

AGENDA
JAMES CITY COUNTY BOARD OF SUPERVISORS
JOINT MEETING WITH WILLIAMSBURG CITY COUNCIL AND WJCC SCHOOL BOARD
STRYKER CENTER
412 N BOUNDARY ST
WILLIAMSBURG, VA 23185
March 15, 2024
8:30 AM

A. CALL TO ORDER

B. ROLL CALL

C. PRESENTATION(S)

D. BOARD DISCUSSIONS / GUIDANCE

1. FY2025 Operating Budget

E. CLOSED SESSION

F. ADJOURNMENT

1. Adjourn until 1 pm on March 26, 2024 for the Business Meeting



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

FY25 Preliminary Budget Outlook

January 4, 2024

Agenda

- Background Information
- Enrollment
- Governor's budget
- Overview of Mandatory/Essential Operating Expenditure Increases
- Summary 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 2023:** Discussion of the needs of individual cost centers to begin development of the Superintendent's Proposed budget
- **December 2023:** Evaluation of cost center requests by Superintendent's Senior Leadership Team to determine needs of the division
- **January 2024:** Presentation to School Board to review projected revenues and to prioritize operating costs



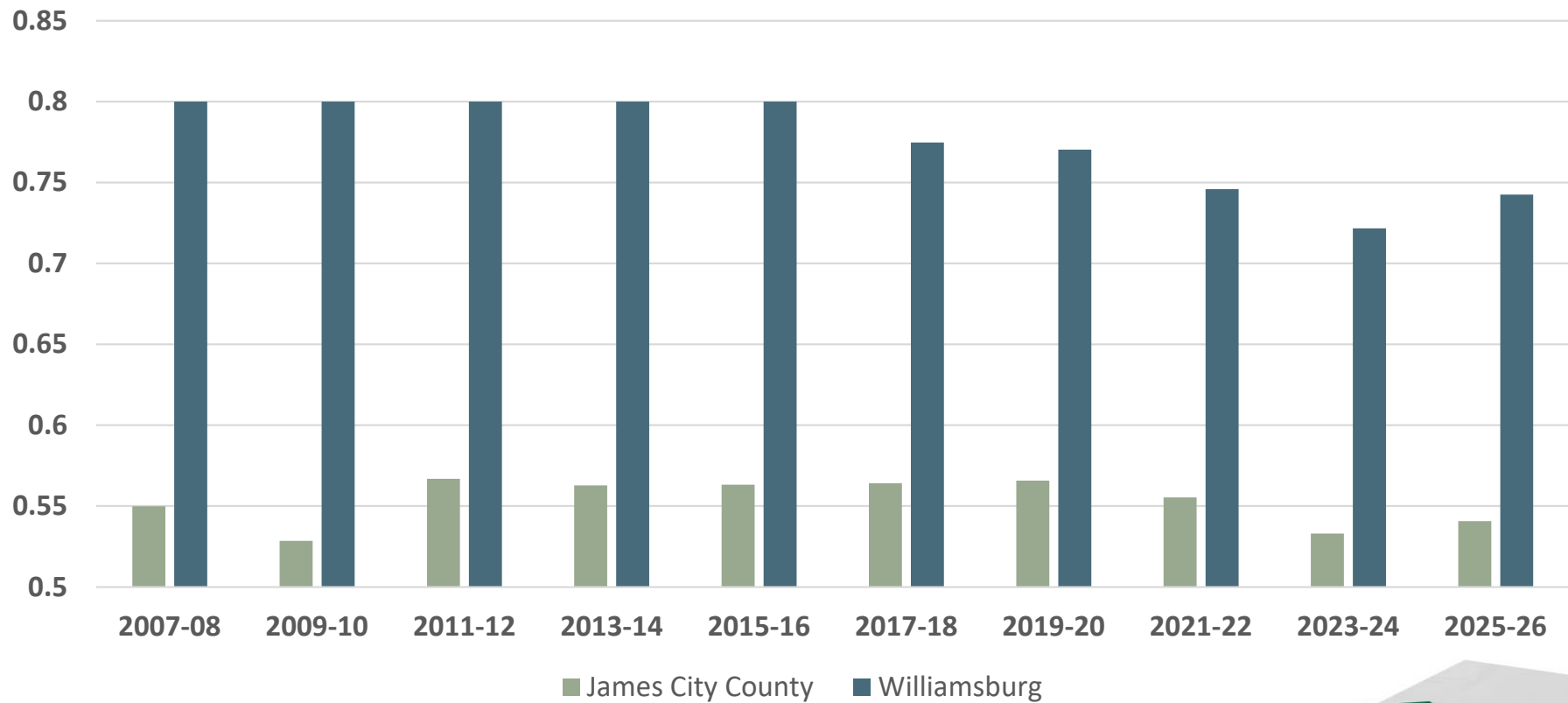
Local Composite Index (LCI)

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

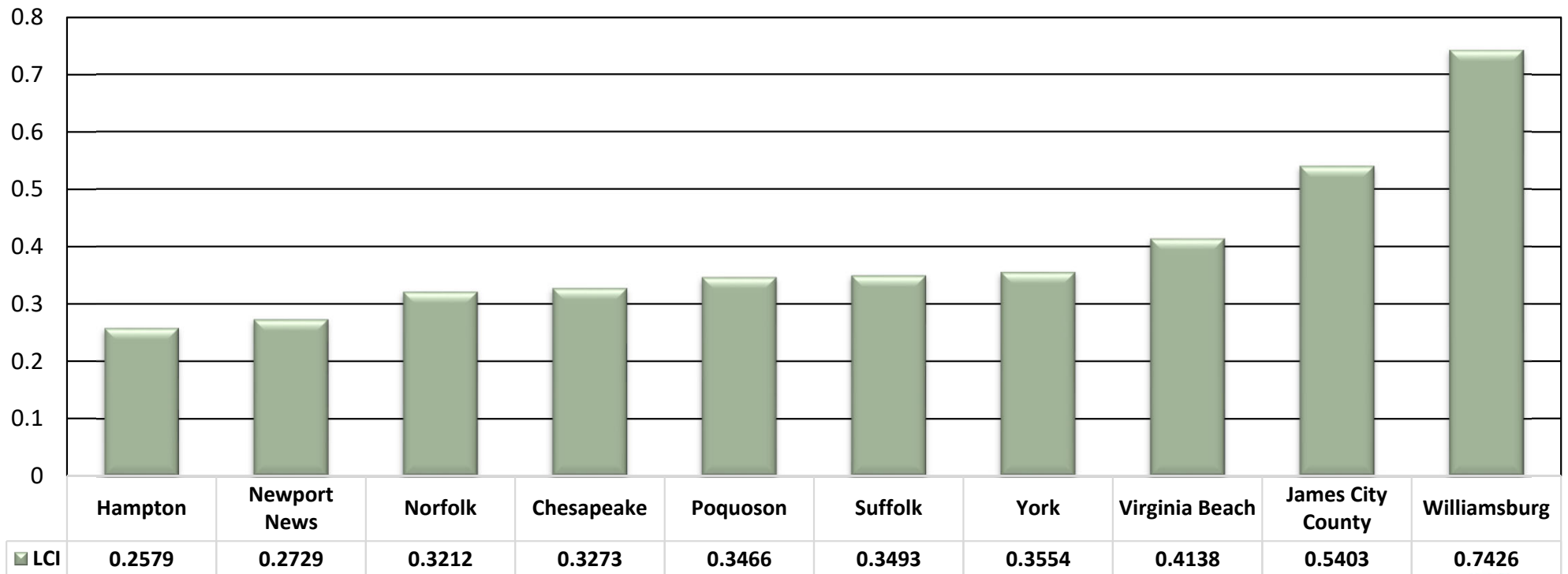
Locality	2020-22	2022-24	2024-26
Williamsburg	0.7459	0.7217	0.7426
James City County	0.5553	0.5331	0.5403



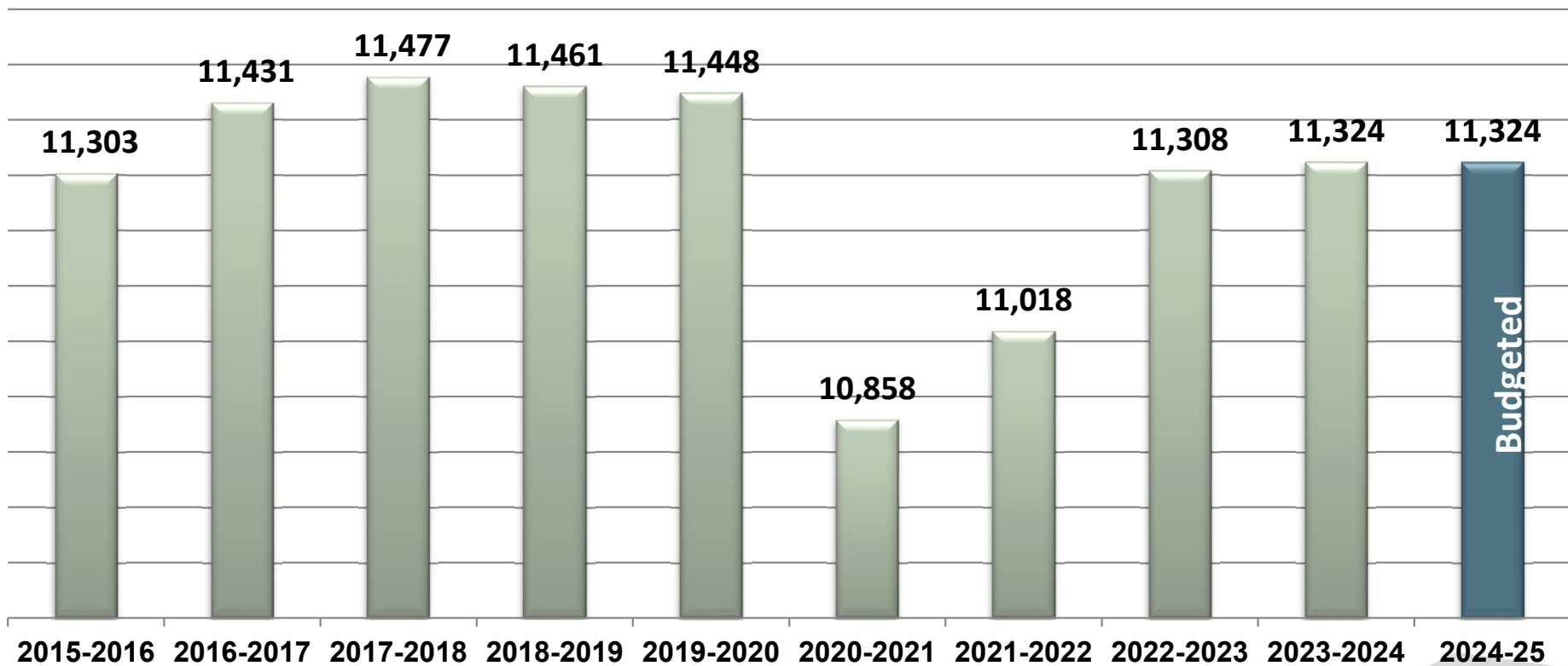
Changes in LCI: 2007-26



Local Composite Index (LCI) Comparison



Enrollment History K-12 (Sept. 30 count)



Revenue – Governor's Budget – FY25

- **Rebenchmarking of the Standards of Quality (SOQ)**
- **Reading Specialists**
 - 1 per 550 students Grades 4-5
 - 1 per 1,100 students Grades 6-8



Compensation – Governor’s Budget

- **Governor’s budget provides funding for a 1% bonus for funded SOQ instructional & support positions**
 - **Approximate cost for all WJCC staff is \$1.0 million**
 - **FY25 budget information is not known at this time, below is the information from last year:**

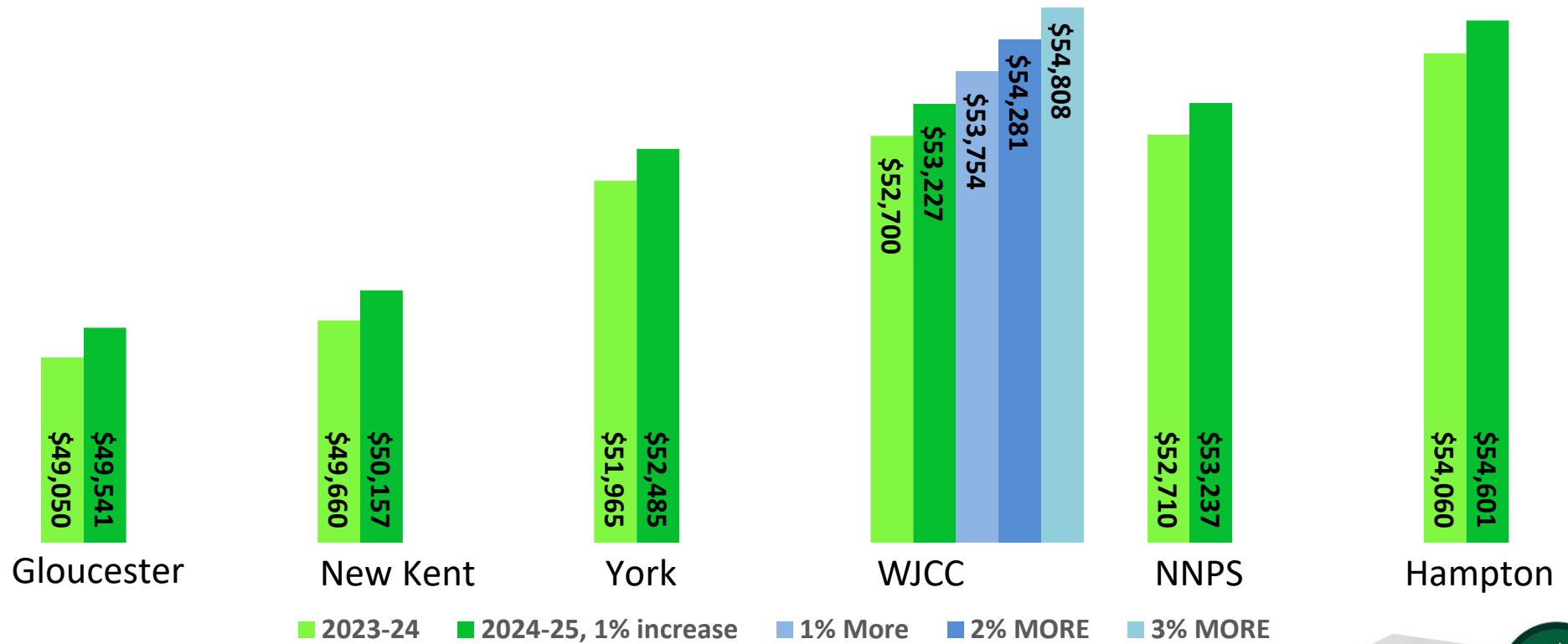
Cost for all WJCC Staff	\$1,000,000
State Revenue-FY24 Budget	319,846
Local Support-FY24	680,154



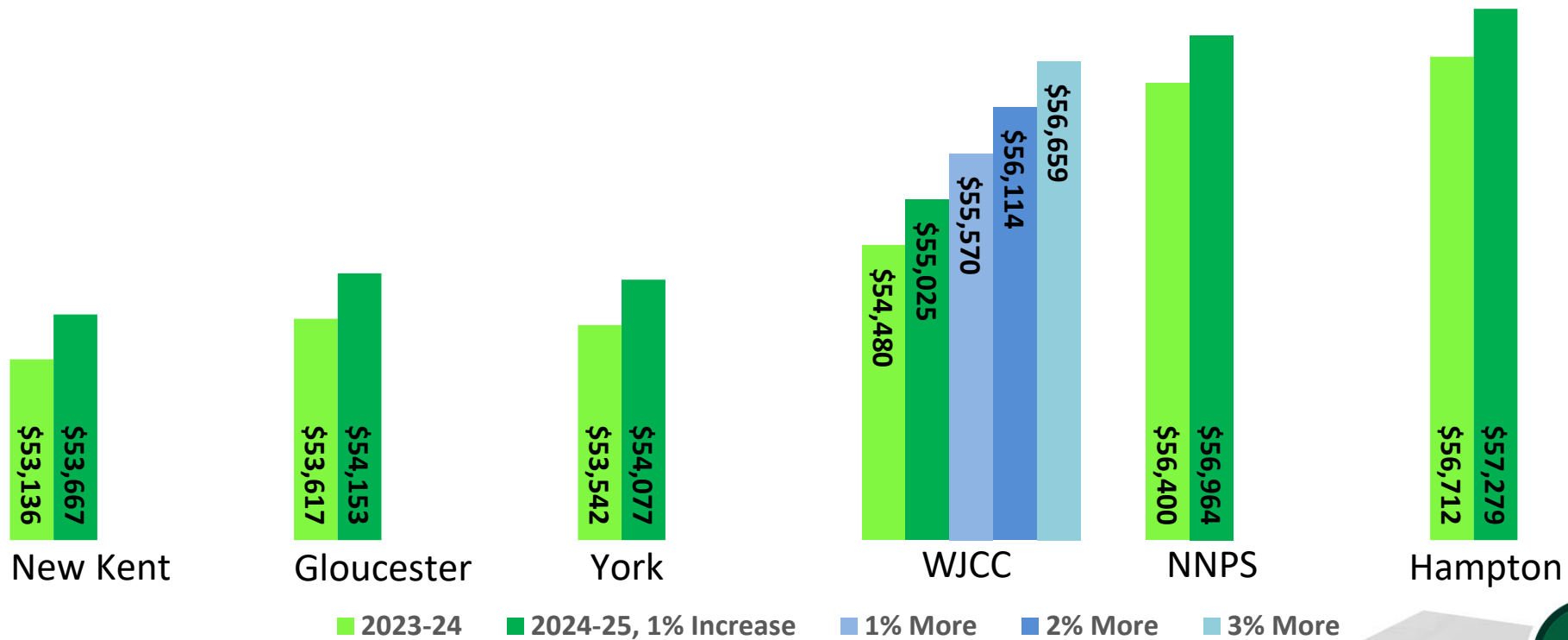
Overview of Mandatory & Essential Expenditure Increases to Maintain Current Service Levels



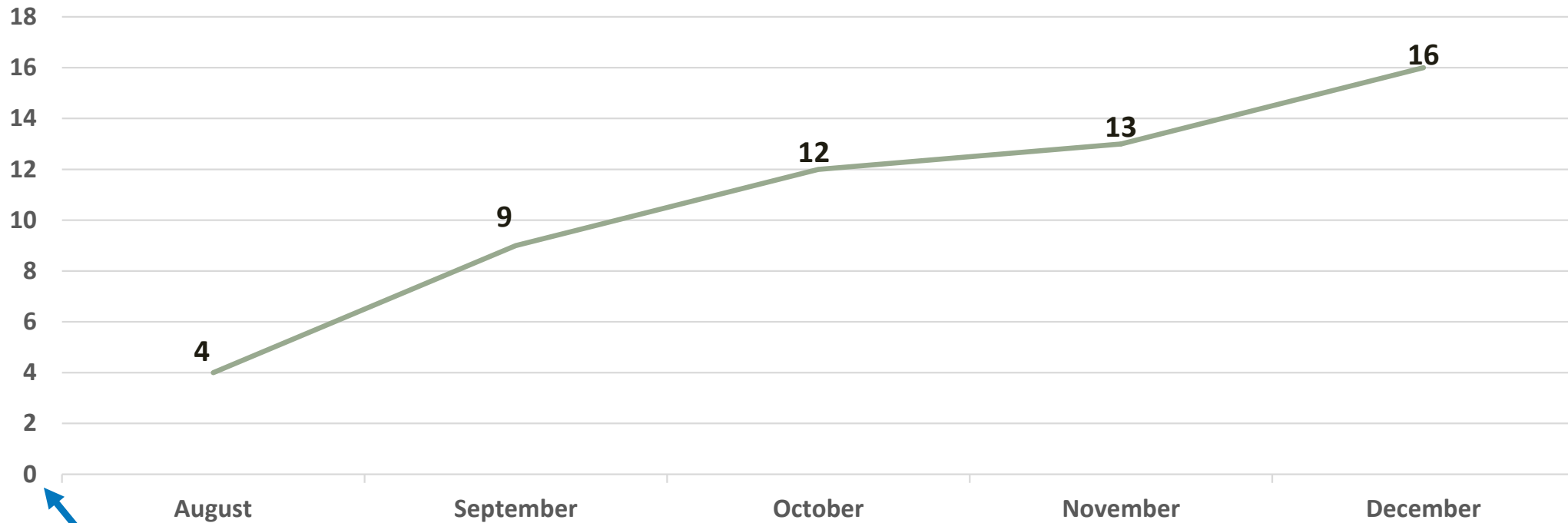
WJCC REGIONAL RANKING, BA STEP 0 TO STEP 1



WJCC REGIONAL RANKING, MA STEP 0 TO STEP 1



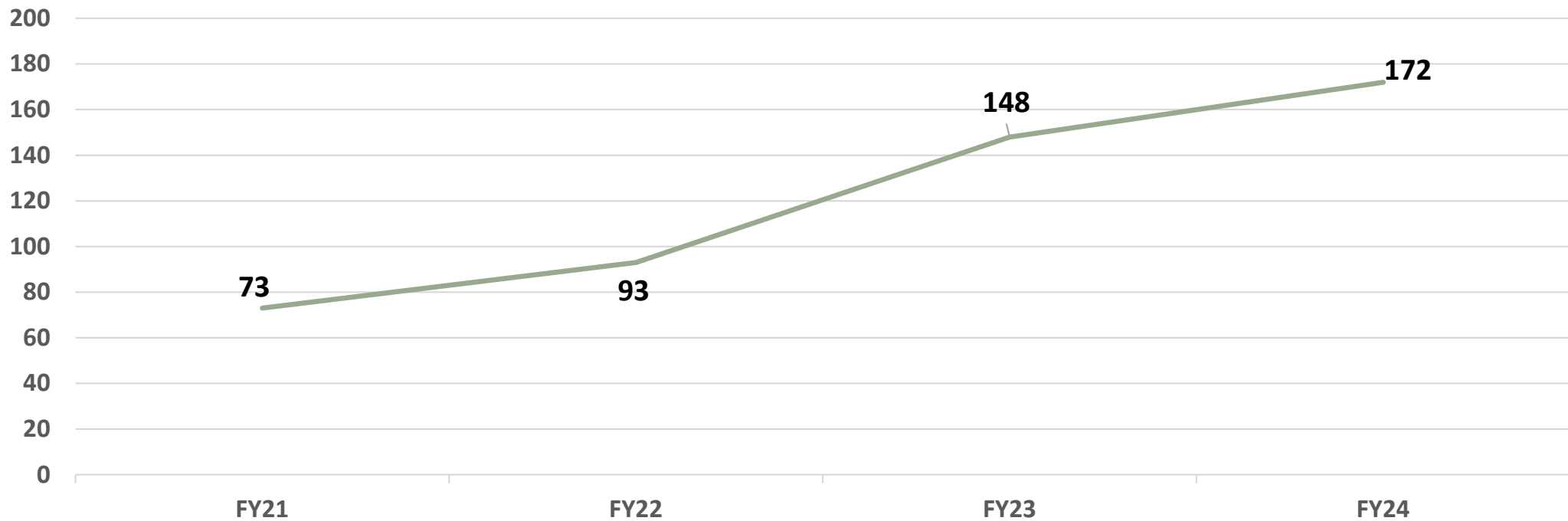
WJCC Teacher Vacancy Trends '23-24



100% is the goal!



WJCC Teacher Turnover Trends



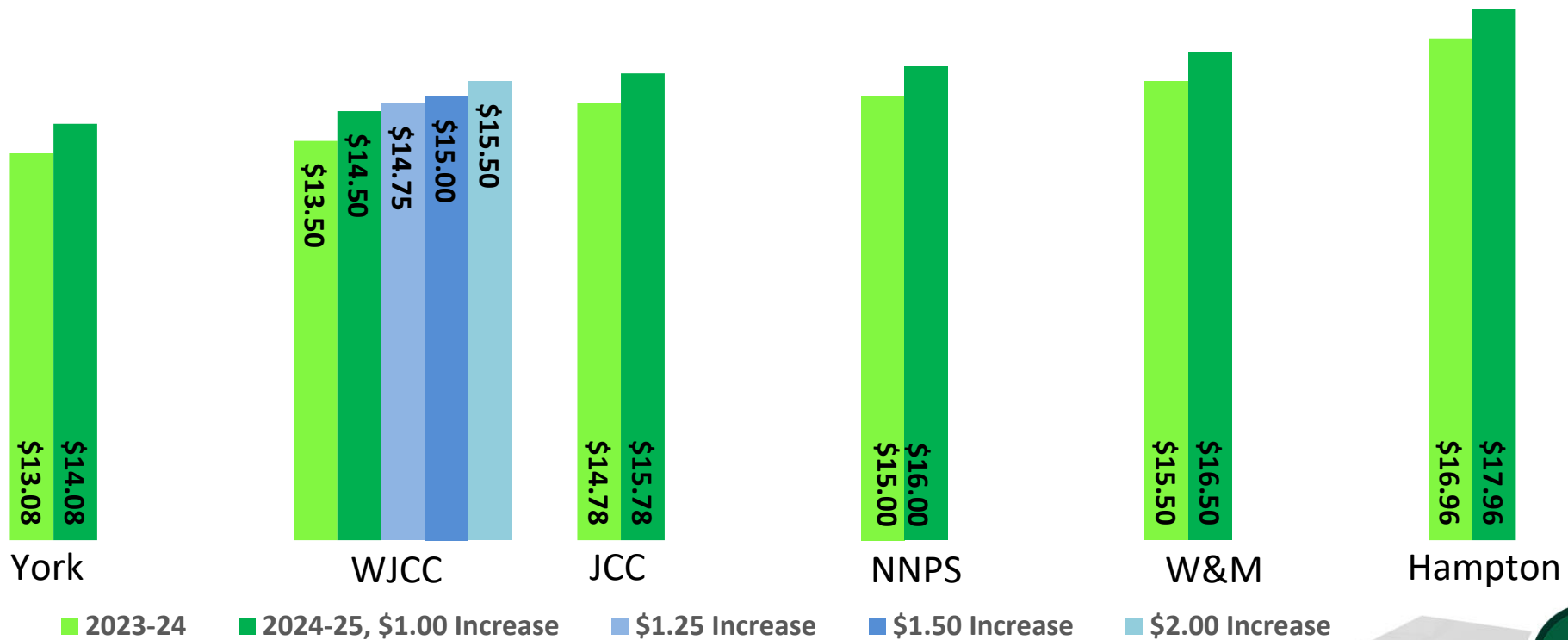
Teachers Leaving Workforce - WJCC

172 Instructional Staff departed in 2023

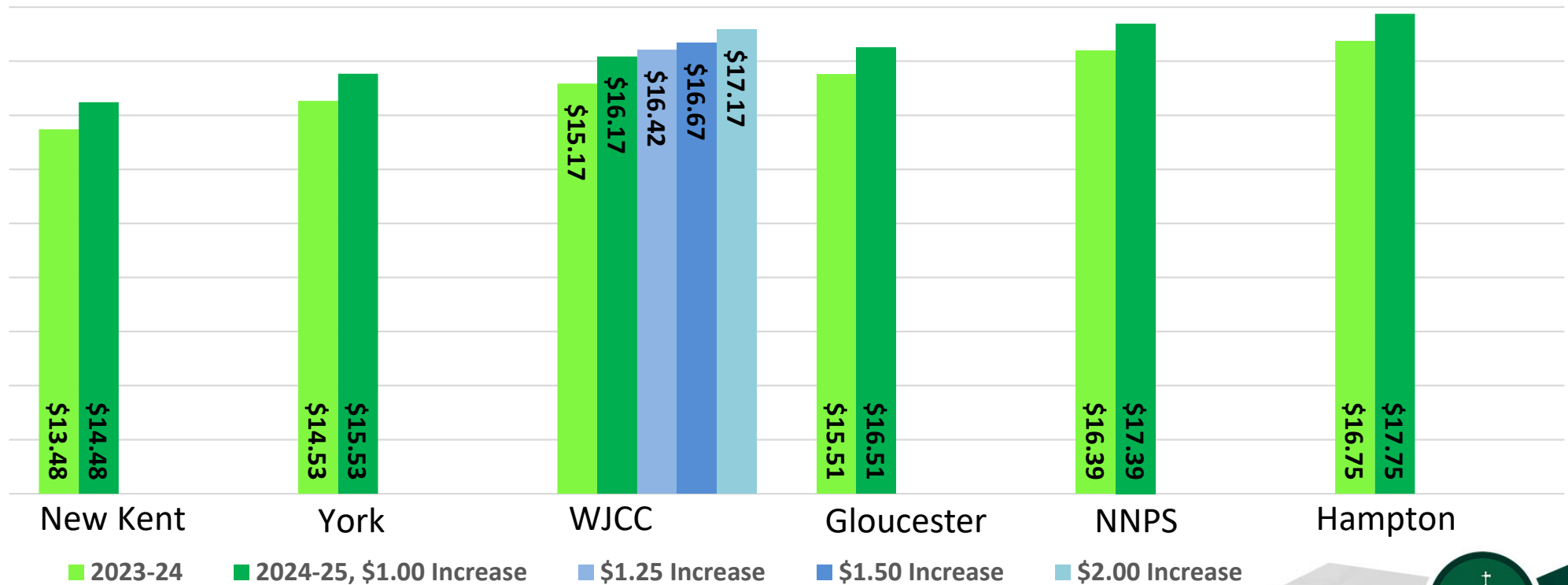
- The number was 148 in 2022 (+24)
- 26 retired (15%) and 32 relocated (19%) and 40 left K-12 Education (23%)
- 79 (46%) left in first 10 years of service



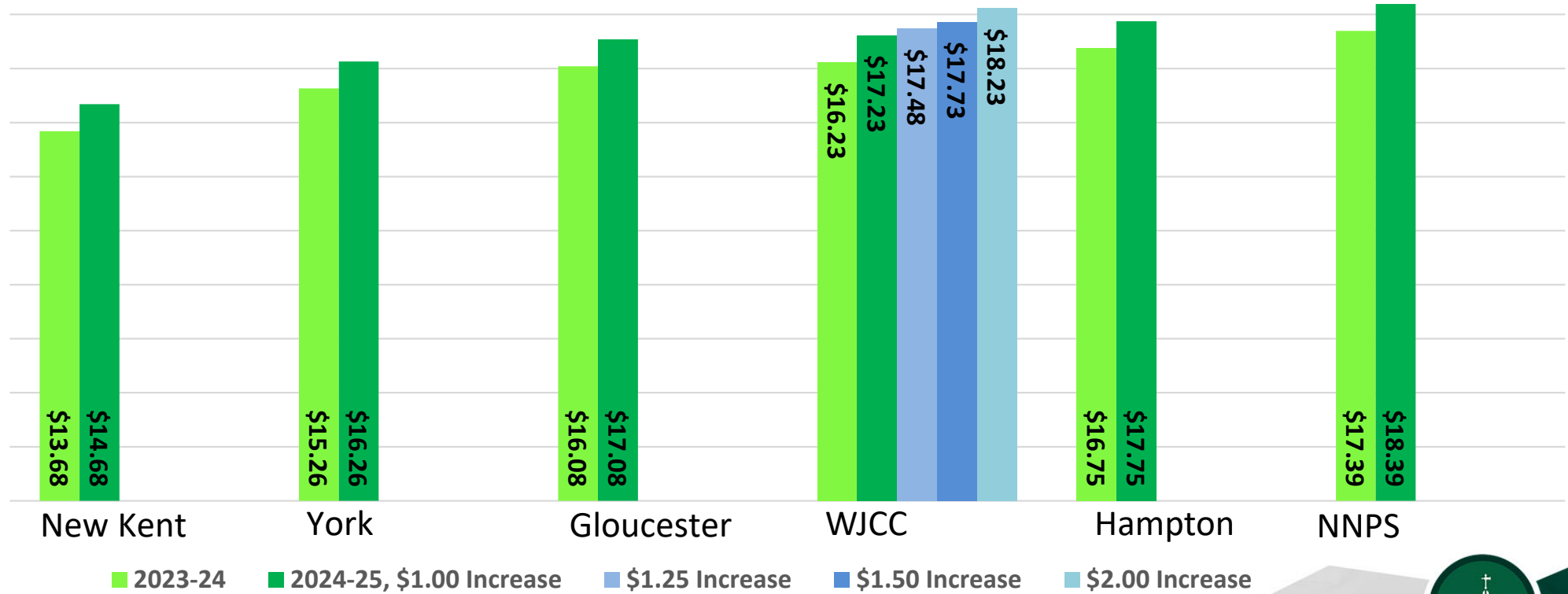
WJCC REGIONAL RANKING, GRADE 4 – CUSTODIANS, CAFETERIA & BUS AIDES



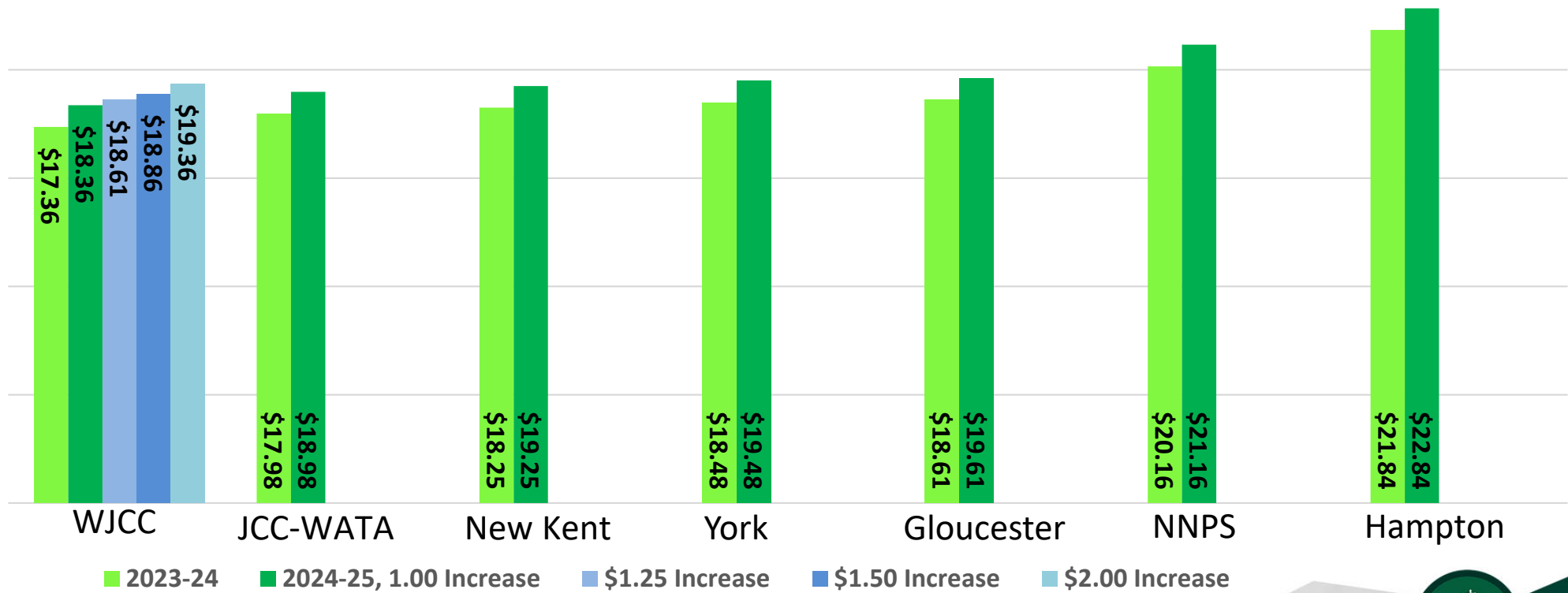
WJCC REGIONAL RANKING, GRADE 6 – TEACHER ASSISTANTS



WJCC REGIONAL RANKING, GRADE 7 – LEVEL II TA's & CLERICAL



WJCC REGIONAL RANKING, GRADE 8 – BUS DRIVERS



Compensation – Salary Increase

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

1%	2%	3%
\$1,200,000	\$2,400,000	\$3,600,000



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 – 2 FTEs	\$160,000



Special Education Student Population

School Year	Dec. 1 Child Count	Change from Prior Year
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
2023-24	2,093	123
Total change in Special Education enrollment from 2014-24		521

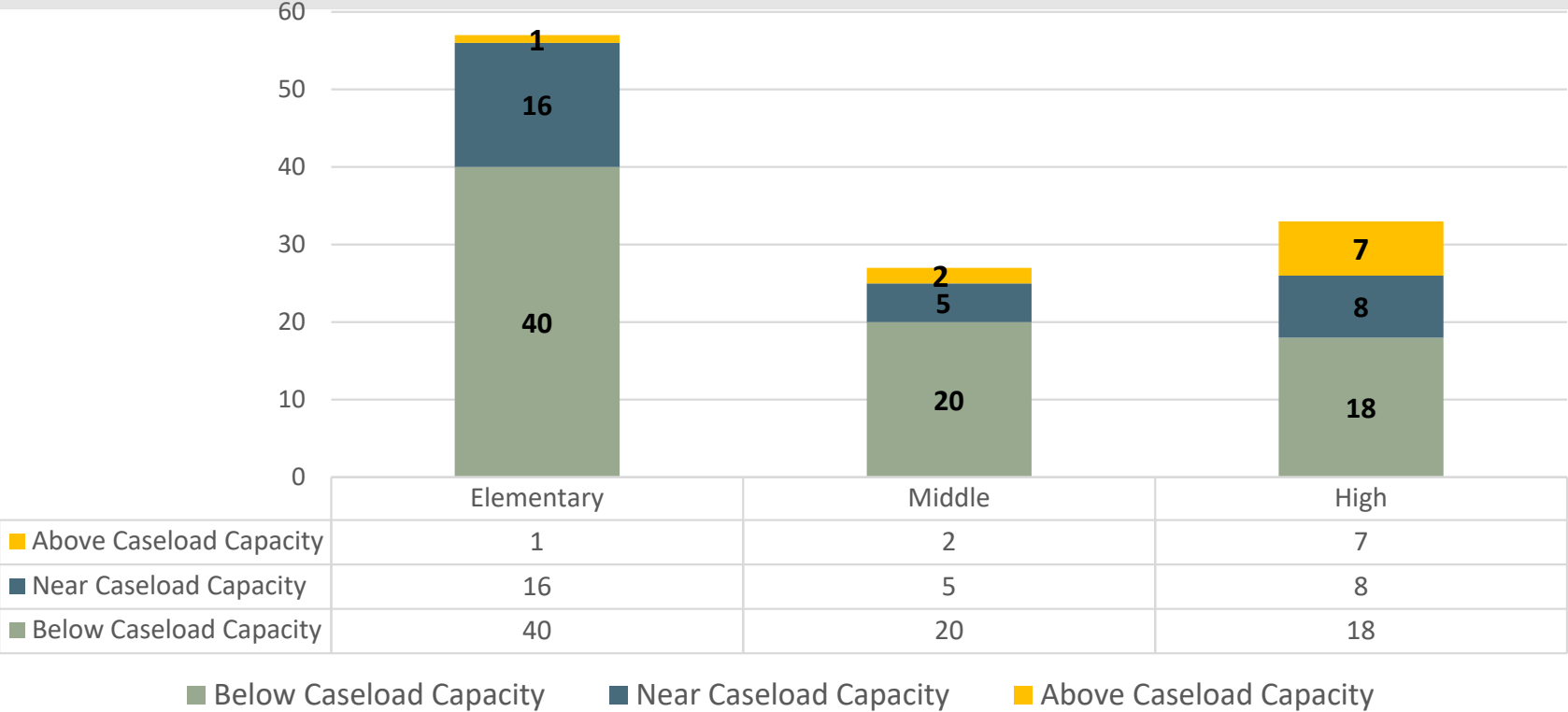


Special Education Student Population

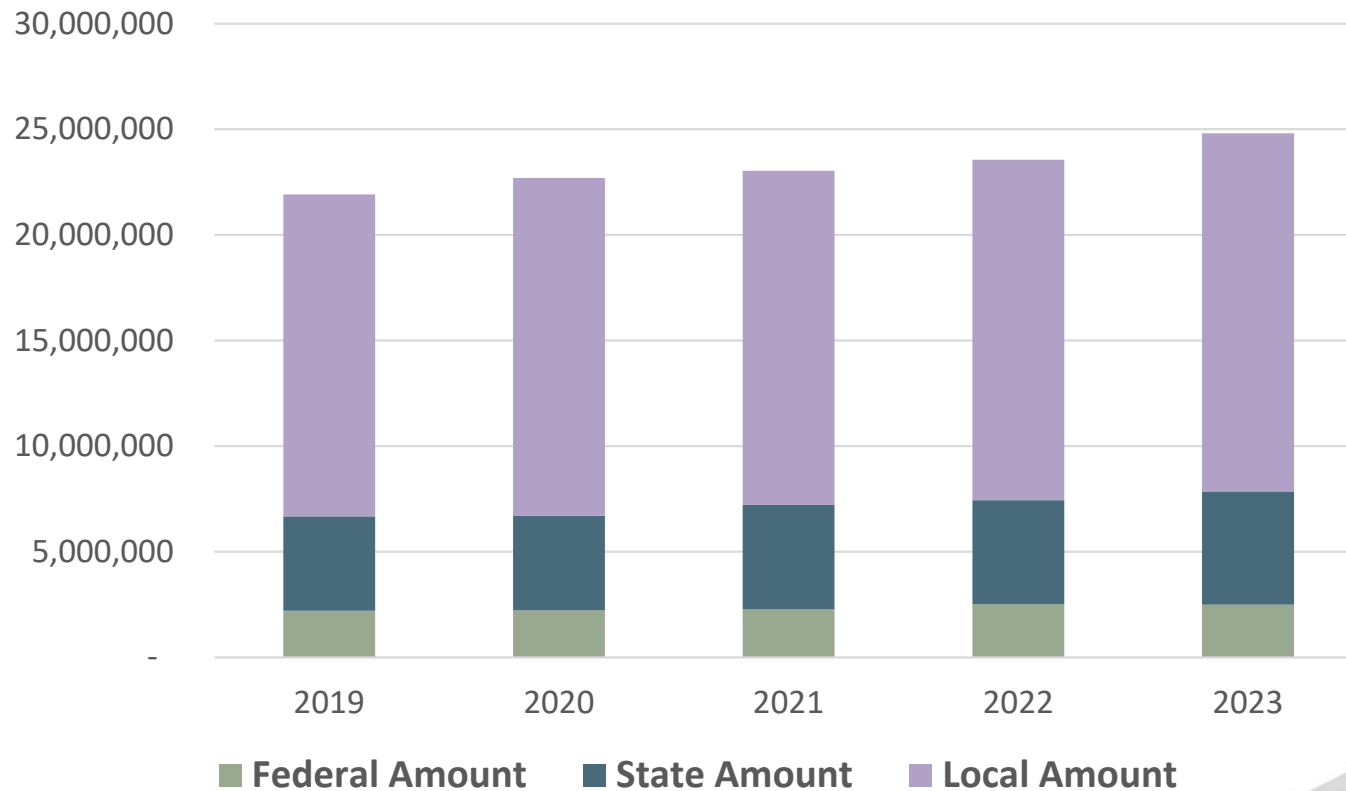
Age Group	2021-2022	2022-2023	2023-2024
Early Childhood (Bright Beginnings)	171	193	236
K-12	1,689	1,725	1,796



2023-2024 Special Education Caseload Capacity



Special Education Expenditures-Total



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
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
2023-24	2,093	123	128.5	3	126	0



Current FTEs to Maintain Level of Service

Special Education FTEs

Description	Amount
Teachers – 5 FTEs <i>(transitioning from ESSER III grant)</i>	\$400,000
Special Education Aides – 4 FTEs <i>(transitioning from ESSER III grant)</i>	140,000
Teacher – 1 FTE (preK SPED)	80,000
Instructional Aide – 1.5 FTEs (preK SPED)	45,000



Current FTEs to Maintain Level of Service

Positions to transition from Grants

Description	Amount
Site based Substitutes – 23.5 FTEs <i>(transitioning from ESSER III grant)</i>	\$753,000
Restorative Center – 8 FTEs <i>(transitioning from ESSER III grant)</i>	590,000
Security Officer – 1 FTE (Warhill) <i>(transitioning from ESSER III grant)</i>	50,000
Elementary Security Officers – 9 FTEs <i>(transitioning from DCJS grant)</i>	365,000



Mandatory Increase in Contractual Services

Description	Estimated Cost
<u>Instructional Resources/Programs:</u>	
New Horizons Tuition	\$335,000
Virtual Virginia Tuition (<i>transitioning from ESSER III grant</i>)	150,000
<u>Other Areas:</u>	
Worker's Compensation/General Liability/Fleet/Property Insurance	75,000
Audit & Risk Management Contracts	25,000



Mandatory Increases in Contractual Services

Operations & Transportation

Description	Estimated Cost
Utility increases (electrical, heating, water)	\$200,000
Radio maintenance agreement & Grounds services (JCC); storage facility	25,000
Transportation Services (Everdriven contract transitioning from ESSER III)	950,000
Trailer lease (transitioning from ESSER III)	220,000
Raptor (new visitor management, emergency management system)	84,000

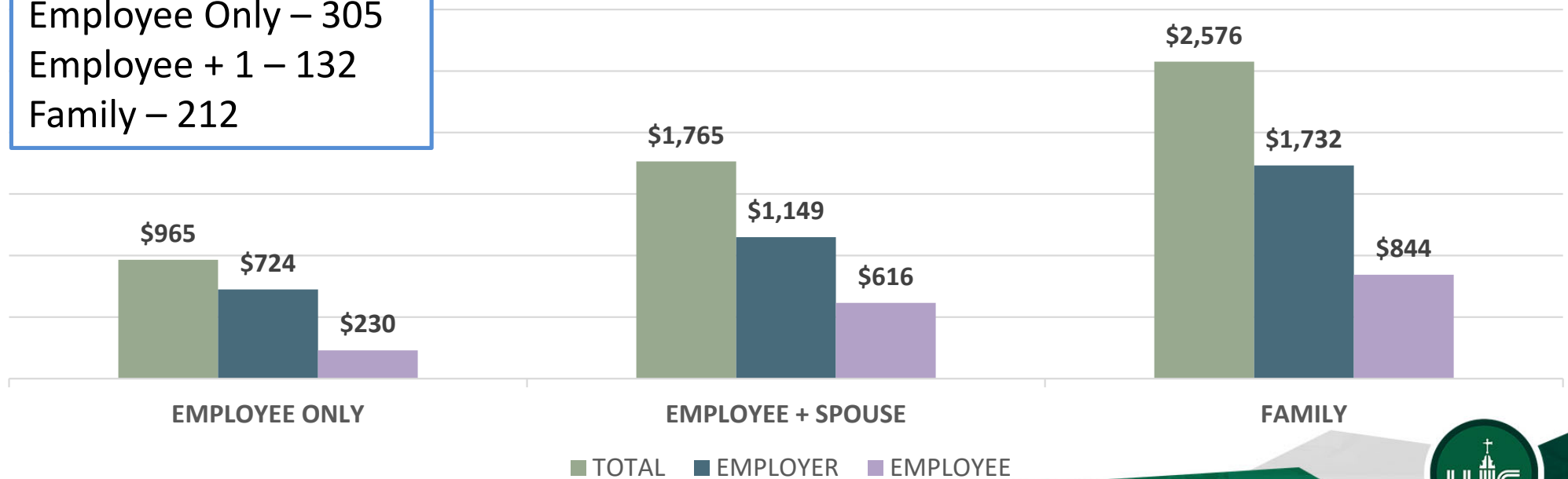
Health Insurance



WJCC Public Schools Health Insurance Rates 2023-24

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

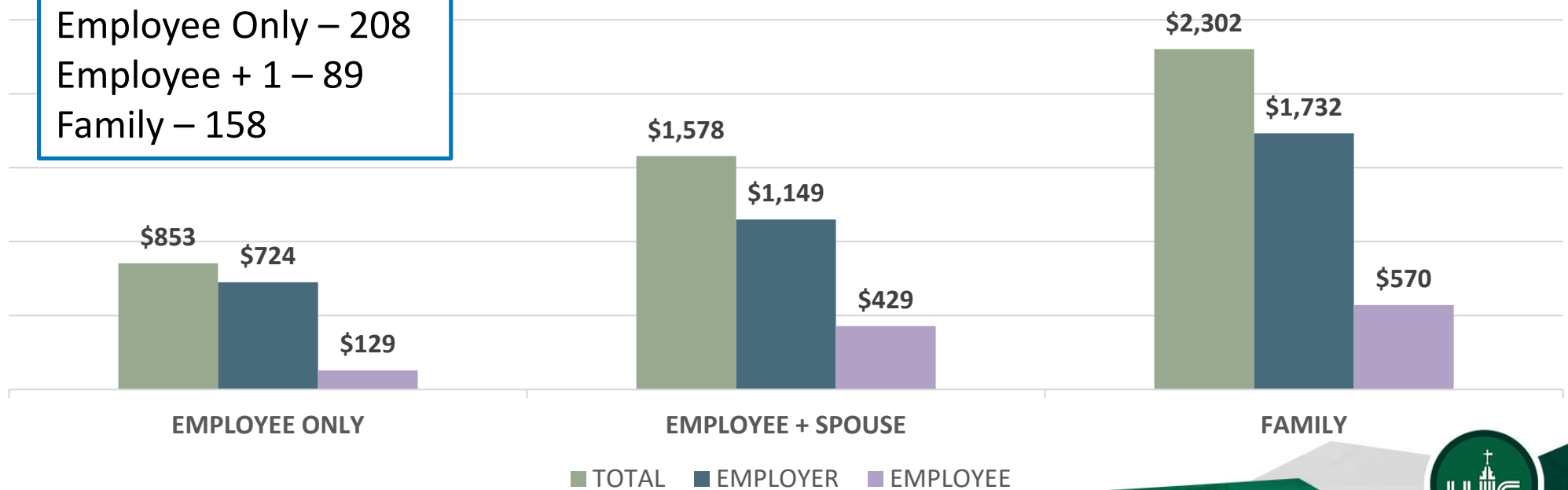
Employee Only – 305
Employee + 1 – 132
Family – 212



WJCC Public Schools Health Insurance Rates 2023-24

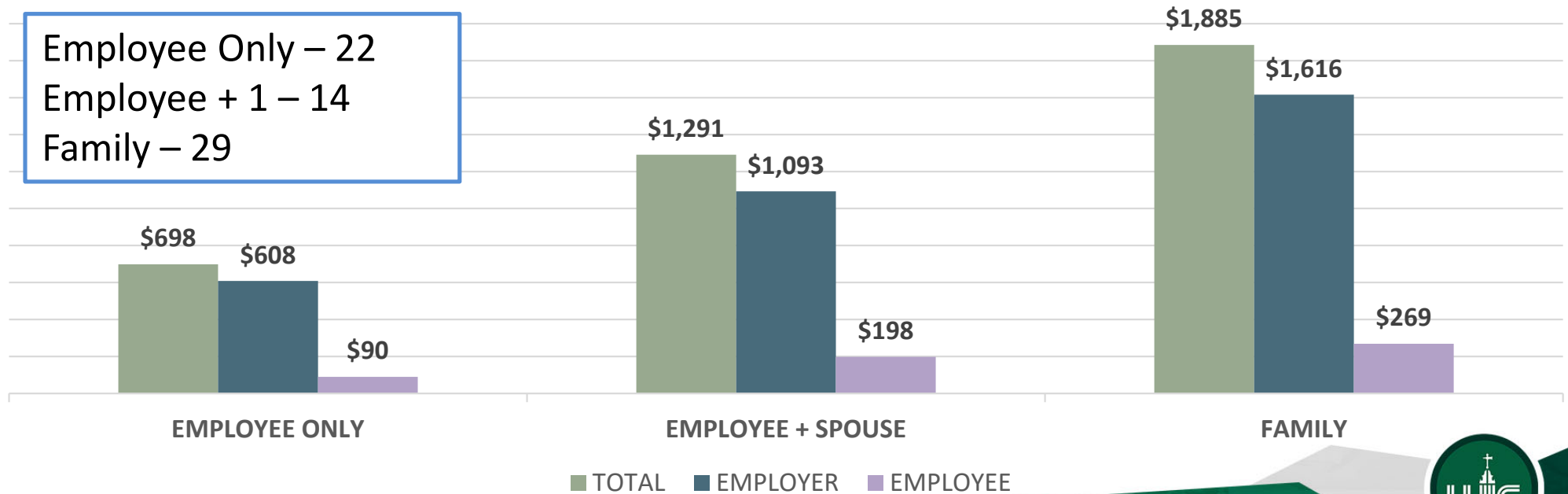
Medical, Dental, & Vision Insurance Monthly Cost Key Advantage 500

Employee Only – 208
Employee + 1 – 89
Family – 158



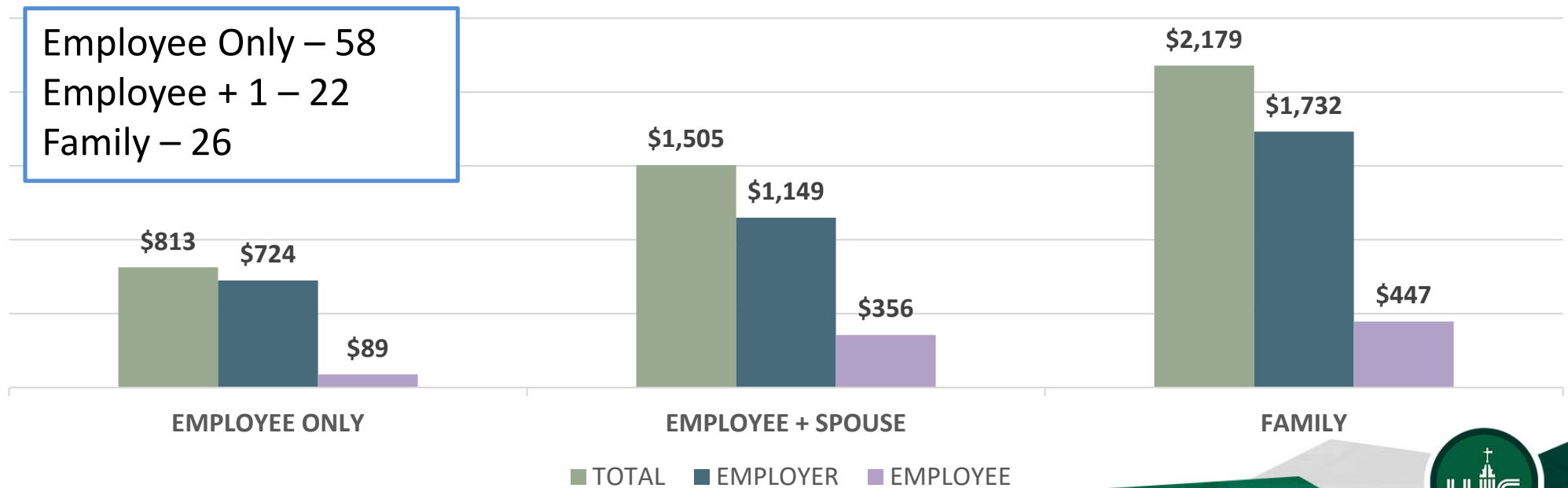
WJCC Public Schools Health Insurance Rates 2023-24

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

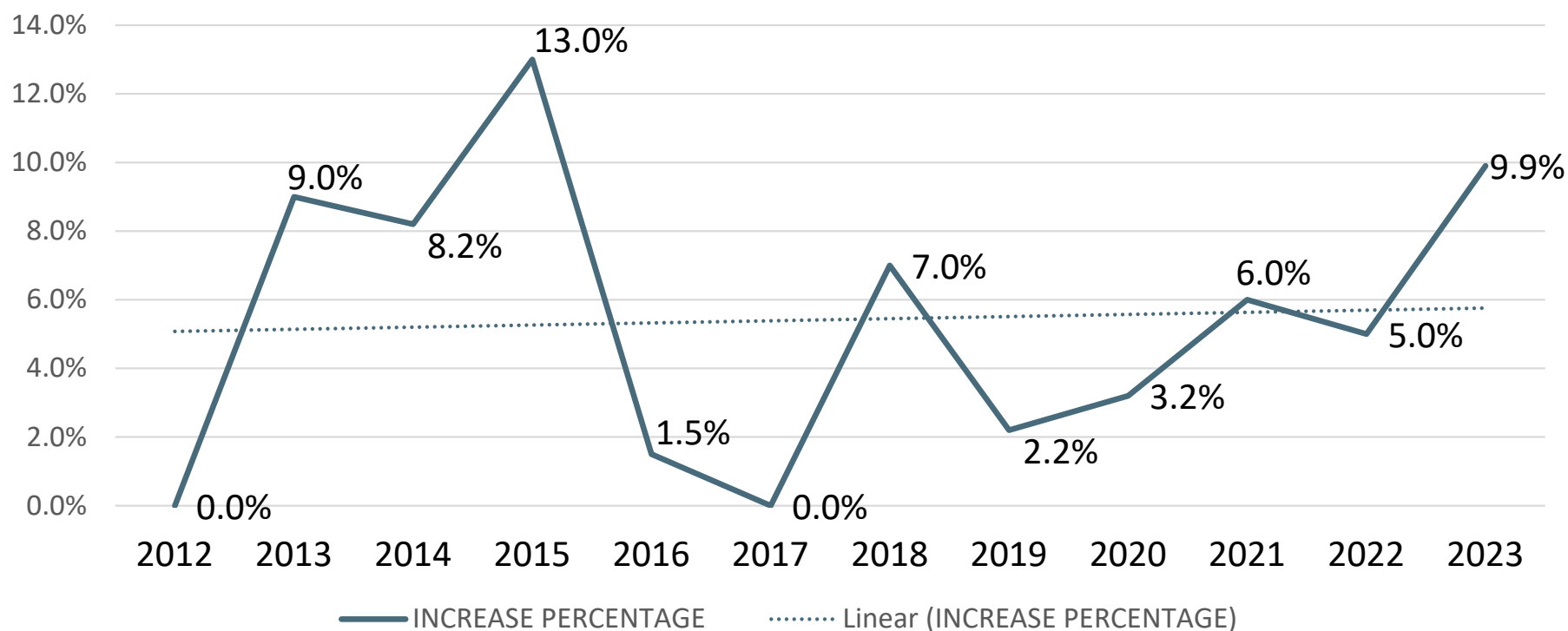


WJCC Public Schools Health Insurance Rates 2023-24

Medical, Dental, & Vision Insurance Monthly Cost Sentara Health Plans HMO



WJCC Public Schools Health Insurance Rate Increases



Healthcare Cost – Estimated Increase 10% -15%

	2023-2024 Cost	Estimated Increase	2024-2025 Est. Total Cost
Total Cost	\$25,552,704	10% - \$2,555,270	\$28,107,974
		15% - \$3,832,906	\$29,385,610
WJCC Cost Share	\$19,008,324		
Employee Cost Share	\$6,544,380		

- Total number of employees participating in 2023-2024: 1,350 (1,970 eligible) – 69%
- Each 1% increase/decrease equals approximately \$255,527



Healthcare Cost Sharing Scenarios

2023-2024 Cost	Estimated Increase	2024-2025 Est. Total Cost
\$25,552,704	10% - \$2,555,270	\$28,107,974
	15% - \$3,832,906	\$29,385,610

Distribution of <u>Increase</u> to Health Insurance	Impact on FY25 Budget @ 10% increase	Impact on FY25 Budget @ 15% increase
WJCC/Employee – 50/50	\$1,277,635	\$1,916,453
WJCC/Employee - 60/40	\$1,533,162	\$2,299,743
WJCC/Employee – 70/30	\$1,788,689	\$2,683,034



Expenditure Summary

Description	Estimated Cost
Compensation - \$1.2m for each 1% (1%-3% increase)	\$1,200,000- \$3,600,000
1% Bonus - \$1.0m for all WJCC Staff	1,000,000
Health Insurance – estimated 15% increase (WJCC-70%/EE-30%)	2,683,034
Essential FTEs teachers – Middle (2 FTEs)	160,000
Mandatory FTEs for Special Education Teachers (6 FTEs) & Aides (5.5 FTEs)	665,000



Expenditure Summary

Description	Estimated Cost
Site based substitutes (23.5 FTEs)	\$753,000
Restorative center (8 FTEs)	590,000
Warhill security officer (1 FTE)	50,000
Elementary security officers (9 FTEs)	365,000



Expenditure Summary

Description	Estimated Cost
Contractual Services increases – Finance (\$25,000), Operations (\$329,000), Transportation (\$950,000)	1,304,000
Worker's Compensation/General Liability/Property/Fleet Insurance	75,000
New Horizons/Virtual Virginia Tuition	485,000
Utilities	200,000
TOTAL	\$9,530,034-11,930,034

Local Revenue History

Locality	FY15*	FY16	FY17*	FY18	FY19*	FY20	FY21*	FY22	FY23*	FY24
City	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	10,364,741
County	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	91,826,820
TOTAL	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	102,191,561
\$ Change	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	5,264,644
% Change	1.9%	2.0%	3.5%	2.8%	6.6%	1.7%	2.3%	1.6%	1.7%	5.4%

Average Increase	Percentage	Dollars
Average increase all years (except FY19)	2.6%	\$2,241,996
Average increase in 1 st year of biennium (except FY19)	2.4%	\$1,995,783

**Indicates 1st year of biennium*

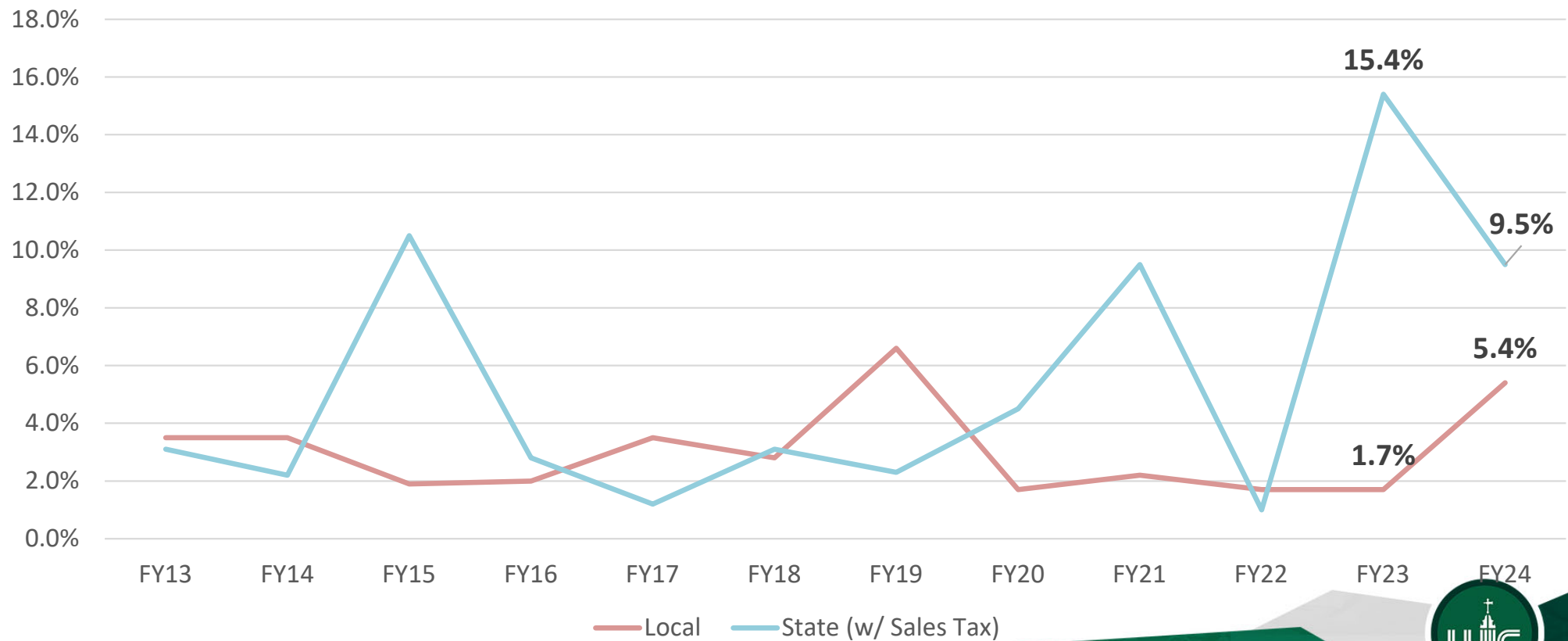


Potential Funding Increase from Localities

Locality Increase Percentage	Amount
2.5%	\$2,554,789
3%	3,065,747
4%	4,087,662
5%	5,109,578



Local & State Revenue Increase



Revenue and Other Expenditure Considerations

- Preliminary look at what is included in the Governor's Proposed budget. We hope to have more details to share at the January 16 budget work session
- Only reviewed mandatory/essential expenditure increases. There are other expenditure increases and potential savings that will be reviewed at the January 16 budget work session



Next Steps

All dates in 2024

- Pre-Budget Public Comment – **Jan. 16**
- School Board budget work session – **Jan. 16**
- Presentation of Superintendent's Proposed Budget – **Feb. 20**
- Public Hearing on budget - **March 5**
- Joint budget work session with County and City – **March 15**
- School Board Approval - **March 22 or March 29**





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

FY24 Preliminary Budget Outlook

January 4, 2024



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

FY25 Budget Discussion

January 16, 2024

Agenda

- Overview of State Revenue
- Review 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 FY25 Budget

	FY 24 Amended Budget	FY 25 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$16,888,986	\$16,437,268	(\$451,718)	-2.7%
Standards of Quality (SOQ)	38,930,733	46,224,308	7,293,575	18.7%
Incentive Programs	8,418,889	1,296,040	(7,022,849)	-84.6%
Categorical Programs	38,322	38,322	-	0.0%
Lottery-Funded Programs	4,442,009	4,835,296	293,287	8.9%
Total	\$68,718,939	\$68,831,234	\$112,295	0.2%



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



Maintaining Current Level of Service

Description	Estimated Cost
New Horizons (\$335K)/Virtual Virginia tuition(\$150K)	\$485,000
Teacher Allocation based on staffing ratios – 2 Middle School (MS) FTEs	160,000
Reduction of 2 Elementary School (ES) FTEs	(160,000)



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



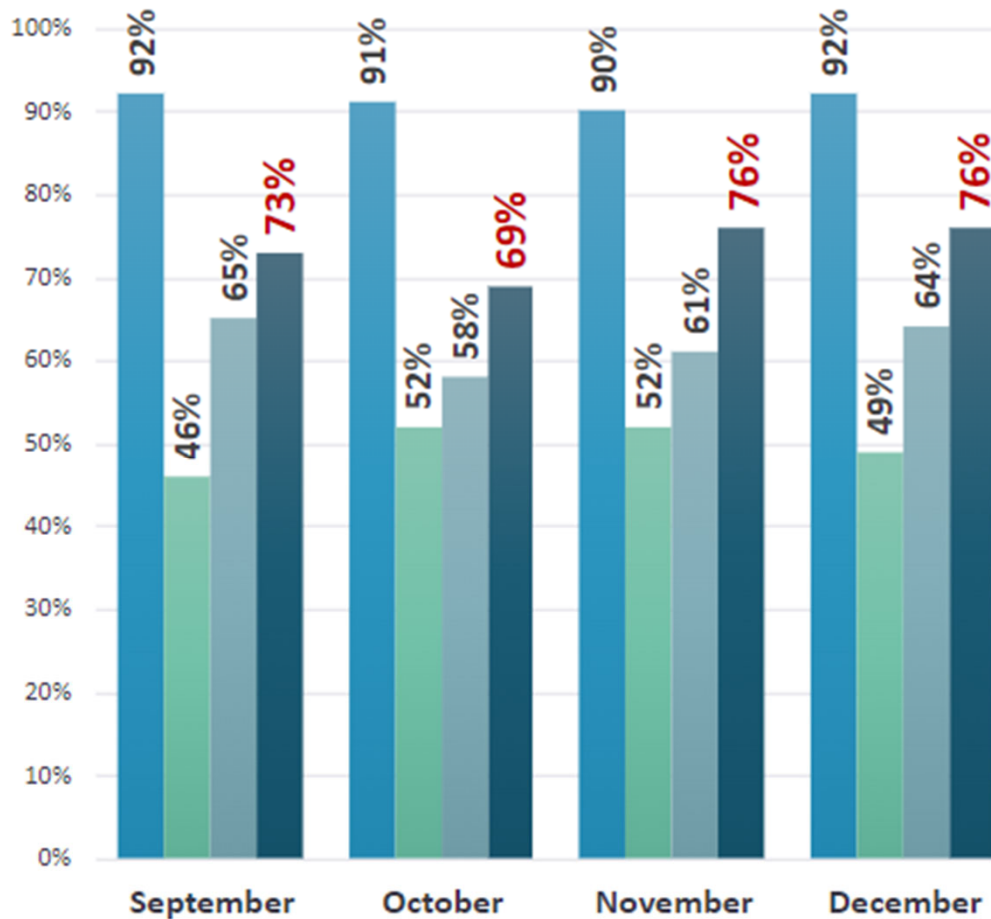
Current FTEs to Maintain Level of Service

Positions to transition from Grants

Description	Amount
Site based Substitutes – 23.5 FTEs <i>(transitioning from ESSER III grant)</i>	\$753,000
Reduction in Reserve Teachers – 5 FTEs	(400,000)



Teachers (Division) – Monthly Job Fill Rate

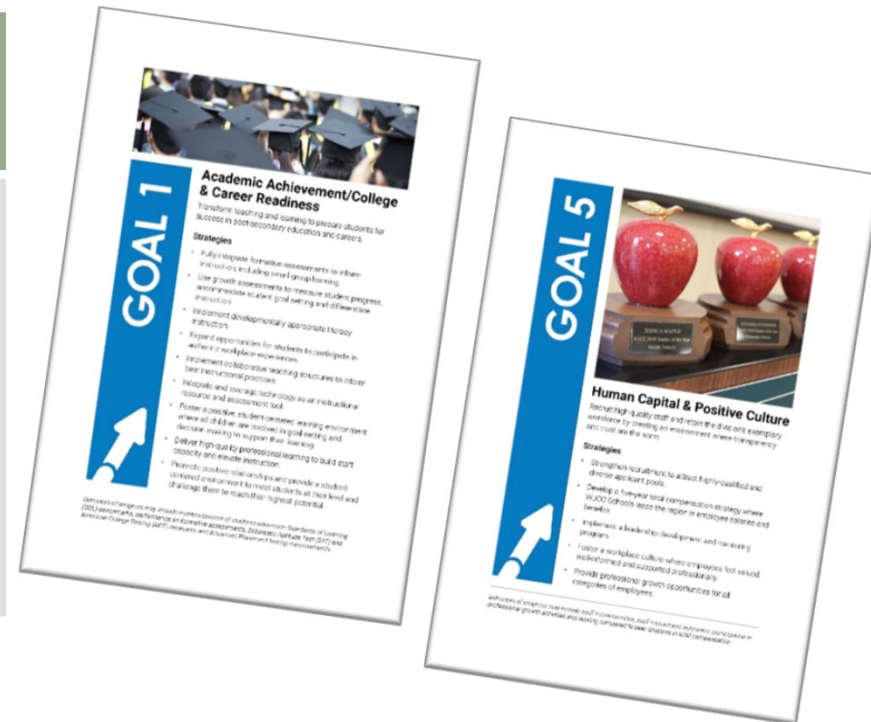


■ 2018-2019 ■ 2021-2022 ■ 2022-2023 ■ 2023-2024



Additional Expenditures

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



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



Elementary School Assistant Principal

School	# of Assistant Principals	Student Enrollment	Asst. Principal to student ratio
Stonehouse ES	2	830	415:1
Matoaka ES	1	605	605:1
Norge ES	1	575	575:1
WJCC Elementary Schools Total	10 +1 = 11	4,853	485:1 441:1
WJCC Middle Schools Total	8	2,692	337:1
WJCC High Schools Total	9	3,779	420:1



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.

