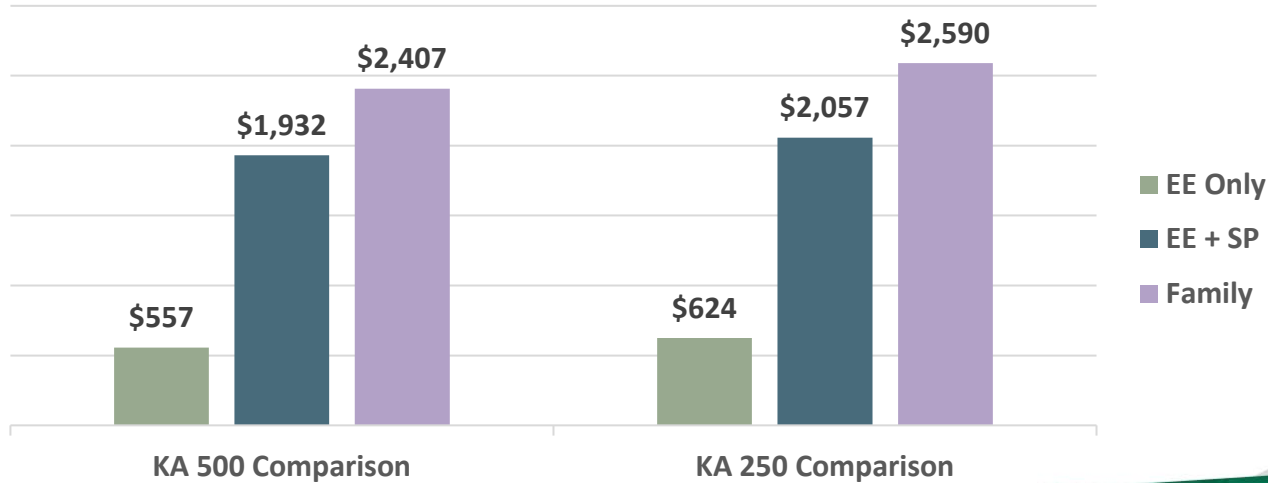
Custodian at Midpoint = \$2,592 Raise at 8%
Net salary increase after HC increase:
KA500 \$936-\$2,316 based on plan choice
KA250 \$852-\$2,280 based on plan choice



Healthcare Cost Potential Impact – Custodian (60/40 Split)

Entry level Custodian = \$1,997 Raise at 8%
Net salary increase after HC increase:
KA500 ~~-\$415~~-\$1,445 based on plan choice
KA250 ~~-\$595~~-\$1,373 based on plan choice

Custodian at Midpoint = \$2,592 Raise at 8%
Net salary increase after HC increase:
KA500 \$180-\$2,040 based on plan choice
KA250 \$0-\$1,968 based on plan choice



Total Compensation Comparison-FY23

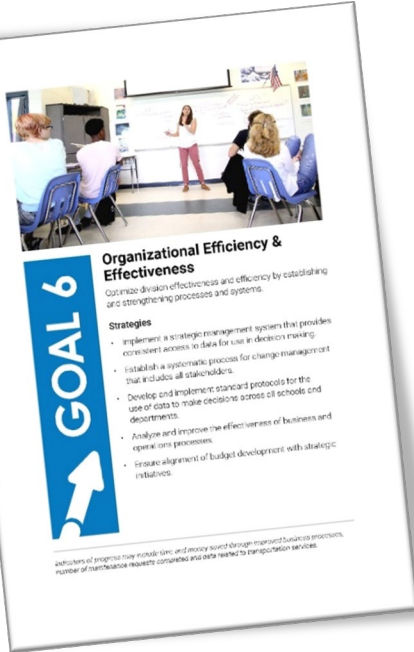
Division	Salary Percentage	Benefits Percentage
Newport News	71.4%	28.6%
Hampton	71.4%	28.6%
York	70.4%	29.6%
Gloucester	70.0%	30.0%
WJCC	69.5%	30.5%



Health Insurance



Expenditure Increases



Description	Estimated Cost
<p>Operations/Transportation</p> <ul style="list-style-type: none"> • Grounds maintenance & storage facility (FY23: \$332K; FY24: \$351K) • Additional trailer at Stonehouse • Utilities (FY23: \$3.3m; FY24: 3.8m) • Fuel (FY23: \$1.0m; FY24: \$1.1m) • Transportation fleet management system • Alternative Transportation services (Everdriven) 	<p>\$18,800</p> <p>\$91,650</p> <p>\$500,000</p> <p>\$100,000</p> <p>\$124,000</p> <p>\$250,000</p>
<p>Other Areas</p> <ul style="list-style-type: none"> • Audit & risk management contracts • Insurance increases – worker’s comp, general liability, fleet, and property 	<p>\$7,150</p> <p>\$61,000</p>
Total	\$1,152,600

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.

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

Description

School bus replacement

Attrition savings

TOTAL

Estimated Savings

(\$499,920)

(\$500,000)

(\$999,920)



Summary of Revenue and Expenditure Outlook



Revenue Summary

State (Governor proposed) preliminary revenue
increase

\$5,735,027



Revenue/Expenditure Summary

Description	Estimated Amount
State Revenue Increase – Based on Governor’s Budget	\$5,735,027
<u>Expenditure Increases</u>	
Mandatory/maintain services increases (range for 5% - 10% salary increase)	14,216,938-20,216,938
Additional expenditure increases	1,976,850
Estimated savings	(999,920)
Expenditure Total	15,193,868-21,193,868
Additional funds Needed (Potential request from localities)	(\$9,458,841-15,458,841)



Next Steps

All dates in 2023

- Presentation of Superintendent's Proposed Budget – **Feb. 21**
- Public Hearing on budget - **March 7**
- Joint budget work session with County and City – **March 17**
- School Board Approval - **March 21 or March 28**





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS

EST. 1955

FY24 Budget Discussion

January 17, 2023



WILLIAMSBURG
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FY24 Budget Discussion

February 7, 2023

Governor's Proposed FY24 Budget-REVISED

	FY24 Estimated (Jan. 2023)	FY 24 Estimated (Feb. 2023)	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$16,548,103	\$16,548,103	\$0	0%
Standards of Quality (SOQ)	39,202,296	38,124,519	(1,077,777)	(2.7%)
Incentive Programs	8,523,579	8,523,579	0	0%
Categorical Programs	41,500	41,500	0	0%
Lottery-Funded Programs	4,150,132	4,150,132	0	0%
Total	\$68,465,610	\$67,387,833	(\$1,077,777)	(1.6%)

Impact: Decrease of \$1,077,777



Revenue/Expenditure Summary-REVISED

Description	Estimated Amount
State Revenue Increase – Based on Governor’s Budget	\$4,657,250
<u>Expenditure Increases</u>	
Mandatory/maintain services increases (range for 5% - 10% salary increase)	14,216,938-20,216,938
Additional expenditure increases	1,976,850
Estimated savings	(999,920)
Expenditure Total	15,193,868-21,193,868
Additional funds Needed (Potential request from localities)	(\$10,536,618-16,536,618)



Staff Survey Results

Budget priority	Response
Salary increase for all staff	79% (1,094)
Division coverage of anticipated increase of health insurance rates	11% (157)
Funding staff positions to lower class size and case loads	9% (127)

Note - Participation rate: 71% (1,378/1,931)



Recommended Expenditure Adjustments

Description	Estimated Amount
Estimated Shortfall (with a 10% salary increase)	\$16,536,618
<u>Expenditure Adjustments</u>	
• Reduce salary increase from 10% to 8%	(2,400,000)
• Health Insurance (from 15% increase to 14% increase splitting 70/30(WJCC/EE))	(1,222,741)
Total adjustments for Salary Increase and Health Insurance	(3,622,741)
Additional funds Needed (Potential request from localities)	\$12,913,877



8% Raise with 70/30 Split on Healthcare Increase (14%)



Best Case Scenario – Employee Only Coverage and KA 500 Plan

Worst Case Scenario – Family Coverage and KA 250 Plan



Recommended Expenditure Adjustments

Description	Originally Presented	Revised Estimate	\$ Change
Teacher Allocations: ES from 7 to 5	\$560,000	\$400,000	(\$160,000)
Teacher Allocations: HS from 4 to 1	320,000	80,000	(240,000)
Teachers-Special Education: from 8 to 3	640,000	240,000	(400,000)
Special Education Aides: 4 to 0	140,000	0	(140,000)
Stonehouse trailer	91,650	0	(91,650)
Utilities	500,000	300,000	(200,000)
Fleet Management System	124,000	45,000	(79,000)
One time 1% Bonus Payment	1,000,000	606,500	(393,500)
Attrition	(500,000)	(1,000,000)	(500,000)
TOTAL EXPENDITURE ADJUSTMENTS	\$2,875,650	\$671,500	(\$2,204,150)



Revenue/Expenditure Summary-NEW

Description	Estimated Amount
State Revenue Increase – Based on Governor’s Budget	\$4,657,250
Budget Sales Tax at 99%	340,884
Other Revenue Adjustments	80,000
Total Revenue Increase	\$5,078,134
<u>Expenditure Increases</u>	
Expenditure increase with 10% salary inc. & 15% healthcare inc.	21,193,868
Adjust salary increase to 8% & healthcare to 14% with 70/30 cost share	(3,622,741)
Reduce other expenditures	(2,204,150)
Revised Expenditure Total	15,366,977
Additional funds Needed (Potential request from localities)	\$10,288,843



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FY24 Budget Discussion

February 7, 2023



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Superintendent's Proposed FY24 Budget

February 21, 2023

FY 24 Budget Process



- School Board established Budget Calendar



- Input from Cost Center Managers for Operating Budget requests received and reviewed



- Governor's Proposed Budget released



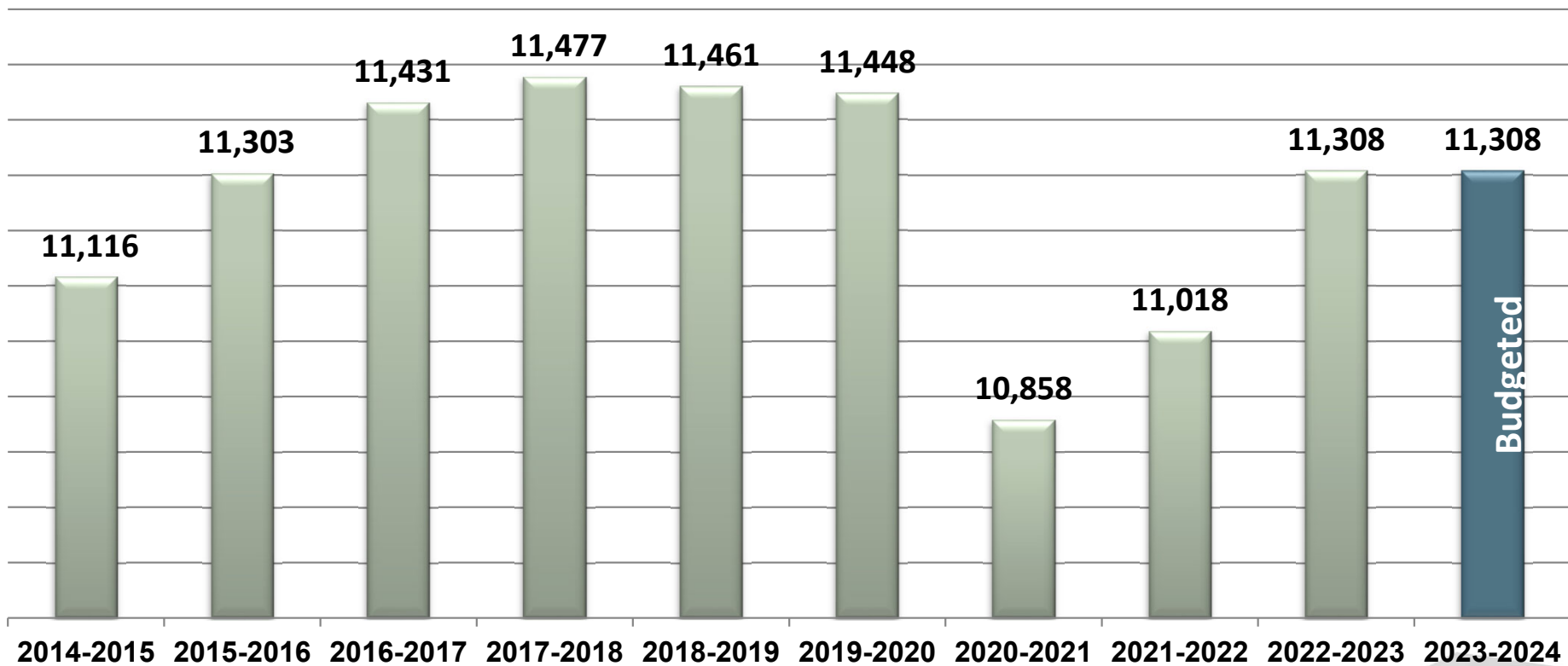
- School Board established Budget Priorities



- **Superintendent's Proposed Budget released**



Enrollment History K-12 (Sept. 30 count)



Budget Development Goal



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



Budget Development Goal



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



Governor's Proposed FY24 Budget

	FY 23 Budget	FY 24 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$15,778,519	\$16,888,986	\$1,110,468	7.0%
Standards of Quality (SOQ)	38,291,752	38,124,519	(167,233)	-0.4%
Incentive Programs	4,551,661	8,523,579	3,971,918	87.3%
Categorical Programs	41,336	41,500	164	0.4%
Lottery-Funded Programs	4,067,315	4,150,132	82,817	2.0%
Total	\$62,730,583	\$67,728,716	\$4,998,134	8.0%



Expenditure Increases



Academic Achievement/College & Career Readiness

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

Strategies

- Fully integrate formative assessments to inform instruction, including small group learning.
- Use growth assessments to measure student progress, accommodate student goal setting and differentiate instruction.
- Implement developmentally appropriate literacy instruction.
- Expand opportunities for students to participate in authentic workplace experiences.
- Implement collaborative teaching structures to inform best instructional practices.
- Integrate and leverage technology as an instructional resource and assessment tool.
- Foster a positive student centered learning environment where all students are involved in goal setting and decision making to support their learning.
- Deliver high-quality professional learning to build staff capacity and elevate instruction.
- Promote positive relationships and provide a student-centered environment to meet students at their level and challenge them to reach their highest potential.

Indicators of progress may include number percent of students who reach standards of learning (SOL) benchmarks, performance on formative assessments, Substitute Approval Test (SAT) and Assessment College Testing (ACT), measures and Advanced Placement testing assessments.

Description	Estimated Cost
New Horizons tuition*	\$167,157
School based allocations FY23: \$1.93m, 11,018 students FY24: \$1.98m, 11,308 students	\$54,600



Expenditure Increases

GOAL 1

Academic Achievement/College & Career Readiness
 Transform teaching and learning to prepare students for success in post-secondary education and careers.

Strategies

- Fully integrate formative assessments to inform instruction, including small group learning.
- Use growth assessments to measure student progress, accommodate student goal setting and differentiate instruction.
- Implement developmentally appropriate literacy instruction.
- Expand opportunities for students to participate in authentic workplace experiences.
- Implement collaborative teaching structures to inform best instructional practices.
- Integrate and leverage technology as an instructional resource and assessment tool.
- Foster a positive, student-centered learning environment where all students are involved in goal-setting and decision-making to support their learning.
- Deliver high-quality professional learning to build staff capacity and elevate instruction.
- Promote positive relationships and provide a student-centered environment to meet students at their level and challenge them to reach their highest potential.

Indicators of progress may include number percent of students who reach standards of learning (SOL) benchmarks, performance on formative assessments, Subscale Achievement Test (SAT) and Assessment of College Teaching (ACT), measures and Advanced Placement testing assessments.

Description	Estimated Cost
Teacher Allocations – 10 FTEs (Elem-5; MS-4; HS-1)	\$800,000
Elementary Math Interventionists – 9 FTEs (currently funded through ARP grant)	\$760,000
CTE Coordinator – 1 FTE (currently funded through ARP grant)	\$115,000
Goal 1: Academic Achievement/College Readiness	\$1,896,757



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 inequalities in facilities and educational programming.
- Implement effective transition programs and activities designed to build a sense of belonging, social connection, and academic engagement.

Indicators of progress may include: reduction of disproportionality in student discipline; increase in MTSS implementation; narrowing of SOL achievement gaps across all subgroups; and enrollment of students from underserved groups in rigorous academic courses.

Description

Estimated Cost

Special Education

- Teachers* – 3 FTEs

\$240,000

Coordinator for Student Services – 1 FTE (currently funded through ARP grant)

\$115,000

Goal 2: Educational Equity

\$355,000



Expenditure Increases



Description	Estimated Cost
School Counselors – 3 FTEs (1 currently funded through ARP grant)	\$240,000
School Psychologist – 1 FTE (currently funded through ARP grant)	\$94,000
Supervisor of Safety & Emergency Management – 1 FTE	\$100,000
Operations <ul style="list-style-type: none"> Radio maintenance agreement* 	\$7,200
Goal 4: Safety & Security	\$441,200

Expenditure Increases

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.

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.

Initiators of progress may include staff recruitment, retention, participation in professional growth activities and networking compared to peer divisions in total compensation.

Description	Estimated Cost
Salary Increase (8% avg. for eligible employees) *5% mandatory 3% essential	\$8,791,058
Retention Bonus* – 1%	\$606,500
Stipend Adjustment (2.5% avg.)	\$30,600
Salary equity adjustments	\$100,000



Expenditure Increases

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.

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.

Initiators of programs may include staff members who seek recruitment expertise, participation in professional growth activities and networking compared to peer divisions in total compensation.

Description	Estimated Cost
Increase sub pay rates	\$500,000
Minimum pay considerations	\$70,000
Health Insurance <ul style="list-style-type: none"> • Division portion of rate 9.9% increase (WJCC/Employee 70%/30% cost share) 	\$1,428,355
Goal 5: Human Capital & Positive Culture	\$11,526,513



Expenditure Increases

GOAL 6

Organizational Efficiency & Effectiveness
 Optimize division effectiveness and efficiency by establishing and strengthening processes and systems.

Strategies

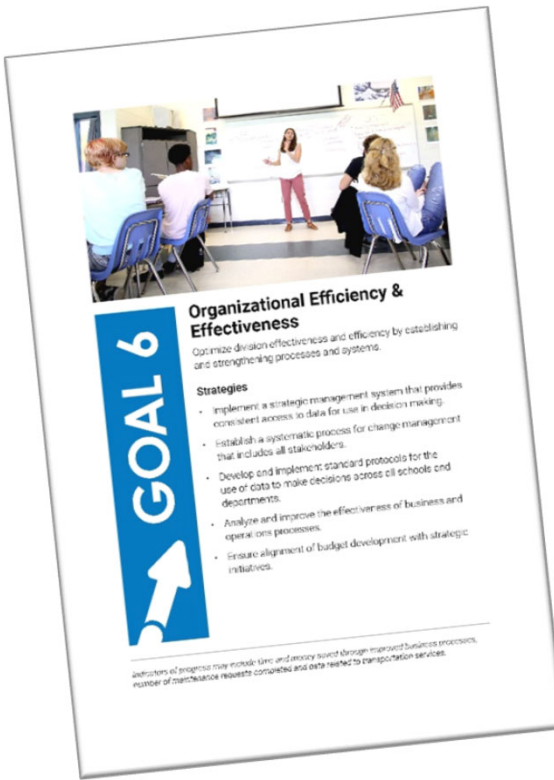
- Implement a strategic management system that provides consistent access to data for use in decision making.
- Establish a systematic process for change management that includes all stakeholders.
- Develop and implement standard protocols for the use of data to make decisions across all schools and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

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

Description	Estimated Cost
<p>Other Areas</p> <ul style="list-style-type: none"> • Audit & risk management contracts* • Insurance increases – worker’s comp, general liability, fleet, and property* 	<p>\$7,150</p> <p>\$61,000</p>



Expenditure Increases



Description	Estimated Cost
<p>Operations/Transportation</p> <ul style="list-style-type: none"> • Grounds maintenance & storage facility* (FY23: \$332K; FY24: \$351K) • Utilities (FY23: \$3.3M; FY24: \$3.6M) • Fuel (FY23: \$1.0M: FY24: \$1.1M) • Transportation fleet management system • Alternative transportation services 	<p>\$18,800</p> <p>\$300,000</p> <p>\$100,000</p> <p>\$45,000</p> <p>\$250,000</p>
<p>Goal 6: Organizational Efficiency & Effectiveness</p>	<p>\$781,950</p>

Budget Reductions & Savings

Description	Estimated Savings
School bus replacements (budgeted in CIP)	(\$499,920)
Attrition savings	(\$1,000,000)
TOTAL	(\$1,499,920)



GOAL 6

Organizational Efficiency & Effectiveness

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

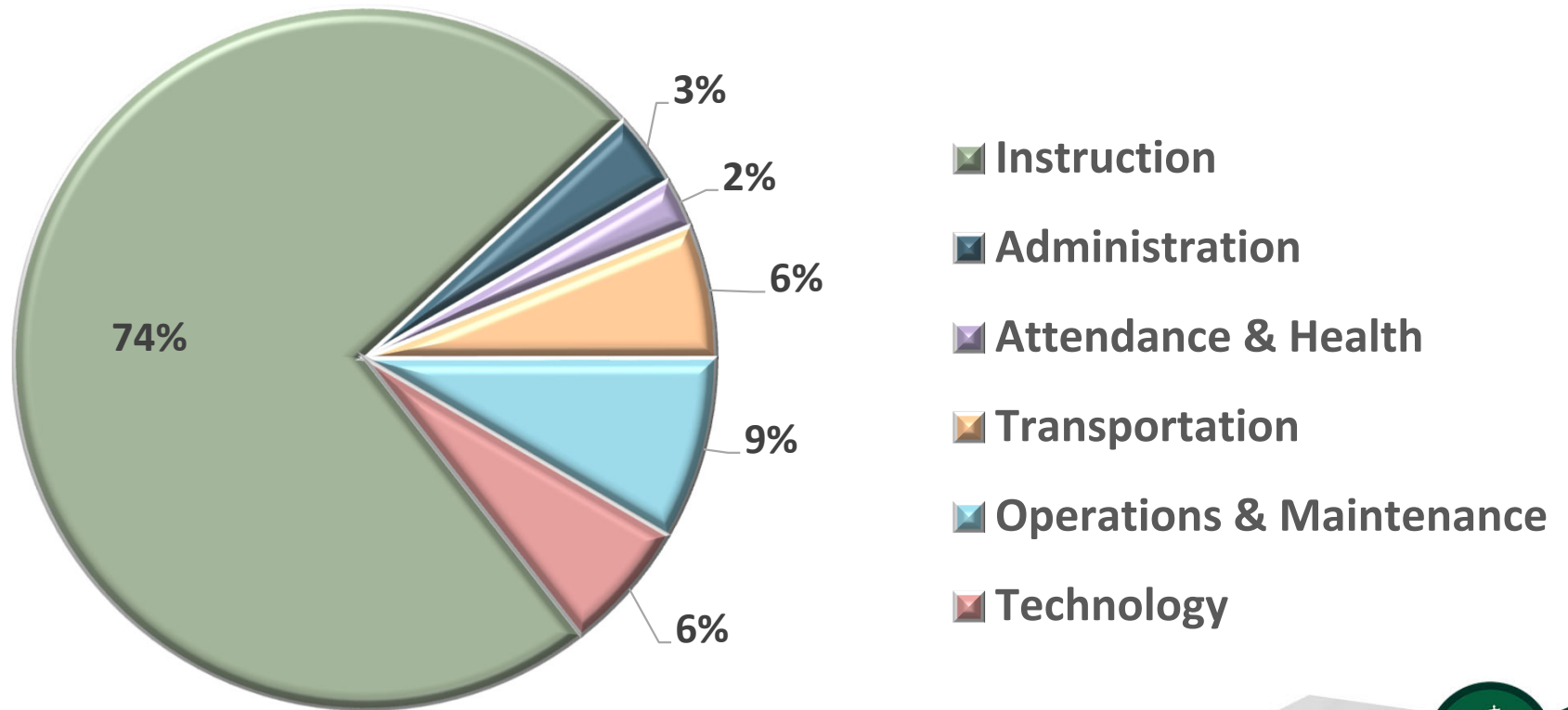
Strategies

- 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.
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- Ensure alignment of budget development with strategic initiatives.

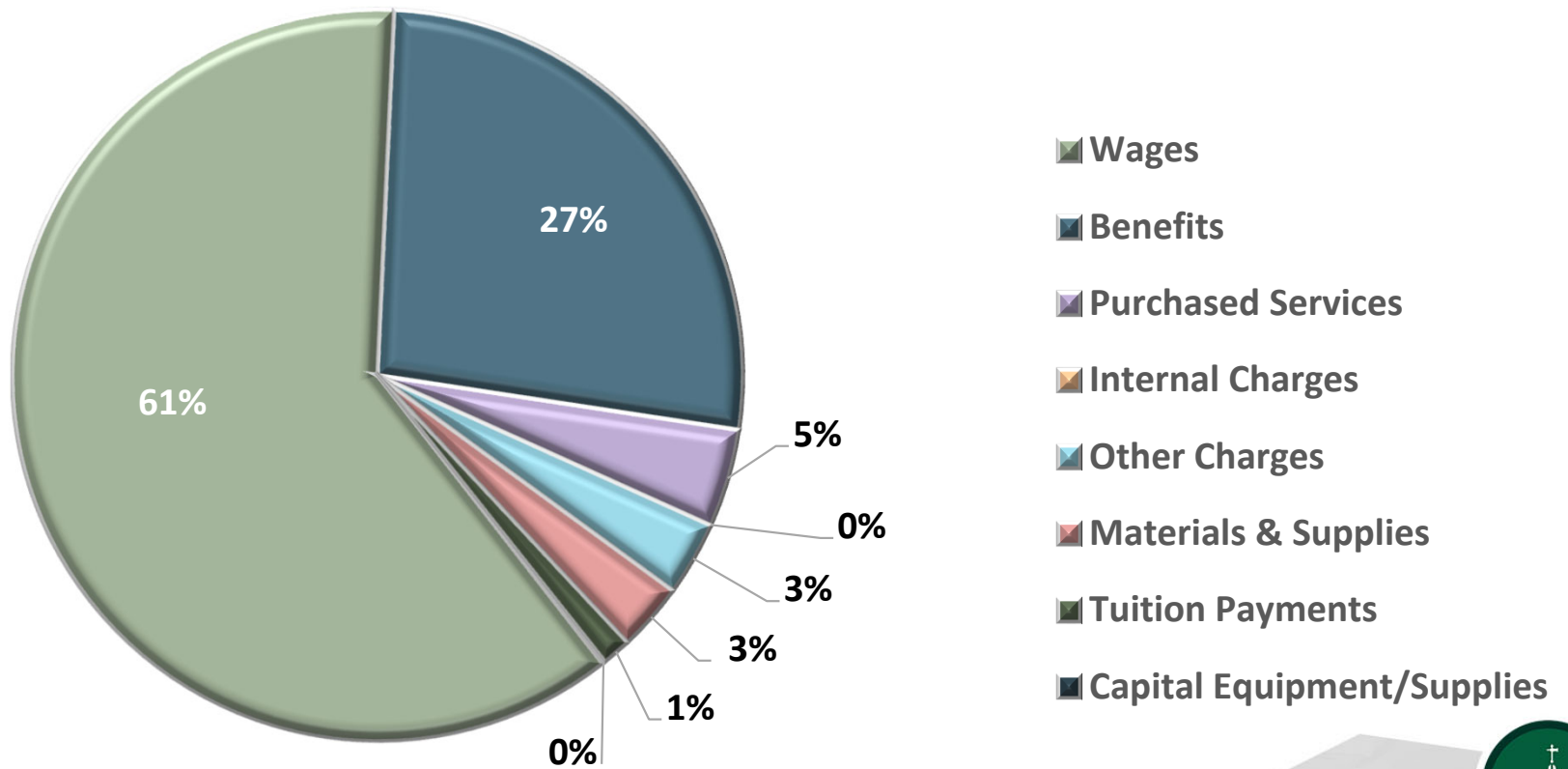
Initiatives of progress may include time and money saved through improved business processes, number of transactions reviewed, and data related to transportation services.



Operating Expenditures by Function



Operating Expenditures by Object

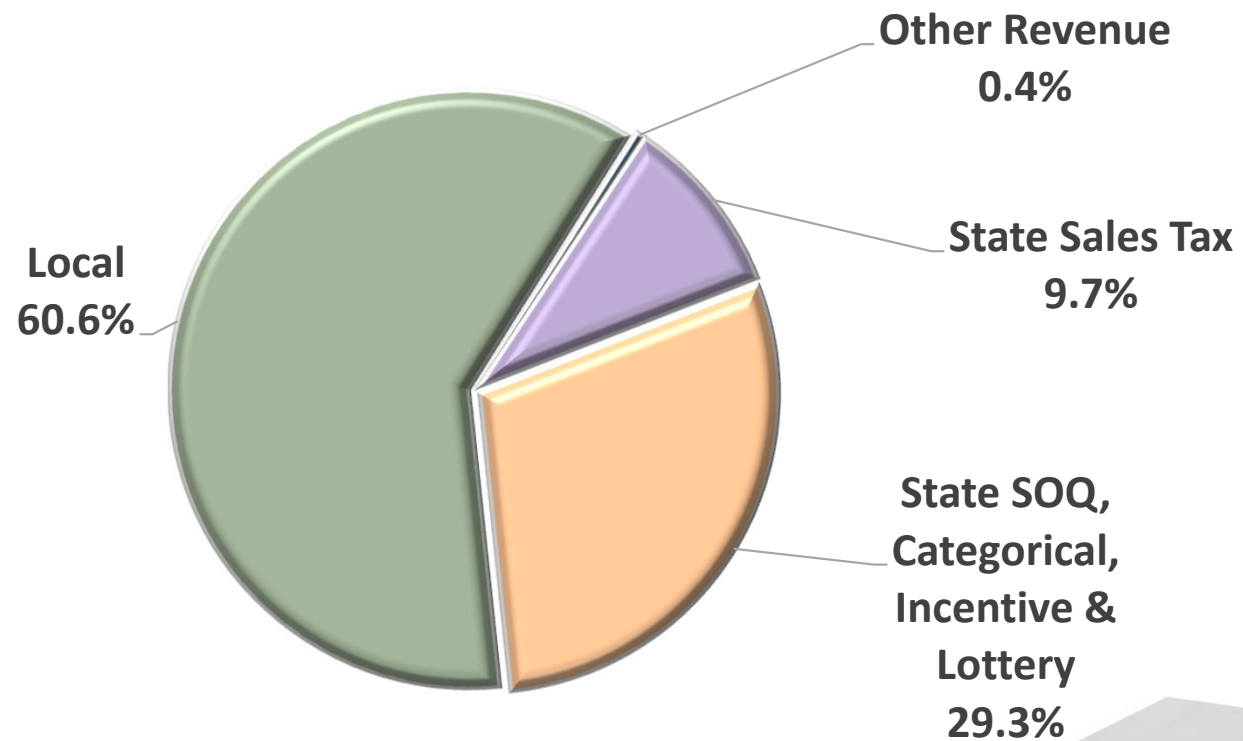


Revenue/Expenditure Summary

Description	Estimated Amount
Revenue Increase – State based on Governor’s Budget	\$4,998,134
Other Revenue Increase	80,000
Revenue Total	\$5,078,134
<u>Expenditure Increases</u>	
Academic achievement & college readiness	\$1,896,757
Educational equity	\$355,000
Safety & security	\$441,200
Human capital & positive culture	\$11,526,513
Organizational efficiency & effectiveness	\$781,950
Estimated savings	(\$1,499,920)
Expenditure Total	\$13,501,500
Additional funds Needed (request from localities)	(\$8,423,366)

Operating Fund Revenue

Projected Revenue by Source



FY24 Proposed – All Funds

Fund	FY2023 Budget	FY2024 Estimated	Change (\$)
Operating	\$160,298,500	\$173,800,000	\$13,501,500
Grants*	\$16,619,500	\$11,779,900	(\$4,839,600)
State Operated Programs	\$1,163,700	\$1,250,000	\$86,300
Child Nutrition Services	\$5,832,000	\$7,258,000	\$1,426,000
Grand Total	\$183,913,700	\$194,087,900	\$10,174,200

**Grant amounts include estimated carry over amounts for ESSER funds*



Upcoming Budget Meetings

- **Public Hearing on Superintendent's Proposed Budget – March 7**
- **Joint City & County Budget Meeting – March 17**
- **School Board Discussion/Approval – March 21**
- **Delivery to City & County – by April 1**
- **School Board Adoption of Operating Budget – May 2023**





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
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Superintendent's Proposed FY24 Budget

February 21, 2023



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

House & Senate Budget Information

February 21, 2023

Proposed FY24 Budget – House Version

	Governor's Budget	House Budget	\$ Change
State Revenue			
State Sales Tax	\$16,888,986	\$16,888,986	\$-
Standards of Quality (SOQ)	38,124,519	38,214,777	90,258
Incentive Programs	8,523,579	9,037,468	513,889
Categorical Programs	41,500	38,322	(3,178)
Lottery-Funded Programs	4,150,132	4,104,339	(45,793)
Total	\$67,728,716	\$68,283,892	\$555,176



Proposed FY24 Budget – Senate Version

	Governor's Budget	Senate Budget	\$ Change
State Revenue			
State Sales Tax	\$16,888,986	\$16,888,986	\$-
Standards of Quality (SOQ)	38,124,519	40,359,556	2,235,037
Incentive Programs	8,523,579	10,667,191	2,143,612
Categorical Programs	41,500	38,322	(3,178)
Lottery-Funded Programs	4,150,132	4,148,063	(2,069)
Total	\$67,728,716	\$72,102,118	\$4,373,402





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

House & Senate Budget Information

February 21, 2023



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
— EST. 1955 —

Fiscal Year 2024

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



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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 FY24 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 FY23 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 2023



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



Sarah Ortego
Vice Chair
Jamestown District



James W. Beers, Ph.D.
Parliamentarian
Roberts District



Andrea Donnor
City of Williamsburg



Kimberley Hundley
Powhatan District



Julie Y. Hummel
City of Williamsburg



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
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WJCC School Board

February 21, 2023

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Chair
Stonehouse District

Sarah Ortego
Vice Chair
Jamestown District

James W. Beers, Ph.D.
Parliamentarian
Roberts District

Andrea Donnor
City of Williamsburg

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

Kimberley Hundley
Powhatan District

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

Superintendent
Olwen E. Herron, Ed.D.

Dear ladies and gentlemen of the School Board,

WJCC Schools prides itself on rigorous academic programming and robust supports to serve all students. The backbone of our comprehensive program is a budget of need that thoughtfully considers our community's investment in a high-caliber learning environment.

This necessary investment ensures we continue to attract high-quality teachers and staff and provide services our community expects and demands.

The proposed FY24 Operating Budget totals \$173,800,000, which is an increase of \$13,501,500, or 8.4 percent above the current year. Of this increase, \$6,602,218 represents items that are mandated by the Commonwealth of Virginia or are contractual obligations to maintain current levels of service. Please note this budget accounts for the Commonwealth's calculation error; \$1,077,777 of funds originally anticipated from the state has been absorbed in the proposed budget.

We present this budget after much consideration, recognizing the competing needs to continue providing the best educational environment for our students and the best work environment for our staff. Education is a people-intensive business; we simply can't ask for less without impacting those who elevate our system beyond excellence.

Approval of this budget will signal our continued commitment 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

FY24 Budget

Budget Fast Facts

The FY24 Operating Budget is \$173,800,000 an increase of \$13,501,500 or 8.4% over FY23.

The budget includes staffing of 1,832.63 Full Time Equivalent (FTEs), a net increase of 27.5 over FY23.

Budgeted enrollment, used for revenue and staffing estimates, is projected to be 11,308 which is the actual enrollment as of September 2022.

K-12 Budgeted (including grants and food service but excluding capital outlay additions) per pupil spending is projected to be \$16,599.

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 2022.

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.

A diverse group of students make up the approximate 11,300 enrolled students during the 2022-2023 school year. Our students excel with Standards of Learning (SOL) overall pass rates higher than the entire state of Virginia. WJCC Schools students' performance on the SAT and ACT is higher than the state of Virginia and the nation. Success like this in the classroom translates to an on-time graduation rate of 94.1%.

INTRODUCTORY – EXECUTIVE SUMMARY

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, 2023 through June 30, 2024 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).

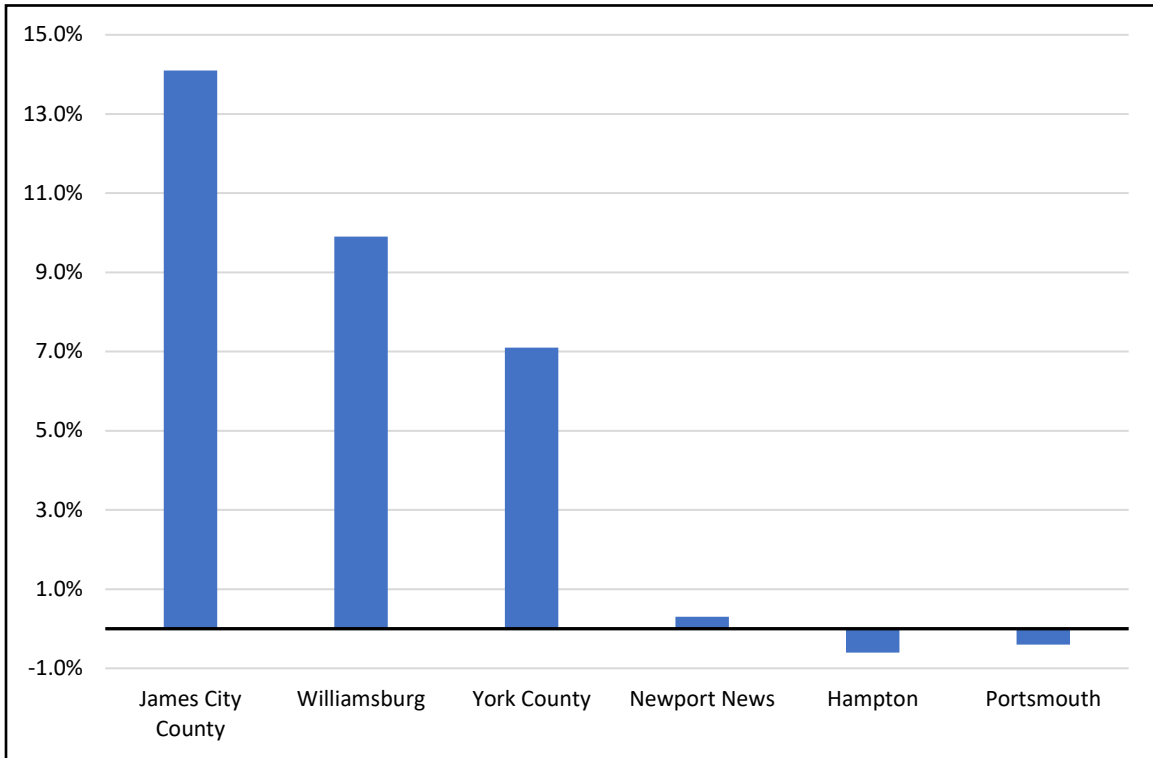


INTRODUCTORY – EXECUTIVE SUMMARY

Budget Approach and Challenges

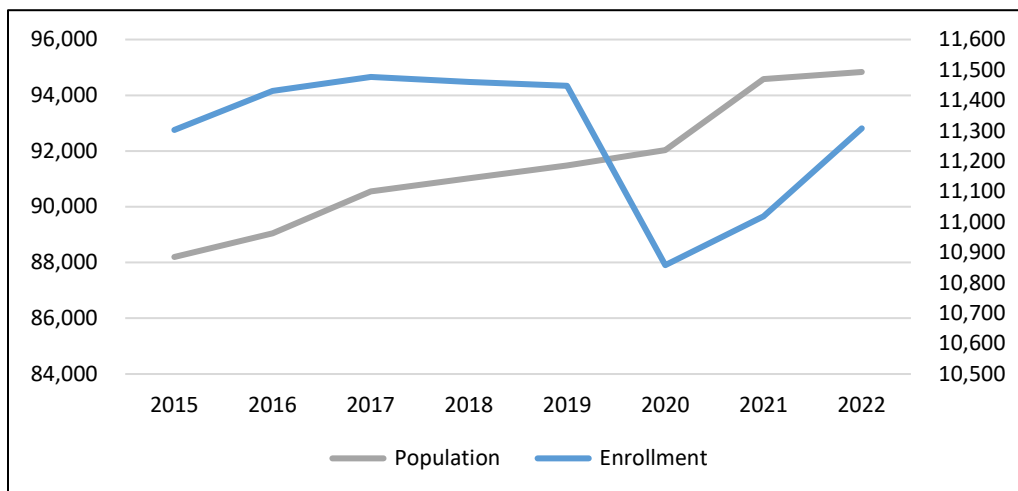
Growth in Williamsburg and James City County

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.



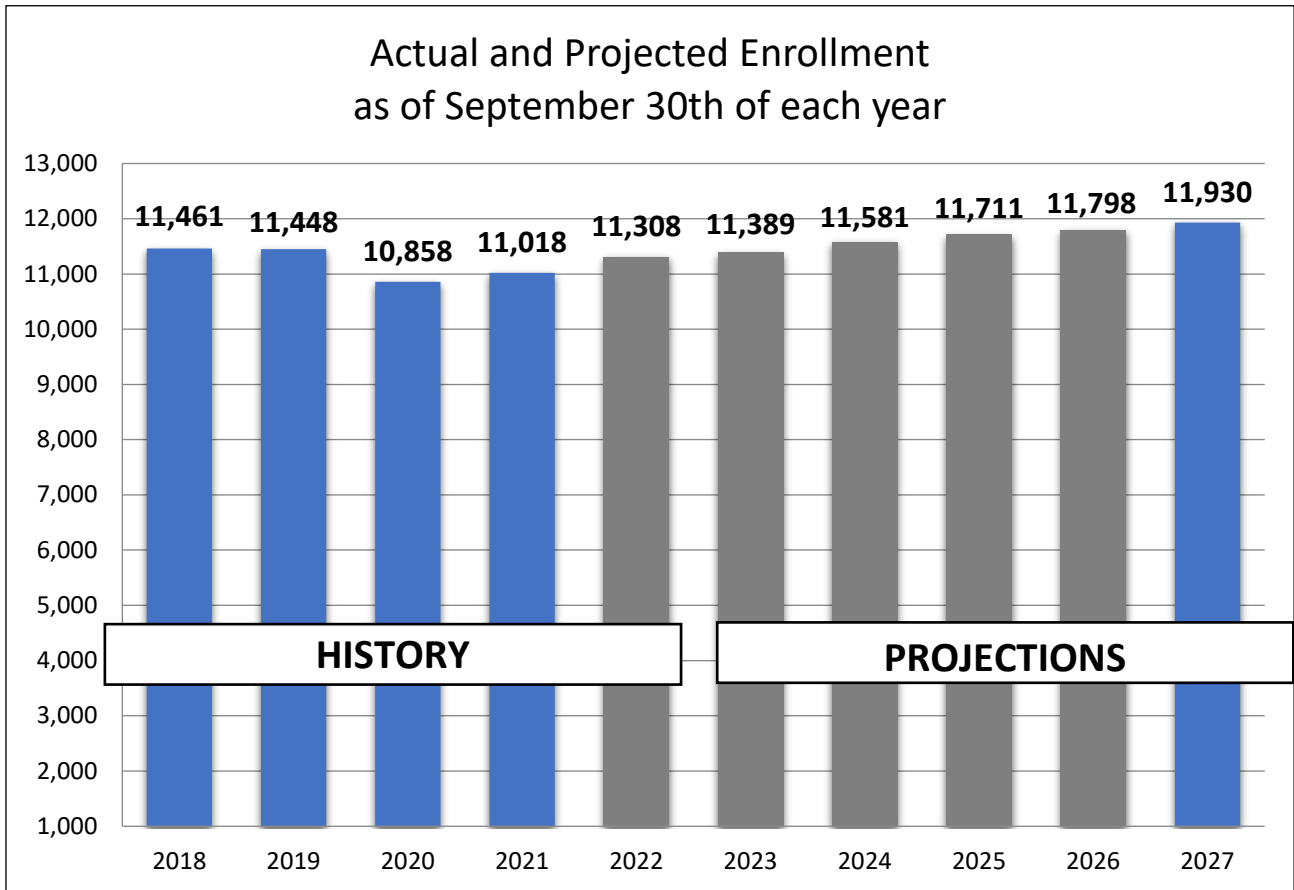
Enrollment

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.

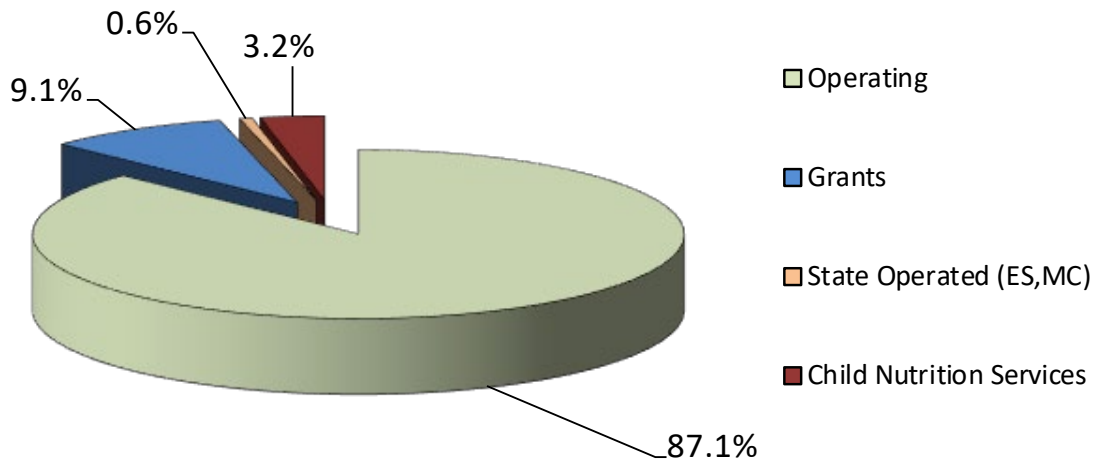


*Projections from Future Think 'Moderate', November 2022

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.

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	FY22 Budget	FY23 Budget	FY24 Budget	\$ Change	% Change	% of Total	FY22
							Unassigned Fund Balance
Operating	\$ 150,272,700	\$ 160,298,500	\$ 173,800,000	\$ 13,501,500	8.4%	89.5%	\$ 200,000
Grants	11,179,380	16,619,500	11,779,900	(4,839,600)	-29.1%	6.1%	-
State Operated (ES,MC)	1,142,390	1,163,700	1,250,000	86,300	7.4%	0.6%	-
Child Nutrition Services	4,880,600	5,832,000	7,258,000	1,426,000	24.5%	3.7%	-
Grand Total	\$ 167,475,070	\$ 183,913,700	\$ 194,087,900	\$ 10,174,200	5.5%	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 FY24.

