

**A G E N D A**

**JAMES CITY COUNTY BOARD OF SUPERVISORS**

**Joint Meeting with Williamsburg City Council and W-JCC School Board  
via Zoom  
March 12, 2021  
9:00 AM**

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**A. CALL TO ORDER**

**B. ROLL CALL**

**C. JOINT MEETING AGENDA ITEM**

1. FY 2022 Operating Budget
2. Return to Learn: Forward WJCC Schools

**D. ADJOURNMENT**

3. **Adjourn until 1 pm on March 23, 2021 for the Business Meeting**

**ITEM SUMMARY**

DATE: 3/12/2021

TO: The Board of Supervisors

FROM: Olwen Herron, Superintendent of WJCC Schools

SUBJECT: FY 2022 Operating Budget

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**ATTACHMENTS:**

|   | Description              | Type         |
|---|--------------------------|--------------|
| ▣ | Presentation             | Presentation |
| ▣ | Proposed Budget Document | Exhibit      |

**REVIEWERS:**

| Department      | Reviewer        | Action   | Date               |
|-----------------|-----------------|----------|--------------------|
| Board Secretary | Fellows, Teresa | Approved | 3/5/2021 - 1:59 PM |

# Superintendent's Proposed FY22 Budget

Joint Meeting - March 12, 2021

INDIVIDUALISM | INTEGRITY | INNOVATION | ACCOUNTABILITY | COLLABORATION

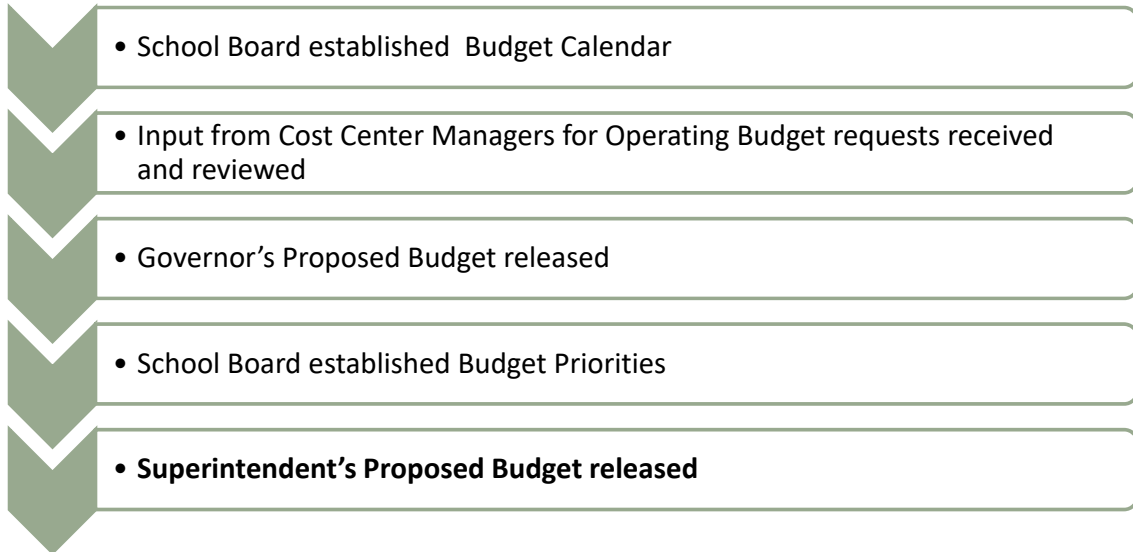


## State Code Requirements

### **§ 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 22 Budget Process



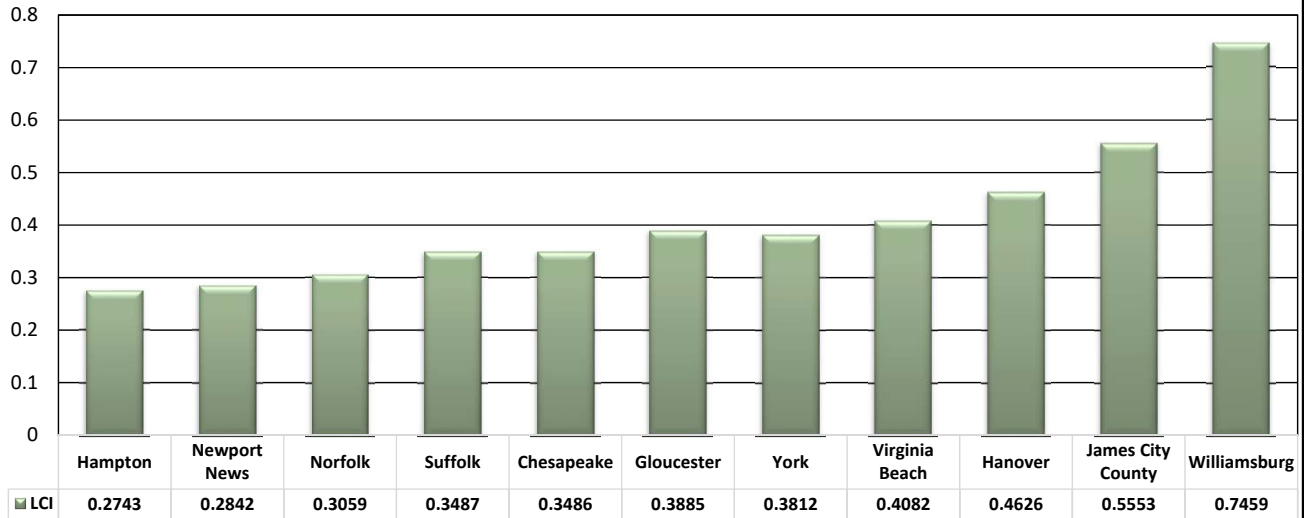
## Local Composite Index (LCI)

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

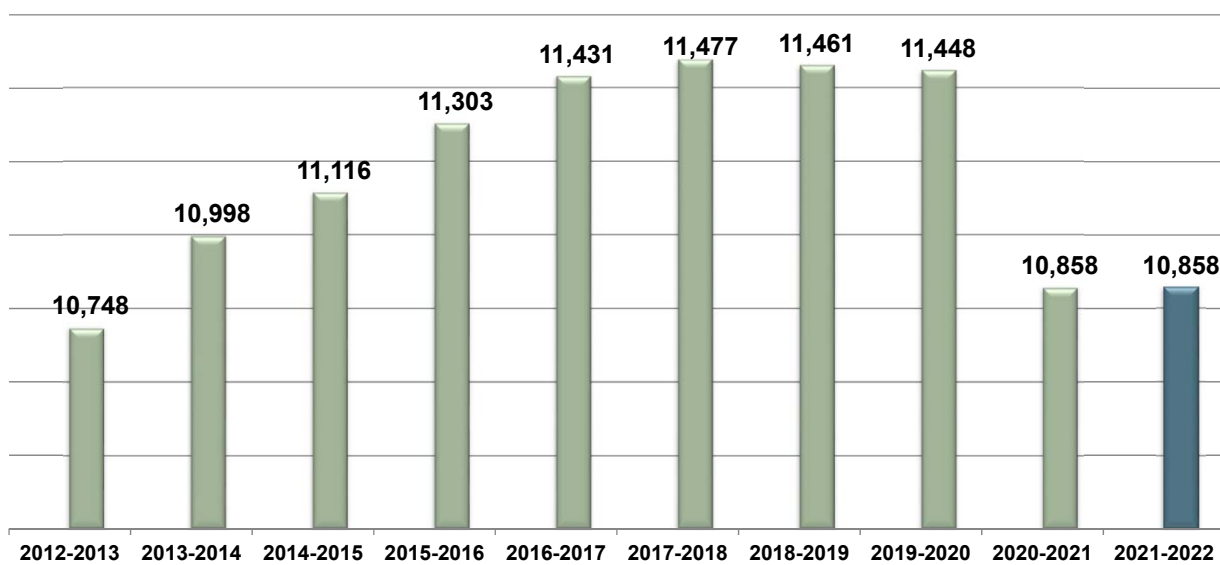
| Locality          | 2016-18 | 2018-20 | 2020-22 |
|-------------------|---------|---------|---------|
| Williamsburg      | 0.7747  | 0.7703  | 0.7459  |
| James City County | 0.5641  | 0.5657  | 0.5553  |



## Local Composite Index (LCI) Comparison



## Enrollment History K-12 (Sept. 30 count)



## State Revenue Comparison

|  | FY21 SCHOOL<br>BOARD<br>APPROVED<br>Budget | FY 21<br>ADOPTED<br>Budget | FY 22<br>ESTIMATED  |
|--|--|----------------------------|---------------------|
| Revenues                               |  |                            |                     |
| State Sales Tax – Local*               | \$14,765,824                               | \$8,807,301                | \$13,038,128        |
| State Revenue                          |  |                            |                     |
| Standards of Quality (SOQ)             | 35,102,154                                 | 34,961,202                 | 33,808,954          |
| Categorical/Incentive/Lottery          | 4,623,018                                  | 2,519,660                  | 6,169,651           |
| Total State Revenue                    | 39,725,172                                 | 37,480,862                 | 39,978,605          |
| <b>Grand Total (State + Sales Tax)</b> | <b>\$54,490,996</b>                        | <b>\$46,288,163</b>        | <b>\$53,016,733</b> |

## Budget Development Goal



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

*Elevate Beyond Excellence*

## Restoration of Funding from FY20

| Description                                   | Estimated Cost | Strategic Plan Goal |
|---|----------------|---------------------|
| Non-Personnel                                 |                |                     |
| • Professional Development                    | \$250,000      | 1,2,6               |
| • Elementary & Middle Summer School           | \$169,750      | 1,2                 |
| • Textbook Replacement                        | \$100,000      | 1,2                 |
| • Tuition Assistant Program                   | \$75,000       | 5                   |
| • School Bus Replacement                      | \$452,000      | 6                   |
| • Field Trip Transportation                   | \$90,000       | 1,2                 |
| • Customer Service Training                   | \$27,300       | 3                   |
| • Career Investigation Software System        | \$57,100       | 1                   |
| • K-12 Education Research & Analytic Services | \$21,800       | 1,2                 |

## Restoration of Positions

| Description                              | Estimated Cost | Strategic Plan Goal |
|--|----------------|---------------------|
| Personnel                                |                |                     |
| • Bus Drivers – 6 FTEs                   | \$120,000      | 6                   |
| • Elementary Teacher Assistants – 2 FTEs | \$60,000       | 1                   |
| • Central Office Support – 1 FTE         | \$60,000       | 6                   |

Restoration Total: \$1,482,950

# Expenditure Increases



| Description   | Estimated Cost                     |
|---|------------------------------------|
| <b>Instructional Support</b><br>• Health/PE Coordinator (12 month) – 0.5 FTE  | \$55,000                           |
| <b>Instructional Programming</b><br>• Instructional Technology<br>• Instructional Programs/Resources<br>• Technology Integration Coach – 1.0 FTE        | \$130,200<br>\$142,000<br>\$80,000 |
| <b>Technology</b><br>• Enterprise Systems Technician- 1.0 FTE<br>• IT Support Specialist – 1.0 FTE<br>• Computer Refresh (FY21: \$1.38M; FY22: \$1.55M) | \$75,000<br>\$70,000<br>\$170,000  |
| <b>Goal 1: Academic Achievement/College &amp; Career Readiness Total</b>  | <b>\$722,200</b>                   |

## Health/PE Coordinator

| Division     | Health/PE FTE |
|--------------|---------------|
| Augusta      | .33           |
| Bedford      | 0             |
| Fauquier     | .5            |
| Hampton      | 1             |
| Newport News | 1             |
| Rockingham   | 0             |
| York         | .5            |
| WJCC         | .5            |

## Technology Integration Coach

| Division   | Number of Schools | Student Enrollment | Number of FTEs |
|------------|-------------------|--------------------|----------------|
| Frederick  | 18                | 13,627             | 13             |
| Hampton    | 29                | 19,549             | 25             |
| Rockingham | 23                | 11,931             | 18             |
| York       | 19                | 12,982             | 11             |
| WJCC       | 16                | 11,813             | 12             |

*School & enrollment data source: VA DOE School Quality Profile – January 13, 2021*

## IT Specialist – Enterprise Systems

| Division   | Number of Schools | Student Enrollment | Number of FTEs |
|------------|-------------------|--------------------|----------------|
| Frederick  | 18                | 13,627             | 4              |
| Hampton    | 29                | 19,549             | 7              |
| Rockingham | 23                | 11,931             | 4              |
| York       | 19                | 12,982             | 5              |
| WJCC       | 16                | 11,813             | 2              |

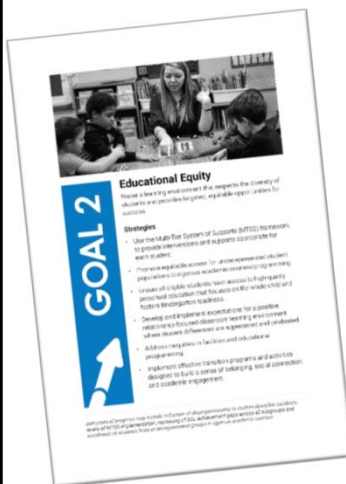
*School & enrollment data source: VA DOE School Quality Profile – January 13, 2021*

# IT Support Specialist

| Division   | Number of Schools | Student Enrollment | Number of FTEs |
|------------|-------------------|--------------------|----------------|
| Frederick  | 18                | 13,627             | 15             |
| Hampton    | 29                | 19,549             | 24             |
| Rockingham | 23                | 11,931             | 15             |
| York       | 19                | 12,982             | 13             |
| WJCC       | 16                | 11,813             | 11             |

School & enrollment data source: VA DOE School Quality Profile – January 13, 2021

## Expenditure Increases

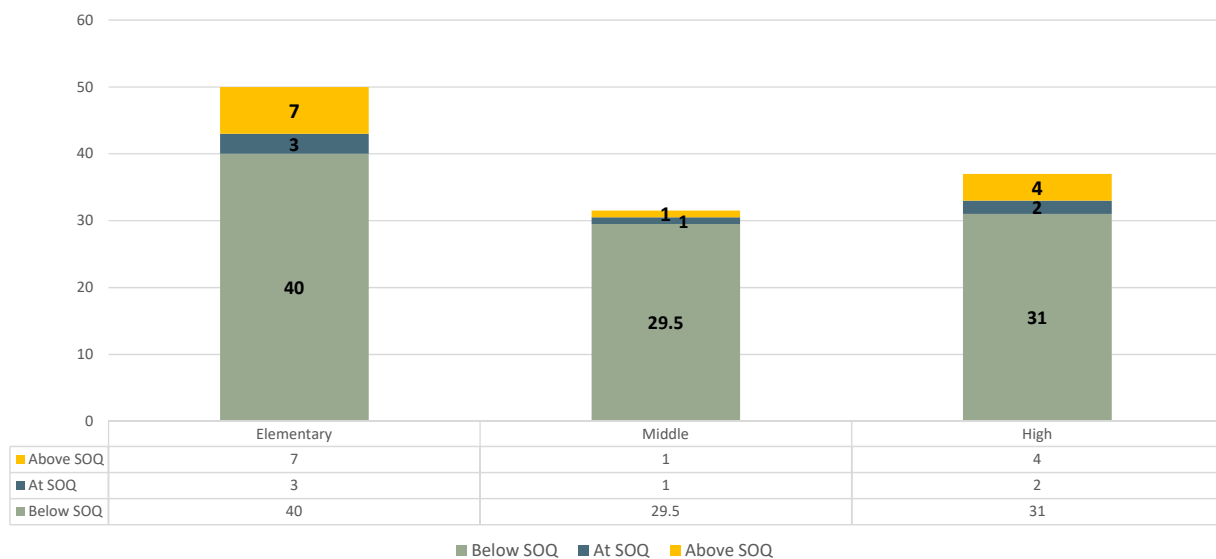


| Description                                  | Estimated Cost   |
|--|------------------|
| Special Education                            |                  |
| • Teachers – 2 FTEs                          | \$160,000        |
| • Behavior Intervention Specialists – 2 FTEs | \$180,000        |
| • Special Education Private Day Services     | \$50,700         |
| English Language Learners                    |                  |
| • EL Teachers – 5 FTEs                       | \$400,000        |
| • Equity Coordinator – 1 FTE                 | \$95,000         |
| <b>Goal 2: Educational Equity</b>            | <b>\$885,700</b> |

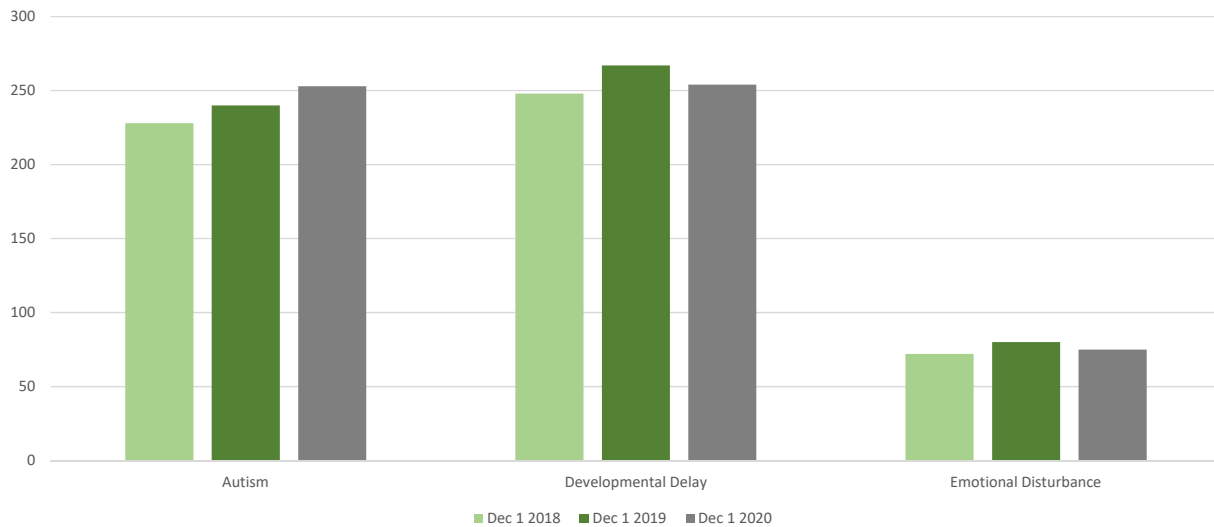
## Special Education Staffing

| School Year<br>(Dec. 1) | Number<br>of<br>Students | Change in<br>Student Count<br>from Prior Year | Teacher<br>Count | Change in<br>Teacher<br>Count | Special<br>Education TA<br>Count | Change in Special<br>Education TA<br>Count |
|-------------------------|--------------------------|---|------------------|-------------------------------|----------------------------------|--|
| 2013-14                 | 1,582                    | 44  | 96               | (7)                           |                                  |  |
| 2014-15                 | 1,572                    | (10)  | 96               | 0                             | 105                              | 2  |
| 2015-16                 | 1,630                    | 58  | 100              | 4                             | 108                              | 3  |
| 2016-17                 | 1,715                    | 85  | 106              | 6                             | 109                              | 1  |
| 2017-18                 | 1,765                    | 50  | 109.5            | 3.5                           | 111                              | 2  |
| 2018-19                 | 1,916                    | 151   | 114.5            | 5                             | 114                              | 3  |
| 2019-20                 | 1,934                    | 18  | 117.5            | 3                             | 114.5                            | .5   |
| 2020-21                 | 1,918                    | (16)  | 118.5            | 1                             | 114.5                            | 0  |

## Special Education Caseload Capacity



## Behavior Intervention Specialist



## English Learner (EL) Population

| School Year                                      | Total ELLs | Change from Prior Year |
|--|------------|------------------------|
| 2011-12  | 331        | 81                     |
| 2012-13  | 392        | 61                     |
| 2013-14  | 485        | 93                     |
| 2014-15  | 510        | 25                     |
| 2015-16  | 541        | 31                     |
| 2016-17  | 628        | 87                     |
| 2017-18  | 711        | 83                     |
| 2018-19  | 734        | 23                     |
| 2019-20  | 741        | 7                      |
| 2020-21  | 714        | -27                    |
| Total Change in ELL Enrollment from SY12 to SY21 |            | 383                    |



## Standards of Quality & Language Levels

- Standards of Quality (SOQ) current minimum requirements 1:50
- WJCC English Learners with lower proficiency levels (EPL 1, EPL 2)
  - 41% of all ELs are level 2 or below (293/714)
  - 71% of K-2 students are proficiency level 2 or below (119/167)
  - 28% of 6 – 8 students are proficiency level 2 or below (58/209)
  - 53% of 9-12 students are proficiency level 2 or below (67/127)

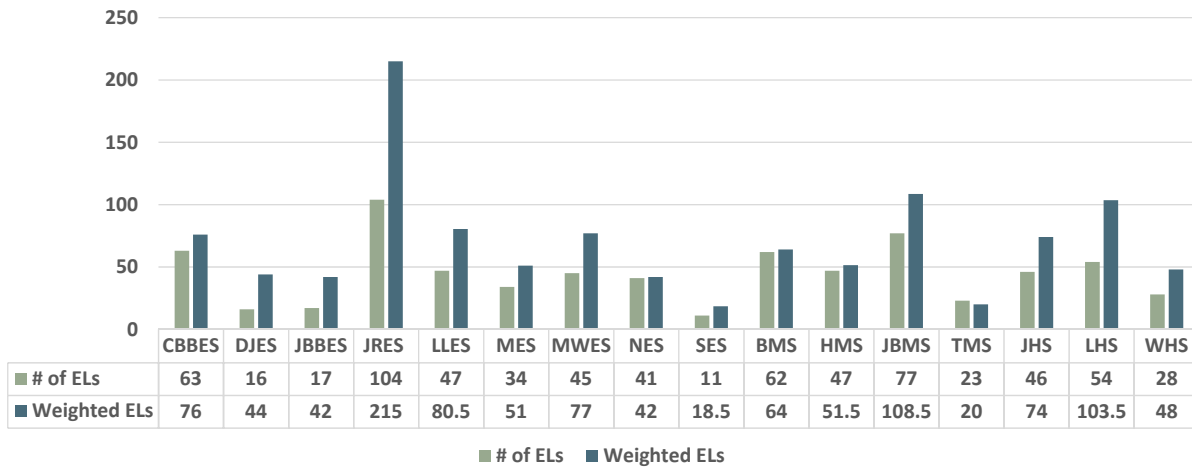
## SOQ vs. Level of Need

- SOQs do not take into account the language level of students which drives the amount of services and resources each student needs
- Current WJCC EL enrollment: **714**
- Enrollment weighted by level of need: **1,089**



# EL Enrollment by School

EL Population by School



## ESL Staffing

| Division     | # of ELs | Number of ESL Teachers    | Ratio        |
|--------------|----------|---------------------------|--------------|
| Augusta      | 246      | 8                         | 1:31         |
| Bedford      | 161      | 4                         | 1:40         |
| Fauquier     | 1013     | 20                        | 1:51         |
| Hampton      | 501      | 12                        | 1:42         |
| Newport News | 2152     | 51                        | 1:42         |
| Poquoson     | 13       | 1                         | 1:13         |
| Rockingham   | 1321     | 41                        | 1:32         |
| York         | 594      | 14                        | 1:42         |
| WJCC         | 714      | 17 current<br>(22 needed) | 1:42<br>1:33 |

## Current Elementary Teacher Staffing Ratio

| Grade Level | Class Size Target | Class Size Cap |
|-------------|-------------------|----------------|
| K           | 20:1              | 23:1           |
| 1           | 20:1              | 23:1           |
| 2           | 20:1              | 23:1           |
| 3           | 23:1              | 25:1           |
| 4           | 25:1              | 28:1           |
| 5           | 25:1              | 28:1           |

## Proposed Elementary Teacher Staffing Ratio

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

## Proposed Middle School Teacher Staffing Ratio

| Free & Reduced Lunch Percentage | Class Size Target | Schools                 |
|---------------------------------|-------------------|-------------------------|
| 0 – 29.9%                       | 26:1              | N/A                     |
| 30 – 39.9%                      | 25.5:1            | Hornsby<br>Toano        |
| >40.0%                          | 25:1              | Berkeley<br>James Blair |

## Proposed High School Teacher Staffing Ratio

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

## Secondary Staffing District Comparisons

| School Division | Current Class Size Targets |             |
|-----------------|----------------------------|-------------|
|                 | Middle School              | High School |
| Newport News    | 18.5:1                     | 18.5:1      |
| Norfolk         | 19:1                       | 23.5:1      |
| Poquoson        | 22:1                       | 22:1        |
| Virginia Beach  | 21.25:1                    | 21.25:1     |
| York            | 23.95:1                    | 22.19:1     |
| WJCC            | 26.4:1                     | 26.75:1     |

## Expenditure Increases



| Description           | Estimated Cost |
|-----------------------|----------------|
| Contractual Increases | \$1,830        |

## Expenditure Increases



| Description   | Estimated Cost        |
|---|-----------------------|
| <b>Counselors</b> <ul style="list-style-type: none"> <li>Additional School Counselors – 4 FTEs</li> </ul>   | \$320,000             |
| <b>Technology Services</b> <ul style="list-style-type: none"> <li>Contractual increases</li> <li>Wireless phone services – Counselors &amp; Nurses</li> </ul>         | \$180,150<br>\$18,000 |
| <b>Operations – Safety and Security</b> <ul style="list-style-type: none"> <li>Security Officers at Middle Schools – 2 FTEs</li> <li>Contractual increases</li> </ul> | \$76,000<br>\$8,600   |
| <b>Goal 4: Safety &amp; Security Total</b>  | <b>\$602,750</b>      |

## Mandated Counselor Work Time

**Code of Virginia § 22.1-291.1:1.** School counselors; staff time.

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

## Safety & Security – Nearby Divisions

| Division     | Security Officers Per Middle School |
|--------------|-------------------------------------|
| Hampton      | 2-3                                 |
| Newport News | 3                                   |
| Norfolk      | 2                                   |
| VA Beach     | 4                                   |
| York County  | 0                                   |
| WJCC         | 0.5                                 |

## Expenditure Increases



| Description  | Estimated Cost     |
|--|--------------------|
| Salary Adjustment (3% avg. for eligible employees)     | \$3,000,000        |
| Remainder of 1.5% Salary Increase (approved Jan. 2021) | \$550,000          |
| Substitute Teacher Pay Increase                        | \$100,000          |
| Teacher Allocation (HS-9.0 FTE; Reserve – 2.0 FTE)     | \$870,000          |
| Building Leadership                                    |                    |
| • Preschool Assistant Principal – 1 FTE                | \$100,000          |
| Health Insurance                                       |                    |
| • Division portion of rate increase (1.1%)             | \$250,270          |
| • Increasing spousal premium cost (from \$50 to \$75)  | (\$156,870)        |
| <b>Goal 5: Human Capital &amp; Positive Culture</b>    | <b>\$4,713,400</b> |

# Bright Beginnings Administration

## Responsibilities

395 (capacity)

277 current enrollment

201 students (73%)- special education services

5 school sites

36 teachers

45 instructional assistants

Specialists

One instructional specialist





## WJCC REGIONAL RANKING - BA

Based on nine school divisions: Gloucester, Hampton, New Kent, Newport News, Surry, VA Beach, West Point, WJCC, York

