

AGENDA
JAMES CITY COUNTY BOARD OF SUPERVISORS
JOINT MEETING WITH WJCC SCHOOL BOARD AND WILLIAMSBURG CITY COUNCIL
LEGACY HALL
4301 NEW TOWN AVE
WILLIAMSBURG, VA 23188
March 14, 2025
8:30 AM

A. CALL TO ORDER

B. ROLL CALL

C. PRESENTATION(S)

1. Mid-Year Academic Overview Update
2. WJCC Schools FY2026 Operating Budget

D. ADJOURNMENT

1. Adjourn until 1 pm on March 25, 2025 for the Business Meeting



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JAMES CITY COUNTY
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2024-2025 Midyear Academic Overview

March 14, 2025

WJCC SCHOOLS 2024 - 2025

11,379

K-12 Enrollment

363

Pre-K Enrollment

16

Number of Schools

Student Demographics

3,914

Economically
Disadvantaged

1,054

English
Learners

1,833

Special
Education

1,772

Gifted
Education

Student Ethnicity

Percent of student population by race.

52.3%

White

18.2%

Black

16.8%

Hispanic

2.7%

Asian

0.2%

American Indian
or Alaska Native

9.5%

Two or more





2024 Highlights

-  **On-Time Graduation Rate 95.3%**
-  **Fully Accredited:** All 16 Schools
-  **SAT Mean Total Score: 1122**
(Higher than the state and country for 6 consecutive years)



-  **SOL TESTS:** WJCC Schools Outperformed the 2024 State Average on All 5 SOL Tested Subjects
-  **Chronic Absenteeism Rate:** 10.6% (Better than the State Rate of 16.1%)
-  **AP Exams:** 72% (1,408) with a 3 or higher score
-  **CTE Credentials:** 1,821 earned



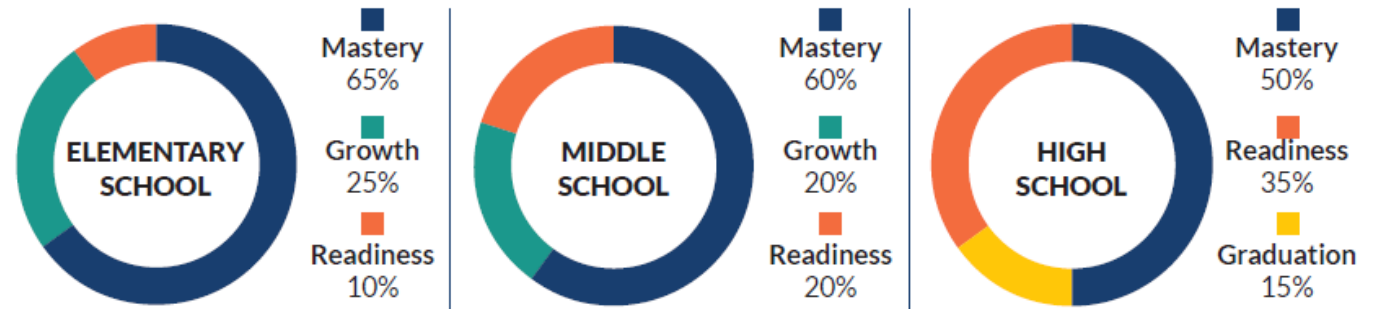
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Virginia School Performance and Support Framework

Virginia's School Performance and Support Framework

Weighting of the Framework

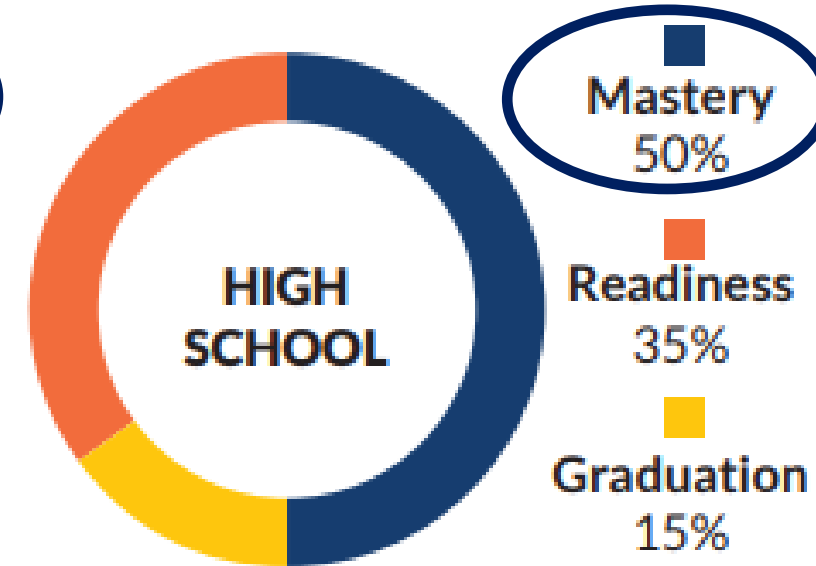
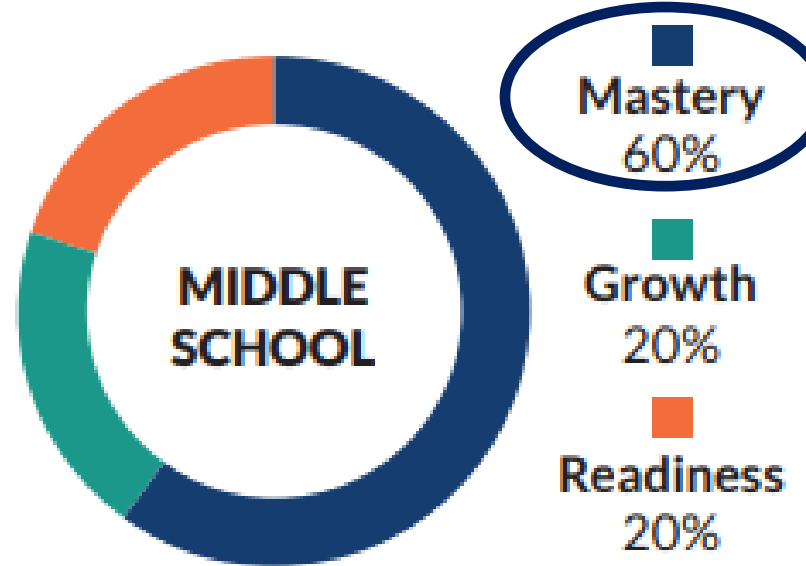
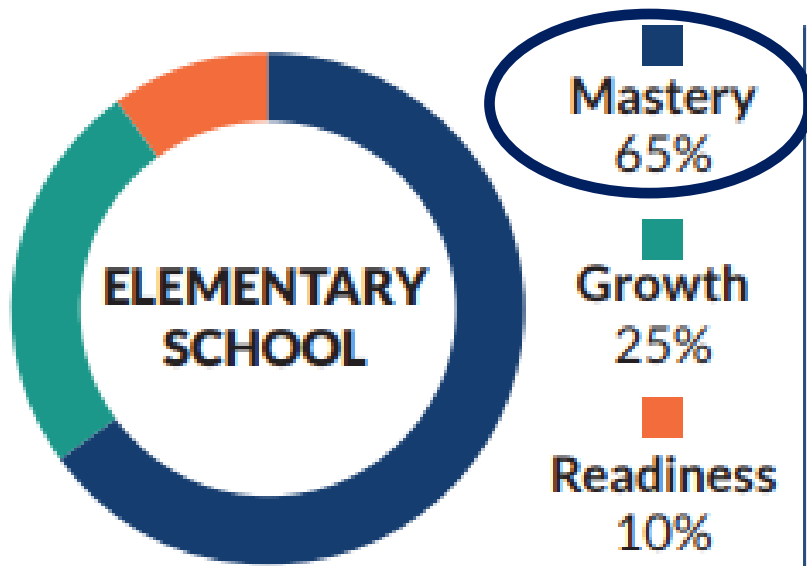


Performance Categories

Distinguished 90 points and above	On Track 80 to 89 points	Off Track 65 to 79 points	Needs Intensive Support Below 65 points
Schools are exceeding the state's expectation for growth, achievement, and readiness. Schools serve as models of best practices from which others learn.	Schools are meeting the state's expectation for growth, achievement, and readiness. Schools have access to general state supports and may also receive support for student groups.	Schools are not meeting the state's expectation for growth, achievement, and readiness. Schools will receive additional support from VDOE.	Schools are significantly not meeting the state's expectation for growth, achievement, and readiness. Schools will receive more intensive support (Tier 3) from VDOE in Fall 2025.

New Model: Weighted Components

Weighting of the Framework



New Model: Indicators within Components

Elementary School

Growth 25%	Mastery 65%
Reading Expected Growth: 12.5%	Reading SOL/VAAP tests: 22.5%
Math Expected Growth: 12.5%	Math SOL/VAAP tests: 22.5%
	Science SOL/VAAP tests: 10%
Readiness 10%	Progress in English Language Proficiency (WIDA: ACCESS for ELLs): 10%
Chronic Absenteeism: 5%	
5 C's Performance Task: 5%	
Chronic Absenteeism will be 10% in the first year.	

Middle School

Growth 20%	Mastery 60%
Reading Expected Growth: 10%	Reading SOL/VAAP tests: 20%
Math Expected Growth: 10%	Math SOL/VAAP tests: 20%
	Science SOL/VAAP tests: 10%
Readiness 20%	Progress in English Language Proficiency (WIDA: ACCESS for ELLs): 10%
Chronic Absenteeism: 5%	
Advanced Coursework: 7.5%	
5 C's Performance Task: 7.5%	
Chronic Absenteeism & Advanced Coursework will be 10% in the first year.	

High School

Graduation 15%	Mastery 50%
Federal Graduation Indicator: 4-year Adjusted Cohort Rate	Reading SOL/VAAP tests: 15%
	Math SOL/VAAP tests: 15%
Readiness 35%	Science SOL/VAAP tests: 10%
Chronic Absenteeism: 5%	Progress in English Language Proficiency (WIDA: ACCESS for ELLs): 10%
6-year Graduation Rate with Applied Studies: 5%	
Ready for Life 3E Framework: 25%	



Last Year's Data & The New Model

Category	Elementary Schools Total	Elementary Schools Percent	Middle Schools Total	Middle Schools Percent	High Schools Total	High Schools Percent
Distinguished	177	16%	23	7%	62	22%
On Track	569	51%	155	49%	127	45%
Off Track	248	22%	60	19%	89	31%
Needs Intensive Support	117	11%	81	25%	7	2%
Total	1111		319		285	

65%

88% VA schools accredited - previous model



READY FOR LIFE: 3E FRAMEWORK

Enrollment

- **1.25 point:** Earning an associate's degree
- **1 point:** Earning 3+ credit-bearing, college ready* scores on exams, 3+ dual credit courses with a "B" grade, or an Early College Scholar certificate
- **0.75 point:** Earning 1-2 credit-bearing, college-ready* scores on AP, IB, Cambridge A/AS, or CLEP exam or passing 1-2 dual credit courses (3 credits) with a "B" grade
- **0.5 point:** Completing an AP, IB, Cambridge A/AS, or CLEP exam or dual credit course (3 credits) with a "C" grade

Employment

- **1 point:** CTE completer earning a state-approved industry recognized credential in a high-demand, **high wage** field as defined by VOEE*
- **0.75 point:** CTE completer who also earns a state-approved industry recognized credential in a high-demand field as defined by VOEE**
- **0.5 point:** CTE completer earning a state-approved industry recognized credential

Enlistment

- **1 point:** AFQT (ASVAB) score of **65 or higher**
- **0.75 point:** AFQT (ASVAB) **score of 50-64**
- **0.5 point:** Meeting the minimum **Military Entrance Score (AFQT/ASVAB) of 31**

These scores are equivalent to the careers in employment component.



BEYOND EXCELLENCE

WILLIAMSBURG-JAMES CITY COUNTY SCHOOLS

Key Priority

Academic Achievement, College and Career Readiness & Educational Equity

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

Supporting Priorities



Safety & Security

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



Human Capital & Positive Culture

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



Communications & Engagement

Cultivate a culture of open communication and collaboration.



Organizational Efficiency & Effectiveness

Optimize division effectiveness through data-driven decision making.

We believe:

- Every student can learn
- Providing equitable opportunities enabling students to reach their greatest academic potential
- In a safe and supportive learning
- In a professional, positive, & collaborative employee culture (trust, respect, growth)
- Transparent communication & engagement



Key Priority: Academic Achievement, College and Career Readiness, & Educational Equity



Goals

By June 2028, 85%+ of grades K-2 students will meet proficiency on the new Virginia Language and **Literacy** Screener (VALLS) assessment.

By June 2028, 85%+ of grades 3-11 will meet proficiency on the state **English** SOL assessments.

By June 2028, 90%+ of grades 3-11 will show growth on the state **English** SOL assessments.

By June 2028, 85%+ of grades 3-8 students and End of Course students will meet proficiency on state **mathematics** assessments.

By June 2028, 90%+ of grades 3-8 and End of Course students will show growth on the state **Math** SOL assessments.



Supporting Priority: Human Capital & Positive Culture



Goals

Annually, 100% of personnel for all budgeted positions will be recruited and hired by the first day of school.

Annually, 90%+ of employees will be retained by focusing on employee engagement and talent development.

By June 2028, WJCC will lead the region in salary for teachers, support staff, and administrators.

By June 2028, 90%+ of all employees will report that WJCC is effective at fostering a



Supporting Priority: Safety & Security



Goals

By June 2028, WJCC will increase the daily attendance average to 95%+ and decrease chronic absenteeism rates by 3%.

By June 2028, 90% of enrolled K-12 WJCC students will identify that their school provides access to a safe, healthy, well-maintained, and positive learning environment.

Annually, 95% of K-5 WJCC classrooms will have participated in a SHIP-sponsored



Supporting Priority: Communications & Engagement



Goals

By June 2028, WJCC will increase communications by 15% that highlight student and staff success, and division news, leading to transparent communication.

By June 2028, participation in division-sponsored engagement events will increase by 5% and 80%+ of family participants will report that event content and resources met their expectations.

By June 2028, WJCC will increase volunteer participation by 15%+ to meaningfully enhance community engagement, student learning opportunities, and meet staff needs.



Supporting Priority: Organizational Efficiency & Effectiveness



Goals

Annually, no more than 2.5% of the overall budget will remain as reversion funds.

Annually, 100% of capital projects will be completed on-time and not exceed the capital improvement budget by 10%.

Annually, the Mean Time To Repair maintenance work orders will be ≤ 7 days.

WJCC School Improvement Plans

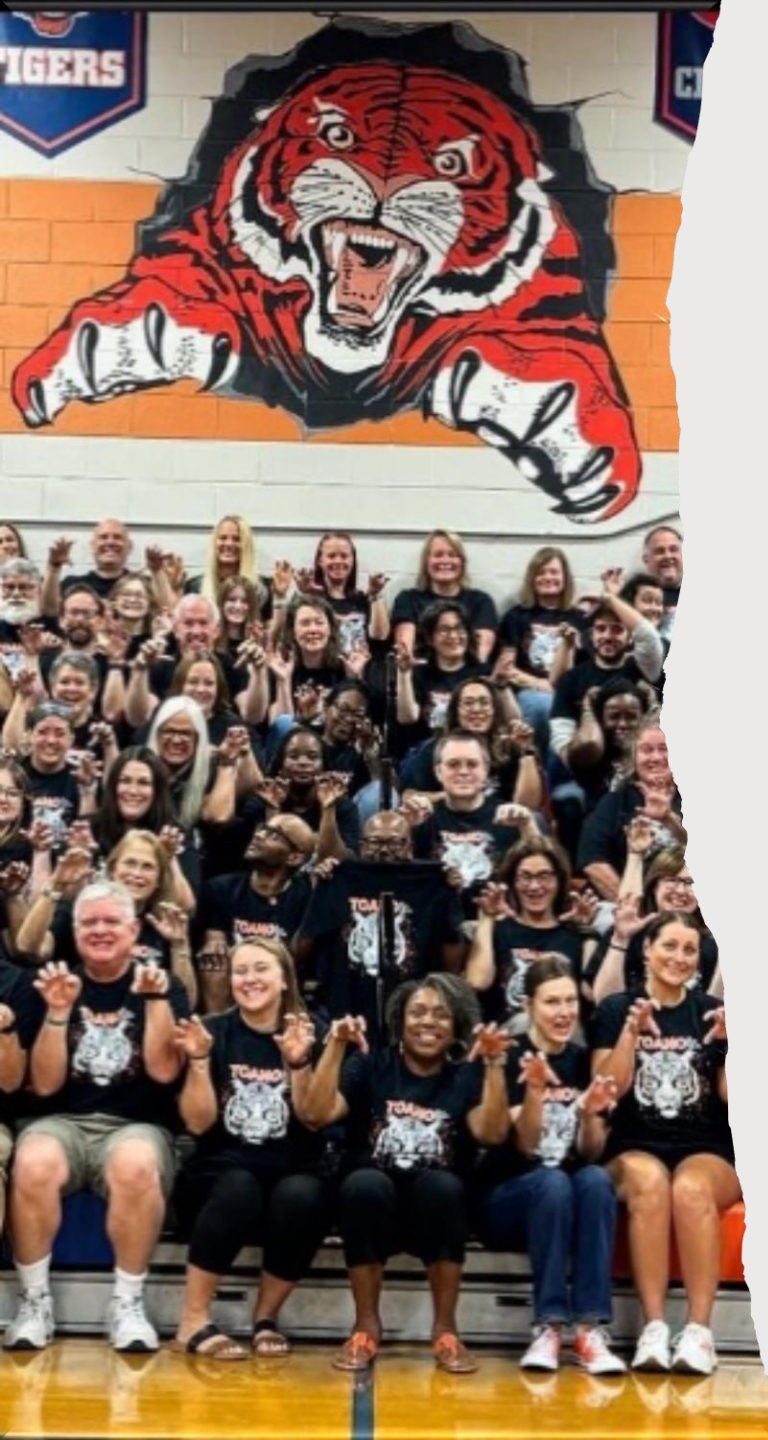
WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS SCHOOL IMPROVEMENT PLAN

"Pursuing excellence and championing the success of all students."



elevate²⁸
BEYOND EXCELLENCE





FOCUSED WORK 2024 - 2025

- High Expectations
 - academics, behavior, and attendance
- Quality first-time instruction
- Student engagement
- Professional learning
- School improvement planning
- Gap group strategies
- Student goal-setting



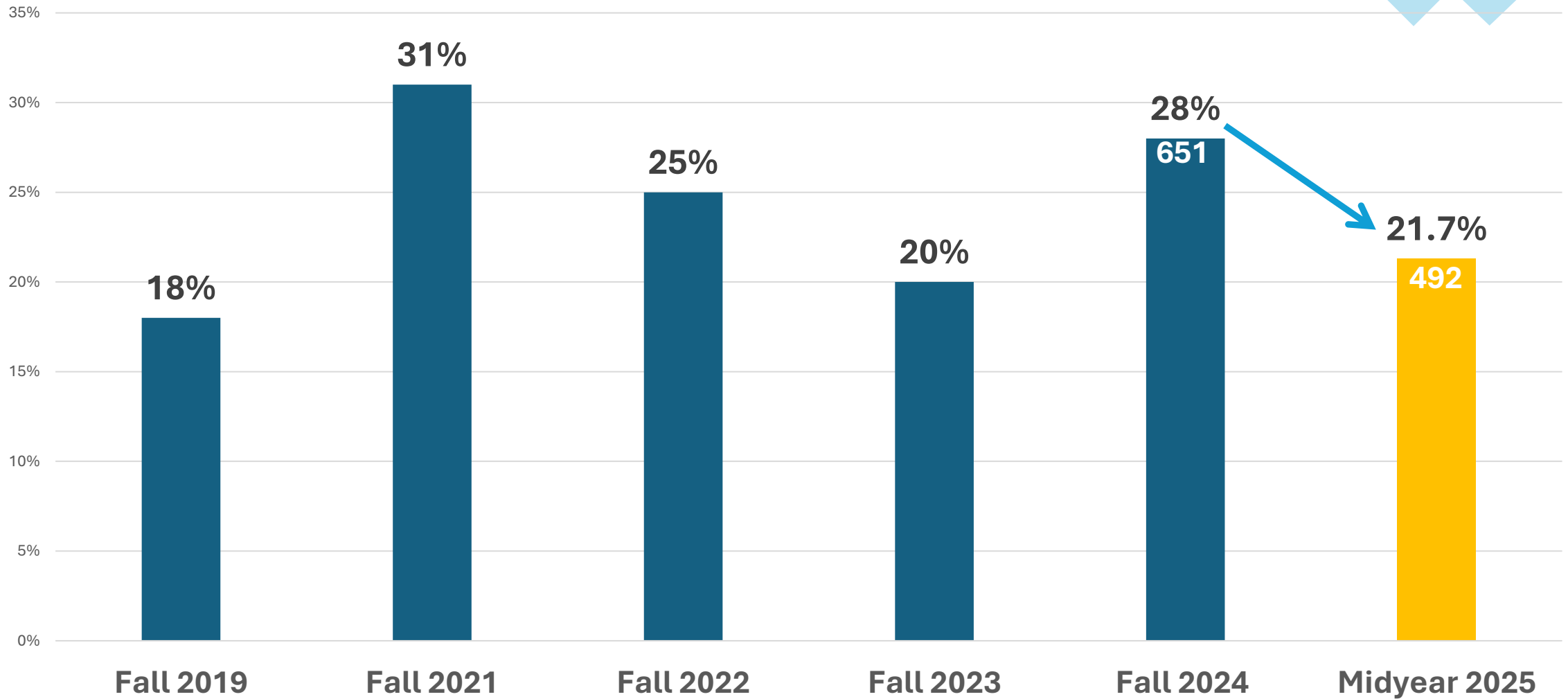


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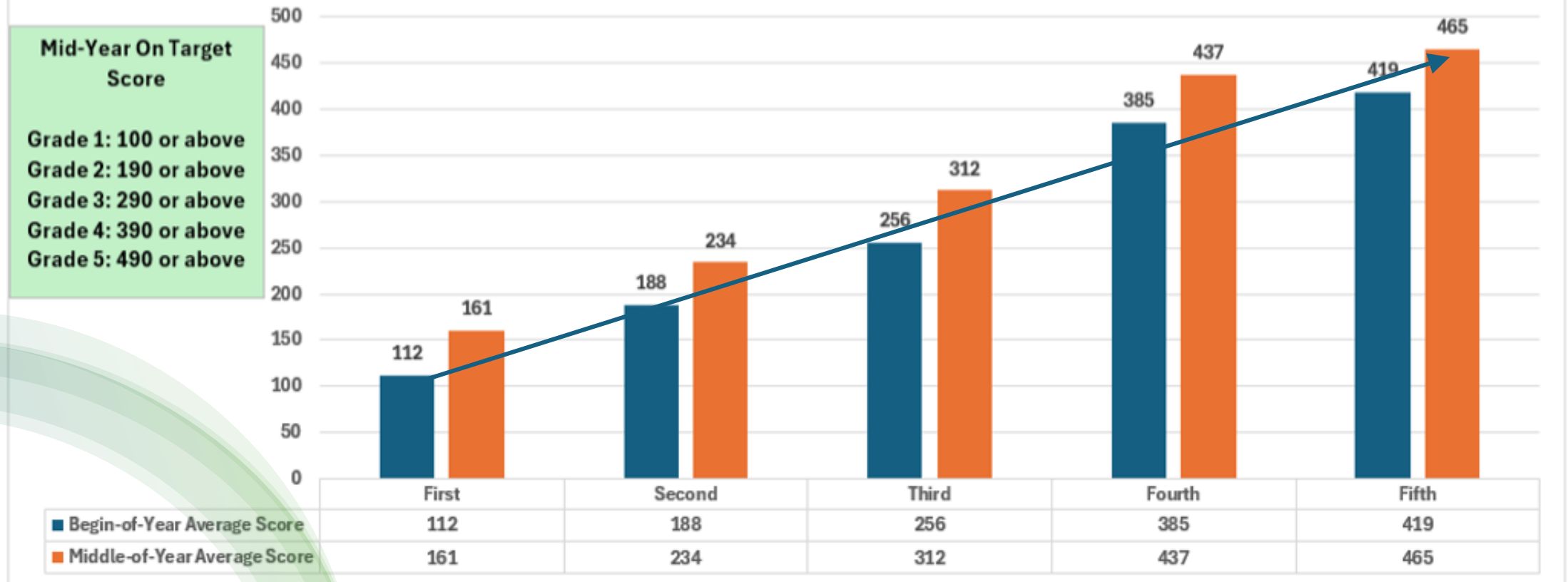
Elementary Midyear Academic Overview

VALLSS PERCENTAGE IDENTIFIED K-2



Elementary Math Update

IXL Diagnostic Data
Growth Fall to Winter



Elementary Intervention Support

Staff	Specialist, Interventionist, Student Support Teacher	Title I Tutor	Tutor	Total
Literacy	775	193	108	1,076 or 22%
Math	571	104	92	767 or 16%

Students Exited from Intervention after First Semester Instruction

Literacy	155
Math	168





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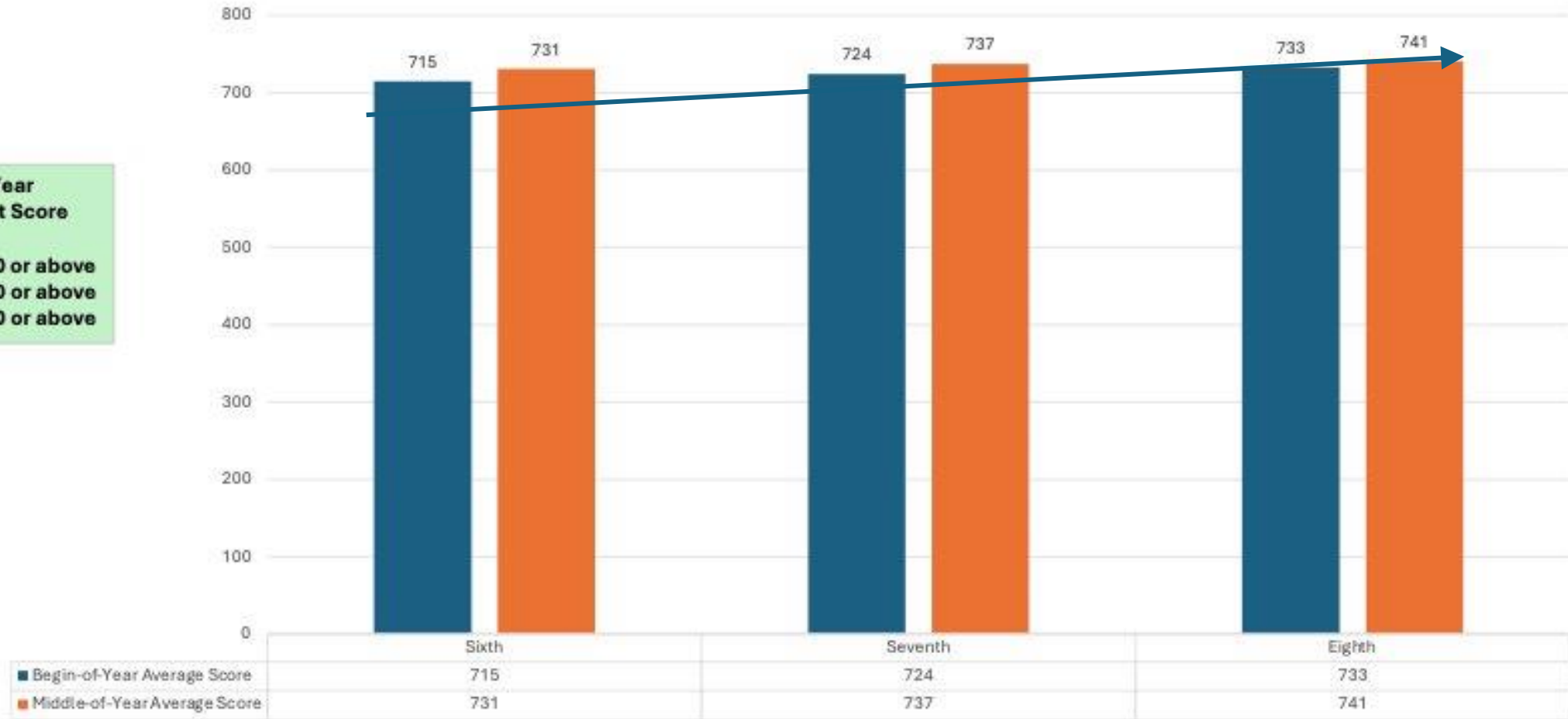
Secondary Midyear Academic Overview

Middle School English IXL Comparative Data

IXL ELA Diagnostic
Growth Data Fall to Winter

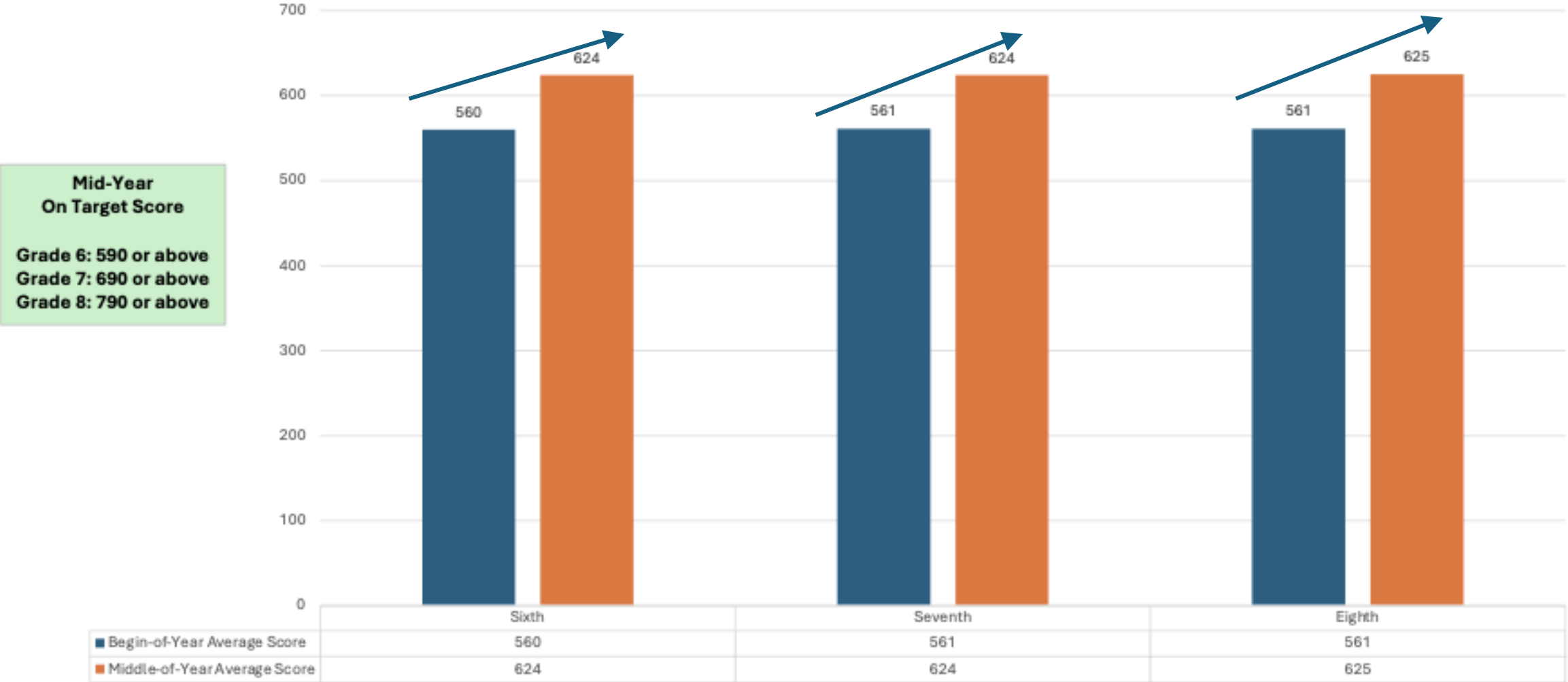
**Mid-Year
On Target Score**

Grade 6: 590 or above
Grade 7: 690 or above
Grade 8: 790 or above



Middle School Math IXL Comparative Data

IXL Math Diagnostic
Growth Data Fall to Winter



Middle School Intervention Support

Classroom Instructional Support During the School Day

Subject	6th	7th	8th	Total
Literacy	368	132	123	623 (23%)
Math	127	130	112	369 (20.5%)

After School Tutoring Program

	Literacy	Math	Total
WJCC	101	83	184



Graduation Data-2025 Cohort

	2025 Cohort	FGI	GED	Drop Out	Applied Studies
WJCC	975	906	32	20	17

- **2025 Cohort:** The number of students entering high school during the 2021-2022 school year, expected to graduate in four years (2025)
- **Federal Graduation Indicator (FGI):** Students on track to graduate with a Standard or Advanced Studies Diploma.
- **General Educational Development (GED):** Students pass a series of four tests within the GED that certify a test-taker has the same academic skills as a high school graduate.
- **Drop Out:** Student leaving school before completing graduation requirements.
- **Applied Studies:** State recognized diploma program available to students identified as having a disability who complete requirements outlined in their Individualized Education Program (IEP) and meet certain requirements prescribed by the Board of Education.



Midyear Meeting Highlights –PreK-12

- School Community Focus
- High Expectations for Academics
- Engaging First Time Instruction for every student
- Academic Data drives strategies for individualize interventions

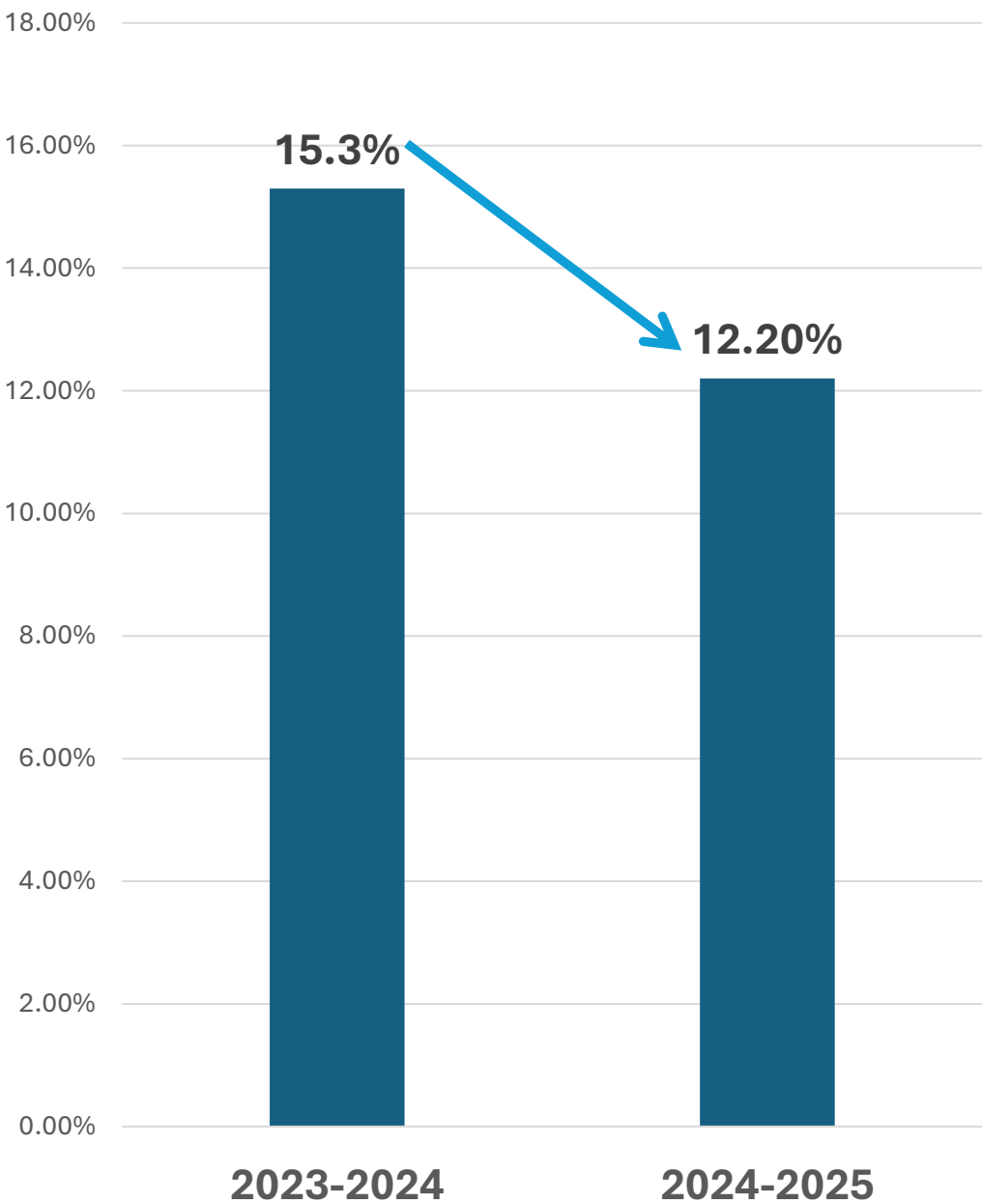


A photograph of a classroom scene. A female teacher with brown hair, wearing a denim jacket, is seated at a wooden table, smiling and holding a small object. She is surrounded by several young students. One girl in a yellow hoodie is in the foreground, facing away from the camera. Other students are visible in the background, some standing and some sitting. The setting appears to be a classroom with wooden cabinets and a bulletin board in the background.

Midyear Meeting Strategy Themes

- Small Group Instruction
- Middle School after school tutoring programs
- Tutoring
- Direct support from reading and math specialist during the school day
- Intervention classes
- Teacher Collaboration

Chronic Absenteeism Rates



Semester
One
Attendance





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2024-2025 Midyear Academic Overview

March 14, 2025

Bolton

2024/25 Classification and Compensation Study

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**Final Summary Report and
Board Presentation**

December 10, 2024

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I. Introduction

Background

Williamsburg-James City County Public Schools (WJCC, School System) retained Bolton Rewards (Bolton) to review its classification and compensation program and, if needed, recommend changes to ensure its alignment with market and enhance the ability to manage pay going forward.

During the conduct of this assignment, Bolton completed the following major tasks:

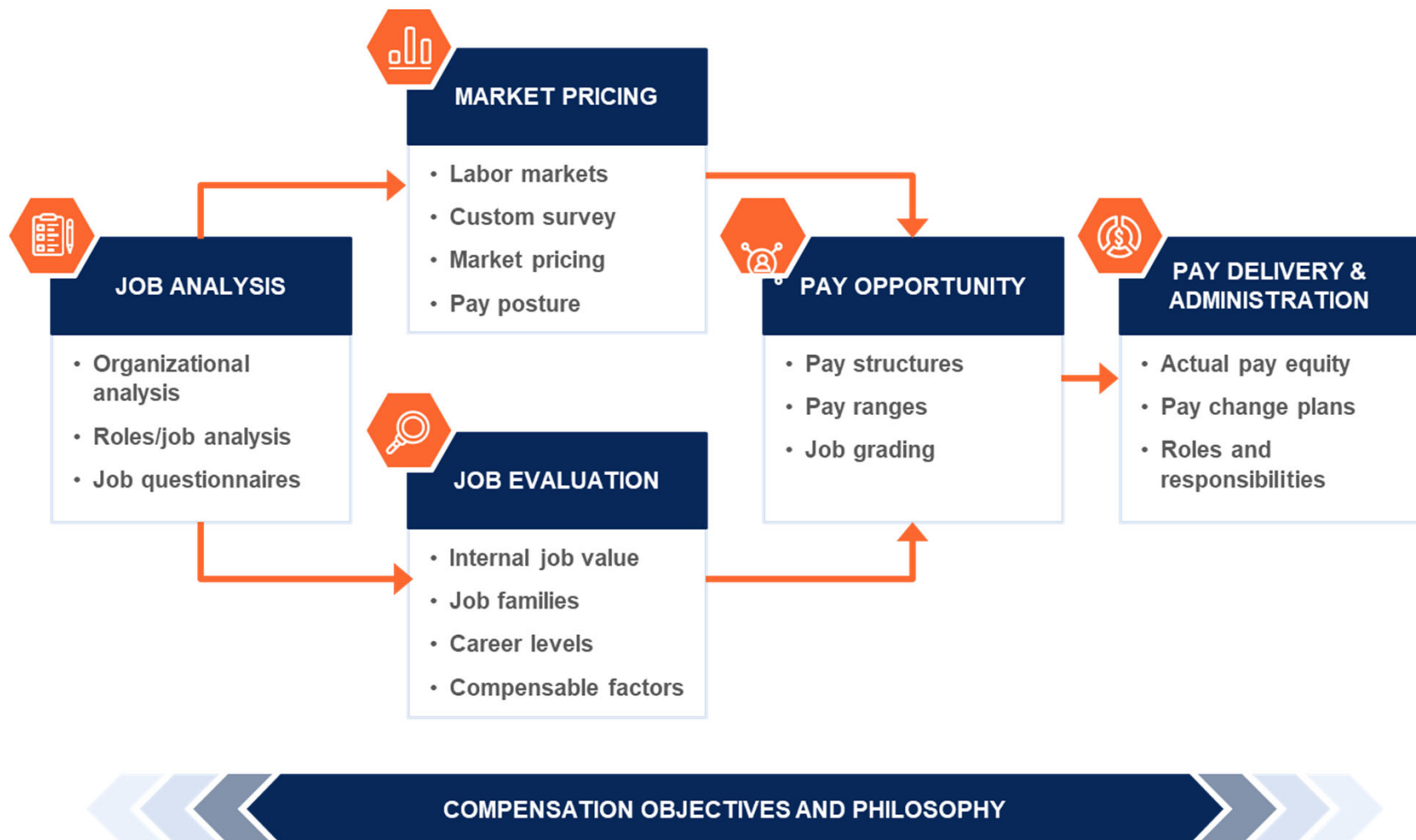
- ❑ Interviewed organizational and departmental leadership to gather information on processes and roles as well as competitive markets;
- ❑ Reviewed the existing base pay program for clarity and understanding;
- ❑ Analyzed existing written job content data found in existing job descriptions;
- ❑ Conducted a pay and pay practices survey of mutually identified peers;
- ❑ Identified gaps between current compensation levels and practices and those that will best align with people and reward strategies; and
- ❑ Recommend enhancements to close identified gaps in compensation levels and/or compensation practices.

The remainder of this document provides Bolton's study methodology, market comparisons and program recommendations.

I. Introduction

Assessment Approach and Process

We employed our time-tested and systematic approach to review and recommend changes to WJCC's program.



II. Current Program Review

Background Data Review

Bolton collected and reviewed detailed organizational and pay program data. These data included:

- ❑ Organization policy and other budget and financial documentation;
- ❑ Personnel policy manual;
- ❑ Job descriptions;
- ❑ Pay plan and job grading listings;
- ❑ Supplemental pay policies and practices; and
- ❑ Detailed electronic employee data.

We also led and participated in background discovery to fully understand the School System, its operations and its people needs.

- ❑ Our interviews helped define the work of each department, how it is grouped and how it integrates with other departments across the organization as well as provided background as to the pay program's effectiveness.
- ❑ Along with teachers and key academic support roles, leadership and management identified several roles for which recruitment and retention was particularly difficult. These positions included bus drivers, custodial staff, and child nutrition personnel.

II. Current Program Review

Overview

WJCC's current program contains several key elements required to effectively manage base pay, including:

- ❑ Formalized approach for job description preparation and job documentation;
- ❑ Established exempt or non-exempt status relative the Fair Labor Standards Act (FLSA);
- ❑ Published schedule of active jobs with grades and ranges identified; and
- ❑ Pay policies that govern starting rates and pay adjustments.

Potential Areas for Enhancement

Our review found two areas that could be improved.

- ❑ Job title hierarchy – slightly inconsistent use of titles, such as coordinator and specialist.
- ❑ Base pay structure design – improve step progression on Teacher steps, reduce grade overlap of ranges.

II. Current Program Review

Non-Teachers Actual Pay Alignment

Compa-ratio is employee base pay divided by their jobs' range targets, or midpoints, and describes the alignment of actual pay with the market, assuming targets are set at desired market levels.

- ❑ A compa-ratio of 100.0% means an organization is paying exactly at its market targets, overall.
- ❑ WJCC's overall compa-ratio of 88.7% for non-teachers indicates that it is paying below (-11.3%) its current market targets represented by the structure midpoints.

There is some variance of actual base pay within pay ranges, with 30.9% of pay rates within the competitive range.

RANGE LOCATION (COMPA-RATIO)	COMPETITIVE POSTURE	EMPLOYEE DISTRIBUTION*		
		AVG SERVICE	NUMBER	% OF TOTAL
Below 80.0%	Less Than	2.5	281	30.5%
80.0% to 89.9%	Low End	5.1	262	28.4%
90.0% to 99.9%	Competitive Range	7.3	185	20.1%
100.0% to 109.9%		8.5	100	10.8%
110.0% to 120.0%	High End	15.6	70	7.6%
Above 120.0%	More than Competitive	14.3	24	2.6%
Total			922	100.0%

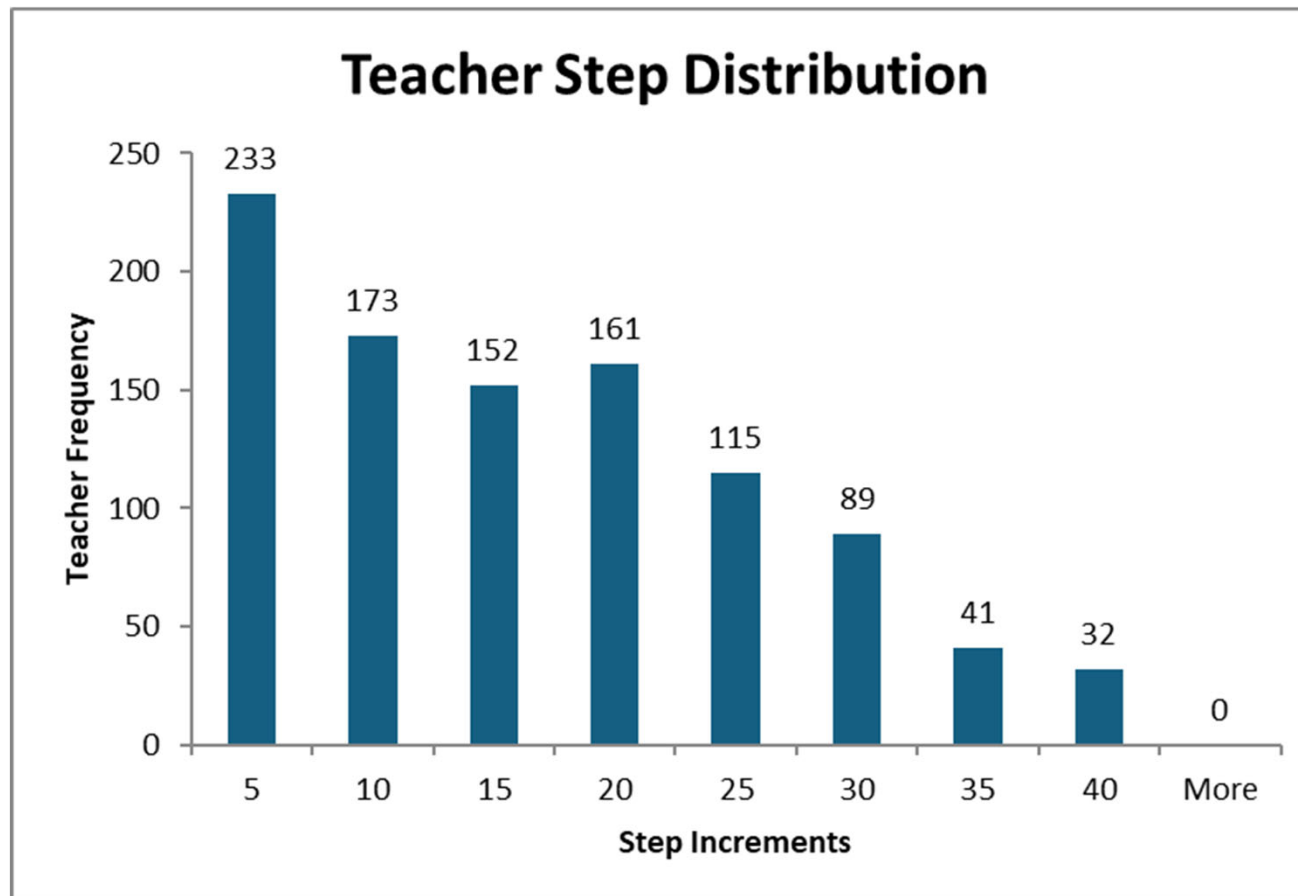
**Excludes superintendent, teachers, and temporary or grant-funded employees*

II. Current Program Review

Teachers Actual Pay Alignment

We evaluated the distribution of WJCC teacher step placement.

- ❑ The below chart shows the frequency of teachers within 5-step increments.
- ❑ Nearly three quarters (72.2%) of teachers are on Step 20 or below.



III. Market Benchmarking

Methodology

We conducted a custom pay survey of 18 public sector and school system employers identified jointly by Bolton and WJCC. The 13 agencies that submitted usable data include:

- ☐ City of Hampton, VA
- ☐ City of Newport News, VA
- ☐ City of Williamsburg, VA
- ☐ Gloucester County, VA
- ☐ Gloucester County Public Schools
- ☐ Hampton City Public Schools
- ☐ Hanover County Public Schools
- ☐ Isle of Wight County Public Schools
- ☐ James City County, VA
- ☐ New Kent County, VA
- ☐ Newport News Public Schools
- ☐ Norfolk Public Schools
- ☐ York County, VA

Peers supplied unidentified incumbent-level data on over 22,000 employees in over 600 different jobs.

- ☐ We adhere to Department of Labor and Federal Trade Commission safe harbor guidelines on anti-trust and price fixing.
- ☐ We only provide clients and survey participants with data summarized by job in a fashion that will not allow personal or employer identification.

III. Market Benchmarking

We also collected and analyzed teacher pay scales for ten of the identified peers and provided a summary below.

ORGANIZATION	PAY PLAN YEAR	CONTRACT LENGTH	# OF LANES	# OF STEPS	TOTAL WIDTH ¹
Gloucester County Public Schools	2024/25		5	30	54.0%
Hampton City Schools	2024/25	10 month	5	30	54.6%
Hanover County Public Schools	2024/25	10 month	4	41	61.7%
Isle of Wight County Public Schools	2024/25		4	35	70.0%
King George County Public Schools	2024/25	200 days	2	38	89.4%
Newport News Public Schools	2024/25	202 days	4	31	57.0%
New Kent County Public Schools	2024/25	200 days	6	36	43.1%
Norfolk Public Schools	2024/25	10 mo/200 days	5	30	56.3%
Portsmouth Public Schools	2024/25	10 mo/200 days	5	34	81.6%
York County School Division	2024/25	200 days	4	30	51.2%
Averages:			4	34	61.9%

NOTES:

(1) Percent difference between entry and maximum rate on the Bachelor's scale.

III. Market Benchmarking

Pay Ranges – Administrative and Educational Support

Our review indicates that WJCC's current non-teacher midpoints are below the 50th percentile of the market.

Pay Plan	Midpoint/Target as % of Peers Market Statistic		
	25P	50P	75P
Administrative	100.6%	94.7%	89.5%
Educational Support	103.7%	98.4%	93.2%

The definitions of the reported summary statistics are as follows:

- ❑ 25P (25th percentile): figure below which 25% of all reported figures occur.
- ❑ 50P (50th percentile/median): figure above and below which half of all reported figures occur.
- ❑ 75P (75th percentile): figure below which 75% of all reported figures occur.

III. Market Benchmarking

Pay Ranges – Teacher

Our review indicates that overall WJCC's current Teacher scale is below the 50th percentile by 4.6% when compared to the peer data.

Teacher Scale Comparison to Peers - 50th Percentile							
	Entry	Step 5	Step 10	Step 15	Step 20	Step 25	Max
Bachelor's							
Peers	55,311	58,209	61,024	65,234	70,352	76,153	89,583
WJCC	54,000	56,646	59,500	62,222	65,846	71,004	82,377
	-2.4%	-2.7%	-2.5%	-4.6%	-6.4%	-6.8%	-8.0%
Master's							
Peers	58,625	61,724	64,717	69,050	74,326	80,317	94,134
WJCC	55,826	58,545	61,168	64,363	68,095	74,157	95,629
	-4.8%	-5.2%	-5.5%	-6.8%	-8.4%	-7.7%	1.6%
Doctorate							
Peers	62,327	65,761	68,923	73,179	78,414	84,602	96,930
WJCC	59,458	62,333	65,858	69,165	73,143	79,630	102,447
	-4.6%	-5.2%	-4.4%	-5.5%	-6.7%	-5.9%	5.7%

IV. Program Recommendations

Job Titles

- ❑ Revise its job titling structure to provide more clarity between disparate career groups and levels of work.

Compensation Philosophy

WJCC should confirm and articulate its compensation philosophy and market pay policy.

- ❑ WJCC should set its market pay policy to align with the local market as represented by the Peer Group.
- ❑ We suggest WJCC consider targeting above middle of the market (50th percentile) to best reflect the unique location, operational excellence, and subsequent job requirements of the organization.

Base Pay Structures

General Range Structure

We recommend WJCC adopt a new non-teacher base pay structure for 2025/26. The structure combines the Administrative and Educational Support ranges into one General Range Structure with 20 pay grades.

IV. Program Recommendations

Recommended General Range Structure

GRADE	BASE PAY RANGES (\$)					GRADE PROGRESSION	RANGE SPREAD
	ENTRY	MARKET RANGE			MAXIMUM		
		MR POINT 1	TARGET	MR POINT 3			
G24	116,335	143,443	157,008	170,551	197,658	7.8%	69.9%
G23	108,218	133,154	145,622	158,090	183,026	7.8%	69.1%
G22	100,592	123,548	135,027	146,505	169,461	7.9%	68.5%
G21	93,435	114,591	125,179	135,746	156,901	8.5%	67.9%
G20	85,468	105,405	115,374	125,343	145,280	7.4%	70.0%
G19	79,871	98,249	107,449	116,627	135,005	7.4%	69.0%
G18	74,637	91,591	100,079	108,545	125,499	7.4%	68.1%
G17	69,767	85,375	93,180	100,983	116,591	7.4%	67.1%
G16	65,196	79,600	86,792	94,005	108,410	7.4%	66.3%
G15	60,923	74,175	80,811	87,426	100,677	7.3%	65.3%
G14	56,950	69,176	75,278	81,402	93,628	7.4%	64.4%
G13	53,212	64,469	70,109	75,727	86,984	7.4%	63.5%
G12	49,730	60,083	65,260	70,436	80,790	7.3%	62.5%
G11	46,483	56,031	60,816	65,580	75,129	7.4%	61.6%
G10	43,449	52,236	56,630	61,023	69,810	7.4%	60.7%
G09	40,608	48,697	52,742	56,786	64,875	7.4%	59.8%
G08	37,938	45,393	49,110	52,849	60,304	7.4%	59.0%
G07	35,460	42,303	45,714	49,146	55,989	7.3%	57.9%
G06	33,153	39,469	42,616	45,785	52,101	7.4%	57.2%
G05	30,974	36,792	39,690	42,609	48,427		56.3%

IV. Program Recommendations

Teacher Step Structure

We recommend WJCC adopt one of two approaches to the Teacher pay structure.

- ❑ Increase the 2024/25 structure by 4.6% to 50th percentile competitive levels but maintain current design.
- ❑ Alternatively, WJCC could adopt a new base pay structure calibrated to its approved market and market targets with a more effective design. The new structure would align with the 50th percentile of the peer market with a consistent and predictive difference between steps.
- ❑ In either instance, WJCC should adjust the structure each year based on expected market movement and the system's financial condition. Increases to this step structure will automatically result in increases to actual employee base pay.

IV. Program Recommendations

Recommended Teacher Step Structure with Consistent Steps

STEP	BACHELOR'S DEGREE	MASTER'S DEGREE	MASTER'S PLUS 30	DOCTORAL DEGREE	STEP	BACHELOR'S DEGREE	MASTER'S DEGREE	MASTER'S PLUS 30	DOCTORAL DEGREE
0	55,311	58,625	60,476	62,327	21	73,304	78,052	80,721	83,390
1	56,168	59,550	61,440	63,330	22	74,161	78,977	81,685	84,393
2	57,025	60,475	62,404	64,333	23	75,017	79,902	82,649	85,396
3	57,881	61,400	63,368	65,336	24	75,874	80,827	83,613	86,399
4	58,738	62,325	64,332	66,339	25	76,731	81,753	84,577	87,402
5	59,595	63,251	65,296	67,342	26	77,588	82,678	85,541	88,405
6	60,452	64,176	66,260	68,345	27	78,445	83,603	86,505	89,408
7	61,309	65,101	67,224	69,348	28	79,301	84,528	87,469	90,411
8	62,165	66,026	68,188	70,351	29	80,158	85,453	88,433	91,414
9	63,022	66,951	69,152	71,354	30	81,015	86,378	89,398	92,417
10	63,879	67,876	70,117	72,357	31	81,872	87,303	90,362	93,420
11	64,736	68,801	71,081	73,360	32	82,729	88,228	91,326	94,423
12	65,593	69,726	72,045	74,363	33	83,585	89,153	92,290	95,426
13	66,449	70,651	73,009	75,366	34	84,442	90,078	93,254	96,429
14	67,306	71,576	73,973	76,369	35	85,299	91,004	94,218	97,432
15	68,163	72,502	74,937	77,372	36	86,156	91,929	95,182	98,435
16	69,020	73,427	75,901	78,375	37	87,013	92,854	96,146	99,438
17	69,877	74,352	76,865	79,378	38	87,869	93,779	97,110	100,441
18	70,733	75,277	77,829	80,381	39	88,726	94,704	98,074	101,444
19	71,590	76,202	78,793	81,384	40	89,583	95,629	99,038	102,447
20	72,447	77,127	79,757	82,387					

IV. Program Recommendations

Non-Teacher Actual Pay Alignment

WJCC's overall compa-ratio on the recommended General Range structure is 86.4% .

- ❑ This means that overall base pay trails market targets by 13.6%.
- ❑ There is also variance of actual base pay within pay ranges, with only 28.3% of pay rates within the competitive range.

Range Location (Compa-Ratio)	Competitive Posture	Employee Distribution		
		Avg Service	Number	% of Total
Below 80.0%	Less Than	2.9	332	36.0%
80.0% to 89.9%	Low End	5.4	260	28.2%
90.0% to 99.9%	Competitive Range	7.7	169	18.3%
100.0% to 109.9%		10.5	92	10.0%
110.0% to 120.0%	High End	15.7	61	6.6%
Above 120.0%	More than Competitve	0.0	8	0.9%
Total			922	100.0%

**Excludes superintendent, teachers, and temporary or grant-funded employees*

IV. Program Recommendations

Annual Adjustments

WJCC should continue to consider annual pay adjustments each year.

- ❑ Size of the annual regular increase budget, if any, should be based on anticipated market movement and the organization's financial condition within any given year.
- ❑ General Range Structure:
 - WJCC should consider the location of employee base pay in their jobs' ranges to help align actual pay with the market on a systemic basis.
 - Utilize terciles to help manage adjustments.
- ❑ Teacher Step Structure
 - WJCC should continue to provide step increases each year.
 - The School System should also continue to consider an employee's previous experience and educational level attained when placing employees within the step structure.

WJCC should continue to adjust both the General Range structure and Teacher Step structure each year based on market movement.

IV. Program Recommendations

Stipends and Supplemental Pay

WJCC should also consider addressing gaps in stipends and supplemental pay in the context of its philosophy. Some examples where gaps occur include:

- ❑ High School and Middle School Assistant Coaches;
- ❑ High School and Middle School Cheerleading Coaches;
- ❑ Middle School Department Chair/Head/Curriculum Leader; and
- ❑ Middle School Athletic Director.

IV. Program Recommendations

Preliminary Implementation Investment

We suggest WJCC consider a scheme or approach to help determine where in the pay structures an employee should be paid relative to their performance over time in their job.

The table below provides a preliminary implementation cost summary for the recommended changes.

- ☐ We utilized employee time-in-job data provided by WJCC to estimate range placement for employees on the General Structure.
- ☐ We kept Teachers at their same step on the smoothed Teacher Step structure.

Pay Structure	Grade Changes			Effective New Salary		
	# of EEs	Total Annual	Cost to Min	Total Annual	Difference	
					\$	%
General Ranges	922	\$38,492,241	\$89,922	\$40,240,963	\$1,748,722	4.5%
Teacher Steps	996	\$65,040,026	\$380,877	\$70,942,214	\$5,902,187	9.1%
Structure Totals	1,918	\$103,532,268	\$470,799	\$111,183,177	\$7,650,909	7.4%



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS

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FY26 Preliminary Budget Outlook

January 7, 2025

Agenda

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



State Code Requirements

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

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



State Code Requirements

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

- It shall be the duty of each division superintendent to prepare, with the approval of the school board, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money deemed to be needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.