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: \$1,499,920

Expenditure Increases

2. Through a combination of salary increases and step increases, provide an average total 8% salary increase for teachers; and, an average 8% salary increase for all support and administrative staff.

Cost: \$8,791,058

3. Average 2.5% increase in academic and athletic stipends amounts and funds for additional elementary school stipends.

Cost: \$30,600

4. Increase in funding to support one time 1 % retention bonus as included in Governor’s budget.

Cost: \$606,500

5. Increase in funding to support substitute pay increases and minimum pay considerations.

Cost: \$570,000

6. Increase in funding to address internal salary equity within specific departments/areas.

Cost: \$100,000

7. Increase in healthcare costs based on a cost sharing ratio of WJCC-30%/Employees-70% of the 9.9% increase in total healthcare cost

Cost: \$1,428,355

8. Increase 9.0 FTE: Elementary math interventionist positions (transitioning from grant funds)

Cost: \$760,000

9. Increase 10.0 FTE: Teacher allocations to maintain staffing ratios (ES – 5 FTEs; MS – 4 FTEs; HS-1 FTE)

Cost: \$800,000

10. Increase 3.0 FTE: School counselors to maintain 250:1 ratio (1 position transitioning from grant funds)

Cost: \$240,000

11. Increase 3.0 FTE: Special Education teachers transitioning from IDEA (Title VI-B grant funds)

Cost: \$240,000

12. Increase 1.0 FTE: School Psychologist transitioning from grant funds

Cost: \$94,000

13. Increase 1.0 FTE: Coordinator for Career & Technical Education transitioning from grant funds

INTRODUCTORY – EXECUTIVE SUMMARY

Cost: \$115,000

14. Increase 1.0 FTE: Student Services Coordinator transitioning from grant funds

Cost: \$115,000

15. Increase 1.0 FTE: Supervisor of Building Security & Emergency Management as recommended in the threat and vulnerability assessment report (Spring 2022).

Cost: \$100,000

16. Increase funding for worker’s compensation, general liability, and fleet insurances and other administrative contractual increases

Cost: \$389,150

17. Increase funding for utilities and fuel

Cost: \$400,000

18. Increase funding for school-based per pupil allocations based on enrollment increasing from 11,018 to 11,308

Cost: \$54,600

19. Increase funding for New Horizons Regional Education Center (NHREC) programs

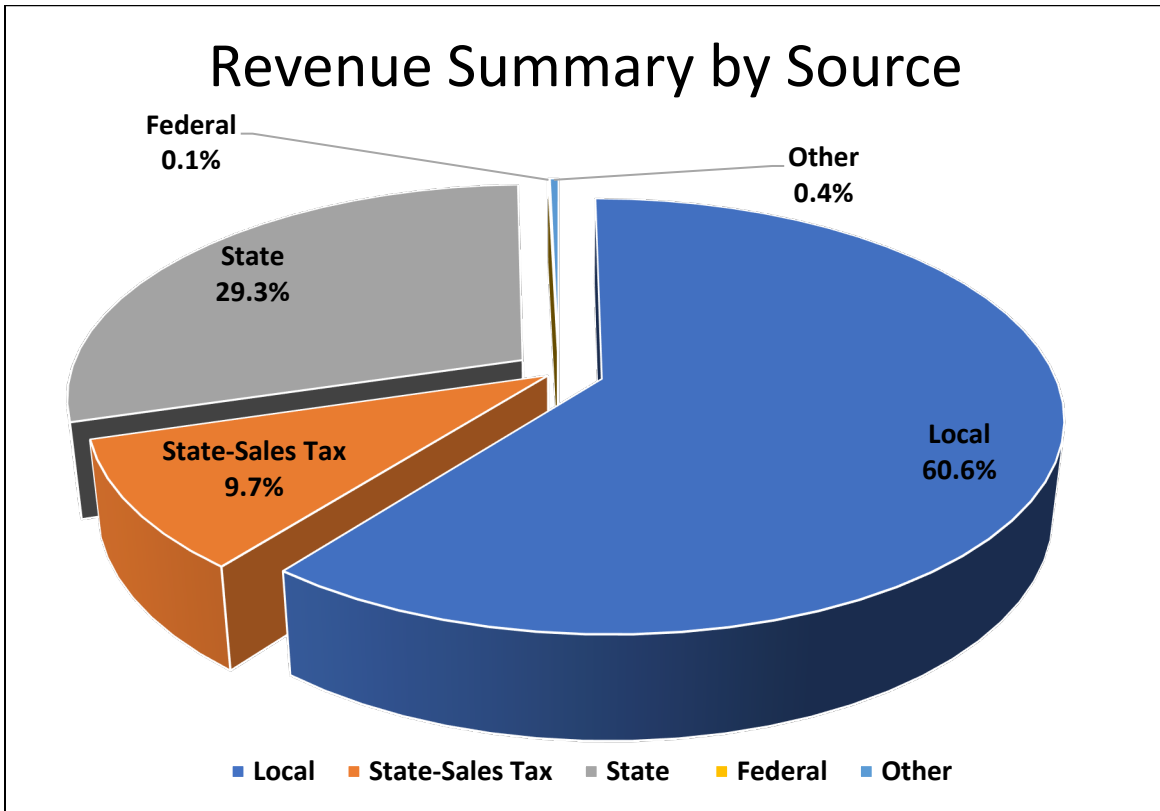
Cost: \$167,157

INTRODUCTORY – EXECUTIVE SUMMARY

Revenues

Projected revenue for FY24 is based on Governor Youngkin’s amendments to the 2022-2024 budget. State revenue is expected to increase by \$4,998,134 or 8.0% over FY23. The increase in state revenue is attributable to additional sales tax revenue as well as a compensation supplement funded in FY24.

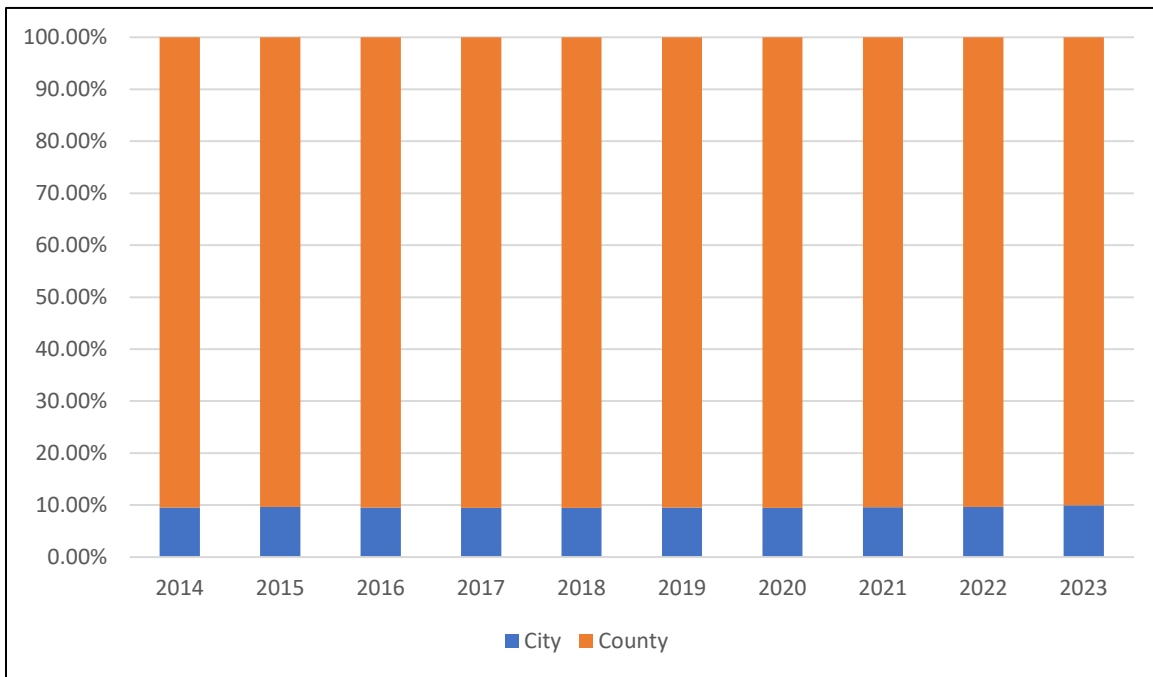
Unlike state revenue, federal revenue remains unchanged from FY23. These funds consist of impact aid funds in the amount of \$95,000. Other federal revenue is accounted for in the grants fund.



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 FY24, the City-County split has not yet been determined so the FY23 split is being utilized in the proposed budget which is 9.98% for the City and 90.02% for the County.

INTRODUCTORY – EXECUTIVE SUMMARY

The graph below shows historical City-County splits for the past ten years.



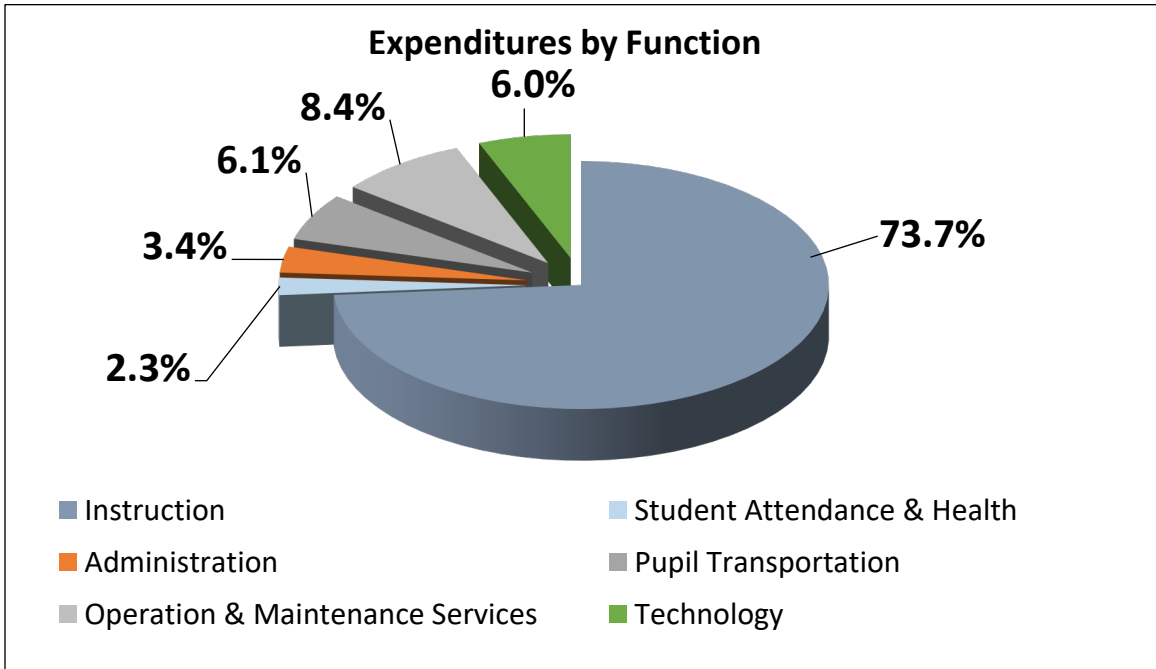
**Revenue Summary
Operating Fund**

Revenue Description	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
Local Revenue:					
Appropriations - JCC	81,695,556	87,253,775	94,836,504	7,582,729	8.7%
Appropriations - WMSBG	8,746,850	9,673,142	10,513,780	840,638	8.7%
Total Local Revenue	90,442,406	96,926,917	105,350,284	8,423,367	8.7%
State Revenue:					
Sales Tax	18,211,471	15,778,519	16,888,986	1,110,468	7.0%
Standards of Quality (SOQ)	32,933,638	38,291,752	38,124,519	(167,233)	-0.4%
Incentive Programs	2,380,197	4,551,661	8,523,579	3,971,918	87.3%
Categorical Programs	35,275	41,336	41,500	164	0.4%
Lottery Funded Programs	3,460,556	4,067,315	4,150,132	82,817	2.0%
Other State Revenue	146,765	-	-	-	0.0%
Total State Revenue	57,167,902	62,730,583	67,728,716	4,998,134	8.0%
Federal Revenue	119,599	110,000	110,000	-	0.0%
Other Revenue	600,899	531,000	611,000	80,000	15.1%
Grand Total	\$ 148,330,806	\$ 160,298,500	\$ 173,800,000	\$ 13,501,500	8.4%

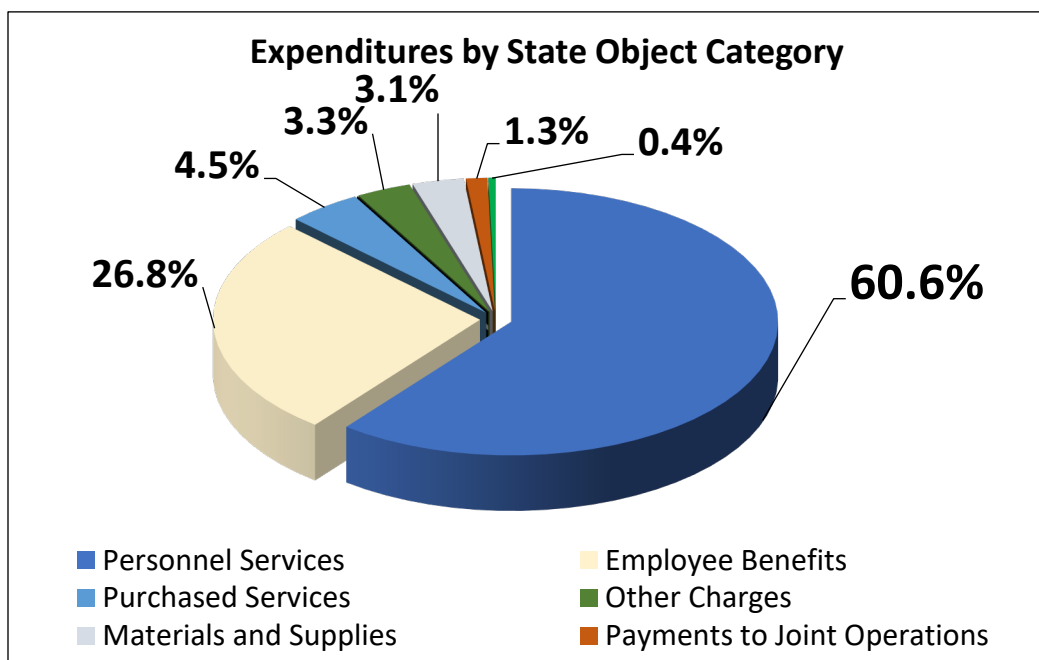
INTRODUCTORY – EXECUTIVE SUMMARY

Expenditures

Projected expenditures for FY24 are \$173,800,000, which represents an increase over FY23 of \$13,501,500 or 8.4%. 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 1,832.63 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:

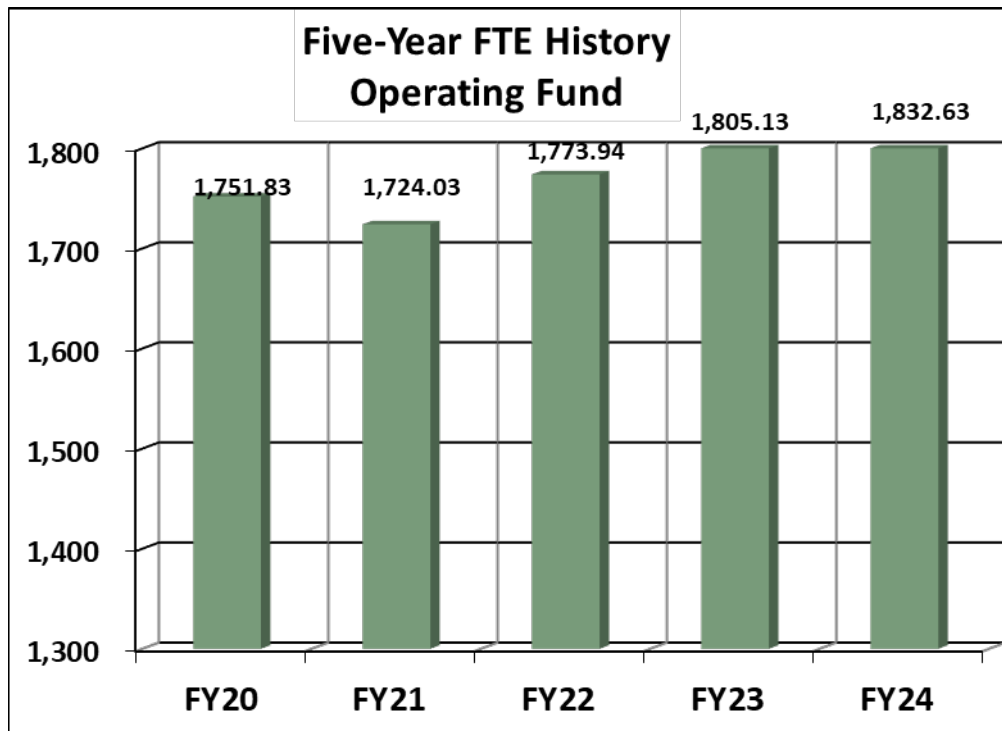
Free & Reduced Lunch Percentage	Class Size Target	High Schools
0 – 30%	26:1	Jamestown
30.1 – 35%	25.5:1	N/A
>35%	25:1	Lafayette Warhill

INTRODUCTORY – EXECUTIVE SUMMARY

For FY24 the following personnel changes have been made to the budget in comparison to the FY23 budget. The total number of full-time equivalent positions for FY24 is 1,832.63

Object	Description	FTE	Net FTE Change
1110 - Administrative Salaries & Wages	HR Director (FY23 reorganization)	-1.00	-1.00
1120 - Instructional Salaries & Wages	ES Allocation	5.00	21.00
	MS Allocation	4.00	
	HS Allocation	1.00	
	ES Math Interventionists*	9.00	
	Special Education Teachers*	3.00	
	Reserve Teachers	-3.00	
	CTE Coordinator*	1.00	
	Student Services Coordinator*	1.00	
	1123 - Counselor Salaries & Wages	School Counselors*	3.00
1130 - Other Professional Salaries & Wages	Supervisor Security & Emergency Mgmt.	1.00	1.00
1132 - Psychologist Salaries & Wages	School Psychologist*	1.00	1.00
1140 - Technical Salaries & Wages	HR Specialist (FY23 reorganization)	1.00	1.00
1150 - Clerical Salaries & Wages	HR Clerical (FY23 reorganization)	1.50	1.50
Total FTE change			27.50

**Note: 15 FTE positions currently funded with grant funds are being transitioned to the Operating Fund.*



INTRODUCTORY – EXECUTIVE SUMMARY

FY24 Teacher School Staffing Allocation

Elementary	Enrollment	Number of Core Teachers (100)	Resource				Core & Resource/ Electives	Stu. Advan. Coaches/ SS/ School Improv.**			Total Operating Allocation	Overall Ratio
			Art	Music/ Instrumental	PE/H	Tech		Math	Reading			
Elementary	Core Staffing Allocations		Resource					Specialized Staffing				
Clara Byrd Baker	494	24	1.0	1.5	1.0	1.0	28.5	1.0	2.0	2.0	33.5	14.7
Laurel Lane	492	24	1.0	1.5	1.0	1.0	28.5	1.0	2.0	2.0	33.5	14.7
DJ Montague	511	25	1.0	1.5	1.0	1.0	29.5	1.0	2.0	2.0	34.5	14.8
Norge	603	32	1.0	1.5	1.0	1.0	36.5	1.0	2.0	2.0	41.5	14.5
Matthew Whaley	428	23	1.0	1.5	1.0	1.0	27.5	2.0	2.0	2.0	33.5	12.8
James River	431	25	1.0	1.5	1.0	1.0	29.5	2.0	3.0	2.0	36.5	11.8
Stonehouse	800	38	1.0	1.5	1.5	1.0	43.0	1.0	2.0	2.0	48.0	16.7
Matoaka	641	31	1.0	1.5	1.5	1.0	36.0	1.0	2.0	2.0	41.0	15.6
J. Blaine Blayton	454	23	1.0	1.5	1.0	1.0	27.5	1.0	2.0	2.0	32.5	14.0
Total	4,854	245.0	9.0	13.5	10.0	9.0	286.5	11.0	19.0	18.0	334.5	14.5
FY 22/23 Total	4,725	240.0	9.0	13.5	10.0	9.0	281.5	11.0	10.0	18.0	320.5	14.8
	129	5.0	0.0	0.0	0.0	0.0	5.0	0.0	9.0	0.0	14.0	-0.3
Middle	Core/Elective Allocations		Music/ Instrumental Drama Tech					Specialized Staffing				
Berkeley	650	30.0	2.0	3.0	1.0	1.0	37.0	2.0	1.0	1.0	41.0	15.9
James Blair	545	27.0	2.0	3.0	1.0	1.0	34.0	2.0	1.0	1.0	38.0	14.3
Toano	674	31.0	2.0	3.0	1.0	1.0	38.0	2.0	1.0	1.0	42.0	16.0
Hornsby	790	38.0	2.0	3.0	1.0	1.0	45.0	2.0	1.0	1.0	49.0	16.1
Total	2,659	126.0	8.0	12.0	4.0	4.0	154.0	8.0	4.0	4.0	170.0	15.6
FY 22/23 Total	2,585	122.0	5.0	12.0	4.0	4.0	147.0	8.0	4.0	4.0	163.0	15.7
	74	4.0	3.0	0.0	0.0	0.0	7.0	0.0	0.0	0.0	7.0	-0.1
High	Core/Elective Allocations		In core/elective allocation					Specialized Staffing				
Lafayette	1,212	61.0					61.0	2.0		1.0	64.0	18.9
Jamestown	1,235	64.0					64.0	2.0		1.0	67.0	18.4
Warhill	1,321	70.0					70.0	2.0		1.0	73.0	18.1
Total	3,768	195.0					195.0	6.0		3.0	204.0	18.5
FY 22/23 Total	3,708	194.0					194.0	6.0		3.0	203.0	18.3
	60	1.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	1.0	0.2
Grand Total/Avg.	11,281	566.0	17.0	25.5	14.0	13.0	635.5	25.0	23.0	25.0	708.5	15.9
FY 22/23 Total	11,018	556.0	14.0	25.5	14.0	13.0	622.5	25.0	14.0	25.0	686.5	16.0
Diff.	263	10.0	3.0	0.0	0.0	0.0	13.0	0.0	9.0	0.0	22.0	-0.1

** 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)	708.50
C & I Coordinators/Specialist	10.40
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
Reserve Positions	5.00
Literacy Coach	1.00
Total positions required	772.90

Spec. Ed. Teachers (Program 200s)	
Special Education teaching positions	115.0
Special Education Instructional Specialists	6.0
Assistive Technology Specialist	1.0
Behavior Intervention Specialist	3.0
Total Positions	125.0

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	21.0	12.0	-
Middle	4.0	10.0	4.0	-
High	6.0	15.0	-	-
Division	-	1.0	-	7.0
Total	19.0	47.0	16.0	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., 3.0% 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, FY25’s projected budget gap is \$3.1 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									
FY2024 through FY2028									
<i>Williamsburg-James City County Public Schools and Moderate Projected Enrollment - Source: FutureThink (November 2022)</i>									
Fiscal Year	2024	2025		2026		2027		2028	
Grades K to 5	4,873	5,039		5,125		5,256		5,256	
Grades 6 to 8	2,665	2,683		2,645		2,654		2,754	
Grades 9 to 12	3,770	3,859		3,941		3,888		3,920	
Grand Total	11,308	11,581		11,711		11,798		11,930	
Increase/(decrease) from previous year	290	273		130		87		132	
% Increase/(decrease)		2.4%		1.1%		0.7%		1.1%	
Fiscal Year	2024	2025		2026		2027		2028	
Estimated Expenditure Increases:		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Prior Year Base Budget			\$ 173,800,000		\$ 181,388,194		\$ 188,753,309		\$ 195,980,707
Additional Building Allocations			\$ 42,640		\$ 22,880		\$ 8,300		\$ 25,500
Base Budget Increase			\$ 5,888,331		\$ 6,248,393		\$ 6,529,151		\$ 6,983,494
Additional Staffing Costs		22.0	\$ 1,657,224	13.5	\$ 1,093,842	9.0	\$ 689,947	8.0	\$ 537,565
			\$ -		\$ -		\$ -		\$ -
Total Estimated Expenditures	\$ 173,800,000	22.0	\$ 181,388,194	13.5	\$ 188,753,309	9.0	\$ 195,980,707	8.0	\$ 203,527,267
% Increase		4.4%		4.1%		3.8%		3.9%	
Fiscal Year	2024	2025		2026		2027		2028	
Estimated Revenues Increases:		%	Amount	%	Amount	%	Amount	%	Amount
Prior Year Base Budget			\$ 173,800,000		\$ 181,388,194		\$ 188,753,309		\$ 195,980,707
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	\$ 173,800,000	2.8%	\$ 178,293,549	2.8%	\$ 186,008,571	2.8%	\$ 193,504,104	2.8%	\$ 200,865,615
Cumulative Budget Gap - Projected additional revenue increases or expenditure reductions			\$ (3,094,645)		\$ (2,744,738)		\$ (2,476,603)		\$ (2,661,652)
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.

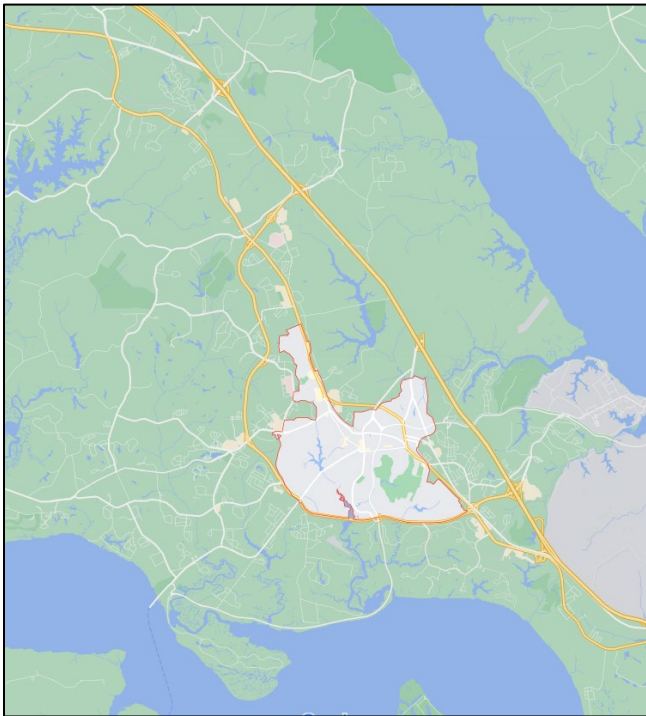


ORGANIZATIONAL SECTION



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 FY23, the City enrollment was 1,033 and the County enrollment was 10,275.

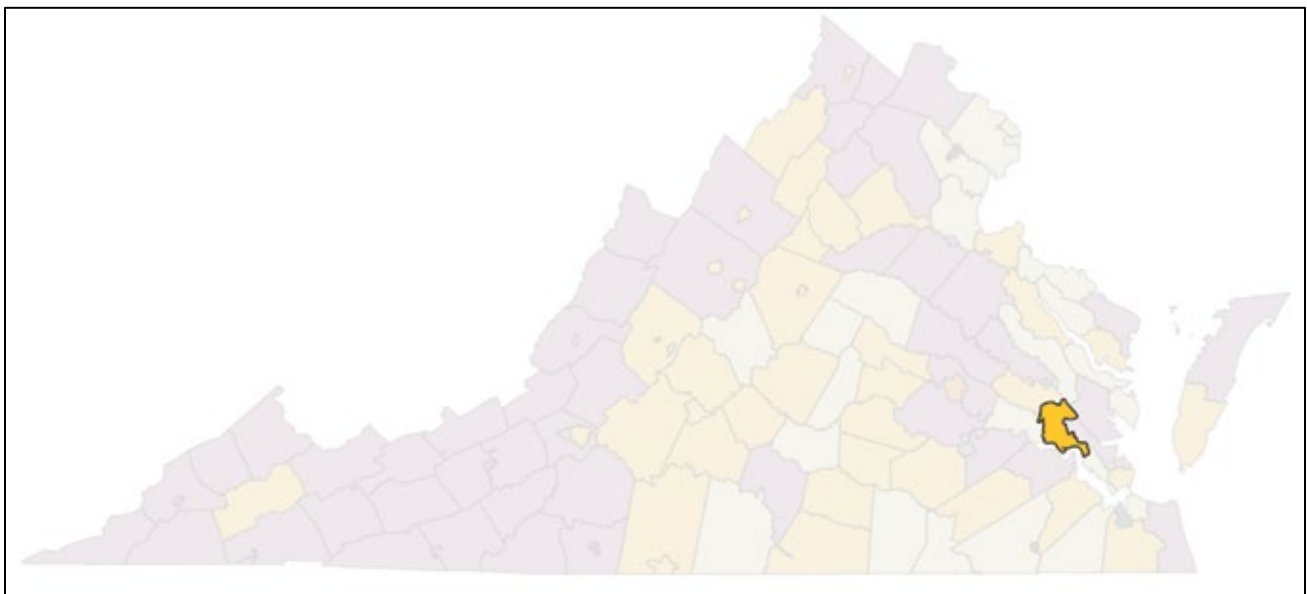


City of Williamsburg



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 2022.

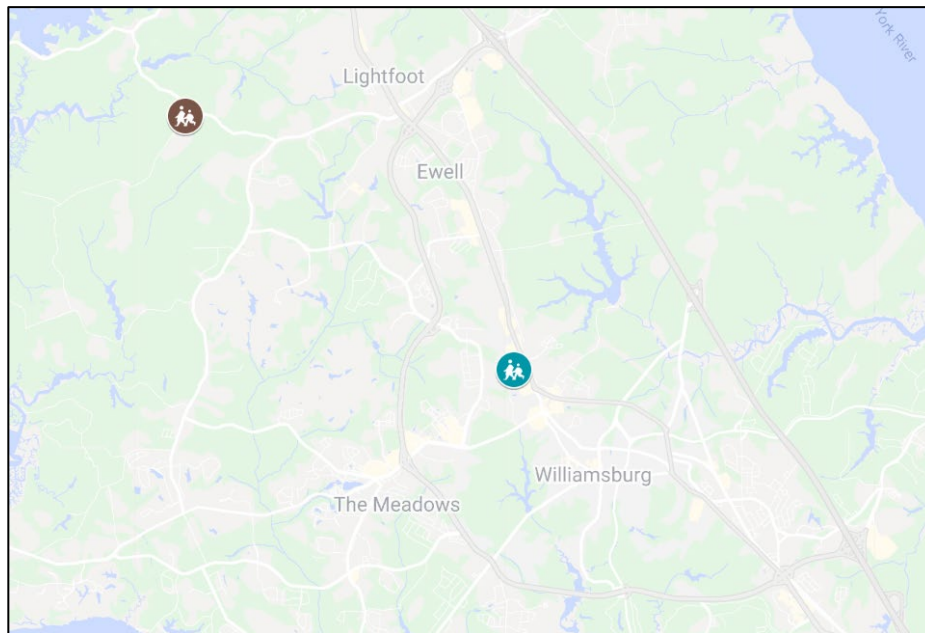
The School Board is a seven-member body vested with legislative powers. Two members of the School Board are appointed by the City Council of the City of Williamsburg and five members of the School Board are elected by the citizens of James City County. The members serve four-year overlapping terms.

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.



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
Operations	597 Jolly Pond Road	Williamsburg	Williamsburg	23188	(757) 565-3838

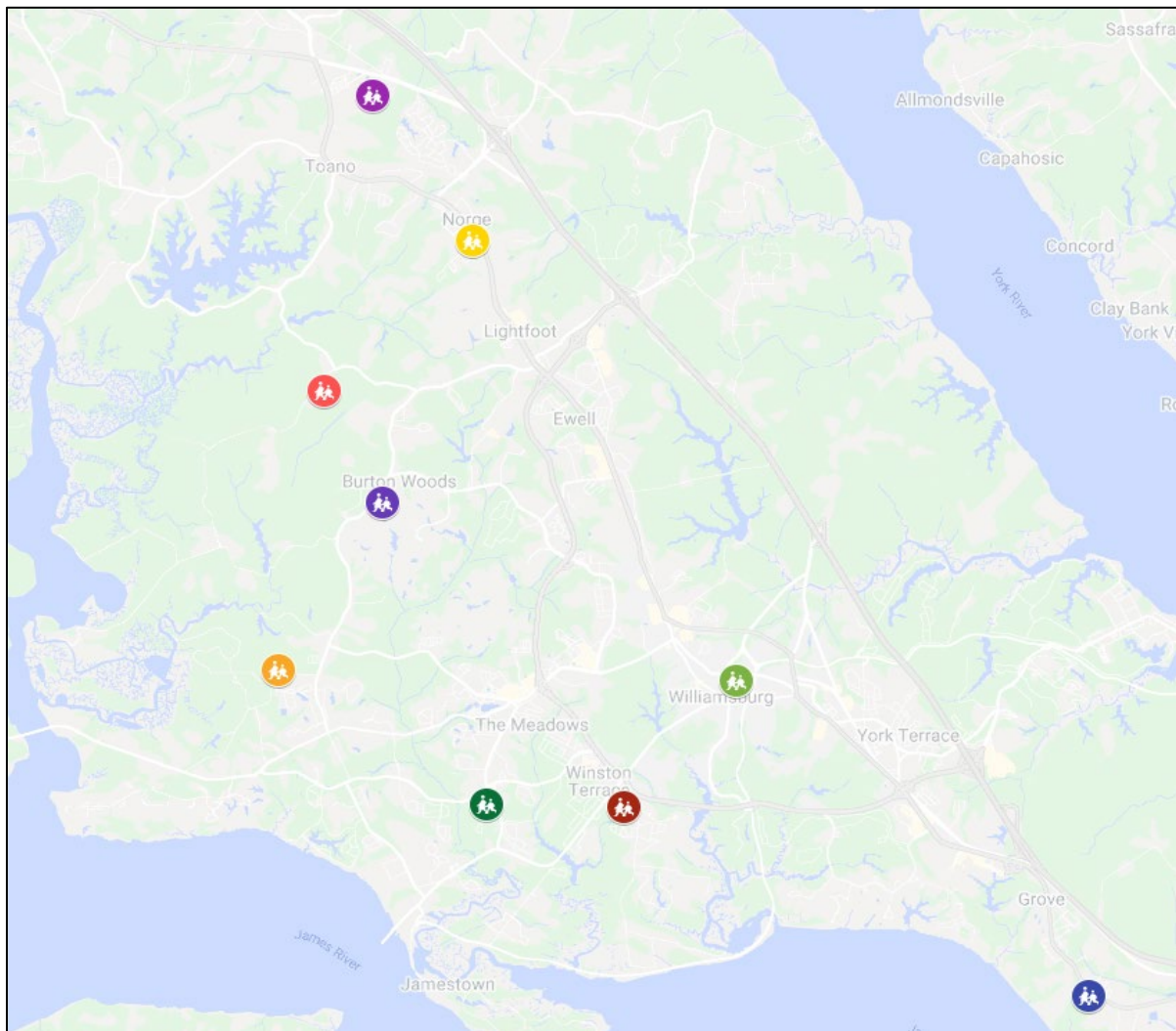


ORGANIZATIONAL SECTION

**Williamsburg-James City County Public Schools General Information
Elementary Schools**

WJCC Schools is comprised of nine elementary schools with an FY23 student population of 4,873.

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

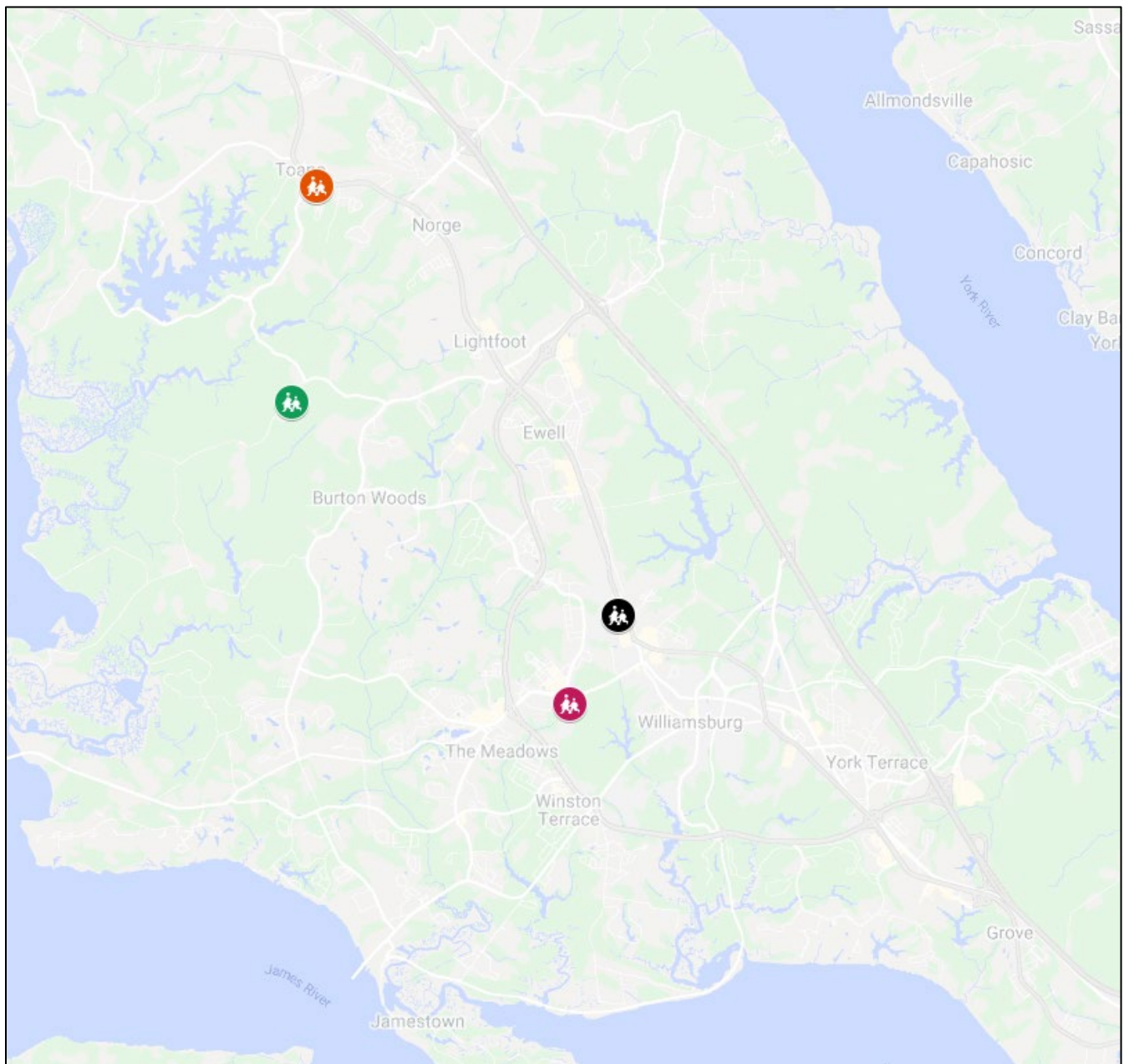


Williamsburg-James City County Public Schools General Information

Middle Schools

WJCC Schools is comprised of four middle schools with an FY23 student population of 2,665.

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

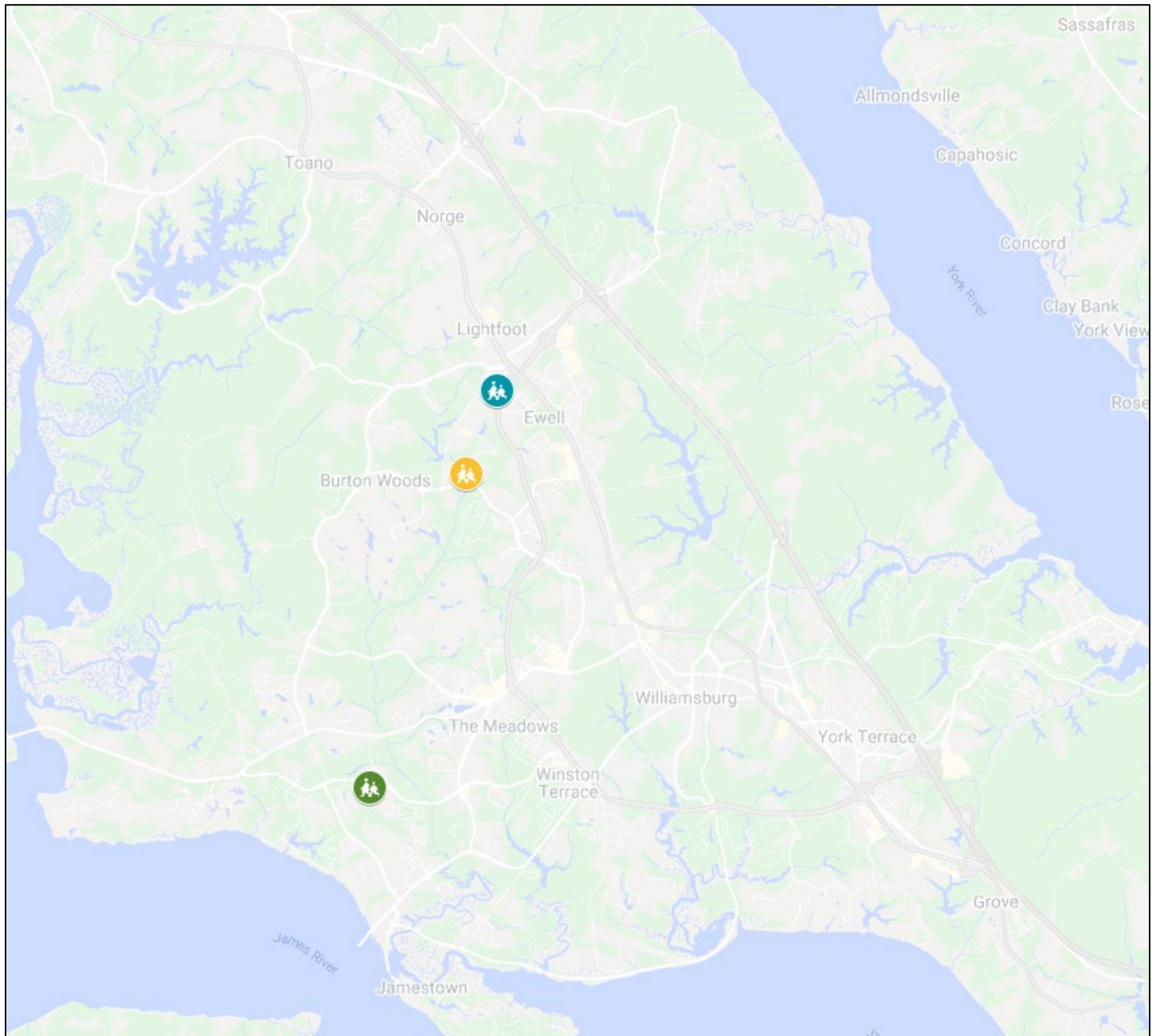


Williamsburg-James City County Public Schools General Information

High Schools

WJCC Schools is comprised of three high schools with an FY23 student population of 3,770.

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



WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS

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.

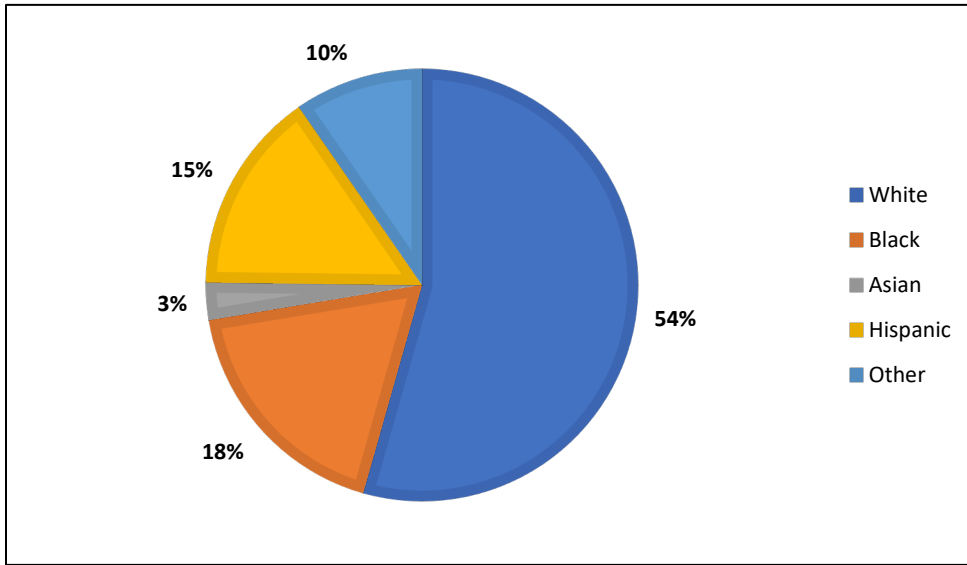
Goal 6 – Organizational Efficiency & Effectiveness

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

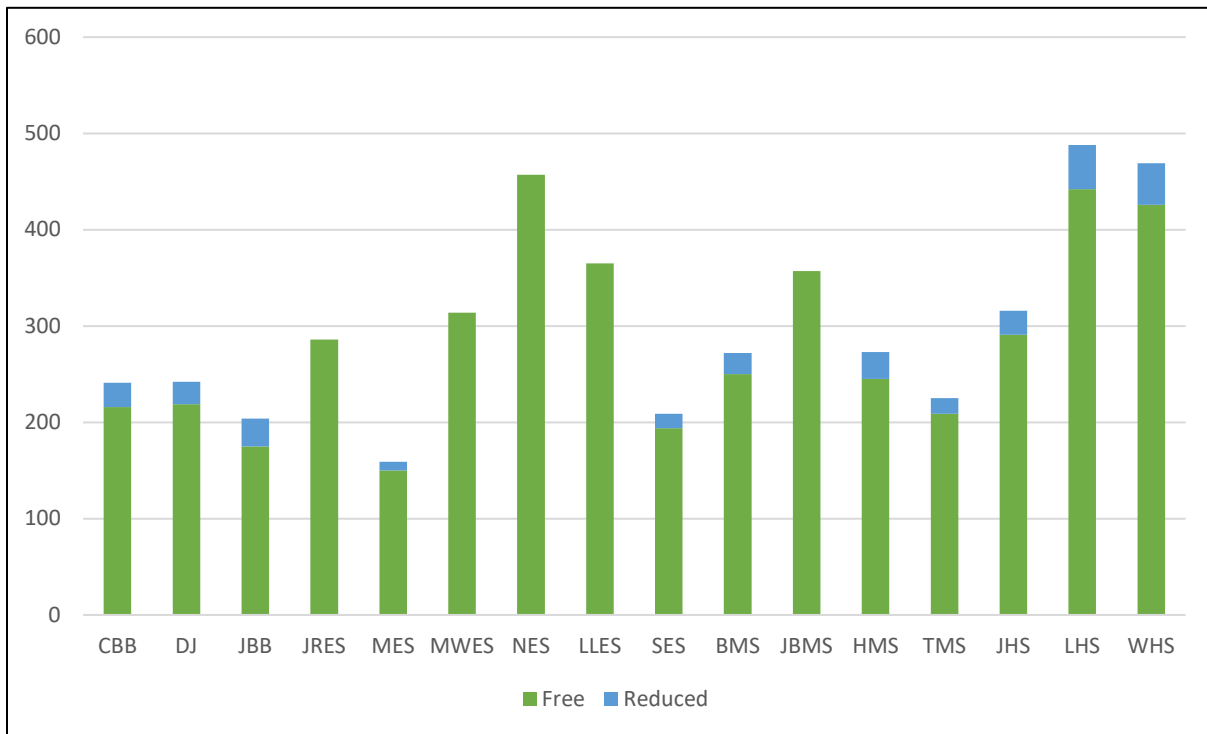
Williamsburg-James City County Public Schools General Information

Student Demographics

Student enrollment during the 2022-2023 school year was 11,308. Included in this number are 836 (7.4%) English Language Learners, 1,857 (16.4%) Special Education students, and 1,744 (15.4%) 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.