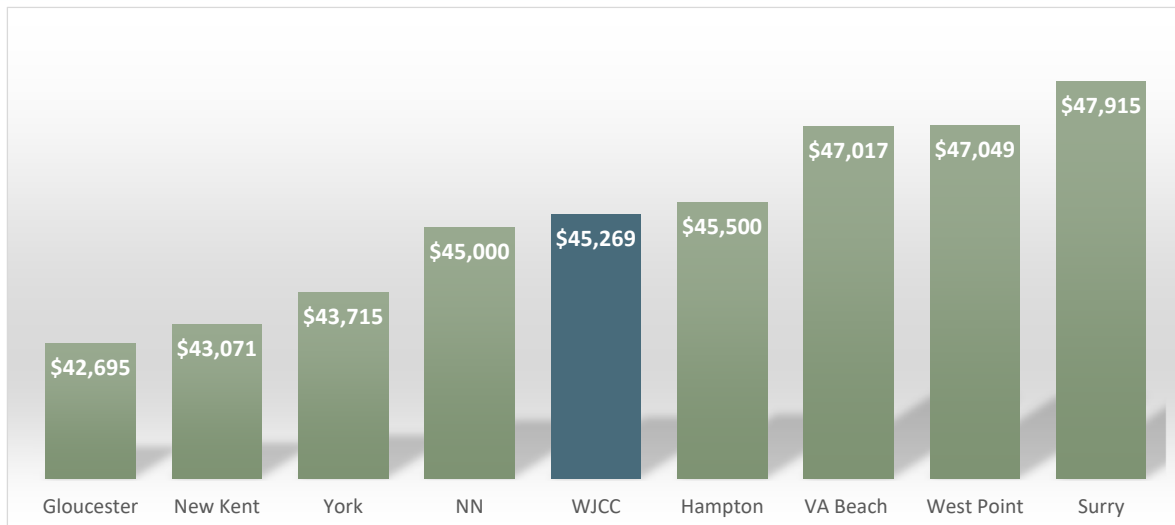
| Years of Service | 0 | 5 | 10 | 15 | 20 | 25   | 30       |
|------------------|---|---|----|----|----|------|----------|
| Rank             | 5 | 5 | 5  | 6  | 6  | 3/1* | 4/1*/1** |

\*WJCC employees with \$3,390 longevity pay

\*\*WJCC employees with \$7,030 longevity pay

Source: VSBA 2020-2021 Salary Information by District

## WJCC REGIONAL RANKING, BA ENTRY LEVEL



## WJCC REGIONAL RANKING - MA

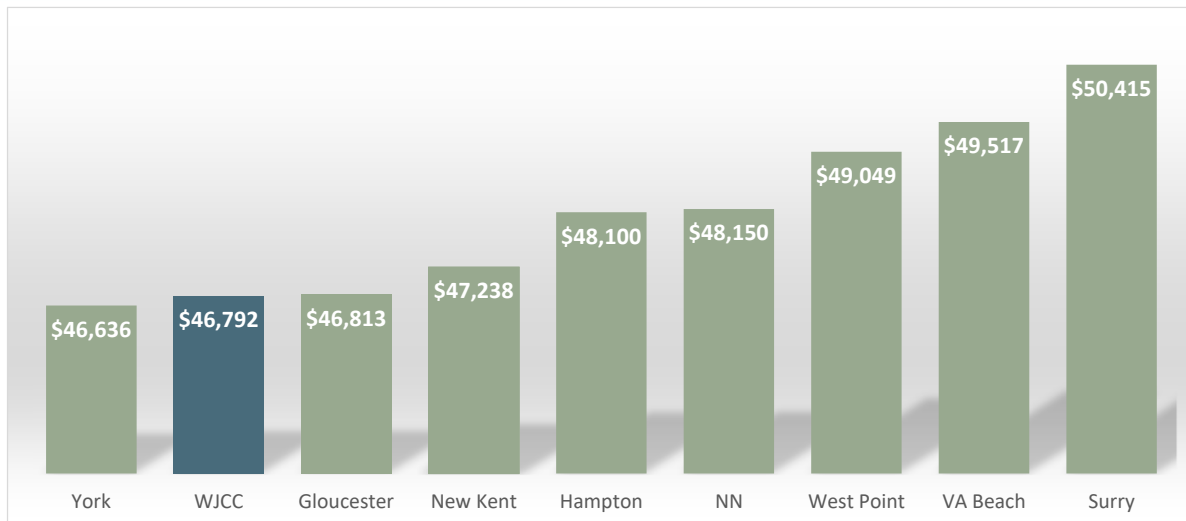
Based on nine school divisions: Gloucester, Hampton, New Kent, Newport News, Surry, VA Beach, West Point, WJCC, York

| Years of Service | 0 | 5 | 10 | 15 | 20 | 25   | 30   |
|------------------|---|---|----|----|----|------|------|
| Rank             | 8 | 9 | 7  | 7  | 7  | 3/1* | 3/1* |

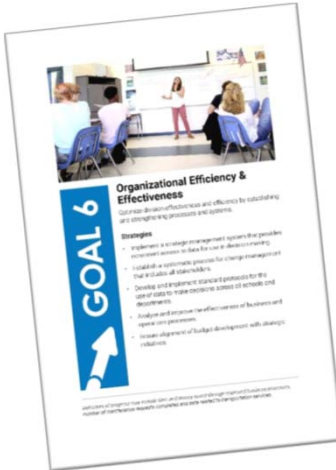
\*WJCC employees with longevity pay

Source: VSBA 2020-2021 Salary Information by District (VA Beach: website)

## WJCC REGIONAL RANKING, MA ENTRY LEVEL



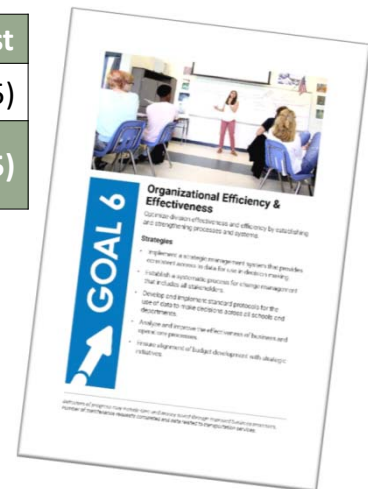
# Expenditure Increases



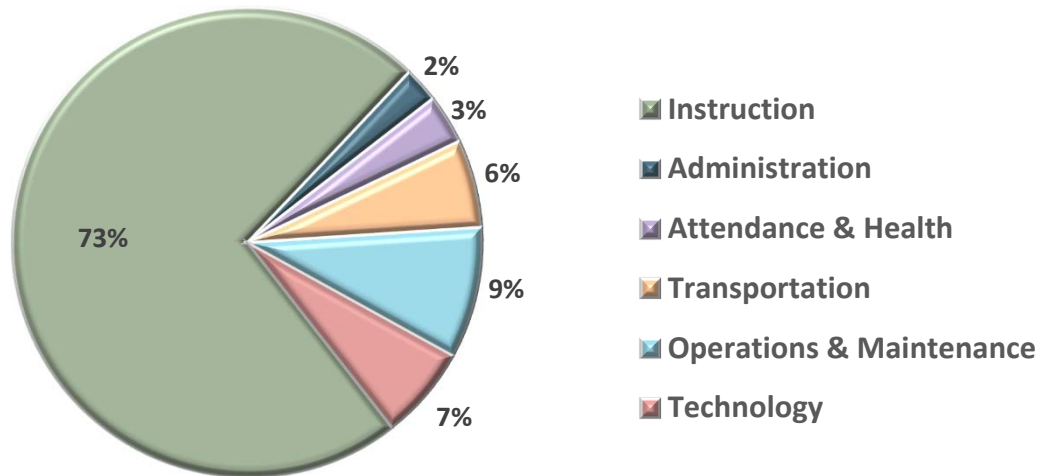
| Description  | Estimated Cost                     |
|--|------------------------------------|
| Technology Services <ul style="list-style-type: none"> <li>Software increases</li> </ul>   | \$27,965                           |
| Operations <ul style="list-style-type: none"> <li>Custodian – 1.0 FTE</li> </ul>   | \$35,000                           |
| Other Areas <ul style="list-style-type: none"> <li>Trailers to address space needs at elementary</li> <li>Other contractual increases</li> <li>Unemployment Insurance</li> </ul> | \$340,000<br>\$45,240<br>\$225,000 |
| <b>Goal 6: Organizational Effectiveness/ Efficiency Total</b>  | <b>\$673,205</b>                   |

# Budget Reductions and Savings

| Description   | Estimated Cost     |
|---|--------------------|
| <ul style="list-style-type: none"> <li>Estimated Attrition and other savings</li> </ul> | (\$849,035)        |
| <b>Goal 6: Organizational Effectiveness/Efficiency Total</b>                            | <b>(\$849,035)</b> |



## Operating Expenditures by Function



## Summary

| Description  | Amount             |
|--|--------------------|
| <b>Revenue – Net Increase</b>                                    |                    |
| State Revenue (including Sales Tax) – Based on Governor’s Budget | \$6,728,570        |
| <b>Expenditure – Net Increases</b>                               |                    |
| Restoration of funding (from FY20)                               | \$1,482,950        |
| Instruction  | \$722,200          |
| Equity   | \$885,700          |
| Communication & Engagement                                       | \$1,830            |
| Safety & Security  | \$602,750          |
| Organizational Effectiveness                                     | \$673,205          |
| Human Capital - Salaries (Avg. 3% increase)                      | \$4,713,400        |
| Attrition Savings  | (\$849,035)        |
| <b>Expenditure Subtotal</b>                                      | <b>\$8,233,000</b> |
| <b>Funding Request from Localities</b>                           | <b>\$1,504,430</b> |

## Revenue Comparison

|                      | FY21<br>SCHOOL BOARD<br>APPROVED<br>Budget | FY 21<br>ADOPTED<br>Budget | FY 22<br>PROPOSED<br>Budget |
|----------------------|--|----------------------------|-----------------------------|
| Local Revenue        | \$93,051,504                               | \$93,759,537               | \$95,263,967                |
| State Sales Tax      | 14,765,824                                 | 8,807,301                  | 13,038,128                  |
| State Revenue        | 39,725,172                                 | 37,480,862                 | 39,978,605                  |
| Other Revenue        | 641,000                                    | 641,000                    | 641,000                     |
| <b>Total Revenue</b> | <b>\$148,183,500</b>                       | <b>\$140,688,700</b>       | <b>\$148,921,700</b>        |

## Superintendent's Proposed FY22 Budget

Joint Meeting - March 12, 2021

INDIVIDUALISM | INTEGRITY | INNOVATION | ACCOUNTABILITY | COLLABORATION





WILLIAMSBURG  
JAMES CITY COUNTY  
PUBLIC SCHOOLS  
— EST. 1955 —

# Fiscal Year 2022

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](http://wjccschools.org)



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# Williamsburg-James City County Public Schools

## School Board

### 2021



Jim Kelly, PE  
Chair  
Jamestown District



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



Kyra Cook  
Parliamentarian  
City of Williamsburg



Lisa L. Ownby, M.S.W  
Powhatan District



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



James W. Beers, Ph.D.  
Roberts District



Sandra Young, M.S.Ed.  
Berkeley District

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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 at 6:30pm. Refer to the website for more information: <http://www.wjccschools.org>

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WILLIAMSBURG  
JAMES CITY COUNTY  
PUBLIC SCHOOLS  
EST. 1955

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**WJCC School Board**

February 16, 2021

Jim Kelly, PE  
Chair  
Jamestown District

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

Kyra Cook  
Parliamentarian  
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Roberts District

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City of Williamsburg

Lisa Ownby, M.S.W.  
Powhatan District

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

Superintendent  
Olwen E. Herron, Ed.D.

Dear Ladies and Gentlemen of the School Board,

Developing a balanced budget amid a global pandemic is a monumental undertaking. After ten months of virtual learning, student needs and the demand for resources and supports are greater than ever. While planning for academic programs, health and safety requirements, and staffing, we must grapple with the uncertainty of COVID-19's impact on enrollment and state and local revenues.

The proposed FY22 Operating Budget totals \$148,921,700, which is an increase of \$8,233,000 or 5.9 percent above the current year. Of this amount, \$3,008,155 of the proposed budget represents items mandated by the Commonwealth of Virginia or are contractual obligations to maintain current service levels.

Developed in alignment with the division's strategic plan, *Elevate Beyond Excellence*, this budget addresses the staffing and trailers needed to strategically reduce class sizes at schools with the highest number of economically disadvantaged students. The proposal attends to the growing English Language Learner populations through the addition of classroom teachers and includes funding for the following:

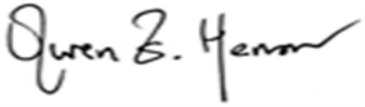
- School counselor positions
- An assistant principal for preschool
- Staff and devices to support network security and the division's 1:1 initiative
- 4 school buses
- 2 classroom trailers

In terms of employee compensation, this budget provides all staff with a 3% salary increase and funding to continue the FY21 midyear raise (1.5%) approved by the Board in December 2020. You will note that division funds will offset 1.1% of rising healthcare costs; the remaining 5% is passed on to employees who elect to participate in the division's health insurance program. Employees who choose to include a spouse on their health plan will see an increased monthly premium as well.

By law, I must present, and you must approve a budget of need. That mandate is incredibly challenging this year. Our students' and employees' needs are more significant than what can be fully met with the conservative spending required during the pandemic. With the approval of this budget, however, we can focus on the most pressing instructional and operational necessities of the division. This estimate of need is student-focused, data-driven, and positions the division for the full-time return to meaningful, in-person teaching and learning.

We look forward to continued conversations with the Board as you consider and adopt the division's spending plan for the 2021-2022 school year.

Sincerely,



Olwen Herron  
Superintendent



Rene Ewing  
Chief Financial Officer



## **Budget Summary**

### ***FY22 Superintendent's Proposed Budget***

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#### **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, 2021 through June 30, 2022 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 County and City).

The annual budget process begins in July with the development of the budget calendar. In August/September, the administration seeks approval from the School Board for the proposed calendar. The School Board develops budget priorities that guide the budget development. From September through December, departmental and school budget requests are compiled and analyzed, and meetings are scheduled with the budget/cost center managers to discuss requests and proposals for new positions, expanded programs, and new initiatives. A pre-budget public hearing is conducted in January to receive community input. The *Superintendent's Proposed Budget* is developed and presented to the School Board in February. After a public hearing on the budget, the School Board approves the budget proposal (in March); it is then brought before the County Board of Supervisors and the City Council. The localities must approve the appropriation for the school system no later than May 15. Following the approval of total budget appropriation, the School Board makes the necessary adjustments to their budget proposal and adopts a final budget.

#### **Operating Fund Financial Overview (Budget Fast Facts)**

**The FY22 Operating Budget is \$148,921,700 an increase of \$8,233,000 or 5.9% over FY21.**

The budget includes staffing of 1,734.41 Full Time Equivalent (FTEs), a net increase of 44.0 over FY21.

Budgeted enrollment, used for revenue and staffing estimates, is projected to be 10,858 which is the actual enrollment as of September 2020

K-12 Budgeted (including grants and food service but excluding capital outlay additions) per pupil spending is projected to be \$14,741.



## Budget Summary

FY22

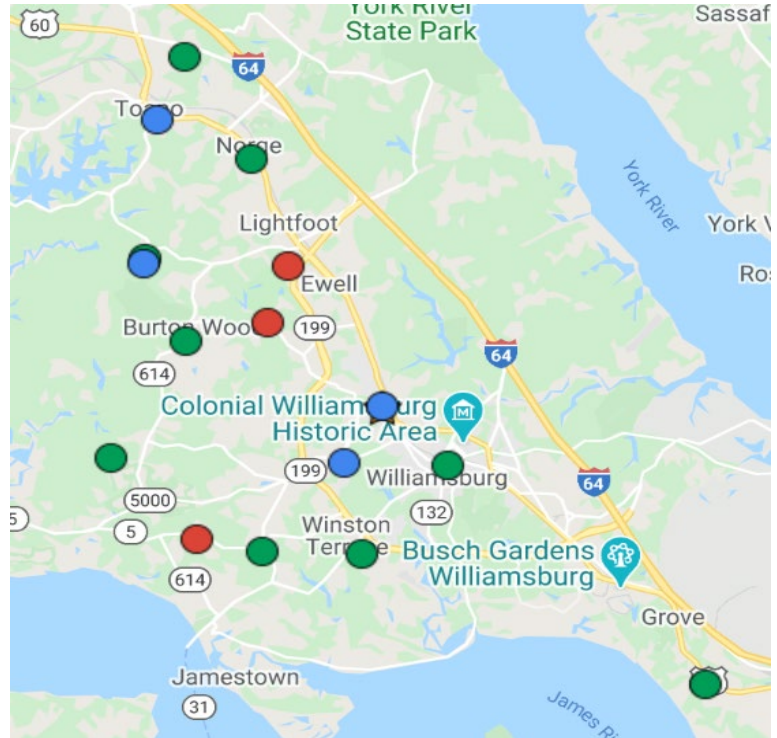
### Williamsburg-James City County Public Schools At-A-Glance

★ WJCC Central Office

● Laurel Lane Elementary School  
● James River Elementary School  
● J. Blaine Blayton Elementary School  
● Matoaka Elementary School  
● D J Montague Elementary School  
● Norge Elementary School  
● Stonehouse Elementary School  
● Matthew Whaley Elementary School  
● Clara Byrd Baker Elementary School

● Jamestown High School  
● Warhill High School  
● Lafayette High School

● James Blair Middle School  
● Berkeley Middle School  
● Lois Hornsby Middle School  
● Toano Middle School



#### Mission:

Williamsburg-James City County 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 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.

Williamsburg-James City County Public Schools (WJCC) is comprised of nine elementary schools, four middle schools, and three high schools. The September 30, 2020, K-12 enrollment was 10,858 representing a decrease of 590 students or 5.2% from the prior year. This decline in enrollment is attributed to the COVID-19 pandemic. For FY21, City enrollment was 935 and James City County enrollment was 9,923. Approximately 35% of students are eligible for free and reduced meals under the Federal lunch program. In 2020-2021, WJCC Schools had the equivalent staff of approximately 1,830 full-time employees.

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 division's priorities and aspirations identified through community input.

#### Elevate Beyond Excellence:

**Goal 1: Academic Achievement/College & Career Readiness** Transform teaching and learning to prepare students for success in post-secondary education and careers.

## Budget Summary

FY22

**Goal 2: Educational Equity** Foster a learning environment that respects the diversity of students and provides targeted, equitable opportunities for success.

**Goal 3: Communication & Engagement** Cultivate a culture of open and effective communication to inform and engage all stakeholders.

**Goal 4: Safety & Security** Ensure a fully integrated approach to safety and security that encompasses both the physical environment and the social/emotional needs of students.

**Goal 5: Human Capital & Positive Culture** Recruit high-quality staff and retain the division's exemplary workforce by creating an environment where transparency and trust are the norm.

**Goal 6: Organizational Efficiency & Effectiveness** Optimize division effectiveness and efficiency by establishing and strengthening processes and systems.

### Highlights of Williamsburg-James City County Schools

#### Virginia Standards of Learning (SOL) Outcomes

All 16 schools in the Williamsburg-James City County School Division remain fully accredited. Annual accreditation is waived for all Virginia public schools for the 2020-2021 school year due to the cancellation of spring 2020 state assessments. The following table represents WJCC's overall 2019 SOL Performance in comparison to the state's SOL Performance:

| Content Area/Subject | WJCC SOL Overall Pass Rate | Virginia's SOL Overall Pass Rate | Points Better than VA Mean |
|----------------------|----------------------------|----------------------------------|----------------------------|
| Reading              | 81                         | 78                               | 3                          |
| Writing              | 80                         | 76                               | 4                          |
| Math                 | 86                         | 82                               | 4                          |
| SS/History           | 84                         | 80                               | 4                          |
| Science              | 84                         | 81                               | 3                          |

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

Additionally, WJCC closely monitors and acts on performance opportunities within reporting subgroups, as well. The following shows SOL pass rates for READING in WJCC across the for two past three school years:

| Subject | Subgroup                   | 2017-2018 Pass Rate | 2018-2019 Pass Rate | 2019-2020 Pass Rate |
|---------|----------------------------|---------------------|---------------------|---------------------|
| Reading | All Students               | 82                  | 81                  | *                   |
| Reading | Black                      | 67                  | 63                  | *                   |
| Reading | Hispanic                   | 69                  | 68                  | *                   |
| Reading | Asian                      | 88                  | 91                  | *                   |
| Reading | Economically Disadvantaged | 66                  | 65                  | *                   |
| Reading | English Learners           | 51                  | 32                  | *                   |
| Reading | Students with Disabilities | 50                  | 46                  | *                   |
| Reading | White                      | 89                  | 89                  | *                   |

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

## Budget Summary

FY22

The table below displays SOL pass rates for MATH in our school division for the past three school years:

| Subject | Subgroup                   | 2017-2018<br>Pass Rate | 2018-2019<br>Pass Rate | 2019-2020<br>Pass Rate |
|---------|----------------------------|------------------------|------------------------|------------------------|
| Math    | All Students               | 79                     | 86                     | *                      |
| Math    | Black                      | 59                     | 69                     | *                      |
| Math    | Hispanic                   | 68                     | 75                     | *                      |
| Math    | Asian                      | 93                     | 95                     | *                      |
| Math    | Economically Disadvantaged | 62                     | 73                     | *                      |
| Math    | English Learners           | 57                     | 58                     | *                      |
| Math    | Students with Disabilities | 49                     | 59                     | *                      |
| Math    | White                      | 87                     | 92                     | *                      |

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

### College and Career Readiness

In the 2019-2020 school year, 768 Advanced Placement exams were taken in WJCC high schools. In 2019-2020, 73.9% of WJCC Advanced Placement tests earned a score of 3, 4, or 5.

WJCC uses the ACT and SAT as two measures of students' readiness for college or post-graduate studies. The following three-year trend shows how WJCC students' performance (with mean scale scores up to 36) on the ACT outpaces Virginia and the nation:

|      | English |       |        | Math |       |        | Reading |       |        | Science |       |        | Composite |       |        |
|------|---------|-------|--------|------|-------|--------|---------|-------|--------|---------|-------|--------|-----------|-------|--------|
| Year | WJCC    | State | Nation | WJCC | State | Nation | WJCC    | State | Nation | WJCC    | State | Nation | WJCC      | State | Nation |
| 2020 | 23.4    | 24.2  | 19.9   | 23.6 | 23.5  | 20.2   | 24.3    | 25.2  | 21.2   | 24.0    | 24.0  | 20.6   | 23.9      | 24.4  | 20.6   |
| 2019 | 23.5    | 23.8  | 20.1   | 23.3 | 23.3  | 20.4   | 25.2    | 24.8  | 21.2   | 23.8    | 23.6  | 20.6   | 24.1      | 24.0  | 20.7   |
| 2018 | 23.3    | 23.8  | 20.2   | 23.3 | 23.3  | 20.5   | 24.9    | 24.7  | 21.3   | 23.5    | 23.5  | 20.7   | 23.9      | 23.9  | 20.8   |

Additionally, the table below shows how WJCC students continue to outperform the state and nation on the SAT exams:

| Average SAT Scores – WJCC, Virginia, and Total Group |                             |          |       |                     |          |       |      |          |       |
|--|-----------------------------|----------|-------|---------------------|----------|-------|------|----------|-------|
| Year   | Mean Total Score (400-1600) |          |       | Reading and Writing |          |       | Math |          |       |
|  | WJCC                        | Virginia | Total | WJCC                | Virginia | Total | WJCC | Virginia | Total |
| 2020   | 1138                        | 1116     | 1051  | 580                 | 567      | 528   | 558  | 549      | 523   |
| 2019   | 1135                        | 1119     | 1059  | 577                 | 567      | 531   | 558  | 551      | 528   |
| 2018   | 1133                        | 1117     | 1068  | 575                 | 567      | 536   | 558  | 550      | 531   |

### Graduation

WJCC's on-time graduation rate in 2019-2020 was 91.5%. WJCC's dropout rate in 2018-2019 was 4.1% (compared to Virginia's dropout rate of 5.1%).

Data Source: Office of Accountability and Assessment

## Budget Summary

FY22



Williamsburg-James City County Public Schools

FY2022

### Projected Operating Revenue by Source

| Description                     | FY2021 Budget         | % Total       | FY2022 Budget         | % Total       | Change (\$)         | Change (%)   |
|---------------------------------|-----------------------|---------------|-----------------------|---------------|---------------------|--------------|
| <b>Local Appropriation:</b>     |                       |               |                       |               |                     |              |
| Williamsburg*                   | \$ 9,004,115          | 6.4%          | \$ 9,214,181          | 6.2%          | \$ 210,066          | 2.3%         |
| James City County*              | 84,755,422            | 60.2%         | 86,049,786            | 57.8%         | 1,294,364           | 1.5%         |
| <b>Sub-total</b>                | <b>93,759,537</b>     | <b>66.6%</b>  | <b>95,263,967</b>     | <b>64.0%</b>  | <b>1,504,430</b>    | <b>1.6%</b>  |
| <b>State Sales Tax:</b>         |                       |               |                       |               |                     |              |
| Williamsburg*                   | 842,301               | 0.6%          | 1,271,455             | 0.9%          | 429,154             | 51.0%        |
| James City County*              | 7,965,000             | 5.7%          | 11,766,673            | 7.9%          | 3,801,673           | 47.7%        |
| <b>Sub-total</b>                | <b>8,807,301</b>      | <b>6.3%</b>   | <b>13,038,128</b>     | <b>8.8%</b>   | <b>4,230,827</b>    | <b>48.0%</b> |
| <b>Total - Local</b>            | <b>102,566,838</b>    | <b>72.9%</b>  | <b>108,302,095</b>    | <b>72.7%</b>  | <b>5,735,257</b>    | <b>5.6%</b>  |
| <b>State:</b>                   |                       |               |                       |               |                     |              |
| Standards of Quality (SOQ)      | 34,961,202            | 24.9%         | 33,808,954            | 22.7%         | (1,152,248)         | -3.3%        |
| Incentive Programs              | 404,256               | 0.3%          | 2,866,231             | 1.9%          | 2,461,975           | 609.0%       |
| Categorical Programs            | 45,940                | 0.0%          | 40,785                | 0.0%          | (5,155)             | -11.2%       |
| Lottery Funded Programs         | 2,069,464             | 1.5%          | 3,262,635             | 2.2%          | 1,193,171           | 57.7%        |
| <b>Total - State</b>            | <b>37,480,862</b>     | <b>26.6%</b>  | <b>39,978,605</b>     | <b>26.8%</b>  | <b>2,497,743</b>    | <b>6.7%</b>  |
| <b>Total - Federal</b>          | <b>110,000</b>        | <b>0.1%</b>   | <b>110,000</b>        | <b>0.1%</b>   | <b>-</b>            | <b>0.0%</b>  |
| <b>Total - Other</b>            | <b>531,000</b>        | <b>0.4%</b>   | <b>531,000</b>        | <b>0.4%</b>   | <b>-</b>            | <b>0.0%</b>  |
| <b>Total Operating Revenues</b> | <b>\$ 140,688,700</b> | <b>100.0%</b> | <b>\$ 148,921,700</b> | <b>100.0%</b> | <b>\$ 8,233,000</b> | <b>5.9%</b>  |

### Projected Operating Expenditures by State Function Categories

| Description                         | FY2021 Budget         | % Total       | FY2022 Budget         | % Total       | Change (\$)         | Change (%)  |
|-------------------------------------|-----------------------|---------------|-----------------------|---------------|---------------------|-------------|
| Instruction                         | 103,162,349           | 73.3%         | 108,154,867           | 72.6%         | \$ 4,992,518        | 4.8%        |
| Student Attendance and Health**     | 4,917,089             | 3.5%          | 5,067,785             | 3.4%          | 150,696             | 3.1%        |
| Administration                      | 3,371,770             | 2.4%          | 3,604,053             | 2.4%          | 232,283             | 6.9%        |
| Pupil Transportation Services       | 8,149,545             | 5.8%          | 9,047,649             | 6.1%          | 898,104             | 11.0%       |
| Operation and Maintenance Services  | 12,799,632            | 9.1%          | 13,461,744            | 9.0%          | 662,112             | 5.2%        |
| Technology***                       | 8,288,315             | 5.9%          | 9,585,602             | 6.4%          | 1,297,287           | 15.7%       |
| <b>Total Operating Expenditures</b> | <b>\$ 140,688,700</b> | <b>100.0%</b> | <b>\$ 148,921,700</b> | <b>100.0%</b> | <b>\$ 8,233,000</b> | <b>5.9%</b> |

\* Based on a City-County split of 9.68% for the City and 90.32% for the County.

\*\*This function category includes Psychological Services and Speech & Audiology Services.