Budget Development Goals

- **Develop a budget that aligns with and supports the division's Strategic Plan, *Elevate '28*, 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 2024:** Discussion of the needs of individual cost centers to begin development of the Superintendent's Proposed budget
- **December 2024:** Evaluation of cost center requests by Superintendent's Senior Leadership Team to determine needs of the division
- **January 2025:** Presentation to School Board to review projected revenues and to prioritize operating costs



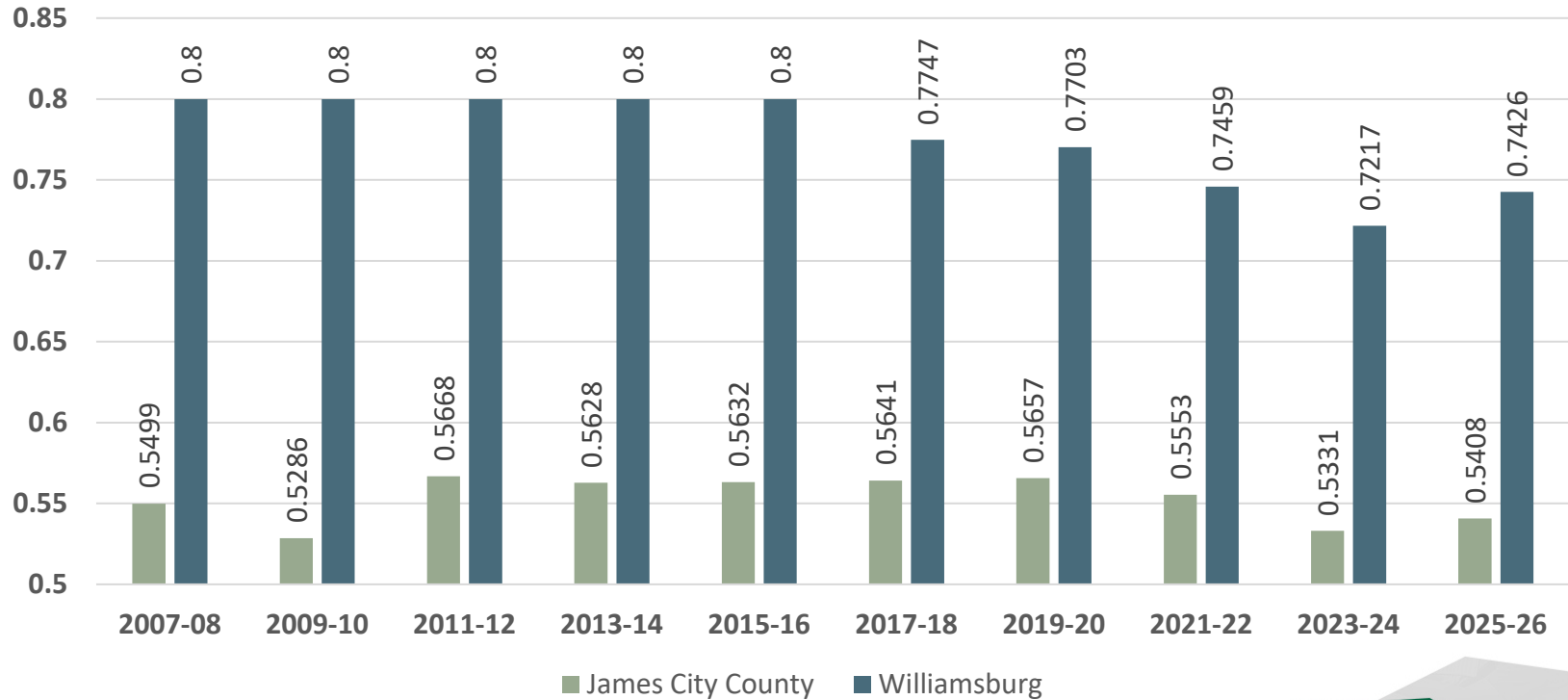
Local Composite Index (LCI)

- 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**

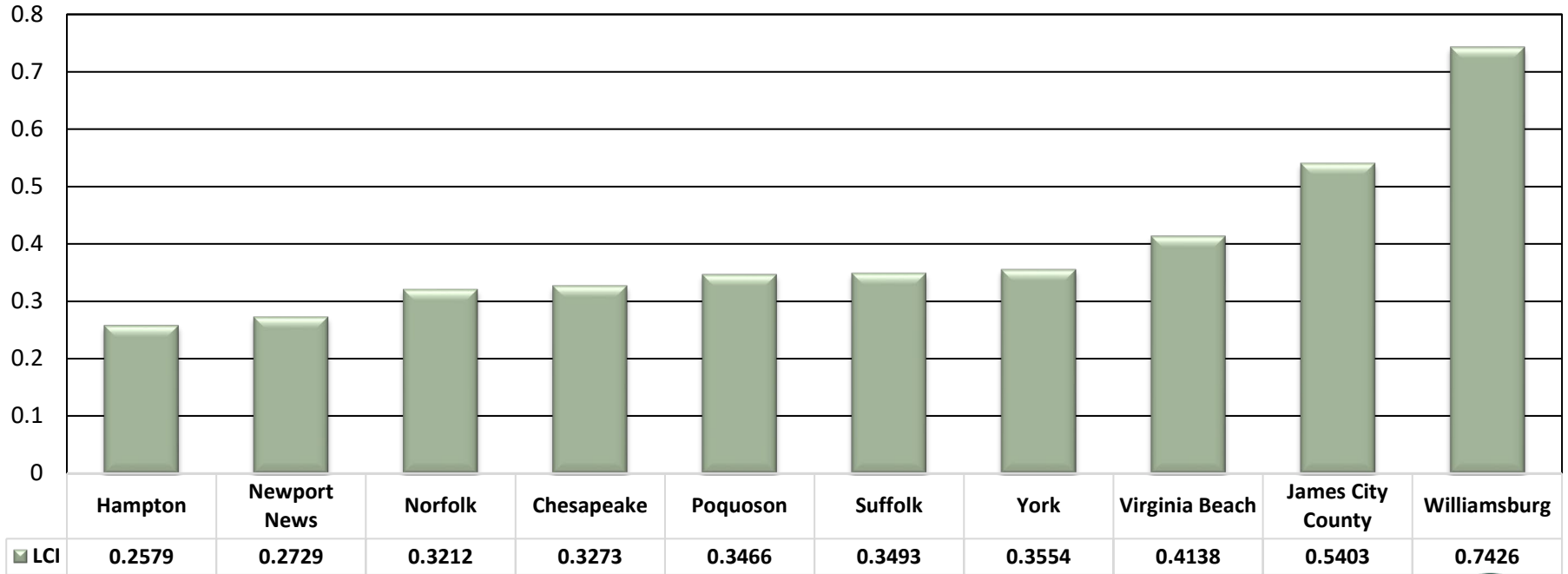
Locality	2020-22	2022-24	2024-26
Williamsburg	0.7459	0.7217	0.7426
James City County	0.5553	0.5331	0.5403



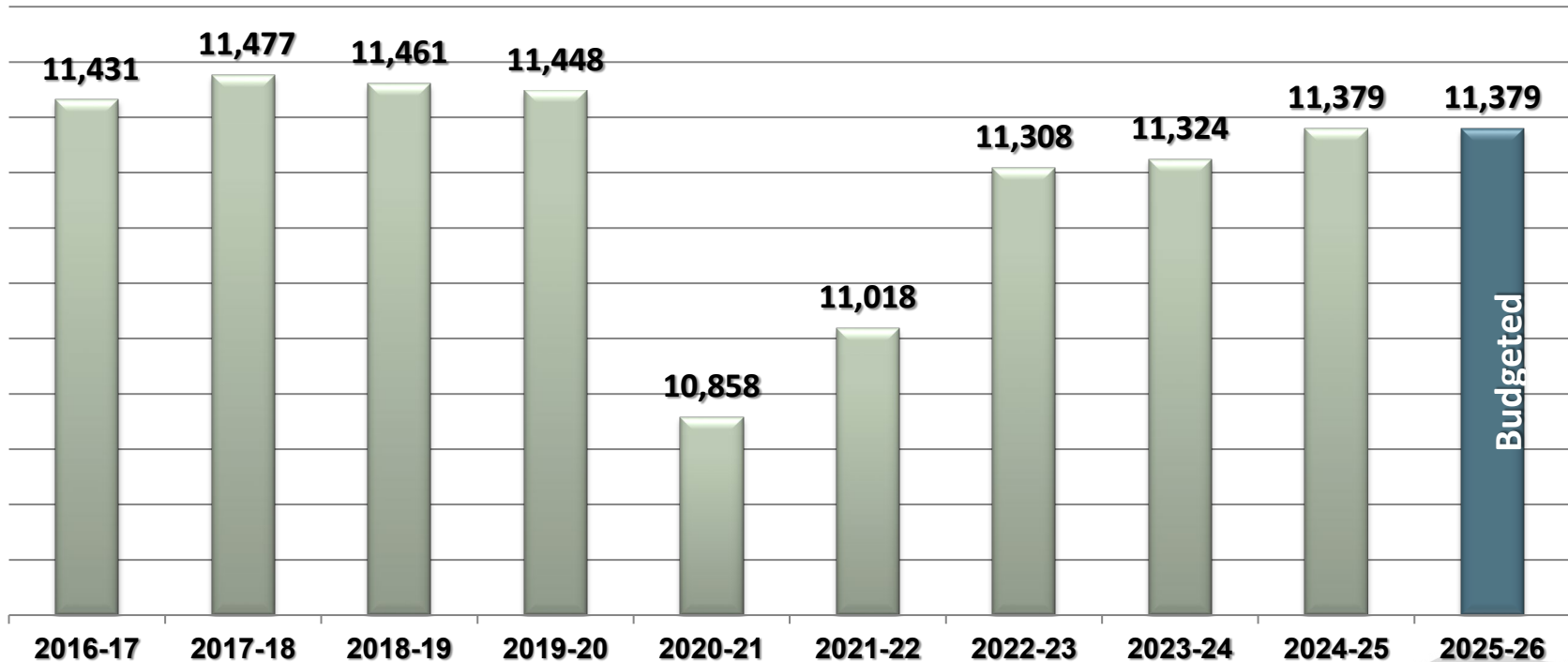
Changes in LCI: 2007-26



Local Composite Index (LCI) Comparison



Enrollment History K-12 (Sept. 30 count)



Revenue Outlook



Governor's Proposed Budget – FY26

	FY25 Adopted Budget	FY 26 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$15,937,870	\$16,904,284	\$966,414	6.1%
Standards of Quality (SOQ)	47,081,275	47,282,946	201,671	0.4%
Incentive Programs	3,820,701	5,205,852	1,385,151	36.3%
Categorical Programs	38,322	43,357	5,035	13.1%
Lottery-Funded Programs	5,157,182	4,959,911	(197,271)	(3.8%)
Total	\$72,035,350	\$74,396,350	\$2,361,000	1.3%



Compensation



Compensation – Salary Increase

- Each 1% average salary increase for eligible staff = approximately \$1.3m (includes fringe benefits)

	3%
Cost	\$3,900,000

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



Preliminary Implementation Investment

Pay Structure	Grade Changes			Effective New Salary		
	# of EEs	Total Annual	Cost to Min	Total Annual	Difference	
					\$	%
General Ranges	922	\$38,492,241	\$89,922	\$40,240,963	\$1,748,722	4.5%
Teacher Steps	996	\$65,040,026	\$380,877	\$70,942,214	\$5,902,187	9.1%
Structure Totals	1,918	\$103,532,268	\$470,799	\$111,183,177	\$7,650,909	7.4%



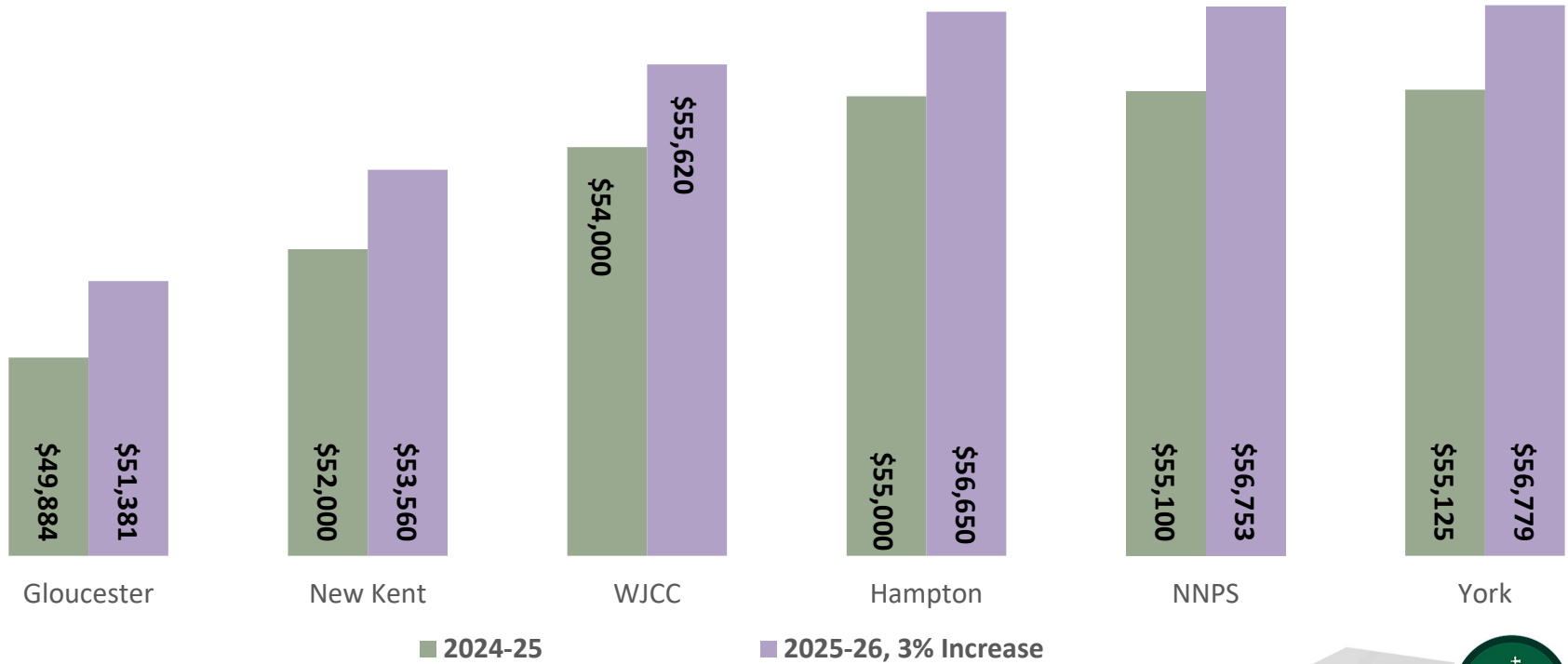
MARKET BENCHMARKING - TEACHERS

Teacher Scale Comparison to Peers - 50th Percentile							
	Entry	Step 5	Step 10	Step 15	Step 20	Step 25	Max
Bachelor's							
Peers	55,311	58,209	61,024	65,234	70,352	76,153	89,583
WJCC	54,000	56,646	59,500	62,222	65,846	71,004	82,377
	-2.4%	-2.7%	-2.5%	-4.6%	-6.4%	-6.8%	-8.0%
Master's							
Peers	58,625	61,724	64,717	69,050	74,326	80,317	94,134
WJCC	55,826	58,545	61,168	64,363	68,095	74,157	95,629
	-4.8%	-5.2%	-5.5%	-6.8%	-8.4%	-7.7%	1.6%
Doctorate							
Peers	62,327	65,761	68,923	73,179	78,414	84,602	96,930
WJCC	59,458	62,333	65,858	69,165	73,143	79,630	102,447
	-4.6%	-5.2%	-4.4%	-5.5%	-6.7%	-5.9%	5.7%

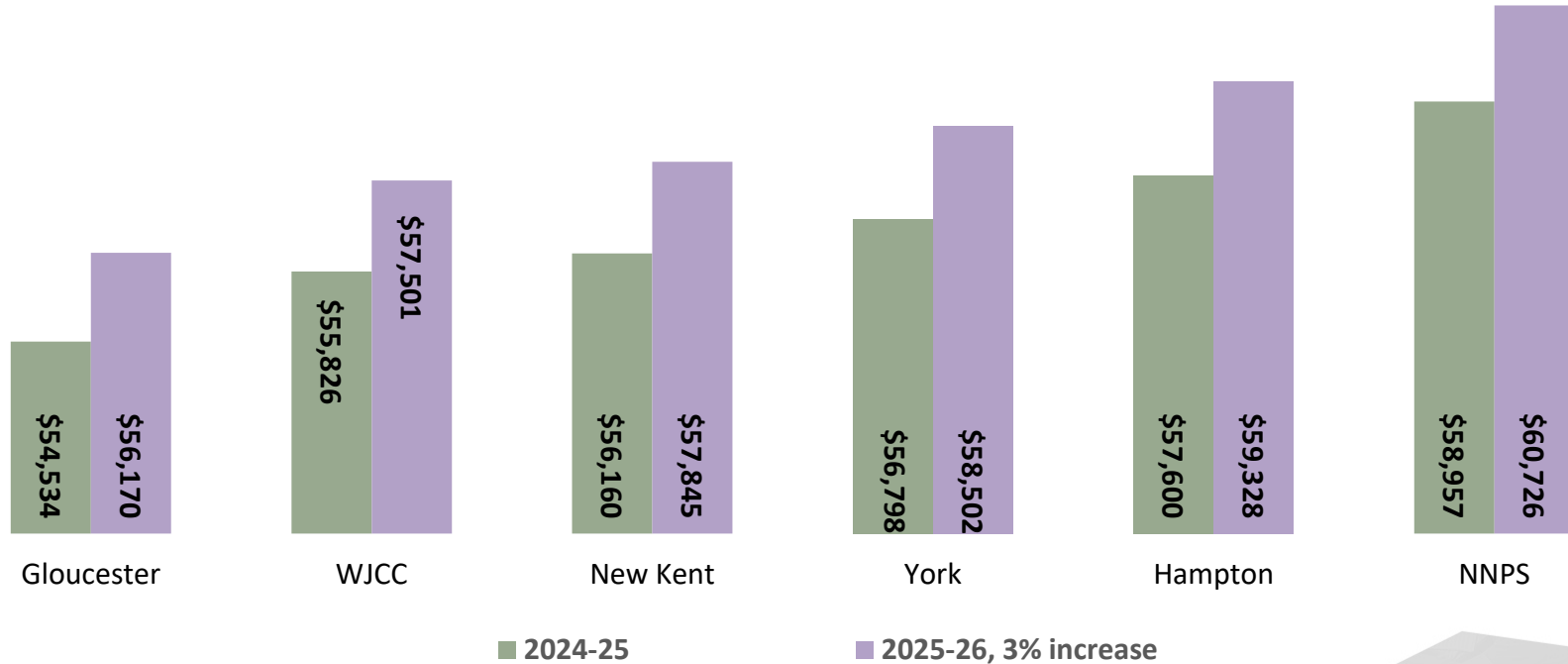
WJCC's current Teacher scale is below the 50th percentile by 4.6% when compared to peer data.



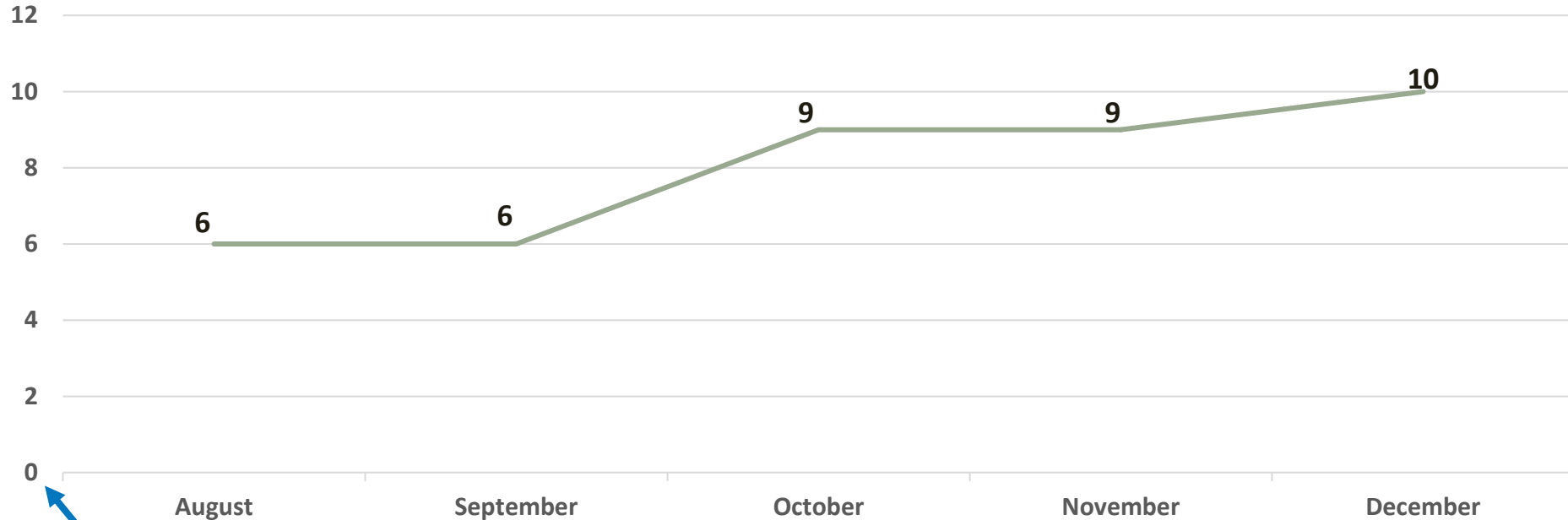
WJCC REGIONAL RANKING, BA STEP 0 TO STEP 1



WJCC REGIONAL RANKING, MA STEP 0 TO STEP 1



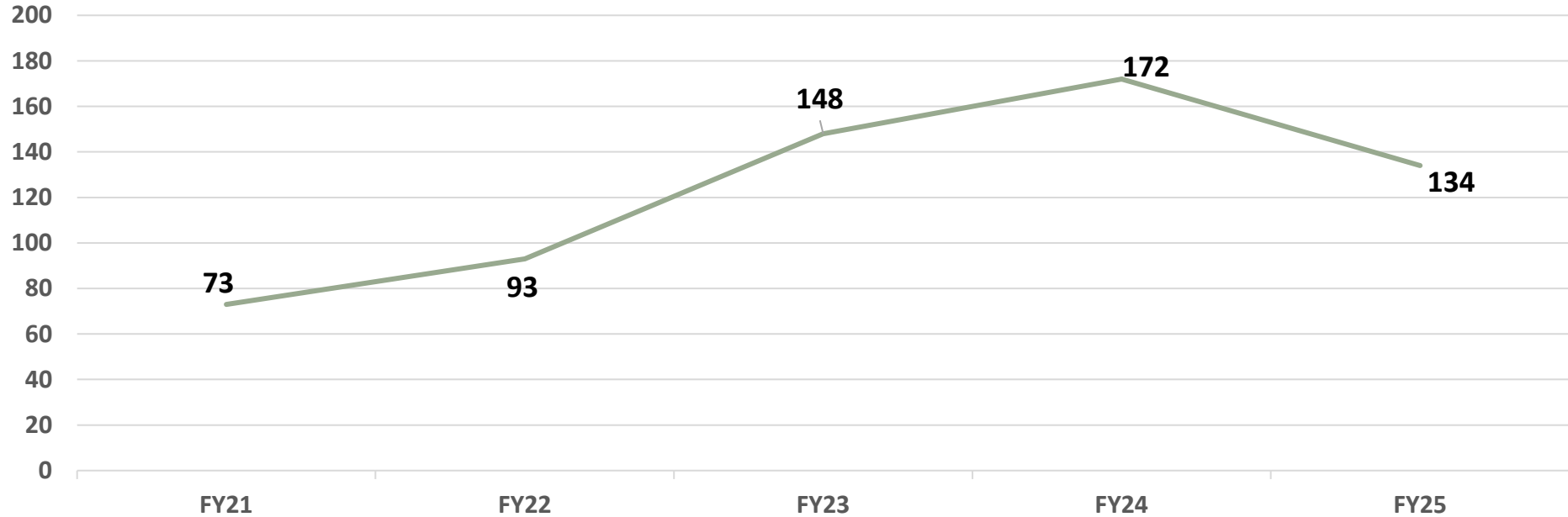
WJCC Teacher Vacancy Trends '24-25



100% is the goal!



WJCC Teacher Turnover Trends



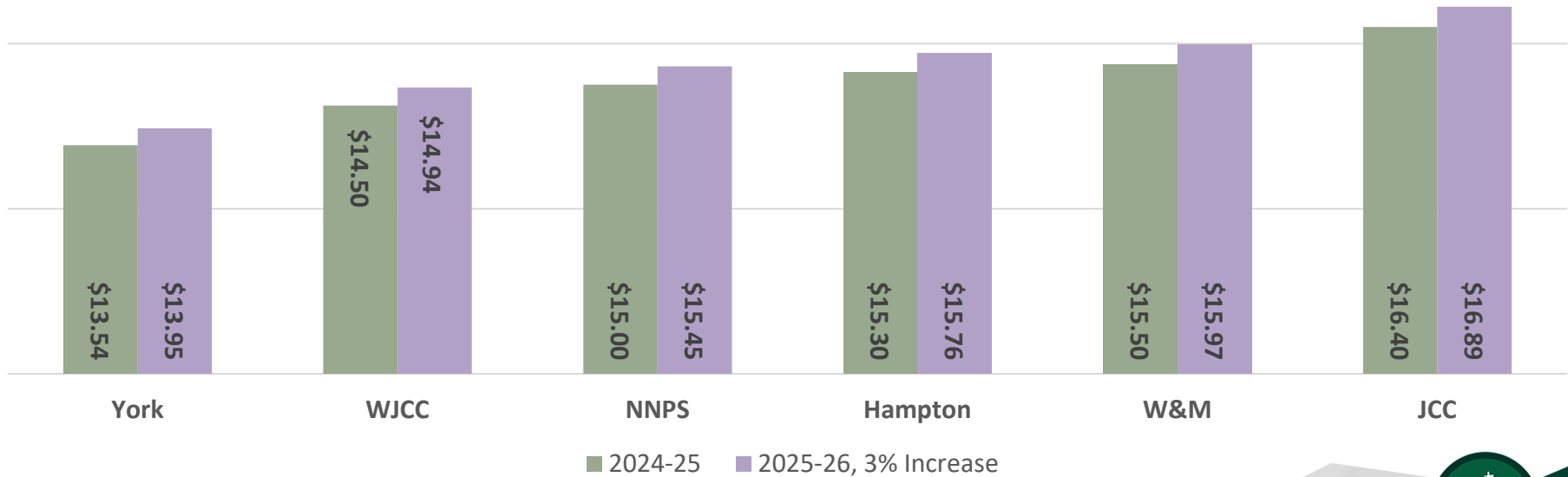
Teachers Leaving Workforce - WJCC

134 Instructional Staff departed in 2024

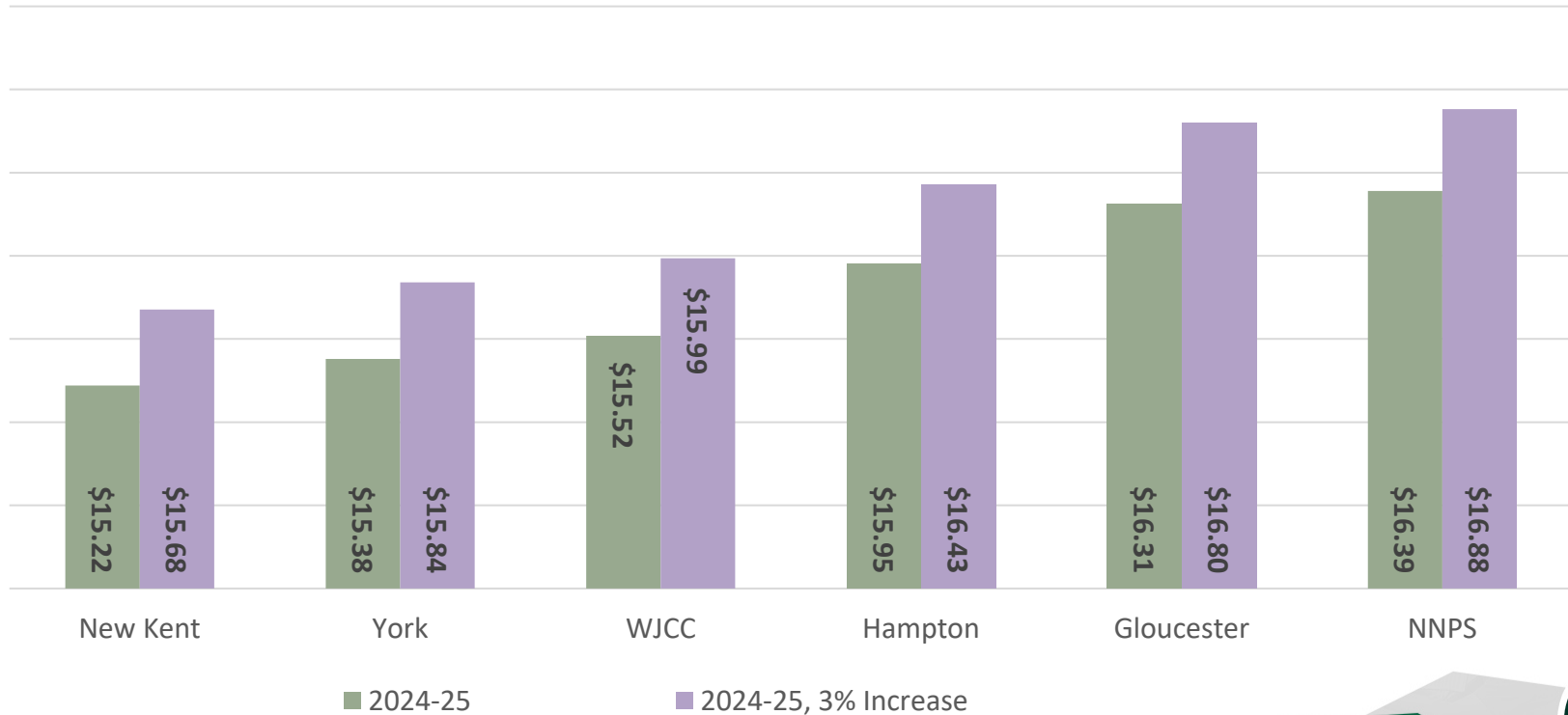
- The number was 172 in 2023 (-38)**
- 18 retired (13%); 32 relocated (23%) and 19 left K-12 Education (14%)**
- 62 (45%) left in first 10 years of service**



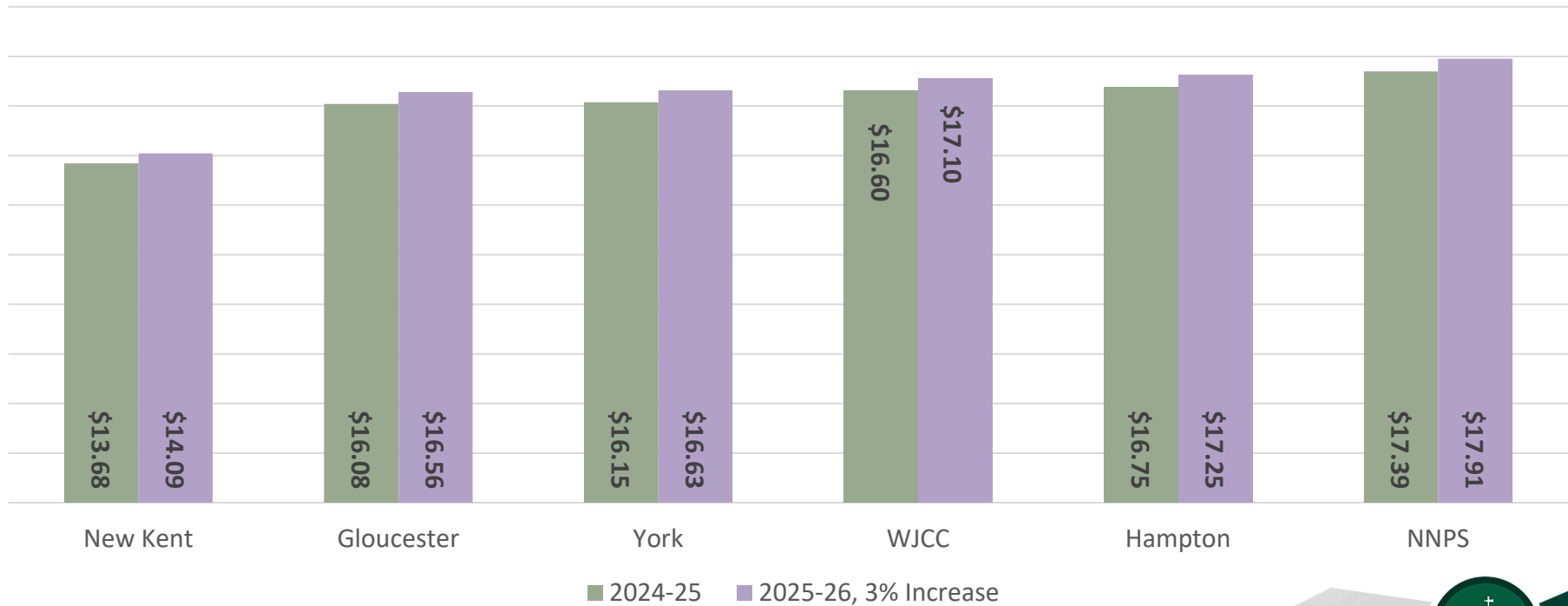
WJCC REGIONAL RANKING, GRADE 5 – CUSTODIANS, CAFETERIA & BUS AIDES



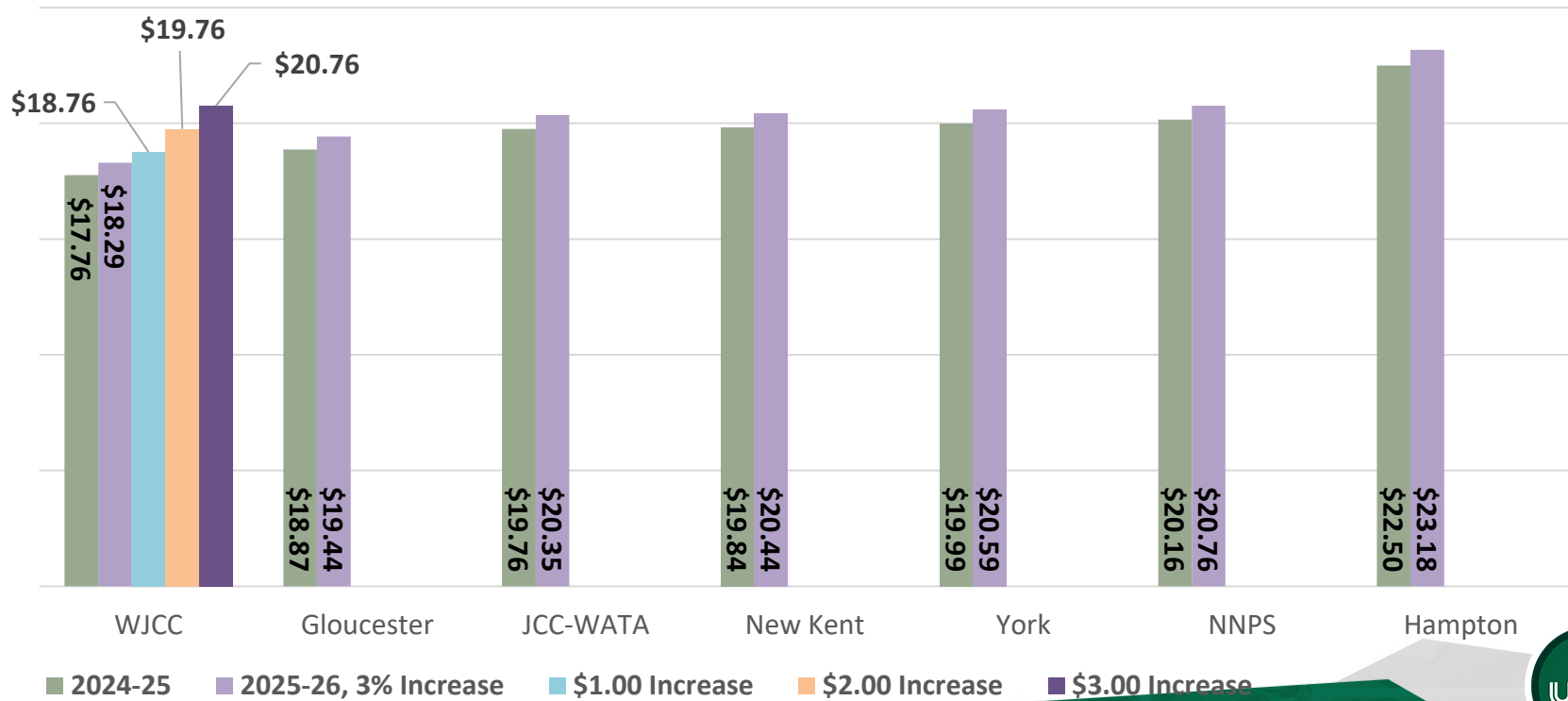
WJCC REGIONAL RANKING, GRADE 6 – TEACHER ASSISTANTS



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



WJCC REGIONAL RANKING, GRADE 8 – BUS DRIVERS



Bus Driver Pay Adjustment - Proposal

	\$1/Hour Increase	\$2/Hour Increase	\$3/Hour Increase
FY25 cost to implement mid-year effective 1/1/25 for current staff	\$58,000	\$115,000	\$172,000
FY26 cost to maintain	\$141,000	\$282,000	\$423,000

We would reduce FTEs in FY26 by 4 for a savings of \$140,000 to support this pay increase.



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

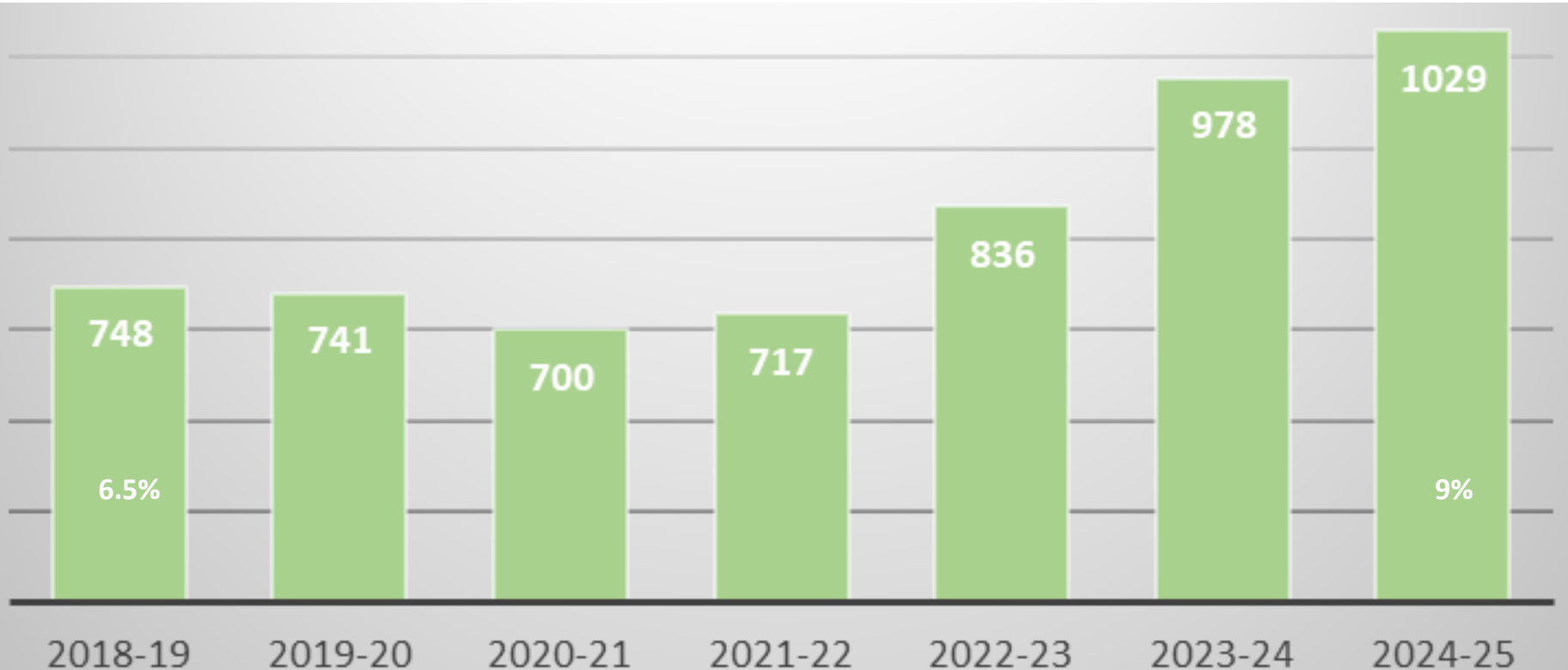


Mandatory Increases – ESSER funded FY25-QTR 1

Description	Amount
Restorative Center Positions – 1.0 Dean; 3.0 Teachers	\$30,000
Special Education Positions – 5.0 Teachers; 4.0 Aides	\$55,000
Other Positions – 23.5 Site Based Substitutes; 1.0 WHS Security	\$80,000
Trailer Leases	\$65,000
TOTAL	\$230,000



English Learner (EL) Population



English Learner Students

Current EL Enrollment

Language Level	Level One	Level Two	Level Three	Level Four	Monitor	Total
High School	70	56	79	10	69	284
Middle School	42	40	48	14	104	248
Elem. School	194	85	133	23	62	497
Totals:	306 (29.7%)	181 (17.6%)	260 (25.3%)	47 (4.6%)	235 (22.8%)	1029



Required Teacher Allocations

Projected LIEP Teacher Allocation Requirements for SY 2025-26
based on new state guidelines using the 2024-2025 SY data

Language Levels	Number of Students	Number of Staff Needed
Level 1 (1:20)	306	15.3
Level 2 (1:30)	181	6.0
Level 3 (1:40)	260	6.5
Level 4 (1:50)	47	.94
Monitor Students (1:100)	235	2.35
TOTALS	1029	31.09



Mandatory LIEP Teachers

Description	Estimated Cost
English Language Learners • LIEP Teachers – 10 FTEs	\$900,000

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



FTEs to Serve Current Population

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

Description	Amount
Elementary Teachers – 3 FTEs	\$270,000

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



FTEs to Serve Current Population

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

Description	Amount
High School Teachers – 4 FTEs	\$360,000

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



FTEs to Maintain Current Level of Service

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

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

Description	Amount
Counselors – 1 FTE	\$90,000

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



Special Education Student Population

School Year	Dec. 1 Child Count	Change from Prior Year
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
2024-25	2,098	5
Total change in Special Education enrollment from 2015-2025		468

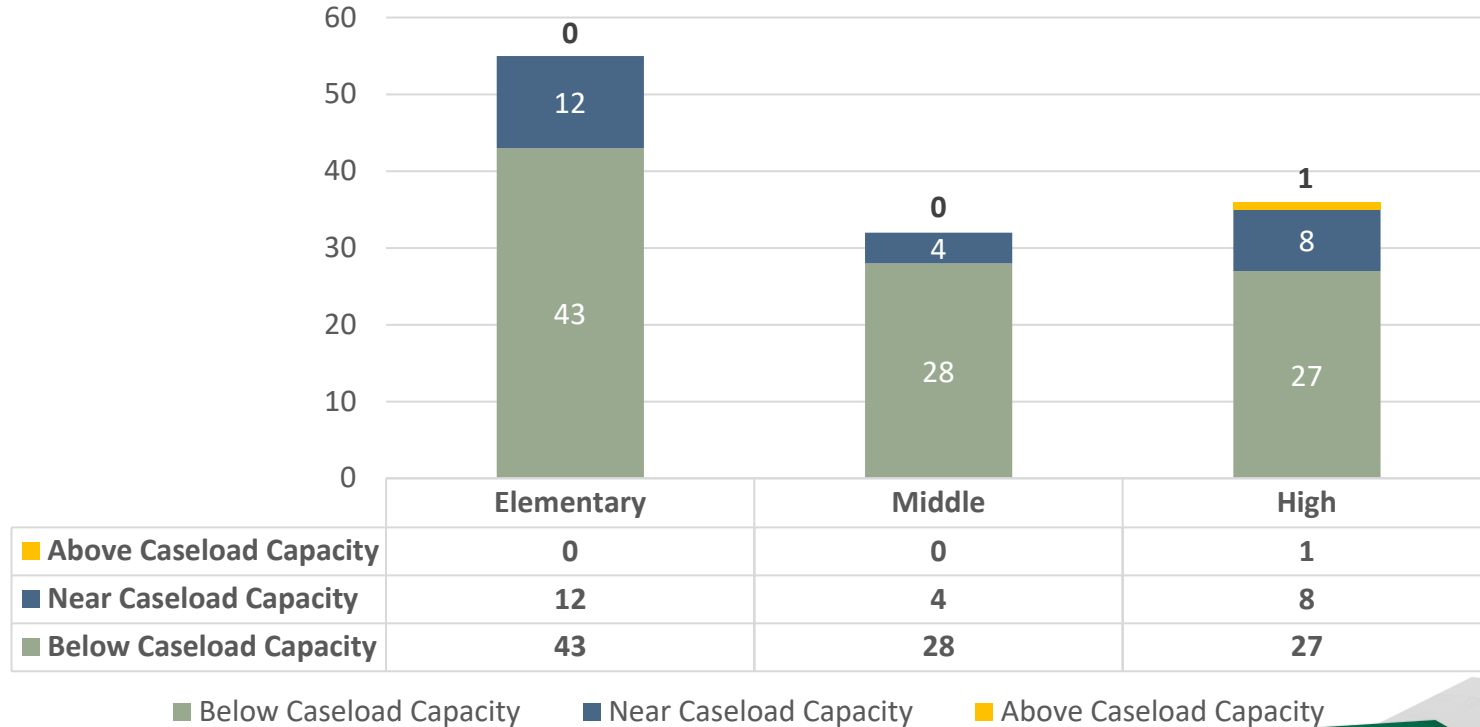


Special Education Student Population

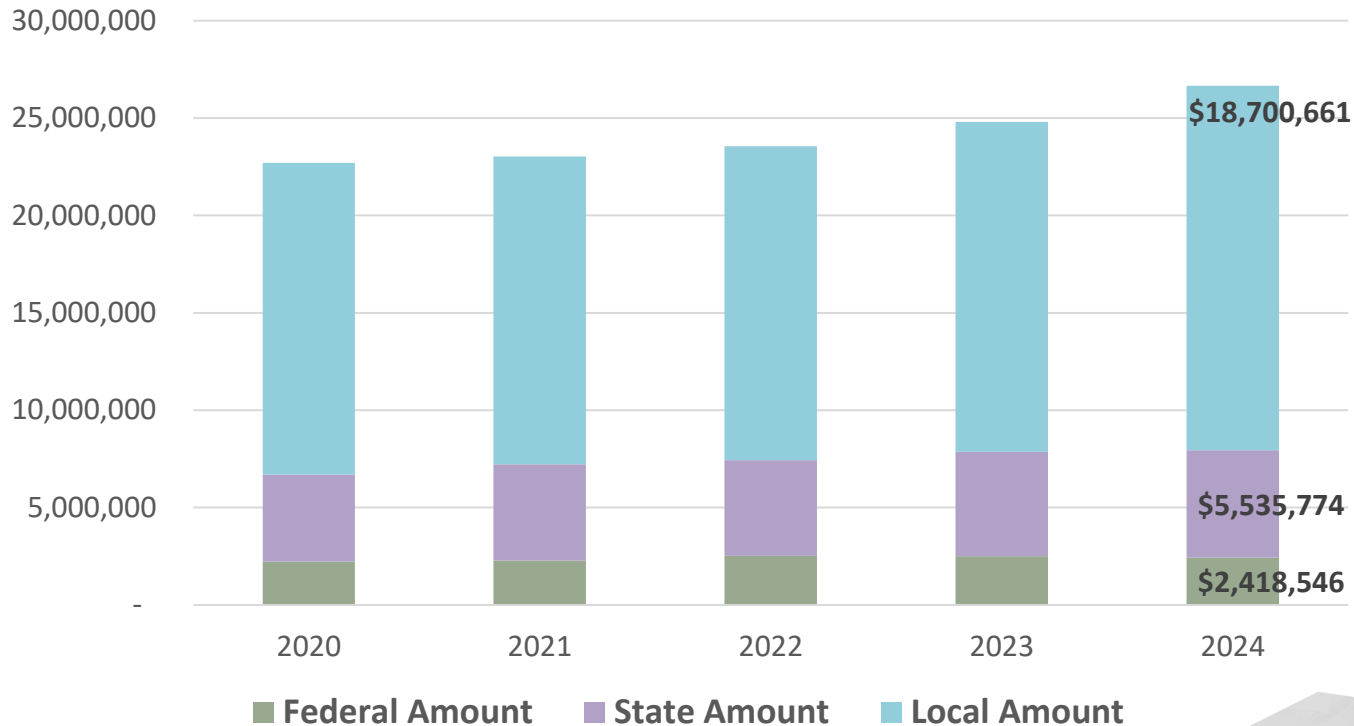
Age Group	Enrollment Size	Percentage of Enrollment
Early Childhood (Bright Beginnings)	208	56.4%
K-12	1,890	16.4%



2024-2025 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
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
2024-25	2,098	5	129	.5	130	4



Mandatory FTEs to Maintain Level of Service

Special Education FTEs

Description	Amount
Teachers – .5 FTEs <i>(mandated by SOQ at JRE)</i>	\$45,000
Special Education Aides – 4 FTEs <i>(mandated by IEP needs to meet needs of students)</i>	\$160,000

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



FTE'S Transitioning from Grants

Description	Amount
Speech Language Pathologists – 4 FTEs <i>(transitioning from Title VI-B grant)</i>	\$360,000
K-5 Literacy Coordinator – 0.85 FTE <i>(transitioning from Title II and Title VI-B)</i>	\$104,000
Elementary Security Officers – 9 FTEs <i>(transitioning from DCJS grant)</i>	\$400,000

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



Mandatory Increases in Contractual Services

Description	Estimated Cost
<u>Instructional Resources/Programs:</u>	
New Horizons Tuition	\$358,000
Canvas Learning Management System	\$100,000
Lexia – Tier 2 adaptive literacy tool	\$11,000
Special Education – Private Tuition	\$71,000



Mandatory Increases in Contractual Services

Description	Estimated Cost
<u>Other Areas:</u>	
Worker's Compensation/General Liability/Fleet/Property Ins.	\$99,500
Rick Management/Purchasing (shared services w/ JCC)	\$116,000
Technology licenses/professional services	\$75,500
Background searches	\$16,500



Mandatory Increases in Contractual Services

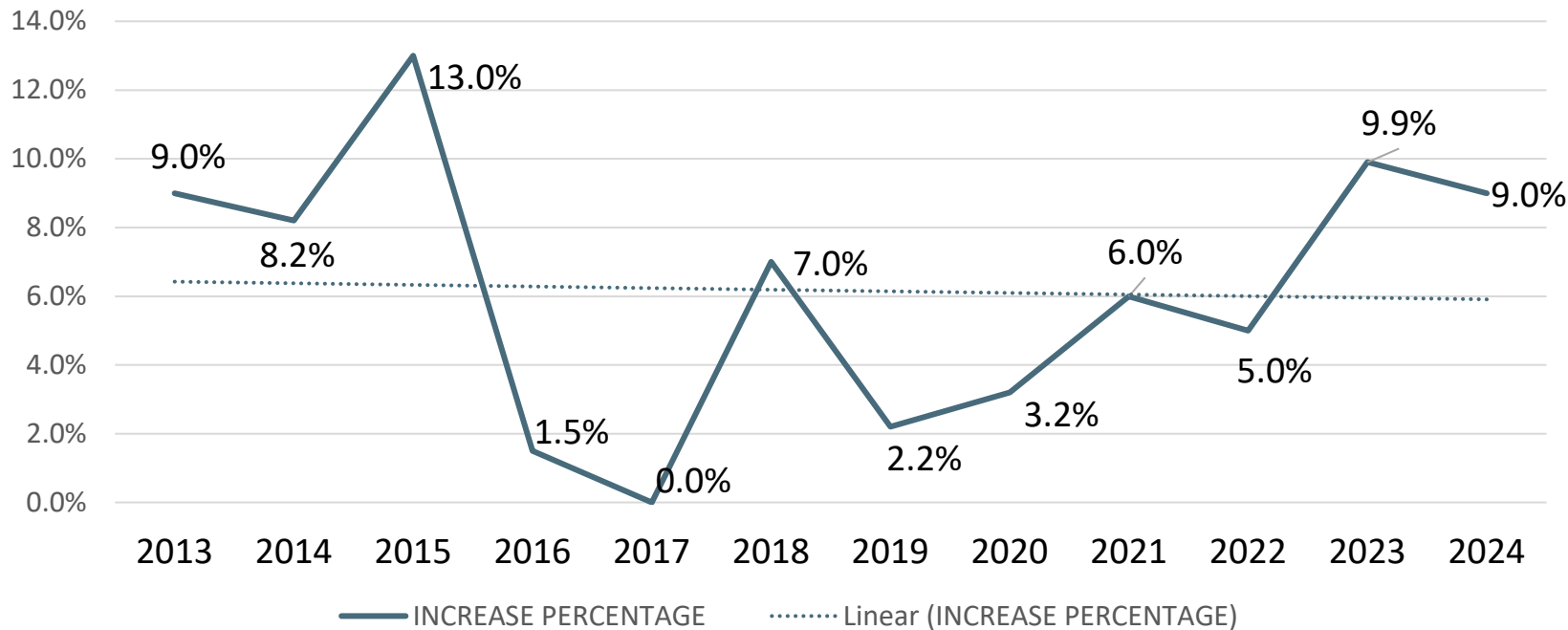
Description	Estimated Cost
<u>Operations:</u>	
Utility increases (electrical, heating, water)	\$400,000
Radio maintenance agreement & Grounds services (JCC); storage facility; preventative maintenance agreements	\$150,000
Safety & Security (visitor management, emergency management system)	\$42,000
Custodial and Maintenance supply increases	\$80,000



Health Insurance



WJCC Public Schools Health Insurance Rate Increases



Healthcare Cost – Estimated Increase 15%

	2024-2025 Cost	Estimated Increase	2025-2026 Est. Total Cost
Total Cost	\$26,714,904	15% - \$4,007,236	\$30,722,140
WJCC Cost Share	\$20,194,788		
Employee Cost Share	\$6,520,116		

- Total number of employees participating in 2024-2025: 1,328 (1,974 eligible) – 67%
- Each 1% increase/decrease equals approximately \$267,149



Healthcare Cost Sharing Scenarios

2024-2025 Cost	Estimated Increase	2025-2026 Est. Total Cost
\$26,714,904	15% - \$4,007,236	\$30,722,140

Distribution of <u>Increase</u> to Health Insurance	Impact on FY26 Budget @ 15% increase
WJCC/Employee – 50/50	\$2,003,618
WJCC/Employee - 60/40	\$2,404,341
WJCC/Employee – 70/30	\$2,805,065



Expenditure Summary

Description	Estimated Cost
Compensation - \$1.3m for each 1% (3% increase)	\$3,900,000
Health Insurance – estimated 15% increase (WJCC-70%/EE-30%)	\$2,805,000
Essential FTEs teachers/counselor – Elementary & High School Teacher (7 FTEs), MS Counselor (1 FTE)	\$720,000
Mandatory FTEs for English Language Learners (ELLs) – 10 FTEs	\$900,000
Mandatory FTEs for Special Education – Teacher (0.5 FTE), Aides (4.0 FTEs)	\$205,000
FTEs transitioning from grants – Elementary Security (9 FTEs), Speech Language Pathologists (4 FTEs), K-5 Literacy Coordinator (0.85 FTE)	\$864,000



Expenditure Summary

Description	Estimated Cost
ESSER Funded Quarter 1 – Site based Subs, Restorative Center, Special Education positions; Trailer leases	\$230,000
Contractual Services increases – Instructional (\$182K), Finance/HR (\$132.5K), Technology (\$75.5K), Operations (\$272K, includes supplies)	\$662,000
Worker's Compensation/General Liability/Property/Fleet Insurance	\$99,500
New Horizons	\$358,000
Utilities	\$400,000
TOTAL	\$11,143,500



Revenue and Expenditure Summary

Description	Estimated Amount
State Revenue	\$2,361,000
Preliminary mandated/essential expenditure increases	\$11,143,500
Preliminary shortfall	(\$8,782,500)



Local Revenue History

Locality	FY16	FY17*	FY18	FY19*	FY20	FY21*	FY22	FY23*	FY24	FY25*
City	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	11,250,610
County	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	96,503,040
TOTAL	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	107,753,650
\$ Change	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	5,562,089
% Change	2.0%	3.5%	2.8%	6.6%	1.7%	2.3%	1.6%	1.7%	5.4%	5.4%

Average Increase	Percentage	Dollars
Average increase all years (except FY19)	2.9%	\$2,698,717
Average increase in 2 nd year of biennium	2.7%	\$2,438,966

**Indicates 1st year of biennium*



Potential Funding Increase from Localities

Description	Estimated Amount
Preliminary shortfall	(\$8,782,500)

Locality Increase Percentage	Amount
2.5%	\$2,693,841
3%	\$3,232,610
4%	\$4,310,146
5%	\$5,387,683



Local & State Revenue Increase



Revenue and Other Expenditure Considerations

- Preliminary look at Governor's Proposed budget
- Only reviewed mandatory/essential expenditure increases. There are other expenditure increases and potential savings that will be reviewed at the January 21 budget work session



Next Steps

All dates in 2025

- Pre-Budget Public Comment – **Jan. 21**
- School Board budget work session – **Jan. 21**
- Presentation of Superintendent's Proposed Budget – **Feb. 18**
- Public Hearing on budget - **March 4**
- Joint budget work session with County and City – **March 14**
- School Board Approval - **March 18 or March 25**





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JAMES CITY COUNTY
PUBLIC SCHOOLS

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FY26 Preliminary Budget Outlook

January 7, 2025



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PUBLIC SCHOOLS
EST. 1955

FY26 Budget Discussion

January 21, 2025

Agenda

- Review of 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 Budget – FY26

	FY25 Adopted Budget	FY 26 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$15,937,870	\$16,904,284	\$966,414	6.1%
Standards of Quality (SOQ)	47,081,275	47,282,946	201,671	0.4%
Incentive Programs	3,820,701	5,205,852	1,385,151	36.3%
Categorical Programs	38,322	43,357	5,035	13.1%
Lottery-Funded Programs	5,157,182	4,959,911	(197,271)	(3.8%)
Total	\$72,035,350	\$74,396,350	\$2,361,000	1.3%



Budget Development Goals

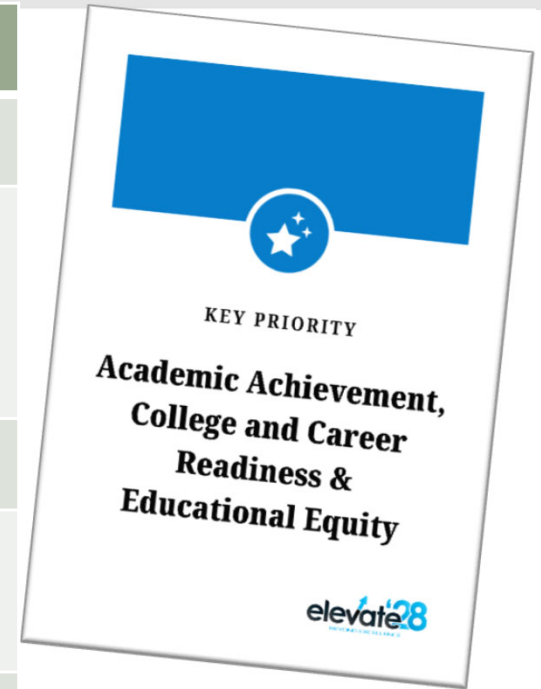


- Develop a budget that aligns with and supports the division's Strategic Plan and focuses on identified outcomes in the plan's priority areas



Mandatory/Maintaining Service FTEs

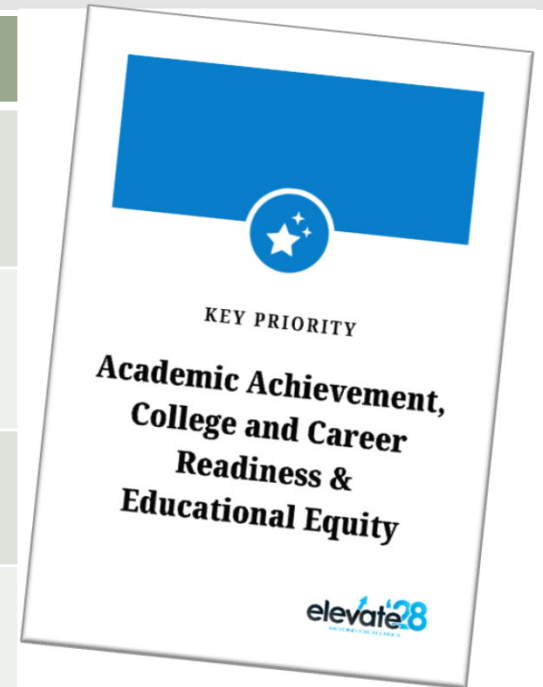
Description	Estimated Cost
LIEP Teachers – 10 FTEs	\$900,000
Teacher Allocation based on staffing ratios – 3 Elementary School (ES) FTEs, 4 High School (HS) FTEs	\$630,000
Counselor – 1 FTE	\$90,000
Special Education – 0.5 FTE Teacher, 4.0 FTEs Aides	\$205,000
ESSER funded positions (FY25, Quarter 1)	\$160,000



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

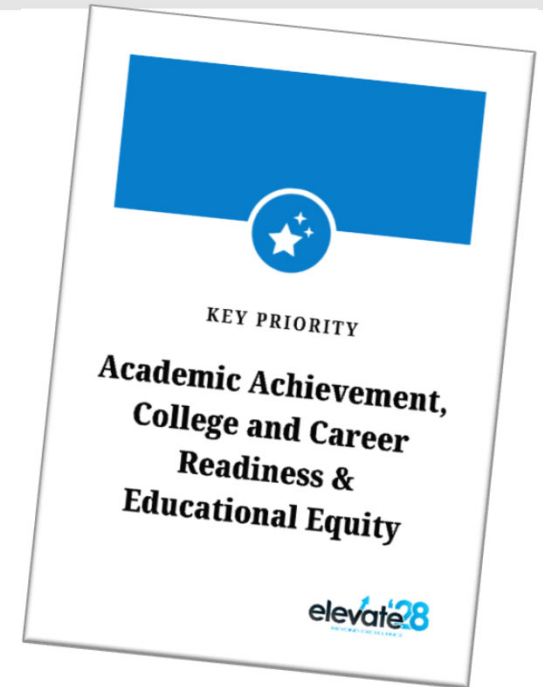
Maintaining Current Level of Service

Description	Estimated Cost
Speech Language Pathologists – 4 FTEs <i>(transitioning from Title VI-B)</i>	\$360,000
K-5 Literacy Coordinator – 0.85 FTE <i>(transitioning from Title VI-B & Title II)</i>	\$104,000
New Horizons Tuition	\$358,000
Special Education Private Day Tuition	\$71,000
Canvas Learning Management System (\$100K); Lexia Tier 2 Adaptive Literacy Tool	\$111,000



Program Growth – Student Needs

Description	Estimated Cost
Building Leadership Pre-K Assistant Principal – 1 FTE	\$110,000



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



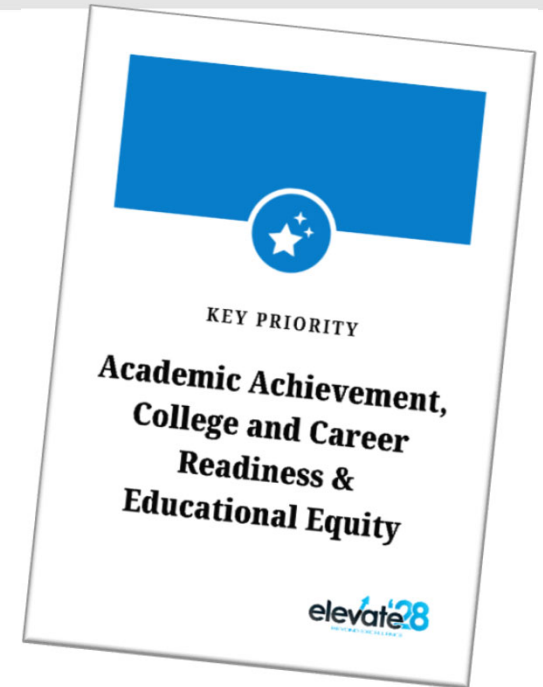
Pre-K Assistant Principal

- **Planning support - opening the two new pre-k centers**
- **100+ more students = about 500 total**
- **Program needs exceeding 60% students with disabilities**



Program Growth – Student Needs

Description	Estimated Cost
K-2 Gifted & Talent Development Teachers – 2 FTEs	\$180,000



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



K-2 Talent Development



TD Push-In
Lessons and
Classroom Visits



Teacher
Collaboration



Rich Tier II
Differentiation

James River Elementary & Norge Elementary

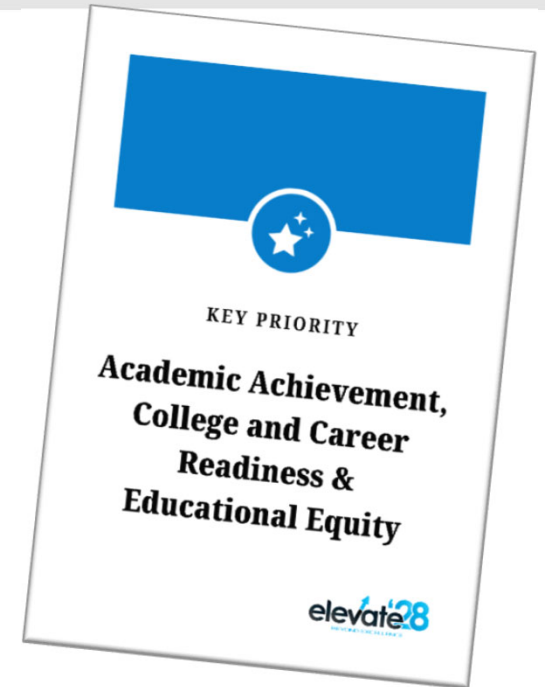
JRES Gifted Identification

	ID Gifted Spring 2022 Total	ID Gifted Spring 2023 Total	ID Gifted Spring 2024 Total	ID Gifted Spring 2025 Total
Demographic Group	Number of students & %	Number of students & %	Number of students & %	Number of students & %
Hispanic	0/0%	12/37.5%	6/26.1%	TBD
Black	1/10%	2/6.3%	3/13%	TBD
Asian	1/10%	0/0%	0/0%	TBD
2 or More	0/0%	5/15.6%	2/8.7%	TBD
White	8/80%	13/40.6%	12/52.2%	TBD
Identified Gifted	10	32	23	TBD
3 Groups Combined H, B, 2M	2/20%	19/59%	11/48%	TBD



Additional Expenditures

Description	Estimated Cost
• Summer School	\$320,000
• Cognitive coaching (Year 2) & support employee professional development	\$20,000
• Summer professional learning (Camp GPS)	\$20,000



Summer Program Student Enrollment

- Summer programs include K-12 general education, Extended School Year, and Summer Language

	2023	2024
Elementary	545	546
Middle School	202	165
High School	293	383
K-12 Total	1,040	1,094



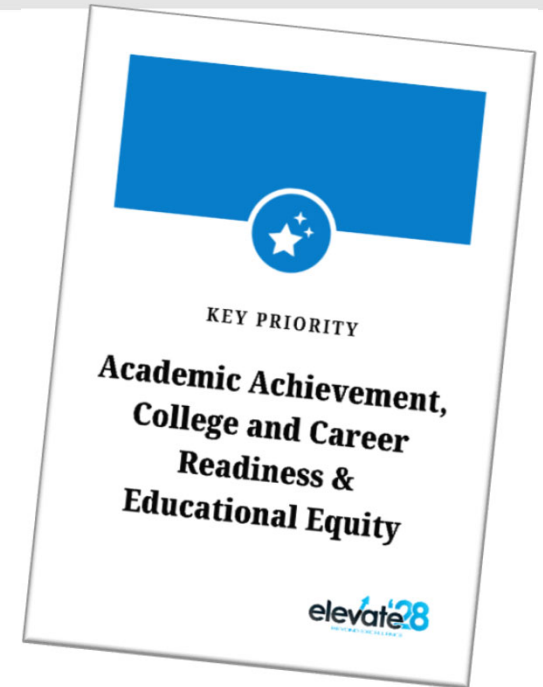
High School Summer School

	2023	2024
Credits Recovered (Remediation)	304	400
Initial Credits Earned (Acceleration)	156	225
Summer Graduates	8	26



Additional Expenditures

Description	Estimated Cost
Elementary Teacher Assistants for Behavior Support – 9 FTEs	\$360,000



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



Elementary Behavioral Support

- **Annually, the overall percentage of behavior referrals that result in (Level 3 and above) suspension from school will decrease by 2%**
- **School-Based Discipline Data Sessions**
 - Yearlong Behavioral Goals
 - Quarterly Reviews
 - Targeted Interventions



Elementary Behavioral Support

- **Elementary Trends (Quarterly Behavior Meetings & Employee Input Sessions)**
 - Address ‘immediacy’ of behaviors
 - Safe space/programming for students unable to regulate emotions
- **Behavioral Data**
 - 45% of elementary behavioral referrals at Kindergarten & First Grade



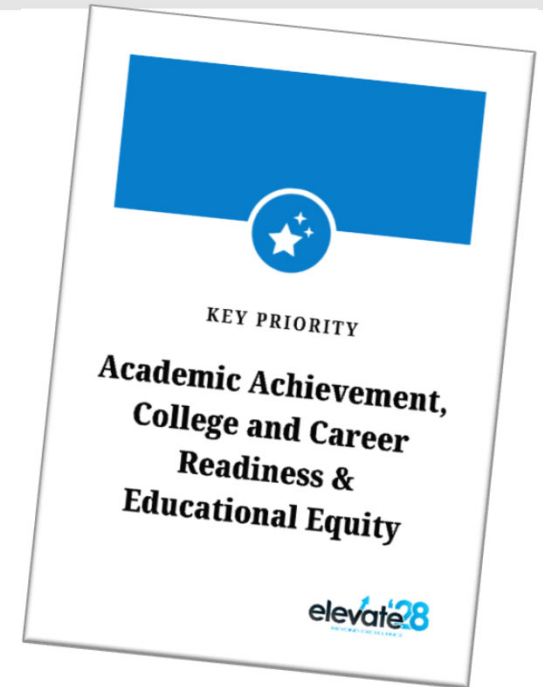
Elementary Behavioral Support

- **Elementary Behavioral Support Position Overview**
 - Non-disciplinary intervention & programming
 - Enhanced behavioral training
 - Target interventions & student goal setting
 - Behavior data monitoring & analysis



Program Growth – Student Needs

Description	Estimated Cost
RESET Program Teacher – 1 FTE Teacher Assistant – 2 FTEs Behavior Specialist – 1 FTE	\$230,000



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



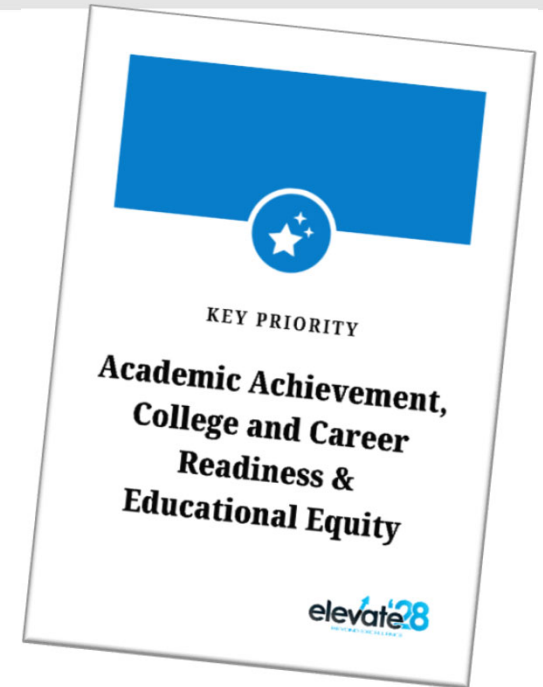
RESET Program

- **Reset Program**
 - Two classrooms – one high school, one middle school
 - Students on short term suspension of 3 days or more
 - 2,200 school days lost to out of school suspension (grades 6-12)
 - Transportation will be provided
- **Benefits**
 - Opportunity to reflect on behavior
 - Daily restorative circles
 - Academic support
 - Counts for daily attendance



Additional Expenditures

Description	Estimated Cost
Special Education Aides for Self-Contained Classrooms (6 FTEs)	\$240,000



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



Elementary Self-Contained Positions

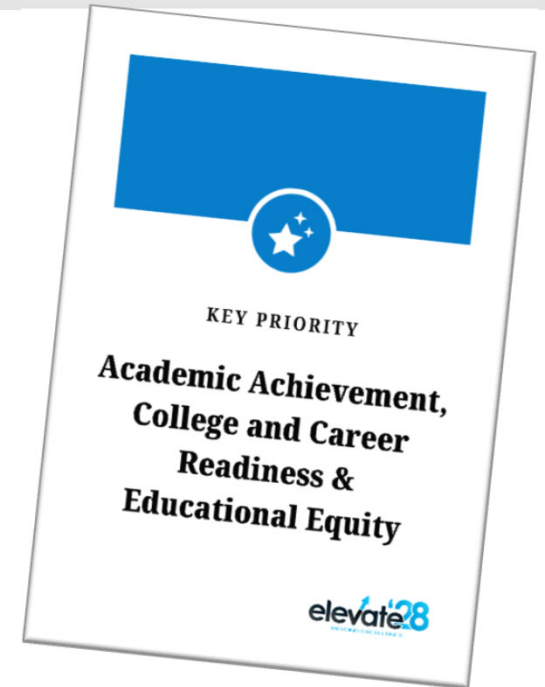
- Establishes additional paraprofessional assignments for self-contained classrooms at elementary schools
- Supports meeting student need and safe programming
- Increases instructional time and inclusive practices in all settings



Additional Expenditures

Description	Estimated Cost
AP Exam Fees	\$340,000

AP Course Enrollment	# of AP Exams
2,377	1,408



Maintaining Current Level of Service

Description	Estimated Cost
Operations	
• Raptor visitor/emergency management/annual inspections	\$42,000
• Radio maintenance agreement	\$10,000
• Elementary Security Officers – 9 FTEs	\$400,000
• ESSER funded position (FY25, Quarter1)	\$5,000



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



Compensation Increases

Each 1% average salary increase for eligible staff = approximately \$1.3m (includes fringe benefits)



	3%
Cost	\$3,900,000
State Revenue	\$2,588,200
Local Support	\$1,311,800



Preliminary Implementation Investment

Pay Structure	Grade Changes			Effective New Salary		
	# of EEs	Total Annual	Cost to Min	Total Annual	Difference	
					\$	%
General Ranges	922	\$38,492,241	\$89,922	\$40,240,963	\$1,748,722	4.5%
Teacher Steps	996	\$65,040,026	\$380,877	\$70,942,214	\$5,902,187	9.1%
Structure Totals	1,918	\$103,532,268	\$470,799	\$111,183,177	\$7,650,909	7.4%



Other Compensation Considerations



Description	Estimated Cost
Compensation Study Implementation – Year 1: General Scale Adjustments (placeholder amount)	\$600,000
Compensation Study Implementation – Year 1: Tacher Pay Scale Adjustments (placeholder amount)	\$1,900,000
Bus Driver Pay Increase (assumes support for \$3 inc)	\$423,000



Other Compensation Considerations



Description	Estimated Cost
Contract Adjustments	\$175,000
Stipend Adjustments	\$275,000
New Teacher pay (2 days prior to contract)	\$105,000



Healthcare Cost Estimate

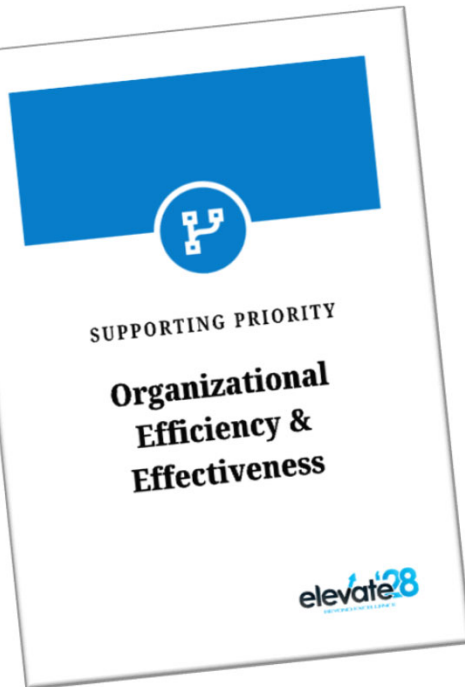
2024-2025 Cost	Estimated Increase	2025-2026 Est. Total Cost
\$26,714,904	15% - \$4,007,236	\$30,722,140

Distribution of <u>Increase</u> to Health Insurance	Impact on FY26 Budget @ 15% increase
WJCC/Employee – 50/50	\$2,003,618
WJCC/Employee - 60/40	\$2,404,341
WJCC/Employee – 70/30	\$2,805,065



Expenditure Increases

Description	Estimated Cost
Other Areas • Risk management & purchasing contracts (shared services with JCC) • Insurance increases – worker’s comp, general liability, fleet, and property • Technology licenses/professional services • Employment background searches (policy change)	\$116,000 \$99,500 \$75,500 \$16,500
Operations • Grounds maintenance, preventative maintenance contracts, custodial/maintenance supply cost increases; trailer leases (1 quarter) • Utilities (FY25: \$3.8m; FY26: \$4.2m)	\$285,000 \$400,000



Additional Expenditures



Description	Estimated Cost
Finance	
• Accountant – 1 FTE	\$110,000
• Sr. Payroll Specialist – 1 FTE	\$90,000

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



Finance & Payroll Staff - FTEs

Division Name & Total FTEs	Finance Staff	Payroll Staff	Ratio
Augusta (1528.5)	5	3	1:305.7(F) 1:509.5 (P)
WJCC (2,005.16)	5	3	1:401.03 (F)* 1:668.39 (P)**
York (1902.22)	10	4	1:190.22 (F) 1:475.56 (P)
Portsmouth City (2152)	10	4	1:215.2 (F) 1:538 (P)
Frederick (2535.1)	9	3	1:281.68 (F) 1:845.03 (P)
Suffolk (2235.35)	7	4	1:319.34 (F) 1:558.84 (P)

*Highest Ratio

**2nd Highest Ratio



Finance Transactional Data

Fiscal Year	Number of Transactions	% Change From Previous Year	Number of Journal Entries	% Change From Previous Year	Number of Invoices Paid	% Change From Previous Year
2024	87,834	4.91%	6,908	9.41%	8,729	28.92%
2023	83,721	2.75%	6,314	2.72%	6,771	0.00%
2022	81,484	34.02%	6,147	52.83%	6,771	29.81%
2021	60,801	-14.35%	4,022	-27.16%	5,216	-9.41%
2020	70,985		5,522		5,758	
% Change from 2020		23.74% ↑		25.10% ↑		51.60% ↑

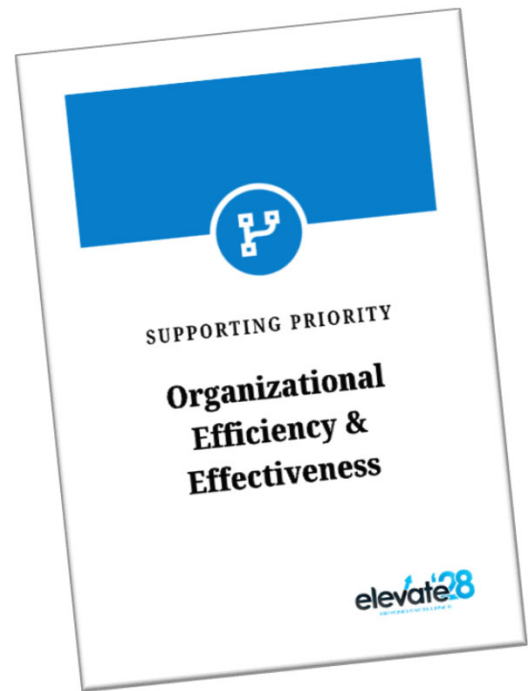


Payroll Transactional Data

Fiscal Year	Number of New Hires & Rehires	Number of Terminations	Total	% Change From Previous Year
2024	651	408	1,059	5.27%
2023	650	356	1,006	9.11%
2022	554	368	922	66.13%
2021	223	332	555	-1.42%
2020	378	185	563	-1.23%
2019	311	259	570	
% Change from 2019				85.79% ↑



Additional Expenditures



Description	Estimated Cost
Human Resources Coordinator – 1 FTE	\$110,000

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



Human Resources Coordinator

School Division & JCC	Number of Employees	Number of HR STaff	HR ratio per 100 Employees
York	1,903	17	.89
JCC	1,000	8	.80
NNPS	3,900	29	.74
Gloucester	815	6	.55
WJCC	1,975	11	.55
Hampton	3,900	12	.31

SHRM recommendation of 1.5 min



Additional Expenditures



Description	Estimated Cost
Benefits Administration Services	\$98,000



Additional Expenditures



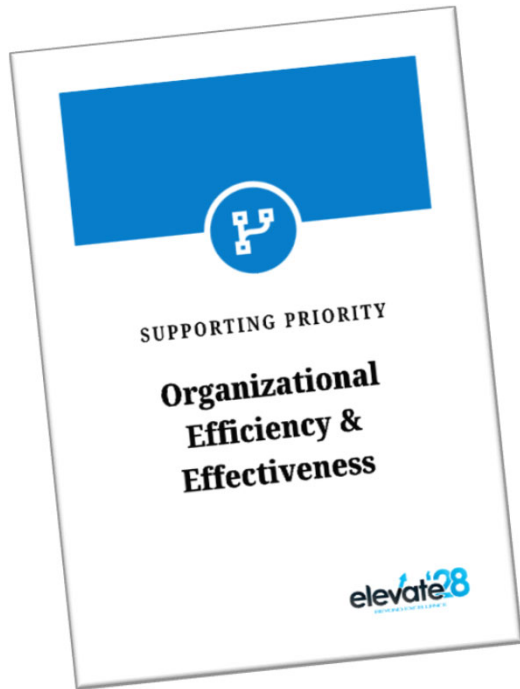
Description	Estimated Cost
Operations Maintenance Assistant (2 FTEs)	\$100,000

APPA/IFMA Staffing Standard	Current # of WJCC Staff	Surplus or (Deficit)
42 FTE's	20 FTE	(22 FTE)

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



Savings



Description	Estimated Savings
Groundswoker – 1 FTE	(\$80,000)
Bus Drivers – 4 FTEs	(\$140,000)
Attrition Savings	(\$500,000)
TOTAL	(\$720,000)



Summary of Revenue and Expenditure Outlook



Revenue Summary

State (Governor proposed)
preliminary revenue

\$2,361,000



Revenue/Expenditure Summary

Description	Estimated Amount
State Revenue Increase – Based on Governor’s Budget	\$2,361,000
<u>Expenditure Increases</u>	
Mandatory/maintain services (3% salary increase; 15% health increase shared 70/30)	\$11,143,500
Additional expenditures	\$5,806,000
Estimated reductions in current personnel & budgets	\$(720,000)
Expenditure Total	\$16,229,500
Additional funds Needed (Potential request from localities)	\$13,868,500



Potential Funding Increase from Localities

Additional funds Needed (Potential request from localities)	\$13,868,500
Average 10 Year increase in local funds (2.9%)	(\$3,124,856)
Funds beyond average support	\$10,743,644

Locality Increase Percentage	Amount
3%	\$3,232,610
4%	\$4,310,146
5%	\$5,387,683
6%	\$6,465,219
7%	\$7,542,756



Budget Requests - Not Brought Forward

Description	Amount
Additional FTE Requests (21)	\$1,755,300
Additional Stipend Requests (16)	\$635,700
Contractual Changes (14)	\$165,000
Bolton Compensation Study (Years 2 & 3)	\$5,150,909
Total	\$7,706,909



Next Steps

All dates in 2025

- Presentation of Superintendent's Proposed Budget – **Feb. 18**
- Public Hearing on budget - **March 4**
- Joint budget work session with County and City – **March 14**
- School Board Approval - **March 18 or March 25**





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

Lacrosse

WJCC Current VHSL Participation

	Number of Programs
Varsity Athletic Programs (Boys and Girls)	24
Junior Varsity Athletic Programs (Boys and Girls)	10
Competitive Activity Programs	5

	Student Participation in VHSL Athletics/Activities (23-24)
Fall	753
Winter	576
Spring	729

Initial and Recurring Costs

	Initial Costs		Annual Costs	
	Boys	Girls	Boys	Girls
Total Division Costs (Low and High Projection)	\$126,296.25 - \$150, 108.18	\$108,727.86 - \$124,008.18	\$49,988.50 - \$50,788.50	\$45,388.50
Total Cost	Low - \$235,024.11 High - \$274,116.36		Boys: \$48,988.50-\$50,788.50 Girls: \$45,388.50	
Items Included in Cost Projection				
Officials	Transportation		VHSL Membership Fees/Insurance	
Wanner Stadium Rental	Support Personnel		Post-Season Travel	
Transportation	Officials		Coaching Stipends	
Police and Security	Equipment & Uniforms			

Transportation and Staffing Needs

- No Bay Rivers District teams
- Closest VHSL divisions – Virginia Beach, Hanover, Henrico
- Limited capacity to provide additional afterschool bus runs in the spring season.
 - WJCC has purchased 14-passenger activity buses for each high school to assist with after school bus runs of smaller teams.
 - VHSL Transportation will begin at 3:00pm with few exceptions

- Consider shifting Athletic Directors to 12-month contract
- Add stipend for role of Assistant Athletic Director



Competition/Practice Facility Considerations

- Wanner Stadium Scheduling and Availability
- Cooley Field Turfing Project
 - Added to WJCC CIP in FY 26 – Approval anticipated in May
 - Project is a priority for consideration of adding lacrosse
- Turf High School Practice Fields
 - Transportation issues with busing student-athletes to WISC practice fields daily may necessitate practice on school sites.
 - In the event practices are held on school-based practice fields, it is recommended to plan for turfing a practice field at each school site.





WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS
EST. 1955

FY26 Budget Discussion

January 21, 2025



January 21, 2025

WILLIAMSBURG JAMES CITY COUNTY SCHOOLS

Gregory K. Snow, PAHM, Partner/Senior Vice President | Gwen Wellman-Flick, Senior Account Executive
www.usi.com



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Agenda

- USI Insurance Services Overview
- Healthcare Trends
- Request for Proposal Overview
- The Local Choice Overview
- Next Steps / Decisions
- Questions

Your Presenter Today

Gregory K. Snow, PAHM- Partner/Senior Vice President

Gregory K. Snow is a Partner and Senior Vice President in USI Insurance Services' Health and Welfare practice in Richmond, Virginia. He specializes in health and welfare consulting services for large self-funded clients. Greg has over 25 years of experience in the insurance and consulting field. His experience includes the full spectrum of managed care programs, life insurance, disability, dental, voluntary plans, cost analysis, contribution strategies, plan design, health and productivity, carrier negotiations, fully-insured and self-insured arrangements, and fully integrated cafeteria plans. He possesses an extensive knowledge in self-funded and other alternative funding methods as well as in-depth knowledge on pharmacy programs. **He has worked with numerous public sector clients during his career and is recognized as a leading authority on public sector employee benefits in Virginia.**

Greg earned his B.A. degree in political science from the University of Richmond. He has completed coursework and obtained the designation as a Professional in Academy for Healthcare Management/PAHM.



USI Brings National Capabilities & Local Expertise

USI is a national insurance brokerage and consulting firm with more than 150 local offices connected across the U.S. and a leading market position in all core businesses.

USI at a Glance



Commercial
P&C

Employee
Benefits

Personal
Risk

Retirement
Consulting

USI's Mid-Atlantic Region

- Over 500 insurance professionals with an average tenure of 10 years and specialists across a broad range of industries
- Dedicated analytics, underwriting, wellness and compliance experts who make up the region's Technical Resources Team
- Mid-Atlantic offices located in over 15 cities across PA, MD, DE, VA and WV

USI's Virginia Offices

- The USI Virginia offices are located in Richmond, Roanoke, and Norfolk
- The Richmond office began in 1925



USI Brings Public Sector Expertise

USI's National Presence

- Our Public Entity Industry Practice is prominent and well resourced
- We serve well over 1,000 public entity clients nationally

USI's Virginia Presence

- Know Virginia Procurement and decision-making process for the public sector
- Can provide resources for services related to other benefits (403(b)/457 plans, disability plans, voluntary benefits, etc.)
- Understand the unique space of our public sector clients
- Over 25 years experience in Virginia public sector business

These are some of our public sector clients in Virginia:

- | | |
|---------------------------------|---|
| ■ Albemarle County & Schools | ■ Franklin County |
| ■ Chesterfield County & Schools | ■ Gloucester County |
| ■ City of Fredericksburg | ■ Gloucester County Schools |
| ■ City of Hampton | ■ Hampton City Schools |
| ■ City of Manassas | ■ James City County |
| ■ City of Newport News | ■ Manassas City Schools |
| ■ City of Radford | ■ Newport News Schools |
| ■ City of Richmond & Schools | ■ Petersburg City Schools |
| ■ City of Roanoke | ■ Portsmouth Public Schools |
| ■ City of Salem & Schools | ■ Prince William County & Schools |
| ■ City of Suffolk | ■ Roanoke County Schools |
| ■ County of Roanoke | ■ Williamsburg-James City Schools |
| | ■ York County & Schools |



This is What We Heard You Say Was Important to Williamsburg-James City County Schools:

Cost	Assessment and Analysis of Current Employee Benefit Programs- Focus on containing claims costs, strategy for premiums, enhance wellness initiatives, CDHP plan attractiveness.
Strategy	Provide Ongoing Financial Analysis, Renewal Analysis, Budget Setting, Contribution Modeling, RFP Evaluation, and Carrier Negotiations- Develop a long-range plan, strategy for containing costs going forward.
Data	Provide Health and Productivity Consulting Services to Engage Employees, Improve the Health of Our Population, and Lower Overall Healthcare Trends- Focus on containing claims costs, strong data support for recommendations, accuracy in data, review and monitor carrier data.
Service	Provide Human Resources Support and Assistance with Enrollment and Communications of Benefit Plans- Decision tools for employees, quick response times and follow through on requests, proactive approach to providing guidance, develop strong relationship and regular communications.

USI's Role is to Help WJCCS Achieve Your Goals!

Healthcare Trends

- USI Insurance is being asked by **Williamsburg-James City Schools** to provide an overview of general healthcare trends in the marketplace as follows:
 - Carrier Pricing Trends
 - Regional Public-Sector Trends
- Costs and Trends nationally and regionally may have significant variations from one employer (Plan Sponsor) to the next. Trends and Costs are influenced by:
 - ✓ Plan Design
 - ✓ Type funding- fully-insured vs self-funded
 - ✓ Network discounts
 - ✓ Pharmacy pricing
 - ✓ Claims utilization
 - ✓ Aging population
 - ✓ Large claimants experience
 - ✓ Geography
 - ✓ Demographics
 - ✓ Stop loss limits and pricing

Outlook for 2025

- Costs are expected to increase in 2025 at levels not seen in many years. Drivers of costs include: cancer, diabetes, musculoskeletal, cardiovascular, high blood pressure, prescription drug, and mental health.
- Other drivers of care are higher reimbursement requested by medical and dental providers and hospitals.
- Employers will likely consider strategic approaches to curtail cost increases, such as, narrower networks; eliminating GLP-1 drugs; limited pharmacy formularies; increases deductibles and copays; etc.
- Employers must take more aggressive and strategic approach to wellness and employee engagement in their overall health.

Overall Trends

- The annual *Kaiser Foundation Benefits Survey* healthcare trends for past several years is as follows:

	<u>Healthcare Inflation</u>	<u>Overall Inflation</u>	<u>Worker's Earnings</u>
➤ 2019:	+4.5%	+2.0%	+3.4%
➤ 2020:	+4.0%	+2.1%	+3.4%
➤ 2021:	+4.0%	+5.0%	+1.9%
➤ 2022:	+1.0%	+8.0%	+6.7%
➤ 2023:	+7.0%	+5.8%	+5.2%
➤ 2024:	+7.0%	+3.2%	+4.5%

Overall Trends

- Carrier annual pricing trends are averaging 8.0%-10.0% for medical and 9.5%-12.5% on pharmacy on fully-insured business.
- Trends for self-funded clients is running better versus fully-insured due to ability to customize plans, negotiate better fixed fees, negotiate or carve-out pharmacy, eliminate carrier margins, more strategic approach to employee wellness and engagement, etc.
- Regional USI Public-sector budget projections:
 - Public-sector Client A: +4.2%
 - Public-sector Client B: +4.1%
 - Public-sector Client C: +13.9%
 - Public-sector Client D: +8.1%
 - Public-sector Client E: +3.5%
 - Public-sector Client F: +4.9%
 - Public-sector Client G: -2.3%
 - Public-sector Client H: +3.1%
 - Public-sector Client I: +2.3%
 - Average: +4.6%**
- Williamsburg-James City Schools- **FY'23- +4.9%; FY'24- +9.9%; FY'25- +9.4%**

These public-sector clients are all partially self-funded. Percentages represent the current year budget increases. Most include 2.0% to 5.0% margin in budget.

Request for Proposal Overview

- USI Insurance is retained by **Williamsburg-James City County Schools** to provide consulting services for the benefit programs as follows:
 - Medical
 - Dental
 - Vision
 - Disability
 - Employee Assistance Program
- WJCCS' Finance & Human Resources team desired to review market alternatives to Local Choice to see if improvements could be obtained in the areas of administration, care management, reporting, enrollment, and overall costs:
 - WJCCS issued a Request for Proposal (RFP) on August 27, 2024.
 - Respondents were asked to submit quotes for self-funded plans.
 - Carriers were asked to mirror current plan designs.
 - Proposals were received October 15, 2024.

Request for Proposal Overview

- WJCCS senior management felt the importance to review options to fulfill our fiduciary responsibility to offer competitive benefits, mitigate costs, and develop strategies to lower future costs and improve the overall health of our employees.
- The evaluation of the proposals focused on the following areas:
 - Plan Design Offerings & Deviations
 - Network Access & Disruption
 - Financials/Costs/Premiums
 - Administrative Services Capabilities
 - Vendor's Experience
 - Impact of Networks on Claim Costs
 - Wellness & Disease Management
 - Reporting & Guarantees
- A Selections Committee was formed and consisted of the following members: Dr. Daniel Keever, Rene Ewing, Tim Baker, Emily Carroll, Alynn Parham, Amy Moser, Latanya Baudier, and Janis Smith.

Request for Proposal

- USI evaluated all proposals and developed a report for the Selection Committee members.
- USI and the Selection Committee members met on November 18th to review USI's findings. Finalists were selected through the RFP scoring process.
- Finalist meetings were held on December 2nd and BAFO were requested of all carriers.
- USI and the Selection Committee convened on January 6th to review updated proposals and financial analysis.
- USI is evaluating the BAFO offers and reinsurance proposals. USI will prepare an additional report for Selection Committee members.

Overview of The Local Choice/TLC

The incumbent firm for the Medical, Dental, Vision and EAP is **The Local Choice/TLC**:

- ✓ **Plan Design:** 3 medical plan options: **1.** The Local Choice Key Advantage & Sentara 250 (with Preventive or Comprehensive Dental) **2.** The Local Choice Key Advantage & Sentara 500 (with Preventive or Comprehensive Dental) **3.** The Local Choice Key Advantage & Sentara High Deductible Health Plan (with Preventive or Comprehensive Dental)
- ✓ **Funding Arrangement:** Technically Self-Funded, but program works like Fully Insured. Potential “terminal liability” should WJCCS terminate Local Choice. Program has a \$200,000 specific stop loss “pooling” limit. Prescription drug and dental are “capitated”.
 - TLC provided an Adverse Experience Adjustment/AEA to WJCCS- indicated an \$800,000 surplus position for plan year ending June 30, 2024.
 - Based on the fact WJCCS had an increase of 9.9% effective 10/1/23 and a 9.0% effective 10/1/24, our opinion is that WJCCS is in a good position should you decide to terminate TLC.

Overview of Local Choice

- State regulated under COVA
- Currently approx. 1,200 enrolled with Anthem and 225 with Sentara
- Considered “self-funded” with exception of Sentara, which is fully-insured
- Plan funding is “Quasi” self-funded. Operates more like Fully-insured w/ exception of no state premium taxes are applied
- Medical component is “experience” rated for TLC. Sentara is “book/manual” rated
- Mental Health, Dental and Rx are “Pooled” under TLC program
- Offers a set of predetermined benefit plans, without exceptions
- TLC has specific reinsurance (medical only) set at \$200,000 per member per year (MH & Rx is capitated)

Overview of Local Choice

Advantages of Local Choice/TLC

- Local Choice offers fixed premium guarantee for a 1-year period with NO year-end settlement in event of poor claims experience. However, poor claims experience for medical claims would be built into the next year renewal premiums....."Pay me now or pay me later"....
- MH, RX, and Dental are "capitated" or fixed
- Administered by Anthem, Sentara, and Delta Dental
- Very good provider networks (medical & dental)
- Dental rates are very competitive
- No reinsurance lasers on large claimants

Disadvantages of Local Choice/TLC

- Lack of reporting
- WJCCS must follow TLC guidelines, without exception
- Limited care management programs to improve the overall health of covered members
- No ability to offer an "Employee & Spouse" tier
- Terminal liability potential and 90-day termination clause
- Inability to track wellness incentives in employee engagement
- WJCCS does NOT participate in years of favorable claims experience
- No prescription drug rebates
- Lack of negotiating with TLC
- No flexibility in plan design choices
- Enrollment capabilities are sub-par. Experience with TLC "Cardinal" platform is poor

Next Steps

- Receive final stop loss reinsurance proposals. Anticipate proposals 1st week of March.
- Update financial analysis and present to Selection Committee. Anticipate USI presenting to committee members March 6th or 7th.
- Selection Committee and Senior Management provide recommendations to School Board week of March 10th.
- School Board make decisions and award contracts.

Questions?



Thank you!



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FY26 Budget Discussion

February 4, 2025

Governor's Proposed Budget – FY26

	FY25 Adopted Budget	FY 26 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$15,937,870	\$16,904,284	\$966,414	6.1%
Standards of Quality (SOQ)	47,081,275	47,282,946	201,671	0.4%
Incentive Programs	3,820,701	5,205,852	1,385,151	36.3%
Categorical Programs	38,322	43,357	5,035	13.1%
Lottery-Funded Programs	5,157,182	4,959,911	(197,271)	(3.8%)
Total	\$72,035,350	\$74,396,350	\$2,361,000	1.3%



House/Senate Budget Versions

- Includes removal of support cap
- Providing a special education add-on

Description	Estimated Funding Amount
Removal of Support Cap	\$1,500,802
Special Education Add On	\$461,363
Total	\$1,962,165



House/Senate – Budget Versions

- House & Senate budget versions both include bonus payment scenarios of \$1,000 payment for funded SOQ instructional & support positions

Description	House	Senate
Approx. Cost	\$2,153,000	\$2,153,000
Est. State Revenue	\$1,342,589	\$1,271,734
Difference	\$810,411	\$881,266



Mandatory Increases

Description	Amount	FTE
ESSER funded expenditures – 1 quarter	\$230,000	
LIEP Teachers	\$900,000	10.00
Special Education – Teacher & Aides	\$205,000	4.50
Bus Driver - \$3/hour pay increase	\$423,000	
New Horizons & Special Ed Private Day Tuition	\$429,000	
Worker's Compensation & General Liability Insurance	\$99,500	
Utilities	\$400,000	
Contractual Obligations (Risk Mgmt; Safety & Security; Grounds; HR & Technology contracts)	\$400,000	
Instructional Programs – Canvas & Lexia	\$111,000	
TOTAL	\$3,197,500	14.50

Compensation Related Increases

Description	Amount
3% Salary Increase for all staff	\$3,900,000
Healthcare Increase based on a 15% increase and 70/30 split	\$2,805,000
Compensation Study – Teacher Scale Year 1	\$1,900,000
Compensation Study – Unified Scale Year 1	\$600,000
New Teacher Training Pay	\$105,000
Summer School	\$320,000
Stipend Requests	\$275,000
Contract Day Changes	\$175,000
TOTAL	\$10,080,000



MARKET BENCHMARKING - TEACHERS

Teacher Scale Comparison to Peers - 50th Percentile							
	Entry	Step 5	Step 10	Step 15	Step 20	Step 25	Max
Bachelor's							
Peers	55,311	58,209	61,024	65,234	70,352	76,153	89,583
WJCC	54,000	56,646	59,500	62,222	65,846	71,004	82,377
	-2.4%	-2.7%	-2.5%	-4.6%	-6.4%	-6.8%	-8.0%
Master's							
Peers	58,625	61,724	64,717	69,050	74,326	80,317	94,134
WJCC	55,826	58,545	61,168	64,363	68,095	74,157	95,629
	-4.8%	-5.2%	-5.5%	-6.8%	-8.4%	-7.7%	1.6%
Doctorate							
Peers	62,327	65,761	68,923	73,179	78,414	84,602	96,930
WJCC	59,458	62,333	65,858	69,165	73,143	79,630	102,447
	-4.6%	-5.2%	-4.4%	-5.5%	-6.7%	-5.9%	5.7%

WJCC's current Teacher scale is below the 50th percentile by 4.6% when compared to peer data.



Compensation Study – Teacher Scales

	Bachelors	Masters	Masters Plus 30	Doctorate
Minimum	3%	3%	3%	3%
Average	4.95%	4.92%	4.95%	4.95%
Max	9.28%	8.15%	7.98%	7.98%

- **Step 0 aligns with compensation study recommendation**
- **Progression between steps at least .50%**
- **Emphasis for additional increases beyond the 3% focus on the steps the study identified as under market**



Compensation Study – Unified Scale

- All staff will receive a minimum salary increase of 3%
- Minimum pay for WJCC will start at \$15.50/hour
- Unified Scale
 - All employees will be brought up to the minimum of Bolton's recommended pay scale
 - Additional implementation will focus on increased compensation for current grades 5-16



Healthcare Cost Estimate

2024-2025 Cost	Estimated Increase	2025-2026 Est. Total Cost
\$26,714,904	15% - \$4,007,236	\$30,722,140

Distribution of <u>Increase</u> to Health Insurance	Impact on FY26 Budget @ 15% increase
WJCC/Employee – 50/50	\$2,003,618
WJCC/Employee - 60/40	\$2,404,341
WJCC/Employee – 70/30	\$2,805,065



Position Requests

Description	Amount	FTE
School Based Staff:	\$2,240,000	39.00
HS Teachers (4); ES Teacher (3); GTRT Teachers (2); Counselor (1); Special Education Aides (6); ES TA's for Behavior Support (9); Restorative Center (4);		
PreK Assistant Principal (1); ES Security (9)		
School Support Staff:	\$464,000	4.85
K-5 Literacy Coordinator (0.85); Speech Language Pathologists (4)		
Central Support Staff:	\$410,000	5.00
HR Coordinator (1); Accountant (1); Sr. Payroll Specialist (1); Maintenance Assistant (2)		
TOTAL	\$3,114,000	48.85

Other Requests

Description	Amount
AP Exam Fees	\$340,000
Operation Supply Cost Increase	\$80,000
Benefit Administration Services	\$98,000
Cognitive Coaching/Professional Development	\$40,000
TOTAL	\$558,000



Savings

Description	Estimated Savings
Groundsworker – 1 FTE	(\$80,000)
Bus Drivers – 4 FTEs	(\$140,000)
Attrition Savings	(\$500,000)
TOTAL	(\$720,000)



Revenue/Expenditure Summary

Description	Estimated Amount
State Revenue Increase – Based on Governor’s Budget	\$2,361,000
<u>Expenditure Increases</u>	
Mandatory	\$3,197,500
Compensation (3% salary increase; 15% healthcare with 70/30 split)	\$10,080,000
Positions	\$3,114,000
Other	\$558,000
Estimated reductions in current personnel & budgets	\$(720,000)
Expenditure Total	\$16,229,500
Additional funds Needed (Potential request from localities)	\$13,868,500



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FY26 Budget Discussion

February 4, 2025



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Superintendent's Proposed FY26 Budget

February 18, 2025

FY 26 Budget Process



- School Board established Budget Calendar



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



- Governor's Proposed Budget released



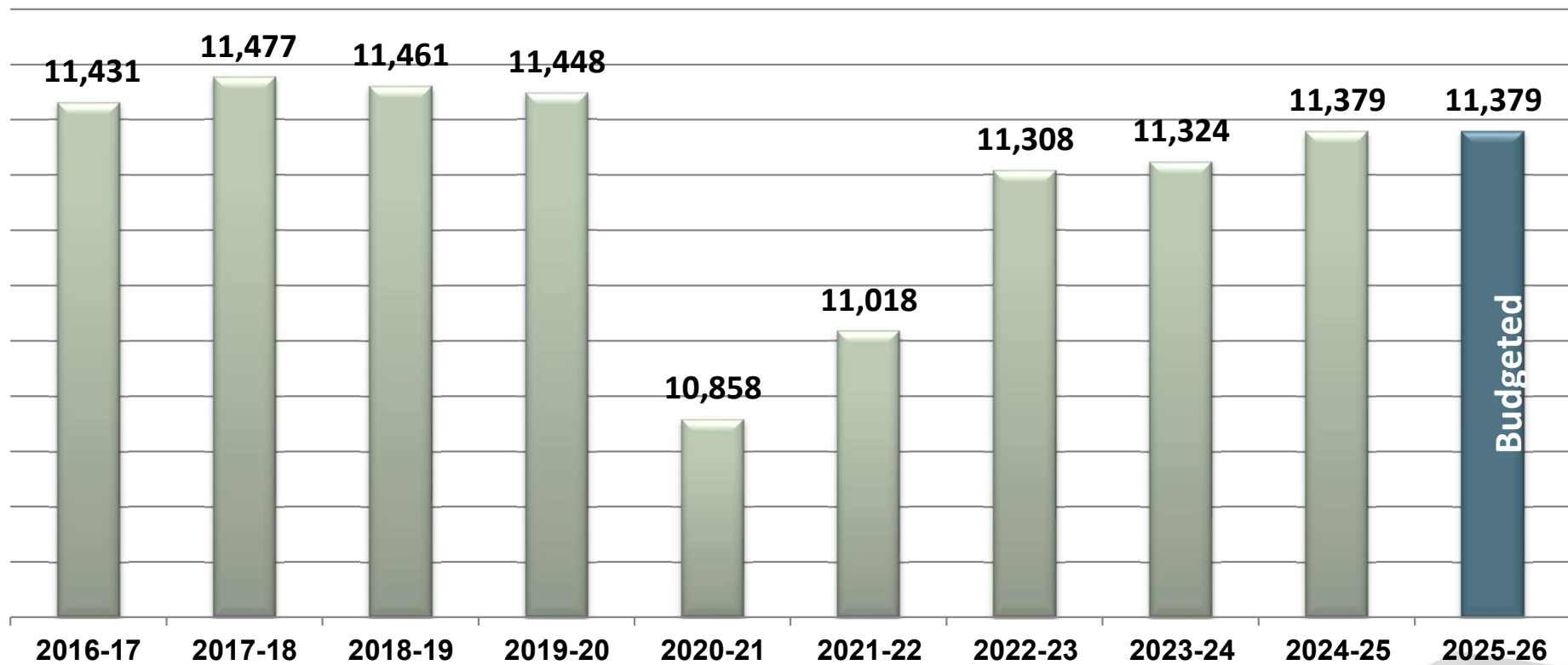
- School Board established Budget Priorities



- **Superintendent's Proposed Budget released**



Enrollment History K-12 (Sept. 30 count)



Budget Development Goal



Develop a budget that aligns
with and supports the
division's Strategic Plan
Elevate'28



Budget Development Goal



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



Governor's Proposed Budget – FY26

	FY25 Adopted Budget	FY 26 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$15,937,870	\$16,904,284	\$966,414	6.1%
Standards of Quality (SOQ)	47,081,275	47,282,946	201,671	0.4%
Incentive Programs	3,820,701	5,205,852	1,385,151	36.3%
Categorical Programs	38,322	43,357	5,035	13.1%
Lottery-Funded Programs	5,157,182	4,959,911	(197,271)	(3.8%)
Total	\$72,035,350	\$74,396,350	\$2,361,000	1.3%



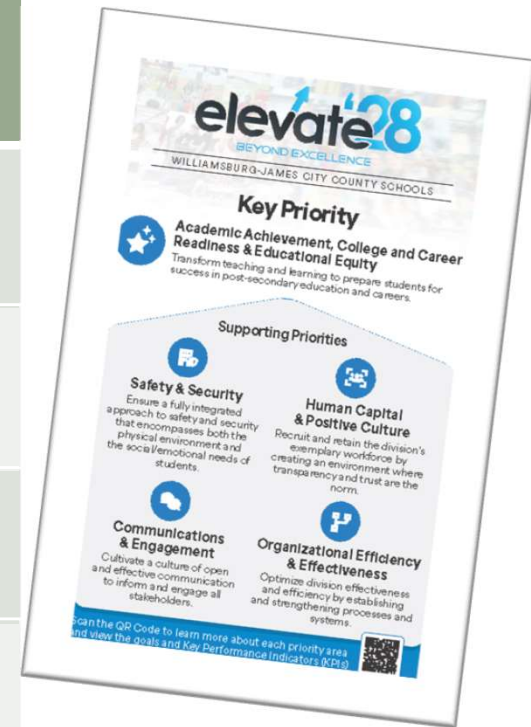
Expenditure Increases

Description	Estimated Cost
LIEP Teachers – 10 FTEs*	\$900,000
Teacher Allocation based on staffing ratios – 3 Elementary School (ES) FTEs, 4 High School (HS) FTEs	\$630,000
Counselor – 1 FTE	\$90,000
Special Education – 0.5 FTE Teacher*, 4.0 FTEs Aides* (IEP)	\$205,000
6.0 FTEs Aides (Self-Contained)	\$240,000
Pre-K Assistant Principal – 1 FTE	\$110,000
ESSER funded positions (FY25, Quarter 1)*	\$160,000



Expenditure Increases

Description	Estimated Cost
Elementary Teacher Assistants for Behavior Support – 9 FTEs	\$360,000
RESET Program – Teacher (1 FTE), Teacher Assistant (2 FTEs), Behavior Support (1 FTE)	\$230,000
K-2 Gifted & Talent Development Teachers – 2 FTEs	\$180,000
Speech Language Pathologists – 4 FTEs; K-5 Literacy Coordinator – 0.85 FTE (transitioning from grants)	\$464,000



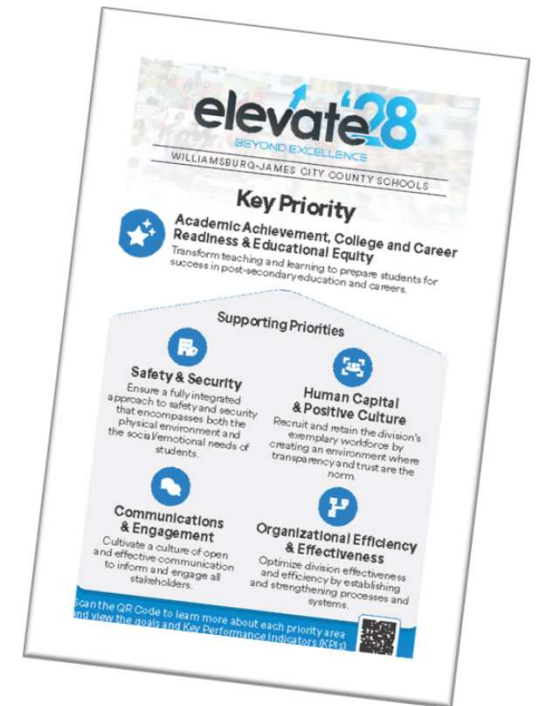
Expenditure Increases

Description	Estimated Cost
New Horizons Tuition*	\$439,000
Special Education Private Day Tuition*	\$71,000
Summer School	\$320,000
Cognitive coaching (Year 2); Support employee professional development; Camp GPS	\$40,000
AP Exam Fees	\$340,000
Canvas Learning Management System (\$100K)*; Lexia Tier 2 Adaptive Literacy Tool (\$11K)*	\$111,000
Total	\$4,890,000



Expenditure Increases

Description	Estimated Cost
Raptor visitor/emergency management/annual inspections*	\$42,000
Radio maintenance agreement*	\$10,000
Elementary Security Officers – 9 FTEs (transitioning from grant funded)	\$400,000
ESSER funded position (FY25, Quarter 1)*	\$5,000
Total	\$457,000



Expenditure Increases



Description	Estimated Cost
Salary Increase – 3%*	\$3,900,000
Teacher Scale Adjustments	\$1,900,000
Unified Scale Adjustments (Current Grades 5-16)	\$600,000
Maintain Bus Driver \$3 Pay Increase*	\$423,000
Contract & Stipend Adjustments	\$450,000
New Teacher pay (2 days prior to contract)	\$105,000
Health Insurance (Based on Estimated 15% Increase & WJCC/Employee 70%/30% cost share)	\$2,805,000
Total	\$10,183,000

Expenditure Increases



Description	Estimated Cost
Finance – Accountant (1 FTE)/Payroll (1 FTE)	\$200,000
Human Resources – Coordinator (1 FTE)	\$110,000
Operations – Maintenance Assistant (2 FTE)	\$100,000



Expenditure Increases



Description	Estimated Cost
Other Areas • Risk management & purchasing contracts* • Insurance (worker's comp, general liability, fleet, and property*) • Technology licenses/professional services* • Employment background searches* (policy change) • Benefits Administration Services	\$116,000 \$99,500 \$75,500 \$16,500 \$98,000
Operations • Grounds maintenance contract*, preventative maintenance contracts*, trailer leases* (1 quarter) • Custodial/maintenance supply cost increases • Utilities* (FY25: \$3.8m; FY26: \$4.2m)	\$205,000 \$80,000 \$400,000
Total	\$1,500,500

Budget Reductions & Savings



Description	Estimated Savings
Reduce Groundworker FTE (-1)	(\$80,000)
Reduce Bus Driver FTE's (-4)	(\$140,000)
Attrition Savings	(\$500,000)
TOTAL	(\$720,000)



Revenue/Expenditure Summary

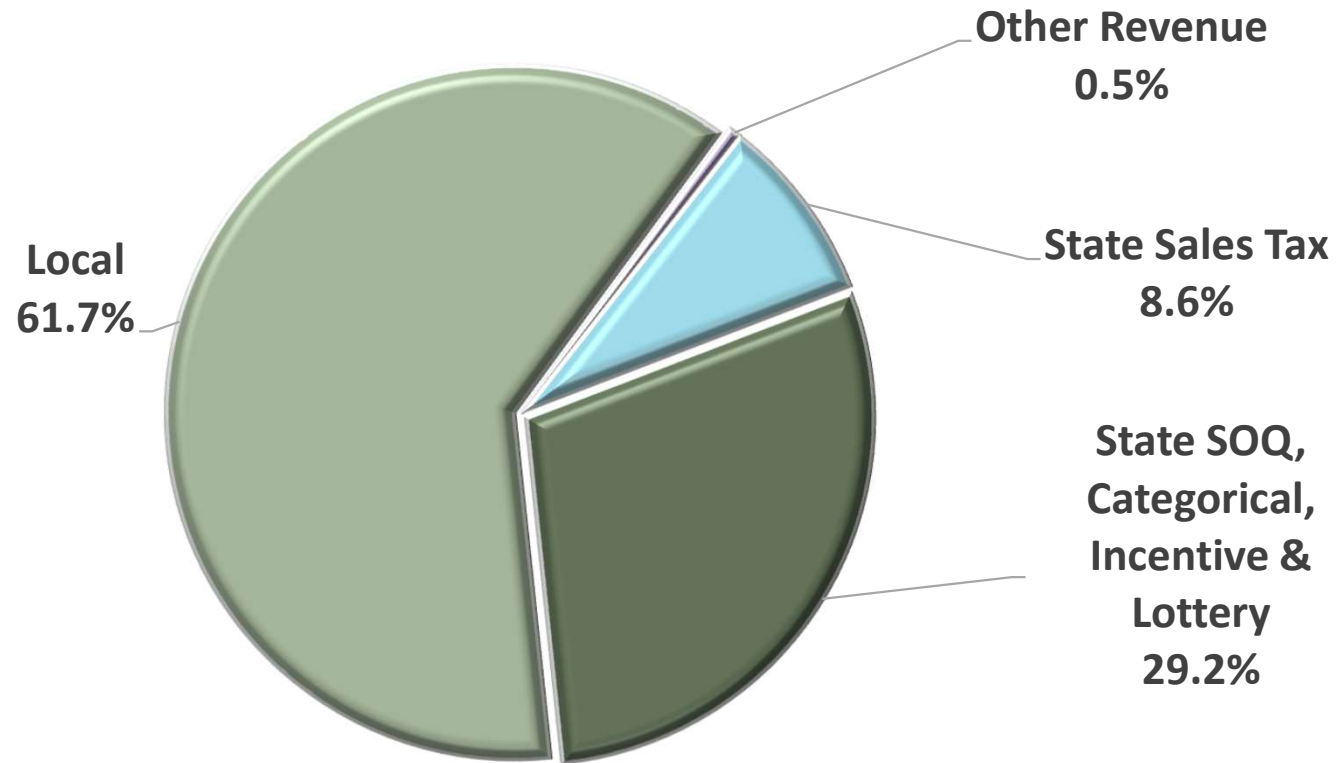
Description	Estimated Amount
State Revenue Increase – Based on Governor’s Budget	\$2,361,000
<u>Expenditure Increases</u>	
Academic Achievement, College & Career Readiness, and Educational Equity	\$4,890,000
Safety & Security	\$457,000
Human Capital	\$10,183,000
Organizational Efficiency & Effectiveness	\$1,500,500
Estimated savings	\$(720,000)
Expenditure Total	\$16,310,500
Additional funds Needed (Potential request from localities)	\$13,949,500

Budget Requests - Not Brought Forward

Description	Amount
Additional FTE Requests (21)	\$1,755,300
Additional Stipend Requests (16)	\$635,700
Contractual Changes (14)	\$165,000
Bolton Compensation Study (Years 2 & 3)	\$5,150,909
Total	\$7,706,909



Operating Fund Revenue by Source



FY26 Proposed – All Funds

Fund	FY2025 Budget	FY2026 Estimated	Change (\$)
Operating	\$180,780,000	\$197,090,500	\$16,310,500
Grants	\$8,118,700	\$6,768,830	(\$1,349,870)
State Operated Programs	\$1,279,800	\$1,330,600	\$50,800
Child Nutrition Services	\$7,887,500	\$8,782,800	\$895,300
Grand Total	\$198,066,000	\$213,972,730	\$15,906,730



Upcoming Budget Meetings

- **Public Hearing on Superintendent's Proposed Budget – March 4**
- **Joint City & County Budget Meeting – March 14**
- **School Board Discussion/Approval – March 18**
- **Delivery to City & County – by April 1**
- **School Board Adoption of Operating Budget – May 2025**





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Superintendent's Proposed FY26 Budget

February 18, 2025



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FY26 Budget Discussion

March 4, 2025

Governor's Proposed Budget – FY26

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Incentive Programs	3,820,701	5,205,852	1,385,151	36.3%
Categorical Programs	38,322	43,357	5,035	13.1%
Lottery-Funded Programs	5,157,182	4,959,911	(197,271)	(3.8%)
Total	\$72,035,350	\$74,396,350	\$2,361,000	1.3%



House/Senate Budget Versions

- Includes removal of support cap
- Providing a special education add-on

Description	Estimated Funding Amount
Removal of Support Cap	\$1,500,802
Special Education Add On	\$461,363
Total (State Estimate only)	\$1,962,165



Revenue/Expenditure Summary

Description	Estimated Amount
State Revenue Increase – Based on Governor’s Budget	\$2,361,000
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Academic Achievement, College & Career Readiness, and Educational Equity	\$4,890,000
Safety & Security	\$457,000
Human Capital	\$10,183,000
Organizational Efficiency & Effectiveness	\$1,500,500
Estimated savings	\$(720,000)
Expenditure Total	\$16,310,500
Additional funds Needed (Potential request from localities)	\$13,949,500

Budget Requests - Not Brought Forward

Description	Amount
Additional FTE Requests (21)	\$1,755,300
Additional Stipend Requests	\$635,700
Contractual Changes	\$165,000
Bolton Compensation Study (Years 2 & 3)	\$7,063,636
Total	\$9,619,636



Mandatory Increases

Description	Amount	FTE
ESSER funded expenditures – 1 quarter	\$230,000	
LIEP Teachers	\$900,000	10.00
Special Education – Teacher & Aides	\$205,000	4.50
Bus Driver - \$3/hour pay increase	\$423,000	
New Horizons & Special Ed Private Day Tuition	\$510,000	
Worker's Compensation & General Liability Insurance	\$99,500	
Utilities	\$400,000	
Contractual Obligations (Risk Mgmt; Safety & Security; Grounds; HR & Technology contracts)	\$400,000	
Instructional Programs – Canvas & Lexia	\$111,000	
TOTAL	\$3,278,500	14.50

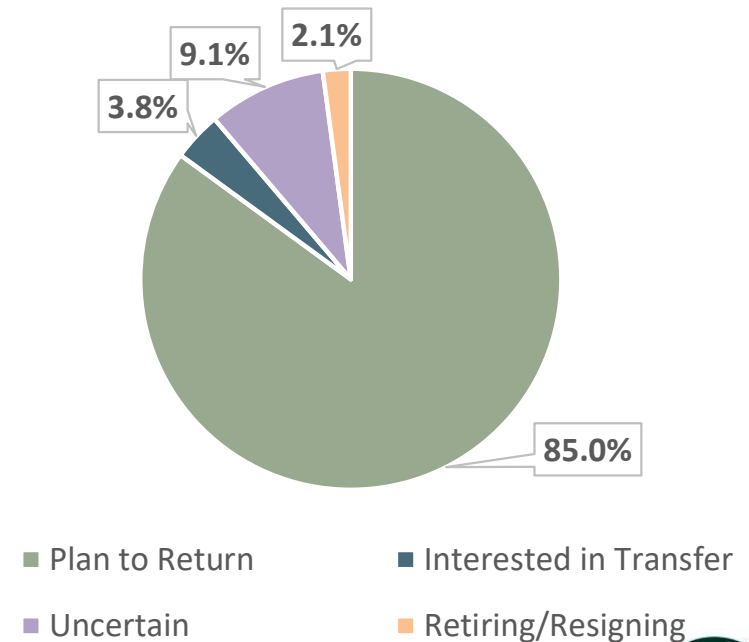
Compensation Related Increases

Description	Amount
3% Salary Increase for all staff	\$3,900,000
Healthcare Increase based on a 15% increase and 70/30 split	\$2,805,000
Compensation Study – Teacher Scale Year 1	\$1,900,000
Compensation Study – Unified Scale Year 1	\$600,000
New Teacher Training Pay	\$105,000
Summer School	\$320,000
Stipend Requests	\$275,000
Contract Day Changes	\$175,000
TOTAL	\$10,080,000



Employee Intent Survey Responses

Response	Number	Percentage
Plan to Return	1,471	85.0%
Interested in Transfer	65	3.8%
Uncertain	157	9.1%
Retiring/Resigning	37	2.1%
Total Responses	1,730	



Healthcare Renewal Information - TLC

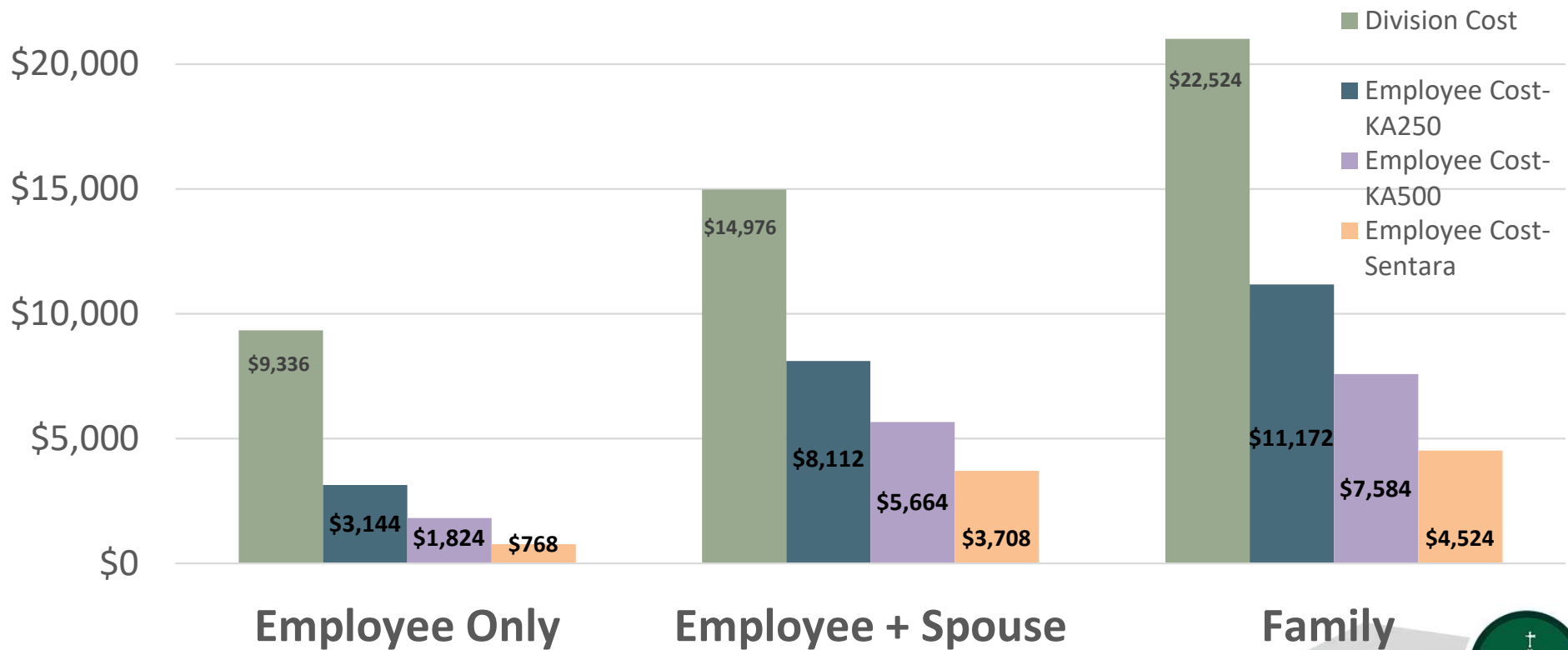
2024-25 Estimated Cost	Renewal Increase	2025-26 Estimated Total Cost
\$25,161,060	8.9% - \$2,382,476	\$27,543,536

Distribution of <u>Increase</u> to Health Insurance	Impact on FY26 Budget @ 8.9% increase
WJCC/Employee – 70/30	\$1,667,733
WJCC/Employee – 60/40	\$1,429,486

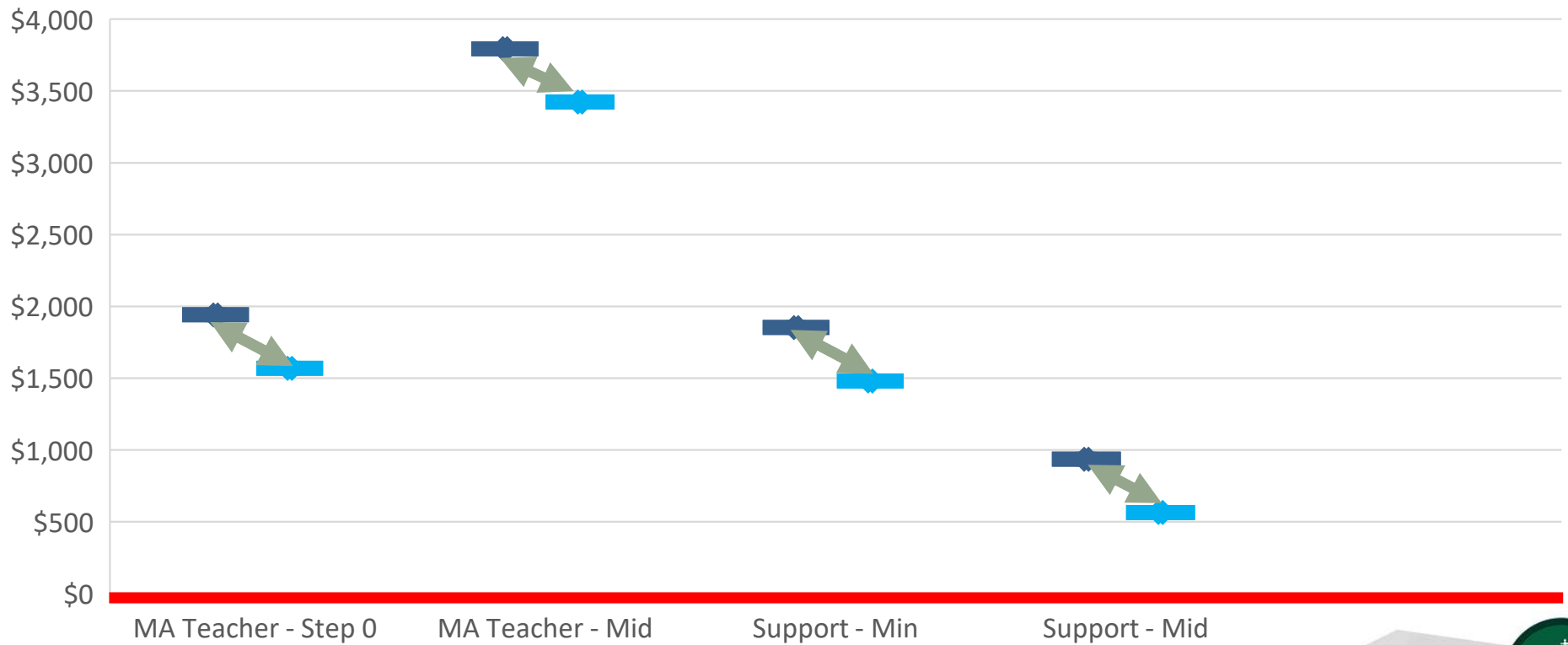
- Total number of employees participating in 2024-2025: 1,327



WJCC Healthcare Contribution 2024-25



Raise with 70-30 Split on Healthcare Increase (Rate based on KeyAdvantage 500 Plan - TLC)



Position Requests

Description	Amount	FTE
School Based Staff:	\$2,240,000	39.00
HS Teachers (4); ES Teacher (3); GTRT Teachers (2); Counselor (1); Special Education Aides (6); ES TA's for Behavior Support (9); Restorative Center (4);		
PreK Assistant Principal (1); ES Security (9)		
School Support Staff:	\$464,000	4.85
K-5 Literacy Coordinator (0.85); Speech Language Pathologists (4)		
Central Support Staff:	\$410,000	5.00
HR Coordinator (1); Accountant (1); Sr. Payroll Specialist (1); Maintenance Assistant (2)		
TOTAL	\$3,114,000	48.85

Anticipated Position Allocations-ES

	Teacher Allocation	LIEP Teachers	GTRT	SPED Teacher	SPED Aides (IAs)	Behavior Support Assistants	School Security Officers	Totals
Clara Byrd Baker		1.0				1.0	1.0	3.0
DJ Montague			1.0		1.0	1.0	1.0	4.0
J Blaine Blayton					2.0	1.0	1.0	4.0
James River		1.0		0.5	1.0	1.0	1.0	4.5
Matoaka					2.0	1.0	1.0	4.0
Matthew Whaley		2.0	1.0		1.0	1.0	1.0	6.0
Norge		1.0			1.0	1.0	1.0	4.0
Laurel Lane	1.0	1.0			1.0	1.0	1.0	5.0
Stonehouse	2.0				1.0	1.0	1.0	5.0

Anticipated Position Allocations-MS & HS

	Teacher Allocation	LIEP Teachers	Counselor	Total
Berkeley		2.0	1.0	3.0
Lois Hornsby		1.0		1.0
Lafayette	4.0			4.0
Warhill		1.0		1.0



Other Requests

Description	Amount
AP Exam Fees	\$340,000
Operation Supply Cost Increase	\$80,000
Benefit Administration Services	\$98,000
Cognitive Coaching/Professional Development	\$40,000
TOTAL	\$558,000



Budget Reductions & Savings

Description	Estimated Savings
Reduce Groundsworker FTE (-1)	(\$80,000)
Reduce Bus Driver FTE's (-4)	(\$140,000)
Attrition Savings	(\$500,000)
TOTAL	(\$720,000)





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FY26 Budget Discussion

March 4, 2025



WILLIAMSBURG
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PUBLIC SCHOOLS
— EST. 1955 —

Fiscal Year 2026

Superintendent's Proposed Budget

Williamsburg-James City County Public Schools

Physical Address:

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

Mailing Address:

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



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INTRODUCTORY

Executive Summary



Budget Document



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

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

Introductory - Executive Summary – The executive summary includes the budget message and comprehensive narrative overview of the 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 2025



Sarah G. Ortego
Chair
Jamestown District



Andrea M. Donnor
Vice Chair
City of Williamsburg



Kimberley M. Hundley, M.Ed.
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 18, 2025

Dear Ladies and Gentlemen of the School Board,

WJCC School Board

Sarah Ortego
Chair
Jamestown District

The Superintendent's Proposed FY26 Operating Budget outlines the path forward for WJCC Schools to pursue excellence and champion the success of *every* student.

Andrea Donnor
City of Williamsburg

Over the course of several months, the administrative team engaged in thorough analysis and careful deliberation of the proposed budget. The proposal represents our budget of need to provide educational excellence for our students and competitive compensation for our staff.

Kimberley Hundley
Parliamentarian
Powhatan District

While our student enrollment has remained steady at approximately 11,300 students, the needs of our students have grown and changed significantly.

- Nearly 35% of our students qualify as economically disadvantaged.
- More than 3% of our students and their families qualify for support within the McKinney-Vento Homeless Assistance Act.
- About 45% of the behavioral referrals at the elementary level are for students in Kindergarten and First Grade.

Daniel R. Cavazos, M.D.
Roberts District

From the 2021-2022 school year to this school year,

- Our special education population has grown by over 9% and
- Our English Language Learner population has grown more than 40%

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

Over the same period, our instructional staff has grown by only 1.89%.

Michael T. Hosang, J.D.
Stonehouse District

While the FY26 proposed budget contains new FTEs designed to ensure the necessary support for the school division, a significant portion of the investment is dedicated to retaining our current staff. As veteran educators exit our system, we lose their institutional knowledge and, more importantly, the relationships they have forged with their colleagues, our families, and our students. An investment in our teachers and staff IS an investment in our students. The proposed FY26 Operating Budget totals \$197,090,500, which is an increase of \$16,310,500, or 9.0%, above the current year and includes:

Randy J. Riffle
Berkeley District

- A 3% salary increase for all staff
- Targeted investments in the teacher pay scale and the support scale, as outlined in the compensation study
- Division coverage of a portion of the anticipated increase in the cost of healthcare, and some modest contract changes and stipend enhancements.

Acting Superintendent
Daniel F. Keever, Ph.D.

As in previous years, the administration is challenged in presenting the Superintendent's Proposed Budget without a full and complete picture from Richmond on state support. It is our hope an influx in state support of public education will lower the financial demand on our funding partners.

Thank you for your consideration.

Sincerely,

Daniel F. Keever
Acting Superintendent

Rene Ewing
Chief Financial Officer



Executive Summary

Superintendent's Proposed

FY26 Budget

Budget Fast Facts

The FY26 Operating Budget is \$197,090,500 an increase of \$16,310,500 or 9.0% over FY25.

The budget includes staffing of 1,910.98 Full Time Equivalent (FTEs).

K-12 budgeted enrollment, used for revenue and staffing estimates, is projected to be 11,379 which is the actual enrollment as of September 2024. WJCC also serves an additional 395 preschool students.

K-12 Budgeted (including grants and food service but excluding capital outlay additions) per pupil spending is projected to be \$18,193.

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 11,379 enrolled students during the 2024-2025 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 95.3%.

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, 2025 through June 30, 2026 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).

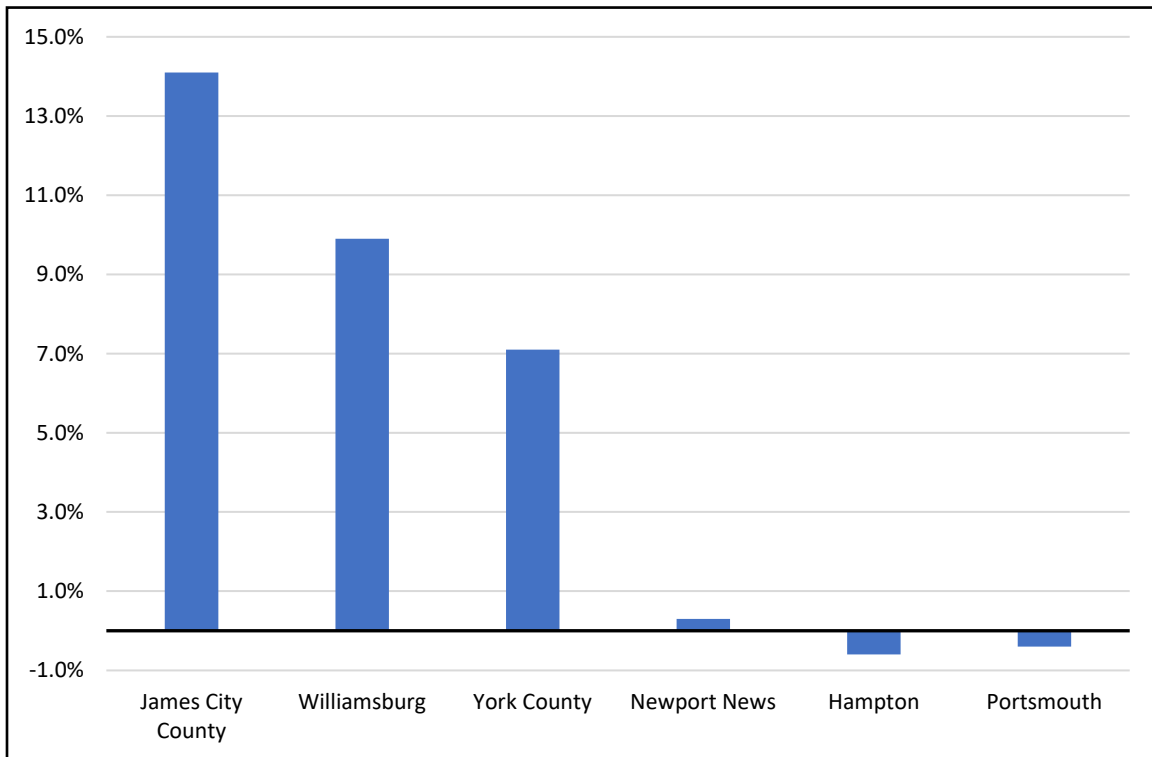


INTRODUCTORY – EXECUTIVE SUMMARY

Budget Approach and Challenges

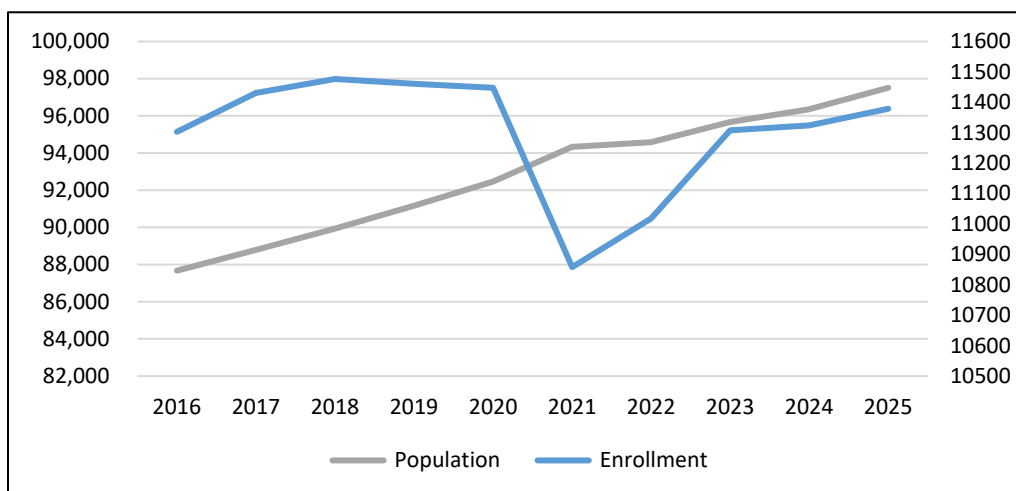
Growth in Williamsburg and James City County

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.



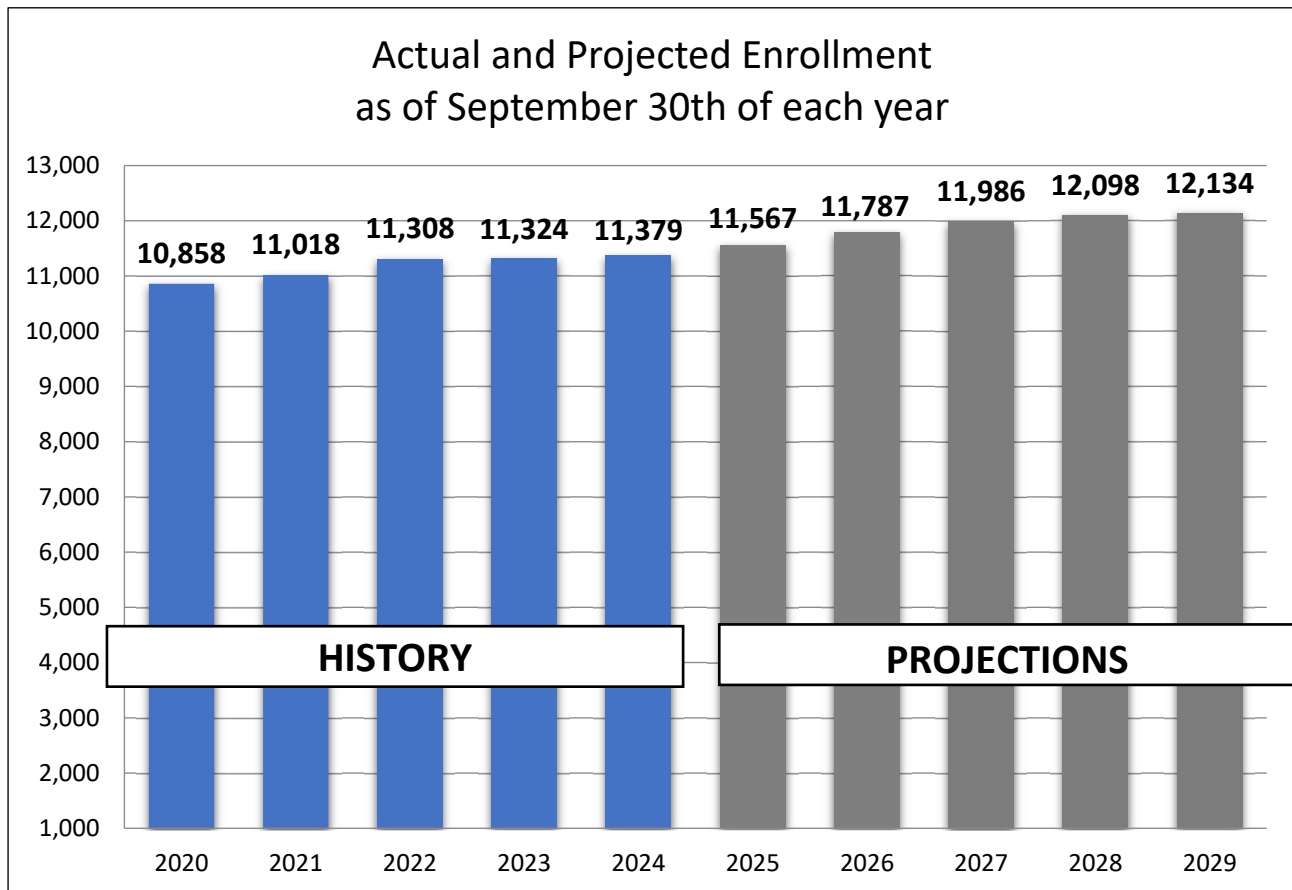
Enrollment

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 as compared to the current enrollment.

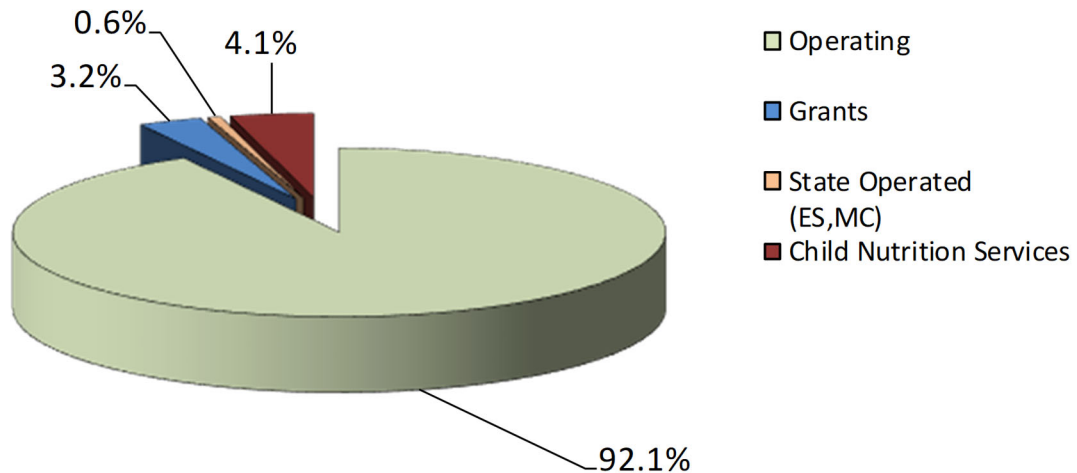


*Projections from Future Think 'Moderate', November 2024

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.