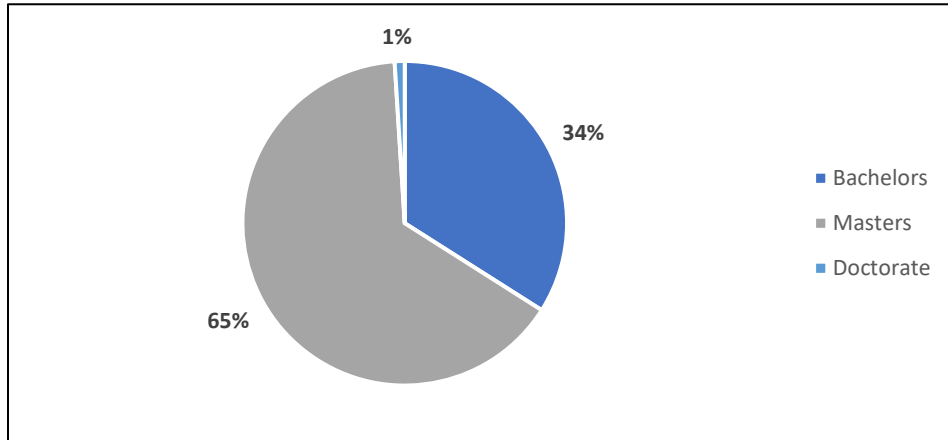
Approximately 42% of our students are eligible for free and reduced meals under the Federal lunch program.



Williamsburg-James City County Public Schools General Information

Staff Demographics

In 2022-2023, WJCC Schools had the equivalent staff of approximately 2,003 full-time employees for all funds. Of our more than 1,000 teachers, over 66% have a master’s degree.

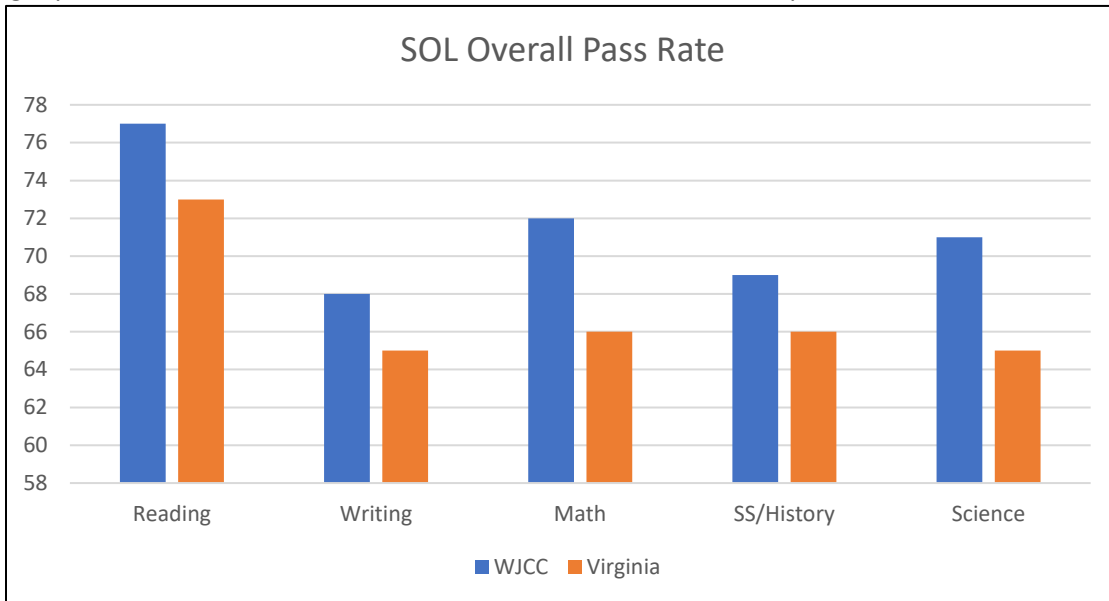


Student Achievement

WJCC School’s on-time graduation rate in 2021-2022 was 94.1% (compared to Virginia’s on-time graduation rate of 92.2%). WJCC School’s dropout rate in 2021-2022 was 2.5% (compared to Virginia’s dropout rate of 5.2%).

Virginia Standards of Learning (SOL) Outcomes

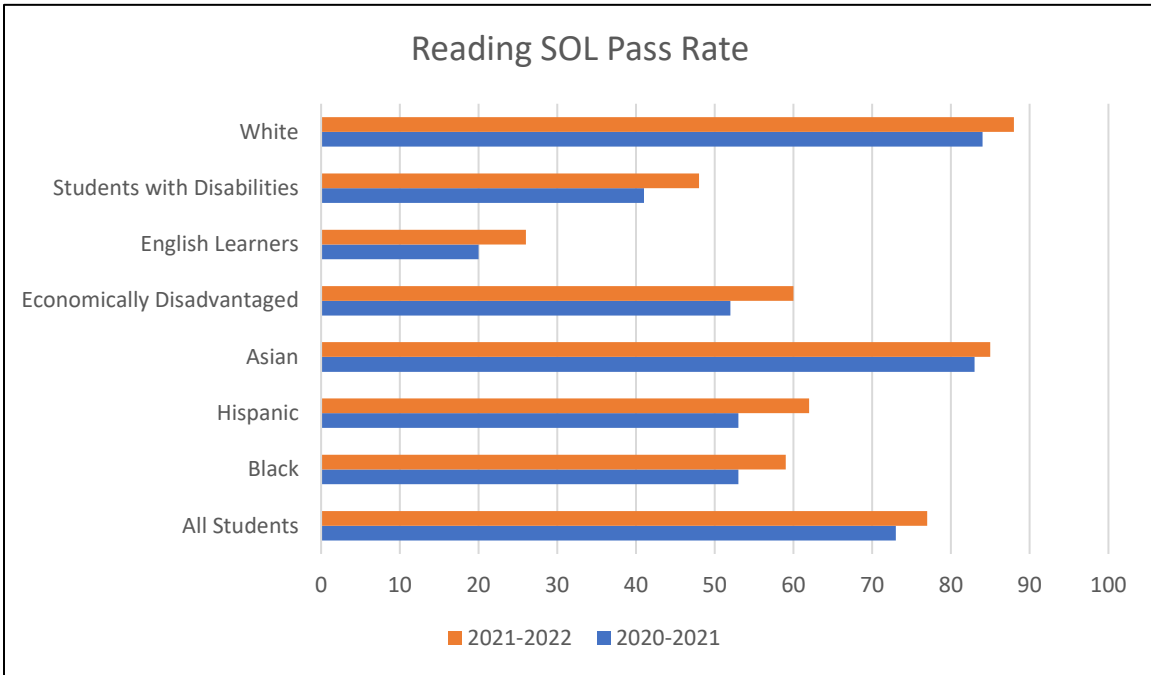
The following represents WJCC School’s overall 2022 SOL Performance in comparison to the state’s SOL Performance:



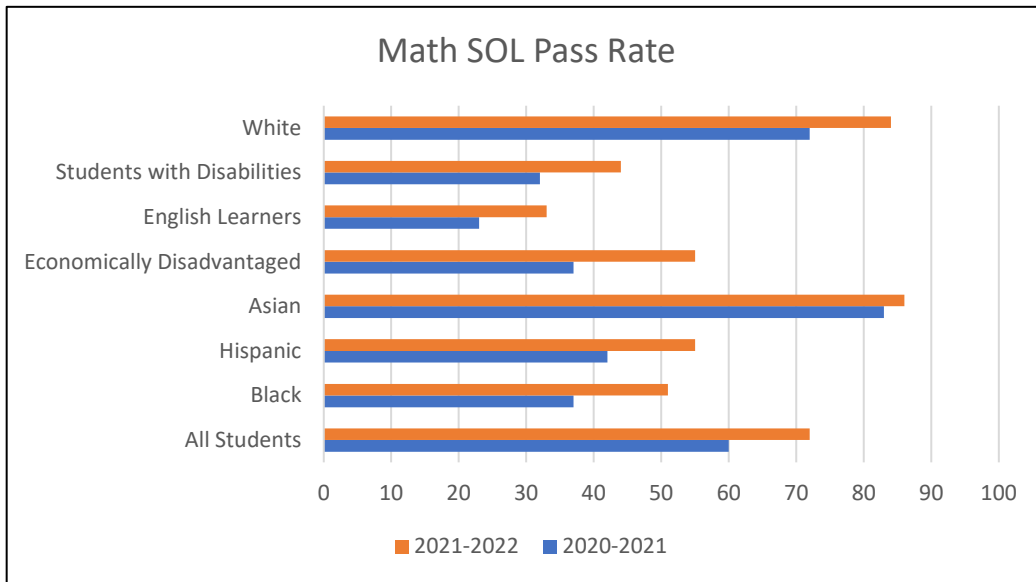
Williamsburg-James City County Public Schools General Information

Student Achievement

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



The table below displays SOL pass rates for MATH:



Williamsburg-James City County Public Schools General Information Student Achievement

College and Career Readiness

In the 2021-2022 school year, 1,229 Advanced Placement exams were taken in WJCC high schools, with 68.0% 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 four-year trend shows how WJCC Schools students' performance on the SAT outpaces Virginia and the nation:

Year	SAT Mean Total Score (400-1600)		
	WJCC	Virginia	Nation
2022	1126 (428)	1124	1050
2021	1183 (322)	1151	1060
2020	1138 (560)	1116	1051
2019	1135 (587)	1119	1059

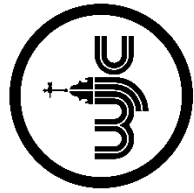
Note: Numbers in parenthesis indicate the number of WJCC students who took SAT.

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

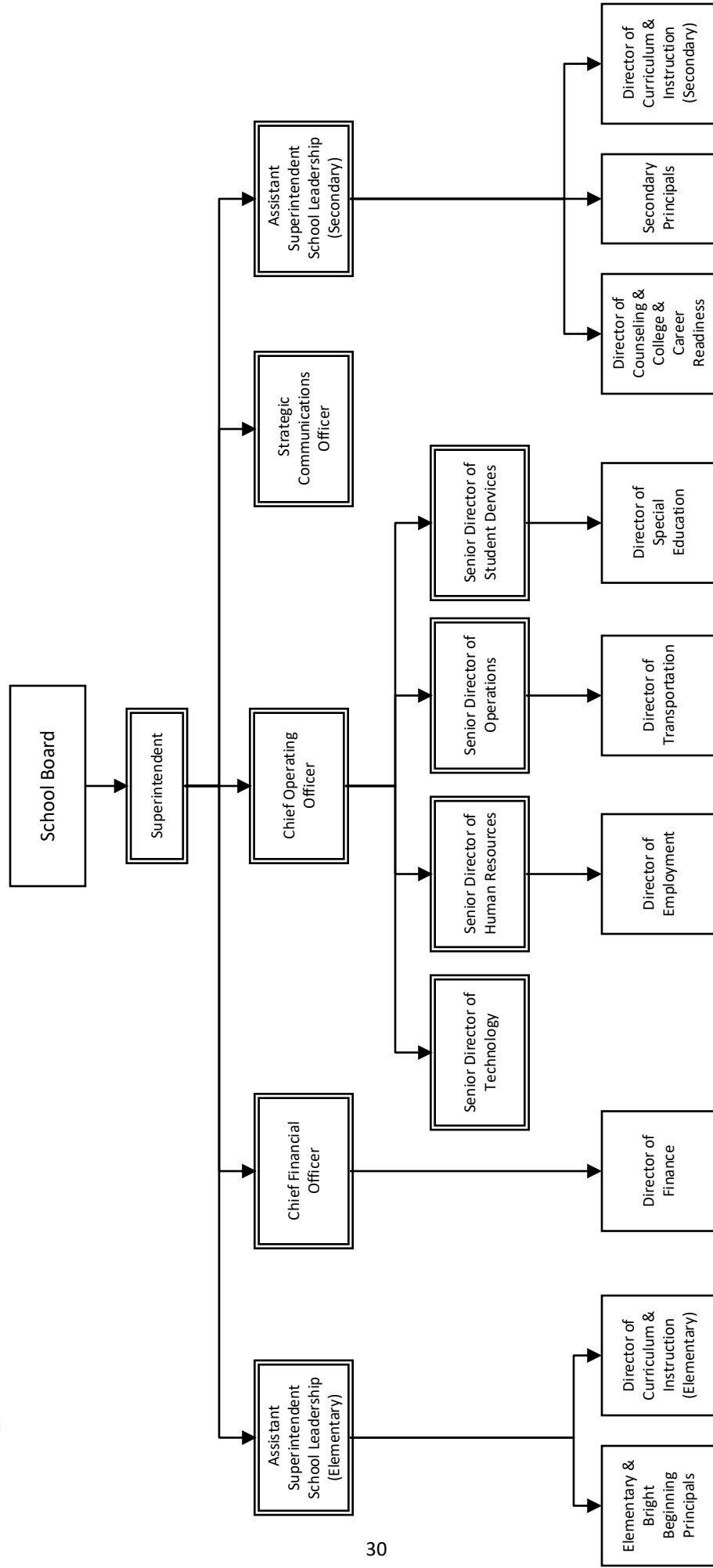
ACT Composite Mean

Year	WJCC	Virginia	Nation
2022	25.5 (89)	24.6	19.8
2021	25.8 (72)	25.5	20.3
2020	23.9 (131)	24.4	20.6
2019	24.1 (194)	24	20.7

Note: Numbers in parenthesis indicate the number of WJCC students who took ACT.



Williamsburg-James City County Public Schools Organization Chart





WILLIAMSBURG – JAMES CITY COUNTY PUBLIC SCHOOLS

FISCAL YEAR 2024 BUDGET CALENDAR

INDIVIDUALISM | INTEGRITY | INNOVATION | ACCOUNTABILITY | COLLABORATION

Date	Process	Responsible Parties	Detail
August 2, 2022	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 16, 2022	School Board approval of the Budget Calendar	School Board	School Board approval of the budget calendar.
October 4, 2022	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 18, 2022 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 1, 2022	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 15, 2022	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 2, 2022	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 6, 2022	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 5, 2023 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 17, 2023 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 17, 2023, 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 21, 2023	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 7, 2023 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 17, 2023 8:30 - 10 a.m.	Joint Meeting on Operating Budget	School Board JCC Board of Supervisors Williamsburg City Council	A joint meeting to discuss the operating budget.
March 21, 2023	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 28, 2023 <i>(tentative, if needed)</i>	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 16, 2023	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 23, 2023 <i>(tentative, if needed)</i>	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.

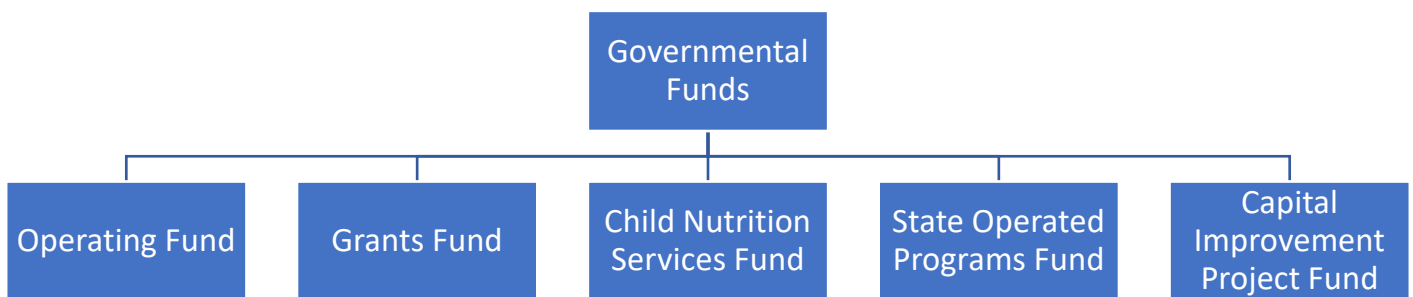
WJCC Schools is fiscally dependent with no taxing or borrowing authority. Almost all the funding is derived from the City, the County, and the Commonwealth of Virginia. The City Council and Board of Supervisors approves the School Board’s Operating Budget at the total appropriation level and approves 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 2024



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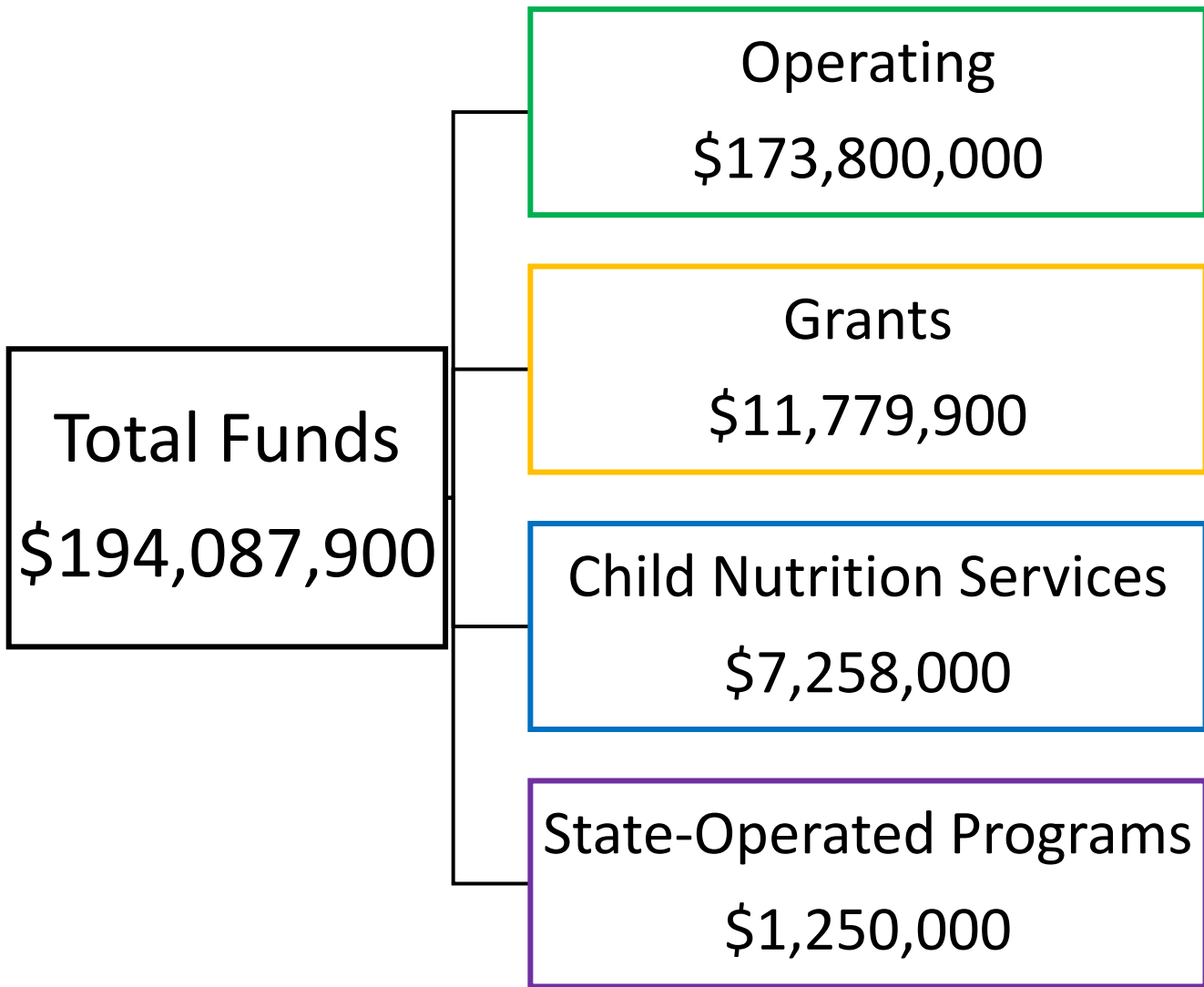
FINANCIAL SUMMARIES

All Funds

Fiscal Year 2024

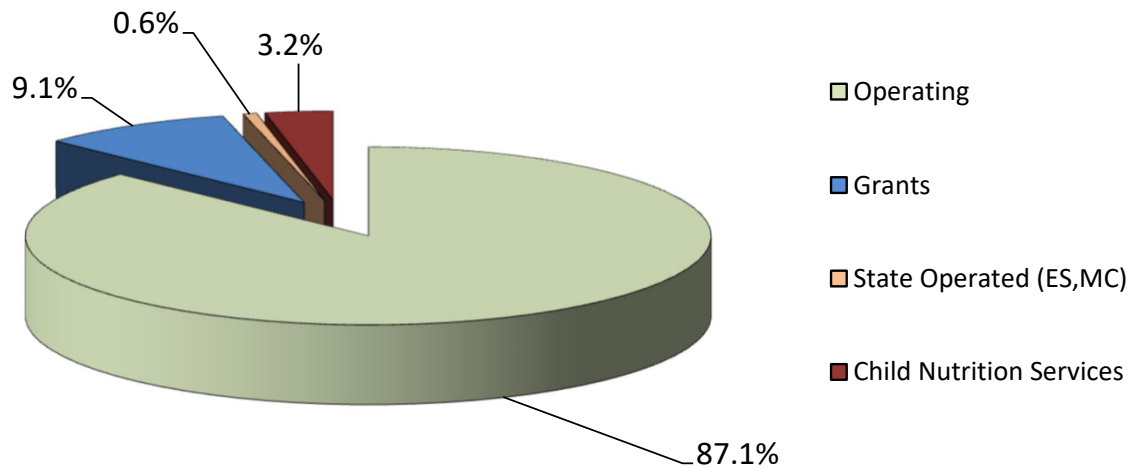


Williamsburg-James City County Public Schools
SUMMARY of FUNDS
Fiscal Year 2024



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	FY22 Budget	FY23 Budget	FY24 Budget	\$ Change	% Change	FY22	
						% of Total	Unassigned Fund Balance
Operating	\$ 150,272,700	\$ 160,298,500	\$ 173,800,000	\$ 13,501,500	8.4%	89.5%	\$ 200,000
Grants	11,179,380	16,619,500	11,779,900	(4,839,600)	-29.1%	6.1%	-
State Operated (ES,MC)	1,142,390	1,163,700	1,250,000	86,300	7.4%	0.6%	-
Child Nutrition Services	4,880,600	5,832,000	7,258,000	1,426,000	24.5%	3.7%	-
Grand Total	\$ 167,475,070	\$ 183,913,700	\$ 194,087,900	\$ 10,174,200	5.5%	100.0%	\$ 200,000

* Percentage total may not equal 100% due to rounding

FINANCIAL SECTION

Summary by State Object
All Funds

Object	Description	Operating	Grants	Child Nutrition	State Operated	Total
1110	Administrative Salary & Wages	\$ 2,139,730	\$ 36,412	\$ 129,394	\$ 130,406	\$ 2,435,942
1112	Superintendent Salaries & Wages	264,401	-	-	-	264,401
1120	Instructional Salaries & Wages	61,602,685	4,039,876	-	568,807	66,211,368
1122	Librarian Salaries & Wages	1,336,119	-	-	-	1,336,119
1123	Counselor Salaries & Wages	3,053,018	-	-	-	3,053,018
1124	Supervisor Salaries & Wages	316,478	102,562	-	-	419,040
1126	Principal Salaries & Wages	1,866,941	-	-	-	1,866,941
1127	Asst Principal Salary & Wages	2,385,722	-	-	-	2,385,722
1130	Other Prof. Salaries & Wages	3,632,455	346,174	71,166	76,483	4,126,278
1131	School Nurse Salaries & Wages	1,092,874	196,336	-	-	1,289,210
1132	Psychologist Salaries & Wages	601,654	-	-	-	601,654
1133	Caseworker Salaries & Wages	-	21,164	-	-	21,164
1140	Technical Salaries & Wages	3,275,564	125,578	-	-	3,401,142
1141	Tech Support Salaries & Wages	68,605	-	-	-	68,605
1142	Security Guard Salaries & Wages	534,863	-	-	-	534,863
1150	Clerical Salaries & Wages	4,284,015	82,542	58,442	36,707	4,461,706
1151	Instr Aides Salaries & Wages	5,232,609	847,384	-	-	6,079,993
1160	Trades Salaries & Wages	1,717,983	-	-	-	1,717,983
1170	Bus Driver Salaries & Wages	3,088,131	-	-	-	3,088,131
1175	Bus Aids Salaries & Wages	746,747	-	-	-	746,747
1180	Laborer Salaries & Wages	2,000	-	-	-	2,000
1190	Service Salaries & Wages	3,358,090	-	1,802,126	-	5,160,216
1520	Substitute Salaries & Wages	2,501,000	7,000	-	5,500	2,513,500
1620	Supplemental Salaries & Wages	1,092,107	1,249,231	-	-	2,341,338
1650	National Board Teacher Supplement	130,000	5,000	-	-	135,000
1660	Bonus	946,936	-	-	-	946,936
1700	Stipends	1,245,015	66,410	-	-	1,311,425
1000's	Personnel Services (Wages) Total	106,515,742	7,125,669	2,061,128	817,903	116,520,442
2100	FICA Benefits	8,151,857	542,227	157,658	62,535	8,914,277
2210	VRS Benefits Plan 1 & 2	10,016,207	661,224	116,170	128,921	10,922,522
2220	VRS Benefits Hybrid	5,531,146	290,646	14,605	6,101	5,842,498
2300	HMP Benefits	19,296,781	920,239	570,750	157,051	20,944,821
2400	Group Life Insurance	1,337,474	76,392	10,544	10,886	1,435,296
2510	Disability Insurance Hybrid	180,116	8,772	413	173	189,474
2600	Unemployment Insurance	30,000	-	-	-	30,000
2700	Worker's Compensation	536,691	-	-	-	536,691
2750	Retiree Health Care Credit	1,140,969	68,983	9,521	9,830	1,229,303
2800	Other Benefits	112,500	-	-	-	112,500
2000's	Fringe Benefits Total	46,333,741	2,568,483	879,661	375,497	50,157,382
1/2000's	Wages & Fringe Benefits Total	152,849,483	9,694,152	2,940,789	1,193,400	166,677,824
3000	Purchased Services	6,845,244	683,799	60,000	8,500	7,597,543
3430	Transportation Services by Contract	250,000	-	-	-	250,000
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	7,537,244	683,799	60,000	8,500	8,289,543
4000	Internal Services	5,600	56,017	-	-	61,617
4000's	Internal Services Total	5,600	56,017	-	-	61,617

FINANCIAL SECTION

Summary by State Object
All Funds

Object	Description	Operating	Grants	Child Nutrition	State Operated	Total
5001	Telecommunications	380,000	-	-	-	380,000
5101	Electricity	2,709,600	-	-	-	2,709,600
5102	Heating Fuel	443,600	-	-	-	443,600
5103	Water/Sewer Services	319,200	-	-	-	319,200
5104	Refuse Removal	130,000	-	-	-	130,000
5200	Communications	55,950	-	-	-	55,950
5300	Insurance	351,470	-	-	-	351,470
5400	Leases and Rentals	504,730	109,250	-	-	613,980
5500	Travel	230,953	44,922	13,000	5,500	294,375
5800	Miscellaneous	54,965	100	5,000	-	60,065
5801	Dues & Memberships	144,433	-	-	-	144,433
5804	Graduation Expenditures	79,000	-	-	-	79,000
5805	Staff Development	154,523	500	-	-	155,023
5806	Testing Services	153,000	-	-	-	153,000
5000's	Other Charges Total	5,711,424	154,772	18,000	5,500	5,889,696
6000	Materials and Supplies	1,613,163	344,402	280,875	1,600	2,240,040
6002	Food Supplies	-	-	2,958,336	-	2,958,336
6008	Vehicle/Powered Equip Fuels	1,095,000	-	-	-	1,095,000
6009	Vehicle/Powered Equip Supplies	462,000	-	-	-	462,000
6020	Textbooks and Workbooks	191,350	-	-	500	191,850
6030	Instructional Materials	964,411	314,079	-	25,000	1,303,490
6040	Tech-Software/On line Content	904,938	10,084	-	5,500	920,522
6045	Technology Supplies	-	-	-	10,000	10,000
6060	Non-Capitalized Tech Infrastructure	-	466,000	-	-	466,000
6000's	Materials and Supplies Total	5,230,862	1,134,565	3,239,211	42,600	9,647,238
7000's	Tuition Payments to Joint Ops	2,232,337	-	-	-	2,232,337
8100	Capital Outlay Replacement	136,915	-	1,000,000	-	1,136,915
8110	Technology-Hardware Replace	23,400	-	-	-	23,400
8200	Capital Outlay Additions	65,235	56,595	-	-	121,830
8210	Technology-Hardware Additions	7,500	-	-	-	7,500
8000's	Capital/Equip. Outlay Total	233,050	56,595	1,000,000	-	1,289,645
GRAND TOTAL		\$ 173,800,000	\$ 11,779,900	\$ 7,258,000	\$ 1,250,000	\$ 194,087,900

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

Object Code	Description	Operating	Grants	Child Nutrition	State Operated	Total FTEs
511100	Salary - Administrative	14.70	0.30	1.00	1.00	17.00
511120	Salary - Superintendent	1.00	-	-	-	1.00
511200	Salary - Teacher	951.90	43.10	-	7.50	1,002.50
511220	Salary - Librarian	19.00	-	-	-	19.00
511230	Salary - Guidance Counselor	46.50	-	-	-	46.50
511240	Salary - Supervisor	3.00	1.00	-	-	4.00
511260	Salary - Principal	17.00	-	-	-	17.00
511270	Salary - Assistant Principal	28.00	-	-	-	28.00
511300	Salary - Other Professional	9.00	1.71	1.00	1.00	12.71
511310	Salary - School Nurse	18.38	2.57	-	-	20.95
511320	Salary - Psychologist	8.00	-	-	-	8.00
511340	Salary - Social Worker	7.00	-	-	-	7.00
511390	Salary - Therapist	30.69	4.22	-	-	34.91
511400	Salary - Technical	31.00	1.50	-	-	32.50
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	103.50	2.00	1.00	1.00	107.50
511510	Salary - Teacher Assistant	221.96	38.00	-	-	259.96
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		1,832.63	94.40	67.63	10.50	2,005.16

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.

Fund	FY 2019 Unassigned/ Restricted Fund Balance	FY 2020 Unassigned/ Restricted Fund Balance	FY 2021 Unassigned/ Restricted Fund Balance	FY 2022 Unassigned/ Restricted Fund Balance
Operating - Unassigned	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Child Nutrition Services - Restricted	925,882	631,860	1,896,798	4,717,125
Grand Total	\$ 1,125,882	\$ 831,860	\$ 2,096,798	\$ 4,917,125





FINANCIAL SUMMARIES

Operating Budget

Fiscal Year 2024

FINANCIAL SECTION

Projected Operating Revenue by Source

Revenue Description	2023 Budget	% Total	2024 Budget	% Total	\$ Change	% Change
Local Revenue:						
Appropriations - JCC*	87,253,775	54.4%	94,836,504	54.6%	7,582,729	8.7%
Appropriations - WMSBG*	9,673,142	6.0%	10,513,780	6.0%	840,638	8.7%
Total Local Revenue	96,926,917	60.5%	105,350,284	60.6%	8,423,367	8.7%
State Revenue:						
Sales Tax	15,778,519	9.8%	16,888,986	9.7%	1,110,468	7.0%
Standards of Quality (SOQ)	38,291,752	23.9%	38,124,519	21.9%	(167,233)	-0.4%
Incentive Programs	4,551,661	2.8%	8,523,579	4.9%	3,971,918	87.3%
Categorical Programs	41,336	0.0%	41,500	0.0%	164	0.4%
Lottery Funded Programs	4,067,315	2.5%	4,150,132	2.4%	82,817	2.0%
Total State Revenue	62,730,583	39.1%	67,728,716	39.0%	4,998,134	8.0%
Federal Revenue	110,000	0.1%	110,000	0.1%	-	0.0%
Other Revenue	531,000	0.3%	611,000	0.4%	80,000	15.1%
Grand Total	\$ 160,298,500	100.0%	\$ 173,800,000	100.0%	\$ 13,501,500	8.4%

Projected Operating Expenditures by State Function Categories

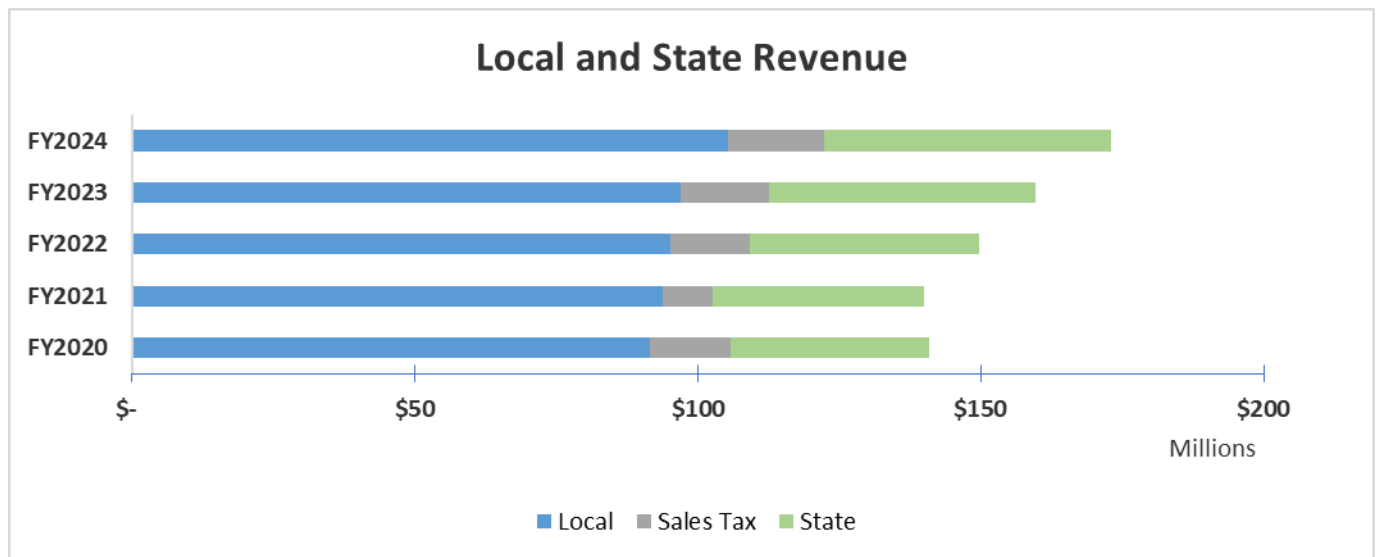
Expenditure Description	2023 Budget	% Total	2024 Budget	% Total	\$ Change	% Change
Instruction	117,952,031	73.6%	128,121,711	73.7%	10,169,680	8.6%
Student Attendance and Health	3,679,584	2.3%	3,967,405	2.3%	287,821	7.8%
Administration	5,402,355	3.4%	5,904,221	3.4%	501,866	9.3%
Pupil Transportation Services	9,592,216	6.0%	10,669,975	6.1%	1,077,759	11.2%
Operation and Maintenance Services	13,506,819	8.4%	14,653,251	8.4%	1,146,432	8.5%
Technology	10,165,495	6.3%	10,483,437	6.0%	317,942	3.1%
Total Operating Expenditures	\$ 160,298,500	100.0%	\$ 173,800,000	100.0%	\$ 13,501,500	8.4%

* Based on the FY23 City-County split of 9.98% for the City and 90.02% for the County as the FY24 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 FY24 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 0.7217).



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.

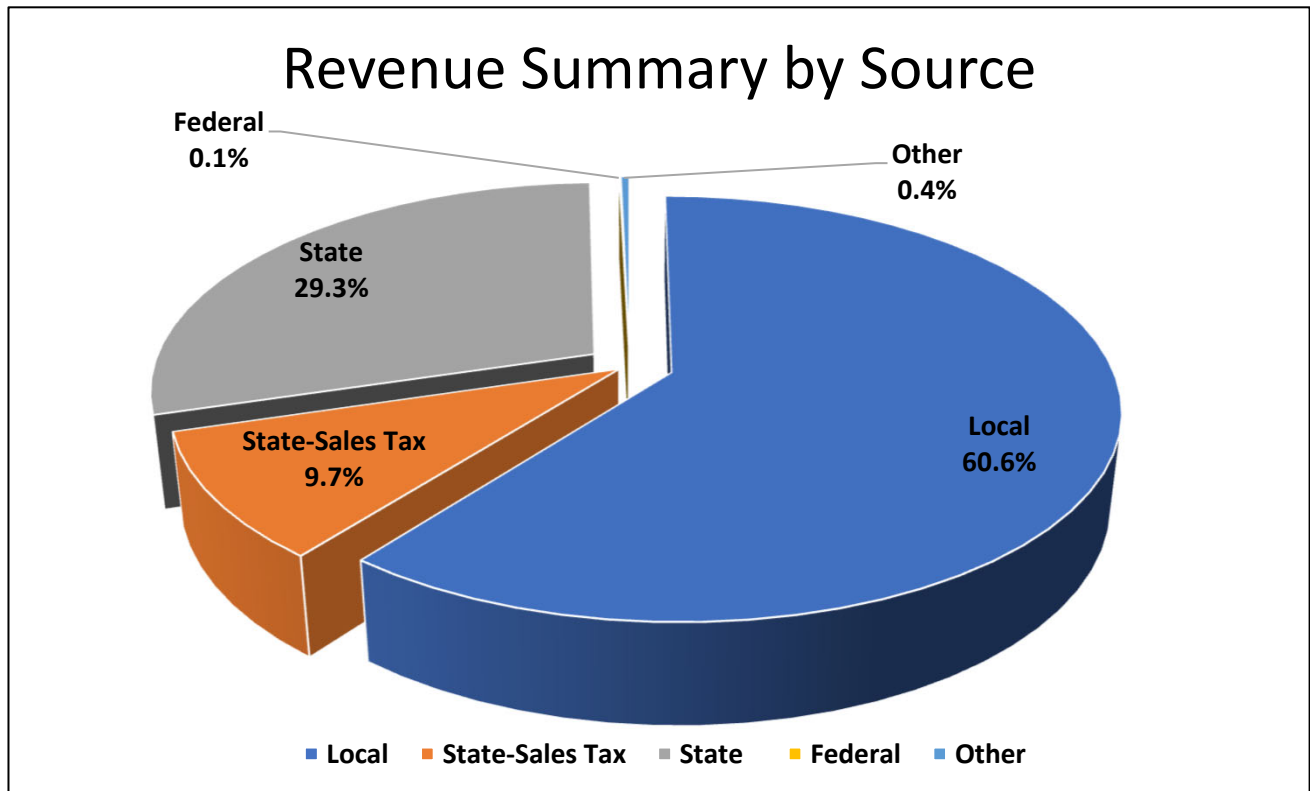
Other Revenue

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	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change
Local Revenue:					
Appropriations - JCC	81,695,556	87,253,775	94,836,504	7,582,729	8.7%
Appropriations - WMSBG	8,746,850	9,673,142	10,513,780	840,638	8.7%
Total Local Revenue	90,442,406	96,926,917	105,350,284	8,423,367	8.7%
State Revenue:					
Sales Tax	18,211,471	15,778,519	16,888,986	1,110,468	7.0%
Standards of Quality (SOQ)	32,933,638	38,291,752	38,124,519	(167,233)	-0.4%
Incentive Programs	2,380,197	4,551,661	8,523,579	3,971,918	87.3%
Categorical Programs	35,275	41,336	41,500	164	0.4%
Lottery Funded Programs	3,460,556	4,067,315	4,150,132	82,817	2.0%
Other State Revenue	146,765	-	-	-	0.0%
Total State Revenue	57,167,902	62,730,583	67,728,716	4,998,134	8.0%
Federal Revenue	119,599	110,000	110,000	-	0.0%
Other Revenue	600,899	531,000	611,000	80,000	15.1%
Grand Total	\$ 148,330,806	\$ 160,298,500	\$ 173,800,000	\$ 13,501,500	8.4%



FINANCIAL SECTION

Projected Revenue Detail
Operating Fund

Object Code	Description	2023		2024 Projected	\$ Change	% Change
		2022 Actual	Amended Budget			
LOCAL REVENUE						
411000	Appropriations - JCC	\$ 81,695,556	\$ 87,253,775	\$ 94,836,504	\$ 7,582,729	8.7%
411000	Appropriations - WMSBG	8,746,850	9,673,142	10,513,780	840,638	8.7%
TOTAL: LOCAL REVENUE*		90,442,406	96,926,917	105,350,284	8,423,367	8.7%

STATE REVENUE

SALES TAX FOR EDUCATION:

424083/85	Sales Tax-JCC	16,427,443	14,196,012	15,371,551	1,175,539	8.3%
424083/85	Sales Tax-WMSBG	1,784,028	1,582,507	1,517,435	(65,071)	-4.1%
TOTAL: STATE - SALES TAX		18,211,471	15,778,519	16,888,986	1,110,468	7.0%

STANDARDS OF QUALITY (SOQ) PROGRAMS:

424021	Basic School Aid-JCC	22,021,540	26,206,591	25,554,933	(651,658)	-2.5%
424032	Textbooks-JCC	476,432	622,162	629,331	7,169	1.2%
424035	Vocational Education-JCC	159,594	159,794	161,635	1,841	1.2%
424026	Gifted Education-JCC	234,958	263,190	266,223	3,033	1.2%
424030	Special Education-JCC	2,939,189	3,106,578	3,142,378	35,800	1.2%
424027	Prevention,Intervention,Remediation-JCC	509,814	592,177	603,755	11,578	2.0%
424041	VRS Retirement-JCC	3,072,184	3,463,764	3,522,696	58,932	1.7%
424039	Social Security-JCC	1,316,650	1,485,142	1,511,764	26,622	1.8%
424050	Group Life-JCC	93,096	103,396	104,587	1,191	1.2%
424081	English as a 2nd Language-JCC	270,603	313,364	392,948	79,584	25.4%
424023	Remedial Summer School-JCC	-	-	50,000	50,000	100.0%
424021	Basic School Aid-WMSBG	1,183,767	1,379,628	1,512,823	133,195	9.7%
424032	Textbooks-WMSBG	26,939	35,073	37,947	2,874	8.2%
424035	Vocational Education-WMSBG	9,274	9,008	9,746	738	8.2%
424026	Gifted Education-WMSBG	13,285	14,572	15,766	1,194	8.2%
424030	Special Education-WMSBG	165,938	172,742	186,895	14,153	8.2%
424027	Prevention,Intervention,Remediation-WMSBG	28,826	33,118	35,831	2,713	8.2%
424041	VRS Retirement-WMSBG	173,458	193,142	209,827	16,685	8.6%
424039	Social Security-WMSBG	74,447	82,927	90,008	7,081	8.5%
424050	Group Life-WMSBG	5,264	5,829	6,306	477	8.2%
424081	English as a 2nd Language-WMSBG	40,114	49,555	74,120	24,565	49.6%
424023	Remedial Summer School-WMSBG	118,266	-	5,000	5,000	100.0%
TOTAL: STATE - SOQ		32,933,638	38,291,752	38,124,519	(167,233)	-0.4%

FINANCIAL SECTION

Projected Revenue Detail
Operating Fund

Object Code	Description	2023		2024 Projected	\$ Change	% Change
		2022 Actual	Amended Budget			
INCENTIVE PROGRAMS:						
424029	Compensation Supplement-JCC	1,470,397	1,544,890	3,546,372	2,001,482	129.6%
424064	At-Risk-JCC	707,818	569,732	645,864	76,132	13.4%
	Supplemental GF Pymt in lieu of Food & Hygiene Tax-JCC	-	876,084	2,164,542	1,288,458	147.1%
	Rebenchmarking Hold Harmless-JCC	-	1,093,614	1,099,524	5,910	0.5%
	BONUS Payment - JCC	-	-	300,609	300,609	100.0%
424108	No Loss Funding-JCC	-	-	-	-	0.0%
424029	Compensation Supplement-WMSBG	83,537	87,239	215,502	128,263	147.0%
424064	At-Risk-WMSBG	39,459	31,590	38,342	6,752	21.4%
	Supplemental GF Pymt in lieu of Food & Hygiene Tax-JCC	-	97,662	241,293	143,631	147.1%
	Rebenchmarking Hold Harmless-WMSBG	-	229,350	229,699	349	0.2%
	Early Reading Specialists Initiative-WMSBG	-	21,500	22,595	1,095	5.1%
	BONUS Payment - WMSBG	-	-	19,237	19,237	100.0%
424108	No Loss Funding-WMSBG	74,386	-	-	-	0.0%
424100	Career Switchers-WMSBG	4,600	-	-	-	0.0%
TOTAL: STATE - INCENTIVE PROGRAMS		2,380,197	4,551,661	8,523,579	3,971,918	87.3%
424052	Special Education Homebound-WMSBG	-	6,336	6,500	164	2.6%
424037	HCD Indirect Cost-WMSBG	35,275	35,000	35,000	-	0.0%
TOTAL: STATE - CATEGORICAL PROGRAMS		35,275	41,336	41,500	164	0.4%
LOTTERY FUNDED PROGRAMS:						
424024	Foster Care-JCC	86,398	90,170	88,961	(1,209)	-1.3%
424064	At-Risk-JCC	-	503,382	452,356	(51,026)	-10.1%
424045	Early Reading Intervention-JCC	290,887	221,578	211,110	(10,468)	-4.7%
424069	K-3 Primary Class Size Reduction-JCC	435,498	542,408	597,007	54,599	10.1%
424093	SOL Algebra Readiness-JCC	70,314	77,992	77,876	(116)	-0.1%
424054	Special Education Regional Programs-JCC	516,862	450,000	500,000	50,000	11.1%
	Infrastructure & Operations PP Fund-JCC	1,801,655	1,869,557	1,922,384	52,827	2.8%
424064	At-Risk-WMSBG	-	27,911	26,854	(1,057)	-3.8%
424045	Early Reading Intervention-WMSBG	18,067	20,799	13,519	(7,280)	-35.0%
424069	K-3 Primary Class Size Reduction-WMSBG	37,226	54,297	55,845	1,548	2.9%
424093	SOL Algebra Readiness-WMSBG	3,649	4,221	4,220	(1)	0.0%
	Career & Technical Education-WMSBG	-	5,000	-	(5,000)	-100.0%
	Infrastructure & Operations PP Fund-WMSBG	200,000	200,000	200,000	-	0.0%
TOTAL: STATE - LOTTERY FUNDED PROGRAMS		3,460,556	4,067,315	4,150,132	82,817	2.0%
OTHER STATE FUNDS:						
424067	National Board Certification Payments-WMSBG	137,500	-	-	-	0.0%
424088	Industry Certifications-WMSBG	7,522	-	-	-	0.0%
424103	Workplace Readiness-WMSBG	1,744	-	-	-	0.0%
TOTAL: STATE - OTHER		146,765	-	-	-	0.0%
TOTAL: STATE REVENUE		57,167,902	62,730,583	67,728,716	4,998,134	8.0%

FINANCIAL SECTION

Projected Revenue Detail
Operating Fund

Object Code	Description	2023		2024 Projected	\$ Change	% Change
		2022 Actual	Amended Budget			
FEDERAL REVENUE:						
480202	Medicaid Reimbursement	6,944	15,000	15,000	-	0.0%
483347	Impact Aid	112,655	95,000	95,000	-	0.0%
TOTAL: FEDERAL REVENUE**		119,599	110,000	110,000	-	0.0%
OTHER REVENUE:						
411020	Interest On Investments	26,118	30,000	30,000	-	0.0%
411030	Rents	36,038	25,000	35,000	10,000	40.0%
411040	Whro Lease Berkeley Tower	58,677	45,000	45,000	-	0.0%
411050	Tuition Day School	11,850	-	-	-	100.0%
411070	Tuition - Summer School	10,892	15,000	15,000	-	0.0%
411080	Special Fees From Students	50,002	85,000	85,000	-	0.0%
411090	Student Athletic Fees	76,190	90,000	90,000	-	0.0%
412030	Sale Of Equipment	1,047	11,000	5,000	(6,000)	-54.5%
412095	Insurance Adjustments	-	1,000	1,000	-	0.0%
413000	Other Funds	56,798	80,000	75,000	(5,000)	-6.3%
413005	Bus Camera Program	123,182	-	80,000	80,000	100.0%
480200	E-Rate	150,105	149,000	150,000	1,000	0.7%
TOTAL: OTHER REVENUE		600,899	531,000	611,000	80,000	15.1%
GRAND TOTAL		\$ 148,330,806	\$ 160,298,500	\$ 173,800,000	\$ 13,501,500	8.4%

Locality	Estimated Required
	Local Match
James City County	\$ 52,797,137
Williamsburg	\$ 7,900,747

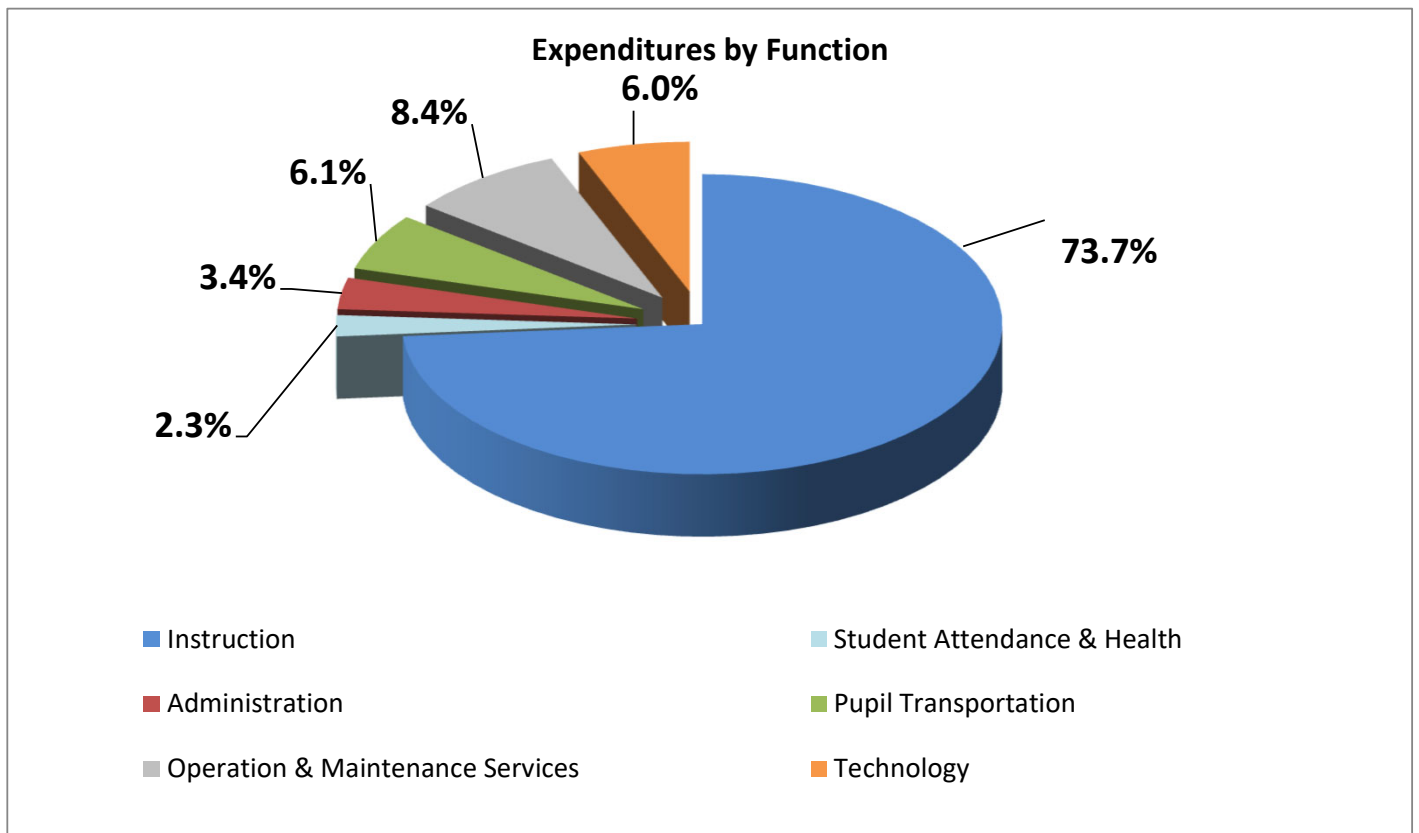
*Based on the FY23 City-County split of 9.98% for the City and 90.02% for the County.