Indicators of progress may include reduction of disproportionality in student discipline, increased levels of 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 (*transitioning from ESSER III grant*)

- Teachers – 5 FTEs
- Teacher Assistants – 4 FTEs

\$400,000
140,000

Bright Beginnings-Special Education

- Teacher – 1 FTE
- Teacher Assistants – 1.5 FTEs

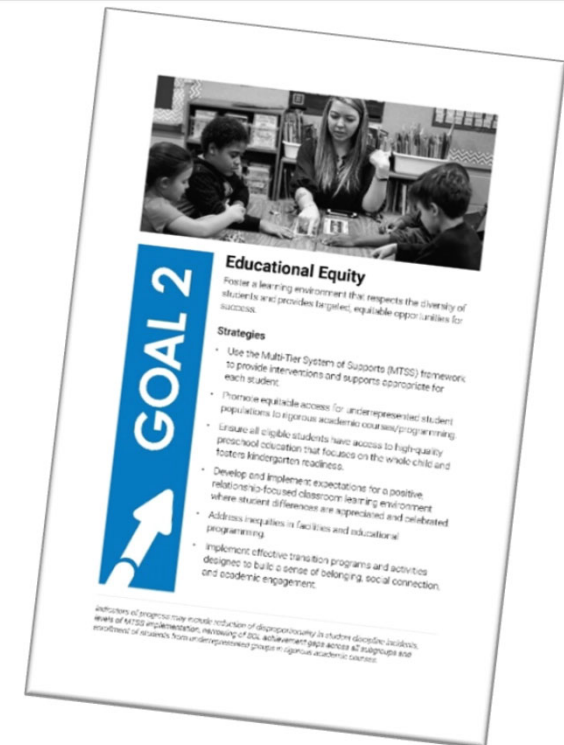
80,000
45,000

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



Maintain Current Level of Service

Description	Estimated Cost
<p>Restorative Center (<i>transitioning from ESSER III grant</i>)</p> <ul style="list-style-type: none"> • Dean of Students – 1 FTE • Teachers – 4 FTEs • Behavior Specialist – 1 FTE • Teacher Assistants – 2 FTEs 	\$590,000



*All costs presented for positions include salary and benefits



Restorative Center

Refocus Program	# of Students
Total Students Assigned	28*
Students completed/exited	14^
Current Enrollment	13
New Orientation Pending	2
Average Daily Enrollment	15

**Average length of stay per student has been 9 weeks.*

^2 Completers returned voluntarily for additional support.



Additional Expenditures



Description	Estimated Cost
Family Engagement <ul style="list-style-type: none">Bilingual Liaison Specialist – .5 FTE	\$45,000

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



Bilingual Liaison Specialist

Student Population	2020-21	2021-22	2022-23	2023-24
Hispanic	1,615	1,694	1,773	1,838
English Learner	700	717	836	880
Students with Disabilities	1,918	1,913	1,970	2,093



Bilingual Liaison Specialist

Registrations Processed	All new students	New students, Home Language = Spanish
Aug. 30 – Oct. 23, 2022	186	26
Aug. 29 – Oct. 22, 2023	280	42

New Spanish-speaking student registrations processed or pending, Dec. 18, 2023, to present: 22



Maintaining Current Level of Service

Description	Estimated Cost
Operations <ul style="list-style-type: none">• Raptor visitor/emergency management• Radio maintenance agreement	\$84,000 9,395



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



Maintaining Current Level of Service

Description	Estimated Cost
Security Officers <ul style="list-style-type: none"> Elementary – 9 FTEs Warhill – 1 FTE (<i>transitioning from ESSER III grant</i>) 	<p>\$365,000</p> <p>50,000</p>



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



HS Security Officers – Nearby Divisions

Division Name & Total Enrollment	Security Officers Per High School	High School Enrollment (# of HS)	Ratio
Hampton (19, 584)	5-6	6,065 (4)	1:302 (5) 1:253 (6)
Newport News (26,652)	6	7,590 (5)	1:253
Norfolk (27,330)	5	7,447 (5)	1:298
VA Beach (64,550)	5	20,229 (11)	1:367
York County (12,957)	2	4,159 (4)	1:520
WJCC (11,332)	3	3,770 (3)	1:419 1:377

High School Security Officer

- **Warhill is our largest high school facility**

School	Square Footage
Warhill	247,500
Lafayette	213,423
Jamestown	199,633

- **Warhill has the largest population of students**
- **Home location is Warhill High School**



Compensation – Governor’s Budget

- **Governor’s budget provides funding for a 1% bonus for funded SOQ instructional & support positions**
 - **Approximate cost for all WJCC staff is \$1.0 million**



Cost for all WJCC Staff	\$1,000,000
State Revenue	371,399
Local Support	628,601



Compensation Increases

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



	1%	2%	3%
Cost	\$1,200,000	\$2,400,000	\$3,600,000
State Revenue	371,399	371,399	371,399
Local Support	\$828,601	\$2,028,601	\$3,228,601



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 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.

Advocates of progress may make staff movement decisions, participation in professional growth activities and raising compared to peer districts in total compensation.

Description	Estimated Cost
Support Grades 4-8 – Average \$1.00/Hour Adjustment	\$908,000
Teacher Pay Scale Adjustments	\$1,120,000
Related Services Regrade (SLP,OT,PT)	\$186,000
Salary Equity Adjustments	\$100,000



Health Insurance



Healthcare Cost Sharing Scenarios

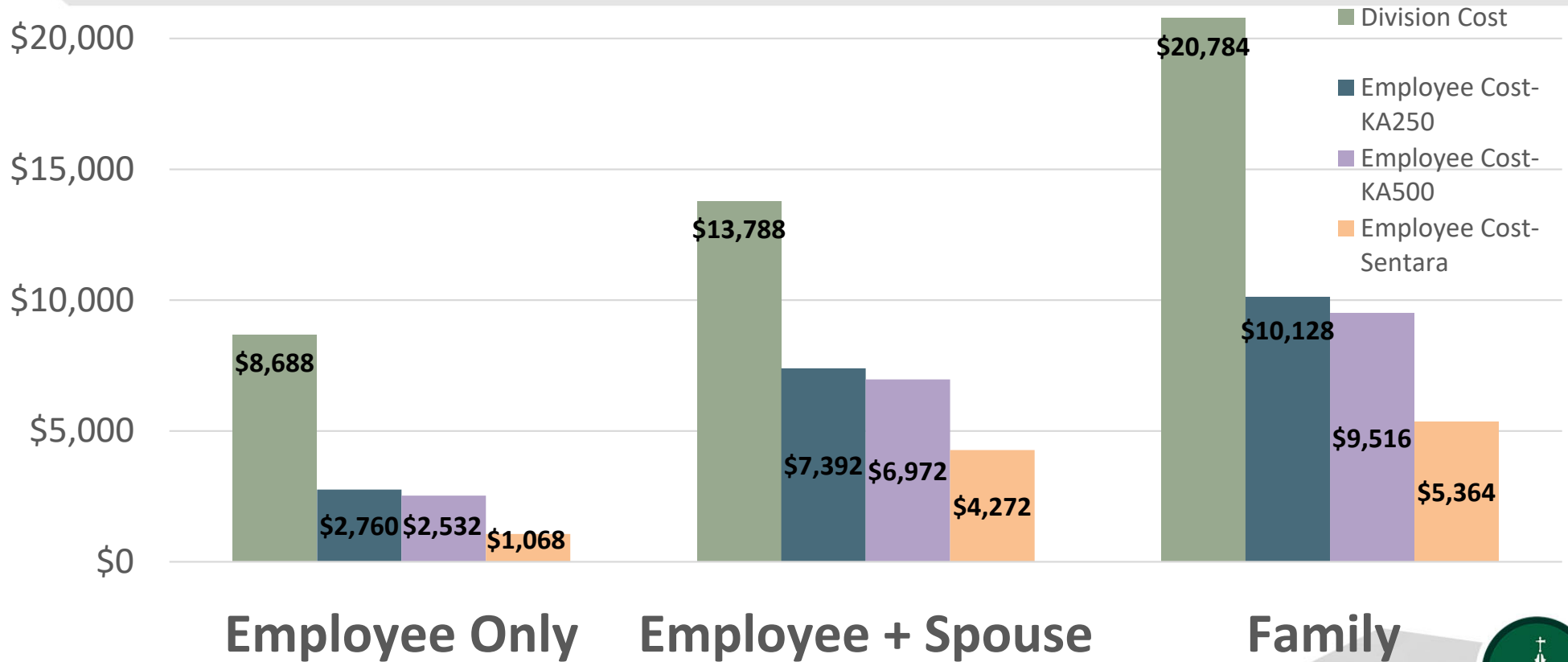
2023-24 Cost	Estimated Increase	2024-25 Estimated Total Cost
\$25,552,704	10% - \$2,555,270	\$28,107,974

Distribution of <u>Increase</u> to Health Insurance	Impact on FY25 Budget @ 10% increase
WJCC/Employee – 70/30	\$1,788,689
WJCC/Employee – 50/50	\$1,277,635

- Total number of employees participating in 2023-2024: 1,340



Healthcare Annual Contribution 2023-24

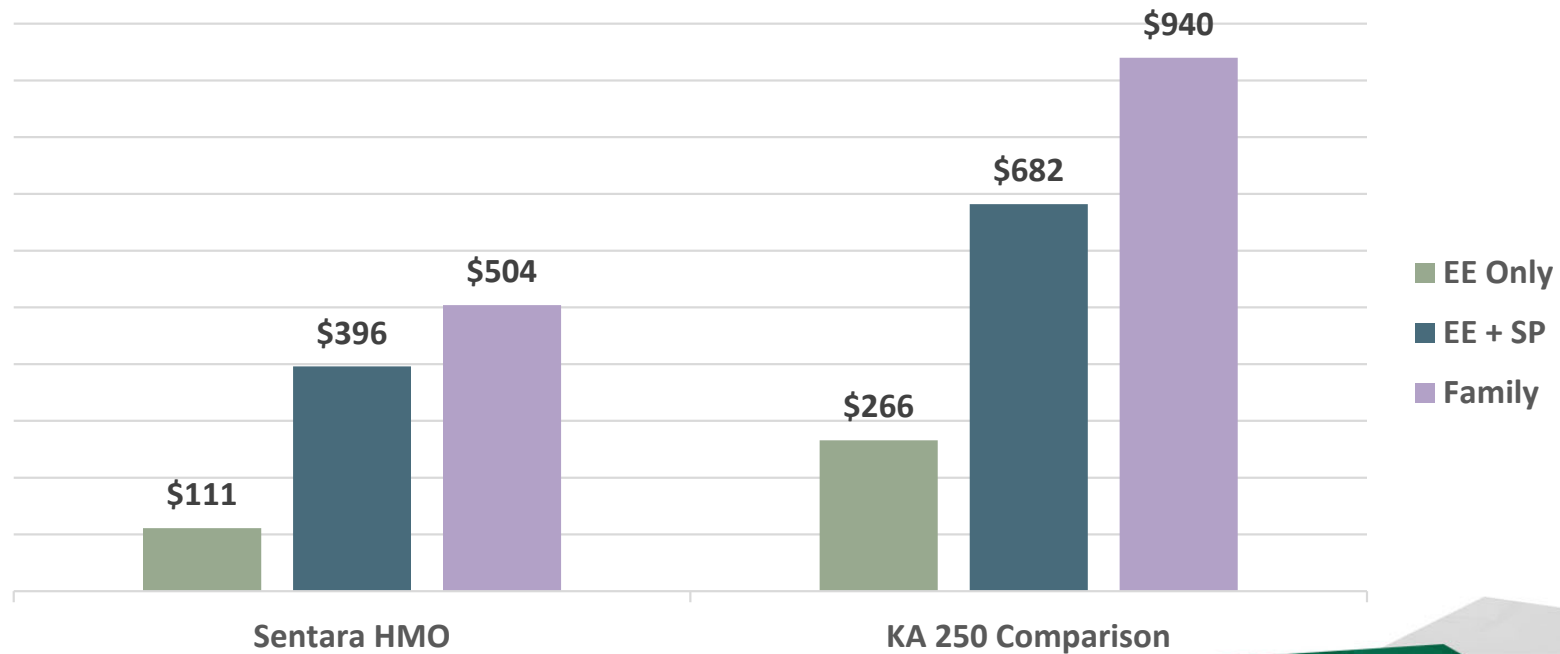


Healthcare Monthly Coverage Options

Health insurance options monthly employee cost:

Sentara HMO **\$111** to **\$504** based on coverage level

KA250 **\$266** to **\$940** based on coverage level



Healthcare Cost Potential Impact – Teachers (70/30 Split)

Teacher at Master's Step 0 = \$545 Raise at 1%

Salary change after HC increase:

Sentara HMO **-\$139** to **+\$281** based on coverage level

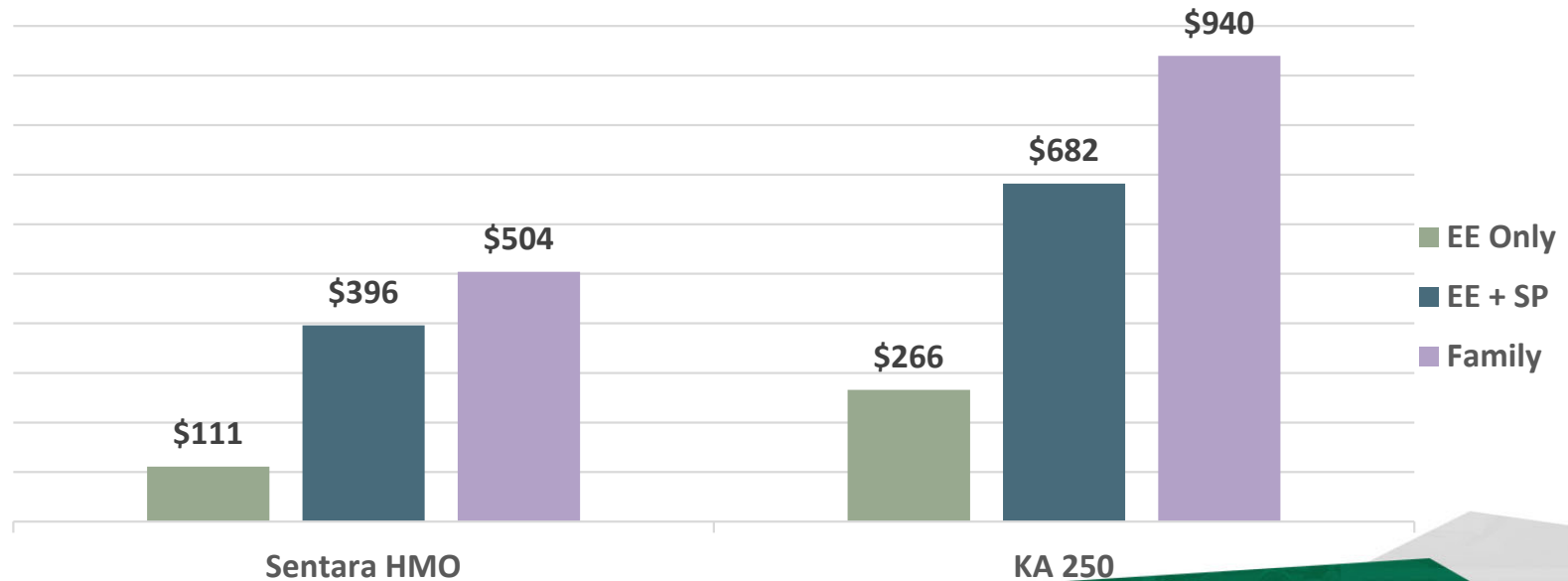
KA250 **-\$607** to **+\$113** based on coverage level

Teacher at Master's Step 14 = \$606 Raise at 1%

Salary change after HC increase:

Sentara HMO **-\$78** to **+\$342** based on coverage level

KA250 **-\$546** to **+\$174** based on coverage level



Healthcare Cost Potential Impact – Custodian (70/30 Split)

Entry level Custodian = \$281 Raise at 1%

Net salary increase after HC increase:

Sentara HMO **-\$403** to **+\$17** based on coverage level

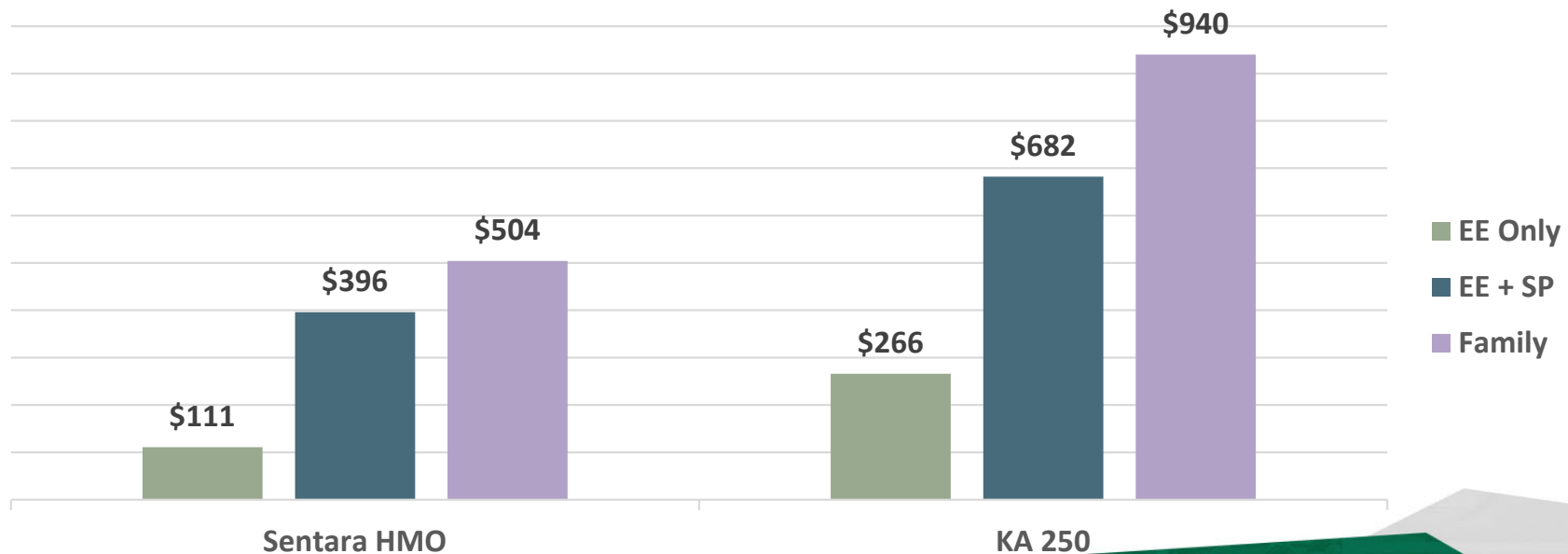
KA250 **-\$871** to **-\$151** based on coverage level

Custodian at Midpoint = \$353 Raise at 1%

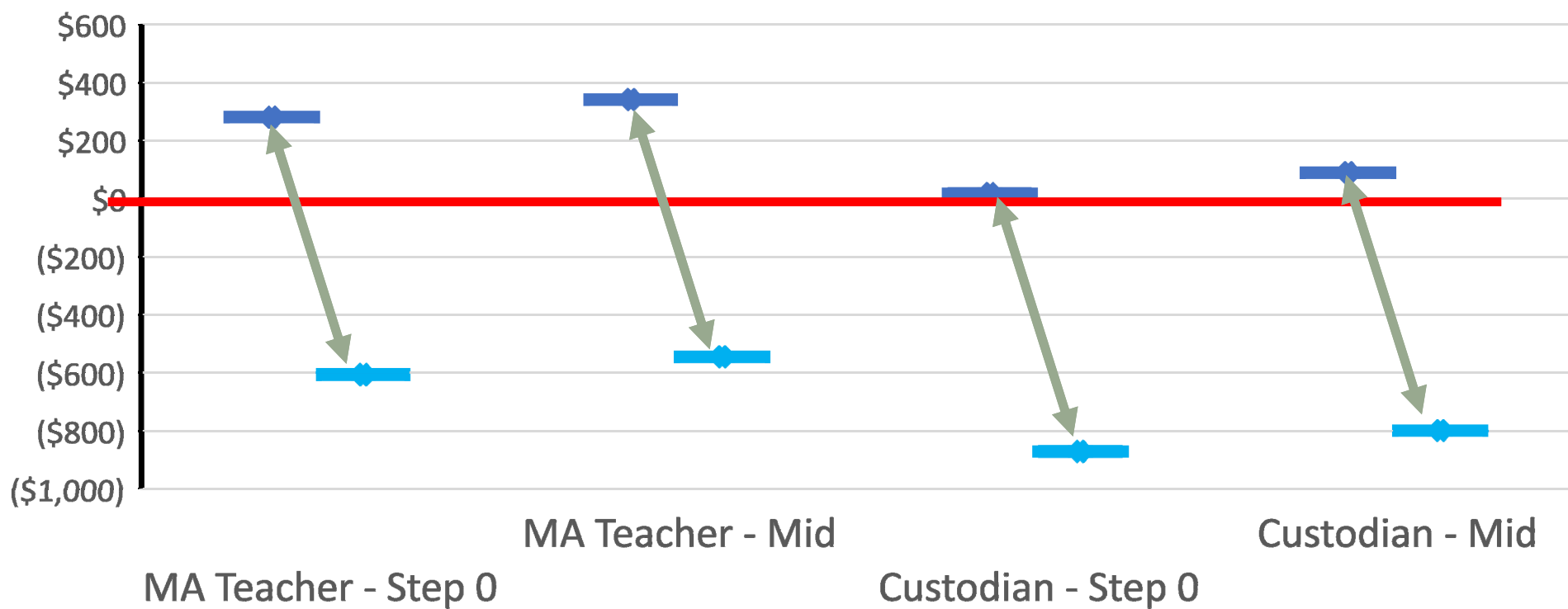
Net salary increase after HC increase:

Sentara HMO **-\$331** to **+\$89** based on coverage level

KA250 **-\$799** to **-\$79** based on coverage level



1% Raise with 70-30 Split on Healthcare Increase (10%)



Total Compensation Comparison-FY24

Division	Salary Percentage	Benefits Percentage
Hampton	72.0%	28.0%
Newport News	71.9%	28.1%
York	70.0%	30.0%
New Kent	69.6%	30.4%
WJCC	69.5%	30.5%



Health Insurance



Expenditure Increases



Description	Estimated Cost
Other Areas <ul style="list-style-type: none"> • Audit & risk management contracts • Insurance increases – worker’s comp, general liability, fleet, and property 	\$25,000 75,000
Operations/Transportation <ul style="list-style-type: none"> • Grounds maintenance & storage facility (FY24: \$351K; FY25: \$366K) • Trailer lease (<i>transitioning from ESSER III grant</i>) • Utilities (FY24: \$3.6m; FY25: \$3.8m) 	15,605 220,000 200,000



Expenditure Increases



Organizational Efficiency & Effectiveness

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

Strategies

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

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

Description	Estimated Cost
Alternative Transportation services (Everdriven)	\$950,000
Bus Driver Reduction – 15 FTEs	(525,000)
Bus Aide Reduction – 8 FTEs	(240,000)



Identified Reductions in Current Personnel & Budgets



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.

GOAL 6

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

Description	Estimated Savings
Teacher Allocation – ES 2 FTEs	(\$160,000)
Reserve Teachers – 5 FTEs	(400,000)
Bus Driver – 15 FTEs	(525,000)
Bus Aides – 8 FTEs	(240,000)
Central Office Department Budget Reductions	(300,000)
TOTAL	(\$1,625,000)



Summary of Revenue and Expenditure Outlook



Revenue Summary

State (Governor proposed)
preliminary revenue

\$112,295



Revenue/Expenditure Summary

Description	Estimated Amount
State Revenue Increase – Based on Governor’s Budget	\$112,295
<u>Expenditure Increases</u>	
Mandatory/maintain services (range for 1% - 3% salary increase)	7,635,689-10,035,689
Additional expenditures	2,459,000
Estimated reductions in current personnel & budgets	(1,625,000)
Expenditure Total	8,469,689-10,869,689
Additional funds Needed (Potential request from localities)	\$8,357,394-10,757,394



Potential Funding Increase from Localities

Additional funds Needed (Potential request from localities)	\$8,357,394-10,757,394
Average 10 Year increase in local funds (2.5%)	(2,554,789)
Funds beyond average support	\$5,982,605-8,202,605

Locality Increase Percentage	Amount
2.5%	\$2,554,789
3%	3,065,747
5%	5,109,578



Next Steps

All dates in 2024

- Presentation of Superintendent's Proposed Budget – **Feb. 20**
- Public Hearing on budget - **March 5**
- Joint budget work session with County and City – **March 15**
- School Board Approval - **March 19 or March 26**





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

FY25 Budget Discussion

January 16, 2024

Local Revenue History

Locality	FY15*	FY16	FY17*	FY18	FY19*	FY20	FY21*	FY22	FY23*	FY24
City	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	10,364,741
County	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	91,826,820
TOTAL	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	102,191,561
\$ Change	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	5,264,644
% Change	1.9%	2.0%	3.5%	2.8%	6.6%	1.7%	2.3%	1.6%	1.7%	5.4%

Average Increase	Percentage	Dollars
Average increase all years (except FY19)	2.6%	\$2,241,996
Average increase in 1 st year of biennium (except FY19)	2.4%	\$1,995,783

**Indicates 1st year of biennium*





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

FY25 Budget Discussion

February 6, 2024

Revenue/Expenditure Summary

Description	Estimated Amount (1/16/24)
State Revenue Increase – Based on Governor’s Budget	\$112,295
<u>Expenditure Increases</u>	
Mandatory/maintain services (range for 1% - 3% salary increase)	7,635,689-10,035,689
Additional expenditures	2,459,000
Estimated reductions in current personnel & budgets	(1,625,000)
Expenditure Total	8,469,689-10,869,689
Additional funds Needed (Potential request from localities)	\$8,357,394-10,757,394

Staff Survey Results

Budget priority	Response
Salary increase for all staff	78% (977)
Division coverage of anticipated increase of health insurance rates	22% (282)

Participation rate: 64% (1,259/1,973)

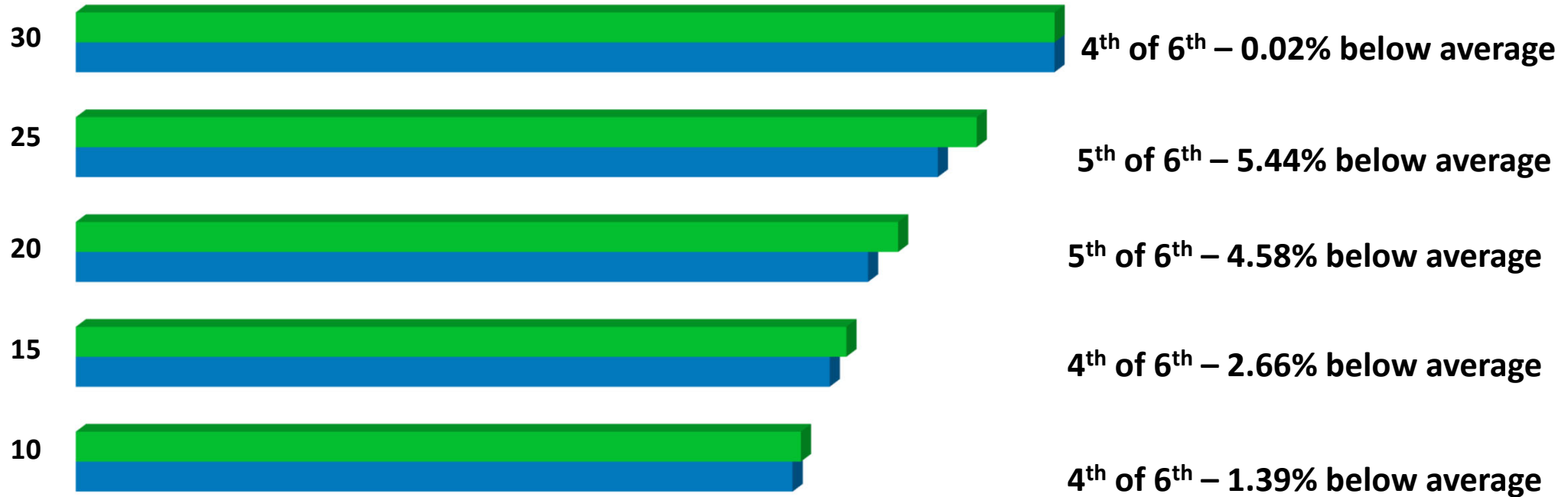




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COMPENSATION & BENEFITS UPDATE

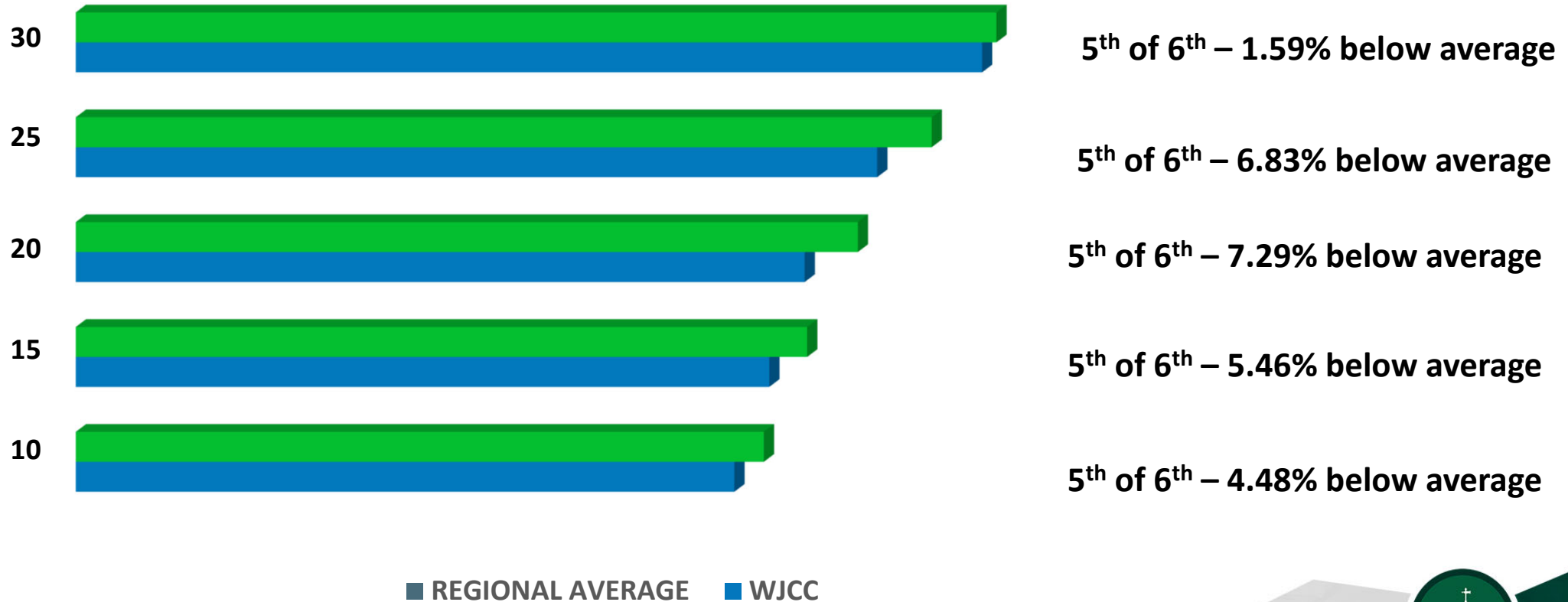
WJCC vs Region Average, Bachelor's



■ REGIONAL AVERAGE ■ WJCC



WJCC vs Region Average, Master's



Teacher Pay Scale Step Adjustments Y1

- Adjusting steps 10-16 by \$500=\$140,655
- Adjusting steps 17-24 by \$750=\$208,119
- Adjusting steps 25-30 by \$1,000=\$133,655

Total Cost Estimate: \$482,429

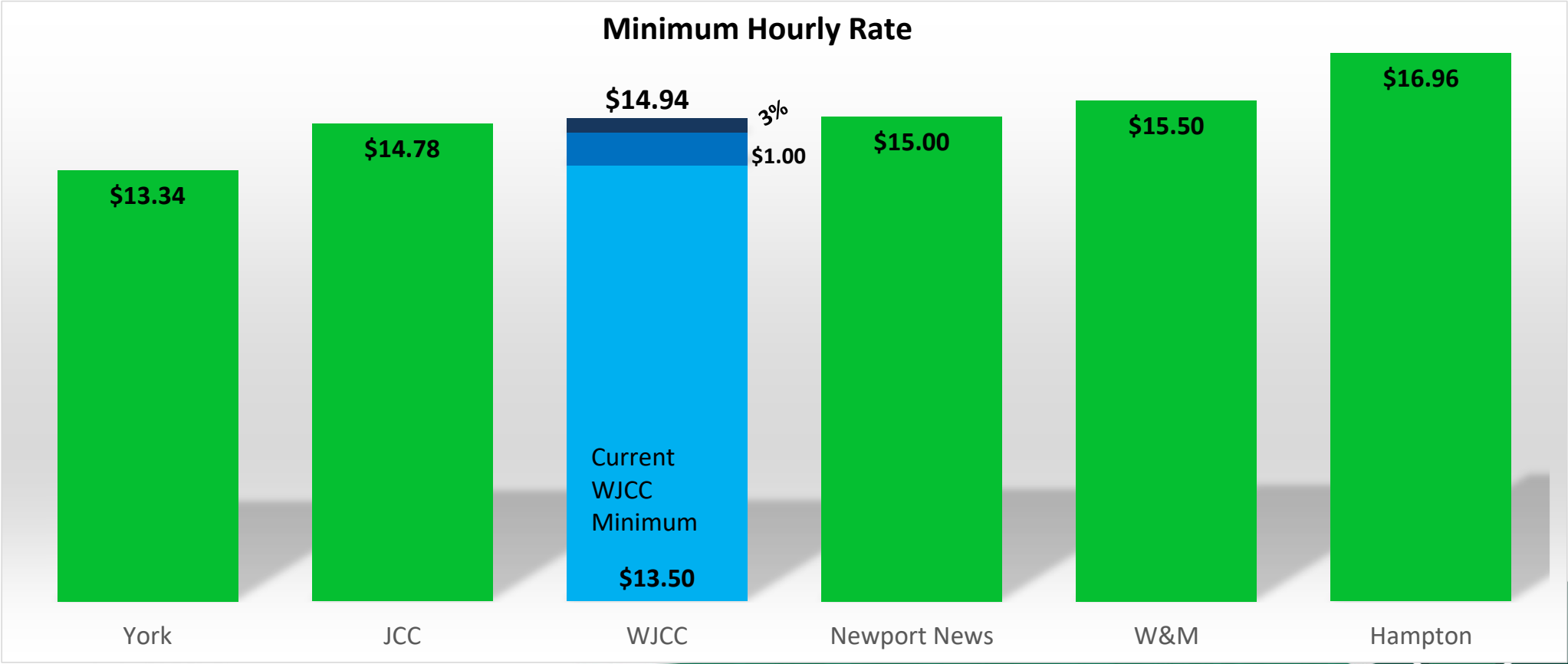


Teacher Pay Scale Compensation Considerations Y1

Description	Estimated Cost
Original Teacher Pay Scale Adjustments <ul style="list-style-type: none">• Steps 10-16, +\$1,000• Steps 17-24, +\$1,500• Steps 25+, +\$2,000	\$1,120,000
Revised Teacher Pay Scale Adjustments <ul style="list-style-type: none">• Steps 10-16, +\$500• Steps 17-24, +\$750• Steps 25-30, +\$1,000	\$482,429
Budget Adjustment	(\$637,571)

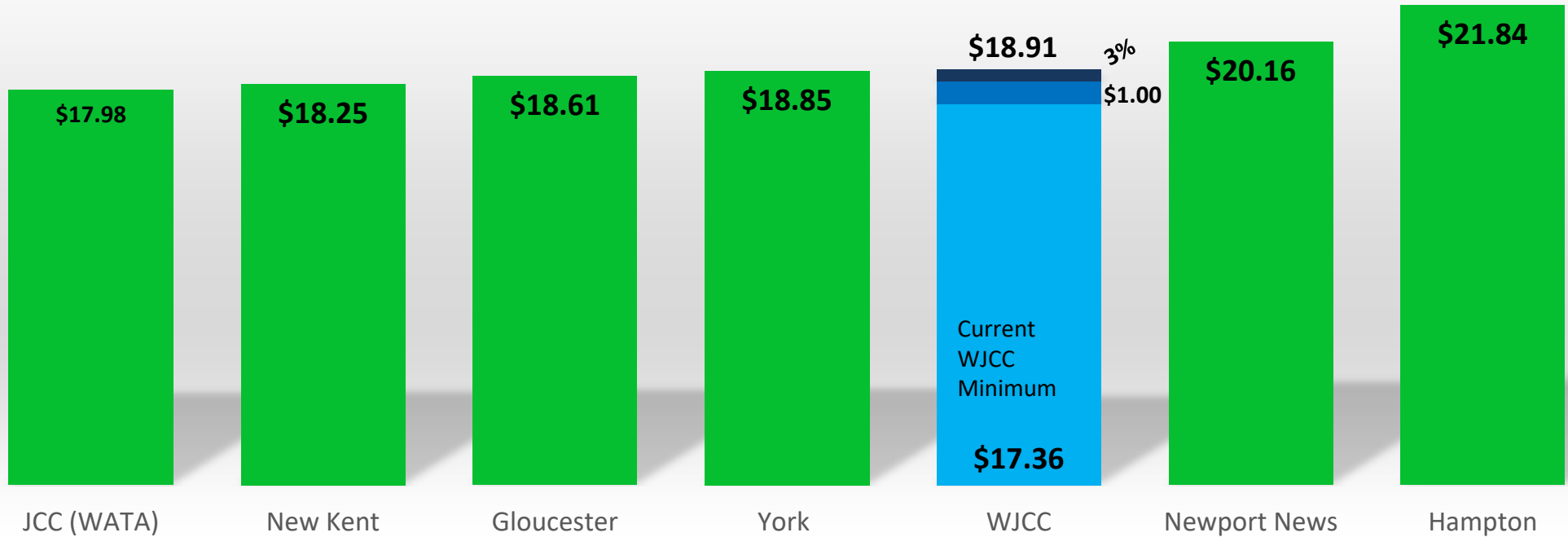


Grade 4 - Custodians, Cafeteria & Bus Aides



Grade 8 - Bus Drivers

Minimum Hourly Rate



Support Scale Adjustment Ranges Y1

- **Adjusting grade 4 by \$1.00 = \$153,464**
- **3% increase for grade 4 = \$146,241**
- **Adjusting grade 8 Bus Drivers by \$1.00 = \$50,504**
- **3% increase for Bus Drivers=\$91,565**

Total Cost Estimate: \$441,774



Support Scale Compensation Considerations Y1

Description	Estimated Cost
Support Grades 4-8 – Average \$1.00/Hour Adjustment	\$908,000
Support Grades 4 & 8 - \$1.00 + 3% increase	441,774
Adjustment	(\$466,226)

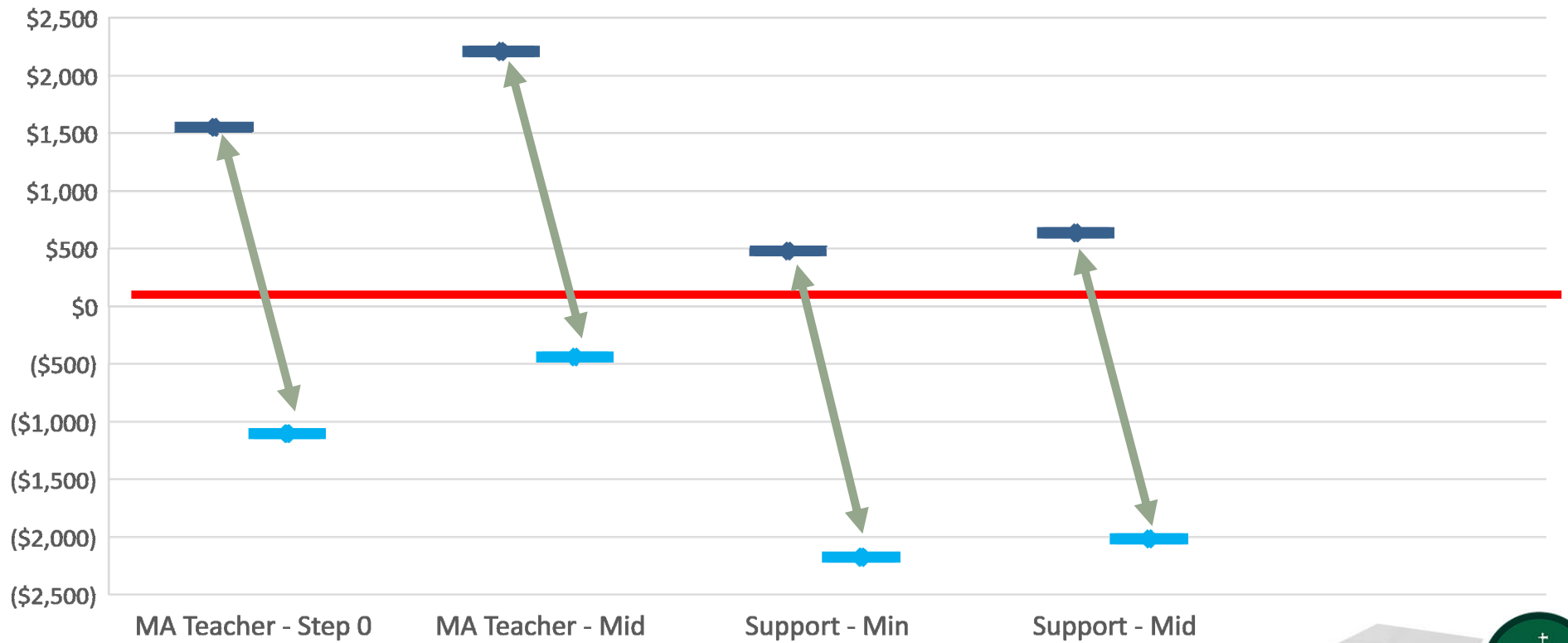


Health Insurance Rate Increase Impact

- **Anthem Plans Renewal is a 9% rate increase**
- **Sentara Plan Renewal is a 3.4% rate increase**
- **Rate scenarios in the next two slides are based on a 70/30 share of the increase based on the Sentara Plan, with WJCC picking up 70% and the employee picking up 30%**
- **68% of all staff participate in health care plans**



3% Raise with 70-30 Split on Healthcare Increase



Comparison of Estimated Employee (EE) Monthly Premiums

Plan	Coverage	FY24 EE Cost	FY25 EE Cost (estimated)	\$ Change	% Change
KA-250 Comp.	Single	230	297	67	29%
KA-250 Comp.	EE+Spouse	616	739	123	20%
KA-250 Comp.	Family	844	1,024	180	21%
KA-500 Comp.	Single	129	187	58	45%
KA-500 Comp.	EE+Spouse	429	535	106	25%
KA-500 Comp.	Family	570	725	155	27%
Sentara	Single	89	98	9	10%
Sentara	EE+Spouse	356	371	15	4%
Sentara	Family	447	469	22	5%

Healthcare Cost Sharing Scenarios-1/16/24

2023-24 Cost	Estimated Increase	2024-25 Estimated Total Cost
\$25,552,704	10% - \$2,555,270	\$28,107,974

Distribution of <u>Increase</u> to Health Insurance	Impact on FY25 Budget @ 10% increase
WJCC/Employee – 70/30	\$1,788,689

Anthem Plans Renewal is a 9% rate increase
Sentara Plan Renewal is a 3.4% rate increase

- Total number of employees participating in 2023-2024: 1,340



Healthcare Cost Sharing Scenarios

Description	Total Cost	Employer Portion	Employee Portion
Estimated FY25 Cost	\$27,418,652	\$19,583,016	\$7,835,636
Current FY24 Cost	25,552,704	19,020,720	6,531,984
Change	\$1,865,948	\$562,296	\$1,303,652
Original estimated impact of 10% increase		1,788,689	
Budget adjustment		\$(1,226,393)	

- Total number of employees participating in 2023-2024: 1,340



Recommended Expenditure Adjustments

Description	Originally Presented	Revised Estimate	\$ Change
Special Education Teachers/Aides	\$540,000	\$486,000	(\$54,000)
Site Based Substitutes	753,000	677,700	(75,300)
Warhill Security	50,000	45,000	(5,000)
Trailer Leases	220,000	155,000	(65,000)
Restorative Center Positions: 8 to 4	590,000	265,500	(324,500)
Elementary Security: 9 to 3.6	365,000	172,000	(193,000)
New Horizons Tuition	335,000	152,000	(183,000)
Gifted Teacher: 0 to 1	0	80,000	80,000
Reserve Positions: 0 to 2	0	160,000	160,000
TOTAL EXPENDITURE ADJUSTMENTS	\$2,853,000	\$2,193,200	(\$659,800)



Revenue/Expenditure Summary

Description	Estimated Amount (1/16)	Revised Amount
State Revenue Increase – Based on Governor’s Budget	\$112,295	\$112,295
Total Revenue Increase	\$112,295	\$112,295
<u>Expenditure Increases</u>		
Mandatory/maintain services (1-3% salary increase/3% salary increase)	5,847,000-8,247,000	7,347,200
Health insurance (70/30 split, rates based on Sentara plan)	1,788,689	562,296
Additional expenditures (salary scale adjustments)	2,314,000	1,210,203
Additional expenditures (Elem AP, Gifted Teacher, Bilingual Language Spec.)	145,000	225,000
Estimated reductions in current personnel & budgets	(1,625,000)	(1,465,000)
Revised Expenditure Total	8,469,689-10,869,689	7,879,699
Additional funds Needed (Potential request from localities)	\$8,357,394-10,757,394	\$7,767,404



Potential Funding Increase from Localities

Additional funds Needed (Potential request from localities)	\$7,767,404
Average 10 Year increase in local funds (2.5%)	(2,554,789)
Funds beyond average support	\$5,212,615

Locality Increase Percentage	Amount
2.5%	\$2,554,789
3%	3,065,747
5%	5,109,578





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

FY25 Budget Discussion

February 6, 2024



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Superintendent's Proposed FY25 Budget

February 20, 2024

FY 25 Budget Process



- School Board established Budget Calendar



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



- Governor's Proposed Budget released



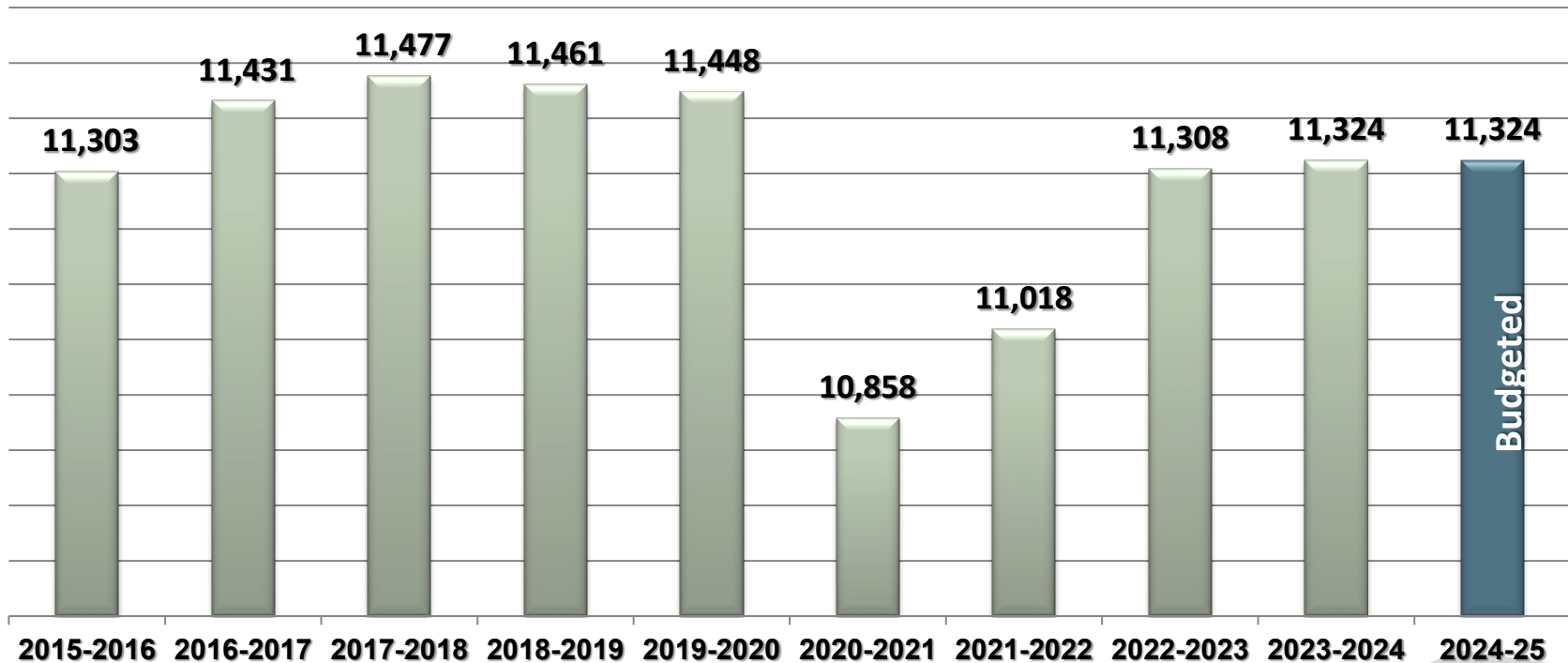
- School Board established Budget Priorities



- **Superintendent's Proposed Budget released**



Enrollment History K-12 (Sept. 30 count)



Budget Development Goal



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.

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



Budget Development Goal

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.

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



Governor's Proposed FY25 Budget

	FY 24 Amended Budget	FY 25 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$16,888,986	\$16,437,268	(\$451,718)	-2.7%
Standards of Quality (SOQ)	38,930,733	46,224,308	7,293,575	18.7%
Incentive Programs	8,418,889	1,296,040	(7,022,849)	-84.6%
Categorical Programs	38,322	38,322	-	0.0%
Lottery-Funded Programs	4,442,009	4,835,296	293,287	8.9%
Total	\$68,718,939	\$68,831,234	\$112,295	0.2%



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 learners 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) performance, performance on formative assessments, Behavioral Expectation Plan (BEP) and American College Testing (ACT) measures and Advanced Placement (AP) testing measurements.

Description	Estimated Cost
New Horizons tuition*	\$151,297
Virtual Virginia* (transitioning from ESSER III grant)	\$150,000
Teacher Allocation based on staffing ratios – 2 Middle School (MS) FTEs	\$160,000
Site Based Substitutes – 23.5 FTEs (transitioning from ESSER III grant)	\$677,700



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 local 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) performance, performance on formative assessments, Achievement Scale Test (AST) and American College Testing (ACT), measures used Advanced Placement (AP) testing measurements.

Description	Estimated Cost
Elementary Assistant Principal (shared between Norge & Matoaka) – 1 FTE	\$100,000
Elementary Gifted Resource Teacher – 1 FTE	\$80,000
Goal 1: Academic Achievement/College Readiness	\$1,318,997



Expenditure Increases



GOAL 2 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.

Interventions of programs may include reduction of disproportionality in student discipline incidents, levels of MTSS implementation, narrowing of 3rd, achievement gaps across all subgroups and enrollment of students from underrepresented groups in rigorous academic courses.

Description

Estimated Cost

Special Education (transitioning from ESSER III grant)

- Teachers* – 5 FTEs
- Teacher Assistants – 4 FTEs

\$360,000

\$126,000

Bright Beginnings Special Education

- Teacher* - 1 FTE
- Teacher Assistants – 1.5 FTEs

\$80,000

\$45,000



Expenditure Increases



GOAL 2 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, narrowing of 3rd, achievement gap across all subgroups and enrollment of students from underrepresented groups in rigorous academic courses.

Description

Restorative Center (transitioning from ESSER III grant) – 4 FTEs (Dean, 3 teachers)

Estimated Cost

\$265,500

Goal 2: Educational Equity

\$876,500



Expenditure Increases



Description	Estimated Cost
Family Engagement <ul style="list-style-type: none">• Bilingual Liaison Specialist – .5 FTE	\$45,000
Goal 3: Communication & Engagement	\$45,000



Expenditure Increases



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.
- Create a positive and inclusive school culture that engages 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 voluntary activities and community service, discipline data and improvements in physical security of buildings and technology security.

Description

Estimated Cost

Security Officers (SSO's)

- Elementary – 4 FTEs
- Warhill – 1 FTE (transitioning from ESSER III grant)

\$172,000
\$45,000

Operations

- Radio maintenance agreement*
- Raptor visitor/emergency management*

\$9,395

\$84,000

Goal 4: Safety & Security

\$310,395



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.

Anticipated program may include staff retention rates, staff recruitment, employee participation in professional growth activities and raising compared to peer divisions in total compensation.