\*\*\*This function category is required for state reporting purposes and includes classroom instruction, instructional support, and administration costs.

## Budget Summary

FY22

### Summary of Major Budget Changes (Superintendent's Proposed Budget)

The Administration recommends the following budget adjustments to develop a balanced budget for FY22.

#### Expenditure Decreases

**1. Reduce base budget (net)**

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

Savings: \$849,035

**2. Reduction in healthcare cost due to an increase in spousal premium adjustment from \$50 to \$75**

Savings: \$156,870

#### Expenditure Increases

**3. Fund the remainder of a 1.5% salary increase that was provided in January 2021 and, 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: \$3,550,000

**4. Provide an increase in substitute teacher pay**

Cost: \$100,000

**5. Increase in healthcare costs**

Cost: \$250,270

**6. Restoration of funding for the following:**

|  |           |
|--|-----------|
| ○ Professional Development                 | \$250,000 |
| ○ Elementary/Middle Summer School          | 169,750   |
| ○ Textbook replacement                     | 100,000   |
| ○ Tuition Assistant Program (TAP)          | 75,000    |
| ○ School bus replacements                  | 452,000   |
| ○ Field trip transportation                | 90,000    |
| ○ Customer service training                | 27,300    |
| ○ Career investigation software            | 57,100    |
| ○ K-12 education research access           | 21,800    |
| ○ Bus Drivers (6.0 FTEs)                   | 120,000   |
| ○ Elementary Teacher Assistants (2.0 FTEs) | 60,000    |
| ○ Human Resources Clerical ( 1.0 FTE)      | 60,000    |

Cost: \$1,482,950

**7. Increase 9.0 FTE: Teacher staffing allocation utilizing new staffing ratios incorporating free & reduced lunch percentages**

Cost: \$720,000

## Budget Summary

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FY22

8. **Increase 2.0 FTE: Special Education Teachers to support case load and increased high-needs students**  
Cost: \$160,000
9. **Increase 2.0 FTE: Behavior intervention specialists**  
Cost: \$180,000
10. **Increase 4.0 FTE: School Counselors to begin transition towards a staffing ratio of 250:1**  
Cost: \$320,000
11. **Increase 5.0 FTE: English Language Learner (ELL) teachers**  
Cost: \$400,000
12. **Increase 2.0 FTE: Reserve teaching positions**  
Cost: \$150,000
13. **Increase 1.0 FTE: Technology Enterprise Technician**  
Cost: \$75,000
14. **Increase 1.0 FTE: Technology Support Technician**  
Cost: \$70,000
15. **Increase 1.0 FTE: Technology Integration Coach**  
Cost: \$80,000
16. **Increase 1.0 FTE: Custodian**  
Cost: \$35,000
17. **Increase 0.5 FTE: Health/PE Coordinator from part time to full time**  
Cost: \$55,000
18. **Increase 2.0 FTE: Middle school security officers from 0.5 to 1.0 at each school**  
Cost: \$76,000
19. **Increase 1.0 FTE: Assistant Principal for Preschool**  
Cost: \$100,000
20. **Increase 1.0 FTE: Equity Coordinator**  
Cost: \$95,000
21. **Increase funding for private day services provided through Special Education**  
Cost: \$50,700
22. **Increase funding for technology resources to support digital learning**  
Cost: \$70,200
23. **Increase funding for worker's compensation, general liability, unemployment and fleet insurances and other administrative contractual increases**  
Cost: \$280,670

## Budget Summary

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FY22

**24. Increase funding for trailers to address space needs at James River Elementary and Norge Elementary**  
Cost: \$340,000

**25. Increase funding for instructional resources**  
Cost: \$122,000

**26. Increase funding for contractual increases in Technology services**  
Cost: \$208,115

**27. Increase funding for computer refresh**  
Cost: \$170,000

**28. Increase funding for wireless phone services**  
Cost: \$18,000

**29. Increase funding for early college and dual enrollment health sciences program**  
Cost: \$80,000



# Budget Summary

FY22



## Summary of Operating Budget Personnel Changes

| Object/Description  | FTE   | Net FTE Change |
|---|-------|----------------|
| <b><u>1110 - Administrative Salary &amp; Wages</u></b>        |       | <b>1.00</b>    |
| Director of Secondary Education (Approved FY20)               | 1.00  |                |
| <b><u>1120 - Instructional Salaries &amp; Wages</u></b>       |       | <b>21.50</b>   |
| MS Allocation   | 1.00  |                |
| HS Allocation   | 9.00  |                |
| ES Allocation   | -1.00 |                |
| Reserve Teachers  | 2.00  |                |
| ELL Teachers  | 5.00  |                |
| Health/PE Coordinator   | 0.50  |                |
| Technology Integration Coach                                  | 1.00  |                |
| Special Education Teachers                                    | 2.00  |                |
| Behavior Intervention Specialists                             | 2.00  |                |
| <b><u>1123 - Counselor Salaries &amp; Wages</u></b>           |       | <b>4.00</b>    |
| School Counselors   | 4.00  |                |
| <b><u>1127 - Assistant Principal Salaries &amp; Wages</u></b> |       | <b>1.00</b>    |
| PreK  | 1.00  |                |
| <b><u>1130 - Other Professional Salaries &amp; Wages</u></b>  |       | <b>1.00</b>    |
| Equity Coordinator  | 1.00  |                |
| <b><u>1140 - Technical Salaries &amp; Wages</u></b>           |       | <b>3.00</b>    |
| Network Engineer (Approved FY21)                              | 1.00  |                |
| IT Specialist, Enterprise                                     | 1.00  |                |
| IT Specialist, Tech Support                                   | 1.00  |                |
| <b><u>1142 - Security Guard Salaries &amp; Wages</u></b>      |       | <b>2.00</b>    |
| MS Security   | 2.00  |                |
| <b><u>1143 - Other Technical Salaries &amp; Wages</u></b>     |       | <b>1.00</b>    |
| FTE Correction (Custodial Coordinator)                        | 1.00  |                |
| <b><u>1150 - Clerical Salaries &amp; Wages</u></b>            |       | <b>0.50</b>    |
| HR Clerical   | 1.00  |                |
| FTE Correction (Operations)                                   | -0.50 |                |
| <b><u>1151 - Teacher Assistant Salaries &amp; Wages</u></b>   |       | <b>2.00</b>    |
| Elementary Teacher Assistants                                 | 2.00  |                |
| <b><u>1170 - Bus Driver Salaries &amp; Wages</u></b>          |       | <b>6.00</b>    |
| Drivers   | 6.00  |                |
| <b><u>1190 - Service Salaries &amp; Wages</u></b>             |       | <b>1.00</b>    |
| Custodian   | 1.00  |                |
| <b>Total FTE change</b>                                       |       | <b>44.00</b>   |



# Budget Summary

FY22

## FY22 Teacher School Staffing Allocation

|                         | Enrollment                       | Number of Core Teachers (100) | Art                                       | Music/<br>Instrumental | PE/H        | Tech        | Core &<br>Resource/<br>Electives | Advan.<br>Coaches/<br>SS/<br>School<br>Improv. ** | Math        | Reading     | Total<br>Operating<br>Allocation | Overall<br>Ratio |
|-------------------------|----------------------------------|-------------------------------|---|------------------------|-------------|-------------|----------------------------------|---|-------------|-------------|----------------------------------|------------------|
| <b>Elementary</b>       | <b>Core Staffing Allocations</b> |                               | <b>Resource</b>                           |                        |             |             |                                  | <b>Specialized Staffing</b>                       |             |             |                                  |                  |
| Clara Byrd Baker        | 443                              | 22                            | 1.0                                       | 1.5                    | 1.0         | 1.0         | 26.5                             | 1.0   | 1.0         | 2.0         | 30.5                             | 14.5             |
| Laurel Lane             | 430                              | 23                            | 1.0                                       | 1.5                    | 1.0         | 1.0         | 27.5                             | 1.0   | 1.0         | 2.0         | 31.5                             | 13.7             |
| DJ Montague             | 464                              | 25                            | 1.0                                       | 1.5                    | 1.0         | 1.0         | 29.5                             | 1.0   | 1.0         | 2.0         | 33.5                             | 13.9             |
| Norge                   | 553                              | 29                            | 1.0                                       | 1.5                    | 1.0         | 1.0         | 33.5                             | 1.0   | 1.0         | 2.0         | 37.5                             | 14.7             |
| Matthew Whaley          | 429                              | 22                            | 1.0                                       | 1.5                    | 1.0         | 1.0         | 26.5                             | 1.0   | 1.0         | 2.0         | 30.5                             | 14.1             |
| James River             | 428                              | 25                            | 1.0                                       | 1.5                    | 1.0         | 1.0         | 29.5                             | 1.0   | 2.0         | 2.0         | 34.5                             | 12.4             |
| Stonehouse              | 718                              | 32                            | 1.0                                       | 1.5                    | 1.5         | 1.0         | 37.0                             | 1.0   | 1.0         | 2.0         | 41.0                             | 17.5             |
| Matoaka                 | 674                              | 31                            | 1.0                                       | 1.5                    | 1.5         | 1.0         | 36.0                             | 1.0   | 1.0         | 2.0         | 40.0                             | 16.9             |
| J. Blaine Blayton       | 444                              | 22                            | 1.0                                       | 1.5                    | 1.0         | 1.0         | 26.5                             | 1.0   | 1.0         | 2.0         | 30.5                             | 14.6             |
| <b>Total</b>            | <b>4,583</b>                     | <b>231.0</b>                  | <b>9.0</b>                                | <b>13.5</b>            | <b>10.0</b> | <b>9.0</b>  | <b>272.5</b>                     | <b>9.0</b>  | <b>10.0</b> | <b>18.0</b> | <b>309.5</b>                     | <b>14.8</b>      |
| <b>FY 20/21 Total</b>   | <b>5,031</b>                     | <b>232.0</b>                  | <b>9.0</b>                                | <b>13.5</b>            | <b>10.0</b> | <b>9.0</b>  | <b>273.5</b>                     | <b>9.0</b>  | <b>10.0</b> | <b>18.0</b> | <b>310.5</b>                     | <b>16.3</b>      |
|                         | <b>-448</b>                      | <b>-1.0</b>                   | <b>0.0</b>                                | <b>0.0</b>             | <b>0.0</b>  | <b>0.0</b>  | <b>-1.0</b>                      | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  | <b>-1.0</b>                      | <b>-1.5</b>      |
| <b>Middle</b>           | <b>Core/Elective Allocations</b> |                               | <b>Music/<br/>Instrumental Drama Tech</b> |                        |             |             |                                  | <b>Specialized Staffing</b>                       |             |             |                                  |                  |
| Berkeley                | 599                              | 29.0                          | 1.0                                       | 3.0                    | 1.0         | 1.0         | 35.0                             | 2.0   | 1.0         | 1.0         | 39.0                             | 15.4             |
| James Blair             | 533                              | 26.0                          | 1.0                                       | 3.0                    | 1.0         | 1.0         | 32.0                             | 2.0   | 1.0         | 1.0         | 36.0                             | 14.8             |
| Toano                   | 628                              | 30.0                          | 1.0                                       | 3.0                    | 1.0         | 1.0         | 36.0                             | 2.0   | 1.0         | 1.0         | 40.0                             | 15.7             |
| Hornby                  | 795                              | 37.0                          | 2.0                                       | 3.0                    | 1.0         | 1.0         | 44.0                             | 2.0   | 1.0         | 1.0         | 48.0                             | 16.6             |
| <b>Total</b>            | <b>2,555</b>                     | <b>122.0</b>                  | <b>5.0</b>                                | <b>12.0</b>            | <b>4.0</b>  | <b>4.0</b>  | <b>147.0</b>                     | <b>8.0</b>  | <b>4.0</b>  | <b>4.0</b>  | <b>163.0</b>                     | <b>15.7</b>      |
| <b>FY 20/21 Total</b>   | <b>2,640</b>                     | <b>121.0</b>                  | <b>5.0</b>                                | <b>12.0</b>            | <b>4.0</b>  | <b>4.0</b>  | <b>146.0</b>                     | <b>8.0</b>  | <b>4.0</b>  | <b>4.0</b>  | <b>162.0</b>                     | <b>15.6</b>      |
|                         | <b>-85</b>                       | <b>1.0</b>                    | <b>0.0</b>                                | <b>0.0</b>             | <b>0.0</b>  | <b>0.0</b>  | <b>1.0</b>                       | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  | <b>1.0</b>                       | <b>0.1</b>       |
| <b>High</b>             | <b>Core/Elective Allocations</b> |                               | <b>In core/elective allocation</b>        |                        |             |             |                                  | <b>Specialized Staffing</b>                       |             |             |                                  |                  |
| Lafayette               | 1,123                            | 60.0                          |   |                        |             |             | 60.0                             | 2.0   |             | 1.0         | 63.0                             | 17.8             |
| Jamestown               | 1,257                            | 64.0                          |   |                        |             |             | 64.0                             | 2.0   |             | 1.0         | 67.0                             | 18.8             |
| Warhill                 | 1,340                            | 70.0                          |   |                        |             |             | 70.0                             | 2.0   |             | 1.0         | 73.0                             | 18.4             |
| <b>Total</b>            | <b>3,720</b>                     | <b>194.0</b>                  |   |                        |             |             | <b>194.0</b>                     | <b>6.0</b>  |             | <b>3.0</b>  | <b>203.0</b>                     | <b>18.3</b>      |
| <b>FY 20/21 Total</b>   | <b>3,718</b>                     | <b>185.0</b>                  |   |                        |             |             | <b>185.0</b>                     | <b>6.0</b>  |             | <b>3.0</b>  | <b>194.0</b>                     | <b>19.1</b>      |
|                         | <b>2</b>                         | <b>9.0</b>                    | <b>0.0</b>                                | <b>0.0</b>             | <b>0.0</b>  | <b>0.0</b>  | <b>9.0</b>                       | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  | <b>9.0</b>                       | <b>-0.7</b>      |
| <b>Grand Total/Avg.</b> | <b>10,858</b>                    | <b>547.0</b>                  | <b>14.0</b>                               | <b>25.5</b>            | <b>14.0</b> | <b>13.0</b> | <b>613.5</b>                     | <b>23.0</b>                                       | <b>14.0</b> | <b>25.0</b> | <b>675.5</b>                     | <b>16.1</b>      |
| <b>FY 20/21 Total</b>   | <b>11,389</b>                    | <b>538.0</b>                  | <b>14.0</b>                               | <b>25.5</b>            | <b>14.0</b> | <b>13.0</b> | <b>604.5</b>                     | <b>23.0</b>                                       | <b>14.0</b> | <b>25.0</b> | <b>666.5</b>                     | <b>17.1</b>      |
| <b>Diff.</b>            | <b>-531</b>                      | <b>9.0</b>                    | <b>0.0</b>                                | <b>0.0</b>             | <b>0.0</b>  | <b>0.0</b>  | <b>9.0</b>                       | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  | <b>9.0</b>                       | <b>-1.0</b>      |

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

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

### Other Staffing

|  |               |
|--|---------------|
| <b>Total Regular Ed. Teachers (Prog. 10)</b> | <b>675.50</b> |
| JR Spanish Immersion                         | 1.00          |
| C & I Coordinators/Specialist                | 9.40          |
| Coordinator of Student Services              | 1.00          |
| Career Counselor Coordinator                 | 1.00          |
| Gifted & Talented Coordinator                | 1.00          |
| IT integration teacher (ITRT)                | 13.00         |
| Technology Coordinator                       | 1.00          |
| HS Athletic Directors                        | 3.00          |
| Learning lab                                 | 2.00          |
| ESL positions                                | 22.00         |
| HS Athletic Trainer                          | 3.00          |
| Math Coach                                   | 1.00          |
| Student Support Positions                    | 2.00          |
| Reserve Positions                            | 4.00          |
| Literacy Coach                               | 1.00          |
| <b>Total positions required</b>              | <b>740.90</b> |

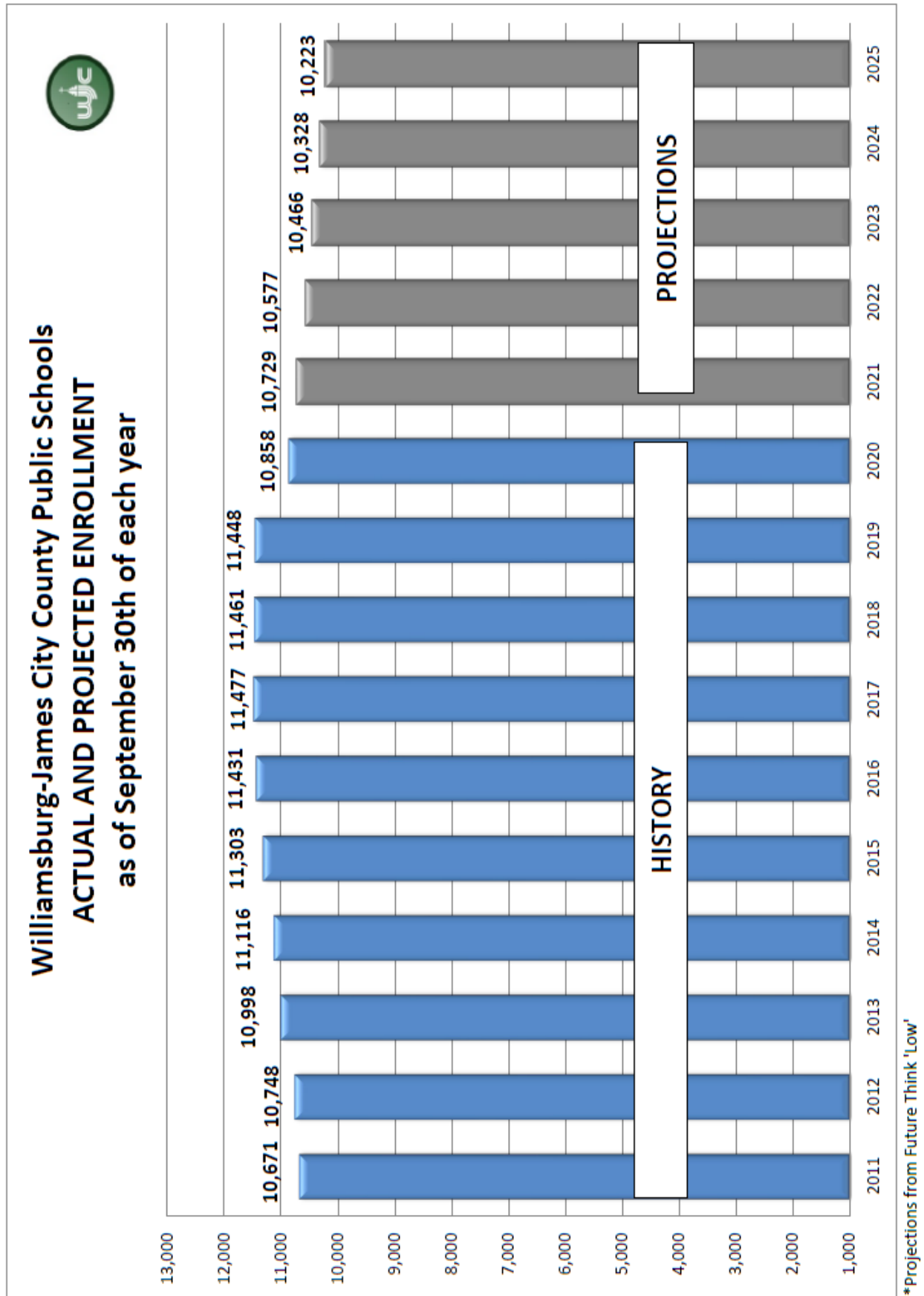
|   |              |
|---|--------------|
| <b>Spec. Ed. Teachers (Program 200s)</b>    |              |
| Special Education teaching positions        | 108.0        |
| Special Education Instructional Specialists | 6.0          |
| Assistive Technology Specialist             | 1.0          |
| Behaviour Intervention Specialist           | 3.0          |
| <b>Total Positions</b>                      | <b>118.0</b> |

|   |             |
|---|-------------|
| <b>Total Gifted Teachers (Program 400s)</b> |             |
| Gifted Teaching Positions                   | 15.0        |
| <b>Total Positions</b>                      | <b>15.0</b> |

|                   |             |             |             |                   |
|-------------------|-------------|-------------|-------------|-------------------|
|                   | Media       | Guidance    | Gifted      | Social<br>Workers |
| <b>Elementary</b> | <b>9.0</b>  | <b>16.0</b> | <b>11.0</b> | <b>-</b>          |
| <b>Middle</b>     | <b>4.0</b>  | <b>9.0</b>  | <b>4.0</b>  | <b>-</b>          |
| <b>High</b>       | <b>6.0</b>  | <b>14.0</b> | <b>-</b>    | <b>-</b>          |
| <b>Division</b>   | <b>-</b>    | <b>0.5</b>  | <b>-</b>    | <b>7.0</b>        |
| <b>Total</b>      | <b>19.0</b> | <b>39.5</b> | <b>15.0</b> | <b>7.0</b>        |

|  |            |
|--|------------|
| <b>Adult Ed. Teachers (Program 700s)</b> |            |
| Adult Ed.                                | 2.0        |
| <b>Total Positions</b>                   | <b>2.0</b> |

|                                   |             |
|-----------------------------------|-------------|
| <b>Total Pre-K (Program 800s)</b> |             |
| Pre-K Teaching Positions          | 35.0        |
| Pre-K Inst. Specialist            | 1.0         |
| <b>Total Positions</b>            | <b>36.0</b> |



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# Budget Summary

FY22

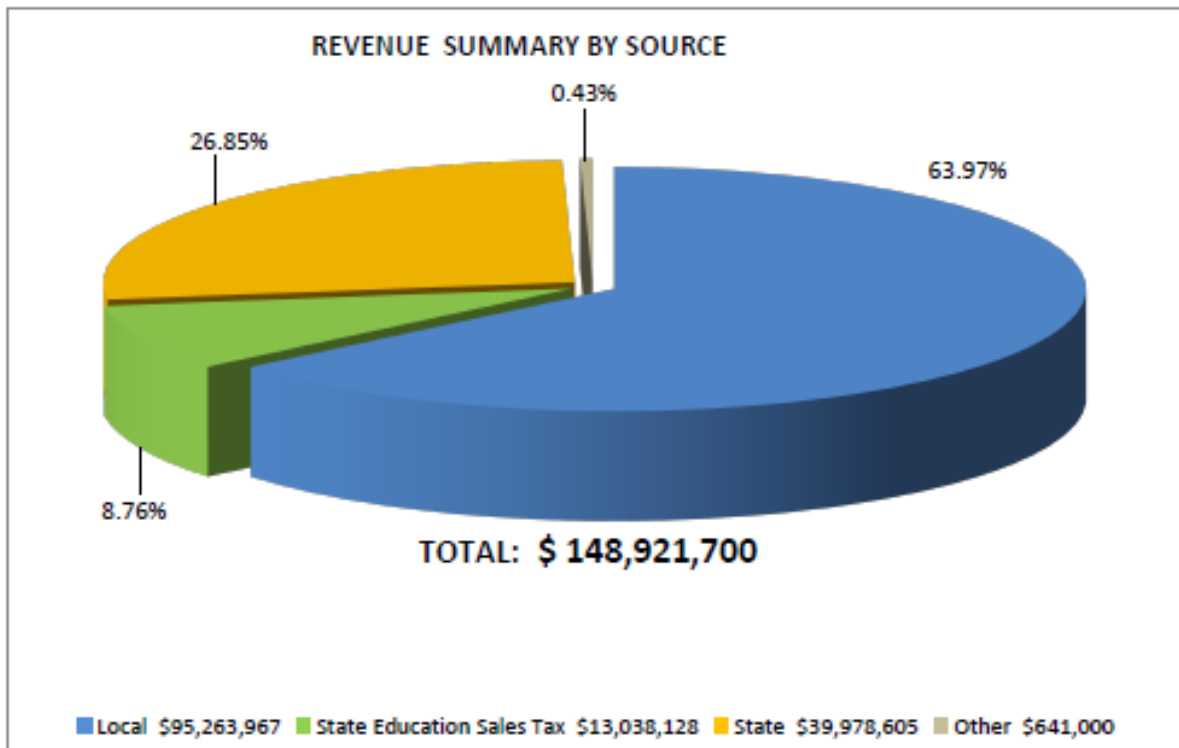


## Williamsburg-James City County Public Schools Revenue Summary Operating Fund

| Description                | 2019 Actual           | 2020 Actual           | 2021 Budget           | 2022 Projected        | \$ Difference       | % Change    |
|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|-------------|
| <b>Local Revenue:</b>      |                       |                       |                       |                       |                     |             |
| Local Appropriation        |                       |                       |                       |                       |                     |             |
| Williamsburg               | \$ 8,478,939          | \$ 8,227,712          | \$ 9,004,115          | \$ 9,214,181          | \$ 210,066          | 2.3%        |
| James City County          | 80,745,659            | 78,680,340            | 84,755,422            | 86,049,786            | 1,294,364           | 1.5%        |
| Sub-total                  | 89,224,598            | 86,908,052            | 93,759,537            | 95,263,967            | 1,504,430           | 1.6%        |
| State Sales Tax            |                       |                       |                       |                       |                     |             |
| Williamsburg               | 1,270,267             | 1,347,682             | 842,301               | 1,271,455             | 429,154             | 51.0%       |
| James City County          | 11,817,764            | 13,068,598            | 7,965,000             | 11,766,673            | 3,801,673           | 47.7%       |
| Sub-total                  | 13,088,031            | 14,416,280            | 8,807,301             | 13,038,128            | 4,230,827           | 48.0%       |
| <b>Total Local Revenue</b> | <b>102,312,629</b>    | <b>101,324,333</b>    | <b>102,566,838</b>    | <b>108,302,095</b>    | <b>5,735,257</b>    | <b>5.6%</b> |
| <b>State Revenue:</b>      |                       |                       |                       |                       |                     |             |
| Standards of Quality (SOQ) | 30,833,648            | 30,483,709            | 34,961,202            | 33,808,954            | (1,152,248)         | -3.3%       |
| Incentive Programs         | 321,826               | 1,665,177             | 404,256               | 2,866,231             | 2,461,975           | 609.0%      |
| Categorical Programs       | 60,346                | 45,504                | 45,940                | 40,785                | (5,155)             | -11.2%      |
| Lottery Funded Programs    | 2,911,402             | 2,929,062             | 2,069,464             | 3,262,635             | 1,193,171           | 57.7%       |
| Other State Revenue        | 157,500               | 157,738               | -                     | -                     | -                   | 0.0%        |
| <b>Total State Revenue</b> | <b>34,284,722</b>     | <b>35,281,191</b>     | <b>37,480,862</b>     | <b>39,978,605</b>     | <b>2,497,743</b>    | <b>6.7%</b> |
| Federal Revenue            | 181,300               | 162,143               | 110,000               | 110,000               | -                   | 0.0%        |
| Other Revenue              | 550,952               | 612,423               | 531,000               | 531,000               | -                   | 0.0%        |
| <b>Grand Total</b>         | <b>\$ 137,329,603</b> | <b>\$ 137,380,089</b> | <b>\$ 140,688,700</b> | <b>\$ 148,921,700</b> | <b>\$ 8,233,000</b> | <b>5.9%</b> |

\* Based on a City-County split of 9.68% for the City and 90.32% for the County.