**Other Federal revenue included in the grants fund

Projected Operating Expenditures by State Function Categories

Expenditure Description	2023 Budget	% Total	2024 Budget	% Total	\$ Change	% Change
Instruction	117,952,031	73.6%	128,121,711	73.7%	10,169,680	8.6%
Student Attendance and Health	3,679,584	2.3%	3,967,405	2.3%	287,821	7.8%
Administration	5,402,355	3.4%	5,904,221	3.4%	501,866	9.3%
Pupil Transportation Services	9,592,216	6.0%	10,669,975	6.1%	1,077,759	11.2%
Operation and Maintenance Services	13,506,819	8.4%	14,653,251	8.4%	1,146,432	8.5%
Technology	10,165,495	6.3%	10,483,437	6.0%	317,942	3.1%
Total Operating Expenditures	\$ 160,298,500	100.0%	\$ 173,800,000	100.0%	\$ 13,501,500	8.4%

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



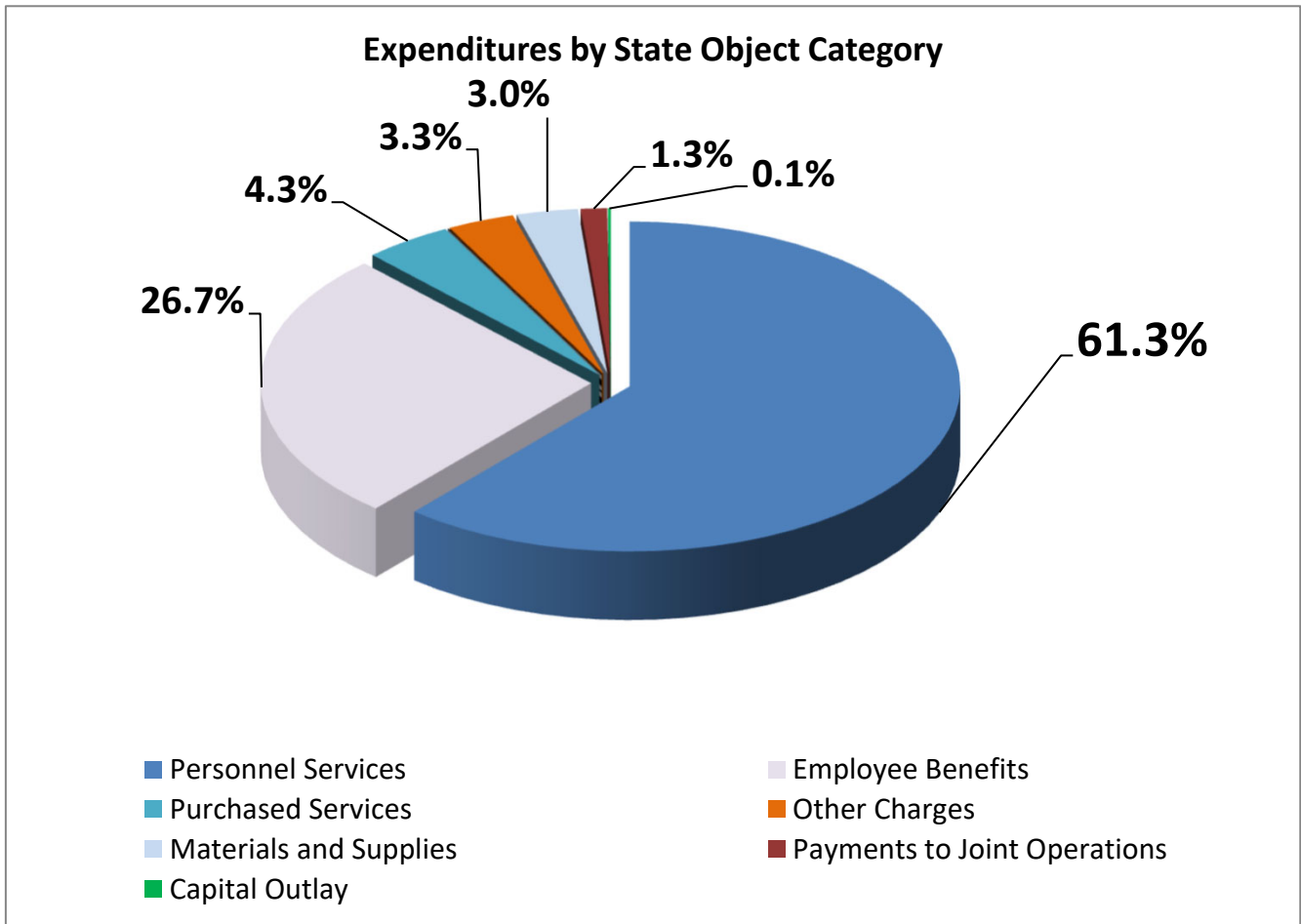
FINANCIAL SECTION

Operating Summary by Function

Function	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1100	Instruction (Regular)	776.00	792.00	\$ 62,578,696	\$ 69,020,506	\$ 74,729,492	\$ 5,708,986	8.3%
1200	Instruction - Special Education	240.50	243.50	15,405,693	17,120,350	19,088,640	1,968,290	11.5%
1210	Guidance Services	53.50	56.50	4,055,468	4,727,201	5,257,567	530,366	11.2%
1220	School Social Worker Services	7.00	7.00	543,292	649,301	693,630	44,329	6.8%
1230	Homebound Instruction	-	-	25,798	86,120	86,120	-	0.0%
1300	Instruction - Career & Technical	17.67	17.67	2,154,883	2,242,713	2,476,969	234,256	10.4%
1310	Instructional Improvement	30.10	32.10	4,164,420	4,714,077	5,403,160	689,083	14.6%
1320	Media Services	35.00	35.00	2,555,699	2,669,872	2,792,103	122,231	4.6%
1400	Instruction - Gifted & Talented	15.00	15.00	1,373,640	1,448,462	1,403,076	(45,386)	-3.1%
1410	Office of the Principal	92.50	92.50	7,667,936	8,540,925	9,143,176	602,251	7.1%
1500	Instruction - Athletics	3.00	3.00	1,160,049	1,271,336	1,333,406	62,070	4.9%
1600	Instruction - Summer School	-	-	122,343	271,543	273,953	2,410	0.9%
1700	Instruction - Adult Education	2.00	2.00	170,210	178,549	192,290	13,741	7.7%
1800	Instruction - Preschool	72.29	72.29	4,444,415	5,011,076	5,248,129	237,053	4.7%
1000's	Instruction Function Total	1,344.56	1,368.56	\$ 106,422,542	\$ 117,952,031	\$ 128,121,711	\$ 10,169,680	8.6%
2110	School Board Services	-	-	267,121	407,798	365,109	(42,689)	-10.5%
2120	Executive Services	6.00	6.00	939,982	907,369	1,042,577	135,208	14.9%
2140	Personnel Services	10.50	12.00	1,225,216	1,334,179	1,393,312	59,133	4.4%
2160	Fiscal Services	8.00	8.00	908,846	975,390	1,109,894	134,504	13.8%
2170	Purchasing Services	-	-	40,000	41,000	41,000	-	0.0%
2180	Reprographic Services	-	-	7,450	13,848	15,513	1,665	12.0%
2100's	Administration Function Total	24.50	26.00	\$ 3,388,614	\$ 3,679,584	\$ 3,967,405	\$ 287,821	7.8%
2220	Health Services	32.38	32.38	2,789,276	2,975,791	3,241,025	106,729	3.7%
2230	Psychological Services	7.00	8.00	524,594	681,924	847,622	165,698	24.3%
2240	Speech & Audiology Services	17.69	17.69	1,396,891	1,744,640	1,815,574	70,934	4.1%
2200's	Attend. and Health Function Total	57.07	58.07	\$ 4,710,761	\$ 5,402,355	\$ 5,904,221	\$ 501,866	9.3%
3100	Transportation-Mgt & Direction	11.00	11.00	928,956	1,020,831	1,173,975	153,144	15.0%
3200	Vehicle Operation	129.00	129.00	5,834,143	6,031,201	7,300,569	1,269,368	21.0%
3300	Transportation - Monitoring Svcs	47.00	47.00	908,544	1,126,912	1,240,906	113,994	10.1%
3400	Vehicle Maintenance	7.00	7.00	807,657	913,352	954,525	41,173	4.5%
3500	School Buses - Reg Purchases	-	-	294,673	499,920	-	(499,920)	-100.0%
3000's	Transportation Function Total	194.00	194.00	\$ 8,773,972	\$ 9,592,216	\$ 10,669,975	\$ 1,077,759	11.2%
4100	Oper. & Maint.-Mgt & Direction	4.00	4.00	376,079	394,687	427,540	32,853	8.3%
4200	Oper. & Maint.-Building Svcs.	112.00	112.00	11,572,860	11,686,995	12,605,941	918,946	7.9%
4300	Grounds Services	1.00	1.00	318,216	343,880	349,589	5,709	1.7%
4600	Security Services	13.00	14.00	1,215,085	959,257	1,148,181	188,924	19.7%
6600	Mobile Classrooms	-	-	405,124	122,000	122,000	-	0.0%
4/6/7000's	OPS and Maint. Function Total	130.00	131.00	\$ 13,887,364	\$ 13,506,819	\$ 14,653,251	\$ 1,146,432	8.5%
8100	Tech Classroom Instruction	23.00	23.00	5,642,697	4,285,123	4,413,764	128,641	3.0%
8200	Tech Instructional Support	2.00	2.00	1,074,055	1,017,411	1,149,501	132,090	13.0%
8300	Technology Administration	30.00	30.00	4,003,264	4,452,961	4,510,172	57,211	1.3%
8600	Tech Operations & Maintenance	-	-	387,702	410,000	410,000	-	0.0%
8000's	Technology Function Total	55.00	55.00	\$ 11,107,718	\$ 10,165,495	\$ 10,483,437	\$ 317,942	3.1%
GRAND TOTAL		1,805.13	1,832.63	\$ 148,290,970	\$ 160,298,500	\$ 173,800,000	\$ 13,501,500	8.4%

Projected Operating Expenditures by State Object Category

Description	FY2023 Budget	% Total	FY2024 Budget	% Total	Change (\$)	Change (%)
Personnel Services	\$ 97,275,358	60.7%	\$ 106,515,742	61.3%	\$ 9,240,384	9.5%
Employee Benefits	42,788,835	26.7%	46,333,741	26.7%	3,544,906	8.3%
Purchased Services	7,148,034	4.5%	7,537,244	4.3%	389,210	5.4%
Internal Services	4,400	0.0%	5,600	0.0%	1,200	27.3%
Other Charges	5,309,822	3.3%	5,711,424	3.3%	401,602	7.6%
Materials and Supplies	4,994,851	3.1%	5,230,862	3.0%	236,011	4.7%
Payments to Joint Operations	2,066,180	1.3%	2,232,337	1.3%	166,157	8.0%
Capital Outlay	711,020	0.4%	233,050	0.1%	(477,970)	-67.2%
Total	\$ 160,298,500	100.0%	\$ 173,800,000	100.0%	\$ 13,501,500	8.4%



FINANCIAL SECTION

Operating Summary by State Object

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1110	Administrative Salary & Wages	15.70	14.70	\$ 1,897,705	\$ 2,091,153	\$ 2,139,730	\$ 48,577	2.3%
1112	Superintendent Salaries & Wages	1.00	1.00	228,800	244,816	264,401	19,585	8.0%
1120	Instructional Salaries & Wages	930.90	951.90	50,817,795	57,292,162	61,602,685	4,310,523	7.5%
1122	Librarian Salaries & Wages	19.00	19.00	1,111,377	1,241,864	1,336,119	94,255	7.6%
1123	Counselor Salaries & Wages	43.50	46.50	2,289,360	2,744,164	3,053,018	308,854	11.3%
1124	Supervisor Salaries & Wages	3.00	3.00	286,725	310,796	316,478	5,682	1.8%
1126	Principal Salaries & Wages	17.00	17.00	1,637,100	1,760,916	1,866,941	106,025	6.0%
1127	Asst Principal Salary & Wages	28.00	28.00	1,816,640	2,228,351	2,385,722	157,371	7.1%
1130	Other Prof. Salaries & Wages	45.69	46.69	2,590,828	3,226,096	3,632,455	406,359	12.6%
1131	School Nurse Salaries & Wages	18.38	18.38	961,808	1,041,342	1,092,874	51,532	4.9%
1132	Psychologist Salaries & Wages	7.00	8.00	364,814	480,351	601,654	121,303	25.3%
1140	Technical Salaries & Wages	46.00	47.00	2,636,095	2,921,772	3,275,564	353,792	12.1%
1141	Tech Support Salaries & Wages	1.00	1.00	59,374	63,518	68,605	5,087	8.0%
1142	Security Guard Salaries & Wages	13.00	13.00	489,313	506,921	534,863	27,942	5.5%
1150	Clerical Salaries & Wages	102.00	103.50	3,611,883	3,958,161	4,284,015	325,854	8.2%
1151	Instr Aides Salaries & Wages	221.96	221.96	4,236,055	4,915,277	5,232,609	317,332	6.5%
1160	Trades Salaries & Wages	27.00	27.00	1,437,788	1,647,100	1,717,983	70,883	4.3%
1170	Bus Driver Salaries & Wages	129.00	129.00	1,890,037	2,648,131	3,088,131	440,000	16.6%
1175	Bus Aide Salaries & Wages	47.00	47.00	513,895	652,744	746,747	94,003	14.4%
1180	Laborer Salaries & Wages	-	-	7,261	2,000	2,000	-	0.0%
1190	Service Salaries & Wages	89.00	89.00	2,572,647	3,038,633	3,358,090	319,457	10.5%
1520	Substitute Salaries & Wages	-	-	1,400,486	1,800,500	2,501,000	700,500	38.9%
1620	Supplemental Salaries & Wages	-	-	852,433	748,325	1,092,107	343,782	45.9%
1650	National Board Teacher Supplement	-	-	289,386	140,000	130,000	(10,000)	-7.1%
1660	Bonus	-	-	1,783,598	393,500	946,936	553,436	140.6%
1700	Stipends	-	-	1,065,200	1,176,765	1,245,015	68,250	5.8%
1000's	Personnel Services (Wages) Total	1,805.13	1,832.63	86,848,404	97,275,358	106,515,742	9,240,384	9.5%
2100	FICA Benefits	-	-	6,291,153	7,456,610	8,151,857	695,247	9.3%
2210	VRS Benefits Plan 1 & 2	-	-	8,412,717	10,279,249	10,016,207	(263,042)	-2.6%
2220	VRS Benefits Hybrid	-	-	4,081,010	4,062,297	5,531,146	1,468,849	36.2%
2300	HMP Benefits	-	-	16,442,148	17,868,426	19,296,781	1,428,355	8.0%
2400	Group Life Insurance	-	-	1,067,439	1,242,636	1,337,474	94,838	7.6%
2510	Disability Insurance	-	-	133,531	133,656	180,116	46,460	34.8%
2600	Unemployment Insurance	-	-	11,441	30,000	30,000	-	0.0%
2700	Worker's Compensation	-	-	331,439	500,451	536,691	36,240	7.2%
2750	Retiree Health Care Credit	-	-	904,837	1,064,010	1,140,969	76,959	7.2%
2800	Other Benefits	-	-	368,595	151,500	112,500	(39,000)	-25.7%
2000's	Fringe Benefits Total	-	-	38,044,311	42,788,835	46,333,741	3,544,906	8.3%
1/2000's	Wages & Fringe Benefits Total	1,805.13	1,832.63	124,892,715	140,064,193	152,849,483	12,785,290	9.1%
3000	Purchased Services	-	-	7,875,688	6,706,034	6,845,244	139,210	2.1%
3430	Transportation Services by Contract	-	-	864,820	-	250,000	250,000	100.0%
3810	Tuition Paid-Oth Div In-State	-	-	5,475	20,000	20,000	-	0.0%
3830	Tuition Paid-Private Schools	-	-	322,866	422,000	422,000	-	0.0%
3000's	Purchased Services Total	-	-	9,068,849	7,148,034	7,537,244	389,210	5.4%
4000's	Internal Services Total	-	-	5,074	4,400	5,600	1,200	27.3%

FINANCIAL SECTION

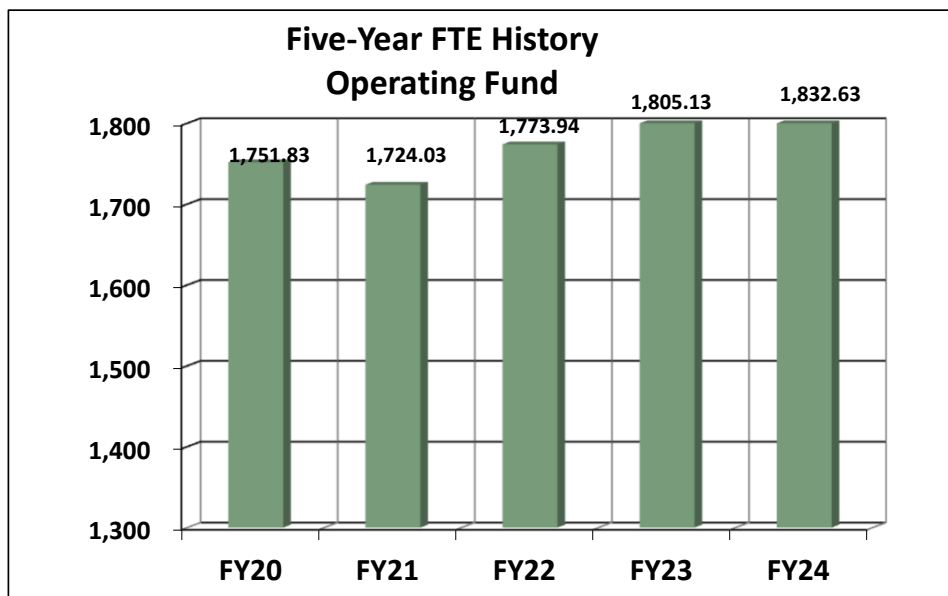
Operating Summary by State Object

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
5001	Telecommunications	-	-	338,559	380,000	380,000	-	0.0%
5101	Electricity	-	-	2,543,397	2,499,000	2,709,600	210,600	8.4%
5102	Heating Fuel	-	-	335,453	369,600	443,600	74,000	20.0%
5103	Water/Sewer	-	-	291,292	303,800	319,200	15,400	5.1%
5104	Refuse Removal	-	-	116,473	117,000	130,000	13,000	11.1%
5200	Communications	-	-	51,868	51,150	55,950	4,800	9.4%
5300	Insurance	-	-	302,006	326,710	351,470	24,760	7.6%
5400	Leases and Rentals	-	-	394,586	483,105	504,730	21,625	4.5%
5500	Travel	-	-	90,481	236,498	230,953	(5,545)	-2.3%
5800	Miscellaneous	-	-	71,254	47,035	54,965	7,930	16.9%
5801	Dues & Memberships	-	-	68,058	135,676	144,433	8,757	6.5%
5804	Graduation Expenditures	-	-	76,654	61,500	79,000	17,500	28.5%
5805	Staff Development	-	-	132,604	140,498	154,523	14,025	10.0%
5806	Testing Services	-	-	131,619	158,250	153,000	(5,250)	-3.3%
5000's	Other Charges Total	-	-	4,944,303	5,309,822	5,711,424	401,602	7.6%
6000	Materials and Supplies	-	-	1,928,185	1,597,814	1,613,163	15,349	1.0%
6008	Vehicle/Powered Equip Fuels	-	-	896,345	995,000	1,095,000	100,000	10.1%
6009	Vehicle/Powered Equip Supplies	-	-	414,363	462,000	462,000	-	0.0%
6020	Textbooks and Workbooks	-	-	561,889	204,850	191,350	(13,500)	-6.6%
6030	Instructional Materials	-	-	1,370,932	917,424	964,411	46,987	5.1%
6040	Tech-Software/On line Content	-	-	531,233	817,763	904,938	87,175	10.7%
6000's	Materials and Supplies Total	-	-	5,702,946	4,994,851	5,230,862	236,011	4.7%
7000's	Tuition Payments to Joint Ops	-	-	1,814,305	2,066,180	2,232,337	166,157	8.0%
8100	Capital Outlay Replacement	-	-	688,376	643,720	136,915	(506,805)	-78.7%
8110	Technology-Hardware Replace	-	-	699,734	19,900	23,400	3,500	17.6%
8200	Capital Outlay Additions	-	-	456,590	38,900	65,235	26,335	67.7%
8210	Technology-Hardware Additions	-	-	18,077	8,500	7,500	(1,000)	-11.8%
8000's	Capital/Equip. Outlay Total	-	-	1,862,777	711,020	233,050	(477,970)	-67.2%
GRAND TOTAL		1,805.13	1,832.63	\$ 148,290,970	\$ 160,298,500	\$ 173,800,000	\$ 13,501,500	8.4%

FINANCIAL SECTION

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

Object Code	Description	FY20	FY21	FY22	FY23	FY24
511100	Salary - Administrative	15.00	14.70	15.70	15.70	14.70
511120	Salary - Superintendent	1.00	1.00	1.00	1.00	1.00
511200	Salary - Teacher	901.40	892.40	917.90	930.90	951.90
511220	Salary - Librarian	19.00	19.00	19.00	19.00	19.00
511230	Salary - Guidance Counselor	35.00	35.50	39.50	43.50	46.50
511240	Salary - Supervisor	4.00	3.00	3.00	3.00	3.00
511260	Salary - Principal	16.00	17.00	17.00	17.00	17.00
511270	Salary - Assistant Principal	23.00	23.00	24.00	28.00	28.00
511300	Salary - Other Professional	6.00	6.00	7.00	8.00	9.00
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	8.00
511340	Salary - Social Worker	7.00	7.00	7.00	7.00	7.00
511390	Salary - Therapist	30.69	30.69	30.69	30.69	30.69
511400	Salary - Technical	28.00	27.00	30.00	30.00	31.00
511410	Salary - Technical Support	1.00	1.00	1.00	1.00	1.00
511420	Salary - Security Guard	11.00	11.00	13.00	13.00	13.00
511430	Salary - Other Technical	9.50	15.00	16.00	16.00	16.00
511500	Salary - Clerical	104.00	101.00	101.50	102.00	103.50
511510	Salary - Teacher Assistant	217.96	211.96	213.96	221.96	221.96
511600	Salary - Trades	19.00	19.00	19.00	20.00	20.00
511650	Salary - Mechanic	7.00	6.00	6.00	6.00	6.00
511660	Salary - Grounds worker	2.00	1.00	1.00	1.00	1.00
511700	Salary - Bus Driver	133.66	121.16	129.00	129.00	129.00
511750	Salary - Transit Aide	46.93	46.93	47.00	47.00	47.00
511910	Salary - Custodian	88.31	88.31	89.31	89.00	89.00
Grand Total		1,751.83	1,724.03	1,773.94	1,805.13	1,832.63





FINANCIAL SUMMARIES
Cost Center Detail

Fiscal Year 2024

FINANCIAL SECTION

Operating Summary by Cost Center

Cost Center	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
000	PreK-12 School Division	8.00	5.00	\$ 2,640,710	\$ 4,942,884	\$ 6,135,369	\$ 1,192,485	24.1%
100	Preschool	73.29	73.29	4,421,159	4,982,551	5,219,604	237,053	4.8%
200	Clara Byrd Baker Elementary	61.72	64.22	4,462,605	4,791,428	5,250,721	459,293	9.6%
205	DJ Montague Elementary	61.22	62.22	4,325,079	4,687,437	4,857,443	170,006	3.6%
210	J Blaine Blayton Elementary	56.42	57.42	4,229,566	4,431,624	4,822,513	390,889	8.8%
215	James River Elementary	67.72	68.72	4,725,110	4,994,631	5,509,081	514,450	10.3%
220	Matoaka Elementary	73.72	75.72	5,570,607	6,074,884	6,299,261	224,377	3.7%
225	Matthew Whaley Elementary	57.72	61.22	4,241,499	4,661,084	4,988,001	326,917	7.0%
230	Norge Elementary	65.23	67.23	4,919,035	5,247,157	5,737,259	490,102	9.3%
235	Laurel Lane Elementary	56.73	58.73	3,939,321	4,358,007	4,798,653	440,646	10.1%
240	Stonehouse Elementary	77.02	79.02	5,756,386	6,641,963	6,937,052	295,089	4.4%
300	Berkeley Middle	74.17	75.17	5,583,300	6,210,835	6,743,594	532,759	8.6%
303	James Blair Middle	63.25	64.25	4,616,139	5,086,305	5,218,732	132,427	2.6%
305	Lois Hornsby Middle	85.75	86.75	6,366,597	7,093,155	7,380,473	287,318	4.1%
310	Toano Middle	71.00	72.00	5,549,003	5,871,904	6,235,717	363,813	6.2%
400	Jamestown High	106.00	106.00	9,573,741	10,135,301	11,033,750	898,449	8.9%
405	Lafayette High	112.00	114.00	9,450,001	9,936,996	11,184,146	1,247,150	12.6%
410	Warhill High	123.00	125.00	9,775,472	10,400,434	11,618,548	1,218,114	11.7%
500	Student Services	23.50	25.50	2,232,181	2,507,878	2,809,809	301,931	12.0%
505	Media/Technology Services	14.00	14.00	2,326,146	2,361,304	2,564,900	203,596	8.6%
510	Vocational Education	2.00	3.00	698,425	820,930	1,024,324	203,394	24.8%
515	Gifted & Talented	1.00	1.00	363,787	418,497	460,073	41,576	9.9%
520	Special Education Services	46.19	59.19	5,136,600	6,157,252	7,863,683	1,706,431	27.7%
525	Health/Homebound Services	32.38	19.38	2,812,816	3,045,224	1,990,288	(1,054,936)	-34.6%
530	Curriculum & Instruction	12.10	12.10	2,734,134	2,277,708	2,470,641	192,933	8.5%
535	Executive Services	3.00	3.00	755,548	783,741	831,560	47,819	6.1%
540	Communications Services	5.50	5.50	711,776	839,389	869,944	30,555	3.6%
542	Organizational Development	-	-	-	-	94,828	94,828	100.0%
543	Chief of Operations	2.00	3.00	355,553	372,781	541,335	168,554	45.2%
545	School Leadership - Elementary	6.00	6.00	756,445	963,789	1,053,314	89,525	9.3%
550	School Leadership - Secondary	3.00	3.00	539,164	763,617	825,075	61,458	8.0%
555	Human Resources	10.50	12.00	1,308,887	1,437,627	1,499,260	61,633	4.3%
560	Finance/Business Services	8.00	8.00	1,128,938	1,216,290	1,357,091	140,801	11.6%
565	Technology Services	31.00	31.00	7,158,075	6,757,773	6,925,931	168,158	2.5%
570	Transportation Services	194.00	194.00	8,395,139	9,504,758	10,577,182	1,072,424	11.3%
575	Operations	117.00	117.00	9,515,781	9,521,362	10,070,845	549,483	5.8%
999	Year End Spending Plan	-	-	1,216,246	-	-	-	0.0%
TOTAL		1,805.13	1,832.63	\$ 148,290,970	\$ 160,298,500	\$ 173,800,000	\$ 13,501,500	8.4%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	8.00	5.00	\$ 11,832	\$ 485,000	\$ 295,000	\$ (190,000)	-39.2%
1520	Substitute Salaries & Wages	-	-	698,406	1,244,000	1,744,000	500,000	40.2%
1620	Supplemental Salaries & Wages	-	-	29,170	218,000	338,000	120,000	55.0%
1660	Bonus	-	-	-	393,500	928,936	535,436	136.1%
1700	Stipends	-	-	1,065,200	1,176,765	1,245,015	68,250	5.8%
2100	FICA Benefits	-	-	137,896	238,972	351,532	112,560	47.1%
2210	VRS Benefits	-	-	-	71,466	61,550	(9,916)	-13.9%
2300	HMP Benefits	-	-	29,123	114,300	114,300	-	0.0%
2400	Group Life Insurance	-	-	-	5,896	3,350	(2,546)	-43.2%
2600	Unemployment Insurance	-	-	11,441	30,000	30,000	-	0.0%
2700	Worker's Compensation	-	-	331,439	500,451	536,691	36,240	7.2%
2750	Retiree Health Care Credit	-	-	-	5,324	3,025	(2,299)	-43.2%
2800	Other Benefits	-	-	15,967	112,500	112,500	-	0.0%
3000	Purchased Services	-	-	8,230	20,000	20,000	-	0.0%
5300	Insurance	-	-	302,006	326,710	351,470	24,760	7.6%
Cost Center 000 Total		8.00	5.00	\$ 2,640,710	\$ 4,942,884	\$ 6,135,369	\$ 1,192,485	24.1%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	36.00	36.00	\$ 1,979,690	\$ 2,249,750	\$ 2,395,983	\$ 146,233	6.5%
1126	Principal Salaries & Wages	1.00	1.00	84,584	90,505	97,745	7,240	8.0%
1127	Asst Principal Salary & Wages	1.00	1.00	67,500	72,225	78,003	5,778	8.0%
1150	Clerical Salaries & Wages	2.00	2.00	99,445	106,606	115,104	8,498	8.0%
1151	Instr Aides Salaries & Wages	33.29	33.29	562,357	692,258	762,537	70,279	10.2%
1620	Supplemental Salaries & Wages	-	-	67,968	50,000	68,000	18,000	36.0%
1650	National Board Teacher Bonus	-	-	20,000	15,000	15,000	-	0.0%
1660	Bonus	-	-	77,250	-	-	-	0.0%
2100	FICA Benefits	-	-	210,812	250,641	270,226	19,585	7.8%
2210	VRS Benefits Plan 1 & 2	-	-	352,110	435,135	435,582	447	0.1%
2220	VRS Benefits Hybrid	-	-	91,787	98,507	137,620	39,113	39.7%
2300	HMP Benefits	-	-	679,439	766,755	664,461	(102,294)	-13.3%
2400	Group Life Insurance	-	-	35,517	43,026	46,215	3,189	7.4%
2510	Disability Insurance Hybrid	-	-	2,407	2,786	3,892	1,106	39.7%
2750	Retiree Health Care Credit	-	-	31,832	38,852	41,731	2,879	7.4%
2800	Other Benefits	-	-	(395)	-	-	-	0.0%
3000	Purchased Services	-	-	450	1,500	1,500	-	0.0%
5200	Communications	-	-	382	650	650	-	0.0%
5400	Leases and Rentals	-	-	2,686	2,705	2,705	-	0.0%
5500	Travel	-	-	918	2,500	3,000	500	20.0%
5801	Dues & Memberships	-	-	69	150	150	-	0.0%
5805	Staff Development	-	-	1,840	5,000	7,000	2,000	40.0%
6000	Materials and Supplies	-	-	14,131	19,500	20,500	1,000	5.1%
6020	Textbooks and Workbooks	-	-	456	2,500	3,000	500	20.0%
6030	Instructional Materials	-	-	24,106	25,000	28,000	3,000	12.0%
6040	Tech-Software/On line Content	-	-	3,483	4,000	4,000	-	0.0%
8100	Capital Outlay Replacement	-	-	2,759	1,000	1,000	-	0.0%
8110	Technology-Hardware Replacement	-	-	2,897	3,000	3,000	-	0.0%
8200	Capital Outlay Additions	-	-	4,677	3,000	13,000	10,000	333.3%
Cost Center 100 Total		73.29	73.29	\$ 4,421,159	\$ 4,982,551	\$ 5,219,604	\$ 237,053	4.8%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	38.72	40.72	\$ 2,243,410	\$ 2,403,163	\$ 2,583,337	\$ 180,174	7.5%
1122	Librarian Salaries & Wages	1.00	1.00	42,622	59,811	75,054	15,243	25.5%
1123	Counselor Salaries & Wages	1.50	2.00	75,484	107,248	114,230	6,982	6.5%
1126	Principal Salaries & Wages	1.00	1.00	90,388	96,715	104,452	7,737	8.0%
1127	Asst Principal Salary & Wages	1.00	1.00	71,073	75,313	81,232	5,919	7.9%
1150	Clerical Salaries & Wages	3.50	3.50	105,692	115,568	128,350	12,782	11.1%
1151	Instr Aides Salaries & Wages	15.00	15.00	249,893	274,573	300,262	25,689	9.4%
1650	National Board Teacher Bonus	-	-	25,000	15,000	15,000	-	0.0%
1660	Bonus	-	-	59,500	-	-	-	0.0%
2100	FICA Benefits	-	-	211,617	244,601	260,249	15,648	6.4%
2210	VRS Benefits Plan 1 & 2	-	-	340,534	404,817	402,302	(2,515)	-0.6%
2210	VRS Benefits Hybrid	-	-	125,255	123,427	160,504	37,077	30.0%
2300	HMP Benefits	-	-	565,337	610,699	737,448	126,749	20.8%
2400	Group Life Insurance	-	-	37,704	42,636	45,378	2,742	6.4%
2510	Disability Insurance Hybrid	-	-	3,542	3,490	4,539	1,049	30.1%
2750	Retiree Health Care Credit	-	-	33,911	38,499	40,973	2,474	6.4%
2800	Other Benefits	-	-	5,482	-	-	-	0.0%
3000	Purchased Services	-	-	176	500	500	-	0.0%
5101	Electricity	-	-	97,964	87,000	108,000	21,000	24.1%
5102	Heating Fuel	-	-	4,037	4,000	4,100	100	2.5%
5103	Water/Sewer Services	-	-	17,450	21,000	18,000	(3,000)	-14.3%
5200	Communications	-	-	58	-	-	-	0.0%
5400	Leases and Rentals	-	-	11,229	11,393	11,393	-	0.0%
5500	Travel	-	-	29	-	-	-	0.0%
5801	Dues & Memberships	-	-	-	200	200	-	0.0%
5805	Staff Development	-	-	853	-	-	-	0.0%
6000	Materials and Supplies	-	-	18,708	22,275	24,718	2,443	11.0%
6030	Instructional Materials	-	-	25,657	27,500	28,500	1,000	3.6%
8100	Capital Outlay Replacement	-	-	-	2,000	2,000	-	0.0%
Cost Center 200 Total		61.72	64.22	\$ 4,462,605	\$ 4,791,428	\$ 5,250,721	\$ 459,293	9.6%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	39.72	40.72	\$ 2,209,804	\$ 2,439,101	\$ 2,519,468	\$ 80,367	3.3%
1122	Librarian Salaries & Wages	1.00	1.00	53,489	57,233	61,812	4,579	8.0%
1123	Counselor Salaries & Wages	2.00	2.00	49,004	104,868	113,258	8,390	8.0%
1126	Principal Salaries & Wages	1.00	1.00	87,500	93,625	101,115	7,490	8.0%
1127	Asst Principal Salary & Wages	1.00	1.00	72,000	77,040	83,203	6,163	8.0%
1150	Clerical Salaries & Wages	3.50	3.50	101,730	111,228	117,255	6,027	5.4%
1151	Instr Aides Salaries & Wages	13.00	13.00	204,357	220,809	210,163	(10,646)	-4.8%
1620	Supplemental Salaries & Wages	-	-	-	600	600	-	0.0%
1650	National Board Teacher Bonus	-	-	10,000	5,000	5,000	-	0.0%
1660	Bonus	-	-	59,500	-	-	-	0.0%
2100	FICA Benefits	-	-	205,566	237,877	245,710	7,833	3.3%
2210	VRS Benefits Plan 1 & 2	-	-	314,295	357,420	331,862	(25,558)	-7.2%
2220	VRS Benefits Hybrid	-	-	151,690	157,148	200,769	43,621	27.8%
2300	HMP Benefits	-	-	551,976	582,727	592,025	9,298	1.6%
2400	Group Life Insurance	-	-	37,362	41,580	42,944	1,364	3.3%
2510	Disability Insurance Hybrid	-	-	4,290	4,443	5,678	1,235	27.8%
2750	Retiree Health Care Credit	-	-	33,600	37,549	38,777	1,228	3.3%
2800	Other Benefits	-	-	3,887	-	-	-	0.0%
3000	Purchased Services	-	-	1,731	300	900	600	200.0%
5101	Electricity	-	-	78,470	75,000	103,000	28,000	37.3%
5102	Heating Fuel	-	-	2,211	2,300	2,600	300	13.0%
5103	Water/Sewer Services	-	-	12,666	13,500	13,500	-	0.0%
5200	Communications	-	-	326	350	500	150	42.9%
5400	Leases and Rentals	-	-	13,200	13,200	13,200	-	0.0%
5500	Travel	-	-	75	380	100	(280)	-73.7%
5805	Staff Development	-	-	370	-	300	300	100.0%
6000	Materials and Supplies	-	-	24,940	36,460	31,704	(4,756)	-13.0%
6030	Instructional Materials	-	-	26,128	10,199	18,500	8,301	81.4%
8100	Capital Outlay Replacement	-	-	14,913	7,500	3,500	(4,000)	-53.3%
Cost Center 205 Total		61.22	62.22	\$ 4,325,079	\$ 4,687,437	\$ 4,857,443	\$ 170,006	3.6%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	36.92	37.92	\$ 2,001,113	\$ 2,129,593	\$ 2,308,563	\$ 178,970	8.4%
1122	Librarian Salaries & Wages	1.00	1.00	71,593	76,605	82,733	6,128	8.0%
1123	Counselor Salaries & Wages	2.00	2.00	101,100	108,177	116,832	8,655	8.0%
1126	Principal Salaries & Wages	1.00	1.00	86,248	92,549	99,846	7,297	7.9%
1127	Asst Principal Salary & Wages	1.00	1.00	67,938	73,830	73,440	(390)	-0.5%
1150	Clerical Salaries & Wages	3.50	3.50	93,245	112,017	120,224	8,207	7.3%
1151	Instr Aides Salaries & Wages	11.00	11.00	205,072	233,448	274,341	40,893	17.5%
1620	Supplemental Salaries & Wages	-	-	1,491	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	7,500	2,500	2,500	-	0.0%
1660	Bonus	-	-	59,500	-	-	-	0.0%
2100	FICA Benefits	-	-	191,999	220,221	235,503	15,282	6.9%
2210	VRS Benefits Plan 1 & 2	-	-	256,088	301,573	226,439	(75,134)	-24.9%
2220	VRS Benefits Hybrid	-	-	177,599	175,846	284,787	108,941	62.0%
2300	HMP Benefits	-	-	607,531	612,187	681,923	69,736	11.4%
2400	Group Life Insurance	-	-	35,141	38,543	41,219	2,676	6.9%
2510	Disability Insurance Hybrid	-	-	5,022	4,973	8,053	3,080	61.9%
2750	Retiree Health Care Credit	-	-	31,574	34,802	37,220	2,418	6.9%
2800	Other Benefits	-	-	8,403	-	-	-	0.0%
3000	Purchased Services	-	-	191	1,000	1,000	-	0.0%
5101	Electricity	-	-	116,668	120,000	125,000	5,000	4.2%
5102	Heating Fuel	-	-	2,450	2,200	2,800	600	27.3%
5103	Water/Sewer Services	-	-	37,070	31,000	38,000	7,000	22.6%
5200	Communications	-	-	495	500	500	-	0.0%
5400	Leases and Rentals	-	-	13,914	14,500	14,500	-	0.0%
5500	Travel	-	-	-	300	300	-	0.0%
5801	Dues & Memberships	-	-	-	300	300	-	0.0%
5805	Staff Development	-	-	276	-	-	-	0.0%
6000	Materials and Supplies	-	-	13,307	14,250	14,250	-	0.0%
6030	Instructional Materials	-	-	27,859	28,710	30,240	1,530	5.3%
8100	Capital Outlay Replacement	-	-	250	2,000	2,000	-	0.0%
8200	Capital Outlay Additions	-	-	8,929	-	-	-	0.0%
Cost Center 210 Total		56.42	57.42	\$ 4,229,566	\$ 4,431,624	\$ 4,822,513	\$ 390,889	8.8%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	44.22	45.22	\$ 2,514,519	\$ 2,667,990	\$ 2,864,578	\$ 196,588	7.4%
1122	Librarian Salaries & Wages	1.00	1.00	54,565	58,385	63,056	4,671	8.0%
1123	Counselor Salaries & Wages	2.00	2.00	57,405	119,476	129,034	9,558	8.0%
1126	Principal Salaries & Wages	1.00	1.00	84,448	90,359	97,588	7,229	8.0%
1127	Asst Principal Salary & Wages	1.00	1.00	82,944	79,441	85,796	6,355	8.0%
1150	Clerical Salaries & Wages	3.50	3.50	100,834	108,147	116,610	8,463	7.8%
1151	Instr Aides Salaries & Wages	15.00	15.00	221,605	264,060	342,586	78,526	29.7%
1650	National Board Teacher Bonus	-	-	5,000	-	-	-	0.0%
1660	Bonus	-	-	64,000	-	-	-	0.0%
2100	FICA Benefits	-	-	230,774	266,054	282,992	16,938	6.4%
2210	VRS Benefits Plan 1 & 2	-	-	305,650	372,249	330,655	(41,594)	-11.2%
2220	VRS Benefits Hybrid	-	-	206,989	205,488	283,894	78,406	38.2%
2300	HMP Benefits	-	-	519,775	499,375	620,748	121,373	24.3%
2400	Group Life Insurance	-	-	41,459	46,581	49,549	2,968	6.4%
2510	Disability Insurance Hybrid	-	-	5,853	5,811	7,884	2,073	35.7%
2750	Retiree Health Care Credit	-	-	37,408	42,060	44,741	2,681	6.4%
2800	Other Benefits	-	-	3,796	-	-	-	0.0%
3000	Purchased Services	-	-	341	800	750	(50)	-6.3%
4100	Internal Services	-	-	-	-	1,000	1,000	100.0%
5101	Electricity	-	-	99,314	94,000	110,000	16,000	17.0%
5102	Heating Fuel	-	-	9,386	7,000	13,500	6,500	92.9%
5103	Water/Sewer Services	-	-	8,024	12,000	8,100	(3,900)	-32.5%
5200	Communications	-	-	392	500	300	(200)	-40.0%
5400	Leases and Rentals	-	-	10,478	10,743	10,750	7	0.1%
5500	Travel	-	-	220	1,200	800	(400)	-33.3%
5801	Dues & Memberships	-	-	-	500	250	(250)	-50.0%
5805	Staff Development	-	-	980	1,000	950	(50)	-5.0%
6000	Materials and Supplies	-	-	18,461	20,500	23,700	3,200	15.6%
6020	Textbooks and Workbooks	-	-	1,141	-	-	-	0.0%
6030	Instructional Materials	-	-	32,928	15,412	15,270	(142)	-0.9%
6040	Tech-Software/On line Content	-	-	-	2,000	2,000	-	0.0%
8100	Capital Outlay Replacement	-	-	5,199	3,500	2,000	(1,500)	-42.9%
8200	Capital Outlay Additions	-	-	1,221	-	-	-	0.0%
Cost Center 215 Total		67.72	68.72	\$ 4,725,110	\$ 4,994,631	\$ 5,509,081	\$ 514,450	10.3%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	49.22	51.22	\$ 2,747,448	\$ 3,089,380	\$ 3,179,607	\$ 90,227	2.9%
1122	Librarian Salaries & Wages	1.00	1.00	63,277	67,706	73,122	5,416	8.0%
1123	Counselor Salaries & Wages	3.00	3.00	154,865	165,705	185,423	19,718	11.9%
1126	Principal Salaries & Wages	1.00	1.00	76,194	93,090	100,537	7,447	8.0%
1127	Asst Principal Salary & Wages	1.00	1.00	75,946	70,620	76,270	5,650	8.0%
1150	Clerical Salaries & Wages	3.50	3.50	101,696	105,931	117,836	11,905	11.2%
1151	Instr Aides Salaries & Wages	15.00	15.00	289,424	311,603	347,923	36,320	11.7%
1660	Bonus	-	-	71,500	-	-	-	0.0%
2100	FICA Benefits	-	-	255,096	306,309	312,177	5,868	1.9%
2210	VRS Benefits Plan 1 & 2	-	-	403,315	472,015	438,490	(33,525)	-7.1%
2220	VRS Benefits Hybrid	-	-	173,561	175,031	250,516	75,485	43.1%
2300	HMP Benefits	-	-	773,204	845,263	841,500	(3,763)	-0.4%
2400	Group Life Insurance	-	-	46,554	53,653	56,635	2,982	5.6%
2510	Disability Insurance Hybrid	-	-	4,908	5,047	7,085	2,038	40.4%
2750	Retiree Health Care Credit	-	-	41,562	48,450	49,335	885	1.8%
2800	Other Benefits	-	-	26,864	-	-	-	0.0%
3000	Purchased Services	-	-	280	2,800	2,000	(800)	-28.6%
5101	Electricity	-	-	142,942	138,000	138,000	-	0.0%
5102	Heating Fuel	-	-	28,216	25,000	29,000	4,000	16.0%
5103	Water/Sewer Services	-	-	10,473	9,100	11,000	1,900	20.9%
5200	Communications	-	-	607	1,000	750	(250)	-25.0%
5400	Leases and Rentals	-	-	10,952	15,000	15,000	-	0.0%
5801	Dues & Memberships	-	-	-	150	150	-	0.0%
5805	Staff Development	-	-	653	2,500	2,000	(500)	-20.0%
6000	Materials and Supplies	-	-	22,883	30,500	25,250	(5,250)	-17.2%
6020	Textbooks and Workbooks	-	-	4,569	6,000	5,000	(1,000)	-16.7%
6030	Instructional Materials	-	-	41,872	29,031	30,655	1,624	5.6%
6040	Tech-Software/On line Content	-	-	1,747	6,000	4,000	(2,000)	-33.3%
Cost Center 220 Total		73.72	75.72	\$ 5,570,607	\$ 6,074,884	\$ 6,299,261	\$ 224,377	3.7%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	37.72	40.72	\$ 2,028,612	\$ 2,345,952	\$ 2,486,682	\$ 140,730	6.0%
1122	Librarian Salaries & Wages	1.00	1.00	60,228	64,444	69,600	5,156	8.0%
1123	Counselor Salaries & Wages	1.50	2.00	93,052	126,046	120,033	(6,013)	-4.8%
1126	Principal Salaries & Wages	1.00	1.00	95,429	102,109	110,278	8,169	8.0%
1127	Asst Principal Salary & Wages	1.00	1.00	68,086	72,852	80,908	8,056	11.1%
1150	Clerical Salaries & Wages	3.50	3.50	101,604	112,793	121,734	8,941	7.9%
1151	Instr Aides Salaries & Wages	12.00	12.00	236,211	261,451	255,914	(5,537)	-2.1%
1620	Supplemental Salaries & Wages	-	-	1,287	3,000	2,000	(1,000)	-33.3%
1650	National Board Teacher Bonus	-	-	10,000	2,500	2,500	-	0.0%
1660	Bonus	-	-	59,500	-	-	-	0.0%
2100	FICA Benefits	-	-	202,201	236,476	248,598	12,122	5.1%
2210	VRS Benefits Plan 1 & 2	-	-	293,727	354,025	289,980	(64,045)	-18.1%
2220	VRS Benefits Hybrid	-	-	158,530	158,426	248,976	90,550	57.2%
2300	HMP Benefits	-	-	549,980	548,995	649,471	100,476	18.3%
2400	Group Life Insurance	-	-	36,006	41,315	43,454	2,139	5.2%
2510	Disability Insurance Hybrid	-	-	4,483	4,480	7,040	2,560	57.1%
2750	Retiree Health Care Credit	-	-	32,490	37,309	39,237	1,928	5.2%
2800	Other Benefits	-	-	8,678	-	-	-	0.0%
3000	Purchased Services	-	-	-	500	1,250	750	150.0%
5101	Electricity	-	-	94,710	89,000	105,000	16,000	18.0%
5102	Heating Fuel	-	-	35,385	28,000	41,000	13,000	46.4%
5103	Water/Sewer Services	-	-	9,605	15,000	10,000	(5,000)	-33.3%
5200	Communications	-	-	744	650	650	-	0.0%
5400	Leases and Rentals	-	-	15,493	15,493	15,493	-	0.0%
5500	Travel	-	-	17	200	200	-	0.0%
5800	Miscellaneous	-	-	6	500	500	-	0.0%
5801	Dues & Memberships	-	-	-	1,000	1,000	-	0.0%
5805	Staff Development	-	-	237	-	-	-	0.0%
6000	Materials and Supplies	-	-	8,892	12,500	13,000	500	4.0%
6030	Instructional Materials	-	-	28,758	16,693	19,503	2,810	16.8%
6040	Tech-Software/On line Content	-	-	1,000	2,875	2,000	(875)	-30.4%
8100	Capital Outlay Replacement	-	-	6,547	6,500	2,000	(4,500)	-69.2%
Cost Center 225 Total		57.72	61.22	\$ 4,241,499	\$ 4,661,084	\$ 4,988,001	\$ 326,917	7.0%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	43.73	45.73	\$ 2,399,895	\$ 2,692,552	\$ 2,992,049	\$ 299,497	11.1%
1122	Librarian Salaries & Wages	1.00	1.00	55,111	58,969	63,687	4,718	8.0%
1123	Counselor Salaries & Wages	2.00	2.00	100,948	108,934	117,649	8,715	8.0%
1126	Principal Salaries & Wages	1.00	1.00	85,347	91,321	98,627	7,306	8.0%
1127	Asst Principal Salary & Wages	1.00	1.00	64,392	68,899	74,411	5,512	8.0%
1150	Clerical Salaries & Wages	3.50	3.50	112,139	115,904	111,024	(4,880)	-4.2%
1151	Instr Aides Salaries & Wages	13.00	13.00	250,791	283,095	276,120	(6,975)	-2.5%
1650	National Board Teacher Bonus	-	-	10,000	2,500	2,500	-	0.0%
1660	Bonus	-	-	69,500	-	-	-	0.0%
2100	FICA Benefits	-	-	233,629	261,796	285,809	24,013	9.2%
2210	VRS Benefits Plan 1 & 2	-	-	365,927	420,044	414,583	(5,461)	-1.3%
2220	VRS Benefits Hybrid	-	-	156,475	147,180	205,760	58,580	39.8%
2300	HMP Benefits	-	-	688,005	696,103	748,140	52,037	7.5%
2400	Group Life Insurance	-	-	41,344	45,811	50,014	4,203	9.2%
2510	Disability Insurance Hybrid	-	-	4,142	4,162	5,820	1,658	39.8%
2750	Retiree Health Care Credit	-	-	36,868	41,367	45,163	3,796	9.2%
2800	Other Benefits	-	-	8,230	-	-	-	0.0%
3000	Purchased Services	-	-	1,705	2,300	2,300	-	0.0%
5101	Electricity	-	-	108,100	105,000	128,000	23,000	21.9%
5102	Heating Fuel	-	-	7,118	7,100	7,900	800	11.3%
5103	Water/Sewer Services	-	-	27,155	19,000	28,000	9,000	47.4%
5200	Communications	-	-	531	700	750	50	7.1%
5400	Leases and Rentals	-	-	7,841	7,850	7,850	-	0.0%
5500	Travel	-	-	-	100	100	-	0.0%
5801	Dues & Memberships	-	-	124	250	250	-	0.0%
5805	Staff Development	-	-	692	1,500	1,500	-	0.0%
6000	Materials and Supplies	-	-	22,823	24,800	25,900	1,100	4.4%
6030	Instructional Materials	-	-	32,958	34,920	38,353	3,433	9.8%
8100	Capital Outlay Replacement	-	-	19,451	5,000	5,000	-	0.0%
8200	Capital Outlay Additions	-	-	7,794	-	-	-	0.0%
Cost Center 230 Total		65.23	67.23	\$ 4,919,035	\$ 5,247,157	\$ 5,737,259	\$ 490,102	9.3%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	37.23	39.23	\$ 1,922,276	\$ 2,224,577	\$ 2,477,462	\$ 252,885	11.4%
1122	Librarian Salaries & Wages	1.00	1.00	58,840	62,959	67,996	5,037	8.0%
1123	Counselor Salaries & Wages	2.00	2.00	112,028	119,869	129,459	9,590	8.0%
1126	Principal Salaries & Wages	1.00	1.00	94,622	101,152	109,138	7,986	7.9%
1127	Asst Principal Salary & Wages	1.00	1.00	70,014	74,915	78,680	3,765	5.0%
1150	Clerical Salaries & Wages	3.50	3.50	106,366	114,023	123,147	9,124	8.0%
1151	Instr Aides Salaries & Wages	11.00	11.00	204,786	254,216	255,394	1,178	0.5%
1650	National Board Teacher Bonus	-	-	15,000	2,500	2,500	-	0.0%
1660	Bonus	-	-	54,500	-	-	-	0.0%
2100	FICA Benefits	-	-	190,378	225,996	248,149	22,153	9.8%
2210	VRS Benefits Plan 1 & 2	-	-	279,614	324,049	348,183	24,134	7.4%
2220	VRS Benefits Hybrid	-	-	142,945	148,426	190,510	42,084	28.4%
2300	HMP Benefits	-	-	442,219	465,991	490,896	24,905	5.3%
2400	Group Life Insurance	-	-	34,544	39,553	43,433	3,880	9.8%
2510	Disability Insurance Hybrid	-	-	4,043	4,200	5,387	1,187	28.3%
2750	Retiree Health Care Credit	-	-	30,764	35,714	39,220	3,506	9.8%
2800	Other Benefits	-	-	(155)	-	-	-	0.0%
3000	Purchased Services	-	-	126	-	300	300	100.0%
5101	Electricity	-	-	79,993	89,000	95,000	6,000	6.7%
5102	Heating Fuel	-	-	9,521	8,000	9,600	1,600	20.0%
5103	Water/Sewer Services	-	-	16,038	5,200	16,500	11,300	217.3%
5200	Communications	-	-	314	700	700	-	0.0%
5400	Leases and Rentals	-	-	11,091	13,315	13,315	-	0.0%
5801	Dues & Memberships	-	-	-	200	200	-	0.0%
5805	Staff Development	-	-	1,859	2,000	4,000	2,000	100.0%
6000	Materials and Supplies	-	-	15,629	15,984	16,984	1,000	6.3%
6030	Instructional Materials	-	-	32,371	18,468	23,500	5,032	27.2%
8100	Capital Outlay Replacement	-	-	-	-	-	-	0.0%
8200	Capital Outlay Additions	-	-	6,597	4,000	6,000	2,000	50.0%
8210	Technology-Hardware Additions	-	-	3,000	3,000	3,000	-	0.0%
Cost Center 235 Total		56.73	58.73	\$ 3,939,321	\$ 4,358,007	\$ 4,798,653	\$ 440,646	10.1%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 240 - Stonehouse**