Description	Estimated Cost
Salary Increase (3% avg. for eligible employees) *1% mandatory 2% essential	\$3,599,716
Related Services Regrade (SLP, OT, PT)	\$186,000
Salary equity adjustments	\$100,000



Expenditure Increases



Description	Estimated Cost
Teacher Scale Adjustments <ul style="list-style-type: none"> Steps 10-16, +\$1,000 Steps 17-24, +\$1,500 Steps 25-30, +\$2,000 	\$1,120,320
Support Scale Adjustments <ul style="list-style-type: none"> Grades 4 & 8 (+\$1.00/hr + 3% increase) 	\$348,845
Health Insurance <ul style="list-style-type: none"> Division portion of rate increase based on Sentara Plan (3.4% increase) (WJCC/Employee 70%/30% cost share) 	\$418,996
Goal 5: Human Capital & Positive Culture	\$5,773,877

Expenditure Increases



Organizational Efficiency & Effectiveness

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

Strategies

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

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

Description

Other Areas

- Audit & risk management contracts*
- Insurance increases – worker's comp, general liability, fleet, and property*

Estimated Cost

\$27,191

\$74,767



Expenditure Increases



Organizational Efficiency & Effectiveness

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

Strategies

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

GOAL 6

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

Description

Operations/Transportation

- Grounds maintenance & storage facility* (FY24: \$351K; FY24: \$366K)
- Utilities (FY24: \$3.6M; FY25: \$3.8M)
- Alternative transportation services*
- Elementary trailer leases*
(transitioning from ESSER III grant)

Estimated Cost

\$15,605

\$200,000

\$950,000

\$156,168

Goal 6: Organizational Efficiency & Effectiveness

\$1,423,731



Budget Reductions & Savings



Organizational Efficiency & Effectiveness

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

Strategies

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

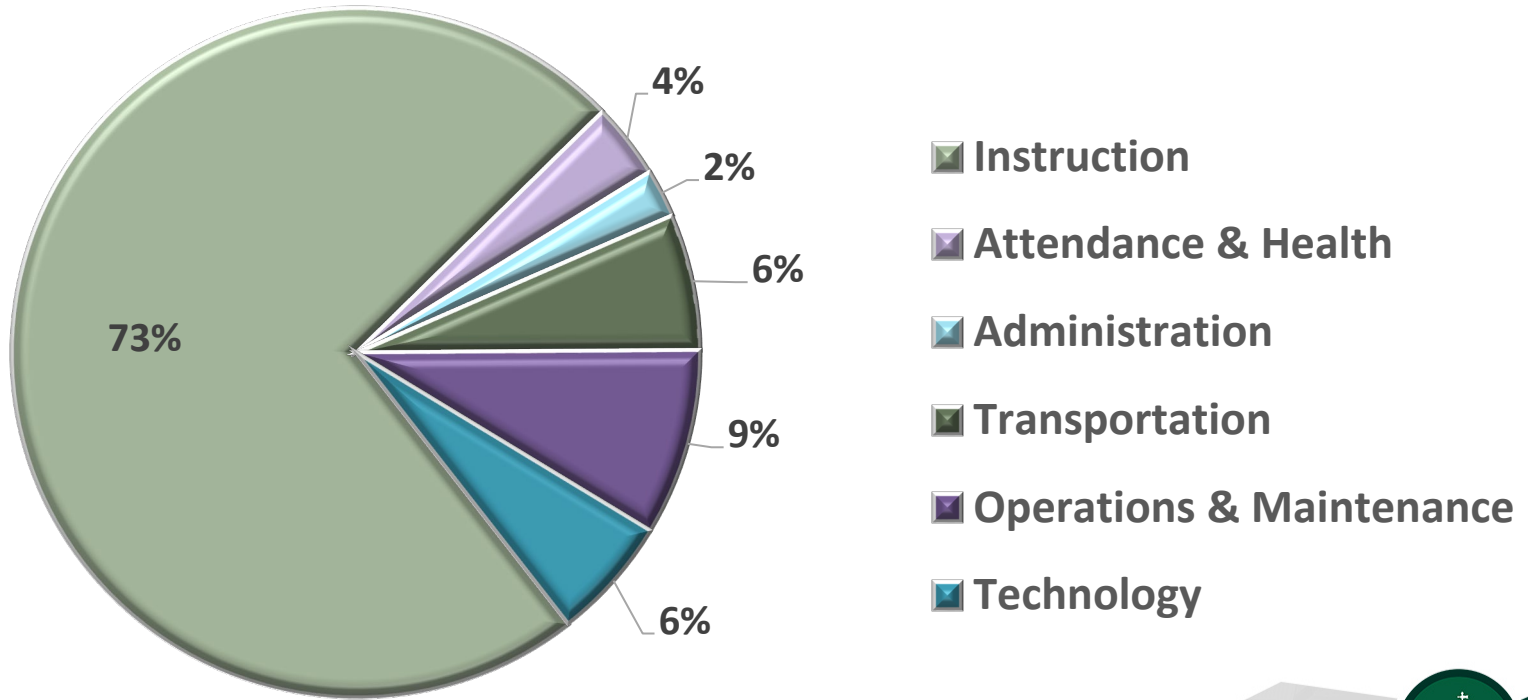
GOAL 6

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

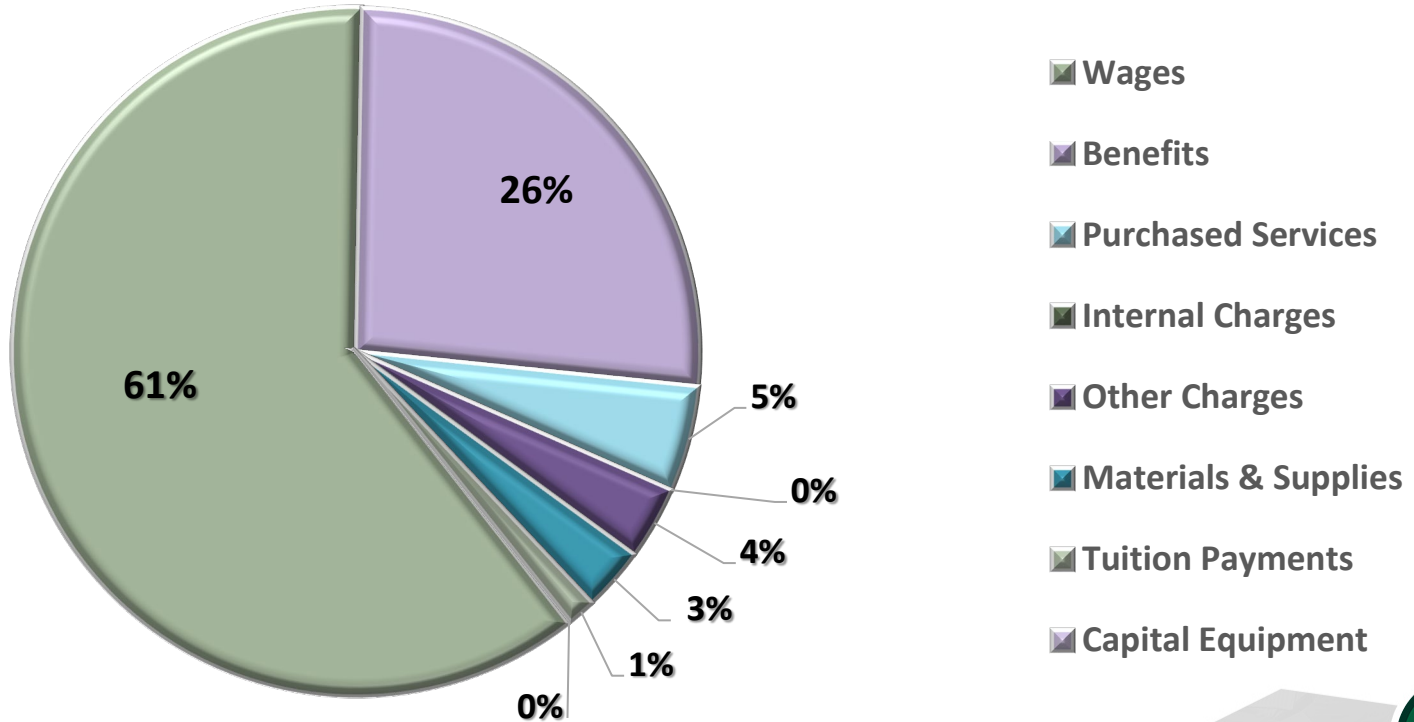
Description	Estimated Savings
Reduce Elementary Teacher FTEs (-2)	(\$160,000)
Reduce Reserve Teacher FTEs (-3)	(\$240,000)
Reduce Bus Driver FTEs (-15)	(\$525,000)
Reduce Bus Aide FTEs (-8)	(\$240,000)
Central Office Department Reductions	(\$300,000)
TOTAL	(\$1,465,000)



Operating Expenditures by Function



Operating Expenditures by Object



Revenue/Expenditure Summary

Description	Estimated Amount
Revenue Increase – State based on Governor’s Budget	\$112,295
Other Revenue Increase – Interest Revenue	\$95,000
Revenue Total	\$207,295
<u>Expenditure Increases</u>	
Academic achievement & college readiness	\$1,218,997
Educational equity	\$876,500
Communication & engagement	\$45,000
Safety & security	\$310,395
Human capital & positive culture	\$5,773,877
Organizational efficiency & effectiveness	\$1,423,731
Estimated savings	(\$1,465,000)
Expenditure Total	\$8,183,500
Additional funds Needed (request from localities)	(\$8,076,205)

Potential Funding Increase from Localities

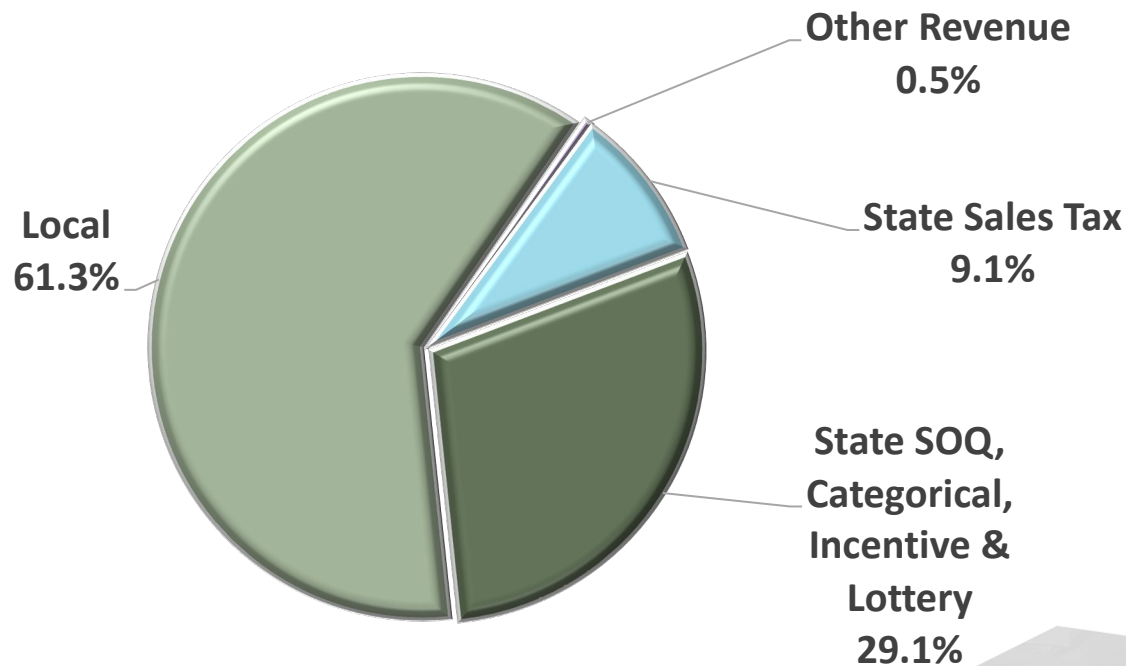
Additional funds Needed (Potential request from localities)	\$8,076,205
Average 10 Year increase in local funds (2.5%)	(2,554,789)
Funds beyond average support	\$5,521,416

Locality Increase Percentage	Amount
2.5%	\$2,554,789
3%	3,065,747
5%	5,109,578



Operating Fund Revenue

Projected Revenue by Source



FY25 Proposed – All Funds

Fund	FY2024 Budget	FY2025 Estimated	Change (\$)
Operating	\$171,631,500	\$179,915,000	\$8,283,500
Grants	\$11,779,900	\$8,118,700	(\$3,661,200)
State Operated Programs	\$1,240,600	\$1,256,500	\$15,900
Child Nutrition Services	\$7,238,000	\$7,862,500	\$624,500
Grand Total	\$191,890,000	\$197,152,700	\$5,262,700



Upcoming Budget Meetings

- **Public Hearing on Superintendent's Proposed Budget – March 5**
- **Joint City & County Budget Meeting – March 15**
- **School Board Discussion/Approval – March 19**
- **Delivery to City & County – by April 1**
- **School Board Adoption of Operating Budget – May 2024**





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS

EST. 1955

Superintendent's Proposed FY25 Budget

February 20, 2024



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

Superintendent's Proposed FY25 Budget

Joint Meeting – March 15, 2024

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 25 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**



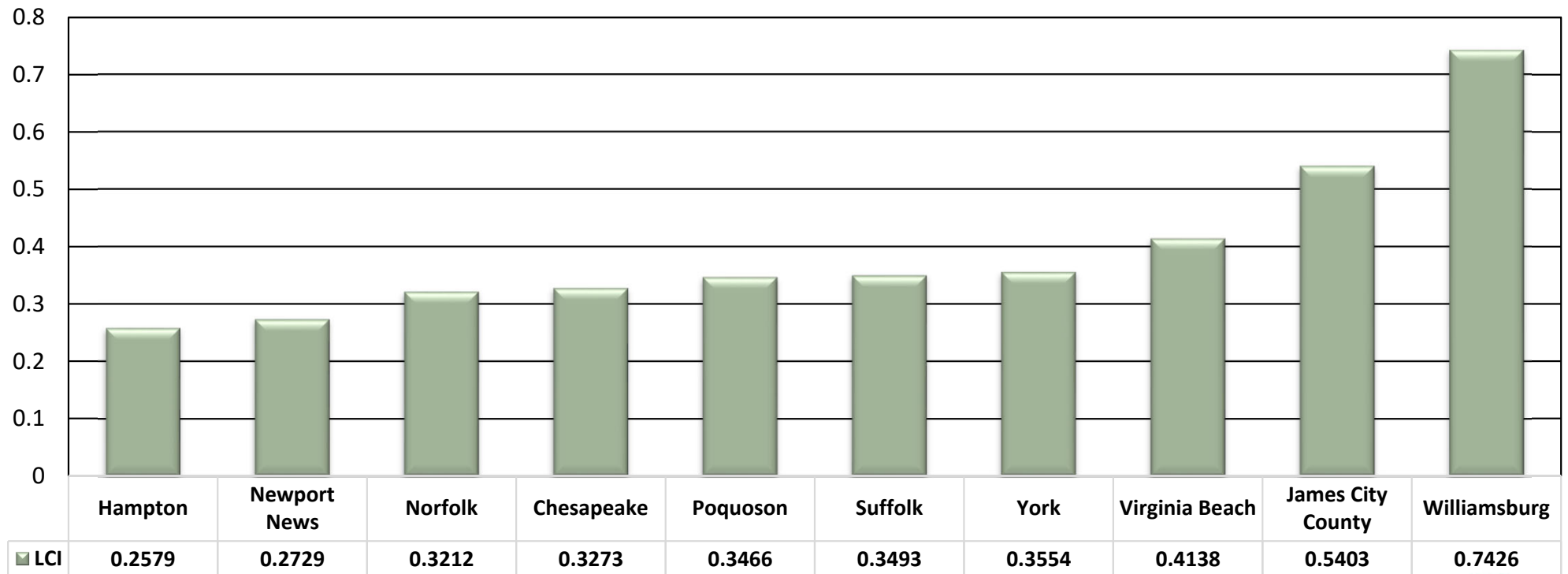
Local Composite Index (LCI)

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

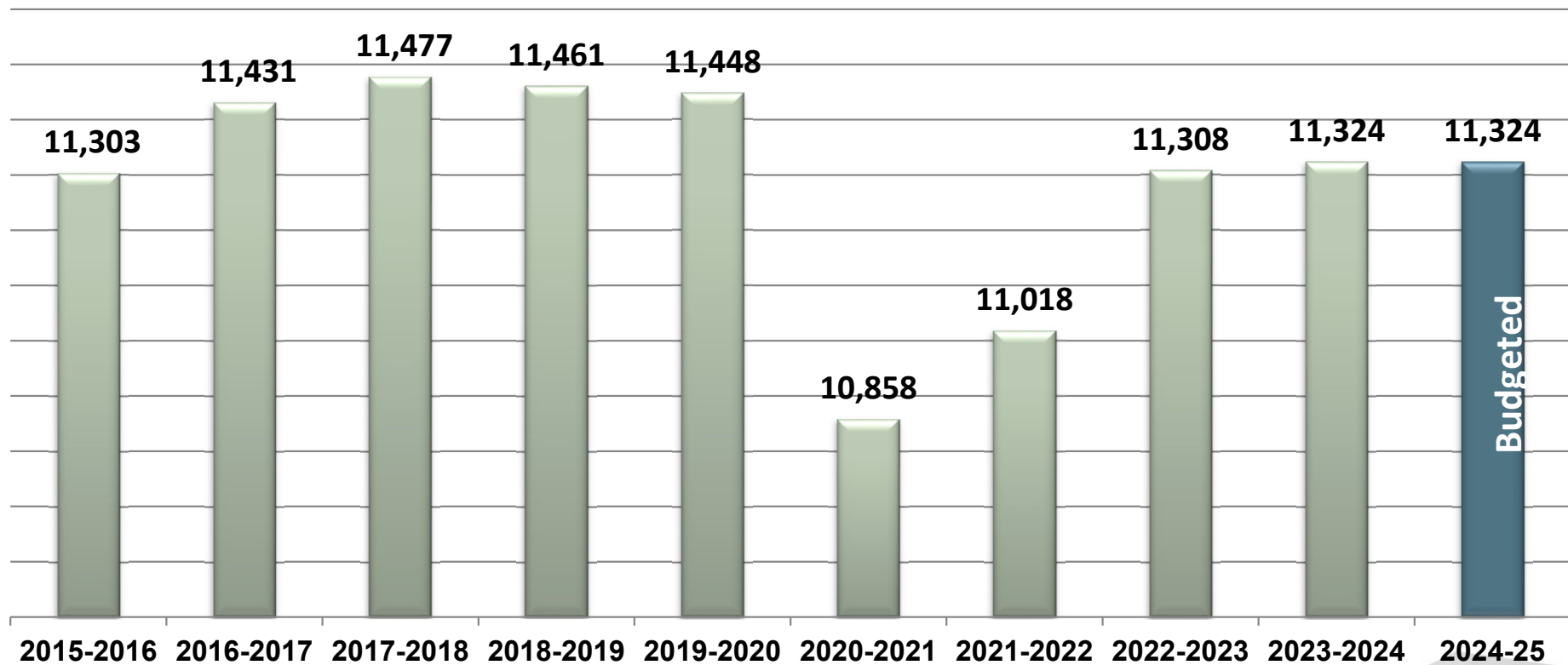
Locality	2020-22	2022-24	2024-26
Williamsburg	0.7459	0.7217	0.7426
James City County	0.5553	0.5331	0.5403



Local Composite Index (LCI) Comparison



Enrollment History K-12 (Sept. 30 count)



Governor's Proposed FY25 Budget

	FY 24 Amended Budget	FY 25 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$16,888,986	\$16,437,268	(\$451,718)	-2.7%
Standards of Quality (SOQ)	38,930,733	46,224,308	7,293,575	18.7%
Incentive Programs	8,418,889	1,296,040	(7,022,849)	-84.6%
Categorical Programs	38,322	38,322	-	0.0%
Lottery-Funded Programs	4,442,009	4,835,296	293,287	8.9%
Total	\$68,718,939	\$68,831,234	\$112,295	0.2%



Budget Development Goal

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

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.



Budget Development Goal



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



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.



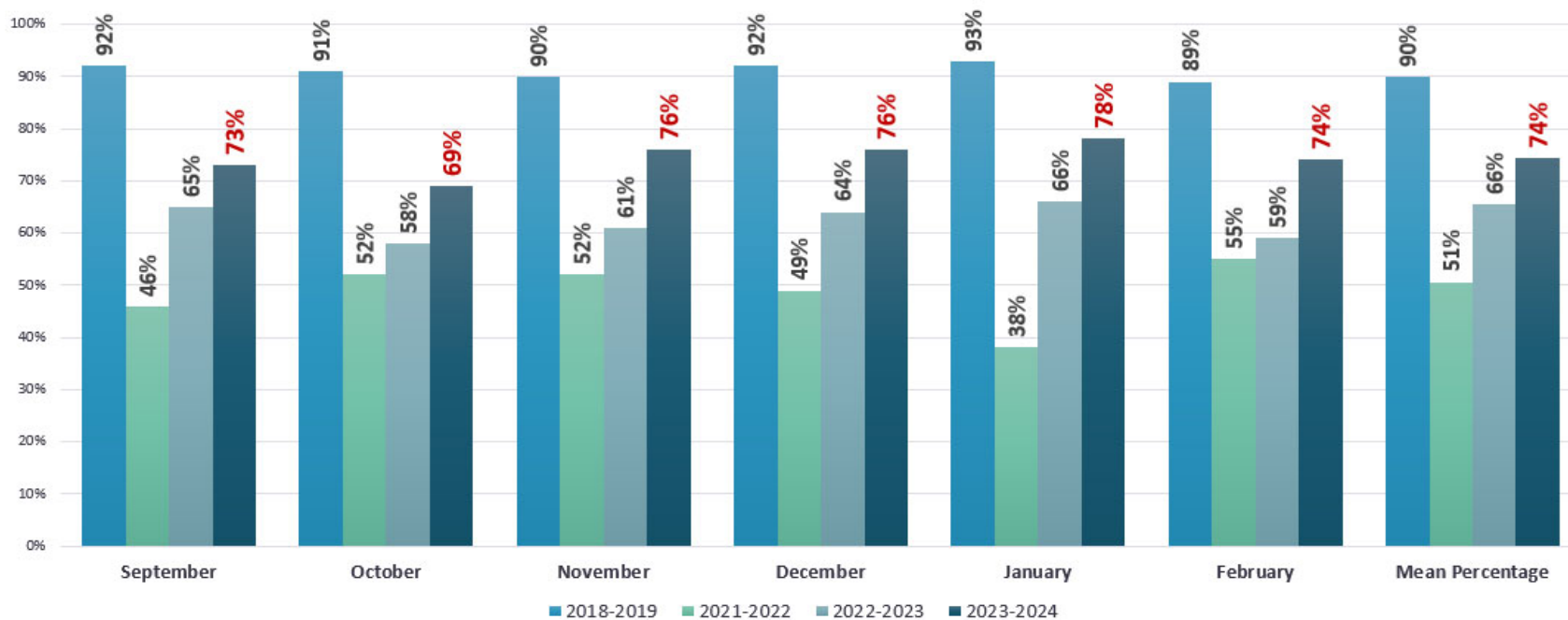
Indicators of progress may include number/percent of students who reach standards of learning (SOL) benchmarks, performance on formative assessments, Formative Assessment Test (FAT) and Assessment of College Testing (ACT), measures and Advanced Placement (AP) testing assessments.

Description	Estimated Cost
New Horizons tuition*	\$151,297
Virtual Virginia* (transitioning from ESSER III grant)	\$150,000
Teacher Allocation based on staffing ratios – 2 Middle School (MS) FTEs	\$160,000
Site Based Substitutes – 23.5 FTEs (transitioning from ESSER III grant)	\$677,700



Site Based Substitutes

Teachers (Division) – Monthly Job Fill Rate



Note 1. 2019-2020 and 2020-2021 not included due to COVID-19.

Note 2. Fill rates apply to absences ONLY – vacancies are not included in the data; February 2023-2024 SY – PRELIMINARY as of 2/28/24.



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.
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- 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.

Measures of progress may include number percent of students who reach standards of learning (SOL) based on performance on formative assessments, Schedule A/Novae Test (SAT) and Advanced College Testing (ACT), measures and Advanced Placement testing assessments.

Description

Elementary Assistant Principal (shared between Norge & Matoaka) – 1 FTE

Elementary Gifted Resource Teacher – 1 FTE

Goal 1: Academic Achievement/College Readiness

Estimated Cost

\$100,000

\$80,000

\$1,318,997



Elementary School Assistant Principal

School	# of Assistant Principals	Student Enrollment	Asst. Principal to student ratio
Stonehouse ES	2	830	415:1
Matoaka ES	1	605	605:1
Norge ES	1	575	575:1
WJCC Elementary Schools Total	10 +1 = 11	4,853	485:1 441:1
WJCC Middle Schools Total	8	2,692	337:1
WJCC High Schools Total	9	3,779	420:1



K-2 Talent Development Push-In Program



TD Push-In
Lessons and
Classroom Visits



Teacher
Collaboration

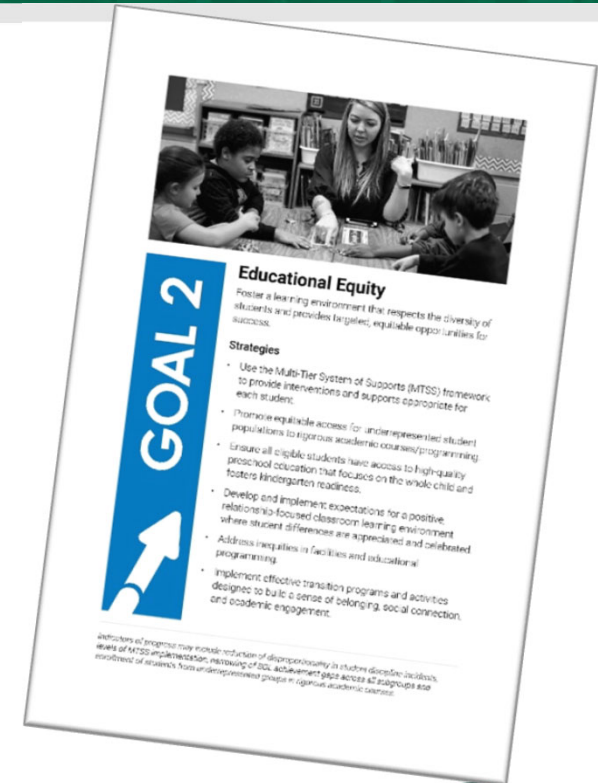


Rich Tier II
Differentiation

James River Elementary Pilot Program

Expenditure Increases

Description	Estimated Cost
Special Education (transitioning from ESSER III grant) <ul style="list-style-type: none"> Teachers* – 5 FTEs Teacher Assistants – 4 FTEs 	\$360,000 \$126,000
Bright Beginnings Special Education <ul style="list-style-type: none"> Teacher* - 1 FTE Teacher Assistants – 1.5 FTEs 	\$80,000 \$45,000



Special Education Student Population

School Year	Dec. 1 Child Count	Change from Prior Year
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
2023-24	2,093	123
Total change in Special Education enrollment from 2014-24		521

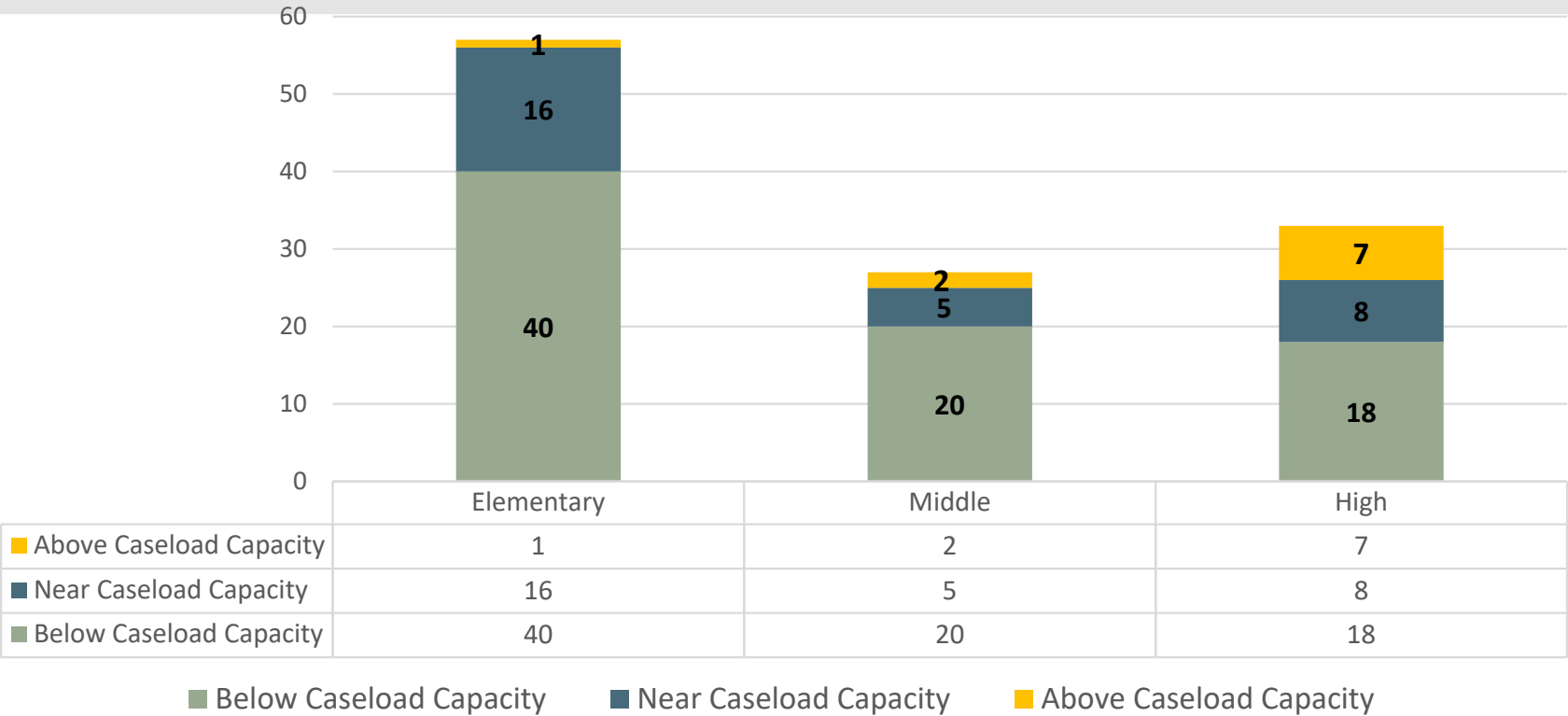


Special Education Student Population

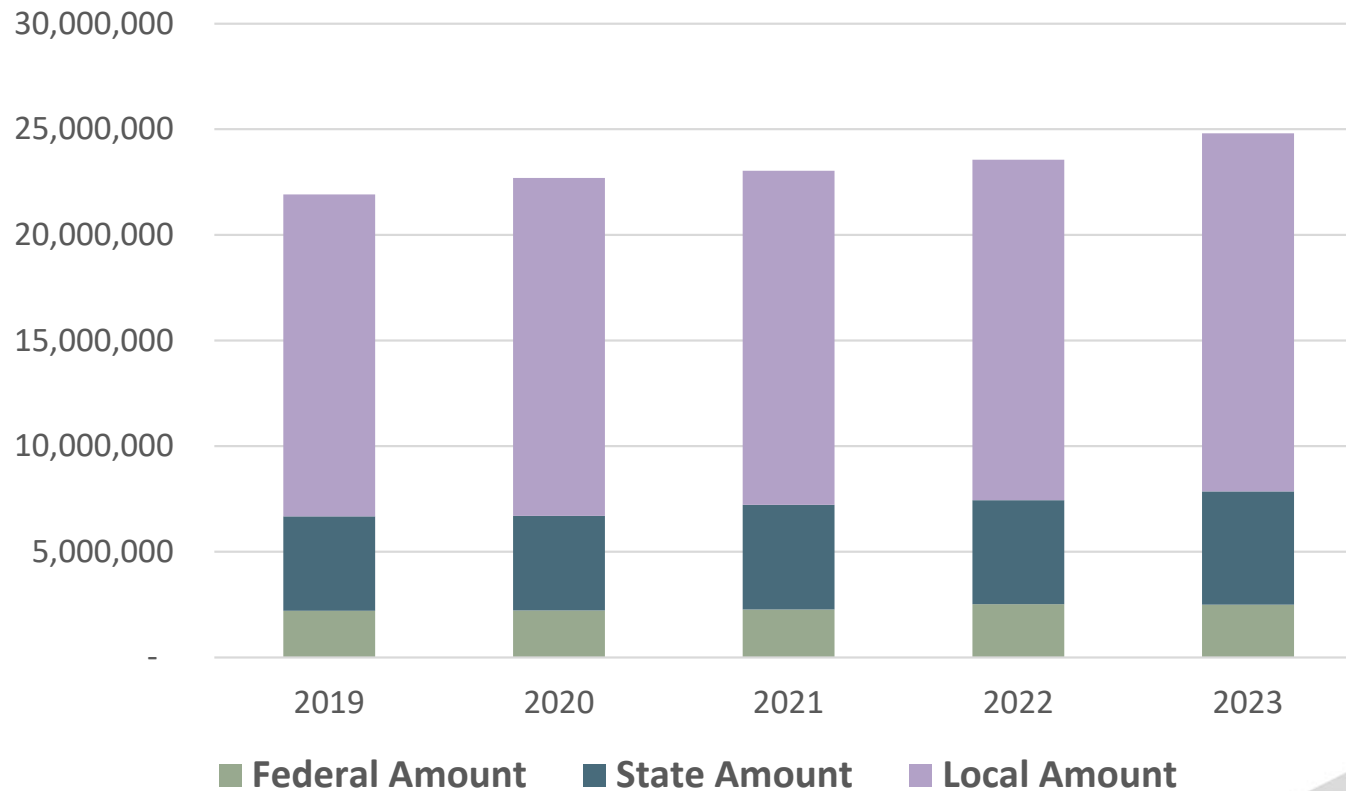
Age Group	2021-2022	2022-2023	2023-2024
Early Childhood (Bright Beginnings)	171	193	236
K-12	1,689	1,725	1,796



2023-2024 Special Education Caseload Capacity



Special Education Expenditures-Total



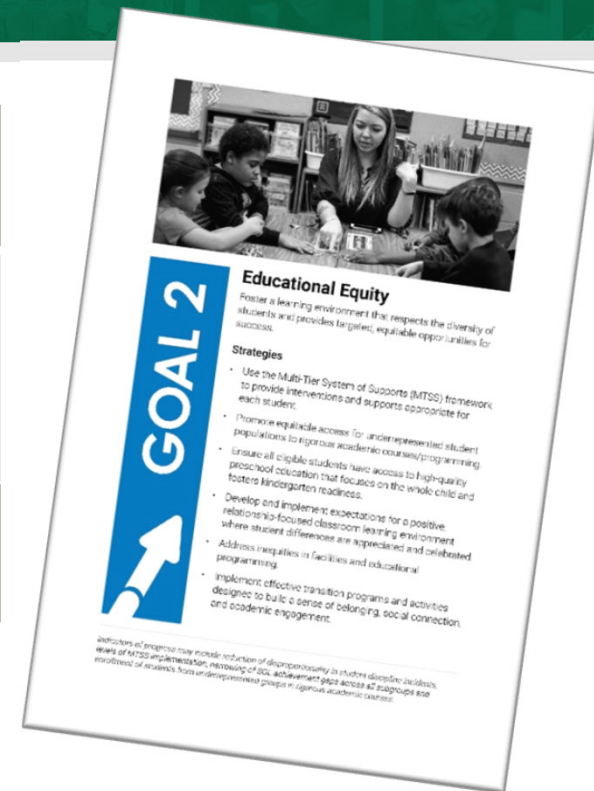
Special Education Staffing

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
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
2023-24	2,093	123	128.5	3	126	0



Expenditure Increases

Description	Estimated Cost
Restorative Center (transitioning from ESSER III grant) – 4 FTEs (Dean, 3 teachers)	\$265,500
Goal 2: Educational Equity	\$876,500



Restorative Center

Refocus Program	# of Students
Total Students Assigned	28*
Students completed/exited	14^
Current Enrollment	13
New Orientation Pending	2
Average Daily Enrollment	15

**Average length of stay per student has been 9 weeks.*

^2 Completers returned voluntarily for additional support.



Expenditure Increases



Description	Estimated Cost
Family Engagement <ul style="list-style-type: none">Bilingual Liaison Specialist – .5 FTE	\$45,000
Goal 3: Communication & Engagement	\$45,000



Bilingual Liaison Specialist

Student Population	2020-21	2021-22	2022-23	2023-24
Hispanic	1,615	1,694	1,773	1,838
English Learner	700	717	836	880
Students with Disabilities	1,918	1,913	1,970	2,093



Bilingual Liaison Specialist

Registrations Processed	All new students	New students, Home Language = Spanish
Aug. 30 – Oct. 23, 2022	186	26
Aug. 29 – Oct. 22, 2023	280	42

New Spanish-speaking student registrations processed or pending, Dec. 18, 2023, to present: 22



Expenditure Increases

Description	Estimated Cost
Security Officers (SSO's) <ul style="list-style-type: none"> Elementary – 4 FTEs Warhill – 1 FTE (transitioning from ESSER III grant) 	\$172,000 \$45,000
Operations <ul style="list-style-type: none"> Radio maintenance agreement* Raptor visitor/emergency management* 	\$9,395 \$84,000
Goal 4: Safety & Security	\$310,395



HS Security Officers – Nearby Divisions

Division Name & Total Enrollment	Security Officers Per High School	High School Enrollment (# of HS)	Ratio
Hampton (19, 584)	5-6	6,065 (4)	1:302 (5) 1:253 (6)
Newport News (26,652)	6	7,590 (5)	1:253
Norfolk (27,330)	5	7,447 (5)	1:298
VA Beach (64,550)	5	20,229 (11)	1:367
York County (12,957)	2	4,159 (4)	1:520
WJCC (11,332)	3	3,770 (3)	1:419 1:377



High School Security Officer

- **Warhill is our largest high school facility**

School	Square Footage
Warhill	247,500
Lafayette	213,423
Jamestown	199,633

- **Warhill has the largest population of students**
- **Home location is Warhill High School**



Expenditure Increases

GOAL 5



Human Capital & Positive Culture

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

Strategies

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

Indicators of progress may include staff retention rates, staff recruitment outcomes, participation in professional growth activities and having compared to peer districts in total compensation.

Description	Estimated Cost
Salary Increase (3% avg. for eligible employees) *1% mandatory 2% essential	\$3,599,716
Related Services Regrade (SLP, OT, PT)	\$186,000
Salary equity adjustments	\$100,000

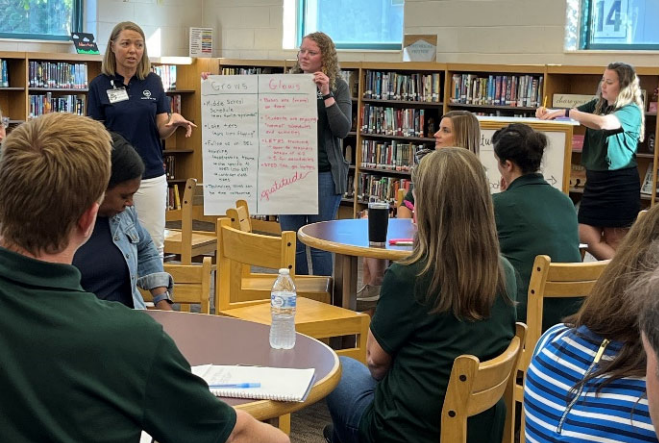
House & Senate Conference budget version provides a 3% salary increase



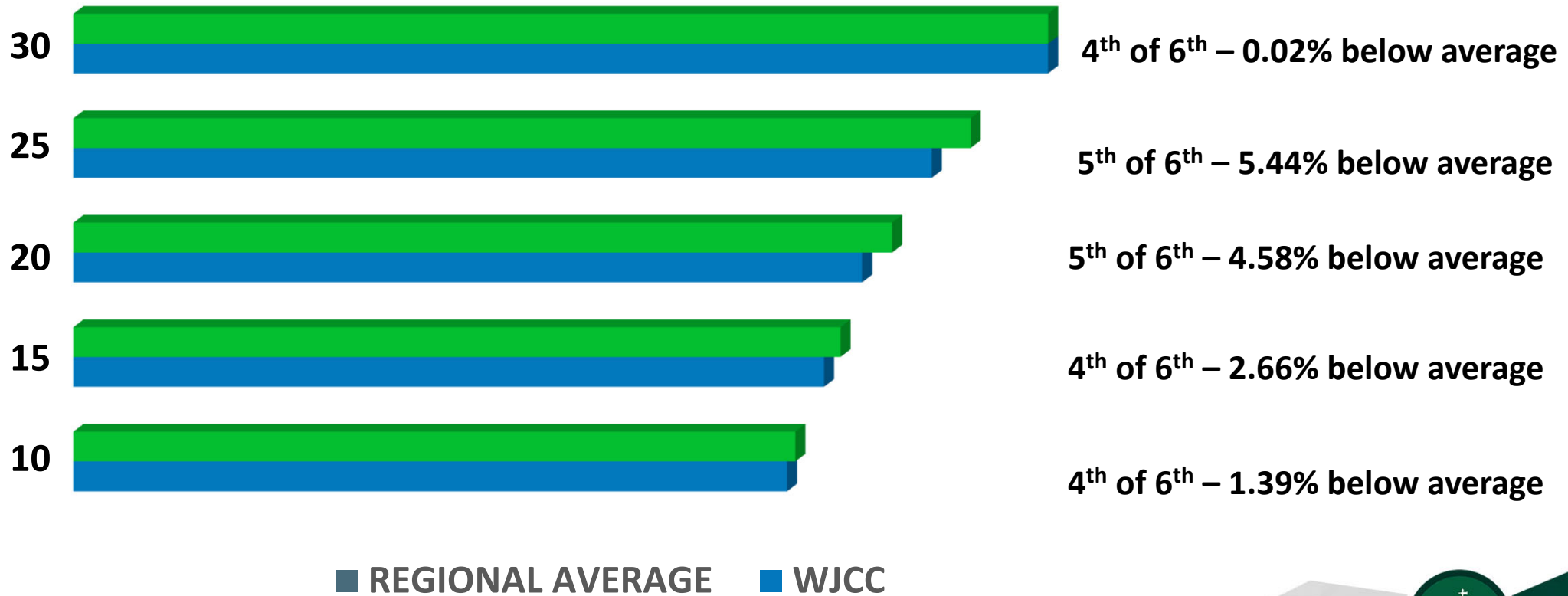
Expenditure Increases



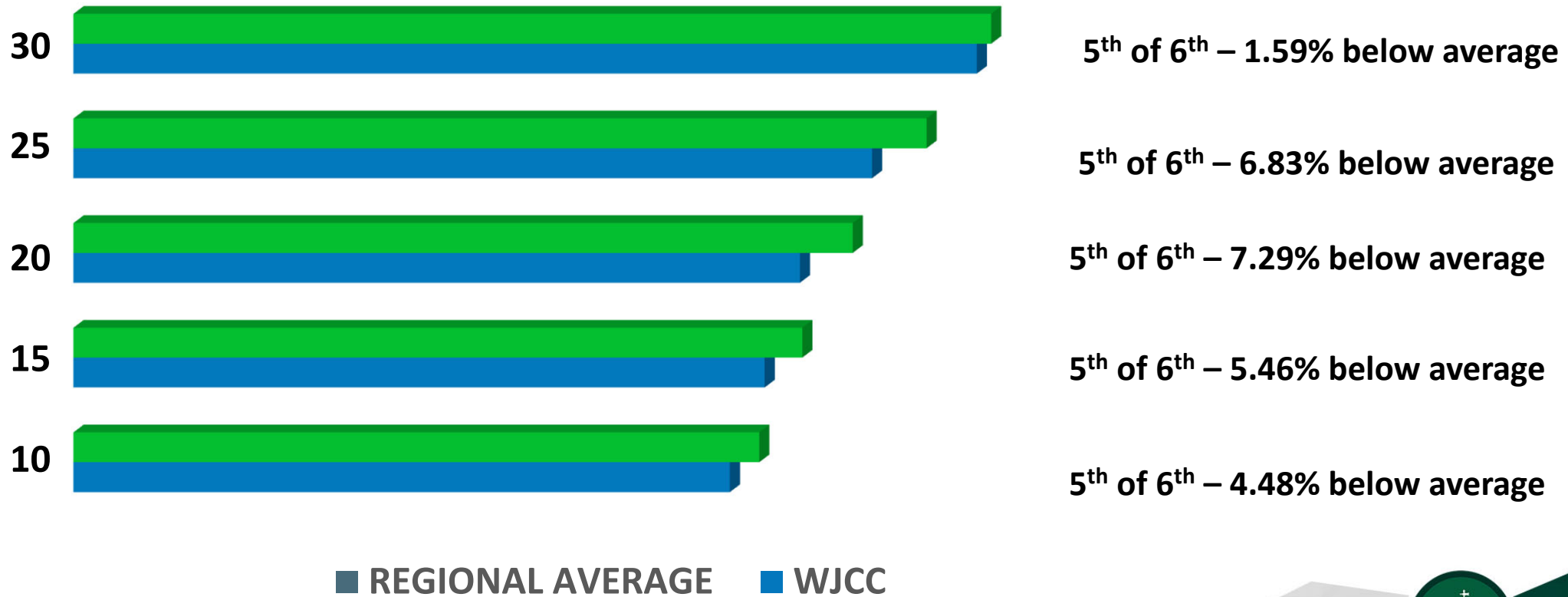
Description	Estimated Cost
Teacher Scale Adjustments (in addition to 3%) <ul style="list-style-type: none"> Steps 10-16, +\$1,000 Steps 17-24, +\$1,500 Steps 25-30, +\$2,000 	\$1,120,320
Support Scale Adjustments (in addition to 3%) <ul style="list-style-type: none"> Grades 4 & 8 (+\$1.00/hr) 	\$348,845
Health Insurance <ul style="list-style-type: none"> Division portion of rate increase based on Sentara Plan (3.4% increase) (WJCC/Employee 70%/30% cost share) 	\$418,996
Goal 5: Human Capital & Positive Culture	\$5,773,877



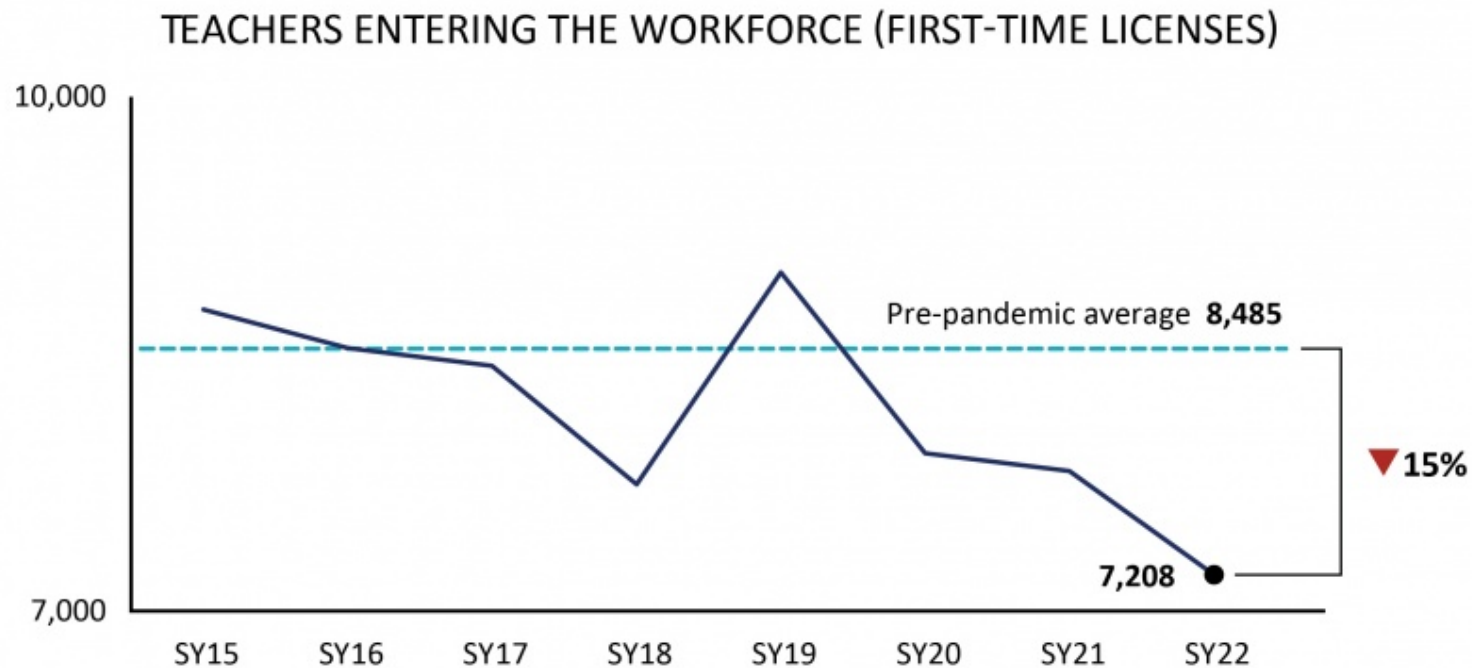
WJCC vs Region Average, Bachelor's



WJCC vs Region Average, Master's



Teachers Entering Workforce – VA (JLARC)

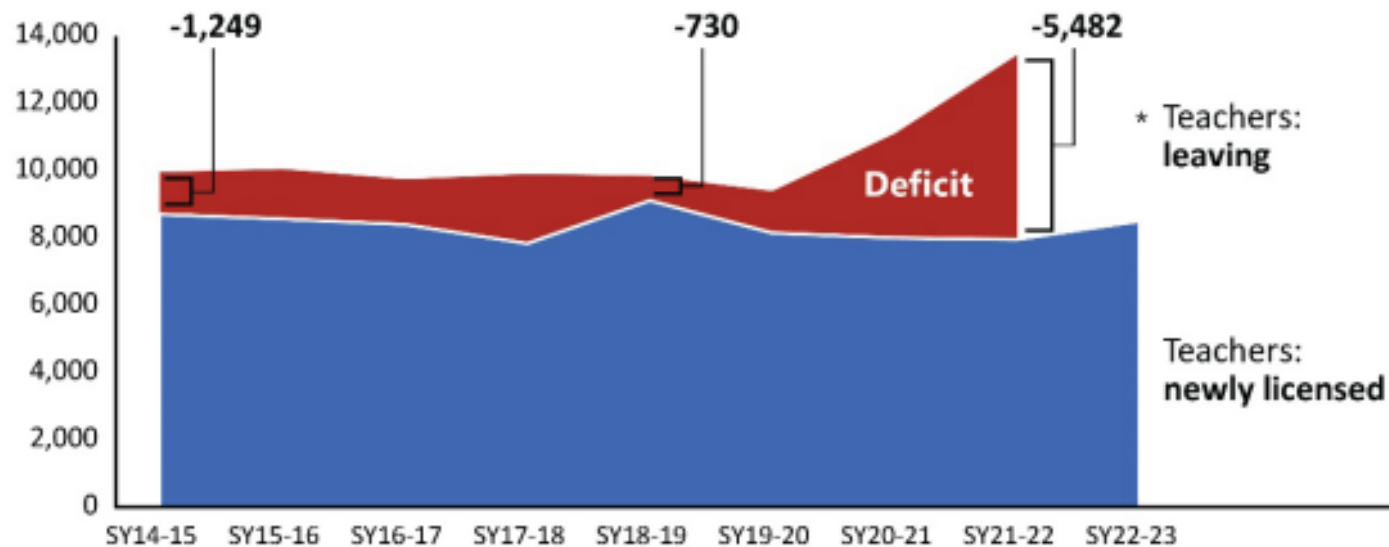


SOURCE: JLARC analysis of Virginia Department of Education data, 2015-16 to 2021-22.

Teacher Deficit– VA (JLARC)

FIGURE 2-3

More teachers have been leaving than are newly licensed, creating a deficit



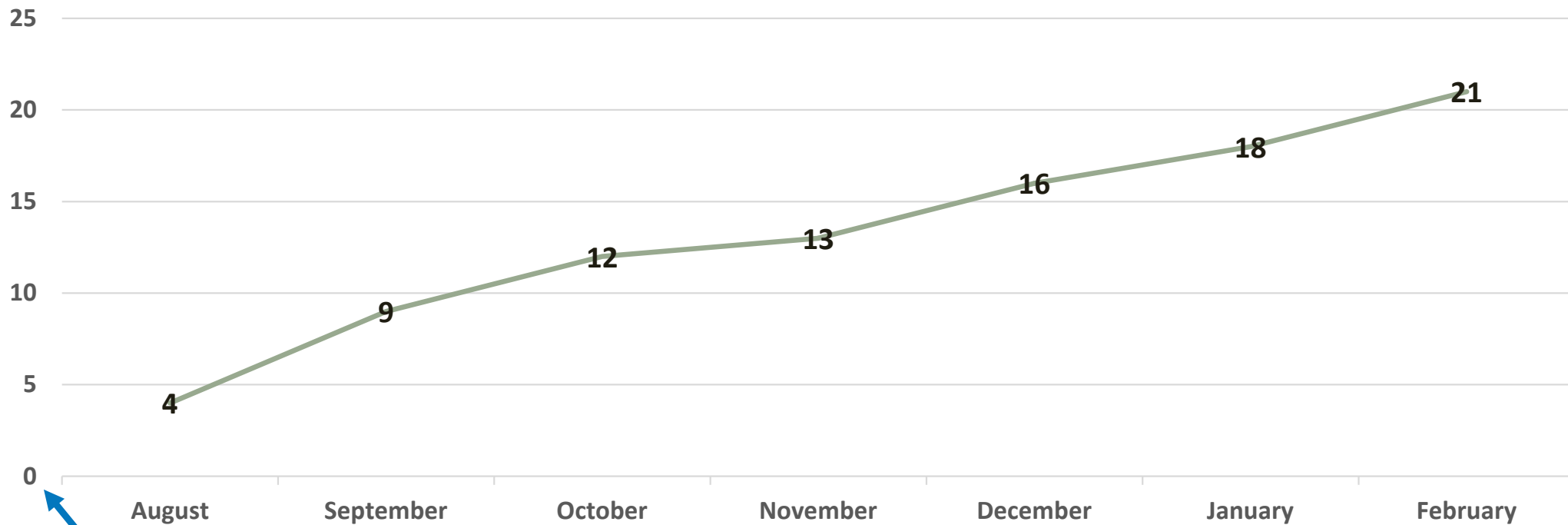
* 2023 data on teachers leaving not available until early 2024

SOURCE: JLARC staff analysis of Virginia Department of Education data, school years 2015–16 to 2022–23.

NOTES: *2023 data on teachers leaving not available until early 2024. Counts of newly licensed teachers entering the workforce each school year reflect VDOE's licensure data as of June 2023 and differ from data cited in JLARC's 2022 review of Pandemic Impact on Public K–12 Education because of data updates.



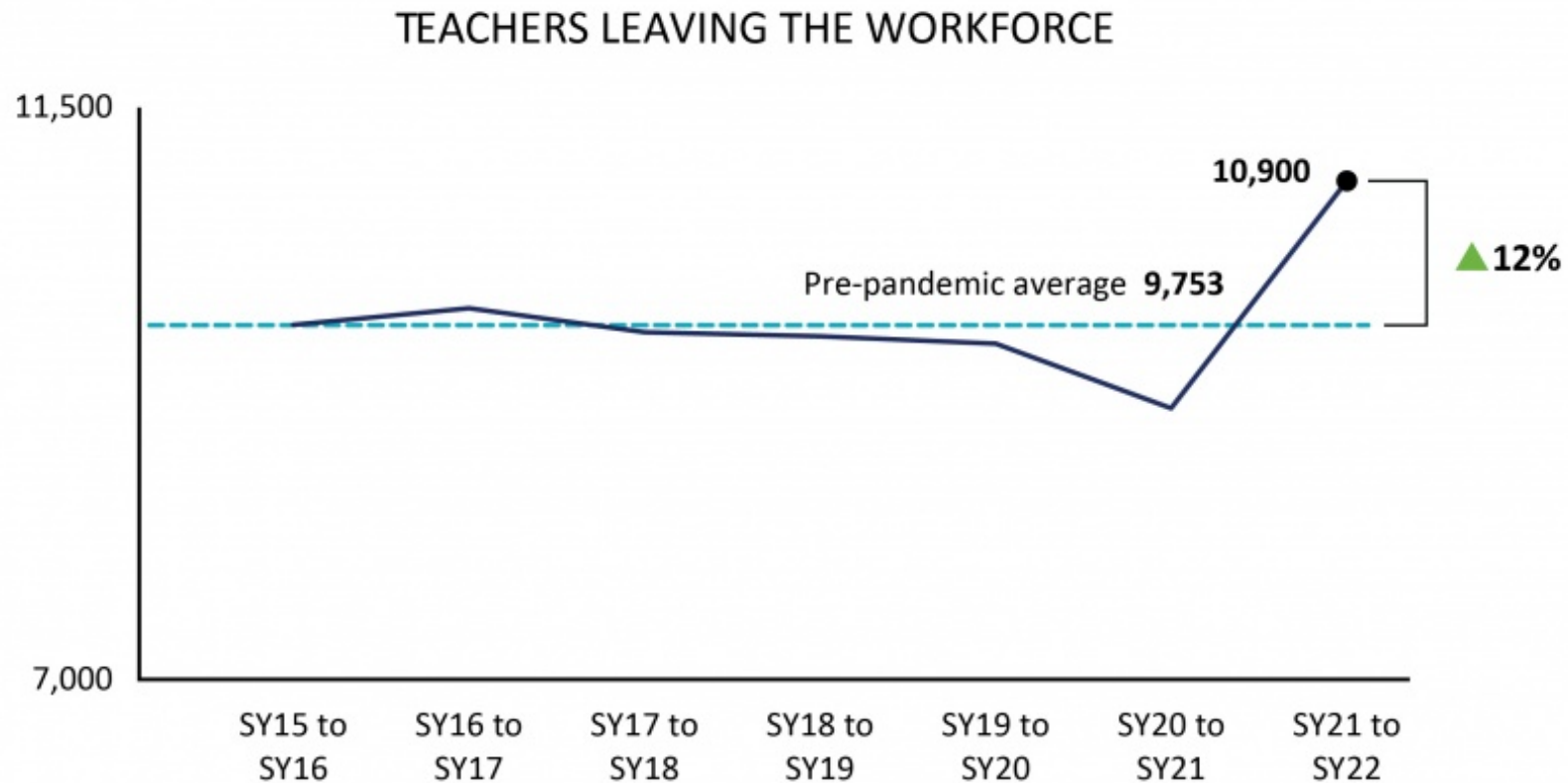
WJCC Teacher Vacancy Trends '23-24



100% is the goal!



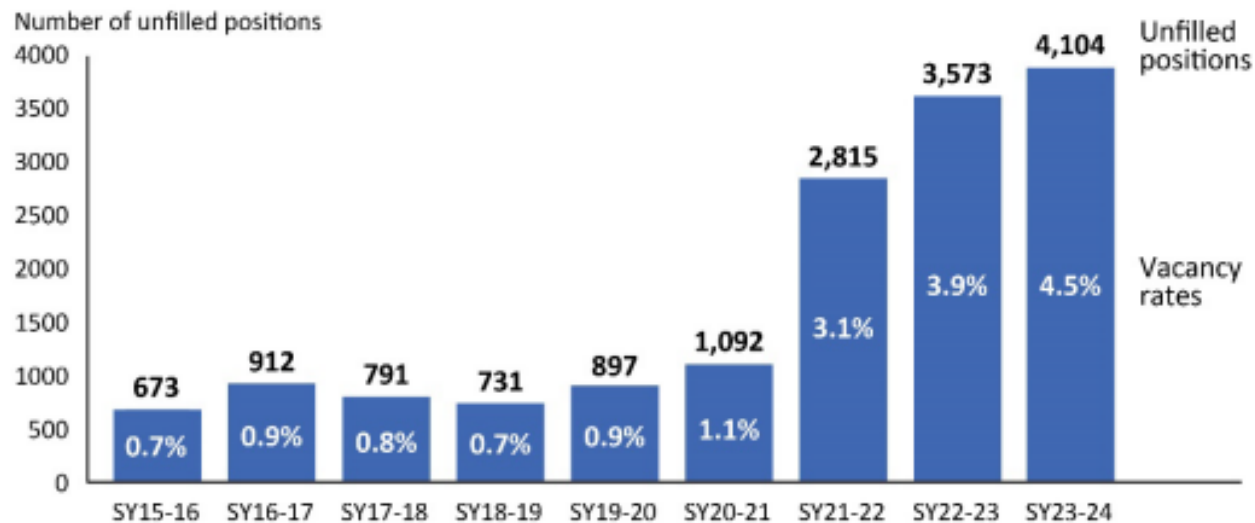
Teachers Leaving Workforce – VA (JLARC)



Virginia Vacant Teaching Positions– VA (JLARC)

FIGURE 2-2

School divisions reported over 4,000 vacant teaching positions at the start of SY2023–24

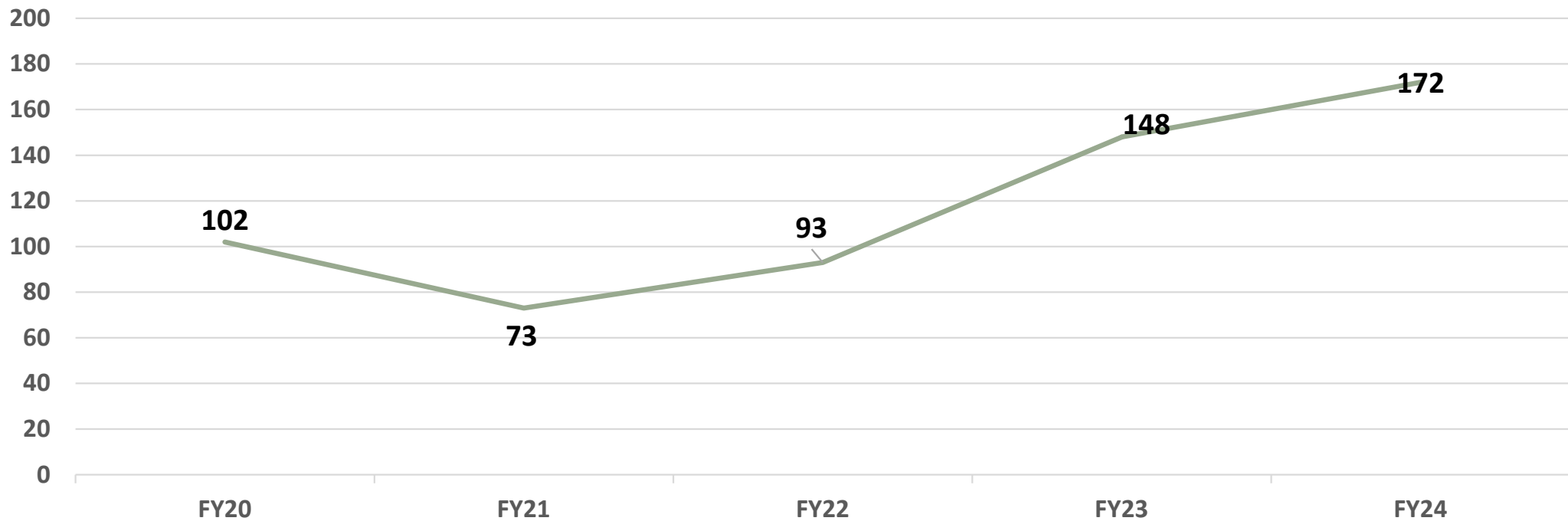


SOURCE: JLARC staff analysis of Virginia Department of Education data, school years 2015–16 to 2023–24.

NOTE: Vacant public K-12 positions are full-time equivalent positions reported by divisions as of October 1, 2022 for SY15–16 through SY22–23. SY23–24 vacancy data reflects actual or assumed to be vacant public K–12 full-time equivalent positions on the first day of school for 123 divisions.