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	FY24 Budget	FY25 Budget	FY26 Budget	\$ Change	% Change	% of Total	FY24 Unassigned Fund Balance
Operating	\$ 171,631,500	\$ 180,780,000	\$ 197,090,500	\$ 16,310,500	9.0%	92.1%	\$ 200,000
Grants	11,779,900	8,118,700	6,768,830	(1,349,870)	-16.6%	3.2%	-
State Operated (ES,MC)	1,240,600	1,279,800	1,330,600	50,800	4.0%	0.6%	-
Child Nutrition Services	7,238,000	7,887,500	8,782,800	895,300	11.4%	4.1%	-
Grand Total	\$ 191,890,000	\$ 198,066,000	\$ 213,972,730	\$ 15,906,730	8.0%	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 FY26.

Expenditure Decreases

1. **Reduction in bus driver FTEs (-4.0 FTEs)**
Savings: \$140,000
2. **Reduction in groundworker FTEs (-1.0 FTEs)**
Savings: \$80,000
3. **Base budget adjustment for attrition**
Savings: \$500,000

Expenditure Increases

4. **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: \$3,900,000
5. **Increase for targeted teacher scale adjustments**
Cost: \$1,900,000
6. **Increase for targeted unified scale adjustments for current grades 5-16; includes raising our starting pay from \$14.50/hour to \$15.50/hour**
Cost: \$ 600,000
7. **Increase for maintaining fiscal year 2025 mid-year bus driver pay increase of \$3/hour**
Cost: \$423,000
8. **Increase for stipends, contractual day changes, summer school, and new teacher training pay**
Cost \$875,000
9. **Increase in healthcare costs based on a cost sharing ratio of WJCC-70%/Employees-30% based on an estimated 15% increase in healthcare costs**
Cost: \$2,805,000
10. **Increase for expenditures funded with ESSER III grant funds for FY25 – Quarter 1**
Cost: \$230,000
11. **Increase 3.0 FTE: Elementary School teacher allocation to maintain staffing ratios**
Cost: \$270,000
12. **Increase 4.0 FTE: High School teacher allocation to maintain staffing ratios**
Cost: \$360,000
13. **Increase 10.0 FTE: LIEP Teachers based on new state staffing standards**
Cost: \$900,000

INTRODUCTORY – EXECUTIVE SUMMARY

- 14. Increase 1.0 FTE: Middle school counselor to maintain staffing ratios**
Cost: \$90,000
- 15. Increase 1.0 FTE: PreK Assistant Principal**
Cost: \$110,000
- 16. Increase 2.0 FTE: Elementary Gifted Resource Teacher to expand K-2 program**
Cost: \$180,000
- 17. Increase 4.0 FTE: Expansion of the Restorative Center program**
Cost: \$230,000
- 18. Increase 0.5 FTE: Special Education teacher**
Cost: \$45,000
- 19. Increase 4.0 FTE: Special Education Aides (IEP mandated)**
Cost: \$160,000
- 20. Increase 6.0 FTE: Special Education Aides (additional support for self-contained classrooms)**
Cost: \$240,000
- 21. Increase 9.0 FTE: Elementary teacher assistants for behavioral support**
Cost: \$360,000
- 22. Increase 9.0 FTE: Elementary Security Officers (transitioning from grant funds, if grant approved then only the match requirement would need to be budgeted)**
Cost: \$400,000
- 23. Increase 1.0 FTE: Human Resources Coordinator**
Cost: \$110,000
- 24. Increase 2.0 FTE: Accountant and Payroll Specialist**
Cost: \$200,000
- 25. Increase 2.0 FTE: Maintenance Assistants**
Cost: \$100,000
- 26. Increase 4.85 FTE: Transition 4.0 FTE for Speech Language Pathologists and 0.85 FTE for K-5 Literacy Coordinator from grant funding**
Cost: \$464,000
- 27. Increase funding for worker's compensation, general liability, and fleet insurances and other administrative contractual increases**
Cost: \$483,000
- 28. Increase funding for instructional contracts previously funded through VDOE or grants**
Cost: \$111,000
- 29. Increase funding for professional development**
Cost: \$40,000

INTRODUCTORY – EXECUTIVE SUMMARY

30. Increase funding for Benefits Administration Services and background checks

Cost: \$114,500

31. Increase funding for utilities and operations supply cost increases

Cost: \$480,000

32. Increase to pay for all students enrolled in AP classes to take AP Exams

Cost: \$340,000

33. Increase funding for New Horizons Regional Education Center (NHREC) programs and Special Education private day tuition

Cost: \$510,000

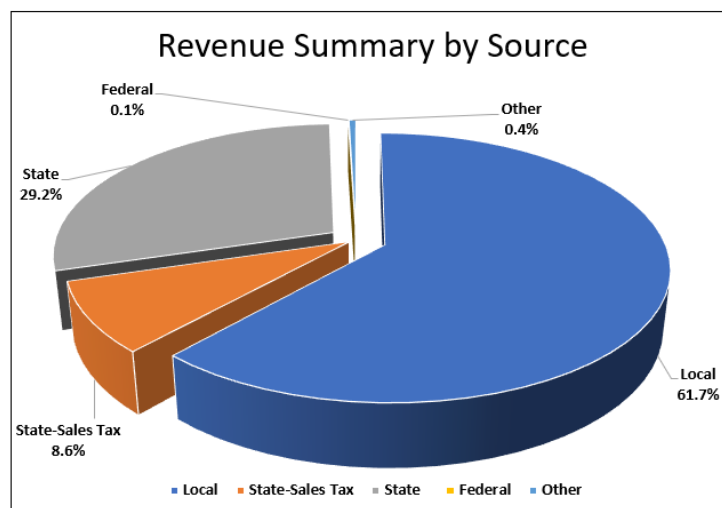
The following items totaling \$9.6 million were requested, but not included in the proposed budget:

- Additional FTE requests which included positions such as middle school assistant principals, elementary school counselors, custodial supervisor, elementary instructional coaches, math intervention support teachers for high school - \$1,755,300
- Additional stipend requests which included MTSS Tier 2 coordinators, increasing the amounts for advanced degrees and doctorate stipends, stipends for national certifications for speech language pathologists, counselors, and school psychologists - \$635,700
- Contractual day changes for various instructional related positions - \$165,000
- Years 2 and 3 of the Bolton compensation study - \$7,036,636 million

Revenues

Projected revenue for FY26 is based on Governor Youngkin's amendments to the 2024-2026 biennial budget. State revenue is expected to increase by \$2,361,000 or 3.3% over FY25.

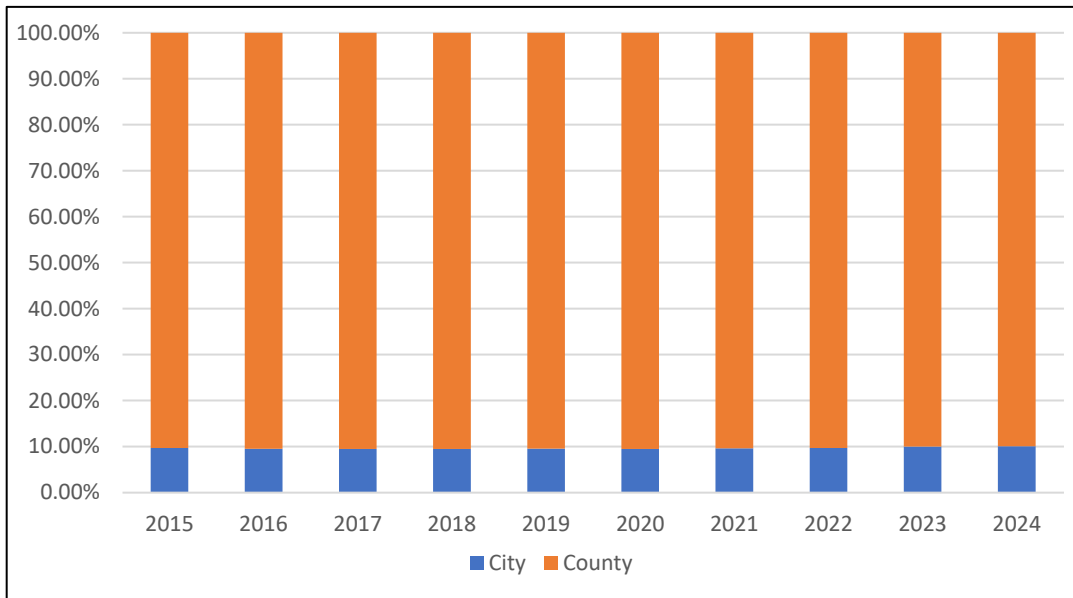
Unlike state revenue, federal revenue remains unchanged from FY25. These funds consist mostly of impact aid funds in the amount of \$100,000. Other federal revenue is accounted for in the grants fund.



INTRODUCTORY – EXECUTIVE SUMMARY

Approximately 62% of WJCC Schools' revenue is received from the City and the County. Local appropriations are determined by a formula based on enrollment by jurisdiction.

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



Revenue Summary Operating Fund

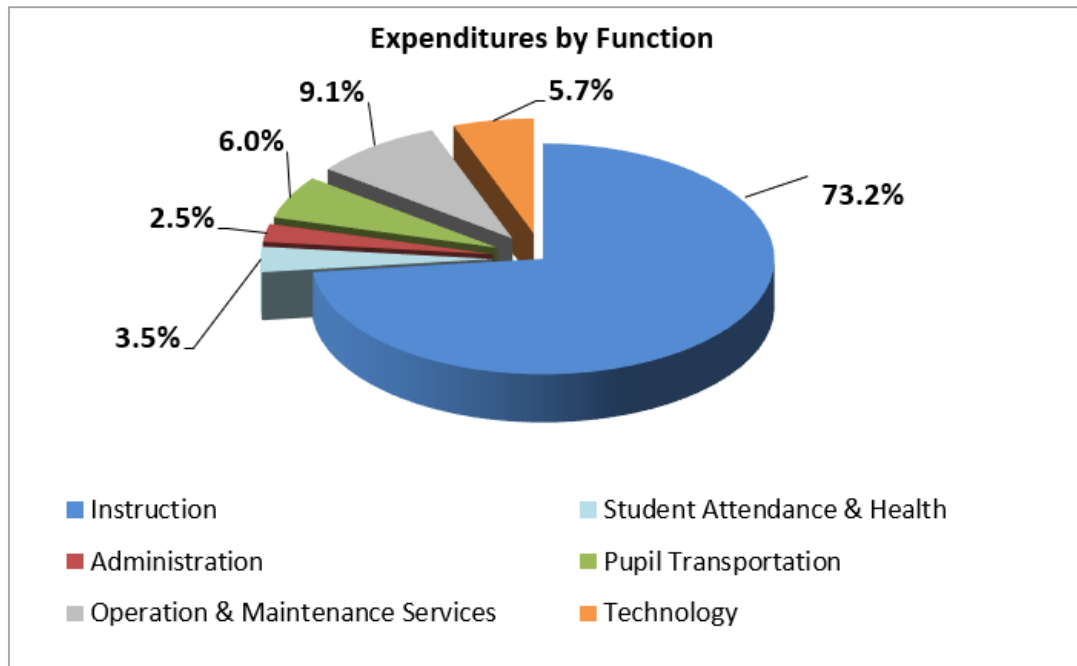
Revenue Description	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
Local Revenue:					
Appropriations - JCC	\$ 84,648,212	\$ 96,503,040	\$ 109,204,236	\$ 12,701,196	13.2%
Appropriations - WMSBG	9,614,683	11,250,610	12,498,914	1,248,304	11.1%
Total Local Revenue*	94,262,895	107,753,650	121,703,150	13,949,500	12.9%
State Revenue:					
Sales Tax	16,366,879	15,937,870	16,904,284	966,414	6.1%
Standards of Quality (SOQ)	41,111,881	47,081,275	47,282,946	201,671	0.4%
Incentive Programs	8,014,670	3,820,701	5,205,852	1,385,151	36.3%
Categorical Programs	41,683	38,322	43,357	5,035	13.1%
Lottery Funded Programs	4,050,762	5,157,182	4,959,911	(197,271)	-3.8%
Other State Revenue	127,500	-	-	-	0.0%
Total State Revenue	69,713,375	72,035,350	74,396,350	2,361,000	3.3%
Federal Revenue	321,539	110,000	110,000	-	0.0%
Other Revenue	1,323,587	881,000	881,000	-	0.0%
Grand Total	\$ 165,621,396	\$ 180,780,000	\$ 197,090,500	\$ 16,310,500	9.0%

*Based on FY25 City-County split of 10.27% for the City and 89.73% for the County.

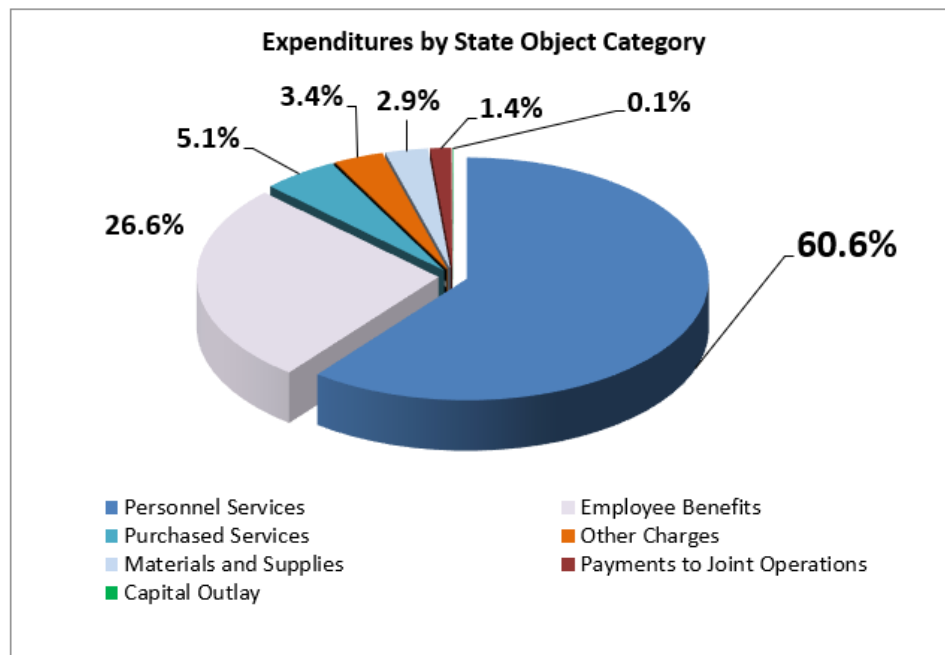
INTRODUCTORY – EXECUTIVE SUMMARY

Expenditures

Projected expenditures for FY26 are \$197,090,500 which represents an increase over FY25 of \$16,310,500 or 9.0%. Approximately 73% of funds are used for instruction and the remaining 27% is for additional support such as transportation, student health, administration and technology.



To be able to provide the level of service expected requires having the personnel to do so. The division has 1,910.98 equivalent full-time employees. This results in salaries and benefits contributing to 87.2% 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 – 64.9%	K-2 (20:1) 3-5 (23:1)		N/A
>65%	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 Berkeley
>40%	25:1	James Blair

High:

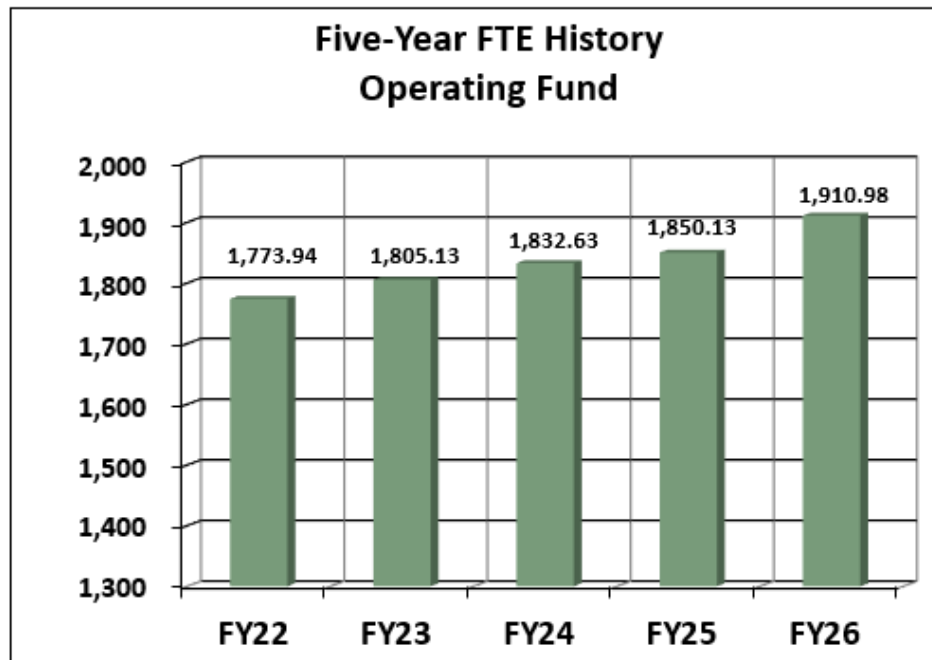
Free & Reduced Lunch Percentage	Class Size Target	High Schools
0 – 30%	26:1	Jamestown
30.1 – 35%	25.5:1	N/A
>35%	25:1	Lafayette Warhill

INTRODUCTORY – EXECUTIVE SUMMARY

For FY26 the following personnel changes have been made to the budget in comparison to the FY25 budget. The total number of full-time equivalent positions for FY26 is 1,910.98

Summary of Operating Budget Personnel Changes

Object Code	Description with anticipated school assignment	FTE	Net FTE Change
1110 - Administrative Salaries & Wages	FTE Correction	1.00	1.00
1120 - Instructional Salaries & Wages	ES Allocation - Laurel Lane	1.00	21.35
	ES Allocation - Stonehouse	2.00	
	HS Allocation - Lafayette	4.00	
	LIEP Teachers - Clara Byrd Baker	1.00	
	LIEP Teachers - James River	1.00	
	LIEP Teachers - Matthew Whaley	2.00	
	LIEP Teachers - Norge	1.00	
	LIEP Teachers - Laurel Lane	1.00	
	LIEP Teachers - Berkeley	2.00	
	LIEP Teachers - Hornsby	1.00	
	LIEP Teachers - Warhill	1.00	
	Gifted Resource Teacher - DJ Montague	1.00	
	Gifted Resource Teacher - Matthew Whaley	1.00	
	Restorative Center	1.00	
	Special Education Teacher - James River	0.50	
	K-5 Literacy Coordinator*	0.85	
1123 - Counselor Salaries & Wages	MS Counselor - Berkeley	1.00	1.00
1127 - Assistant Principal Salaries & Wages	PreK Assistant Principal	1.00	1.00
1130 - Other Professional Salaries & Wages	HR Coordinator	1.00	1.00
1139 - Therapist Salaries & Wages	Speech Language Pathologist*	4.00	4.00
1140 - Technical Salaries & Wages	Accountant	1.00	2.00
	FTE Correction	1.00	
1142 - Security Salaries & Wages	ES Security Officers	9.00	9.00
1150 - Clerical Salaries & Wages	Stonehouse Receptionist to full time	0.50	1.50
	Payroll Specialist	1.00	
1151 - Instructional Aide Salaries & Wages	Special Education Aides - DJ Montague	1.00	22.00
	Special Education Aides - Blayton	2.00	
	Special Education Aides - James River	1.00	
	Special Education Aides - Matoaka	1.00	
	Special Education Aides - Matthew Whaley	2.00	
	Special Education Aides - Norge	1.00	
	Special Education Aides - Laurel Lane	1.00	
	Special Education Aides - Stonehouse	1.00	
	Restorative Center	3.00	
	ES Behavior Support	9.00	
1160 - Trades Salaries & Wages	Maintenance Assistant	2.00	2.00
1166 - Groundworker Salaries & Wages	Groundworker	-1.00	-1.00
1170 - Bus Driver Salaries & Wages	Bus Drivers	-4.00	-4.00
Total FTE change			60.85
*4.85 FTE positions currently funded with grant funds are being transitioned to the Operating Fund.			



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

Object Code	Description	Operating	Grants	Child Nutrition	State Operated	Total FTEs
511100	Salary - Administrative	15.70	0.30	1.00	1.00	18.00
511120	Salary - Superintendent	1.00	-	-	-	1.00
511200	Salary - Teacher	981.25	31.45	-	7.50	1,020.20
511220	Salary - Librarian	19.00	-	-	-	19.00
511230	Salary - Guidance Counselor	48.00	-	-	-	48.00
511240	Salary - Supervisor	3.00	1.00	-	-	4.00
511260	Salary - Principal	17.00	-	-	-	17.00
511270	Salary - Assistant Principal	30.00	-	-	-	30.00
511300	Salary - Other Professional	10.00	1.71	1.00	1.00	13.71
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	34.69	-	-	-	34.69
511400	Salary - Technical	34.00	2.50	-	-	36.50
511410	Salary - Technical Support	1.00	-	-	-	1.00
511420	Salary - Security Guard	23.00	-	-	-	23.00
511430	Salary - Other Technical	16.00	-	-	-	16.00
511500	Salary - Clerical	105.00	2.00	1.00	1.00	109.00
511510	Salary - Teacher Assistant	272.96	12.00	-	-	284.96
511600	Salary - Trades	22.00	-	-	-	22.00
511650	Salary - Mechanic	6.00	-	-	-	6.00
511700	Salary - Bus Driver	110.00	-	-	-	110.00
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		1,910.98	51.53	67.63	10.50	2,040.64

INTRODUCTORY – EXECUTIVE SUMMARY

FY26 Teacher School Staffing Allocation

	Number of Core Teachers (100)		Music/Instrumental PE/H Tech				Core & Resource/ Electives	Stud. Advan. Coaches/ SS/ School Improv.** Math Reading			Total Operating Allocation	Overall Ratio
Elementary	Core Staffing Allocations		Resource					Specialized Staffing				
Clara Byrd Baker	457	24	1.0	1.5	1.0	1.0	28.5	1.0	2.0	2.0	33.5	13.6
Laurel Lane	526	25	1.0	1.5	1.0	1.0	29.5	1.0	2.0	2.0	34.5	15.2
DJ Montague	515	24	1.0	1.5	1.0	1.0	28.5	1.0	2.0	2.0	33.5	15.4
Norge	578	31	1.0	1.5	1.0	1.0	35.5	1.0	2.0	2.0	40.5	14.3
Matthew Whaley	485	23	1.0	1.5	1.0	1.0	27.5	2.0	2.0	2.0	33.5	14.5
James River	449	25	1.0	1.5	1.0	1.0	29.5	2.0	3.0	2.0	36.5	12.3
Stonehouse	838	39	1.0	1.5	1.5	1.0	44.0	1.0	2.0	3.0	50.0	16.8
Matoaka	595	31	1.0	1.5	1.5	1.0	36.0	1.0	2.0	2.0	41.0	14.5
J. Blaine Blayton	481	23	1.0	1.5	1.0	1.0	27.5	1.0	2.0	2.0	32.5	14.8
Total	4,924	245.0	9.0	13.5	10.0	9.0	286.5	11.0	19.0	19.0	335.5	14.7
FY 24/25 Total	4,853	243.0	9.0	13.5	10.0	9.0	284.5	11.0	19.0	18.0	332.5	14.8
	71	2.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	1.0	3.0	-0.1
Middle	Core/Elective Allocations		Music/Instrumental Drama Tech/CTE					Specialized Staffing				
Berkeley	666	31.0	2.0	3.0	1.0	1.0	38.0	2.0	1.0	1.0	42.0	15.9
James Blair	506	24.0	2.0	3.0	1.0	1.0	31.0	2.0	1.0	1.0	35.0	14.5
Toano	704	33.0	2.0	3.0	1.0	1.0	40.0	2.0	1.0	1.0	44.0	16.0
Hornsby	805	38.0	2.0	3.0	1.0	1.0	45.0	2.0	1.0	1.0	49.0	16.4
Total	2,681	126.0	8.0	12.0	4.0	4.0	154.0	8.0	4.0	4.0	170.0	15.8
FY 24/25 Total	2,692	126.0	8.0	12.0	4.0	4.0	154.0	8.0	4.0	4.0	170.0	15.7
	-11	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
High	Core/Elective Allocations		In core/elective allocation					Specialized Staffing				
Lafayette	1,251	67.0					67.0	2.0		1.0	70.0	17.9
Jamestown	1,244	64.0					64.0	2.0		1.0	67.0	18.6
Warhill	1,279	68.0					68.0	2.0		1.0	71.0	18.0
Total	3,774	199.0					199.0	6.0		3.0	208.0	18.1
FY 24/25 Total	3,779	195.0					195.0	6.0		3.0	204.0	18.3
	-5	4.0	0.0	0.0	0.0	0.0	4.0	0.0	0.0	0.0	4.0	-0.2
Grand Total/Avg.	11,379	570.0	17.0	25.5	14.0	13.0	639.5	25.0	23.0	26.0	713.5	15.9
FY 24/25 Total	11,324	564.0	17.0	25.5	14.0	13.0	633.5	25.0	23.0	25.0	706.5	16.0
Diff.	55	6.0	0.0	0.0	0.0	0.0	6.0	0.0	0.0	1.0	7.0	-0.1

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

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

Other Staffing

Total Regular Ed. Teachers (Prog. 100s/300s)	
C & I Coordinators/Specialist	11.25
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	6.00
ESL positions	32.00
HS Athletic Trainer	3.00
Math Coach	1.00
Reserve Positions	2.00
Literacy Coach	1.00
Total positions required	791.75

Spec. Ed. Teachers (Program 200s)	
Special Education teaching positions	121.0
Special Education Coordinators	3.0
Instructional Specialists	5.0
Behavior Intervention Specialist	3.0
Total Positions	132.0

	Media	Guidance	Gifted	Social Workers
Elementary	9.0	20.0	15.0	-
Middle	4.0	11.0	4.0	-
High	6.0	16.0	-	-
Division	-	1.0	-	7.0
Total	19.0	48.0	19.0	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

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 2.9% 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, FY27’s projected budget gap is \$6.6 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										
FY2026 through FY2030										
Williamsburg-James City County Public Schools and Low Projected Enrollment - Source: FutureThink (November 2024)										
Fiscal Year		2026	2027		2028		2029		2030	
Grades K to 5		4,924	5,063		4,995		4,982		4,988	
Grades 6 to 8		2,681	2,572		2,649		2,684		2,723	
Grades 9 to 12		3,774	3,705		3,699		3,703		3,594	
Grand Total		11,379	11,340		11,343		11,369		11,305	
Increase/(decrease) from previous year		71	-39		3		26		-64	
% Increase/(decrease)			-0.3%		0.0%		0.2%		-0.6%	
Fiscal Year		2026	2027		2028		2029		2030	
Estimated Expenditure Increases:			FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Prior Year Base Budget				\$ 197,050,000		\$ 209,424,120		\$ 221,490,986		\$ 234,424,098
Additional Building Allocations				\$ (9,750)		\$ 15		\$ 3,770		\$ (19,525)
Base Budget Increase				\$ 11,150,352		\$ 11,905,160		\$ 12,568,159		\$ 13,501,892
Additional Staffing Costs			17.0	\$ 1,233,519	2.5	\$ 161,691	5.0	\$ 361,183	1.0	\$ 102,610
						\$ -		\$ -		\$ -
Total Estimated Expenditures		\$ 197,050,000	17.0	\$ 209,424,120	2.5	\$ 221,490,986	5.0	\$ 234,424,098	1.0	\$ 248,009,075
% Increase			6.3%		5.8%		5.8%		5.8%	
Fiscal Year		2026	2027		2028		2029		2030	
Estimated Revenues Increases:			%	Amount	%	Amount	%	Amount	%	Amount
Prior Year Base Budget				\$ 197,050,000		\$ 209,424,120		\$ 221,490,986		\$ 234,424,098
James City County			2.9%	\$ 3,166,923	2.9%	\$ 3,258,764	2.9%	\$ 3,353,268	2.9%	\$ 3,450,513
Williamsburg			2.9%	\$ 362,469	2.9%	\$ 372,980	2.9%	\$ 383,797	2.9%	\$ 394,927
State			3.0%	\$ 2,231,891	3.0%	\$ 2,298,847	3.0%	\$ 2,367,813	3.0%	\$ 2,438,847
Other			1.0%	\$ 9,910	1.0%	\$ 10,009	1.0%	\$ 10,109	1.0%	\$ 10,210
Total Estimated Revenue		\$ 197,050,000	2.9%	\$ 202,821,192	2.9%	\$ 215,364,720	2.9%	\$ 227,605,972	2.9%	\$ 240,718,594
Cumulative Budget Gap - Projected additional revenue increases or expenditure reductions			\$ (6,602,929)		\$ (6,126,265)		\$ (6,818,126)		\$ (7,290,481)	
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.



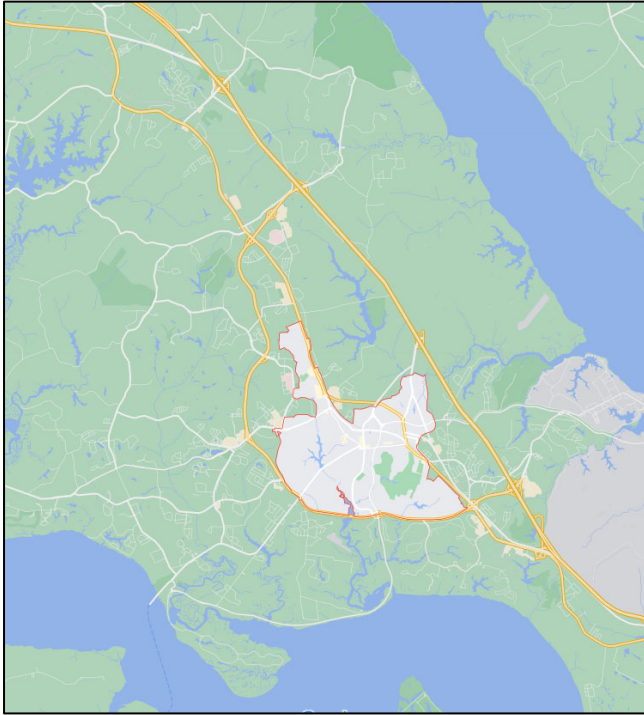
ORGANIZATIONAL SECTION



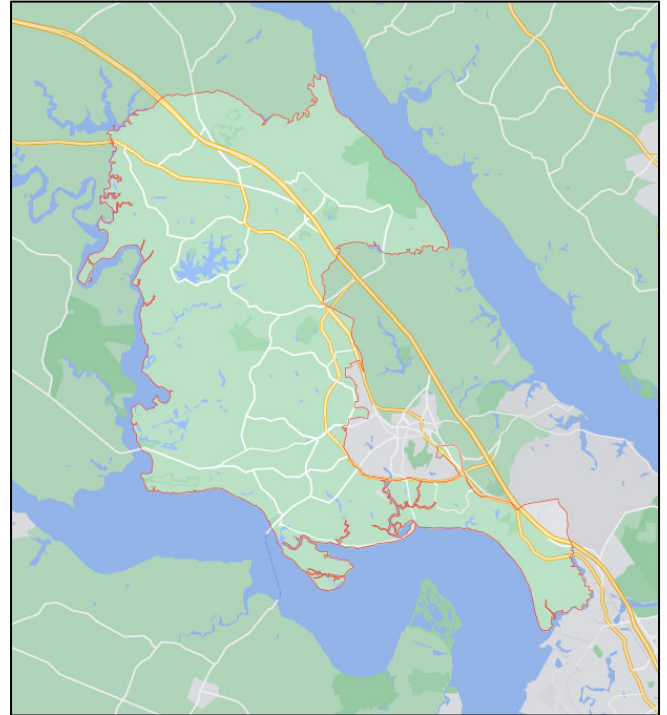
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Williamsburg-James City County Public Schools General Information

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 FY25, the City enrollment was 1,145 and the County enrollment was 10,234.

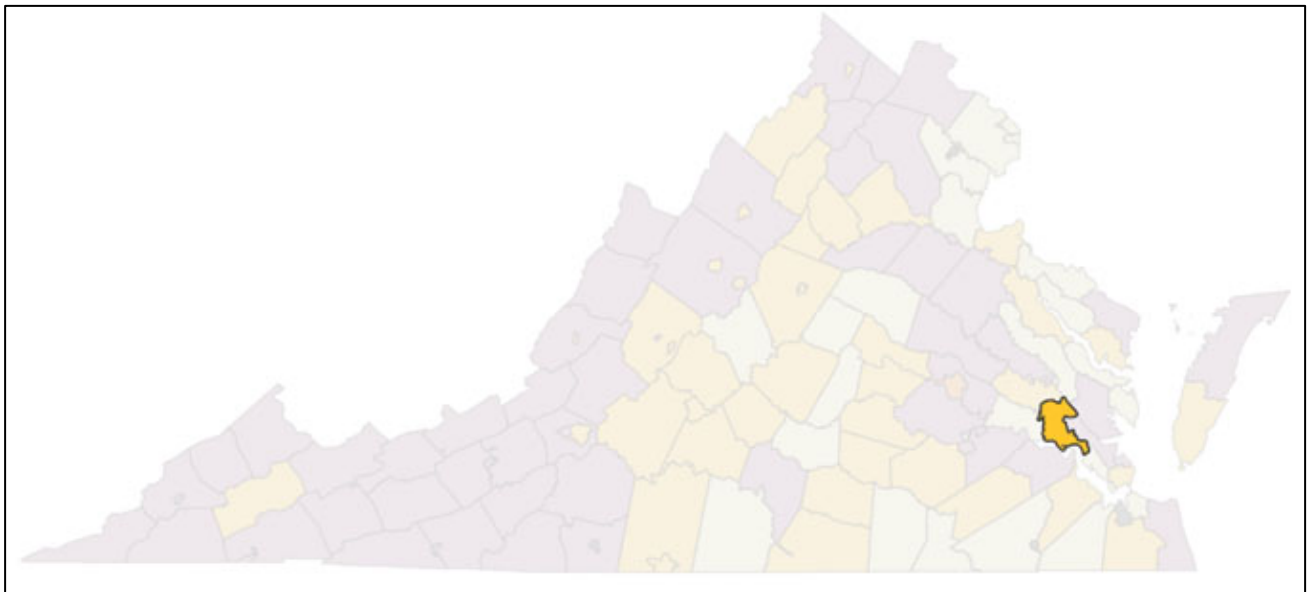


City of Williamsburg



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.

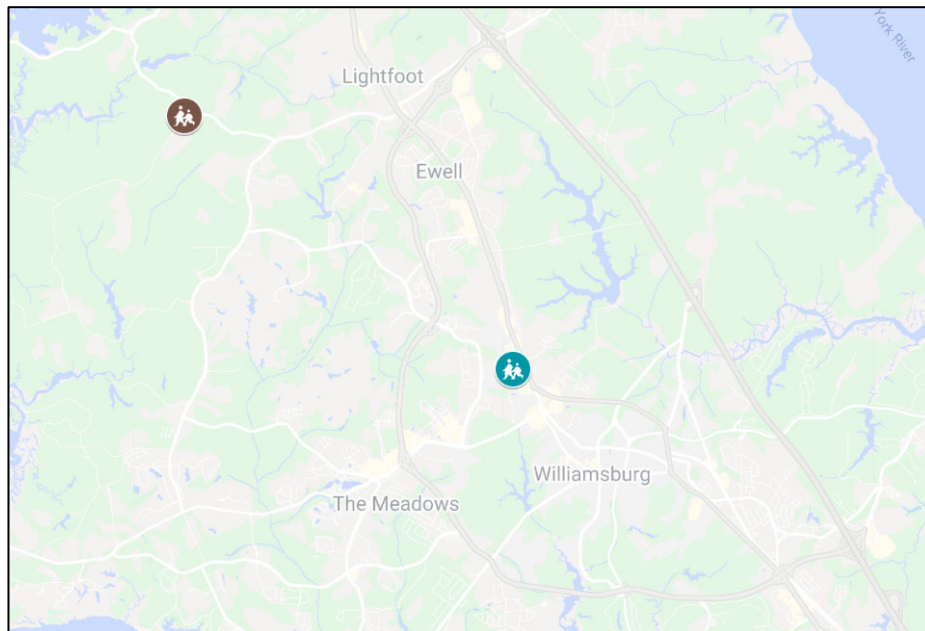
The School Board is a seven-member body vested with legislative powers. Two members of the School Board are appointed by the City Council of the City of Williamsburg and five members of the School Board are elected by the citizens of James City County. The members serve four-year overlapping terms.

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

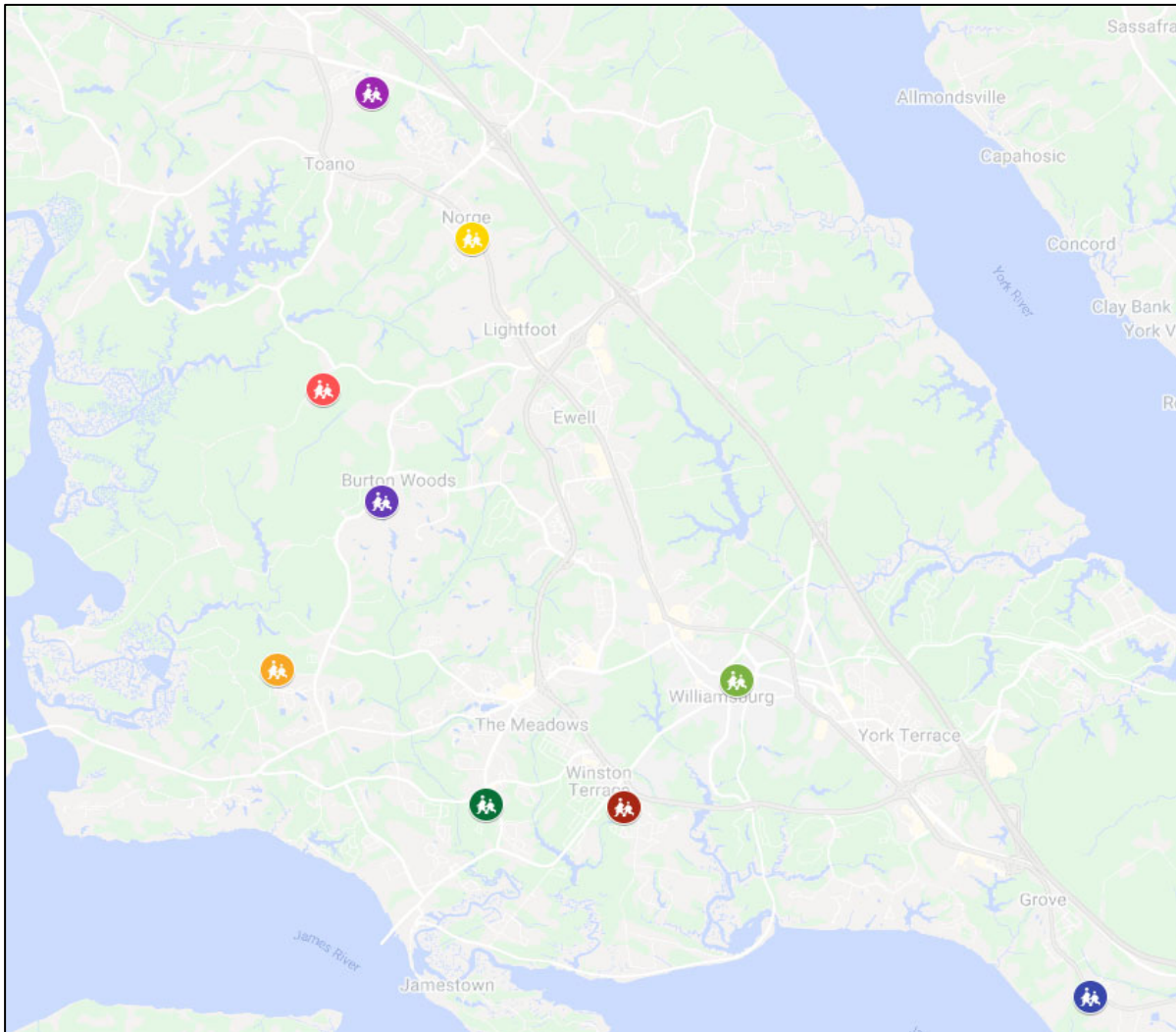


Williamsburg-James City County Public Schools General Information

Elementary Schools

WJCC Schools is comprised of nine elementary schools with an FY25 student population of 4,924.

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

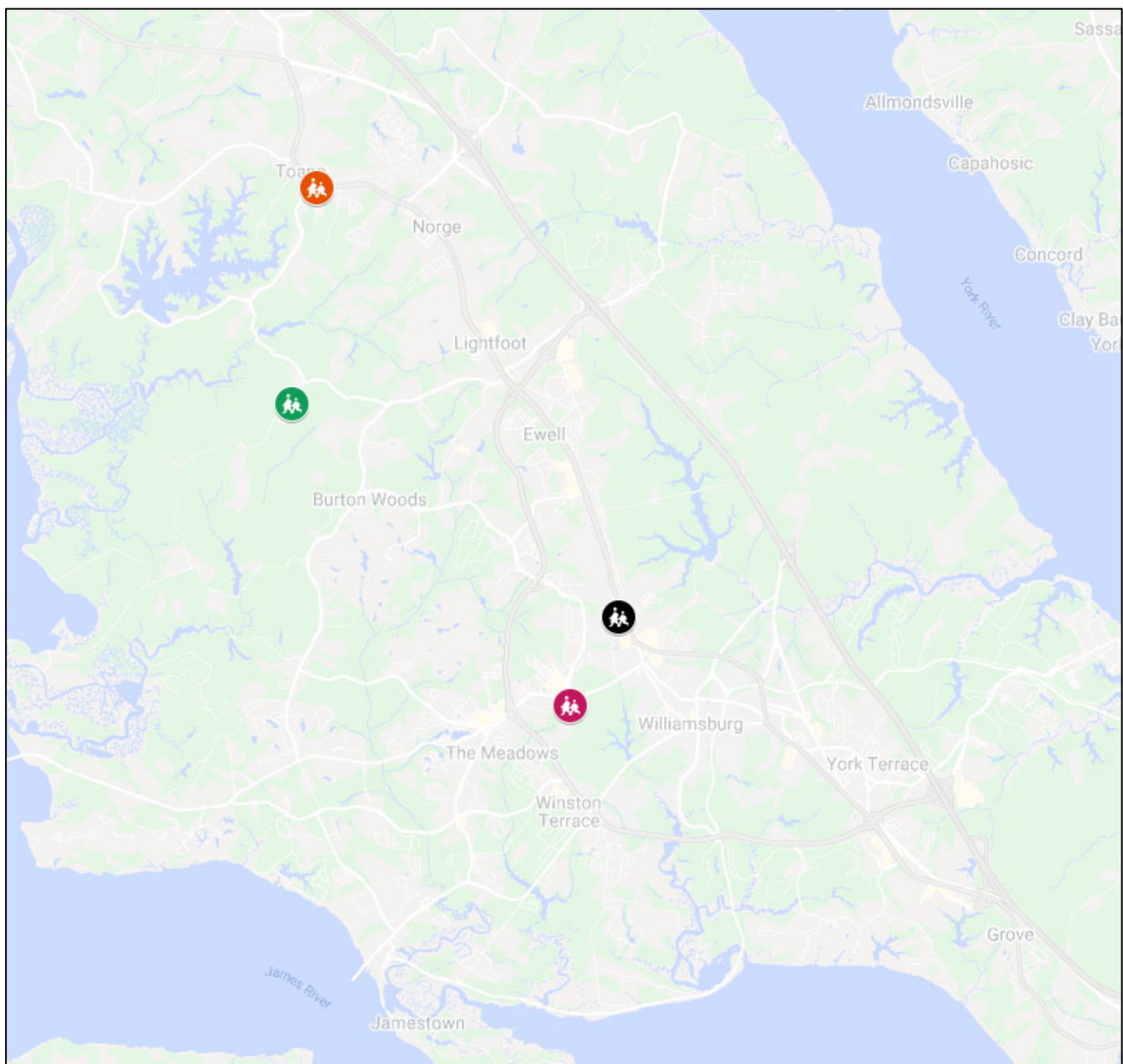


Williamsburg-James City County Public Schools General Information

Middle Schools

WJCC Schools is comprised of four middle schools with an FY25 student population of 2,681.

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

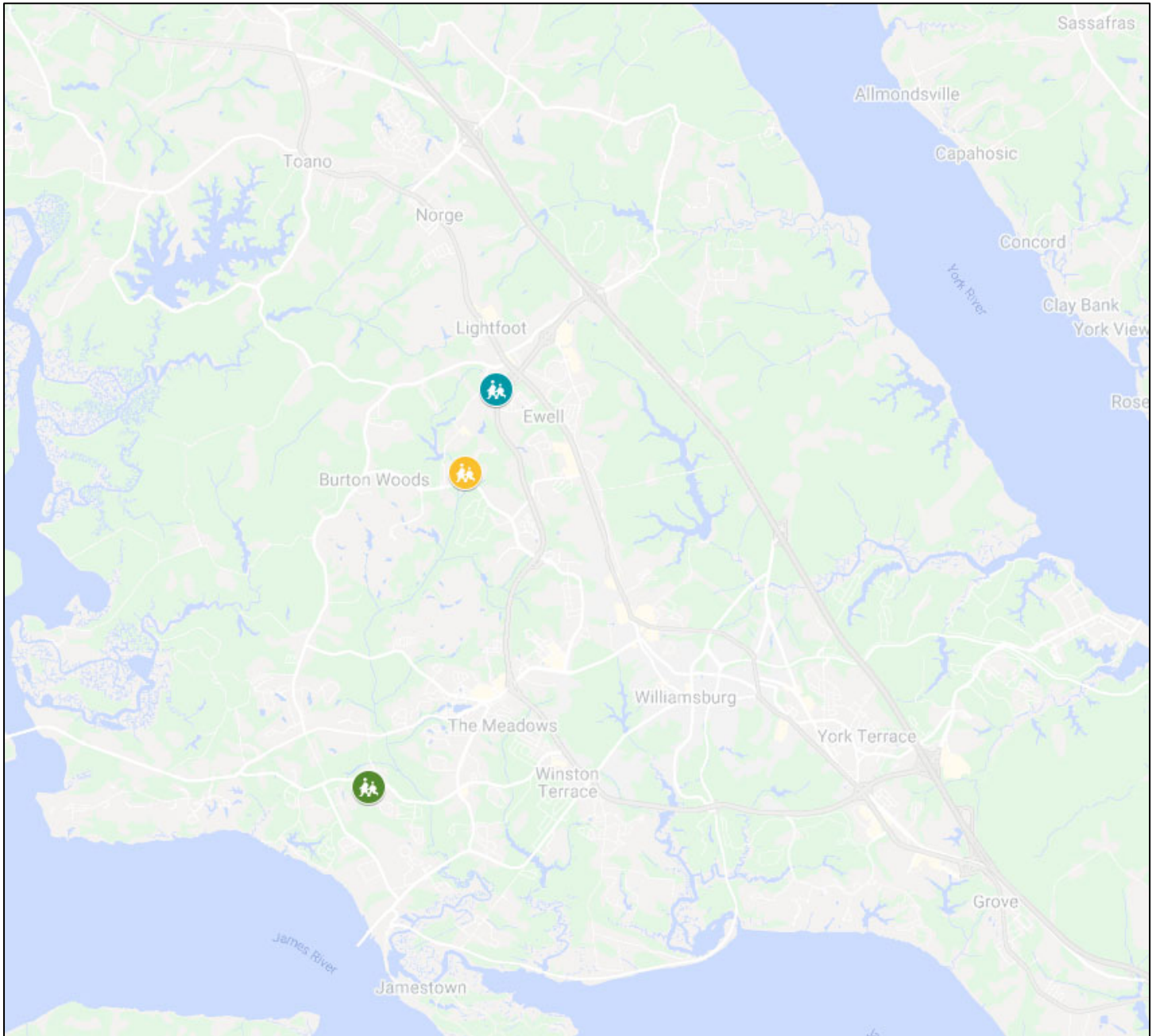


Williamsburg-James City County Public Schools General Information

High Schools

WJCC Schools is comprised of three high schools with an FY25 student population of 3,774.

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.

Academic Achievement, College and Career Readiness & Educational Equity

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

Safety & Security

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

Human Capital & Positive Culture

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

Communication & Engagement

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

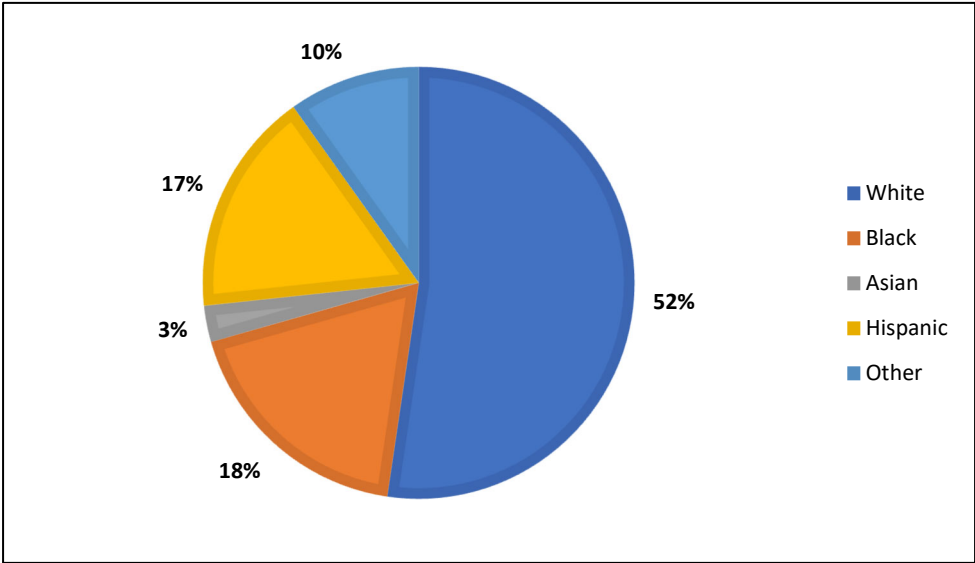
Organizational Efficiency & Effectiveness

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

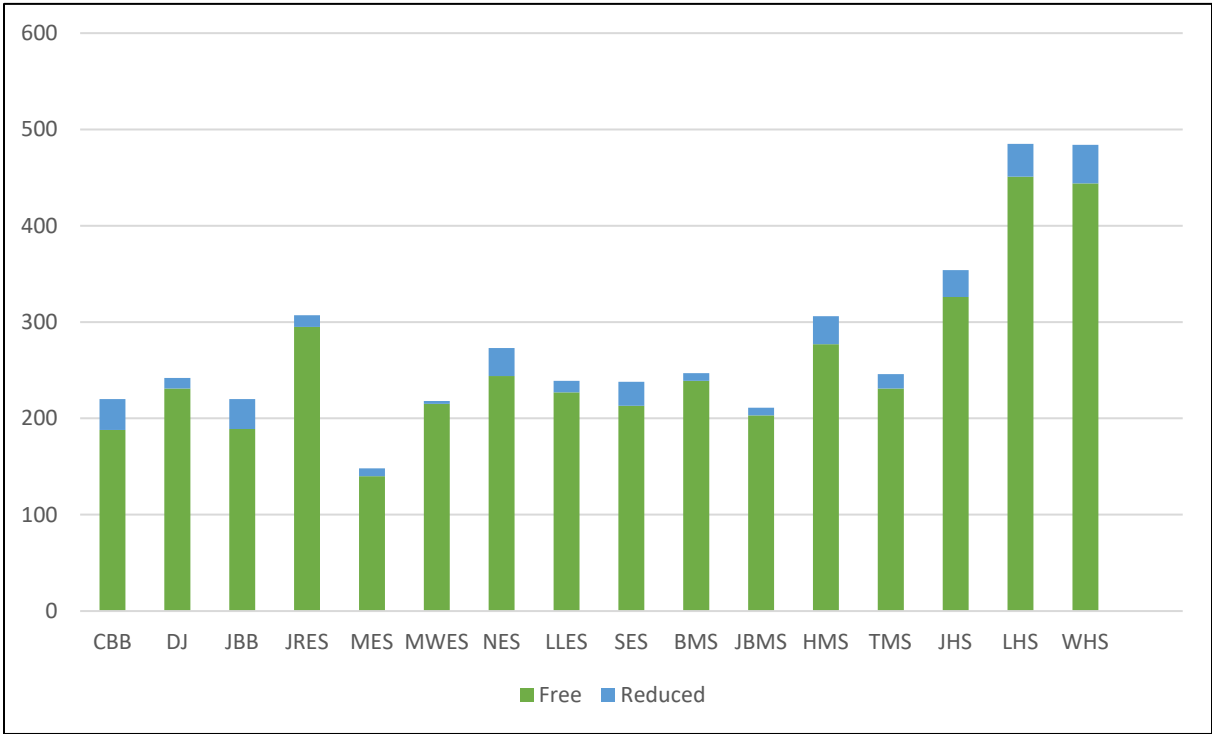
Williamsburg-James City County Public Schools General Information

Student Demographics

Student enrollment during the 2024-2025 school year was 11,379. Included in this number are 1,054 (9.3%) English Language Learners, 1,833 (16.1%) Special Education students, and 1,771 (15.6%) 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.



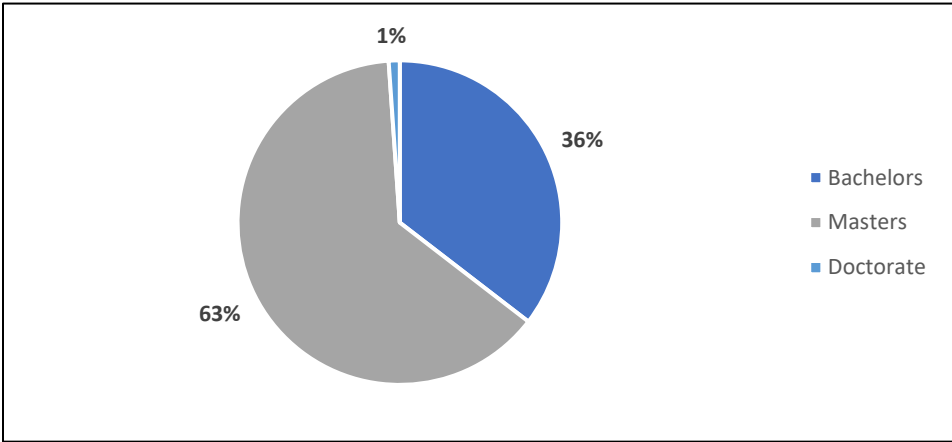
Approximately 39% of our students are eligible for free and reduced meals under the Federal lunch program.



Williamsburg-James City County Public Schools General Information

Staff Demographics

In 2024-2025, WJCC Schools had the equivalent staff of approximately 1,987 full-time employees for all funds. Of our over 1000 teachers, over 63% have a master’s degree.

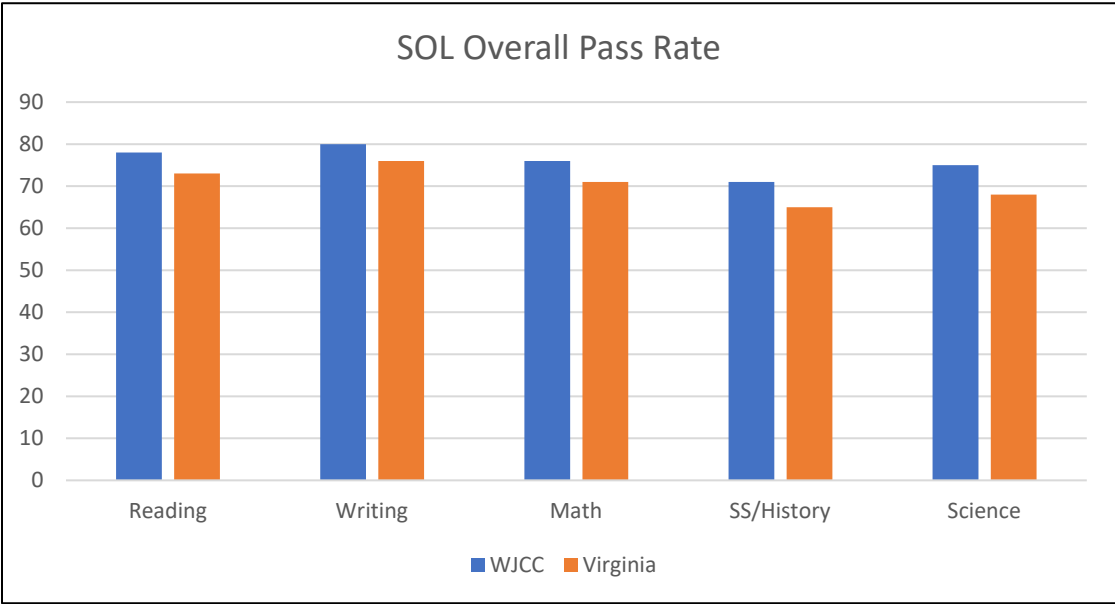


Student Achievement

WJCC School’s on-time graduation rate in 2023-2024 was 95.3% (compared to Virginia’s on-time graduation rate of 92.8%). WJCC School’s dropout rate in 2023-2024 was 1.7% (compared to Virginia’s dropout rate of 4.5%).

Virginia Standards of Learning (SOL) Outcomes

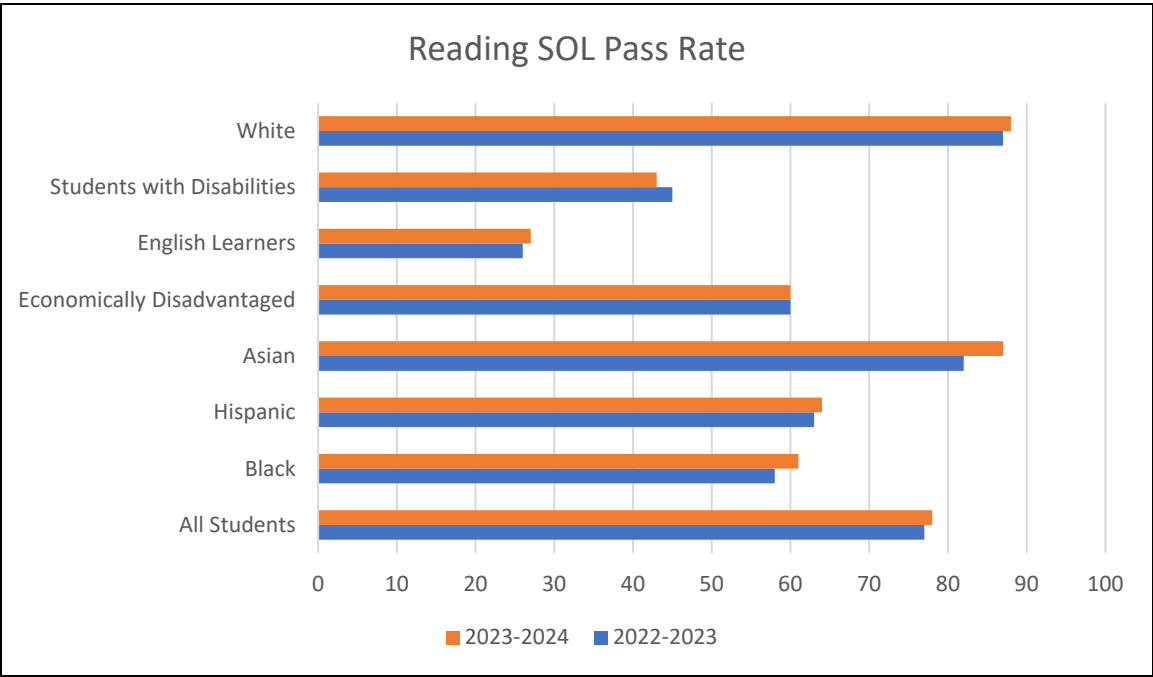
The following represents WJCC School’s overall 2024 SOL Performance in comparison to the state’s SOL Performance:



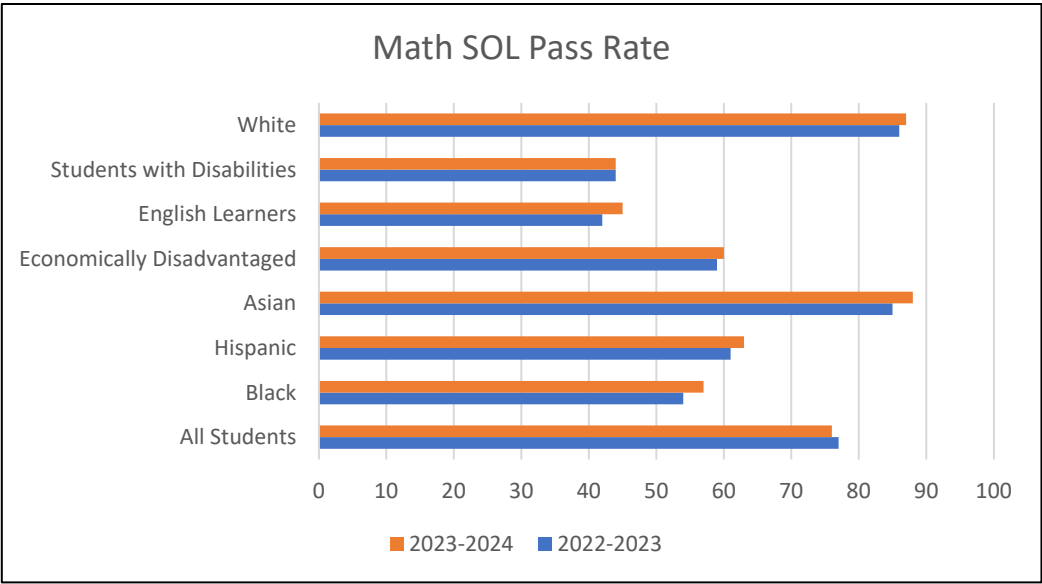
Williamsburg-James City County Public Schools General Information

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 2023-24 school year, WJCC had 1,014 (or 72%) of the 1,408 AP exams taken receive a score of 3 or higher. 1,241 students were enrolled in one or more AP courses

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.
2024	1122 = 366	1101	1024
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.

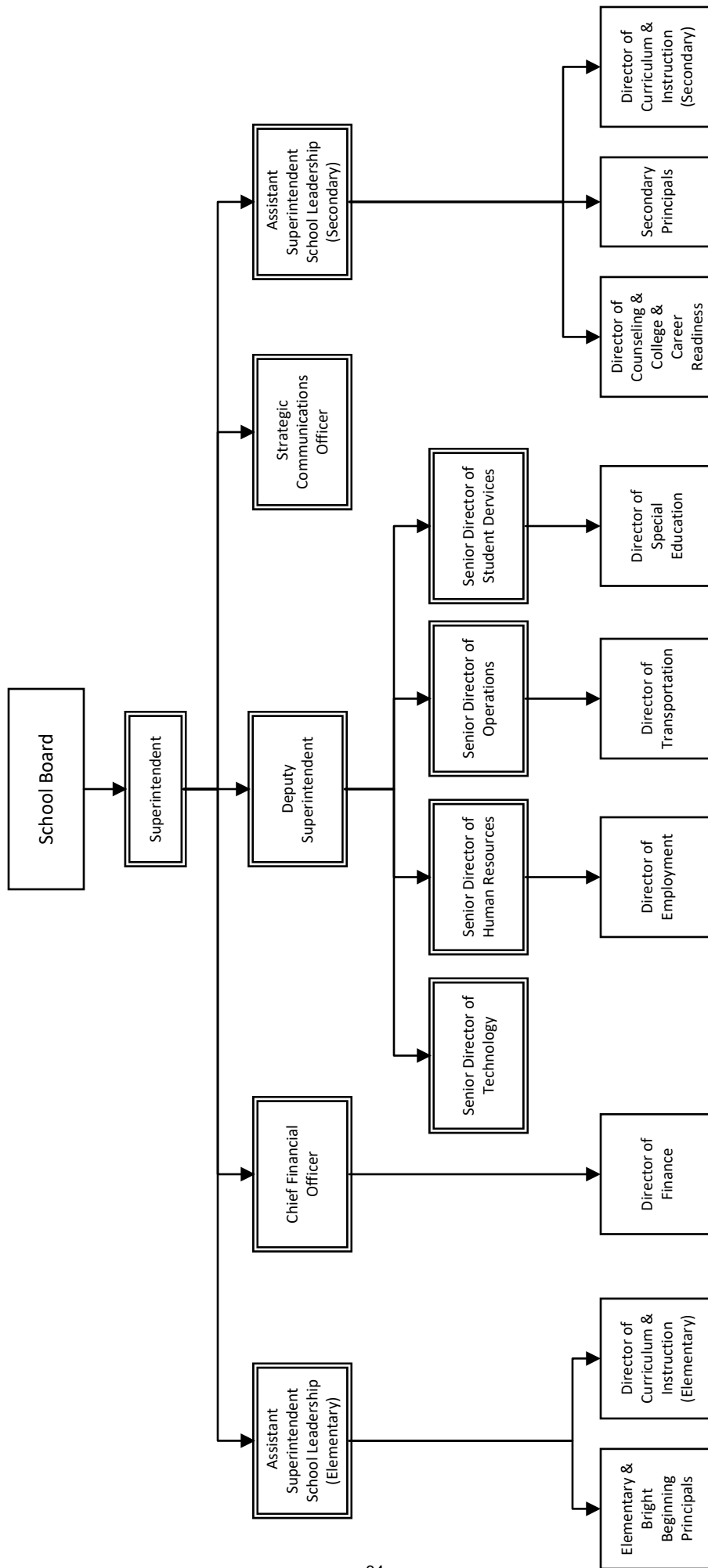
The following four-year trend shows how WJCC Schools students' average performance on the ACT outpaces Virginia and the nation:

ACT Composite Mean			
YEAR	WJCC	VIRGINIA	U.S.
2024	24.3 = 81	24.6	19.2
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



Double border denotes member of Senior Leadership Team



WILLIAMSBURG – JAMES CITY COUNTY PUBLIC SCHOOLS

FISCAL YEAR 2026 BUDGET CALENDAR

INDIVIDUALISM | INTEGRITY | INNOVATION | ACCOUNTABILITY | COLLABORATION

Date	Process	Responsible Parties	Detail
August 6, 2024	Presentation of the Proposed Budget Calendar	Superintendent Chief Financial Officer	Present proposed Budget Calendar and receive input from the School Board regarding the budget process.
August 20, 2024	School Board approval of the Budget Calendar	School Board	School Board approval of the budget calendar.
October 1, 2024	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 15, 2024 <i>6:30 p.m. Public Hearing during the School Board Meeting</i>	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 12, 2024	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 19, 2024 <i>6:30 p.m. Public Hearing during the School Board Meeting</i>	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 6, 2024	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 10, 2024	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 7, 2025 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 21, 2025 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 21, 2025 <i>6:30 p.m. Public Hearing during the School Board Meeting</i>	Conduct pre-budget Public Hearing	School Board	A public hearing is conducted to gather community input regarding budget priorities and suggestions.
February 18, 2025	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 4, 2025 <i>6:30 p.m. Public Hearing during the School Board Meeting</i>	Conduct Public Hearing on Proposed Operating Budget	School Board	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.
March 14, 2025	Joint Meeting on Operating Budget	School Board JCC Board of Supervisors Williamsburg City Council	A joint meeting to discuss the operating budget.
March 18, 2025	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 25, 2025 (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 20, 2025	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 27, 2025 (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.