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	52.52	54.52	\$ 2,752,016	\$ 3,392,473	\$ 3,467,539	\$ 75,066	2.2%
1122	Librarian Salaries & Wages	1.00	1.00	51,917	55,551	59,995	4,444	8.0%
1123	Counselor Salaries & Wages	3.00	3.00	158,963	168,584	177,107	8,523	5.1%
1126	Principal Salaries & Wages	1.00	1.00	89,013	95,244	102,864	7,620	8.0%
1127	Asst Principal Salary & Wages	2.00	2.00	66,503	141,158	152,451	11,293	8.0%
1150	Clerical Salaries & Wages	3.50	3.50	115,423	119,732	130,816	11,084	9.3%
1151	Instr Aides Salaries & Wages	14.00	14.00	380,535	405,800	428,936	23,136	5.7%
1620	Supplemental Salaries & Wages	-	-	-	5,130	5,000	(130)	-2.5%
1650	National Board Teacher Bonus	-	-	20,000	10,000	10,000	-	0.0%
1660	Bonus	-	-	84,500	-	-	-	0.0%
2100	FICA Benefits	-	-	275,638	336,115	346,907	10,792	3.2%
2210	VRS Benefits Plan 1 & 2	-	-	427,800	517,092	491,970	(25,122)	-4.9%
2220	VRS Benefits Hybrid	-	-	183,228	178,401	258,173	79,772	44.7%
2300	HMP Benefits	-	-	740,267	809,503	869,628	60,125	7.4%
2400	Group Life Insurance	-	-	48,372	58,611	60,480	1,869	3.2%
2510	Disability Insurance Hybrid	-	-	5,011	5,045	7,301	2,256	44.7%
2750	Retiree Health Care Credit	-	-	43,610	52,924	54,615	1,691	3.2%
2800	Other Benefits	-	-	11,639	-	-	-	0.0%
3000	Purchased Services	-	-	576	800	700	(100)	-12.5%
5101	Electricity	-	-	149,406	148,000	150,000	2,000	1.4%
5102	Heating Fuel	-	-	44,781	38,000	50,000	12,000	31.6%
5103	Water/Sewer Services	-	-	13,757	12,000	14,000	2,000	16.7%
5200	Communications	-	-	690	750	700	(50)	-6.7%
5400	Leases and Rentals	-	-	13,638	18,350	19,350	1,000	5.4%
5500	Travel	-	-	164	700	200	(500)	-71.4%
5805	Staff Development	-	-	478	-	1,820	1,820	100.0%
6000	Materials and Supplies	-	-	28,237	32,000	34,000	2,000	6.3%
6020	Textbooks and Workbooks	-	-	1,860	3,000	-	(3,000)	-100.0%
6030	Instructional Materials	-	-	43,296	31,000	40,000	9,000	29.0%
8100	Capital Outlay Replacement	-	-	2,229	1,000	1,500	500	50.0%
8200	Capital Outlay Additions	-	-	1,307	3,000	-	(3,000)	-100.0%
8210	Technology-Hardware Additions	-	-	1,531	2,000	1,000	(1,000)	-50.0%
Cost Center 240 Total		77.02	79.02	\$ 5,756,386	\$ 6,641,963	\$ 6,937,052	\$ 295,089	4.4%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	51.00	52.00	\$ 2,803,457	\$ 3,282,958	\$ 3,548,880	\$ 265,922	8.1%
1122	Librarian Salaries & Wages	1.00	1.00	54,565	58,385	63,056	4,671	8.0%
1123	Counselor Salaries & Wages	2.00	2.00	111,823	119,650	129,222	9,572	8.0%
1126	Principal Salaries & Wages	1.00	1.00	100,716	107,766	116,387	8,621	8.0%
1127	Asst Principal Salary & Wages	2.00	2.00	147,390	157,707	170,323	12,616	8.0%
1142	Security Guard Salaries & Wages	1.00	1.00	28,731	30,967	33,439	2,472	8.0%
1150	Clerical Salaries & Wages	5.00	5.00	132,527	166,756	175,613	8,857	5.3%
1151	Instr Aides Salaries & Wages	11.17	11.17	177,310	204,057	196,221	(7,836)	-3.8%
1620	Supplemental Salaries & Wages	-	-	11,010	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	7,500	7,500	7,500	-	0.0%
1660	Bonus	-	-	68,000	-	-	-	0.0%
2100	FICA Benefits	-	-	266,261	316,384	339,708	23,324	7.4%
2210	VRS Benefits Plan 1 & 2	-	-	426,719	499,549	508,396	8,847	1.8%
2220	VRS Benefits Hybrid	-	-	168,096	164,227	229,107	64,880	39.5%
2300	HMP Benefits	-	-	658,866	704,190	809,675	105,485	15.0%
2400	Group Life Insurance	-	-	48,039	55,296	59,463	4,167	7.5%
2510	Disability Insurance Hybrid	-	-	4,584	4,551	6,477	1,926	42.3%
2750	Retiree Health Care Credit	-	-	42,868	49,932	53,694	3,762	7.5%
2800	Other Benefits	-	-	15,397	-	-	-	0.0%
3000	Purchased Services	-	-	690	850	850	-	0.0%
4000	Internal Services	-	-	-	1,000	1,000	-	0.0%
5101	Electricity	-	-	149,289	144,000	150,000	6,000	4.2%
5102	Heating Fuel	-	-	28,343	24,000	31,200	7,200	30.0%
5103	Water/Sewer Services	-	-	15,796	18,000	16,000	(2,000)	-11.1%
5200	Communications	-	-	896	1,000	1,000	-	0.0%
5400	Leases and Rentals	-	-	23,196	24,000	24,000	-	0.0%
5800	Miscellaneous	-	-	1,183	2,500	3,000	500	20.0%
5801	Dues & Memberships	-	-	667	1,500	1,500	-	0.0%
5805	Staff Development	-	-	2,669	1,000	3,000	2,000	200.0%
6000	Materials and Supplies	-	-	25,696	17,500	19,500	2,000	11.4%
6020	Textbooks and Workbooks	-	-	570	3,000	2,000	(1,000)	-33.3%
6030	Instructional Materials	-	-	45,339	38,110	38,883	773	2.0%
6040	Tech-Software/On line Content	-	-	605	2,000	2,000	-	0.0%
8100	Capital Outlay Replacement	-	-	3,609	2,500	2,500	-	0.0%
8200	Capital Outlay Additions	-	-	10,892	-	-	-	0.0%
Cost Center 300 Total		74.17	75.17	\$ 5,583,300	\$ 6,210,835	\$ 6,743,594	\$ 532,759	8.6%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	43.00	44.00	\$ 2,266,655	\$ 2,539,752	\$ 2,638,658	\$ 98,906	3.9%
1122	Librarian Salaries & Wages	1.00	1.00	57,405	61,423	66,337	4,914	8.0%
1123	Counselor Salaries & Wages	2.00	2.00	94,372	115,036	124,327	9,291	8.1%
1126	Principal Salaries & Wages	1.00	1.00	103,724	110,892	105,840	(5,052)	-4.6%
1127	Asst Principal Salary & Wages	2.00	2.00	142,254	152,212	164,389	12,177	8.0%
1142	Security Guard Salaries & Wages	1.00	1.00	28,402	29,894	32,290	2,396	8.0%
1150	Clerical Salaries & Wages	5.00	5.00	145,425	157,544	166,845	9,301	5.9%
1151	Instr Aides Salaries & Wages	8.25	8.25	129,554	210,062	206,231	(3,831)	-1.8%
1620	Supplemental Salaries & Wages	-	-	19,380	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	-	2,500	2,500	-	0.0%
1660	Bonus	-	-	56,500	-	-	-	0.0%
2100	FICA Benefits	-	-	222,035	258,517	268,318	9,801	3.8%
2210	VRS Benefits Plan 1 & 2	-	-	227,422	295,150	266,841	(28,309)	-9.6%
2220	VRS Benefits Hybrid	-	-	258,437	264,805	315,469	50,664	19.1%
2300	HMP Benefits	-	-	504,345	534,306	497,816	(36,490)	-6.8%
2400	Group Life Insurance	-	-	39,456	45,236	46,949	1,713	3.8%
2510	Disability Insurance Hybrid	-	-	7,347	7,528	8,923	1,395	18.5%
2750	Retiree Health Care Credit	-	-	35,372	40,848	42,395	1,547	3.8%
2800	Other Benefits	-	-	10,288	-	-	-	0.0%
3000	Purchased Services	-	-	210	22,000	510	(21,490)	-97.7%
4000	Internal Services	-	-	114	600	-	(600)	-100.0%
5101	Electricity	-	-	151,931	144,000	150,000	6,000	4.2%
5102	Heating Fuel	-	-	24,220	9,000	27,000	18,000	200.0%
5103	Water/Sewer Services	-	-	4,081	20,000	4,100	(15,900)	-79.5%
5200	Communications	-	-	1,200	600	1,200	600	100.0%
5400	Leases and Rentals	-	-	20,523	300	24,000	23,700	7900.0%
5500	Travel	-	-	-	100	-	(100)	-100.0%
5801	Dues & Memberships	-	-	695	700	700	-	0.0%
5805	Staff Development	-	-	2,516	3,500	1,000	(2,500)	-71.4%
6000	Materials and Supplies	-	-	8,754	7,800	7,800	-	0.0%
6020	Textbooks and Workbooks	-	-	-	3,000	1,000	(2,000)	-66.7%
6030	Instructional Materials	-	-	38,980	44,000	42,294	(1,706)	-3.9%
8200	Capital Outlay Additions	-	-	14,540	5,000	5,000	-	0.0%
Cost Center 303 Total		63.25	64.25	\$ 4,616,139	\$ 5,086,305	\$ 5,218,732	\$ 132,427	2.6%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 305 - Lois Hornsby**

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	60.50	61.50	\$ 3,116,744	\$ 3,670,982	\$ 3,782,809	\$ 111,827	3.0%
1122	Librarian Salaries & Wages	1.00	1.00	53,489	57,233	61,812	4,579	8.0%
1123	Counselor Salaries & Wages	3.00	3.00	161,578	172,888	187,844	14,956	8.7%
1126	Principal Salaries & Wages	1.00	1.00	104,335	111,545	120,362	8,817	7.9%
1127	Asst Principal Salary & Wages	2.00	2.00	150,147	155,658	168,111	12,453	8.0%
1142	Security Guard Salaries & Wages	1.00	1.00	27,262	30,170	32,586	2,416	8.0%
1150	Clerical Salaries & Wages	5.00	5.00	167,559	179,576	181,721	2,145	1.2%
1151	Instr Aides Salaries & Wages	12.25	12.25	239,368	276,235	289,397	13,162	4.8%
1620	Supplemental Salaries & Wages	-	-	20,885	2,000	2,000	-	0.0%
1650	National Board Teacher Bonus	-	-	7,500	2,500	2,500	-	0.0%
1660	Bonus	-	-	82,000	-	-	-	0.0%
2100	FICA Benefits	-	-	296,937	356,396	369,430	13,034	3.7%
2210	VRS Benefits Plan 1 & 2	-	-	407,278	495,911	505,073	9,162	1.8%
2220	VRS Benefits Hybrid	-	-	252,409	246,305	297,081	50,776	20.6%
2300	HMP Benefits	-	-	817,566	888,198	908,509	20,311	2.3%
2400	Group Life Insurance	-	-	53,699	62,331	64,676	2,345	3.8%
2510	Disability Insurance Hybrid	-	-	7,139	6,966	8,400	1,434	20.6%
2750	Retiree Health Care Credit	-	-	47,866	56,285	58,399	2,114	3.8%
2800	Other Benefits	-	-	8,013	-	-	-	0.0%
3000	Purchased Services	-	-	4,830	2,500	3,000	500	20.0%
5101	Electricity	-	-	218,789	203,000	220,000	17,000	8.4%
5102	Heating Fuel	-	-	3,345	4,000	4,000	-	0.0%
5103	Water/Sewer Services*	-	-	-	-	-	-	0.0%
5200	Communications	-	-	2,993	3,000	3,000	-	0.0%
5400	Leases and Rentals	-	-	22,426	33,000	28,000	(5,000)	-15.2%
5500	Travel	-	-	-	400	300	(100)	-25.0%
5801	Dues & Memberships	-	-	1,806	5,000	5,000	-	0.0%
5805	Staff Development	-	-	431	-	-	-	0.0%
6000	Materials and Supplies	-	-	25,647	25,000	26,000	1,000	4.0%
6030	Instructional Materials	-	-	56,014	38,076	43,463	5,387	14.1%
6040	Tech-Software/On line Content	-	-	-	3,000	2,000	(1,000)	-33.3%
8100	Capital Outlay Replacement	-	-	3,176	5,000	5,000	-	0.0%
8200	Capital Outlay Additions	-	-	5,367	-	-	-	0.0%
Cost Center 305 Total		85.75	86.75	\$ 6,366,597	\$ 7,093,155	\$ 7,380,473	\$ 287,318	4.1%

*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	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	48.00	49.00	\$ 2,615,617	\$ 2,918,878	\$ 3,087,530	\$ 168,652	5.8%
1122	Librarian Salaries & Wages	1.00	1.00	69,846	77,235	83,214	5,979	7.7%
1123	Counselor Salaries & Wages	3.00	3.00	111,703	177,122	191,293	14,171	8.0%
1126	Principal Salaries & Wages	1.00	1.00	101,061	108,135	116,786	8,651	8.0%
1127	Asst Principal Salary & Wages	2.00	2.00	150,152	160,663	164,479	3,816	2.4%
1142	Security Guard Salaries & Wages	1.00	1.00	27,723	30,357	31,699	1,342	4.4%
1150	Clerical Salaries & Wages	5.00	5.00	136,113	154,508	170,099	15,591	10.1%
1151	Instr Aides Salaries & Wages	10.00	10.00	169,365	192,307	196,718	4,411	2.3%
1620	Supplemental Salaries & Wages	-	-	14,323	1,660	-	(1,660)	-100.0%
1650	National Board Teacher Bonus	-	-	25,000	12,500	12,500	-	0.0%
1660	Bonus	-	-	67,750	-	-	-	0.0%
2100	FICA Benefits	-	-	247,754	293,254	310,157	16,903	5.8%
2210	VRS Benefits Plan 1 & 2	-	-	398,139	449,857	398,408	(51,449)	-11.4%
2220	VRS Benefits Hybrid	-	-	162,866	164,310	275,763	111,453	67.8%
2300	HMP Benefits	-	-	764,834	788,010	807,372	19,362	2.5%
2400	Group Life Insurance	-	-	45,299	51,155	54,127	2,972	5.8%
2510	Disability Insurance Hybrid	-	-	4,606	4,646	7,799	3,153	67.9%
2750	Retiree Health Care Credit	-	-	40,843	46,192	48,879	2,687	5.8%
2800	Other Benefits	-	-	2,368	-	-	-	0.0%
3000	Purchased Services	-	-	1,210	504	504	-	0.0%
5101	Electricity	-	-	132,576	119,000	146,000	27,000	22.7%
5102	Heating Fuel	-	-	8,303	7,000	8,500	1,500	21.4%
5103	Water/Sewer Services	-	-	23,494	25,000	24,000	(1,000)	-4.0%
5200	Communications	-	-	732	2,000	2,500	500	25.0%
5400	Leases and Rentals	-	-	16,639	16,811	16,811	-	0.0%
5500	Travel	-	-	-	300	300	-	0.0%
5801	Dues & Memberships	-	-	536	600	600	-	0.0%
5805	Staff Development	-	-	525	-	3,000	3,000	100.0%
6000	Materials and Supplies	-	-	10,484	12,900	13,150	250	1.9%
6030	Instructional Materials	-	-	61,141	55,000	59,029	4,029	7.3%
8100	Capital Outlay Replacement	-	-	110,042	-	-	-	0.0%
8200	Capital Outlay Additions	-	-	26,630	500	3,000	2,500	500.0%
8210	Technology Hardware Additions	-	-	1,330	1,500	1,500	-	0.0%
Cost Center 310 Total		71.00	72.00	\$ 5,549,003	\$ 5,871,904	\$ 6,235,717	\$ 363,813	6.2%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	78.00	78.00	\$ 4,623,745	\$ 4,967,708	\$ 5,374,765	\$ 407,057	8.2%
1122	Librarian Salaries & Wages	2.00	2.00	150,543	163,581	176,467	12,886	7.9%
1123	Counselor Salaries & Wages	5.00	5.00	241,635	318,200	345,578	27,378	8.6%
1126	Principal Salaries & Wages	1.00	1.00	109,801	117,487	126,886	9,399	8.0%
1127	Asst Principal Salary & Wages	3.00	3.00	194,329	269,510	287,363	17,853	6.6%
1142	Security Guard Salaries & Wages	3.00	3.00	117,713	124,795	132,787	7,992	6.4%
1150	Clerical Salaries & Wages	8.00	8.00	296,308	326,127	347,281	21,154	6.5%
1151	Instr Aides Salaries & Wages	6.00	6.00	180,165	182,986	249,235	66,249	36.2%
1620	Supplemental Salaries & Wages	-	-	5,160	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	73,250	40,000	27,500	(12,500)	-31.3%
1660	Bonus	-	-	109,000	-	-	-	0.0%
2100	FICA Benefits	-	-	437,452	498,047	540,695	42,648	8.6%
2210	VRS Benefits Plan 1 & 2	-	-	712,307	817,558	798,117	(19,441)	-2.4%
2220	VRS Benefits Hybrid	-	-	255,423	252,005	366,171	114,166	45.3%
2300	HMP Benefits	-	-	1,246,631	1,300,998	1,428,648	127,650	9.8%
2400	Group Life Insurance	-	-	77,849	86,232	93,871	7,639	8.9%
2510	Disability Insurance Hybrid	-	-	7,223	7,126	10,164	3,038	42.6%
2750	Retiree Health Care Credit	-	-	70,018	77,869	84,763	6,894	8.9%
2800	Other Benefits	-	-	13,526	-	-	-	0.0%
3000	Purchased Services	-	-	56,915	43,172	43,657	485	1.1%
5101	Electricity	-	-	280,876	250,000	290,000	40,000	16.0%
5102	Heating Fuel	-	-	46,390	49,000	51,100	2,100	4.3%
5103	Water/Sewer Services	-	-	46,503	30,000	47,000	17,000	56.7%
5200	Communications	-	-	5,000	3,000	3,000	-	0.0%
5400	Leases and Rentals	-	-	29,129	32,000	32,000	-	0.0%
5500	Travel	-	-	578	6,668	6,268	(400)	-6.0%
5800	Miscellaneous	-	-	2,140	2,565	2,565	-	0.0%
5801	Dues & Memberships	-	-	1,072	1,980	1,980	-	0.0%
5805	Staff Development	-	-	5,732	-	4,000	4,000	100.0%
6000	Materials and Supplies	-	-	36,461	46,031	46,031	-	0.0%
6020	Textbooks and Workbooks	-	-	7,080	14,850	10,850	(4,000)	-26.9%
6030	Instructional Materials	-	-	130,058	95,336	94,538	(798)	-0.8%
6040	Tech-Software/On line Content	-	-	1,859	7,500	7,500	-	0.0%
8100	Capital Outlay Replacement	-	-	1,870	2,970	2,970	-	0.0%
Cost Center 400 Total		106.00	106.00	\$ 9,573,741	\$ 10,135,301	\$ 11,033,750	\$ 898,449	8.9%

FINANCIAL SECTION

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

Object	Description	2023 FTEs 2024 FTEs		Actual 2022 Budget 2023 Budget 2024			Change	
				\$	\$	\$	\$	%
1120	Instructional Salaries & Wages	78.00	79.00	\$ 4,491,135	\$ 4,773,500	\$ 5,474,470	\$ 700,970	14.7%
1122	Librarian Salaries & Wages	2.00	2.00	120,665	129,111	139,441	10,330	8.0%
1123	Counselor Salaries & Wages	4.00	5.00	269,723	288,604	367,225	78,621	27.2%
1126	Principal Salaries & Wages	1.00	1.00	106,891	114,280	132,654	18,374	16.1%
1127	Asst Principal Salary & Wages	3.00	3.00	165,729	262,330	283,727	21,397	8.2%
1142	Security Guard Salaries & Wages	3.00	3.00	130,174	135,109	145,102	9,993	7.4%
1150	Clerical Salaries & Wages	8.00	8.00	293,242	315,539	324,315	8,776	2.8%
1151	Instr Aides Salaries & Wages	13.00	13.00	289,407	394,498	369,340	(25,158)	-6.4%
1620	Supplemental Salaries & Wages	-	-	9,330	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	35,000	10,000	12,500	2,500	25.0%
1660	Bonus	-	-	115,000	-	-	-	0.0%
2100	FICA Benefits	-	-	434,422	491,358	554,530	63,172	12.9%
2210	VRS Benefits Plan 1 & 2	-	-	664,074	759,676	847,335	87,659	11.5%
2220	VRS Benefits Hybrid	-	-	304,590	299,442	348,618	49,176	16.4%
2300	HMP Benefits	-	-	1,223,133	1,239,426	1,367,297	127,871	10.3%
2400	Group Life Insurance	-	-	77,864	85,392	96,424	11,032	12.9%
2510	Disability Insurance Hybrid	-	-	8,444	8,467	9,858	1,391	16.4%
2750	Retiree Health Care Credit	-	-	70,085	77,107	87,070	9,963	12.9%
2800	Other Benefits	-	-	18,941	-	-	-	0.0%
3000	Purchased Services	-	-	52,933	23,650	22,740	(910)	-3.8%
5101	Electricity	-	-	276,798	254,000	285,000	31,000	12.2%
5102	Heating Fuel	-	-	62,029	43,000	68,300	25,300	58.8%
5103	Water/Sewer Services	-	-	16,517	19,000	17,000	(2,000)	-10.5%
5200	Communications	-	-	6,341	8,500	7,000	(1,500)	-17.6%
5400	Leases and Rentals	-	-	26,518	27,115	27,115	-	0.0%
5500	Travel	-	-	1,440	4,200	4,200	-	0.0%
5800	Miscellaneous	-	-	-	3,000	3,000	-	0.0%
5801	Dues & Memberships	-	-	3,167	3,500	4,500	1,000	28.6%
5805	Staff Development	-	-	3,412	3,000	3,400	400	13.3%
6000	Materials and Supplies	-	-	28,674	46,300	44,041	(2,259)	-4.9%
6020	Textbooks and Workbooks	-	-	7,081	10,000	7,000	(3,000)	-30.0%
6030	Instructional Materials	-	-	114,175	79,507	104,909	25,402	31.9%
6040	Tech-Software/On line Content	-	-	2,351	3,500	3,500	-	0.0%
8100	Capital Outlay Replacement	-	-	18,411	17,385	-	(17,385)	-100.0%
8200	Capital Outlay Additions	-	-	-	4,500	19,535	15,035	334.1%
8210	Technology-Hardware Additions	-	-	2,306	3,000	3,000	-	0.0%
Cost Center 405 Total		112.00	114.00	\$ 9,450,001	\$ 9,936,996	\$ 11,184,146	\$ 1,247,150	12.6%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	91.00	92.00	\$ 4,760,894	\$ 5,142,172	\$ 5,837,282	\$ 695,110	13.5%
1122	Librarian Salaries & Wages	2.00	2.00	93,222	133,233	128,737	(4,496)	-3.4%
1123	Counselor Salaries & Wages	5.00	6.00	341,421	365,704	448,689	82,985	22.7%
1126	Principal Salaries & Wages	1.00	1.00	136,799	144,142	125,836	(18,306)	-12.7%
1127	Asst Principal Salary & Wages	3.00	3.00	160,243	263,978	282,936	18,958	7.2%
1142	Security Guard Salaries & Wages	3.00	3.00	129,308	125,629	126,960	1,331	1.1%
1150	Clerical Salaries & Wages	8.00	8.00	290,451	319,425	342,712	23,287	7.3%
1151	Instr Aides Salaries & Wages	10.00	10.00	245,855	251,319	268,791	17,472	7.0%
1620	Supplemental Salaries & Wages	-	-	4,794	5,500	5,500	-	0.0%
1650	National Board Teacher Bonus	-	-	13,864	7,500	7,500	-	0.0%
1660	Bonus	-	-	119,500	-	-	-	0.0%
2100	FICA Benefits	-	-	453,596	517,032	579,485	62,453	12.1%
2210	VRS Benefits Plan 1 & 2	-	-	603,007	713,884	734,291	20,407	2.9%
2220	VRS Benefits Hybrid	-	-	404,734	400,223	506,770	106,547	26.6%
2300	HMP Benefits	-	-	1,210,862	1,245,330	1,404,560	159,230	12.8%
2400	Group Life Insurance	-	-	80,563	89,873	100,061	10,188	11.3%
2510	Disability Insurance Hybrid	-	-	11,445	11,317	14,398	3,081	27.2%
2750	Retiree Health Care Credit	-	-	73,365	81,156	90,356	9,200	11.3%
2800	Other Benefits	-	-	42,956	-	-	-	0.0%
3000	Purchased Services	-	-	40,190	34,000	34,000	-	0.0%
5101	Electricity	-	-	273,016	270,000	295,000	25,000	9.3%
5102	Heating Fuel	-	-	11,527	12,000	12,700	700	5.8%
5103	Water/Sewer Services	-	-	27,770	29,000	29,000	-	0.0%
5200	Communications	-	-	9,000	2,000	2,000	-	0.0%
5400	Leases and Rentals	-	-	25,971	30,800	30,800	-	0.0%
5500	Travel	-	-	2,207	8,500	8,500	-	0.0%
5800	Miscellaneous	-	-	-	4,000	4,000	-	0.0%
5801	Dues & Memberships	-	-	2,610	2,200	2,200	-	0.0%
5805	Staff Development	-	-	9,479	8,400	8,400	-	0.0%
6000	Materials and Supplies	-	-	28,079	33,225	38,225	5,000	15.0%
6020	Textbooks and Workbooks	-	-	6,044	11,000	11,000	-	0.0%
6030	Instructional Materials	-	-	128,182	123,392	126,959	3,567	2.9%
6040	Tech-Software/On line Content	-	-	199	3,600	-	(3,600)	-100.0%
8100	Capital Outlay Replacement	-	-	3,134	4,000	4,000	-	0.0%
8110	Technology-Hardware Replacement	-	-	657	1,400	1,400	-	0.0%
8200	Capital Outlay Additions	-	-	28,843	3,500	3,500	-	0.0%
8210	Technology-Hardware Additions	-	-	1,685	2,000	2,000	-	0.0%
Cost Center 410 Total		123.00	125.00	\$ 9,775,472	\$ 10,400,434	\$ 11,618,548	\$ 1,218,114	11.7%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 500 - Student Services**

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 127,295	\$ 136,206	\$ 147,102	\$ 10,896	8.0%
1120	Instructional Salaries & Wages	5.00	6.00	322,525	342,659	361,783	19,124	5.6%
1123	Counselor Salaries & Wages	0.50	0.50	54,255	58,053	55,815	(2,238)	-3.9%
1124	Supervisor Salaries & Wages	1.00	1.00	96,144	102,874	100,440	(2,434)	-2.4%
1130	Other Prof. Salaries & Wages	7.00	7.00	372,318	446,003	486,979	40,976	9.2%
1132	Psychologist Salaries & Wages	7.00	8.00	364,814	480,351	601,654	121,303	25.3%
1150	Clerical Salaries & Wages	2.00	2.00	85,669	95,070	116,442	21,372	22.5%
1620	Supplemental Salaries & Wages	-	-	30,112	13,000	15,000	2,000	15.4%
1660	Bonus	-	-	33,000	-	-	-	0.0%
2100	FICA Benefits	-	-	109,291	128,077	144,219	16,142	12.6%
2210	VRS Benefits Plan 1 & 2	-	-	172,064	215,944	225,620	9,676	4.5%
2220	VRS Benefits Hybrid	-	-	52,581	52,746	78,436	25,690	48.7%
2300	HMP Benefits	-	-	203,917	234,804	253,260	18,456	7.9%
2400	Group Life Insurance	-	-	18,154	21,714	24,514	2,800	12.9%
2510	Disability Insurance Hybrid	-	-	1,486	1,487	2,192	705	47.4%
2750	Retiree Health Care Credit	-	-	16,393	19,607	22,135	2,528	12.9%
2800	Other Benefits	-	-	22,591	-	-	-	0.0%
3000	Purchased Services	-	-	37,980	45,483	42,968	(2,515)	-5.5%
5400	Leases and Rentals	-	-	2,686	2,800	2,800	-	0.0%
5500	Travel	-	-	3,493	14,500	14,500	-	0.0%
5801	Dues & Memberships	-	-	1,049	750	1,200	450	60.0%
5804	Graduation Expenditures	-	-	76,654	61,500	79,000	17,500	28.5%
5805	Staff Development	-	-	4,237	5,000	5,000	-	0.0%
5806	Testing Services	-	-	-	250	-	(250)	-100.0%
6000	Materials and Supplies	-	-	23,003	10,450	10,450	-	0.0%
6030	Instructional Materials	-	-	-	17,050	16,800	(250)	-1.5%
8110	Technology-Hardware Replacement	-	-	470	1,500	1,500	-	0.0%
Cost Center 500 Total		23.50	25.50	\$ 2,232,181	\$ 2,507,878	\$ 2,809,809	\$ 301,931	12.0%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	13.00	13.00	\$ 783,288	\$ 843,022	\$ 885,780	\$ 42,758	5.1%
1124	Supervisor Salaries & Wages	1.00	1.00	85,665	95,662	94,797	(865)	-0.9%
1620	Supplemental Salaries & Wages	-	-	137,625	160,000	160,000	-	0.0%
1650	National Board Teacher Bonus	-	-	4,773	2,500	2,500	-	0.0%
1660	Bonus	-	-	14,000	-	-	-	0.0%
2100	FICA Benefits	-	-	74,378	84,240	87,445	3,205	3.8%
2210	VRS Benefits Plan 1 & 2	-	-	127,127	138,694	142,963	4,269	3.1%
2220	VRS Benefits Hybrid	-	-	17,315	17,315	20,009	2,694	15.6%
2300	HMP Benefits	-	-	146,981	154,344	181,086	26,742	17.3%
2400	Group Life Insurance	-	-	11,687	12,578	13,139	561	4.5%
2510	Disability Insurance Hybrid	-	-	490	490	566	76	15.5%
2750	Retiree Health Care Credit	-	-	10,516	11,359	11,865	506	4.5%
3000	Purchased Services	-	-	110,088	66,500	102,500	36,000	54.1%
5500	Travel	-	-	2,192	20,500	12,500	(8,000)	-39.0%
5800	Miscellaneous	-	-	1,965	-	-	-	0.0%
5801	Dues & Memberships	-	-	552	750	750	-	0.0%
5805	Staff Development	-	-	9,663	7,500	10,500	3,000	40.0%
6000	Materials and Supplies	-	-	1,194	6,650	7,150	500	7.5%
6020	Textbooks and Workbooks	-	-	67,925	-	-	-	0.0%
6030	Instructional Materials	-	-	7,796	2,500	6,000	3,500	140.0%
6040	Tech-Software/On line Content	-	-	701,702	736,700	825,350	88,650	12.0%
8210	Technology-Hardware Additions	-	-	9,226	-	-	-	0.0%
Cost Center 505 Total		14.00	14.00	\$ 2,326,146	\$ 2,361,304	\$ 2,564,900	\$ 203,596	8.6%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 95,004	\$ 101,654	\$ 109,786	\$ 8,132	8.0%
1120	Instructional Salaries & Wages	1.00	2.00	71,015	75,986	178,877	102,891	135.4%
1620	Supplemental Salaries & Wages	-	-	-	1,100	1,100	-	0.0%
1660	Bonus	-	-	1,000	-	-	-	0.0%
2100	FICA Benefits	-	-	12,297	13,673	22,166	8,493	62.1%
2210	VRS Benefits Plan 1 & 2	-	-	27,592	29,523	47,975	18,452	62.5%
2300	HMP Benefits	-	-	17,873	19,020	20,784	1,764	9.3%
2400	Group Life Insurance	-	-	2,225	2,380	3,869	1,489	62.6%
2750	Retiree Health Care Credit	-	-	2,009	2,149	3,492	1,343	62.5%
3000	Purchased Services	-	-	1,094	7,800	7,800	-	0.0%
5500	Travel	-	-	222	2,000	2,500	500	25.0%
5801	Dues & Memberships	-	-	-	80	80	-	0.0%
5806	Testing Services	-	-	22,974	43,000	43,000	-	0.0%
6000	Materials and Supplies	-	-	318	1,775	1,775	-	0.0%
6020	Textbooks and Workbooks	-	-	-	1,500	1,500	-	0.0%
6030	Instructional Materials	-	-	-	22,985	22,985	-	0.0%
7000	Tuition Payments to Joint Ops	-	-	444,802	492,605	552,935	60,330	12.2%
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	3.00	\$ 698,425	\$ 820,930	\$ 1,024,324	\$ 203,394	24.8%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages	1.00	1.00	\$ 87,912	\$ 93,973	\$ 101,384	\$ 7,411	7.9%
1620	Supplemental Salaries & Wages	-	-	10,248	7,000	7,000	-	0.0%
1660	Bonus	-	-	1,000	-	-	-	0.0%
2100	FICA Benefits	-	-	7,019	7,725	8,292	567	7.3%
2210	VRS Benefits Plan 1 & 2	-	-	14,611	15,618	16,850	1,232	7.9%
2300	HMP Benefits	-	-	18,790	19,020	8,688	(10,332)	-54.3%
2400	Group Life Insurance	-	-	1,178	1,259	1,359	100	7.9%
2750	Retiree Health Care Credit	-	-	1,064	1,137	1,227	90	7.9%
3810	Tuition Paid-Oth Div In-State	-	-	5,475	20,000	20,000	-	0.0%
5500	Travel	-	-	148	300	300	-	0.0%
5801	Dues & Memberships	-	-	-	149	149	-	0.0%
5805	Staff Development	-	-	-	5,000	5,000	-	0.0%
5806	Testing Services	-	-	12,915	20,000	20,000	-	0.0%
6000	Materials and Supplies	-	-	357	780	780	-	0.0%
6030	Instructional Materials	-	-	6,937	7,500	7,500	-	0.0%
7000	Tuition Payments to Joint Ops	-	-	196,132	219,036	261,544	42,508	19.4%
Cost Center 515 Total		1.00	1.00	\$ 363,787	\$ 418,497	\$ 460,073	\$ 41,576	9.9%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1110	Administrative Salaries & Wages	1.00	1.00	\$ 88,788	\$ 101,650	\$ 109,782	\$ 8,132	8.0%
1120	Instructional Salaries & Wages	22.00	22.00	935,056	1,130,409	1,196,225	65,816	5.8%
1130	Other Prof. Salaries & Wages	17.69	30.69	841,473	1,175,267	2,214,557	1,039,290	88.4%
1140	Technical Salaries & Wages	4.50	4.50	209,163	231,379	251,449	20,070	8.7%
1150	Clerical Salaries & Wages	1.00	1.00	49,388	52,836	57,059	4,223	8.0%
1620	Supplemental Salaries & Wages	-	-	54,025	25,000	125,000	100,000	400.0%
1660	Bonus	-	-	35,000	-	-	-	0.0%
2100	FICA Benefits	-	-	166,872	230,765	302,486	71,721	31.1%
2210	VRS Benefits Plan 1 & 2	-	-	223,477	290,137	473,826	183,689	63.3%
2220	VRS Benefits Hybrid	-	-	131,491	132,542	162,566	30,024	22.7%
2300	HMP Benefits	-	-	307,960	488,127	579,568	91,441	18.7%
2400	Group Life Insurance	-	-	28,314	40,086	51,310	11,224	28.0%
2510	Disability Insurance Hybrid	-	-	3,718	3,748	4,597	849	22.7%
2750	Retiree Health Care Credit	-	-	25,406	36,198	46,331	10,133	28.0%
2800	Other Benefits	-	-	15,060	-	-	-	0.0%
3000	Purchased Services	-	-	425,962	271,450	270,450	(1,000)	-0.4%
3830	Tuition Paid-Private Schools	-	-	322,866	422,000	422,000	-	0.0%
5500	Travel	-	-	11,539	41,850	43,850	2,000	4.8%
5801	Dues & Memberships	-	-	1,495	6,819	12,319	5,500	80.7%
5805	Staff Development	-	-	21,285	36,450	36,450	-	0.0%
5806	Testing Services	-	-	6,512	5,000	5,000	-	0.0%
6000	Materials and Supplies	-	-	5,343	3,500	3,500	-	0.0%
6030	Instructional Materials	-	-	39,233	60,000	60,000	-	0.0%
7000	Tuition Payments to Joint Ops	-	-	1,173,371	1,354,539	1,417,858	63,319	4.7%
8100	Capital Outlay Replacement	-	-	2,909	5,000	5,000	-	0.0%
8110	Technology - Hardware Replacement	-	-	1,387	2,500	2,500	-	0.0%
8200	Capital Outlay Additions	-	-	9,505	10,000	10,000	-	0.0%
Cost Center 520 Total		46.19	59.19	\$ 5,136,600	\$ 6,157,252	\$ 7,863,683	\$ 1,706,431	27.7%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1120	Instructional Salaries & Wages*	-	-	\$ -	\$ 80,000	\$ 80,000	\$ -	0.0%
1124	Supervisor Salaries & Wages	1.00	1.00	104,916	112,260	121,241	8,981	8.0%
1130	Other Prof. Salaries & Wages	13.00	-	814,957	904,836	-	(904,836)	-100.0%
1131	School Nurse Salaries & Wages	18.38	18.38	961,808	1,036,590	1,088,123	51,533	5.0%
1660	Bonus	-	-	31,000	-	-	-	0.0%
2100	FICA Benefits	-	-	141,642	163,227	98,636	(64,591)	-39.6%
2210	VRS Benefits Plan 1 & 2	-	-	173,797	205,034	14,732	(190,302)	-92.8%
2220	VRS Benefits Hybrid	-	-	139,466	136,289	186,264	49,975	36.7%
2300	HMP Benefits	-	-	310,491	269,460	291,881	22,421	8.3%
2400	Group Life Insurance	-	-	25,951	27,519	16,206	(11,313)	-41.1%
2510	Disability Insurance Hybrid	-	-	3,944	3,854	5,267	1,413	36.7%
2750	Retiree Health Care Credit	-	-	22,902	24,850	14,633	(10,217)	-41.1%
2800	Other Benefits	-	-	1,041	-	-	-	0.0%
3000	Purchased Services	-	-	1,802	4,200	4,200	-	0.0%
5500	Travel	-	-	5,733	6,000	3,000	(3,000)	-50.0%
5801	Dues & Memberships	-	-	155	155	3,100	2,945	1900.0%
5805	Staff Development	-	-	4,528	5,000	2,055	(2,945)	-58.9%
6000	Materials and Supplies	-	-	62,007	60,950	60,950	-	0.0%
6030	Instructional Materials	-	-	6,675	5,000	-	(5,000)	-100.0%
Cost Center 525 Total		32.38	19.38	\$ 2,812,816	\$ 3,045,224	\$ 1,990,288	\$ (1,054,936)	-34.6%