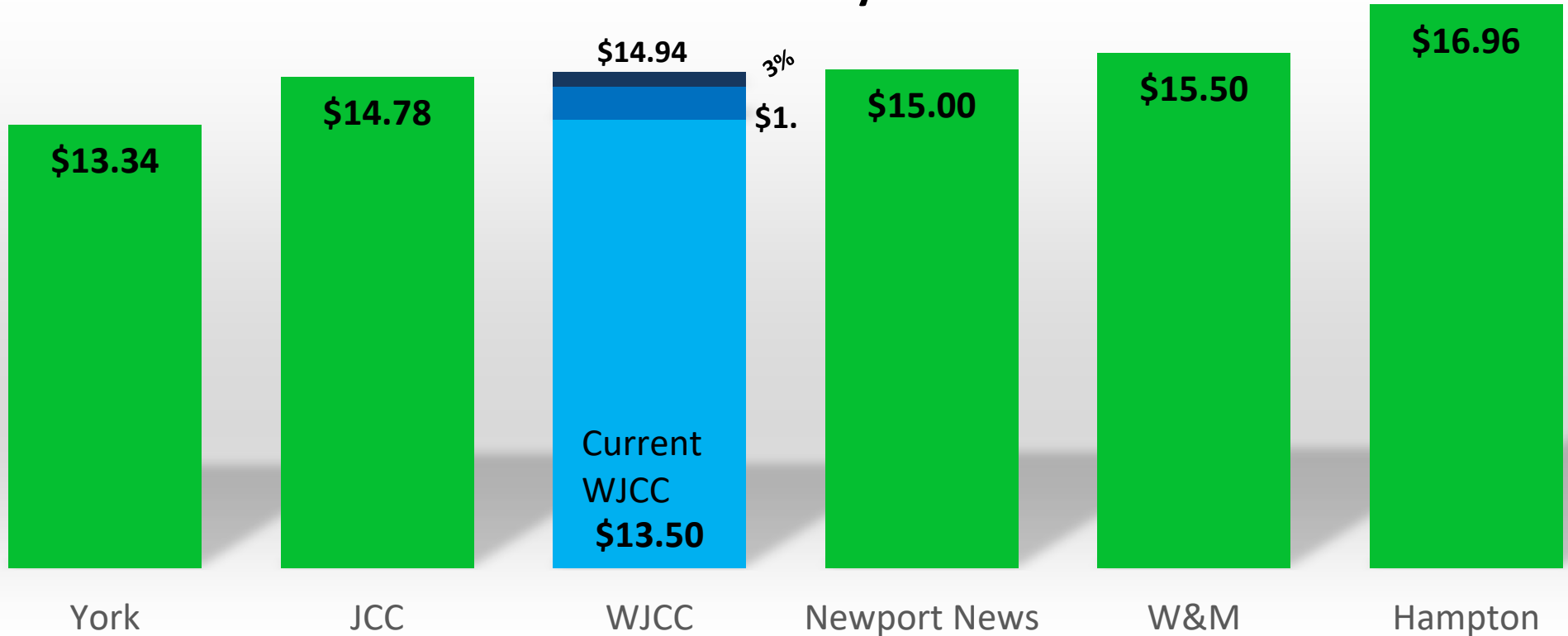


WJCC Teacher Turnover Trends



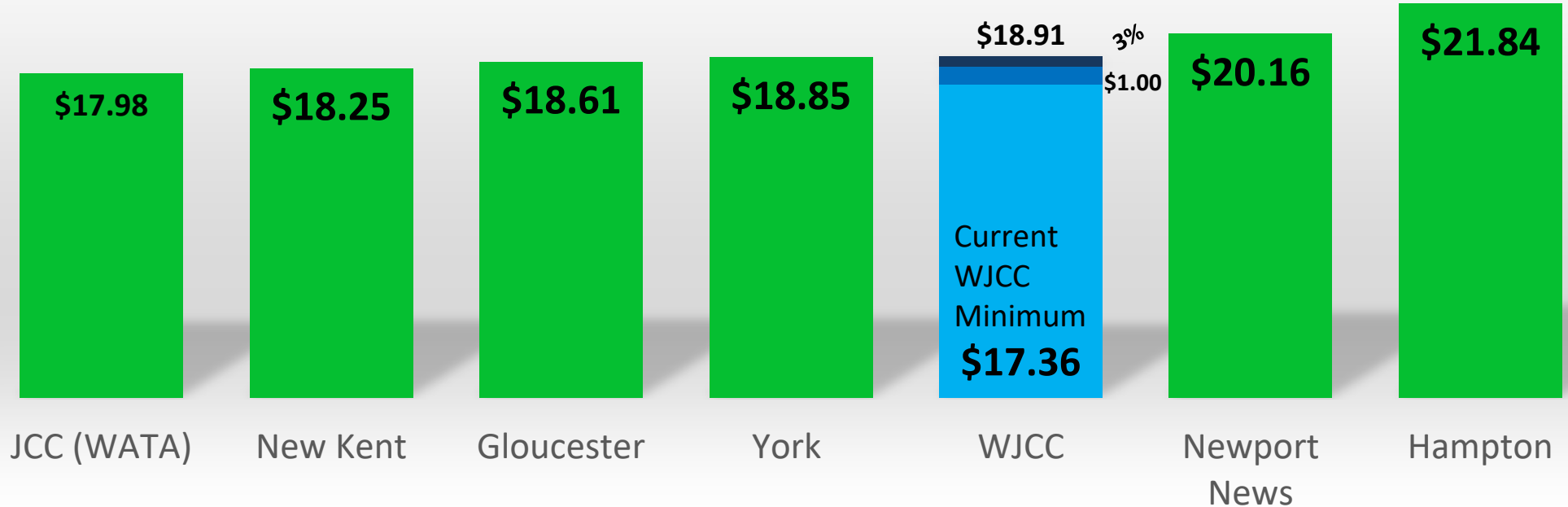
Grade 4 - Custodians, Cafeteria & Bus Aides

Minimum Hourly Rate

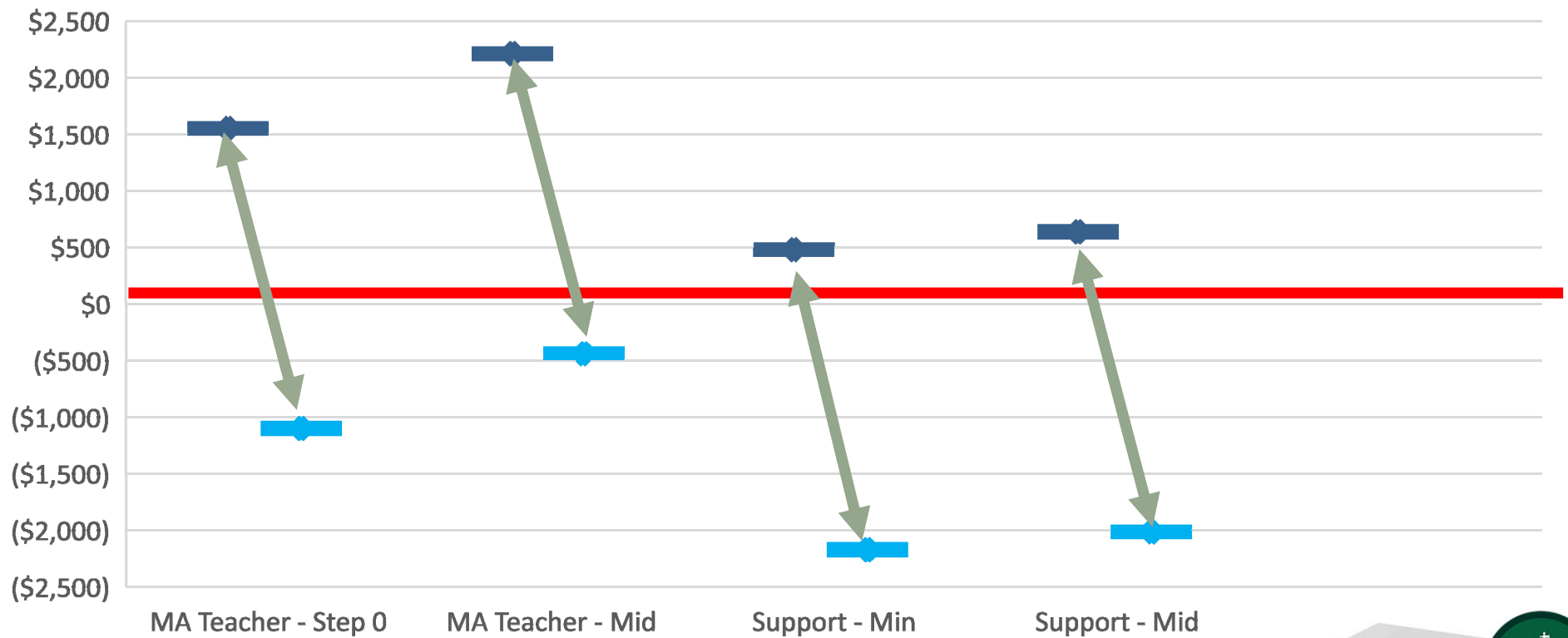


Grade 8 - Bus Drivers

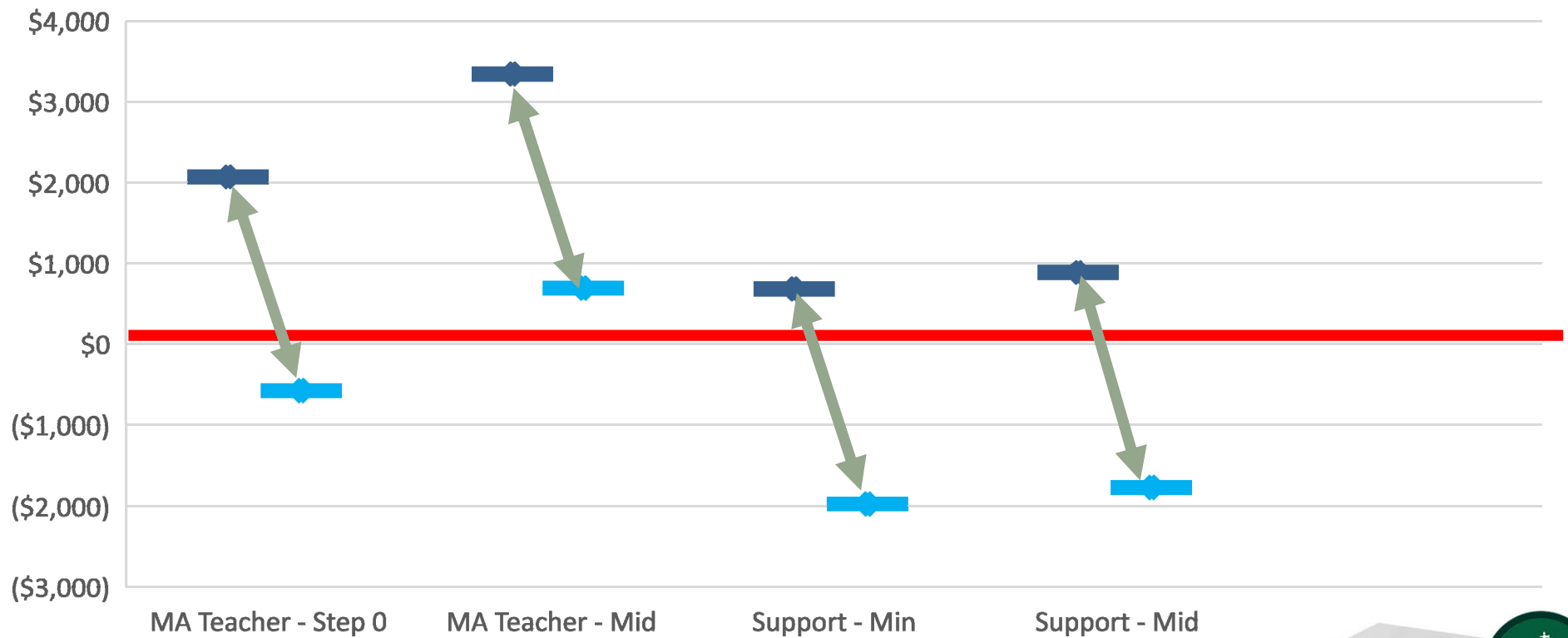
Minimum Hourly Rate



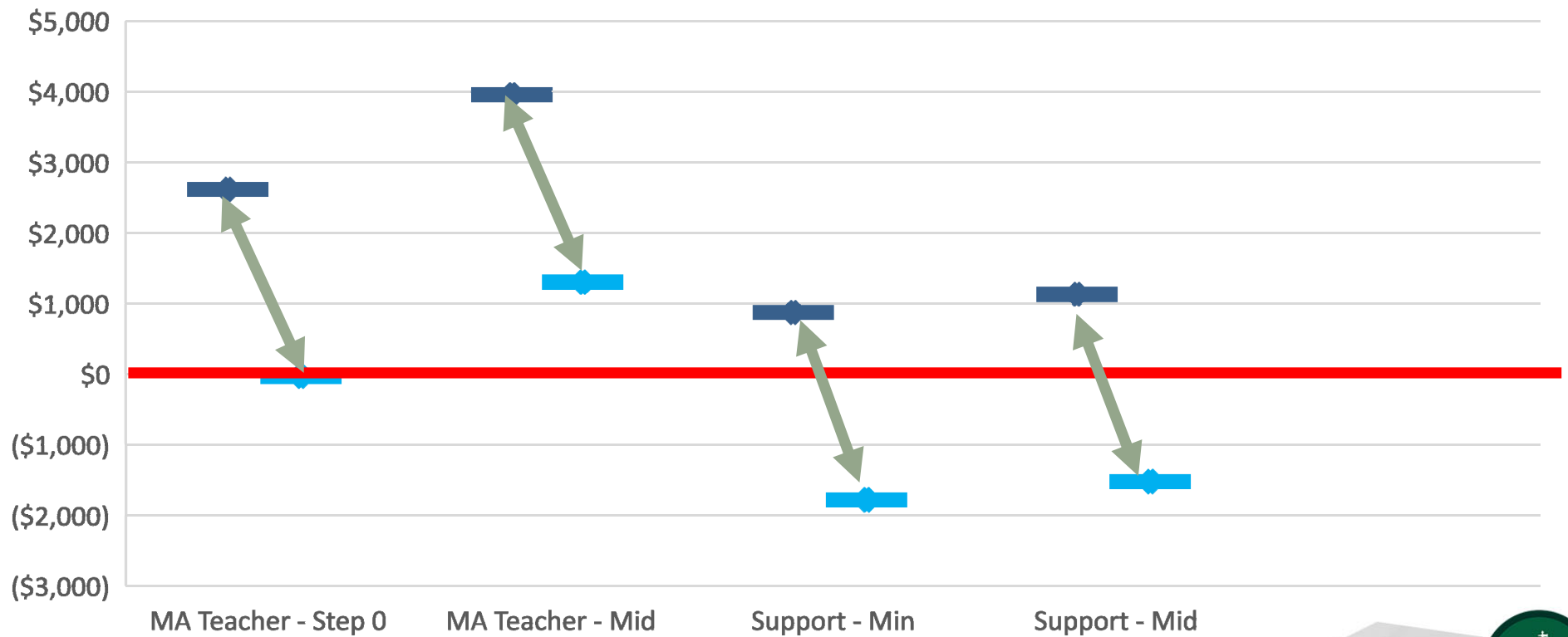
3% Raise with 70-30 Split on Healthcare Increase



4% Raise with 70-30 Split on Healthcare Increase



5% Raise with 70-30 Split on Healthcare Increase



Expenditure Increases



Organizational Efficiency & Effectiveness

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

Strategies

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

Adoption of progress may involve time and money spent through improved business processes, number of transactions, requests, contracts and data related to transportation services.

Description

Estimated Cost

Other Areas

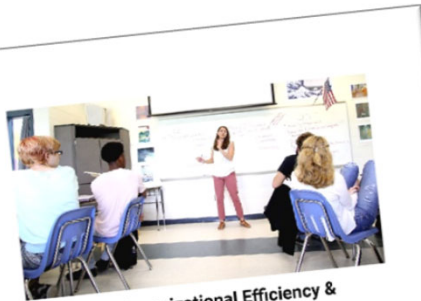
- Audit & risk management contracts*
- Insurance increases – worker's comp, general liability, fleet, and property*

\$27,191

\$74,767



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

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

Description

Operations/Transportation

- Grounds maintenance & storage facility* (FY24: \$351K; FY25: \$366K)
- Utilities (FY24: \$3.6M; FY25: \$3.8M)
- Alternative transportation services*
- Elementary trailer leases* (transitioning from ESSER III grant)

Estimated Cost

\$15,605

\$200,000

\$950,000

\$156,168

Goal 6: Organizational Efficiency & Effectiveness

\$1,423,731



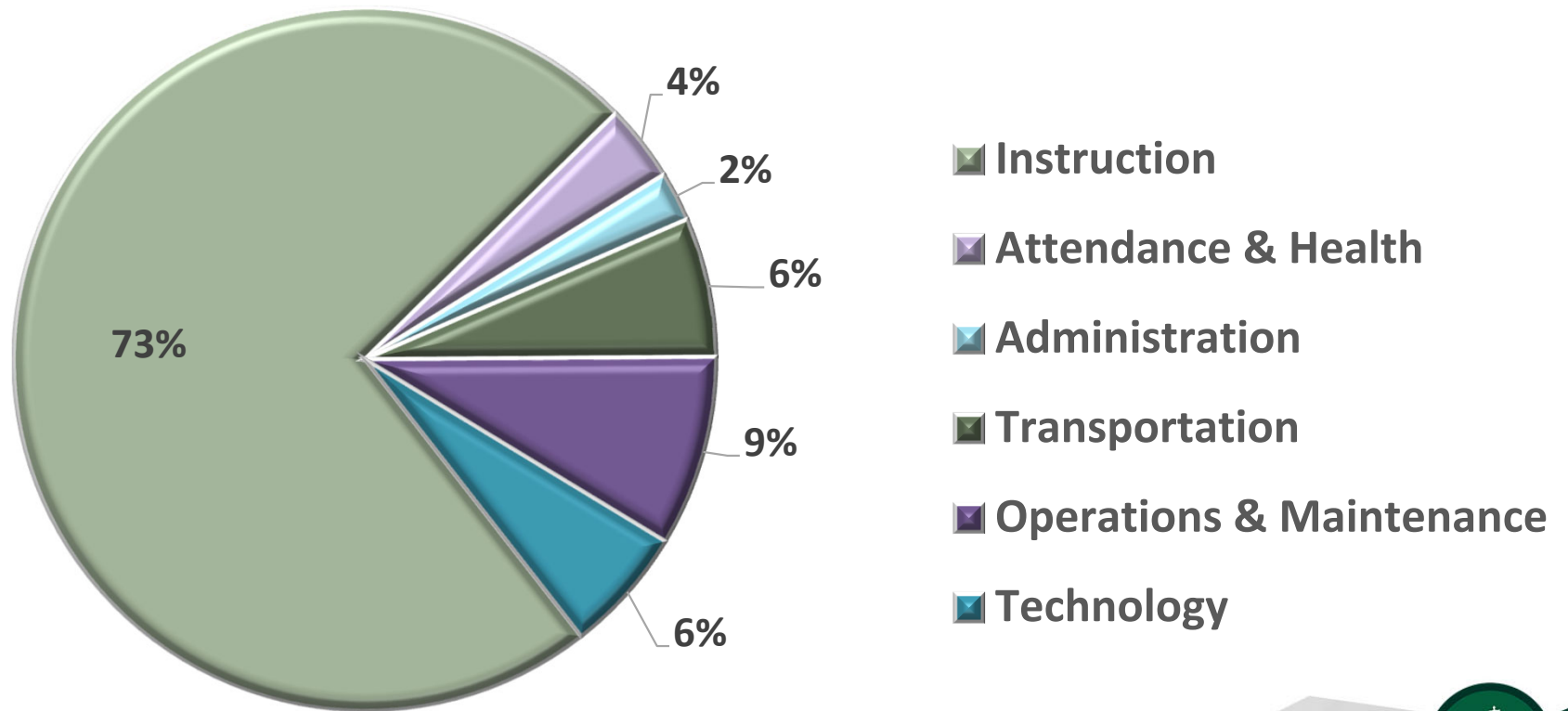
Budget Reductions & Savings



Description	Estimated Savings
Reduce Elementary Teacher FTEs (-2)	(\$160,000)
Reduce Reserve Teacher FTEs (-3)	(\$240,000)
Reduce Bus Driver FTEs (-15)	(\$525,000)
Reduce Bus Aide FTEs (-8)	(\$240,000)
Central Office Department Reductions	(\$300,000)
TOTAL	(\$1,465,000)



Operating Expenditures by Function



Revenue/Expenditure Summary

Description	Estimated Amount
Revenue Increase – State based on Governor’s Budget	\$112,295
Other Revenue Increase – Interest Revenue	\$95,000
Revenue Total	\$207,295
<u>Expenditure Increases</u>	
Academic achievement & college readiness	\$1,318,997
Educational equity	\$876,500
Communication & engagement	\$45,000
Safety & security	\$310,395
Human capital & positive culture	\$5,773,877
Organizational efficiency & effectiveness	\$1,423,731
Estimated savings	(\$1,465,000)
Expenditure Total	\$8,283,500
Additional funds Needed (request from localities)	(\$8,076,205)



Revenue/Expenditure Summary-Under Consideration

Description	Estimated Amount
Revenue Increase – State based on Governor’s Budget	\$112,295
Other Revenue Increase – Interest Revenue	\$95,000
Revenue Total	\$207,295
<u>Expenditure Increases</u>	
Academic achievement & college readiness	\$1,318,997
Educational equity	\$876,500
Communication & engagement	\$90,000
Safety & security	\$310,395
Human capital & positive culture	\$6,973,877-\$8,173,877
Organizational efficiency & effectiveness	\$1,423,731
Estimated savings	(\$1,465,000)
Expenditure Total	\$9,528,500-\$10,728,500
Additional funds Needed (request from localities)	(\$9,321,205-\$10,521,205)





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

Superintendent's Proposed FY25 Budget

Joint Meeting – March 15, 2024



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
— EST. 1955 —

Fiscal Year 2025

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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for the Superintendent's Proposed Budget for Fiscal Year 2025

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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 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 the previous fiscal year 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 2024



Sarah Ortego
Chair
Jamestown District



Andrea Donnor
Vice Chair
City of Williamsburg



Kimberley Hundley
Parliamentarian
Powhatan District



Daniel R. Cavazos, M.D.
Roberts District



Amy Chen, M.A.T.
City of Williamsburg



Michael T. Hosang, J.D.
Stonehouse District



Randy J. Riffle
Berkeley District

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

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



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

February 20, 2024

Dear ladies and gentlemen of the School Board,

WJCC School Board

Sarah Ortego
Chair

Jamestown District

Andrea Donnor
City of Williamsburg

Kimberley Hundley
Parliamentarian
Powhatan District

Daniel R. Cavazos, M.D.
Roberts District

Amy Chen, M.A.T.
City of Williamsburg

Michael T. Hosang, J.D.
Stonehouse District

Randy J. Riffle
Berkeley District

Superintendent
Olwen E. Herron, Ed.D.

After many months of thoughtful planning, discussion, and reflection, we present the Superintendent's Proposed FY25 Operating Budget for your consideration. The budget serves as the roadmap to achieve our division goals: how we invest in our students, staff, programs, and activities to *elevate beyond excellence*.

The budgeting process always presents decisions, none of which are ever easy. Needs across our division remain while the funding stream of COVID recovery grants sunsets. Therefore, we rely on state and local funds to continue to attract and retain top-quality staff, cultivate a safe and inclusive learning environment, and foster an environment of academic excellence where every student thrives.

Unfortunately, statute requires school divisions to present the Superintendent's proposed budget, and for School Boards to transmit an approved budget to their localities, when questions remain regarding the Commonwealth's investment in public education. Our budget is presented with just \$112,000 in increased state funding over last year, the lowest year-over-year increase in recent memory.

The proposed FY25 Operating Budget totals \$179,915,000, which is an increase of \$8,283,500, or 4.8%, above the current year. Of this increase, \$3,258,328 represents items mandated by the Commonwealth of Virginia or are contractual obligations to maintain our current levels of service. Our budget priorities include:

- Raising all staff salaries by 3%
- Adding additional funds to steps 10-30 on the teacher pay scale, the first of a multi-year plan to become more competitive with regional school divisions for mid-career and veteran educators
- Adding additional funds to Grade 4 and Grade 8 on the support pay scale, the first of a multi-year plan to remain competitive among regional employers
- Funding site-based substitutes through the Operating Budget to promote continuity and stability in the learning environment
- Hiring an additional Assistant Principal, special education staff, and a part-time bilingual liaison to meet the growing and diverse needs of our community

A substantial investment in our students – and our community – is necessary. Through our budget workshops we have refined our proposal, reducing our potential request of our localities as much as possible. To reduce further, however, would restrict our ability to be regionally competitive for years to come. Education is a people-intensive business; we simply can't ask for less without impacting those who serve our school community.

Thank you for your consideration.

Sincerely,

Olwen Herron
Superintendent

Rene Ewing
Chief Financial Officer



Executive Summary

Superintendent's Proposed

FY25 Budget

Budget Fast Facts

The FY25 Operating Budget is \$179,915,000 an increase of \$8,283,500 or 4.8% over FY24.

The budget includes staffing of 1,853.63 Full Time Equivalent (FTEs), a net increase of 21 over FY24.

Budgeted enrollment, used for revenue and staffing estimates, is projected to be 11,324 which is the actual enrollment as of September 2023.

K-12 Budgeted (including grants and food service but excluding capital outlay additions) per pupil spending is projected to be \$16,815.

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 11,324 enrolled students during the 2023-2024 school year. Our students excel with Standards of Learning (SOL) overall pass rates higher than the Virginia state average. 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 92.7%.

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, 2024 through June 30, 2025 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).

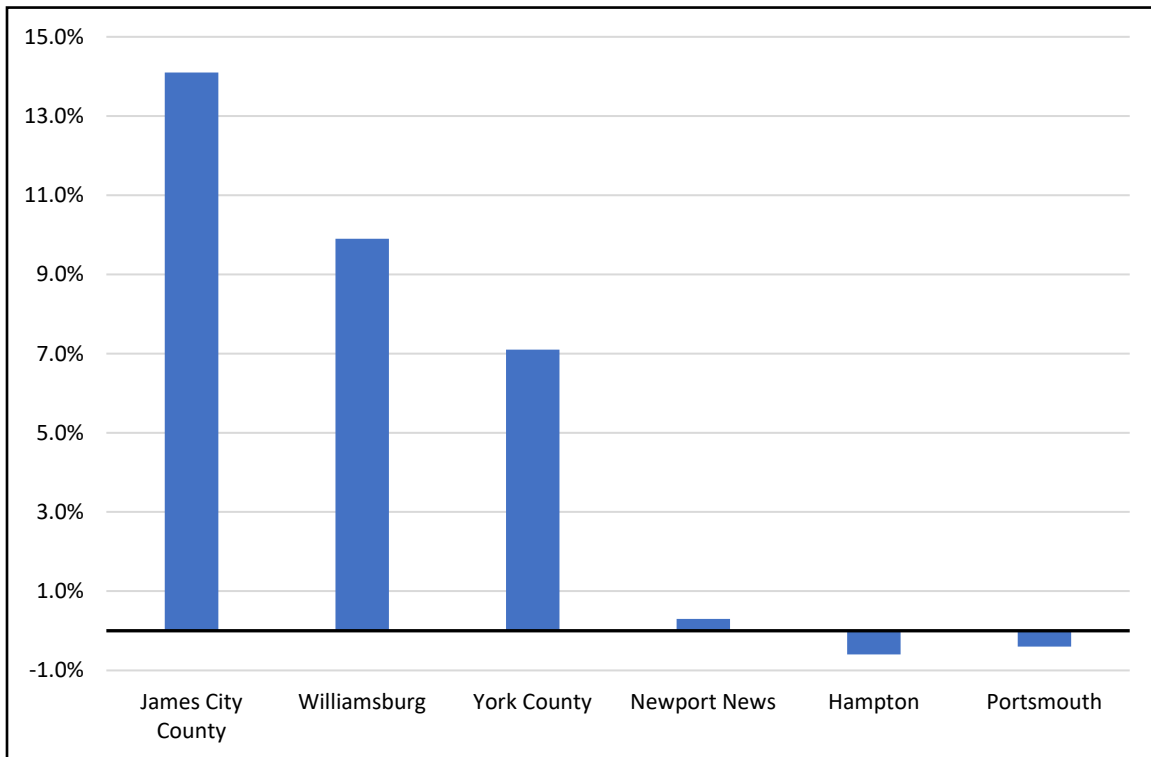


INTRODUCTORY – EXECUTIVE SUMMARY

Budget Approach and Challenges

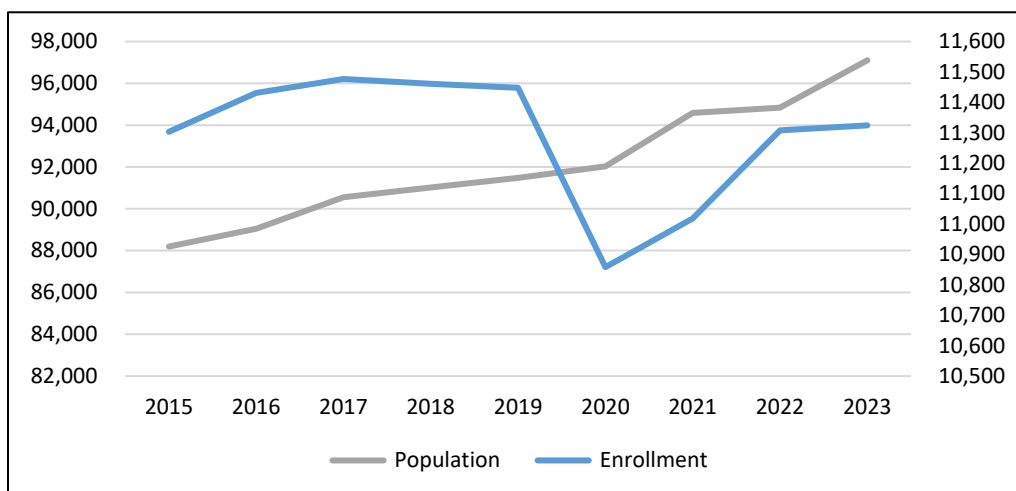
Growth in Williamsburg and James City County

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.



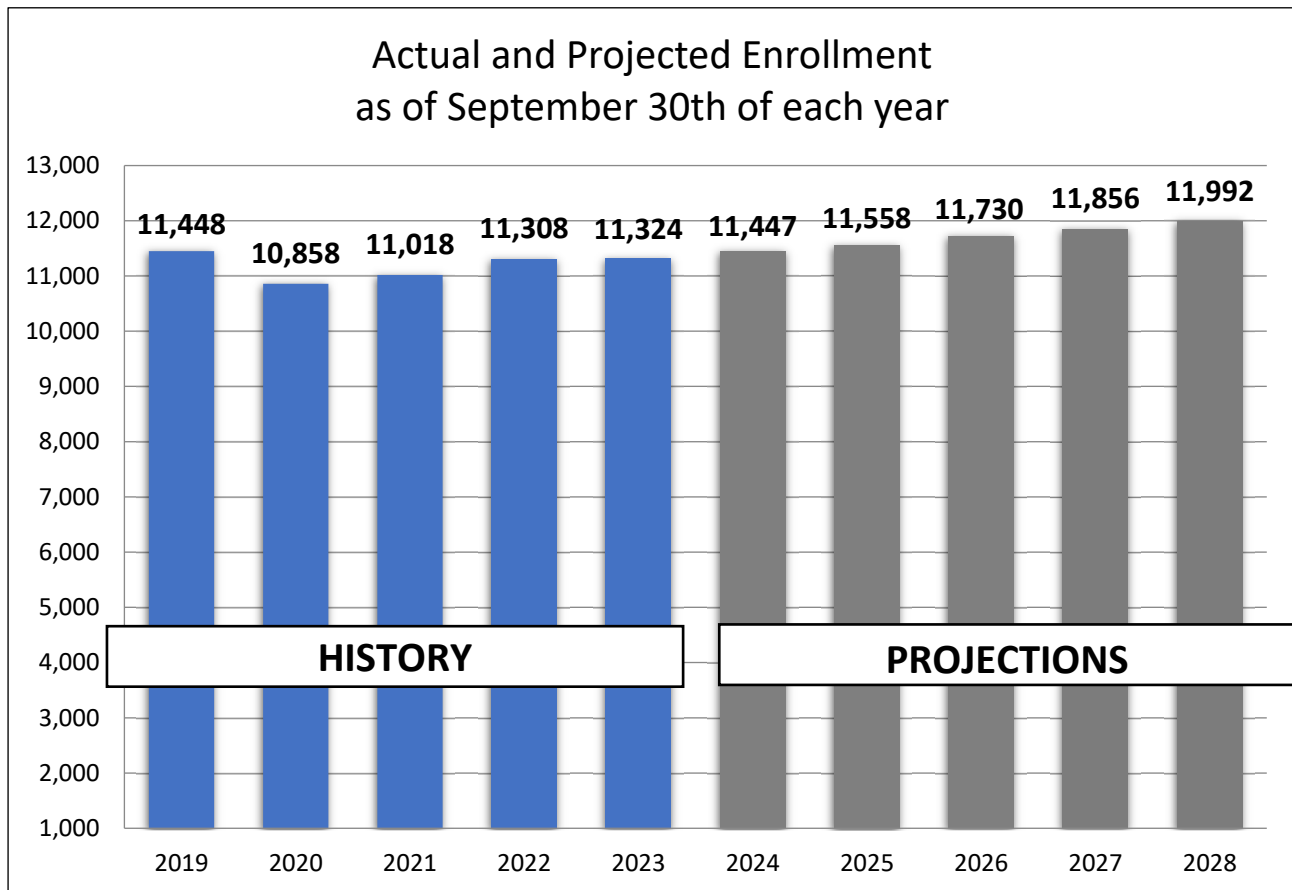
Enrollment

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.



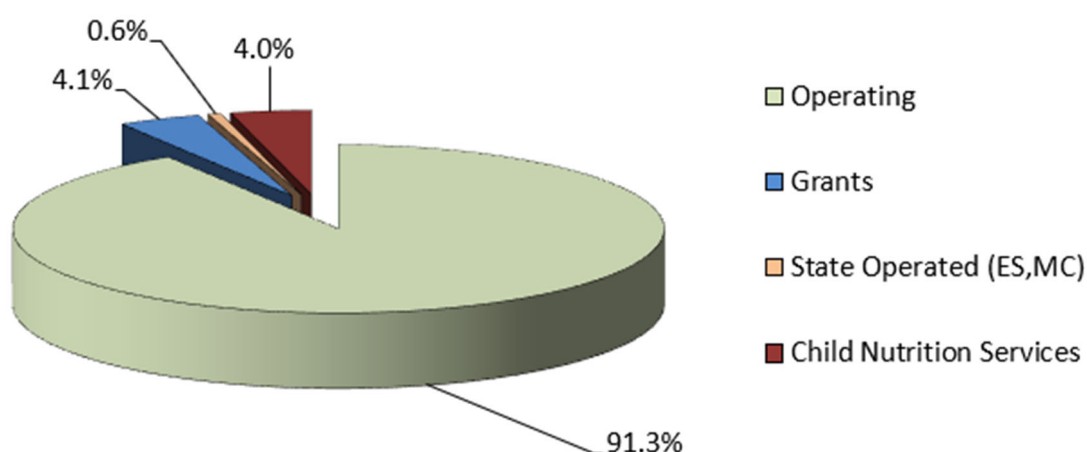
*Projections from Future Think 'Moderate', November 2023

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

INTRODUCTORY – EXECUTIVE SUMMARY

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	FY25 Budget	\$ Change	% Change	% of Total	FY23 Unassigned Fund Balance
Operating	\$ 150,272,700	\$ 160,298,500	\$ 171,631,500	\$ 179,915,000	\$ 8,283,500	4.8%	91.3%	\$ 200,000
Grants	11,179,380	16,619,500	11,779,900	8,118,700	(3,661,200)	-31.1%	4.1%	-
State Operated (ES,MC)	1,142,390	1,163,700	1,240,600	1,256,500	15,900	1.3%	0.6%	-
Child Nutrition Services	4,880,600	5,832,000	7,238,000	7,862,500	624,500	8.6%	4.0%	-
Grand Total	\$ 167,475,070	\$ 183,913,700	\$ 191,890,000	\$ 197,152,700	\$ 5,262,700	2.9%	100.0%	\$ 200,000

* Percentage total may not equal 100% due to rounding

INTRODUCTORY – EXECUTIVE SUMMARY

Operating Fund

The Superintendent recommends the following expenditure adjustments for FY25.

Expenditure Decreases

1. **Reduction in elementary teacher allocation (-2.0 FTEs)**
Savings: \$160,000
2. **Reduction in reserve teacher allocation (-3.0 FTEs)**
Savings: \$240,000
3. **Reduction in central office department budgets**
Savings: \$300,000
4. **Reduction in bus driver FTEs (-15.0 FTEs)**
Savings: \$525,000
5. **Reduction in bus aide FTEs (-8.0 FTEs)**
Savings: \$240,000

Expenditure Increases

6. **Through a combination of salary increases and step increases, provide an average total 3% salary increase for teachers; and, an average 3% salary increase for all support and administrative staff.**
Cost: \$3,599,716
7. **Increase for targeted teacher scale adjustments.**
Cost: \$1,120,320
8. **Increase for support scale grades 4 and 8, \$1.00/hour adjustment plus 3% increase.**
Cost: \$ 348,845
9. **Increase for regrade of related services positions (Speech Language Pathologists, Occupational Therapists, Physical Therapists) to be more competitive within the job market.**
Cost: \$186,000
10. **Increase in funding to address internal salary equity within specific departments/areas.**
Cost: \$100,000
11. **Increase in healthcare costs based on a cost sharing ratio of WJCC-70%/Employees-30% based on the 3.4% increase of the Sentara Health Plan**
Cost: \$418,996
12. **Increase 2.0 FTE: Middle School teacher allocation to maintain staffing ratios**
Cost: \$160,000
13. **Increase 4.0 FTE: Restorative Center positions transitioning from ESSER III grant funds**
Cost: \$265,500

INTRODUCTORY – EXECUTIVE SUMMARY

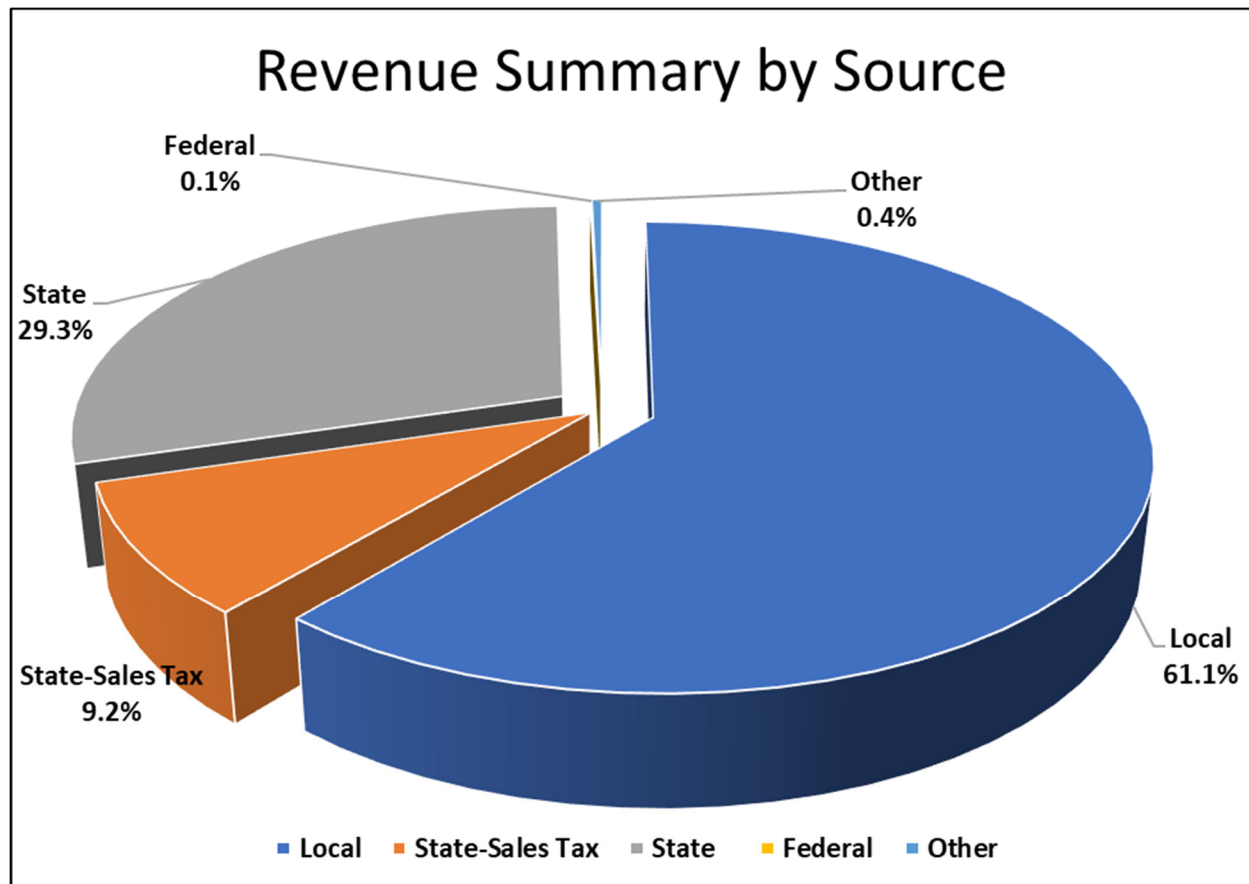
14. **Increase 1.0 FTE: Elementary Assistant Principal shared between Norge and Matoaka.**
Cost: \$100,000
15. **Increase 1.0 FTE: Elementary Gifted Resource Teacher to expand K-2 program.**
Cost: \$80,000
16. **Increase 5.0 FTE: Special Education teachers transitioning from ESSER III grant funds**
Cost: \$360,000
17. **Increase 1.0 FTE: Special Education PreK teacher**
Cost: \$80,000
18. **Increase 4.0 FTE: Special Education Aides transitioning from ESSER III grant funds**
Cost: \$126,000
19. **Increase 1.5 FTE: PreK Instructional Aides**
Cost: \$45,000
20. **Increase 23.5 FTE: Site Based Substitutes transitioning from ESSER III grant funds**
Cost: \$677,700
21. **Increase 0.5 FTE: Bilingual Liaison Specialist**
Cost: \$45,000
22. **Increase 4.0 FTE: Elementary School Security Officers (SSO's), remaining funding to come from FY22 year-end spending plan for safety & security to fully fund 9 FTE's.**
Cost: \$172,000
23. **Increase 1.0 FTE: Warhill Security Officer (SSO) transitioning from ESSER III grant funds**
Cost: \$45,000
24. **Increase funding for worker's compensation, general liability, and fleet insurances and other administrative contractual increases**
Cost: \$126,958
25. **Increase funding for Raptor system (visitor and emergency management)**
Cost: \$84,000
26. **Increase funding for utilities**
Cost: \$200,000
27. **Increase funding for elementary trailer leases transitioning from ESSER III grant**
Cost: \$156,168
28. **Increase funding for alternative transportation services contract**
Cost: \$950,000
29. **Increase funding for New Horizons Regional Education Center (NHREC) programs and Virtual Virginia (transitioning from ESSER III grant)**
Cost: \$301,297

INTRODUCTORY – EXECUTIVE SUMMARY

Revenues

Projected revenue for FY25 is based on Governor Youngkin’s introduced budget for the 2024-2026 biennial budget. State revenue is expected to increase minimally by \$112,295 or 0.2% over FY24.

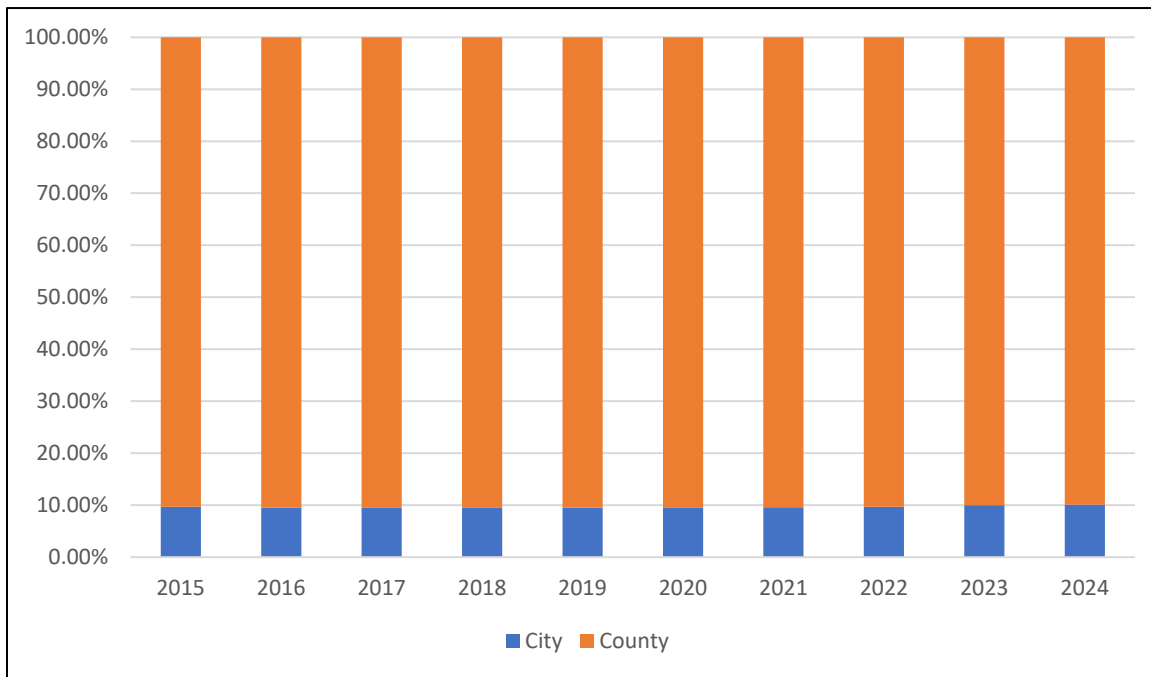
Unlike state revenue, federal revenue remains unchanged from FY25. These funds consist mostly of impact aid funds in the amount of \$100,000. Other federal revenue is accounted for in the grants fund.



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.

INTRODUCTORY – EXECUTIVE SUMMARY

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



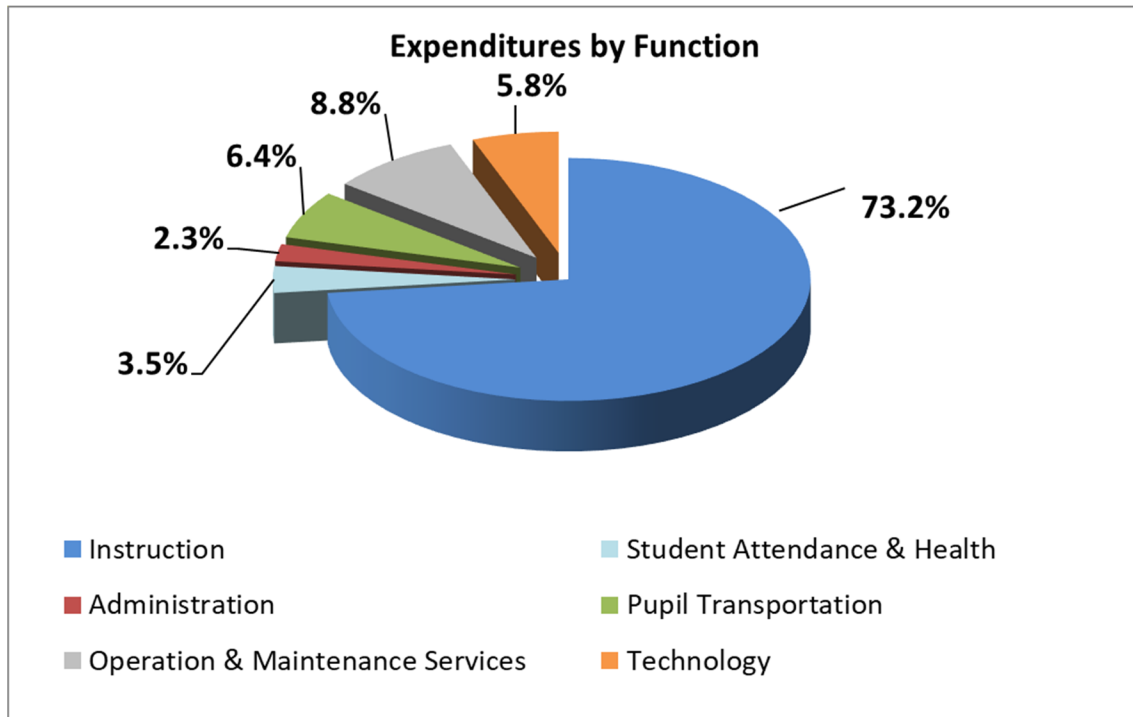
Revenue Summary Operating Fund

Revenue Description	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change
Local Revenue:					
Appropriations - JCC	\$ 80,687,098	\$ 91,826,820	\$ 99,163,802	\$ 7,336,982	8.0%
Appropriations - WMSBG	8,936,067	10,364,741	11,103,964	739,223	7.1%
Total Local Revenue	89,623,165	102,191,561	110,267,766	8,076,205	7.9%
State Revenue:					
Sales Tax	17,203,749	16,888,986	16,437,268	(451,718)	-2.7%
Standards of Quality (SOQ)	37,908,973	38,930,733	46,224,308	7,293,575	18.7%
Incentive Programs	5,101,267	8,418,889	1,396,040	(7,022,849)	-83.4%
Categorical Programs	41,658	38,322	38,322	-	0.0%
Lottery Funded Programs	3,937,941	4,442,009	4,735,296	293,287	6.6%
Other State Revenue	158,701	-	-	-	0.0%
Total State Revenue	64,352,289	68,718,939	68,831,234	112,295	0.2%
Federal Revenue	171,703	110,000	110,000	-	0.0%
Other Revenue	807,638	611,000	706,000	95,000	15.5%
Grand Total	\$ 154,954,795	\$ 171,631,500	\$ 179,915,000	\$ 8,283,500	4.8%

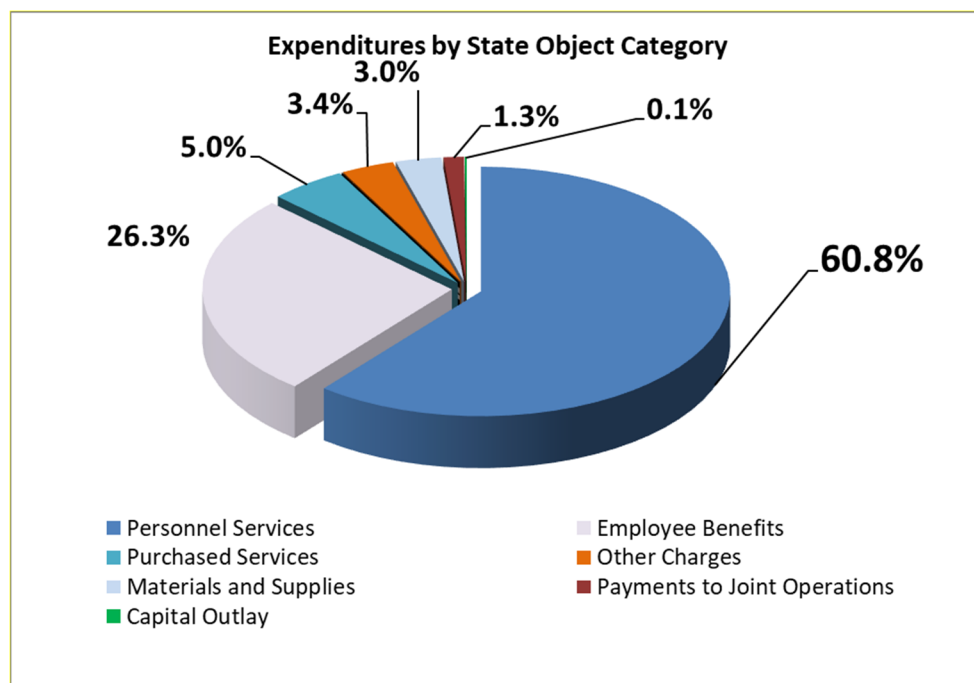
INTRODUCTORY – EXECUTIVE SUMMARY

Expenditures

Projected expenditures for FY25 are \$179,915,000 which represents an increase over FY24 of \$8,283,500 or 4.8%. Approximately 73% of funds are used for instruction and the remaining 27% 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 1,853.63 equivalent full-time employees. This results in salaries and benefits contributing to 87.1% 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

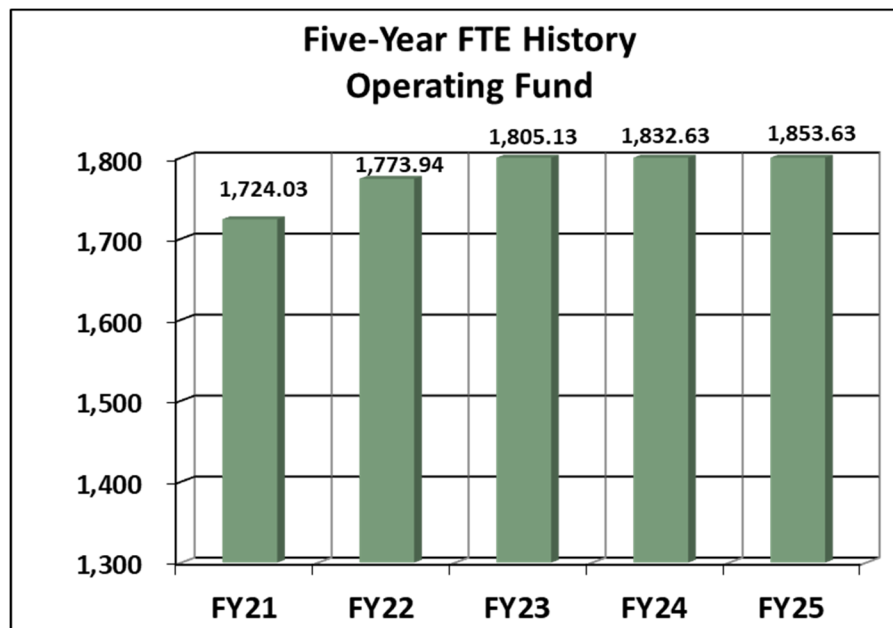
INTRODUCTORY – EXECUTIVE SUMMARY

For FY25 the following personnel changes have been made to the budget in comparison to the FY24 budget. The total number of full-time equivalent positions for FY25 is 1,853.63

Object	Description	FTE	Net FTE Change
1120 - Instructional Salaries & Wages	ES Allocation	-2.00	8.00
	MS Allocation	2.00	
	PreK Teacher	1.00	
	Gifted Resource Teacher	1.00	
	Restorative Center*	4.00	
	Special Education Teachers*	5.00	
	Reserve Teachers	-3.00	
1123 - Counselor Salaries & Wages	FTE Correction	0.50	0.50
1127 - Assistant Principal Salaries & Wages	Elementary AP	1.00	1.00
1140 - Technical Salaries & Wages	Bilingual Language Specialist	0.50	0.50
1142 - Security Salaries & Wages	Elementary SSO's**	4.00	
	Warhill SSO*	1.00	5.00
1151 - Instructional Aide Salaries & Wages	Special Education Aides*	4.00	
	Site Based Substitutes*	23.50	
	PreK Instructional Aide	1.50	29.00
1170 - Bus Driver Salaries & Wages	Bus Drivers	-15.00	-15.00
1175 - Bus Aide Salaries & Wages	Bus Aides	-8.00	-8.00
Total FTE change			21.00

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

***Elementary SSO's will be partially funded through fiscal year 22 year-end spending funds.*



INTRODUCTORY – EXECUTIVE SUMMARY

FY25 Teacher School Staffing Allocation

	Enrollment	Number of Core Teachers (100)	Art	Music/ Instrumental	PE/H	Tech	Core & Resource/ Electives	Stu. Advan. Coaches/ SS/ School Improv.**	Math	Reading	Total Operating Allocation	Overall Ratio
Elementary	Core Staffing Allocations		Resource					Specialized Staffing				
Clara Byrd Baker	475	24	1.0	1.5	1.0	1.0	28.5	1.0	2.0	2.0	33.5	14.2
Laurel Lane	485	24	1.0	1.5	1.0	1.0	28.5	1.0	2.0	2.0	33.5	14.5
DJ Montague	520	24	1.0	1.5	1.0	1.0	28.5	1.0	2.0	2.0	33.5	15.5
Norge	575	31	1.0	1.5	1.0	1.0	35.5	1.0	2.0	2.0	40.5	14.2
Matthew Whaley	454	23	1.0	1.5	1.0	1.0	27.5	2.0	2.0	2.0	33.5	13.6
James River	445	25	1.0	1.5	1.0	1.0	29.5	2.0	3.0	2.0	36.5	12.2
Stonehouse	827	38	1.0	1.5	1.5	1.0	43.0	1.0	2.0	2.0	48.0	17.2
Matoaka	601	31	1.0	1.5	1.5	1.0	36.0	1.0	2.0	2.0	41.0	14.7
J. Blaine Blayton	471	23	1.0	1.5	1.0	1.0	27.5	1.0	2.0	2.0	32.5	14.5
Total	4,853	243.0	9.0	13.5	10.0	9.0	284.5	11.0	19.0	18.0	332.5	14.6
FY 23/24 Total	4,873	245.0	9.0	13.5	10.0	9.0	286.5	11.0	19.0	18.0	334.5	14.8
	-20	-2.0	0.0	0.0	0.0	0.0	-2.0	0.0	0.0	0.0	-2.0	-0.2
Middle	Core/Elective Allocations		Art	Music/ Instrumental	Drama	Tech/CTE		Specialized Staffing				
Berkeley	665	32.0	2.0	3.0	1.0	1.0	39.0	2.0	1.0	1.0	43.0	15.5
James Blair	520	25.0	2.0	3.0	1.0	1.0	32.0	2.0	1.0	1.0	36.0	14.4
Toano	700	33.0	2.0	3.0	1.0	1.0	40.0	2.0	1.0	1.0	44.0	15.9
Hornsby	807	38.0	2.0	3.0	1.0	1.0	45.0	2.0	1.0	1.0	49.0	16.5
Total	2,692	128.0	8.0	12.0	4.0	4.0	156.0	8.0	4.0	4.0	172.0	15.7
FY 23/24 Total	2,665	126.0	8.0	12.0	4.0	4.0	154.0	8.0	4.0	4.0	170.0	15.7
	27	2.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	2.0	0.0
High	Core/Elective Allocations		In core/elective allocation					Specialized Staffing				
Lafayette	1,249	63.0					63.0	2.0		1.0	66.0	18.9
Jamestown	1,232	63.0					63.0	2.0		1.0	66.0	18.7
Warhill	1,298	69.0					69.0	2.0		1.0	72.0	18.0
Total	3,779	195.0					195.0	6.0		3.0	204.0	18.5
FY 23/24 Total	3,770	195.0					195.0	6.0		3.0	204.0	18.3
	9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Grand Total/Avg.	11,324	566.0	17.0	25.5	14.0	13.0	635.5	25.0	23.0	25.0	708.5	16.0
FY 23/24 Total	11,308	566.0	17.0	25.5	14.0	13.0	635.5	25.0	23.0	25.0	708.5	16.0
Diff.	16	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

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

Other Staffing

Total Regular Ed. Teachers (Prog. 100s/3)	708.50
C & I Coordinators/Specialist	10.40
Coordinator of Student Services	1.00
Career Coach	1.00
Gifted & Talented Coordinator	1.00
Technology Integration Coach (TIC)	13.00
Technology Coordinator	1.00
HS Athletic Directors	3.00
Learning lab	2.00
Restorative Center	4.00
ESL positions	22.00
HS Athletic Trainer	3.00
Math Coach	1.00
Reserve Positions	2.00
Literacy Coach	1.00
Total positions required	773.90

Spec. Ed. Teachers (Program 200s)	
Special Education teaching positions	120.0
Special Education Instructional Specialists	6.0
Assistive Technology Specialist	1.0
Behavior Intervention Specialist	3.0
Total Positions	130.0

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

Total Pre-K (Program 800s)	
Pre-K Teaching Positions	36.0
Pre-K Inst. Specialist	1.0
Total Positions	37.0

	Media	Guidance	Gifted	Social Workers
Elementary	9.0	21.0	13.0	-
Middle	4.0	10.0	4.0	-
High	6.0	15.0	-	-
Division	-	1.0	-	7.0
Total	19.0	47.0	17.0	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., 5.0% 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, FY26’s projected budget gap is \$5.9 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 FY2025 through FY2029										
Williamsburg-James City County Public Schools and Moderate Projected Enrollment - Source: FutureThink (November 2023)										
Fiscal Year		2025	2026		2027		2028		2029	
Grades K to 5		4,853	5,032		5,228		5,255		5,308	
Grades 6 to 8		2,692	2,641		2,662		2,739		2,803	
Grades 9 to 12		3,779	3,885		3,840		3,862		3,881	
Grand Total		11,324	11,558		11,730		11,856		11,992	
Increase/(decrease) from previous year		16	234		172		126		136	
% Increase/(decrease)			2.1%		1.5%		1.1%		1.1%	
Fiscal Year		2025	2026		2027		2028		2029	
Estimated Expenditure Increases:			FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Prior Year Base Budget				\$ 179,370,000		\$ 190,543,235		\$ 201,590,302		\$ 212,753,434
Additional Building Allocations				\$ 38,480		\$ 20,295		\$ 18,440		\$ 23,900
Base Budget Increase				\$ 9,392,790		\$ 10,017,672		\$ 10,536,936		\$ 11,255,490
Additional Staffing Costs			23.0	\$ 1,741,965	12.5	\$ 1,009,101	8.0	\$ 607,756	9.0	\$ 689,947
						\$ -		\$ -		\$ -
Total Estimated Expenditures		\$ 179,915,000	23.0	\$ 190,543,235	12.5	\$ 201,590,302	8.0	\$ 212,753,434	9.0	\$ 224,722,772
% Increase			6.2%		5.8%		5.5%		5.6%	
Fiscal Year		2025	2026		2027		2028		2029	
Estimated Revenues Increases:			%	Amount	%	Amount	%	Amount	%	Amount
Prior Year Base Budget				\$ 179,915,000		\$ 190,543,235		\$ 201,590,302		\$ 212,753,434
James City County			2.7%	\$ 2,463,852	2.7%	\$ 2,530,376	2.7%	\$ 2,598,696	2.7%	\$ 2,668,861
Williamsburg			2.7%	\$ 275,892	2.7%	\$ 283,341	2.7%	\$ 290,992	2.7%	\$ 298,848
State			3.0%	\$ 2,031,861	3.0%	\$ 2,092,817	3.0%	\$ 2,155,602	3.0%	\$ 2,220,270
Other			1.0%	\$ 7,210	1.0%	\$ 7,282	1.0%	\$ 7,355	1.0%	\$ 7,428
Total Estimated Revenue		\$ 179,915,000	2.8%	\$ 184,693,816	2.8%	\$ 195,457,052	2.8%	\$ 206,642,947	2.8%	\$ 217,948,842
Cumulative Budget Gap - Projected additional revenue increases or expenditure reductions			\$ (5,849,419)		\$ (6,133,250)		\$ (6,110,487)		\$ (6,773,930)	
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.