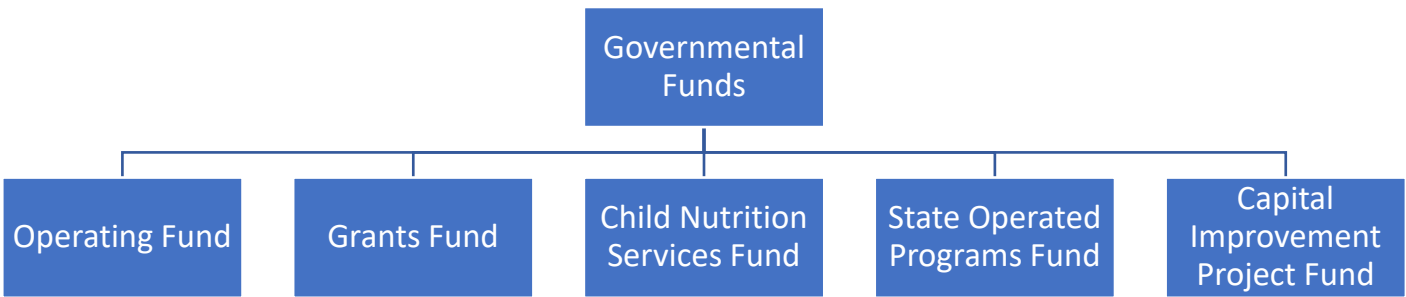
WJCC Schools is fiscally dependent with no taxing or borrowing authority. Almost all the funding is derived from the City, the County, and the Commonwealth of Virginia. The City Council and Board of Supervisors approves the School Board’s Operating Budget at the total appropriation level and approves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





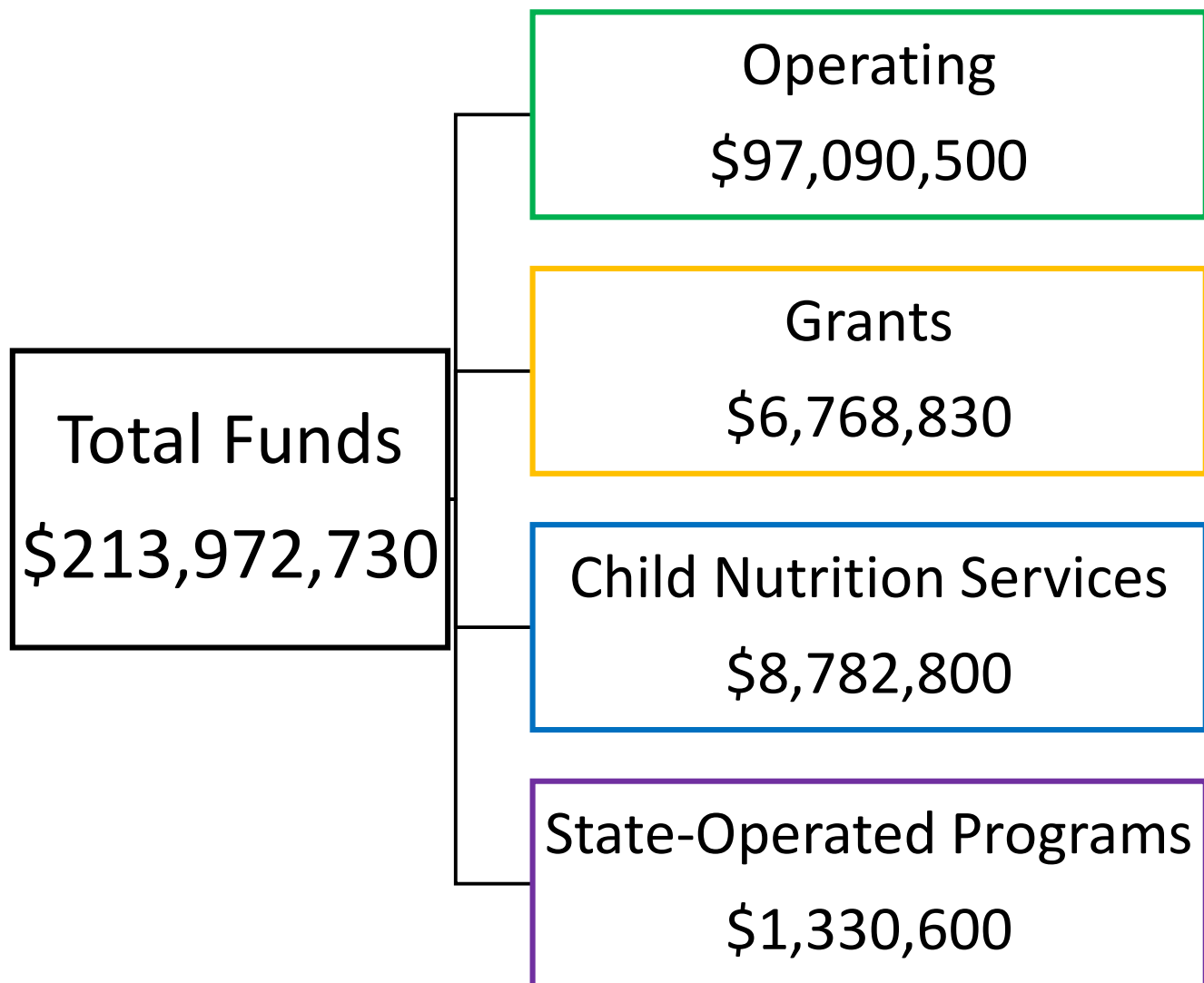
FINANCIAL SUMMARIES

All Funds

Fiscal Year 2026

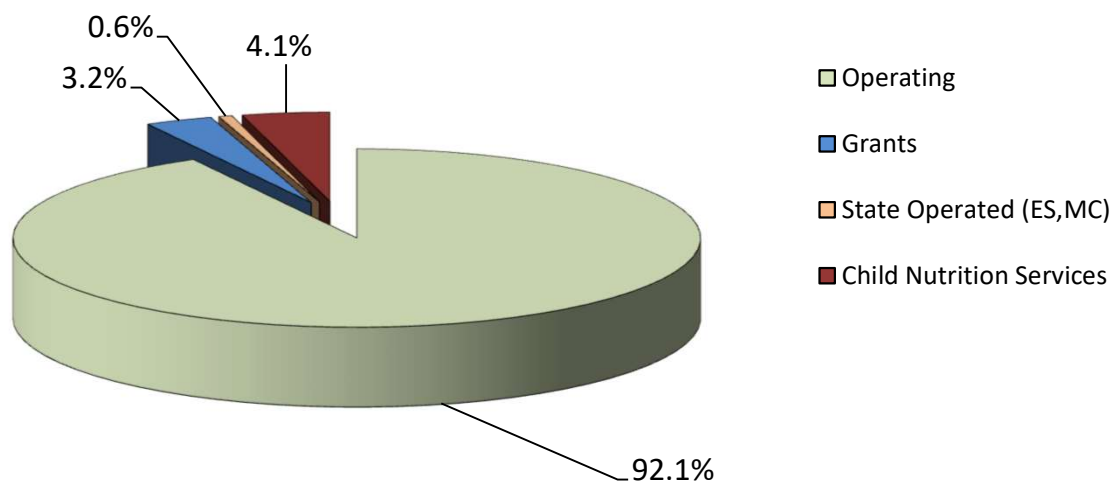


Williamsburg-James City County Public Schools
SUMMARY of FUNDS
Fiscal Year 2026



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	FY24 Budget	FY25 Budget	FY26 Budget	\$ Change	% Change	% of Total	FY24 Unassigned
							Fund Balance
Operating	\$ 171,631,500	\$ 180,780,000	\$ 197,090,500	\$ 16,310,500	9.0%	92.1%	\$ 200,000
Grants	11,779,900	8,118,700	6,768,830	(1,349,870)	-16.6%	3.2%	-
State Operated (ES,MC)	1,240,600	1,279,800	1,330,600	50,800	4.0%	0.6%	-
Child Nutrition Services	7,238,000	7,887,500	8,782,800	895,300	11.4%	4.1%	-
Grand Total	\$ 191,890,000	\$ 198,066,000	\$ 213,972,730	\$ 15,906,730	8.0%	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	\$ 2,282,145	\$ 38,830	\$ 137,984	\$ 139,062	\$ 2,598,021
1112	Superintendent Salaries & Wages	273,637	-	-	-	273,637
1120	Instructional Salaries & Wages	68,884,456	2,456,388	-	699,182	72,040,026
1122	Librarian Salaries & Wages	1,488,381	-	-	-	1,488,381
1123	Counselor Salaries & Wages	3,450,220	-	-	-	3,450,220
1124	Supervisor Salaries & Wages	323,191	109,172	-	-	432,363
1126	Principal Salaries & Wages	1,984,463	-	-	-	1,984,463
1127	Asst Principal Salary & Wages	2,707,144	-	-	-	2,707,144
1130	Other Prof. Salaries & Wages	4,220,977	136,765	76,119	-	4,433,861
1131	School Nurse Salaries & Wages	1,214,393	49,007	-	-	1,263,400
1132	Psychologist Salaries & Wages	621,245	-	-	-	621,245
1133	Caseworker Salaries and Wages	-	21,911	-	-	21,911
1140	Technical Salaries & Wages	3,544,580	167,259	-	-	3,711,839
1141	Tech Support Salaries & Wages	83,663	-	-	-	83,663
1142	Security Guard Salaries & Wages	861,297	-	-	-	861,297
1150	Clerical Salaries & Wages	4,728,279	88,408	56,761	36,527	4,909,975
1151	Instr Aides Salaries & Wages	7,429,036	287,384	-	-	7,716,420
1160	Trades Salaries & Wages	1,912,521	-	-	-	1,912,521
1170	Bus Driver Salaries & Wages	3,208,622	-	-	-	3,208,622
1175	Bus Aids Salaries & Wages	791,920	-	-	-	791,920
1180	Laborer Salaries & Wages	20,000	-	-	-	20,000
1190	Service Salaries & Wages	3,866,768	-	1,959,754	-	5,826,522
1520	Substitute Salaries & Wages	2,571,500	2,000	-	5,500	2,579,000
1620	Supplemental Salaries & Wages	1,257,687	253,136	-	-	1,510,823
1650	National Board Teacher Supplement	135,000	5,000	-	-	140,000
1660	Bonus	18,000	-	-	-	18,000
1700	Stipends	1,532,116	70,000	-	-	1,602,116
1000's	Personnel Services (Wages) Total	119,411,241	3,685,260	2,230,618	880,271	126,207,390
2100	FICA Benefits	9,194,934	280,065	170,654	67,497	9,713,150
2210	VRS Benefits Plan 1 & 2	7,861,558	347,267	71,836	114,088	8,394,749
2220	VRS Benefits Hybrid	9,099,059	178,162	55,902	12,733	9,345,856
2300	HMP Benefits	22,792,725	741,628	431,244	178,080	24,143,677
2400	Group Life Insurance	1,321,703	42,118	9,690	10,322	1,383,833
2510	Disability Insurance Hybrid	393,371	5,111	1,420	324	400,226
2600	Unemployment Insurance	20,000	-	-	-	20,000
2700	Worker's Compensation	397,960	-	-	-	397,960
2750	Retiree Health Care Credit	1,286,193	38,032	9,936	10,585	1,344,746
2800	Other Benefits	112,500	-	-	-	112,500
2000's	Fringe Benefits Total	52,480,003	1,632,383	750,682	393,629	55,256,697
1/2000's	Wages & Fringe Benefits Total	171,891,244	5,317,643	2,981,300	1,273,900	181,464,087
3000	Purchased Services	8,124,059	635,654	80,000	8,500	8,848,213
3430	Transportation Services by Contract	1,200,000	-	-	-	1,200,000
3810	Tuition Paid-Oth Div In-State	169,000	-	-	-	169,000
3830	Tuition Paid-Private Schools	496,900	-	-	-	496,900
3000's	Purchased Services Total	9,989,959	635,654	80,000	8,500	10,714,113
4000	Internal Services	6,300	33,800	-	-	40,100
4000's	Internal Services Total	6,300	33,800	-	-	40,100

FINANCIAL SECTION

**Summary by State Object
All Funds**

Object	Description	Operating	Grants	Child Nutrition	State Operated	Total
5001	Telecommunications	369,000	-	-	-	369,000
5101	Electricity	3,413,000	-	-	-	3,413,000
5102	Heating Fuel	348,000	-	-	-	348,000
5103	Water/Sewer Services	333,000	-	-	-	333,000
5104	Refuse Removal	120,000	-	-	-	120,000
5200	Communications	56,791	-	-	-	56,791
5300	Insurance	402,417	-	-	-	402,417
5400	Leases and Rentals	694,442	-	-	-	694,442
5500	Travel	240,629	26,015	15,000	5,500	287,144
5800	Miscellaneous	145,165	-	6,000	-	151,165
5801	Dues & Memberships	132,586	-	-	-	132,586
5804	Graduation Expenditures	79,000	-	-	-	79,000
5805	Staff Development	151,852	500	-	-	152,352
5806	Testing Services	130,400	-	-	-	130,400
5000's	Other Charges Total	6,616,282	26,515	21,000	5,500	6,669,297
6000	Materials and Supplies	1,904,064	13,337	325,500	1,600	2,244,501
6002	Food Supplies	-	-	3,375,000	-	3,375,000
6008	Vehicle/Powered Equip Fuels	1,040,000	-	-	-	1,040,000
6009	Vehicle/Powered Equip Supplies	443,000	-	-	-	443,000
6020	Textbooks and Workbooks	325,610	-	-	500	326,110
6030	Instructional Materials	1,020,273	107,458	-	25,000	1,152,731
6040	Tech-Software/On line Content	925,490	17,150	-	5,600	948,240
6045	Technology Supplies	-	-	-	10,000	10,000
6060	Non-Capitalized Tech Infrastructure	-	466,000	-	-	466,000
6000's	Materials and Supplies Total	5,661,437	603,945	3,700,500	42,700	10,008,582
7000's	Tuition Payments to Joint Ops	2,822,634	8,924	-	-	2,831,558
8100	Capital Outlay Replacement	87,000	-	2,000,000	-	2,087,000
8110	Technology-Hardware Replace	5,000	-	-	-	5,000
8200	Capital Outlay Additions	10,644	123,349	-	-	133,993
8210	Technology-Hardware Additions	-	-	-	-	-
8000's	Capital/Equip. Outlay Total	102,644	123,349	2,000,000	-	2,225,993
9000's	Other Uses of Funds	-	19,000	-	-	19,000
GRAND TOTAL		\$ 197,090,500	\$ 6,768,830	\$ 8,782,800	\$ 1,330,600	\$ 213,972,730

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

Object Code	Description	Operating	Grants	Child	State	Total FTEs
				Nutrition	Operated	
511100	Salary - Administrative	15.70	0.30	1.00	1.00	18.00
511120	Salary - Superintendent	1.00	-	-	-	1.00
511200	Salary - Teacher	981.25	31.45	-	7.50	1,020.20
511220	Salary - Librarian	19.00	-	-	-	19.00
511230	Salary - Guidance Counselor	48.00	-	-	-	48.00
511240	Salary - Supervisor	3.00	1.00	-	-	4.00
511260	Salary - Principal	17.00	-	-	-	17.00
511270	Salary - Assistant Principal	30.00	-	-	-	30.00
511300	Salary - Other Professional	10.00	1.71	1.00	1.00	13.71
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	34.69	-	-	-	34.69
511400	Salary - Technical	34.00	2.50	-	-	36.50
511410	Salary - Technical Support	1.00	-	-	-	1.00
511420	Salary - Security Guard	23.00	-	-	-	23.00
511430	Salary - Other Technical	16.00	-	-	-	16.00
511500	Salary - Clerical	105.00	2.00	1.00	1.00	109.00
511510	Salary - Teacher Assistant	272.96	12.00	-	-	284.96
511600	Salary - Trades	22.00	-	-	-	22.00
511650	Salary - Mechanic	6.00	-	-	-	6.00
511700	Salary - Bus Driver	110.00	-	-	-	110.00
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		1,910.98	51.53	67.63	10.50	2,040.64

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 2021 Unassigned/ Restricted Fund Balance	FY 2022 Unassigned/ Restricted Fund Balance	FY 2023 Unassigned/ Restricted Fund Balance	FY 2024 Unassigned/ Restricted Fund Balance
Fund				
Operating - Unassigned	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Child Nutrition Services - Restricted	1,896,798	4,717,125	5,601,742	5,818,275
Grand Total	\$ 2,096,798	\$ 4,917,125	\$ 5,801,742	\$ 6,018,275



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FINANCIAL SUMMARIES

Operating Budget

Fiscal Year 2026

FINANCIAL SECTION

Projected Operating Revenue by Source

Revenue Description	2025 Budget	% Total	2026 Budget	% Total	\$ Change	% Change
Local Revenue:						
Appropriations - JCC*	\$ 96,503,040	53.4%	\$ 109,204,236	55.4%	\$ 12,701,196	13.2%
Appropriations - WMSBG*	11,250,610	6.2%	12,498,914	6.3%	1,248,304	11.1%
Total Local Revenue	107,753,650	59.6%	121,703,150	61.7%	13,949,500	12.9%
State Revenue:						
Sales Tax	15,937,870	8.8%	16,904,284	8.6%	966,414	6.1%
Standards of Quality (SOQ)	47,081,275	26.0%	47,282,946	24.0%	201,671	0.4%
Incentive Programs	3,820,701	2.1%	5,205,852	2.6%	1,385,151	36.3%
Categorical Programs	38,322	0.0%	43,357	0.0%	5,035	13.1%
Lottery Funded Programs	5,157,182	2.9%	4,959,911	2.5%	(197,271)	-3.8%
Total State Revenue	72,035,350	39.8%	74,396,350	37.7%	2,361,000	3.3%
Federal Revenue	110,000	0.1%	110,000	0.1%	-	0.0%
Other Revenue	881,000	0.5%	881,000	0.4%	-	0.0%
Grand Total	\$ 180,780,000	100.0%	\$ 197,090,500	100.0%	\$ 16,310,500	9.0%

Projected Operating Expenditures by State Function Categories

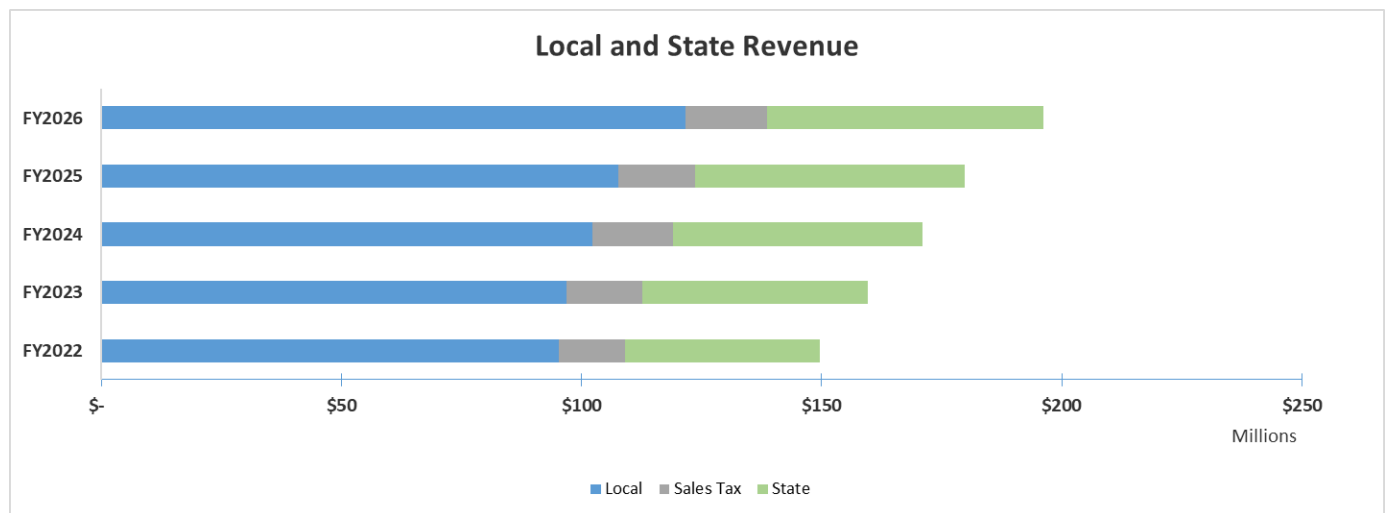
Expenditure Description	2025 Budget	% Total	2026 Budget	% Total	\$ Change	% Change
Instruction	\$ 132,436,393	73.3%	\$ 144,238,118	73.2%	\$ 11,801,725	8.9%
Student Attendance and Health	6,449,400	3.6%	6,969,019	3.5%	519,619	8.1%
Administration	4,153,848	2.3%	4,954,674	2.5%	800,826	19.3%
Pupil Transportation Services	11,561,382	6.4%	11,910,362	6.0%	348,980	3.0%
Operation and Maintenance Services	15,714,891	8.7%	17,872,371	9.1%	2,157,480	13.7%
Technology	10,464,086	5.8%	11,145,956	5.7%	681,870	6.5%
Total Operating Expenditures	\$ 180,780,000	100.0%	\$ 197,090,500	100.0%	\$ 16,310,500	9.0%

* Based on FY25 City-County split of 10.27% for the City and 89.73% for the County.

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 FY26 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.

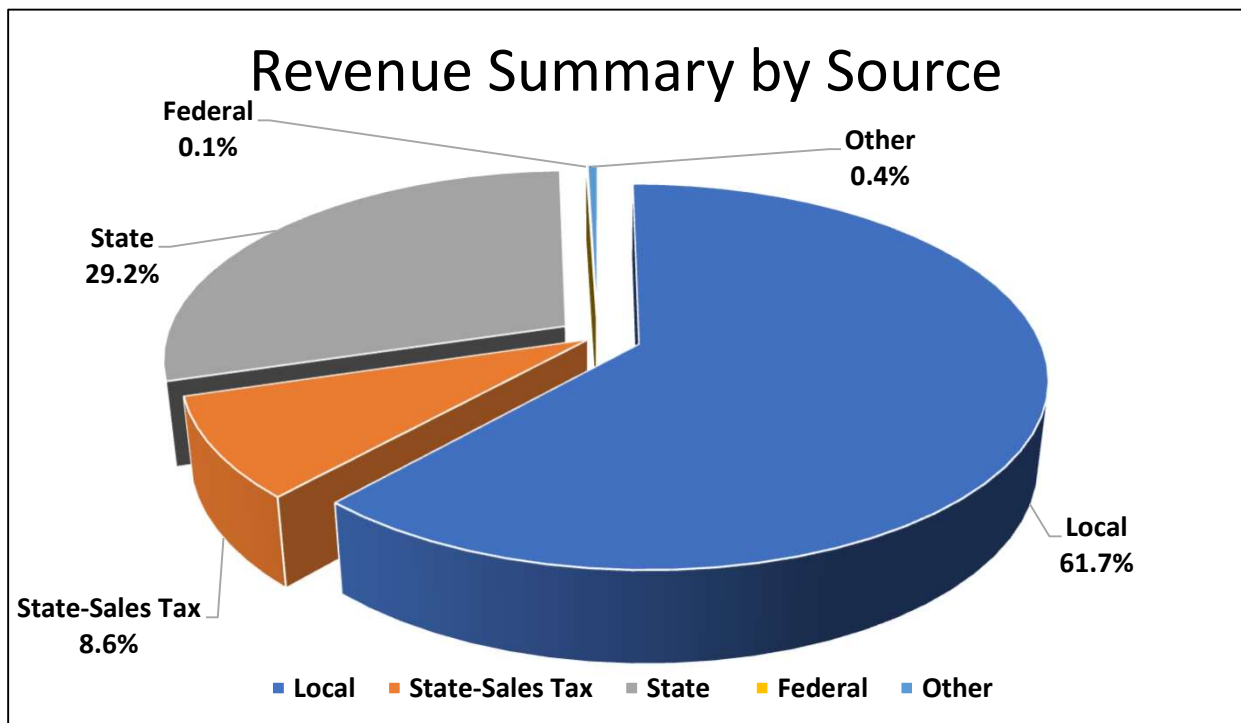
Other Revenue

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	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
Local Revenue:					
Appropriations - JCC	\$ 84,648,212	\$ 96,503,040	\$ 109,204,236	\$ 12,701,196	13.2%
Appropriations - WMSBG	9,614,683	11,250,610	12,498,914	1,248,304	11.1%
Total Local Revenue*	94,262,895	107,753,650	121,703,150	13,949,500	12.9%
State Revenue:					
Sales Tax	16,366,879	15,937,870	16,904,284	966,414	6.1%
Standards of Quality (SOQ)	41,111,881	47,081,275	47,282,946	201,671	0.4%
Incentive Programs	8,014,670	3,820,701	5,205,852	1,385,151	36.3%
Categorical Programs	41,683	38,322	43,357	5,035	13.1%
Lottery Funded Programs	4,050,762	5,157,182	4,959,911	(197,271)	-3.8%
Other State Revenue	127,500	-	-	-	0.0%
Total State Revenue	69,713,375	72,035,350	74,396,350	2,361,000	3.3%
Federal Revenue	321,539	110,000	110,000	-	0.0%
Other Revenue	1,323,587	881,000	881,000	-	0.0%
Grand Total	\$ 165,621,396	\$ 180,780,000	\$ 197,090,500	\$ 16,310,500	9.0%



*Based on FY25 City-County split of 10.27% for the City and 89.73% for the County.

FINANCIAL SECTION

Projected Revenue Detail
Operating Fund

Object Code	Description	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
LOCAL REVENUE						
411000	Appropriations - JCC	\$ 84,648,212	\$ 96,503,040	\$ 109,204,236	\$ 12,701,196	13.2%
411000	Appropriations - WMSBG	9,614,683	11,250,610	12,498,914	1,248,304	11.1%
TOTAL: LOCAL REVENUE*		94,262,895	107,753,650	121,703,150	13,949,500	12.9%
STATE REVENUE						
SALES TAX FOR EDUCATION:						
424083/85	Sales Tax-JCC	14,882,876	14,428,087	15,222,735	794,648	5.5%
424083/85	Sales Tax-WMSBG	1,484,003	1,509,784	1,681,549	171,766	11.4%
TOTAL: STATE - SALES TAX		16,366,879	15,937,870	16,904,284	966,414	6.1%
STANDARDS OF QUALITY (SOQ) PROGRAMS:						
424021	Basic School Aid-JCC	27,024,783	30,144,033	29,640,926	(503,107)	-1.7%
424032	Textbooks-JCC	630,451	747,942	747,206	(736)	-0.1%
424035	Vocational Education-JCC	161,923	177,481	177,306	(175)	-0.1%
424026	Gifted Education-JCC	266,696	294,245	293,955	(290)	-0.1%
424030	Special Education-JCC	3,147,970	4,240,861	4,236,687	(4,174)	-0.1%
424027	Prevention,Intervention,Remediation-JCC	604,829	-	-	-	0.0%
424041	VRS Retirement-JCC	3,514,678	3,638,360	3,630,113	(8,247)	-0.2%
424039	Social Security-JCC	1,509,692	1,690,740	1,689,076	(1,664)	-0.1%
424050	Group Life-JCC	104,774	102,752	102,651	(101)	-0.1%
424081	English as a 2nd Language-JCC	372,341	219,248	881,715	662,467	302.2%
	At Risk -JCC	1,125,528	2,586,546	2,618,369	31,823	1.2%
424023	Remedial Summer School-JCC	147,514	50,000	100,000	50,000	100.0%
424021	Basic School Aid-WMSBG	1,654,796	1,883,810	1,994,159	110,349	5.9%
424032	Textbooks-WMSBG	38,881	43,899	47,073	3,174	7.2%
424035	Vocational Education-WMSBG	9,986	11,514	12,346	832	7.2%
424026	Gifted Education-WMSBG	16,154	19,189	20,577	1,388	7.2%
424030	Special Education-WMSBG	191,499	273,034	292,775	19,741	7.2%
424027	Prevention,Intervention,Remediation-WMSBG	36,714	-	-	-	0.0%
424041	VRS Retirement-WMSBG	214,114	234,108	251,034	16,926	7.2%
424039	Social Security-WMSBG	91,931	108,830	116,698	7,868	7.2%
424050	Group Life-WMSBG	6,462	6,579	7,055	476	7.2%
424081	English as a 2nd Language-WMSBG	68,614	397,384	227,234	(170,150)	-42.8%
	At Risk - WMSBG	68,346	205,720	190,991	(14,729)	-7.2%
424023	Remedial Summer School-WMSBG	103,205	5,000	5,000	-	0.0%
TOTAL: STATE - SOQ		41,111,881	47,081,275	47,282,946	201,671	0.4%

*Based on FY25 City-County split of 10.27% for the City and 89.73% for the County.

FINANCIAL SECTION

Projected Revenue Detail
Operating Fund

Object Code	Description	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
INCENTIVE PROGRAMS:						
424029	Compensation Supplement-JCC	3,999,087	1,171,940	2,416,144	1,244,204	106.2%
424107	Supplemental GF Pymt in lieu of Food & Hygiene Tax-JCC	2,198,820	2,321,622	2,357,262	35,640	1.5%
424113	Rebenchmarking Hold Harmless-JCC	1,099,524	-	-	-	0.0%
424029	Compensation Supplement-WMSBG	247,884	84,200	172,056	87,856	104.3%
424107	Supplemental GF Pymt in lieu of Food & Hygiene Tax-WMSBG	217,061	242,939	260,390	17,451	7.2%
424113	Rebenchmarking Hold Harmless-WMSBG	229,699	-	-	-	0.0%
424115	Early Reading Specialists Initiative-WMSBG	22,595	-	-	-	0.0%
TOTAL: STATE - INCENTIVE PROGRAMS		8,014,670	3,820,701	5,205,852	1,385,151	36.3%
424052	Special Education Homebound-WMSBG	2,116	3,322	3,357	35	1.1%
424037	HCD Indirect Cost-WMSBG	39,568	35,000	40,000	5,000	14.3%
TOTAL: STATE - CATEGORICAL PROGRAMS		41,683	38,322	43,357	5,035	13.1%
LOTTERY FUNDED PROGRAMS:						
424024	Foster Care-JCC	78,720	81,888	81,888	-	0.0%
424064	At-Risk-JCC	-	945,458	942,951	(2,507)	-0.3%
424045	Early Reading Intervention-JCC	181,450	205,479	166,340	(39,139)	-19.0%
424069	K-3 Primary Class Size Reduction-JCC	573,660	774,652	772,705	(1,947)	-0.3%
424093	SOL Algebra Readiness-JCC	83,112	111,940	112,339	399	0.4%
424054	Special Education Regional Programs-JCC	929,700	600,000	600,000	-	0.0%
	Infrastructure & Operations PP Fund-JCC	1,928,404	2,066,137	1,907,016	(159,121)	-7.7%
424064	At-Risk-WMSBG	-	75,197	68,781	(6,416)	-8.5%
424045	Early Reading Intervention-WMSBG	12,479	14,245	13,149	(1,096)	-7.7%
424069	K-3 Primary Class Size Reduction-WMSBG	57,993	70,462	83,018	12,556	17.8%
424093	SOL Algebra Readiness-WMSBG	5,244	6,724	6,724	-	0.0%
	Career & Technical Education-WMSBG	-	5,000	5,000	-	0.0%
	Infrastructure & Operations PP Fund-WMSBG	200,000	200,000	200,000	-	0.0%
TOTAL: STATE - LOTTERY FUNDED PROGRAMS		4,050,762	5,157,182	4,959,911	(197,271)	-3.8%
OTHER STATE FUNDS:						
424067	National Board Certification Payments-WMSBG	127,500	-	-	-	0.0%
TOTAL: STATE - OTHER		127,500	-	-	-	0.0%
TOTAL: STATE REVENUE		69,713,375	72,035,350	74,396,350	2,361,000	3.3%

FINANCIAL SECTION

Projected Revenue Detail
Operating Fund

Object Code	Description	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
FEDERAL REVENUE:						
480202	Medicaid Reimbursement	12,377	10,000	10,000	-	0.0%
483347	Impact Aid	309,162	100,000	100,000	-	0.0%
TOTAL: FEDERAL REVENUE**		321,539	110,000	110,000	-	0.0%
OTHER REVENUE:						
411020	Interest On Investments	711,606	300,000	300,000	-	0.0%
411030	Rents	27,396	35,000	35,000	-	0.0%
411040	Whro Lease Berkeley Tower	59,366	45,000	45,000	-	0.0%
411050	Tuition Day School	20,188	-	-	-	0.0%
411070	Tuition - Summer School	36,777	15,000	15,000	-	0.0%
411080	Special Fees From Students	48,027	85,000	85,000	-	0.0%
411090	Student Athletic Fees	72,734	90,000	90,000	-	0.0%
412030	Sale Of Equipment	73,430	5,000	5,000	-	0.0%
412095	Insurance Adjustments	1,501	1,000	1,000	-	0.0%
413000	Other Funds	61,373	75,000	75,000	-	0.0%
413005	Bus Camera Program	121,890	80,000	80,000	-	0.0%
480200	E-Rate	89,300	150,000	150,000	-	0.0%
TOTAL: OTHER REVENUE		1,323,587	881,000	881,000	-	0.0%
GRAND TOTAL		\$ 165,621,396	\$ 180,780,000	\$ 197,090,500	\$ 16,310,500	9.0%

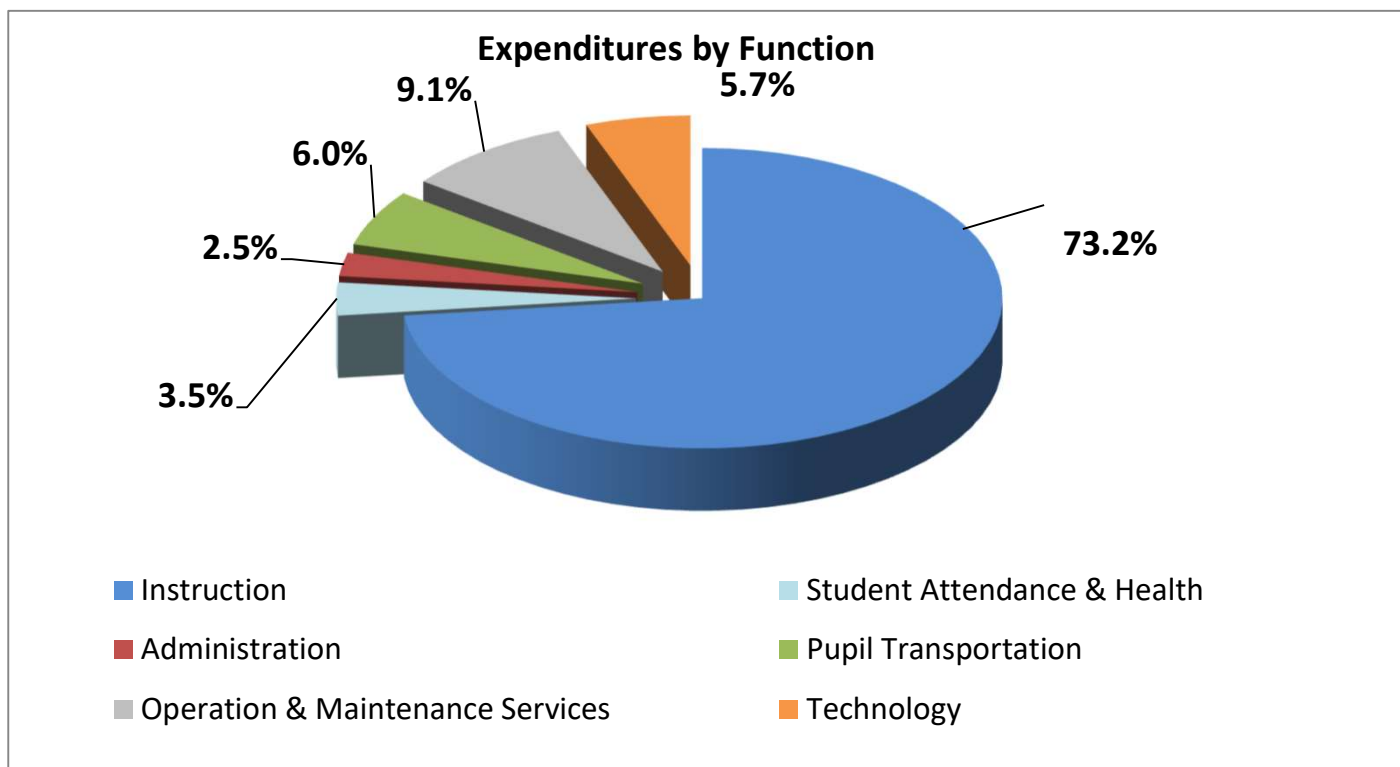
Locality	Estimated Required Local Match
James City County	\$ 58,977,019
Williamsburg	\$ 11,418,062

**Other Federal revenue included in the grants fund

Projected Operating Expenditures by State Function Categories

Expenditure Description	2025 Budget	% Total	2026 Budget	% Total	\$ Change	% Change
Instruction	\$ 132,436,393	73.3%	\$ 144,238,118	73.2%	\$ 11,801,725	8.9%
Student Attendance and Health	6,449,400	3.6%	6,969,019	3.5%	519,619	8.1%
Administration	4,153,848	2.3%	4,954,674	2.5%	800,826	19.3%
Pupil Transportation Services	11,561,382	6.4%	11,910,362	6.0%	348,980	3.0%
Operation and Maintenance Services	15,714,891	8.7%	17,872,371	9.1%	2,157,480	13.7%
Technology	10,464,086	5.8%	11,145,956	5.7%	681,870	6.5%
Total Operating Expenditures	\$ 180,780,000	100.0%	\$ 197,090,500	100.0%	\$ 16,310,500	9.0%

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



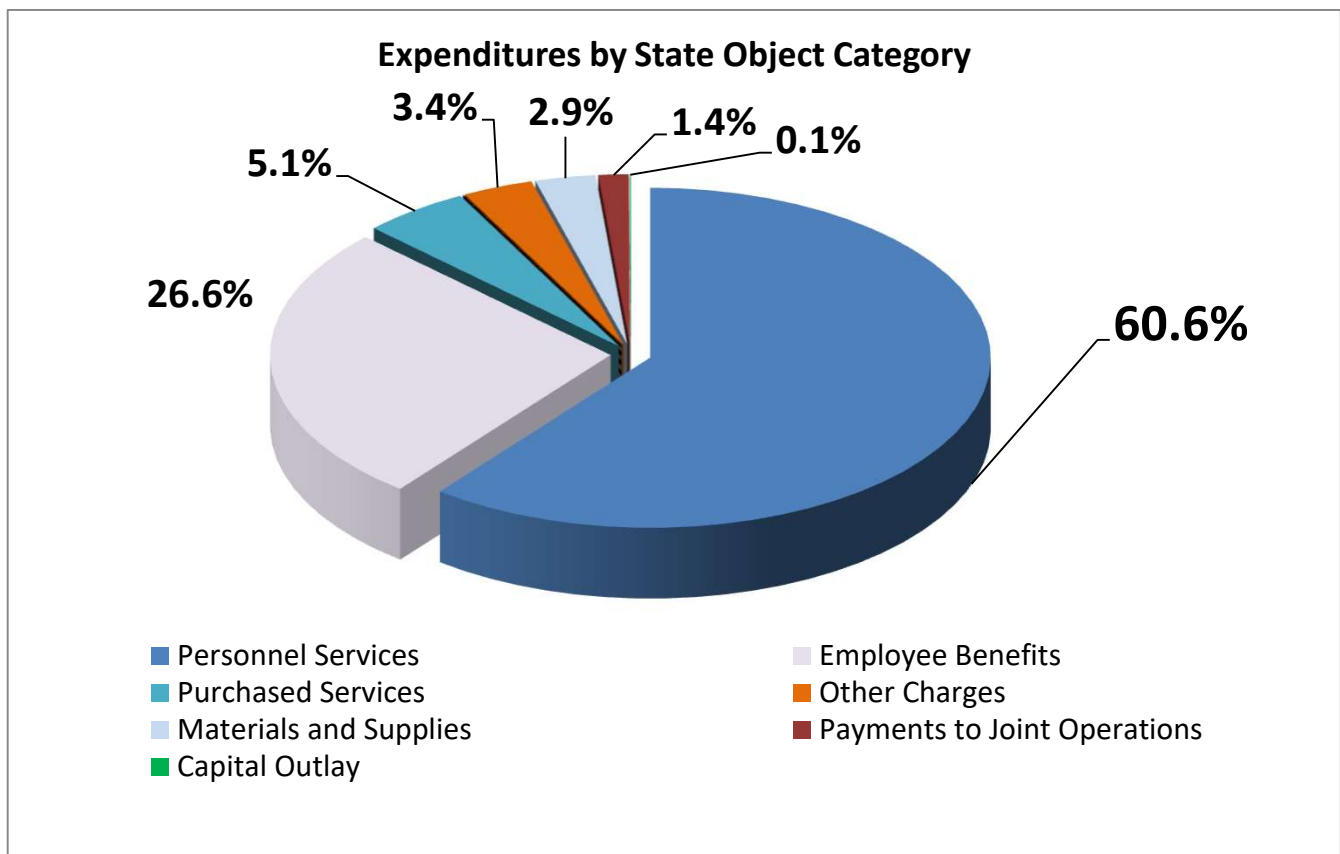
FINANCIAL SECTION

Operating Summary by Function

Function	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1100	Instruction (Regular)	816.50	851.00	\$ 68,860,585	\$ 76,343,968	\$ 82,231,953	\$ 5,887,985	7.7%
1200	Instruction - Special Education	252.50	259.00	17,484,494	20,033,208	22,075,882	2,042,674	10.2%
1210	Guidance Services	57.00	58.00	5,094,840	5,385,082	6,263,023	877,941	16.3%
1220	School Social Worker Services	7.00	7.00	686,301	728,469	775,647	47,178	6.5%
1230	Homebound Instruction	-	-	70,797	77,842	77,842	-	0.0%
1300	Instruction - Career & Technical	17.67	17.67	2,668,192	2,839,114	3,295,489	456,375	16.1%
1310	Instructional Improvement	33.10	39.95	5,345,106	5,758,994	6,867,812	1,108,818	19.3%
1320	Media Services	35.00	35.00	2,700,584	2,930,217	3,112,472	182,255	6.2%
1400	Instruction - Gifted & Talented	16.00	18.00	1,575,688	1,776,192	2,070,390	294,198	16.6%
1410	Office of the Principal	93.50	93.50	8,714,024	9,280,792	9,767,381	486,589	5.2%
1500	Instruction - Athletics	3.00	3.00	1,386,498	1,422,200	1,455,138	32,938	2.3%
1600	Instruction - Summer School	-	-	201,384	273,951	548,843	274,892	100.3%
1700	Instruction - Adult Education	2.00	2.00	188,679	198,200	210,664	12,464	6.3%
1800	Instruction - Preschool	74.79	71.79	4,796,165	5,388,164	5,485,582	97,418	1.8%
1000's	Instruction Function Total	1,408.06	1,455.91	\$ 119,773,337	\$ 132,436,393	\$ 144,238,118	\$ 11,801,725	8.9%
2110	School Board Services	-	-	322,691	372,463	369,825	(2,638)	-0.7%
2120	Executive Services	6.00	6.00	1,008,640	1,067,989	1,089,279	21,290	2.0%
2140	Personnel Services	12.00	13.00	1,398,967	1,488,027	1,852,864	364,837	24.5%
2160	Fiscal Services	8.00	10.00	1,111,498	1,168,856	1,579,158	410,302	35.1%
2170	Purchasing Services	-	-	40,000	40,000	46,000	6,000	15.0%
2180	Reprographic Services	-	-	14,910	16,513	17,548	1,035	6.3%
2100's	Administration Function Total	26.00	29.00	\$ 3,896,705	\$ 4,153,848	\$ 4,954,674	\$ 800,826	19.3%
2220	Health Services	32.38	32.38	3,245,961	3,460,783	3,725,835	265,052	7.7%
2230	Psychological Services	8.00	8.00	766,512	833,433	875,959	42,526	5.1%
2240	Speech & Audiology Services	17.69	21.69	1,774,091	2,155,184	2,367,225	212,041	9.8%
2200's	Attend. and Health Function Total	58.07	62.07	\$ 5,786,564	\$ 6,449,400	\$ 6,969,019	\$ 519,619	8.1%
3100	Transportation-Mgt & Direction	11.00	11.00	1,025,680	1,227,398	1,224,550	(2,848)	-0.2%
3200	Vehicle Operation	114.00	110.00	6,001,398	8,056,819	8,442,061	385,242	4.8%
3300	Transportation - Monitoring Svcs	39.00	39.00	958,015	1,282,542	1,255,985	(26,557)	-2.1%
3400	Vehicle Maintenance	7.00	7.00	1,037,343	994,623	987,766	(6,857)	-0.7%
3500	School Buses - Reg Purchases	-	-	954,363	-	-	-	0.0%
3000's	Transportation Function Total	171.00	167.00	\$ 9,976,799	\$ 11,561,382	\$ 11,910,362	\$ 348,980	3.0%
4100	Oper. & Maint.-Mgt & Direction	4.00	4.00	403,596	455,560	456,845	1,285	0.3%
4200	Oper. & Maint.-Building Svcs.	112.00	114.00	12,706,263	13,298,145	14,854,179	1,556,034	11.7%
4300	Grounds Services	1.00	-	299,844	377,119	400,000	22,881	6.1%
4600	Security Services	15.00	24.00	2,788,372	1,307,672	1,828,956	521,284	39.9%
6600	Mobile Classrooms	-	-	131,961	276,395	332,391	55,996	20.3%
4/6/7000's	OPS and Maint. Function Total	132.00	142.00	\$ 16,330,036	\$ 15,714,891	\$ 17,872,371	\$ 2,157,480	13.7%
8100	Tech Classroom Instruction	23.00	23.00	4,126,735	4,325,189	4,656,477	331,288	7.7%
8200	Tech Instructional Support	2.00	2.00	959,445	1,088,523	1,323,088	234,565	21.5%
8300	Technology Administration	30.00	30.00	4,290,161	4,635,374	4,772,391	137,017	3.0%
8600	Tech Operations & Maintenance	-	-	363,060	415,000	394,000	(21,000)	-5.1%
8000's	Technology Function Total	55.00	55.00	\$ 9,739,402	\$ 10,464,086	\$ 11,145,956	\$ 681,870	6.5%
GRAND TOTAL		1,850.13	1,910.98	\$ 165,502,842	\$ 180,780,000	\$ 197,090,500	\$ 16,310,500	9.0%

Projected Operating Expenditures by State Object Category

Description	2025 Budget	% Total	2026 Budget	% Total	Change (\$)	Change (%)
Personnel Services	\$ 110,181,762	60.9%	\$ 119,411,241	60.6%	\$ 9,229,479	8.4%
Employee Benefits	47,719,415	26.4%	52,480,003	26.6%	4,760,588	10.0%
Purchased Services	8,936,763	4.9%	9,989,959	5.1%	1,053,196	11.8%
Internal Services	2,300	0.0%	6,300	0.0%	4,000	173.9%
Other Charges	6,115,563	3.4%	6,616,282	3.4%	500,719	8.2%
Materials and Supplies	5,319,919	2.9%	5,661,437	2.9%	341,518	6.4%
Payments to Joint Operations	2,383,634	1.3%	2,822,634	1.4%	439,000	18.4%
Capital Outlay	120,644	0.1%	102,644	0.1%	(18,000)	-14.9%
Total	\$ 180,780,000	100.0%	\$ 197,090,500	100.0%	\$ 16,310,500	9.0%



FINANCIAL SECTION

Operating Summary by State Object

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1110	Administrative Salary & Wages	14.70	15.70	\$ 2,106,507	\$ 2,297,106	\$ 2,282,145	\$ (14,961)	-0.7%
1112	Superintendent Salaries & Wages	1.00	1.00	261,853	273,637	273,637	-	0.0%
1120	Instructional Salaries & Wages	959.90	981.25	57,127,955	63,668,238	68,884,456	5,216,218	8.2%
1122	Librarian Salaries & Wages	19.00	19.00	1,275,613	1,385,048	1,488,381	103,333	7.5%
1123	Counselor Salaries & Wages	47.00	48.00	2,981,069	3,149,065	3,450,220	301,155	9.6%
1124	Supervisor Salaries & Wages	3.00	3.00	287,570	284,653	323,191	38,538	13.5%
1126	Principal Salaries & Wages	17.00	17.00	1,844,075	1,830,764	1,984,463	153,699	8.4%
1127	Asst Principal Salary & Wages	29.00	30.00	2,309,890	2,505,251	2,707,144	201,893	8.1%
1130	Other Prof. Salaries & Wages	46.69	51.69	3,085,970	4,081,758	4,220,977	139,219	3.4%
1131	School Nurse Salaries & Wages	18.38	18.38	1,065,581	1,115,896	1,214,393	98,497	8.8%
1132	Psychologist Salaries & Wages	8.00	8.00	558,594	608,223	621,245	13,022	2.1%
1140	Technical Salaries & Wages	48.00	50.00	3,198,868	3,447,839	3,544,580	96,741	2.8%
1141	Tech Support Salaries & Wages	1.00	1.00	68,027	71,033	83,663	12,630	17.8%
1142	Security Guard Salaries & Wages	14.00	23.00	664,686	569,622	861,297	291,675	51.2%
1150	Clerical Salaries & Wages	103.50	105.00	4,130,991	4,528,930	4,728,279	199,349	4.4%
1151	Instr Aides Salaries & Wages	250.96	272.96	4,970,640	6,160,132	7,429,036	1,268,904	20.6%
1160	Trades Salaries & Wages	27.00	28.00	1,556,446	1,838,737	1,912,521	73,784	4.0%
1170	Bus Driver Salaries & Wages	114.00	110.00	2,276,060	2,997,203	3,208,622	211,419	7.1%
1175	Bus Aide Salaries & Wages	39.00	39.00	602,509	731,352	791,920	60,568	8.3%
1180	Laborer Salaries & Wages	-	-	37,409	20,000	20,000	-	0.0%
1190	Service Salaries & Wages	89.00	89.00	3,011,914	3,576,896	3,866,768	289,872	8.1%
1520	Substitute Salaries & Wages	-	-	2,951,402	2,501,000	2,571,500	70,500	2.8%
1620	Supplemental Salaries & Wages	-	-	809,810	1,141,364	1,257,687	116,323	10.2%
1650	National Board Teacher Supplement	-	-	267,750	135,000	135,000	-	0.0%
1660	Bonus	-	-	9,600	18,000	18,000	-	0.0%
1700	Stipends	-	-	1,266,662	1,245,015	1,532,116	287,101	23.1%
1000's	Personnel Services (Wages) Total	1,850.13	1,910.98	98,727,451	110,181,762	119,411,241	9,229,479	8.4%
2100	FICA Benefits	-	-	7,112,212	8,428,905	9,194,934	766,029	9.1%
2210	VRS Benefits Plan 1 & 2	-	-	8,209,036	9,948,902	7,861,558	(2,087,344)	-21.0%
2220	VRS Benefits Hybrid	-	-	6,110,561	6,413,792	9,099,059	2,685,267	41.9%
2300	HMP Benefits	-	-	17,473,670	19,986,753	22,792,725	2,805,972	14.0%
2400	Group Life Insurance	-	-	1,229,211	1,230,498	1,321,703	91,205	7.4%
2510	Disability Insurance	-	-	200,281	207,113	393,371	186,258	89.9%
2600	Unemployment Insurance	-	-	-	20,000	20,000	-	0.0%
2700	Worker's Compensation	-	-	298,456	346,051	397,960	51,909	15.0%
2750	Retiree Health Care Credit	-	-	1,051,866	1,024,901	1,286,193	261,292	25.5%
2800	Other Benefits	-	-	235,148	112,500	112,500	-	0.0%
2000's	Fringe Benefits Total	-	-	41,920,441	47,719,415	52,480,003	4,760,588	10.0%
1/2000's	Wages & Fringe Benefits Total	1,850.13	1,910.98	140,647,892	157,901,177	171,891,244	13,990,067	8.9%
3000	Purchased Services	-	-	8,006,755	7,081,763	8,124,059	1,042,296	14.7%
3430	Transportation Services by Contract	-	-	529,178	1,200,000	1,200,000	-	0.0%
3810	Tuition Paid-Oth Div In-State	-	-	3,200	233,000	169,000	(64,000)	-27.5%
3830	Tuition Paid-Private Schools	-	-	363,498	422,000	496,900	74,900	17.7%
3000's	Purchased Services Total	-	-	8,902,631	8,936,763	9,989,959	1,053,196	11.8%
4000's	Internal Services Total	-	-	5,599	2,300	6,300	4,000	173.9%

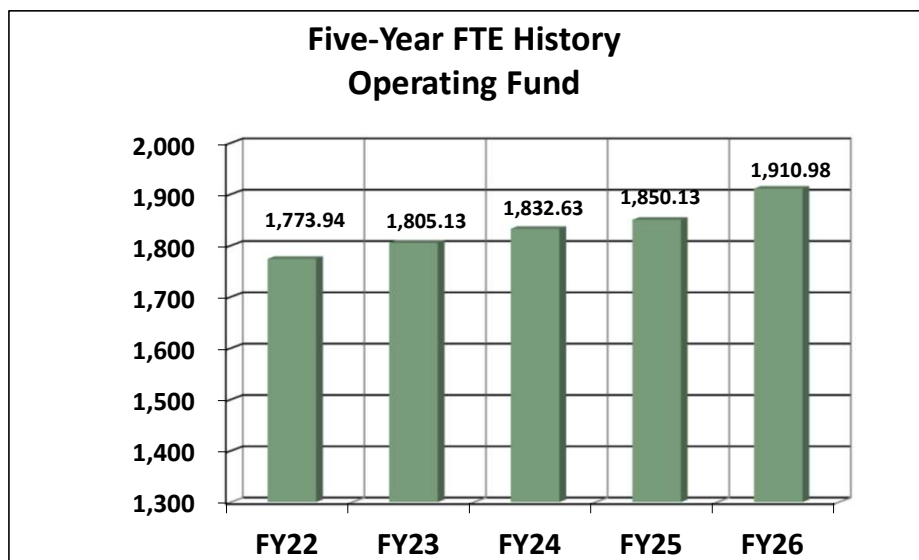
FINANCIAL SECTION

Operating Summary by State Object

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
5001	Telecommunications	-	-	349,540	385,000	369,000	(16,000)	-4.2%
5101	Electricity	-	-	3,407,625	2,936,864	3,413,000	476,136	16.2%
5102	Heating Fuel	-	-	287,068	440,474	348,000	(92,474)	-21.0%
5103	Water/Sewer	-	-	319,935	316,062	333,000	16,938	5.4%
5104	Refuse Removal	-	-	129,682	109,000	120,000	11,000	10.1%
5200	Communications	-	-	47,355	55,675	56,791	1,116	2.0%
5300	Insurance	-	-	352,619	354,794	402,417	47,623	13.4%
5400	Leases and Rentals	-	-	460,362	655,865	694,442	38,577	5.9%
5500	Travel	-	-	175,834	257,523	240,629	(16,894)	-6.6%
5800	Miscellaneous	-	-	79,436	109,265	145,165	35,900	32.9%
5801	Dues & Memberships	-	-	77,743	128,299	132,586	4,287	3.3%
5804	Graduation Expenditures	-	-	62,830	79,000	79,000	-	0.0%
5805	Staff Development	-	-	147,192	172,342	151,852	(20,490)	-11.9%
5806	Testing Services	-	-	92,344	115,400	130,400	15,000	13.0%
5000's	Other Charges Total	-	-	5,989,565	6,115,563	6,616,282	500,719	8.2%
6000	Materials and Supplies	-	-	2,684,857	1,774,182	1,904,064	129,882	7.3%
6008	Vehicle/Powered Equip Fuels	-	-	770,173	1,040,000	1,040,000	-	0.0%
6009	Vehicle/Powered Equip Supplies	-	-	446,122	443,000	443,000	-	0.0%
6020	Textbooks and Workbooks	-	-	81,759	286,128	325,610	39,482	13.8%
6030	Instructional Materials	-	-	1,661,110	1,004,568	1,020,273	15,705	1.6%
6040	Tech-Software/On line Content	-	-	674,304	769,041	925,490	156,449	20.3%
6050	Non-Capitalized Tech Hardware	-	-	-	3,000	3,000	-	0.0%
6000's	Materials and Supplies Total	-	-	6,318,325	5,319,919	5,661,437	341,518	6.4%
7000's	Tuition Payments to Joint Ops	-	-	2,152,423	2,383,634	2,822,634	439,000	18.4%
8100	Capital Outlay Replacement	-	-	1,374,776	100,000	87,000	(13,000)	-13.0%
8110	Technology-Hardware Replace	-	-	16,610	5,000	5,000	-	0.0%
8200	Capital Outlay Additions	-	-	89,684	15,644	10,644	(5,000)	-32.0%
8210	Technology-Hardware Additions	-	-	5,337	-	-	-	0.0%
8000's	Capital/Equip. Outlay Total	-	-	1,486,407	120,644	102,644	(18,000)	-14.9%
GRAND TOTAL		1,850.13	1,910.98	\$ 165,502,842	\$ 180,780,000	\$ 197,090,500	\$ 16,310,500	9.0%

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

Object Code	Description	FY22	FY23	FY24	FY25	FY26
511100	Salary - Administrative	15.70	15.70	14.70	14.70	15.70
511120	Salary - Superintendent	1.00	1.00	1.00	1.00	1.00
511200	Salary - Teacher	917.90	930.90	951.90	959.90	981.25
511220	Salary - Librarian	19.00	19.00	19.00	19.00	19.00
511230	Salary - Guidance Counselor	39.50	43.50	46.50	47.00	48.00
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	24.00	28.00	28.00	29.00	30.00
511300	Salary - Other Professional	7.00	8.00	9.00	9.00	10.00
511310	Salary - School Nurse	18.38	18.38	18.38	18.38	18.38
511320	Salary - Psychologist	7.00	7.00	8.00	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	34.69
511400	Salary - Technical	30.00	30.00	31.00	32.00	34.00
511410	Salary - Technical Support	1.00	1.00	1.00	1.00	1.00
511420	Salary - Security Guard	13.00	13.00	13.00	14.00	23.00
511430	Salary - Other Technical	16.00	16.00	16.00	16.00	16.00
511500	Salary - Clerical	101.50	102.00	103.50	103.50	105.00
511510	Salary - Teacher Assistant	213.96	221.96	221.96	250.96	272.96
511600	Salary - Trades	19.00	20.00	20.00	20.00	22.00
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	-
511700	Salary - Bus Driver	129.00	129.00	129.00	114.00	110.00
511750	Salary - Transit Aide	47.00	47.00	47.00	39.00	39.00
511910	Salary - Custodian	89.31	89.00	89.00	89.00	89.00
Grand Total		1,773.94	1,805.13	1,832.63	1,850.13	1,910.98





FINANCIAL SUMMARIES

Cost Center Detail

Fiscal Year 2026

FINANCIAL SECTION

Operating Summary by Cost Center

Cost							Change	
Center	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	\$	%
000	PreK-12 School Division	2.00	2.00	\$ 4,491,528	\$ 4,751,027	\$ 5,037,727	\$ 286,700	6.0%
100	Preschool	76.29	77.29	4,694,988	5,359,639	6,043,730	684,091	12.8%
200	Clara Byrd Baker Elementary	67.22	70.22	5,095,702	5,603,742	6,067,680	463,938	8.3%
205	DJ Montague Elementary	64.22	68.22	4,502,843	5,273,678	5,775,475	501,797	9.5%
210	J Blaine Blayton Elementary	59.42	63.42	4,569,075	5,174,183	6,113,516	939,333	18.2%
215	James River Elementary	69.72	75.22	5,356,579	5,842,019	6,649,897	807,878	13.8%
220	Matoaka Elementary	77.22	81.22	6,130,404	6,515,932	7,069,668	553,736	8.5%
225	Matthew Whaley Elementary	62.22	68.22	4,649,748	5,241,578	5,923,123	681,545	13.0%
230	Norge Elementary	69.73	73.73	5,276,858	5,986,154	6,476,098	489,944	8.2%
235	Laurel Lane Elementary	59.73	64.73	4,561,964	4,957,645	5,635,868	678,223	13.7%
240	Stonehouse Elementary	80.02	85.52	7,037,154	7,568,218	8,352,561	784,343	10.4%
300	Berkeley Middle	79.17	82.17	6,087,680	6,742,966	7,252,164	509,198	7.6%
303	James Blair Middle	64.25	64.25	5,352,843	5,746,341	5,947,639	201,298	3.5%
305	Lois Hornsby Middle	89.75	90.75	6,842,292	7,491,512	8,194,616	703,104	9.4%
310	Toano Middle	77.00	77.00	6,126,251	6,758,456	7,087,500	329,044	4.9%
400	Jamestown High	108.00	108.00	10,752,225	11,563,269	12,191,760	628,491	5.4%
405	Lafayette High	118.00	122.00	10,266,903	11,019,440	11,777,755	758,315	6.9%
410	Warhill High	126.00	127.00	10,622,922	11,830,500	12,512,082	681,582	5.8%
415	Restorative Center	-	13.00	-	-	1,255,627	1,255,627	100.0%
500	Student Services	22.00	13.00	2,070,210	2,511,730	1,842,971	(668,759)	-26.6%
505	Media/Technology Services	14.00	15.00	2,174,913	2,470,486	2,870,250	399,764	16.2%
510	Career & Technical Education	3.00	3.00	999,680	1,607,017	2,088,916	481,899	30.0%
515	Gifted & Talented	1.00	1.00	450,931	512,155	552,653	40,498	7.9%
520	Special Education Services	68.19	73.19	7,063,289	9,166,597	10,041,085	874,488	9.5%
525	Health/Homebound Services	19.38	19.38	2,892,261	1,980,194	2,062,197	82,003	4.1%
530	Curriculum & Instruction	12.10	12.95	2,985,931	2,638,893	3,125,973	487,080	18.5%
535	Executive Services	3.00	3.00	791,180	842,109	842,437	328	0.0%
540	Communications Services	6.50	6.50	909,506	1,067,146	1,163,919	96,773	9.1%
542	Organizational Development	-	1.00	95,833	193,228	538,890	345,662	178.9%
543	Office of Deputy Superintendent	3.00	1.00	789,488	882,739	283,854	(598,885)	-67.8%
544	Safety & Security	-	1.00	-	-	507,891	507,891	100.0%
545	School Leadership - Elementary	6.00	6.00	913,620	1,000,917	1,028,868	27,951	2.8%
550	School Leadership - Secondary	3.00	3.00	692,938	545,402	551,116	5,714	1.0%
555	Human Resources	12.00	13.00	1,516,611	1,570,858	1,944,744	373,886	23.8%
560	Finance/Business Services	8.00	10.00	1,377,125	1,445,244	1,984,989	539,745	37.3%
565	Technology Services	31.00	30.00	6,638,814	7,010,086	7,132,333	122,247	1.7%
570	Transportation Services	171.00	167.00	8,939,614	11,462,519	11,728,607	266,088	2.3%
575	Operations	117.00	118.00	9,387,505	10,446,381	11,434,321	987,940	9.5%
999	Year End Spending Plan	-	-	2,395,432	-	-	-	0.0%
TOTAL		1,850.13	1,910.98	\$ 165,502,842	\$ 180,780,000	\$ 197,090,500	\$ 16,310,500	9.0%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	2.00	2.00	\$ 18,608	\$ 145,000	\$ 155,000	\$ 10,000	6.9%
1520	Substitute Salaries & Wages	-	-	2,155,861	1,744,000	1,743,500	(500)	0.0%
1620	Supplemental Salaries & Wages	-	-	25,633	338,000	338,000	-	0.0%
1700	Stipends	-	-	1,266,661	1,245,015	1,459,716	214,701	17.2%
2100	FICA Benefits	-	-	265,064	265,612	282,761	17,149	6.5%
2210	VRS Benefits	-	-	-	41,550	41,550	-	0.0%
2300	HMP Benefits	-	-	31,484	114,300	60,000	(54,300)	-47.5%
2400	Group Life Insurance	-	-	-	1,180	1,298	118	10.0%
2600	Unemployment Insurance	-	-	-	20,000	20,000	-	0.0%
2700	Worker's Compensation	-	-	298,456	346,051	397,960	51,909	15.0%
2750	Retiree Health Care Credit	-	-	-	3,025	3,025	-	0.0%
2800	Other Benefits	-	-	74,916	112,500	112,500	-	0.0%
3000	Purchased Services	-	-	(1,445)	20,000	20,000	-	0.0%
5300	Insurance	-	-	356,290	354,794	402,417	47,623	13.4%
Cost Center 000 Total		2.00	2.00	\$ 4,491,528	\$ 4,751,027	\$ 5,037,727	\$ 286,700	6.0%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Change				
				Actual 2024	Budget 2025	Budget 2026	\$	%
1120	Instructional Salaries & Wages	37.00	37.00	\$ 2,155,923	\$ 2,480,748	\$ 2,700,630	\$ 219,882	8.9%
1126	Principal Salaries & Wages	1.00	1.00	92,000	96,140	99,024	2,884	3.0%
1127	Asst Principal Salary & Wages	1.00	2.00	77,281	80,759	166,182	85,423	105.8%
1150	Clerical Salaries & Wages	2.00	2.00	112,290	121,009	124,633	3,624	3.0%
1151	Instr Aides Salaries & Wages	35.29	35.29	650,112	761,892	898,770	136,878	18.0%
1620	Supplemental Salaries & Wages	-	-	57,749	60,000	60,000	-	0.0%
1650	National Board Teacher Bonus	-	-	18,500	15,000	10,000	(5,000)	-33.3%
2100	FICA Benefits	-	-	226,150	276,589	320,080	43,491	15.7%
2210	VRS Benefits Plan 1 & 2	-	-	336,019	416,737	373,063	(43,674)	-10.5%
2220	VRS Benefits Hybrid	-	-	158,781	171,544	210,698	39,154	22.8%
2300	HMP Benefits	-	-	611,631	686,210	868,680	182,470	26.6%
2400	Group Life Insurance	-	-	40,150	41,767	45,717	3,950	9.5%
2510	Disability Insurance Hybrid	-	-	4,490	4,781	8,804	4,023	84.1%
2750	Retiree Health Care Credit	-	-	36,024	36,458	46,880	10,422	28.6%
2800	Other Benefits	-	-	776	-	-	-	0.0%
3000	Purchased Services	-	-	435	1,000	1,000	-	0.0%
5200	Communications	-	-	605	650	650	-	0.0%
5400	Leases and Rentals	-	-	2,497	2,705	2,769	64	2.4%
5500	Travel	-	-	1,811	3,000	2,500	(500)	-16.7%
5801	Dues & Memberships	-	-	-	150	150	-	0.0%
5805	Staff Development	-	-	7,118	7,000	7,000	-	0.0%
6000	Materials and Supplies	-	-	18,367	20,500	23,500	3,000	14.6%
6020	Textbooks and Workbooks	-	-	3,735	3,000	3,000	-	0.0%
6030	Instructional Materials	-	-	78,880	61,000	65,000	4,000	6.6%
6040	Tech-Software/On line Content	-	-	3,632	4,000	5,000	1,000	25.0%
8100	Capital Outlay Replacement	-	-	-	1,000	-	(1,000)	-100.0%
8110	Technology-Hardware Replacement	-	-	32	3,000	-	(3,000)	-100.0%
8200	Capital Outlay Additions	-	-	-	3,000	-	(3,000)	-100.0%
Cost Center 100 Total		76.29	77.29	\$ 4,694,988	\$ 5,359,639	\$ 6,043,730	\$ 684,091	12.8%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	40.72	41.72	\$ 2,495,798	\$ 2,691,664	\$ 2,975,617	\$ 283,953	10.5%
1122	Librarian Salaries & Wages	1.00	1.00	76,113	79,538	84,964	5,426	6.8%
1123	Counselor Salaries & Wages	2.00	2.00	116,738	121,992	130,881	8,889	7.3%
1126	Principal Salaries & Wages	1.00	1.00	103,485	108,143	111,386	3,243	3.0%
1127	Asst Principal Salary & Wages	1.00	1.00	68,023	71,085	79,650	8,565	12.0%
1142	Security Guard Salaries & Wages	-	1.00	424	-	25,896	25,896	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	126,203	136,650	140,738	4,088	3.0%
1151	Instr Aides Salaries & Wages	18.00	19.00	335,299	450,516	469,522	19,006	4.2%
1650	National Board Teacher Bonus	-	-	20,000	15,000	12,500	(2,500)	-16.7%
2100	FICA Benefits	-	-	235,282	281,105	308,187	27,082	9.6%
2210	VRS Benefits Plan 1 & 2	-	-	369,962	419,065	318,395	(100,670)	-24.0%
2220	VRS Benefits Hybrid	-	-	182,195	189,060	298,457	109,397	57.9%
2300	HMP Benefits	-	-	675,683	762,364	802,138	39,774	5.2%
2400	Group Life Insurance	-	-	44,518	43,176	46,107	2,931	6.8%
2510	Disability Insurance Hybrid	-	-	5,152	5,269	12,471	7,202	136.7%
2750	Retiree Health Care Credit	-	-	40,200	37,687	47,281	9,594	25.5%
2800	Other Benefits	-	-	2,559	-	-	-	0.0%
3000	Purchased Services	-	-	340	500	500	-	0.0%
5101	Electricity	-	-	115,726	105,098	116,000	10,902	10.4%
5102	Heating Fuel	-	-	3,529	5,136	4,000	(1,136)	-22.1%
5103	Water/Sewer Services	-	-	20,331	16,363	21,000	4,637	28.3%
5200	Communications	-	-	689	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	-	-	1,162	-	500	500	0.0%
6000	Materials and Supplies	-	-	19,166	24,418	22,857	(1,561)	-6.4%
6030	Instructional Materials	-	-	25,896	27,240	26,740	(500)	-1.8%
8100	Capital Outlay Replacement	-	-	-	780	-	(780)	-100.0%
Cost Center 200 Total		67.22	70.22	\$ 5,095,702	\$ 5,603,742	\$ 6,067,680	\$ 463,938	8.3%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	40.72	41.72	\$ 2,297,430	\$ 2,702,815	\$ 2,925,707	\$ 222,892	8.2%
1122	Librarian Salaries & Wages	1.00	1.00	61,239	63,995	92,246	28,251	44.1%
1123	Counselor Salaries & Wages	2.00	2.00	112,208	117,258	124,178	6,920	5.9%
1126	Principal Salaries & Wages	1.00	1.00	100,179	104,687	107,828	3,141	3.0%
1127	Asst Principal Salary & Wages	1.00	1.00	82,433	86,143	88,726	2,583	3.0%
1142	Security Guard Salaries & Wages	-	1.00	6	-	36,934	36,934	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	112,293	123,509	125,266	1,757	1.4%
1151	Instr Aides Salaries & Wages	15.00	17.00	266,419	333,338	391,288	57,950	17.4%
1620	Supplemental Salaries & Wages	-	-	-	100	100	-	0.0%
1650	National Board Teacher Bonus	-	-	11,500	5,000	5,000	-	0.0%
2100	FICA Benefits	-	-	224,289	270,568	302,073	31,505	11.6%
2210	VRS Benefits Plan 1 & 2	-	-	274,822	347,230	278,105	(69,125)	-19.9%
2220	VRS Benefits Hybrid	-	-	228,745	238,989	349,181	110,192	46.1%
2300	HMP Benefits	-	-	450,314	605,517	639,372	33,855	5.6%
2400	Group Life Insurance	-	-	40,600	41,642	45,227	3,585	8.6%
2510	Disability Insurance Hybrid	-	-	6,469	6,660	14,035	7,375	110.7%
2750	Retiree Health Care Credit	-	-	36,661	36,349	46,379	10,030	27.6%
2800	Other Benefits	-	-	(165)	-	-	-	0.0%
3000	Purchased Services	-	-	-	400	400	-	0.0%
5101	Electricity	-	-	109,183	101,813	110,000	8,187	8.0%
5102	Heating Fuel	-	-	2,331	2,692	3,000	308	11.4%
5103	Water/Sewer Services	-	-	21,258	16,543	22,000	5,457	33.0%
5200	Communications	-	-	85	100	100	-	0.0%
5400	Leases and Rentals	-	-	13,346	13,200	13,609	409	3.1%
5500	Travel	-	-	120	100	100	-	0.0%
5805	Staff Development	-	-	647	400	600	200	50.0%
6000	Materials and Supplies	-	-	31,942	33,000	34,650	1,650	5.0%
6030	Instructional Materials	-	-	18,489	21,630	19,371	(2,259)	-10.4%
Cost Center 205 Total		64.22	68.22	\$ 4,502,843	\$ 5,273,678	\$ 5,775,475	\$ 501,797	9.5%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	38.92	38.92	\$ 2,206,330	\$ 2,477,901	\$ 2,923,620	\$ 445,719	18.0%
1122	Librarian Salaries & Wages	1.00	1.00	81,967	85,656	89,920	4,264	5.0%
1123	Counselor Salaries & Wages	2.00	2.00	103,779	119,667	129,099	9,432	7.9%
1126	Principal Salaries & Wages	1.00	1.00	98,934	103,346	106,386	3,040	2.9%
1127	Asst Principal Salary & Wages	1.00	1.00	43,376	76,035	86,241	10,206	13.4%
1142	Security Guard Salaries & Wages	-	1.00	(243)	-	25,896	25,896	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	119,166	128,176	130,914	2,738	2.1%
1151	Instr Aides Salaries & Wages	12.00	15.00	236,336	278,169	359,176	81,007	29.1%
1650	National Board Teacher Bonus	-	-	5,000	2,500	10,000	7,500	300.0%
2100	FICA Benefits	-	-	203,095	250,266	299,372	49,106	19.6%
2210	VRS Benefits Plan 1 & 2	-	-	210,521	259,410	253,027	(6,383)	-2.5%
2220	VRS Benefits Hybrid	-	-	269,829	283,890	365,557	81,667	28.8%
2300	HMP Benefits	-	-	622,173	762,573	939,134	176,561	23.2%
2400	Group Life Insurance	-	-	39,066	38,572	44,785	6,213	16.1%
2510	Disability Insurance Hybrid	-	-	7,631	7,913	15,275	7,362	93.0%
2750	Retiree Health Care Credit	-	-	34,971	33,670	45,922	12,252	36.4%
2800	Other Benefits	-	-	2,642	-	-	-	0.0%
3000	Purchased Services	-	-	660	500	400	(100)	-20.0%
5101	Electricity	-	-	192,136	165,272	193,000	27,728	16.8%
5102	Heating Fuel	-	-	2,088	2,986	3,000	14	0.5%
5103	Water/Sewer Services	-	-	28,264	33,301	29,000	(4,301)	-12.9%
5200	Communications	-	-	459	500	500	-	0.0%
5400	Leases and Rentals	-	-	13,914	14,500	14,500	-	0.0%
5500	Travel	-	-	260	300	350	50	16.7%
5801	Dues & Memberships	-	-	49	553	100	(453)	-81.9%
5805	Staff Development	-	-	3,839	-	-	-	0.0%
6000	Materials and Supplies	-	-	21,852	16,000	17,000	1,000	6.3%
6030	Instructional Materials	-	-	18,862	30,282	31,342	1,060	3.5%
8100	Capital Outlay Replacement	-	-	2,119	2,245	-	(2,245)	-100.0%
Cost Center 210 Total		59.42	63.42	\$ 4,569,075	\$ 5,174,183	\$ 6,113,516	\$ 939,333	18.2%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 215 - James River