\*\* Other Federal revenue included in the grants fund





**Williamsburg-James City County Public Schools**  
**Projected Revenue Detail**  
**Operating Fund**

| Object Code                                 | Description                                | 2020 Actual        | 2021 Budget        | 2022 Projected     | \$ Difference      | % Change      |
|---|--|--------------------|--------------------|--------------------|--------------------|---------------|
| <b>LOCAL REVENUE</b>                        |  |                    |                    |                    |                    |               |
| 411000                                      | Appropriation-Operations-Wmsbg             | \$ 8,227,712       | \$ 9,004,115       | \$ 9,214,181       | \$ 210,066         | 2.3%          |
| 411000                                      | Appropriation-Operations-JCC               | 78,680,340         | 84,755,422         | 86,049,786         | 1,294,364          | 1.5%          |
|   | <b>Total: Local Appropriations</b>         | <b>86,908,052</b>  | <b>93,759,537</b>  | <b>95,263,967</b>  | <b>1,504,430</b>   | <b>1.6%</b>   |
| 424083                                      | Sales Tax Receipts - Wmsbg                 | 1,347,682          | 842,301            | 1,271,455          | 429,154            | 51.0%         |
| 424083                                      | Sales Tax Receipts - JCC                   | 13,068,598         | 7,965,000          | 11,766,673         | 3,801,673          | 47.7%         |
|   | <b>Total: Sales Tax</b>                    | <b>14,416,280</b>  | <b>8,807,301</b>   | <b>13,038,128</b>  | <b>4,230,827</b>   | <b>48.0%</b>  |
|   | <b>TOTAL LOCAL REVENUE*</b>                | <b>101,324,333</b> | <b>102,566,838</b> | <b>108,302,095</b> | <b>5,735,257</b>   | <b>5.6%</b>   |
| <b>STATE REVENUE</b>                        |  |                    |                    |                    |                    |               |
| <b>STANDARDS OF QUALITY (SOQ) PROGRAMS:</b> |  |                    |                    |                    |                    |               |
| 424021                                      | Basic School Aid - JCC                     | 20,795,826         | 23,633,698         | 23,042,188         | (591,510)          | -2.5%         |
| 424032                                      | Textbook Payments - JCC                    | 456,361            | 495,315            | 474,048            | (21,267)           | -4.3%         |
| 424035                                      | Vocational SOQ - JCC                       | 99,711             | 165,919            | 158,795            | (7,124)            | -4.3%         |
| 424026                                      | Gifted & Talented - JCC                    | 226,617            | 244,270            | 233,782            | (10,488)           | -4.3%         |
| 424030                                      | Special Education SOQ - JCC                | 2,578,900          | 3,055,681          | 2,924,479          | (131,202)          | -4.3%         |
| 424027                                      | Remedial Education - JCC                   | 462,298            | 530,020            | 507,263            | (22,757)           | -4.3%         |
| 424041                                      | Retirement - Instructional-JCC             | 2,723,935          | 3,170,903          | 3,056,809          | (114,094)          | -3.6%         |
| 424039                                      | Social Security-Instruct-JCC               | 1,232,796          | 1,359,617          | 1,310,061          | (49,556)           | -3.6%         |
| 424050                                      | Group Life-Instructional-JCC               | 86,114             | 96,786             | 92,631             | (4,155)            | -4.3%         |
| 424081                                      | English as 2nd Language-JCC                | 211,246            | 272,199            | 257,839            | (14,360)           | -5.3%         |
| 424023                                      | Remedial Summer - JCC                      | 89,787             | 89,916             | 50,000             | (39,916)           | -44.4%        |
| 424021                                      | Basic School Aid - Wmsbg                   | 1,071,037          | 1,275,748          | 1,180,627          | (95,121)           | -7.5%         |
| 424032                                      | Textbook Payments - Wmsbg                  | 23,603             | 27,991             | 25,642             | (2,349)            | -8.4%         |
| 424035                                      | Vocational SOQ - Wmsbg                     | 5,157              | 9,637              | 8,828              | (809)              | -8.4%         |
| 424026                                      | Gifted & Talented - Wmsbg                  | 11,721             | 13,804             | 12,646             | (1,158)            | -8.4%         |
| 424030                                      | Special Education SOQ - Wmsbg              | 133,147            | 172,420            | 157,953            | (14,467)           | -8.4%         |
| 424027                                      | Remedial Education - Wmsbg                 | 23,910             | 29,952             | 27,439             | (2,513)            | -8.4%         |
| 424041                                      | Retirement - Instructional-Wmsbg           | 140,648            | 179,191            | 165,111            | (14,080)           | -7.9%         |
| 424039                                      | Social Security-Instruct-Wmsbg             | 63,760             | 76,833             | 70,864             | (5,969)            | -7.8%         |
| 424050                                      | Group Life-Instructional-Wmsbg             | 4,219              | 5,470              | 5,011              | (459)              | -8.4%         |
| 424081                                      | English as 2nd Language-Wmsbg              | 33,843             | 45,584             | 41,938             | (3,646)            | -8.0%         |
| 424023                                      | Remedial Summer - Wmsbg                    | 9,073              | 10,248             | 5,000              | (5,248)            | -51.2%        |
|   | <b>Total: State - SOQ</b>                  | <b>30,483,709</b>  | <b>34,961,202</b>  | <b>33,808,954</b>  | <b>(1,152,248)</b> | <b>-3.3%</b>  |
| <b>INCENTIVE PROGRAMS:</b>                  |  |                    |                    |                    |                    |               |
| 424029                                      | Compensation Supp - JCC                    | 1,244,589          | -                  | -                  | -                  | 0.0%          |
| 424064                                      | At Risk 4 Year-Olds - JCC                  | 330,201            | 382,873            | 410,838            | 27,965             | 7.3%          |
|   | No Loss Funding - JCC                      | -                  | -                  | 1,508,274          | 1,508,274          | 100.0%        |
|   | Bonus Payment - JCC                        | -                  | -                  | 499,187            | 499,187            | 100.0%        |
| 424029                                      | Compensation Supp - Wmsbg                  | 71,126             | -                  | -                  | -                  | 0.0%          |
| 424064                                      | At Risk 4 Year-Olds - Wmsbg                | 17,261             | 21,383             | 21,844             | 461                | 2.2%          |
|   | No Loss Funding - WMSBG                    | -                  | -                  | 399,003            | 399,003            | 100.0%        |
|   | Bonus Payment - WMSBG                      | -                  | -                  | 27,085             | 27,085             | 100.0%        |
| 424100                                      | Career Switchers                           | 2,000              | -                  | -                  | -                  | 0.0%          |
|   | <b>Total: State - Incentive Programs</b>   | <b>1,665,177</b>   | <b>404,256</b>     | <b>2,866,231</b>   | <b>2,461,975</b>   | <b>609.0%</b> |
| <b>CATEGORICAL PROGRAMS:</b>                |  |                    |                    |                    |                    |               |
| 424052                                      | Homebound - Wmsbg                          | 9,750              | 10,940             | 5,785              | (5,155)            | -47.1%        |
| 424037                                      | HCD Indirect Costs                         | 35,754             | 35,000             | 35,000             | -                  | 0.0%          |
|   | <b>Total: State - Categorical Programs</b> | <b>45,504</b>      | <b>45,940</b>      | <b>40,785</b>      | <b>(5,155)</b>     | <b>-11.2%</b> |



**Williamsburg-James City County Public Schools**  
**Projected Revenue Detail**  
**Operating Fund**

| Object Code                                   | Description                                 | 2020 Actual           | 2021 Budget           | 2022 Projected        | \$ Difference       | % Change     |
|---|---|-----------------------|-----------------------|-----------------------|---------------------|--------------|
| <b>LOTTERY FUNDED PROGRAMS:</b>               |   |                       |                       |                       |                     |              |
| 424062  | Foster Care - Special Education - JCC       | 36,842                | 116,954               | 75,000                | (41,954)            | -35.9%       |
| 424064  | At Risk 4 Year-Olds - JCC                   | -                     | 182,934               | 184,926               | 1,992               | 100.0%       |
| 424045  | Early Reading - JCC                         | 150,976               | 154,929               | 135,958               | (18,971)            | -12.2%       |
| 424069  | Reduced K-3 Class Size - JCC                | 404,931               | 480,317               | 422,221               | (58,096)            | -12.1%       |
| 424093  | Algebra Readiness - JCC                     | 61,239                | 71,825                | 70,268                | (1,557)             | -2.2%        |
| 424054  | Regional Programs-Spec Ed-JCC               | 348,961               | 360,966               | 360,966               | -                   | 0.0%         |
|   | Infrastructure & Operations Per Pupil - JCC | -                     | 421,399               | 1,707,955             | 1,286,556           | 305.3%       |
| 424046  | Supl. Lottery Per Pupil Allocation - JCC    | 1,658,881             | -                     | -                     | -                   | 0.0%         |
| 424024  | Foster Care -JCC or Wmsbg                   | 73,351                | 35,478                | 35,000                | (478)               | -1.3%        |
| 424062  | Foster Care - Special Education - Wmsbg     | 32,902                | -                     | -                     | -                   | 0.0%         |
| 424064  | At Risk 4 Year-Olds - Wmsbg                 | -                     | 10,216                | 9,832                 | (384)               | 100.0%       |
| 424045  | Early Reading - Wmsbg                       | 9,214                 | 9,937                 | 8,130                 | (1,807)             | -18.2%       |
| 424069  | Reduced K-3 Class Size - Wmsbg              | 35,314                | 41,024                | 33,729                | (7,295)             | -17.8%       |
| 424093  | Algebra Readiness - Wmsbg                   | 3,162                 | 3,650                 | 3,650                 | -                   | 0.0%         |
| 424054  | Regional Programs-Spec Ed-Wmsb              | 27,491                | 30,000                | 10,000                | (20,000)            | -66.7%       |
| 424057  | CTE/Vocational Occup./Tech Ed Wmsbg         | -                     | 9,835                 | 5,000                 | (4,835)             | -49.2%       |
|   | Infrastructure & Operations Per Pupil - WM  | -                     | 140,000               | 200,000               | 60,000              | 42.9%        |
| 424046  | Supl. Lottery Per Pupil Allocation - Wmsbg  | 85,798                | -                     | -                     | -                   | 0.0%         |
| <b>Total: State - Lottery Funded Programs</b> |   | <b>2,929,062</b>      | <b>2,069,464</b>      | <b>3,262,635</b>      | <b>1,193,171</b>    | <b>57.7%</b> |
| <b>OTHER STATE FUNDS:</b>                     |   |                       |                       |                       |                     |              |
| 424067  | National Board Certification Payments       | 155,000               | -                     | -                     | -                   | 0.0%         |
| <b>Total: State - Other</b>                   |   | <b>155,000</b>        | <b>-</b>              | <b>-</b>              | <b>-</b>            | <b>0.0%</b>  |
| <b>TOTAL STATE REVENUE</b>                    |   | <b>35,278,452</b>     | <b>37,480,862</b>     | <b>39,978,605</b>     | <b>2,497,743</b>    | <b>6.7%</b>  |
| <b>FEDERAL REVENUE</b>                        |   |                       |                       |                       |                     |              |
| 413000  | Medicaid Reimbursement                      | 2,738                 | 20,000                | 20,000                | -                   | 0.0%         |
| 483347  | Impact Aid                                  | 162,143               | 90,000                | 90,000                | -                   | 0.0%         |
| <b>TOTAL FEDERAL REVENUE**</b>                |   | <b>164,881</b>        | <b>110,000</b>        | <b>110,000</b>        | <b>-</b>            | <b>0.0%</b>  |
| <b>OTHER REVENUE</b>                          |   |                       |                       |                       |                     |              |
| 411020  | Interest on Investments                     | 113,932               | 35,000                | 25,000                | (10,000)            | -28.6%       |
| 411030  | Rents                                       | 13,353                | 35,000                | 20,000                | (15,000)            | -42.9%       |
| 411040  | WHRO-Lease Berkeley Tower                   | 56,765                | 45,000                | 45,000                | -                   | 0.0%         |
| 411050  | Tuition - Day School                        | 1,400                 | -                     | -                     | -                   | 0.0%         |
| 411070  | Tuition - Summer School                     | 18,900                | 15,000                | 15,000                | -                   | 0.0%         |
| 411080  | Special Fees from Students                  | 28,356                | 85,000                | 85,000                | -                   | 0.0%         |
| 411090  | Athletic Fees                               | 65,620                | 100,000               | 100,000               | -                   | 0.0%         |
| 412030  | Sale of Equipment                           | 11,698                | 11,000                | 11,000                | -                   | 0.0%         |
| 412090  | Custodial contract payments                 | 126,118               | -                     | -                     | -                   | 0.0%         |
| 412095  | Insurance Adjustments                       | 1,462                 | 10,000                | 5,000                 | (5,000)             | -50.0%       |
| 413000  | Other Funds                                 | 133,030               | 80,000                | 80,000                | -                   | 0.0%         |
| 480200  | E RATE                                      | 41,790                | 115,000               | 145,000               | 30,000              | 26.1%        |
| <b>Total: Other</b>                           |   | <b>612,423</b>        | <b>531,000</b>        | <b>531,000</b>        | <b>-</b>            | <b>0.0%</b>  |
| <b>TOTAL OTHER REVENUE</b>                    |   | <b>612,423</b>        | <b>531,000</b>        | <b>531,000</b>        | <b>-</b>            | <b>0.0%</b>  |
| <b>GRAND TOTAL</b>                            |   | <b>\$ 137,380,089</b> | <b>\$ 140,688,700</b> | <b>\$ 148,921,700</b> | <b>\$ 8,233,000</b> | <b>5.9%</b>  |

\* Based on a City-County split of 9.68% for the City and 90.32% for the County.

\*\*Other Federal revenue included in the grants fund

## Budget Summary

FY22

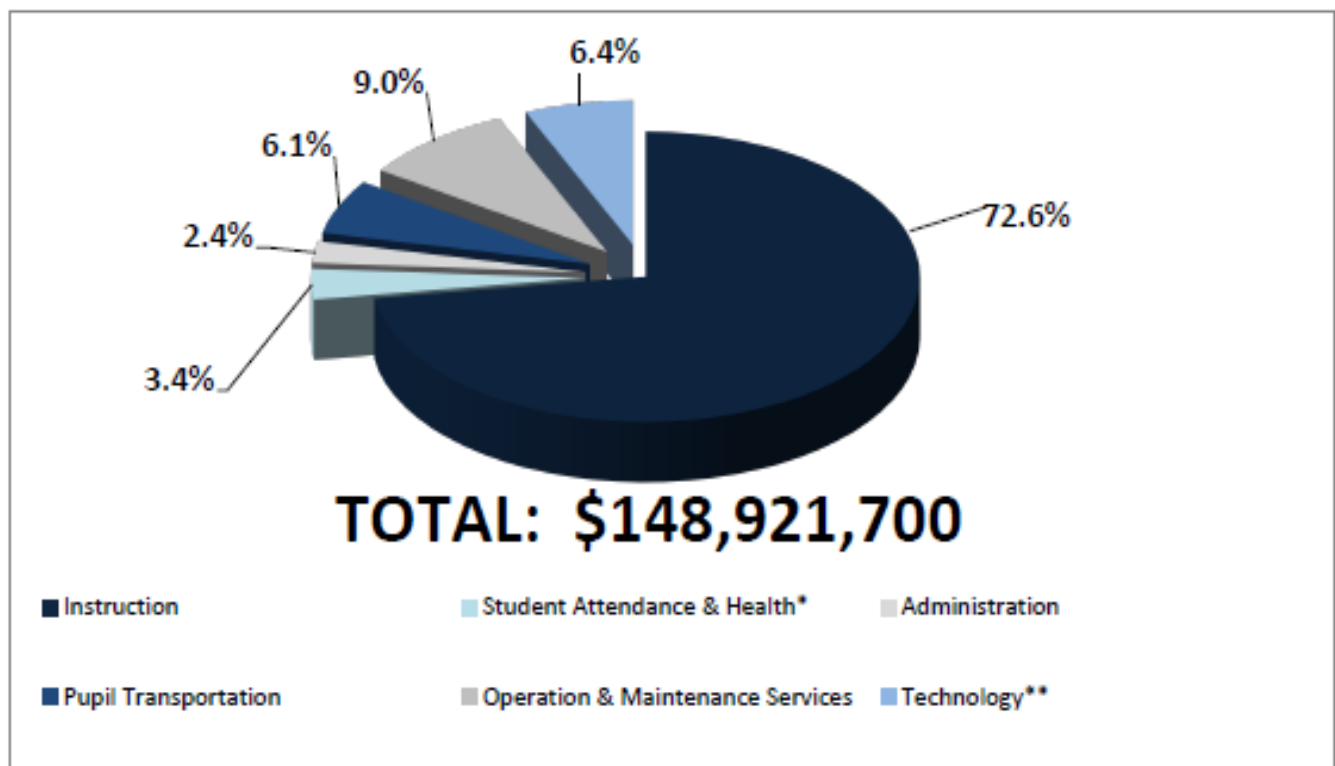


### Williamsburg-James City County Public Schools Projected Operating Expenditures by State Function Categories FY2022

| Description                        | FY2021 Budget         | % Total       | FY2022 Budget         | % Total       | Change (\$)         | Change (%)  |
|------------------------------------|-----------------------|---------------|-----------------------|---------------|---------------------|-------------|
| Instruction                        | \$ 103,162,349        | 73.3%         | \$ 108,154,867        | 72.6%         | \$ 4,992,518        | 4.8%        |
| Student Attendance and Health*     | 4,917,089             | 3.5%          | 5,067,785             | 3.4%          | 150,696             | 3.1%        |
| Administration                     | 3,371,770             | 2.4%          | 3,604,053             | 2.4%          | 232,283             | 6.9%        |
| Pupil Transportation Services      | 8,149,545             | 5.8%          | 9,047,649             | 6.1%          | 898,104             | 11.0%       |
| Operation and Maintenance Services | 12,799,632            | 9.1%          | 13,461,744            | 9.0%          | 662,112             | 5.2%        |
| Technology**                       | 8,288,315             | 5.9%          | 9,585,602             | 6.4%          | 1,297,287           | 15.7%       |
| <b>Total</b>                       | <b>\$ 140,688,700</b> | <b>100.0%</b> | <b>\$ 148,921,700</b> | <b>100.0%</b> | <b>\$ 8,233,000</b> | <b>5.9%</b> |

\*This function category includes Psychological Services and Speech & Audiology Services.

\*\*This function category is required for state reporting purposes and includes classroom instruction, instructional support, and administration costs.





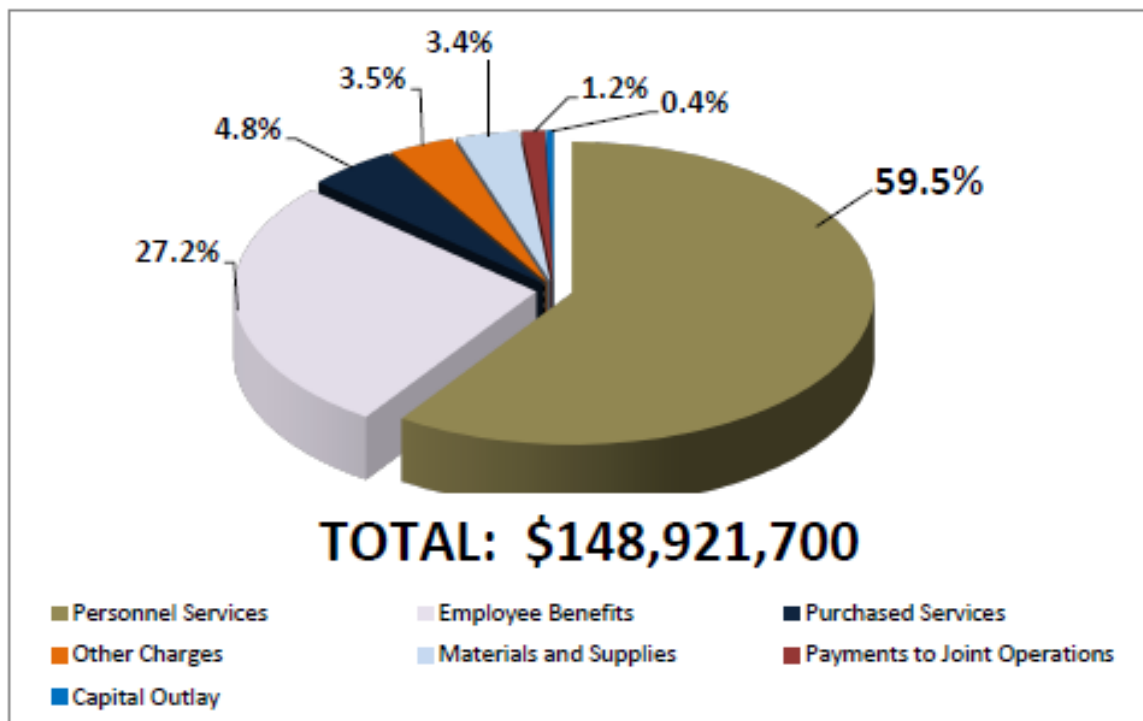
## Budget Summary

FY22



### Williamsburg-James City County Public Schools Projected Operating Expenditures by State Object Categories FY 2022

| Description                  | FY2021 Budget         | % Total       | FY2022 Budget         | % Total       | Change (\$)         | Change (%)  |
|------------------------------|-----------------------|---------------|-----------------------|---------------|---------------------|-------------|
| Personnel Services           | \$ 83,239,311         | 59.2%         | \$ 88,607,183         | 59.5%         | \$ 5,367,872        | 6.4%        |
| Employee Benefits            | 38,833,897            | 27.6%         | 40,476,495            | 27.2%         | 1,642,598           | 4.2%        |
| Purchased Services           | 6,439,281             | 4.6%          | 7,074,647             | 4.8%          | 635,366             | 9.9%        |
| Internal Services            | 5,450                 | 0.0%          | 3,800                 | 0.0%          | (1,650)             | -30.3%      |
| Other Charges                | 5,015,597             | 3.6%          | 5,218,175             | 3.5%          | 202,578             | 4.0%        |
| Materials and Supplies       | 4,148,977             | 2.9%          | 5,055,435             | 3.4%          | 906,458             | 21.8%       |
| Payments to Joint Operations | 1,839,060             | 1.3%          | 1,839,060             | 1.2%          | -                   | 0.0%        |
| Capital Outlay               | 215,785               | 0.2%          | 646,905               | 0.4%          | 431,120             | 199.8%      |
| Other Uses of Funds          | 951,342               | 0.7%          | -                     | 0.0%          | (951,342)           | -100.0%     |
| <b>Total</b>                 | <b>\$ 140,688,700</b> | <b>100.0%</b> | <b>\$ 148,921,700</b> | <b>100.0%</b> | <b>\$ 8,233,000</b> | <b>5.9%</b> |





# Budget Summary

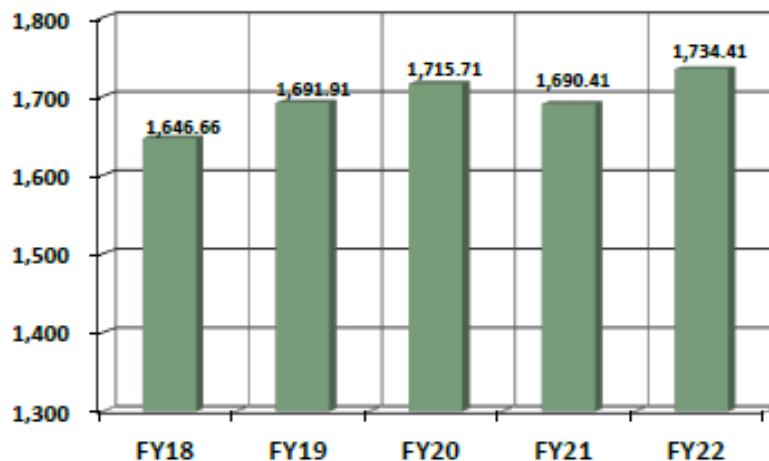
FY22



## Williamsburg-James City County Public Schools Five-Year Personnel Full-Time Equivalents (FTE) History - Operating Fund

| Object Code        | Description                  | FY18            | FY19            | FY20            | FY21            | FY22            |
|--------------------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 511100             | Salary - Administrative      | 14.00           | 14.00           | 15.00           | 14.70           | 15.70           |
| 511120             | Salary - Superintendent      | 1.00            | 1.00            | 1.00            | 1.00            | 1.00            |
| 511200             | Salary - Teacher             | 868.40          | 892.40          | 901.40          | 892.40          | 913.90          |
| 511220             | Salary - Librarian           | 18.00           | 19.00           | 19.00           | 19.00           | 19.00           |
| 511230             | Salary - Guidance Counselor  | 28.00           | 30.00           | 35.00           | 35.50           | 39.50           |
| 511240             | Salary - Supervisor          | 4.00            | 4.00            | 4.00            | 3.00            | 3.00            |
| 511260             | Salary - Principal           | 16.00           | 16.00           | 16.00           | 17.00           | 17.00           |
| 511270             | Salary - Assistant Principal | 19.00           | 19.00           | 23.00           | 23.00           | 24.00           |
| 511300             | Salary - Other Professional  | 5.00            | 6.00            | 6.00            | 6.00            | 7.00            |
| 511310             | Salary - School Nurse        | 17.38           | 18.38           | 18.38           | 18.38           | 18.38           |
| 511320             | Salary - Psychologist        | 7.00            | 7.00            | 7.00            | 7.00            | 7.00            |
| 511340             | Salary - Social Worker       | 7.00            | 7.00            | 7.00            | 7.00            | 7.00            |
| 511390             | Salary - Therapist           | 29.19           | 29.19           | 30.69           | 30.69           | 30.69           |
| 511400             | Salary - Technical           | 17.20           | 18.20           | 28.00           | 27.00           | 30.00           |
| 511410             | Salary - Technical Support   | 11.00           | 12.00           | 1.00            | 1.00            | 1.00            |
| 511420             | Salary - Security Guard      | 9.00            | 9.00            | 11.00           | 11.00           | 13.00           |
| 511430             | Salary - Other Technical     | 9.00            | 9.00            | 9.50            | 15.00           | 16.00           |
| 511500             | Salary - Clerical            | 101.00          | 104.00          | 104.00          | 101.00          | 101.50          |
| 511510             | Salary - Teacher Assistant   | 213.71          | 215.96          | 217.96          | 211.96          | 213.96          |
| 511600             | Salary - Trades              | 17.00           | 19.00           | 19.00           | 19.00           | 19.00           |
| 511650             | Salary - Mechanic            | 7.00            | 7.00            | 7.00            | 6.00            | 6.00            |
| 511660             | Salary - Grounds worker      | 3.00            | 3.00            | 2.00            | 1.00            | 1.00            |
| 511700             | Salary - Bus Driver          | 101.93          | 106.93          | 106.93          | 96.93           | 102.93          |
| 511750             | Salary - Transit Aide        | 35.54           | 37.54           | 37.54           | 37.54           | 37.54           |
| 511910             | Salary - Custodian           | 87.31           | 88.31           | 88.31           | 88.31           | 89.31           |
| <b>Grand Total</b> |                              | <b>1,646.66</b> | <b>1,692.91</b> | <b>1,715.71</b> | <b>1,690.41</b> | <b>1,734.41</b> |

Five-Year FTE History  
Operating Fund

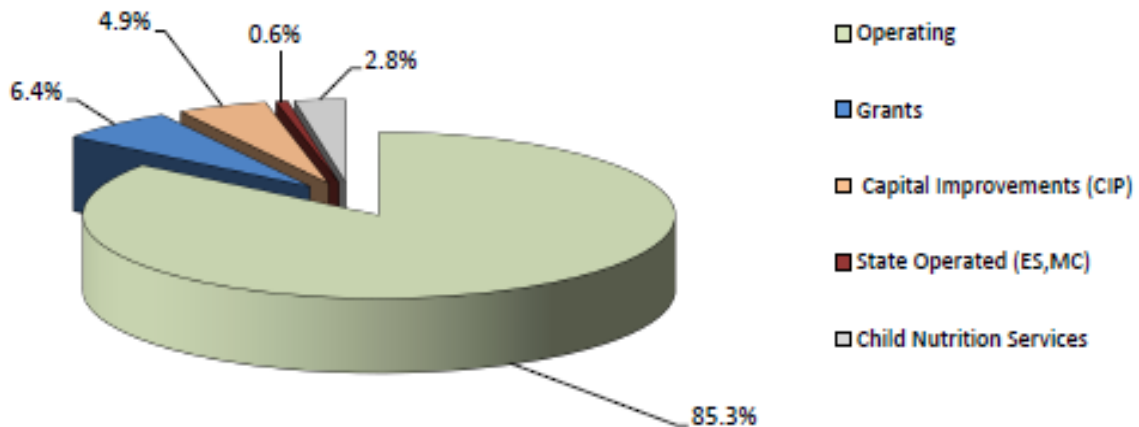


## Budget Summary

FY22

### Budget Components - Summary of Funds

In addition to the operating funds described above, 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): the Operating Fund, Child Nutrition Services (CNS) Fund, State-Operated Programs Fund, and other supplemental grant funds. The operating fund is the largest and most widely discussed since it supports the daily operational expenses of the school district. The CNS fund supports the food service program that serves breakfast and lunch to our 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. 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 City and County also support WJCC Schools through Capital Improvement Project (CIP) funds that are maintained on the Division's books, for major capital improvements in our schools.



| Fund                       | FY20 Budget           | FY21 Budget           | FY22 Budget           | \$ Variance          | % change     | % of Total    | FY20 Unassigned Fund Balance |
|----------------------------|-----------------------|-----------------------|-----------------------|----------------------|--------------|---------------|------------------------------|
| Operating                  | \$ 141,519,358        | \$ 140,688,700        | \$ 148,921,700        | \$ 8,233,000         | 5.9%         | 0.85263       | \$ 200,000                   |
| Grants                     | 5,704,599             | 11,407,932            | 11,179,380            | (228,552)            | -2.0%        | 0.06401       | -                            |
| Capital Improvements (CIP) | 3,207,950             | -                     | 8,558,400             | 8,558,400            | 100.0%       | 0.049         | -                            |
| State Operated (ES,MC)     | 1,092,969             | 1,086,000             | 1,133,450             | 47,450               | 4.4%         | 0.00649       | -                            |
| Child Nutrition Services   | 4,654,780             | 4,720,000             | 4,868,290             | 148,290              | 3.1%         | 0.02787       | -                            |
| <b>Grand Total</b>         | <b>\$ 156,179,656</b> | <b>\$ 157,902,632</b> | <b>\$ 174,661,220</b> | <b>\$ 16,758,588</b> | <b>10.6%</b> | <b>100.0%</b> | <b>\$ 200,000</b>            |

\* Percentage total may not equal 100% due to rounding

## Budget Summary

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FY22



### **Future Budget Projections** *(Estimates – Subject to Change)*

#### **FIVE-YEAR ENROLLMENT and BUDGET PROJECTIONS**

Reference is made to the following **Five-Year Enrollment and Budget Projections** document. This report is devoted to estimating the costs (operating fund impact) associated with enrollment changes and possible increased costs. 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 a budgeted level (Elementary = 22:1, Middle = 18.5:1, and High = 20:1).
- Assumes the projected changes in enrollment (see following page)
- Assumes that costs will increase as depicted (e.g., 2.0% increase in wages and 7.0 % increase in employee benefits each year. These estimates are reflected in the “base budget increases.”