*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	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1110	Administrative Salaries & Wages	1.70	1.70	\$ 175,522	\$ 187,809	\$ 209,163	\$ 21,354	11.4%
1110	Summer School Admin Salaries*	-	-	-	17,208	17,207	(1)	0.0%
1120	Instructional Salaries & Wages	9.40	9.40	820,649	954,136	1,093,150	139,014	14.6%
1131	School Nurse Salaries & Wages*	-	-	-	4,752	4,751	(1)	0.0%
1140	Technical Salaries & Wages*	-	-	-	13,825	13,825	-	0.0%
1150	Clerical Salaries & Wages*	1.00	1.00	50,398	59,334	57,867	(1,467)	-2.5%
1151	Instr Aides Salaries & Wages*	-	-	-	2,500	2,500	-	0.0%
1620	Supplemental Salaries & Wages	-	-	149,146	30,340	32,115	1,775	5.9%
1660	Bonus	-	-	14,750	-	-	-	0.0%
2100	FICA Benefits	-	-	84,339	97,151	109,442	12,291	12.7%
2210	VRS Benefits Plan 1 & 2	-	-	152,530	159,893	190,010	30,117	18.8%
2220	VRS Benefits Hybrid	-	-	2,584	5,157	1,532	(3,625)	-70.3%
2300	HMP Benefits	-	-	164,583	186,324	157,788	(28,536)	-15.3%
2400	Group Life Insurance	-	-	12,300	13,307	15,443	2,136	16.1%
2510	Disability Insurance Hybrid	-	-	35	113	43	(70)	-61.9%
2750	Retiree Health Care Credit	-	-	11,255	12,016	13,945	1,929	16.1%
2800	Other Benefits	-	-	19,496	-	-	-	0.0%
3000	Purchased Services	-	-	73,379	178,595	212,765	34,170	19.1%
5400	Leases and Rentals	-	-	2,597	2,705	2,700	(5)	-0.2%
5500	Travel	-	-	10,614	41,400	32,000	(9,400)	-22.7%
5801	Dues & Memberships	-	-	16,468	27,658	28,315	657	2.4%
5805	Staff Development	-	-	31,734	-	-	-	0.0%
6000	Materials and Supplies	-	-	11,924	9,650	9,350	(300)	-3.1%
6020	Textbooks and Workbooks	-	-	465,164	150,000	150,000	-	0.0%
6030	Instructional Materials	-	-	398,780	62,635	55,730	(6,905)	-11.0%
6040	Tech-Software/On line Content	-	-	12,250	-	-	-	0.0%
8100	Capital Outlay Replacement	-	-	51,671	60,000	60,000	-	0.0%
8110	Technology-Hardware Replacement	-	-	-	1,000	1,000	-	0.0%
8200	Capital Outlay Additions	-	-	1,965	200	-	(200)	-100.0%
Cost Center 530 Total		12.10	12.10	\$ 2,734,134	\$ 2,277,708	\$ 2,470,641	\$ 192,933	8.5%

*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	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1112	Superintendent Salaries & Wages	1.00	1.00	\$ 228,800	\$ 244,816	\$ 264,401	\$ 19,585	8.0%
1150	Clerical Salaries & Wages	2.00	2.00	133,268	143,493	153,362	9,869	6.9%
1620	Supplemental Salaries & Wages	-	-	128,390	2,995	45,000	42,005	1402.5%
1660	Bonus	-	-	2,000	-	-	-	0.0%
2100	FICA Benefits	-	-	26,028	29,934	35,402	5,468	18.3%
2210	VRS Benefits Plan 1 & 2	-	-	55,263	54,262	57,272	3,010	5.5%
2220	VRS Benefits Hybrid	-	-	10,523	10,523	12,160	1,637	15.6%
2300	HMP Benefits	-	-	15,852	16,080	20,566	4,486	27.9%
2400	Group Life Insurance	-	-	5,304	5,224	5,598	374	7.2%
2510	Disability Insurance Hybrid	-	-	298	298	344	46	15.4%
2750	Retiree Health Care Credit	-	-	4,789	4,716	5,055	339	7.2%
2800	Other Benefits	-	-	-	39,000	-	(39,000)	-100.0%
3000	Purchased Services	-	-	60,319	146,030	149,000	2,970	2.0%
5500	Travel	-	-	23,014	30,200	30,200	-	0.0%
5800	Miscellaneous	-	-	18,644	15,170	15,600	430	2.8%
5801	Dues & Memberships	-	-	22,507	32,000	28,000	(4,000)	-12.5%
6000	Materials and Supplies	-	-	20,550	7,000	7,600	600	8.6%
8110	Technology-Hardware Replacement	-	-	-	2,000	2,000	-	0.0%
Cost Center 535 Total		3.00	3.00	\$ 755,548	\$ 783,741	\$ 831,560	\$ 47,819	6.1%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 540 - Communications Services**

Object	Description	2023 FTEs	2024 FTEs				Change	
				Actual 2022	Budget 2023	Budget 2024	\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 99,951	\$ 125,190	\$ 135,205	\$ 10,015	8.0%
1130	Other Prof. Salaries & Wages	4.00	4.00	273,855	333,237	330,713	(2,524)	-0.8%
1140	Technical Salaries & Wages	0.50	0.50	40,641	43,486	46,966	3,480	8.0%
1150	Clerical Salaries & Wages	-	-	280	-	-	-	0.0%
1620	Supplemental Salaries & Wages	-	-	2,610	-	-	-	0.0%
1660	Bonus	-	-	5,000	-	-	-	0.0%
2100	FICA Benefits	-	-	32,932	38,397	39,236	839	2.2%
2210	VRS Benefits Plan 1 & 2	-	-	34,102	49,562	27,694	(21,868)	-44.1%
2220	VRS Benefits Hybrid	-	-	35,435	33,856	57,548	23,692	70.0%
2300	HMP Benefits	-	-	32,981	13,500	29,472	15,972	118.3%
2400	Group Life Insurance	-	-	5,606	6,726	6,873	147	2.2%
2510	Disability Insurance Hybrid	-	-	1,002	957	1,627	670	70.0%
2750	Retiree Health Care Credit	-	-	5,063	6,074	6,206	132	2.2%
2800	Other Benefits	-	-	17,095	-	-	-	0.0%
3000	Purchased Services	-	-	74,644	158,196	140,375	(17,821)	-11.3%
4000	Internal Services	-	-	570	-	-	-	0.0%
5200	Communications	-	-	8,475	11,500	9,000	(2,500)	-21.7%
5400	Leases and Rentals	-	-	1,901	2,264	2,264	-	0.0%
5500	Travel	-	-	3,307	5,900	6,235	335	5.7%
5800	Miscellaneous	-	-	11,299	1,500	7,500	6,000	400.0%
5801	Dues & Memberships	-	-	2,045	1,525	2,040	515	33.8%
6000	Materials and Supplies	-	-	15,596	6,019	17,990	11,971	198.9%
8110	Technology-Hardware Replacement	-	-	5,388	1,500	3,000	1,500	100.0%
8210	Technology-Hardware Additions	-	-	1,998	-	-	-	0.0%
Cost Center 540 Total		5.50	5.50	\$ 711,776	\$ 839,389	\$ 869,944	\$ 30,555	3.6%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 542 - Organizational Development**

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1620	Supplemental Salaries & Wages	-	-	\$ -	\$ -	\$ 35,000	\$ 35,000	100.0%
2100	FICA Benefits	-	-	-	-	2,678	2,678	100.0%
3000	Purchased Services	-	-	-	-	35,600	35,600	100.0%
5500	Travel	-	-	-	-	4,500	4,500	100.0%
5801	Dues & Memberships	-	-	-	-	350	350	100.0%
6000	Materials and Supplies	-	-	-	-	16,700	16,700	100.0%
Cost Center 542 Total		-	-	\$ -	\$ -	\$ 94,828	\$ 94,828	100.0%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs				Change	
				Actual 2022	Budget 2023	Budget 2024	\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 145,146	\$ 155,306	\$ 167,730	\$ 12,424	8.0%
1130	Other Prof. Salaries & Wages	1.00	2.00	85,985	98,440	208,440	110,000	111.7%
1620	Supplemental Salaries & Wages	-	-	2,203	-	-	-	0.0%
1660	Bonus	-	-	2,000	-	-	-	0.0%
2100	FICA Benefits	-	-	17,927	19,412	28,777	9,365	48.2%
2210	VRS Benefits Plan 1 & 2	-	-	38,139	42,173	62,520	20,347	48.2%
2300	HMP Benefits	-	-	14,537	16,080	29,376	13,296	82.7%
2400	Group Life Insurance	-	-	3,075	3,400	5,040	1,640	48.2%
2750	Retiree Health Care Credit	-	-	2,777	3,070	4,552	1,482	48.3%
2800	Other Benefits	-	-	3,922	-	-	-	0.0%
3000	Purchased Services	-	-	1	14,700	12,200	(2,500)	-17.0%
4000	Internal Services	-	-	491	-	-	-	0.0%
5500	Travel	-	-	2,012	5,500	7,300	1,800	32.7%
5800	Miscellaneous	-	-	16,560	1,800	1,800	-	0.0%
5801	Dues & Memberships	-	-	149	600	600	-	0.0%
5805	Staff Development	-	-	17,136	5,500	8,000	2,500	45.5%
6000	Materials and Supplies	-	-	3,495	6,800	5,000	(1,800)	-26.5%
Cost Center 543 Total		2.00	3.00	\$ 355,553	\$ 372,781	\$ 541,335	\$ 168,554	45.2%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 131,950	\$ 141,187	\$ 152,482	\$ 11,295	8.0%
1120	Instructional Salaries & Wages	2.00	2.00	138,341	193,081	205,332	12,251	6.3%
1130	Other Prof. Salaries & Wages	1.00	1.00	-	80,000	108,251	28,251	35.3%
1141	Tech Support Salaries & Wages	1.00	1.00	59,374	63,518	68,605	5,087	8.0%
1150	Clerical Salaries & Wages	1.00	1.00	49,358	53,813	58,036	4,223	7.8%
1620	Supplemental Salaries & Wages	-	-	9,046	22,000	22,000	-	0.0%
1660	Bonus	-	-	4,000	-	-	-	0.0%
2100	FICA Benefits	-	-	29,521	42,351	47,025	4,674	11.0%
2210	VRS Benefits Plan 1 & 2	-	-	52,437	77,629	86,939	9,310	12.0%
2220	VRS Benefits Hybrid	-	-	9,866	9,866	11,402	1,536	15.6%
2300	HMP Benefits	-	-	60,788	77,484	85,032	7,548	9.7%
2400	Group Life Insurance	-	-	5,023	7,110	7,928	818	11.5%
2510	Disability Insurance Hybrid	-	-	279	279	322	43	15.4%
2750	Retiree Health Care Credit	-	-	4,536	6,421	7,160	739	11.5%
2800	Other Benefits	-	-	7,604	-	-	-	0.0%
3000	Purchased Services	-	-	84,844	49,700	51,200	1,500	3.0%
5200	Communications	-	-	93	250	250	-	0.0%
5500	Travel	-	-	2,808	7,000	7,500	500	7.1%
5801	Dues & Memberships	-	-	2,459	4,250	5,000	750	17.6%
5805	Staff Development	-	-	7,162	24,250	24,250	-	0.0%
5806	Testing Services	-	-	89,218	90,000	85,000	(5,000)	-5.6%
6000	Materials and Supplies	-	-	6,738	7,600	7,600	-	0.0%
6030	Instructional Materials	-	-	-	5,000	5,000	-	0.0%
6040	Tech-Software/On line Content	-	-	-	-	6,000	6,000	100.0%
8110	Technology-Hardware Replacement	-	-	1,000	1,000	1,000	-	0.0%
Cost Center 545 Total		6.00	6.00	\$ 756,445	\$ 963,789	\$ 1,053,314	\$ 89,525	9.3%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 137,899	\$ 147,459	\$ 159,149	\$ 11,690	7.9%
1120	Instructional Salaries & Wages	1.00	1.00	76,478	81,831	97,381	15,550	19.0%
1150	Clerical Salaries & Wages	1.00	1.00	30,560	46,000	56,126	10,126	22.0%
1620	Supplemental Salaries & Wages	-	-	-	10,000	10,000	-	0.0%
1660	Bonus	-	-	10,000	-	-	-	0.0%
2100	FICA Benefits	-	-	19,666	21,826	24,684	2,858	13.1%
2210	VRS Benefits Plan 1 & 2	-	-	35,629	43,307	42,636	(671)	-1.5%
2220	VRS Benefits Hybrid	-	-	4,262	2,280	9,162	6,882	301.8%
2300	HMP Benefits	-	-	21,141	8,040	32,376	24,336	302.7%
2400	Group Life Insurance	-	-	3,216	3,676	4,177	501	13.6%
2510	Disability Insurance Hybrid	-	-	121	64	259	195	304.7%
2750	Retiree Health Care Credit	-	-	2,904	3,319	3,771	452	13.6%
2800	Other Benefits	-	-	40	-	-	-	0.0%
3000	Purchased Services	-	-	173,679	347,345	350,684	3,339	1.0%
4000	Internal Services	-	-	2,291	1,000	1,800	800	80.0%
5500	Travel	-	-	2,517	10,000	10,000	-	0.0%
5801	Dues & Memberships	-	-	4,304	4,570	5,070	500	10.9%
5805	Staff Development	-	-	221	500	500	-	0.0%
6000	Materials and Supplies	-	-	6,083	9,500	9,000	(500)	-5.3%
6030	Instructional Materials	-	-	5,688	22,900	6,300	(16,600)	-72.5%
8110	Technology-Hardware Replacement	-	-	-	-	2,000	2,000	100.0%
8200	Capital Outlay Additions	-	-	2,467	-	-	-	0.0%
Cost Center 550 Total		3.00	3.00	\$ 539,164	\$ 763,617	\$ 825,075	\$ 61,458	8.0%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1110	Administrative Salary & Wages	3.00	2.00	\$ 320,657	\$ 352,784	\$ 257,447	\$ (95,337)	-27.0%
1130	Other Prof. Salaries & Wages	3.00	3.00	226,207	268,313	283,515	15,202	5.7%
1140	Technical Salaries & Wages	2.00	3.00	99,462	106,590	193,954	87,364	82.0%
1150	Clerical Salaries & Wages	2.50	4.00	105,464	112,124	169,797	57,673	51.4%
1620	Supplemental Salaries & Wages	-	-	23,925	-	-	-	0.0%
1660	Bonus	-	-	7,000	-	-	-	0.0%
2100	FICA Benefits	-	-	58,292	64,246	69,211	4,965	7.7%
2210	VRS Benefits Plan 1 & 2	-	-	90,293	108,690	96,670	(12,020)	-11.1%
2220	VRS Benefits Hybrid	-	-	28,897	30,223	53,029	22,806	75.5%
2300	HMP Benefits	-	-	94,678	121,332	100,012	(21,320)	-17.6%
2400	Group Life Insurance	-	-	9,610	11,199	12,069	870	7.8%
2510	Disability Insurance Hybrid	-	-	817	855	1,500	645	75.4%
2750	Retiree Health Care Credit	-	-	8,677	10,114	10,899	785	7.8%
2800	Other Benefits	-	-	13,020	-	-	-	0.0%
3000	Purchased Services	-	-	154,745	147,624	147,624	-	0.0%
4000	Internal Services	-	-	597	1,200	1,200	-	0.0%
5400	Leases and Rentals	-	-	2,686	2,800	2,800	-	0.0%
5500	Travel	-	-	10,284	10,500	10,500	-	0.0%
5800	Miscellaneous	-	-	20,370	14,000	14,000	-	0.0%
5801	Dues & Memberships	-	-	2,175	2,500	2,500	-	0.0%
5805	Staff Development	-	-	2,620	8,000	8,000	-	0.0%
6000	Materials and Supplies	-	-	11,009	15,000	15,000	-	0.0%
6040	Tech-Software/On line Content	-	-	9,278	46,588	46,588	-	0.0%
8100	Capital Outlay Replacement	-	-	2,814	1,945	1,945	-	0.0%
8110	Technology-Hardware Replace	-	-	141	1,000	1,000	-	0.0%
8200	Capital Outlay Additions	-	-	5,167	-	-	-	0.0%
Cost Center 555 Total		10.50	12.00	\$ 1,308,887	\$ 1,437,627	\$ 1,499,260	\$ 61,633	4.3%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1110	Administrative Salary & Wages	2.00	2.00	\$ 222,895	\$ 247,422	\$ 267,216	\$ 19,794	8.0%
1140	Technical Salaries & Wages	1.00	1.00	69,670	74,547	114,746	40,199	53.9%
1150	Clerical Salaries & Wages	5.00	5.00	303,193	321,311	354,990	33,679	10.5%
1660	Bonus	-	-	8,000	-	-	-	0.0%
2100	FICA Benefits	-	-	44,005	49,212	56,377	7,165	14.6%
2210	VRS Benefits Plan 1 & 2	-	-	63,535	70,476	86,512	16,036	22.8%
2220	VRS Benefits Hybrid	-	-	35,607	35,607	35,138	(469)	-1.3%
2300	HMP Benefits	-	-	97,120	95,952	95,676	(276)	-0.3%
2400	Group Life Insurance	-	-	7,993	8,553	9,809	1,256	14.7%
2510	Disability Insurance Hybrid	-	-	1,007	1,007	994	(13)	-1.3%
2750	Retiree Health Care Credit	-	-	7,218	7,723	8,856	1,133	14.7%
3000	Purchased Services	-	-	247,264	263,652	276,949	13,297	5.0%
5200	Communications	-	-	11,134	12,000	20,000	8,000	66.7%
5400	Leases and Rentals	-	-	3,548	3,548	3,548	-	0.0%
5500	Travel	-	-	473	2,500	2,500	-	0.0%
5800	Miscellaneous	-	-	(4,547)	-	1,000	1,000	100.0%
5801	Dues & Memberships	-	-	3,954	6,280	6,280	-	0.0%
5805	Staff Development	-	-	965	3,000	3,000	-	0.0%
6000	Materials and Supplies	-	-	5,904	13,500	13,500	-	0.0%
Cost Center 560 Total		8.00	8.00	\$ 1,128,938	\$ 1,216,290	\$ 1,357,091	\$ 140,801	11.6%

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 565 - Technology Services**

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 134,634	\$ 144,058	\$ 155,583	\$ 11,525	8.0%
1120	Instructional Salaries & Wages	1.00	1.00	69,705	81,584	88,111	6,527	8.0%
1140	Technical Salaries & Wages	28.00	28.00	1,578,491	1,757,194	1,891,637	134,443	7.7%
1150	Clerical Salaries & Wages	1.00	1.00	39,404	40,929	44,209	3,280	8.0%
1660	Bonus	-	-	29,000	-	-	-	0.0%
2100	FICA Benefits	-	-	135,669	154,817	166,734	11,917	7.7%
2210	VRS Benefits Plan 1 & 2	-	-	196,552	230,941	213,046	(17,895)	-7.7%
2220	VRS Benefits Hybrid	-	-	97,098	97,098	140,884	43,786	45.1%
2300	HMP Benefits	-	-	302,760	317,388	339,552	22,164	7.0%
2400	Group Life Insurance	-	-	23,570	26,447	28,536	2,089	7.9%
2510	Disability Insurance Hybrid	-	-	2,746	2,746	3,984	1,238	45.1%
2750	Retiree Health Care Credit	-	-	21,283	23,882	25,767	1,885	7.9%
2800	Other Benefits	-	-	21,619	-	-	-	0.0%
3000	Purchased Services	-	-	4,070,114	3,326,779	3,272,588	(54,191)	-1.6%
5001	Telecommunications	-	-	338,559	380,000	380,000	-	0.0%
5500	Travel	-	-	3,783	8,700	8,700	-	0.0%
5801	Dues & Memberships	-	-	-	28,660	29,000	340	1.2%
5805	Staff Development	-	-	1,095	7,500	7,500	-	0.0%
6000	Materials and Supplies	-	-	91,993	124,050	125,100	1,050	0.8%
8110	Technology-Hardware Replacement	-	-	-	5,000	5,000	-	0.0%
Cost Center 565 Total		31.00	31.00	\$ 7,158,075	\$ 6,757,773	\$ 6,925,931	\$ 168,158	2.5%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs				Change	
				Actual 2022	Budget 2023	Budget 2024	\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 100,514	\$ 107,550	\$ 116,154	\$ 8,604	8.0%
1140	Technical Salaries & Wages	8.00	8.00	412,236	431,904	479,113	47,209	10.9%
1150	Clerical Salaries & Wages	3.00	3.00	119,217	124,538	144,384	19,846	15.9%
1160	Trades Salaries & Wages	6.00	6.00	268,737	321,959	343,152	21,193	6.6%
1170	Bus Driver Salaries & Wages	129.00	129.00	1,690,037	2,648,131	3,102,631	454,500	17.2%
1175	Bus Aides Salaries & Wages	47.00	47.00	513,895	652,744	732,247	79,503	12.2%
1520	Substitute Salaries & Wages	-	-	677,768	516,500	717,000	200,500	38.8%
1620	Supplemental Salaries & Wages	-	-	121,442	181,000	206,000	25,000	13.8%
1660	Bonus	-	-	155,348	-	18,000	18,000	100.0%
2100	FICA Benefits	-	-	303,913	381,304	448,191	66,887	17.5%
2210	VRS Benefits Plan 1 & 2	-	-	53,315	189,910	193,022	3,112	1.6%
2220	VRS Benefits Hybrid	-	-	72,221	71,633	104,339	32,706	45.7%
2300	HMP Benefits	-	-	1,174,625	1,564,392	1,737,540	173,148	11.1%
2400	Group Life Insurance	-	-	39,705	55,895	64,167	8,272	14.8%
2510	Disability Insurance Hybrid	-	-	13,005	12,871	17,091	4,220	32.8%
2750	Retiree Health Care Credit	-	-	9,519	24,040	27,420	3,380	14.1%
2800	Other Benefits	-	-	8,039	-	-	-	0.0%
3000	Purchased Services	-	-	77,803	202,404	253,168	50,764	25.1%
3430	Transportation Svcs by Contract	-	-	864,820	-	250,000	250,000	100.0%
4000	Internal Services	-	-	1,057	600	600	-	0.0%
5104	Refuse Removal	-	-	11,232	22,000	22,000	-	0.0%
5500	Travel	-	-	-	-	5,500	5,500	100.0%
5801	Dues & Memberships	-	-	-	700	700	-	0.0%
5805	Staff Development	-	-	1,272	2,398	2,398	-	0.0%
6000	Materials and Supplies	-	-	13,958	18,865	18,865	-	0.0%
6008	Vehicle/Powered Equip Fuels	-	-	896,345	995,000	1,095,000	100,000	10.1%
6009	Vehicle/Powered Equip Supplies	-	-	414,363	462,000	462,000	-	0.0%
6030	Instructional Materials	-	-	1,131	1,500	1,500	-	0.0%
8100	Capital Outlay Replacement	-	-	247,514	514,920	15,000	(499,920)	-97.1%
8200	Capital Outlay Additions	-	-	132,111	-	-	-	0.0%
Cost Center 570 Total		194.00	194.00	\$ 8,395,139	\$ 9,504,758	\$ 10,577,182	\$ 1,072,424	11.3%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 117,449	\$ 125,670	\$ 135,724	\$ 10,054	8.0%
1140	Technical Salaries & Wages	3.00	3.00	226,431	262,847	283,874	21,027	8.0%
1150	Clerical Salaries & Wages	3.00	3.00	145,884	167,289	161,057	(6,232)	-3.7%
1160	Trades Salaries & Wages	21.00	21.00	1,169,052	1,325,141	1,374,831	49,690	3.7%
1180	Laborer Salaries & Wages	-	-	7,261	2,000	2,000	-	0.0%
1190	Service Salaries & Wages	89.00	89.00	2,572,647	3,038,633	3,358,090	319,457	10.5%
1520	Substitute Salaries & Wages	-	-	24,311	40,000	40,000	-	0.0%
1620	Supplemental Salaries & Wages	-	-	7,862	10,000	12,792	2,792	27.9%
1660	Bonus	-	-	145,500	-	-	-	0.0%
2100	FICA Benefits	-	-	323,299	380,327	410,681	30,354	8.0%
2210	VRS Benefits Plan 1 & 2	-	-	124,246	207,825	207,863	38	0.0%
2220	VRS Benefits Hybrid	-	-	69,048	67,965	98,189	30,224	44.5%
2300	HMP Benefits	-	-	883,976	1,014,723	1,099,707	84,984	8.4%
2400	Group Life Insurance	-	-	47,756	63,915	69,195	5,280	8.3%
2510	Disability Insurance Hybrid	-	-	10,095	9,849	12,632	2,783	28.3%
2750	Retiree Health Care Credit	-	-	14,487	26,065	28,062	1,997	7.7%
2800	Other Benefits	-	-	35,185	-	-	-	0.0%
3000	Purchased Services	-	-	2,031,290	1,318,400	1,378,712	60,312	4.6%
5101	Electricity	-	-	92,556	170,000	111,600	(58,400)	-34.4%
5102	Heating Fuel	-	-	8,191	100,000	80,300	(19,700)	-19.7%
5103	Water/Sewer Services	-	-	4,894	25,000	25,000	-	0.0%
5104	Refuse Removal	-	-	105,241	95,000	108,000	13,000	13.7%
5200	Communications	-	-	1,464	1,500	1,500	-	0.0%
5400	Leases and Rentals	-	-	106,245	182,413	184,336	1,923	1.1%
5500	Travel	-	-	2,696	4,100	5,100	1,000	24.4%
5800	Miscellaneous	-	-	314	2,000	2,000	-	0.0%
5805	Staff Development	-	-	1,006	2,500	1,500	(1,000)	-40.0%
6000	Materials and Supplies	-	-	959,445	878,200	858,100	(20,100)	-2.3%
8100	Capital Outlay Replacement	-	-	191,877	-	20,000	20,000	100.0%
8200	Capital Outlay Additions	-	-	86,071	-	-	-	0.0%
Cost Center 575 Total		117.00	117.00	\$ 9,515,781	\$ 9,521,362	\$ 10,070,845	\$ 549,483	5.8%

FINANCIAL SECTION

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

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
1620	Supplemental Salaries & Wages	-	-	\$ 200,000	\$ -	\$ -	\$ -	0.0%
3000	Purchased Services	-	-	79,852	-	-	-	0.0%
6000	Materials and Supplies	-	-	149,092	-	-	-	0.0%
8100	Capital Outlay Replacement	-	-	687,795	-	-	-	0.0%
8200	Capital Outlay Additions	-	-	99,507	-	-	-	0.0%
Cost Center 999 Total		-	-	\$ 1,216,246	\$ -	\$ -	\$ -	0.0%
GRAND TOTAL		1,805.13	1,832.63	\$ 148,290,970	\$ 160,298,500	\$ 173,800,000	\$ 13,501,500	8.4%





FINANCIAL SUMMARIES
Grants Fund

Fiscal Year 2024

FINANCIAL SECTION

**Grants Fund
Budget Summary**

Description	2023 FTEs	2024 FTEs	Actual 2022	Adopted		Change	
				Budget 2023	Budget 2024	\$	%
Revenue							
Federal	91.16	80.46	\$ 10,986,287	\$ 14,964,853	\$ 10,169,766	\$ (4,795,087)	-32.0%
State	8.39	7.94	1,129,303	984,648	890,134	(94,513)	-9.6%
Other	6.00	6.00	708,873	670,000	720,000	50,000	7.5%
Total Grant Revenue	105.55	94.40	\$ 12,824,464	\$ 16,619,500	\$ 11,779,900	\$ (4,839,600)	-29.1%
Expenditures							
Title VI-B	28.92	25.72	2,152,643	2,200,313	2,312,867	112,554	5.1%
Title I	9.70	10.70	1,824,280	1,531,500	1,489,148	(42,353)	-2.8%
Title I, D	1.00	1.00	22,075	102,017	78,390	(23,627)	-23.2%
Title II, Part A, Teacher Quality	1.65	1.65	279,832	274,518	286,601	12,083	4.4%
Carl D. Perkins Grant	-	-	79,191	155,007	164,329	9,322	6.0%
Title III, Part A, Limited English Proficient	0.05	0.05	29,127	61,818	65,089	3,272	5.3%
Title IV, Part A,	0.50	0.50	183,696	111,991	119,401	7,410	6.6%
Federal Preschool Grant (Section 619)	0.34	0.34	32,194	29,055	32,428	3,373	11.6%
Project Hope	0.50	0.50	16,479	20,000	20,337	337	1.7%
Safe Routes to Schools	0.50	-	26,414	38,000	-	(38,000)	-100.0%
CRRSA Act - ESSER II	-	-	4,934,950	333,669	-	(333,669)	-100.0%
CRRSA Act - ESSER II - SEL and Mental Health*	-	-	4,536	90,000	54,678	(35,323)	-39.2%
ARP Act - ESSER III*	48.00	40.00	1,389,265	9,578,906	5,341,372	(4,237,534)	-44.2%
ARP- Title VI-B Flowthrough*	-	-	-	314,875	99,208	(215,667)	-68.5%
ARP- Section 619 Flowthrough*	-	-	11,604	22,000	16,247	(5,753)	-26.2%
ARP - Homeless Children and Youth*	-	-	-	101,185	89,673	(11,512)	-11.4%
SOL Web Based Technology Initiative	-	-	560,514	466,000	466,000	-	0.0%
Virginia Preschool Initiative	7.39	7.94	447,818	360,451	379,230	18,779	5.2%
Special Education in Jails	1.00	-	104,206	141,487	28,500	(112,987)	-79.9%
Individualized Student Alternative Education Program (ISAEP)	-	-	16,765	16,710	16,405	(305)	-1.8%
School Health Initiative Grant	6.00	6.00	708,873	670,000	720,000	50,000	7.5%
Total Grant Expenditures	105.55	94.40	\$ 12,824,464	\$ 16,619,500	\$ 11,779,900	\$ (4,839,600)	-29.1%

*The available year-end balance for FY23 will carry forward across fiscal years as this award period does not end before June 30, 2023. FY23's current year expenditures have been estimated to prepare carryover budgets for the following year.

FINANCIAL SECTION

**Grants Fund
Title VI-B**

Description	2023	2024	Adopted			Change	
	FTEs	FTEs	Actual 2022	Budget 2023	Budget 2024	\$	%
Wages & Employee Benefits							
1120 Instructional Salaries & Wages	18.20	15.00	\$ 1,219,938	\$ 1,100,552	\$ 1,008,543	\$ (92,009)	-8.4%
1130 Other Professional Salaries & Wages	4.22	4.22	239,583	268,000	291,861	23,861	8.9%
1350 P/T Clerical Salaries & Wages	0.50	0.50	-	-	26,000	26,000	100.0%
1151 Instructional Aides Salaries & Wages	6.00	6.00	129,808	91,779	180,000	88,221	96.1%
<i>Total Wages</i>	28.92	25.72	1,589,329	1,460,331	1,506,404	46,073	3.2%
2100 FICA Benefits	-	-	84,732	111,715	115,240	3,525	3.2%
2210 VRS Benefits Plan 1 & 2	-	-	93,000	133,887	149,190	15,303	11.4%
2220 VRS Benefits Hybrid	-	-	91,463	108,820	96,853	(11,967)	-11.0%
2300 HMP Benefits	-	-	251,507	345,001	404,472	59,471	17.2%
2400 Group Life Insurance	-	-	20,616	19,568	19,837	269	1.4%
2510 Disability Insurance Hybrid	-	-	3,378	3,320	2,958	(362)	-10.9%
2750 Retiree Health Care Credit	-	-	18,616	17,670	17,913	243	1.4%
<i>Total Benefits</i>	-	-	563,313	739,982	806,463	66,481	9.0%
Total Wages & Benefits	28.92	25.72	2,152,643	2,200,313	2,312,867	112,554	5.1%
Total Title VI-B	28.92	25.72	\$ 2,152,643	\$ 2,200,313	\$ 2,312,867	\$ 112,554	5.1%

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-D**

Description	2023	2024	Actual 2022	Adopted		Change		
	FTEs	FTEs		Budget 2023	Budget 2024	\$	%	
Wages & Employee Benefits								
1120 Instructional Salaries & Wages	1.00	1.00	\$ -	\$ 65,444	\$ 61,812	\$ (3,632)	-5.6%	
1520 Substitute Salaries & Wages	-	-	14,843	-	-	-	0.0%	
<i>Total Wages</i>	1.00	1.00	14,843	65,444	61,812	(3,632)	-5.6%	
2100 FICA Benefits	-	-	1,135	5,007	4,729	(278)	-5.6%	
2210 VRS Benefits	-	-	-	10,877	10,273	(604)	-5.6%	
2300 HMP Benefits	-	-	-	19,020	-	(19,020)	-100.0%	
2400 Group Life Insurance	-	-	-	877	828	(49)	-5.6%	
2750 Retiree Health Care Credit	-	-	-	792	748	(44)	-5.6%	
<i>Total Benefits</i>	-	-	1,135	36,573	16,578	(19,995)	-54.7%	
Total Wages & Benefits	1.00	1.00	15,978	102,017	78,390	(23,627)	-23.2%	
Other Expenditures								
6000 Materials & Supplies	-	-	24	-	-	-	0.0%	
8000 Internal Services-Transportation	-	-	6,073	-	-	-	0.0%	
Total Other Expenditures	-	-	6,097	-	78,390	78,390	0.0%	
Total Title I-D	1.00	1.00	\$ 22,075	\$ 102,017	\$ 78,390	\$ (23,627)	-23.2%	

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 I**

Description	2023	2024	Adopted			Change	
	FTEs	FTEs	Actual 2022	Budget 2023	Budget 2024	\$	%
Wages & Employee Benefits							
1110 Administrative Salaries & Wages	0.30	0.30	\$ 31,510	\$ 33,716	\$ 36,412	\$ 2,696	8.0%
1120 Instructional Salaries & Wages	8.70	9.70	516,874	624,000	711,422	87,422	14.0%
1150 Clerical Salaries & Wages	0.70	0.70	24,030	40,702	30,931	(9,771)	-24.0%
1520 Substitute Salaries & Wages	-	-	-	8,850	-	(8,850)	-100.0%
1620 Supplemental Salaries & Wages	-	-	327,347	245,000	149,000	(96,000)	-39.2%
1650 National Board Teacher Bonus	-	-	5,000	5,000	5,000	-	0.0%
1660 Bonus	-	-	6,000	-	-	-	0.0%
<i>Total Wages</i>	9.70	10.70	910,762	957,268	932,766	(24,502)	-2.6%
2100 FICA Benefits	-	-	66,893	73,231	71,357	(1,874)	-2.6%
2210 VRS Benefits Plan 1 & 2	-	-	84,239	111,349	100,985	(10,364)	-9.3%
2220 VRS Benefits Hybrid	-	-	11,134	4,728	28,446	23,718	501.6%
2300 HMP Benefits	-	-	114,766	79,320	141,437	62,117	78.3%
2400 Group Life Insurance	-	-	7,690	9,359	10,435	1,077	11.5%
2510 VRS Disability Hybrid	-	-	315	133	868	735	552.9%
2750 Retiree Health Care Credit	-	-	6,944	8,451	9,423	972	11.5%
2800 Other Benefits	-	-	4,802	-	-	-	0.0%
<i>Total Benefits</i>	-	-	296,780	286,571	362,951	76,380	26.7%
Total Wages & Benefits	9.70	10.70	1,207,542	1,243,839	1,295,717	51,878	4.2%
Other Expenditures							
3000 Purchased Services	-	-	72,480	55,614	30,000	(25,614)	-46.1%
4000 Internal Services-Transportation	-	-	14,564	8,847	8,000	(847)	-9.6%
5500 Travel	-	-	2,915	9,700	9,000	(700)	-7.2%
6000 Materials & Supplies	-	-	507	6,043	6,000	(43)	-0.7%
6030 Instructional Materials	-	-	488,863	192,033	125,431	(66,602)	-34.7%
9400 Parental Involvement	-	-	37,408	15,425	15,000	(425)	-2.8%
Total Other Expenditures	-	-	616,738	287,662	193,431	(94,231)	-32.8%
Total Title I	9.70	10.70	\$ 1,824,280	\$ 1,531,500	\$ 1,489,148	\$ (42,353)	-2.8%

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 II, Part A**

Description	2023	2024	Actual 2022	Adopted		Change		
	FTEs	FTEs		Budget 2023	Budget 2024	\$	%	
Wages & Employee Benefits								
1120 Instructional Salaries & Wages	1.40	1.40	\$ 118,393	\$ 126,681	\$ 129,432	\$ 2,751	2.2%	
1150 Clerical Salaries & Wages	0.25	0.25	6,623	10,227	11,047	820	8.0%	
1520 Substitute Salaries & Wages	-	-	-	7,000	7,000	-	0.0%	
1620 Supplemental Salaries & Wages	-	-	2,562	-	-	-	0.0%	
<i>Total Wages</i>	1.65	1.65	127,578	143,908	147,479	3,571	2.5%	
2100 FICA Benefits	-	-	9,300	11,009	11,282	273	2.5%	
2210 VRS Benefits Plan 1 & 2	-	-	20,471	22,452	23,348	895	4.0%	
2220 VRS Benefits Hybrid	-	-	197	302	-	(302)	-100.0%	
2300 HMP Benefits	-	-	17,841	16,746	5,647	(11,099)	-66.3%	
2400 Group Life Insurance	-	-	1,666	1,835	1,882	48	2.6%	
2510 VRS Disability Hybrid	-	-	6	9	-	(9)	-100.0%	
2750 Retiree Health Care Credit	-	-	1,505	1,657	1,700	43	2.6%	
<i>Total Benefits</i>	-	-	50,986	54,009	43,859	(10,150)	-18.8%	
Total Wages & Benefits	1.65	1.65	178,563	197,917	191,338	(6,579)	-3.3%	
Other Expenditures								
3000 Purchased Services	-	-	99,641	62,101	80,763	18,662	30.1%	
4000 Internal Services-Transportation	-	-	-	500	500	-	0.0%	
5500 Travel	-	-	-	10,000	10,000	-	0.0%	
5800 Staff Development	-	-	300	-	-	-	0.0%	
6030 Instructional Materials	-	-	1,328	4,000	4,000	-	0.0%	
Total Other Expenditures	-	-	101,269	76,601	95,263	18,662	24.4%	
Total Title II, Part A	1.65	1.65	\$ 279,832	\$ 274,518	\$ 286,601	\$ 12,083	4.4%	

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	2023	2024	Adopted			Change	
	FTEs	FTEs	Actual 2022	Budget 2023	Budget 2024	\$	%
Wages & Employee Benefits							
1620 Supplemental Salaries & Wages	-	-	\$ 3,580	\$ -	\$ 5,000	\$ 5,000	100.0%
Total Wages	-	-	3,580	-	5,000	5,000	100.0%
Other Expenditures							
3000 Purchased Services	-	-	30,918	48,380	46,150	(2,230)	-4.6%
4000 Internal Services-Transportation	-	-	-	-	30,000	30,000	100.0%
5500 Travel	-	-	298	35,000	16,500	(18,500)	-52.9%
6040 Tech-Software/On line Content	-	-	-	14,635	10,084	(4,551)	-31.1%
7005 New Horizons - Tuition	-	-	4,914	5,301	3,903	(1,398)	-26.4%
8200 Capital Outlay Additions	-	-	39,481	51,691	52,691	1,000	1.9%
Total Other Expenditures	-	-	75,611	155,007	159,329	4,322	2.8%
Total Carl D. Perkins Grant	-	-	79,191	155,007	164,329	\$ 9,322	6.0%

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	2023	2024	Adopted			Change	
	FTEs	FTEs	Actual 2022	Budget 2023	Budget 2024	\$	%
Wages & Employee Benefits							
1140 Technical Salaries & Wages	-	-	\$ 9,768	\$ -	\$ -	\$ -	0.0%
1150 Clerical Salaries & Wages	0.05	0.05	1,257	1,912	2,209	297	15.5%
1620 Supplemental Salaries & Wages	-	-	-	17,888	19,800	1,912	10.7%
<i>Total Wages</i>	0.05	0.05	11,025	19,800	22,009	2,209	11.2%
2100 FICA Benefits	-	-	93	1,515	1,684	169	11.2%
2210 VRS Benefits Plan 1 & 2	-	-	159	-	367	367	100.0%
2220 VRS Benefits Hybrid	-	-	28	-	-	-	0.0%
2300 HMP Benefits	-	-	19	-	-	-	0.0%
2400 Group Life Insurance	-	-	15	-	30	30	100.0%
2510 VRS Disability Hybrid	-	-	1	-	-	-	0.0%
2750 Retiree Health Care Credit	-	-	14	-	27	27	0.0%
<i>Total Benefits</i>	-	-	329	1,515	2,107	593	39.1%
Total Wages & Benefits	0.05	0.05	11,354	21,315	24,117	2,802	13.1%
Other Expenditures							
3000 Purchased Services	-	-	17,054	22,858	22,858	-	0.0%
4000 Internal Services	-	-	-	1,000	1,000	-	0.0%
5500 Travel	-	-	-	1,000	1,000	-	0.0%
5800 Miscellaneous Expense	-	-	-	100	100	-	0.0%
6000 Materials & Supplies	-	-	-	500	500	-	0.0%
6030 Instructional Materials	-	-	719	15,045	15,515	470	3.1%
Total Other Expenditures	-	-	17,774	40,503	40,973	24,586	60.7%
Total Title III, Part A	0.05	0.05	\$ 29,127	\$ 61,818	\$ 65,089	\$ 3,272	5.3%