Object	Description	2025 FTEs	2026 FTEs	Change				
				Actual 2024	Budget 2025	Budget 2026	\$	%
1120	Instructional Salaries & Wages	45.22	47.72	\$ 2,743,623	\$ 3,062,521	\$ 3,397,486	\$ 334,965	10.9%
1122	Librarian Salaries & Wages	1.00	1.00	62,472	65,284	69,990	4,706	7.2%
1123	Counselor Salaries & Wages	2.00	2.00	127,840	133,594	143,704	10,110	7.6%
1126	Principal Salaries & Wages	1.00	1.00	96,684	101,036	104,066	3,030	3.0%
1127	Asst Principal Salary & Wages	1.00	1.00	85,002	88,828	91,167	2,339	2.6%
1142	Security Guard Salaries & Wages	-	1.00	488	-	26,296	26,296	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	114,151	123,947	122,908	(1,039)	-0.8%
1151	Instr Aides Salaries & Wages	16.00	18.00	329,837	397,167	495,609	98,442	24.8%
1650	National Board Teacher Bonus	-	-	5,000	2,500	-	(2,500)	100.0%
2100	FICA Benefits	-	-	260,533	304,078	340,442	36,364	12.0%
2210	VRS Benefits Plan 1 & 2	-	-	303,846	354,638	323,181	(31,457)	-8.9%
2220	VRS Benefits Hybrid	-	-	287,369	305,213	397,760	92,547	30.3%
2300	HMP Benefits	-	-	619,927	621,204	797,522	176,318	28.4%
2400	Group Life Insurance	-	-	47,336	46,848	51,217	4,369	9.3%
2510	Disability Insurance Hybrid	-	-	8,126	8,508	15,880	7,372	86.6%
2750	Retiree Health Care Credit	-	-	43,043	40,894	52,519	11,625	28.4%
2800	Other Benefits	-	-	10,497	-	-	-	0.0%
3000	Purchased Services	-	-	548	1,500	2,080	580	38.7%
4100	Internal Services	-	-	46	-	-	-	0.0%
5101	Electricity	-	-	137,835	108,852	138,000	29,148	26.8%
5102	Heating Fuel	-	-	10,613	9,493	11,000	1,507	15.9%
5103	Water/Sewer Services	-	-	10,205	8,265	11,000	2,735	33.1%
5200	Communications	-	-	142	200	200	-	0.0%
5400	Leases and Rentals	-	-	10,353	10,750	10,500	(250)	-2.3%
5500	Travel	-	-	1,012	1,199	1,000	(199)	-16.6%
5801	Dues & Memberships	-	-	-	250	250	-	0.0%
5805	Staff Development	-	-	1,890	800	1,800	1,000	125.0%
6000	Materials and Supplies	-	-	22,538	27,500	27,000	(500)	-1.8%
6030	Instructional Materials	-	-	15,548	15,000	15,320	320	2.1%
6040	Tech-Software/On line Content	-	-	75	450	2,000	1,550	344.4%
8100	Capital Outlay Replacement	-	-	-	1,500	-	(1,500)	-100.0%
Cost Center 215 Total		69.72	75.22	\$ 5,356,579	\$ 5,842,019	\$ 6,649,897	\$ 807,878	13.8%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	51.22	51.22	\$ 3,090,503	\$ 3,283,147	\$ 3,485,614	\$ 202,467	6.2%
1122	Librarian Salaries & Wages	1.00	1.00	72,445	75,705	80,922	5,217	6.9%
1123	Counselor Salaries & Wages	3.00	3.00	183,706	191,974	203,292	11,318	5.9%
1126	Principal Salaries & Wages	1.00	1.00	97,500	101,888	104,945	3,057	3.0%
1127	Asst Principal Salary & Wages	1.50	1.50	75,563	117,010	121,600	4,590	3.9%
1142	Security Guard Salaries & Wages	-	1.00	172	20	29,742	29,722	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	121,962	133,054	133,998	944	0.7%
1151	Instr Aides Salaries & Wages	16.00	19.00	329,383	367,695	500,399	132,704	36.1%
1620	Supplemental Salaries & Wages	-	-	1,170	-	-	-	0.0%
2100	FICA Benefits	-	-	282,222	326,692	356,346	29,654	9.1%
2210	VRS Benefits Plan 1 & 2	-	-	371,696	411,747	326,536	(85,211)	-20.7%
2220	VRS Benefits Hybrid	-	-	286,032	297,206	406,823	109,617	36.9%
2300	HMP Benefits	-	-	790,826	820,343	875,630	55,287	6.7%
2400	Group Life Insurance	-	-	53,302	50,335	53,651	3,316	6.6%
2510	Disability Insurance Hybrid	-	-	8,089	8,269	16,999	8,730	105.6%
2750	Retiree Health Care Credit	-	-	47,885	43,936	55,016	11,080	25.2%
2800	Other Benefits	-	-	6,567	-	-	-	0.0%
3000	Purchased Services	-	-	511	750	750	-	0.0%
4150	WJC Catering Services	-	-	1,110	-	-	-	0.0%
5101	Electricity	-	-	195,501	165,426	196,000	30,574	18.5%
5102	Heating Fuel	-	-	32,717	34,197	33,000	(1,197)	-3.5%
5103	Water/Sewer Services	-	-	9,629	9,330	10,000	670	7.2%
5200	Communications	-	-	264	500	200	(300)	-60.0%
5400	Leases and Rentals	-	-	10,473	10,850	10,993	143	1.3%
5500	Travel	-	-	465	190	300	110	100.0%
5805	Staff Development	-	-	150	2,000	2,200	200	10.0%
6000	Materials and Supplies	-	-	24,270	31,350	30,150	(1,200)	-3.8%
6020	Textbooks and Workbooks	-	-	4,917	6,000	6,000	-	0.0%
6030	Instructional Materials	-	-	29,044	24,818	26,562	1,744	7.0%
6040	Tech-Software/On line Content	-	-	2,330	1,500	2,000	500	33.3%
Cost Center 220 Total		77.22	81.22	\$ 6,130,404	\$ 6,515,932	\$ 7,069,668	\$ 553,736	8.5%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	40.72	43.72	\$ 2,292,432	\$ 2,631,101	\$ 2,943,508	\$ 312,407	11.9%
1122	Librarian Salaries & Wages	1.00	1.00	68,955	72,059	76,964	4,905	6.8%
1123	Counselor Salaries & Wages	2.00	2.00	109,662	114,719	120,200	5,481	4.8%
1126	Principal Salaries & Wages	1.00	1.00	109,257	114,174	117,599	3,425	3.0%
1127	Asst Principal Salary & Wages	1.00	1.00	65,908	68,874	77,497	8,623	12.5%
1142	Security Guard Salaries & Wages	-	1.00	464	-	29,226	29,226	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	119,244	129,692	132,987	3,295	2.5%
1151	Instr Aides Salaries & Wages	13.00	15.00	233,049	305,288	341,854	36,566	12.0%
1620	Supplemental Salaries & Wages	-	-	585	2,000	1,750	(250)	-12.5%
1650	National Board Teacher Bonus	-	-	10,000	5,000	2,500	(2,500)	-50.0%
2100	FICA Benefits	-	-	215,038	263,382	293,850	30,468	11.6%
2210	VRS Benefits Plan 1 & 2	-	-	255,796	312,534	236,275	(76,259)	-24.4%
2220	VRS Benefits Hybrid	-	-	240,100	258,128	382,128	124,000	48.0%
2300	HMP Benefits	-	-	590,191	650,903	794,750	143,847	22.1%
2400	Group Life Insurance	-	-	40,393	40,516	45,243	4,727	11.7%
2510	Disability Insurance Hybrid	-	-	6,790	7,194	15,411	8,217	114.2%
2750	Retiree Health Care Credit	-	-	36,104	35,366	46,394	11,028	31.2%
2800	Other Benefits	-	-	(2,274)	-	-	-	0.0%
3000	Purchased Services	-	-	-	1,250	1,000	(250)	-20.0%
5101	Electricity	-	-	143,835	115,343	144,000	28,657	24.8%
5102	Heating Fuel	-	-	40,280	45,131	41,000	(4,131)	-9.2%
5103	Water/Sewer Services	-	-	15,979	11,960	16,000	4,040	33.8%
5200	Communications	-	-	204	100	200	100	100.0%
5400	Leases and Rentals	-	-	15,493	15,493	15,493	-	0.0%
5500	Travel	-	-	123	200	200	-	0.0%
5800	Miscellaneous	-	-	-	500	500	-	0.0%
5801	Dues & Memberships	-	-	-	1,000	2,450	1,450	145.0%
5805	Staff Development	-	-	450	400	-	(400)	100.0%
6000	Materials and Supplies	-	-	13,917	15,000	19,000	4,000	26.7%
6030	Instructional Materials	-	-	27,773	22,771	24,144	1,373	6.0%
6040	Tech-Software/On line Content	-	-	-	1,500	1,000	(500)	-33.3%
Cost Center 225 Total		62.22	68.22	\$ 4,649,748	\$ 5,241,578	\$ 5,923,123	\$ 681,545	13.0%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 230 - Norge

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	45.73	46.73	\$ 2,692,148	\$ 3,053,584	\$ 3,231,078	\$ 177,494	5.8%
1122	Librarian Salaries & Wages	1.00	1.00	63,097	65,937	70,689	4,752	7.2%
1123	Counselor Salaries & Wages	2.00	2.00	111,151	124,549	134,243	9,694	7.8%
1126	Principal Salaries & Wages	1.00	1.00	97,713	102,110	105,173	3,063	3.0%
1127	Asst Principal Salary & Wages	1.50	1.50	73,722	115,086	119,618	4,532	3.9%
1142	Security Guard Salaries & Wages	-	1.00	181	-	25,896	25,896	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	110,185	120,233	121,881	1,648	1.4%
1151	Instr Aides Salaries & Wages	15.00	17.00	273,287	369,373	418,881	49,508	13.4%
1650	National Board Teacher Bonus	-	-	15,000	2,500	10,000	7,500	300.0%
2100	FICA Benefits	-	-	245,089	302,433	324,022	21,589	7.1%
2210	VRS Benefits Plan 1 & 2	-	-	324,587	395,373	277,437	(117,936)	-29.8%
2220	VRS Benefits Hybrid	-	-	242,057	260,787	399,891	139,104	53.3%
2300	HMP Benefits	-	-	637,080	692,806	836,570	143,764	20.8%
2400	Group Life Insurance	-	-	46,440	46,587	49,828	3,241	7.0%
2510	Disability Insurance Hybrid	-	-	6,845	7,268	16,001	8,733	120.2%
2750	Retiree Health Care Credit	-	-	41,255	40,665	51,095	10,430	25.6%
2800	Other Benefits	-	-	8,935	-	-	-	0.0%
3000	Purchased Services	-	-	1,320	2,175	1,875	(300)	-13.8%
5101	Electricity	-	-	164,699	165,845	165,000	(845)	-0.5%
5102	Heating Fuel	-	-	8,044	12,579	9,000	(3,579)	-28.5%
5103	Water/Sewer Services	-	-	33,673	32,093	34,000	1,907	5.9%
5200	Communications	-	-	20	375	375	-	0.0%
5400	Leases and Rentals	-	-	7,842	7,850	7,850	-	0.0%
5500	Travel	-	-	-	100	100	-	0.0%
5801	Dues & Memberships	-	-	-	-	250	250	100.0%
5805	Staff Development	-	-	821	2,000	2,000	-	0.0%
6000	Materials and Supplies	-	-	23,585	25,650	24,300	(1,350)	-5.3%
6030	Instructional Materials	-	-	36,450	38,196	39,045	849	2.2%
8100	Capital Outlay Replacement	-	-	11,632	-	-	-	0.0%
Cost Center 230 Total		69.73	73.73	\$ 5,276,858	\$ 5,986,154	\$ 6,476,098	\$ 489,944	8.2%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	39.23	41.23	\$ 2,275,484	\$ 2,512,869	\$ 2,766,530	\$ 253,661	10.1%
1122	Librarian Salaries & Wages	1.00	1.00	67,366	70,398	75,276	4,878	6.9%
1123	Counselor Salaries & Wages	2.00	2.00	115,361	124,817	132,495	7,678	6.2%
1126	Principal Salaries & Wages	1.00	1.00	108,139	112,965	116,293	3,328	2.9%
1127	Asst Principal Salary & Wages	1.00	1.00	77,952	81,461	80,619	(842)	-1.0%
1142	Security Guard Salaries & Wages	-	1.00	51	-	27,223	27,223	100.0%
1150	Clerical Salaries & Wages	3.50	3.50	110,157	118,629	131,266	12,637	10.7%
1151	Instr Aides Salaries & Wages	12.00	14.00	230,886	271,146	325,745	54,599	20.1%
1620	Supplemental Salaries & Wages	-	-	360	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	21,750	2,500	10,000	7,500	300.0%
2100	FICA Benefits	-	-	211,836	252,051	280,407	28,356	11.3%
2210	VRS Benefits Plan 1 & 2	-	-	275,431	310,724	243,899	(66,825)	-21.5%
2220	VRS Benefits Hybrid	-	-	221,032	236,446	335,544	99,098	41.9%
2300	HMP Benefits	-	-	549,556	600,597	810,614	210,017	35.0%
2400	Group Life Insurance	-	-	40,255	38,848	43,133	4,285	11.0%
2510	Disability Insurance Hybrid	-	-	6,251	6,590	14,019	7,429	112.7%
2750	Retiree Health Care Credit	-	-	36,145	33,910	44,230	10,320	30.4%
3000	Purchased Services	-	-	336	300	300	-	0.0%
5101	Electricity	-	-	100,689	92,229	101,000	8,771	9.5%
5102	Heating Fuel	-	-	8,411	11,554	9,000	(2,554)	-22.1%
5103	Water/Sewer Services	-	-	12,166	13,152	13,000	(152)	-1.2%
5200	Communications	-	-	130	-	-	-	0.0%
5400	Leases and Rentals	-	-	11,091	13,315	13,315	-	0.0%
5801	Dues & Memberships	-	-	-	200	200	-	0.0%
5805	Staff Development	-	-	775	3,644	4,000	356	9.8%
6000	Materials and Supplies	-	-	18,431	20,512	22,528	2,016	9.8%
6030	Instructional Materials	-	-	26,088	23,144	35,232	12,088	52.2%
8100	Capital Outlay Replacement	-	-	27,406	-	-	-	0.0%
8200	Capital Outlay Additions	-	-	8,429	5,644	-	(5,644)	-100.0%
Cost Center 235 Total		59.73	64.73	\$ 4,561,964	\$ 4,957,645	\$ 5,635,868	\$ 678,223	13.7%

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	54.52	56.52	\$ 3,500,244	\$ 3,784,284	\$ 4,101,895	\$ 317,611	8.4%
1122	Librarian Salaries & Wages	1.00	1.00	59,440	62,115	66,875	4,760	7.7%
1123	Counselor Salaries & Wages	3.00	3.00	177,449	185,435	200,473	15,038	8.1%
1126	Principal Salaries & Wages	1.00	1.00	101,911	106,497	109,692	3,195	3.0%
1127	Asst Principal Salary & Wages	2.00	2.00	151,400	158,213	166,245	8,032	5.1%
1142	Security Guard Salaries & Wages	-	1.00	478	1,200	33,451	32,251	0.0%
1150	Clerical Salaries & Wages	3.50	4.00	122,111	131,732	151,978	20,246	15.4%
1151	Instr Aides Salaries & Wages	15.00	17.00	398,912	463,661	526,750	63,089	13.6%
1620	Supplemental Salaries & Wages	-	-	526	5,000	5,000	-	0.0%
1650	National Board Teacher Bonus	-	-	13,500	10,000	7,500	(2,500)	-25.0%
2100	FICA Benefits	-	-	317,884	375,472	410,564	35,092	9.3%
2210	VRS Benefits Plan 1 & 2	-	-	455,295	508,541	392,722	(115,819)	-22.8%
2220	VRS Benefits Hybrid	-	-	292,536	303,294	451,574	148,280	48.9%
2300	HMP Benefits	-	-	882,596	966,780	1,137,996	171,216	17.7%
2400	Group Life Insurance	-	-	60,031	57,639	63,083	5,444	9.4%
2510	Disability Insurance Hybrid	-	-	8,273	8,357	18,128	9,771	116.9%
2750	Retiree Health Care Credit	-	-	53,869	50,312	64,686	14,374	28.6%
2800	Other Benefits	-	-	(623)	-	-	-	0.0%
3000	Purchased Services	-	-	565	700	700	-	0.0%
5101	Electricity	-	-	256,659	185,454	257,000	71,546	38.6%
5102	Heating Fuel	-	-	60,457	88,114	61,000	(27,114)	-30.8%
5103	Water/Sewer Services	-	-	22,448	15,649	23,000	7,351	47.0%
5200	Communications	-	-	289	700	700	-	0.0%
5400	Leases and Rentals	-	-	15,008	15,020	15,020	-	0.0%
5500	Travel	-	-	268	400	400	-	0.0%
5805	Staff Development	-	-	1,281	2,300	2,700	400	17.4%
6000	Materials and Supplies	-	-	39,864	36,100	36,100	-	0.0%
6030	Instructional Materials	-	-	42,643	39,249	47,329	8,080	20.6%
8100	Capital Outlay Replacement	-	-	420	1,000	-	(1,000)	-100.0%
8200	Capital Outlay Additions	-	-	502	5,000	-	(5,000)	100.0%
8210	Technology-Hardware Additions	-	-	918	-	-	-	0.0%
Cost Center 240 Total		80.02	85.52	\$ 7,037,154	\$ 7,568,218	\$ 8,352,561	\$ 784,343	10.4%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	54.00	56.00	\$ 3,119,353	\$ 3,448,470	\$ 3,666,992	\$ 218,522	6.3%
1122	Librarian Salaries & Wages	1.00	1.00	17,541	65,284	62,465	(2,819)	-4.3%
1123	Counselor Salaries & Wages	2.00	3.00	127,355	133,086	196,070	62,984	47.3%
1126	Principal Salaries & Wages	1.00	1.00	115,310	120,499	124,114	3,615	3.0%
1127	Asst Principal Salary & Wages	2.00	2.00	168,747	176,341	181,631	5,290	3.0%
1142	Security Guard Salaries & Wages	1.00	1.00	28,781	30,069	30,968	899	3.0%
1150	Clerical Salaries & Wages	5.00	5.00	163,643	177,818	179,196	1,378	0.8%
1151	Instr Aides Salaries & Wages	13.17	13.17	192,304	256,752	270,357	13,605	5.3%
1620	Supplemental Salaries & Wages	-	-	10,860	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	-	7,500	-	(7,500)	-100.0%
2100	FICA Benefits	-	-	284,144	337,810	360,453	22,643	6.7%
2210	VRS Benefits Plan 1 & 2	-	-	390,538	456,035	355,160	(100,875)	-22.1%
2220	VRS Benefits Hybrid	-	-	263,670	276,502	396,647	120,145	43.5%
2300	HMP Benefits	-	-	788,344	852,653	983,970	131,317	15.4%
2400	Group Life Insurance	-	-	52,906	52,010	55,389	3,379	6.5%
2510	Disability Insurance Hybrid	-	-	7,457	7,708	15,686	7,978	103.5%
2750	Retiree Health Care Credit	-	-	47,631	45,399	56,799	11,400	25.1%
2800	Other Benefits	-	-	10,651	-	-	-	0.0%
3000	Purchased Services	-	-	373	850	2,000	1,150	135.3%
5101	Electricity	-	-	186,061	139,583	187,000	47,417	34.0%
5102	Heating Fuel	-	-	16,532	37,034	17,000	(20,034)	-54.1%
5103	Water/Sewer Services	-	-	12,798	21,639	13,000	(8,639)	-39.9%
5200	Communications	-	-	2,010	1,000	1,500	500	50.0%
5400	Leases and Rentals	-	-	16,883	24,000	10,000	(14,000)	-58.3%
5800	Miscellaneous	-	-	1,391	3,500	500	(3,000)	-85.7%
5801	Dues & Memberships	-	-	1,471	1,500	1,500	-	0.0%
5805	Staff Development	-	-	1,290	3,000	3,000	-	0.0%
6000	Materials and Supplies	-	-	25,622	22,500	29,767	7,267	32.3%
6020	Textbooks and Workbooks	-	-	-	2,000	2,000	-	0.0%
6030	Instructional Materials	-	-	34,014	37,924	47,000	9,076	23.9%
6040	Tech-Software/On line Content	-	-	-	2,000	2,000	-	0.0%
8100	Capital Outlay Replacement	-	-	-	2,500	-	(2,500)	-100.0%
Cost Center 300 Total		79.17	82.17	\$ 6,087,680	\$ 6,742,966	\$ 7,252,164	\$ 509,198	7.6%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	42.00	42.00	\$ 2,659,296	\$ 2,852,015	\$ 2,965,893	\$ 113,878	4.0%
1122	Librarian Salaries & Wages	1.00	1.00	65,723	68,681	73,705	5,024	7.3%
1123	Counselor Salaries & Wages	2.00	2.00	123,067	128,718	137,728	9,010	7.0%
1126	Principal Salaries & Wages	1.00	1.00	106,191	110,930	114,197	3,267	2.9%
1127	Asst Principal Salary & Wages	2.00	2.00	162,867	170,196	175,302	5,106	3.0%
1142	Security Guard Salaries & Wages	1.00	1.00	28,074	29,513	30,561	1,048	3.6%
1150	Clerical Salaries & Wages	5.00	5.00	153,272	170,582	171,496	914	0.5%
1151	Instr Aides Salaries & Wages	10.25	10.25	216,239	279,502	292,493	12,991	4.6%
1620	Supplemental Salaries & Wages	-	-	5,198	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	10,000	2,500	7,500	5,000	200.0%
2100	FICA Benefits	-	-	256,741	291,666	303,619	11,953	4.1%
2210	VRS Benefits Plan 1 & 2	-	-	238,432	287,846	204,915	(82,931)	-28.8%
2220	VRS Benefits Hybrid	-	-	335,247	344,915	451,133	106,218	30.8%
2300	HMP Benefits	-	-	590,561	631,313	679,242	47,929	7.6%
2400	Group Life Insurance	-	-	46,627	44,949	46,544	1,595	3.5%
2510	Disability Insurance Hybrid	-	-	9,481	9,614	18,517	8,903	92.6%
2750	Retiree Health Care Credit	-	-	41,766	39,235	47,727	8,492	21.6%
2800	Other Benefits	-	-	(2,726)	-	-	-	0.0%
3000	Purchased Services	-	-	1,307	852	680	(172)	-20.2%
5101	Electricity	-	-	199,560	175,032	127,000	(48,032)	-27.4%
5102	Heating Fuel	-	-	19,250	25,616	20,000	(5,616)	-21.9%
5103	Water/Sewer Services	-	-	4,949	4,268	5,000	732	17.2%
5200	Communications	-	-	2,616	2,000	900	(1,100)	-55.0%
5400	Leases and Rentals	-	-	20,547	27,837	24,000	(3,837)	-13.8%
5801	Dues & Memberships	-	-	137	500	500	-	0.0%
5805	Staff Development	-	-	5,151	1,500	700	(800)	-53.3%
6000	Materials and Supplies	-	-	23,022	16,000	20,787	4,787	29.9%
6020	Textbooks and Workbooks	-	-	-	1,000	1,000	-	0.0%
6030	Instructional Materials	-	-	28,500	29,561	26,500	(3,061)	-10.4%
8200	Capital Outlay Additions	-	-	1,748	-	-	-	0.0%
Cost Center 303 Total		64.25	64.25	\$ 5,352,843	\$ 5,746,341	\$ 5,947,639	\$ 201,298	3.5%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 305 - Lois Hornsby

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	62.50	63.50	\$ 3,412,306	\$ 3,814,588	\$ 4,166,223	\$ 351,635	9.2%
1122	Librarian Salaries & Wages	1.00	1.00	61,239	63,995	68,704	4,709	7.4%
1123	Counselor Salaries & Wages	3.00	3.00	181,400	194,481	211,665	17,184	8.8%
1126	Principal Salaries & Wages	1.00	1.00	119,260	124,587	128,264	3,677	3.0%
1127	Asst Principal Salary & Wages	2.00	2.00	166,411	173,900	179,116	5,216	3.0%
1142	Security Guard Salaries & Wages	1.00	1.00	34,563	33,739	35,056	1,317	3.9%
1150	Clerical Salaries & Wages	5.00	5.00	179,948	193,956	195,910	1,954	1.0%
1151	Instr Aides Salaries & Wages	14.25	14.25	245,023	313,148	327,458	14,310	4.6%
1620	Supplemental Salaries & Wages	-	-	14,646	2,000	2,000	-	0.0%
1650	National Board Teacher Bonus	-	-	10,000	2,500	5,000	2,500	100.0%
2100	FICA Benefits	-	-	315,300	376,142	406,394	30,252	8.0%
2210	VRS Benefits Plan 1 & 2	-	-	402,417	460,652	371,200	(89,452)	-19.4%
2220	VRS Benefits Hybrid	-	-	326,204	355,373	481,409	126,036	35.5%
2300	HMP Benefits	-	-	868,512	896,224	1,089,978	193,754	21.6%
2400	Group Life Insurance	-	-	59,619	57,936	62,369	4,433	7.7%
2510	Disability Insurance Hybrid	-	-	9,273	9,578	19,782	10,204	106.5%
2750	Retiree Health Care Credit	-	-	53,047	50,573	63,954	13,381	26.5%
2800	Other Benefits	-	-	2,813	-	-	-	0.0%
3000	Purchased Services	-	-	6,489	3,000	6,700	3,700	123.3%
5101	Electricity	-	-	262,664	246,131	263,000	16,869	6.9%
5102	Heating Fuel	-	-	3,352	4,385	4,000	(385)	-8.8%
5103	Water/Sewer Services*	-	-	-	-	-	-	0.0%
5200	Communications	-	-	10	2,000	1,000	(1,000)	-50.0%
5400	Leases and Rentals	-	-	21,749	24,000	22,000	(2,000)	-8.3%
5500	Travel	-	-	168	200	200	-	0.0%
5800	Miscellaneous	-	-	-	-	2,000	2,000	100.0%
5801	Dues & Memberships	-	-	2,721	8,000	5,000	(3,000)	-37.5%
5805	Staff Development	-	-	669	4,000	3,000	(1,000)	100.0%
6000	Materials and Supplies	-	-	31,769	27,000	27,000	-	0.0%
6030	Instructional Materials	-	-	46,670	48,424	45,234	(3,190)	-6.6%
6040	Tech-Software/On line Content	-	-	4,050	1,000	1,000	-	0.0%
Cost Center 305 Total		89.75	90.75	\$ 6,842,292	\$ 7,491,512	\$ 8,194,616	\$ 703,104	9.4%

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

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 310 - Toano

Object	Description	2025 FTEs	2026 FTEs	Change				
				Actual 2024	Budget 2025	Budget 2026	\$	%
1120	Instructional Salaries & Wages	52.00	52.00	\$ 3,029,353	\$ 3,392,986	\$ 3,570,037	\$ 177,051	5.2%
1122	Librarian Salaries & Wages	1.00	1.00	79,966	86,101	89,030	2,929	3.4%
1123	Counselor Salaries & Wages	3.00	3.00	189,520	198,048	212,914	14,866	7.5%
1126	Principal Salaries & Wages	1.00	1.00	115,704	120,911	124,538	3,627	3.0%
1127	Asst Principal Salary & Wages	2.00	2.00	168,087	175,652	180,920	5,268	3.0%
1142	Security Guard Salaries & Wages	1.00	1.00	30,760	32,817	33,801	984	3.0%
1150	Clerical Salaries & Wages	5.00	5.00	158,582	183,096	179,323	(3,773)	-2.1%
1151	Instr Aides Salaries & Wages	12.00	12.00	192,433	266,792	262,429	(4,363)	-1.6%
1620	Supplemental Salaries & Wages	-	-	14,840	1,000	1,000	-	100.0%
1650	National Board Teacher Bonus	-	-	27,500	12,500	10,000	(2,500)	-20.0%
2100	FICA Benefits	-	-	288,749	341,948	356,337	14,389	4.2%
2210	VRS Benefits Plan 1 & 2	-	-	340,774	404,340	349,511	(54,829)	-13.6%
2220	VRS Benefits Hybrid	-	-	319,010	336,190	392,192	56,002	16.7%
2300	HMP Benefits	-	-	747,633	818,243	890,478	72,235	8.8%
2400	Group Life Insurance	-	-	53,267	52,576	55,156	2,580	4.9%
2510	Disability Insurance Hybrid	-	-	9,022	9,371	16,388	7,017	74.9%
2750	Retiree Health Care Credit	-	-	48,035	45,894	56,559	10,665	23.2%
2800	Other Benefits	-	-	946	-	-	-	0.0%
3000	Purchased Services	-	-	6,377	9,000	7,000	(2,000)	-22.2%
5101	Electricity	-	-	168,373	140,667	169,000	28,333	20.1%
5102	Heating Fuel	-	-	8,711	9,588	9,000	(588)	-6.1%
5103	Water/Sewer Services	-	-	26,242	26,401	27,000	599	2.3%
5200	Communications	-	-	2,383	2,500	1,500	(1,000)	-40.0%
5400	Leases and Rentals	-	-	16,572	20,000	18,000	(2,000)	-10.0%
5500	Travel	-	-	-	300	300	-	0.0%
5801	Dues & Memberships	-	-	617	600	650	50	8.3%
5805	Staff Development	-	-	1,736	3,500	2,500	(1,000)	-28.6%
6000	Materials and Supplies	-	-	22,607	22,850	22,800	(50)	-0.2%
6030	Instructional Materials	-	-	51,273	39,585	49,137	9,552	24.1%
8100	Capital Outlay Replacement	-	-	4,112	-	-	-	0.0%
8200	Capital Outlay Additions	-	-	3,067	5,000	-	(5,000)	-100.0%
Cost Center 310 Total		77.00	77.00	\$ 6,126,251	\$ 6,758,456	\$ 7,087,500	\$ 329,044	4.9%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	78.00	78.00	\$ 5,114,613	\$ 5,519,733	\$ 5,705,232	\$ 185,499	3.4%
1122	Librarian Salaries & Wages	2.00	2.00	172,356	182,649	187,693	5,044	2.8%
1123	Counselor Salaries & Wages	5.00	5.00	393,852	419,294	458,020	38,726	9.2%
1126	Principal Salaries & Wages	1.00	1.00	125,711	131,368	135,309	3,941	3.0%
1127	Asst Principal Salary & Wages	3.00	3.00	284,727	297,459	306,262	8,803	3.0%
1142	Security Guard Salaries & Wages	3.00	3.00	138,135	136,586	144,671	8,085	5.9%
1150	Clerical Salaries & Wages	8.00	8.00	348,788	370,327	365,535	(4,792)	-1.3%
1151	Instr Aides Salaries & Wages	8.00	8.00	315,233	389,501	484,542	95,041	24.4%
1620	Supplemental Salaries & Wages	-	-	8,310	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	60,000	27,500	25,000	(2,500)	-9.1%
2100	FICA Benefits	-	-	497,735	571,792	607,637	35,845	6.3%
2210	VRS Benefits Plan 1 & 2	-	-	770,273	855,118	700,273	(154,845)	-18.1%
2220	VRS Benefits Hybrid	-	-	357,899	376,742	505,131	128,389	34.1%
2300	HMP Benefits	-	-	1,338,361	1,472,631	1,662,810	190,179	12.9%
2400	Group Life Insurance	-	-	91,457	87,461	91,807	4,346	5.0%
2510	Disability Insurance Hybrid	-	-	10,121	10,501	20,937	10,436	99.4%
2750	Retiree Health Care Credit	-	-	82,136	76,343	94,142	17,799	23.3%
2800	Other Benefits	-	-	8,117	-	-	-	0.0%
3000	Purchased Services	-	-	50,978	44,557	49,557	5,000	11.2%
5101	Electricity	-	-	349,689	303,240	350,000	46,760	15.4%
5102	Heating Fuel	-	-	521	46,393	47,000	607	1.3%
5103	Water/Sewer Services	-	-	34,204	33,872	35,000	1,128	3.3%
5200	Communications	-	-	1,529	3,000	4,000	1,000	33.3%
5400	Leases and Rentals	-	-	29,730	28,000	30,000	2,000	7.1%
5500	Travel	-	-	3,995	6,268	6,268	-	0.0%
5800	Miscellaneous	-	-	1,479	2,565	2,565	-	0.0%
5801	Dues & Memberships	-	-	2,577	1,980	2,000	20	1.0%
5805	Staff Development	-	-	18,226	15,000	15,000	-	0.0%
6000	Materials and Supplies	-	-	45,410	45,031	49,981	4,950	11.0%
6020	Textbooks and Workbooks	-	-	2,754	7,850	7,850	-	0.0%
6030	Instructional Materials	-	-	75,983	94,508	91,538	(2,970)	-3.1%
6040	Tech-Software/On line Content	-	-	7,548	6,000	6,000	-	0.0%
8100	Capital Outlay Replacement	-	-	9,778	-	-	-	0.0%
Cost Center 400 Total		108.00	108.00	\$ 10,752,225	\$ 11,563,269	\$ 12,191,760	\$ 628,491	5.4%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	81.00	85.00	\$ 4,977,921	\$ 5,454,934	\$ 5,773,416	\$ 318,482	5.8%
1122	Librarian Salaries & Wages	2.00	2.00	138,149	144,366	155,322	10,956	7.6%
1123	Counselor Salaries & Wages	5.00	5.00	304,508	312,439	337,506	25,067	8.0%
1126	Principal Salaries & Wages	1.00	1.00	131,426	137,341	141,460	4,119	3.0%
1127	Asst Principal Salary & Wages	3.00	3.00	278,074	275,278	304,649	29,371	10.7%
1142	Security Guard Salaries & Wages	3.00	3.00	143,391	143,762	148,917	5,155	3.6%
1150	Clerical Salaries & Wages	8.00	8.00	310,603	331,197	333,998	2,801	0.8%
1151	Instr Aides Salaries & Wages	15.00	15.00	267,815	333,164	348,945	15,781	4.7%
1620	Supplemental Salaries & Wages	-	-	12,870	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	25,000	12,500	10,000	(2,500)	-20.0%
2100	FICA Benefits	-	-	473,010	546,592	587,896	41,304	7.6%
2210	VRS Benefits Plan 1 & 2	-	-	655,273	725,774	578,330	(147,444)	-20.3%
2220	VRS Benefits Hybrid	-	-	431,782	452,373	612,514	160,141	35.4%
2300	HMP Benefits	-	-	1,246,055	1,328,801	1,555,182	226,381	17.0%
2400	Group Life Insurance	-	-	88,170	84,276	88,364	4,088	4.9%
2510	Disability Insurance Hybrid	-	-	12,201	12,613	25,299	12,686	100.6%
2750	Retiree Health Care Credit	-	-	79,031	73,014	90,610	17,596	24.1%
2800	Other Benefits	-	-	25,688	-	-	-	0.0%
3000	Purchased Services	-	-	41,073	29,390	42,450	13,060	44.4%
5101	Electricity	-	-	343,967	298,451	344,000	45,549	15.3%
5102	Heating Fuel	-	-	53,991	72,887	54,000	(18,887)	-25.9%
5103	Water/Sewer Services	-	-	21,710	18,836	22,000	3,164	16.8%
5200	Communications	-	-	5,935	7,000	6,916	(84)	-1.2%
5400	Leases and Rentals	-	-	24,694	31,800	31,884	84	0.3%
5500	Travel	-	-	8,825	4,500	5,416	916	20.4%
5800	Miscellaneous	-	-	-	2,000	2,000	-	0.0%
5801	Dues & Memberships	-	-	2,853	3,000	3,700	700	23.3%
5805	Staff Development	-	-	6,073	3,400	1,754	(1,646)	-48.4%
6000	Materials and Supplies	-	-	44,850	54,000	55,754	1,754	3.2%
6020	Textbooks and Workbooks	-	-	4,889	7,000	1,000	(6,000)	-85.7%
6030	Instructional Materials	-	-	73,825	115,977	103,577	(12,400)	-10.7%
6040	Tech-Software/On line Content	-	-	1,828	2,775	10,896	8,121	292.6%
8200	Capital Outlay Additions	-	-	31,094	-	-	-	0.0%
8210	Technology-Hardware Additions	-	-	329	-	-	-	0.0%
Cost Center 405 Total		118.00	122.00	\$ 10,266,903	\$ 11,019,440	\$ 11,777,755	\$ 758,315	6.9%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	90.00	91.00	\$ 5,186,709	\$ 5,916,248	\$ 6,285,189	\$ 368,941	6.2%
1122	Librarian Salaries & Wages	2.00	2.00	127,545	133,285	143,616	10,331	7.8%
1123	Counselor Salaries & Wages	6.00	6.00	423,782	445,715	488,802	43,087	9.7%
1126	Principal Salaries & Wages	1.00	1.00	124,671	130,282	134,189	3,907	3.0%
1127	Asst Principal Salary & Wages	3.00	3.00	280,317	292,931	301,719	8,788	3.0%
1142	Security Guard Salaries & Wages	4.00	4.00	148,123	161,916	161,763	(153)	-0.1%
1150	Clerical Salaries & Wages	8.00	8.00	322,295	346,380	357,153	10,773	3.1%
1151	Instr Aides Salaries & Wages	12.00	12.00	241,276	320,528	335,535	15,007	4.7%
1620	Supplemental Salaries & Wages	-	-	5,005	5,500	5,500	-	0.0%
1650	National Board Teacher Bonus	-	-	10,000	7,500	5,000	(2,500)	-33.3%
2100	FICA Benefits	-	-	493,240	593,661	638,714	45,053	7.6%
2210	VRS Benefits Plan 1 & 2	-	-	533,657	665,698	541,308	(124,390)	-18.7%
2220	VRS Benefits Hybrid	-	-	592,589	620,458	764,869	144,411	23.3%
2300	HMP Benefits	-	-	1,266,446	1,374,459	1,449,594	75,135	5.5%
2400	Group Life Insurance	-	-	91,135	91,032	96,089	5,057	5.6%
2510	Disability Insurance Hybrid	-	-	16,757	17,297	29,163	11,866	68.6%
2750	Retiree Health Care Credit	-	-	82,057	79,460	98,535	19,075	24.0%
2800	Other Benefits	-	-	(2,087)	-	-	-	0.0%
3000	Purchased Services	-	-	33,878	34,000	34,000	-	0.0%
5101	Electricity	-	-	362,253	316,828	361,000	44,172	13.9%
5102	Heating Fuel	-	-	9,953	13,748	10,000	(3,748)	-27.3%
5103	Water/Sewer Services	-	-	38,822	29,390	39,000	9,610	32.7%
5200	Communications	-	-	2,000	2,000	2,000	-	0.0%
5400	Leases and Rentals	-	-	25,971	28,000	28,000	-	0.0%
5500	Travel	-	-	2,711	8,500	8,500	-	0.0%
5800	Miscellaneous	-	-	-	4,000	4,000	-	0.0%
5801	Dues & Memberships	-	-	2,462	2,624	2,700	76	2.9%
5805	Staff Development	-	-	11,181	8,400	8,400	-	0.0%
6000	Materials and Supplies	-	-	36,656	43,225	40,225	(3,000)	-6.9%
6020	Textbooks and Workbooks	-	-	3,723	7,000	1,000	(6,000)	-85.7%
6030	Instructional Materials	-	-	126,875	130,435	136,519	6,084	4.7%
8100	Capital Outlay Replacement	-	-	18,269	-	-	-	0.0%
8110	Technology-Hardware Replacement	-	-	2,165	-	-	-	0.0%
8200	Capital Outlay Additions	-	-	1,462	-	-	-	0.0%
8210	Technology-Hardware Additions	-	-	1,024	-	-	-	0.0%
Cost Center 410 Total		126.00	127.00	\$ 10,622,922	\$ 11,830,500	\$ 12,512,082	\$ 681,582	5.8%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 415 - Restorative Center

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	-	9.00	\$ -	\$ -	\$ 669,657	\$ 669,657	100.0%
1123	Counselor Salaries & Wages	-	1.00	-	-	88,950	88,950	100.0%
1151	Instr Aides Salaries & Wages	-	3.00	-	-	90,000	90,000	100.0%
2100	FICA Benefits	-	-	-	-	64,919	64,919	100.0%
2210	VRS Benefits Plan 1 & 2	-	-	-	-	63,711	63,711	100.0%
2220	VRS Benefits Hybrid	-	-	-	-	70,886	70,886	100.0%
2300	HMP Benefits	-	-	-	-	171,960	171,960	100.0%
2400	Group Life Insurance	-	-	-	-	10,014	10,014	100.0%
2510	Disability Insurance Hybrid	-	-	-	-	2,962	2,962	100.0%
2750	Retiree Health Care Credit	-	-	-	-	10,268	10,268	100.0%
5400	Leases and Rentals	-	-	-	-	2,800	2,800	100.0%
5805	Staff Development	-	-	-	-	1,500	1,500	100.0%
6000	Materials and Supplies	-	-	-	-	500	500	100.0%
6030	Instructional Materials	-	-	-	-	7,500	7,500	100.0%
Cost Center 415 Total		-	13.00	\$ -	\$ -	\$ 1,255,627	\$ 1,255,627	100.0%

Note: Expenditures were previously budgeted within Cost Center 500.

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 500 - Student Services

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 135,931	\$ 131,976	\$ 134,544	\$ 2,568	1.9%
1120	Instructional Salaries & Wages	10.00	2.00	430,076	723,002	246,736	(476,266)	-65.9%
1123	Counselor Salaries & Wages	1.00	-	79,692	83,279	-	(83,279)	-100.0%
1124	Supervisor Salaries & Wages	1.00	1.00	82,361	101,590	105,482	3,892	3.8%
1130	Other Prof. Salaries & Wages	7.00	7.00	479,142	502,155	525,501	23,346	4.6%
1132	Psychologist Salaries & Wages	-	-	(12,000)	-	-	-	0.0%
1150	Clerical Salaries & Wages	2.00	2.00	114,344	122,363	124,088	1,725	1.4%
1620	Supplemental Salaries & Wages	-	-	9,643	15,000	15,000	-	0.0%
2100	FICA Benefits	-	-	98,739	128,473	88,078	(40,395)	-31.4%
2210	VRS Benefits Plan 1 & 2	-	-	157,716	225,485	125,284	(100,201)	-44.4%
2220	VRS Benefits Hybrid	-	-	51,710	51,007	44,973	(6,034)	-11.8%
2300	HMP Benefits	-	-	221,398	219,495	253,296	33,801	15.4%
2400	Group Life Insurance	-	-	22,206	19,630	13,401	(6,229)	-31.7%
2510	Disability Insurance Hybrid	-	-	2,072	2,372	1,879	(493)	-20.8%
2750	Retiree Health Care Credit	-	-	19,278	17,135	13,741	(3,394)	-19.8%
2800	Other Benefits	-	-	31,784	-	-	-	0.0%
3000	Purchased Services	-	-	53,745	37,768	40,718	2,950	7.8%
5400	Leases and Rentals	-	-	3,576	5,600	2,800	(2,800)	-50.0%
5500	Travel	-	-	2,903	11,000	10,500	(500)	-4.5%
5801	Dues & Memberships	-	-	1,485	1,200	1,200	-	0.0%
5804	Graduation Expenditures	-	-	62,830	79,000	79,000	-	0.0%
5805	Staff Development	-	-	6,929	6,500	5,000	(1,500)	-23.1%
6000	Materials and Supplies	-	-	11,619	17,750	11,750	(6,000)	-33.8%
6030	Instructional Materials	-	-	2,610	9,950	-	(9,950)	-100.0%
8110	Technology-Hardware Replacement	-	-	421	-	-	-	0.0%
Cost Center 500 Total		22.00	13.00	\$ 2,070,210	\$ 2,511,730	\$ 1,842,971	\$ (668,759)	-26.6%

Note: Expenditures for the Restorative Center have been moved to Cost Center 415.

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs				Change	
				Actual 2024	Budget 2025	Budget 2026	\$	%
1120	Instructional Salaries & Wages	13.00	13.00	\$ 783,165	\$ 832,236	\$ 945,201	\$ 112,965	13.6%
1124	Supervisor Salaries & Wages	1.00	1.00	93,919	98,146	101,089	2,943	3.0%
1140	Technical Salaries & Wages	-	1.00	-	-	59,023	59,023	100.0%
1620	Supplemental Salaries & Wages	-	-	107,900	166,000	169,000	3,000	1.8%
1650	National Board Teacher Bonus	-	-	2,500	2,500	2,500	-	0.0%
2100	FICA Benefits	-	-	69,703	84,064	97,676	13,612	16.2%
2210	VRS Benefits Plan 1 & 2	-	-	136,494	143,998	120,695	(23,303)	-16.2%
2220	VRS Benefits Hybrid	-	-	10,354	10,632	45,328	34,696	326.3%
2300	HMP Benefits	-	-	157,148	178,236	227,400	49,164	27.6%
2400	Group Life Insurance	-	-	11,840	10,978	13,042	2,064	18.8%
2510	Disability Insurance Hybrid	-	-	293	296	1,894	1,598	539.9%
2750	Retiree Health Care Credit	-	-	10,691	9,583	13,374	3,791	39.6%
3000	Purchased Services	-	-	86,975	94,223	90,174	(4,049)	-4.3%
5500	Travel	-	-	7,279	16,500	16,500	-	0.0%
5801	Dues & Memberships	-	-	235	1,000	1,000	-	0.0%
5805	Staff Development	-	-	7,524	8,500	7,000	(1,500)	-17.6%
6000	Materials and Supplies	-	-	31,263	9,000	9,000	-	0.0%
6030	Instructional Materials	-	-	2,714	4,000	2,500	(1,500)	-37.5%
6040	Tech-Software/On line Content	-	-	654,916	800,594	947,854	147,260	18.4%
Cost Center 505 Total		14.00	15.00	\$ 2,174,913	\$ 2,470,486	\$ 2,870,250	\$ 399,764	16.2%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Change					
				Actual 2024	Budget 2025	Budget 2026	\$	%	
1110	Administrative Salary & Wages	1.00	1.00	\$ 108,770	\$ 113,666	\$ 117,074	\$ 3,408	3.0%	
1120	Instructional Salaries & Wages	2.00	2.00	177,221	187,733	190,752	3,019	1.6%	
1620	Supplemental Salaries & Wages	-	-	-	1,100	18,200	17,100	1554.5%	
1650	National Board Teacher Bonus	-	-	2,500	-	2,500	2,500	0.0%	
2100	FICA Benefits	-	-	21,402	23,140	25,132	1,992	8.6%	
2210	VRS Benefits Plan 1 & 2	-	-	47,532	50,093	43,742	(6,351)	-12.7%	
2300	HMP Benefits	-	-	20,494	33,244	38,862	5,618	16.9%	
2400	Group Life Insurance	-	-	3,832	3,557	3,632	75	2.1%	
2750	Retiree Health Care Credit	-	-	3,461	3,105	3,724	619	19.9%	
3000	Purchased Services	-	-	2,767	246,300	628,296	381,996	155.1%	
3810	Tuition Paid-Oth Div In-State	-	-	-	213,000	156,500	(56,500)	-26.5%	
5500	Travel	-	-	1,257	6,000	6,000	-	0.0%	
5801	Dues & Memberships	-	-	-	650	650	-	0.0%	
5806	Testing Services	-	-	27,664	43,000	43,000	-	0.0%	
6000	Materials and Supplies	-	-	199	1,775	1,775	-	0.0%	
6020	Textbooks and Workbooks	-	-	217	1,500	1,500	-	0.0%	
6030	Instructional Materials	-	-	28,881	25,185	28,700	3,515	14.0%	
7000	Tuition Payments to Joint Ops	-	-	552,149	653,969	778,877	124,908	19.1%	
8200	Capital Outlay Additions	-	-	1,334	-	-	-	0.0%	
Cost Center 510 Total		3.00	3.00	\$ 999,680	\$ 1,607,017	\$ 2,088,916	\$ 481,899	30.0%	

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages	1.00	1.00	\$ 100,458	\$ 104,939	\$ 108,027	\$ 3,088	2.9%
1620	Supplemental Salaries & Wages	-	-	18,792	7,000	15,000	8,000	114.3%
2100	FICA Benefits	-	-	8,962	8,564	9,412	848	9.9%
2210	VRS Benefits Plan 1 & 2	-	-	16,696	17,441	15,351	(2,090)	-12.0%
2300	HMP Benefits	-	-	8,580	8,916	10,740	1,824	20.5%
2400	Group Life Insurance	-	-	1,346	1,238	1,275	37	3.0%
2750	Retiree Health Care Credit	-	-	1,216	1,081	1,307	226	20.9%
3810	Tuition Paid-Oth Div In-State	-	-	3,200	20,000	12,500	(7,500)	-37.5%
5500	Travel	-	-	384	300	300	-	0.0%
5801	Dues & Memberships	-	-	238	189	189	-	0.0%
5805	Staff Development	-	-	5,749	5,000	5,000	-	0.0%
5806	Testing Services	-	-	18,225	17,400	17,400	-	0.0%
6000	Materials and Supplies	-	-	457	780	780	-	0.0%
6030	Instructional Materials	-	-	5,748	7,500	7,000	(500)	-6.7%
7000	Tuition Payments to Joint Ops	-	-	260,880	311,807	348,372	36,565	11.7%
Cost Center 515 Total		1.00	1.00	\$ 450,931	\$ 512,155	\$ 552,653	\$ 40,498	7.9%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1110	Administrative Salaries & Wages	1.00	1.00	\$ 102,983	\$ 116,675	\$ 112,144	\$ (4,531)	-3.9%
1120	Instructional Salaries & Wages	23.00	23.00	1,042,139	1,126,155	1,208,214	82,059	7.3%
1130	Other Prof. Salaries & Wages	30.69	34.69	916,559	2,590,420	2,717,452	127,032	4.9%
1132	Psychologist Salaries & Wages	8.00	8.00	570,594	608,223	621,245	13,022	2.1%
1140	Technical Salaries & Wages	4.50	5.50	243,557	254,569	262,014	7,445	2.9%
1150	Clerical Salaries & Wages	1.00	1.00	56,534	60,926	60,844	(82)	-0.1%
1520	Substitute	-	-	3,225	-	-	-	0.0%
1620	Supplemental Salaries & Wages	-	-	47,054	125,000	125,000	-	0.0%
2100	FICA Benefits	-	-	212,323	373,470	390,679	17,209	4.6%
2210	VRS Benefits Plan 1 & 2	-	-	252,209	568,138	258,400	(309,738)	-54.5%
2220	VRS Benefits Hybrid	-	-	203,222	215,821	518,380	302,559	140.2%
2300	HMP Benefits	-	-	424,197	713,678	973,656	259,978	36.4%
2400	Group Life Insurance	-	-	32,581	55,661	58,315	2,654	4.8%
2510	Disability Insurance Hybrid	-	-	5,137	5,119	21,660	16,541	323.1%
2750	Retiree Health Care Credit	-	-	29,212	48,584	59,797	11,213	23.1%
2800	Other Benefits	-	-	(1,003)	-	-	-	0.0%
3000	Purchased Services	-	-	1,063,961	257,000	218,500	(38,500)	-15.0%
3830	Tuition Paid-Private Schools	-	-	363,498	422,000	496,900	74,900	17.7%
5500	Travel	-	-	30,805	44,000	43,000	(1,000)	-2.3%
5801	Dues & Memberships	-	-	5,335	4,500	6,000	1,500	33.3%
5805	Staff Development	-	-	13,751	36,450	26,500	(9,950)	-27.3%
5806	Testing Services	-	-	11,880	5,000	10,000	5,000	100.0%
6000	Materials and Supplies	-	-	42,476	57,350	107,000	49,650	86.6%
6030	Instructional Materials	-	-	49,099	60,000	50,000	(10,000)	-16.7%
7000	Tuition Payments to Joint Ops	-	-	1,339,394	1,417,858	1,695,385	277,527	19.6%
8100	Capital Outlay Replacement	-	-	2,100	-	-	-	0.0%
8110	Technology - Hardware Replacement	-	-	467	-	-	-	0.0%
Cost Center 520 Total		68.19	73.19	\$ 7,063,289	\$ 9,166,597	\$ 10,041,085	\$ 874,488	9.5%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1120	Instructional Salaries & Wages*	-	-	\$ 60,549	\$ 72,310	\$ 72,310	\$ -	0.0%
1124	Supervisor Salaries & Wages	1.00	1.00	111,290	84,917	116,620	31,703	37.3%
1130	Other Prof. Salaries & Wages	-	-	750,585	-	-	-	0.0%
1131	School Nurse Salaries & Wages	18.38	18.38	1,060,681	1,111,145	1,199,376	88,231	7.9%
2100	FICA Benefits	-	-	147,982	97,031	106,206	9,175	9.5%
2210	VRS Benefits Plan 1 & 2	-	-	119,065	-	75,688	75,688	100.0%
2220	VRS Benefits Hybrid	-	-	204,556	210,026	138,733	(71,293)	-33.9%
2300	HMP Benefits	-	-	302,555	297,288	234,264	(63,024)	-21.2%
2400	Group Life Insurance	-	-	26,092	14,114	15,529	1,415	10.0%
2510	Disability Insurance Hybrid	-	-	5,785	5,854	5,797	(57)	-1.0%
2750	Retiree Health Care Credit	-	-	23,561	12,319	15,924	3,605	29.3%
2800	Other Benefits	-	-	4,348	-	-	-	0.0%
3000	Purchased Services	-	-	9,469	5,140	11,700	6,560	127.6%
5500	Travel	-	-	665	3,000	3,000	-	0.0%
5801	Dues & Memberships	-	-	2,945	3,100	3,100	-	0.0%
5805	Staff Development	-	-	1,760	3,000	3,000	-	0.0%
6000	Materials and Supplies	-	-	60,373	60,950	60,950	-	0.0%
Cost Center 525 Total		19.38	19.38	\$ 2,892,261	\$ 1,980,194	\$ 2,062,197	\$ 82,003	4.1%

*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	2025 FTEs	2026 FTEs	Change				
				Actual 2024	Budget 2025	Budget 2026	\$	%
1110	Administrative Salaries & Wages	1.70	1.70	\$ 209,366	\$ 218,788	\$ 225,351	\$ 6,563	3.0%
1110	Summer School Admin Salaries*	-	-	16,300	17,207	41,095	23,888	138.8%
1120	Instructional Salaries & Wages	9.40	10.25	918,480	1,035,143	1,323,624	288,481	27.9%
1131	School Nurse Salaries & Wages*	-	-	4,900	4,751	15,017	10,266	216.1%
1140	Technical Salaries & Wages*	-	-	18,352	13,825	42,400	28,575	206.7%
1150	Clerical Salaries & Wages*	1.00	1.00	54,197	61,541	63,352	1,811	2.9%
1151	Instr Aides Salaries & Wages*	-	-	16,798	2,500	27,269	24,769	990.8%
1620	Supplemental Salaries & Wages	-	-	32,339	92,872	118,845	25,973	28.0%
2100	FICA Benefits	-	-	94,519	110,667	142,057	31,390	28.4%
2210	VRS Benefits Plan 1 & 2	-	-	174,320	184,112	175,745	(8,367)	-4.5%
2300	HMP Benefits	-	-	149,547	172,068	172,416	348	0.2%
2400	Group Life Insurance	-	-	14,055	13,072	14,594	1,522	11.6%
2750	Retiree Health Care Credit	-	-	12,691	11,410	14,965	3,555	31.2%
2800	Other Benefits	-	-	3,033	-	-	-	0.0%
3000	Purchased Services	-	-	307,112	288,718	296,450	7,732	2.7%
5400	Leases and Rentals	-	-	2,597	2,700	2,700	-	0.0%
5500	Travel	-	-	22,457	42,516	37,595	(4,921)	-11.6%
5801	Dues & Memberships	-	-	18,885	28,709	29,521	812	2.8%
5805	Staff Development	-	-	830	-	-	-	0.0%
6000	Materials and Supplies	-	-	15,298	10,350	9,350	(1,000)	-9.7%
6020	Textbooks and Workbooks	-	-	61,524	200,000	250,000	50,000	25.0%
6030	Instructional Materials	-	-	806,781	62,944	101,627	38,683	61.5%
8100	Capital Outlay Replacement	-	-	31,550	65,000	22,000	(43,000)	-66.2%
Cost Center 530 Total		12.10	12.95	\$ 2,985,931	\$ 2,638,893	\$ 3,125,973	\$ 487,080	18.5%

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

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 535 - Executive Services

Object	Description	2025 FTEs	2026 FTEs	Change					
				Actual 2024	Budget 2025	Budget 2026	\$	%	
1112	Superintendent Salaries & Wages	1.00	1.00	\$ 261,853	\$ 273,637	\$ 273,637	\$ -	0.0%	
1150	Clerical Salaries & Wages	2.00	2.00	152,656	160,930	163,851	2,921	1.8%	
1620	Supplemental Salaries & Wages	-	-	74,316	45,000	45,000	-	0.0%	
2100	FICA Benefits	-	-	23,924	36,687	36,911	224	0.6%	
2210	VRS Benefits Plan 1 & 2	-	-	63,207	59,585	51,037	(8,548)	-14.3%	
2220	VRS Benefits Hybrid	-	-	12,048	12,590	13,818	1,228	9.8%	
2300	HMP Benefits	-	-	17,160	22,832	26,257	3,425	15.0%	
2400	Group Life Insurance	-	-	6,067	5,124	5,159	35	0.7%	
2510	Disability Insurance Hybrid	-	-	341	351	577	226	64.4%	
2750	Retiree Health Care Credit	-	-	5,479	4,473	5,290	817	18.3%	
3000	Purchased Services	-	-	93,739	134,550	128,550	(6,000)	-4.5%	
5500	Travel	-	-	35,711	34,000	34,500	500	1.5%	
5800	Miscellaneous	-	-	18,652	19,200	25,100	5,900	30.7%	
5801	Dues & Memberships	-	-	17,763	20,000	20,000	-	0.0%	
6000	Materials and Supplies	-	-	8,264	11,150	12,750	1,600	14.3%	
8110	Technology-Hardware Replacement	-	-	-	2,000	-	(2,000)	-100.0%	
Cost Center 535 Total		3.00	3.00	\$ 791,180	\$ 842,109	\$ 842,437	\$ 328	0.0%	

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 540 - Communications Services

Object	Description	2025 FTEs	2026 FTEs				Change	
				Actual 2024	Budget 2025	Budget 2026	\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 133,953	\$ 139,982	\$ 144,180	\$ 4,198	3.0%
1130	Other Prof. Salaries & Wages	4.00	4.00	332,727	349,471	359,323	9,852	2.8%
1140	Technical Salaries & Wages	1.50	1.50	46,530	108,625	143,535	34,910	32.1%
1620	Supplemental Salaries & Wages	-	-	6,873	-	-	-	0.0%
2100	FICA Benefits	-	-	38,211	45,753	49,499	3,746	8.2%
2210	VRS Benefits Plan 1 & 2	-	-	16,589	28,363	15,267	(13,096)	-46.2%
2220	VRS Benefits Hybrid	-	-	67,979	71,038	95,563	24,525	34.5%
2300	HMP Benefits	-	-	83,125	112,660	140,064	27,404	24.3%
2400	Group Life Insurance	-	-	6,828	7,058	7,635	577	8.2%
2510	Disability Insurance Hybrid	-	-	1,926	1,983	3,993	2,010	101.4%
2750	Retiree Health Care Credit	-	-	6,166	6,160	7,830	1,670	27.1%
3000	Purchased Services	-	-	117,216	146,638	132,500	(14,138)	-9.6%
4000	Internal Services	-	-	550	500	500	-	100.0%
5200	Communications	-	-	8,475	9,000	9,000	-	0.0%
5400	Leases and Rentals	-	-	1,901	2,000	2,250	250	12.5%
5500	Travel	-	-	5,841	8,000	8,000	-	0.0%
5800	Miscellaneous	-	-	18,240	10,000	24,000	14,000	140.0%
5801	Dues & Memberships	-	-	1,439	2,064	2,280	216	10.5%
6000	Materials and Supplies	-	-	12,009	14,851	15,500	649	4.4%
6050	Non Capitalized Tech Hardware	-	-	-	-	3,000	3,000	100.0%
8110	Technology-Hardware Replacement	-	-	2,928	3,000	-	(3,000)	-100.0%
Cost Center 540 Total		6.50	6.50	\$ 909,506	\$ 1,067,146	\$ 1,163,919	\$ 96,773	9.1%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 542 - Organizational Development

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1140	Technical Salaries & Wages	-	1.00	\$ -	\$ -	\$ 130,142	\$ 130,142	100.0%
1620	Supplemental Salaries & Wages	-	-	-	35,000	97,500	62,500	178.6%
1700	Stipends	-	-	-	-	72,400	72,400	100.0%
2100	FICA Benefits	-	-	-	2,678	22,954	20,276	757.1%
2210	VRS Benefits Plan 1 & 2	-	-	-	-	18,493	18,493	100.0%
2300	HMP Benefits	-	-	-	-	10,740	10,740	100.0%
2400	Group Life Insurance	-	-	-	-	1,536	1,536	100.0%
2750	Retiree Health Care Credit	-	-	-	-	1,575	1,575	100.0%
3000	Purchased Services	-	-	42,530	65,500	85,500	20,000	30.5%
5500	Travel	-	-	3,331	4,500	7,000	2,500	55.6%
5800	Miscellaneous	-	-	-	27,500	47,500	20,000	72.7%
5801	Dues & Memberships	-	-	248	350	350	-	0.0%
6000	Materials and Supplies	-	-	9,212	42,700	43,200	500	1.2%
6030	Instructional Materials	-	-	2,260	15,000	-	(15,000)	100.0%
6040	Tech-Software/On line Content	-	-	38,252	-	-	-	100.0%
Cost Center 542 Total		-	1.00	\$ 95,833	\$ 193,228	\$ 538,890	\$ 345,662	178.9%

Note: Salary and benefit expenditures were previously budgeted within Cost Center 543.

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 166,953	\$ 175,007	\$ 181,526	\$ 6,519	3.7%
1130	Other Prof. Salaries & Wages	2.00	-	216,480	226,222	-	(226,222)	-100.0%
1620	Supplemental Salaries & Wages	-	-	2,937	-	-	-	0.0%
2100	FICA Benefits	-	-	28,687	30,693	13,887	(16,806)	-54.8%
2210	VRS Benefits Plan 1 & 2	-	-	63,727	66,685	25,795	(40,890)	-61.3%
2300	HMP Benefits	-	-	39,494	49,764	25,908	(23,856)	-47.9%
2400	Group Life Insurance	-	-	5,138	4,735	2,142	(2,593)	-54.8%
2750	Retiree Health Care Credit	-	-	4,640	4,133	2,196	(1,937)	-46.9%
3000	Purchased Services	-	-	124,231	215,200	6,200	(209,000)	-97.1%
5500	Travel	-	-	6,683	8,500	8,500	-	0.0%
5800	Miscellaneous	-	-	1,458	5,000	5,000	-	0.0%
5801	Dues & Memberships	-	-	518	1,000	1,000	-	0.0%
5805	Staff Development	-	-	16,623	6,100	7,100	1,000	16.4%
6000	Materials and Supplies	-	-	111,919	89,700	4,600	(85,100)	-94.9%
Cost Center 543 Total		3.00	1.00	\$ 789,488	\$ 882,739	\$ 283,854	\$ (598,885)	-67.8%

Note: FTE's and expenditures for Safety & Security have been moved to Cost Center 544. FTE's and associated salary and benefit expenditures for Organizational Development have been moved to Cost Center 542.