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

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

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

Contained within the costs are estimates for “base budget increases.” This simply means that it is reasonable to expect that our 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, FY2023’s projected budget gap is \$975 thousand. This information represents estimates only and are subject to change. The later year’s information becomes less reliable as enrollment numbers and other variables change over time. WJCC provides the information for demonstrative purposes only for short and long term planning.

# Budget Summary

FY22



## FIVE-YEAR ENROLLMENT and BUDGET PROJECTIONS FY2022 through FY2026

| Williamsburg-James City County Public Schools and Low Projected Enrollment - Source: FutureThink (October 2020) |               |               |               |               |               |
|---|---------------|---------------|---------------|---------------|---------------|
| Fiscal Year   | 2022          | 2023          | 2024          | 2025          | 2026          |
| Grades K to 5   | 4,583         | 4,473         | 4,443         | 4,462         | 4,476         |
| Grades 6 to 8   | 2,555         | 2,451         | 2,384         | 2,325         | 2,238         |
| Grades 9 to 12  | 3,720         | 3,653         | 3,639         | 3,541         | 3,509         |
| <b>Grand Total</b>  | <b>10,858</b> | <b>10,577</b> | <b>10,466</b> | <b>10,328</b> | <b>10,223</b> |
| <b>Increase/(decrease) from previous year</b>   | <b>-590</b>   | <b>-281</b>   | <b>-111</b>   | <b>-138</b>   | <b>-105</b>   |
| <b>% Increase/(decrease)</b>  |               | <b>-2.6%</b>  | <b>-1.0%</b>  | <b>-1.3%</b>  | <b>-1.0%</b>  |

| Fiscal Year  | 2022 | 2023           |                | 2024           |                | 2025           |                | 2026           |                |                |
|--|------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Estimated Expenditure Increases:<br>Prior Year Base Budget<br>Additional Building Allocations<br>Base Budget Increase<br>Additional Staffing Costs |      | FTE            | Amount         | FTE            | Amount         | FTE            | Amount         | FTE            | Amount         |                |
|  |      |                | \$ 148,921,700 |                | \$ 154,000,989 |                | \$ 159,522,670 |                | \$ 165,124,147 |                |
|  |      |                | \$ (42,290)    |                | \$ (15,895)    |                | \$ (25,000)    |                | \$ (21,125)    |                |
|  |      |                | \$ 5,002,259   |                | \$ 5,248,774   |                | \$ 5,511,867   |                | \$ 5,927,995   |                |
|  |      | 2.0            | \$ 119,320     | 4.0            | \$ 288,802     | 2.0            | \$ 114,610     | 2.0            | \$ 184,801     |                |
|  |      |                |                |                | \$ -           |                | \$ -           |                | \$ -           |                |
| Total Estimated Expenditures   |      | \$ 148,921,700 | 2.0            | \$ 154,000,989 | 4.0            | \$ 159,522,670 | 2.0            | \$ 165,124,147 | 2.0            | \$ 171,215,819 |
| % Increase   |      |                | 3.4%           | 3.6%           | 3.5%           | 3.7%           |                |                |                |                |

| Fiscal Year  | 2022           | 2023 |                | 2024 |                | 2025 |                | 2026 |                |
|--|----------------|------|----------------|------|----------------|------|----------------|------|----------------|
| Estimated Revenues Increases:  |                | %    | Amount         | %    | Amount         | %    | Amount         | %    | Amount         |
| Prior Year Base Budget   |                |      | \$ 148,921,700 |      | \$ 154,000,989 |      | \$ 159,522,670 |      | \$ 165,124,147 |
| James City County  |                | 2.7% | \$ 2,648,955   | 2.7% | \$ 2,720,477   | 2.7% | \$ 2,793,930   | 2.7% | \$ 2,869,366   |
| Williamsburg   |                | 2.7% | \$ 277,420     | 2.7% | \$ 284,911     | 2.7% | \$ 292,603     | 2.7% | \$ 300,504     |
| State  |                | 3.0% | \$ 1,172,316   | 3.0% | \$ 1,207,486   | 3.0% | \$ 1,243,710   | 3.0% | \$ 1,281,022   |
| Other  |                | 1.0% | \$ 6,410       | 1.0% | \$ 6,474       | 1.0% | \$ 6,539       | 1.0% | \$ 6,604       |
| Total Estimated Revenue  | \$ 148,921,700 | 2.8% | \$ 153,026,802 | 2.8% | \$ 158,220,337 | 2.8% | \$ 163,859,453 | 2.8% | \$ 169,581,643 |
|  |                |      |                |      |                |      |                |      |                |
| Cumulative Budget Gap - Projected additional revenue increases or expenditure reductions |                |      | \$ (974,187)   |      | \$ (1,302,333) |      | \$ (1,264,694) |      | \$ (1,634,176) |

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.

## Budget Summary

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FY22

### **REQUESTS FOR INFORMATION**

This executive summary is designed to provide citizens, taxpayers, customers, and other interested parties with a general overview of the WJCC School Board's budget/finances. Additional information is provided in the budget document and other Williamsburg-James City County Public Schools' support documents. Please direct questions or requests for additional financial information to Rene Ewing, Chief Financial Officer, at [Rene.Ewing@wjccschools.org](mailto:Rene.Ewing@wjccschools.org) or call at (757) 603-6494.

## WJCC PUBLIC SCHOOLS AT-A-GLANCE

Williamsburg-James City County Public Schools (WJCC) is comprised of nine elementary schools, four middle schools, and three high schools. For the 2020-2021 School Year, enrollment for Williamsburg-James City County Public Schools has decreased. The September 30, 2020, K-12 enrollment was 10,858 representing a decrease of 590 students or 5.2% from the prior year. For FY2021, City enrollment was 935 and James City County enrollment was 9,923. Approximately 35% of our students are eligible for free and reduced meals under the Federal lunch program. In 2020-2021, Williamsburg-James City County Public Schools had the equivalent staff of approximately 1,830 full-time employees for all funds.

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. 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.

| SCHOOL NAME                              | STREET ADDRESS          | CITY/ COUNTY      | MAIL LOCATION | ZIP   | 757-     |
|--|-------------------------|-------------------|---------------|-------|----------|
| <b>Elementary Schools:</b>               |                         |                   |               |       |          |
| Clara Byrd Baker                         | 3131 Ironbound Road     | James City County | Williamsburg  | 23185 | 221-0949 |
| DJ Montague                              | 5380 Centerville Road   | James City County | Williamsburg  | 23188 | 258-3022 |
| J. Blaine Blayton                        | 800 Jolly Pond Road     | James City County | Williamsburg  | 23188 | 565-9300 |
| James River                              | 8901 Pocahontas Trail   | James City County | Williamsburg  | 23185 | 887-1768 |
| Laurel Lane                              | 112 Laurel Lane         | James City County | Williamsburg  | 23185 | 229-7597 |
| Matoaka                                  | 4001 Brick Bat Road     | James City County | Williamsburg  | 23188 | 564-4001 |
| Matthew Whaley                           | 301 Scotland Street     | Williamsburg      | Williamsburg  | 23185 | 229-1931 |
| Norge                                    | 7311 Richmond Road      | James City County | Williamsburg  | 23188 | 564-3372 |
| Stonehouse                               | 3651 Rochambeau Drive   | James City County | Williamsburg  | 23188 | 566-4300 |
| <b>Middle Schools:</b>                   |                         |                   |               |       |          |
| Berkeley                                 | 1118 Ironbound Road     | Williamsburg      | Williamsburg  | 23188 | 229-8051 |
| James Blair                              | 101 Longhill Road       | Williamsburg      | Williamsburg  | 23185 | 603-6565 |
| Lois Hornsby                             | 850 Jolly Pond Road     | James City County | Williamsburg  | 23188 | 565-9400 |
| Toano                                    | 7817 Richmond Road      | James City County | Toano         | 23168 | 566-4251 |
| <b>High Schools:</b>                     |                         |                   |               |       |          |
| Jamestown                                | 3751 John Tyler Highway | James City County | Williamsburg  | 23185 | 259-3600 |
| Lafayette                                | 4460 Longhill Road      | James City County | Williamsburg  | 23188 | 565-4200 |
| Warhill                                  | 4615 Opportunity Way    | James City County | Williamsburg  | 23188 | 565-4615 |
| <b>School Board &amp; Central Office</b> | 117 Ironbound Road      | Williamsburg      | Williamsburg  | 23185 | 603-6400 |



## VALUES, VISION and MISSION STATEMENT

### **Core Values:**

Individualism, Integrity, Innovation, Accountability and Collaboration

### **Vision:**

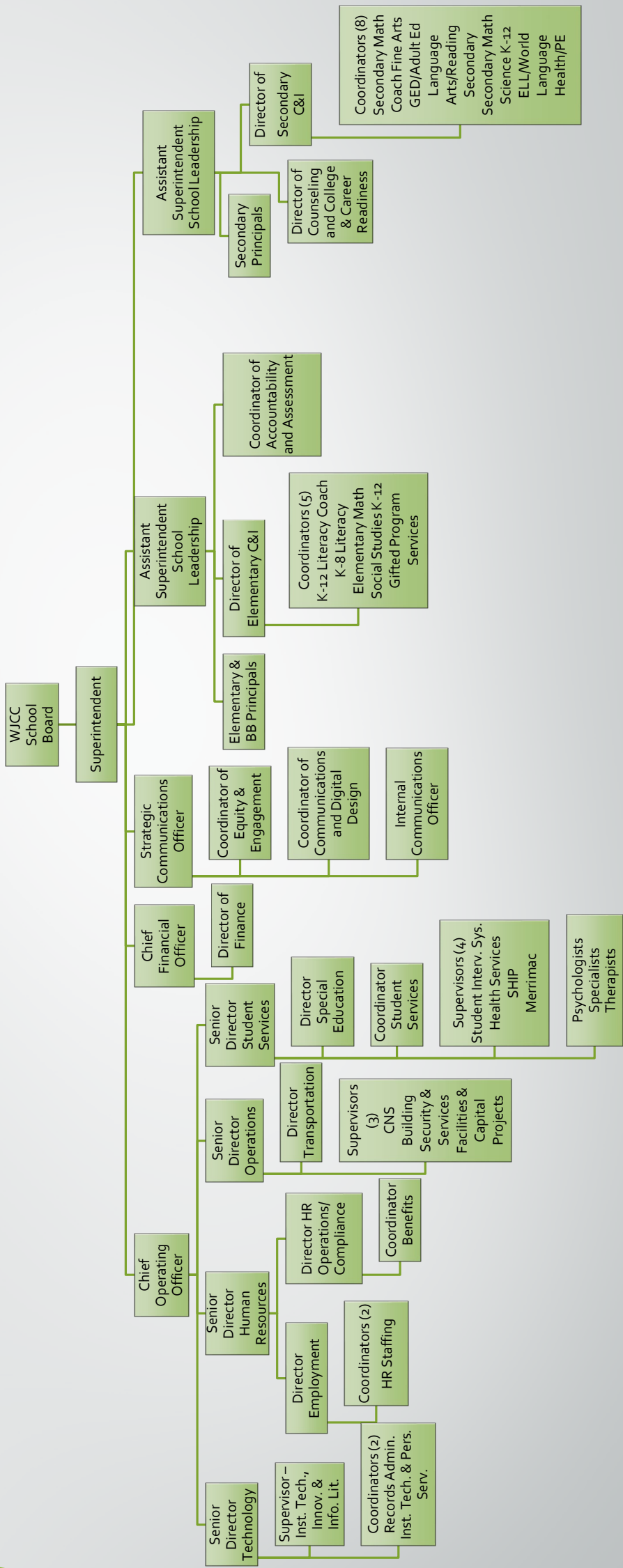
Pursuing excellence and championing the success of all students.

### **Mission:**

WJCC 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 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.



# WJCC Organization Chart







# WILLIAMSBURG – JAMES CITY COUNTY PUBLIC SCHOOLS

## FISCAL YEAR 2022 BUDGET CALENDAR

INDIVIDUALISM | INTEGRITY | INNOVATION | ACCOUNTABILITY | COLLABORATION

| Date  | Process   | Responsible Parties   | Detail  |
|---|---|---|---|
| August 18, 2020   | School Board approval of the Budget Calendar                                  | School Board<br>Superintendent<br>CFO                                 | Present proposed Budget Calendar and receive input from the School Board in regard to the budget process.   |
| October 6, 2020   | Presentation of the Capital Improvement Development Committee Recommendations | Superintendent<br>CFO<br>Senior 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. |
| October 20, 2020<br>6:30 p.m. Public Hearing prior to School Board Meeting  | Conduct Public Hearing on Recommended Capital Improvement Plan                | Superintendent<br>CFO<br>Senior Director of Operations                | Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.  |
| November 10, 2020   | School Board Prioritization of Capital Improvement Plan recommendations       | School Board  | Prioritization of Capital Improvement Development Committee recommendations in preparation for approval of 10-Year Capital Improvement Plan             |
| November 17, 2020   | Conduct Public Hearing on Recommended Capital Improvement Plan                | Superintendent<br>CFO<br>Senior Director of Operations                | Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.  |
| December 2020 (meeting date to be determined)                               | Joint Meeting on Capital Improvement Plan and Enrollment                      | School Board<br>JCC Board of Supervisors<br>Williamsburg City Council | A joint meeting to discuss the Capital Improvement Plan and enrollment.   |
| December 8, 2020  | Adoption of the School Board Capital Improvement Plan (CIP)                   | School Board  | The School Board approves its budget proposal to forward to the County and City for their consideration.  |
| January 5, 2021,<br>4 – 6 p.m.  | School Board Budget Work Session  | School Board Superintendent<br>CFO & Senior Leadership Team           | Budget work session to present the Governor's Proposed Budget & Localities' Projected Budgets. Present potential initiatives.                           |
| January 19, 2021<br>4 – 6 p.m.  | School Board Budget Work Session  | School Board Superintendent<br>CFO & Senior Leadership Team           | Budget work session to provide additional information and discuss overall impact of budget inclusions.  |
| January 19, 2021,<br>6:30 p.m. Public Hearing prior to School Board Meeting | Conduct pre-budget Public Hearing   | School Board Superintendent   | A public hearing is conducted to gather community input regarding budget priorities and suggestions.  |
| February 16, 2021   | Presentation of Superintendent's Proposed Operating Budget to School Board    | Superintendent<br>CFO   | Superintendent presents the recommended budget proposal for the School Board's consideration in accordance with Virginia Code Section §22.1-92.         |
| March 2, 2021<br>6:30 p.m. Public Hearing prior to School Board Meeting     | Conduct Public Hearings on Proposed Operating Budget                          | School Board  | Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.  |
| March 2021 (meeting date to be determined)                                  | Joint Meeting on Operating Budget   | School Board<br>JCC Board of Supervisors<br>Williamsburg City Council | A joint meeting to discuss the operating budget.  |
| March 16, 2021  | 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 23, 2021 (tentative)  | 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 18, 2021  | 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 25, 2021 (tentative)  | 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.    |



## WILLIAMSBURG – JAMES CITY COUNTY PUBLIC SCHOOLS FISCAL YEAR 2022 BUDGET PROCESS

INDIVIDUALISM | INTEGRITY | INNOVATION | ACCOUNTABILITY | COLLABORATION

### 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 Cabinet 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 Senior Leadership. 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 General Assembly Action.

#### 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.

The Williamsburg-James City County Public Schools Budget is a document summarizing all educational programs and related services provided by the Williamsburg-James City County School Board to the approximately 10,858 K-12 students enrolled in the public school system in the City of Williamsburg and James City County. It is a plan for the coordinating of revenues and expenditures.

### **HISTORICAL INFORMATION**

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 (the Schools). The agreement has been periodically amended with the most recent amendment in April 2017.

The Schools are responsible for elementary and secondary education for the City and the County. Two members of the School Board are appointed by the City Council of the City of Williamsburg. Five members of the School Board are elected by the citizens of James City County.

### **SCHOOL BOARD COMPOSITION and RESPONSIBILITIES OF THE BOARD and BOARD OF SUPERVISORS and CITY COUNCIL**

The School Board is a seven-member body vested with legislative powers. The members serve four-year overlapping terms.

The Board is responsible for elementary, secondary, adult, and vocational education at 16 school locations. The Board appoints the Superintendent, who is the executive and administrative head of the public school division. The Board is responsible for setting policy, while the Superintendent and her staff are charged with managing the School Division's operations.

The School Division is fiscally dependent with no taxing or borrowing authority. WJCC derives almost all of its funding from the City of Williamsburg, James City 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 the 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 for 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 the 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 County appropriates funds by a single amount (lump sum).

### ACCOUNTING for SCHOOL BOARD FUNDS

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 General Fund (*the Operating Budget*), the Child Nutrition Fund (Food Services), and the School Grants Fund (*various categorical grants*). The School Board is also responsible for the planning, development, and execution of the approved schools' Capital Improvement Program (CIP). The School Division 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. The School Board presents a proposed budget to the City and the County, the governing bodies, who then adopt their own operating and capital project budgets incorporating their contributions to the School Division. The School Board makes any required adjustments, and then adopts an amended 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 the 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 the Schools:

### SOURCES of REVENUE

Revenue for the operation of the School Division is received from three primary sources: federal, state (*including 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 Class Size Reduction Initiative, Title 1 (*Every Student Succeeds Act, ESSA*), and Title VIB 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.

## READER'S GUIDE TO THE BUDGET

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*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 year olds) 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 Standards of Quality (SOQ) payments. 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 Standards of Quality requirement.

### 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 PROCESS

The state code 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 through June 30 and has been prepared based upon the modified accrual basis of accounting.

## READER'S GUIDE TO THE BUDGET

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There are three primary phases in the budget development process: 1) *Superintendent's Proposed Operating 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 upon funding authorization/appropriation by the County and City).

The annual budget process begins in July with the development of the budget calendar. In August/September, the administration seeks approval from the School Board for the proposed calendar. The School Board develops budget priorities that guide budget development. From September through December, departmental and school budget requests are compiled and analyzed, and meetings are scheduled with budget/cost center managers to discuss requests and proposals for new positions, expanded programs, and new initiatives. A pre-budget public hearing is conducted in January to receive community input. The *Superintendent's Proposed Budget* is developed and presented to the School Board in February. After a public hearing on the budget, the School Board approves the budget proposal (in March); it is then brought before the County Board of Supervisors and the City Council. The localities must approve the appropriations for the school system no later than May 15. Following the approval of total budget appropriation, the School Board makes the necessary adjustments to their budget proposal and adopts a final budget.

### CAPITAL BUDGET PROCESS

The budget calendar/timeline for the adoption of the Capital Improvement Program (CIP) closely follows that of the operating budget. The CIP process begins in October with the presentation of the Capital Improvement Development Committee's recommendations. The CIP is then presented to the School Board for approval in December and is then sent to the City and County for consideration and approval. The City and County adopts the CIP in May along with the Operating Budget.

### 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 shall be 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 22.1-115.1*
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.*

*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.*

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.

### CODE of VIRGINIA

§ 22.1-92. Estimate of moneys needed for public schools; notice of costs to be distributed.

A. It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in § [15.2-2503](#), 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.

Upon preparing 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, each division superintendent shall also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the local governing body or bodies. Such notification shall also include actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.

The notice shall be made available in a form provided by the Department of Education and shall be published on the school division's website or in hard copy upon request. To promote uniformity and allow for comparisons, the Department of Education shall develop a form for this notice and distribute such form to the school divisions for publication.

B. Before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division. A school board shall cause public notice to be given at least 10 days prior to any hearing by publication in a newspaper having a general circulation within the school division. The passage of the budget by the local government shall be conclusive evidence of compliance with the requirements of this section.

§ 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. If such person does not submit an estimate in accordance with this section, the clerk of the governing body or other designated person or persons shall prepare and submit an estimate for that department, office, division, board, commission or agency.

The governing body shall prepare and approve a budget for informative and fiscal planning purposes only, containing a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the locality for the ensuing fiscal year. The itemized contemplated expenditures shall include any discretionary funds to be designated by individual members of the governing body and the specific uses and funding allocation planned for those funds by the individual member; however, notwithstanding any provision of law to the contrary, general or special, an amendment to a locality's budget that changes the uses or allocation or both of such discretionary funds may be adopted by the governing body of the locality. The governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins. The governing body shall annually publish the approved budget on the locality's website, if any, or shall otherwise make the approved budget available in hard copy as needed to citizens for inspection.

### § 22.1-88. Of what school funds to consist.

The funds available to the school board of a school division for the establishment, support and maintenance of the public schools in the school division shall consist of state funds appropriated for public school purposes and apportioned to the school board, federal funds appropriated for educational purposes and apportioned to the school board, local funds appropriated to the school board by a local governing body or such funds as shall be raised by local levy as authorized by law, donations or the income arising therefrom, and any other funds that may be set apart for public school purposes.

### § 22.1-89. Management of funds.

Each school board shall manage and control the funds made available to the school board for public schools and may incur costs and expenses. If funds are appropriated to the school board by major classification as provided in [§ 22.1-94](#), no funds shall be expended by the school board except in accordance with such classifications without the consent of the governing body appropriating the funds.

### § 22.1-90. Annual report of expenditures.

Every school board shall submit at least once each year to the governing body or bodies appropriating funds to the school board a report of all its expenditures. Such report shall also be made available to the public either on the official school division website, if any, or in hard copy at the central school division office, on a template prescribed by the Board of Education.

### § 22.1-91. Limitation on expenditures; penalty.

No school board shall expend or contract to expend, in any fiscal year, any sum of money in excess of the funds available for school purposes for that fiscal year without the consent of the governing body or bodies appropriating funds to the school board. Any member of a school board or any division superintendent or other school officer violating, causing to be violated or voting to violate any provision of this section shall be guilty of malfeasance in office.

### § 22.1-93. Approval of annual budget for school purposes.

Notwithstanding any other provision of law, including but not limited to Chapter 25 ([§ 15.2-2500](#) et seq.) of Title 15.2, the governing body of a county shall prepare and approve an annual budget for educational purposes by May first or within thirty days of the receipt by the county of the estimates of state funds, whichever shall later occur, and the governing body of a municipality shall prepare and approve an annual budget for educational purposes by May fifteen or within thirty days of the receipt by the municipality of the estimates of state funds, whichever shall later occur. Upon approval, each local school division shall publish the approved annual budget, including the estimated required local match, on the division's website, and the document shall also be made available in hard copy as needed to citizens for inspection.

The Superintendent of Public Instruction shall, no later than the fifteenth day following final adjournment of the Virginia General Assembly in each session, submit estimates to be used for budgetary purposes relative to the Basic School Aid Formula to each school division and to the local governing body of each county, city and town that operates a separate school division. Such estimates shall be for each year of the next biennium or for the then next fiscal year.



§ 22.1-94. Appropriations by county, city or town governing body for public schools.

A governing body may make appropriations to a school board from the funds derived from local levies and from any other funds available, for operation, capital outlay and debt service in the public schools. Such appropriations shall be not less than the cost apportioned to the governing body for maintaining an educational program meeting the standards of quality for the several school divisions prescribed as provided by law. The amount appropriated by the governing body for public schools shall relate to its total only or to such major classifications prescribed by the Board of Education pursuant to § [22.1-115](#). The appropriations may be made on the same periodic basis as the governing body makes appropriations to other departments and agencies.

### **WJCC PUBLIC SCHOOLS ACCOUNTING REQUIREMENTS**

Williamsburg-James City County Public Schools prepares audited financial statements at the conclusion of each fiscal year. These statements more fully discuss our accounting requirements and are available upon request. The items below are selected items 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 and fiduciary funds use the 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. The Schools consider collections within 120 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 120 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.

The following is a list of the major revenue sources which meet the susceptible to accrual criteria: (1) Commonwealth of Virginia, (2) state sales taxes, (3) federal government, (4) interest on deposits, and (5) insurance proceeds.