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	2023 FTEs	2024 FTEs	Adopted			Change		
			Actual 2022	Budget 2023	Budget 2024	\$	%	
Wages & Employee Benefits								
1140 Technical Salaries & Wages	0.50	0.50	\$ 30,874	\$ 43,487	\$ 46,965	\$ 3,478	8.0%	
1620 Supplemental Salaries & Wages	-	-	29,049	-	-	-	0.0%	
<i>Total Wages</i>	0.50	0.50	59,922	43,487	46,965	3,478	8.0%	
2100 FICA Benefits	-	-	5,343	3,327	3,593	266	8.0%	
2220 VRS Benefits Hybrid	-	-	6,755	7,228	7,806	578	8.0%	
2400 Group Life Insurance	-	-	545	583	629	47	8.0%	
2510 VRS Disability Hybrid	-	-	191	-	221	221	100.0%	
2750 Retiree Health Care Credit	-	-	492	526	568	42	8.0%	
<i>Total Benefits</i>	-	-	13,326	11,663	12,818	1,155	9.9%	
Total Wages & Benefits	0.50	0.50	73,248	55,150	59,783	4,105	7.4%	
Other Expenditures								
3000 Purchased Services	-	-	44,511	30,000	32,118	2,118	7.1%	
4000 Internal Services	-	-	-	500	500	-	0.0%	
5500 Travel	-	-	-	2,000	2,000	-	0.0%	
6030 Instructional Materials	-	-	65,937	24,341	25,000	659	2.7%	
Total Other Expenditures	-	-	110,448	56,841	59,618	2,777	4.9%	
Total Title IV, Part A	0.50	0.50	\$ 183,696	\$ 111,991	\$ 119,401	\$ 7,410	6.6%	

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	2023	2024	Adopted			Change	
	FTEs	FTEs	Actual 2022	Budget 2023	Budget 2024	\$	%
Wages & Employee Benefits							
1131 Nurse Salaries & Wages	0.34	0.34	\$ 32,194	\$ 29,055	\$ 32,428	\$ 3,373	11.6%
Total Wages	0.34	0.34	32,194	29,055	32,428	3,373	11.6%
Total Federal Preschool Grant	0.34	0.34	\$ 32,194	\$ 29,055	\$ 32,428	3,373	11.6%

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	2023 FTEs	2024 FTEs	Actual 2022	Adopted		Change		
				Budget 2023	Budget 2024	\$	%	
Wages & Employee Benefits								
1150 Clerical Salaries & Wages	0.50	0.50	\$ 8,400	\$ 11,440	\$ 12,355	\$ 915	8.0%	
<i>Total Wages</i>	0.50	0.50	8,400	11,440	12,355	915	8.0%	
2100 FICA Benefits	-	-	643	875	945	70	8.0%	
<i>Total Benefits</i>	-	-	643	875	945	70	8.0%	
Total Wages & Benefits	0.50	0.50	9,043	12,315	13,300	985	8.0%	
Other Expenditures								
3000 Purchased Services	-	-	1,347	-	-	-	0.0%	
4000 Internal Services-Transportation	-	-	6,090	4,527	5,239	712	15.7%	
5500 Travel	-	-	-	1,260	-	(1,260)	-100.0%	
5805 Staff Development Expense	-	-	-	100	-	(100)	-100.0%	
6030 Instructional Materials	-	-	-	1,798	1,798	-	0.0%	
Total Other Expenditures	-	-	7,437	7,685	7,037	(648)	-8.4%	
Total Project HOPE	0.50	0.50	\$ 16,479	\$ 20,000	\$ 20,337	\$ 337	1.7%	

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	2023	2024	Actual 2022	Adopted		Change		
	FTEs	FTEs		Budget 2023	Budget 2024	\$	%	
Wages & Employee Benefits								
1130 Other Professional Salaries & Wages	0.50	-	\$ 26,414	\$ 26,000	\$ -	\$ (26,000)	-100.0%	
Total Wages & Benefits	0.50	-	26,414	26,000	-	(26,000)	-100.0%	
Other Expenditures								
3000 Purchased Services	-	-	-	4,400	-	(4,400)	-100.0%	
6030 Instructional Materials	-	-	-	5,750	-	(5,750)	-100.0%	
8210 Technology - Hardware Additions	-	-	-	1,850	-	(1,850)	-100.0%	
Total Other Expenditures	-	-	-	12,000	-	(12,000)	-100.0%	
Total Safe Routes to Schools	0.50	-	\$ 26,414	\$ 38,000	\$ -	\$ (38,000)	-100.0%	

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
CRRSA Act - ESSER II

Description	2023	2024	Actual 2022	Adopted	Budget 2024	Change	
	FTEs	FTEs		Budget 2023*		\$	%
Wages & Employee Benefits							
1120 Instructional Salaries & Wages	-	-	\$ 1,112,854	\$ -	\$ -	\$ -	0.0%
1123 Counselor Salaries & Wages	-	-	212,089	-	-	-	0.0%
1151 Instructional Aides Salaries & Wages	-	-	406,769	-	-	-	0.0%
1660 Bonus	-	-	145,819	-	-	-	0.0%
<i>Total Wages</i>	-	-	1,877,530	-	-	-	0.0%
2100 FICA Benefits	-	-	134,923	-	-	-	0.0%
2210 VRS Benefits Plan 1 & 2	-	-	130,930	-	-	-	0.0%
2220 VRS Benefits Hybrid	-	-	154,647	-	-	-	0.0%
2300 HMP Benefits	-	-	257,429	-	-	-	0.0%
2400 Group Life Insurance	-	-	23,014	-	-	-	0.0%
2510 VRS Disability Hybrid	-	-	4,374	-	-	-	0.0%
2750 Retiree Health Care Credit	-	-	20,755	-	-	-	0.0%
<i>Total Benefits</i>	-	-	726,072	-	-	-	0.0%
Total Wages & Benefits	-	-	2,603,603	-	-	-	0.0%
Other Expenditures							
3000 Purchased Services	-	-	1,835,956	72,873	-	(72,873)	-100.0%
5400 Leases and Rentals	-	-	174,717	260,796	-	(260,796)	-100.0%
6000 Materials and Supplies	-	-	317,198	-	-	-	0.0%
8100 Capital Outlay Replacements	-	-	3,476	-	-	-	0.0%
Total Other Expenditures	-	-	2,331,348	333,669	-	(333,669)	-100.0%
Total CRRSA Act - ESSER II	-	-	\$ 4,934,950	\$ 333,669	\$ -	\$ (333,669)	-100.0%

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 FY22 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	2023 FTEs	2024 FTEs	Actual 2022	Adopted Budget 2023*	Budget 2024*	Change	
						\$	%
Wages & Employee Benefits							
1620 Supplemental Salaries & Wages	-	-	\$ 3,713	\$ -	\$ 35,000	\$ 35,000	100.0%
<i>Total Wages</i>	-	-	3,713	-	35,000	35,000	100.0%
2100 FICA Benefits	-	-	284	-	2,678	2,678	100%
<i>Total Benefits</i>	-	-	284	-	2,678	2,678	100%
Total Wages & Benefits	-	-	3,997	-	37,678	37,678	100.0%
Other Expenditures							
3000 Purchased Services	-	-	540	90,000	2,000	(88,000)	-97.8%
6000 Materials and Supplies	-	-	-	-	15,000	15,000	100.0%
Total Other Expenditures	-	-	540	90,000	17,000	(73,000)	-81.1%
Total ESSER II - SEL and Mental Health	-	-	\$ 4,536	\$ 90,000	\$ 54,678	\$ (35,323)	-39.2%

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 FY22 was carried forward acrossed the fiscal year into FY23 as this award period does not end until September 30, 2023. This will also be done for the FY24 budget. FY23'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	2023 FTEs	2024 FTEs	Adopted			Change		
			Actual 2022	Budget 2023*	Budget 2024*	\$	%	
Wages & Employee Benefits								
1120 Instructional Salaries & Wages	10.00	12.00	\$ 400,320	\$ 1,177,000	\$ 1,876,819	\$ 699,819	59.5%	
1123 Counselor Salaries & Wages	-	-	1,985	-	-	-	0.0%	
1126 Principal Salaries & Wages	1.00	-	-	214,603	-	(214,603)	-100.0%	
1130 Other Professional Salaries & Wages	1.00	-	119,368	98,440	-	(98,440)	-100.0%	
1132 Psychologist Salaries & Wages	-	-	-	272,000	-	(272,000)	-100.0%	
1151 Instructional Aides Salaries & Wages	34.00	26.00	221,574	1,309,680	529,350	(780,330)	-59.6%	
1331 Nurse Salaries & Wages	2.00	2.00	52,387	150,000	149,527	(473)	-0.3%	
1620 Supplemental Salaries & Wages	-	-	71,106	1,380,000	954,674	(425,326)	-30.8%	
1660 Bonus	-	-	12,000	-	-	-	0.0%	
<i>Total Wages</i>	48.00	40.00	878,741	4,601,723	3,510,370	(1,091,353)	-23.7%	
Benefits								
2100 FICA Benefits	-	-	74,226	352,032	268,517	(83,515)	-23.7%	
2210 VRS Benefits Plan 1 & 2	-	-	15,877	764,806	313,627	(451,180)	-59.0%	
2220 VRS Benefits Hybrid	-	-	53,423	-	111,130	111,130	100.0%	
2300 HMP Benefits	-	-	77,882	1,200,000	215,000	(985,000)	-82.1%	
2400 Group Life Insurance	-	-	5,661	61,663	34,246	(27,417)	-44.5%	
2510 VRS Disability Hybrid	-	-	1,511	-	3,307	3,307	100.0%	
2750 Retiree Health Care Credit	-	-	5,045	55,681	30,924	(24,757)	-44.5%	
<i>Total Benefits</i>	-	-	233,625	2,434,182	976,751	(1,457,431)	-59.9%	
Total Wages & Benefits	48.00	40.00	1,112,366	7,035,906	4,487,122	(2,548,784)	-36.2%	
Other Expenditures								
3000 Purchased Services	-	-	204,500	764,000	445,000	(319,000)	-41.8%	
5400 Leases and Rentals	-	-	61,669	218,500	109,250	(109,250)	-50.0%	
6000 Materials and Supplies	-	-	10,730	1,327,500	300,000	(1,027,500)	-77.4%	
8200 Capital Outlay Additions	-	-	-	233,000	-	(233,000)	-100.0%	
Total Other Expenditures	-	-	276,899	2,543,000	854,250	(1,688,750)	-66.4%	
Total ESSER III - ARP	48.00	40.00	\$ 1,389,265	\$ 9,578,906	\$ 5,341,372	\$ (4,237,534)	-44.2%	

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 FY22 was carried forward acrossed the fiscal year into FY23 as this award period does not end until September 30, 2023. This will also be done for the FY24 budget. FY23's current year expenditures have been estimated to prepare carryover budgets for the following year.

FINANCIAL SECTION

**Grants Fund
ARP - Title VI-B Flowthrough**

Description	2023 FTEs	2024 FTEs	Actual 2022	Adopted		Change		
				Budget 2023*	Budget 2024*	\$	%	
Wages & Employee Benefits								
1620 Supplemental Salaries & Wages	-	-	\$ -	\$ 139,000	\$ 55,000	\$ (84,000)	-60.4%	
<i>Total Wages</i>	-	-	-	139,000	55,000	(84,000)	-60.4%	
2100 FICA Benefits	-	-	-	11,000	4,208	(6,793)	-61.8%	
<i>Total Benefits</i>	-	-	-	11,000	4,208	(6,793)	-61.8%	
Total Wages & Benefits	-	-	-	150,000	59,208	(90,793)	-60.5%	
Other Expenditures								
3000 Purchased Services	-	-	-	26,880	15,000	(11,880)	-44.2%	
6030 Instructional Materials	-	-	-	137,995	25,000	(112,995)	-81.9%	
Total Other Expenditures	-	-	-	164,875	40,000	(124,875)	-75.7%	
Total ARP - Title VI-B Flowthrough	-	-	\$ -	\$ 314,875	\$ 99,208	\$ (215,667)	-68.5%	

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 FY22 was carried forward across the fiscal year into FY23 as this award period does not end until September 30, 2023. This will also be done for the FY24 budget. FY23’s current year expenditures have been estimated to prepare carryover budgets for the following year.

FINANCIAL SECTION

**Grants Fund
ARP - Section 619 Flowthrough**

Description	2023 FTEs	2024 FTEs	Actual 2022	Adopted		Change	
				Budget 2023*	Budget 2024*	\$	%
Other Expenditures							
6000 Materials and Supplies	-	-	\$ 11,604	\$ 22,000	\$ 16,247	\$ (5,753)	-26.2%
Total Other Expenditures	-	-	11,604	22,000	16,247	(5,753)	-26.2%
Total ARP - Section 619 Flowthrough	-	-	\$ 11,604	\$ 22,000	\$ 16,247	\$ (5,753)	-26.2%

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 FY22 was carried forward acrossed the fiscal year into FY23 as this award period does not end until September 30, 2023. This will also be done for the FY24 budget. FY23'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	2023 FTEs	2024 FTEs	Actual 2022	Adopted		Change	
				Budget 2023*	Budget 2024*	\$	%
Wages & Employee Benefits							
1620 Supplemental Salaries & Wages	-	-	\$ -	\$ 10,265	\$ 5,757	\$ (4,508)	-43.9%
<i>Total Wages</i>	-	-	-	10,265	5,757	(4,508)	-43.9%
2100 FICA Benefits	-	-	-	785	440	(345)	-43.9%
<i>Total Benefits</i>	-	-	-	785	440	(345)	-43.9%
Total Wages & Benefits	-	-	-	11,050	6,197	(4,853)	-43.9%
Other Expenditures							
3000 Purchased Services	-	-	-	2,000	2,000	-	0.0%
4000 Internal Services	-	-	-	6,000	-	(6,000)	-100.0%
5500 Travel	-	-	-	500	4,522	4,022	804.4%
6030 Instructional Materials	-	-	-	81,635	76,954	(4,681)	-5.7%
Total Other Expenditures	-	-	-	90,135	83,476	(6,659)	-7.4%
Total ARP - Homeless Children and Youth	-	-	\$ -	\$ 101,185	\$ 89,673	\$ (11,512)	-11.4%

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 FY22 was carried forward acrossed the fiscal year into FY23 as this award period does not end until September 30, 2023. This will also be done for the FY24 budget. FY23'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	2023	2024	Adopted			Change	
	FTEs	FTEs	Actual 2022	Budget 2023	Budget 2024	\$	%
Other Expenditures							
6060 Technology Infrastructure	-	-	\$ 560,514	\$ 466,000	\$ 466,000	-	0.0%
Total Other Expenditures	-	-	560,514	466,000	466,000	-	0.0%
Total SOL Web Based Technology Initiative	-	-	\$ 560,514	\$ 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	2023	2024	Adopted			Change	
	FTEs	FTEs	Actual 2022	Budget 2023	Budget 2024	\$	%
Wages & Employee Benefits							
1120 Instructional Salaries & Wages	0.86	1.00	\$ 153,675	\$ 52,696	\$ 56,912	\$ 4,216	8.0%
1133 Caseworker Salaries & Wages	0.71	0.71	18,317	19,599	21,164	1,565	8.0%
1131 Nurse Salaries & Wages	0.39	0.23	11,200	13,316	14,381	1,065	8.0%
1151 Instructional Aides Salaries & Wages	5.43	6.00	112,576	120,382	138,034	17,652	14.7%
1660 Bonus	-	-	1,000	20,000	-	(20,000)	-100.0%
<i>Total Wages</i>	7.39	7.94	296,768	225,993	230,491	4,498	2.0%
2100 FICA Benefits	-	-	18,146	17,289	17,635	345	2.0%
2210 VRS Benefits Plan 1 & 2	-	-	8,281	14,231	18,119	3,888	27.3%
2220 VRS Benefits Hybrid	-	-	29,936	20,005	20,189	184	0.9%
2300 HMP Benefits	-	-	86,766	77,112	86,303	9,191	11.9%
2400 Group Life Insurance	-	-	3,619	2,760	3,089	329	11.9%
2510 Disability Insurance Hybrid	-	-	1,035	567	617	50	8.8%
2750 Retiree Health Care Credit	-	-	3,268	2,493	2,789	296	11.9%
<i>Total Benefits</i>	-	-	151,050	134,457	148,739	14,282	10.6%
Total Wages & Benefits	7.39	7.94	447,818	360,450	379,230	18,780	5.2%
Total Virginia Preschool Initiative	7.39	7.94	\$ 447,818	\$ 360,451	\$ 379,230	\$ 18,779	5.2%

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	2023	2024	Adopted			Change	
	FTEs	FTEs	Actual 2022	Budget 2023	Budget 2024	\$	%
Wages & Employee Benefits							
1120 Instructional Salaries & Wages	1.00	-	\$ 70,918	\$ 95,852	\$ -	\$ (95,852)	-100.0%
1620 Supplemental Salaries & Wages	-	-	-	-	25,000	25,000	100.0%
<i>Total Wages</i>	1.00	-	70,918	95,852	25,000	(70,852)	-73.9%
2100 FICA Benefits	-	-	4,815	7,332	1,913	(5,419)	-73.9%
2210 VRS Benefits	-	-	11,787	15,931	-	(15,931)	-100.0%
2300 HMP Benefits	-	-	14,878	19,020	-	(19,020)	-100.0%
2400 Group Life Insurance	-	-	950	1,284	-	(1,284)	-100.0%
2750 Retiree Health Care Credit	-	-	858	1,160	-	(1,160)	-100.0%
<i>Total Benefits</i>	-	-	33,288	44,727	1,913	(42,814)	-95.7%
Total Wages & Benefits	1.00	-	104,206	140,579	26,913	(113,666)	-80.9%
Other Expenditures							
5500 Travel	-	-	-	200	-	(200)	-100.0%
6030 Instructional Materials	-	-	-	708	1,587	879	124.2%
Total Other Expenditures	-	-	-	908	1,587	679	74.8%
Total Special Education in Jails	1.00	-	\$ 104,206	\$ 141,487	\$ 28,500	\$ (112,987)	-79.9%

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	2023	2024	Adopted			Change	
	FTEs	FTEs	Actual 2022	Budget 2023	Budget 2024	\$	%
Wages & Employee Benefits							
1120 Instructional Salaries & Wages	-	-	\$ 517	\$ -	\$ -	\$ -	0.0%
Total Wages	-	-	517	-	-	-	0.0%
Other Expenditures							
3010 Contracted Services	-	-	-	350	-	(350)	-100.0%
4100 WJC - Transportation	-	-	2,800	175	5,095	4,920	2811.4%
5500 Travel	-	-	-	4,514	-	(4,514)	-100.0%
5800 Miscellaneous	-	-	-	361	-	(361)	-100.0%
6030 Instructional Materials	-	-	6,553	5,655	5,655	-	0.0%
6003 Testing Materials	-	-	6,895	5,655	5,655	-	0.0%
Total Other Expenditures	-	-	16,248	16,710	16,405	(305)	-1.8%
Total ISAEP	-	-	\$ 16,765	\$ 16,710	\$ 16,405	\$ (305)	-1.8%

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	2023	2024	Actual 2022	Adopted	Budget 2024	Change		
	FTEs	FTEs		Budget 2023		\$	%	
Wages & Employee Benefits								
1120 Instructional Salaries & Wages	3.00	3.00	\$ 161,134	\$ 180,496	\$ 194,936	\$ 16,899	9.5%	
1124 Supervisor Salaries & Wages	1.00	1.00	-	94,965	102,562	12,485	13.9%	
1130 Other Professional Salaries & Wages	1.00	1.00	47,000	50,290	54,313	7,313	15.6%	
1140 Technical Salaries & Wages	1.00	1.00	158,111	72,790	78,613	10,588	15.6%	
1620 Supplemental Salaries & Wages	-	-	-	18,450	-	(24,000)	-100.0%	
1660 Bonus	-	-	4,000	-	-	-	0.0%	
1700 Stipends	-	-	23,883	47,000	66,410	(3,990)	-5.7%	
<i>Total Wages</i>	6.00	6.00	394,128	463,991	496,834	19,296	4.0%	
2100 FICA Benefits	-	-	26,345	35,495	38,008	1,476	4.0%	
2210 VRS Benefits Plan 1 & 2	-	-	37,619	57,658	45,315	(10,348)	-18.6%	
2220 VRS Benefits Hybrid	-	-	24,507	8,580	26,222	18,207	227.2%	
2300 HMP Benefits	-	-	71,242	70,920	67,380	20,970	45.2%	
2400 Group Life Insurance	-	-	5,009	5,340	5,416	282	5.5%	
2510 Disability Insurance Hybrid	-	-	693	245	801	574	253.0%	
2750 Retiree Health Care Credit	-	-	4,523	4,822	4,891	255	5.5%	
<i>Total Benefits</i>	-	-	169,938	183,061	188,033	31,416	20.1%	
Total Wages & Benefits	6.00	6.00	564,066	647,051	684,867	50,713	8.0%	
Other Expenditures								
3000 Purchased Services	-	-	12,520	2,500	7,910	2,808	55.0%	
4000 Internal Services	-	-	155	11,000	5,683	(5,317)	-48.3%	
5500 Travel	-	-	1,904	1,400	1,900	-	0.0%	
5805 Staff Development	-	-	1,807	250	500	(270)	-35.1%	
6000 Materials and Supplies	-	-	4,935	1,500	1,000	(2,000)	-66.7%	
6030 Instructional Materials	-	-	123,486	6,299	18,140	4,067	28.9%	
Total Other Expenditures	-	-	144,808	22,949	35,133	(712)	-2.0%	
Total School Health Initiative	6.00	6.00	\$ 708,873	\$ 670,000	\$ 720,000	\$ 50,000	7.5%	

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 2024

FINANCIAL SECTION

Child Nutrition Services Fund
Budget Summary

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
Revenue								
	Sales	-	-	\$ 417,658	\$ 1,800,000	\$ 1,746,175	\$ (53,825)	-3.0%
	Federal	-	-	7,117,771	3,893,000	4,281,325	388,325	10.0%
	State	-	-	140,078	60,000	130,000	70,000	116.7%
	Catering	-	-	69,143	40,000	70,000	30,000	75.0%
	Vending	-	-	17,223	16,500	16,500	-	0.0%
	Interest Earnings	-	-	4,379	12,500	4,000	(8,500)	-68.0%
	Other	-	-	8,825	10,000	10,000	-	0.0%
	Use of Fund Balance	-	-	-	-	1,000,000	1,000,000	100.0%
Total Child Nutrition Services Revenue		-	-	\$ 7,775,078	\$ 5,832,000	\$ 7,258,000	\$ 1,426,000	24.5%
Expenditures								
Wages & Employee Benefits								
1110	Administrative Salaries & Wages	1.00	1.00	111,971	119,809	129,394	\$ 9,585	8.0%
1130	Other Professional Salaries & Wages	1.00	1.00	-	65,895	71,166	5,272	8.0%
1150	Clerical Salaries & Wages	1.00	1.00	46,683	51,217	58,442	7,225	14.1%
1190	Service Salaries & Wages	64.63	64.63	1,132,068	1,642,252	1,802,126	159,874	9.7%
	<i>Total Wages</i>	<i>67.63</i>	<i>67.63</i>	<i>1,290,722</i>	<i>1,879,173</i>	<i>2,061,128</i>	<i>181,956</i>	<i>9.7%</i>
2100	FICA Benefits	-	-	89,581	143,123	157,658	14,536	10.2%
2210	VRS Benefits Plan 1 & 2	-	-	85,100	112,317	116,170	3,854	3.4%
2220	VRS Benefits Hybrid	-	-	9,029	9,029	14,605	5,576	61.8%
2300	HMP Benefits	-	-	336,897	519,336	570,750	51,414	9.9%
2400	Group Life Insurance	-	-	7,589	9,784	10,544	760	7.8%
2510	Disability Insurance - Hybrid	-	-	255	255	413	158	62.0%
2750	Retiree Health Care Credit	-	-	6,853	8,834	9,521	687	7.8%
2800	Other Benefits	-	-	(643)	-	-	-	0.0%
	<i>Total Benefits</i>	<i>-</i>	<i>-</i>	<i>534,661</i>	<i>802,677</i>	<i>879,661</i>	<i>76,984</i>	<i>9.6%</i>
Total Wages & Benefits		67.63	67.63	1,825,383	2,681,850	2,940,789	258,940	9.7%
Other Expenditures								
3000	Contracted Services	-	-	46,430	56,000	60,000	4,000	7.1%
5500	Travel	-	-	5,200	12,250	13,000	750	6.1%
5800	Miscellaneous	-	-	351,514	4,600	5,000	400	8.7%
6000	Materials and Supplies	-	-	291,573	262,500	280,875	18,375	7.0%
6002	Food Supplies	-	-	2,265,355	2,764,800	2,958,336	193,536	7.0%
8100	Capital Outlay Replacement	-	-	169,295	50,000	1,000,000	950,000	1900.0%
Total Other Expenditures		-	-	3,129,367	3,150,150	4,317,211	1,167,061	37.0%
Total Child Nutrition Services Expenditures		67.63	67.63	\$ 4,954,750	\$ 5,832,000	\$ 7,258,000	\$ 1,426,000	24.5%
Excess of revenues over Expenditures				2,820,328	-	(0)		
Fund Balance - Beginning of year				1,896,798	4,717,125	4,717,125		
Fund Balance - End of Year				\$ 4,717,125	\$ 4,717,125	\$ 4,717,125		

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 2024

FINANCIAL SECTION

**State Operated Programs Fund
Budget Summary**

Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
						\$	%
Revenue							
State	10.50	10.50	\$ 1,089,659	\$ 1,163,700	\$ 1,250,000	\$ 86,300	7.4%
Total Revenue	10.50	10.50	\$ 1,089,659	\$ 1,163,700	\$ 1,250,000	\$ 86,300	7.4%
Expenditures							
Merrimac Juvenile Detention Center	8.00	8.00	818,766	857,230	932,000	74,770	8.7%
Eastern State Hospital	2.50	2.50	270,893	306,470	318,000	11,530	3.8%
Total Expenditures	10.50	10.50	1,089,659	1,163,700	1,250,000	\$ 86,300	7.4%

FINANCIAL SECTION

**State Operated Programs Fund
Merrimac Juvenile Detention Center Detail**

Object	Description	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
Wages & Employee Benefits								
1120	Instructional Salaries & Wages	7.00	7.00	\$ 454,773	\$ 476,464	\$ 515,261	\$ 38,797	8.1%
1130	Other Prof. Salaries & Wages	1.00	1.00	66,185	70,818	76,483	5,665	8.0%
1520	Substitute Salaries & Wages	-	-	-	5,500	5,500	-	0.0%
	<i>Total Wages</i>	8.00	8.00	520,958	552,781	597,244	44,463	8.0%
2100	FICA Benefits	-	-	36,992	42,250	45,681	3,431	8.1%
2210	VRS Benefits	-	-	86,360	90,958	98,348	7,390	8.1%
2300	HMP Benefits	-	-	119,444	117,624	119,137	1,513	1.3%
2400	Group Life Insurance	-	-	6,963	7,334	7,929	596	8.1%
2750	Retiree Health Care Credit	-	-	6,287	6,622	7,160	538	8.1%
	<i>Total Benefits</i>	-	-	256,046	264,788	278,256	13,468	5.1%
Total Wages & Benefits		8.00	8.00	777,004	817,569	875,500	57,931	7.1%
Other Expenditures								
3000	Purchased Services	-	-	8,804	7,500	8,500	1,000	13.3%
5500	Travel	-	-	389	6,400	5,500	(900)	-14.1%
6000	Materials and Supplies	-	-	651	1,700	1,500	(200)	-11.8%
6020	Textbooks and Workbooks	-	-	-	500	500	-	0.0%
6030	Instructional Materials	-	-	22,584	8,003	25,000	16,997	212.4%
6040	Technology-Software/Online Content	-	-	-	5,558	5,500	(58)	-1.0%
6045	Technology Supplies	-	-	9,334	10,000	10,000	-	0.0%
Total Other Expenditures		-	-	41,762	39,661	56,500	16,839	42.5%
Total Merrimac Juvenile Detention Center		8.00	8.00	\$ 818,766	\$ 857,230	\$ 932,000	\$ 74,770	8.7%

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	2023 FTEs	2024 FTEs	Actual 2022	Budget 2023	Budget 2024	Change	
							\$	%
Wages & Employee Benefits								
1110	Administrative Salaries & Wages	1.00	1.00	\$ 112,847	\$ 120,746	\$ 130,406	\$ 9,660	8.0%
1120	Instructional Salaries & Wages	0.50	0.50	39,717	49,580	53,546	3,966	8.0%
1150	Clerical Salaries & Wages	1.00	1.00	31,970	34,207	36,707	2,500	7.3%
	<i>Total Wages</i>	2.50	2.50	184,534	204,534	220,659	16,125	7.9%
2100	FICA Benefits	-	-	13,014	15,647	16,854	1,208	7.7%
2210	VRS Benefits	-	-	24,069	33,994	30,573	(3,421)	-10.1%
2220	VRS Benefits Hybrid	-	-	-	-	6,101	6,101	100.0%
2300	HMP Benefits	-	-	45,583	46,980	37,914	(9,066)	-19.3%
2400	Group Life Insurance	-	-	1,941	2,741	2,957	216	7.9%
2510	VRS Disability Hybrid	-	-	-	-	173	173	100.0%
2750	Retiree Health Care Credit	-	-	1,752	2,475	2,670	195	7.9%
	<i>Total Benefits</i>	-	-	86,359	101,836	97,241	(4,595)	-4.5%
Total Wages & Benefits		2.50	2.50	270,893	306,370	317,900	11,530	3.8%
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	\$ 270,893	\$ 306,470	\$ 318,000	\$ 11,530	3.8%

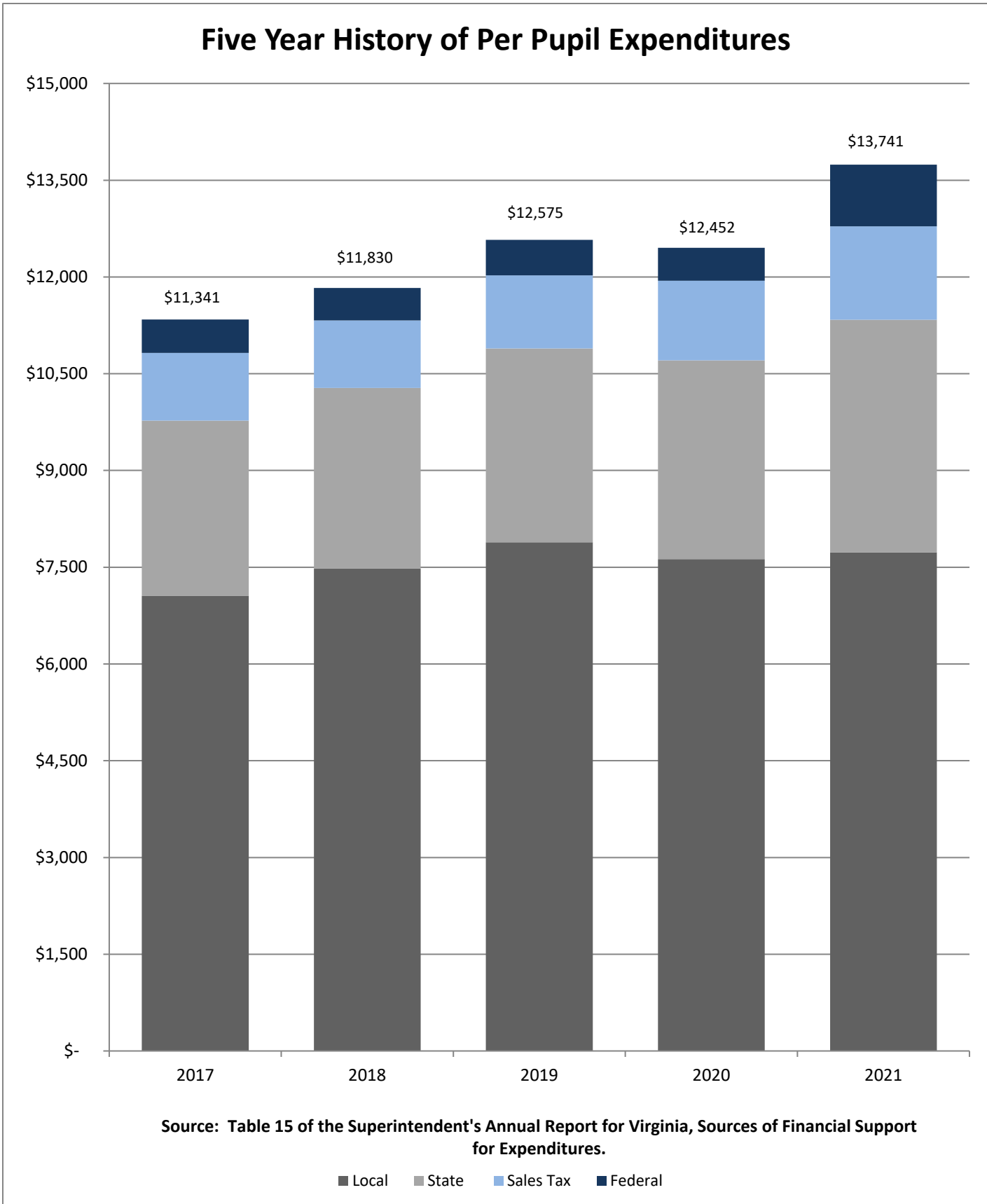
Grant Description

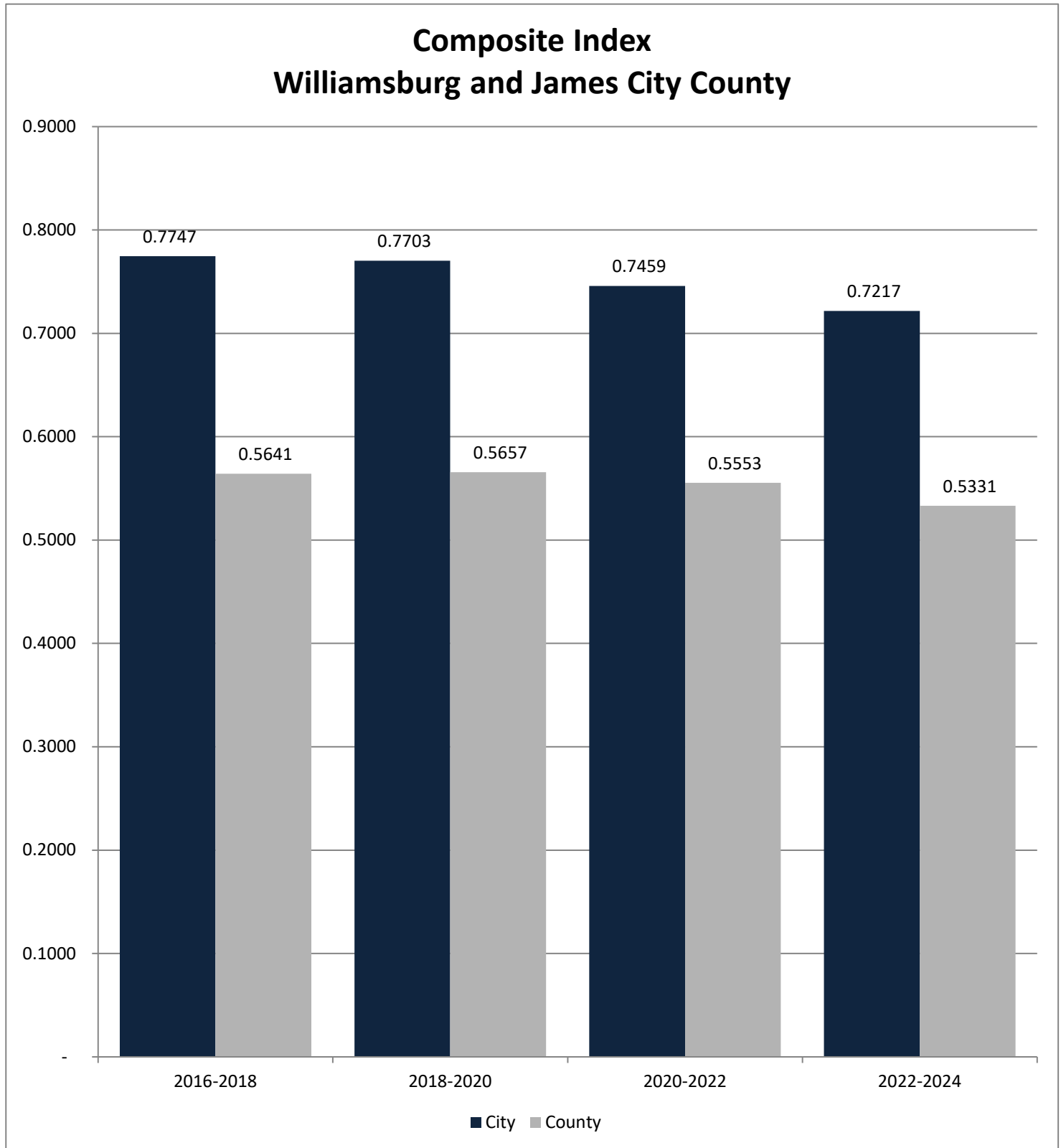
The Virginia Department of Education provides funding to support the instruction of students, at Eastern State Hospital, who are under twenty-two years of age.



INFORMATIONAL SECTION







INFORMATIONAL SECTION

FY24 Teacher School Staffing Allocation

	Enrollment	Number of Core Teachers (100)	Music/Instrumental PE/H Tech				Core & Resource/Electives	Advan. Coaches/SS/School Improv.** Math Reading			Total Operating Allocation	Overall Ratio
			Art	Instrumental	PE/H	Tech		Improvement	Math	Reading		
Elementary	Core Staffing Allocations		Resource				Specialized Staffing					
Clara Byrd Baker	494	24	1.0	1.5	1.0	1.0	28.5	1.0	2.0	2.0	33.5	14.7
Laurel Lane	492	24	1.0	1.5	1.0	1.0	28.5	1.0	2.0	2.0	33.5	14.7
DJ Montague	511	25	1.0	1.5	1.0	1.0	29.5	1.0	2.0	2.0	34.5	14.8
Norge	603	32	1.0	1.5	1.0	1.0	36.5	1.0	2.0	2.0	41.5	14.5
Matthew Whaley	428	23	1.0	1.5	1.0	1.0	27.5	2.0	2.0	2.0	33.5	12.8
James River	431	25	1.0	1.5	1.0	1.0	29.5	2.0	3.0	2.0	36.5	11.8
Stonehouse	800	38	1.0	1.5	1.5	1.0	43.0	1.0	2.0	2.0	48.0	16.7
Matoaka	641	31	1.0	1.5	1.5	1.0	36.0	1.0	2.0	2.0	41.0	15.6
J. Blaine Blayton	454	23	1.0	1.5	1.0	1.0	27.5	1.0	2.0	2.0	32.5	14.0
Total	4,854	245.0	9.0	13.5	10.0	9.0	286.5	11.0	19.0	18.0	334.5	14.5
FY 22/23 Total	4,725	240.0	9.0	13.5	10.0	9.0	281.5	11.0	10.0	18.0	320.5	14.8
	129	5.0	0.0	0.0	0.0	0.0	5.0	0.0	9.0	0.0	14.0	-0.3
Middle	Core/Elective Allocations		Music/Instrumental Drama Tech				Specialized Staffing					
Berkeley	650	30.0	2.0	3.0	1.0	1.0	37.0	2.0	1.0	1.0	41.0	15.9
James Blair	545	27.0	2.0	3.0	1.0	1.0	34.0	2.0	1.0	1.0	38.0	14.3
Toano	674	31.0	2.0	3.0	1.0	1.0	38.0	2.0	1.0	1.0	42.0	16.0
Hornsby	790	38.0	2.0	3.0	1.0	1.0	45.0	2.0	1.0	1.0	49.0	16.1
Total	2,659	126.0	8.0	12.0	4.0	4.0	154.0	8.0	4.0	4.0	170.0	15.6
FY 22/23 Total	2,585	122.0	5.0	12.0	4.0	4.0	147.0	8.0	4.0	4.0	163.0	15.7
	74	4.0	3.0	0.0	0.0	0.0	7.0	0.0	0.0	0.0	7.0	-0.1
High	Core/Elective Allocations		In core/elective allocation				Specialized Staffing					
Lafayette	1,212	61.0					61.0	2.0		1.0	64.0	18.9
Jamestown	1,235	64.0					64.0	2.0		1.0	67.0	18.4
Warhill	1,321	70.0					70.0	2.0		1.0	73.0	18.1
Total	3,768	195.0					195.0	6.0		3.0	204.0	18.5
FY 22/23 Total	3,708	194.0					194.0	6.0		3.0	203.0	18.3
	60	1.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	1.0	0.2
Grand Total/Avg.	11,281	566.0	17.0	25.5	14.0	13.0	635.5	25.0	23.0	25.0	708.5	15.9
FY 22/23 Total	11,018	556.0	14.0	25.5	14.0	13.0	622.5	25.0	14.0	25.0	686.5	16.0
Diff.	263	10.0	3.0	0.0	0.0	0.0	13.0	0.0	9.0	0.0	22.0	-0.1

** 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/:	708.50
C & I Coordinators/Specialist	10.40
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
Reserve Positions	5.00
Literacy Coach	1.00
Total positions required	772.90

Spec. Ed. Teachers (Program 200s)	
Special Education teaching positions	115.0
Special Education Instructional Specialists	6.0
Assistive Technology Specialist	1.0
Behavior Intervention Specialist	3.0
Total Positions	125.0

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

			Social
	Media	Guidance	Gifted Workers
Elementary	9.0	21.0	12.0
Middle	4.0	10.0	4.0
High	6.0	15.0	-
Division	-	1.0	7.0
Total	19.0	47.0	16.0

INFORMATIONAL SECTION

Full Time Equivalent (FTE) District Employees by Type

Description	Approved Full-Time Equivalent Employees				
	2024	2023	2022	2021	2020
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
Directors of Education	1.70	1.70	1.70	0.70	—
Curriculum Coordinators	13.40	13.40	13.40	12.90	12.90
Secondary Math Coach	1.00	1.00	1.00	1.00	1.00
Literacy Coach	1.00	1.00	1.00	1.00	—
Career Coach	1.00	1.00	1.00	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	—	—
Supervisor, Organizational Development	1.00	—	—	—	—
Data Analyst/Research Coordinator	1.00	1.00	—	—	—
ELL Outreach Specialist	0.50	0.50	0.50	0.50	—
Principals	16.00	16.00	16.00	16.00	16.00
Assistant Principals	28.00	28.00	24.00	23.00	23.00
Principal for Preschool Instruction	1.00	1.00	1.00	1.00	1.00
School Counselors	46.50	43.50	39.50	35.50	35.00
Librarians	19.00	19.00	19.00	19.00	19.00
Classroom Teachers	704.33	695.33	686.33	666.33	677.33
Math Interventionists	9.00	—	—	—	—
Preschool Teachers	35.00	35.00	35.00	35.00	35.00
Preschool Instructional Specialist	1.00	1.00	1.00	1.00	1.00
Special Education Teachers	115.00	112.00	108.00	106.00	105.00
Coordinators for Special Education	2.00	2.00	2.00	2.00	—
Instructional Specialist for Special Education	4.00	4.00	4.00	4.00	6.00
Assistive Technology Specialist	1.00	1.00	1.00	1.00	1.00
Behaviour Intervention Specialist	3.00	3.00	3.00	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	15.00
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	221.96	213.96	211.96	217.96
Social Workers	7.00	7.00	7.00	7.00	7.00
Interpreters	4.50	4.50	4.50	4.50	2.50
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	1,368.56	1,344.56	1,314.56	1,281.06	1,292.36

INFORMATIONAL SECTION

Full Time Equivalent (FTE) District Employees by Type

Description	Approved Full-Time Equivalent Employees				
	2024	2023	2022	2021	2020
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	8.00	7.00	7.00	7.00	7.00
Occupational Therapists	10.00	10.00	10.00	10.00	10.00
Physical Therapists	3.00	3.00	3.00	3.00	3.00
Speech Therapists	17.69	17.69	17.69	17.69	17.69
ATTENDANCE and HEALTH SERVICES	58.07	57.07	57.07	57.07	57.07
Superintendent	1.00	1.00	1.00	1.00	1.00
Chief Financial Officer	1.00	1.00	1.00	1.00	1.00
Director of Finance	1.00	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	1.00	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	3.00	2.00	2.00	2.00	2.00
Accountant	1.00	1.00	1.00	1.00	1.00
Assistant Accountant	—	—	—	—	1.00
Strategic Communications Officer	1.00	1.00	1.00	1.00	1.00
Clerical	13.00	11.50	11.50	10.50	12.50
ADMINISTRATION	26.00	24.50	24.50	23.50	26.50
Director for Transportation	1.00	1.00	1.00	1.00	1.00
Coordinators	3.00	3.00	3.00	3.00	2.00
Technicians	5.00	5.00	5.00	5.00	3.00
Clerical	3.00	3.00	3.00	3.00	5.00
Bus Drivers	129.00	129.00	129.00	123.66	133.66
Bus Aides	47.00	47.00	47.00	46.93	46.93
Mechanics	6.00	6.00	6.00	6.00	7.00
PUPIL TRANSPORTATION	194.00	194.00	194.00	188.59	198.59
Senior Director for Operations	1.00	1.00	1.00	1.00	1.00
Custodial Services Coordinator	1.00	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	20.00	19.00	19.00	19.00
Supervisor for Security Services & Emergency Mgmt.	1.00	—	—	—	—
Security Guards	13.00	13.00	13.00	11.00	11.00
Groundswokers	1.00	1.00	1.00	1.00	2.00
Clerical	3.00	3.00	2.50	3.00	3.00
Custodians	89.00	89.00	89.31	88.31	88.31
OPERATIONS and MAINTENANCE	131.00	130.00	128.81	125.31	126.31

INFORMATIONAL SECTION

Full Time Equivalent (FTE) District Employees by Type

Description	Approved Full-Time Equivalent Employees				
	2024	2023	2022	2021	2020
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	13.00	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	2.00	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	18.00	16.00	16.00
Clerical	1.00	1.00	1.00	1.00	1.00
TECHNOLOGY	55.00	55.00	55.00	51.00	51.00
TOTAL POSITIONS - OPERATING BUDGET	1,832.63	1,805.13	1,773.94	1,726.53	1,751.83
* Federal Grants	80.46	91.23	75.23	43.23	41.93
* State Grants	7.94	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	10.50	11.50
Child Nutrition Services Fund	67.63	67.63	67.63	67.63	67.63
TOTAL POSITIONS - ALL FUNDS	2,005.16	1,988.88	1,941.69	1,862.28	1,887.28

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 unites 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.