FINANCIAL SECTION

**Operating Budget by Cost Center
Cost Center 544 - Safety & Security**

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1130	Other Prof. Salaries & Wages	-	1.00	-	-	102,867	102,867	100.0%
1142	Security Guard Salaries & Wages	-	-	-	-	15,000	15,000	100.0%
2100	FICA Benefits	-	-	-	-	9,017	9,017	100.0%
2210	VRS Benefits Plan 1 & 2	-	-	-	-	14,617	14,617	100.0%
2300	HMP Benefits	-	-	-	-	28,020	28,020	100.0%
2400	Group Life Insurance	-	-	-	-	1,214	1,214	100.0%
2750	Retiree Health Care Credit	-	-	-	-	1,245	1,245	100.0%
3000	Purchased Services	-	-	-	-	251,411	251,411	100.0%
6000	Materials and Supplies	-	-	-	-	84,500	84,500	100.0%
Cost Center 544 Total		-	1.00	\$ -	\$ -	\$ 507,891	\$ 507,891	100.0%

Note: Expenditures were previously budgeted within Cost Center 543.

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 151,070	\$ 157,869	\$ 162,604	\$ 4,735	3.0%
1120	Instructional Salaries & Wages	2.00	2.00	171,995	177,806	190,492	12,686	7.1%
1130	Other Prof. Salaries & Wages	1.00	1.00	114,831	119,958	123,497	3,539	3.0%
1141	Tech Support Salaries & Wages	1.00	1.00	68,027	71,033	83,663	12,630	17.8%
1150	Clerical Salaries & Wages	1.00	1.00	56,514	61,905	61,823	(82)	-0.1%
1620	Supplemental Salaries & Wages	-	-	-	15,000	15,000	-	0.0%
2100	FICA Benefits	-	-	41,635	46,173	48,736	2,563	5.6%
2210	VRS Benefits Plan 1 & 2	-	-	81,757	85,849	76,367	(9,482)	-11.0%
2220	VRS Benefits Hybrid	-	-	11,297	11,806	14,817	3,011	25.5%
2300	HMP Benefits	-	-	72,864	75,804	68,856	(6,948)	-9.2%
2400	Group Life Insurance	-	-	7,502	6,933	7,329	396	5.7%
2510	Disability Insurance Hybrid	-	-	319	329	619	290	88.1%
2750	Retiree Health Care Credit	-	-	6,775	6,052	7,515	1,463	24.2%
3000	Purchased Services	-	-	57,880	66,200	68,200	2,000	3.0%
5200	Communications	-	-	-	250	250	-	0.0%
5500	Travel	-	-	2,544	7,500	5,500	(2,000)	-26.7%
5801	Dues & Memberships	-	-	3,999	5,000	5,000	-	0.0%
5805	Staff Development	-	-	22,114	19,850	15,000	(4,850)	-24.4%
5806	Testing Services	-	-	34,576	50,000	60,000	10,000	20.0%
6000	Materials and Supplies	-	-	4,868	9,600	9,600	-	0.0%
6030	Instructional Materials	-	-	2,841	5,000	4,000	(1,000)	-20.0%
8110	Technology-Hardware Replacement	-	-	212	1,000	-	(1,000)	-100.0%
Cost Center 545 Total		6.00	6.00	\$ 913,620	\$ 1,000,917	\$ 1,028,868	\$ 27,951	2.8%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Change					
				Actual 2024	Budget 2025	Budget 2026	\$	%	
1110	Administrative Salary & Wages	1.00	1.00	\$ 157,688	\$ 164,744	\$ 169,626	\$ 4,882	3.0%	
1120	Instructional Salaries & Wages	1.00	1.00	91,499	95,576	98,384	2,808	2.9%	
1150	Clerical Salaries & Wages	1.00	1.00	55,103	59,927	59,787	(140)	-0.2%	
1620	Supplemental Salaries & Wages	-	-	1,681	7,000	5,000	(2,000)	-28.6%	
2100	FICA Benefits	-	-	22,572	25,035	25,459	424	1.7%	
2210	VRS Benefits Plan 1 & 2	-	-	41,415	43,572	38,084	(5,488)	-12.6%	
2220	VRS Benefits Hybrid	-	-	9,078	9,487	10,411	924	9.7%	
2300	HMP Benefits	-	-	40,216	42,042	48,420	6,378	15.2%	
2400	Group Life Insurance	-	-	4,071	3,767	3,856	89	2.4%	
2510	Disability Insurance Hybrid	-	-	257	264	435	171	64.8%	
2750	Retiree Health Care Credit	-	-	3,676	3,288	3,954	666	20.3%	
3000	Purchased Services	-	-	239,379	64,700	70,000	5,300	8.2%	
4000	Internal Services	-	-	1,130	-	-	-	0.0%	
5500	Travel	-	-	12,114	6,500	3,500	(3,000)	-46.2%	
5801	Dues & Memberships	-	-	4,531	4,500	4,000	(500)	-11.1%	
5805	Staff Development	-	-	1,583	500	500	-	0.0%	
6000	Materials and Supplies	-	-	4,717	8,500	9,700	1,200	14.1%	
6030	Instructional Materials	-	-	1,994	4,000	-	(4,000)	-100.0%	
6045	Technology Supplies	-	-	21	-	-	-	0.0%	
8110	Technology-Hardware Replacement	-	-	213	2,000	-	(2,000)	-100.0%	
Cost Center 550 Total		3.00	3.00	\$ 692,938	\$ 545,402	\$ 551,116	\$ 5,714	1.0%	

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 555 - Human Resources

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1110	Administrative Salary & Wages	2.00	2.00	\$ 255,064	\$ 266,542	\$ 274,538	\$ 7,996	3.0%
1130	Other Prof. Salaries & Wages	3.00	4.00	275,645	293,532	392,337	98,805	33.7%
1140	Technical Salaries & Wages	3.00	3.00	195,661	200,603	201,056	453	0.2%
1150	Clerical Salaries & Wages	4.00	4.00	161,921	172,217	196,913	24,696	14.3%
1620	Supplemental Salaries & Wages	-	-	49,544	-	-	-	0.0%
2100	FICA Benefits	-	-	71,654	71,366	81,461	10,095	14.1%
2210	VRS Benefits Plan 1 & 2	-	-	94,467	99,531	94,334	(5,197)	-5.2%
2220	VRS Benefits Hybrid	-	-	51,304	54,851	69,776	14,925	27.2%
2300	HMP Benefits	-	-	122,990	125,268	213,996	88,728	70.8%
2400	Group Life Insurance	-	-	11,857	10,961	12,483	1,522	13.9%
2510	Disability Insurance Hybrid	-	-	1,451	1,529	2,916	1,387	90.7%
2750	Retiree Health Care Credit	-	-	10,613	9,568	12,800	3,232	33.8%
2800	Other Benefits	-	-	1,556	-	-	-	0.0%
3000	Purchased Services	-	-	145,830	183,995	316,694	132,699	72.1%
4000	Internal Services	-	-	-	1,200	1,200	-	0.0%
5400	Leases and Rentals	-	-	2,686	2,800	2,995	195	7.0%
5500	Travel	-	-	7,669	18,650	12,500	(6,150)	-33.0%
5800	Miscellaneous	-	-	29,993	30,000	30,000	-	0.0%
5801	Dues & Memberships	-	-	2,196	2,500	2,500	-	0.0%
5805	Staff Development	-	-	7,761	8,000	8,000	-	0.0%
6000	Materials and Supplies	-	-	16,749	17,745	18,245	500	2.8%
Cost Center 555 Total		12.00	13.00	\$ 1,516,611	\$ 1,570,858	\$ 1,944,744	\$ 373,886	23.8%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1110	Administrative Salary & Wages	2.00	2.00	\$ 264,741	\$ 276,655	\$ 284,953	\$ 8,298	3.0%
1140	Technical Salaries & Wages	1.00	2.00	113,683	118,799	197,363	78,564	66.1%
1150	Clerical Salaries & Wages	5.00	6.00	341,240	369,200	507,311	138,111	37.4%
2100	FICA Benefits	-	-	51,814	58,496	75,706	17,210	29.4%
2210	VRS Benefits Plan 1 & 2	-	-	71,181	78,594	76,515	(2,079)	-2.6%
2220	VRS Benefits Hybrid	-	-	45,607	47,660	90,522	42,862	89.9%
2300	HMP Benefits	-	-	113,100	123,756	166,884	43,128	34.8%
2400	Group Life Insurance	-	-	9,416	8,964	11,471	2,507	28.0%
2510	Disability Insurance Hybrid	-	-	1,290	1,328	3,782	2,454	184.8%
2750	Retiree Health Care Credit	-	-	8,503	7,824	11,763	3,939	50.3%
3000	Purchased Services	-	-	296,246	303,140	419,725	116,585	38.5%
5101	Electricity	-	-	-	-	73,000	73,000	100.0%
5102	Heating Fuel	-	-	-	-	6,000	6,000	100.0%
5103	Water/Sewer Services	-	-	-	-	5,000	5,000	100.0%
5200	Communications	-	-	19,509	22,000	25,000	3,000	13.6%
5400	Leases and Rentals	-	-	3,496	3,548	3,548	-	0.0%
5500	Travel	-	-	1,823	2,500	2,500	-	0.0%
5800	Miscellaneous	-	-	(837)	-	-	-	0.0%
5801	Dues & Memberships	-	-	5,297	6,280	6,446	166	2.6%
5805	Staff Development	-	-	1,955	3,000	3,000	-	0.0%
6000	Materials and Supplies	-	-	13,654	13,500	14,500	1,000	7.4%
8100	Capital Outlay Replacement	-	-	15,407	-	-	-	0.0%
Cost Center 560 Total		8.00	10.00	\$ 1,377,125	\$ 1,445,244	\$ 1,984,989	\$ 539,745	37.3%

Note: Utilities for Central Office were previously budgeted within Cost Center 303 - James Blair.

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 565 - Technology Services

Object	Description	2025 FTEs	2026 FTEs				Change	
				Actual 2024	Budget 2025	Budget 2026	\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 154,142	\$ 161,079	\$ 165,910	\$ 4,831	3.0%
1120	Instructional Salaries & Wages	1.00	1.00	84,299	88,730	91,392	2,662	3.0%
1140	Technical Salaries & Wages	28.00	27.00	1,856,296	1,946,354	1,926,188	(20,166)	-1.0%
1150	Clerical Salaries & Wages	1.00	1.00	48,829	52,863	54,448	1,585	3.0%
2100	FICA Benefits	-	-	155,388	172,051	171,202	(849)	-0.5%
2210	VRS Benefits Plan 1 & 2	-	-	181,854	186,912	155,159	(31,753)	-17.0%
2220	VRS Benefits Hybrid	-	-	167,123	178,566	206,056	27,490	15.4%
2300	HMP Benefits	-	-	349,449	375,798	444,384	68,586	18.3%
2400	Group Life Insurance	-	-	28,137	25,949	25,795	(154)	-0.6%
2510	Disability Insurance Hybrid	-	-	4,726	4,881	8,610	3,729	76.4%
2750	Retiree Health Care Credit	-	-	25,407	22,650	26,451	3,801	16.8%
2800	Other Benefits	-	-	16,612	-	-	-	0.0%
3000	Purchased Services	-	-	3,098,783	3,233,953	3,319,138	85,185	2.6%
5001	Telecommunications	-	-	349,540	385,000	369,000	(16,000)	-4.2%
5500	Travel	-	-	7,578	8,700	5,000	(3,700)	-42.5%
5801	Dues & Memberships	-	-	-	29,000	29,000	-	0.0%
5805	Staff Development	-	-	1,204	7,500	4,500	(3,000)	-40.0%
6000	Materials and Supplies	-	-	99,274	125,100	125,100	-	0.0%
8110	Technology-Hardware Replacement	-	-	10,173	5,000	5,000	-	0.0%
Cost Center 565 Total		31.00	30.00	\$ 6,638,814	\$ 7,010,086	\$ 7,132,333	\$ 122,247	1.7%

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 115,079	\$ 120,258	\$ 123,866	\$ 3,608	3.0%
1140	Technical Salaries & Wages	8.00	8.00	472,496	509,338	540,275	30,937	6.1%
1150	Clerical Salaries & Wages	3.00	3.00	132,628	187,877	148,257	(39,620)	-21.1%
1160	Trades Salaries & Wages	6.00	6.00	344,428	371,492	377,273	5,781	1.6%
1170	Bus Driver Salaries & Wages	114.00	110.00	2,276,059	2,997,203	3,208,622	211,419	7.1%
1175	Bus Aides Salaries & Wages	39.00	39.00	602,509	731,352	791,920	60,568	8.3%
1520	Substitute Salaries & Wages	-	-	713,264	717,000	750,000	33,000	4.6%
1620	Supplemental Salaries & Wages	-	-	295,046	206,000	208,000	2,000	1.0%
1660	Bonus	-	-	9,600	18,000	18,000	-	0.0%
2100	FICA Benefits	-	-	365,775	448,178	469,858	21,680	4.8%
2210	VRS Benefits Plan 1 & 2	-	-	53,474	224,938	106,428	(118,510)	-52.7%
2220	VRS Benefits Hybrid	-	-	118,434	121,355	315,200	193,845	159.7%
2300	HMP Benefits	-	-	1,141,783	1,714,658	1,552,417	(162,241)	-9.5%
2400	Group Life Insurance	-	-	47,520	56,392	58,944	2,552	4.5%
2510	Disability Insurance Hybrid	-	-	19,346	20,006	25,002	4,996	25.0%
2750	Retiree Health Care Credit	-	-	17,305	26,527	28,580	2,053	7.7%
2800	Other Benefits	-	-	1,640	-	-	-	0.0%
3000	Purchased Services	-	-	320,092	266,882	273,902	7,020	2.6%
3430	Transportation Svcs by Contract	-	-	529,178	1,200,000	1,200,000	-	0.0%
4000	Internal Services	-	-	2,763	600	4,600	4,000	666.7%
5104	Refuse Removal	-	-	9,143	-	-	-	0.0%
5500	Travel	-	-	4,760	3,000	4,000	1,000	33.3%
5801	Dues & Memberships	-	-	-	700	700	-	0.0%
5805	Staff Development	-	-	1,893	2,398	2,398	-	0.0%
6000	Materials and Supplies	-	-	45,402	20,365	22,365	2,000	9.8%
6008	Vehicle/Powered Equip Fuels	-	-	770,173	1,040,000	1,040,000	-	0.0%
6009	Vehicle/Powered Equip Supplies	-	-	446,122	443,000	443,000	-	0.0%
6030	Instructional Materials	-	-	1,366	-	-	-	0.0%
8100	Capital Outlay Replacement	-	-	88,084	15,000	15,000	-	0.0%
8200	Capital Outlay Additions	-	-	(5,748)	-	-	-	100.0%
Cost Center 570 Total		171.00	167.00	\$ 8,939,614	\$ 11,462,519	\$ 11,728,607	\$ 266,088	2.3%

FINANCIAL SECTION

Operating Budget by Cost Center Cost Center 575 - Operations

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1110	Administrative Salary & Wages	1.00	1.00	\$ 134,467	\$ 140,518	\$ 144,734	\$ 4,216	3.0%
1140	Technical Salaries & Wages	3.00	3.00	252,293	295,726	304,598	8,872	3.0%
1150	Clerical Salaries & Wages	3.00	3.00	153,286	179,194	188,425	9,231	5.2%
1160	Trades Salaries & Wages	21.00	22.00	1,165,296	1,467,245	1,535,248	68,003	4.6%
1180	Laborer Salaries & Wages	-	-	84,132	20,000	20,000	-	0.0%
1190	Service Salaries & Wages	89.00	89.00	3,011,915	3,576,896	3,866,768	289,872	8.1%
1520	Substitute Salaries & Wages	-	-	77,829	40,000	78,000	38,000	95.0%
1620	Supplemental Salaries & Wages	-	-	6,004	12,792	12,792	-	0.0%
2100	FICA Benefits	-	-	356,059	438,527	477,076	38,549	8.8%
2210	VRS Benefits Plan 1 & 2	-	-	125,644	252,594	155,814	(96,780)	-38.3%
2220	VRS Benefits Hybrid	-	-	107,283	111,843	263,088	151,245	135.2%
2300	HMP Benefits	-	-	868,013	1,063,325	1,110,525	47,200	4.4%
2400	Group Life Insurance	-	-	53,920	65,015	69,330	4,315	6.6%
2510	Disability Insurance Hybrid	-	-	14,435	15,310	20,450	5,140	33.6%
2750	Retiree Health Care Credit	-	-	21,954	28,819	32,141	3,322	11.5%
2800	Other Benefits	-	-	29,945	-	-	-	0.0%
3000	Purchased Services	-	-	1,085,700	1,321,132	1,595,009	273,877	20.7%
5101	Electricity	-	-	118,797	111,600	119,000	7,400	6.6%
5102	Heating Fuel	-	-	6,288	18,941	7,000	(11,941)	-63.0%
5103	Water/Sewer Services	-	-	7,256	25,000	8,000	(17,000)	-68.0%
5104	Refuse Removal	-	-	120,538	109,000	120,000	11,000	10.1%
5200	Communications	-	-	-	1,500	1,500	-	0.0%
5400	Leases and Rentals	-	-	178,715	340,504	398,023	57,519	16.9%
5500	Travel	-	-	2,269	7,100	7,100	-	0.0%
5800	Miscellaneous	-	-	105	2,000	2,000	-	0.0%
5805	Staff Development	-	-	39	8,200	8,200	-	0.0%
6000	Materials and Supplies	-	-	1,135,561	773,600	839,500	65,900	8.5%
8100	Capital Outlay Replacement	-	-	223,011	20,000	50,000	30,000	150.0%
8200	Capital Outlay Additions	-	-	46,751	-	-	-	0.0%
Cost Center 575 Total		117.00	118.00	\$ 9,387,505	\$ 10,446,381	\$ 11,434,321	\$ 987,940	9.5%

FINANCIAL SECTION

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

Object	Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
1420	Security Guard Salaries & Wages	-	-	\$ 110,837	\$ -	\$ -	\$ -	0.0%
2100	FICA Benefits	-	-	7,459	-	-	-	0.0%
2210	VRS Benefits Plan 1 & 2	-	-	2,348	-	-	-	0.0%
2220	VRS Benefits Hybrid	-	-	15,487	-	-	-	0.0%
2300	HMP Benefits	-	-	34,182	-	-	-	0.0%
2400	Group Life Insurance	-	-	1,530	-	-	-	0.0%
2510	Disability Insurance Hybrid	-	-	477	-	-	-	0.0%
2750	Retiree Health Care Credit	-	-	1,382	-	-	-	0.0%
3000	Purchased Services	-	-	717,356	-	-	-	0.0%
6000	Materials and Supplies	-	-	559,374	-	-	-	0.0%
8100	Capital Outlay Replacement	-	-	945,000	-	-	-	0.0%
Cost Center 999 Total		-	-	\$ 2,395,432	\$ -	\$ -	\$ -	0.0%
GRAND TOTAL		1,850.13	1,910.98	\$ 165,502,842	\$ 180,780,000	\$ 197,090,500	\$ 16,310,500	9.0%





FINANCIAL SUMMARIES

Grants Fund

Fiscal Year 2026

FINANCIAL SECTION

**Grants Fund
Budget Summary**

Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
						\$	%
Revenue							
Federal	40.96	37.59	\$ 9,395,298	\$ 6,474,391	\$ 5,125,372	\$ (1,349,019)	-20.8%
State	7.94	7.94	1,096,972	874,309	873,459	(850)	-0.1%
Other	6.00	6.00	771,957	770,000	770,000	(0)	0.0%
Total Grant Revenue	54.90	51.53	\$ 11,264,227	\$ 8,118,700	\$ 6,768,830	\$ (1,349,870)	-16.6%
Expenditures							
Title VI-B	25.72	22.50	2,139,834	2,475,273	2,466,890	(8,383)	-0.3%
Title I	10.70	10.70	1,793,657	1,832,183	1,806,701	(25,482)	-1.4%
Title I, D	1.00	1.00	100,562	79,294	89,000	9,706	12.2%
Title II, Part A, Teacher Quality	1.65	2.00	276,034	342,388	308,781	(33,607)	-9.8%
Carl D. Perkins Grant	-	-	181,572	190,672	178,424	(12,248)	-6.4%
Title III, Part A, Limited English Proficient	0.05	0.05	89,847	76,135	79,626	3,491	4.6%
Title IV, Part A,	0.50	0.50	123,949	116,741	138,144	21,403	18.3%
Federal Preschool Grant (Section 619)	0.34	0.34	34,071	34,039	34,118	79	0.2%
Project Hope	0.50	0.50	5,279	25,000	23,688	(1,312)	-5.2%
CRRSA Act - ESSER II - SEL and Mental Health	-	-	52,533	-	-	-	0.0%
ARP Act - ESSER III	-	-	4,336,352	1,251,866	-	(1,251,866)	-100.0%
ARP- Title VI-B Flowthrough	-	-	120,878	-	-	-	0.0%
ARP- Section 619 Flowthrough	-	-	23,201	-	-	-	0.0%
ARP - Homeless Children and Youth	0.50	-	117,529	50,800	-	(50,800)	-100.0%
SOL Web Based Technology Initiative	-	-	496,644	466,000	466,000	-	0.0%
Virginia Preschool Initiative	7.94	7.94	583,042	363,405	363,405	-	0.0%
Special Education in Jails	-	-	940	28,500	28,000	(500)	-1.8%
Individualized Student Alternative Education Program (ISAEPP)	-	-	16,346	16,405	16,054	(351)	-2.1%
School Health Initiative Grant	6.00	6.00	771,957	770,000	770,000	-	0.0%
Total Grant Expenditures	54.90	51.53	\$ 11,264,227	\$ 8,118,700	\$ 6,768,830	\$ 1,349,870	16.6%

FINANCIAL SECTION

Grants Fund Title VI-B

Description		2025	2026				Change	
		FTEs	FTEs	Actual 2024	Budget 2025	Budget 2026	\$	%
Wages & Employee Benefits								
1120	Instructional Salaries & Wages	15.00	16.00	\$ 1,013,778	\$ 1,060,844	\$ 1,028,316	\$ (32,528)	-3.1%
1130	Other Professional Salaries & Wages	4.22	-	243,521	270,557	79,679	(190,878)	-70.6%
1150	Clerical Salaries & Wages	0.50	0.50	24,413	25,512	26,275	764	3.0%
1151	Instructional Aides Salaries & Wages	6.00	6.00	140,017	154,288	155,421	1,133	0.7%
1620	Supplemental Salaries & Wages	-	-	-	185,897	-	(185,897)	-100.0%
<i>Total Wages</i>		25.72	22.50	1,421,729	1,697,097	1,289,691	(407,407)	-24.0%
2100	FICA Benefits	-	-	100,675	131,930	98,661	(33,269)	-25.2%
2210	VRS Benefits Plan 1 & 2	-	-	125,454	145,329	90,199	(55,130)	-37.9%
2220	VRS Benefits Hybrid	-	-	97,664	101,593	98,317	(3,276)	-3.2%
2300	HMP Benefits	-	-	320,425	358,566	368,489	9,923	2.8%
2400	Group Life Insurance	-	-	18,187	19,908	15,199	(4,709)	-23.7%
2510	Disability Insurance Hybrid	-	-	2,762	2,873	2,829	(44)	-1.5%
2750	Retiree Health Care Credit	-	-	16,299	17,977	13,725	(4,252)	-23.7%
<i>Total Benefits</i>		-	-	681,466	778,176	687,419	(90,757)	-11.7%
Total Wages & Benefits		25.72	22.50	2,103,195	2,475,273	1,977,110	(498,163)	-20.1%
Other Expenditures								
3000	Purchased Services	-	-	36,639	-	489,780	489,780	0.0%
Total Other Expenditures		-	-	36,639	-	489,780	489,780	0.0%
Total Title VI-B		25.72	22.50	\$ 2,139,834	\$ 2,475,273	\$ 2,466,890	\$ (8,383)	-0.3%

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		2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	\$	%
Wages & Employee Benefits								
1110	Administrative Salaries & Wages	0.30	0.30	\$ 36,075	\$ 37,699	\$ 38,830	\$ 1,131	3.0%
1120	Instructional Salaries & Wages	9.70	9.70	796,680	839,125	936,239	97,114	11.6%
1150	Clerical Salaries & Wages	0.70	0.70	32,929	32,028	32,993	965	3.0%
1620	Supplemental Salaries & Wages	-	-	268,059	340,262	205,542	(134,720)	-39.6%
1650	National Board Teacher Bonus	-	-	4,750	2,500	5,000	2,500	100.0%
Total Wages		10.70	10.70	1,138,493	1,251,614	1,218,604	\$ (33,010)	-2.6%
2100	FICA Benefits	-	-	81,243	95,748	93,223	(2,525)	-2.6%
2210	VRS Benefits Plan 1 & 2	-	-	143,498	144,410	167,540	23,130	16.0%
2220	VRS Benefits Hybrid	-	-	-	6,641	-	(6,641)	-100.0%
2300	HMP Benefits	-	-	133,240	147,972	171,509	23,537	15.9%
2400	Group Life Insurance	-	-	11,489	12,179	13,508	1,329	10.9%
2510	VRS Disability Hybrid	-	-	-	450	-	(450)	-100.0%
2750	Retiree Health Care Credit	-	-	10,446	10,997	12,198	1,200	10.9%
Total Benefits		-	-	379,916	418,397	457,977	39,580	9.5%
Total Wages & Benefits		10.70	10.70	1,518,409	1,670,011	1,676,581	6,570	0.4%
Other Expenditures								
3000	Purchased Services	-	-	21,771	41,403	18,000	(23,403)	-56.5%
4000	Internal Services-Transportation	-	-	110,924	1,000	20,000	19,000	1900.0%
5500	Travel	-	-	1,271	14,000	10,000	(4,000)	-28.6%
6000	Materials & Supplies	-	-	1,027	6,000	2,000	(4,000)	-66.7%
6030	Instructional Materials	-	-	124,398	84,769	61,120	(23,649)	-27.9%
9400	Parental Involvement	-	-	15,857	15,000	19,000	4,000	26.7%
Total Other Expenditures		-	-	275,248	162,172	130,120	(32,052)	-19.8%
Total Title I		10.70	10.70	\$ 1,793,657	\$ 1,832,183	\$ 1,806,701	\$ (25,482)	-1.4%

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		2025 FTEs	2026 FTEs	Change					
				Actual 2024	Budget 2025	Budget 2026	\$	%	
Wages & Employee Benefits									
1120	Instructional Salaries & Wages	1.00	1.00	\$ 61,239	\$ 62,525	\$ 64,995	\$ 2,470	4.0%	
	<i>Total Wages</i>	1.00	1.00	61,239	62,525	64,995	713	1.2%	
2100	FICA Benefits	-	-	4,266	4,783	4,972	189	4.0%	
2210	VRS Benefits	-	-	10,178	10,392	17,376	6,984	67.2%	
2400	Group Life Insurance	-	-	821	838	871	33	4.0%	
2750	Retiree Health Care Credit	-	-	741	757	786	30	4.0%	
	<i>Total Benefits</i>	-	-	16,006	16,769	24,005	7,236	43.2%	
Total Wages & Benefits		1.00	1.00	77,245	79,294	89,000	905	1.2%	
Other Expenditures									
3000	Purchased Services	-	-	850	-	-	-	0.0%	
5500	Travel	-	-	652	-	-	-	0.0%	
6000	Materials & Supplies	-	-	6,771	-	-	-	0.0%	
8000	Internal Services-Transportation	-	-	15,044	-	-	-	0.0%	
Total Other Expenditures		-	-	23,317	-	-	-	0.0%	
Total Title I-D		1.00	1.00	\$ 100,562	\$ 79,294	\$ 89,000	\$ 9,706	12.2%	

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		2025		2026		Change	
		FTEs	FTEs	Actual 2024	Budget 2025	Budget 2026	%
Wages & Employee Benefits							
1120	Instructional Salaries & Wages	1.40	0.75	\$ 128,234	\$ 134,004	\$ 138,024	3.0%
1150	Clerical Salaries & Wages	0.25	0.25	10,946	11,439	11,783	3.0%
1140	Technical Salaries & Wages	-	1.00	-	-	46,306	100.0%
1520	Substitute Salaries & Wages	-	-	-	41,624	2,000	-95.2%
1620	Supplemental Salaries & Wages	-	-	8,363	-	-	0.0%
<i>Total Wages</i>		1.65	2.00	147,543	187,067	198,113	5.9%
2100	FICA Benefits	-	-	11,171	14,311	15,156	5.9%
2210	VRS Benefits Plan 1 & 2	-	-	23,132	24,173	13,224	-45.3%
2220	VRS Benefits Hybrid	-	-	-	-	18,753	100.0%
2300	HMP Benefits	-	-	5,577	5,795	31,968	451.6%
2400	Group Life Insurance	-	-	1,865	1,949	2,578	32.3%
2510	VRS Disability Hybrid	-	-	-	-	573	100.0%
2750	Retiree Health Care Credit	-	-	1,684	1,760	2,328	32.3%
<i>Total Benefits</i>		-	-	43,429	47,987	84,580	76.3%
Total Wages & Benefits		1.65	2.00	190,972	235,054	282,693	20.3%
Other Expenditures							
3000	Purchased Services	-	-	79,644	96,670	19,116	-80.2%
4000	Internal Services-Transportation	-	-	154	-	-	0.0%
5500	Travel	-	-	5,264	5,664	4,972	-12.2%
6030	Instructional Materials	-	-	-	5,000	2,000	-60.0%
Total Other Expenditures		-	-	85,062	107,334	26,088	-75.7%
Total Title II, Part A		1.65	2.00	\$ 276,034	\$ 342,388	\$ 308,781	-9.8%

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	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
						\$	%
Wages & Employee Benefits							
1620 Supplemental Salaries & Wages	-	-	\$ 1,720	\$ 5,000	\$ 5,000	\$ -	0.0%
Total Wages	-	-	1,720	5,000	5,000	-	0.0%
Other Expenditures							
3000 Purchased Services	-	-	32,190	39,934	17,458	(22,476)	-56.3%
4000 Internal Services-Transportation	-	-	20,000	20,000	-	(20,000)	-100.0%
5500 Travel	-	-	1,058	10,000	6,543	(3,457)	-34.6%
6040 Tech-Software/On line Content	-	-	12,608	-	17,150	17,150	100.0%
7005 New Horizons - Tuition	-	-	5,784	-	8,924	8,924	100.0%
8200 Capital Outlay Additions	-	-	108,212	115,738	123,349	7,611	6.6%
Total Other Expenditures	-	-	179,852	185,672	173,424	(12,248)	-6.6%
Total Carl D. Perkins Grant	-	-	181,572	190,672	178,424	\$ (12,248)	-6.4%

Grant Description

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

FINANCIAL SECTION

Grants Fund Title III, Part A

Description		2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
Wages & Employee Benefits								
1150	Clerical Salaries & Wages	0.05	0.05	\$ 2,189	\$ 2,288	\$ 2,357	\$ 69	3.0%
1310	P/T - Administrator	-	-	5,000	-	-	-	0.0%
1320	P/T - Teacher	-	-	381	-	-	-	0.0%
1620	Supplemental Salaries & Wages	-	-	18,309	-	42,594	42,594	0.0%
	<i>Total Wages</i>	0.05	0.05	25,879	2,288	44,951	42,663	194.0%
2100	FICA Benefits	-	-	1,980	175	3,439	3,264	1865.1%
2210	VRS Benefits Plan 1 & 2	-	-	364	380	392	11	3.0%
2400	Group Life Insurance	-	-	29	31	316	285	930.2%
2750	Retiree Health Care Credit	-	-	27	28	285	257	930.2%
	<i>Total Benefits</i>	-	-	2,400	614	4,431	3,818	622.3%
Total Wages & Benefits		0.05	0.05	28,279	2,901	49,382	46,481	192.9%
Other Expenditures								
3000	Purchased Services	-	-	26,913	25,000	22,300	(2,700)	-10.8%
4000	Internal Services	-	-	-	1,000	-	(1,000)	-100.0%
5500	Travel	-	-	-	1,000	-	(1,000)	-100.0%
5800	Miscellaneous Expense	-	-	-	100	-	(100)	-100.0%
6000	Materials & Supplies	-	-	-	500	-	(500)	-100.0%
6030	Instructional Materials	-	-	34,655	45,634	7,944	(37,690)	-82.6%
Total Other Expenditures		-	-	61,568	73,234	30,244	(42,990)	-58.7%
Total Title III, Part A		0.05	0.05	\$ 89,847	\$ 76,135	\$ 79,626	\$ 3,491	4.6%

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	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
						\$	%
Wages & Employee Benefits							
1140 Technical Salaries & Wages	0.50	0.50	\$ 46,530	\$ 48,624	\$ 50,083	\$ 1,458	3.0%
<i>Total Wages</i>	0.50	0.50	46,530	48,624	50,083	2,094	4.5%
2100 FICA Benefits	-	-	3,574	3,720	3,831	112	3.0%
2220 VRS Benefits Hybrid	-	-	7,734	8,081	8,324	242	3.0%
2400 Group Life Insurance	-	-	624	652	671	20	3.0%
2510 VRS Disability Hybrid	-	-	219	229	225	(4)	-1.7%
2750 Retiree Health Care Credit	-	-	563	588	606	18	3.0%
<i>Total Benefits</i>	-	-	12,714	13,270	13,657	387	2.9%
Total Wages & Benefits	0.50	0.50	59,244	61,894	63,740	1,846	3.0%
Other Expenditures							
3000 Purchased Services	-	-	54,957	29,900	55,000	25,100	83.9%
4000 Internal Services	-	-	-	500	500	-	0.0%
5500 Travel	-	-	-	2,000	2,000	-	0.0%
6030 Instructional Materials	-	-	9,748	22,447	16,904	(5,543)	-24.7%
Total Other Expenditures	-	-	64,705	54,847	74,404	19,557	35.7%
Total Title IV, Part A	0.50	0.50	\$ 123,949	\$ 116,741	\$ 138,144	\$ 21,403	18.3%

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						Change	
	2025	2026	Actual 2024	Budget 2025	Budget 2026	\$	%
	FTEs	FTEs					
Wages & Employee Benefits							
1131 Nurse Salaries & Wages	0.34	0.34	\$ 34,071	\$ 34,039	\$ 34,118	\$ 79	0.2%
Total Wages	0.34	0.34	34,071	34,039	34,118	79	0.2%
Total Federal Preschool Grant	0.34	0.34	\$ 34,071	\$ 34,039	\$ 34,118	79	0.2%

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		2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
							\$	%
Wages & Employee Benefits								
1150	Clerical Salaries & Wages	0.50	0.50	\$ 2,382	\$ 15,000	\$ 15,000	\$ -	0.0%
	<i>Total Wages</i>	0.50	0.50	2,382	15,000	15,000	-	0.0%
2100	FICA Benefits	-	-	312	1,150	1,148	(2)	-0.2%
	<i>Total Benefits</i>	-	-	312	1,150	1,148	(2)	-0.2%
Total Wages & Benefits		0.50	0.50	2,694	16,150	16,148	(2)	0.0%
Other Expenditures								
3000	Purchased Services	-	-	1,324	3,000	3,000	-	0.0%
4000	Internal Services-Transportation	-	-	-	1,800	1,800	-	0.0%
5500	Travel	-	-	1,261	500	500	-	0.0%
6030	Instructional Materials	-	-	-	3,550	2,240	(1,310)	-36.9%
Total Other Expenditures		-	-	2,585	8,850	7,540	(1,310)	-14.8%
Total Project HOPE		0.50	0.50	\$ 5,279	\$ 25,000	\$ 23,688	\$ (1,312)	-5.2%

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	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025*	Budget 2026*	Change	
						\$	%
Wages & Employee Benefits							
1620 Supplemental Salaries & Wages	-	-	\$ 5,340	\$ -	\$ -	\$ -	0.0%
<i>Total Wages</i>	-	-	5,340	-	-	-	0.0%
2100 FICA Benefits	-	-	409	-	-	-	0.0%
<i>Total Benefits</i>			409	-	-	-	0.0%
Total Wages & Benefits	-	-	5,749	-	-	-	0.0%
Other Expenditures							
3000 Purchased Services	-	-	32,920	-	-	-	0.0%
6000 Materials and Supplies	-	-	13,864	-	-	-	0.0%
Total Other Expenditures	-	-	46,784	-	-	-	0.0%
Total ESSER II - SEL and Mental Health	-	-	\$ 52,533	\$ -	\$ -	\$ -	0.0%

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

						Change	
		2025	2026				
Description		FTEs	FTEs	Actual 2024	Budget 2025*	Budget 2026*	
							\$ %
Wages & Employee Benefits							
1120	Instructional Salaries & Wages	-	-	\$ 1,102,106	\$ 646,628	\$ -	\$ (646,628) -100.0%
1123	Counselor Salaries & Wages	-	-	-	-	-	- 0.0%
1131	Nurse Salaries & Wages	-	-	-	17,312	-	(17,312) -100.0%
1132	Psychologist Salaries & Wages	-	-	-	-	-	- 0.0%
1142	Security Guard & Wages	-	-	8,110	29,275	-	(29,275) -100.0%
1150	Clerical Salaries & Wages	-	-	-	34,070	-	(34,070) -100.0%
1151	Instructional Aides Salaries & Wages	-	-	529,246	35,000	-	(35,000) -100.0%
1170	Bus Driver Salaries & Wages	-	-	-	10,154	-	(10,154) -100.0%
1300	Part-time Salaries & Wages	-	-	196,876	-	-	- 0.0%
1620	Supplemental Salaries & Wages	-	-	243,300	48,760	-	(48,760) -100.0%
1660	Bonus	-	-	100,303	111,149	-	(111,149) -100.0%
Total Wages		-	-	2,179,941	932,348	-	(932,348) -100.0%
2100	FICA Benefits	-	-	156,881	71,324	-	(71,324) -100.0%
2210	VRS Benefits Plan 1 & 2	-	-	102,370	102,369	-	(102,369) -100.0%
2220	VRS Benefits Hybrid	-	-	163,855	15,783	-	(15,783) -100.0%
2300	HMP Benefits	-	-	273,980	30,000	-	(30,000) -100.0%
2400	Group Life Insurance	-	-	20,249	9,526	-	(9,526) -100.0%
2510	VRS Disability Hybrid	-	-	4,643	453	-	(453) -100.0%
2750	Retiree Health Care Credit	-	-	18,232	8,602	-	(8,602) -100.0%
Total Benefits		-	-	740,210	238,057	-	(238,057) -100.0%
Total Wages & Benefits		-	-	2,920,151	1,170,405	-	(1,170,405) -100.0%
Other Expenditures							
3000	Purchased Services	-	-	1,138,515	33,382	-	(33,382) -100.0%
5400	Leases and Rentals	-	-	209,660	48,079	-	(48,079) -100.0%
6000	Materials and Supplies	-	-	81,218	-	-	- 0.0%
8200	Capital Outlay Additions	-	-	(13,192)	-	-	- 0.0%
Total Other Expenditures		-	-	1,416,201	81,461	-	(81,461) -100.0%
Total ESSER III - ARP		-	-	\$ 4,336,352	\$ 1,251,866	\$ -	\$ (1,251,866) -100.0%

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 grant award ended September 30, 2024.

FINANCIAL SECTION

Grants Fund ARP - Title VI-B Flowthrough

Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025*	Budget 2026*	Change	
						\$	%
Wages & Employee Benefits							
1620 Supplemental Salaries & Wages	-	-	\$ 64,981	\$ -	\$ -	\$ -	0.0%
1660 Bonus	-	-	1,225	-	-	-	0.0%
<i>Total Wages</i>	-	-	66,206	-	-	-	0.0%
2100 FICA Benefits	-	-	5,065	-	-	-	0.0%
<i>Total Benefits</i>	-	-	5,065	-	-	-	0.0%
Total Wages & Benefits	-	-	71,271	-	-	-	0.0%
Other Expenditures							
3000 Purchased Services	-	-	558	-	-	-	0.0%
6030 Instructional Materials	-	-	49,049	-	-	-	0.0%
Total Other Expenditures	-	-	49,607	-	-	-	0.0%
Total ARP - Title VI-B Flowthrough	-	-	\$ 120,878	\$ -	\$ -	\$ -	0.0%

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	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025*	Budget 2026*	Change	
						\$	%
Other Expenditures							
6000 Materials and Supplies	-	-	\$ 23,201	\$ -	\$ -	\$ -	0.0%
Total Other Expenditures	-	-	23,201	-	-	-	0.0%
Total ARP - Section 619 Flowthrough	-	-	\$ 23,201	\$ -	\$ -	\$ -	0.0%

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						Change	
	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025*	Budget 2026*	\$	%
Wages & Employee Benefits							
1150 Clerical Salaries & Wages	0.50	-	\$ 6,527	\$ 12,576	\$ -	\$ (12,576)	-100.0%
1620 Supplemental Salaries & Wages	-	-	11,171	10,830	-	(10,830)	-100.0%
<i>Total Wages</i>	0.50	-	17,698	23,405	-	(23,405)	-100.0%
2100 FICA Benefits	-	-	1,224	1,791	-	(1,791)	-100.0%
<i>Total Benefits</i>	-	-	1,224	1,791	-	(1,791)	-100.0%
Total Wages & Benefits	0.50	-	18,922	25,196	-	(25,196)	-100.0%
Other Expenditures							
3000 Purchased Services	-	-	1,691	25,604	-	(25,604)	-100.0%
4000 Internal Services	-	-	10,000	-	-	-	0.0%
5500 Travel	-	-	86,916	-	-	-	0.0%
6030 Instructional Materials	-	-	-	-	-	-	0.0%
Total Other Expenditures	-	-	98,607	25,604	-	(25,604)	-100.0%
Total ARP - Homeless Children and Youth	0.50	-	\$ 117,529	\$ 50,800	\$ -	\$ (50,800)	-100.0%

Grant Description

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

*The grant award ended September 30, 2024.

FINANCIAL SECTION

Grants Fund SOL Web Based Technology Initiative

Description	2025	2026						Change	
	FTEs	FTEs	Actual 2024	Budget 2025	Budget 2026			\$	%
Other Expenditures									
6060 Technology Infrastructure	-	-	\$ 496,644	\$ 466,000	\$ 466,000	\$ -		0.0%	
Total Other Expenditures	-	-	496,644	466,000	466,000	-		0.0%	
Total SOL Web Based Technology Initiative	-	-	\$ 496,644	\$ 466,000	\$ 466,000	\$ -		0.0%	

Grant Description

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

FINANCIAL SECTION

Grants Fund Virginia Preschool Initiative

Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
						\$	%
Wages & Employee Benefits							
1120 Instructional Salaries & Wages	1.00	1.00	\$ 183,300	\$ 58,922	\$ 58,922	\$ -	0.0%
1133 Caseworker Salaries & Wages	0.71	0.71	20,967	21,911	21,911	-	0.0%
1131 Nurse Salaries & Wages	0.23	0.23	14,248	14,889	14,889	-	0.0%
1151 Instructional Aides Salaries & Wages	6.00	6.00	158,866	131,964	131,964	-	0.0%
1700 Stipends	-	-	9,816	-	-	-	0.0%
<i>Total Wages</i>	7.94	7.94	387,197	227,686	227,686	-	0.0%
2100 FICA Benefits	-	-	24,497	18,553	18,553	-	0.0%
2210 VRS Benefits Plan 1 & 2	-	-	29,493	15,173	15,173	-	0.0%
2220 VRS Benefits Hybrid	-	-	19,946	22,668	22,668	-	0.0%
2300 HMP Benefits	-	-	113,760	72,878	72,878	-	0.0%
2400 Group Life Insurance	-	-	3,986	3,051	3,051	-	0.0%
2510 Disability Insurance Hybrid	-	-	564	641	641	-	0.0%
2750 Retiree Health Care Credit	-	-	3,599	2,755	2,755	-	0.0%
<i>Total Benefits</i>	-	-	195,845	135,719	135,719	-	0.0%
Total Wages & Benefits	7.94	7.94	583,042	363,405	363,405	-	0.0%
Total Virginia Preschool Initiative	7.94	7.94	\$ 583,042	\$ 363,405	\$ 363,405	\$ -	0.0%

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		2025		2026		Change	
		FTEs	FTEs	Actual 2024	Budget 2025	Budget 2026	\$ %
Wages & Employee Benefits							
1120	Instructional Salaries & Wages	-	-	\$ 873	\$ 25,000	\$ 25,000	\$ - 0.0%
	<i>Total Wages</i>	-	-	873	25,000	25,000	- 0.0%
2100	FICA Benefits	-	-	67	1,913	1,913	- 0.0%
2300	HMP Benefits	-	-	-	-	-	- 0.0%
	<i>Total Benefits</i>	-	-	67	1,913	1,913	- 0.0%
Total Wages & Benefits		-	-	940	26,913	26,913	- 0.0%
Other Expenditures							
6030	Instructional Materials	-	-	-	1,587	1,087	(500) -31.5%
Total Other Expenditures		-	-	-	1,587	1,087	(500) -31.5%
Total Special Education in Jails		-	-	\$ 940	\$ 28,500	\$ 28,000	\$ (500) -1.8%

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	2025	2026						Change	
	FTEs	FTEs	Actual 2024	Budget 2025	Budget 2026			\$	%
Other Expenditures									
4100 WJC - Transportation	-	-	\$ 1,000	\$ 5,095	\$ 2,500	\$ (2,595)		-50.9%	
6030 Instructional Materials	-	-	5,815	5,655	3,117	(2,538)		-44.9%	
6003 Testing Materials	-	-	9,531	5,655	10,437	4,782		84.6%	
Total Other Expenditures	-	-	16,346	16,405	16,054	(351)		-2.1%	
Total ISAEP	-	-	\$ 16,346	\$ 16,405	\$ 16,054	\$ (351)		-2.1%	

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	2025		2026				Change	
	FTEs	FTEs	Actual 2024	Budget 2025	Budget 2026		\$	%
Wages & Employee Benefits								
1120 Instructional Salaries & Wages	3.00	3.00	\$ 192,079	\$ 198,925	\$ 204,893	\$ 5,968		3.0%
1124 Supervisor Salaries & Wages	1.00	1.00	-	105,992	109,172	3,180		3.0%
1130 Other Professional Salaries & Wages	1.00	1.00	53,810	55,424	57,087	1,663		3.0%
1140 Technical Salaries & Wages	1.00	1.00	169,746	68,806	70,870	2,064		3.0%
1700 Stipends	-	-	85,263	70,000	70,000	-		0.0%
<i>Total Wages</i>	6.00	6.00	500,898	499,147	512,021	12,874		2.6%
2100 FICA Benefits	-	-	34,274	38,184	39,170	986		2.6%
2210 VRS Benefits Plan 1 & 2	-	-	41,196	42,100	43,363	1,263		3.0%
2220 VRS Benefits Hybrid	-	-	28,058	29,224	30,101	877		3.0%
2300 HMP Benefits	-	-	80,120	84,160	96,784	12,624		15.0%
2400 Group Life Insurance	-	-	5,584	5,751	5,924	173		3.0%
2510 Disability Insurance Hybrid	-	-	793	818	843	25		3.0%
2750 Retiree Health Care Credit	-	-	5,042	5,193	5,349	156		3.0%
2800 Other Benefits	-	-	-	-	-	-		0.0%
<i>Total Benefits</i>	-	-	195,067	205,430	221,532	16,102		7.8%
Total Wages & Benefits	6.00	6.00	695,965	704,577	733,554	28,977		4.1%
Other Expenditures								
3000 Purchased Services	-	-	15,942	11,000	11,000	-		0.0%
4000 Internal Services	-	-	17,967	9,000	9,000	-		0.0%
5500 Travel	-	-	1,912	2,000	2,000	-		0.0%
5805 Staff Development	-	-	775	500	500	-		0.0%
6000 Materials and Supplies	-	-	1,683	900	900	-		0.0%
6030 Instructional Materials	-	-	37,713	42,023	13,046	(28,977)		-69.0%
Total Other Expenditures	-	-	75,992	65,423	36,446	(28,977)		-44.3%
Total School Health Initiative	6.00	6.00	\$ 771,957	\$ 770,000	\$ 770,000	\$ -		0.0%

Grant Description

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





FINANCIAL SUMMARIES

Child Nutrition Services

Fiscal Year 2026

FINANCIAL SECTION

**Child Nutrition Services Fund
Budget Summary**

Object		Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
								\$	%
Revenue									
	Sales		-	-	\$ 1,570,510	\$ 1,802,960	\$ 1,815,000	\$ 12,040	0.7%
	Federal		-	-	4,205,947	4,538,205	4,669,300	131,096	2.9%
	State		-	-	114,250	176,500	177,000	500	0.3%
	Catering		-	-	83,196	75,000	76,500	1,500	2.0%
	Vending		-	-	5,585	17,500	17,500	-	0.0%
	Interest Earnings		-	-	173,999	4,000	4,000	-	0.0%
	Other		-	-	42,343	23,335	23,500	165	0.7%
	Use of Fund Balance		-	-	-	1,250,000	2,000,000	750,000	60.0%
Total Child Nutrition Services Revenue			-	-	\$ 6,195,832	\$ 7,887,500	\$ 8,782,800	\$ 895,300	11.4%
Expenditures									
Wages & Employee Benefits									
1110	Administrative Salaries & Wages		1.00	1.00	128,196	133,965	137,984	\$ 4,019	3.0%
1130	Other Professional Salaries & Wages		1.00	1.00	34,544	73,902	76,119	2,217	3.0%
1150	Clerical Salaries & Wages		1.00	1.00	48,274	60,340	56,761	(3,579)	-5.9%
1190	Service Salaries & Wages		64.63	64.63	1,479,868	1,842,356	1,959,754	117,398	6.4%
	Total Wages		67.63	67.63	1,690,883	2,110,563	2,230,618	120,055	5.7%
2100	FICA Benefits		-	-	120,804	161,561	170,653	9,092	5.6%
2210	VRS Benefits Plan 1 & 2		-	-	85,948	101,810	71,836	(29,974)	-29.4%
2220	VRS Benefits Hybrid		-	-	31,424	33,201	55,902	22,701	68.4%
2300	HMP Benefits		-	-	316,315	561,817	431,244	(130,573)	-23.2%
2400	Group Life Insurance		-	-	9,703	9,586	9,690	104	1.1%
2510	Disability Insurance - Hybrid		-	-	1,051	1,102	1,420	318	28.9%
2750	Retiree Health Care Credit		-	-	8,606	9,829	9,936	107	1.1%
2800	Other Benefits		-	-	4,405	-	-	-	0.0%
	Total Benefits		-	-	578,255	878,905	750,682	(128,223)	-14.6%
Total Wages & Benefits			67.63	67.63	2,269,137	2,989,468	2,981,300	(8,168)	-0.3%
Other Expenditures									
3000	Contracted Services		-	-	78,949	66,000	80,000	14,000	21.2%
5500	Travel		-	-	12,394	13,650	15,000	1,350	9.9%
5800	Miscellaneous		-	-	266,153	5,250	6,000	750	14.3%
6000	Materials and Supplies		-	-	224,478	308,963	325,500	16,538	5.4%
6002	Food Supplies		-	-	2,917,511	3,254,170	3,375,000	120,830	3.7%
8100	Capital Outlay Replacement		-	-	223,187	1,250,000	2,000,000	750,000	60.0%
Total Other Expenditures			-	-	3,722,671	4,898,032	5,801,500	903,468	18.4%
Total Child Nutrition Services Expenditures			67.63	67.63	\$ 5,991,808	\$ 7,887,500	\$ 8,782,800	\$ 895,300	11.4%
Excess of revenues over Expenditures					204,024	(0)	(0)		
Fund Balance - Beginning of year					5,668,908	5,872,932	5,872,931		
Fund Balance - End of Year					\$ 5,872,932	\$ 5,872,931	\$ 5,872,931		

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 2026

FINANCIAL SECTION

State Operated Programs Fund Budget Summary

Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
						\$	%
Revenue							
State	10.50	10.50	\$ 1,187,856	\$ 1,279,800	\$ 1,330,600	\$ 50,800	4.0%
Total Revenue	10.50	10.50	\$ 1,187,856	\$ 1,279,800	\$ 1,330,600	\$ 50,800	4.0%
Expenditures							
Merrimac Juvenile Detention Center	8.00	8.00	895,004	957,900	1,004,800	46,900	4.9%
Eastern State Hospital	2.50	2.50	292,852	321,900	325,800	3,900	1.2%
Total Expenditures	10.50	10.50	\$ 1,187,856	\$ 1,279,800	\$ 1,330,600	\$ 50,800	4.0%

FINANCIAL SECTION

State Operated Programs Fund Merrimac Juvenile Detention Center Detail

Object		Description	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
								\$	%
Wages & Employee Benefits									
1120	Instructional Salaries & Wages	7.00	8.00	\$ 498,845	\$ 521,293	\$ 641,808	\$ 120,515	23.1%	
1130	Other Prof. Salaries & Wages	1.00	-	75,775	79,185	-	(79,185)	-100.0%	
1520	Substitute Salaries & Wages	-	-	-	5,500	5,500	-	0.0%	
Total Wages			8.00	8.00	574,620	605,978	647,308	41,330	6.8%
2100	FICA Benefits	-	-	40,578	46,381	49,588	3,207	6.9%	
2210	VRS Benefits	-	-	84,968	82,476	80,984	(1,492)	-1.8%	
2220	VRS Benefits Hybrid	-	-	10,534	17,324	12,733	(4,591)	-26.5%	
2300	HMP Benefits	-	-	122,321	133,518	141,924	8,406	6.3%	
2400	Group Life Insurance	-	-	7,700	8,046	7,573	(473)	-5.9%	
2510	VRS Disability Hybrid	-	-	298	311	324	13	4.0%	
2750	Retiree Health Care Credit	-	-	6,953	7,266	7,766	500	6.9%	
Total Benefits			-	-	273,352	295,322	300,892	5,570	1.9%
Total Wages & Benefits			8.00	8.00	847,972	901,300	948,200	46,900	5.2%
Other Expenditures									
3000	Purchased Services	-	-	7,925	8,500	8,500	-	0.0%	
5500	Travel	-	-	2,007	5,500	5,500	-	0.0%	
6000	Materials and Supplies	-	-	1,611	1,500	1,500	-	0.0%	
6020	Textbooks and Workbooks	-	-	-	500	500	-	0.0%	
6030	Instructional Materials	-	-	22,747	25,000	25,000	-	0.0%	
6040	Technology-Software/Online Content	-	-	-	5,600	5,600	-	0.0%	
6045	Technology Supplies	-	-	12,742	10,000	10,000	-	0.0%	
Total Other Expenditures			-	-	47,032	56,600	56,600	-	0.0%
Total Merrimac Juvenile Detention Center			8.00	8.00	\$ 895,004	\$ 957,900	\$ 1,004,800	\$ 46,900	4.9%

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	2025 FTEs	2026 FTEs	Actual 2024	Budget 2025	Budget 2026	Change	
								\$	%
Wages & Employee Benefits									
1110	Administrative Salaries & Wages		1.00	1.00	\$ 129,198	\$ 135,012	\$ 139,062	\$ 4,050	3.0%
1120	Instructional Salaries & Wages		0.50	0.50	53,051	55,438	57,374	1,936	3.5%
1150	Clerical Salaries & Wages		1.00	1.00	34,481	37,998	36,527	(1,471)	-3.9%
Total Wages			2.50	2.50	216,730	228,448	232,963	4,515	2.0%
2100	FICA Benefits		-	-	15,358	17,520	17,909	388	2.2%
2210	VRS Benefits		-	-	21,473	31,653	33,104	1,451	4.6%
2220	VRS Benefits Hybrid		-	-	6,043	6,315	-	(6,315)	-100.0%
2300	HMP Benefits		-	-	28,855	31,860	36,156	4,296	13.5%
2400	Group Life Insurance		-	-	2,219	3,061	2,749	(312)	-10.2%
2510	VRS Disability Hybrid		-	-	171	179	-	(179)	-100.0%
2750	Retiree Health Care Credit		-	-	2,003	2,764	2,819	55	2.0%
Total Benefits			-	-	76,122	93,352	92,737	(616)	-0.7%
Total Wages & Benefits			2.50	2.50	292,852	321,800	325,700	3,899	1.2%
Other Expenditures									
6000	Materials and Supplies		-	-	-	100	100	-	0.0%
Total Other Expenditures			-	-	-	100	100	-	0.0%
Total Merrimac Juvenile Detention Center			2.50	2.50	\$ 292,852	\$ 321,900	\$ 325,800	\$ 3,900	1.2%

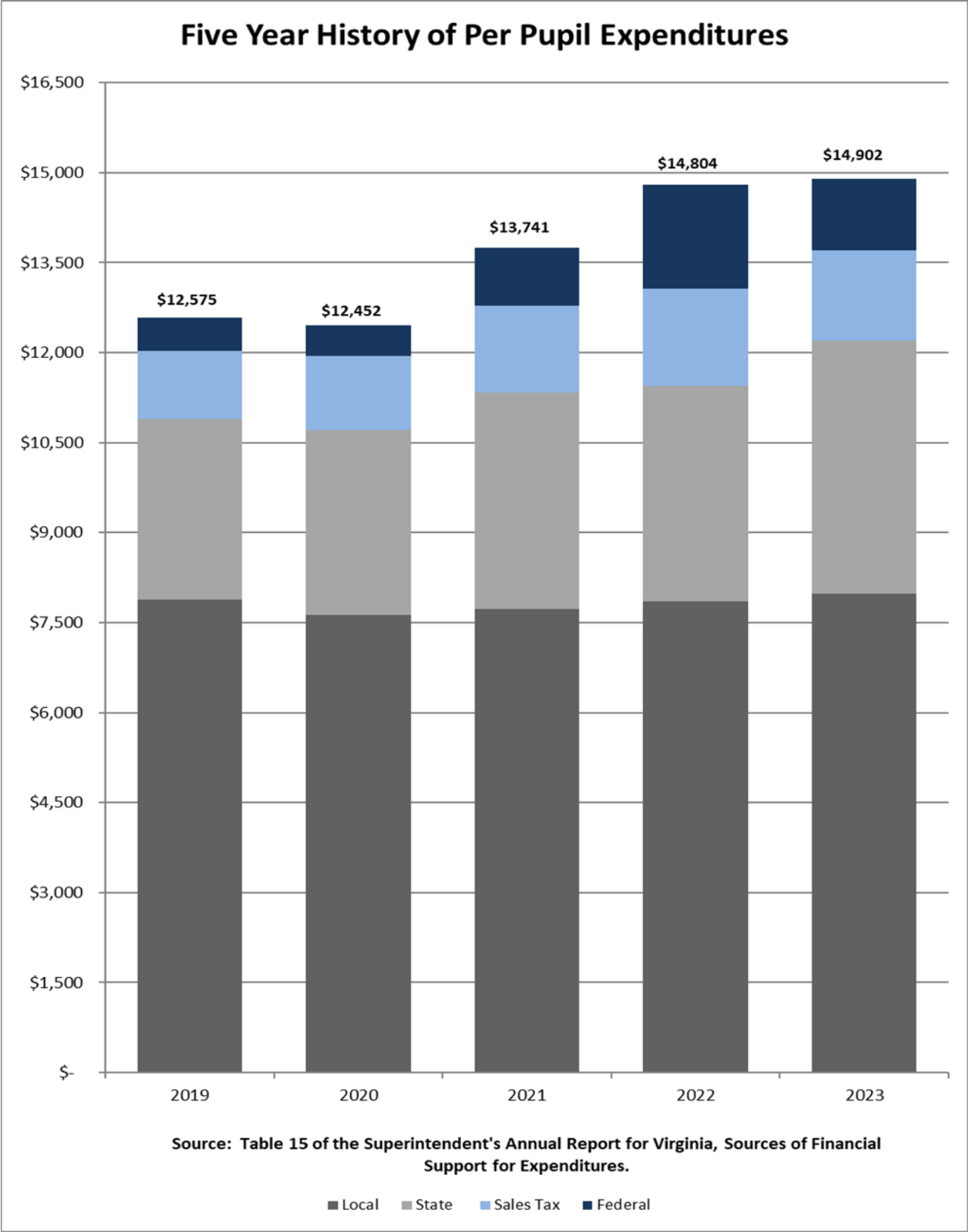
Grant Description

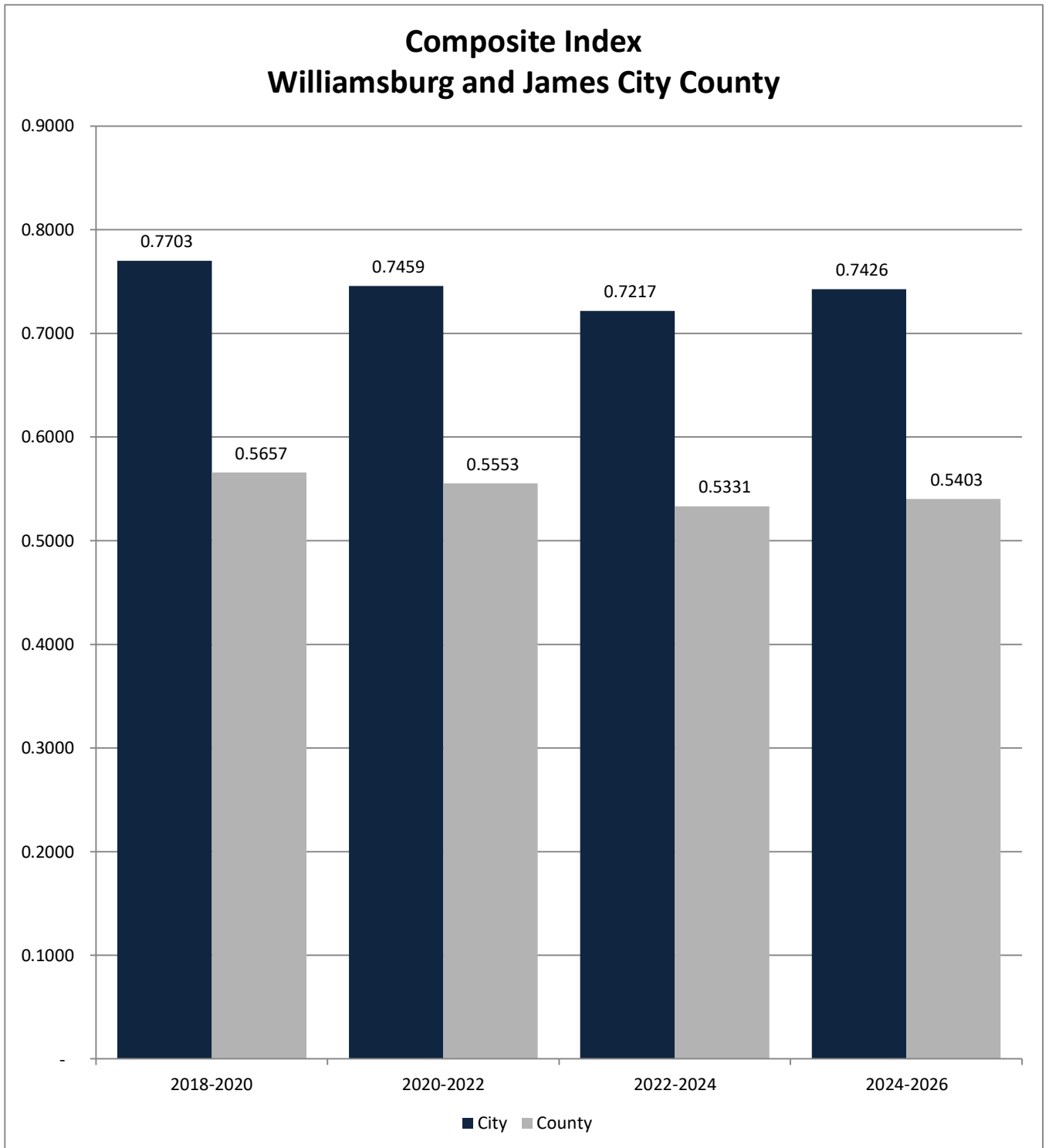
The Virginia Department of Education provides funding to support the instruction of students, at Eastern State Hospital, who are under twenty-two years of age.



INFORMATIONAL SECTION







INFORMATIONAL SECTION

FY26 Teacher School Staffing Allocation

	Number of Core Teachers (100)		Music/ Instrumental PE/H Tech				Core & Resource/ Electives	Stud. Advan. Coaches/ SS/ School Improv.** Math Reading			Total Operating Allocation	Overall Ratio
Elementary	Core Staffing Allocations		Resource					Specialized Staffing				
Clara Byrd Baker	457	24	1.0	1.5	1.0	1.0	28.5	1.0	2.0	2.0	33.5	13.6
Laurel Lane	526	25	1.0	1.5	1.0	1.0	29.5	1.0	2.0	2.0	34.5	15.2
DJ Montague	515	24	1.0	1.5	1.0	1.0	28.5	1.0	2.0	2.0	33.5	15.4
Norge	578	31	1.0	1.5	1.0	1.0	35.5	1.0	2.0	2.0	40.5	14.3
Matthew Whaley	485	23	1.0	1.5	1.0	1.0	27.5	2.0	2.0	2.0	33.5	14.5
James River	449	25	1.0	1.5	1.0	1.0	29.5	2.0	3.0	2.0	36.5	12.3
Stonehouse	838	39	1.0	1.5	1.5	1.0	44.0	1.0	2.0	3.0	50.0	16.8
Matoaka	595	31	1.0	1.5	1.5	1.0	36.0	1.0	2.0	2.0	41.0	14.5
J. Blaine Blayton	481	23	1.0	1.5	1.0	1.0	27.5	1.0	2.0	2.0	32.5	14.8
Total	4,924	245.0	9.0	13.5	10.0	9.0	286.5	11.0	19.0	19.0	335.5	14.7
FY 24/25 Total	4,853	243.0	9.0	13.5	10.0	9.0	284.5	11.0	19.0	18.0	332.5	14.8
	71	2.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	1.0	3.0	-0.1
Middle	Core/Elective Allocations		Music/ Instrumental Drama Tech/CTE					Specialized Staffing				
Berkeley	666	31.0	2.0	3.0	1.0	1.0	38.0	2.0	1.0	1.0	42.0	15.9
James Blair	506	24.0	2.0	3.0	1.0	1.0	31.0	2.0	1.0	1.0	35.0	14.5
Toano	704	33.0	2.0	3.0	1.0	1.0	40.0	2.0	1.0	1.0	44.0	16.0
Hornsby	805	38.0	2.0	3.0	1.0	1.0	45.0	2.0	1.0	1.0	49.0	16.4
Total	2,681	126.0	8.0	12.0	4.0	4.0	154.0	8.0	4.0	4.0	170.0	15.8
FY 24/25 Total	2,692	126.0	8.0	12.0	4.0	4.0	154.0	8.0	4.0	4.0	170.0	15.7
	-11	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
High	Core/Elective Allocations		In core/elective allocation					Specialized Staffing				
Lafayette	1,251	67.0					67.0	2.0		1.0	70.0	17.9
Jamestown	1,244	64.0					64.0	2.0		1.0	67.0	18.6
Warhill	1,279	68.0					68.0	2.0		1.0	71.0	18.0
Total	3,774	199.0					199.0	6.0		3.0	208.0	18.1
FY 24/25 Total	3,779	195.0					195.0	6.0		3.0	204.0	18.3
	-5	4.0	0.0	0.0	0.0	0.0	4.0	0.0	0.0	0.0	4.0	-0.2
Grand Total/Avg.	11,379	570.0	17.0	25.5	14.0	13.0	639.5	25.0	23.0	26.0	713.5	15.9
FY 24/25 Total	11,324	564.0	17.0	25.5	14.0	13.0	633.5	25.0	23.0	25.0	706.5	16.0
Diff.	55	6.0	0.0	0.0	0.0	0.0	6.0	0.0	0.0	1.0	7.0	-0.1

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

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

Other Staffing

Total Regular Ed. Teachers (Prog. 100s/300s)	
C & I Coordinators/Specialist	11.25
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	6.00
ESL positions	32.00
HS Athletic Trainer	3.00
Math Coach	1.00
Reserve Positions	2.00
Literacy Coach	1.00
Total positions required	791.75

Spec. Ed. Teachers (Program 200s)	
Special Education teaching positions	121.0
Special Education Coordinators	3.0
Instructional Specialists	5.0
Behavior Intervention Specialist	3.0
Total Positions	132.0

	Media	Guidance	Gifted	Social Workers
Elementary	9.0	20.0	15.0	-
Middle	4.0	11.0	4.0	-
High	6.0	16.0	-	-
Division	-	1.0	-	7.0
Total	19.0	48.0	19.0	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				
	2026	2025	2024	2023	2022
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
Directors of Education	1.70	1.70	1.70	1.70	1.70
Curriculum Coordinators	14.25	13.40	13.40	13.40	13.40
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	1.00	—	—
Data Analyst/Research Coordinator	1.00	1.00	1.00	1.00	—
ELL Outreach Specialist	1.50	1.50	0.50	0.50	0.50
Principals	16.00	16.00	16.00	16.00	16.00
Assistant Principals	30.00	29.00	28.00	28.00	24.00
Principal for Preschool Instruction	1.00	1.00	1.00	1.00	1.00
School Counselors	48.00	47.00	46.50	43.50	39.50
Librarians	19.00	19.00	19.00	19.00	19.00
Classroom Teachers	724.33	705.33	704.33	695.33	686.33
Math Interventionists	9.00	9.00	9.00	—	—
Preschool Teachers	36.00	36.00	35.00	35.00	35.00
Preschool Instructional Specialist	1.00	1.00	1.00	1.00	1.00
Special Education Teachers	121.00	120.00	115.00	112.00	108.00
Coordinators for Special Education	3.00	3.00	3.00	2.00	2.00
Instructional Specialist for Special Education	5.00	5.00	5.00	4.00	4.00
Assistive Technology Specialist	-	-	-	1.00	1.00
Behaviour Intervention Specialist	3.00	3.00	3.00	3.00	3.00
Career and Technical Teachers	17.67	17.67	17.67	17.67	17.67
Gifted and Talented Teachers	18.00	16.00	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	272.96	250.96	221.96	221.96	213.96
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	1,455.91	1,409.06	1,369.56	1,344.56	1,314.56

INFORMATIONAL SECTION

Full Time Equivalent (FTE) District Employees by Type

Description	Approved Full-Time Equivalent Employees				
	2026	2025	2024	2023	2022
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	8.00	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	21.69	17.69	17.69	17.69	17.69
ATTENDANCE and HEALTH SERVICES	62.07	58.07	58.07	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 Human Resources	1.00	1.00	1.00	1.00	1.00
Human Resources Directors	1.00	1.00	1.00	2.00	2.00
Human Resources Coordinators	4.00	3.00	3.00	2.00	2.00
Benefits Coordinator	-	-	-	1.00	1.00
Human Resources Specialist	3.00	3.00	3.00	2.00	2.00
Accountant	2.00	1.00	1.00	1.00	1.00
Strategic Communications Officer	1.00	1.00	1.00	1.00	1.00
Clerical	14.00	13.00	13.00	11.50	11.50
ADMINISTRATION	29.00	26.00	26.00	24.50	24.50
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	110.00	114.00	129.00	129.00	129.00
Bus Aides	39.00	39.00	47.00	47.00	47.00
Mechanics	6.00	6.00	6.00	6.00	6.00
PUPIL TRANSPORTATION	167.00	171.00	194.00	194.00	194.00
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	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	22.00	20.00	20.00	20.00	19.00
Supervisor for Security Services & Emergency Mgmt.	1.00	1.00	1.00	—	—
Security Guards	23.00	14.00	13.00	13.00	13.00
Groundswokers	—	1.00	1.00	1.00	1.00
Clerical	3.00	3.00	3.00	3.00	2.50
Custodians	89.00	89.00	89.00	89.00	89.31
OPERATIONS and MAINTENANCE	142.00	132.00	131.00	130.00	128.81

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

Description	Approved Full-Time Equivalent Employees				
	2026	2025	2024	2023	2022
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	13.00
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	1.00	2.00	2.00	2.00	2.00
Programmer/Analyst	2.00	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	18.00
Clerical	1.00	1.00	1.00	1.00	1.00
TECHNOLOGY	55.00	55.00	55.00	55.00	55.00
TOTAL POSITIONS - OPERATING BUDGET	1,910.98	1,851.13	1,833.63	1,805.13	1,773.94
* Federal Grants	36.39	40.96	80.46	91.23	75.23
* State Grants	7.94	7.94	7.94	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	2,039.44	1,984.16	2,006.16	1,988.88	1,941.69

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

Disbursement – The expenditure of monies from an account.