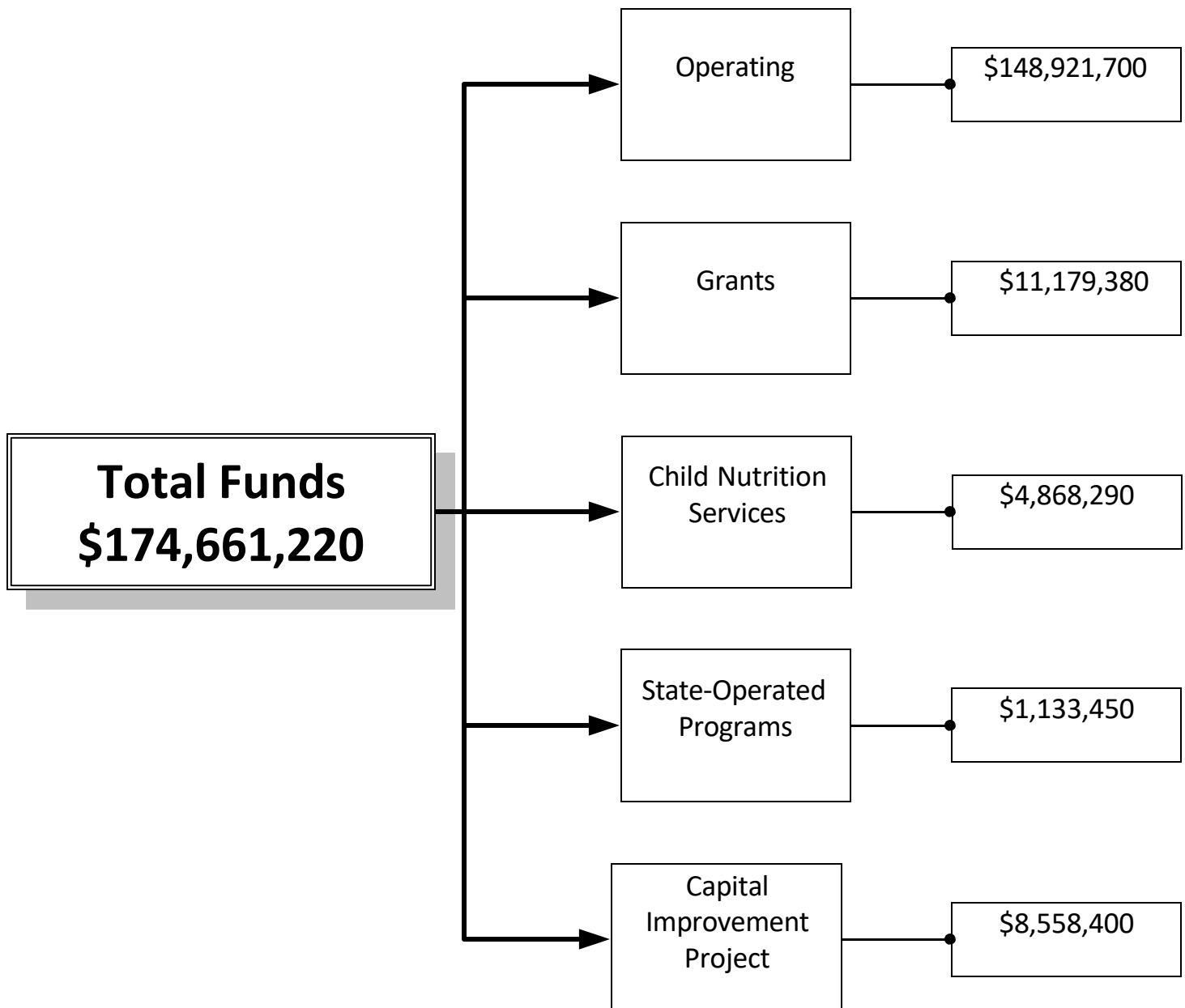
# FISCAL YEAR 2022

## FINANCIAL SUMMARIES

*All Funds*

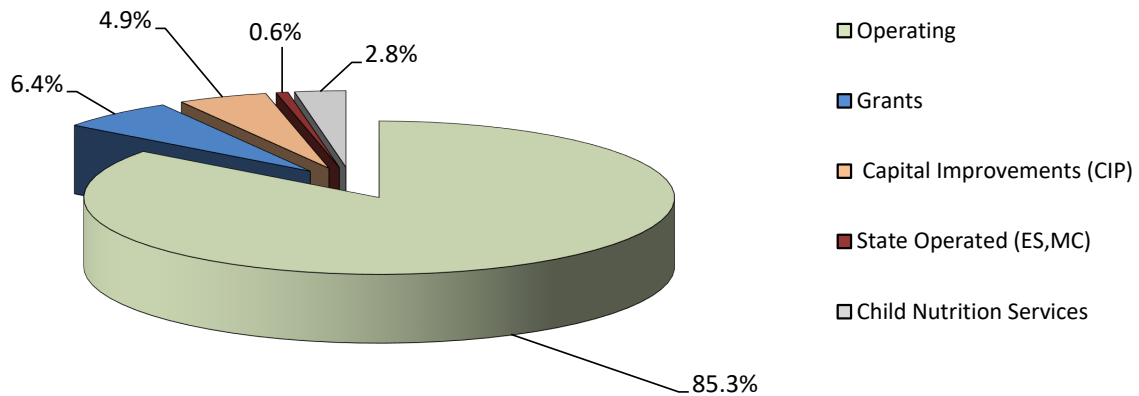


**WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS**  
**SUMMARY of FUNDS**  
**Fiscal Year 2022**



### Budget Components - Summary of Funds

In addition to the operating funds described above, 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): the Operating Fund, Child Nutrition Services (CNS) Fund, State-Operated Programs Fund, and other supplemental grant funds. The operating fund is the largest and most widely discussed since it supports the daily operational expenses of the school district. The CNS fund supports the food service program that serves breakfast and lunch to our 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. 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 City and County also support WJCC Schools through Capital Improvement Project (CIP) funds that are maintained on the Division's books, for major capital improvements in our schools.



| Fund                       | FY20 Budget           | FY21 Budget           | FY22 Budget           | \$ Variance          | % change     | % of Total    | FY20 Unassigned Fund Balance |
|----------------------------|-----------------------|-----------------------|-----------------------|----------------------|--------------|---------------|------------------------------|
| Operating                  | \$ 141,519,358        | \$ 140,688,700        | \$ 148,921,700        | \$ 8,233,000         | 5.9%         | 0.85263       | \$ 200,000                   |
| Grants                     | 5,704,599             | 11,407,932            | 11,179,380            | (228,552)            | -2.0%        | 0.06401       | -                            |
| Capital Improvements (CIP) | 3,207,950             | -                     | 8,558,400             | 8,558,400            | 100.0%       | 0.049         | -                            |
| State Operated (ES,MC)     | 1,092,969             | 1,086,000             | 1,133,450             | 47,450               | 4.4%         | 0.00649       | -                            |
| Child Nutrition Services   | 4,654,780             | 4,720,000             | 4,868,290             | 148,290              | 3.1%         | 0.02787       | -                            |
| <b>Grand Total</b>         | <b>\$ 156,179,656</b> | <b>\$ 157,902,632</b> | <b>\$ 174,661,220</b> | <b>\$ 16,758,588</b> | <b>10.6%</b> | <b>100.0%</b> | <b>\$ 200,000</b>            |

\* Percentage total may not equal 100% due to rounding



**Williamsburg - James City County Public Schools  
FY22 Summary by State Object - All Funds**

| Object          | Description                              | Operating          | Grants           | Child Nutrition  | State Operated   | CIP      | Total              |
|-----------------|--|--------------------|------------------|------------------|------------------|----------|--------------------|
| 1110            | Administrative Salary & Wages            | \$ 1,977,746       | \$ 31,207        | \$ 110,894       | \$ 111,762       | \$ -     | \$ 2,231,609       |
| 1112            | Superintendent Salaries & Wages          | 226,600            | -                | -                | -                | -        | 226,600            |
| 1120            | Instructional Salaries & Wages           | 51,935,532         | 2,245,660        | -                | 520,298          | -        | 54,701,490         |
| 1122            | Librarian Salaries & Wages               | 1,117,112          | -                | -                | -                | -        | 1,117,112          |
| 1123            | Counselor Salaries & Wages               | 2,337,955          | -                | -                | -                | -        | 2,337,955          |
| 1124            | Supervisor Salaries & Wages              | 283,967            | 89,224           | -                | -                | -        | 373,191            |
| 1126            | Principal Salaries & Wages               | 1,682,449          | -                | -                | -                | -        | 1,682,449          |
| 1127            | Asst Principal Salary & Wages            | 1,810,651          | -                | -                | -                | -        | 1,810,651          |
| 1130            | Other Prof. Salaries & Wages             | 2,882,489          | 347,742          | 47,565           | 65,548           | -        | 3,343,344          |
| 1131            | School Nurse Salaries & Wages            | 1,004,296          | 40,491           | -                | -                | -        | 1,044,787          |
| 1132            | Psychologist Salaries & Wages            | 405,144            | -                | -                | -                | -        | 405,144            |
| 1133            | Caseworker Salaries & Wages              | -                  | 18,139           | -                | -                | -        | 18,139             |
| 1140            | Technical Salaries & Wages               | 2,747,235          | 107,621          | -                | -                | -        | 2,854,856          |
| 1141            | Tech Support Salaries & Wages            | 58,800             | -                | -                | -                | -        | 58,800             |
| 1142            | Security Guard Salaries & Wages          | 492,282            | -                | -                | -                | -        | 492,282            |
| 1150            | Clerical Salaries & Wages                | 3,783,828          | 51,127           | 47,421           | 31,667           | -        | 3,914,043          |
| 1151            | Instr Aides Salaries & Wages             | 4,641,391          | 206,183          | -                | -                | -        | 4,847,574          |
| 1160            | Trades Salaries & Wages                  | 1,515,013          | -                | -                | -                | -        | 1,515,013          |
| 1170            | Bus Driver Salaries & Wages              | 2,794,014          | -                | -                | -                | -        | 2,794,014          |
| 1175            | Bus Aids Salaries & Wages                | 323,307            | -                | -                | -                | -        | 323,307            |
| 1180            | Laborer Salaries & Wages                 | 2,000              | -                | -                | -                | -        | 2,000              |
| 1190            | Service Salaries & Wages                 | 2,805,295          | -                | 1,521,313        | -                | -        | 4,326,608          |
| 1520            | Substitute Salaries & Wages              | 1,800,500          | 15,850           | -                | 5,500            | -        | 1,821,850          |
| 1620            | Supplemental Salaries & Wages            | 776,835            | 305,388          | -                | -                | -        | 1,082,223          |
| 1650            | National Board Teacher Supplement        | 132,500            | -                | -                | -                | -        | 132,500            |
| 1700            | Stipends                                 | 1,070,242          | 70,500           | -                | -                | -        | 1,140,742          |
| <b>1000's</b>   | <b>Personnel Services (Wages) Total</b>  | <b>88,607,183</b>  | <b>3,529,132</b> | <b>1,727,193</b> | <b>734,775</b>   | <b>-</b> | <b>94,598,283</b>  |
| 2100            | FICA Benefits                            | 6,779,412          | 265,446          | 132,130          | 56,210           | -        | 7,233,198          |
| 2210            | VRS Benefits Plan 1 & 2                  | 9,849,999          | 360,551          | 102,612          | 121,206          | -        | 10,434,368         |
| 2220            | VRS Benefits Hybrid                      | 3,187,610          | 131,275          | 8,025            | -                | -        | 3,326,910          |
| 2300            | HMP Benefits                             | 17,644,027         | 689,125          | 510,425          | 162,900          | -        | 19,006,477         |
| 2400            | Group Life Insurance                     | 1,127,246          | 39,973           | 8,920            | 9,772            | -        | 1,185,911          |
| 2510            | Disability Insurance Hybrid              | 106,411            | 4,243            | 230              | -                | -        | 110,884            |
| 2600            | Unemployment Insurance                   | 250,000            | -                | -                | -                | -        | 250,000            |
| 2700            | Worker's Compensation                    | 476,620            | -                | -                | -                | -        | 476,620            |
| 2750            | Retiree Health Care Credit               | 942,670            | 37,167           | 8,055            | 8,826            | -        | 996,718            |
| 2800            | Other Benefits                           | 112,500            | -                | -                | -                | -        | 112,500            |
| <b>2000's</b>   | <b>Fringe Benefits Total</b>             | <b>40,476,495</b>  | <b>1,527,780</b> | <b>770,397</b>   | <b>358,914</b>   | <b>-</b> | <b>43,133,586</b>  |
| <b>1/2000's</b> | <b>Wages &amp; Fringe Benefits Total</b> | <b>129,083,678</b> | <b>5,056,912</b> | <b>2,497,590</b> | <b>1,093,689</b> | <b>-</b> | <b>137,731,869</b> |
| 3000            | Purchased Services                       | 6,632,647          | 5,185,184        | 56,000           | 7,500            | -        | 11,881,331         |
| 3810            | Tuition Paid-Oth Div In-State            | 20,000             | -                | -                | -                | -        | 20,000             |
| 3830            | Tuition Paid-Private Schools             | 422,000            | -                | -                | -                | -        | 422,000            |
| <b>3000's</b>   | <b>Purchased Services Total</b>          | <b>7,074,647</b>   | <b>5,185,184</b> | <b>56,000</b>    | <b>7,500</b>     | <b>-</b> | <b>12,323,331</b>  |
| 4000            | Internal Services                        | 3,800              | 27,049           | -                | -                | -        | 30,849             |
| <b>4000's</b>   | <b>Internal Services Total</b>           | <b>3,800</b>       | <b>27,049</b>    | <b>-</b>         | <b>-</b>         | <b>-</b> | <b>30,849</b>      |



**Williamsburg - James City County Public Schools  
FY22 Summary by State Object - All Funds**

| Object             | Description                          | Operating             | Grants               | Child Nutrition     | State Operated      | CIP                 | Total                 |
|--------------------|--------------------------------------|-----------------------|----------------------|---------------------|---------------------|---------------------|-----------------------|
| 5001               | Telecommunications                   | 380,000               |                      | -                   | -                   | -                   | 380,000               |
| 5101               | Electricity                          | 2,499,000             |                      | -                   | -                   | -                   | 2,499,000             |
| 5102               | Heating Fuel                         | 369,600               |                      | -                   | -                   | -                   | 369,600               |
| 5103               | Water/Sewer Services                 | 303,800               |                      | -                   | -                   | -                   | 303,800               |
| 5104               | Refuse Removal                       | 117,000               |                      | -                   | -                   | -                   | 117,000               |
| 5200               | Communications                       | 62,956                |                      | -                   | -                   | -                   | 62,956                |
| 5300               | Insurance                            | 311,771               |                      | -                   | -                   | -                   | 311,771               |
| 5400               | Leases and Rentals                   | 468,771               |                      | -                   | -                   | -                   | 468,771               |
| 5500               | Travel                               | 164,918               | 70,274               | 12,250              | 6,400               | -                   | 253,842               |
| 5800               | Miscellaneous                        | 54,235                | 461                  | 4,450               | -                   | -                   | 59,146                |
| 5801               | Dues & Memberships                   | 122,324               |                      | -                   | -                   | -                   | 122,324               |
| 5804               | Graduation Expenditures              | 59,000                |                      | -                   | -                   | -                   | 59,000                |
| 5805               | Staff Development                    | 136,008               | 870                  | -                   | -                   | -                   | 136,878               |
| 5806               | Testing Services                     | 168,792               |                      | -                   | -                   | -                   | 168,792               |
| <b>5000's</b>      | <b>Other Charges Total</b>           | <b>5,218,175</b>      | <b>71,605</b>        | <b>16,700</b>       | <b>6,400</b>        | <b>-</b>            | <b>5,312,880</b>      |
| 6000               | Materials and Supplies               | 1,722,815             | 9,543                | 215,000             | 1,800               | -                   | 1,949,158             |
| 6002               | Food Supplies                        | -                     |                      | 2,048,000           | -                   | -                   | 2,048,000             |
| 6003               | Testing Materials                    | -                     | 5,655                | -                   | -                   | -                   | 5,655                 |
| 6008               | Vehicle/Powered Equip Fuels          | 995,000               |                      | -                   | -                   | -                   | 995,000               |
| 6009               | Vehicle/Powered Equip Supplies       | 462,000               |                      | -                   | -                   | -                   | 462,000               |
| 6020               | Textbooks and Workbooks              | 266,550               |                      | -                   | 500                 | -                   | 267,050               |
| 6030               | Instructional Materials              | 922,570               | 268,531              | -                   | 8,003               | -                   | 1,199,104             |
| 6040               | Tech-Software/On line Content        | 686,500               | 14,635               | -                   | 5,558               | -                   | 706,693               |
| 6045               | Technology Supplies                  | -                     |                      | -                   | 10,000              | -                   | 10,000                |
| 6050               | Non-Capitalized Tech Hardware        | -                     |                      | -                   | -                   | -                   | -                     |
| 6060               | Non-Capitalized Tech Infrastructure  | -                     | 466,000              | -                   | -                   | -                   | 466,000               |
| <b>6000's</b>      | <b>Materials and Supplies Total</b>  | <b>5,055,435</b>      | <b>764,364</b>       | <b>2,263,000</b>    | <b>25,861</b>       | <b>-</b>            | <b>8,108,660</b>      |
| <b>7000's</b>      | <b>Tuition Payments to Joint Ops</b> | <b>1,839,060</b>      | <b>5,301</b>         | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>1,844,361</b>      |
| 8100               | Capital Outlay Replacement           | 585,905               |                      | 35,000              | -                   | 4,597,100           | 5,218,005             |
| 8110               | Technology-Hardware Replace          | 19,900                |                      | -                   | -                   | -                   | 19,900                |
| 8200               | Capital Outlay Additions             | 32,150                | 51,690               | -                   | -                   | 3,961,300           | 4,045,140             |
| 8210               | Technology-Hardware Additions        | 8,950                 | 1,850                | -                   | -                   | -                   | 10,800                |
| <b>8000's</b>      | <b>Capital/Equip. Outlay Total</b>   | <b>646,905</b>        | <b>53,540</b>        | <b>35,000</b>       | <b>-</b>            | <b>8,558,400</b>    | <b>9,293,845</b>      |
| <b>9000's</b>      | <b>Other Uses of Funds</b>           | <b>-</b>              | <b>15,425</b>        | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>15,425</b>         |
| <b>GRAND TOTAL</b> |                                      | <b>\$ 148,921,700</b> | <b>\$ 11,179,380</b> | <b>\$ 4,868,290</b> | <b>\$ 1,133,450</b> | <b>\$ 8,558,400</b> | <b>\$ 174,661,220</b> |



**Williamsburg - James City County Public Schools**  
**FTEs by State Object - All Funds**  
**FY22**

| Object Code        | Description                  | Operating       | Grants       | Child Nutrition | State Operated | CIP      | 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             | 913.90          | 34.16        | -               | 7.50           | -        | 955.56          |
| 511220             | Salary - Librarian           | 19.00           | -            | -               | -              | -        | 19.00           |
| 511230             | Salary - Guidance Counselor  | 39.50           | -            | -               | -              | -        | 39.50           |
| 511240             | Salary - Supervisor          | 3.00            | 1.00         | -               | -              | -        | 4.00            |
| 511260             | Salary - Principal           | 17.00           | -            | -               | -              | -        | 17.00           |
| 511270             | Salary - Assistant Principal | 24.00           | -            | -               | -              | -        | 24.00           |
| 511300             | Salary - Other Professional  | 7.00            | 2.21         | 1.00            | 1.00           | -        | 11.21           |
| 511310             | Salary - School Nurse        | 18.38           | 0.73         | -               | -              | -        | 19.11           |
| 511320             | Salary - Psychologist        | 7.00            | -            | -               | -              | -        | 7.00            |
| 511340             | Salary - Social Worker       | 7.00            | -            | -               | -              | -        | 7.00            |
| 511390             | Salary - Therapist           | 30.69           | 4.22         | -               | -              | -        | 34.91           |
| 511400             | Salary - Technical           | 30.00           | 1.50         | -               | -              | -        | 31.50           |
| 511410             | Salary - Technical Support   | 1.00            | -            | -               | -              | -        | 1.00            |
| 511420             | Salary - Security Guard      | 13.00           | -            | -               | -              | -        | 13.00           |
| 511430             | Salary - Other Technical     | 16.00           | -            | -               | -              | -        | 16.00           |
| 511500             | Salary - Clerical            | 101.50          | 2.07         | 1.00            | 1.00           | -        | 105.57          |
| 511510             | Salary - Teacher Assistant   | 213.96          | 11.43        | -               | -              | -        | 225.39          |
| 511600             | Salary - Trades              | 19.00           | -            | -               | -              | -        | 19.00           |
| 511650             | Salary - Mechanic            | 6.00            | -            | -               | -              | -        | 6.00            |
| 511660             | Salary - Grounds worker      | 1.00            | -            | -               | -              | -        | 1.00            |
| 511700             | Salary - Bus Driver          | 102.93          | -            | -               | -              | -        | 102.93          |
| 511750             | Salary - Transit Aide        | 37.54           | -            | -               | -              | -        | 37.54           |
| 511910             | Salary - Custodian           | 89.31           | -            | -               | -              | -        | 89.31           |
| 511930             | Salary - Cafeteria Worker    | -               | -            | 48.63           | -              | -        | 48.63           |
| 511940             | Salary - Cafeteria Manager   | -               | -            | 16.00           | -              | -        | 16.00           |
| <b>Grand Total</b> |                              | <b>1,734.41</b> | <b>57.62</b> | <b>67.63</b>    | <b>10.50</b>   | <b>-</b> | <b>1,870.16</b> |



### **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 as an enterprise fund may carry a fund balance to cover future liabilities.

| <b>Fund</b>                           | <b>FY 2017<br/>Unassigned/<br/>Restricted<br/>Fund Balance</b> | <b>FY 2018<br/>Unassigned/<br/>Restricted<br/>Fund Balance</b> | <b>FY 2019<br/>Unassigned/<br/>Restricted<br/>Fund Balance</b> | <b>FY 2020<br/>Unassigned/<br/>Restricted<br/>Fund Balance</b> |
|---------------------------------------|--|--|--|--|
| Operating - Unassigned                | \$ 200,000   | \$ 200,000   | \$ 200,000   | \$ 200,000   |
| Child Nutrition Services - Restricted | 711,570  | 956,389  | 925,882  | 631,860  |
| <b>Grand Total</b>                    | <b>\$ 911,570</b>  | <b>\$ 1,156,389</b>  | <b>\$ 1,125,882</b>  | <b>\$ 831,860</b>  |



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# FISCAL YEAR 2022

## FINANCIAL SUMMARIES

### *Operating Budget*



**Williamsburg-James City County Public Schools  
FY2022**

**Projected Operating Revenue by Source**

| Description                     | FY2021 Budget         | % Total       | FY2022 Budget         | % Total       | Change (\$)         | Change (%)  |
|---------------------------------|-----------------------|---------------|-----------------------|---------------|---------------------|-------------|
| <b>Local Appropriation:</b>     |                       |               |                       |               |                     |             |
| Williamsburg*                   | \$ 9,004,115          | 6.4%          | \$ 9,214,181          | 6.2%          | \$ 210,066          | 2.3%        |
| James City County*              | 84,755,422            | 60.2%         | 86,049,786            | 57.8%         | 1,294,364           | 1.5%        |
| Sub-total                       | 93,759,537            | 66.6%         | 95,263,967            | 64.0%         | 1,504,430           | 1.6%        |
| <b>State Sales Tax:</b>         |                       |               |                       |               |                     |             |
| Williamsburg*                   | 842,301               | 0.6%          | 1,271,455             | 0.9%          | 429,154             | 51.0%       |
| James City County*              | 7,965,000             | 5.7%          | 11,766,673            | 7.9%          | 3,801,673           | 47.7%       |
| Sub-total                       | 8,807,301             | 6.3%          | 13,038,128            | 8.8%          | 4,230,827           | 48.0%       |
| <b>Total - Local</b>            | 102,566,838           | 72.9%         | 108,302,095           | 72.7%         | 5,735,257           | 5.6%        |
| <b>State:</b>                   |                       |               |                       |               |                     |             |
| Standards of Quality (SOQ)      | 34,961,202            | 24.9%         | 33,808,954            | 22.7%         | (1,152,248)         | -3.3%       |
| Incentive Programs              | 404,256               | 0.3%          | 2,866,231             | 1.9%          | 2,461,975           | 609.0%      |
| Categorical Programs            | 45,940                | 0.0%          | 40,785                | 0.0%          | (5,155)             | -11.2%      |
| Lottery Funded Programs         | 2,069,464             | 1.5%          | 3,262,635             | 2.2%          | 1,193,171           | 57.7%       |
| <b>Total - State</b>            | 37,480,862            | 26.6%         | 39,978,605            | 26.8%         | 2,497,743           | 6.7%        |
| <b>Total - Federal</b>          | 110,000               | 0.1%          | 110,000               | 0.1%          | -                   | 0.0%        |
| <b>Total - Other</b>            | 531,000               | 0.4%          | 531,000               | 0.4%          | -                   | 0.0%        |
| <b>Total Operating Revenues</b> | <b>\$ 140,688,700</b> | <b>100.0%</b> | <b>\$ 148,921,700</b> | <b>100.0%</b> | <b>\$ 8,233,000</b> | <b>5.9%</b> |

**Projected Operating Expenditures by State Function Categories**

| Description                         | FY2021 Budget         | % Total       | FY2022 Budget         | % Total       | Change (\$)         | Change (%)  |
|-------------------------------------|-----------------------|---------------|-----------------------|---------------|---------------------|-------------|
| Instruction                         | 103,162,349           | 73.3%         | 108,154,867           | 72.6%         | \$ 4,992,518        | 4.8%        |
| Student Attendance and Health**     | 4,917,089             | 3.5%          | 5,067,785             | 3.4%          | 150,696             | 3.1%        |
| Administration                      | 3,371,770             | 2.4%          | 3,604,053             | 2.4%          | 232,283             | 6.9%        |
| Pupil Transportation Services       | 8,149,545             | 5.8%          | 9,047,649             | 6.1%          | 898,104             | 11.0%       |
| Operation and Maintenance Services  | 12,799,632            | 9.1%          | 13,461,744            | 9.0%          | 662,112             | 5.2%        |
| Technology***                       | 8,288,315             | 5.9%          | 9,585,602             | 6.4%          | 1,297,287           | 15.7%       |
| <b>Total Operating Expenditures</b> | <b>\$ 140,688,700</b> | <b>100.0%</b> | <b>\$ 148,921,700</b> | <b>100.0%</b> | <b>\$ 8,233,000</b> | <b>5.9%</b> |

\* Based on a City-County split of 9.68% for the City and 90.32% for the County.

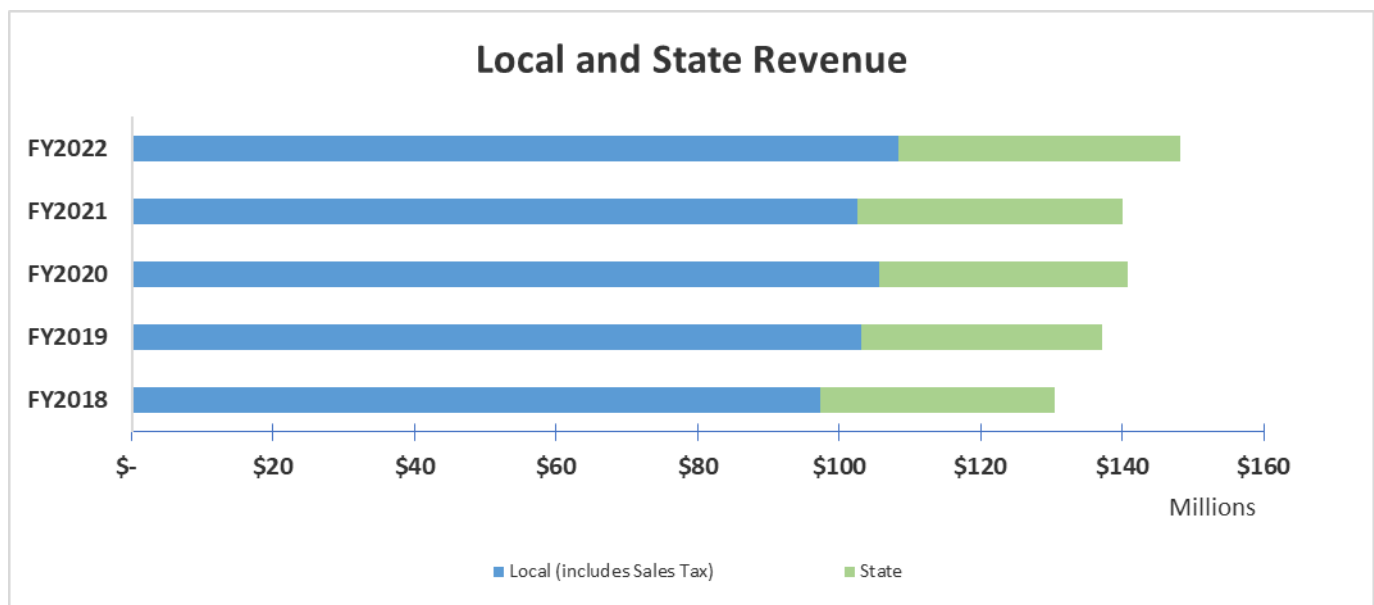
\*\*This function category includes Psychological Services and Speech & Audiology Services.

\*\*\*This function category is required for state reporting purposes and includes classroom instruction, instructional support, and administration costs.