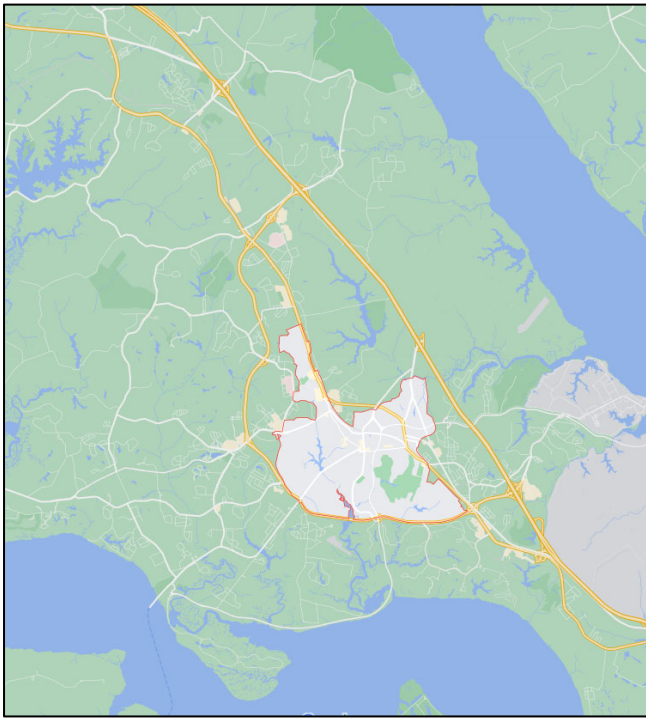


ORGANIZATIONAL SECTION

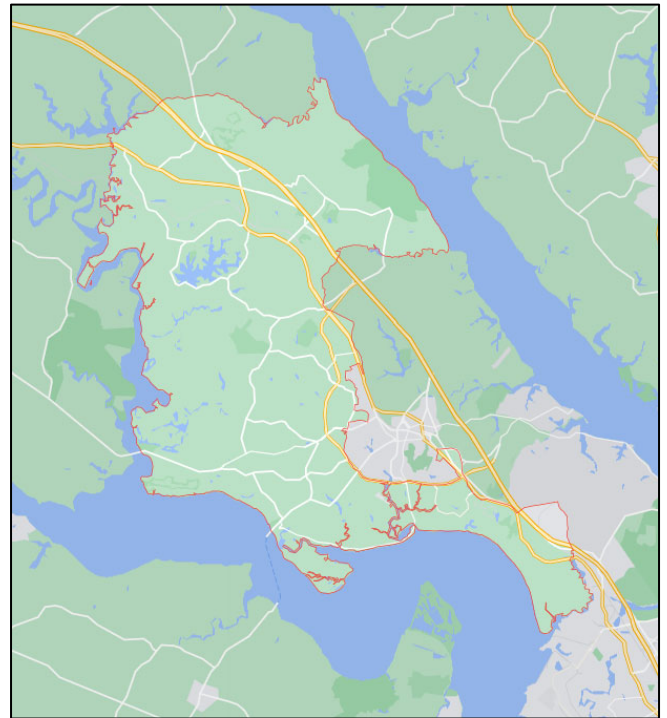


Williamsburg-James City County Public Schools General Information

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 FY24, the City enrollment was 1,067 and the County enrollment was 10,257.

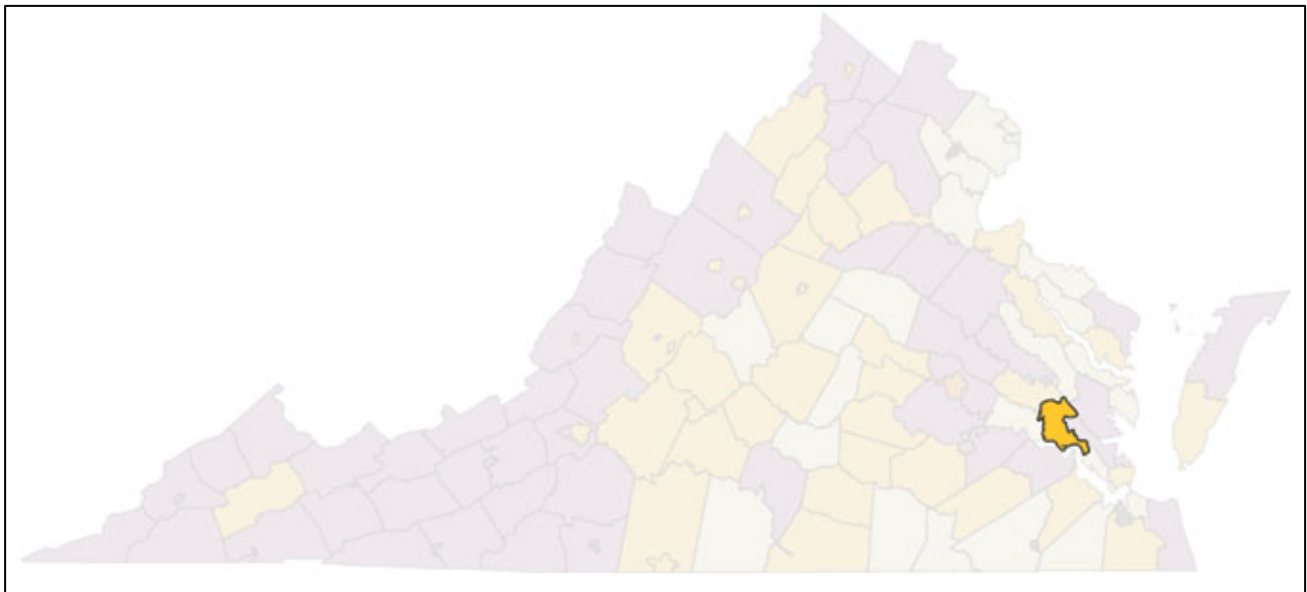


City of Williamsburg



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.

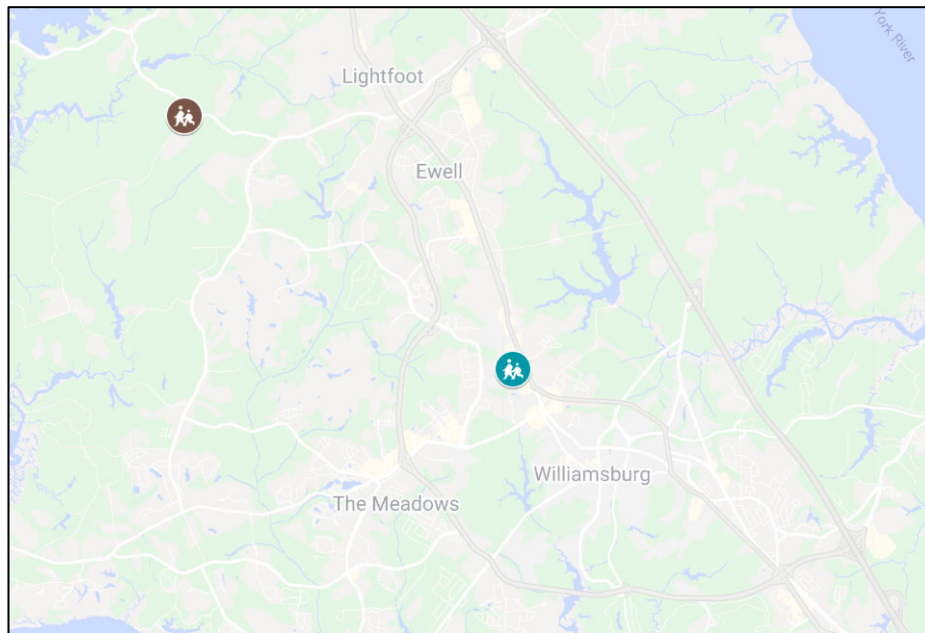
The School Board is a seven-member body vested with legislative powers. Two members of the School Board are appointed by the City Council of the City of Williamsburg and five members of the School Board are elected by the citizens of James City County. The members serve four-year overlapping terms.

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

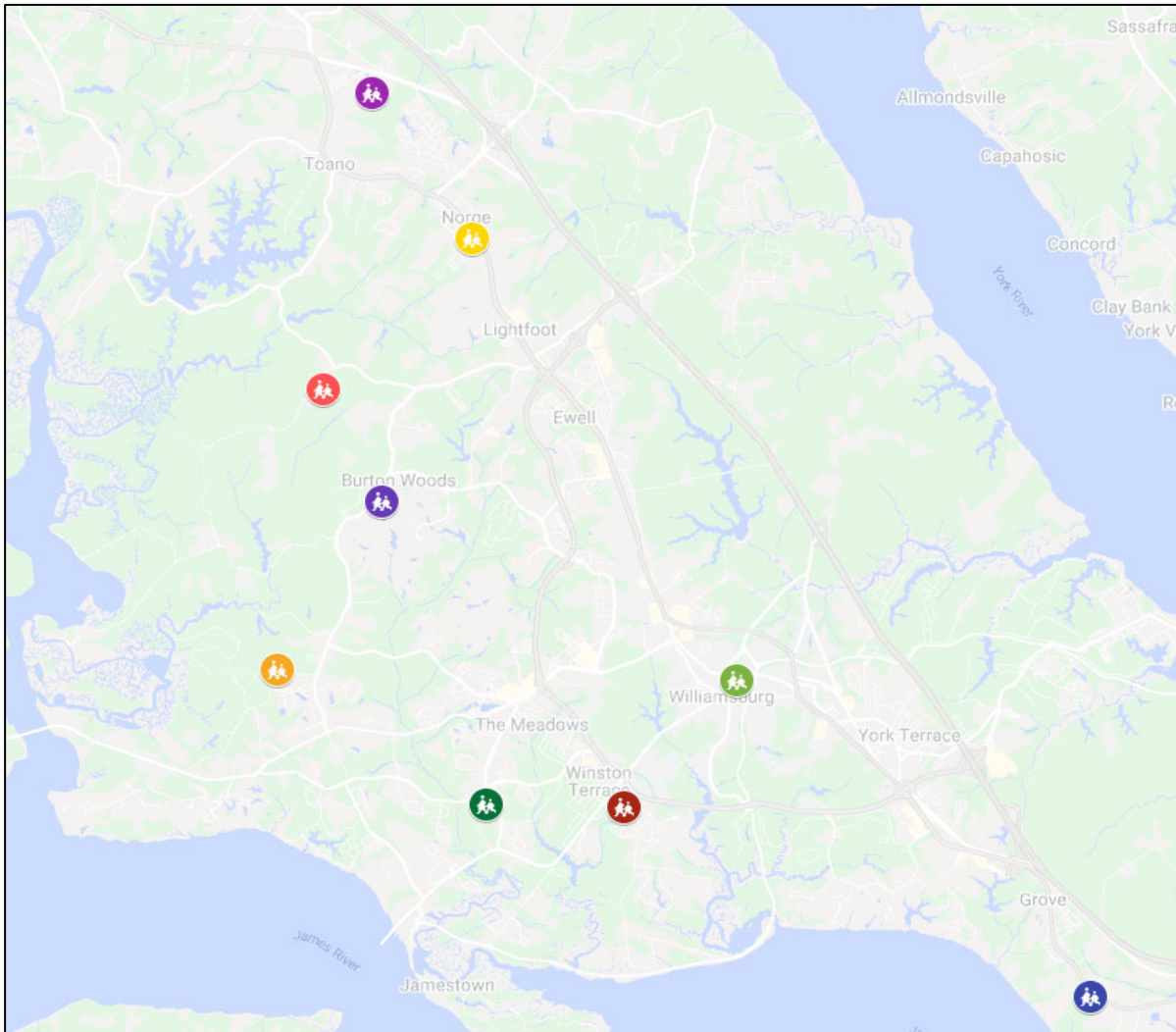


Williamsburg-James City County Public Schools General Information

Elementary Schools

WJCC Schools is comprised of nine elementary schools with an FY24 student population of 4,853.

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

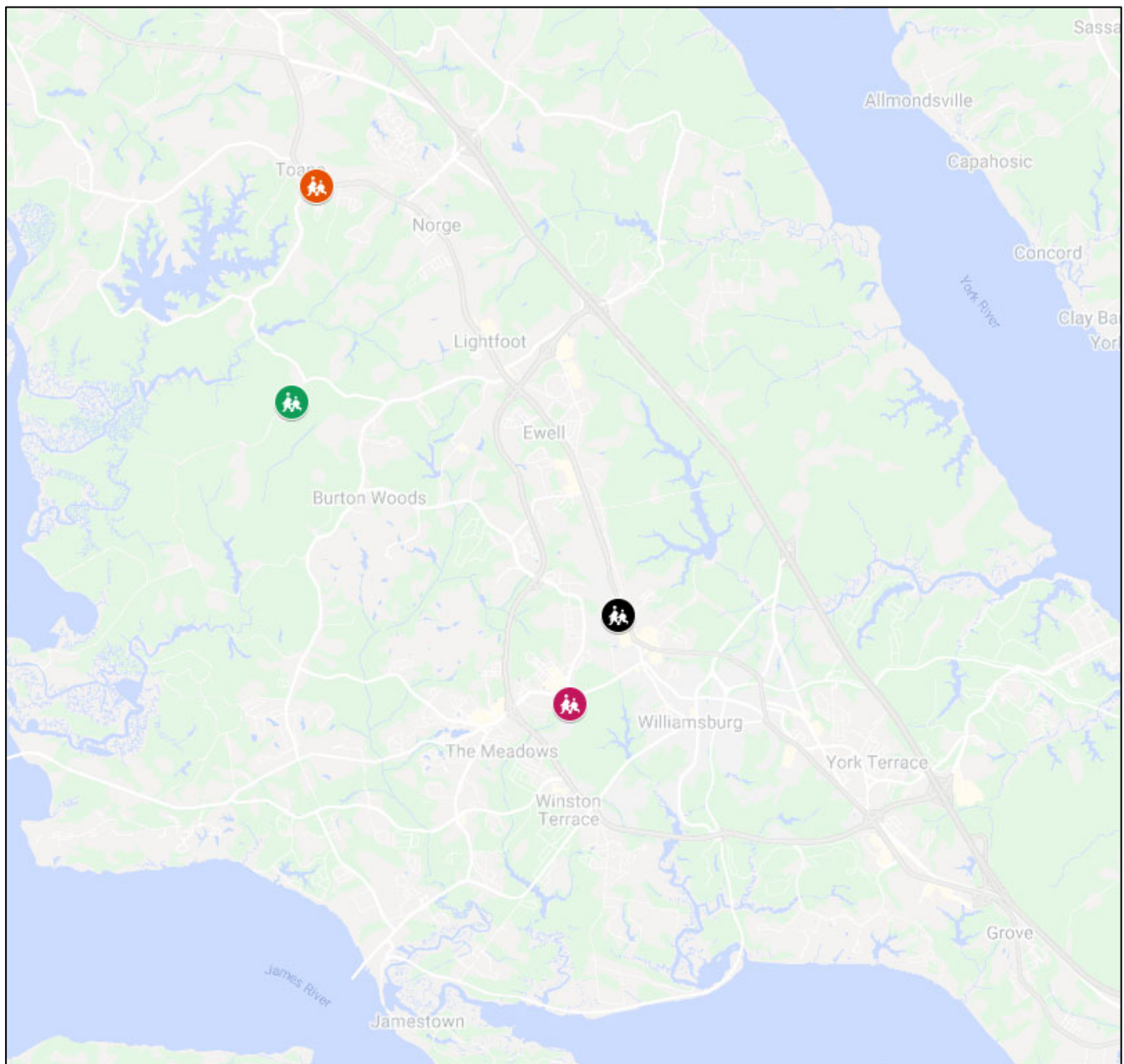


Williamsburg-James City County Public Schools General Information

Middle Schools

WJCC Schools is comprised of four middle schools with an FY24 student population of 2,692.

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



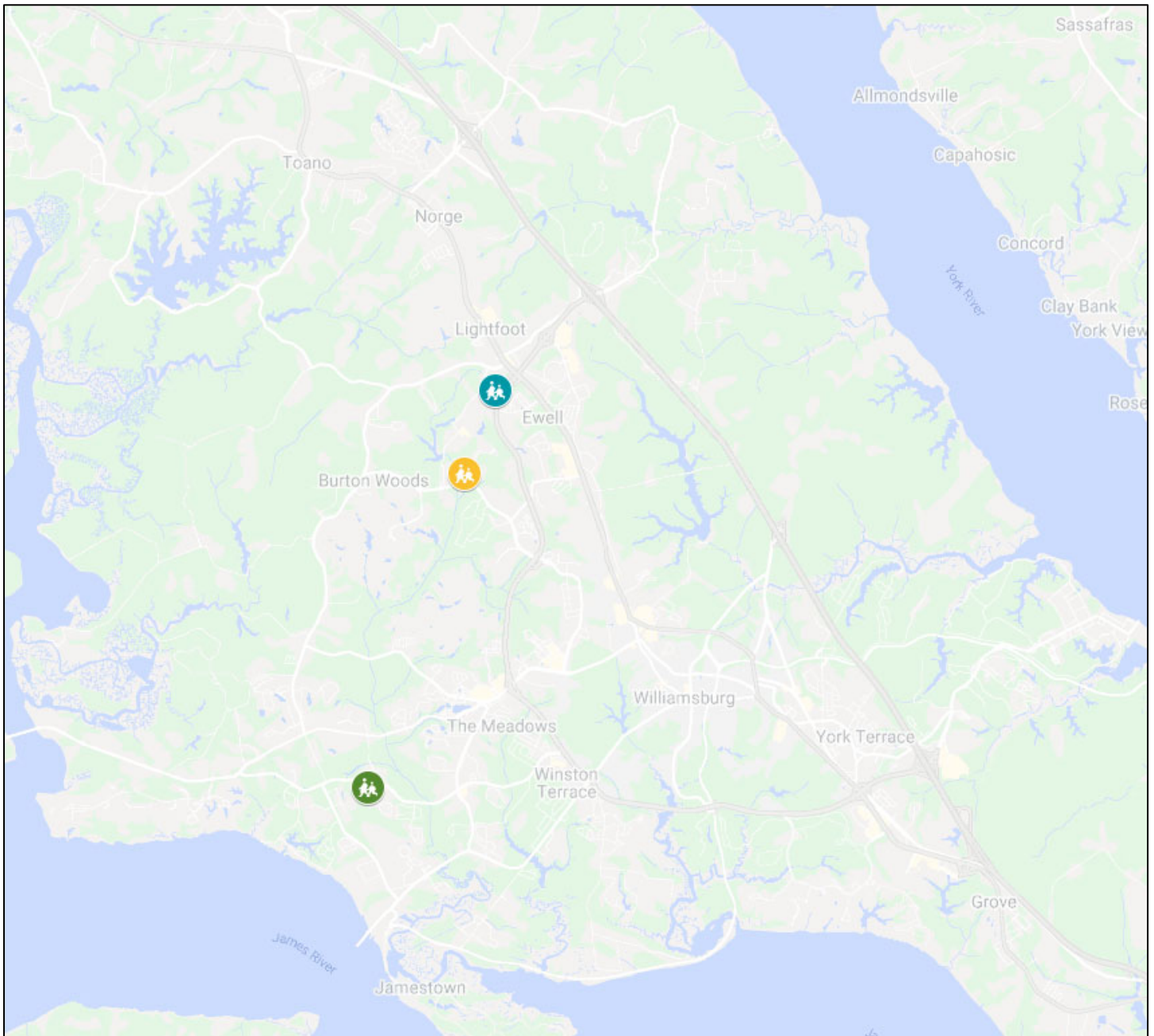
ORGANIZATIONAL SECTION

Williamsburg-James City County Public Schools General Information

High Schools

WJCC Schools is comprised of three high schools with an FY24 student population of 3,779.

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



Williamsburg-James City County Public Schools General Information



Our Mission, Our Values, and Our Vision

Mission

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

Values

Individualism
Integrity
Innovation
Accountability
Collaboration

Vision

Pursuing excellence and championing the success of all students.

Williamsburg-James City County Public Schools General Information



Elevate Beyond Excellence

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

Goal 1 – Academic Achievement/College & Career Readiness

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

Goal 2 – Educational Equity

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

Goal 3 – Communication & Engagement

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

Goal 4 – Safety & Security

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

Goal 5 – Human Capital & Positive Culture

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

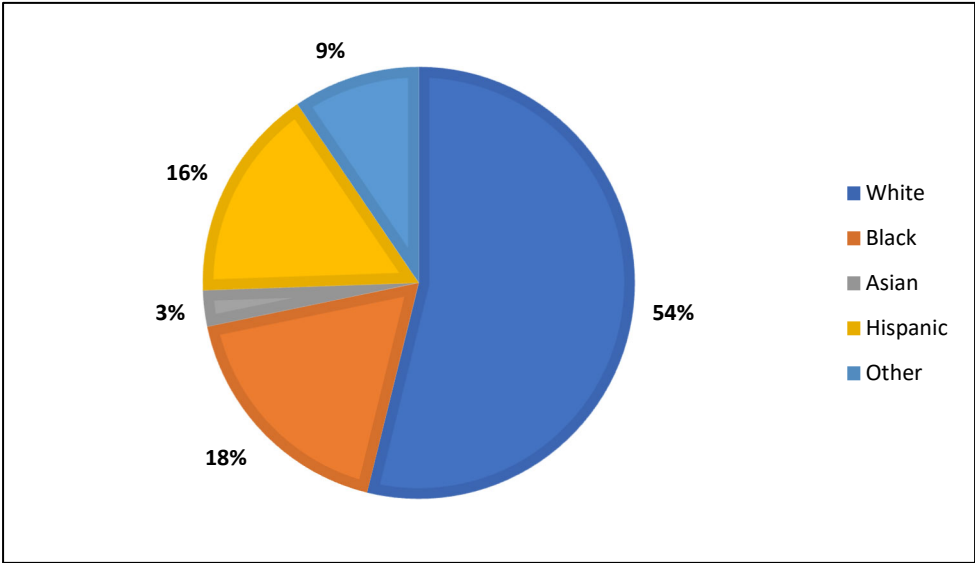
Goal 6 – Organizational Efficiency & Effectiveness

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

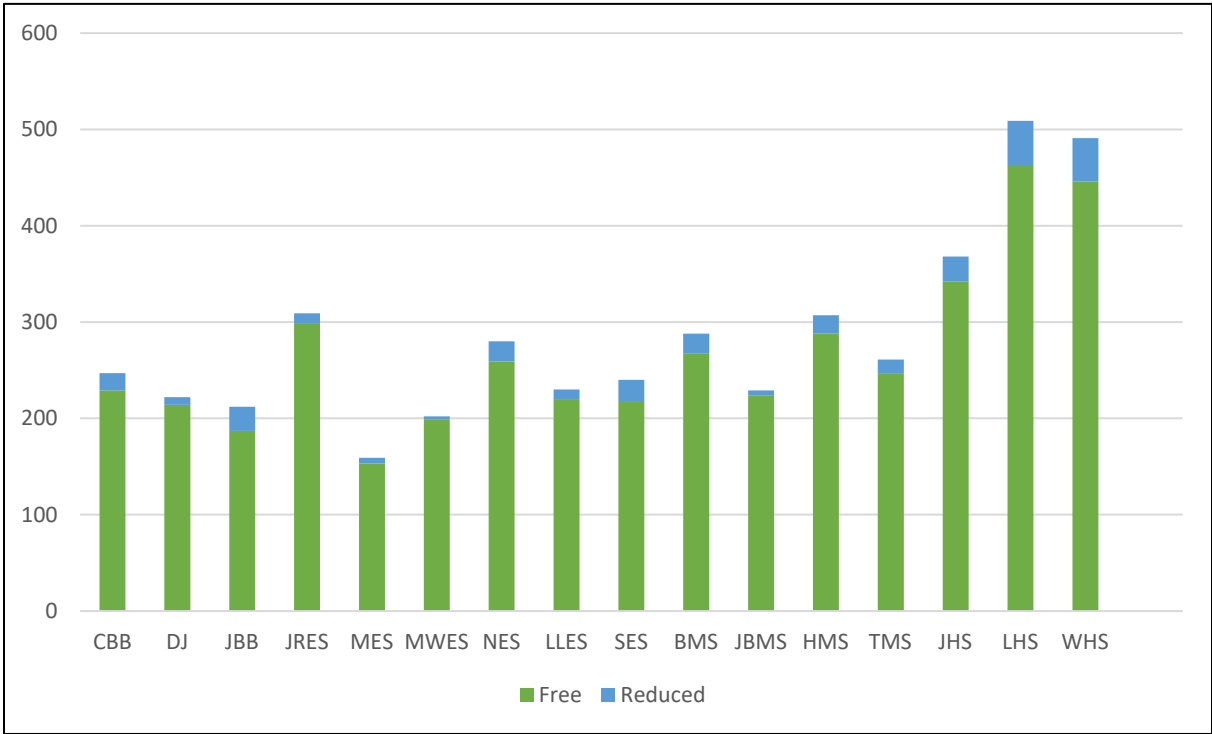
Williamsburg-James City County Public Schools General Information

Student Demographics

Student enrollment during the 2023-2024 school year was 11,324. Included in this number are 880 (7.7%) English Language Learners, 1,917 (16.9%) Special Education students, and 1,937 (17.1%) 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.



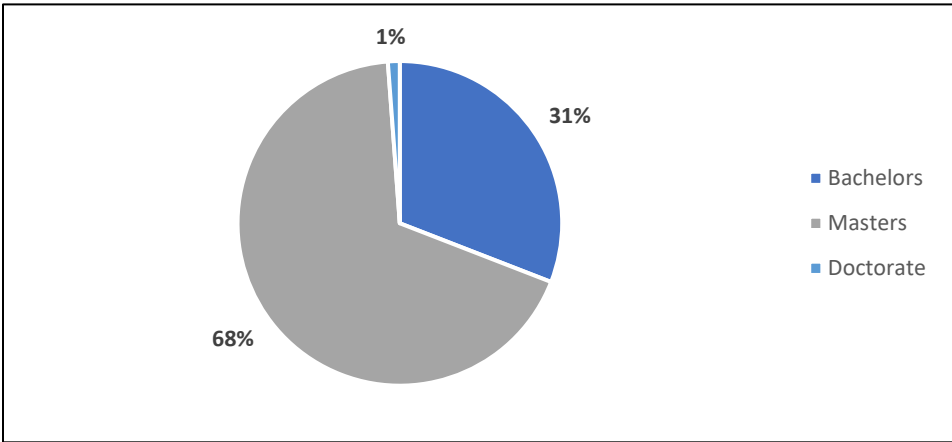
Approximately 39% of our students are eligible for free and reduced meals under the Federal lunch program.



Williamsburg-James City County Public Schools General Information

Staff Demographics

In 2023-2024, WJCC Schools had the equivalent staff of approximately 2,005 full-time employees for all funds. Of our over 900 teachers, over 68% have a master’s degree.

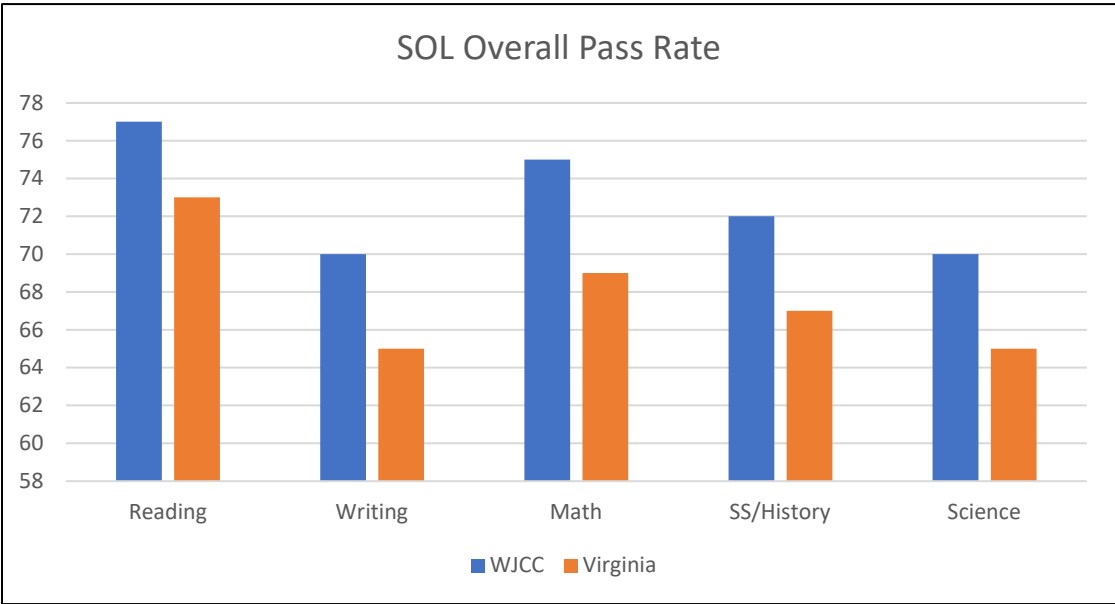


Student Achievement

WJCC School’s on-time graduation rate in 2022-2023 was 92.7% (compared to Virginia’s on-time graduation rate of 91.9%). WJCC School’s dropout rate in 2022-2023 was 3.3% (compared to Virginia’s dropout rate of 5.4%).

Virginia Standards of Learning (SOL) Outcomes

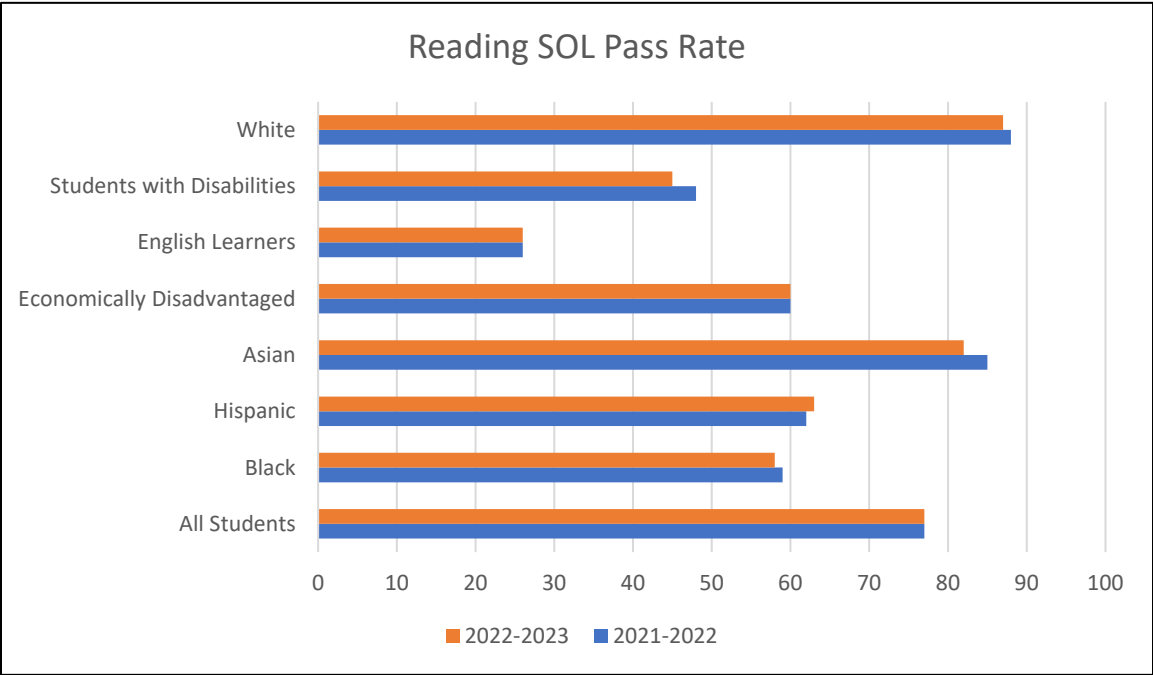
The following represents WJCC School’s overall 2023 SOL Performance in comparison to the state’s SOL Performance:



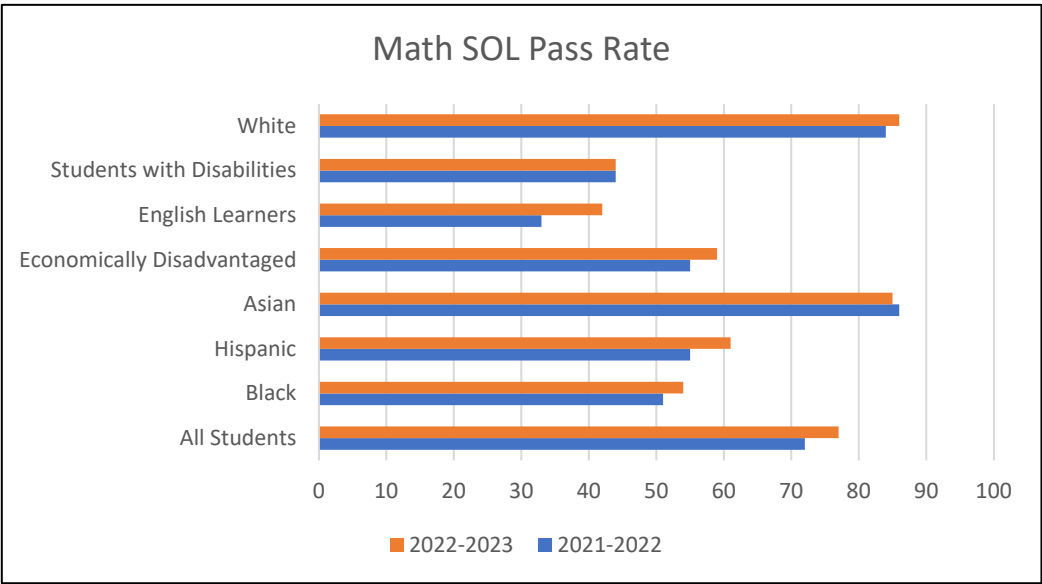
Williamsburg-James City County Public Schools General Information

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 2022-2023 school year, 1,269 Advanced Placement exams were taken in WJCC high schools, with 70.0% 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 five-year trend shows how WJCC Schools students' performance on the SAT outpaces Virginia and the nation:

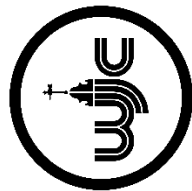
YEAR	WJCC	VIRGINIA	U.S.
2023	1137 (389)	1113	1028
2022	1126 (428)	1124	1050
2021	1183 (322)	1151	1060
2020	1138 (560)	1116	1051
2019	1135 (587)	1119	1059

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

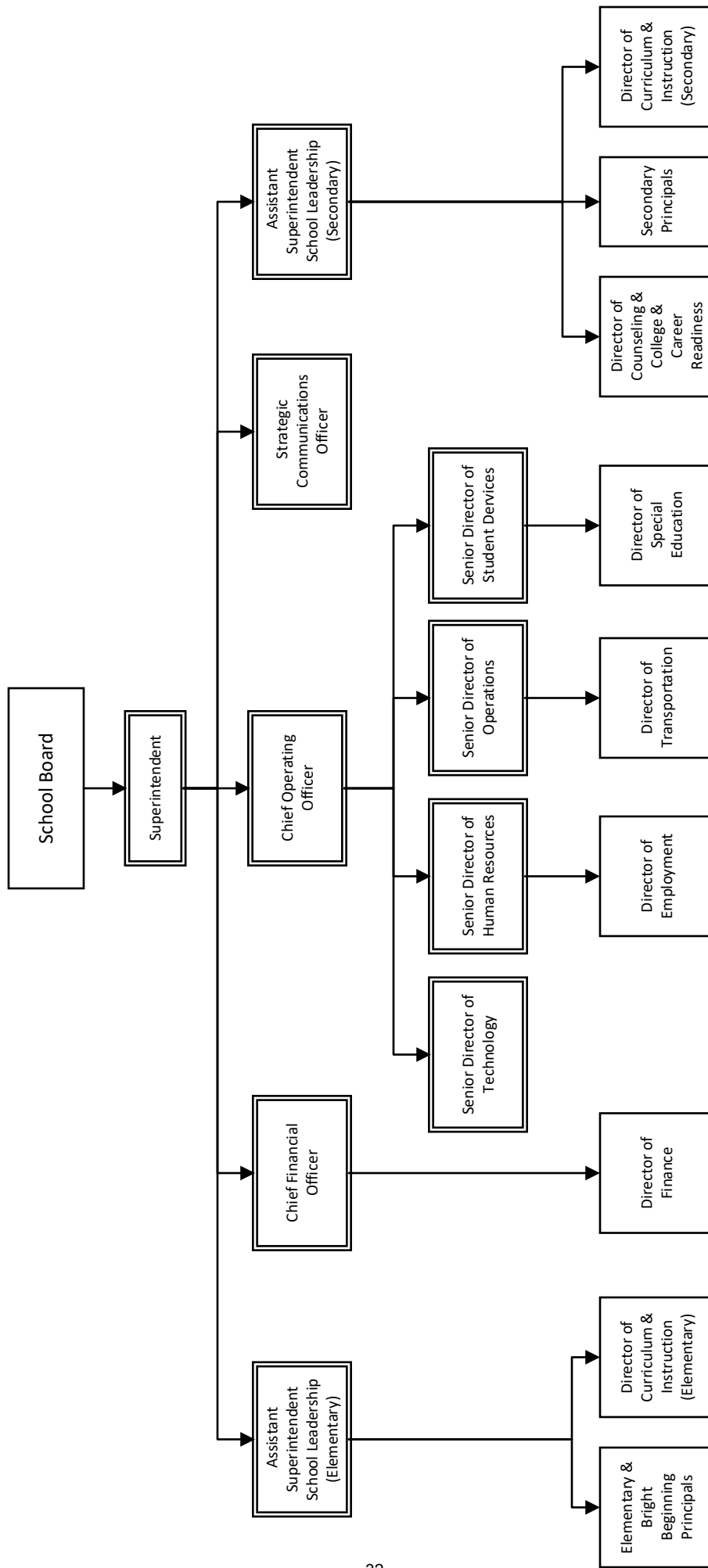
The following four-year trend shows how WJCC Schools students' average performance on the ACT outpaces Virginia and the nation:

ACT Composite Mean			
YEAR	WJCC	VIRGINIA	U.S.
2023	25.6 (90)	24.6	19.5
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)	24.0	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 2025 BUDGET CALENDAR

INDIVIDUALISM | INTEGRITY | INNOVATION | ACCOUNTABILITY | COLLABORATION

Date	Process	Responsible Parties	Detail
August 1, 2023	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 15, 2023	School Board approval of the Budget Calendar	School Board	School Board approval of the budget calendar.
October 3, 2023	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 17, 2023 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 14, 2023	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 28, 2023	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 1, 2023	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 12, 2023	Adoption of the School Board Capital Improvement Plan (CIP)	School Board	The School Board approves its budget proposal to forward to the County and City for their consideration.
January 4, 2024 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 16, 2024 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 16, 2024, 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 20, 2024	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 5, 2024 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 15, 2024	Joint Meeting on Operating Budget	School Board JCC Board of Supervisors Williamsburg City Council	A joint meeting to discuss the operating budget.
March 19, 2024	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 26, 2024 (tentative, if needed)	Approval of the School Board Proposed Operating Budget	School Board	The School Board approves its budget proposal to forward to the County and City for their consideration.
May 21, 2024	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 28, 2024 (tentative, if needed)	Adoption of the School Board Operating Budget	School Board	Based upon the funding level provided by the County and City, the School Board is required to make any necessary adjustments to the proposed budget.

Budget Process

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

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

July/August

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

September/October

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

December

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

January

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

February

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

March

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

May

The School Board Adopted Budget is approved.

Understanding the Budget

Budget Overview

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

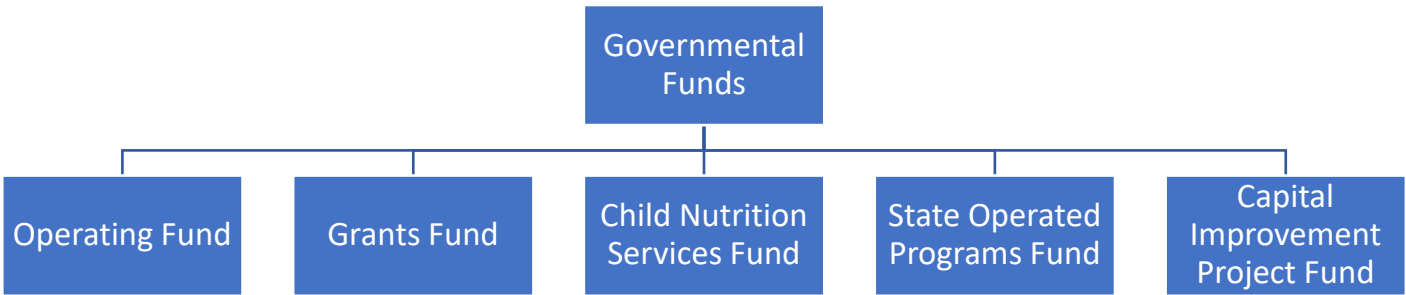
WJCC Schools is fiscally dependent with no taxing or borrowing authority. Almost all the funding is derived from the City, the County, and the Commonwealth of Virginia. The City Council and Board of Supervisors approves the School Board’s Operating Budget at the total appropriation level and approves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

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

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

School Board Fund Structure

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



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

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

Understanding the Budget

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

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

Sources of Revenue

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

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

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

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

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

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

Understanding the Budget

Expenditure Categories

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

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

The categories are then segregated by the following expenditure types:

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

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

Budget Amendment Process

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

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

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

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

Understanding the Budget

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

Accounting Requirements

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

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



FINANCIAL SECTION





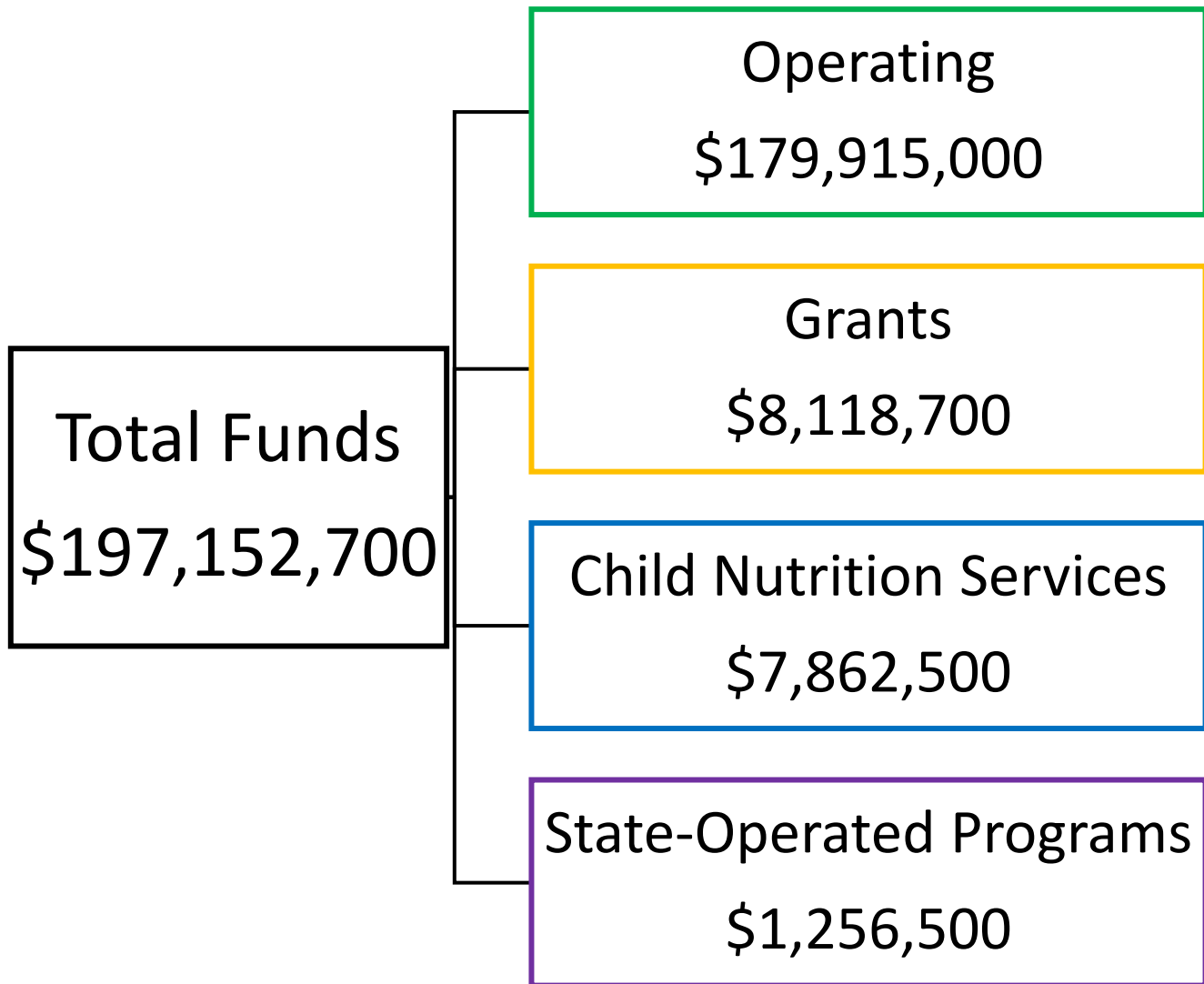
FINANCIAL SUMMARIES

All Funds

Fiscal Year 2025

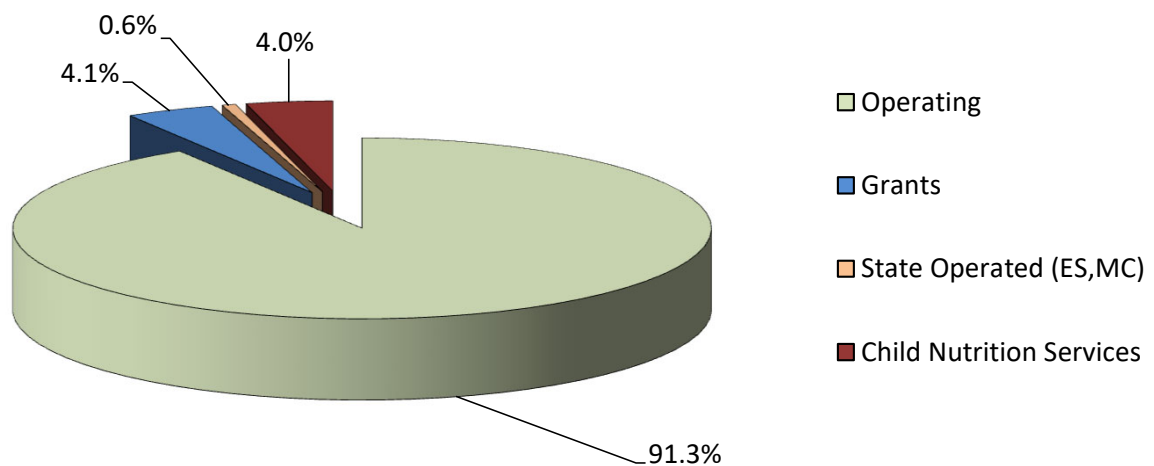


Williamsburg-James City County Public Schools
SUMMARY of FUNDS
Fiscal Year 2025



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	FY25 Budget	\$ Change	% Change	% of Total	FY23 Unassigned Fund Balance
Operating	\$ 150,272,700	\$ 160,298,500	\$ 171,631,500	\$ 179,915,000	\$ 8,283,500	4.8%	91.3%	\$ 200,000
Grants	11,179,380	16,619,500	11,779,900	8,118,700	(3,661,200)	-31.1%	4.1%	-
State Operated (ES,MC)	1,142,390	1,163,700	1,240,600	1,256,500	15,900	1.3%	0.6%	-
Child Nutrition Services	4,880,600	5,832,000	7,238,000	7,862,500	624,500	8.6%	4.0%	-
Grand Total	\$ 167,475,070	\$ 183,913,700	\$ 191,890,000	\$ 197,152,700	\$ 5,262,700	2.9%	100.0%	\$ 200,000

* Percentage total may not equal 100% due to rounding

Summary by State Object
All Funds

Object	Description	Operating	Grants	Child Nutrition	State Operated	Total
1110	Administrative Salary & Wages	\$ 2,264,373	\$ 37,158	\$ 132,042	\$ 133,074	\$ 2,566,647
1112	Superintendent Salaries & Wages	269,709	-	-	-	269,709
1120	Instructional Salaries & Wages	63,439,826	2,970,933	-	568,452	66,979,211
1122	Librarian Salaries & Wages	1,365,159	-	-	-	1,365,159
1123	Counselor Salaries & Wages	3,103,856	-	-	-	3,103,856
1124	Supervisor Salaries & Wages	280,566	105,992	-	-	386,558
1126	Principal Salaries & Wages	1,804,477	-	-	-	1,804,477
1127	Asst Principal Salary & Wages	2,469,282	-	-	-	2,469,282
1130	Other Prof. Salaries & Wages	4,023,166	322,097	72,842	78,048	4,496,153
1131	School Nurse Salaries & Wages	1,099,946	66,026	-	-	1,165,972
1132	Psychologist Salaries & Wages	600,066	-	-	-	600,066
1133	Caseworker Salaries & Wages	-	21,596	-	-	21,596
1140	Technical Salaries & Wages	3,371,231	116,732	-	-	3,487,963
1141	Tech Support Salaries & Wages	70,013	-	-	-	70,013
1142	Security Guard Salaries & Wages	670,558	29,275	-	-	699,833
1150	Clerical Salaries & Wages	4,464,996	131,888	59,546	37,453	4,693,883
1151	Instr Aides Salaries & Wages	6,071,922	321,313	-	-	6,393,235
1160	Trades Salaries & Wages	1,813,072	-	-	-	1,813,072
1170	Bus Driver Salaries & Wages	2,955,243	10,154	-	-	2,965,397
1175	Bus Aids Salaries & Wages	721,098	-	-	-	721,098
1180	Laborer Salaries & Wages	20,000	-	-	-	20,000
1190	Service Salaries & Wages	3,527,275	-	1,825,090	-	5,352,365
1520	Substitute Salaries & Wages	2,501,000	41,624	-	5,500	2,548,124
1620	Supplemental Salaries & Wages	1,141,364	643,229	-	-	1,784,593
1650	National Board Teacher Supplement	135,000	2,500	-	-	137,500
1660	Bonus	18,000	111,149	-	-	129,149
1700	Stipends	1,245,015	70,000	-	-	1,315,015
1000's	Personnel Services (Wages) Total	109,446,213	5,001,667	2,089,520	822,527	117,359,927
2100	FICA Benefits	8,372,638	379,640	159,846	63,051	8,975,175
2210	VRS Benefits Plan 1 & 2	9,694,067	480,290	115,750	129,747	10,419,854
2220	VRS Benefits Hybrid	6,321,730	181,995	17,323	6,043	6,527,091
2300	HMP Benefits	19,715,777	699,371	561,122	157,422	21,133,692
2400	Group Life Insurance	1,369,481	53,397	10,729	10,948	1,444,555
2510	Disability Insurance Hybrid	207,113	5,411	489	176	213,189
2600	Unemployment Insurance	20,000	-	-	-	20,000
2700	Worker's Compensation	400,508	-	-	-	400,508
2750	Retiree Health Care Credit	1,172,707	48,218	9,688	9,886	1,240,499
2800	Other Benefits	112,500	-	-	-	112,500
2000's	Fringe Benefits Total	47,386,521	1,848,321	874,947	377,273	50,487,062
1/2000's	Wages & Fringe Benefits Total	156,832,734	6,849,988	2,964,467	1,199,800	167,846,989
3000	Purchased Services	7,081,763	308,541	66,000	8,500	7,464,804
3430	Transportation Services by Contract	1,200,000	-	-	-	1,200,000
3810	Tuition Paid-Oth Div In-State	233,000	-	-	-	233,000
3830	Tuition Paid-Private Schools	422,000	-	-	-	422,000
3000's	Purchased Services Total	8,936,763	308,541	66,000	8,500	9,319,804
4000	Internal Services	2,300	38,395	-	-	40,695
4000's	Internal Services Total	2,300	38,395	-	-	40,695

Summary by State Object
All Funds

Object	Description	Operating	Grants	Child Nutrition	State Operated	Total
5001	Telecommunications	385,000	-	-	-	385,000
5101	Electricity	2,936,864	-	-	-	2,936,864
5102	Heating Fuel	440,474	-	-	-	440,474
5103	Water/Sewer Services	316,062	-	-	-	316,062
5104	Refuse Removal	109,000	-	-	-	109,000
5200	Communications	55,675	-	-	-	55,675
5300	Insurance	426,237	-	-	-	426,237
5400	Leases and Rentals	655,865	48,079	-	-	703,944
5500	Travel	257,523	35,164	13,650	5,500	311,837
5800	Miscellaneous	109,265	100	5,250	-	114,615
5801	Dues & Memberships	128,299	-	-	-	128,299
5804	Graduation Expenditures	79,000	-	-	-	79,000
5805	Staff Development	172,342	500	-	-	172,842
5806	Testing Services	115,400	-	-	-	115,400
5000's	Other Charges Total	6,187,006	83,843	18,900	5,500	6,295,249
6000	Materials and Supplies	1,754,902	13,055	308,963	1,600	2,078,520
6002	Food Supplies	-	-	3,254,170	-	3,254,170
6008	Vehicle/Powered Equip Fuels	1,040,000	-	-	-	1,040,000
6009	Vehicle/Powered Equip Supplies	443,000	-	-	-	443,000
6020	Textbooks and Workbooks	286,128	-	-	500	286,628
6030	Instructional Materials	1,056,523	228,140	-	25,000	1,309,663
6040	Tech-Software/On line Content	769,041	-	-	5,600	774,641
6045	Technology Supplies	-	-	-	10,000	10,000
6060	Non-Capitalized Tech Infrastructure	-	466,000	-	-	466,000
6000's	Materials and Supplies Total	5,349,594	707,195	3,563,133	42,700	9,662,622
7000's	Tuition Payments to Joint Ops	2,383,634	-	-	-	2,383,634
8100	Capital Outlay Replacement	169,125	-	1,250,000	-	1,419,125
8110	Technology-Hardware Replace	17,500	-	-	-	17,500
8200	Capital Outlay Additions	30,344	115,738	-	-	146,082
8210	Technology-Hardware Additions	6,000	-	-	-	6,000
8000's	Capital/Equip. Outlay Total	222,969	115,738	1,250,000	-	1,588,707
9000's	Other Uses of Funds	-	15,000	-	-	15,000
GRAND TOTAL		\$ 179,915,000	\$ 8,118,700	\$ 7,862,500	\$ 1,256,500	\$ 197,152,700

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

Object Code	Description	Operating	Grants	Child	State	Total FTEs
				Nutrition	Operated	
511100	Salary - Administrative	14.70	0.30	1.00	1.00	17.00
511120	Salary - Superintendent	1.00	-	-	-	1.00
511200	Salary - Teacher	959.90	31.10	-	7.50	998.50
511220	Salary - Librarian	19.00	-	-	-	19.00
511230	Salary - Guidance Counselor	47.00	-	-	-	47.00
511240	Salary - Supervisor	3.00	1.00	-	-	4.00
511260	Salary - Principal	17.00	-	-	-	17.00
511270	Salary - Assistant Principal	29.00	-	-	-	29.00
511300	Salary - Other Professional	9.00	1.71	1.00	1.00	12.71
511310	Salary - School Nurse	18.38	0.57	-	-	18.95
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	31.50	1.50	-	-	33.00
511410	Salary - Technical Support	1.00	-	-	-	1.00
511420	Salary - Security Guard	18.00	-	-	-	18.00
511430	Salary - Other Technical	16.00	-	-	-	16.00
511500	Salary - Clerical	103.50	2.50	1.00	1.00	108.00
511510	Salary - Teacher Assistant	250.96	12.00	-	-	262.96
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	114.00	-	-	-	114.00
511750	Salary - Transit Aide	39.00	-	-	-	39.00
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		1,853.63	54.90	67.63	10.50	1,986.66

FINANCIAL SECTION

Fund Balance (Unassigned/Restricted)

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

	FY 2020 Unassigned/ Restricted Fund Balance	FY 2021 Unassigned/ Restricted Fund Balance	FY 2022 Unassigned/ Restricted Fund Balance	FY 2023 Unassigned/ Restricted Fund Balance
Fund				
Operating - Unassigned	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Child Nutrition Services - Restricted	631,860	1,896,798	4,717,125	5,601,742
Grand Total	\$ 831,860	\$ 2,096,798	\$ 4,917,125	\$ 5,801,742





FINANCIAL SUMMARIES

Operating Budget

Fiscal Year 2025

FINANCIAL SECTION

Projected Operating Revenue by Source

Revenue Description	2024 Budget	% Total	2025 Budget	% Total	\$ Change	% Change
Local Revenue:						
Appropriations - JCC*	\$ 91,826,820	53.5%	\$ 99,163,802	55.1%	\$ 7,336,982	8.0%
Appropriations - WMSBG*	10,364,741	6.0%	11,103,964	6.2%	739,223	7.1%
Total Local Revenue	102,191,561	59.5%	110,267,766	61.3%	8,076,205	7.9%
State Revenue:						
Sales Tax	16,888,986	9.8%	16,437,268	9.1%	(451,718)	-2.7%
Standards of Quality (SOQ)	38,930,733	22.7%	46,224,308	25.7%	7,293,575	18.7%
Incentive Programs	8,418,889	4.9%	1,396,040	0.8%	(7,022,849)	-83.4%
Categorical Programs	38,322	0.0%	38,322	0.0%	-	0.0%
Lottery Funded Programs	4,442,009	2.6%	4,735,296	2.6%	293,287	6.6%
Total State Revenue	68,718,939	40.0%	68,831,234	38.3%	112,295	0.2%
Federal Revenue	110,000	0.1%	110,000	0.1%	-	0.0%
Other Revenue	611,000	0.4%	706,000	0.4%	95,000	15.5%
Grand Total	\$ 171,631,500	100.0%	\$ 179,915,000	100.0%	\$ 8,283,500	4.8%

Projected Operating Expenditures by State Function Categories

Expenditure Description	2024 Budget	% Total	2025 Budget	% Total	\$ Change	% Change
Instruction	\$ 126,145,874	73.5%	\$ 131,725,304	73.2%	\$ 5,579,430	4.4%
Student Attendance and Health	3,941,077	2.3%	6,369,071	3.5%	2,427,994	61.6%
Administration	5,857,256	3.4%	4,105,078	2.3%	(1,752,178)	-29.9%
Pupil Transportation Services	10,617,721	6.2%	11,521,439	6.4%	903,718	8.5%
Operation and Maintenance Services	14,629,361	8.5%	15,802,329	8.8%	1,172,968	8.0%
Technology	10,440,211	6.1%	10,391,779	5.8%	(48,432)	-0.5%
Total Operating Expenditures	\$ 171,631,500	100.0%	\$ 179,915,000	100.0%	\$ 8,283,500	4.8%

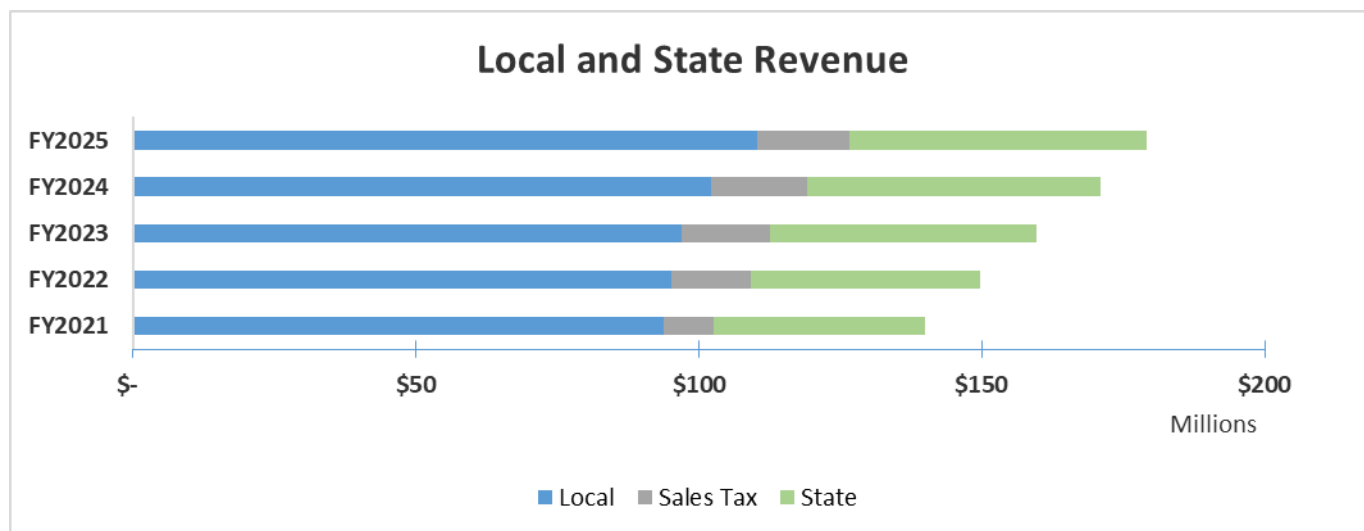
* Based on FY24 City-County split of 10.07% for the City and 89.93% for the County.

FINANCIAL SECTION

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 FY25 is 0.5403. This means that for every dollar of support called for by the SOQ, the County of James City is required to pay approximately 54 cents and the state approximately 46 cents (Williamsburg has a composite index of 0.7426).



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.