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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







WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS

EST. 1955

Superintendent's Proposed FY26 Budget

Joint Meeting – March 14, 2025

Agenda

- Background Information
- Enrollment
- Revenue Outlook
- Compensation
- Overview of Mandatory/Essential Operating Expenditure Increases
- Summary of Revenue and Expenditure Outlook



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 26 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**



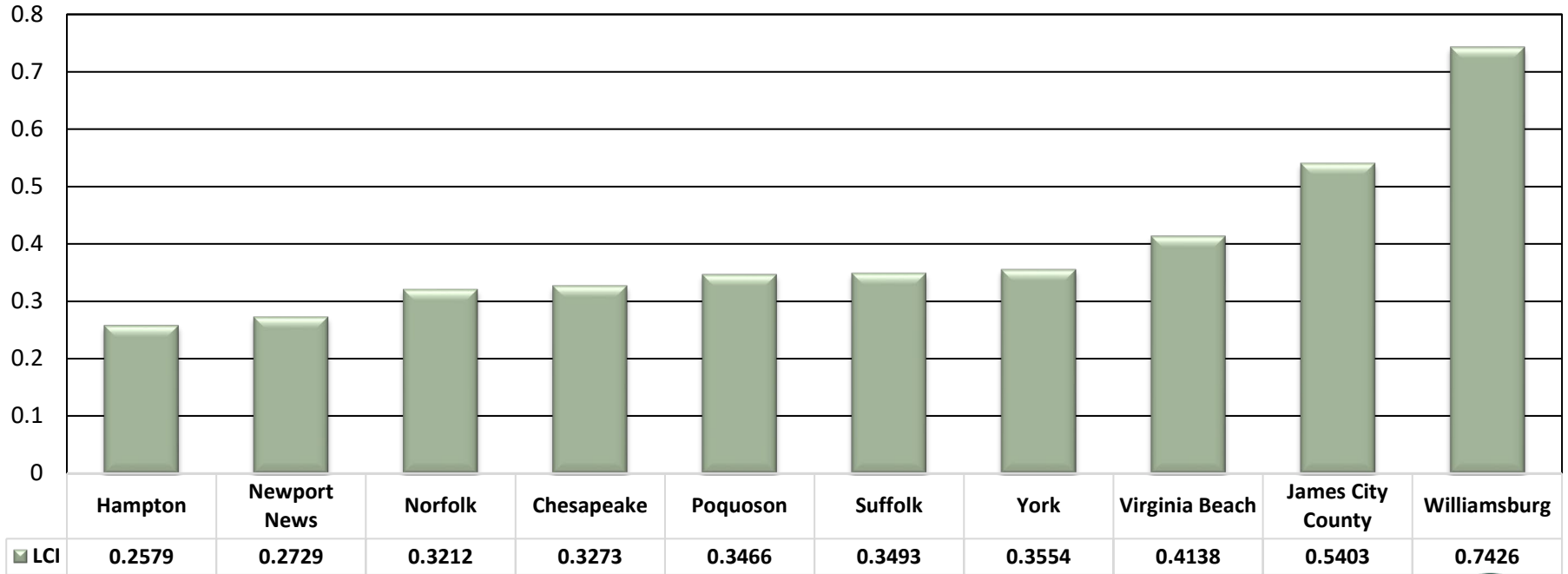
Local Composite Index (LCI)

- 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**

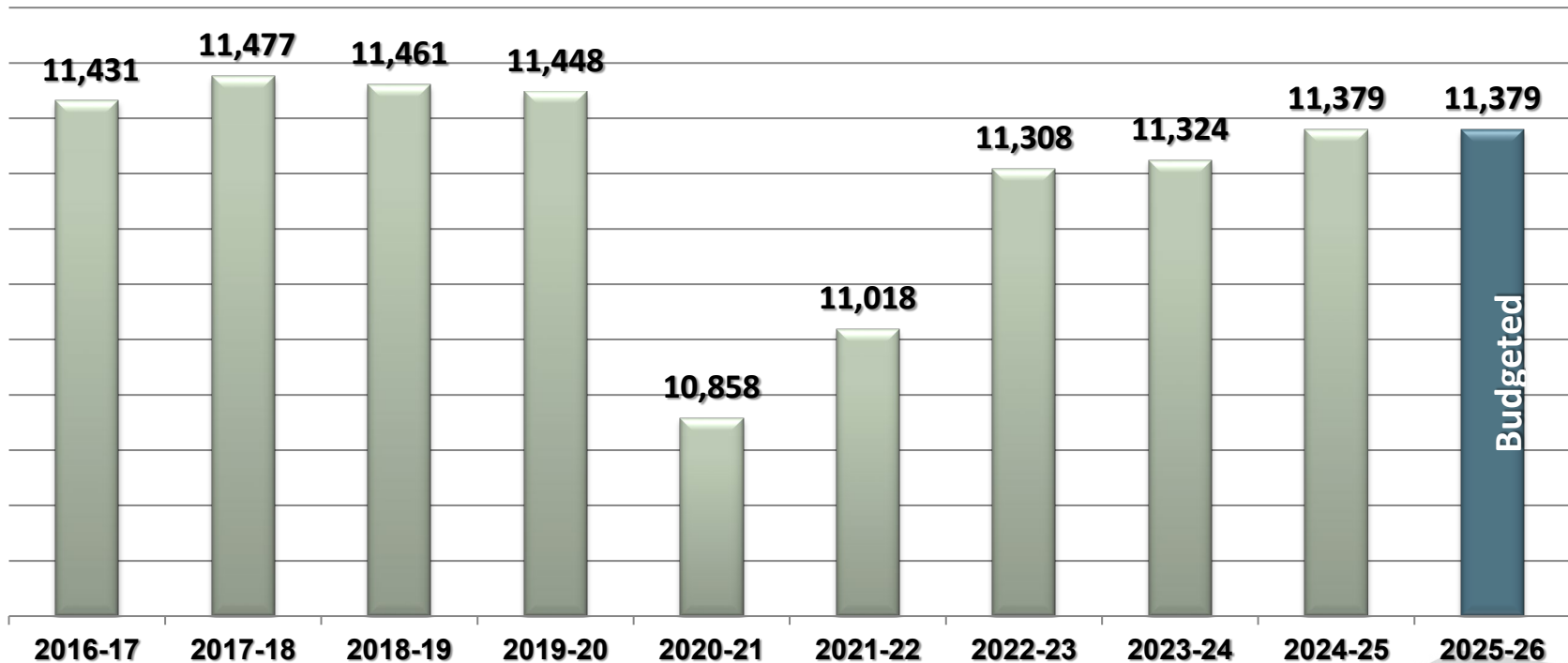
Locality	2020- 22	2022- 24	2024- 26
Williamsburg	0.7459	0.7217	0.7426
James City County	0.5553	0.5331	0.5403



Local Composite Index (LCI) Comparison



Enrollment History K-12 (Sept. 30 count)



Governor's Proposed Budget – FY26

	FY25 Adopted Budget	FY 26 Estimated	Change (\$)	Change (%)
State Revenue				
State Sales Tax	\$15,937,870	\$16,904,284	\$966,414	6.1%
Standards of Quality (SOQ)	47,081,275	47,282,946	201,671	0.4%
Incentive Programs	3,820,701	5,205,852	1,385,151	36.3%
Categorical Programs	38,322	43,357	5,035	13.1%
Lottery-Funded Programs	5,157,182	4,959,911	(197,271)	(3.8%)
Total	\$72,035,350	\$74,396,350	\$2,361,000	1.3%



General Assembly Budget

- Includes removal of support cap
- Providing a special education add-on

Description	Estimated Funding Amount
Removal of Support Cap	\$1,500,802
Special Education Add On	\$461,363
Total	\$1,962,165



Budget Development Goal

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

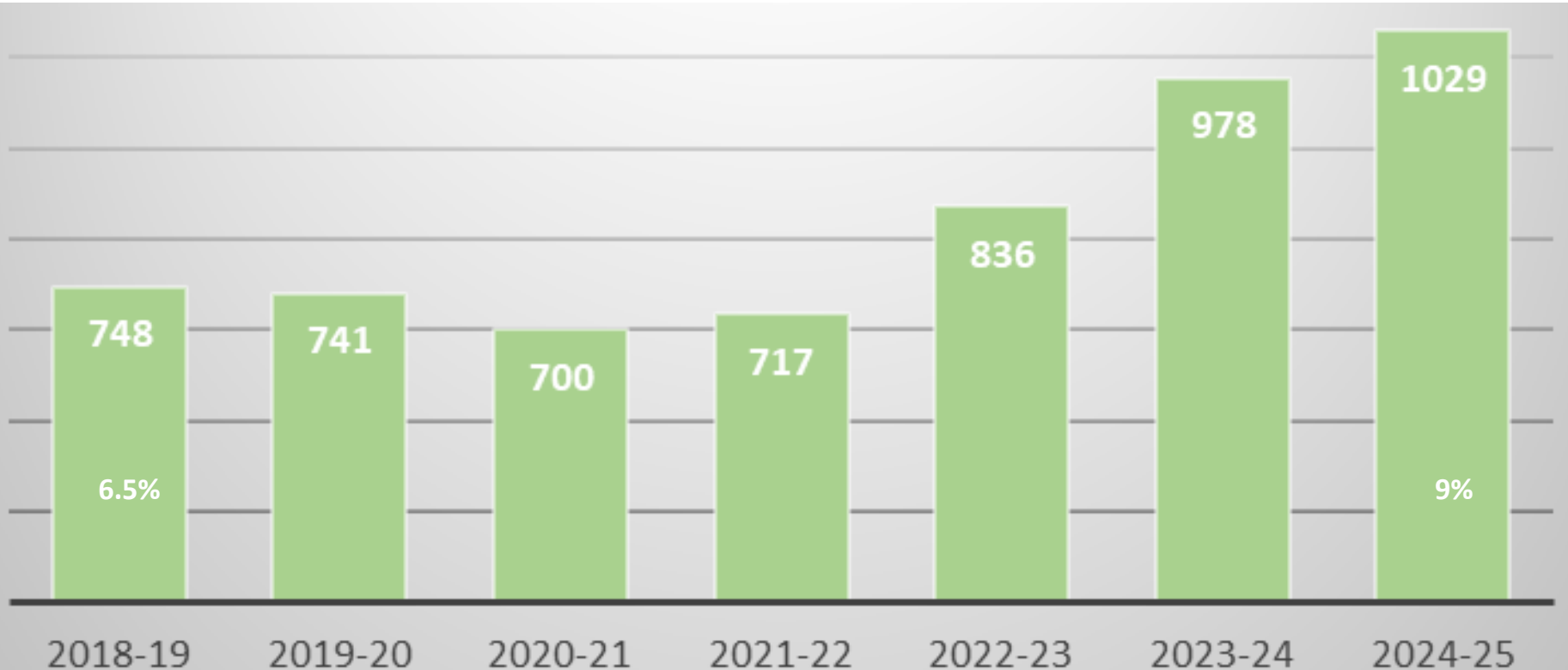
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Mandatory Increases

Description	Amount	FTE
ESSER funded expenditures – 1 quarter	\$230,000	
LIEP Teachers	\$900,000	10.00
Special Education – Teacher & Aides	\$205,000	4.50
Bus Driver - \$3/hour pay increase	\$423,000	
New Horizons & Special Ed Private Day Tuition	\$510,000	
Worker's Compensation & General Liability Insurance	\$99,500	
Utilities	\$400,000	
Contractual Obligations (Risk Mgmt; Safety & Security; Grounds; HR & Technology contracts)	\$400,000	
Instructional Programs – Canvas & Lexia	\$111,000	
TOTAL	\$3,278,500	14.50

English Learner (EL) Population



English Learner Students

Current EL Enrollment

Language Level	Level One	Level Two	Level Three	Level Four	Monitor	Total
High School	70	56	79	10	69	284
Middle School	42	40	48	14	104	248
Elem. School	194	85	133	23	62	497
Totals:	306 (29.7%)	181 (17.6%)	260 (25.3%)	47 (4.6%)	235 (22.8%)	1029



Required Teacher Allocations

Projected LIEP Teacher Allocation Requirements for SY 2025-26
based on new state guidelines using the 2024-2025 SY data

Language Levels	Number of Students	Number of Staff Needed
Level 1 (1:20)	306	15.3
Level 2 (1:30)	181	6.0
Level 3 (1:40)	260	6.5
Level 4 (1:50)	47	.94
Monitor Students (1:100)	235	2.35
TOTALS	1029	31.09



Special Education Student Population

School Year	Dec. 1 Child Count	Change from Prior Year
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
2024-25	2,099	6
Total change in Special Education enrollment from 2015-2025		468

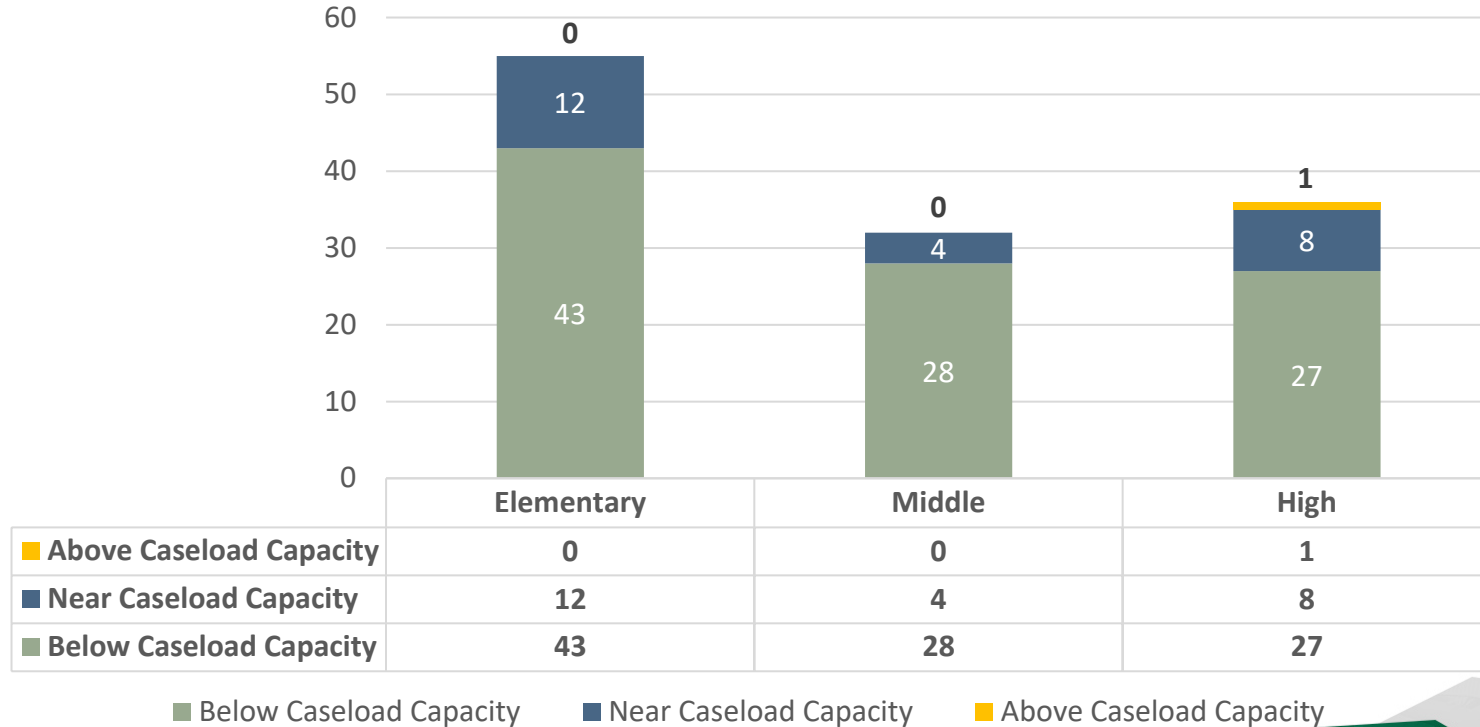


Special Education Student Population

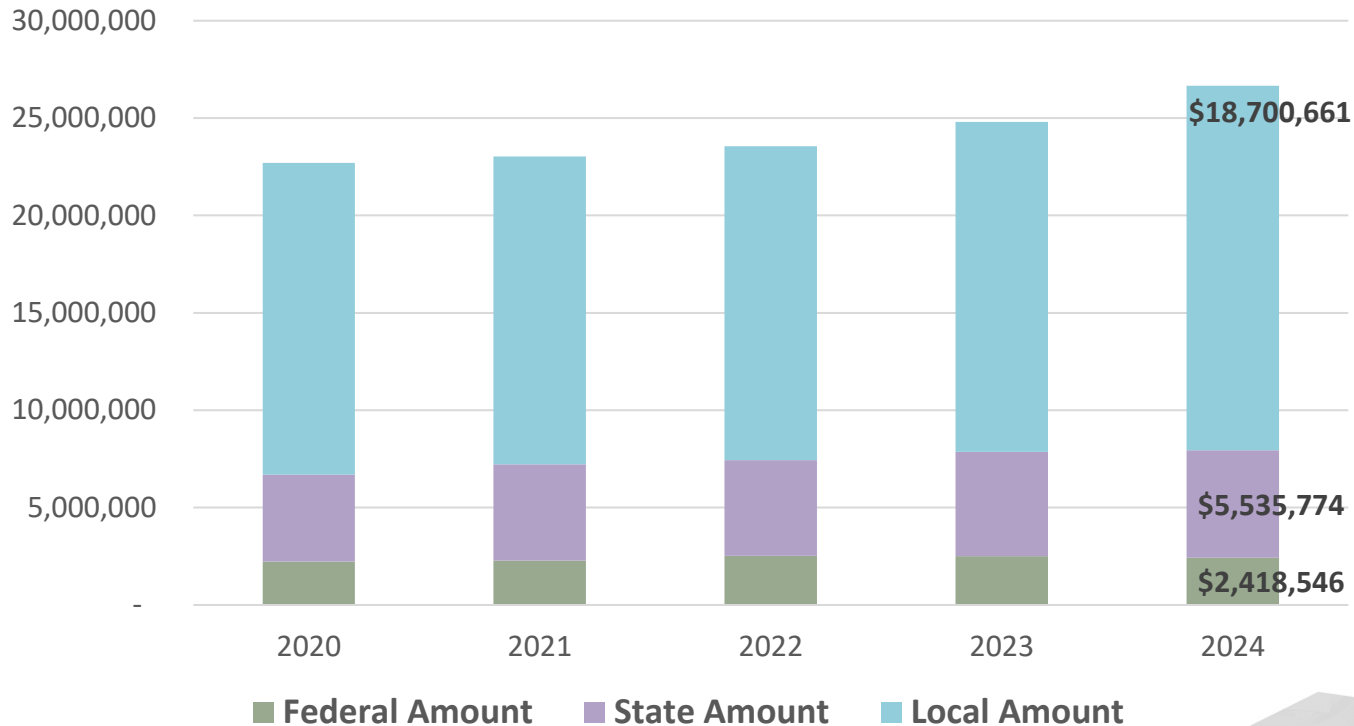
Age Group	Enrollment Size	Percentage of Enrollment
Early Childhood (Bright Beginnings)	208	56.4%
K-12	1,890	16.4%



2024-2025 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
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
2024-25	2,099	6	129	.5	130	4



Compensation Related Increases

Description	Amount
3% Salary Increase for all staff*	\$3,900,000
Healthcare Increase based on a 15% increase and 70/30 split	\$2,805,000
Compensation Study – Teacher Scale Year 1	\$1,900,000
Compensation Study – Unified Scale Year 1	\$600,000
New Teacher Training Pay	\$105,000
Summer School	\$320,000
Stipend Requests	\$275,000
Contract Day Changes	\$175,000
TOTAL	\$10,080,000

**Mandatory – included in state budget*



Preliminary Implementation Investment

Pay Structure	Grade Changes			Effective New Salary		
	# of EEs	Total Annual	Cost to Min	Total Annual	Difference	
					\$	%
General Ranges	922	\$38,492,241	\$89,922	\$40,240,963	\$1,748,722	4.5%
Teacher Steps	996	\$65,040,026	\$380,877	\$70,942,214	\$5,902,187	9.1%
Structure Totals	1,918	\$103,532,268	\$470,799	\$111,183,177	\$7,650,909	7.4%

Note: Cost does not include benefits & assumes all recommendations implemented in a single year.



Market Benchmarking - Teachers

Teacher Scale Comparison to Peers - 50th Percentile							
	Entry	Step 5	Step 10	Step 15	Step 20	Step 25	Max
Bachelor's							
Peers	55,311	58,209	61,024	65,234	70,352	76,153	89,583
WJCC	54,000	56,646	59,500	62,222	65,846	71,004	82,377
	-2.4%	-2.7%	-2.5%	-4.6%	-6.4%	-6.8%	-8.0%
Master's							
Peers	58,625	61,724	64,717	69,050	74,326	80,317	94,134
WJCC	55,826	58,545	61,168	64,363	68,095	74,157	95,629
	-4.8%	-5.2%	-5.5%	-6.8%	-8.4%	-7.7%	1.6%
Doctorate							
Peers	62,327	65,761	68,923	73,179	78,414	84,602	96,930
WJCC	59,458	62,333	65,858	69,165	73,143	79,630	102,447
	-4.6%	-5.2%	-4.4%	-5.5%	-6.7%	-5.9%	5.7%

WJCC's current Teacher scale is below the 50th percentile by 4.6% when compared to peer data.



Market Benchmarking – Support

Non-Teacher Actual Pay Alignment

WJCC's overall compa-ratio on the recommended General Range structure is 86.4% .

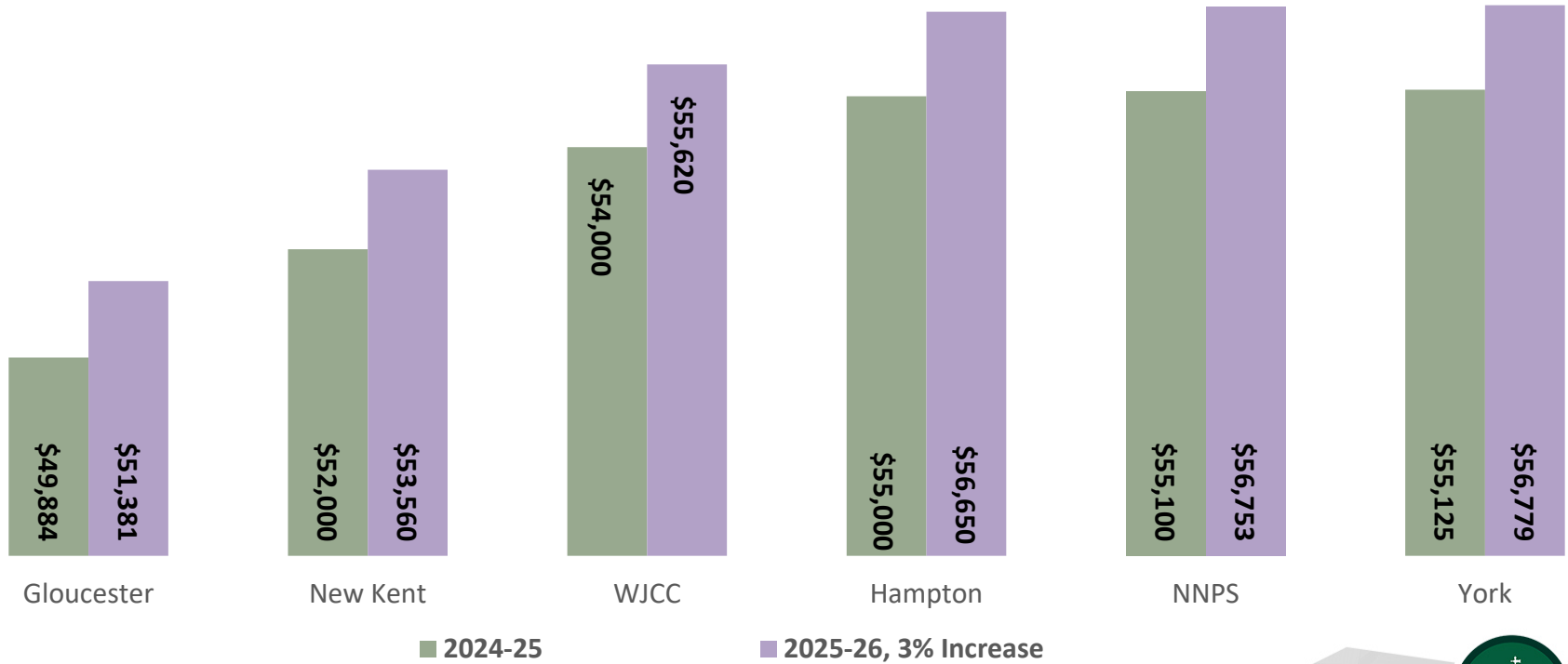
- ❑ This means that overall base pay trails market targets by 13.6%.
- ❑ There is also variance of actual base pay within pay ranges, with only 28.3% of pay rates within the competitive range.

Range Location (Compa-Ratio)	Competitive Posture	Employee Distribution		
		Avg Service	Number	% of Total
Below 80.0%	Less Than	2.9	332	36.0%
80.0% to 89.9%	Low End	5.4	260	28.2%
90.0% to 99.9%	Competitive Range	7.7	169	18.3%
100.0% to 109.9%		10.5	92	10.0%
110.0% to 120.0%	High End	15.7	61	6.6%
Above 120.0%	More than Competitve	0.0	8	0.9%
Total			922	100.0%

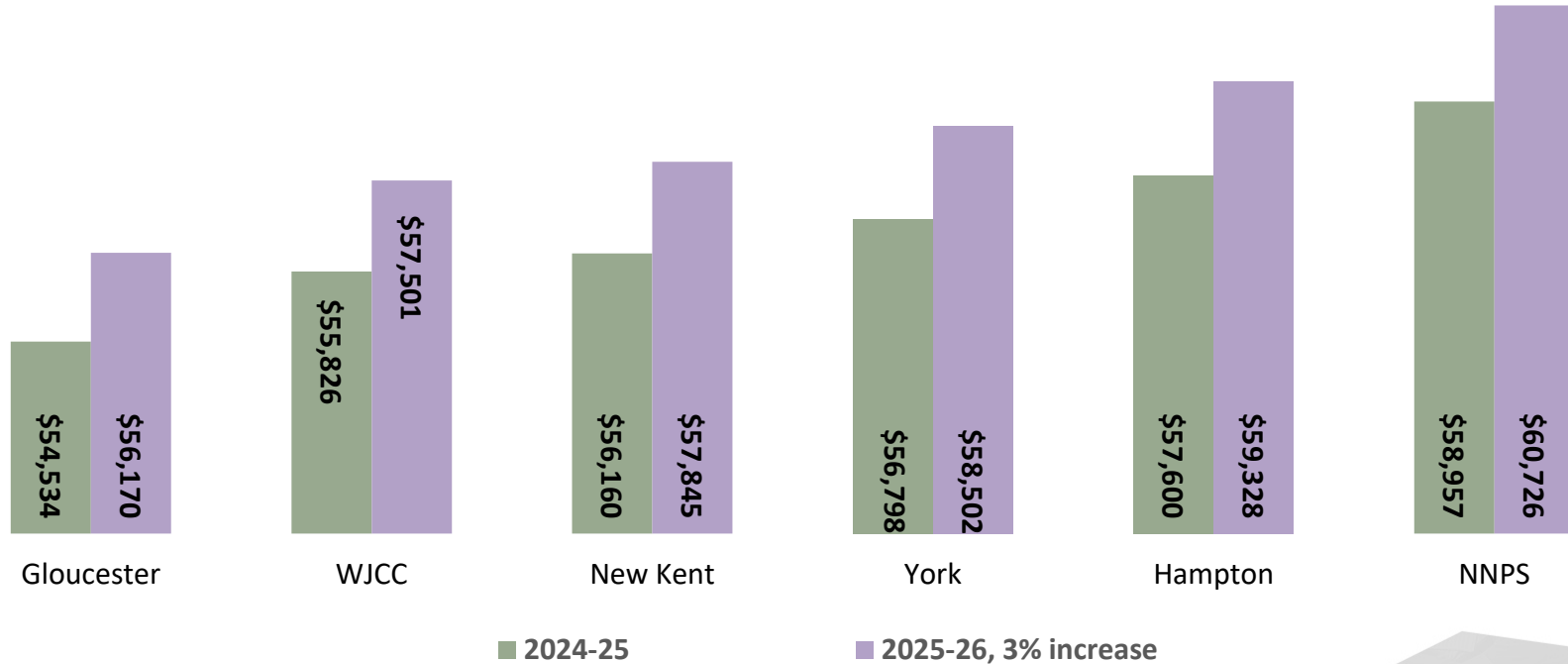
**Excludes superintendent, teachers, and temporary or grant-funded employees*



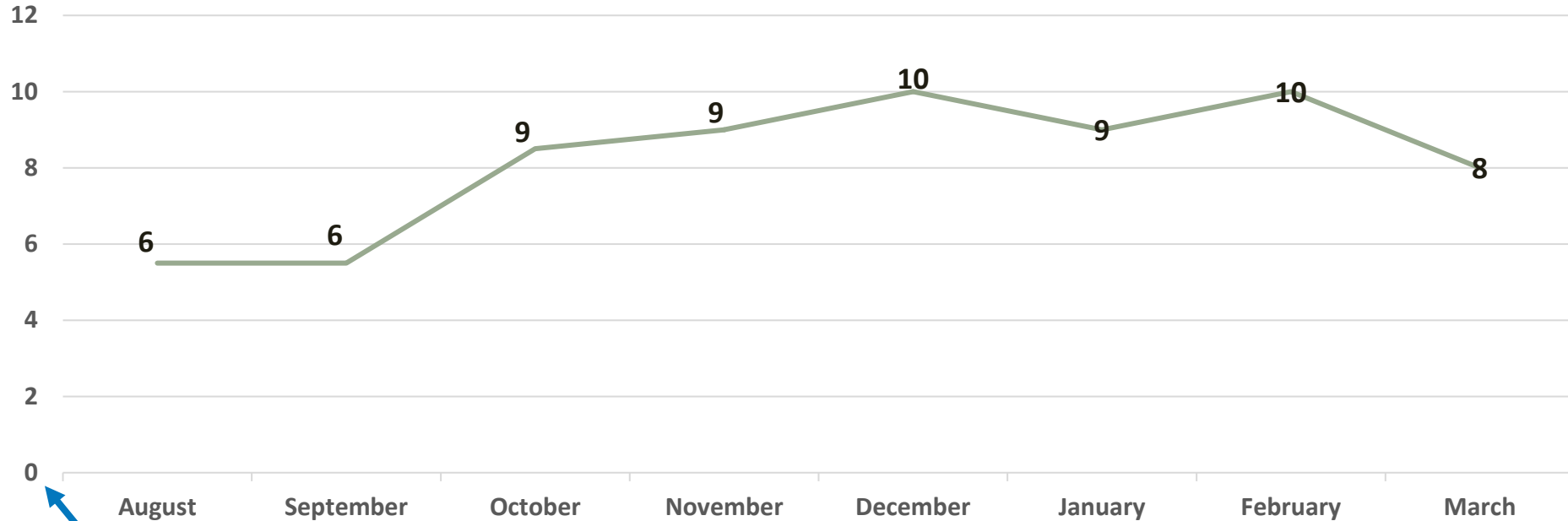
WJCC REGIONAL RANKING, BA STEP 0 TO STEP 1



WJCC REGIONAL RANKING, MA STEP 0 TO STEP 1



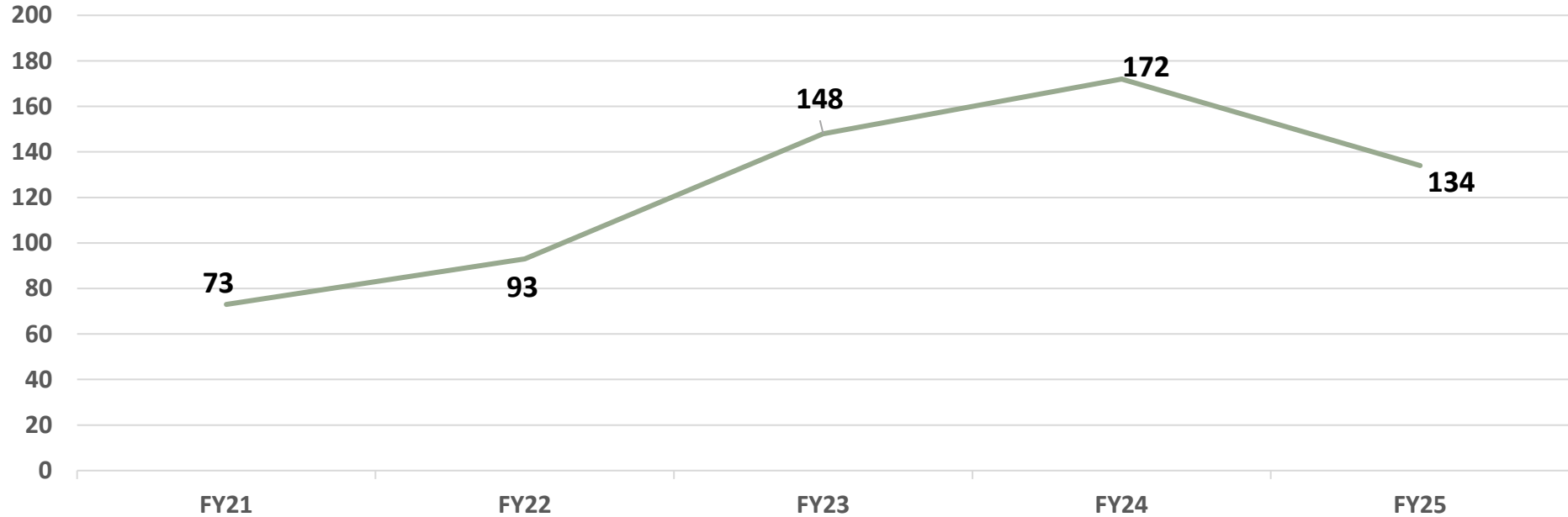
WJCC Teacher Vacancy Trends '24-25



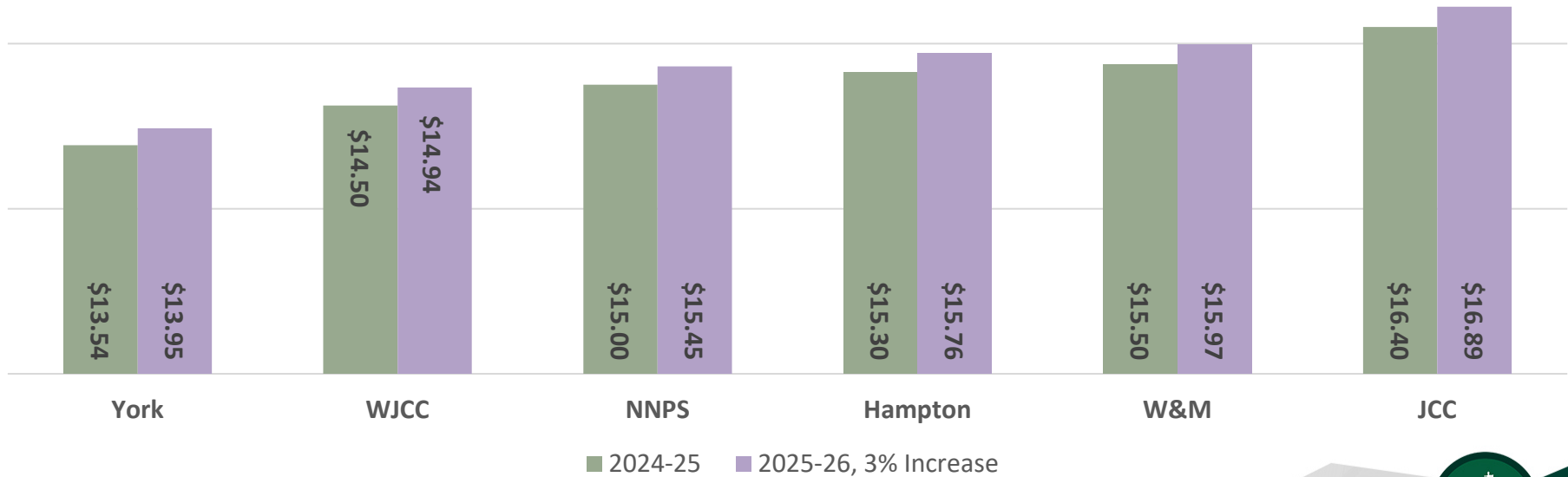
100% is the goal!



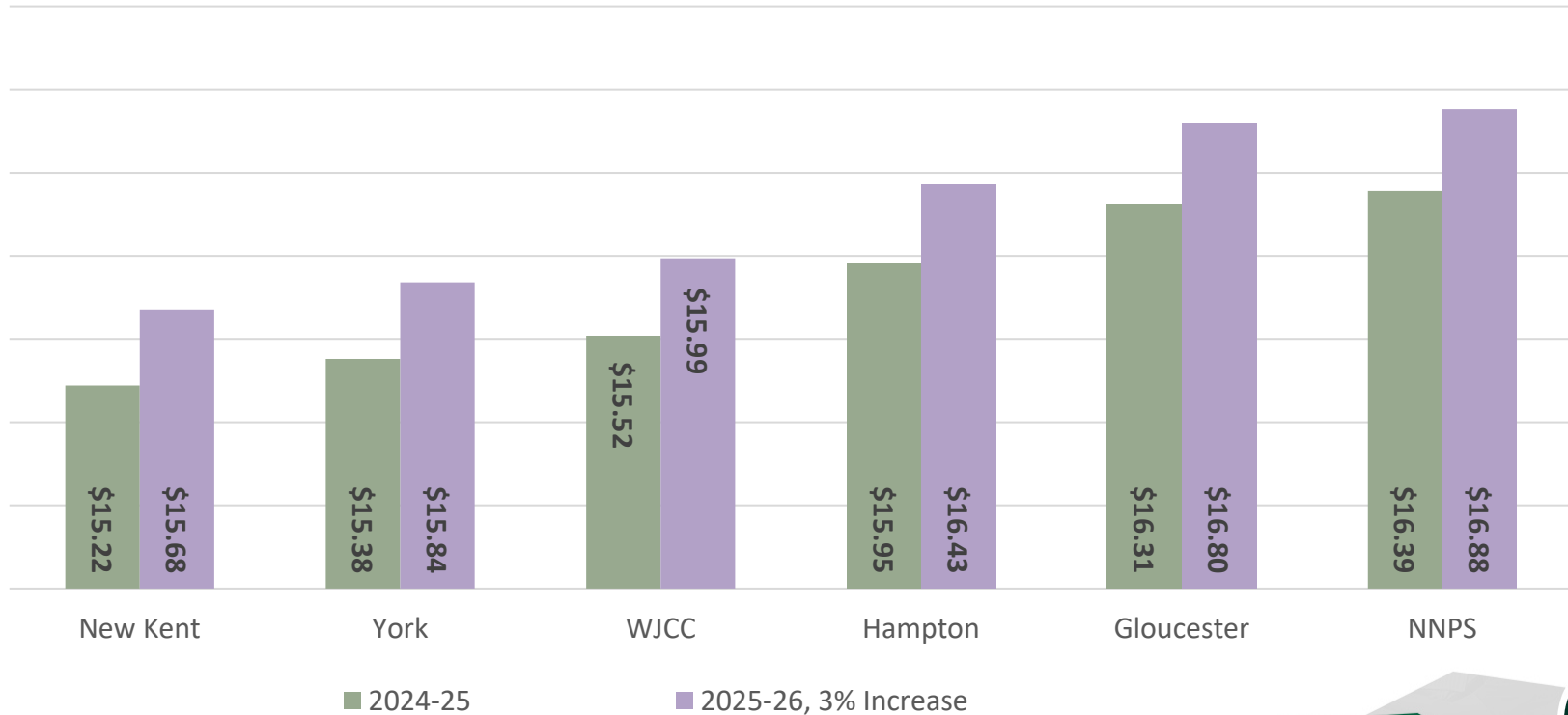
WJCC Teacher Turnover Trends



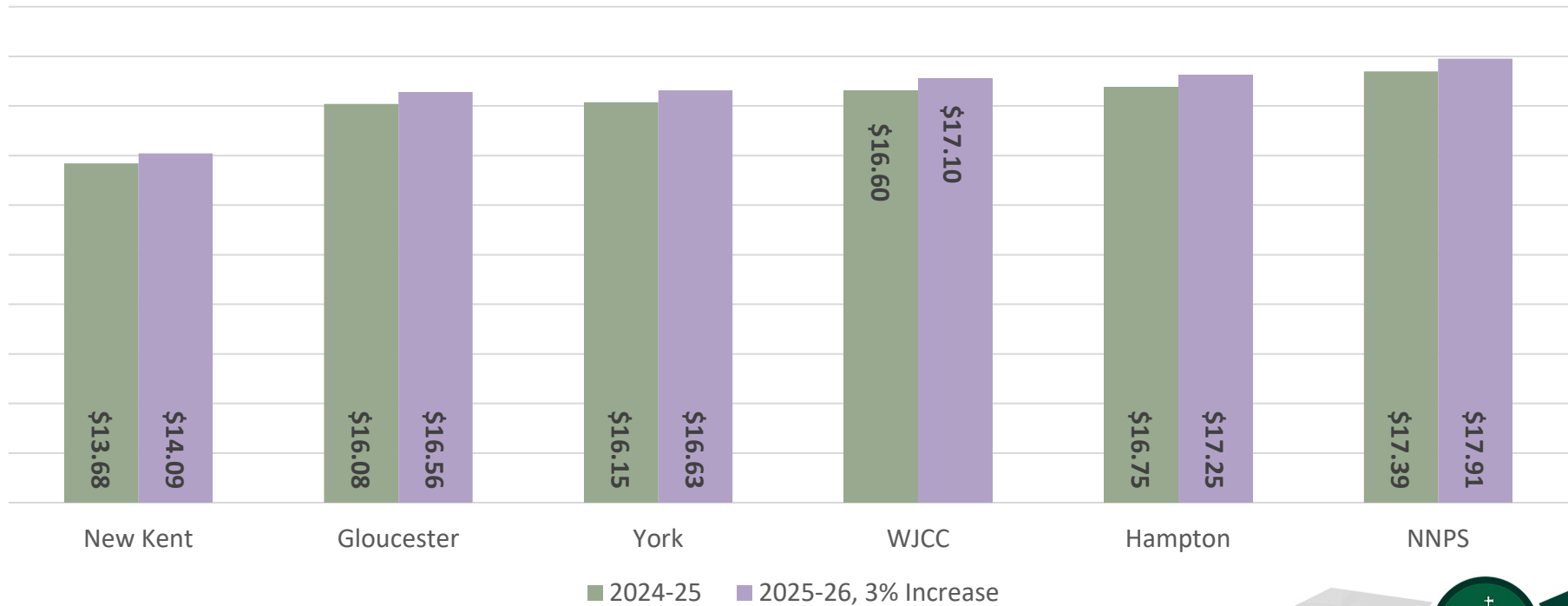
WJCC REGIONAL RANKING, GRADE 5 – CUSTODIANS, CAFETERIA & BUS AIDES



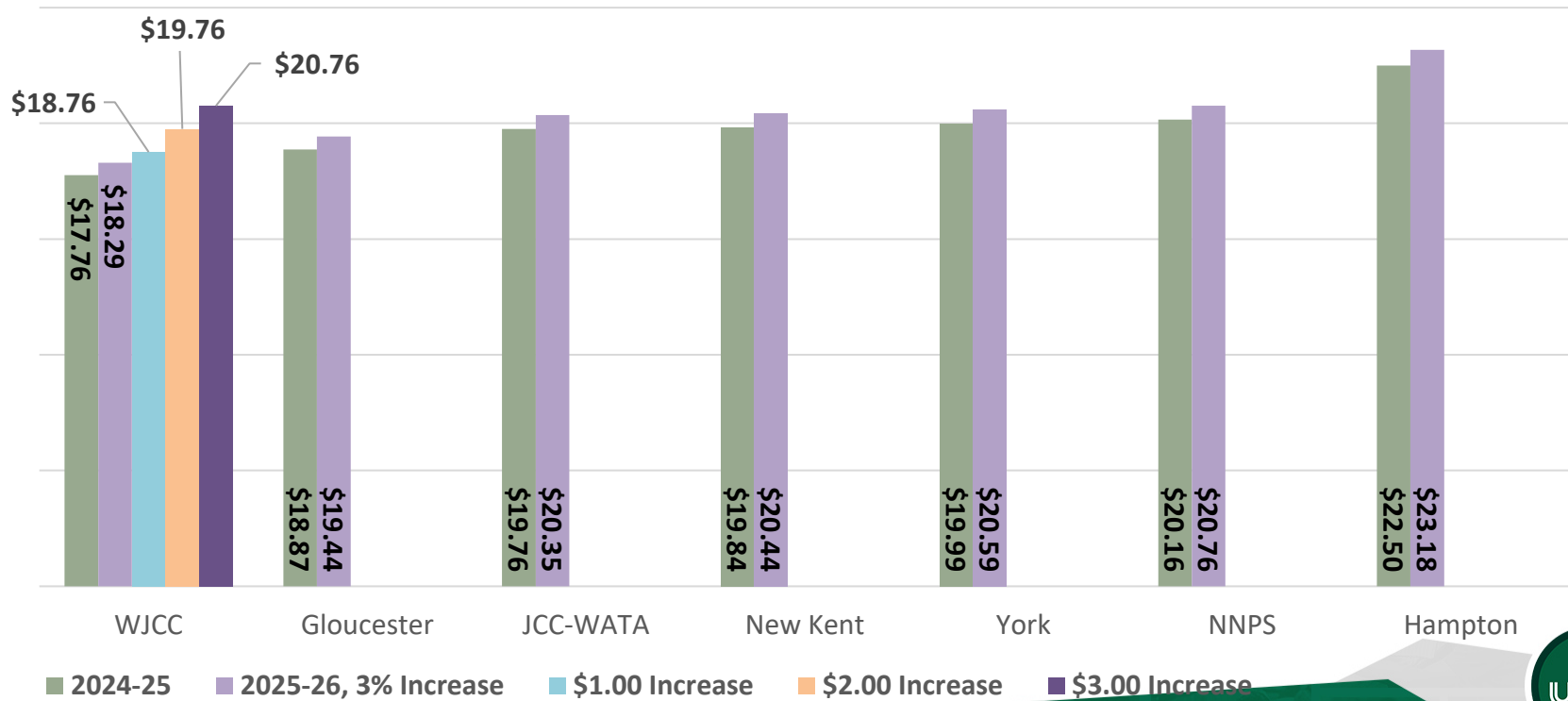
WJCC REGIONAL RANKING, GRADE 6 – TEACHER ASSISTANTS



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



WJCC REGIONAL RANKING, GRADE 8 – BUS DRIVERS



Compensation Study – Teacher Scales

	Bachelors	Masters	Masters Plus 30	Doctorate
Minimum	3%	3%	3%	3%
Average	4.95%	4.92%	4.95%	4.95%
Max	9.28%	8.15%	7.98%	7.98%

- **Step 0 aligns with compensation study recommendation**
- **Progression between steps at least .50%**
- **Emphasis for additional increases beyond the 3% focus on the steps the study identified as under market**



Compensation Study – Unified Scale

- All staff will receive a minimum salary increase of 3%
- Minimum pay for WJCC will start at \$15.50/hour
- Unified Scale
 - All employees will be brought up to the minimum of Bolton's recommended pay scale
 - Additional implementation will focus on increased compensation for current grades 5-16



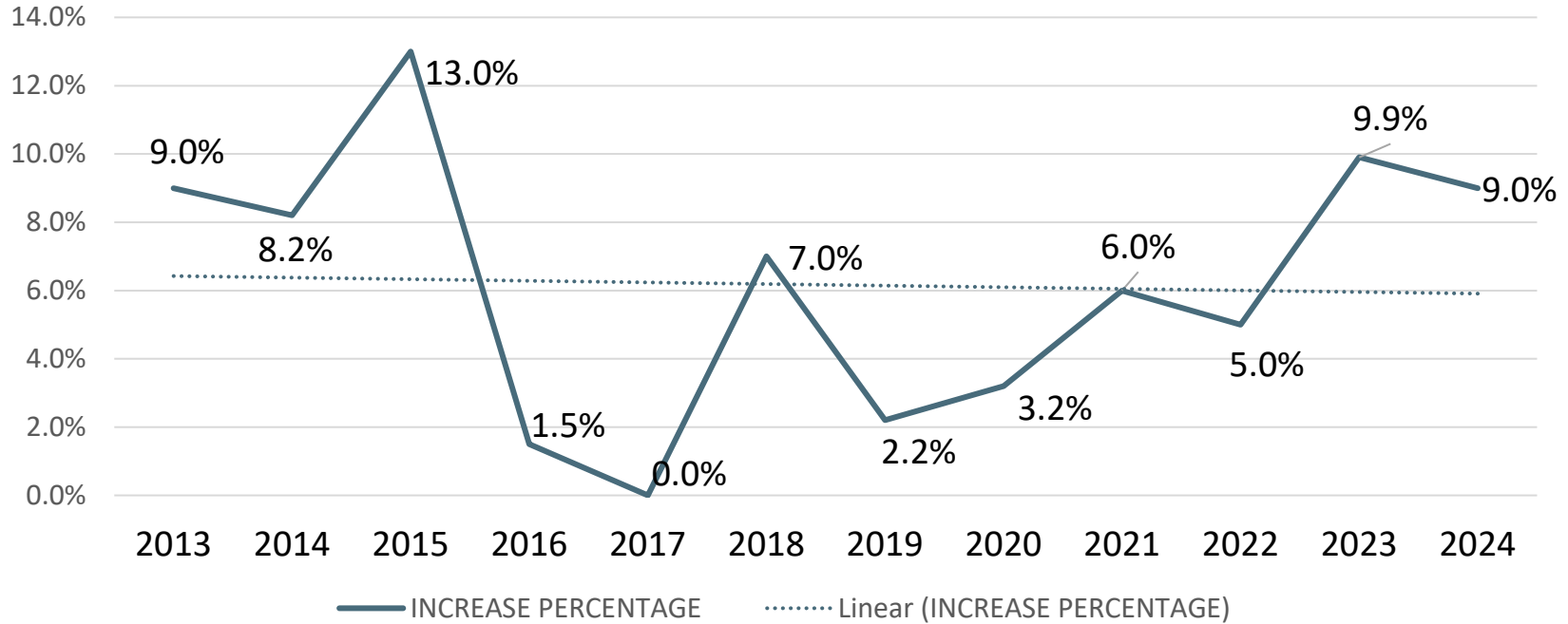
Healthcare Cost Estimate

2024-2025 Cost	Estimated Increase	2025-2026 Est. Total Cost
\$26,714,904	15% - \$4,007,236	\$30,722,140

Distribution of <u>Increase</u> to Health Insurance	Impact on FY26 Budget @ 15% increase
WJCC/Employee – 50/50	\$2,003,618
WJCC/Employee - 60/40	\$2,404,341
WJCC/Employee – 70/30	\$2,805,065



WJCC Public Schools Health Insurance Rate Increases



Position Requests

Description	Amount	FTE
School Based Staff:	\$2,240,000	39.00
HS Teachers (4); ES Teacher (3); GTRT Teachers (2); Counselor (1); Special Education Aides (6); ES TA's for Behavior Support (9); Restorative Center (4);		
PreK Assistant Principal (1); ES Security (9)		
School Support Staff:	\$464,000	4.85
K-5 Literacy Coordinator (0.85); Speech Language Pathologists (4)		
Central Support Staff:	\$410,000	5.00
HR Coordinator (1); Accountant (1); Sr. Payroll Specialist (1); Maintenance Assistant (2)		
TOTAL	\$3,114,000	48.85

FTEs to Serve Current Population

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

Description	Amount
Elementary Teachers – 3 FTEs	\$270,000

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



FTEs to Serve Current Population

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

Description	Amount
High School Teachers – 4 FTEs	\$360,000

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



FTEs to Serve Current Population

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

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

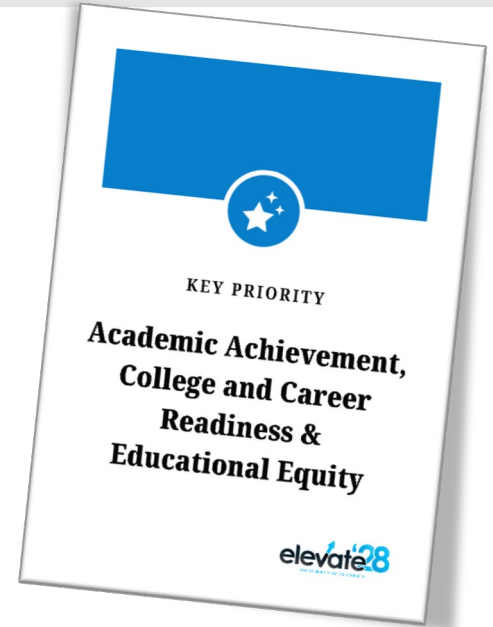
Description	Amount
Counselors – 1 FTE	\$90,000

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



Program Growth – Student Needs

Description	Estimated Cost
Building Leadership Pre-K Assistant Principal – 1 FTE	\$110,000



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



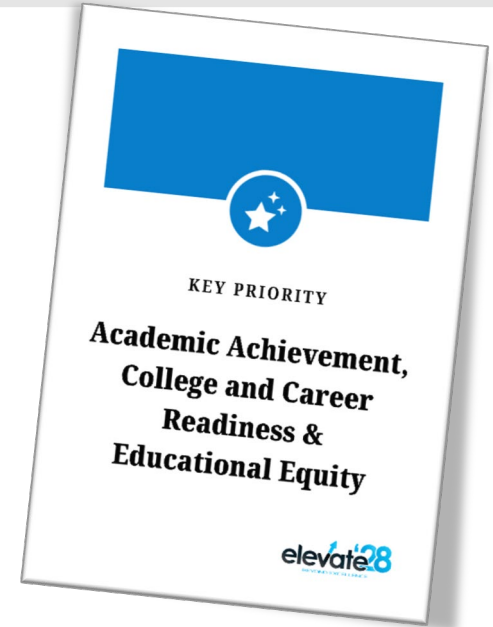
Pre-K Assistant Principal

- **Planning support - opening the two new pre-k centers**
- **100+ more students = about 500 total**
- **Program needs exceeding 60% students with disabilities**



Program Growth – Student Needs

Description	Estimated Cost
K-2 Gifted & Talent Development Teachers – 2 FTEs	\$180,000



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



K-2 Talent Development



TD Push-In
Lessons and
Classroom Visits



Teacher
Collaboration

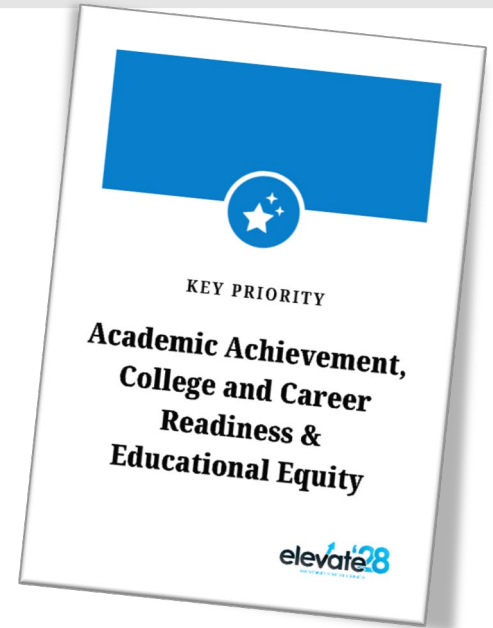


Rich Tier II
Differentiation

James River Elementary & Norge Elementary

Additional Expenditures

Description	Estimated Cost
Special Education Aides for Self-Contained Classrooms (6 FTEs)	\$240,000

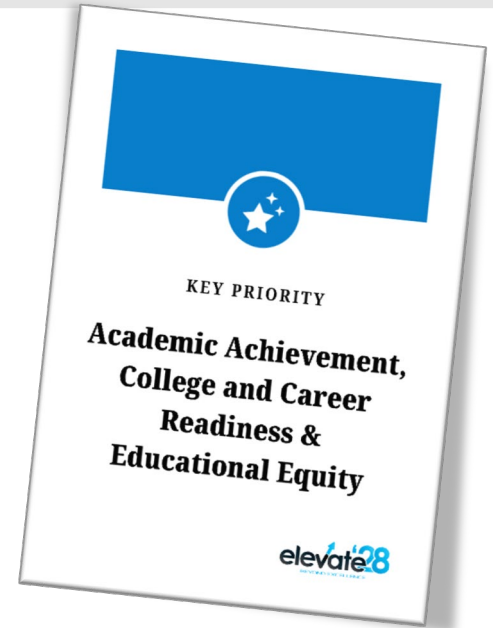


**All costs presented for positions include salary and benefits*



Additional Expenditures

Description	Estimated Cost
Elementary Teacher Assistants for Behavior Support – 9 FTEs	\$360,000



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



Elementary Behavioral Support

- Annually, the overall percentage of behavior referrals that result in (Level 3 and above) suspension from school will decrease by 2%
- School-Based Discipline Data Sessions
 - Yearlong Behavioral Goals
 - Quarterly Reviews
 - Targeted Interventions



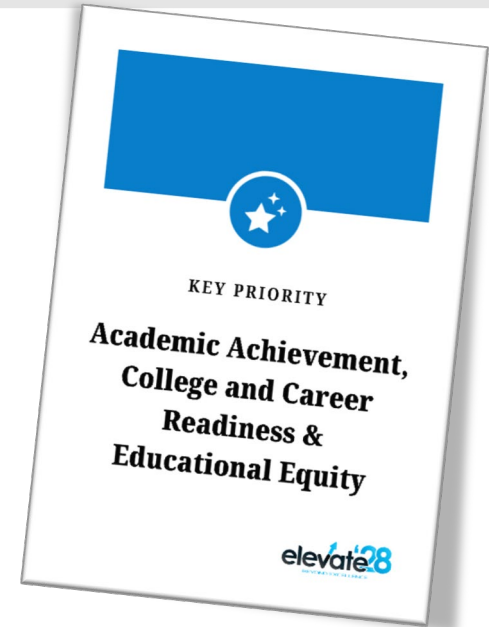
Elementary Behavioral Support

- Elementary Trends (Quarterly Behavior Meetings & Employee Input Sessions)
 - Address ‘immediacy’ of behaviors
 - Safe space/programming for students unable to regulate emotions
- Behavioral Data
 - 45% of elementary behavioral referrals at Kindergarten & First Grade



Program Growth – Student Needs

Description	Estimated Cost
RESET Program Teacher – 1 FTE Teacher Assistant – 2 FTEs Behavior Support – 1 FTE	\$230,000



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



RESET Program

- Reset Program
 - Two classrooms – one high school, one middle school
 - Students on short term suspension of 3 days or more
 - Transportation will be provided
- Benefits
 - Opportunity to reflect on behavior
 - Daily restorative circles
 - Academic support
 - Counts for daily attendance



Anticipated Position Allocations-ES

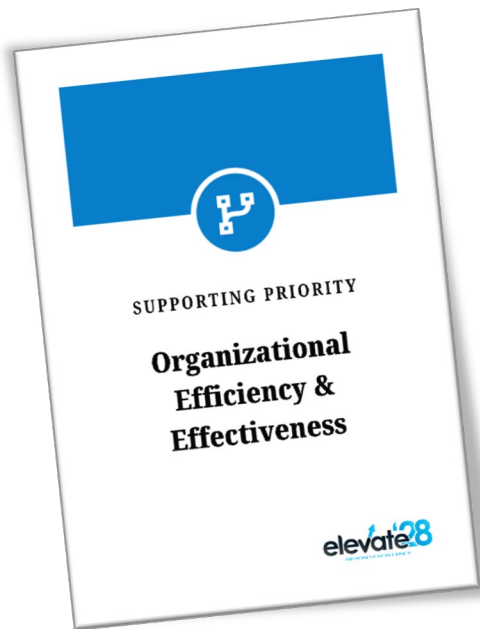
	Teacher Allocation	LIEP Teachers		GTRT	SPED Teacher	SPED Aides (IAs)		Behavior Support Assistants	School Security Officers	Totals
Clara Byrd Baker		1.0						1.0	1.0	3.0
DJ Montague				1.0		1.0		1.0	1.0	4.0
J Blaine Blayton						1.0	1.0	1.0	1.0	4.0
James River		1.0			0.5	1.0		1.0	1.0	4.5
Matoaka						1.0	1.0	1.0	1.0	4.0
Matthew Whaley		1.0	1.0	1.0		1.0		1.0	1.0	6.0
Norge		1.0				1.0		1.0	1.0	4.0
Laurel Lane	1.0	1.0				1.0		1.0	1.0	5.0
Stonehouse	2.0					1.0		1.0	1.0	5.0

Anticipated Position Allocations-MS & HS

	Teacher Allocation	LIEP Teachers		Counselor	Total
Berkeley		1.0	1.0	1.0	3.0
Lois Hornsby		1.0			1.0
Lafayette	4.0				4.0
Warhill		1.0			1.0



Additional Expenditures Central Support



Description	Estimated Cost
Finance	
• Accountant – 1 FTE	\$110,000
• Sr. Payroll Specialist – 1 FTE	\$90,000
Human Resources	
• Coordinator – 1 FTE	\$110,000

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



Central Support Positions - Finance

Finance Transactional Data		
Fiscal Year	No. of Transactions	% Change From Previous Year
2024	87,834	4.9%
2023	83,721	2.8%
2022	81,484	34.0%
2021	60,801	-14.4%
2020	70,985	
% Change from 2020		23.74% ↑

Payroll Transactional Data		
Fiscal Year	Combined number of new hires & terminations processed	% Change From Previous Year
2024	1,059	5.3%
2023	1,006	9.1%
2022	922	66.1%
2021	555	-1.4%
2020	563	
% Change from 2020		88.1% ↑



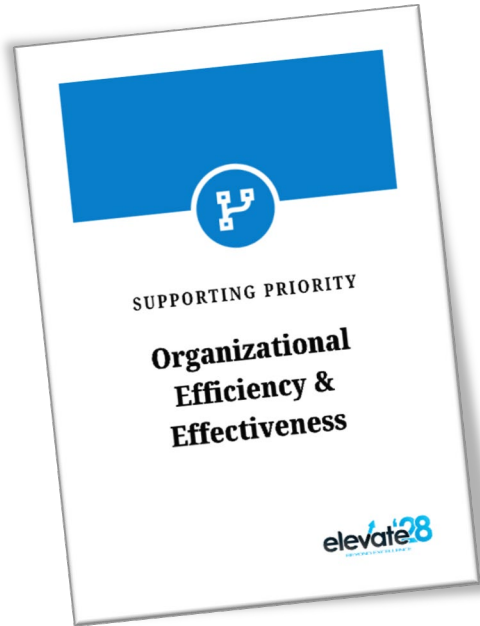
Central Support Positions - HR

School Division & JCC	Number of Employees	Number of HR Staff	HR ratio per 100 Employees
York	1,903	17	.89
JCC	1,000	8	.80
NNPS	3,900	29	.74
Gloucester	815	6	.55
WJCC	1,975	11	.55
Hampton	3,900	12	.31

SHRM recommendation of 1.5 min



Central Support Positions - Operations



Description	Estimated Cost
Operations Maintenance Assistant (2 FTEs)	\$100,000

APPA/IFMA Staffing Standard	Current # of WJCC Staff	Surplus or (Deficit)
42 FTE's	20 FTE	(22 FTE)

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



Other Requests

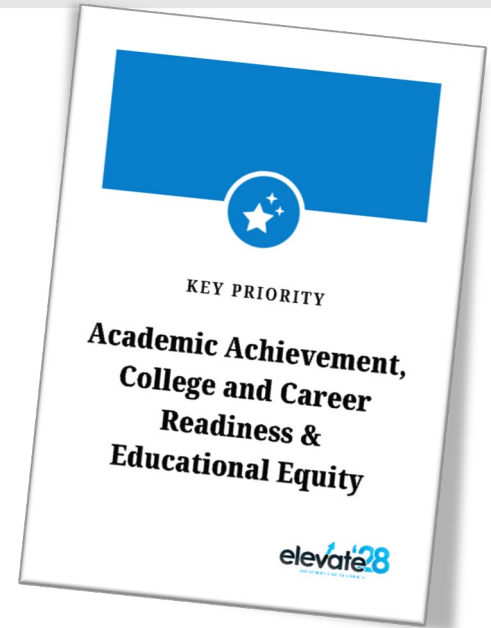
Description	Amount
AP Exam Fees	\$340,000
Operation Supply Cost Increase	\$80,000
Benefit Administration Services	\$98,000
Cognitive Coaching/Professional Development	\$40,000
TOTAL	\$558,000



Additional Expenditures - AP Exam Fees

Description	Estimated Cost
AP Exam Fees	\$340,000

AP Course Enrollment	# of AP Exams
2,377	1,408



Necessary to enhance accreditation standing related to VDOE framework



Savings

Description	Estimated Savings
Groundswoker – 1 FTE	(\$80,000)
Bus Drivers – 4 FTEs	(\$140,000)
Attrition Savings	(\$500,000)
TOTAL	(\$720,000)



Budget Requests - Not Brought Forward

Description	Amount
Additional FTE Requests (21)	\$1,755,300
Additional Stipend Requests	\$635,700
Contractual Changes	\$165,000
Bolton Compensation Study (Years 2 & 3)	\$7,063,636
Total	\$9,619,636



Revenue/Expenditure Summary

Description	Estimated Amount
State Revenue Increase – Based on Governor’s Budget	\$2,361,000
<u>Expenditure Increases</u>	
Academic Achievement, College & Career Readiness, and Educational Equity	\$4,890,000
Safety & Security	\$457,000
Human Capital	\$10,183,000
Organizational Efficiency & Effectiveness	\$1,500,500
Estimated savings	\$(720,000)
Expenditure Total	\$16,310,500
Additional funds Needed (Potential request from localities)	\$13,949,500
Potential request based on General Assembly’s budget	\$11,987,500



WILLIAMSBURG
JAMES CITY COUNTY
PUBLIC SCHOOLS

EST. 1955

Superintendent's Proposed FY26 Budget

Joint Meeting – March 14, 2025