### 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 FY 2022 is 0.5553. This means that for every dollar of support called for by the SOQ, the County of James City is required to pay about 55.5 cents and the state about 44.5 cents (Williamsburg has a composite index of 0.7459).



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:

- Standards of Quality (SOQ) funds include: Basic Aid, salary supplement, fringe benefit funds, special education, etc.
- Lottery: Lottery funds represent funding received from the state that is a portion of profits made on the lottery system.
- Categorical/incentive state revenues encompass a myriad of state assistance in the areas of technology, vocational education, primary class size, etc.

## OPERATING BUDGET REVENUE OVERVIEW

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State sales tax, which helps support Williamsburg-James City County local appropriations, 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 number of students that school divisions have in their systems.

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|--|
| <b>STATE REVENUE SUMMARY and DEFINITIONS</b> |
|--|

**Basic School Aid (SOQ)** - Based upon average daily membership; calculated by formula  
**Salary Supplement** - State share of salary increase 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 and needing English as a Second Language  
**Gifted and Talented (SOQ)** - State share of support costs for gifted education program  
**Textbook (SOQ & Lottery)** - 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 New Horizons special education placements  
**Remedial Summer School** - Remedial Education costs for Summer School  
**Prevention, Intervention & Remediation (SOQ)** - Remedial Education payments  
**Early Reading Initiative (SOQ)** – Funding for early reading specialist positions  
**Vocational Education (SOQ)** - Vocational Education; includes some funds for Adult Education  
**Vocational Education-Categorical** - State share of support costs for Vocational Education programs  
**Social Security** - State share of Social Security for SOQ personnel  
**Virginia Retirement System** - State share of Virginia Retirement System for SOQ personnel  
**State Employee Insurance** - State share of life insurance for SOQ personnel  
**Other State Funds** - State funds for enrollment loss  
**English as a Second Language** - Funds for the English as a Second Language program  
**At-Risk Initiative** - Funds to assist in the instruction of at-risk students  
**Class Size Initiative** – Funds to reduce class sizes in Grades K-3  
**Algebra Readiness** – Funds for at-risk of failing the Algebra I end-of-course.

### Sales Tax Revenue

State sales tax, which helps support Williamsburg-James City County local appropriations, 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 number of students that school divisions have in their systems.

### 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 City/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 Standards of Quality (SOQ) payments. 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 SOQ payments.

### 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.

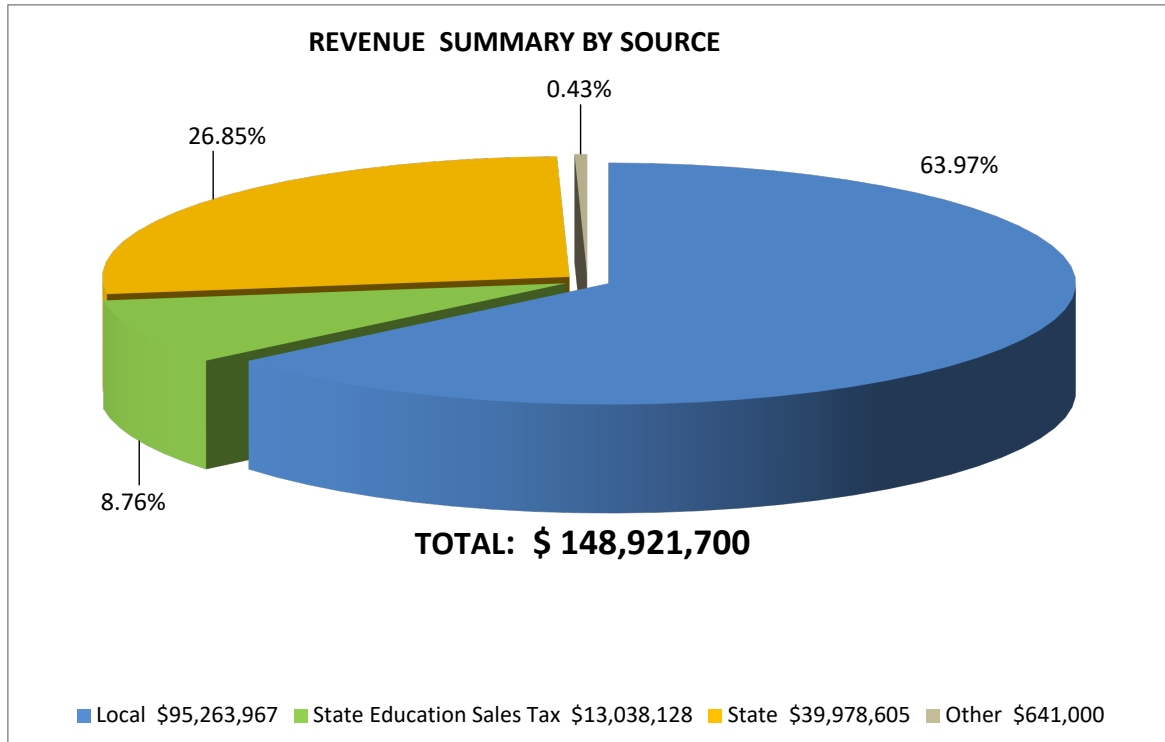


**Williamsburg-James City County Public Schools**  
**Revenue Summary**  
**Operating Fund**

| Description                | 2019 Actual           | 2020 Actual           | 2021 Budget           | 2022 Projected        | \$ Difference       | % Change    |
|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|-------------|
| <b>Local Revenue:</b>      |                       |                       |                       |                       |                     |             |
| Local Appropriation        |                       |                       |                       |                       |                     |             |
| Williamsburg               | \$ 8,478,939          | \$ 8,227,712          | \$ 9,004,115          | \$ 9,214,181          | \$ 210,066          | 2.3%        |
| James City County          | 80,745,659            | 78,680,340            | 84,755,422            | 86,049,786            | 1,294,364           | 1.5%        |
| Sub-total                  | 89,224,598            | 86,908,052            | 93,759,537            | 95,263,967            | 1,504,430           | 1.6%        |
| State Sales Tax            |                       |                       |                       |                       |                     |             |
| Williamsburg               | 1,270,267             | 1,347,682             | 842,301               | 1,271,455             | 429,154             | 51.0%       |
| James City County          | 11,817,764            | 13,068,598            | 7,965,000             | 11,766,673            | 3,801,673           | 47.7%       |
| Sub-total                  | 13,088,031            | 14,416,280            | 8,807,301             | 13,038,128            | 4,230,827           | 48.0%       |
| <b>Total Local Revenue</b> | <b>102,312,629</b>    | <b>101,324,333</b>    | <b>102,566,838</b>    | <b>108,302,095</b>    | <b>5,735,257</b>    | <b>5.6%</b> |
| <b>State Revenue:</b>      |                       |                       |                       |                       |                     |             |
| Standards of Quality (SOQ) | 30,833,648            | 30,483,709            | 34,961,202            | 33,808,954            | (1,152,248)         | -3.3%       |
| Incentive Programs         | 321,826               | 1,665,177             | 404,256               | 2,866,231             | 2,461,975           | 609.0%      |
| Categorical Programs       | 60,346                | 45,504                | 45,940                | 40,785                | (5,155)             | -11.2%      |
| Lottery Funded Programs    | 2,911,402             | 2,929,062             | 2,069,464             | 3,262,635             | 1,193,171           | 57.7%       |
| Other State Revenue        | 157,500               | 157,738               | -                     | -                     | -                   | 0.0%        |
| <b>Total State Revenue</b> | <b>34,284,722</b>     | <b>35,281,191</b>     | <b>37,480,862</b>     | <b>39,978,605</b>     | <b>2,497,743</b>    | <b>6.7%</b> |
| Federal Revenue            | 181,300               | 162,143               | 110,000               | 110,000               | -                   | 0.0%        |
| Other Revenue              | 550,952               | 612,423               | 531,000               | 531,000               | -                   | 0.0%        |
| <b>Grand Total</b>         | <b>\$ 137,329,603</b> | <b>\$ 137,380,089</b> | <b>\$ 140,688,700</b> | <b>\$ 148,921,700</b> | <b>\$ 8,233,000</b> | <b>5.9%</b> |

\* Based on a City-County split of 9.68% for the City and 90.32% for the County.

\*\*Other Federal revenue included in the grants fund





**Williamsburg-James City County Public Schools**  
**Projected Revenue Detail**  
**Operating Fund**

| Object Code                                 | Description                                | 2020 Actual        | 2021 Budget        | 2022 Projected     | \$ Difference      | % Change      |
|---|--|--------------------|--------------------|--------------------|--------------------|---------------|
| <b>LOCAL REVENUE</b>                        |  |                    |                    |                    |                    |               |
| 411000                                      | Appropriation-Operations-Wmsbg             | \$ 8,227,712       | \$ 9,004,115       | \$ 9,214,181       | \$ 210,066         | 2.3%          |
| 411000                                      | Appropriation-Operations-JCC               | 78,680,340         | 84,755,422         | 86,049,786         | 1,294,364          | 1.5%          |
|   | <b>Total: Local Appropriations</b>         | <b>86,908,052</b>  | <b>93,759,537</b>  | <b>95,263,967</b>  | <b>1,504,430</b>   | <b>1.6%</b>   |
| 424083                                      | Sales Tax Receipts - Wmsbg                 | 1,347,682          | 842,301            | 1,271,455          | 429,154            | 51.0%         |
| 424083                                      | Sales Tax Receipts - JCC                   | 13,068,598         | 7,965,000          | 11,766,673         | 3,801,673          | 47.7%         |
|   | <b>Total: Sales Tax</b>                    | <b>14,416,280</b>  | <b>8,807,301</b>   | <b>13,038,128</b>  | <b>4,230,827</b>   | <b>48.0%</b>  |
|   | <b>TOTAL LOCAL REVENUE*</b>                | <b>101,324,333</b> | <b>102,566,838</b> | <b>108,302,095</b> | <b>5,735,257</b>   | <b>5.6%</b>   |
| <b>STATE REVENUE</b>                        |  |                    |                    |                    |                    |               |
| <b>STANDARDS OF QUALITY (SOQ) PROGRAMS:</b> |  |                    |                    |                    |                    |               |
| 424021                                      | Basic School Aid - JCC                     | 20,795,826         | 23,633,698         | 23,042,188         | (591,510)          | -2.5%         |
| 424032                                      | Textbook Payments - JCC                    | 456,361            | 495,315            | 474,048            | (21,267)           | -4.3%         |
| 424035                                      | Vocational SOQ - JCC                       | 99,711             | 165,919            | 158,795            | (7,124)            | -4.3%         |
| 424026                                      | Gifted & Talented - JCC                    | 226,617            | 244,270            | 233,782            | (10,488)           | -4.3%         |
| 424030                                      | Special Education SOQ - JCC                | 2,578,900          | 3,055,681          | 2,924,479          | (131,202)          | -4.3%         |
| 424027                                      | Remedial Education - JCC                   | 462,298            | 530,020            | 507,263            | (22,757)           | -4.3%         |
| 424041                                      | Retirement - Instructional-JCC             | 2,723,935          | 3,170,903          | 3,056,809          | (114,094)          | -3.6%         |
| 424039                                      | Social Security-Instruct-JCC               | 1,232,796          | 1,359,617          | 1,310,061          | (49,556)           | -3.6%         |
| 424050                                      | Group Life-Instructional-JCC               | 86,114             | 96,786             | 92,631             | (4,155)            | -4.3%         |
| 424081                                      | English as 2nd Language-JCC                | 211,246            | 272,199            | 257,839            | (14,360)           | -5.3%         |
| 424023                                      | Remedial Summer - JCC                      | 89,787             | 89,916             | 50,000             | (39,916)           | -44.4%        |
| 424021                                      | Basic School Aid - Wmsbg                   | 1,071,037          | 1,275,748          | 1,180,627          | (95,121)           | -7.5%         |
| 424032                                      | Textbook Payments - Wmsbg                  | 23,603             | 27,991             | 25,642             | (2,349)            | -8.4%         |
| 424035                                      | Vocational SOQ - Wmsbg                     | 5,157              | 9,637              | 8,828              | (809)              | -8.4%         |
| 424026                                      | Gifted & Talented - Wmsbg                  | 11,721             | 13,804             | 12,646             | (1,158)            | -8.4%         |
| 424030                                      | Special Education SOQ - Wmsbg              | 133,147            | 172,420            | 157,953            | (14,467)           | -8.4%         |
| 424027                                      | Remedial Education - Wmsbg                 | 23,910             | 29,952             | 27,439             | (2,513)            | -8.4%         |
| 424041                                      | Retirement - Instructional-Wmsbg           | 140,648            | 179,191            | 165,111            | (14,080)           | -7.9%         |
| 424039                                      | Social Security-Instruct-Wmsbg             | 63,760             | 76,833             | 70,864             | (5,969)            | -7.8%         |
| 424050                                      | Group Life-Instructional-Wmsbg             | 4,219              | 5,470              | 5,011              | (459)              | -8.4%         |
| 424081                                      | English as 2nd Language-Wmsbg              | 33,843             | 45,584             | 41,938             | (3,646)            | -8.0%         |
| 424023                                      | Remedial Summer - Wmsbg                    | 9,073              | 10,248             | 5,000              | (5,248)            | -51.2%        |
|   | <b>Total: State - SOQ</b>                  | <b>30,483,709</b>  | <b>34,961,202</b>  | <b>33,808,954</b>  | <b>(1,152,248)</b> | <b>-3.3%</b>  |
| <b>INCENTIVE PROGRAMS:</b>                  |  |                    |                    |                    |                    |               |
| 424029                                      | Compensation Supp - JCC                    | 1,244,589          | -                  | -                  | -                  | 0.0%          |
| 424064                                      | At Risk 4 Year-Olds - JCC                  | 330,201            | 382,873            | 410,838            | 27,965             | 7.3%          |
|   | No Loss Funding - JCC                      | -                  | -                  | 1,508,274          | 1,508,274          | 100.0%        |
|   | Bonus Payment - JCC                        | -                  | -                  | 499,187            | 499,187            | 100.0%        |
| 424029                                      | Compensation Supp - Wmsbg                  | 71,126             | -                  | -                  | -                  | 0.0%          |
| 424064                                      | At Risk 4 Year-Olds - Wmsbg                | 17,261             | 21,383             | 21,844             | 461                | 2.2%          |
|   | No Loss Funding - WMSBG                    | -                  | -                  | 399,003            | 399,003            | 100.0%        |
|   | Bonus Payment - WMSBG                      | -                  | -                  | 27,085             | 27,085             | 100.0%        |
| 424100                                      | Career Switchers                           | 2,000              | -                  | -                  | -                  | 0.0%          |
|   | <b>Total: State - Incentive Programs</b>   | <b>1,665,177</b>   | <b>404,256</b>     | <b>2,866,231</b>   | <b>2,461,975</b>   | <b>609.0%</b> |
| <b>CATEGORICAL PROGRAMS:</b>                |  |                    |                    |                    |                    |               |
| 424052                                      | Homebound - Wmsbg                          | 9,750              | 10,940             | 5,785              | (5,155)            | -47.1%        |
| 424037                                      | HCD Indirect Costs                         | 35,754             | 35,000             | 35,000             | -                  | 0.0%          |
|   | <b>Total: State - Categorical Programs</b> | <b>45,504</b>      | <b>45,940</b>      | <b>40,785</b>      | <b>(5,155)</b>     | <b>-11.2%</b> |



**Williamsburg-James City County Public Schools**  
**Projected Revenue Detail**  
**Operating Fund**

| Object Code                                   | Description                                 | 2020 Actual           | 2021 Budget           | 2022 Projected        | \$ Difference       | % Change     |
|---|---|-----------------------|-----------------------|-----------------------|---------------------|--------------|
| <b>LOTTERY FUNDED PROGRAMS:</b>               |   |                       |                       |                       |                     |              |
| 424062  | Foster Care - Special Education - JCC       | 36,842                | 116,954               | 75,000                | (41,954)            | -35.9%       |
| 424064  | At Risk 4 Year-Olds - JCC                   | -                     | 182,934               | 184,926               | 1,992               | 100.0%       |
| 424045  | Early Reading - JCC                         | 150,976               | 154,929               | 135,958               | (18,971)            | -12.2%       |
| 424069  | Reduced K-3 Class Size - JCC                | 404,931               | 480,317               | 422,221               | (58,096)            | -12.1%       |
| 424093  | Algebra Readiness - JCC                     | 61,239                | 71,825                | 70,268                | (1,557)             | -2.2%        |
| 424054  | Regional Programs-Spec Ed-JCC               | 348,961               | 360,966               | 360,966               | -                   | 0.0%         |
|   | Infrastructure & Operations Per Pupil - JCC | -                     | 421,399               | 1,707,955             | 1,286,556           | 305.3%       |
| 424046  | Supl. Lottery Per Pupil Allocation - JCC    | 1,658,881             | -                     | -                     | -                   | 0.0%         |
| 424024  | Foster Care -JCC or Wmsbg                   | 73,351                | 35,478                | 35,000                | (478)               | -1.3%        |
| 424062  | Foster Care - Special Education - Wmsbg     | 32,902                | -                     | -                     | -                   | 0.0%         |
| 424064  | At Risk 4 Year-Olds - Wmsbg                 | -                     | 10,216                | 9,832                 | (384)               | 100.0%       |
| 424045  | Early Reading - Wmsbg                       | 9,214                 | 9,937                 | 8,130                 | (1,807)             | -18.2%       |
| 424069  | Reduced K-3 Class Size - Wmsbg              | 35,314                | 41,024                | 33,729                | (7,295)             | -17.8%       |
| 424093  | Algebra Readiness - Wmsbg                   | 3,162                 | 3,650                 | 3,650                 | -                   | 0.0%         |
| 424054  | Regional Programs-Spec Ed-Wmsb              | 27,491                | 30,000                | 10,000                | (20,000)            | -66.7%       |
| 424057  | CTE/Vocational Occup./Tech Ed Wmsbg         | -                     | 9,835                 | 5,000                 | (4,835)             | -49.2%       |
|   | Infrastructure & Operations Per Pupil - WM  | -                     | 140,000               | 200,000               | 60,000              | 42.9%        |
| 424046  | Supl. Lottery Per Pupil Allocation - Wmsbg  | 85,798                | -                     | -                     | -                   | 0.0%         |
| <b>Total: State - Lottery Funded Programs</b> |   | <b>2,929,062</b>      | <b>2,069,464</b>      | <b>3,262,635</b>      | <b>1,193,171</b>    | <b>57.7%</b> |
| <b>OTHER STATE FUNDS:</b>                     |   |                       |                       |                       |                     |              |
| 424067  | National Board Certification Payments       | 155,000               | -                     | -                     | -                   | 0.0%         |
| <b>Total: State - Other</b>                   |   | <b>155,000</b>        | <b>-</b>              | <b>-</b>              | <b>-</b>            | <b>0.0%</b>  |
| <b>TOTAL STATE REVENUE</b>                    |   | <b>35,278,452</b>     | <b>37,480,862</b>     | <b>39,978,605</b>     | <b>2,497,743</b>    | <b>6.7%</b>  |
| <b>FEDERAL REVENUE</b>                        |   |                       |                       |                       |                     |              |
| 413000  | Medicaid Reimbursement                      | 2,738                 | 20,000                | 20,000                | -                   | 0.0%         |
| 483347  | Impact Aid                                  | 162,143               | 90,000                | 90,000                | -                   | 0.0%         |
| <b>TOTAL FEDERAL REVENUE**</b>                |   | <b>164,881</b>        | <b>110,000</b>        | <b>110,000</b>        | <b>-</b>            | <b>0.0%</b>  |
| <b>OTHER REVENUE</b>                          |   |                       |                       |                       |                     |              |
| 411020  | Interest on Investments                     | 113,932               | 35,000                | 25,000                | (10,000)            | -28.6%       |
| 411030  | Rents                                       | 13,353                | 35,000                | 20,000                | (15,000)            | -42.9%       |
| 411040  | WHRO-Lease Berkeley Tower                   | 56,765                | 45,000                | 45,000                | -                   | 0.0%         |
| 411050  | Tuition - Day School                        | 1,400                 | -                     | -                     | -                   | 0.0%         |
| 411070  | Tuition - Summer School                     | 18,900                | 15,000                | 15,000                | -                   | 0.0%         |
| 411080  | Special Fees from Students                  | 28,356                | 85,000                | 85,000                | -                   | 0.0%         |
| 411090  | Athletic Fees                               | 65,620                | 100,000               | 100,000               | -                   | 0.0%         |
| 412030  | Sale of Equipment                           | 11,698                | 11,000                | 11,000                | -                   | 0.0%         |
| 412090  | Custodial contract payments                 | 126,118               | -                     | -                     | -                   | 0.0%         |
| 412095  | Insurance Adjustments                       | 1,462                 | 10,000                | 5,000                 | (5,000)             | -50.0%       |
| 413000  | Other Funds                                 | 133,030               | 80,000                | 80,000                | -                   | 0.0%         |
| 480200  | E RATE                                      | 41,790                | 115,000               | 145,000               | 30,000              | 26.1%        |
| <b>Total: Other</b>                           |   | <b>612,423</b>        | <b>531,000</b>        | <b>531,000</b>        | <b>-</b>            | <b>0.0%</b>  |
| <b>TOTAL OTHER REVENUE</b>                    |   | <b>612,423</b>        | <b>531,000</b>        | <b>531,000</b>        | <b>-</b>            | <b>0.0%</b>  |
| <b>GRAND TOTAL</b>                            |   | <b>\$ 137,380,089</b> | <b>\$ 140,688,700</b> | <b>\$ 148,921,700</b> | <b>\$ 8,233,000</b> | <b>5.9%</b>  |

\* Based on a City-County split of 9.68% for the City and 90.32% for the County.

\*\*Other Federal revenue included in the grants fund



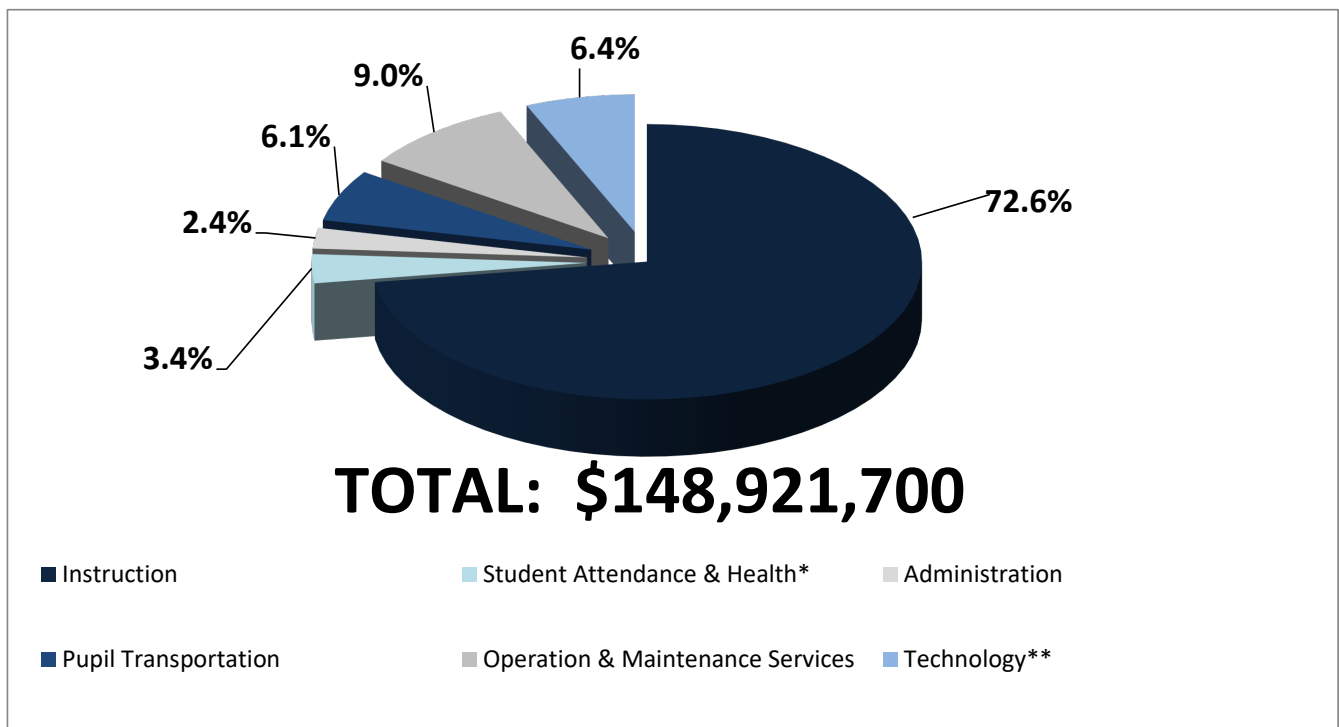


**Williamsburg-James City County Public Schools**  
**Projected Operating Expenditures by State Function Categories**  
**FY2022**

| Description                        | FY2021 Budget         | % Total       | FY2022 Budget         | % Total       | Change (\$)         | Change (%)  |
|------------------------------------|-----------------------|---------------|-----------------------|---------------|---------------------|-------------|
| Instruction                        | \$ 103,162,349        | 73.3%         | \$ 108,154,867        | 72.6%         | \$ 4,992,518        | 4.8%        |
| Student Attendance and Health*     | 4,917,089             | 3.5%          | 5,067,785             | 3.4%          | 150,696             | 3.1%        |
| Administration                     | 3,371,770             | 2.4%          | 3,604,053             | 2.4%          | 232,283             | 6.9%        |
| Pupil Transportation Services      | 8,149,545             | 5.8%          | 9,047,649             | 6.1%          | 898,104             | 11.0%       |
| Operation and Maintenance Services | 12,799,632            | 9.1%          | 13,461,744            | 9.0%          | 662,112             | 5.2%        |
| Technology**                       | 8,288,315             | 5.9%          | 9,585,602             | 6.4%          | 1,297,287           | 15.7%       |
| <b>Total</b>                       | <b>\$ 140,688,700</b> | <b>100.0%</b> | <b>\$ 148,921,700</b> | <b>100.0%</b> | <b>\$ 8,233,000</b> | <b>5.9%</b> |

\*This function category includes Psychological Services and Speech & Audiology Services.

\*\*This function category is required for state reporting purposes and includes classroom instruction, instructional support, and administration costs.