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

Superintendent's Modified Proposed FY24 Budget

Joint Meeting – March 17, 2023

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.



FY 24 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**



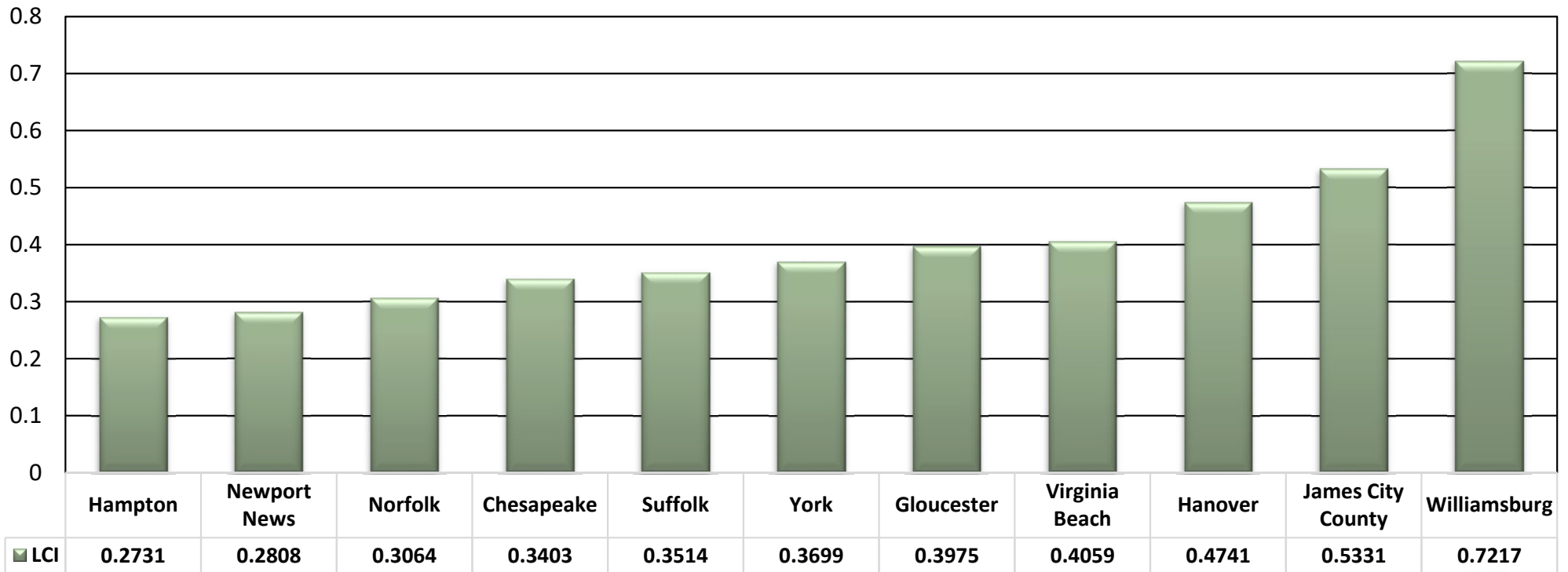
Local Composite Index (LCI)

- 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**

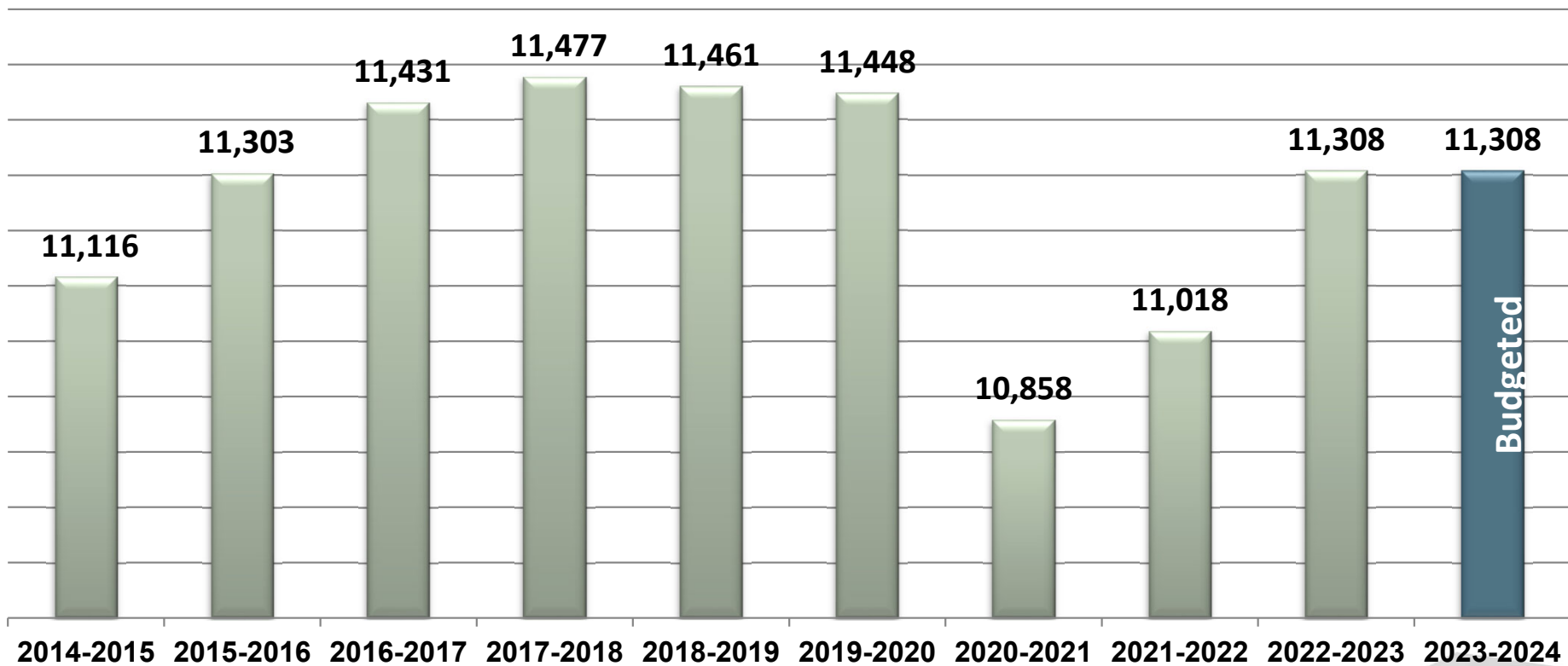
Locality	2020-22	2022-24
Williamsburg	0.7459	0.7217
James City County	0.5553	0.5331



Local Composite Index (LCI) Comparison



Enrollment History K-12 (Sept. 30 count)



State Revenue Comparison

	FY 23 Budget	FY 24 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$15,778,519	\$16,888,986	\$1,110,468	7.0%
Standards of Quality (SOQ)	38,291,752	38,124,519	(167,233)	-0.4%
Incentive Programs	4,551,661	8,523,579	3,971,918	87.3%
Categorical Programs	41,336	41,500	164	0.4%
Lottery-Funded Programs	4,067,315	4,150,132	82,817	2.0%
Total	\$62,730,583	\$67,728,716	\$4,998,134	8.0%

This includes a reduction in state revenue of approximately \$1.1 million to account for the state calc tool error.



Budget Development Goal



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



Budget Development Goal



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



Expenditure Increases



Academic Achievement/College & Career Readiness

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

Strategies

- Fully integrate formative assessments to inform instruction, including small group learning.
- Use growth assessments to measure student progress, accommodate student goal setting and differentiate instruction.
- Implement developmentally appropriate literacy instruction.
- Expand opportunities for students to participate in authentic workplace experiences.
- Implement collaborative teaching structures to inform best instructional practices.
- Integrate and leverage technology as an instructional resource and assessment tool.
- Foster a positive student centered learning environment where all students are involved in goal-setting and decision-making to support their learning.
- Deliver high-quality professional learning to build staff capacity and elevate instruction.
- Promote positive relationships and provide a student-centered environment to meet students at their level and challenge them to reach their highest potential.

Indicators of progress may include number percent of students who reach standards of learning (SOL) benchmarks, performance on formative assessments, Substitute Approval Test (SAT) and Assessment College Testing (ACT), measures and Advanced Placement testing assessments.

Description	Estimated Cost
New Horizons tuition*	\$167,157
School based allocations FY23: \$1.93m, 11,018 students FY24: \$1.98m, 11,308 students	\$54,600



Expenditure Increases



Academic Achievement/College & Career Readiness

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

Strategies

- Fully integrate formative assessments to inform instruction, including small group learning.
- Use growth assessments to measure student progress, accommodate student goal setting and differentiate instruction.
- Implement developmentally appropriate literacy instruction.
- Expand opportunities for students to participate in authentic workplace experiences.
- Implement collaborative teaching structures to inform best instructional practices.
- Integrate and leverage technology as an instructional resource and assessment tool.
- Foster a positive, student-centered learning environment where all students are involved in goal-setting and decision-making to support their learning.
- Deliver high-quality professional learning to build staff capacity and elevate instruction.
- Promote positive relationships and provide a student-centered environment to meet students at their level and challenge them to reach their highest potential.

Indicators of progress may include number/percent of students who reach standards of learning (SOL) benchmarks, performance on formative assessments, Schedule A/Space Test (SAT) and Assessment of College Teaching (ACT), measures and Advanced Placement testing assessments.

Description	Estimated Cost
Elementary School Teacher Allocations – 5 FTEs	\$400,000
Middle School Teacher Allocations – 4 FTEs	\$320,000
High School Teacher Allocation – 1 FTE	\$80,000
Elementary Math Interventionists – 9 FTEs (currently funded through ARP grant)	\$760,000
CTE Coordinator – 1 FTE (currently funded through ARP grant)	\$115,000
Goal 1: Academic Achievement/College Readiness	\$1,896,757

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 inequalities in facilities and educational programming.
- Implement effective transition programs and activities designed to build a sense of belonging, social connection, and academic engagement.

GOAL 2

Indicators of progress may include: reduction of disproportionality in student discipline; increase in MTSS implementation; narrowing of SOL achievement gaps across all subgroups; and enrollment of students from underserved groups in rigorous academic courses.

Description

Estimated Cost

Special Education

- Teachers* – 3 FTEs

\$240,000

Coordinator for Student Services – 1 FTE (currently funded through ARP grant)

\$115,000

Goal 2: Educational Equity

\$355,000

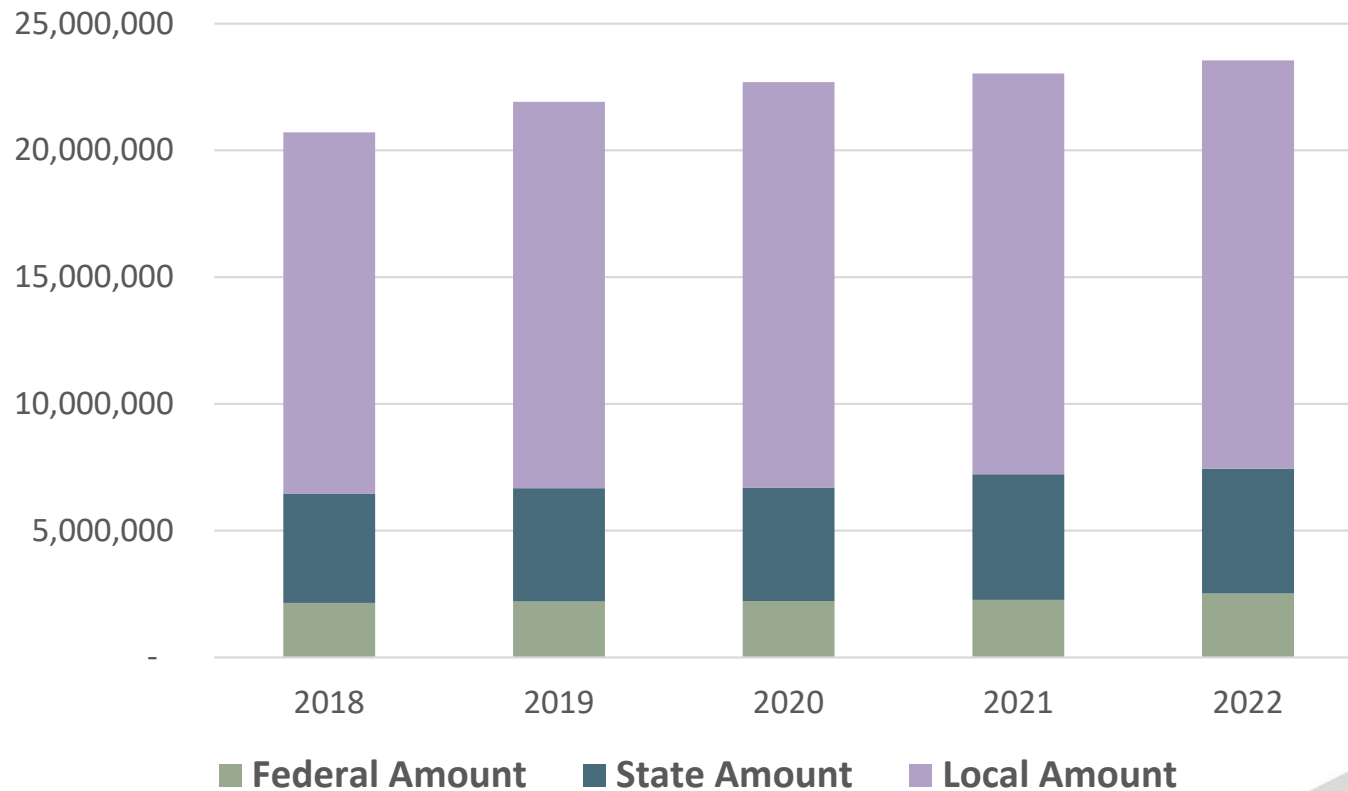


Special Education Funding-Federal

Fiscal Year	Total VI-B Award	\$ Change from Prior Year	% Change from Prior Year
2023	\$2,312,867	\$112,621	5.1%
2022	2,200,246	(2,576)	-0.1%
2021	2,202,822	86,231	4.1%
2020	2,116,591	32,924	1.6%
2019	2,083,667		



Special Education Expenditures-Total

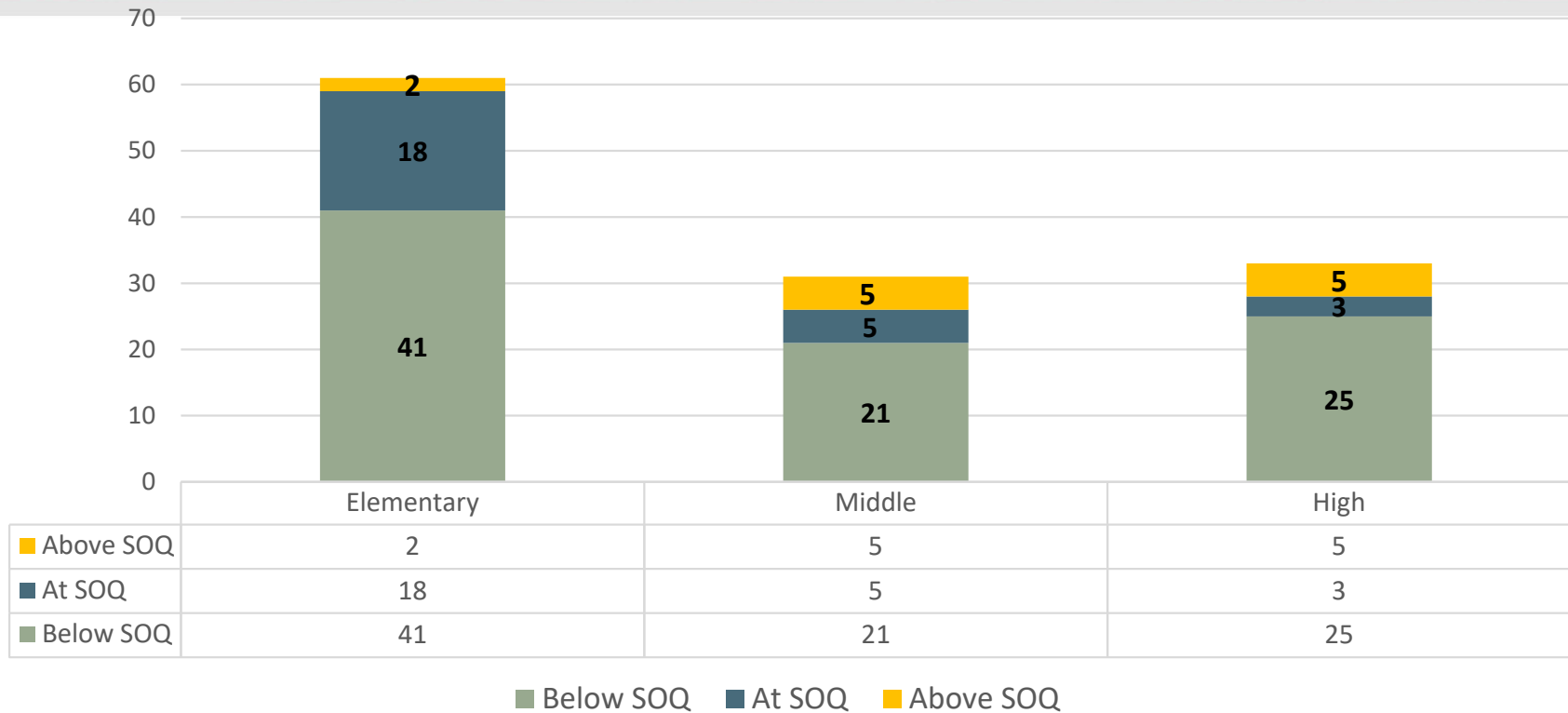


Special Education Student Population

School Year	Dec. 1 Child Count	Change from Prior Year
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)
2022-23	1,970	57
Total change in Special Education enrollment from 2013-23		388



2022-2023 Special Education Caseload Capacity



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
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
2022-23	1,970	57	125.5	1	126	4



Expenditure Increases



Description	Estimated Cost
School Counselors – 3 FTEs (1 currently funded through ARP grant)	\$240,000
School Psychologist – 1 FTE (currently funded through ARP grant)	\$94,000
Supervisor of Safety & Emergency Management – 1 FTE	\$100,000
Operations <ul style="list-style-type: none"> Radio maintenance agreement* 	\$7,200
Goal 4: Safety & Security	\$441,200

FTEs to Maintain Current Level of Service

§ 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 staff time during normal school hours in the direct counseling of individual students or groups of students



Maintaining Current Level of Service

Description	Estimated Cost
School Psychologist – 1 FTE (currently funded through ARP grant)	\$94,000

Division	Ratio	FTE
WJCC	1455 / 1	8
	1663 / 1	7
Division	Ratio	FTE
York County	1296 / 1	10
Fauquier County	1354 / 1	8
Frederick County	1269 / 1	11

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.

Strategies

- Provide students with school-based resources and supports to enhance the development of their social, emotional and mental health.
- Develop and implement plans for ongoing assessment and improvement of facility, transportation and campus security.
- Provide training in the area of safety and security for employee groups appropriate for their roles and responsibilities.
- Invest in a robust technological infrastructure that protects against cyber threats and ensures equitable access for students and staff.
- Suicide: a positive and inclusive school culture that inspires all students to participate fully in their school experience.
- Strengthen a culture of health that promotes and protects personal well-being and the ability to learn by supporting nutrition education, healthy eating and physical activity.

Indicators of progress may include the number of students involved in volunteer activities and community service, discipline data and improvements in physical security of buildings and technology security.

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



Expenditure Increases

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.

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.

Examples of programs that include staff retention efforts, staff recruitment and retention, professional growth activities and ongoing comparison to peer divisions in total compensation.

Description	Estimated Cost
Salary Increase (10% avg. for eligible employees) *5% mandatory 5% essential	\$10,991,058
Retention Bonus* – 1%	\$606,500
Stipend Adjustment (2.5% avg.)	\$30,600
Salary equity adjustments	\$100,000

House & Senate budget versions both provide a 7% salary increase



Expenditure Increases

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.

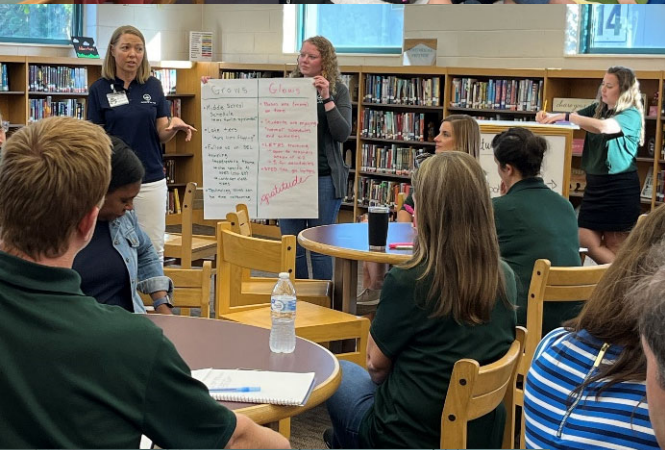
Strategies

- 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.

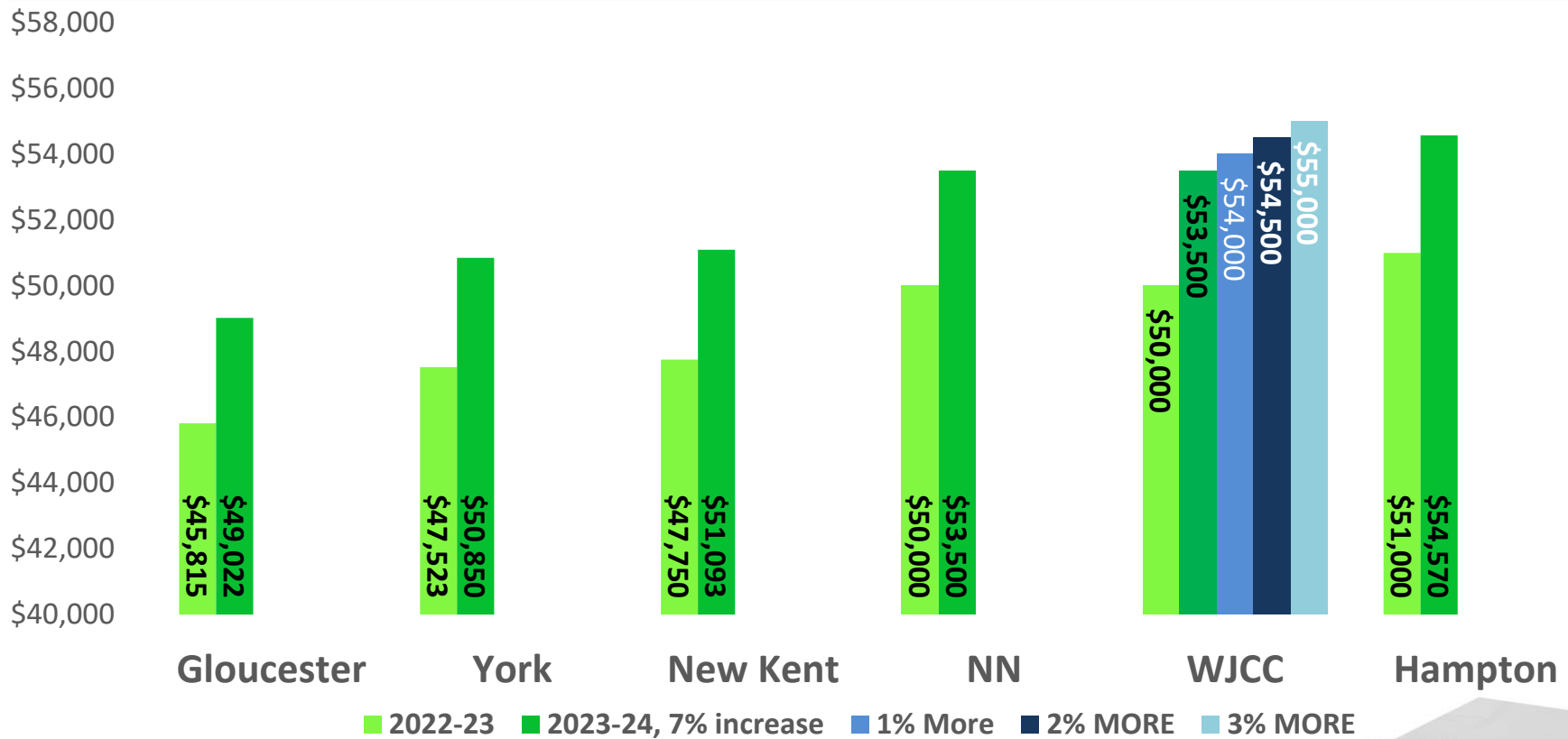
Indicators of progress may include staff retention rates, staff recruitment expenses, participation in professional growth activities and ratings compared to peer divisions in total compensation.

Description	Estimated Cost
Increase sub pay rates	\$500,000
Minimum pay considerations	\$70,000
Health Insurance <ul style="list-style-type: none"> • Division portion of 9.9% rate increase (WJCC/Employee 70%/30% cost share) 	\$1,428,355
Goal 5: Human Capital & Positive Culture	\$13,726,513

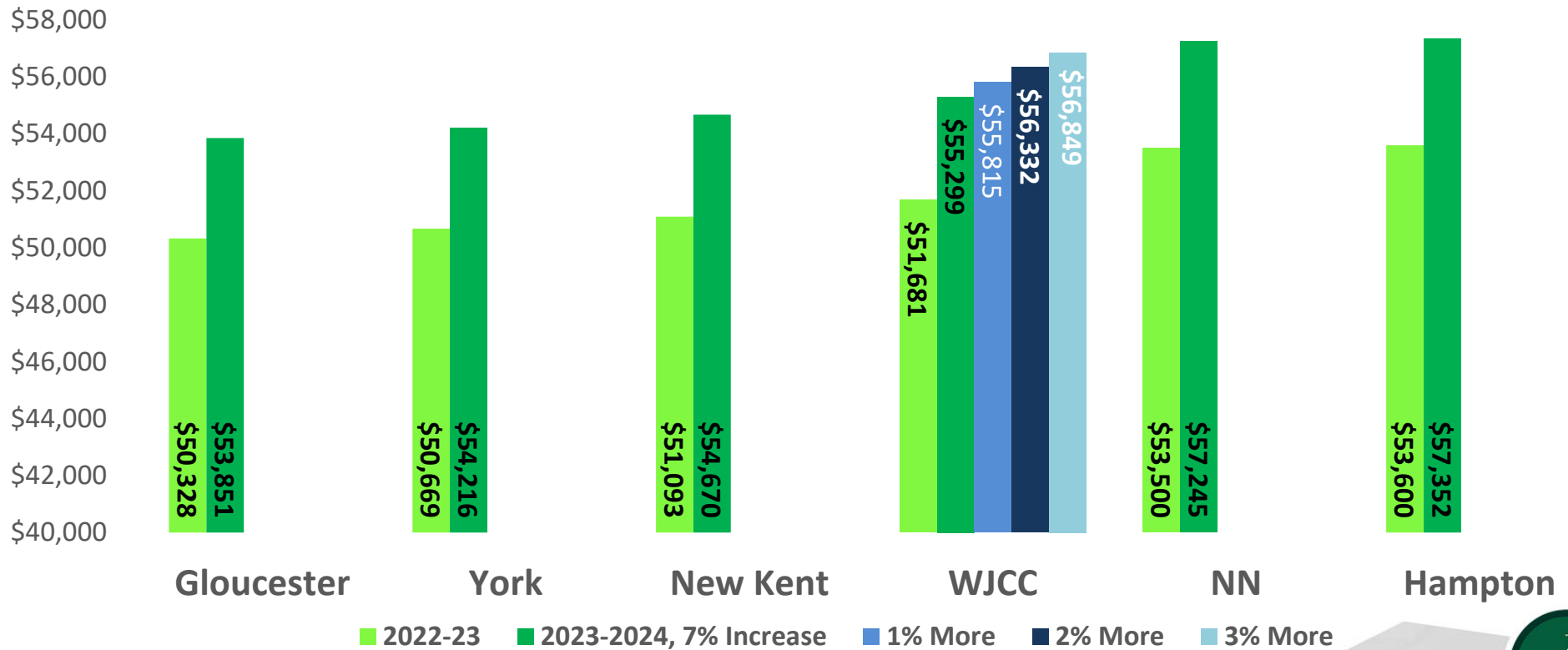




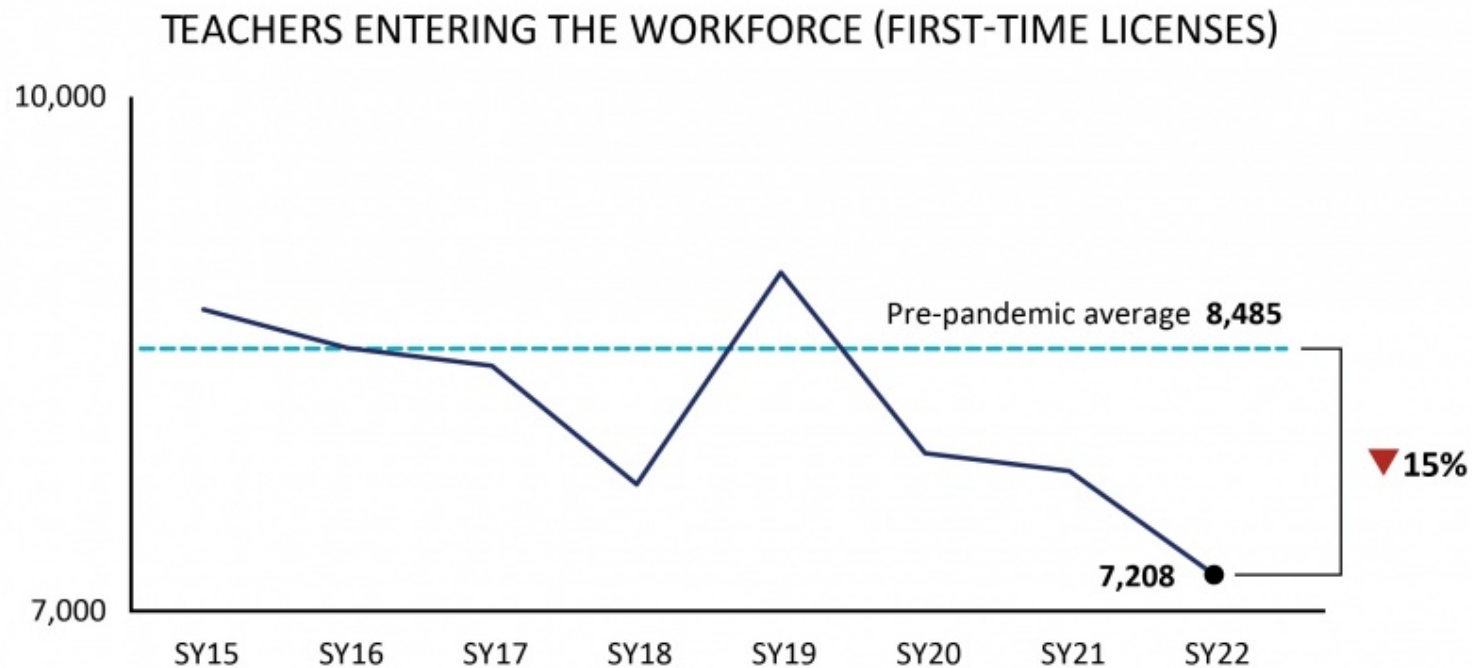
WJCC REGIONAL RANKING, BA STEP 0 TO STEP 1



WJCC REGIONAL RANKING, MA STEP 0 TO STEP 1

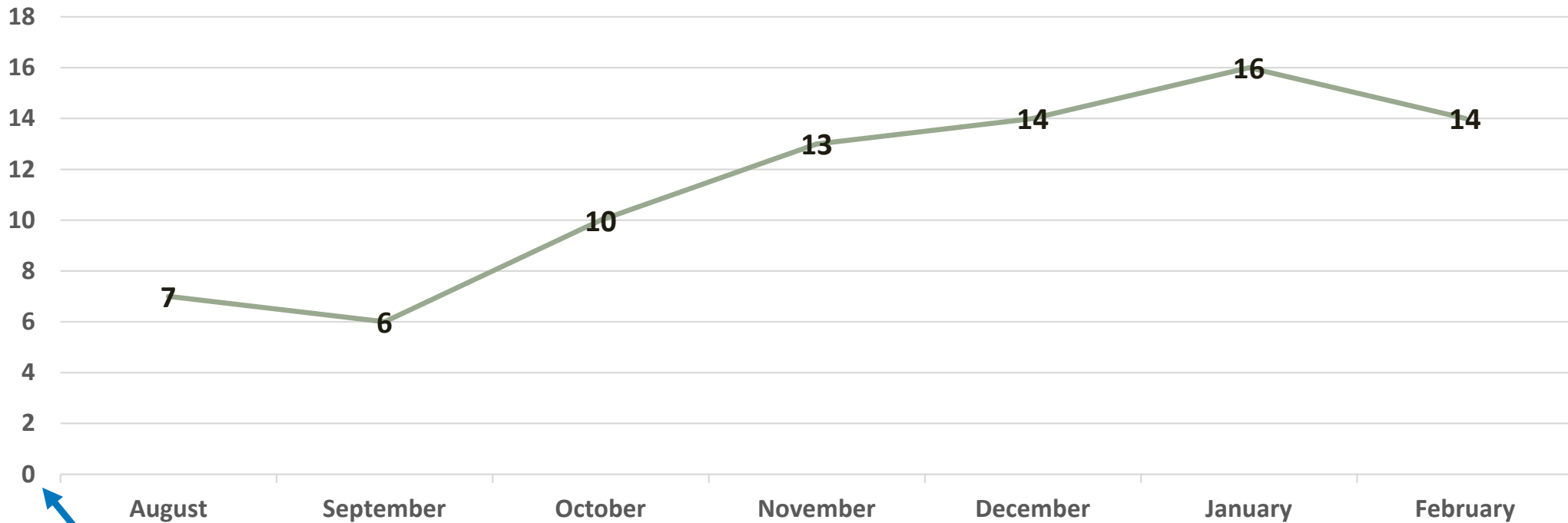


Teachers Entering Workforce – VA (JLARC)



SOURCE: JLARC analysis of Virginia Department of Education data, 2015–16 to 2021–22.

WJCC Teacher Vacancy Trends '22-23

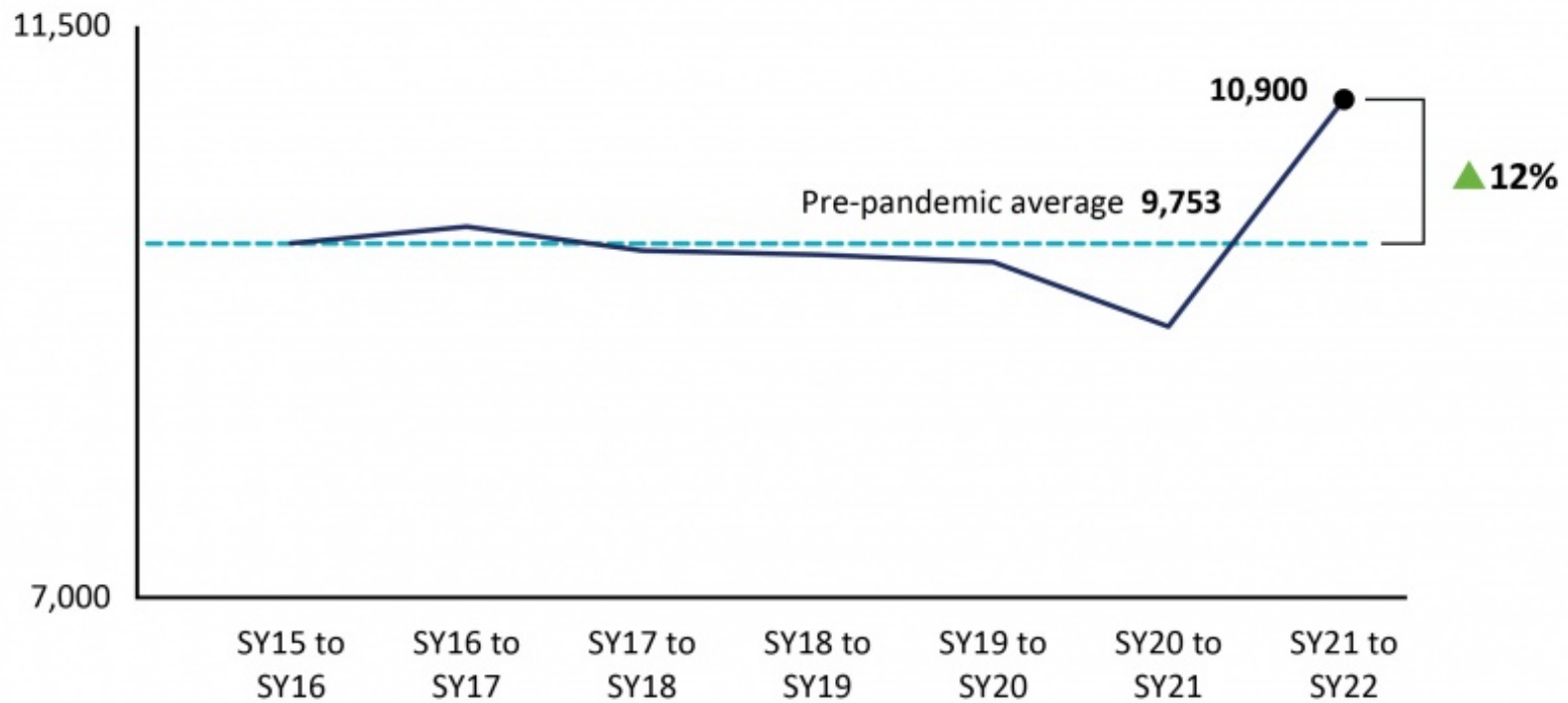


100% is the goal!

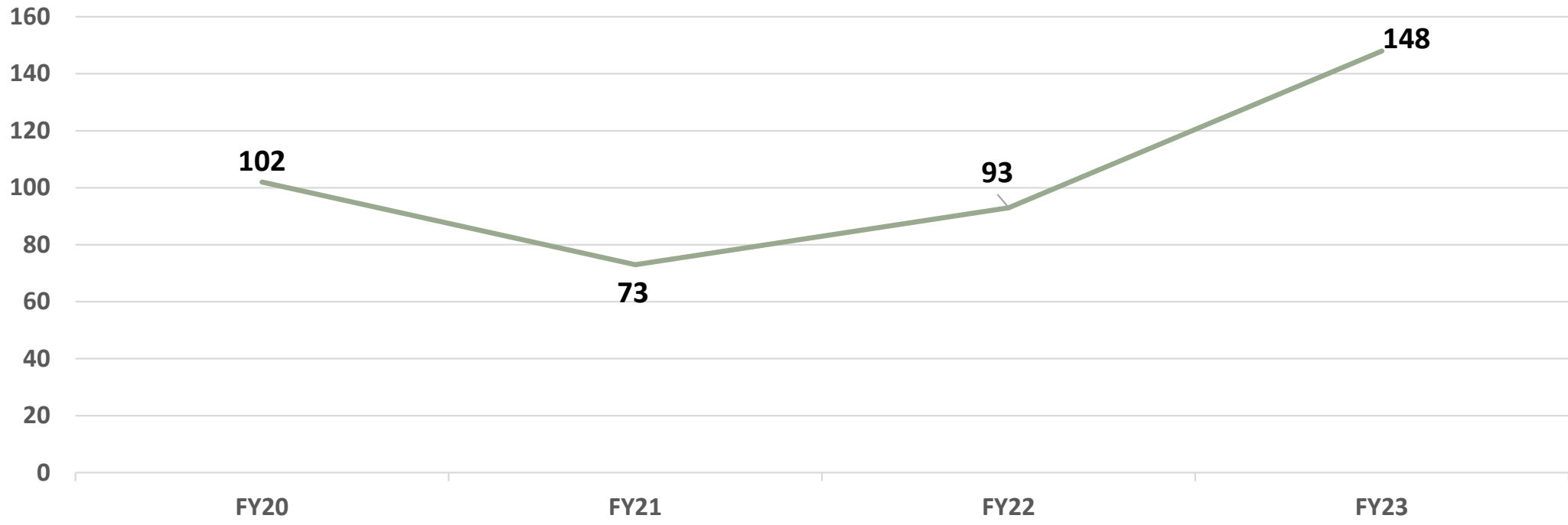


Teachers Leaving Workforce – VA (JLARC)

TEACHERS LEAVING THE WORKFORCE



WJCC Teacher Turnover Trends



Expenditure Increases



GOAL 6

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 operational processes.
- Ensure alignment of budget development with strategic initiatives.

Initiation of progress may involve time and money spent through improved business processes, number of transactions reviewed, compliance and data related to transportation services.

Description	Estimated Cost
<p>Other Areas</p> <ul style="list-style-type: none"> • Audit & risk management contracts* • Insurance increases – worker’s comp, general liability, fleet, and property* 	<p>\$7,150</p> <p>\$61,000</p>



Expenditure Increases



Organizational Efficiency & Effectiveness

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

Strategies

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- 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 operational processes.
- Ensure alignment of budget development with strategic initiatives.

GOAL 6

Initiatives of progress may include time and money saved through improved business processes, number of transactions received, customer and data related to transportation services.

Description	Estimated Cost
<p>Operations/Transportation</p> <ul style="list-style-type: none"> • Grounds maintenance & storage facility* (FY23: \$332K; FY24: \$351K) • Utilities (FY23: \$3.3M; FY24: \$3.6M) • Fuel (FY23: \$1.0M: FY24: \$1.1M) • Transportation fleet management system • Alternative transportation services 	<p>\$18,800</p> <p>\$300,000</p> <p>\$100,000</p> <p>\$45,000</p> <p>\$250,000</p>
<p>Goal 6: Organizational Efficiency & Effectiveness</p>	<p>\$781,950</p>

Budget Reductions & Savings

Description	Estimated Savings
School bus replacements (budgeted in CIP)	(\$499,920)
Attrition savings	(\$1,000,000)
TOTAL	(\$1,499,920)



GOAL 6 Organizational Efficiency & Effectiveness

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

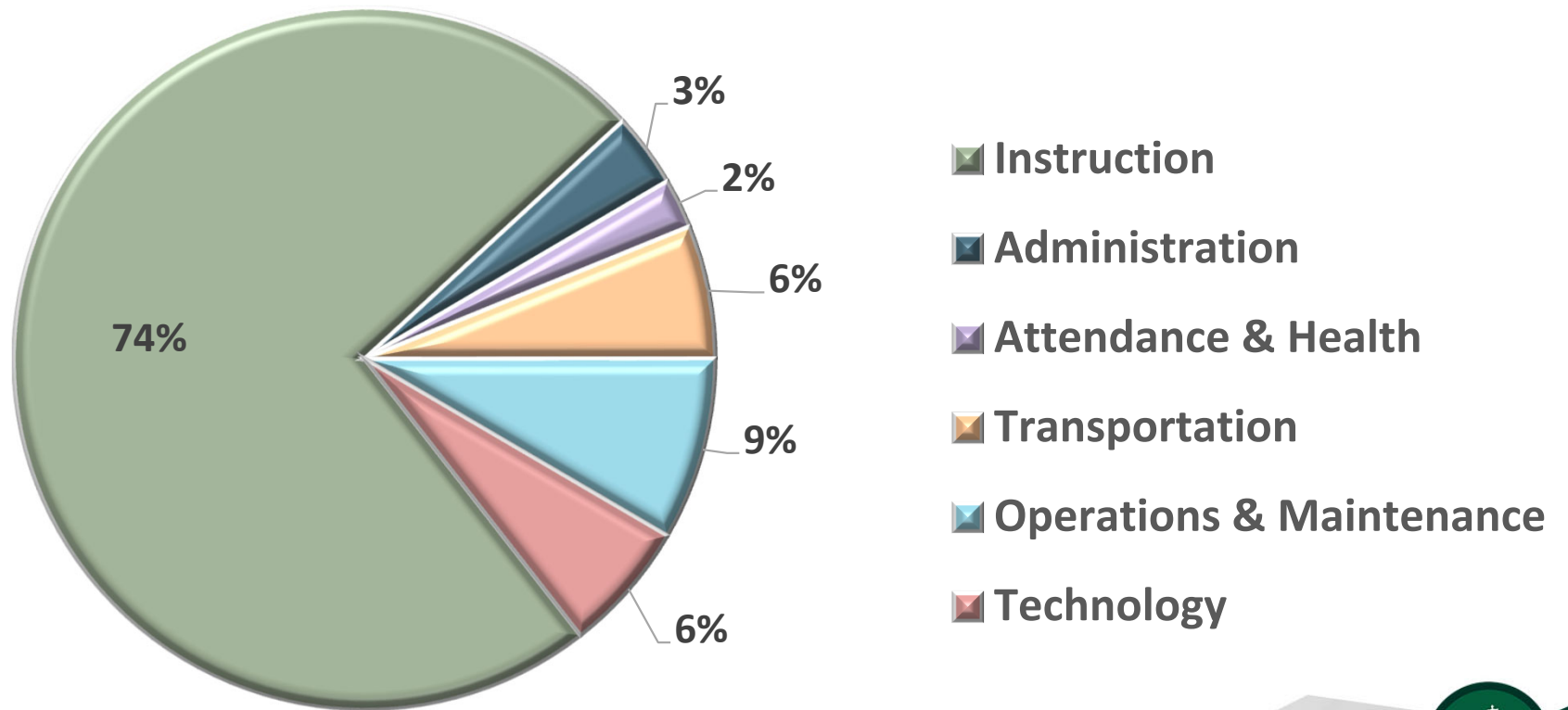
Strategies

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Initiation of programs may provide time and money saved through improved business processes, number of transactions reviewed, and data related to transportation services.



Operating Expenditures by Function



Revenue/Expenditure Summary

Description	Estimated Amount
Revenue Increase – State based on Governor’s Budget	\$4,998,134
Other Revenue Increase	\$80,000
Revenue Total	\$5,078,134
<u>Expenditure Increases</u>	
Academic achievement & college readiness	\$1,896,757
Educational equity	\$355,000
Safety & security	\$441,200
Human capital & positive culture	\$13,726,513
Organizational efficiency & effectiveness	\$781,950
Estimated savings	(\$1,499,920)
Expenditure Total	\$15,701,500
Additional funds Needed (request from localities)	(\$10,623,366)



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

Superintendent's Modified Proposed FY24 Budget

Joint Meeting – March 17, 2023

ITEM SUMMARY

DATE: 3/17/2023
TO: The Board of Supervisors
FROM: Teresa J. Saeed, Deputy Clerk
SUBJECT: Adjourn until 1 pm on March 28, 2023 for the Business Meeting

REVIEWERS:

Department	Reviewer	Action	Date
Board Secretary	Saeed, Teresa	Approved	3/15/2023 - 9:22 AM