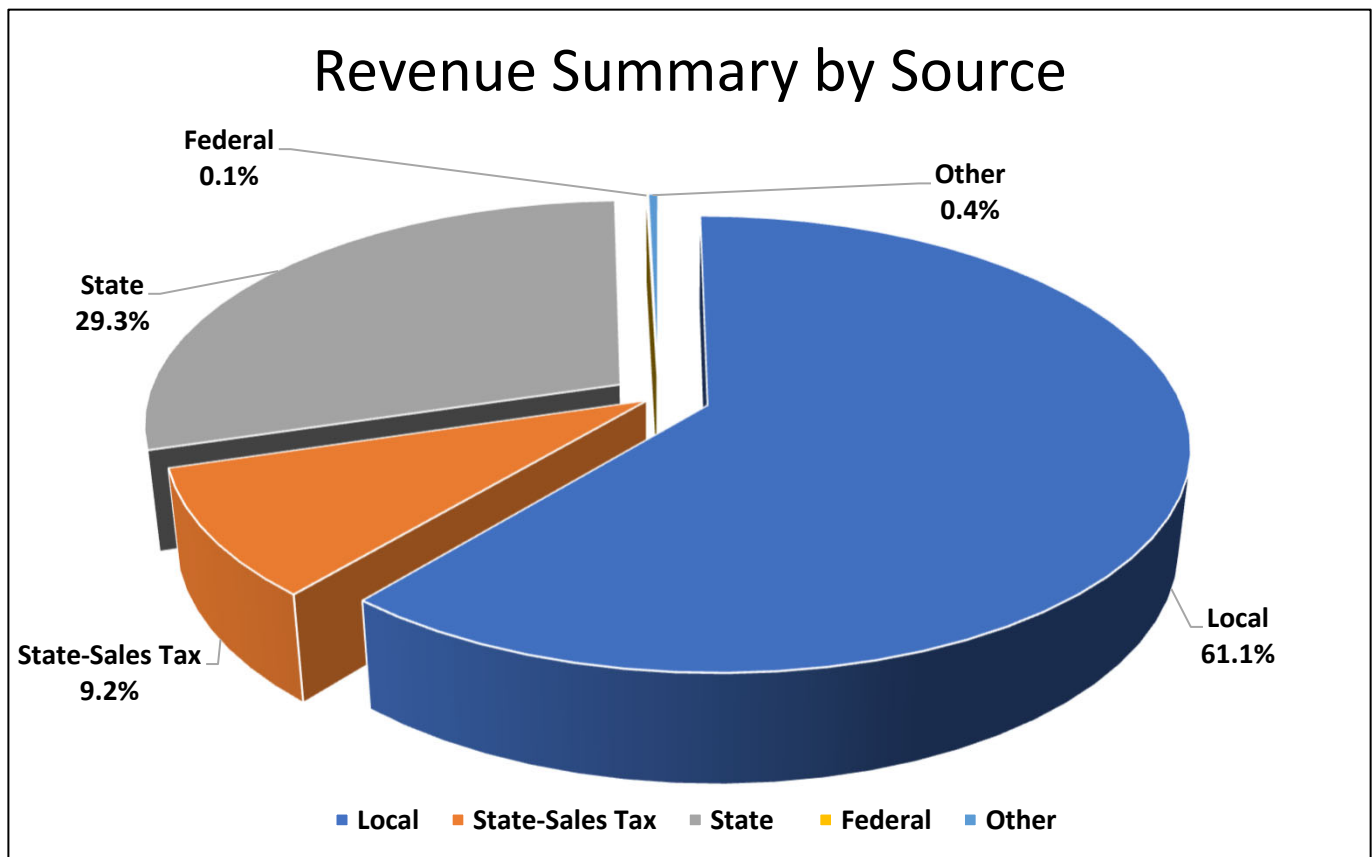
Other Revenue

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	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change
Local Revenue:					
Appropriations - JCC	\$ 80,687,098	\$ 91,826,820	\$ 99,163,802	\$ 7,336,982	8.0%
Appropriations - WMSBG	8,936,067	10,364,741	11,103,964	739,223	7.1%
Total Local Revenue	89,623,165	102,191,561	110,267,766	8,076,205	7.9%
State Revenue:					
Sales Tax	17,203,749	16,888,986	16,437,268	(451,718)	-2.7%
Standards of Quality (SOQ)	37,908,973	38,930,733	46,224,308	7,293,575	18.7%
Incentive Programs	5,101,267	8,418,889	1,396,040	(7,022,849)	-83.4%
Categorical Programs	41,658	38,322	38,322	-	0.0%
Lottery Funded Programs	3,937,941	4,442,009	4,735,296	293,287	6.6%
Other State Revenue	158,701	-	-	-	0.0%
Total State Revenue	64,352,289	68,718,939	68,831,234	112,295	0.2%
Federal Revenue	171,703	110,000	110,000	-	0.0%
Other Revenue	807,638	611,000	706,000	95,000	15.5%
Grand Total	\$ 154,954,795	\$ 171,631,500	\$ 179,915,000	\$ 8,283,500	4.8%



FINANCIAL SECTION

Projected Revenue Detail
Operating Fund

Object Code	Description	2024				
		2023 Actual	Amended Budget	2025 Projected	\$ Change	% Change
LOCAL REVENUE						
411000	Appropriations - JCC	\$ 80,687,098	\$ 91,826,820	\$ 99,163,802	\$ 7,336,982	8.0%
411000	Appropriations - WMSBG	8,936,067	10,364,741	11,103,964	739,223	7.1%
TOTAL: LOCAL REVENUE*		89,623,165	102,191,561	110,267,766	8,076,205	7.9%

STATE REVENUE

SALES TAX FOR EDUCATION:

424083/85	Sales Tax-JCC	15,505,268	15,371,551	14,880,177	(491,374)	-3.2%
424083/85	Sales Tax-WMSBG	1,698,481	1,517,435	1,557,091	39,655	2.6%
TOTAL: STATE - SALES TAX		17,203,749	16,888,986	16,437,268	(451,718)	-2.7%

STANDARDS OF QUALITY (SOQ) PROGRAMS:

424021	Basic School Aid-JCC	25,371,399	26,334,586	31,169,498	4,834,912	18.4%
424032	Textbooks-JCC	629,276	629,331	747,942	118,611	18.8%
424035	Vocational Education-JCC	161,621	161,635	177,481	15,846	9.8%
424026	Gifted Education-JCC	266,199	266,223	294,245	28,022	10.5%
424030	Special Education-JCC	3,142,100	3,142,378	4,240,861	1,098,483	35.0%
424027	Prevention, Intervention, Remediation-JCC	598,948	603,755	705,253	101,498	16.8%
424041	VRS Retirement-JCC	3,503,370	3,508,434	3,750,453	242,019	6.9%
424039	Social Security-JCC	1,502,124	1,507,010	1,746,786	239,776	15.9%
424050	Group Life-JCC	104,578	104,587	121,434	16,847	16.1%
424081	English as a 2nd Language-JCC	350,314	392,948	438,721	45,773	11.6%
424023	Remedial Summer School-JCC	150,786	50,000	50,000	-	0.0%
424021	Basic School Aid-WMSBG	1,453,447	1,559,547	1,944,459	384,912	24.7%
424032	Textbooks-WMSBG	38,027	37,947	43,899	5,952	15.7%
424035	Vocational Education-WMSBG	9,767	9,746	11,514	1,768	18.1%
424026	Gifted Education-WMSBG	15,799	15,766	19,189	3,423	21.7%
424030	Special Education-WMSBG	187,289	186,895	273,034	86,139	46.1%
424027	Prevention, Intervention, Remediation-WMSBG	35,907	35,831	45,506	9,675	27.0%
424041	VRS Retirement-WMSBG	209,407	208,967	241,509	32,542	15.6%
424039	Social Security-WMSBG	89,910	89,721	112,394	22,673	25.3%
424050	Group Life-WMSBG	6,320	6,306	7,950	1,644	26.1%
424081	English as a 2nd Language-WMSBG	63,532	74,120	77,180	3,060	4.1%
424023	Remedial Summer School-WMSBG	18,853	5,000	5,000	-	0.0%
TOTAL: STATE - SOQ		37,908,973	38,930,733	46,224,308	7,293,575	18.7%

FINANCIAL SECTION

**Projected Revenue Detail
Operating Fund**

Object		2024				
Code	Description	2023 Actual	Amended Budget	2025 Projected	\$ Change	% Change
<u>INCENTIVE PROGRAMS:</u>						
424029	Compensation Supplement-JCC	1,565,098	3,994,191	-	(3,994,191)	-100.0%
424064	At-Risk-JCC	1,053,159	400,402	965,069	564,667	141.0%
	Supplemental GF Pymt in lieu of Food & Hygiene Tax-JCC	876,084	2,164,542	-	(2,164,542)	-100.0%
	Rebenchmarking Hold Harmless-JCC	1,093,614	1,099,524	-	(1,099,524)	-100.0%
	BONUS Payment - JCC	-	-	349,126	349,126	100.0%
424029	Compensation Supplement-WMSBG	95,068	242,669	-	(242,669)	-100.0%
424064	At-Risk-WMSBG	64,685	23,775	59,572	35,797	150.6%
	Supplemental GF Pymt in lieu of Food & Hygiene Tax-JCC	97,662	241,293	-	(241,293)	-100.0%
	Rebenchmarking Hold Harmless-WMSBG	229,350	229,699	-	(229,699)	-100.0%
	Early Reading Specialists Initiative-WMSBG	21,522	22,794	-	(22,794)	-100.0%
	BONUS Payment - WMSBG	-	-	22,273	22,273	100.0%
424100	Career Switchers-WMSBG	5,025	-	-	-	0.0%
TOTAL: STATE - INCENTIVE PROGRAMS		5,101,267	8,418,889	1,396,040	(7,022,849)	-83.4%
424052	Special Education Homebound-WMSBG	3,289	3,322	3,322	-	0.0%
424037	HCD Indirect Cost-WMSBG	38,369	35,000	35,000	-	0.0%
TOTAL: STATE - CATEGORICAL PROGRAMS		41,658	38,322	38,322	-	0.0%
<u>LOTTERY FUNDED PROGRAMS:</u>						
424024	Foster Care-JCC	83,758	88,961	81,888	(7,073)	-8.0%
424064	At-Risk-JCC	-	723,139	820,472	97,333	13.5%
424045	Early Reading Intervention-JCC	207,621	211,110	205,479	(5,631)	-2.7%
424069	K-3 Primary Class Size Reduction-JCC	586,788	597,007	774,792	177,785	29.8%
424093	SOL Algebra Readiness-JCC	77,872	77,876	111,938	34,062	43.7%
424054	Special Education Regional Programs-JCC	791,475	500,000	500,000	-	0.0%
	Infrastructure & Operations PP Fund-JCC	1,920,393	1,922,393	1,893,649	(28,744)	-1.5%
424064	At-Risk-WMSBG	-	42,939	50,647	7,708	18.0%
424045	Early Reading Intervention-WMSBG	12,479	13,519	14,245	726	5.4%
424069	K-3 Primary Class Size Reduction-WMSBG	52,800	55,845	70,462	14,617	26.2%
424093	SOL Algebra Readiness-WMSBG	4,220	4,220	6,724	2,504	59.3%
	Career & Technical Education-WMSBG	535	5,000	5,000	-	0.0%
	Infrastructure & Operations PP Fund-WMSBG	200,000	200,000	200,000	-	0.0%
TOTAL: STATE - LOTTERY FUNDED PROGRAMS		3,937,941	4,442,009	4,735,296	293,287	6.6%
<u>OTHER STATE FUNDS:</u>						
424067	National Board Certification Payments-WMSBG	147,500	-	-	-	0.0%
424088	Industry Certifications-WMSBG	9,579	-	-	-	0.0%
424103	Workplace Readiness-WMSBG	1,622	-	-	-	0.0%
TOTAL: STATE - OTHER		158,701	-	-	-	0.0%
TOTAL: STATE REVENUE		64,352,289	68,718,939	68,831,234	112,295	0.2%

Williamsburg-James City County Public Schools - FY25 Budget

FINANCIAL SECTION

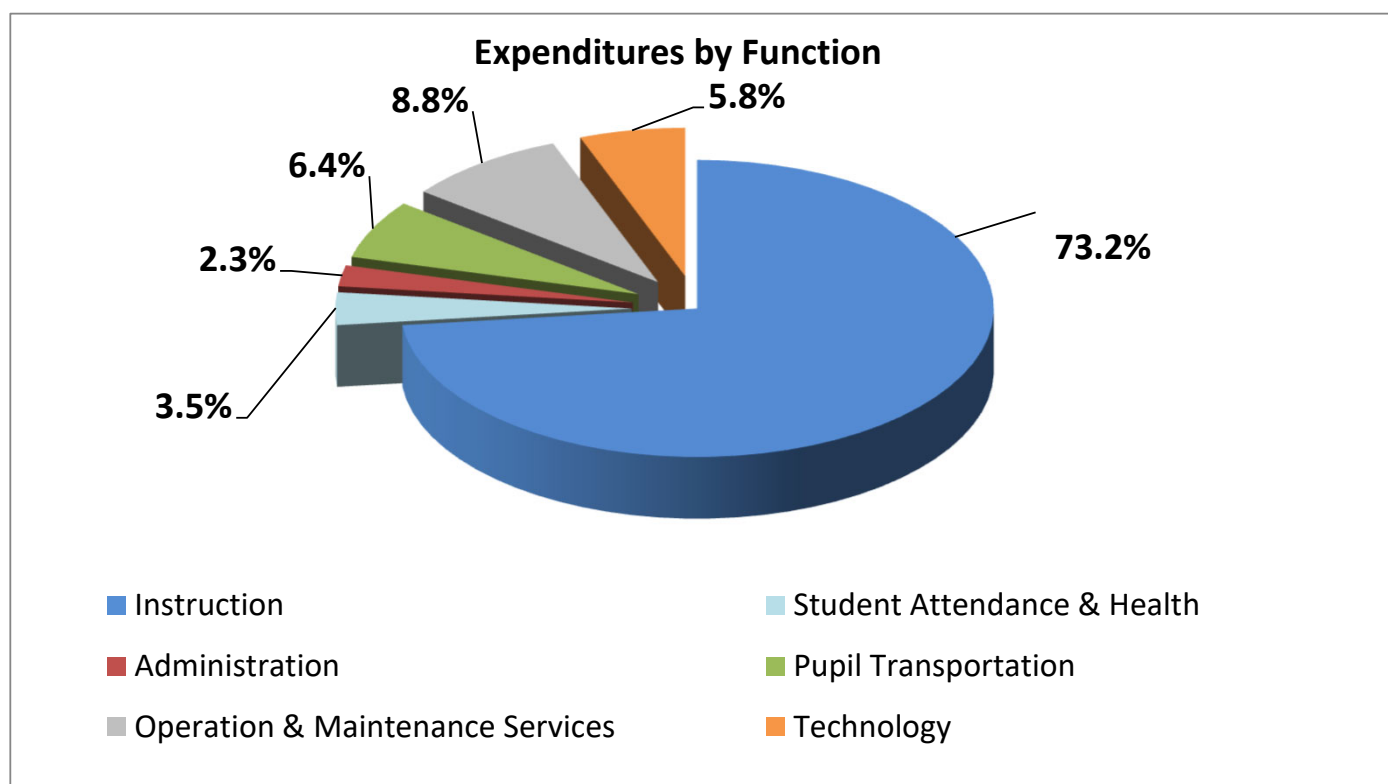
Projected Revenue Detail
Operating Fund

Object Code	Description	2024				
		2023 Actual	Amended Budget	2025 Projected	\$ Change	% Change
FEDERAL REVENUE:						
480202	Medicaid Reimbursement	9,545	15,000	10,000	(5,000)	-33.3%
483347	Impact Aid	162,158	95,000	100,000	5,000	5.3%
TOTAL: FEDERAL REVENUE**		171,703	110,000	110,000	-	0.0%
OTHER REVENUE:						
411020	Interest On Investments	236,696	30,000	125,000	95,000	316.7%
411030	Rents	28,669	35,000	35,000	-	0.0%
411040	Whro Lease Berkeley Tower	60,595	45,000	45,000	-	0.0%
411050	Tuition Day School	12,399	-	-	-	0.0%
411070	Tuition - Summer School	16,042	15,000	15,000	-	0.0%
411080	Special Fees From Students	51,822	85,000	85,000	-	0.0%
411090	Student Athletic Fees	78,174	90,000	90,000	-	0.0%
412030	Sale Of Equipment	-	5,000	5,000	-	0.0%
412095	Insurance Adjustments	10,816	1,000	1,000	-	0.0%
413000	Other Funds	80,987	75,000	75,000	-	0.0%
413005	Bus Camera Program	142,251	80,000	80,000	-	0.0%
480200	E-Rate	89,187	150,000	150,000	-	0.0%
TOTAL: OTHER REVENUE		807,638	611,000	706,000	95,000	15.5%
GRAND TOTAL		\$ 154,954,795	\$ 171,631,500	\$ 179,915,000	\$ 8,283,500	4.8%

Projected Operating Expenditures by State Function Categories

Expenditure Description	2024 Budget	% Total	2025 Budget	% Total	\$ Change	% Change
Instruction	126,145,874	73.5%	131,725,304	73.2%	5,579,430	4.4%
Student Attendance and Health	5,857,256	3.4%	6,369,071	3.5%	511,815	8.7%
Administration	3,941,077	2.3%	4,105,078	2.3%	164,001	4.2%
Pupil Transportation Services	10,617,721	6.2%	11,521,439	6.4%	903,718	8.5%
Operation and Maintenance Services	14,629,361	8.5%	15,802,329	8.8%	1,172,968	8.0%
Technology	10,440,211	6.1%	10,391,779	5.8%	(48,432)	-0.5%
Total Operating Expenditures	\$ 171,631,500	100.0%	\$ 179,915,000	100.0%	\$ 8,283,500	4.8%

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

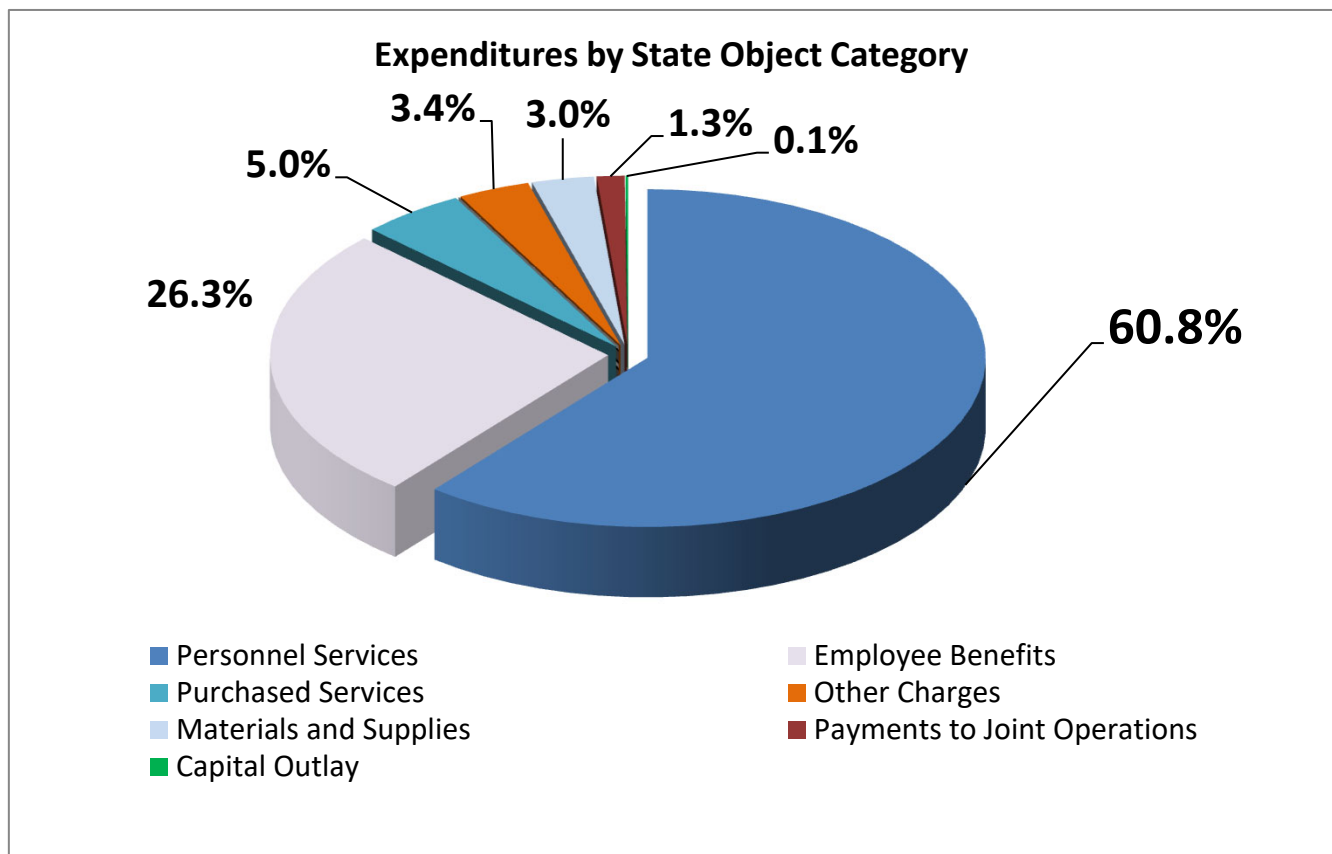


FINANCIAL SECTION
Operating Summary by Function

Function	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1100	Instruction (Regular)	792.00	816.50	\$ 65,036,250	\$ 73,059,951	\$ 76,211,736	\$ 3,151,785	4.3%
1200	Instruction - Special Education	243.50	252.50	16,255,384	18,958,515	19,859,052	900,537	4.8%
1210	Guidance Services	56.50	57.00	4,531,383	5,216,240	5,328,316	112,076	2.1%
1220	School Social Worker Services	7.00	7.00	641,123	687,903	721,035	33,132	4.8%
1230	Homebound Instruction	-	-	37,209	86,120	77,842	(8,278)	-9.6%
1300	Instruction - Career & Technical	17.67	17.67	2,193,733	2,462,329	2,817,400	355,071	14.4%
1310	Instructional Improvement	32.10	32.60	4,275,690	5,361,127	5,652,735	291,608	5.4%
1320	Media Services	35.00	35.00	2,567,768	2,771,273	2,895,091	123,818	4.5%
1400	Instruction - Gifted & Talented	15.00	16.00	1,432,762	1,394,599	1,761,991	367,392	26.3%
1410	Office of the Principal	92.50	93.50	8,291,163	9,072,742	9,176,915	104,173	1.1%
1500	Instruction - Athletics	3.00	3.00	1,264,039	1,394,976	1,417,729	22,753	1.6%
1600	Instruction - Summer School	-	-	203,444	273,778	273,951	173	0.1%
1700	Instruction - Adult Education	2.00	2.00	180,485	190,787	196,238	5,451	2.9%
1800	Instruction - Preschool	72.29	74.79	4,583,726	5,215,534	5,335,273	119,739	2.3%
1000's	Instruction Function Total	1,368.56	1,407.56	\$ 111,494,159	\$ 126,145,874	\$ 131,725,304	\$ 5,579,430	4.4%
2110	School Board Services	-	-	326,018	365,109	372,463	7,354	2.0%
2120	Executive Services	6.00	6.00	920,152	1,035,451	1,057,103	21,652	2.1%
2140	Personnel Services	12.00	12.00	1,278,574	1,382,718	1,467,881	85,163	6.2%
2160	Fiscal Services	8.00	8.00	1,002,032	1,101,286	1,151,118	49,832	4.5%
2170	Purchasing Services	-	-	40,000	41,000	40,000	(1,000)	-2.4%
2180	Reprographic Services	-	-	10,660	15,513	16,513	1,000	6.4%
2100's	Administration Function Total	26.00	26.00	\$ 3,577,436	\$ 3,941,077	\$ 4,105,078	\$ 164,001	4.2%
2220	Health Services	32.38	32.38	3,016,486	3,214,795	3,412,698	197,903	6.2%
2230	Psychological Services	8.00	8.00	659,751	840,993	822,368	(18,625)	-2.2%
2240	Speech & Audiology Services	17.69	17.69	1,743,166	1,801,468	2,134,005	332,537	18.5%
2200's	Attend. and Health Function Total	58.07	58.07	\$ 5,419,403	\$ 5,857,256	\$ 6,369,071	\$ 511,815	8.7%
3100	Transportation-Mgt & Direction	11.00	11.00	961,857	1,165,494	1,215,554	50,060	4.3%
3200	Vehicle Operation	129.00	114.00	6,454,097	7,267,979	8,048,856	780,877	10.7%
3300	Transportation - Monitoring Svcs	47.00	39.00	866,863	1,233,090	1,271,720	38,630	3.1%
3400	Vehicle Maintenance	7.00	7.00	875,474	951,158	985,309	34,151	3.6%
3500	School Buses - Reg Purchases	-	-	1,515,184	-	-	-	0.0%
3000's	Transportation Function Total	194.00	171.00	\$ 10,673,475	\$ 10,617,721	\$ 11,521,439	\$ 903,718	8.5%
4100	Oper. & Maint.-Mgt & Direction	4.00	4.00	361,479	424,118	450,426	26,308	6.2%
4200	Oper. & Maint.-Building Svcs.	112.00	112.00	11,651,248	12,592,384	13,264,505	672,121	5.3%
4300	Grounds Services	1.00	1.00	303,274	349,095	375,301	26,206	7.5%
4600	Security Services	14.00	19.00	2,924,891	1,141,764	1,435,702	293,938	25.7%
6600	Mobile Classrooms	-	-	130,259	122,000	276,395	154,395	126.6%
4/6/7000's	OPS and Maint. Function Total	131.00	136.00	\$ 15,371,151	\$ 14,629,361	\$ 15,802,329	\$ 1,172,968	8.0%
8100	Tech Classroom Instruction	23.00	23.00	4,291,140	4,395,558	4,302,152	(93,406)	-2.1%
8200	Tech Instructional Support	2.00	2.00	992,052	1,147,577	1,086,017	(61,560)	-5.4%
8300	Technology Administration	30.00	30.00	4,031,352	4,487,076	4,588,610	101,534	2.3%
8600	Tech Operations & Maintenance	-	-	366,413	410,000	415,000	5,000	1.2%
8000's	Technology Function Total	55.00	55.00	\$ 9,680,958	\$ 10,440,211	\$ 10,391,779	\$ (48,432)	-0.5%
GRAND TOTAL		1,832.63	1,853.63	\$ 156,216,582	\$ 171,631,500	\$ 179,915,000	\$ 8,283,500	4.8%

Projected Operating Expenditures by State Object Category

Description	FY2024 Budget	% Total	FY2025 Budget	% Total	Change (\$)	Change (%)
Personnel Services	\$ 104,711,765	61.0%	\$ 109,446,213	60.8%	\$ 4,734,448	4.5%
Employee Benefits	45,904,218	26.7%	47,386,521	26.3%	1,482,303	3.2%
Purchased Services	7,602,244	4.4%	8,936,763	5.0%	1,334,519	17.6%
Internal Services	5,600	0.0%	2,300	0.0%	(3,300)	-58.9%
Other Charges	5,711,424	3.3%	6,187,006	3.4%	475,582	8.3%
Materials and Supplies	5,230,862	3.0%	5,349,594	3.0%	118,732	2.3%
Payments to Joint Operations	2,232,337	1.3%	2,383,634	1.3%	151,297	6.8%
Capital Outlay	233,050	0.1%	222,969	0.1%	(10,081)	-4.3%
Total	\$ 171,631,500	100.0%	\$ 179,915,000	100.0%	\$ 8,283,500	4.8%



FINANCIAL SECTION

Operating Summary by State Object

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1110	Administrative Salary & Wages	14.70	14.70	\$ 2,040,457	\$ 2,120,075	\$ 2,264,373	\$ 144,298	6.8%
1112	Superintendent Salaries & Wages	1.00	1.00	244,816	261,953	269,709	7,756	3.0%
1120	Instructional Salaries & Wages	951.90	959.90	53,568,981	61,037,584	63,439,826	2,402,242	3.9%
1122	Librarian Salaries & Wages	19.00	19.00	1,232,087	1,323,747	1,365,159	41,412	3.1%
1123	Counselor Salaries & Wages	46.50	47.00	2,627,118	3,024,746	3,103,856	79,110	2.6%
1124	Supervisor Salaries & Wages	3.00	3.00	290,800	313,547	280,566	(32,981)	-10.5%
1126	Principal Salaries & Wages	17.00	17.00	1,638,440	1,849,653	1,804,477	(45,176)	-2.4%
1127	Asst Principal Salary & Wages	28.00	29.00	2,208,447	2,363,632	2,469,282	105,650	4.5%
1130	Other Prof. Salaries & Wages	46.69	46.69	2,864,858	3,598,820	4,023,166	424,346	11.8%
1131	School Nurse Salaries & Wages	18.38	18.38	1,036,410	1,082,798	1,099,946	17,148	1.6%
1132	Psychologist Salaries & Wages	8.00	8.00	467,365	596,453	600,066	3,613	0.6%
1140	Technical Salaries & Wages	47.00	47.50	2,931,359	3,245,958	3,371,231	125,273	3.9%
1141	Tech Support Salaries & Wages	1.00	1.00	63,523	67,970	70,013	2,043	3.0%
1142	Security Guard Salaries & Wages	13.00	18.00	520,275	530,657	670,558	139,901	26.4%
1150	Clerical Salaries & Wages	103.50	103.50	3,886,517	4,244,965	4,464,996	220,031	5.2%
1151	Instr Aides Salaries & Wages	221.96	250.96	4,603,999	5,192,314	6,071,922	879,608	16.9%
1160	Trades Salaries & Wages	27.00	27.00	1,414,899	1,702,545	1,813,072	110,527	6.5%
1170	Bus Driver Salaries & Wages	129.00	114.00	2,256,477	3,060,155	2,955,243	(104,912)	-3.4%
1175	Bus Aide Salaries & Wages	47.00	39.00	519,688	739,966	721,098	(18,868)	-2.5%
1180	Laborer Salaries & Wages	-	-	1,737	2,000	20,000	18,000	900.0%
1190	Service Salaries & Wages	89.00	89.00	2,677,647	3,366,105	3,527,275	161,170	4.8%
1520	Substitute Salaries & Wages	-	-	2,269,388	2,501,000	2,501,000	-	0.0%
1620	Supplemental Salaries & Wages	-	-	708,197	1,092,107	1,141,364	49,257	4.5%
1650	National Board Teacher Supplement	-	-	274,614	130,000	135,000	5,000	3.8%
1660	Bonus	-	-	826,214	18,000	18,000	-	0.0%
1700	Stipends	-	-	1,124,788	1,245,015	1,245,015	-	0.0%
1000's	Personnel Services (Wages) Total	1,832.63	1,853.63	92,299,101	104,711,765	109,446,213	4,734,448	4.5%
2100	FICA Benefits	-	-	6,647,112	8,026,430	8,372,638	346,208	4.3%
2210	VRS Benefits Plan 1 & 2	-	-	8,279,491	9,924,026	9,694,067	(229,959)	-2.3%
2220	VRS Benefits Hybrid	-	-	5,062,223	5,479,969	6,321,730	841,761	15.4%
2300	HMP Benefits	-	-	16,174,847	19,296,781	19,715,777	418,996	2.2%
2400	Group Life Insurance	-	-	1,145,336	1,325,119	1,369,481	44,362	3.3%
2510	Disability Insurance	-	-	165,455	178,454	207,113	28,659	16.1%
2600	Unemployment Insurance	-	-	-	30,000	20,000	(10,000)	-33.3%
2700	Worker's Compensation	-	-	293,370	400,508	400,508	-	0.0%
2750	Retiree Health Care Credit	-	-	980,691	1,130,431	1,172,707	42,276	3.7%
2800	Other Benefits	-	-	279,337	112,500	112,500	-	0.0%
2000's	Fringe Benefits Total	-	-	39,027,862	45,904,218	47,386,521	1,482,303	3.2%
1/2000's	Wages & Fringe Benefits Total	1,832.63	1,853.63	131,326,963	150,615,983	156,832,734	6,216,751	4.1%
3000	Purchased Services	-	-	6,837,717	6,910,244	7,081,763	171,519	2.5%
3430	Transportation Services by Contract	-	-	661,489	250,000	1,200,000	950,000	380.0%
3810	Tuition Paid-Oth Div In-State	-	-	7,425	20,000	233,000	213,000	1065.0%
3830	Tuition Paid-Private Schools	-	-	347,309	422,000	422,000	-	0.0%
3000's	Purchased Services Total	-	-	7,853,940	7,602,244	8,936,763	1,334,519	17.6%
4000's	Internal Services Total	-	-	2,368	5,600	2,300	(3,300)	-58.9%

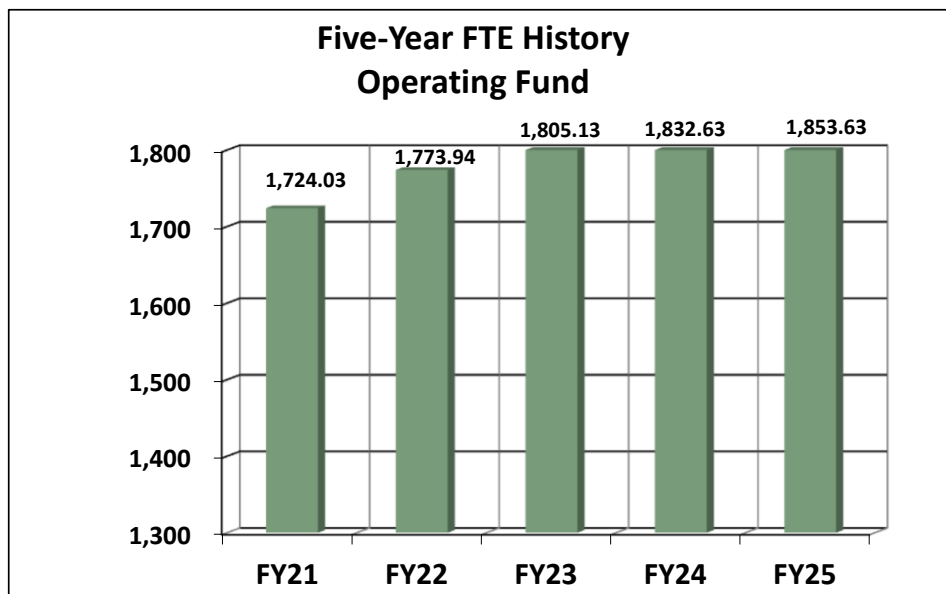
FINANCIAL SECTION

Operating Summary by State Object

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
5001	Telecommunications	-	-	356,646	380,000	385,000	5,000	1.3%
5101	Electricity	-	-	2,935,137	2,709,600	2,936,864	227,264	8.4%
5102	Heating Fuel	-	-	430,489	443,600	440,474	(3,126)	-0.7%
5103	Water/Sewer	-	-	298,119	319,200	316,062	(3,138)	-1.0%
5104	Refuse Removal	-	-	119,544	130,000	109,000	(21,000)	-16.2%
5200	Communications	-	-	37,613	55,950	55,675	(275)	-0.5%
5300	Insurance	-	-	321,771	351,470	426,237	74,767	21.3%
5400	Leases and Rentals	-	-	425,000	504,730	655,865	151,135	29.9%
5500	Travel	-	-	158,031	230,953	257,523	26,570	11.5%
5800	Miscellaneous	-	-	53,786	54,965	109,265	54,300	98.8%
5801	Dues & Memberships	-	-	72,858	144,433	128,299	(16,134)	-11.2%
5804	Graduation Expenditures	-	-	69,682	79,000	79,000	-	0.0%
5805	Staff Development	-	-	129,118	154,523	172,342	17,819	11.5%
5806	Testing Services	-	-	122,791	153,000	115,400	(37,600)	-24.6%
5000's	Other Charges Total	-	-	5,530,585	5,711,424	6,187,006	475,582	8.3%
6000	Materials and Supplies	-	-	3,542,139	1,613,163	1,754,902	141,739	8.8%
6008	Vehicle/Powered Equip Fuels	-	-	926,468	1,095,000	1,040,000	(55,000)	-5.0%
6009	Vehicle/Powered Equip Supplies	-	-	438,376	462,000	443,000	(19,000)	-4.1%
6020	Textbooks and Workbooks	-	-	131,196	191,350	286,128	94,778	49.5%
6030	Instructional Materials	-	-	1,144,596	964,411	1,056,523	92,112	9.6%
6040	Tech-Software/On line Content	-	-	690,139	904,938	769,041	(135,897)	-15.0%
6000's	Materials and Supplies Total	-	-	6,872,914	5,230,862	5,349,594	118,732	2.3%
7000's	Tuition Payments to Joint Ops	-	-	2,023,378	2,232,337	2,383,634	151,297	6.8%
8100	Capital Outlay Replacement	-	-	2,018,819	136,915	169,125	32,210	23.5%
8110	Technology-Hardware Replace	-	-	107,078	23,400	17,500	(5,900)	-25.2%
8200	Capital Outlay Additions	-	-	470,619	65,235	30,344	(34,891)	-53.5%
8210	Technology-Hardware Additions	-	-	9,918	7,500	6,000	(1,500)	-20.0%
8000's	Capital/Equip. Outlay Total	-	-	2,606,434	233,050	222,969	(10,081)	-4.3%
GRAND TOTAL		1,832.63	1,853.63	\$ 156,216,582	\$ 171,631,500	\$ 179,915,000	\$ 8,283,500	4.8%

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

Object Code	Description	FY21	FY22	FY23	FY24	FY25
511100	Salary - Administrative	14.70	15.70	15.70	14.70	14.70
511120	Salary - Superintendent	1.00	1.00	1.00	1.00	1.00
511200	Salary - Teacher	892.40	917.90	930.90	951.90	959.90
511220	Salary - Librarian	19.00	19.00	19.00	19.00	19.00
511230	Salary - Guidance Counselor	35.50	39.50	43.50	46.50	47.00
511240	Salary - Supervisor	3.00	3.00	3.00	3.00	3.00
511260	Salary - Principal	17.00	17.00	17.00	17.00	17.00
511270	Salary - Assistant Principal	23.00	24.00	28.00	28.00	29.00
511300	Salary - Other Professional	6.00	7.00	8.00	9.00	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	8.00	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	27.00	30.00	30.00	31.00	31.50
511410	Salary - Technical Support	1.00	1.00	1.00	1.00	1.00
511420	Salary - Security Guard	11.00	13.00	13.00	13.00	18.00
511430	Salary - Other Technical	15.00	16.00	16.00	16.00	16.00
511500	Salary - Clerical	101.00	101.50	102.00	103.50	103.50
511510	Salary - Teacher Assistant	211.96	213.96	221.96	221.96	250.96
511600	Salary - Trades	19.00	19.00	20.00	20.00	20.00
511650	Salary - Mechanic	6.00	6.00	6.00	6.00	6.00
511660	Salary - Grounds worker	1.00	1.00	1.00	1.00	1.00
511700	Salary - Bus Driver	121.16	129.00	129.00	129.00	114.00
511750	Salary - Transit Aide	46.93	47.00	47.00	47.00	39.00
511910	Salary - Custodian	88.31	89.31	89.00	89.00	89.00
Grand Total		1,724.03	1,773.94	1,805.13	1,832.63	1,853.63





FINANCIAL SUMMARIES

Cost Center Detail

Fiscal Year 2025

FINANCIAL SECTION
Operating Summary by Cost Center

Cost Center	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
000	PreK-12 School Division	5.00	2.00	\$ 3,459,919	\$ 5,017,021	\$ 4,879,102	\$ (137,919)	-2.7%
100	Preschool	73.29	76.29	4,523,392	5,187,009	5,306,748	119,739	2.3%
200	Clara Byrd Baker Elementary	64.22	67.67	4,784,653	5,210,903	5,598,950	388,047	7.4%
205	DJ Montague Elementary	62.22	64.67	4,290,412	4,819,750	5,238,956	419,206	8.7%
210	J Blaine Blayton Elementary	57.42	59.87	4,568,413	4,786,312	5,168,418	382,106	8.0%
215	James River Elementary	68.72	70.17	5,046,411	5,465,621	5,826,944	361,323	6.6%
220	Matoaka Elementary	75.72	77.67	5,851,229	6,251,186	6,492,538	241,352	3.9%
225	Matthew Whaley Elementary	61.22	62.67	4,379,185	4,949,851	5,240,812	290,961	5.9%
230	Norge Elementary	67.23	70.18	5,189,957	5,693,369	5,968,406	275,037	4.8%
235	Laurel Lane Elementary	58.73	60.18	4,444,162	4,760,586	4,952,609	192,023	4.0%
240	Stonehouse Elementary	79.02	80.42	6,349,179	6,883,965	7,548,669	664,704	9.7%
300	Berkeley Middle	75.17	79.17	5,793,989	6,691,463	6,700,163	8,700	0.1%
303	James Blair Middle	64.25	64.25	4,902,857	5,177,502	5,712,687	535,185	10.3%
305	Lois Hornsby Middle	86.75	89.75	6,592,466	7,323,754	7,441,265	117,511	1.6%
310	Toano Middle	72.00	77.00	5,620,073	6,188,171	6,714,929	526,758	8.5%
400	Jamestown High	106.00	108.00	10,002,534	10,951,344	11,475,982	524,638	4.8%
405	Lafayette High	114.00	118.00	9,782,198	11,099,513	10,936,305	(163,208)	-1.5%
410	Warhill High	125.00	126.00	9,999,381	11,530,073	11,732,118	202,045	1.8%
500	Student Services	25.50	22.00	2,459,582	2,788,266	2,486,609	(301,657)	-10.8%
505	Media/Technology Services	14.00	14.00	2,248,852	2,553,264	2,456,713	(96,551)	-3.8%
510	Career & Technical Education	3.00	3.00	781,352	1,020,934	1,602,552	581,618	57.0%
515	Gifted & Talented	1.00	1.00	394,389	458,877	510,601	51,724	11.3%
520	Special Education Services	59.19	68.19	6,002,520	7,818,585	9,096,855	1,278,270	16.3%
525	Health/Homebound Services	19.38	19.38	2,886,492	1,975,979	1,946,048	(29,931)	-1.5%
530	Curriculum & Instruction	12.10	12.10	2,174,085	2,521,910	2,739,803	217,893	8.6%
535	Executive Services	3.00	3.00	761,431	826,619	835,191	8,572	1.0%
540	Communications Services	5.50	6.00	710,520	863,906	1,009,361	145,455	16.8%
542	Organizational Development	-	-	-	141,391	193,228	51,837	36.7%
543	Office of Deputy Superintendent	3.00	3.00	376,827	756,416	876,796	120,380	15.9%
545	School Leadership - Elementary	6.00	6.00	830,337	1,046,345	991,725	(54,620)	-5.2%
550	School Leadership - Secondary	3.00	3.00	528,161	821,404	540,188	(281,216)	-34.2%
555	Human Resources	12.00	12.00	1,399,106	1,442,078	1,540,712	98,634	6.8%
560	Finance/Business Services	8.00	8.00	1,233,535	1,348,483	1,427,506	79,023	5.9%
565	Technology Services	31.00	31.00	6,436,719	6,900,850	6,958,589	57,739	0.8%
570	Transportation Services	194.00	171.00	9,038,933	10,524,928	11,402,988	878,060	8.3%
575	Operations	117.00	117.00	10,042,624	9,833,872	10,363,934	530,062	5.4%
999	Year End Spending Plan	-	-	2,330,709	-	-	-	0.0%
TOTAL		1,832.63	1,853.63	\$ 156,216,582	\$ 171,631,500	\$ 179,915,000	\$ 8,283,500	4.8%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	5.00	2.00	\$ 14,250	\$ 295,000	\$ 145,000	\$ (150,000)	-50.8%
1520	Substitute Salaries & Wages	-	-	1,426,919	1,744,000	1,744,000	-	0.0%
1620	Supplemental Salaries & Wages	-	-	16,852	338,000	338,000	-	0.0%
1700	Stipends	-	-	1,124,788	1,245,015	1,245,015	-	0.0%
2100	FICA Benefits	-	-	188,772	298,303	265,617	(32,686)	-11.0%
2210	VRS Benefits	-	-	-	61,550	41,550	(20,000)	-32.5%
2300	HMP Benefits	-	-	24,984	114,300	114,300	-	0.0%
2400	Group Life Insurance	-	-	-	3,350	3,350	-	0.0%
2600	Unemployment Insurance	-	-	-	30,000	20,000	(10,000)	-33.3%
2700	Worker's Compensation	-	-	293,370	400,508	400,508	-	0.0%
2750	Retiree Health Care Credit	-	-	-	3,025	3,025	-	0.0%
2800	Other Benefits	-	-	48,213	112,500	112,500	-	0.0%
3000	Purchased Services	-	-	-	20,000	20,000	-	0.0%
5300	Insurance	-	-	321,771	351,470	426,237	74,767	21.3%
Cost Center 000 Total		5.00	2.00	\$ 3,459,919	\$ 5,017,021	\$ 4,879,102	\$ (137,919)	-2.7%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 100 - Preschool

Object	Description	2024 FTEs	2025 FTEs	Change				
				Actual 2023	Budget 2024	Budget 2025	\$	%
1120	Instructional Salaries & Wages	36.00	37.00	\$ 2,061,341	\$ 2,373,796	\$ 2,445,139	\$ 71,343	3.0%
1126	Principal Salaries & Wages	1.00	1.00	90,505	96,840	94,760	(2,080)	-2.1%
1127	Asst Principal Salary & Wages	1.00	1.00	72,225	77,281	79,599	2,318	3.0%
1150	Clerical Salaries & Wages	2.00	2.00	105,944	114,040	119,274	5,234	4.6%
1151	Instr Aides Salaries & Wages	33.29	35.29	616,130	763,479	750,966	(12,513)	-1.6%
1620	Supplemental Salaries & Wages	-	-	51,491	68,000	60,000	(8,000)	-11.8%
1650	National Board Teacher Bonus	-	-	20,000	15,000	15,000	-	0.0%
1660	Bonus	-	-	82,250	-	-	-	0.0%
2100	FICA Benefits	-	-	224,505	267,724	272,563	4,839	1.8%
2210	VRS Benefits Plan 1 & 2	-	-	342,024	431,549	410,452	(21,097)	-4.9%
2220	VRS Benefits Hybrid	-	-	126,916	136,346	169,082	32,736	24.0%
2300	HMP Benefits	-	-	571,890	664,461	686,210	21,749	3.3%
2400	Group Life Insurance	-	-	37,872	45,787	46,725	938	2.0%
2510	Disability Insurance Hybrid	-	-	3,589	3,856	4,781	925	24.0%
2750	Retiree Health Care Credit	-	-	34,840	41,345	42,192	847	2.0%
2800	Other Benefits	-	-	17,432	-	-	-	0.0%
3000	Purchased Services	-	-	709	1,500	1,000	(500)	-33.3%
5200	Communications	-	-	628	650	650	-	0.0%
5400	Leases and Rentals	-	-	2,686	2,705	2,705	-	0.0%
5500	Travel	-	-	1,926	3,000	3,000	-	0.0%
5801	Dues & Memberships	-	-	-	150	150	-	0.0%
5805	Staff Development	-	-	3,974	7,000	7,000	-	0.0%
6000	Materials and Supplies	-	-	18,821	20,500	20,500	-	0.0%
6020	Textbooks and Workbooks	-	-	2,607	3,000	3,000	-	0.0%
6030	Instructional Materials	-	-	25,490	28,000	61,000	33,000	117.9%
6040	Tech-Software/On line Content	-	-	3,483	4,000	4,000	-	0.0%
8100	Capital Outlay Replacement	-	-	745	1,000	1,000	-	0.0%
8110	Technology-Hardware Replacement	-	-	484	3,000	3,000	-	0.0%
8200	Capital Outlay Additions	-	-	2,886	13,000	3,000	(10,000)	-76.9%
Cost Center 100 Total		73.29	76.29	\$ 4,523,392	\$ 5,187,009	\$ 5,306,748	\$ 119,739	2.3%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	40.72	40.72	\$ 2,301,089	\$ 2,559,416	\$ 2,695,495	\$ 136,079	5.3%
1122	Librarian Salaries & Wages	1.00	1.00	69,494	74,359	78,396	4,037	5.4%
1123	Counselor Salaries & Wages	2.00	2.00	80,798	113,172	120,240	7,068	6.2%
1126	Principal Salaries & Wages	1.00	1.00	96,715	103,485	106,590	3,105	3.0%
1127	Asst Principal Salary & Wages	1.00	1.00	75,313	80,480	70,064	(10,416)	-12.9%
1142	Security Guard Salaries & Wages	-	0.45	-	-	13,521	13,521	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	116,739	127,166	134,693	7,527	5.9%
1151	Instr Aides Salaries & Wages	15.00	18.00	310,456	297,483	444,051	146,568	49.3%
1650	National Board Teacher Bonus	-	-	25,000	15,000	15,000	-	0.0%
1660	Bonus	-	-	57,000	-	-	-	0.0%
2100	FICA Benefits	-	-	220,275	257,839	283,991	26,152	10.1%
2210	VRS Benefits Plan 1 & 2	-	-	360,317	398,576	412,605	14,029	3.5%
2220	VRS Benefits Hybrid	-	-	145,341	159,019	186,346	27,327	17.2%
2300	HMP Benefits	-	-	638,266	737,448	749,364	11,916	1.6%
2400	Group Life Insurance	-	-	41,498	44,958	48,290	3,332	7.4%
2510	Disability Insurance Hybrid	-	-	4,110	4,498	5,269	771	17.1%
2750	Retiree Health Care Credit	-	-	36,814	40,593	43,607	3,014	7.4%
2800	Other Benefits	-	-	8,879	-	-	-	0.0%
3000	Purchased Services	-	-	-	500	500	-	0.0%
5101	Electricity	-	-	105,098	108,000	105,098	(2,902)	-2.7%
5102	Heating Fuel	-	-	5,135	4,100	5,136	1,036	25.3%
5103	Water/Sewer Services	-	-	16,362	18,000	16,363	(1,637)	-9.1%
5200	Communications	-	-	360	-	300	300	100.0%
5400	Leases and Rentals	-	-	11,229	11,393	11,393	-	0.0%
5801	Dues & Memberships	-	-	-	200	200	-	0.0%
5805	Staff Development	-	-	8,830	-	-	-	0.0%
6000	Materials and Supplies	-	-	20,692	24,718	24,418	(300)	-1.2%
6030	Instructional Materials	-	-	24,031	28,500	27,240	(1,260)	-4.4%
8100	Capital Outlay Replacement	-	-	1,314	2,000	780	(1,220)	-61.0%
8200	Capital Outlay Additions	-	-	3,497	-	-	-	0.0%
Cost Center 200 Total		64.22	67.67	\$ 4,784,653	\$ 5,210,903	\$ 5,598,950	\$ 388,047	7.4%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	40.72	40.72	\$ 2,209,360	\$ 2,496,138	\$ 2,706,486	\$ 210,348	8.4%
1122	Librarian Salaries & Wages	1.00	1.00	57,233	61,240	63,076	1,836	3.0%
1123	Counselor Salaries & Wages	2.00	2.00	104,868	112,209	115,574	3,365	3.0%
1126	Principal Salaries & Wages	1.00	1.00	93,625	100,179	103,184	3,005	3.0%
1127	Asst Principal Salary & Wages	1.00	1.00	77,040	82,433	84,906	2,473	3.0%
1142	Security Guard Salaries & Wages	-	0.45	-	-	13,118	13,118	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	109,986	116,172	121,756	5,584	4.8%
1151	Instr Aides Salaries & Wages	13.00	15.00	185,601	208,228	328,569	120,341	57.8%
1620	Supplemental Salaries & Wages	-	-	326	600	100	(500)	-83.3%
1650	National Board Teacher Bonus	-	-	13,500	5,000	5,000	-	0.0%
1660	Bonus	-	-	46,014	-	-	-	0.0%
2100	FICA Benefits	-	-	214,097	243,435	270,667	27,232	11.2%
2210	VRS Benefits Plan 1 & 2	-	-	288,130	328,788	317,110	(11,678)	-3.6%
2220	VRS Benefits Hybrid	-	-	183,188	198,910	235,559	36,649	18.4%
2300	HMP Benefits	-	-	433,420	592,025	592,517	492	0.1%
2400	Group Life Insurance	-	-	38,254	42,546	44,561	2,015	4.7%
2510	Disability Insurance Hybrid	-	-	5,180	5,625	6,660	1,035	18.4%
2750	Retiree Health Care Credit	-	-	34,313	38,418	40,235	1,817	4.7%
2800	Other Benefits	-	-	8,760	-	-	-	0.0%
3000	Purchased Services	-	-	-	900	400	(500)	-55.6%
5101	Electricity	-	-	101,813	103,000	101,813	(1,187)	-1.2%
5102	Heating Fuel	-	-	2,691	2,600	2,692	92	3.5%
5103	Water/Sewer Services	-	-	16,543	13,500	16,543	3,043	22.5%
5200	Communications	-	-	-	500	100	(400)	-80.0%
5400	Leases and Rentals	-	-	13,200	13,200	13,200	-	0.0%
5500	Travel	-	-	90	100	100	-	0.0%
5805	Staff Development	-	-	319	300	400	100	33.3%
6000	Materials and Supplies	-	-	28,143	31,704	33,000	1,296	4.1%
6030	Instructional Materials	-	-	20,561	18,500	19,500	1,000	5.4%
8100	Capital Outlay Replacement	-	-	4,157	3,500	2,130	(1,370)	-39.1%
Cost Center 205 Total		62.22	64.67	\$ 4,290,412	\$ 4,819,750	\$ 5,238,956	\$ 419,206	8.7%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	37.92	38.92	\$ 2,157,847	\$ 2,287,186	\$ 2,484,800	\$ 197,614	8.6%
1122	Librarian Salaries & Wages	1.00	1.00	76,605	81,967	84,426	2,459	3.0%
1123	Counselor Salaries & Wages	2.00	2.00	108,177	115,750	117,949	2,199	1.9%
1126	Principal Salaries & Wages	1.00	1.00	92,549	98,921	101,862	2,941	3.0%
1127	Asst Principal Salary & Wages	1.00	1.00	68,000	72,760	74,943	2,183	3.0%
1142	Security Guard Salaries & Wages	-	0.45	-	-	10,485	10,485	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	111,370	119,111	126,335	7,224	6.1%
1151	Instr Aides Salaries & Wages	11.00	12.00	242,972	271,801	274,175	2,374	0.9%
1650	National Board Teacher Bonus	-	-	13,750	2,500	2,500	-	0.0%
1660	Bonus	-	-	49,000	-	-	-	0.0%
2100	FICA Benefits	-	-	205,238	233,321	250,447	17,126	7.3%
2210	VRS Benefits Plan 1 & 2	-	-	226,509	224,342	254,741	30,399	13.6%
2220	VRS Benefits Hybrid	-	-	242,253	282,150	279,814	(2,336)	-0.8%
2300	HMP Benefits	-	-	631,411	681,923	749,573	67,650	9.9%
2400	Group Life Insurance	-	-	38,688	40,836	43,098	2,262	5.5%
2510	Disability Insurance Hybrid	-	-	6,851	7,978	7,913	(65)	-0.8%
2750	Retiree Health Care Credit	-	-	34,127	36,876	38,918	2,042	5.5%
3000	Purchased Services	-	-	294	1,000	500	(500)	-50.0%
5101	Electricity	-	-	165,271	125,000	165,272	40,272	32.2%
5102	Heating Fuel	-	-	2,985	2,800	2,986	186	6.6%
5103	Water/Sewer Services	-	-	33,300	38,000	33,301	(4,699)	-12.4%
5200	Communications	-	-	445	500	500	-	0.0%
5400	Leases and Rentals	-	-	13,914	14,500	14,500	-	0.0%
5500	Travel	-	-	378	300	300	-	0.0%
5801	Dues & Memberships	-	-	275	300	553	253	84.3%
5805	Staff Development	-	-	838	-	-	-	0.0%
6000	Materials and Supplies	-	-	22,211	14,250	16,000	1,750	12.3%
6030	Instructional Materials	-	-	18,232	30,240	30,282	42	0.1%
8100	Capital Outlay Replacement	-	-	3,176	2,000	2,245	245	12.3%
8200	Capital Outlay Additions	-	-	1,746	-	-	-	0.0%
Cost Center 210 Total		57.42	59.87	\$ 4,568,413	\$ 4,786,312	\$ 5,168,418	\$ 382,106	8.0%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 215 - James River

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	45.22	45.22	\$ 2,591,352	\$ 2,838,052	\$ 3,061,028	\$ 222,976	7.9%
1122	Librarian Salaries & Wages	1.00	1.00	58,385	62,472	64,346	1,874	3.0%
1123	Counselor Salaries & Wages	2.00	2.00	119,476	127,839	131,676	3,837	3.0%
1126	Principal Salaries & Wages	1.00	1.00	90,359	96,684	99,585	2,901	3.0%
1127	Asst Principal Salary & Wages	1.00	1.00	79,441	85,002	87,552	2,550	3.0%
1142	Security Guard Salaries & Wages	-	0.45	30	-	11,331	11,331	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	108,239	115,540	122,193	6,653	5.8%
1151	Instr Aides Salaries & Wages	15.00	16.00	294,423	339,418	391,470	52,052	15.3%
1650	National Board Teacher Bonus	-	-	5,000	-	2,500	2,500	100.0%
1660	Bonus	-	-	58,500	-	-	-	0.0%
2100	FICA Benefits	-	-	245,782	280,371	303,555	23,184	8.3%
2210	VRS Benefits Plan 1 & 2	-	-	294,779	327,592	348,743	21,151	6.5%
2220	VRS Benefits Hybrid	-	-	253,470	281,306	300,832	19,526	6.9%
2300	HMP Benefits	-	-	562,779	620,748	608,204	(12,544)	-2.0%
2400	Group Life Insurance	-	-	44,810	49,090	52,372	3,282	6.7%
2510	Disability Insurance Hybrid	-	-	7,199	7,811	8,508	697	8.9%
2750	Retiree Health Care Credit	-	-	39,846	44,326	47,290	2,964	6.7%
3000	Purchased Services	-	-	404	750	1,500	750	100.0%
4100	Internal Services	-	-	-	1,000	-	(1,000)	-100.0%
5101	Electricity	-	-	108,851	110,000	108,852	(1,148)	-1.0%
5102	Heating Fuel	-	-	9,493	13,500	9,493	(4,007)	-29.7%
5103	Water/Sewer Services	-	-	8,264	8,100	8,265	165	2.0%
5200	Communications	-	-	189	300	200	(100)	-33.3%
5400	Leases and Rentals	-	-	10,478	10,750	10,750	-	0.0%
5500	Travel	-	-	813	800	1,199	399	49.9%
5801	Dues & Memberships	-	-	-	250	250	-	0.0%
5805	Staff Development	-	-	1,049	950	800	(150)	-15.8%
6000	Materials and Supplies	-	-	25,921	23,700	27,500	3,800	16.0%
6030	Instructional Materials	-	-	20,791	15,270	15,000	(270)	-1.8%
6040	Tech-Software/On line Content	-	-	-	2,000	450	(1,550)	-77.5%
8100	Capital Outlay Replacement	-	-	78	2,000	1,500	(500)	-25.0%
8200	Capital Outlay Additions	-	-	6,210	-	-	-	0.0%
Cost Center 215 Total		68.72	70.17	\$ 5,046,411	\$ 5,465,621	\$ 5,826,944	\$ 361,323	6.6%

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	51.22	51.22	\$ 2,956,460	\$ 3,150,164	\$ 3,278,489	\$ 128,325	4.1%
1122	Librarian Salaries & Wages	1.00	1.00	67,706	72,445	74,618	2,173	3.0%
1123	Counselor Salaries & Wages	3.00	3.00	171,193	183,706	189,218	5,512	3.0%
1126	Principal Salaries & Wages	1.00	1.00	93,090	99,606	100,425	819	0.8%
1127	Asst Principal Salary & Wages	1.00	1.50	70,620	75,564	115,330	39,766	52.6%
1142	Security Guard Salaries & Wages	-	0.45	20	-	13,096	13,096	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	92,855	116,759	131,186	14,427	12.4%
1151	Instr Aides Salaries & Wages	15.00	16.00	296,932	344,719	362,442	17,723	5.1%
1660	Bonus	-	-	60,000	-	-	-	0.0%
2100	FICA Benefits	-	-	272,865	309,285	325,977	16,692	5.4%
2210	VRS Benefits Plan 1 & 2	-	-	384,962	434,429	400,116	(34,313)	-7.9%
2220	VRS Benefits Hybrid	-	-	231,613	248,196	292,941	44,745	18.0%
2300	HMP Benefits	-	-	738,369	841,500	807,343	(34,157)	-4.1%
2400	Group Life Insurance	-	-	50,189	56,111	55,877	(234)	-0.4%
2510	Disability Insurance Hybrid	-	-	6,550	7,019	8,269	1,250	17.8%
2750	Retiree Health Care Credit	-	-	44,889	48,878	50,300	1,422	2.9%
2800	Other Benefits	-	-	14,838	-	-	-	0.0%
3000	Purchased Services	-	-	702	2,000	750	(1,250)	-62.5%
5101	Electricity	-	-	165,426	138,000	165,426	27,426	19.9%
5102	Heating Fuel	-	-	34,196	29,000	34,197	5,197	17.9%
5103	Water/Sewer Services	-	-	9,329	11,000	9,330	(1,670)	-15.2%
5200	Communications	-	-	265	750	500	(250)	-33.3%
5400	Leases and Rentals	-	-	10,952	15,000	10,850	(4,150)	-27.7%
5500	Travel	-	-	92	-	190	190	100.0%
5801	Dues & Memberships	-	-	-	150	-	(150)	-100.0%
5805	Staff Development	-	-	2,314	2,000	2,000	-	0.0%
6000	Materials and Supplies	-	-	31,296	25,250	31,350	6,100	24.2%
6020	Textbooks and Workbooks	-	-	5,962	5,000	6,000	1,000	20.0%
6030	Instructional Materials	-	-	29,686	30,655	24,818	(5,837)	-19.0%
6040	Tech-Software/On line Content	-	-	1,395	4,000	1,500	(2,500)	-62.5%
8200	Capital Outlay Additions	-	-	6,464	-	-	-	0.0%
Cost Center 220 Total		75.72	77.67	\$ 5,851,229	\$ 6,251,186	\$ 6,492,538	\$ 241,352	3.9%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	40.72	40.72	\$ 2,138,497	\$ 2,463,655	\$ 2,635,801	\$ 172,146	7.0%
1122	Librarian Salaries & Wages	1.00	1.00	64,444	68,956	71,024	2,068	3.0%
1123	Counselor Salaries & Wages	2.00	2.00	66,237	118,921	113,072	(5,849)	-4.9%
1126	Principal Salaries & Wages	1.00	1.00	102,109	109,257	112,535	3,278	3.0%
1127	Asst Principal Salary & Wages	1.00	1.00	74,743	80,159	67,885	(12,274)	-15.3%
1142	Security Guard Salaries & Wages	-	0.45	-	-	13,033	13,033	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	112,289	120,618	127,845	7,227	6.0%
1151	Instr Aides Salaries & Wages	12.00	13.00	231,512	253,555	300,922	47,367	18.7%
1620	Supplemental Salaries & Wages	-	-	168	2,000	2,000	-	0.0%
1650	National Board Teacher Bonus	-	-	11,250	2,500	5,000	2,500	100.0%
1660	Bonus	-	-	48,000	-	-	-	0.0%
2100	FICA Benefits	-	-	203,887	246,295	267,785	21,490	8.7%
2210	VRS Benefits Plan 1 & 2	-	-	257,264	287,295	307,523	20,228	7.0%
2220	VRS Benefits Hybrid	-	-	204,883	246,670	254,424	7,754	3.1%
2300	HMP Benefits	-	-	550,674	649,471	637,903	(11,568)	-1.8%
2400	Group Life Insurance	-	-	37,544	43,052	45,306	2,254	5.2%
2510	Disability Insurance Hybrid	-	-	5,794	6,976	7,194	218	3.1%
2750	Retiree Health Care Credit	-	-	33,646	38,875	40,912	2,037	5.2%
2800	Other Benefits	-	-	1,169	-	-	-	0.0%
3000	Purchased Services	-	-	749	1,250	1,250	-	0.0%
5101	Electricity	-	-	115,343	105,000	115,343	10,343	9.9%
5102	Heating Fuel	-	-	45,130	41,000	45,131	4,131	10.1%
5103	Water/Sewer Services	-	-	11,959	10,000	11,960	1,960	19.6%
5200	Communications	-	-	661	650	100	(550)	-84.6%
5400	Leases and Rentals	-	-	15,493	15,493	15,493	-	0.0%
5500	Travel	-	-	119	200	200	-	0.0%
5800	Miscellaneous	-	-	-	500	500	-	0.0%
5801	Dues & Memberships	-	-	-	1,000	1,000	-	0.0%
5805	Staff Development	-	-	442	-	400	400	100.0%
6000	Materials and Supplies	-	-	16,693	13,000	15,000	2,000	15.4%
6030	Instructional Materials	-	-	23,396	19,503	20,771	1,268	6.5%
6040	Tech-Software/On line Content	-	-	175	2,000	1,500	(500)	-25.0%
8100	Capital Outlay Replacement	-	-	4,917	2,000	2,000	-	0.0%
Cost Center 225 Total		61.22	62.67	\$ 4,379,185	\$ 4,949,851	\$ 5,240,812	\$ 290,961	5.9%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 230 - Norge

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	45.73	45.73	\$ 2,617,667	\$ 2,964,343	\$ 3,052,219	\$ 87,876	3.0%
1122	Librarian Salaries & Wages	1.00	1.00	58,969	63,097	64,990	1,893	3.0%
1123	Counselor Salaries & Wages	2.00	2.00	105,778	116,560	122,761	6,201	5.3%
1126	Principal Salaries & Wages	1.00	1.00	91,321	97,714	100,644	2,930	3.0%
1127	Asst Principal Salary & Wages	1.00	1.50	68,899	73,722	113,434	39,712	53.9%
1142	Security Guard Salaries & Wages	-	0.45	-	-	11,331	11,331	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	103,303	110,000	118,536	8,536	7.8%
1151	Instr Aides Salaries & Wages	13.00	15.00	258,168	273,568	364,081	90,513	33.1%
1650	National Board Teacher Bonus	-	-	10,000	2,500	2,500	-	0.0%
1660	Bonus	-	-	55,000	-	-	-	0.0%
2100	FICA Benefits	-	-	240,351	283,163	301,934	18,771	6.6%
2210	VRS Benefits Plan 1 & 2	-	-	356,672	410,744	388,891	(21,853)	-5.3%
2220	VRS Benefits Hybrid	-	-	192,305	203,855	257,043	53,188	26.1%
2300	HMP Benefits	-	-	641,075	748,140	679,806	(68,334)	-9.1%
2400	Group Life Insurance	-	-	44,390	49,550	52,079	2,529	5.1%
2510	Disability Insurance Hybrid	-	-	5,438	5,765	7,268	1,503	26.1%
2750	Retiree Health Care Credit	-	-	39,967	44,745	44,026	(719)	-1.6%
2800	Other Benefits	-	-	10,533	-	-	-	0.0%
3000	Purchased Services	-	-	1,666	2,300	2,175	(125)	-5.4%
5101	Electricity	-	-	165,844	128,000	165,845	37,845	29.6%
5102	Heating Fuel	-	-	12,579	7,900	12,579	4,679	59.2%
5103	Water/Sewer Services	-	-	32,093	28,000	32,093	4,093	14.6%
5200	Communications	-	-	-	750	375	(375)	-50.0%
5400	Leases and Rentals	-	-	7,841	7,850	7,850	-	0.0%
5500	Travel	-	-	75	100	100	-	0.0%
5801	Dues & Memberships	-	-	-	250	-	(250)	-100.0%
5805	Staff Development	-	-	293	1,500	2,000	500	33.3%
6000	Materials and Supplies	-	-	24,075	25,900	25,650	(250)	-1.0%
6030	Instructional Materials	-	-	30,023	38,353	-	(38,353)	-100.0%
8100	Capital Outlay Replacement	-	-	15,630	5,000	38,196	33,196	663.9%
Cost Center 230 Total		67.23	70.18	\$ 5,189,957	\$ 5,693,369	\$ 5,968,406	\$ 275,037	4.8%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	39.23	39.23	\$ 2,264,420	\$ 2,454,521	\$ 2,519,267	\$ 64,746	2.6%
1122	Librarian Salaries & Wages	1.00	1.00	62,959	67,366	69,387	2,021	3.0%
1123	Counselor Salaries & Wages	2.00	2.00	119,869	128,260	123,025	(5,235)	-4.1%
1126	Principal Salaries & Wages	1.00	1.00	101,152	108,127	111,343	3,216	3.0%
1127	Asst Principal Salary & Wages	1.00	1.00	73,024	77,951	80,291	2,340	3.0%
1142	Security Guard Salaries & Wages	-	0.45	-	-	11,331	11,331	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	111,161	122,007	116,926	(5,081)	-4.2%
1151	Instr Aides Salaries & Wages	11.00	12.00	233,040	253,030	267,253	14,223	5.6%
1650	National Board Teacher Bonus	-	-	22,500	2,500	2,500	-	0.0%
1660	Bonus	-	-	48,000	-	-	-	0.0%
2100	FICA Benefits	-	-	219,665	245,899	252,271	6,372	2.6%
2210	VRS Benefits Plan 1 & 2	-	-	308,544	344,958	305,458	(39,500)	-11.5%
2220	VRS Benefits Hybrid	-	-	181,646	188,746	233,052	44,306	23.5%
2300	HMP Benefits	-	-	432,289	490,896	587,597	96,701	19.7%
2400	Group Life Insurance	-	-	40,035	43,032	43,419	387	0.9%
2510	Disability Insurance Hybrid	-	-	5,137	5,338	6,590	1,252	23.5%
2750	Retiree Health Care Credit	-	-	35,688	38,856	39,205	349	0.9%
2800	Other Benefits	-	-	6,198	-	-	-	0.0%
3000	Purchased Services	-	-	262	300	300	-	0.0%
5101	Electricity	-	-	92,229	95,000	92,229	(2,771)	-2.9%
5102	Heating Fuel	-	-	11,553	9,600	11,554	1,954	20.4%
5103	Water/Sewer Services	-	-	13,151	16,500	13,152	(3,348)	-20.3%
5200	Communications	-	-	314	700	-	(700)	-100.0%
5400	Leases and Rentals	-	-	11,091	13,315	13,315	-	0.0%
5801	Dues & Memberships	-	-	-	200	200	-	0.0%
5805	Staff Development	-	-	2,396	4,000	3,644	(356)	-8.9%
6000	Materials and Supplies	-	-	23,598	16,984	17,512	528	3.1%
6030	Instructional Materials	-	-	19,926	23,500	23,144	(356)	-1.5%
8200	Capital Outlay Additions	-	-	2,956	6,000	5,644	(356)	-5.9%
8210	Technology-Hardware Additions	-	-	1,358	3,000	3,000	-	0.0%
Cost Center 235 Total		58.73	60.18	\$ 4,444,162	\$ 4,760,586	\$ 4,952,609	\$ 192,023	4.0%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 240 - Stonehouse

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	54.52	54.52	\$ 3,065,830	\$ 3,435,430	\$ 3,772,432	\$ 337,002	9.8%
1122	Librarian Salaries & Wages	1.00	1.00	55,551	59,439	61,223	1,784	3.0%
1123	Counselor Salaries & Wages	3.00	3.00	163,731	175,467	182,773	7,306	4.2%
1126	Principal Salaries & Wages	1.00	1.00	95,244	101,911	104,968	3,057	3.0%
1127	Asst Principal Salary & Wages	2.00	2.00	141,158	151,039	155,942	4,903	3.2%
1142	Security Guard Salaries & Wages	-	0.40	4,512	-	11,924	11,924	0.0%
1150	Clerical Salaries & Wages	3.50	3.50	121,240	129,642	129,913	271	0.2%
1151	Instr Aides Salaries & Wages	14.00	15.00	376,043	424,984	457,036	32,052	7.5%
1620	Supplemental Salaries & Wages	-	-	-	5,000	5,000	-	0.0%
1650	National Board Teacher Bonus	-	-	17,500	10,000	10,000	-	0.0%
1660	Bonus	-	-	70,000	-	-	-	0.0%
2100	FICA Benefits	-	-	294,740	343,695	373,898	30,203	8.8%
2210	VRS Benefits Plan 1 & 2	-	-	437,040	487,414	508,855	21,441	4.4%
2220	VRS Benefits Hybrid	-	-	235,398	255,782	298,941	43,159	16.9%
2300	HMP Benefits	-	-	758,368	869,628	953,780	84,152	9.7%
2400	Group Life Insurance	-	-	54,235	59,921	65,129	5,208	8.7%
2510	Disability Insurance Hybrid	-	-	6,657	7,233	8,357	1,124	15.5%
2750	Retiree Health Care Credit	-	-	48,942	54,110	58,812	4,702	8.7%
2800	Other Benefits	-	-	5,324	-	-	-	0.0%
3000	Purchased Services	-	-	633	700	700	-	0.0%
5101	Electricity	-	-	185,453	150,000	185,454	35,454	23.6%
5102	Heating Fuel	-	-	88,113	50,000	88,114	38,114	76.2%
5103	Water/Sewer Services	-	-	15,648	14,000	15,649	1,649	11.8%
5200	Communications	-	-	531	700	700	-	0.0%
5400	Leases and Rentals	-	-	13,931	19,350	15,020	(4,330)	-22.4%
5500	Travel	-	-	-	200	400	200	100.0%
5805	Staff Development	-	-	669	1,820	2,300	480	26.4%
6000	Materials and Supplies	-	-	31,834	34,000	35,100	1,100	3.2%
6020	Textbooks and Workbooks	-	-	640	-	-	-	0.0%
6030	Instructional Materials	-	-	40,289	40,000	39,249	(751)	-1.9%
8100	Capital Outlay Replacement	-	-	849	1,500	1,000	(500)	-33.3%
8200	Capital Outlay Additions	-	-	18,337	-	5,000	5,000	100.0%
8210	Technology-Hardware Additions	-	-	738	1,000	1,000	-	0.0%
Cost Center 240 Total		79.02	80.42	\$ 6,349,179	\$ 6,883,965	\$ 7,548,669	\$ 664,704	9.7%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	52.00	54.00	\$ 2,934,192	\$ 3,516,017	\$ 3,441,439	\$ (74,578)	-2.1%
1122	Librarian Salaries & Wages	1.00	1.00	58,385	62,472	64,346	1,874	3.0%
1123	Counselor Salaries & Wages	2.00	2.00	119,650	128,025	131,175	3,150	2.5%
1126	Principal Salaries & Wages	1.00	1.00	107,766	115,309	118,769	3,460	3.0%
1127	Asst Principal Salary & Wages	2.00	2.00	157,707	168,746	173,809	5,063	3.0%
1142	Security Guard Salaries & Wages	1.00	1.00	32,260	33,129	29,637	(3,492)	-10.5%
1150	Clerical Salaries & Wages	5.00	5.00	155,299	173,991	175,271	1,280	0.7%
1151	Instr Aides Salaries & Wages	11.17	13.17	160,107	194,405	253,070	58,665	30.2%
1620	Supplemental Salaries & Wages	-	-	17,250	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	4,000	7,500	7,500	-	0.0%
1660	Bonus	-	-	56,000	-	-	-	0.0%
2100	FICA Benefits	-	-	273,798	336,560	335,802	(758)	-0.2%
2210	VRS Benefits Plan 1 & 2	-	-	407,104	503,689	440,949	(62,740)	-12.5%
2220	VRS Benefits Hybrid	-	-	211,877	226,987	272,534	45,547	20.1%
2300	HMP Benefits	-	-	710,157	809,675	839,653	29,978	3.7%
2400	Group Life Insurance	-	-	50,164	58,913	57,526	(1,387)	-2.4%
2510	Disability Insurance Hybrid	-	-	5,992	6,417	7,708	1,291	20.1%
2750	Retiree Health Care Credit	-	-	45,065	53,195	51,945	(1,250)	-2.3%
2800	Other Benefits	-	-	2,710	-	-	-	0.0%
3000	Purchased Services	-	-	9,894	850	850	-	0.0%
4000	Internal Services	-	-	-	1,000	-	(1,000)	-100.0%
5101	Electricity	-	-	139,583	150,000	139,583	(10,417)	-6.9%
5102	Heating Fuel	-	-	37,033	31,200	37,034	5,834	18.7%
5103	Water/Sewer Services	-	-	21,638	16,000	21,639	5,639	35.2%
5200	Communications	-	-	652	1,000	1,000	-	0.0%
5400	Leases and Rentals	-	-	18,896	24,000	24,000	-	0.0%
5800	Miscellaneous	-	-	1,079	3,000	3,500	500	16.7%
5801	Dues & Memberships	-	-	646	1,500	1,500	-	0.0%
5805	Staff Development	-	-	1,927	3,000	3,000	-	0.0%
6000	Materials and Supplies	-	-	15,619	19,500	22,500	3,000	15.4%
6020	Textbooks and Workbooks	-	-	600	2,000	2,000	-	0.0%
6030	Instructional Materials	-	-	36,137	38,883	37,924	(959)	-2.5%
6040	Tech-Software/On line Content	-	-	-	2,000	2,000	-	0.0%
8100	Capital Outlay Replacement	-	-	800	2,500	2,500	-	0.0%
Cost Center 300 Total		75.17	79.17	\$ 5,793,987	\$ 6,691,463	\$ 6,700,163	\$ 8,700	0.1%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 303 - James Blair

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	44.00	42.00	\$ 2,383,712	\$ 2,614,224	\$ 2,853,543	\$ 239,319	9.2%
1122	Librarian Salaries & Wages	1.00	1.00	61,423	65,723	67,695	1,972	3.0%
1123	Counselor Salaries & Wages	2.00	2.00	110,710	123,176	126,870	3,694	3.0%
1126	Principal Salaries & Wages	1.00	1.00	98,000	104,860	109,337	4,477	4.3%
1127	Asst Principal Salary & Wages	2.00	2.00	152,212	162,867	167,753	4,886	3.0%
1142	Security Guard Salaries & Wages	1.00	1.00	21,170	31,991	29,089	(2,902)	-9.1%
1150	Clerical Salaries & Wages	5.00	5.00	141,639	165,304	168,141	2,837	1.7%
1151	Instr Aides Salaries & Wages	8.25	10.25	204,280	204,328	275,492	71,164	34.8%
1620	Supplemental Salaries & Wages	-	-	26,856	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	-	2,500	2,500	-	0.0%
1660	Bonus	-	-	52,750	-	-	-	0.0%
2100	FICA Benefits	-	-	235,979	265,833	290,311	24,478	9.2%
2210	VRS Benefits Plan 1 & 2	-	-	231,328	264,370	275,472	11,102	4.2%
2220	VRS Benefits Hybrid	-	-	289,411	312,547	339,962	27,415	8.8%
2300	HMP Benefits	-	-	497,949	497,816	618,313	120,497	24.2%
2400	Group Life Insurance	-	-	42,194	46,514	49,622	3,108	6.7%
2510	Disability Insurance Hybrid	-	-	8,185	8,842	9,614	772	8.7%
2750	Retiree Health Care Credit	-	-	37,912	42,003	44,807	2,804	6.7%
3000	Purchased Services	-	-	3,736	510	852	342	67.1%
5101	Electricity	-	-	175,032	150,000	175,032	25,032	16.7%
5102	Heating Fuel	-	-	25,616	27,000	25,616	(1,384)	-5.1%
5103	Water/Sewer Services	-	-	4,267	4,100	4,268	168	4.1%
5200	Communications	-	-	1,690	1,200	2,000	800	66.7%
5400	Leases and Rentals	-	-	19,992	24,000	27,837	3,837	16.0%
5500	Travel	-	-	68	-	-	-	0.0%
5801	Dues & Memberships	-	-	475	700	500	(200)	-28.6%
5805	Staff Development	-	-	1,550	1,000	1,500	500	50.0%
6000	Materials and Supplies	-	-	15,876	7,800	16,000	8,200	105.1%
6020	Textbooks and Workbooks	-	-	-	1,000	1,000	-	0.0%
6030	Instructional Materials	-	-	40,527	42,294	29,561	(12,733)	-30.1%
8200	Capital Outlay Additions	-	-	18,320	5,000	-	(5,000)	-100.0%
Cost Center 303 Total		64.25	64.25	\$ 4,902,857	\$ 5,177,502	\$ 5,712,687	\$ 535,185	10.3%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 305 - Lois Hornsby

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	61.50	62.50	\$ 3,259,138	\$ 3,747,780	\$ 3,802,302	\$ 54,522	1.5%
1122	Librarian Salaries & Wages	1.00	1.00	57,233	61,240	63,076	1,836	3.0%
1123	Counselor Salaries & Wages	3.00	3.00	172,386	186,105	191,689	5,584	3.0%
1126	Principal Salaries & Wages	1.00	1.00	111,545	119,247	122,798	3,551	3.0%
1127	Asst Principal Salary & Wages	2.00	2.00	155,658	166,554	171,403	4,849	2.9%
1142	Security Guard Salaries & Wages	1.00	1.00	30,021	32,284	33,254	970	3.0%
1150	Clerical Salaries & Wages	5.00	5.00	168,271	180,049	191,192	11,143	6.2%
1151	Instr Aides Salaries & Wages	12.25	14.25	246,376	286,731	308,666	21,935	7.7%
1620	Supplemental Salaries & Wages	-	-	18,960	2,000	2,000	-	0.0%
1650	National Board Teacher Bonus	-	-	7,500	2,500	2,500	-	0.0%
1660	Bonus	-	-	69,000	-	-	-	0.0%
2100	FICA Benefits	-	-	308,207	366,009	373,581	7,572	2.1%
2210	VRS Benefits Plan 1 & 2	-	-	421,068	500,396	445,496	(54,900)	-11.0%
2220	VRS Benefits Hybrid	-	-	273,813	294,329	350,271	55,942	19.0%
2300	HMP Benefits	-	-	795,764	908,509	883,224	(25,285)	-2.8%
2400	Group Life Insurance	-	-	56,123	64,077	64,160	83	0.1%
2510	Disability Insurance Hybrid	-	-	7,743	8,323	9,578	1,255	15.1%
2750	Retiree Health Care Credit	-	-	50,590	57,858	57,935	77	0.1%
2800	Other Benefits	-	-	14,393	-	-	-	0.0%
3000	Purchased Services	-	-	7,633	3,000	3,000	-	0.0%
5101	Electricity	-	-	246,130	220,000	246,131	26,131	11.9%
5102	Heating Fuel	-	-	4,384	4,000	4,385	385	9.6%
5103	Water/Sewer Services*	-	-	-	-	-	-	0.0%
5200	Communications	-	-	2,178	3,000	2,000	(1,000)	-33.3%
5400	Leases and Rentals	-	-	21,950	28,000	24,000	(4,000)	-14.3%
5500	Travel	-	-	50	300	200	(100)	-33.3%
5801	Dues & Memberships	-	-	1,860	5,000	8,000	3,000	60.0%
5805	Staff Development	-	-	717	-	4,000	4,000	100.0%
6000	Materials and Supplies	-	-	29,191	26,000	27,000	1,000	3.8%
6030	Instructional Materials	-	-	54,517	43,463	44,424	961	2.2%
6040	Tech-Software/On line Content	-	-	-	2,000	1,000	(1,000)	-50.0%
8100	Capital Outlay Replacement	-	-	69	5,000	4,000	(1,000)	-20.0%
8200	Capital Outlay Additions	-	-	-	-	-	-	0.0%
Cost Center 305 Total		86.75	89.75	\$ 6,592,466	\$ 7,323,754	\$ 7,441,265	\$ 117,511	1.6%

*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	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	49.00	52.00	\$ 2,748,340	\$ 3,058,940	\$ 3,386,751	\$ 327,811	10.7%
1122	Librarian Salaries & Wages	1.00	1.00	74,735	82,443	84,865	2,422	2.9%
1123	Counselor Salaries & Wages	3.00	3.00	177,123	189,522	195,205	5,683	3.0%
1126	Principal Salaries & Wages	1.00	1.00	108,135	115,705	119,175	3,470	3.0%
1127	Asst Principal Salary & Wages	2.00	2.00	152,295	162,956	173,130	10,174	6.2%
1142	Security Guard Salaries & Wages	1.00	1.00	29,351	31,405	32,345	940	3.0%
1150	Clerical Salaries & Wages	5.00	5.00	156,722	168,525	180,474	11,949	7.1%
1151	Instr Aides Salaries & Wages	10.00	12.00	151,421	194,917	262,964	68,047	34.9%
1620	Supplemental Salaries & Wages	-	-	8,739	-	1,000	1,000	100.0%
1650	National Board Teacher Bonus	-	-	13,500	12,500	12,500	-	0.0%
1660	Bonus	-	-	29,500	-	-	-	0.0%
2100	FICA Benefits	-	-	262,733	307,285	339,884	32,599	10.6%
2210	VRS Benefits Plan 1 & 2	-	-	334,568	394,719	389,991	(4,728)	-1.2%
2220	VRS Benefits Hybrid	-	-	260,148	273,209	331,365	58,156	21.3%
2300	HMP Benefits	-	-	715,822	807,372	805,243	(2,129)	-0.3%
2400	Group Life Insurance	-	-	48,032	53,626	58,159	4,533	8.5%
2510	Disability Insurance Hybrid	-	-	7,357	7,728	9,371	1,643	21.3%
2750	Retiree Health Care Credit	-	-	43,298	48,425	52,516	4,091	8.4%
2800	Other Benefits	-	-	4,871	-	-	-	0.0%
3000	Purchased Services	-	-	16,014	504	9,000	8,496	1685.7%
5101	Electricity	-	-	140,666	146,000	140,667	(5,333)	-3.7%
5102	Heating Fuel	-	-	9,588	8,500	9,588	1,088	12.8%
5103	Water/Sewer Services	-	-	26,400	24,000	26,401	2,401	10.0%
5200	Communications	-	-	2,996	2,500	2,500	-	0.0%
5400	Leases and Rentals	-	-	16,572	16,811	20,000	3,189	19.0%
5500	Travel	-	-	31	300	300	-	0.0%
5801	Dues & Memberships	-	-	671	600	600	-	0.0%
5805	Staff Development	-	-	479	3,000	3,500	500	16.7%
6000	Materials and Supplies	-	-	14,131	13,150	19,850	6,700	51.0%
6030	Instructional Materials	-	-	55,052	59,029	39,585	(19,444)	-32.9%
8100	Capital Outlay Replacement	-	-	10,364	-	-	-	0.0%
8200	Capital Outlay Additions	-	-	420	3,000	5,000	2,000	66.7%
8210	Technology Hardware Additions	-	-	-	1,500	3,000	1,500	100.0%
Cost Center 310 Total		72.00	77.00	\$ 5,620,073	\$ 6,188,171	\$ 6,714,929	\$ 526,758	8.5%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 400 - Jamestown

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	78.00	78.00	\$ 4,783,095	\$ 5,324,994	\$ 5,482,969	\$ 157,975	3.0%
1122	Librarian Salaries & Wages	2.00	2.00	161,081	174,833	180,027	5,194	3.0%
1123	Counselor Salaries & Wages	5.00	5.00	318,585	342,378	413,275	70,897	20.7%
1126	Principal Salaries & Wages	1.00	1.00	117,487	125,711	129,482	3,771	3.0%
1127	Asst Principal Salary & Wages	3.00	3.00	265,325	284,702	293,189	8,487	3.0%
1142	Security Guard Salaries & Wages	3.00	3.00	127,154	131,789	134,984	3,195	2.4%
1150	Clerical Salaries & Wages	8.00	8.00	319,815	344,154	365,147	20,993	6.1%
1151	Instr Aides Salaries & Wages	6.00	8.00	215,594	246,930	383,914	136,984	55.5%
1620	Supplemental Salaries & Wages	-	-	2,340	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	59,750	27,500	27,500	-	0.0%
2100	FICA Benefits	-	-	454,867	535,687	566,483	30,796	5.7%
2210	VRS Benefits Plan 1 & 2	-	-	713,348	790,727	834,299	43,572	5.5%
2220	VRS Benefits Hybrid	-	-	327,509	362,781	371,335	8,554	2.4%
2300	HMP Benefits	-	-	1,255,862	1,428,648	1,459,631	30,983	2.2%
2400	Group Life Insurance	-	-	84,625	93,002	97,207	4,205	4.5%
2510	Disability Insurance Hybrid	-	-	9,228	10,070	10,501	431	4.3%
2750	Retiree Health Care Credit	-	-	75,778	83,979	87,775	3,796	4.5%
2800	Other Benefits	-	-	848	-	-	-	0.0%
3000	Purchased Services	-	-	44,949	43,657	44,557	900	2.1%
5101	Electricity	-	-	303,240	290,000	303,240	13,240	4.6%
5102	Heating Fuel	-	-	46,392	51,100	46,393	(4,707)	-9.2%
5103	Water/Sewer Services	-	-	33,871	47,000	33,872	(13,128)	-27.9%
5200	Communications	-	-	443	3,000	3,000	-	0.0%
5400	Leases and Rentals	-	-	28,573	32,000	28,000	(4,000)	-12.5%
5500	Travel	-	-	1,432	6,268	6,268	-	0.0%
5800	Miscellaneous	-	-	1,386	2,565	2,565	-	0.0%
5801	Dues & Memberships	-	-	2,250	1,980	1,980	-	0.0%
5805	Staff Development	-	-	17,236	4,000	15,000	11,000	275.0%
6000	Materials and Supplies	-	-	41,884	46,031	45,031	(1,000)	-2.2%
6020	Textbooks and Workbooks	-	-	7,498	10,850	7,850	(3,000)	-27.6%
6030	Instructional Materials	-	-	138,060	94,538	91,538	(3,000)	-3.2%
6040	Tech-Software/On line Content	-	-	3,146	7,500	6,000	(1,500)	-20.0%
8100	Capital Outlay Replacement	-	-	39,884	2,970	2,970	-	0.0%
Cost Center 400 Total		106.00	108.00	\$ 10,002,534	\$ 10,951,344	\$ 11,475,982	\$ 524,638	4.8%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	79.00	81.00	\$ 4,671,241	\$ 5,423,777	\$ 5,419,101	\$ (4,676)	-0.1%
1122	Librarian Salaries & Wages	2.00	2.00	129,112	138,150	142,293	4,143	3.0%
1123	Counselor Salaries & Wages	5.00	5.00	283,596	363,824	307,954	(55,870)	-15.4%
1126	Principal Salaries & Wages	1.00	1.00	122,828	131,426	135,369	3,943	3.0%
1127	Asst Principal Salary & Wages	3.00	3.00	262,809	281,100	271,326	(9,774)	-3.5%
1142	Security Guard Salaries & Wages	3.00	3.00	136,406	144,043	142,129	(1,914)	-1.3%
1150	Clerical Salaries & Wages	8.00	8.00	303,807	321,385	326,596	5,211	1.6%
1151	Instr Aides Salaries & Wages	13.00	15.00	324,907	365,936	328,424	(37,512)	-10.3%
1620	Supplemental Salaries & Wages	-	-	8,010	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	37,500	12,500	12,500	-	0.0%
1660	Bonus	-	-	1,000	-	-	-	0.0%
2100	FICA Benefits	-	-	446,923	549,394	541,636	(7,758)	-1.4%
2210	VRS Benefits Plan 1 & 2	-	-	699,377	839,488	706,811	(132,677)	-15.8%
2220	VRS Benefits Hybrid	-	-	318,915	345,391	445,880	100,489	29.1%
2300	HMP Benefits	-	-	1,194,415	1,367,297	1,315,801	(51,496)	-3.8%
2400	Group Life Insurance	-	-	83,430	95,532	92,935	(2,597)	-2.7%
2510	Disability Insurance Hybrid	-	-	9,018	9,766	12,613	2,847	29.2%
2750	Retiree Health Care Credit	-	-	74,202	86,264	83,921	(2,343)	-2.7%
2800	Other Benefits	-	-	23,130	-	-	-	0.0%
3000	Purchased Services	-	-	34,813	22,740	29,390	6,650	29.2%
5101	Electricity	-	-	298,451	285,000	298,451	13,451	4.7%
5102	Heating Fuel	-	-	72,886	68,300	72,887	4,587	6.7%
5103	Water/Sewer Services	-	-	18,835	17,000	18,836	1,836	10.8%
5200	Communications	-	-	3,573	7,000	7,000	-	0.0%
5400	Leases and Rentals	-	-	25,049	27,115	31,800	4,685	17.3%
5500	Travel	-	-	5,140	4,200	4,500	300	7.1%
5800	Miscellaneous	-	-	211	3,000	2,000	(1,000)	-33.3%
5801	Dues & Memberships	-	-	2,435	4,500	3,000	(1,500)	-33.3%
5805	Staff Development	-	-	1,563	3,400	3,400	-	0.0%
6000	Materials and Supplies	-	-	39,522	44,041	54,000	9,959	22.6%
6020	Textbooks and Workbooks	-	-	6,631	7,000	7,000	-	0.0%
6030	Instructional Materials	-	-	108,408	104,909	115,977	11,068	10.6%
6040	Tech-Software/On line Content	-	-	3,152	3,500	2,775	(725)	-20.7%
8100	Capital Outlay Replacement	-	-	19,391	-	-	-	0.0%
8200	Capital Outlay Additions	-	-	4,718	19,535	-	(19,535)	-100.0%
8210	Technology-Hardware Additions	-	-	6,794	3,000	-	(3,000)	-100.0%
Cost Center 405 Total		114.00	118.00	\$ 9,782,198	\$ 11,099,513	\$ 10,936,305	\$ (163,208)	-1.5%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	92.00	90.00	\$ 4,919,494	\$ 5,783,228	\$ 5,873,794	\$ 90,566	1.6%
1122	Librarian Salaries & Wages	2.00	2.00	118,772	127,545	131,371	3,826	3.0%
1123	Counselor Salaries & Wages	6.00	6.00	357,590	444,534	439,317	(5,217)	-1.2%
1126	Principal Salaries & Wages	1.00	1.00	116,515	124,671	128,411	3,740	3.0%
1127	Asst Principal Salary & Wages	3.00	3.00	261,978	280,316	288,726	8,410	3.0%
1142	Security Guard Salaries & Wages	3.00	4.00	139,351	126,016	159,950	33,934	26.9%
1150	Clerical Salaries & Wages	8.00	8.00	303,104	339,610	341,518	1,908	0.6%
1151	Instr Aides Salaries & Wages	10.00	12.00	250,811	266,302	315,927	49,625	18.6%
1620	Supplemental Salaries & Wages	-	-	3,180	5,500	5,500	-	0.0%
1650	National Board Teacher Bonus	-	-	10,000	7,500	7,500	-	0.0%
2100	FICA Benefits	-	-	461,347	574,118	588,020	13,902	2.4%
2210	VRS Benefits Plan 1 & 2	-	-	577,428	727,492	630,388	(97,104)	-13.3%
2220	VRS Benefits Hybrid	-	-	482,546	502,077	611,552	109,475	21.8%
2300	HMP Benefits	-	-	1,204,354	1,404,560	1,374,753	(29,807)	-2.1%
2400	Group Life Insurance	-	-	86,183	99,135	99,813	678	0.7%
2510	Disability Insurance Hybrid	-	-	13,708	14,265	17,297	3,032	21.3%
2750	Retiree Health Care Credit	-	-	77,105	89,520	90,131	611	0.7%
2800	Other Benefits	-	-	5,267	-	-	-	0.0%
3000	Purchased Services	-	-	38,392	34,000	34,000	-	0.0%
5101	Electricity	-	-	316,828	295,000	316,828	21,828	7.4%
5102	Heating Fuel	-	-	13,747	12,700	13,748	1,048	8.3%
5103	Water/Sewer Services	-	-	29,389	29,000	29,390	390	1.3%
5200	Communications	-	-	1,999	2,000	2,000	-	0.0%
5400	Leases and Rentals	-	-	25,971	30,800	28,000	(2,800)	-9.1%
5500	Travel	-	-	5,767	8,500	8,500	-	0.0%
5800	Miscellaneous	-	-	1,719	4,000	4,000	-	0.0%
5801	Dues & Memberships	-	-	2,589	2,200	2,624	424	19.3%
5805	Staff Development	-	-	5,179	8,400	8,400	-	0.0%
6000	Materials and Supplies	-	-	31,482	38,225	39,725	1,500	3.9%
6020	Textbooks and Workbooks	-	-	6,575	11,000	7,000	(4,000)	-36.4%
6030	Instructional Materials	-	-	113,497	126,959	122,935	(4,024)	-3.2%
8100	Capital Outlay Replacement	-	-	10,418	4,000	4,000	-	0.0%
8110	Technology-Hardware Replacement	-	-	1,129	1,400	1,500	100	7.1%
8200	Capital Outlay Additions	-	-	3,583	3,500	3,500	-	0.0%
8210	Technology-Hardware Additions	-	-	2,385	2,000	2,000	-	0.0%
Cost Center 410 Total		125.00	126.00	\$ 9,999,381	\$ 11,530,073	\$ 11,732,118	\$ 202,045	1.8%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 500 - Student Services

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 136,206	\$ 145,740	\$ 130,081	\$ (15,659)	-10.7%
1120	Instructional Salaries & Wages	6.00	10.00	331,984	358,433	712,623	354,190	98.8%
1123	Counselor Salaries & Wages	0.50	1.00	47,353	55,298	82,083	26,785	48.4%
1124	Supervisor Salaries & Wages	1.00	1.00	82,754	99,510	100,131	621	0.6%
1130	Other Prof. Salaries & Wages	7.00	7.00	450,863	482,470	494,947	12,477	2.6%
1132	Psychologist Salaries & Wages	8.00	-	467,365	596,453	-	(596,453)	-100.0%
1150	Clerical Salaries & Wages	2.00	2.00	108,174	115,371	120,617	5,246	4.5%
1620	Supplemental Salaries & Wages	-	-	14,779	15,000	15,000	-	0.0%
1660	Bonus	-	-	4,000	-	-	-	0.0%
2100	FICA Benefits	-	-	118,399	142,882	126,505	(16,377)	-11.5%
2210	VRS Benefits Plan 1 & 2	-	-	183,801	223,531	221,945	(1,586)	-0.7%
2220	VRS Benefits Hybrid	-	-	71,769	77,710	50,275	(27,435)	-35.3%
2300	HMP Benefits	-	-	231,051	253,260	219,495	(33,765)	-13.3%
2400	Group Life Insurance	-	-	20,606	24,287	21,948	(2,339)	-9.6%
2510	Disability Insurance Hybrid	-	-	2,029	2,172	2,372	200	9.2%
2750	Retiree Health Care Credit	-	-	18,606	21,931	19,819	(2,112)	-9.6%
3000	Purchased Services	-	-	20,048	42,968	37,768	(5,200)	-12.1%
5400	Leases and Rentals	-	-	2,686	2,800	5,600	2,800	100.0%
5500	Travel	-	-	7,382	14,500	11,000	(3,500)	-24.1%
5801	Dues & Memberships	-	-	1,000	1,200	1,200	-	0.0%
5804	Graduation Expenditures	-	-	69,682	79,000	79,000	-	0.0%
5805	Staff Development	-	-	7,140	5,000	6,500	1,500	30.0%
6000	Materials and Supplies	-	-	9,074	10,450	17,750	7,300	69.9%
6030	Instructional Materials	-	-	19,045	16,800	9,950	(6,850)	-40.8%
8110	Technology-Hardware Replacement	-	-	906	1,500	-	(1,500)	-100.0%
8200	Capital Outlay Additions	-	-	32,881	-	-	-	0.0%
Cost Center 500 Total		25.50	22.00	\$ 2,459,583	\$ 2,788,266	\$ 2,486,609	\$ (301,657)	-10.8%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	13.00	13.00	\$ 790,962	\$ 877,578	\$ 820,290	\$ (57,288)	-6.5%
1124	Supervisor Salaries & Wages	1.00	1.00	95,787	93,919	96,737	2,818	3.0%
1620	Supplemental Salaries & Wages	-	-	139,967	160,000	166,000	6,000	3.8%
1650	National Board Teacher Bonus	-	-	3,864	2,500	2,500	-	0.0%
2100	FICA Benefits	-	-	73,224	86,635	83,042	(3,593)	-4.1%
2210	VRS Benefits Plan 1 & 2	-	-	133,083	141,639	141,930	291	0.2%
2220	VRS Benefits Hybrid	-	-	14,428	19,824	10,480	(9,344)	-47.1%
2300	HMP Benefits	-	-	153,685	181,086	178,236	(2,850)	-1.6%
2400	Group Life Insurance	-	-	11,893	13,017	12,288	(729)	-5.6%
2510	Disability Insurance Hybrid	-	-	408	561	296	(265)	-47.2%
2750	Retiree Health Care Credit	-	-	10,739	11,755	11,097	(658)	-5.6%
2800	Other Benefits	-	-	8,568	-	-	-	0.0%
3000	Purchased Services	-	-	61,560	102,500	94,223	(8,277)	-8.1%
5500	Travel	-	-	11,726	12,500	16,500	4,000	32.0%
5801	Dues & Memberships	-	-	85	750	1,000	250	33.3%
5805	Staff Development	-	-	4,651	10,500	8,500	(2,000)	-19.0%
6000	Materials and Supplies	-	-	74,421	7,150	9,000	1,850	25.9%
6030	Instructional Materials	-	-	8,499	6,000	4,000	(2,000)	-33.3%
6040	Tech-Software/On line Content	-	-	651,302	825,350	800,594	(24,756)	-3.0%
Cost Center 505 Total		14.00	14.00	\$ 2,248,852	\$ 2,553,264	\$ 2,456,713	\$ (96,551)	-3.8%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Change				
				Actual 2023	Budget 2024	Budget 2025	\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 101,654	\$ 108,770	\$ 112,034	\$ 3,264	3.0%
1120	Instructional Salaries & Wages	2.00	2.00	75,986	177,221	185,037	7,816	4.4%
1620	Supplemental Salaries & Wages	-	-	-	1,100	1,100	-	0.0%
2100	FICA Benefits	-	-	13,005	21,960	22,809	849	3.9%
2210	VRS Benefits Plan 1 & 2	-	-	29,524	47,531	49,373	1,842	3.9%
2300	HMP Benefits	-	-	19,000	20,784	33,244	12,460	59.9%
2400	Group Life Insurance	-	-	2,380	3,833	3,981	148	3.9%
2750	Retiree Health Care Credit	-	-	2,149	3,460	3,595	135	3.9%
3000	Purchased Services	-	-	10,496	7,800	459,300	451,500	5788.5%
5500	Travel	-	-	616	2,500	6,000	3,500	140.0%
5801	Dues & Memberships	-	-	-	80	650	570	712.5%
5806	Testing Services	-	-	34,562	43,000	43,000	-	0.0%
6000	Materials and Supplies	-	-	428	1,775	1,775	-	0.0%
6020	Textbooks and Workbooks	-	-	-	1,500	1,500	-	0.0%
6030	Instructional Materials	-	-	70	22,985	25,185	2,200	9.6%
7000	Tuition Payments to Joint Ops	-	-	490,947	552,935	653,969	101,034	18.3%
8100	Capital Outlay Replacement	-	-	-	1,500	-	(1,500)	-100.0%
8200	Capital Outlay Additions	-	-	535	2,200	-	(2,200)	-100.0%
Cost Center 510 Total		3.00	3.00	\$ 781,352	\$ 1,020,934	\$ 1,602,552	\$ 581,618	57.0%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1120	Instructional Salaries & Wages	1.00	1.00	\$ 93,973	\$ 100,445	\$ 103,432	\$ 2,987	3.0%
1620	Supplemental Salaries & Wages	-	-	14,031	7,000	7,000	-	0.0%
2100	FICA Benefits	-	-	7,909	8,215	8,449	234	2.8%
2210	VRS Benefits Plan 1 & 2	-	-	15,618	16,694	17,190	496	3.0%
2300	HMP Benefits	-	-	12,581	8,688	8,916	228	2.6%
2400	Group Life Insurance	-	-	1,259	1,346	1,386	40	3.0%
2750	Retiree Health Care Credit	-	-	1,137	1,216	1,252	36	3.0%
3810	Tuition Paid-Oth Div In-State	-	-	7,425	20,000	20,000	-	0.0%
5500	Travel	-	-	461	300	300	-	0.0%
5801	Dues & Memberships	-	-	119	149	189	40	26.8%
5805	Staff Development	-	-	2,230	5,000	5,000	-	0.0%
5806	Testing Services	-	-	9,573	20,000	17,400	(2,600)	-13.0%
6000	Materials and Supplies	-	-	451	780	780	-	0.0%
6030	Instructional Materials	-	-	9,984	7,500	7,500	-	0.0%
7000	Tuition Payments to Joint Ops	-	-	217,636	261,544	311,807	50,263	19.2%
Cost Center 515 Total		1.00	1.00	\$ 394,389	\$ 458,877	\$ 510,601	\$ 51,724	11.3%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1110	Administrative Salaries & Wages	1.00	1.00	\$ 101,650	\$ 108,765	\$ 115,000	\$ 6,235	5.7%
1120	Instructional Salaries & Wages	22.00	23.00	1,046,515	1,185,148	1,109,990	(75,158)	-6.3%
1130	Other Prof. Salaries & Wages	30.69	30.69	957,808	2,194,050	2,553,237	359,187	16.4%
1132	Psychologist Salaries & Wages	-	8.00	-	-	600,066	600,066	100.0%
1140	Technical Salaries & Wages	4.50	4.50	212,278	249,121	250,914	1,793	0.7%
1150	Clerical Salaries & Wages	1.00	1.00	49,794	56,531	60,051	3,520	6.2%
1620	Supplemental Salaries & Wages	-	-	36,856	125,000	125,000	-	0.0%
1660	Bonus	-	-	19,000	-	-	-	0.0%
2100	FICA Benefits	-	-	171,646	299,685	368,151	68,466	22.8%
2210	VRS Benefits Plan 1 & 2	-	-	231,350	469,439	559,680	90,241	19.2%
2220	VRS Benefits Hybrid	-	-	155,098	161,060	212,723	51,663	32.1%
2300	HMP Benefits	-	-	346,868	579,568	711,026	131,458	22.7%
2400	Group Life Insurance	-	-	31,407	50,834	62,275	11,441	22.5%
2510	Disability Insurance Hybrid	-	-	4,386	4,555	5,119	564	12.4%
2750	Retiree Health Care Credit	-	-	28,134	45,902	59,465	13,563	29.5%
2800	Other Benefits	-	-	4,660	-	-	-	0.0%
3000	Purchased Services	-	-	798,797	270,450	257,000	(13,450)	-5.0%
3830	Tuition Paid-Private Schools	-	-	347,309	422,000	422,000	-	0.0%
5500	Travel	-	-	30,786	43,850	44,000	150	0.3%
5801	Dues & Memberships	-	-	5,508	12,319	4,500	(7,819)	-63.5%
5805	Staff Development	-	-	26,951	36,450	36,450	-	0.0%
5806	Testing Services	-	-	11,856	5,000	5,000	-	0.0%
6000	Materials and Supplies	-	-	12,178	3,500	57,350	53,850	1538.6%
6030	Instructional Materials	-	-	53,732	60,000	60,000	-	0.0%
7000	Tuition Payments to Joint Ops	-	-	1,314,795	1,417,858	1,417,858	-	0.0%
8100	Capital Outlay Replacement	-	-	-	5,000	-	(5,000)	-100.0%
8110	Technology - Hardware Replacement	-	-	3,159	2,500	-	(2,500)	-100.0%
8200	Capital Outlay Additions	-	-	-	10,000	-	(10,000)	-100.0%
Cost Center 520 Total		59.19	68.19	\$ 6,002,520	\$ 7,818,585	\$ 9,096,855	\$ 1,278,270	16.3%

FINANCIAL SECTION

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

Object	Description	2024 FTEs 2025 FTEs		Actual 2023 Budget 2024 Budget 2025			Change	
							\$	%
1120	Instructional Salaries & Wages*	-	-	\$ 34,565	\$ 80,000	\$ 72,310	\$ (7,690)	-9.6%
1124	Supervisor Salaries & Wages	1.00	1.00	112,260	120,118	83,698	(36,420)	-30.3%
1130	Other Prof. Salaries & Wages	-	-	777,835	-	-	-	0.0%
1131	School Nurse Salaries & Wages	18.38	18.38	1,032,720	1,078,047	1,095,195	17,148	1.6%
2100	FICA Benefits	-	-	145,887	97,722	95,727	(1,995)	-2.0%
2210	VRS Benefits Plan 1 & 2	-	-	149,821	14,596	-	(14,596)	-100.0%
2220	VRS Benefits Hybrid	-	-	169,239	184,539	207,012	22,473	12.2%
2300	HMP Benefits	-	-	299,636	291,881	281,000	(10,881)	-3.7%
2400	Group Life Insurance	-	-	25,798	16,056	15,797	(259)	-1.6%
2510	Disability Insurance Hybrid	-	-	4,786	5,218	5,854	636	12.2%
2750	Retiree Health Care Credit	-	-	23,229	14,497	14,265	(232)	-1.6%
2800	Other Benefits	-	-	5,933	-	-	-	0.0%
3000	Purchased Services	-	-	1,364	4,200	5,140	940	22.4%
5500	Travel	-	-	1,092	3,000	3,000	-	0.0%
5801	Dues & Memberships	-	-	-	3,100	3,100	-	0.0%
5805	Staff Development	-	-	2,405	2,055	3,000	945	46.0%
6000	Materials and Supplies	-	-	99,921	60,950	60,950	-	0.0%
Cost Center 525 Total		19.38	19.38	\$ 2,886,492	\$ 1,975,979	\$ 1,946,048	\$ (29,931)	-1.5%

*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	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1110	Administrative Salaries & Wages	1.70	1.70	\$ 160,239	\$ 207,226	\$ 215,647	\$ 8,421	4.1%
1110	Summer School Admin Salaries*	-	-	17,984	17,207	17,207	-	0.0%
1120	Instructional Salaries & Wages	9.40	9.40	891,449	1,084,893	1,023,176	(61,717)	-5.7%
1131	School Nurse Salaries & Wages*	-	-	3,689	4,751	4,751	-	0.0%
1140	Technical Salaries & Wages*	-	-	12,797	13,825	13,825	-	0.0%
1150	Clerical Salaries & Wages*	1.00	1.00	49,490	57,389	60,746	3,357	5.8%
1151	Instr Aides Salaries & Wages*	-	-	8,266	2,500	2,500	-	0.0%
1620	Supplemental Salaries & Wages	-	-	31,448	32,115	92,872	60,757	189.2%
2100	FICA Benefits	-	-	88,114	108,428	109,311	883	0.8%
2210	VRS Benefits Plan 1 & 2	-	-	156,758	188,251	181,166	(7,085)	-3.8%
2220	VRS Benefits Hybrid	-	-	236	1,518	-	(1,518)	-100.0%
2300	HMP Benefits	-	-	124,533	157,788	172,068	14,280	9.1%
2400	Group Life Insurance	-	-	12,658	15,300	14,607	(693)	-4.5%
2510	Disability Insurance Hybrid	-	-	7	43	-	(43)	-100.0%
2750	Retiree Health Care Credit	-	-	11,430	13,816	13,190	(626)	-4.5%
2800	Other Benefits	-	-	7,239	-	-	-	0.0%
3000	Purchased Services	-	-	154,058	277,765	288,718	10,953	3.9%
5400	Leases and Rentals	-	-	2,597	2,700	2,700	-	0.0%
5500	Travel	-	-	13,128	32,000	42,516	10,516	32.9%
5801	Dues & Memberships	-	-	22,026	28,315	28,709	394	1.4%
6000	Materials and Supplies	-	-	18,656	9,350	10,350	1,000	10.7%
6020	Textbooks and Workbooks	-	-	100,684	150,000	200,000	50,000	33.3%
6030	Instructional Materials	-	-	246,971	55,730	144,744	89,014	159.7%
8100	Capital Outlay Replacement	-	-	38,030	60,000	101,000	41,000	68.3%
8110	Technology-Hardware Replacement	-	-	1,598	1,000	-	(1,000)	-100.0%
Cost Center 530 Total		12.10	12.10	\$ 2,174,085	\$ 2,521,910	\$ 2,739,803	\$ 217,893	8.6%

*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	2024 FTEs	2025 FTEs	Change					
				Actual 2023	Budget 2024	Budget 2025	\$	%	
1112	Superintendent Salaries & Wages	1.00	1.00	\$ 244,816	\$ 261,953	\$ 269,709	\$ 7,756	3.0%	
1150	Clerical Salaries & Wages	2.00	2.00	142,725	151,942	158,624	6,682	4.4%	
1620	Supplemental Salaries & Wages	-	-	71,995	45,000	45,000	-	0.0%	
2100	FICA Benefits	-	-	25,000	35,074	36,071	997	2.8%	
2210	VRS Benefits Plan 1 & 2	-	-	59,133	56,742	58,427	1,685	3.0%	
2220	VRS Benefits Hybrid	-	-	11,259	12,047	12,409	362	3.0%	
2300	HMP Benefits	-	-	16,048	20,566	22,832	2,266	11.0%	
2400	Group Life Insurance	-	-	5,675	5,546	5,711	165	3.0%	
2510	Disability Insurance Hybrid	-	-	318	341	351	10	2.9%	
2750	Retiree Health Care Credit	-	-	5,125	5,008	5,157	149	3.0%	
3000	Purchased Services	-	-	92,628	149,000	134,550	(14,450)	-9.7%	
5500	Travel	-	-	30,982	30,200	34,000	3,800	12.6%	
5800	Miscellaneous	-	-	14,961	15,600	19,200	3,600	23.1%	
5801	Dues & Memberships	-	-	17,073	28,000	20,000	(8,000)	-28.6%	
6000	Materials and Supplies	-	-	22,992	7,600	11,150	3,550	46.7%	
8110	Technology-Hardware Replacement	-	-	700	2,000	2,000	-	0.0%	
Cost Center 535 Total		3.00	3.00	\$ 761,431	\$ 826,619	\$ 835,191	\$ 8,572	1.0%	

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 540 - Communications Services

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 125,190	\$ 133,953	\$ 137,972	\$ 4,019	3.0%
1130	Other Prof. Salaries & Wages	4.00	4.00	250,000	327,651	344,454	16,803	5.1%
1140	Technical Salaries & Wages	0.50	1.00	43,486	46,531	78,827	32,296	69.4%
1150	Clerical Salaries & Wages	-	-	270	-	-	-	0.0%
1620	Supplemental Salaries & Wages	-	-	3,645	-	-	-	0.0%
2100	FICA Benefits	-	-	32,839	38,872	42,936	4,064	10.5%
2210	VRS Benefits Plan 1 & 2	-	-	17,239	27,438	23,262	(4,176)	-15.2%
2220	VRS Benefits Hybrid	-	-	52,441	57,015	70,018	13,003	22.8%
2300	HMP Benefits	-	-	36,422	29,472	99,544	70,072	237.8%
2400	Group Life Insurance	-	-	5,618	6,809	7,521	712	10.5%
2510	Disability Insurance Hybrid	-	-	1,483	1,612	1,983	371	23.0%
2750	Retiree Health Care Credit	-	-	5,073	6,149	6,791	642	10.4%
2800	Other Benefits	-	-	10,288	-	-	-	0.0%
3000	Purchased Services	-	-	93,698	140,375	146,638	6,263	4.5%
4000	Internal Services	-	-	430	-	500	500	100.0%
5200	Communications	-	-	8,475	9,000	9,000	-	0.0%
5400	Leases and Rentals	-	-	1,901	2,264	2,000	(264)	-11.7%
5500	Travel	-	-	8,296	6,235	8,000	1,765	28.3%
5800	Miscellaneous	-	-	1,019	7,500	10,000	2,500	33.3%
5801	Dues & Memberships	-	-	1,645	2,040	2,064	24	1.2%
6000	Materials and Supplies	-	-	11,062	17,990	14,851	(3,139)	-17.4%
8110	Technology-Hardware Replacement	-	-	-	3,000	3,000	-	0.0%
Cost Center 540 Total		5.50	6.00	\$ 710,520	\$ 863,906	\$ 1,009,361	\$ 145,455	16.8%

FINANCIAL SECTION

Operating Budget by Cost Center
Cost Center 542 - Organizational Development

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1620	Supplemental Salaries & Wages	-	-	\$ -	\$ 35,000	\$ 35,000	\$ -	0.0%
2100	FICA Benefits	-	-	-	2,653	2,678	25	0.9%
3000	Purchased Services	-	-	-	35,600	65,500	29,900	84.0%
5500	Travel	-	-	-	4,500	4,500	-	0.0%
5801	Dues & Memberships	-	-	-	350	27,850	27,500	7857.1%
6000	Materials and Supplies	-	-	-	63,288	42,700	(20,588)	-32.5%
6030	Instructional Materials	-	-	-	-	15,000	15,000	100.0%
Cost Center 542 Total		-	-	\$ -	\$ 141,391	\$ 193,228	\$ 51,837	36.7%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 543 - Office of Deputy Superintendent

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 155,306	\$ 166,177	\$ 172,494	\$ 6,317	3.8%
1130	Other Prof. Salaries & Wages	2.00	2.00	97,354	206,510	222,974	16,464	8.0%
1620	Supplemental Salaries & Wages	-	-	6,098	-	-	-	0.0%
2100	FICA Benefits	-	-	19,235	28,510	30,253	1,743	6.1%
2210	VRS Benefits Plan 1 & 2	-	-	41,462	61,941	65,727	3,786	6.1%
2300	HMP Benefits	-	-	15,386	29,376	49,764	20,388	69.4%
2400	Group Life Insurance	-	-	3,343	4,993	5,299	306	6.1%
2750	Retiree Health Care Credit	-	-	3,019	4,509	4,785	276	6.1%
3000	Purchased Services	-	-	2,825	147,200	215,200	68,000	46.2%
5500	Travel	-	-	8,484	7,300	8,500	1,200	16.4%
5800	Miscellaneous	-	-	1,587	1,800	5,000	3,200	177.8%
5801	Dues & Memberships	-	-	327	600	1,000	400	66.7%
5805	Staff Development	-	-	18,920	8,000	6,100	(1,900)	-23.8%
6000	Materials and Supplies	-	-	3,482	89,500	89,700	200	0.2%
Cost Center 543 Total		3.00	3.00	\$ 376,827	\$ 756,416	\$ 876,796	\$ 120,380	15.9%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 141,187	\$ 151,070	\$ 155,602	\$ 4,532	3.0%
1120	Instructional Salaries & Wages	2.00	2.00	156,125	203,431	175,253	(28,178)	-13.9%
1130	Other Prof. Salaries & Wages	1.00	1.00	77,792	107,249	118,236	10,987	10.2%
1141	Tech Support Salaries & Wages	1.00	1.00	63,523	67,970	70,013	2,043	3.0%
1150	Clerical Salaries & Wages	1.00	1.00	52,811	57,508	61,030	3,522	6.1%
1620	Supplemental Salaries & Wages	-	-	6,652	22,000	15,000	(7,000)	-31.8%
2100	FICA Benefits	-	-	37,668	46,589	45,388	(1,201)	-2.6%
2210	VRS Benefits Plan 1 & 2	-	-	70,290	86,134	84,313	(1,821)	-2.1%
2220	VRS Benefits Hybrid	-	-	10,558	11,296	11,636	340	3.0%
2300	HMP Benefits	-	-	61,648	85,032	75,804	(9,228)	-10.9%
2400	Group Life Insurance	-	-	6,518	7,854	7,736	(118)	-1.5%
2510	Disability Insurance Hybrid	-	-	299	319	329	10	3.1%
2750	Retiree Health Care Credit	-	-	5,886	7,093	6,985	(108)	-1.5%
2800	Other Benefits	-	-	8,469	-	-	-	0.0%
3000	Purchased Services	-	-	46,796	51,200	66,200	15,000	29.3%
5200	Communications	-	-	148	250	250	-	0.0%
5500	Travel	-	-	822	7,500	7,500	-	0.0%
5801	Dues & Memberships	-	-	2,350	5,000	5,000	-	0.0%
5805	Staff Development	-	-	7,288	24,250	19,850	(4,400)	-18.1%
5806	Testing Services	-	-	66,800	85,000	50,000	(35,000)	-41.2%
6000	Materials and Supplies	-	-	2,821	7,600	9,600	2,000	26.3%
6030	Instructional Materials	-	-	3,207	5,000	5,000	-	0.0%
6040	Tech-Software/On line Content	-	-	-	6,000	-	(6,000)	-100.0%
8110	Technology-Hardware Replacement	-	-	680	1,000	1,000	-	0.0%
Cost Center 545 Total		6.00	6.00	\$ 830,337	\$ 1,046,345	\$ 991,725	\$ (54,620)	-5.2%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Change					
				Actual 2023	Budget 2024	Budget 2025	\$	%	
1110	Administrative Salary & Wages	1.00	1.00	\$ 147,459	\$ 157,675	\$ 162,379	\$ 4,704	3.0%	
1120	Instructional Salaries & Wages	1.00	1.00	-	96,479	94,204	(2,275)	-2.4%	
1150	Clerical Salaries & Wages	1.00	1.00	51,230	55,616	59,081	3,465	6.2%	
1620	Supplemental Salaries & Wages	-	-	-	10,000	7,000	(3,000)	-30.0%	
2100	FICA Benefits	-	-	15,451	24,455	24,545	90	0.4%	
2210	VRS Benefits Plan 1 & 2	-	-	24,508	42,241	42,645	404	1.0%	
2220	VRS Benefits Hybrid	-	-	8,483	9,077	9,350	273	3.0%	
2300	HMP Benefits	-	-	17,094	32,376	42,042	9,666	29.9%	
2400	Group Life Insurance	-	-	2,660	4,138	4,192	54	1.3%	
2510	Disability Insurance Hybrid	-	-	240	257	264	7	2.7%	
2750	Retiree Health Care Credit	-	-	2,402	3,736	3,786	50	1.3%	
3000	Purchased Services	-	-	242,140	350,684	64,700	(285,984)	-81.6%	
4000	Internal Services	-	-	1,466	1,800	-	(1,800)	-100.0%	
5500	Travel	-	-	2,464	10,000	6,500	(3,500)	-35.0%	
5801	Dues & Memberships	-	-	4,351	5,070	4,500	(570)	-11.2%	
5805	Staff Development	-	-	281	500	500	-	0.0%	
6000	Materials and Supplies	-	-	4,176	9,000	8,500	(500)	-5.6%	
6030	Instructional Materials	-	-	3,336	6,300	4,000	(2,300)	-36.5%	
8110	Technology-Hardware Replacement	-	-	420	2,000	2,000	-	0.0%	
Cost Center 550 Total		3.00	3.00	\$ 528,161	\$ 821,404	\$ 540,188	\$ (281,216)	-34.2%	

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 555 - Human Resources

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1110	Administrative Salary & Wages	2.00	2.00	\$ 238,377	\$ 255,063	\$ 262,716	\$ 7,653	3.0%
1130	Other Prof. Salaries & Wages	3.00	3.00	253,207	280,890	289,318	8,428	3.0%
1140	Technical Salaries & Wages	3.00	3.00	162,539	192,181	197,759	5,578	2.9%
1150	Clerical Salaries & Wages	4.00	4.00	165,272	168,239	169,766	1,527	0.9%
1620	Supplemental Salaries & Wages	-	-	29,975	-	-	-	0.0%
2100	FICA Benefits	-	-	62,743	68,570	70,207	1,637	2.4%
2210	VRS Benefits Plan 1 & 2	-	-	81,074	95,775	97,799	2,024	2.1%
2220	VRS Benefits Hybrid	-	-	49,951	52,538	54,064	1,526	2.9%
2300	HMP Benefits	-	-	98,096	100,012	119,364	19,352	19.3%
2400	Group Life Insurance	-	-	10,564	11,957	12,244	287	2.4%
2510	Disability Insurance Hybrid	-	-	1,413	1,486	1,529	43	2.9%
2750	Retiree Health Care Credit	-	-	9,539	10,798	11,056	258	2.4%
2800	Other Benefits	-	-	3,169	-	-	-	0.0%
3000	Purchased Services	-	-	128,453	147,624	173,995	26,371	17.9%
4000	Internal Services	-	-	-	1,200	1,200	-	0.0%
5400	Leases and Rentals	-	-	2,686	2,800	2,800	-	0.0%
5500	Travel	-	-	18,994	10,500	18,650	8,150	77.6%
5800	Miscellaneous	-	-	29,718	14,000	30,000	16,000	114.3%
5801	Dues & Memberships	-	-	1,978	2,500	2,500	-	0.0%
5805	Staff Development	-	-	1,692	8,000	8,000	-	0.0%
6000	Materials and Supplies	-	-	18,138	15,000	17,745	2,745	18.3%
6040	Tech-Software/On line Content	-	-	27,488	-	-	-	0.0%
8100	Capital Outlay Replacement	-	-	1,063	1,945	-	(1,945)	-100.0%
8110	Technology-Hardware Replace	-	-	2,978	1,000	-	(1,000)	-100.0%
Cost Center 555 Total		12.00	12.00	\$ 1,399,107	\$ 1,442,078	\$ 1,540,712	\$ 98,634	6.8%

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1110	Administrative Salary & Wages	2.00	2.00	\$ 247,422	\$ 264,742	\$ 272,683	\$ 7,941	3.0%
1140	Technical Salaries & Wages	1.00	1.00	83,742	113,683	117,093	3,410	3.0%
1150	Clerical Salaries & Wages	5.00	5.00	323,573	351,749	363,972	12,223	3.5%
2100	FICA Benefits	-	-	48,995	55,855	57,522	1,667	3.0%
2210	VRS Benefits Plan 1 & 2	-	-	71,166	85,711	77,163	(8,548)	-10.0%
2220	VRS Benefits Hybrid	-	-	34,354	34,813	46,976	12,163	34.9%
2300	HMP Benefits	-	-	90,587	95,676	117,756	22,080	23.1%
2400	Group Life Insurance	-	-	8,508	9,718	10,008	290	3.0%
2510	Disability Insurance Hybrid	-	-	971	985	1,328	343	34.8%
2750	Retiree Health Care Credit	-	-	7,682	8,774	9,037	263	3.0%
2800	Other Benefits	-	-	23,678	-	-	-	0.0%
3000	Purchased Services	-	-	259,823	276,949	303,140	26,191	9.5%
5200	Communications	-	-	11,958	20,000	22,000	2,000	10.0%
5400	Leases and Rentals	-	-	3,548	3,548	3,548	-	0.0%
5500	Travel	-	-	1,057	2,500	2,500	-	0.0%
5800	Miscellaneous	-	-	-	1,000	-	(1,000)	-100.0%
5801	Dues & Memberships	-	-	1,362	6,280	6,280	-	0.0%
5805	Staff Development	-	-	1,362	3,000	3,000	-	0.0%
6000	Materials and Supplies	-	-	13,749	13,500	13,500	-	0.0%
Cost Center 560 Total		8.00	8.00	\$ 1,233,535	\$ 1,348,483	\$ 1,427,506	\$ 79,023	5.9%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 565 - Technology Services

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 144,058	\$ 154,142	\$ 158,766	\$ 4,624	3.0%
1120	Instructional Salaries & Wages	1.00	1.00	70,097	87,295	87,456	161	0.2%
1140	Technical Salaries & Wages	28.00	28.00	1,723,257	1,874,584	1,919,133	44,549	2.4%
1150	Clerical Salaries & Wages	1.00	1.00	36,660	43,800	52,104	8,304	19.0%
1660	Bonus	-	-	1,000	-	-	-	0.0%
2100	FICA Benefits	-	-	142,988	165,191	169,496	4,305	2.6%
2210	VRS Benefits Plan 1 & 2	-	-	180,951	211,072	183,927	(27,145)	-12.9%
2220	VRS Benefits Hybrid	-	-	136,108	139,579	176,002	36,423	26.1%
2300	HMP Benefits	-	-	317,266	339,552	357,348	17,796	5.2%
2400	Group Life Insurance	-	-	25,652	28,272	29,019	747	2.6%
2510	Disability Insurance Hybrid	-	-	3,849	3,947	4,881	934	23.7%
2750	Retiree Health Care Credit	-	-	23,083	25,528	26,204	676	2.6%
2800	Other Benefits	-	-	9,468	-	-	-	0.0%
3000	Purchased Services	-	-	3,142,196	3,272,588	3,233,953	(38,635)	-1.2%
5001	Telecommunications	-	-	356,646	380,000	385,000	5,000	1.3%
5500	Travel	-	-	4,568	8,700	8,700	-	0.0%
5801	Dues & Memberships	-	-	-	29,000	29,000	-	0.0%
5805	Staff Development	-	-	4,337	7,500	7,500	-	0.0%
6000	Materials and Supplies	-	-	114,537	125,100	125,100	-	0.0%
8110	Technology-Hardware Replacement	-	-	-	5,000	5,000	-	0.0%
Cost Center 565 Total		31.00	31.00	\$ 6,436,719	\$ 6,900,850	\$ 6,958,589	\$ 57,739	0.8%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 570 - Transportation

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 107,550	\$ 115,078	\$ 118,531	\$ 3,453	3.0%
1140	Technical Salaries & Wages	8.00	8.00	430,412	474,788	502,199	27,411	5.8%
1150	Clerical Salaries & Wages	3.00	3.00	128,332	143,126	185,302	42,176	29.5%
1160	Trades Salaries & Wages	6.00	6.00	268,488	340,224	366,547	26,323	7.7%
1170	Bus Driver Salaries & Wages	129.00	114.00	2,256,478	3,060,155	2,955,243	(104,912)	-3.4%
1175	Bus Aides Salaries & Wages	47.00	39.00	519,688	739,966	721,098	(18,868)	-2.5%
1520	Substitute Salaries & Wages	-	-	776,618	717,000	717,000	-	0.0%
1620	Supplemental Salaries & Wages	-	-	192,564	206,000	206,000	-	0.0%
1660	Bonus	-	-	20,200	18,000	18,000	-	0.0%
2100	FICA Benefits	-	-	338,973	444,040	442,790	(1,250)	-0.3%
2210	VRS Benefits Plan 1 & 2	-	-	64,499	191,235	221,405	30,170	15.8%
2220	VRS Benefits Hybrid	-	-	96,684	103,373	119,614	16,241	15.7%
2300	HMP Benefits	-	-	1,141,668	1,737,540	1,701,914	(35,626)	-2.1%
2400	Group Life Insurance	-	-	43,746	63,573	63,095	(478)	-0.8%
2510	Disability Insurance Hybrid	-	-	15,840	16,933	20,006	3,073	18.1%
2750	Retiree Health Care Credit	-	-	16,133	27,166	28,099	933	3.4%
2800	Other Benefits	-	-	12,595	-	-	-	0.0%
3000	Purchased Services	-	-	213,381	253,168	276,882	23,714	9.4%
3430	Transportation Svcs by Contract	-	-	661,489	250,000	1,200,000	950,000	380.0%
4000	Internal Services	-	-	472	600	600	-	0.0%
5104	Refuse Removal	-	-	10,527	22,000	-	(22,000)	-100.0%
5500	Travel	-	-	1,194	5,500	3,000	(2,500)	-45.5%
5801	Dues & Memberships	-	-	-	700	700	-	0.0%
5805	Staff Development	-	-	1,548	2,398	2,398	-	0.0%
6000	Materials and Supplies	-	-	17,029	18,865	20,365	1,500	8.0%
6008	Vehicle/Powered Equip Fuels	-	-	926,468	1,095,000	1,040,000	(55,000)	-5.0%
6009	Vehicle/Powered Equip Supplies	-	-	438,376	462,000	443,000	(19,000)	-4.1%
6030	Instructional Materials	-	-	1,129	1,500	-	(1,500)	-100.0%
8100	Capital Outlay Replacement	-	-	313,256	15,000	24,000	9,000	60.0%
8200	Capital Outlay Additions	-	-	23,598	-	5,200	5,200	100.0%
Cost Center 570 Total		194.00	171.00	\$ 9,038,933	\$ 10,524,928	\$ 11,402,988	\$ 878,060	8.3%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 575 - Operations

Object	Description	2024 FTEs	2025 FTEs	Change					
				Actual 2023	Budget 2024	Budget 2025	\$	%	
1110	Administrative Salary & Wages	1.00	1.00	\$ 125,670	\$ 134,467	\$ 138,501	\$ 4,034	3.0%	
1140	Technical Salaries & Wages	3.00	3.00	262,847	281,245	291,481	10,236	3.6%	
1150	Clerical Salaries & Wages	3.00	3.00	134,782	159,621	176,707	17,086	10.7%	
1160	Trades Salaries & Wages	21.00	21.00	1,146,411	1,362,321	1,446,525	84,204	6.2%	
1180	Laborer Salaries & Wages	-	-	1,737	2,000	20,000	18,000	900.0%	
1190	Service Salaries & Wages	89.00	89.00	2,677,647	3,366,105	3,527,275	161,170	4.8%	
1520	Substitute Salaries & Wages	-	-	61,811	40,000	40,000	-	0.0%	
1620	Supplemental Salaries & Wages	-	-	8,641	12,792	12,792	-	0.0%	
2100	FICA Benefits	-	-	320,064	406,878	432,336	25,458	6.3%	
2210	VRS Benefits Plan 1 & 2	-	-	128,751	205,938	248,665	42,727	20.7%	
2220	VRS Benefits Hybrid	-	-	91,267	97,279	110,238	12,959	13.3%	
2300	HMP Benefits	-	-	835,428	1,099,707	1,062,209	(37,498)	-3.4%	
2400	Group Life Insurance	-	-	48,786	68,554	72,746	4,192	6.1%	
2510	Disability Insurance Hybrid	-	-	11,763	12,515	15,310	2,795	22.3%	
2750	Retiree Health Care Credit	-	-	20,367	27,802	30,572	2,770	10.0%	
2800	Other Benefits	-	-	14,709	-	-	-	0.0%	
3000	Purchased Services	-	-	1,391,878	1,243,712	1,321,132	77,420	6.2%	
5101	Electricity	-	-	109,881	111,600	111,600	-	0.0%	
5102	Heating Fuel	-	-	8,966	80,300	18,941	(61,359)	-76.4%	
5103	Water/Sewer Services	-	-	7,067	25,000	25,000	-	0.0%	
5104	Refuse Removal	-	-	109,017	108,000	109,000	1,000	0.9%	
5200	Communications	-	-	106	1,500	1,500	-	0.0%	
5400	Leases and Rentals	-	-	143,764	184,336	340,504	156,168	84.7%	
5500	Travel	-	-	-	5,100	7,100	2,000	39.2%	
5800	Miscellaneous	-	-	4,537	2,000	2,000	-	0.0%	
5805	Staff Development	-	-	442	1,500	8,200	6,700	446.7%	
6000	Materials and Supplies	-	-	2,055,213	773,600	773,600	-	0.0%	
8100	Capital Outlay Replacement	-	-	278,329	20,000	20,000	-	0.0%	
8200	Capital Outlay Additions	-	-	42,742	-	-	-	0.0%	
Cost Center 575 Total		117.00	117.00	\$ 10,042,624	\$ 9,833,872	\$ 10,363,934	\$ 530,062	5.4%	

FINANCIAL SECTION

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

Object	Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
3000	Purchased Services	-	-	\$ 26,145	\$ -	\$ -	\$ -	0.0%
6000	Materials and Supplies	-	-	632,824	-	-	-	0.0%
8100	Capital Outlay Replacement	-	-	1,371,374	-	-	-	0.0%
8200	Capital Outlay Additions	-	-	300,367	-	-	-	0.0%
Cost Center 999 Total		-	-	\$ 2,330,709	\$ -	\$ -	\$ -	0.0%
GRAND TOTAL		1,832.63	1,853.63	\$ 156,216,582	\$ 171,631,500	\$ 179,915,000	\$ 8,283,500	4.8%





FINANCIAL SUMMARIES

Grants Fund

Fiscal Year 2025

FINANCIAL SECTION

**Grants Fund
Budget Summary**

Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
						\$	%
Revenue							
Federal	78.46	40.96	\$ 8,979,118	\$ 10,169,766	\$ 6,474,391	\$ (3,695,375)	-36.3%
State	7.94	7.94	894,880	890,134	874,309	(15,825)	-1.8%
Other	6.00	6.00	716,900	720,000	770,000	49,999	6.9%
Total Grant Revenue	92.40	54.90	\$ 10,590,899	\$ 11,779,900	\$ 8,118,700	\$ (3,661,200)	-31.1%
Expenditures							
Title VI-B	25.72	25.72	2,221,546	2,312,867	2,475,273	162,406	7.0%
Title I	10.70	10.70	1,732,421	1,489,148	1,832,183	343,035	23.0%
Title I, D	1.00	1.00	184,306	78,390	79,294	905	1.2%
Title II, Part A, Teacher Quality	1.65	1.65	271,874	286,601	342,388	55,788	19.5%
Carl D. Perkins Grant	-	-	133,000	164,329	190,672	26,343	16.0%
Title III, Part A, Limited English Proficient	0.05	0.05	56,943	65,089	76,135	11,046	17.0%
Title IV, Part A,	0.50	0.50	61,451	119,400	116,741	(2,659)	-2.2%
Federal Preschool Grant (Section 619)	0.34	0.34	31,842	32,428	34,039	1,611	5.0%
Project Hope	0.50	0.50	31,045	20,337	25,000	4,663	22.9%
CRRSA Act - ESSER II - SEL and Mental Health	-	-	22,312	54,678	-	(54,678)	-100.0%
ARP Act - ESSER III*	38.00	-	4,012,864	5,341,372	1,251,866	(4,089,506)	-76.6%
ARP- Title VI-B Flowthrough	-	-	187,185	99,208	-	(99,208)	-100.0%
ARP- Section 619 Flowthrough	-	-	7,182	16,247	-	(16,247)	-100.0%
ARP - Homeless Children and Youth*	-	0.50	25,148	89,673	50,800	(38,874)	-43.4%
SOL Web Based Technology Initiative	-	-	322,081	466,000	466,000	-	0.0%
Virginia Preschool Initiative	7.94	7.94	553,429	379,230	363,405	(15,825)	-4.2%
Special Education in Jails	-	-	2,250	28,500	28,500	-	0.0%
Individualized Student Alternative Education Program (ISAEP)	-	-	17,119	16,405	16,405	-	0.0%
School Health Initiative Grant	6.00	6.00	716,900	720,000	770,000	50,000	6.9%
Total Grant Expenditures	92.40	54.90	\$ 10,590,899	\$ 11,779,900	\$ 8,118,700	\$ (3,661,200)	-31.1%

*The available year-end balance for FY24 will carry forward across fiscal years as this award period does not end before June 30, 2024. FY24's current year expenditures have been estimated to prepare carryover budgets for the following year.

FINANCIAL SECTION

Grants Fund Title VI-B

Description		2024	2025				Change	
		FTEs	FTEs	Actual 2023	Budget 2024	Budget 2025	\$	%
Wages & Employee Benefits								
1120	Instructional Salaries & Wages	15.00	15.00	\$ 1,090,600	\$ 1,011,128	\$ 1,045,617	\$ 34,489	3.4%
1130	Other Professional Salaries & Wages	4.22	4.22	221,409	289,298	266,673	(22,625)	-7.8%
1150	Clerical Salaries & Wages	0.50	0.50	22,901	26,000	25,145	(855)	-3.3%
1151	Instructional Aides Salaries & Wages	6.00	6.00	135,376	180,000	152,073	(27,927)	-15.5%
1620	Supplemental Salaries & Wages	-	-	-	-	213,377	213,377	100.0%
<i>Total Wages</i>		25.72	25.72	1,470,286	1,506,426	1,702,886	196,460	13.0%
2100	FICA Benefits	-	-	103,974	115,242	130,271	15,029	13.0%
2210	VRS Benefits Plan 1 & 2	-	-	152,678	149,194	143,243	(5,951)	-4.0%
2220	VRS Benefits Hybrid	-	-	94,917	96,853	100,135	3,281	3.4%
2300	HMP Benefits	-	-	311,864	404,472	358,566	(45,906)	-11.3%
2400	Group Life Insurance	-	-	20,287	19,838	19,622	(215)	-1.1%
2510	Disability Insurance Hybrid	-	-	2,654	2,930	2,832	(99)	-3.4%
2750	Retiree Health Care Credit	-	-	18,095	17,913	17,719	(194)	-1.1%
<i>Total Benefits</i>		-	-	704,468	806,441	772,387	(34,054)	-4.2%
Total Wages & Benefits		25.72	25.72	2,174,755	2,312,867	2,475,273	162,406	7.0%
Other Expenditures								
3000	Purchased Services	-	-	46,792	-	-	-	0.0%
Total Other Expenditures		-	-	46,792	-	-	-	0.0%
Total Title VI-B		25.72	25.72	\$ 2,221,546	\$ 2,312,867	\$ 2,475,273	\$ 162,406	7.0%

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, speech language pathologists, and paraprofessional salaries and benefits.

FINANCIAL SECTION

Grants Fund Title I

Change								
Description		2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	\$	%
Wages & Employee Benefits								
1110	Administrative Salaries & Wages	0.30	0.30	\$ 33,715	\$ 36,075	\$ 37,158	\$ 1,082	3.0%
1120	Instructional Salaries & Wages	9.70	9.70	677,976	704,835	827,080	122,245	17.3%
1150	Clerical Salaries & Wages	0.70	0.70	28,640	30,645	31,568	924	3.0%
1620	Supplemental Salaries & Wages	-	-	278,390	149,000	340,262	191,262	128.4%
1650	National Board Teacher Bonus	-	-	-	5,000	2,500	(2,500)	-50.0%
Total Wages		10.70	10.70	1,018,720	925,555	1,238,568	313,013	33.8%
2100	FICA Benefits	-	-	72,945	70,805	94,750	23,946	33.8%
2210	VRS Benefits Plan 1 & 2	-	-	93,050	99,787	142,337	42,551	42.6%
2220	VRS Benefits Hybrid	-	-	25,677	28,446	6,545	(21,900)	-77.0%
2300	HMP Benefits	-	-	121,221	141,437	147,972	6,535	4.6%
2400	Group Life Insurance	-	-	9,611	10,339	12,004	1,665	16.1%
2510	VRS Disability Hybrid	-	-	739	860	450	(410)	-47.7%
2750	Retiree Health Care Credit	-	-	8,678	9,336	10,839	1,503	16.1%
2800	Other Benefits	-	-	1,986	-	-	-	0.0%
Total Benefits		-	-	333,907	361,009	414,898	53,889	14.9%
Total Wages & Benefits		10.70	10.70	1,352,627	1,286,564	1,653,467	366,903	28.5%
Other Expenditures								
3000	Purchased Services	-	-	25,617	30,000	41,403	11,403	38.0%
4000	Internal Services-Transportation	-	-	97,831	8,000	1,000	(7,000)	-87.5%
5500	Travel	-	-	4,118	9,000	14,000	5,000	55.6%
6000	Materials & Supplies	-	-	848	6,000	6,000	-	0.0%
6030	Instructional Materials	-	-	221,671	134,584	101,313	(33,271)	-24.7%
9400	Parental Involvement	-	-	29,708	15,000	15,000	-	0.0%
Total Other Expenditures		-	-	379,794	202,584	178,716	(23,867)	-11.8%
Total Title I		10.70	10.70	\$ 1,732,421	\$ 1,489,148	\$ 1,832,183	\$ 343,035	23.0%

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, Part A provides financial assistance through state educational agencies to school divisions and public schools with high numbers or percentages of children from low-income families to help ensure that all children meet challenging state academic content and achievement standards. School divisions target the Title I funds they receive to public schools with the highest percentages of children from low-income families. Unless a participating school is operating a schoolwide program, the school must focus Title I services on children who are failing, or most at risk of failing, to meet state academic standards." VDOE: Title I, Part A

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

FINANCIAL SECTION

Grants Fund Title I-D

Description		2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
							\$	%
Wages & Employee Benefits								
1120	Instructional Salaries & Wages	1.00	1.00	\$ 11,447	\$ 61,812	\$ 62,525	\$ 713	1.2%
	<i>Total Wages</i>	1.00	1.00	11,447	61,812	62,525	713	1.2%
2100	FICA Benefits	-	-	1,026	4,729	4,783	55	1.2%
2210	VRS Benefits	-	-	1,902	10,273	10,392	119	1.2%
2400	Group Life Insurance	-	-	153	828	838	10	1.2%
2750	Retiree Health Care Credit	-	-	139	748	757	9	1.2%
	<i>Total Benefits</i>	-	-	3,220	16,578	16,769	191	1.2%
Total Wages & Benefits		1.00	1.00	14,667	78,390	79,294	905	1.2%
Other Expenditures								
3000	Purchased Services	-	-	11,030	-	-	-	0.0%
6000	Materials & Supplies	-	-	873	-	-	-	0.0%
8000	Internal Services-Transportation	-	-	28,814	-	-	-	0.0%
Total Other Expenditures		-	-	169,639	-	-	-	0.0%
Total Title I-D		1.00	1.00	\$ 184,306	\$ 78,390	\$ 79,294	\$ 905	1.2%

Grant Description

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

FINANCIAL SECTION

Grants Fund Title II, Part A

Description		2024	2025	Change				
		FTEs	FTEs	Actual 2023	Budget 2024	Budget 2025	\$	%
Wages & Employee Benefits								
1120	Instructional Salaries & Wages	1.40	1.40	\$ 121,236	\$ 128,234	\$ 132,081	\$ 3,847	3.0%
1150	Clerical Salaries & Wages	0.25	0.25	10,228	10,944	11,274	330	3.0%
1520	Substitute Salaries & Wages	-	-	-	7,000	41,624	34,624	494.6%
1620	Supplemental Salaries & Wages	-	-	3,990	-	-	-	0.0%
<i>Total Wages</i>		1.65	1.65	135,455	146,178	184,979	38,801	26.5%
2100	FICA Benefits	-	-	10,226	11,183	14,151	2,968	26.5%
2210	VRS Benefits Plan 1 & 2	-	-	21,618	23,131	23,826	694	3.0%
2220	VRS Benefits Hybrid	-	-	236	-	-	-	0.0%
2300	HMP Benefits	-	-	5,741	5,647	5,795	148	2.6%
2400	Group Life Insurance	-	-	1,762	1,865	1,921	56	3.0%
2510	VRS Disability Hybrid	-	-	7	-	-	-	0.0%
2750	Retiree Health Care Credit	-	-	1,591	1,684	1,735	51	3.0%
<i>Total Benefits</i>		-	-	41,181	43,510	47,427	3,917	9.0%
Total Wages & Benefits		1.65	1.65	176,636	189,688	232,406	42,718	22.5%
Other Expenditures								
3000	Purchased Services	-	-	92,801	82,413	99,318	16,905	20.5%
4000	Internal Services-Transportation	-	-	-	500	-	(500)	-100.0%
5500	Travel	-	-	2,430	10,000	5,664	(4,336)	-43.4%
6030	Instructional Materials	-	-	7	4,000	5,000	1,000	25.0%
Total Other Expenditures		-	-	95,238	96,913	109,982	13,069	13.5%
Total Title II, Part A		1.65	1.65	\$ 271,874	\$ 286,601	\$ 342,388	\$ 55,788	19.5%

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	2024	2025	Change				
	FTEs	FTEs	Actual 2023	Budget 2024	Budget 2025	\$	%
Wages & Employee Benefits							
1620 Supplemental Salaries & Wages	-	-	\$ 1,560	\$ 5,000	\$ 5,000	\$ -	0.0%
Total Wages	-	-	1,560	5,000	5,000	-	0.0%
Other Expenditures							
3000 Purchased Services	-	-	32,906	46,150	39,934	(6,216)	-13.5%
4000 Internal Services-Transportation	-	-	30,000	30,000	20,000	(10,000)	-33.3%
5500 Travel	-	-	1,864	16,500	10,000	(6,500)	-39.4%
6040 Tech-Software/On line Content	-	-	-	10,084	-	(10,084)	-100.0%
7005 New Horizons - Tuition	-	-	3,903	3,903	-	(3,903)	-100.0%
8200 Capital Outlay Additions	-	-	62,767	52,691	115,738	63,047	119.7%
Total Other Expenditures	-	-	131,440	159,329	185,672	26,343	16.5%
Total Carl D. Perkins Grant	-	-	133,000	164,329	190,672	\$ 26,343	16.0%

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	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
						\$	%
Wages & Employee Benefits							
1150 Clerical Salaries & Wages	0.05	0.05	\$ 1,462	\$ 2,189	\$ 2,255	\$ 66	3.0%
1620 Supplemental Salaries & Wages	-	-	819	19,800	-	(19,800)	-100.0%
<i>Total Wages</i>	0.05	0.05	2,281	21,989	2,255	(19,734)	-89.7%
2100 FICA Benefits	-	-	219	1,682	172	(1,510)	-89.7%
2210 VRS Benefits Plan 1 & 2	-	-	340	364	375	11	3.0%
2400 Group Life Insurance	-	-	27	29	30	1	3.0%
2750 Retiree Health Care Credit	-	-	25	26	27	1	3.0%
<i>Total Benefits</i>	-	-	611	2,102	605	(1,497)	-71.2%
Total Wages & Benefits	0.05	0.05	2,892	24,091	2,859	(21,231)	-88.1%
Other Expenditures							
3000 Purchased Services	-	-	50,129	22,858	25,000	2,142	9.4%
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	-	-	3,922	500	500	-	0.0%
6030 Instructional Materials	-	-	-	15,541	45,676	30,135	193.9%
Total Other Expenditures	-	-	54,051	40,999	73,276	32,277	78.7%
Total Title III, Part A	0.05	0.05	\$ 56,943	\$ 65,089	\$ 76,135	\$ 11,046	17.0%

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	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
						\$	%
Wages & Employee Benefits							
1140 Technical Salaries & Wages	0.50	0.50	\$ 43,487	\$ 46,531	\$ 47,926	\$ 1,396	3.0%
<i>Total Wages</i>	0.50	0.50	43,487	46,531	47,926	1,396	3.0%
2100 FICA Benefits	-	-	3,340	3,560	3,666	107	3.0%
2220 VRS Benefits Hybrid	-	-	7,227	7,733	7,965	232	3.0%
2400 Group Life Insurance	-	-	583	624	642	19	3.0%
2510 VRS Disability Hybrid	-	-	204	219	226	7	3.0%
2750 Retiree Health Care Credit	-	-	526	563	580	17	3.0%
<i>Total Benefits</i>	-	-	11,881	12,699	13,079	381	3.0%
Total Wages & Benefits	0.50	0.50	55,367	59,229	61,006	1,777	3.0%
Other Expenditures							
3000 Purchased Services	-	-	6,083	32,117	29,900	(2,217)	-6.9%
4000 Internal Services	-	-	-	500	500	-	0.0%
5500 Travel	-	-	-	2,000	2,000	-	0.0%
6030 Instructional Materials	-	-	-	25,554	23,335	(2,219)	-8.7%
Total Other Expenditures	-	-	6,083	60,171	55,735	(4,436)	-7.4%
Total Title IV, Part A	0.50	0.50	\$ 61,451	\$ 119,400	\$ 116,741	\$ (2,659)	-2.2%

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	2024	2025						Change	
	FTEs	FTEs	Actual 2023	Budget 2024	Budget 2025			\$	%
Wages & Employee Benefits									
1131 Nurse Salaries & Wages	0.34	0.34	\$ 31,842	\$ 32,428	\$ 34,039	\$ 1,611		5.0%	
Total Wages	0.34	0.34	31,842	32,428	34,039	1,611		5.0%	
Total Federal Preschool Grant	0.34	0.34	\$ 31,842	\$ 32,428	\$ 34,039	1,611		5.0%	

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		2024 FTEs	2025 FTEs						Change	
				Actual 2023	Budget 2024	Budget 2025	\$		\$	%
Wages & Employee Benefits										
1150	Clerical Salaries & Wages	0.50	0.50	\$ 21,119	\$ 12,241	\$ 15,000	\$ 2,759		22.5%	
	<i>Total Wages</i>	0.50	0.50	21,119	12,241	15,000	2,759		22.5%	
2100	FICA Benefits	-	-	1,616	936	1,148	211		22.5%	
	<i>Total Benefits</i>	-	-	1,616	936	1,150	214		22.8%	
Total Wages & Benefits		0.50	0.50	22,734	13,177	16,150	2,973		22.6%	
Other Expenditures										
3000	Purchased Services	-	-	1,986	-	3,000	3,000		100.0%	
4000	Internal Services-Transportation	-	-	6,118	5,239	1,800	(3,439)		-65.6%	
5500	Travel	-	-	207	-	500	500		100.0%	
6030	Instructional Materials	-	-	-	1,921	3,550	1,629		84.8%	
Total Other Expenditures		-	-	8,311	7,160	8,850	1,690		23.6%	
Total Project HOPE		0.50	0.50	\$ 31,045	\$ 20,337	\$ 25,000	\$ 4,663		22.9%	

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 ESSER II - SEL and Mental Health

Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025*	Change	
						\$	%
Wages & Employee Benefits							
1620 Supplemental Salaries & Wages	-	-	\$ -	\$ 35,000	\$ -	\$ (35,000)	-100.0%
<i>Total Wages</i>	-	-	-	35,000	-	(35,000)	-100.0%
2100 FICA Benefits	-	-	-	2,678	-	(2,678)	-100.0%
<i>Total Benefits</i>	-	-	-	2,678	-	(2,678)	-100.0%
Total Wages & Benefits	-	-	-	37,678	-	(37,678)	-100.0%
Other Expenditures							
3000 Purchased Services	-	-	6,150	2,000	-	(2,000)	-100.0%
6000 Materials and Supplies	-	-	16,162	15,000	-	(15,000)	-100.0%
Total Other Expenditures	-	-	22,312	17,000	-	(17,000)	-100.0%
Total ESSER II - SEL and Mental Health	-	-	\$ 22,312	\$ 54,678	\$ -	\$ (54,678)	-100.0%

Grant Description

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

*The grant award ended September 30, 2023.

FINANCIAL SECTION

Grants Fund American Rescue Plan - ESSER III

Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025*	Change	
						\$	%
Wages & Employee Benefits							
1110 Administrator Salaries & Wages	-	-	\$ 5,400	\$ -	\$ -	\$ -	0.0%
1120 Instructional Salaries & Wages	12.00	-	1,245,927	1,876,819	646,628	(1,230,191)	-65.5%
1123 Counselor Salaries & Wages	-	-	56,773	-	-	-	0.0%
1131 Nurse Salaries & Wages	-	-	12,712	149,527	17,312	(132,215)	-88.4%
1132 Psychologist Salaries & Wages	-	-	72,760	-	-	-	0.0%
1142 Security Guard & Wages	-	-	-	-	29,275	29,275	100.0%
1150 Clerical Salaries & Wages	-	-	8,002	-	34,070	34,070	100.0%
1151 Instructional Aides Salaries & Wages	26.00	-	438,875	529,350	35,000	(494,350)	-93.4%
1170 Bus Driver Salaries & Wages	-	-	-	-	10,154	10,154	100.0%
1620 Supplemental Salaries & Wages	-	-	69,819	954,674	48,760	(905,914)	-94.9%
1660 Bonus	-	-	108,083	-	111,149	111,149	100.0%
<i>Total Wages</i>	38.00	-	2,012,951	3,510,370	932,348	(2,578,023)	-73.4%
2100 FICA Benefits	-	-	144,548	268,517	71,324	(197,194)	-73.4%
2210 VRS Benefits Plan 1 & 2	-	-	155,876	313,627	102,369	(211,258)	-67.4%
2220 VRS Benefits Hybrid	-	-	116,912	111,130	15,783	(95,347)	-85.8%
2300 HMP Benefits	-	-	223,142	215,000	30,000	(185,000)	-86.0%
2400 Group Life Insurance	-	-	22,074	34,246	9,526	(24,720)	-72.2%
2510 VRS Disability Hybrid	-	-	3,293	3,276	453	(2,823)	-86.2%
2750 Retiree Health Care Credit	-	-	19,825	30,924	8,602	(22,322)	-72.2%
<i>Total Benefits</i>	-	-	685,670	976,721	238,057	(738,664)	-75.6%
Total Wages & Benefits	38.00	-	2,698,622	4,487,091	1,170,405	(3,316,686)	-73.9%
Other Expenditures							
3000 Purchased Services	-	-	597,118	445,031	33,382	(411,649)	-92.5%
5400 Leases and Rentals	-	-	209,660	109,250	48,079	(61,171)	-56.0%
6000 Materials and Supplies	-	-	246,310	300,000	-	(300,000)	-100.0%
8200 Capital Outlay Additions	-	-	261,155	-	-	-	0.0%
Total Other Expenditures	-	-	1,314,243	854,281	81,461	(772,820)	-90.5%
Total ESSER III - ARP	38.00	-	\$ 4,012,864	\$ 5,341,372	\$ 1,251,866	\$ (4,089,506)	-76.6%

Grant Description

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

*The available year-end balance for FY23 was carried forward across the fiscal year into FY24 as this award period does not end until September 30, 2024. FY24's current year expenditures have been estimated to prepare carryover budgets for FY25.

FINANCIAL SECTION

Grants Fund ARP - Title VI-B Flowthrough

Description		2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025*	Change	
							\$	%
Wages & Employee Benefits								
1620	Supplemental Salaries & Wages	-	-	\$ 92,346	\$ 55,000	\$ -	\$ (55,000)	-100.0%
	<i>Total Wages</i>	-	-	92,346	55,000	-	(55,000)	-100.0%
2100	FICA Benefits	-	-	7,040	4,208		(4,208)	-100.0%
	<i>Total Benefits</i>	-	-	7,040	4,208	-	(4,208)	-100.0%
Total Wages & Benefits		-	-	99,386	59,208	-	(59,208)	-100.0%
Other Expenditures								
3000	Purchased Services	-	-	18,646	15,000	-	(15,000)	-100.0%
6030	Instructional Materials	-	-	69,153	25,000	-	(25,000)	-100.0%
Total Other Expenditures		-	-	87,799	40,000	-	(40,000)	-100.0%
Total ARP - Title VI-B Flowthrough		-	-	\$ 187,185	\$ 99,208	\$ -	\$ (99,208)	-100.0%

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 grant award ended September 30, 2023.

FINANCIAL SECTION

Grants Fund ARP - Section 619 Flowthrough

Description	2024	2025	Change					
	FTEs	FTEs	Actual 2023	Budget 2024	Budget 2025*	\$	%	
Other Expenditures								
6000 Materials and Supplies	-	-	\$ 7,182	\$ 16,247	\$ -	\$ (16,247)	-100.0%	
Total Other Expenditures	-	-	7,182	16,247	-	(16,247)	-100.0%	
Total ARP - Section 619 Flowthrough	-	-	\$ 7,182	\$ 16,247	\$ -	\$ (16,247)	-100.0%	

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 grant award ended September 30, 2023.

FINANCIAL SECTION

Grants Fund ARP - Homeless Children and Youth

Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025*	Change	
						\$	%
Wages & Employee Benefits							
1150 Clerical Salaries & Wages	-	0.50	\$ -	\$ -	\$ 12,576	\$ 12,576	100.0%
1620 Supplemental Salaries & Wages	-	-	5,757	5,757	10,830	5,073	88.1%
<i>Total Wages</i>	-	0.50	5,757	5,757	23,405	17,649	306.6%
2100 FICA Benefits	-	-	440	440	1,791	1,350	306.6%
<i>Total Benefits</i>	-	-	440	440	1,791	1,350	306.6%
Total Wages & Benefits	-	0.50	6,197	6,197	25,196	18,999	306.6%
Other Expenditures							
3000 Purchased Services	-	-	270	2,000	25,604	23,604	1180.2%
5500 Travel	-	-	-	4,522	-	(4,522)	-100.0%
6030 Instructional Materials	-	-	18,682	76,954	-	(76,954)	-100.0%
Total Other Expenditures	-	-	18,951	83,476	25,604	(57,872)	-69.3%
Total ARP - Homeless Children and Youth	-	0.50	\$ 25,148	\$ 89,673	\$ 50,800	\$ (38,874)	-43.4%

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 FY23 was carried forward across the fiscal year into FY24 as this award period does not end until September 30, 2024. FY24's current year expenditures have been estimated to prepare carryover budgets for FY25.

FINANCIAL SECTION

Grants Fund SOL Web Based Technology Initiative

Description	2024	2025	Change				
	FTEs	FTEs	Actual 2023	Budget 2024	Budget 2025	\$	%
Other Expenditures							
6060 Technology Infrastructure	-	-	\$ 322,081	\$ 466,000	\$ 466,000	\$ -	0.0%
Total Other Expenditures	-	-	322,081	466,000	466,000	-	0.0%
Total SOL Web Based Technology Initiative	-	-	\$ 322,081	\$ 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

				Change				
Description		2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	\$	%
Wages & Employee Benefits								
1120	Instructional Salaries & Wages	1.00	1.00	\$ 192,407	\$ 56,385	\$ 58,077	\$ 1,692	3.0%
1133	Caseworker Salaries & Wages	0.71	0.71	19,468	20,968	21,596	628	3.0%
1131	Nurse Salaries & Wages	0.23	0.23	13,316	14,248	14,675	428	3.0%
1151	Instructional Aides Salaries & Wages	6.00	6.00	136,655	136,832	134,240	(2,592)	-1.9%
Total Wages		7.94	7.94	361,846	228,432	228,588	155	0.1%
2100	FICA Benefits	-	-	22,874	17,477	17,487	10	0.1%
2210	VRS Benefits Plan 1 & 2	-	-	35,298	17,776	15,648	(2,128)	-12.0%
2220	VRS Benefits Hybrid	-	-	20,420	20,189	22,343	2,154	10.7%
2300	HMP Benefits	-	-	104,583	88,919	72,878	(16,041)	-18.0%
2400	Group Life Insurance	-	-	4,474	3,061	3,063	2	0.1%
2510	Disability Insurance Hybrid	-	-	578	611	632	21	3.4%
2750	Retiree Health Care Credit	-	-	3,357	2,764	2,766	2	0.1%
Total Benefits		-	-	191,583	150,797	134,817	(15,980)	-10.6%
Total Wages & Benefits		7.94	7.94	553,429	379,230	363,405	(15,825)	-4.2%
Total Virginia Preschool Initiative		7.94	7.94	\$ 553,429	\$ 379,230	\$ 363,405	\$ (15,825)	-4.2%

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		2024		2025		Change	
		FTEs	FTEs	Actual 2023	Budget 2024	Budget 2025	%
Wages & Employee Benefits							
1620	Supplemental Salaries & Wages	-	-	\$ -	\$ 25,000	\$ 25,000	0.0%
	<i>Total Wages</i>	-	-	-	25,000	25,000	0.0%
2100	FICA Benefits	-	-	387	1,913	1,913	0.0%
2300	HMP Benefits	-	-	1,531	-	-	0.0%
	<i>Total Benefits</i>	-	-	1,918	1,913	1,913	0.0%
Total Wages & Benefits		-	-	1,918	26,913	26,913	0.0%
Other Expenditures							
6030	Instructional Materials	-	-	332	1,587	1,587	0.0%
Total Other Expenditures		-	-	332	1,587	1,587	0.0%
Total Special Education in Jails		-	-	\$ 2,250	\$ 28,500	\$ 28,500	0.0%

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	2024	2025	Actual 2023	Budget 2024	Budget 2025	Change	
	FTEs	FTEs				\$	%
Other Expenditures							
4100 WJC - Transportation	-	-	6,114	5,095	5,095	-	0.0%
6030 Instructional Materials	-	-	4,386	5,655	5,655	-	0.0%
6003 Testing Materials	-	-	6,619	5,655	5,655	-	0.0%
Total Other Expenditures	-	-	17,119	16,405	16,405	-	0.0%
Total ISAEP	-	-	\$ 17,119	\$ 16,405	\$ 16,405	\$ -	0.0%

Grant Description

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

FINANCIAL SECTION

Grants Fund
School Health Initiative Grant

Description	2024		Actual 2023	Budget 2024	Budget 2025	Change	
	FTEs	FTEs				\$	%
Wages & Employee Benefits							
1120 Instructional Salaries & Wages	3.00	3.00	\$ 177,845	\$ 193,131	\$ 198,925	\$ 5,794	3.0%
1124 Supervisor Salaries & Wages	1.00	1.00	-	101,613	105,992	4,379	4.3%
1130 Other Professional Salaries & Wages	1.00	1.00	50,290	53,810	55,424	1,614	3.0%
1140 Technical Salaries & Wages	1.00	1.00	169,086	77,885	68,806	(9,079)	-11.7%
1700 Stipends	-	-	64,930	66,410	70,000	3,590	5.4%
<i>Total Wages</i>	6.00	6.00	462,151	492,849	499,147	6,298	1.3%
2100 FICA Benefits	-	-	31,561	37,703	38,184	481	1.3%
2210 VRS Benefits Plan 1 & 2	-	-	40,237	44,652	42,100	(2,552)	-5.7%
2220 VRS Benefits Hybrid	-	-	26,222	26,222	29,224	3,002	11.4%
2300 HMP Benefits	-	-	69,529	67,380	84,160	16,780	24.9%
2400 Group Life Insurance	-	-	5,358	5,363	5,751	388	7.2%
2510 Disability Insurance Hybrid	-	-	742	794	818	24	3.0%
2750 Retiree Health Care Credit	-	-	4,839	4,843	5,193	350	7.2%
2800 Other Benefits	-	-	5,583	-	-	-	0.0%
<i>Total Benefits</i>	-	-	184,070	186,957	205,430	18,473	9.9%
Total Wages & Benefits	6.00	6.00	646,221	679,805	704,577	24,771	3.6%
Other Expenditures							
3000 Purchased Services	-	-	12,741	7,910	11,000	3,090	39.1%
4000 Internal Services	-	-	14,376	10,745	9,000	(1,745)	-16.2%
5500 Travel	-	-	1,846	1,900	2,000	100	5.3%
5805 Staff Development	-	-	163	500	500	-	0.0%
6000 Materials and Supplies	-	-	1,512	1,000	900	(100)	-10.0%
6030 Instructional Materials	-	-	40,042	18,140	42,023	23,883	131.7%
Total Other Expenditures	-	-	70,680	40,195	65,423	25,228	62.8%
Total School Health Initiative	6.00	6.00	\$ 716,900	\$ 720,000	\$ 770,000	\$ 50,000	6.9%

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 2025

FINANCIAL SECTION

**Child Nutrition Services Fund
Budget Summary**

Object		Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
								\$	%
Revenue									
	Sales		-	-	\$ 1,625,048	\$ 1,726,175	\$ 1,777,960	\$ 51,785	3.0%
	Federal		-	-	4,148,784	4,281,325	4,538,205	256,880	6.0%
	State		-	-	176,456	130,000	176,500	46,500	35.8%
	Catering		-	-	71,965	70,000	75,000	5,000	7.1%
	Vending		-	-	10,897	16,500	17,500	1,000	6.1%
	Interest Earnings		-	-	14,212	4,000	4,000	-	0.0%
	Other		-	-	43,342	10,000	23,335	13,335	133.4%
	Use of Fund Balance		-	-	-	1,000,000	1,250,000	250,000	25.0%
Total Child Nutrition Services Revenue			-	-	\$ 6,090,704	\$ 7,238,000	\$ 7,862,500	\$ 624,500	8.6%
Expenditures									
Wages & Employee Benefits									
1110	Administrative Salaries & Wages		1.00	1.00	119,809	128,196	132,042	\$ 3,846	3.0%
1130	Other Professional Salaries & Wages		1.00	1.00	-	70,507	72,842	2,335	3.3%
1150	Clerical Salaries & Wages		1.00	1.00	50,020	57,947	59,546	1,599	2.8%
1190	Service Salaries & Wages		64.63	64.63	1,304,671	1,787,292	1,825,090	37,798	2.1%
	Total Wages		67.63	67.63	1,474,500	2,043,942	2,089,520	45,578	2.2%
2100	FICA Benefits		-	-	102,803	156,245	159,847	3,603	2.3%
2210	VRS Benefits Plan 1 & 2		-	-	86,364	112,746	115,750	3,004	2.7%
2220	VRS Benefits Hybrid		-	-	16,166	16,818	17,323	505	3.0%
2300	HMP Benefits		-	-	329,878	570,750	561,122	(9,628)	-1.7%
2400	Group Life Insurance		-	-	8,291	10,446	10,729	283	2.7%
2510	Disability Insurance - Hybrid		-	-	475	409	489	80	19.6%
2750	Retiree Health Care Credit		-	-	7,468	9,433	9,688	255	2.7%
2800	Other Benefits		-	-	(120)	-	-	-	0.0%
	Total Benefits		-	-	551,326	876,847	874,948	(1,899)	-0.2%
Total Wages & Benefits			67.63	67.63	2,025,826	2,920,789	2,964,468	43,679	1.5%
Other Expenditures									
3000	Contracted Services		-	-	52,311	60,000	66,000	6,000	10.0%
5500	Travel		-	-	8,656	13,000	13,650	650	5.0%
5800	Miscellaneous		-	-	401,769	5,000	5,250	250	5.0%
6000	Materials and Supplies		-	-	198,347	280,875	308,963	28,088	10.0%
6002	Food Supplies		-	-	2,399,843	2,958,336	3,254,170	295,834	10.0%
8100	Capital Outlay Replacement		-	-	52,170	1,000,000	1,250,000	250,000	25.0%
Total Other Expenditures			-	-	3,113,095	4,317,211	4,898,032	580,821	13.5%
Total Child Nutrition Services Expenditures			67.63	67.63	\$ 5,138,921	\$ 7,238,000	\$ 7,862,500	\$ 624,500	8.6%
Excess of revenues over Expenditures					951,783	(0)	0		
Fund Balance - Beginning of year					4,717,125	5,668,908			
Fund Balance - End of Year					\$ 5,668,908	\$ 5,668,908			

Fund Description

Currently, Williamsburg-James City County serves an average of 7,800 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 2025

FINANCIAL SECTION

State Operated Programs Fund
Budget Summary

Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
						\$	%
Revenue							
State	10.50	10.50	\$ 1,146,608	\$ 1,240,600	\$ 1,256,500	\$ 15,900	1.3%
Total Revenue	10.50	10.50	\$ 1,146,608	\$ 1,240,600	\$ 1,256,500	\$ 15,900	1.3%
Expenditures							
Merrimac Juvenile Detention Center	8.00	8.00	874,657	925,100	940,200	15,100	1.6%
Eastern State Hospital	2.50	2.50	271,951	315,500	316,300	800	0.3%
Total Expenditures	10.50	10.50	\$ 1,146,608	\$ 1,240,600	\$ 1,256,500	\$ 15,900	1.3%

FINANCIAL SECTION

State Operated Programs Fund Merrimac Juvenile Detention Center Detail

Object		Description	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
								\$	%
Wages & Employee Benefits									
1120		Instructional Salaries & Wages	7.00	7.00	\$ 500,670	\$ 510,491	\$ 513,809	\$ 3,318	0.6%
1130		Other Prof. Salaries & Wages	1.00	1.00	70,818	75,775	78,048	2,273	3.0%
1520		Substitute Salaries & Wages	-	-	-	5,500	5,500	-	0.0%
Total Wages			8.00	8.00	571,488	591,766	597,357	5,591	0.9%
2100		FICA Benefits	-	-	39,939	45,209	45,686	477	1.1%
2210		VRS Benefits	-	-	94,835	97,437	98,367	929	1.0%
2300		HMP Benefits	-	-	115,113	119,137	127,098	7,961	6.7%
2400		Group Life Insurance	-	-	7,646	7,856	7,931	75	1.0%
2750		Retiree Health Care Credit	-	-	6,904	7,094	7,161	68	1.0%
2800		Other Benefits	-	-	451	-	-	-	0.0%
Total Benefits			-	-	264,888	276,734	286,243	9,509	3.4%
Total Wages & Benefits			8.00	8.00	836,376	868,500	883,600	15,100	1.7%
Other Expenditures									
3000		Purchased Services	-	-	6,139	8,500	8,500	-	0.0%
5500		Travel	-	-	2,185	5,500	5,500	-	0.0%
6000		Materials and Supplies	-	-	1,315	1,500	1,500	-	0.0%
6020		Textbooks and Workbooks	-	-	-	500	500	-	0.0%
6030		Instructional Materials	-	-	20,487	25,000	25,000	-	0.0%
6040		Technology-Software/Online Content	-	-	-	5,600	5,600	-	0.0%
6045		Technology Supplies	-	-	8,155	10,000	10,000	-	0.0%
Total Other Expenditures			-	-	38,281	56,600	56,600	-	0.0%
Total Merrimac Juvenile Detention Center			8.00	8.00	\$ 874,657	\$ 925,100	\$ 940,200	\$ 15,100	1.6%

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	2024 FTEs	2025 FTEs	Actual 2023	Budget 2024	Budget 2025	Change	
								\$	%
Wages & Employee Benefits									
1110		Administrative Salaries & Wages	1.00	1.00	\$ 120,746	\$ 129,198	\$ 133,074	\$ 3,876	3.0%
1120		Instructional Salaries & Wages	0.50	0.50	49,580	53,051	54,643	1,592	3.0%
1150		Clerical Salaries & Wages	1.00	1.00	25,570	36,367	37,453	1,086	3.0%
Total Wages			2.50	2.50	195,896	218,616	225,170	6,554	3.0%
2100		FICA Benefits	-	-	14,027	16,789	17,365	575	3.4%
2210		VRS Benefits	-	-	21,102	30,290	31,380	1,090	3.6%
2220		VRS Benefits Hybrid	-	-	3,081	6,044	6,043	(1)	0.0%
2300		HMP Benefits	-	-	34,047	37,914	30,324	(7,590)	-20.0%
2400		Group Life Insurance	-	-	1,950	2,929	3,017	88	3.0%
2510		VRS Disability Hybrid	-	-	87	173	176	3	1.9%
2750		Retiree Health Care Credit	-	-	1,761	2,645	2,725	79	3.0%
Total Benefits			-	-	76,055	96,784	91,030	(5,755)	-5.9%
Total Wages & Benefits			2.50	2.50	271,951	315,400	316,200	799	0.3%
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	\$ 271,951	\$ 315,500	\$ 316,300	\$ 800	0.3%

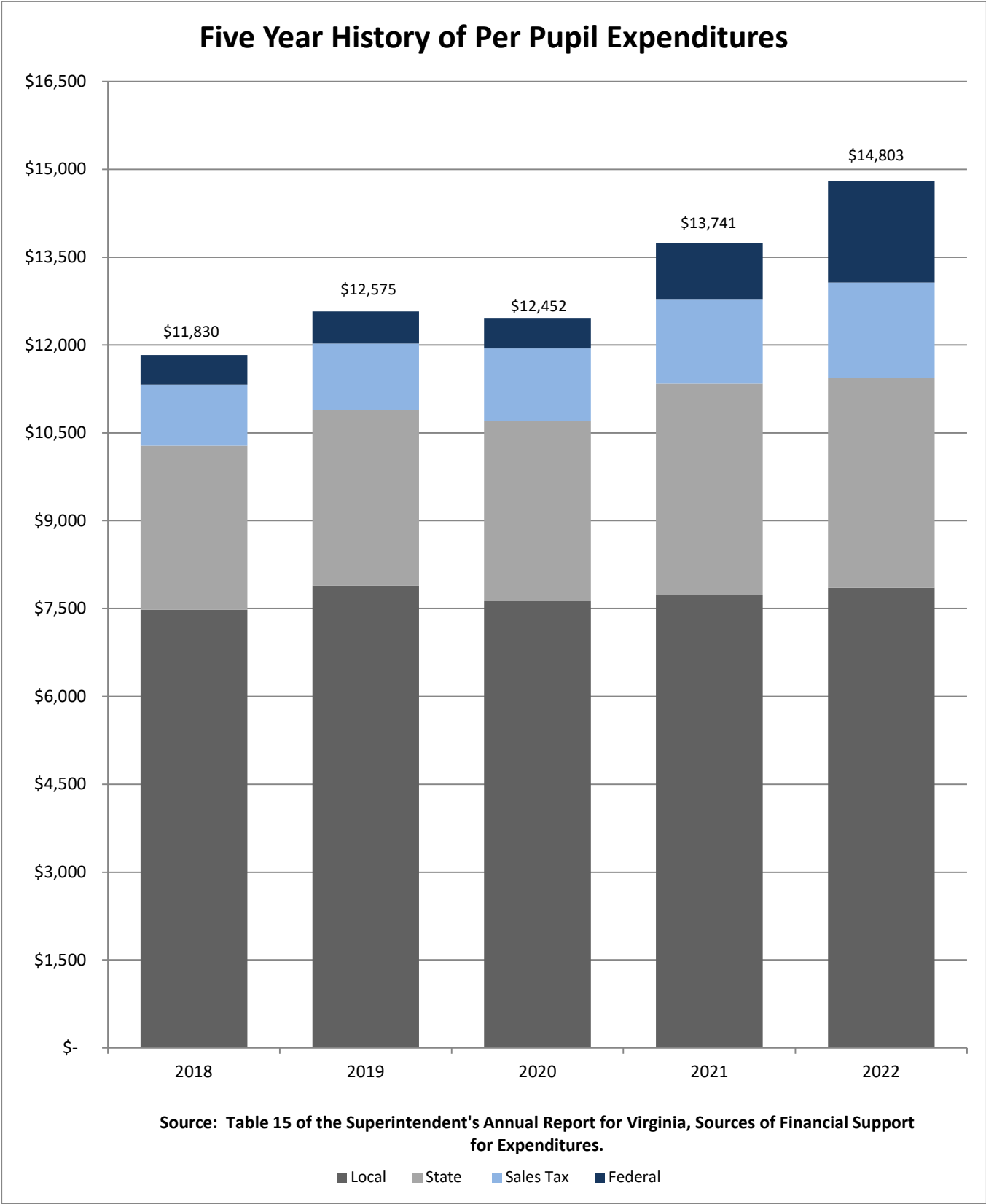
Grant Description

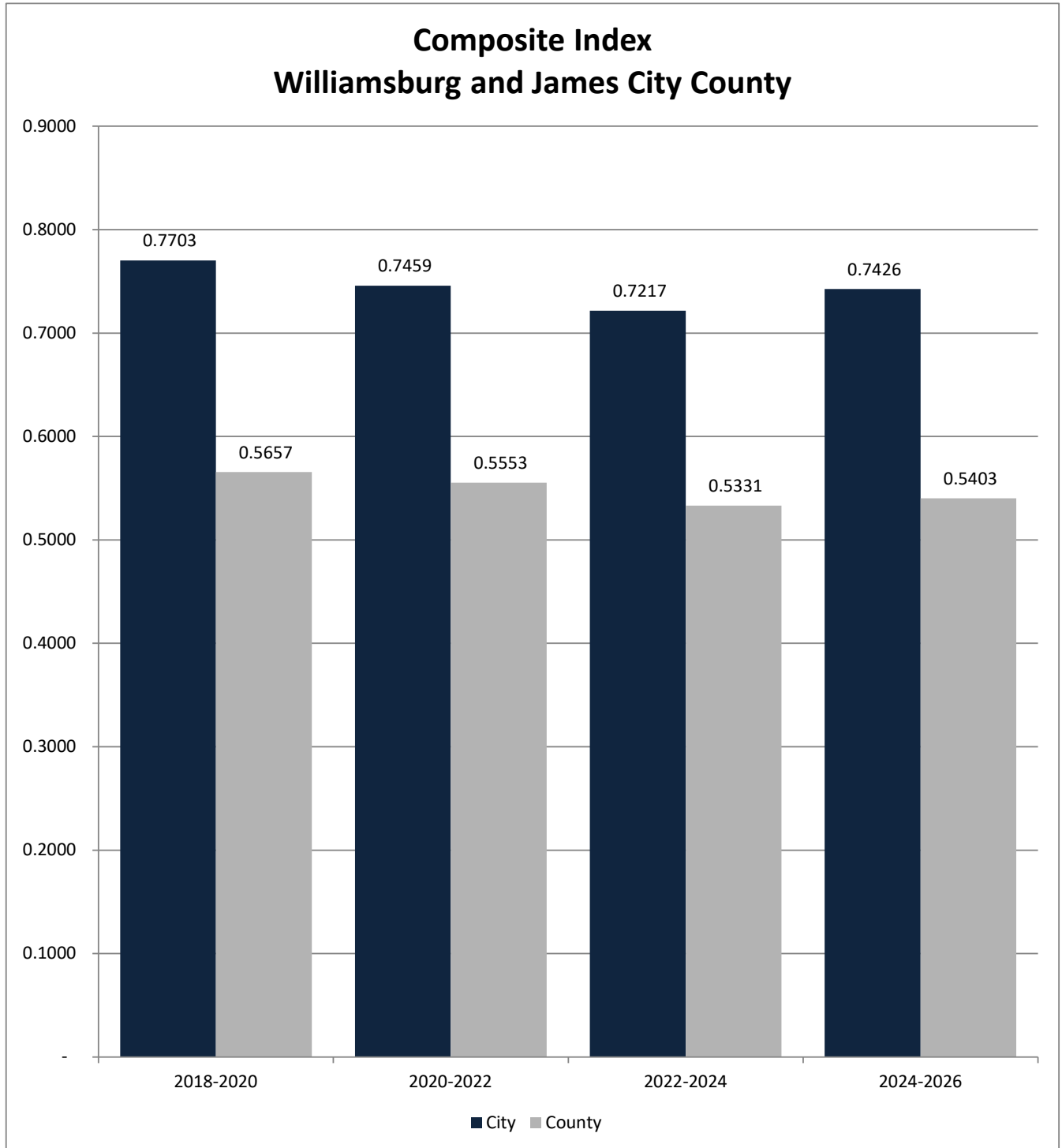
The Virginia Department of Education provides funding to support the instruction of students, at Eastern State Hospital, who are under twenty-two years of age.



INFORMATIONAL SECTION







INFORMATIONAL SECTION
FY25 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
Elementary	Core Staffing Allocations		Resource					Specialized Staffing				
Clara Byrd Baker	475	24	1.0	1.5	1.0	1.0	28.5	1.0	2.0	2.0	33.5	14.2
Laurel Lane	485	24	1.0	1.5	1.0	1.0	28.5	1.0	2.0	2.0	33.5	14.5
DJ Montague	520	24	1.0	1.5	1.0	1.0	28.5	1.0	2.0	2.0	33.5	15.5
Norge	575	31	1.0	1.5	1.0	1.0	35.5	1.0	2.0	2.0	40.5	14.2
Matthew Whaley	454	23	1.0	1.5	1.0	1.0	27.5	2.0	2.0	2.0	33.5	13.6
James River	445	25	1.0	1.5	1.0	1.0	29.5	2.0	3.0	2.0	36.5	12.2
Stonehouse	827	38	1.0	1.5	1.5	1.0	43.0	1.0	2.0	2.0	48.0	17.2
Matoaka	601	31	1.0	1.5	1.5	1.0	36.0	1.0	2.0	2.0	41.0	14.7
J. Blaine Blayton	471	23	1.0	1.5	1.0	1.0	27.5	1.0	2.0	2.0	32.5	14.5
Total	4,853	243.0	9.0	13.5	10.0	9.0	284.5	11.0	19.0	18.0	332.5	14.6
FY 23/24 Total	4,873	245.0	9.0	13.5	10.0	9.0	286.5	11.0	19.0	18.0	334.5	14.8
	-20	-2.0	0.0	0.0	0.0	0.0	-2.0	0.0	0.0	0.0	-2.0	-0.2
Middle	Core/Elective Allocations		Music/ Instrumental Drama Tech/CTE					Specialized Staffing				
Berkeley	665	32.0	2.0	3.0	1.0	1.0	39.0	2.0	1.0	1.0	43.0	15.5
James Blair	520	25.0	2.0	3.0	1.0	1.0	32.0	2.0	1.0	1.0	36.0	14.4
Toano	700	33.0	2.0	3.0	1.0	1.0	40.0	2.0	1.0	1.0	44.0	15.9
Hornsby	807	38.0	2.0	3.0	1.0	1.0	45.0	2.0	1.0	1.0	49.0	16.5
Total	2,692	128.0	8.0	12.0	4.0	4.0	156.0	8.0	4.0	4.0	172.0	15.7
FY 23/24 Total	2,665	126.0	8.0	12.0	4.0	4.0	154.0	8.0	4.0	4.0	170.0	15.7
	27	2.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	2.0	0.0
High	Core/Elective Allocations		In core/elective allocation					Specialized Staffing				
Lafayette	1,249	63.0					63.0	2.0		1.0	66.0	18.9
Jamestown	1,232	63.0					63.0	2.0		1.0	66.0	18.7
Warhill	1,298	69.0					69.0	2.0		1.0	72.0	18.0
Total	3,779	195.0					195.0	6.0		3.0	204.0	18.5
FY 23/24 Total	3,770	195.0					195.0	6.0		3.0	204.0	18.3
	9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Grand Total/Avg.	11,324	566.0	17.0	25.5	14.0	13.0	635.5	25.0	23.0	25.0	708.5	16.0
FY 23/24 Total	11,308	566.0	17.0	25.5	14.0	13.0	635.5	25.0	23.0	25.0	708.5	16.0
Diff.	16	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

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

Other Staffing

Total Regular Ed. Teachers (Prog. 100s)	708.50
C & I Coordinators/Specialist	10.40
Coordinator of Student Services	1.00
Career Coach	1.00
Gifted & Talented Coordinator	1.00
Technology Integration Coach (TIC)	13.00
Technology Coordinator	1.00
HS Athletic Directors	3.00
Learning lab	2.00
Restorative Center	4.00
ESL positions	22.00
HS Athletic Trainer	3.00
Math Coach	1.00
Reserve Positions	2.00
Literacy Coach	1.00
Total positions required	773.90

Spec. Ed. Teachers (Program 200s)	
Special Education teaching positions	120.0
Special Education Instructional Specialists	6.0
Assistive Technology Specialist	1.0
Behavior Intervention Specialist	3.0
Total Positions	130.0

	Media	Guidance	Gifted	Social Workers
Elementary	9.0	21.0	13.0	-
Middle	4.0	10.0	4.0	-
High	6.0	15.0	-	-
Division	-	1.0	-	7.0
Total	19.0	47.0	17.0	7.0

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

Total Pre-K (Program 800s)	
Pre-K Teaching Positions	36.0
Pre-K Inst. Specialist	1.0
Total Positions	37.0

INFORMATIONAL SECTION

Full Time Equivalent (FTE) District Employees by Type

Description	Approved Full-Time Equivalent Employees				
	2025	2024	2023	2022	2021
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	—	—	—	—	—
Directors of Education	1.70	1.70	1.70	1.70	0.70
Curriculum Coordinators	13.40	13.40	13.40	13.40	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	1.00
Career Coach	1.00	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	1.00	—	—	—
Data Analyst/Research Coordinator	1.00	1.00	1.00	—	—
ELL Outreach Specialist	1.00	0.50	0.50	0.50	0.50
Principals	16.00	16.00	16.00	16.00	16.00
Assistant Principals	29.00	28.00	28.00	24.00	23.00
Principal for Preschool Instruction	1.00	1.00	1.00	1.00	1.00
School Counselors	47.00	46.50	43.50	39.50	35.50
Librarians	19.00	19.00	19.00	19.00	19.00
Classroom Teachers	705.33	704.33	695.33	686.33	666.33
Math Interventionists	9.00	9.00	—	—	—
Preschool Teachers	36.00	35.00	35.00	35.00	35.00
Preschool Instructional Specialist	1.00	1.00	1.00	1.00	1.00
Special Education Teachers	120.00	115.00	112.00	108.00	106.00
Coordinators for Special Education	2.00	2.00	2.00	2.00	2.00
Instructional Specialist for Special Education	4.00	4.00	4.00	4.00	4.00
Assistive Technology Specialist	1.00	1.00	1.00	1.00	1.00
Behaviour Intervention Specialist	3.00	3.00	3.00	3.00	1.00
Career and Technical Teachers	17.67	17.67	17.67	17.67	17.67
Gifted and Talented Teachers	16.00	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	250.96	221.96	221.96	213.96	211.96
Social Workers	7.00	7.00	7.00	7.00	7.00
Interpreters	4.50	4.50	4.50	4.50	4.50
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	1,407.56	1,368.56	1,344.56	1,314.56	1,281.06

INFORMATIONAL SECTION

Full Time Equivalent (FTE) District Employees by Type

Description	Approved Full-Time Equivalent Employees				
	2025	2024	2023	2022	2021
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	8.00	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	58.07	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	1.00	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	3.00	2.00	2.00	2.00
Accountant	1.00	1.00	1.00	1.00	1.00
Assistant Accountant	—	—	—	—	—
Strategic Communications Officer	1.00	1.00	1.00	1.00	1.00
Clerical	13.00	13.00	11.50	11.50	10.50
ADMINISTRATION	26.00	26.00	24.50	24.50	23.50
Director for Transportation	1.00	1.00	1.00	1.00	1.00
Coordinators	3.00	3.00	3.00	3.00	3.00
Technicians	5.00	5.00	5.00	5.00	5.00
Clerical	3.00	3.00	3.00	3.00	3.00
Bus Drivers	114.00	129.00	129.00	129.00	123.66
Bus Aides	39.00	47.00	47.00	47.00	46.93
Mechanics	6.00	6.00	6.00	6.00	6.00
PUPIL TRANSPORTATION	171.00	194.00	194.00	194.00	188.59
Senior Director for Operations	1.00	1.00	1.00	1.00	1.00
Custodial Services Coordinator	1.00	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	20.00	19.00	19.00
Supervisor for Security Services & Emergency Mgmt.	1.00	1.00	—	—	—
Security Guards	18.00	13.00	13.00	13.00	11.00
Groundworkers	1.00	1.00	1.00	1.00	1.00
Clerical	3.00	3.00	3.00	2.50	3.00
Custodians	89.00	89.00	89.00	89.31	88.31
OPERATIONS and MAINTENANCE	136.00	131.00	130.00	128.81	125.31

INFORMATIONAL SECTION

Full Time Equivalent (FTE) District Employees by Type

Description	Approved Full-Time Equivalent Employees				
	2025	2024	2023	2022	2021
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	13.00	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	2.00	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	18.00	16.00
Clerical	1.00	1.00	1.00	1.00	1.00
TECHNOLOGY	55.00	55.00	55.00	55.00	51.00
TOTAL POSITIONS - OPERATING BUDGET	1,853.63	1,832.63	1,805.13	1,773.94	1,726.53
* Federal Grants	40.96	80.46	91.23	75.23	43.23
* State Grants	7.94	7.94	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	10.50
Child Nutrition Services Fund	67.63	67.63	67.63	67.63	67.63
TOTAL POSITIONS - ALL FUNDS	1,986.66	2,005.16	1,988.88	1,941.69	1,862.28

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

Disbursement – The expenditure of monies from an account.

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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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.

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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.

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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.