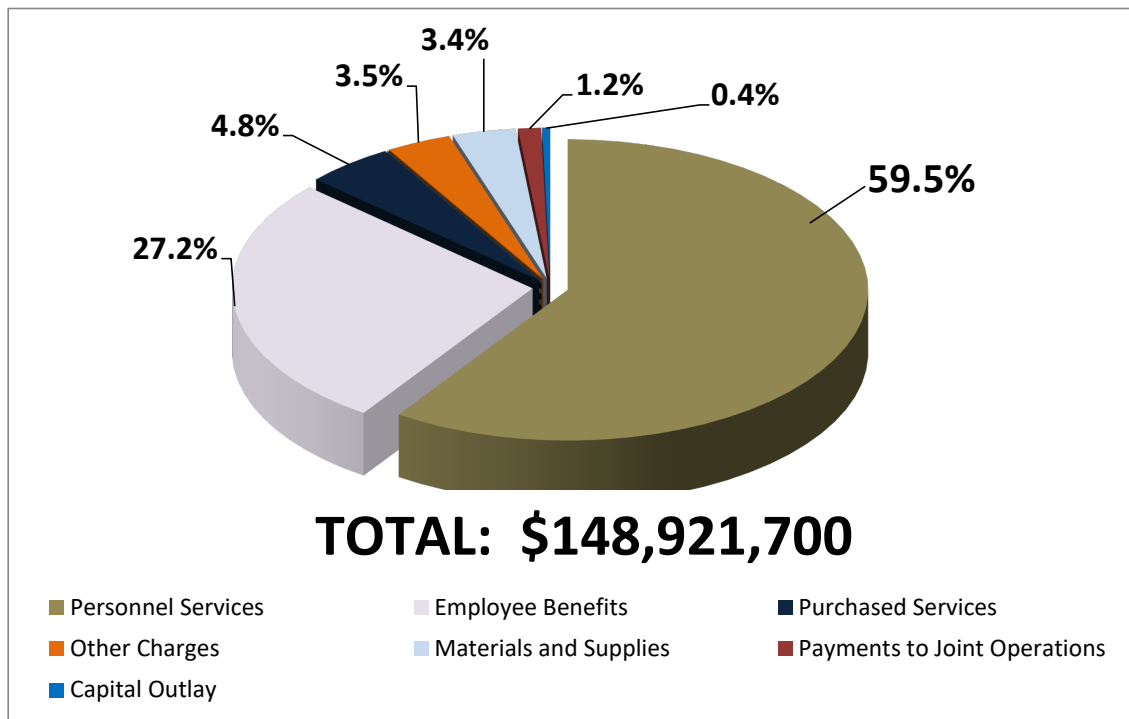
**Williamsburg - James City County Public Schools**  
**Operating Summary by Function**

| Function           | Description                              | 2021 FTEs       | 2022 FTEs       | Actual 2020           | Budget 2021           | Budget 2022           | \$ Change           | % Change     |
|--------------------|--|-----------------|-----------------|-----------------------|-----------------------|-----------------------|---------------------|--------------|
| 1100               | Instruction (Regular)                    | 744.00          | 763.00          | \$ 60,365,227         | \$ 60,530,920         | \$ 63,483,504         | \$ 2,952,584        | 4.9%         |
| 1200               | Instruction - Special Education          | 225.50          | 229.50          | 14,523,062            | 15,193,222            | 15,560,374            | 367,152             | 2.4%         |
| 1210               | Guidance Services                        | 45.50           | 49.50           | 3,597,173             | 3,665,224             | 4,189,413             | 524,189             | 14.3%        |
| 1220               | School Social Worker Services            | 7.00            | 7.00            | 650,129               | 657,030               | 686,933               | 29,903              | 4.6%         |
| 1230               | Homebound Instruction                    | -               | -               | 39,219                | 118,953               | 86,120                | (32,833)            | -27.6%       |
| 1300               | Instruction - Career & Technical         | 17.67           | 17.67           | 1,889,547             | 1,957,805             | 1,947,147             | (10,658)            | -0.5%        |
| 1310               | Instructional Improvement                | 26.60           | 29.10           | 3,416,271             | 3,739,321             | 4,159,530             | 420,209             | 11.2%        |
| 1320               | Media Services                           | 35.00           | 35.00           | 2,401,841             | 2,437,017             | 2,505,464             | 68,447              | 2.8%         |
| 1400               | Instruction - Gifted & Talented          | 15.00           | 15.00           | 1,347,516             | 1,353,485             | 1,332,469             | (21,016)            | -1.6%        |
| 1410               | Office of the Principal                  | 88.50           | 88.50           | 7,211,685             | 7,502,718             | 7,750,562             | 247,844             | 3.3%         |
| 1500               | Instruction - Athletics                  | 3.00            | 3.00            | 945,057               | 1,168,478             | 1,204,225             | 35,747              | 3.1%         |
| 1600               | Instruction - Summer School              | -               | -               | 234,655               | 88,890                | 271,543               | 182,653             | 205.5%       |
| 1700               | Instruction - Adult Education            | 2.00            | 2.00            | 157,586               | 175,737               | 164,574               | (11,163)            | -6.4%        |
| 1800               | Instruction - Preschool                  | 71.29           | 71.29           | 4,572,336             | 4,573,549             | 4,813,009             | 239,460             | 5.2%         |
| <b>1000's</b>      | <b>Instruction Function Total</b>        | <b>1,281.06</b> | <b>1,310.56</b> | <b>\$ 101,351,303</b> | <b>\$ 103,162,349</b> | <b>\$ 108,154,867</b> | <b>\$ 4,992,518</b> | <b>4.8%</b>  |
| 2110               | School Board Services                    | -               | -               | 318,771               | 349,344               | 402,169               | 52,825              | 15.1%        |
| 2120               | Executive Services                       | 6.00            | 6.00            | 951,716               | 957,983               | 979,867               | 21,884              | 2.3%         |
| 2140               | Personnel Services                       | 9.50            | 10.50           | 1,155,610             | 1,123,369             | 1,252,073             | 128,704             | 11.5%        |
| 2160               | Fiscal Services                          | 8.00            | 8.00            | 923,892               | 889,574               | 917,008               | 27,434              | 3.1%         |
| 2170               | Purchasing Services                      | -               | -               | 40,000                | 41,000                | 41,000                | -                   | 0.0%         |
| 2180               | Reprographic Services                    | -               | -               | 7,378                 | 10,500                | 11,936                | 1,436               | 13.7%        |
| <b>2100's</b>      | <b>Administration Function Total</b>     | <b>23.50</b>    | <b>24.50</b>    | <b>\$ 3,397,368</b>   | <b>\$ 3,371,770</b>   | <b>\$ 3,604,053</b>   | <b>\$ 232,283</b>   | <b>6.9%</b>  |
| 2220               | Health Services                          | 32.38           | 32.38           | 2,735,680             | 2,785,317             | 2,848,673             | 63,356              | 2.3%         |
| 2230               | Psychological Services                   | 7.00            | 7.00            | 541,902               | 587,318               | 586,324               | (994)               | -0.2%        |
| 2240               | Speech & Audiology Services              | 17.69           | 17.69           | 1,414,866             | 1,544,454             | 1,632,788             | 88,334              | 5.7%         |
| <b>2200's</b>      | <b>Attend. and Health Function Total</b> | <b>57.07</b>    | <b>57.07</b>    | <b>\$ 4,692,447</b>   | <b>\$ 4,917,089</b>   | <b>\$ 5,067,785</b>   | <b>\$ 150,696</b>   | <b>3.1%</b>  |
| 3100               | Transportation-Mgt & Direction           | 11.00           | 11.00           | 853,033               | 920,553               | 962,017               | 41,464              | 4.5%         |
| 3200               | Vehicle Operation                        | 96.93           | 102.93          | 4,493,736             | 5,365,080             | 5,662,309             | 297,229             | 5.5%         |
| 3300               | Transportation - Monitoring Svcs         | 37.54           | 37.54           | 971,533               | 965,075               | 1,068,876             | 103,801             | 10.8%        |
| 3400               | Vehicle Maintenance                      | 7.00            | 7.00            | 787,892               | 898,837               | 901,397               | 2,560               | 0.3%         |
| 3500               | School Buses - Reg Purchases             | -               | -               | 219,578               | -                     | 453,050               | 453,050             | 100.0%       |
| <b>3000's</b>      | <b>Transportation Function Total</b>     | <b>152.47</b>   | <b>158.47</b>   | <b>\$ 7,325,773</b>   | <b>\$ 8,149,545</b>   | <b>\$ 9,047,649</b>   | <b>\$ 898,104</b>   | <b>11.0%</b> |
| 4100               | Oper. & Maint.-Mgt & Direction           | 4.00            | 3.50            | 329,010               | 342,223               | 350,101               | 7,878               | 2.3%         |
| 4200               | Oper. & Maint.-Building Svcs.            | 109.31          | 111.31          | 10,150,494            | 10,983,989            | 11,165,477            | 181,488             | 1.7%         |
| 4300               | Grounds Services                         | 1.00            | 1.00            | 295,162               | 313,182               | 314,787               | 1,605               | 0.5%         |
| 4600               | Security Services                        | 11.00           | 13.00           | 1,185,729             | 860,238               | 991,379               | 131,141             | 15.2%        |
| 6600               | Mobile Classrooms                        | -               | -               | 103,715               | 300,000               | 640,000               | 340,000             | 113.3%       |
| <b>4/6/7000's</b>  | <b>OPS and Maint. Function Total</b>     | <b>125.31</b>   | <b>128.81</b>   | <b>\$ 12,064,111</b>  | <b>\$ 12,799,632</b>  | <b>\$ 13,461,744</b>  | <b>\$ 662,112</b>   | <b>5.2%</b>  |
| 8100               | Tech Classroom Instruction               | 22.00           | 23.00           | 4,263,128             | 3,852,325             | 4,115,278             | 262,953             | 6.8%         |
| 8200               | Tech Instructional Support               | 2.00            | 2.00            | 524,717               | 623,535               | 1,001,344             | 377,809             | 60.6%        |
| 8300               | Technology Administration                | 27.00           | 30.00           | 3,335,573             | 3,420,455             | 4,058,980             | 638,525             | 18.7%        |
| 8600               | Tech Operations & Maintenance            | -               | -               | 425,669               | 392,000               | 410,000               | 18,000              | 4.6%         |
| <b>8000's</b>      | <b>Technology Function Total</b>         | <b>51.00</b>    | <b>55.00</b>    | <b>\$ 8,549,087</b>   | <b>\$ 8,288,315</b>   | <b>\$ 9,585,602</b>   | <b>\$ 1,297,287</b> | <b>15.7%</b> |
| <b>GRAND TOTAL</b> |  | <b>1,690.41</b> | <b>1,734.41</b> | <b>\$ 137,380,090</b> | <b>\$ 140,688,700</b> | <b>\$ 148,921,700</b> | <b>\$ 8,233,000</b> | <b>5.9%</b>  |



**Williamsburg-James City County Public Schools**  
**Projected Operating Expenditures by State Object Categories**  
**FY 2022**

| Description                  | FY2021 Budget         | % Total       | FY2022 Budget         | % Total       | Change (\$)         | Change (%)  |
|------------------------------|-----------------------|---------------|-----------------------|---------------|---------------------|-------------|
| Personnel Services           | \$ 83,239,311         | 59.2%         | \$ 88,607,183         | 59.5%         | \$ 5,367,872        | 6.4%        |
| Employee Benefits            | 38,833,897            | 27.6%         | 40,476,495            | 27.2%         | 1,642,598           | 4.2%        |
| Purchased Services           | 6,439,281             | 4.6%          | 7,074,647             | 4.8%          | 635,366             | 9.9%        |
| Internal Services            | 5,450                 | 0.0%          | 3,800                 | 0.0%          | (1,650)             | -30.3%      |
| Other Charges                | 5,015,597             | 3.6%          | 5,218,175             | 3.5%          | 202,578             | 4.0%        |
| Materials and Supplies       | 4,148,977             | 2.9%          | 5,055,435             | 3.4%          | 906,458             | 21.8%       |
| Payments to Joint Operations | 1,839,060             | 1.3%          | 1,839,060             | 1.2%          | -                   | 0.0%        |
| Capital Outlay               | 215,785               | 0.2%          | 646,905               | 0.4%          | 431,120             | 199.8%      |
| Other Uses of Funds          | 951,342               | 0.7%          | -                     | 0.0%          | (951,342)           | -100.0%     |
| <b>Total</b>                 | <b>\$ 140,688,700</b> | <b>100.0%</b> | <b>\$ 148,921,700</b> | <b>100.0%</b> | <b>\$ 8,233,000</b> | <b>5.9%</b> |





## Williamsburg - James City County Public Schools

### Operating Summary by State Object

| Object          | Description                              | 2021 FTEs       | 2022 FTEs       | Actual 2020        | Budget 2021        | Budget 2022        | \$ Change        | % Change      |
|-----------------|--|-----------------|-----------------|--------------------|--------------------|--------------------|------------------|---------------|
| 1110            | Administrative Salary & Wages            | 14.70           | 15.70           | \$ 1,782,053       | \$ 1,826,840       | \$ 1,977,746       | \$ 150,906       | 8.3%          |
| 1112            | Superintendent Salaries & Wages          | 1.00            | 1.00            | 202,339            | 205,084            | 226,600            | 21,516           | 10.5%         |
| 1120            | Instructional Salaries & Wages           | 892.40          | 913.90          | 49,656,727         | 48,911,198         | 51,935,532         | 3,024,334        | 6.2%          |
| 1122            | Librarian Salaries & Wages               | 19.00           | 19.00           | 1,043,438          | 1,060,590          | 1,117,112          | 56,522           | 5.3%          |
| 1123            | Counselor Salaries & Wages               | 35.50           | 39.50           | 2,050,122          | 2,095,681          | 2,337,955          | 242,274          | 11.6%         |
| 1124            | Supervisor Salaries & Wages              | 3.00            | 3.00            | 351,752            | 271,623            | 283,967            | 12,344           | 4.5%          |
| 1126            | Principal Salaries & Wages               | 17.00           | 17.00           | 1,513,611          | 1,617,393          | 1,682,449          | 65,056           | 4.0%          |
| 1127            | Asst Principal Salary & Wages            | 23.00           | 24.00           | 1,660,258          | 1,646,373          | 1,810,651          | 164,278          | 10.0%         |
| 1130            | Other Prof. Salaries & Wages             | 43.69           | 44.69           | 2,697,436          | 2,788,203          | 2,882,489          | 94,286           | 3.4%          |
| 1131            | School Nurse Salaries & Wages            | 18.38           | 18.38           | 943,839            | 977,179            | 1,004,296          | 27,117           | 2.8%          |
| 1132            | Psychologist Salaries & Wages            | 7.00            | 7.00            | 375,470            | 397,019            | 405,144            | 8,125            | 2.0%          |
| 1140            | Technical Salaries & Wages               | 42.00           | 45.00           | 2,417,321          | 2,463,237          | 2,747,235          | 283,998          | 11.5%         |
| 1141            | Tech Support Salaries & Wages            | 1.00            | 1.00            | 56,304             | 56,243             | 58,800             | 2,557            | 4.5%          |
| 1142            | Security Guard Salaries & Wages          | 11.00           | 14.00           | 379,589            | 419,221            | 492,282            | 73,061           | 17.4%         |
| 1150            | Clerical Salaries & Wages                | 101.00          | 101.50          | 3,602,352          | 3,605,362          | 3,783,828          | 178,466          | 5.0%          |
| 1151            | Instr Aides Salaries & Wages             | 211.96          | 213.96          | 4,464,163          | 4,338,409          | 4,641,391          | 302,982          | 7.0%          |
| 1160            | Trades Salaries & Wages                  | 26.00           | 26.00           | 1,410,536          | 1,401,891          | 1,515,013          | 113,122          | 8.1%          |
| 1170            | Bus Driver Salaries & Wages              | 96.93           | 102.93          | 2,083,360          | 2,346,477          | 2,794,014          | 447,537          | 19.1%         |
| 1175            | Bus Aide Salaries & Wages                | 37.54           | 37.54           | 553,708            | 563,403            | 323,307            | (240,096)        | -42.6%        |
| 1180            | Laborer Salaries & Wages                 | -               | -               | 14,266             | 17,000             | 2,000              | (15,000)         | -88.2%        |
| 1190            | Service Salaries & Wages                 | 88.31           | 89.31           | 2,633,135          | 2,755,096          | 2,805,295          | 50,199           | 1.8%          |
| 1520            | Substitute Salaries & Wages              | -               | -               | 1,239,544          | 1,700,305          | 1,800,500          | 100,195          | 5.9%          |
| 1620            | Supplemental Salaries & Wages            | -               | -               | 614,104            | 575,242            | 776,835            | 201,593          | 35.0%         |
| 1650            | National Board Teacher Supplement        | -               | -               | 307,500            | 130,000            | 132,500            | 2,500            | 1.9%          |
| 1700            | Stipends                                 | -               | -               | 823,054            | 1,070,242          | 1,070,242          | -                | 0.0%          |
| <b>1000's</b>   | <b>Personnel Services (Wages) Total</b>  | <b>1,690.41</b> | <b>1,734.41</b> | <b>82,875,980</b>  | <b>83,239,311</b>  | <b>88,607,183</b>  | <b>5,367,872</b> | <b>6.4%</b>   |
| 2100            | FICA Benefits                            | -               | -               | 6,043,594          | 6,361,160          | 6,779,412          | 418,252          | 6.6%          |
| 2210            | VRS Benefits Plan 1 & 2                  | -               | -               | 8,563,685          | 9,565,435          | 9,849,999          | 284,564          | 3.0%          |
| 2220            | VRS Benefits Hybrid                      | -               | -               | 2,849,046          | 2,866,173          | 3,187,610          | 321,437          | 11.2%         |
| 2300            | HMP Benefits                             | -               | -               | 17,276,358         | 17,492,168         | 17,644,027         | 151,859          | 0.9%          |
| 2400            | Group Life Insurance                     | -               | -               | 1,020,945          | 1,057,641          | 1,127,246          | 69,605           | 6.6%          |
| 2510            | Disability Insurance                     | -               | -               | 89,702             | 89,785             | 106,411            | 16,626           | 18.5%         |
| 2600            | Unemployment Insurance                   | -               | -               | 208,603            | 25,000             | 250,000            | 225,000          | 900.0%        |
| 2700            | Worker's Compensation                    | -               | -               | 443,610            | 453,926            | 476,620            | 22,694           | 5.0%          |
| 2750            | Retiree Health Care Credit               | -               | -               | 866,683            | 885,109            | 942,670            | 57,561           | 6.5%          |
| 2800            | Other Benefits                           | -               | -               | 230,868            | 37,500             | 112,500            | 75,000           | 200.0%        |
| <b>2000's</b>   | <b>Fringe Benefits Total</b>             | <b>-</b>        | <b>-</b>        | <b>37,593,093</b>  | <b>38,833,897</b>  | <b>40,476,495</b>  | <b>1,642,598</b> | <b>4.2%</b>   |
| <b>1/2000's</b> | <b>Wages &amp; Fringe Benefits Total</b> | <b>1,690.41</b> | <b>1,734.41</b> | <b>120,469,073</b> | <b>122,073,208</b> | <b>129,083,678</b> | <b>7,010,470</b> | <b>5.7%</b>   |
| 3000            | Purchased Services                       | -               | -               | 6,296,660          | 6,047,981          | 6,632,647          | 584,666          | 9.7%          |
| 3810            | Tuition Paid-Oth Div In-State            | -               | -               | 19,950             | 20,000             | 20,000             | -                | 0.0%          |
| 3830            | Tuition Paid-Private Schools             | -               | -               | 388,949            | 371,300            | 422,000            | 50,700           | 13.7%         |
| <b>3000's</b>   | <b>Purchased Services Total</b>          | <b>-</b>        | <b>-</b>        | <b>6,705,559</b>   | <b>6,439,281</b>   | <b>7,074,647</b>   | <b>635,366</b>   | <b>9.9%</b>   |
| <b>4000's</b>   | <b>Internal Services Total</b>           | <b>-</b>        | <b>-</b>        | <b>4,734</b>       | <b>5,450</b>       | <b>3,800</b>       | <b>(1,650)</b>   | <b>-30.3%</b> |



**Williamsburg - James City County Public Schools**  
**Operating Summary by State Object**

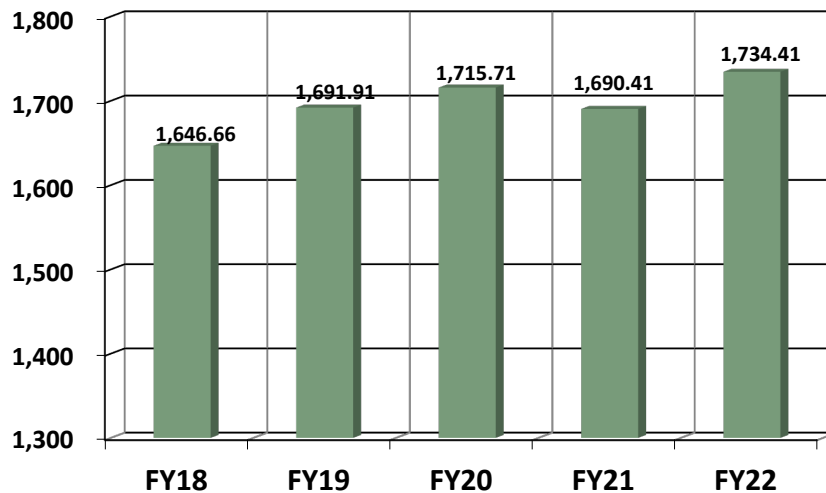
| Object             | Description                          | 2021 FTEs       | 2022 FTEs       | Actual 2020           | Budget 2021           | Budget 2022           | \$ Change           | % Change      |
|--------------------|--------------------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|---------------------|---------------|
| <b>Continued</b>   |                                      |                 |                 |                       |                       |                       |                     |               |
| 5001               | Telecommunications                   | -               | -               | 398,344               | 362,000               | 380,000               | 18,000              | 5.0%          |
| 5101               | Electricity                          | -               | -               | 2,070,022             | 2,499,000             | 2,499,000             | -                   | 0.0%          |
| 5102               | Heating Fuel                         | -               | -               | 177,255               | 369,600               | 369,600               | -                   | 0.0%          |
| 5103               | Water/Sewer                          | -               | -               | 202,485               | 303,800               | 303,800               | -                   | 0.0%          |
| 5104               | Refuse Removal                       | -               | -               | 89,174                | 117,000               | 117,000               | -                   | 0.0%          |
| 5200               | Communications                       | -               | -               | 59,222                | 64,354                | 62,956                | (1,398)             | -2.2%         |
| 5300               | Insurance                            | -               | -               | 287,623               | 296,925               | 311,771               | 14,846              | 5.0%          |
| 5400               | Leases and Rentals                   | -               | -               | 359,856               | 450,966               | 468,771               | 17,805              | 3.9%          |
| 5500               | Travel                               | -               | -               | 121,628               | 125,168               | 164,918               | 39,750              | 31.8%         |
| 5800               | Miscellaneous                        | -               | -               | 24,261                | 55,635                | 54,235                | (1,400)             | -2.5%         |
| 5801               | Dues & Memberships                   | -               | -               | 93,094                | 118,569               | 122,324               | 3,755               | 3.2%          |
| 5804               | Graduation Expenditures              | -               | -               | 52,150                | 59,000                | 59,000                | -                   | 0.0%          |
| 5805               | Staff Development                    | -               | -               | 89,032                | 24,000                | 136,008               | 112,008             | 466.7%        |
| 5806               | Testing Services                     | -               | -               | 99,190                | 169,580               | 168,792               | (788)               | -0.5%         |
| <b>5000's</b>      | <b>Other Charges Total</b>           | -               | -               | <b>4,123,337</b>      | <b>5,015,597</b>      | <b>5,218,175</b>      | <b>202,578</b>      | <b>4.0%</b>   |
| 6000               | Materials and Supplies               | -               | -               | 1,412,789             | 1,697,118             | 1,722,815             | 25,697              | 1.5%          |
| 6008               | Vehicle/Powered Equip Fuels          | -               | -               | 503,150               | 995,000               | 995,000               | -                   | 0.0%          |
| 6009               | Vehicle/Powered Equip Supplies       | -               | -               | 412,934               | 462,000               | 462,000               | -                   | 0.0%          |
| 6020               | Textbooks and Workbooks              | -               | -               | 245,721               | 108,450               | 266,550               | 158,100             | 145.8%        |
| 6030               | Instructional Materials              | -               | -               | 875,470               | 806,459               | 922,570               | 116,111             | 14.4%         |
| 6040               | Tech-Software/On line Content        | -               | -               | 34,970                | 79,950                | 686,500               | 606,550             | 758.7%        |
| <b>6000's</b>      | <b>Materials and Supplies Total</b>  | -               | -               | <b>3,485,035</b>      | <b>4,148,977</b>      | <b>5,055,435</b>      | <b>906,458</b>      | <b>21.8%</b>  |
| <b>7000's</b>      | <b>Tuition Payments to Joint Ops</b> | -               | -               | <b>1,716,388</b>      | <b>1,839,060</b>      | <b>1,839,060</b>      | <b>-</b>            | <b>0.0%</b>   |
| 8100               | Capital Outlay Replacement           | -               | -               | 771,037               | 129,670               | 585,905               | 456,235             | 351.8%        |
| 8110               | Technology-Hardware Replace          | -               | -               | 5,731                 | 19,400                | 19,900                | 500                 | 2.6%          |
| 8200               | Capital Outlay Additions             | -               | -               | 85,242                | 54,265                | 32,150                | (22,115)            | -40.8%        |
| 8210               | Technology-Hardware Additions        | -               | -               | 13,953                | 12,450                | 8,950                 | (3,500)             | -28.1%        |
| <b>8000's</b>      | <b>Capital/Equip. Outlay Total</b>   | -               | -               | <b>875,964</b>        | <b>215,785</b>        | <b>646,905</b>        | <b>431,120</b>      | <b>199.8%</b> |
| <b>9000's</b>      | <b>Other Uses of Funds</b>           | -               | -               | <b>-</b>              | <b>951,342</b>        | <b>-</b>              | <b>(951,342)</b>    | <b>100.0%</b> |
| <b>GRAND TOTAL</b> |                                      | <b>1,690.41</b> | <b>1,734.41</b> | <b>\$ 137,380,090</b> | <b>\$ 140,688,700</b> | <b>\$ 148,921,700</b> | <b>\$ 8,233,000</b> | <b>5.9%</b>   |



**Williamsburg-James City County Public Schools**  
**Five-Year Personnel Full-Time Equivalents (FTE) History - Operating Fund**

| Object Code        | Description                  | FY18            | FY19            | FY20            | FY21            | FY22            |
|--------------------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 511100             | Salary - Administrative      | 14.00           | 14.00           | 15.00           | 14.70           | 15.70           |
| 511120             | Salary - Superintendent      | 1.00            | 1.00            | 1.00            | 1.00            | 1.00            |
| 511200             | Salary - Teacher             | 868.40          | 892.40          | 901.40          | 892.40          | 913.90          |
| 511220             | Salary - Librarian           | 18.00           | 19.00           | 19.00           | 19.00           | 19.00           |
| 511230             | Salary - Guidance Counselor  | 28.00           | 30.00           | 35.00           | 35.50           | 39.50           |
| 511240             | Salary - Supervisor          | 4.00            | 4.00            | 4.00            | 3.00            | 3.00            |
| 511260             | Salary - Principal           | 16.00           | 16.00           | 16.00           | 17.00           | 17.00           |
| 511270             | Salary - Assistant Principal | 19.00           | 19.00           | 23.00           | 23.00           | 24.00           |
| 511300             | Salary - Other Professional  | 5.00            | 6.00            | 6.00            | 6.00            | 7.00            |
| 511310             | Salary - School Nurse        | 17.38           | 18.38           | 18.38           | 18.38           | 18.38           |
| 511320             | Salary - Psychologist        | 7.00            | 7.00            | 7.00            | 7.00            | 7.00            |
| 511340             | Salary - Social Worker       | 7.00            | 7.00            | 7.00            | 7.00            | 7.00            |
| 511390             | Salary - Therapist           | 29.19           | 29.19           | 30.69           | 30.69           | 30.69           |
| 511400             | Salary - Technical           | 17.20           | 18.20           | 28.00           | 27.00           | 30.00           |
| 511410             | Salary - Technical Support   | 11.00           | 12.00           | 1.00            | 1.00            | 1.00            |
| 511420             | Salary - Security Guard      | 9.00            | 9.00            | 11.00           | 11.00           | 13.00           |
| 511430             | Salary - Other Technical     | 9.00            | 9.00            | 9.50            | 15.00           | 16.00           |
| 511500             | Salary - Clerical            | 101.00          | 104.00          | 104.00          | 101.00          | 101.50          |
| 511510             | Salary - Teacher Assistant   | 213.71          | 215.96          | 217.96          | 211.96          | 213.96          |
| 511600             | Salary - Trades              | 17.00           | 19.00           | 19.00           | 19.00           | 19.00           |
| 511650             | Salary - Mechanic            | 7.00            | 7.00            | 7.00            | 6.00            | 6.00            |
| 511660             | Salary - Grounds worker      | 3.00            | 3.00            | 2.00            | 1.00            | 1.00            |
| 511700             | Salary - Bus Driver          | 101.93          | 106.93          | 106.93          | 96.93           | 102.93          |
| 511750             | Salary - Transit Aide        | 35.54           | 37.54           | 37.54           | 37.54           | 37.54           |
| 511910             | Salary - Custodian           | 87.31           | 88.31           | 88.31           | 88.31           | 89.31           |
| <b>Grand Total</b> |                              | <b>1,646.66</b> | <b>1,692.91</b> | <b>1,715.71</b> | <b>1,690.41</b> | <b>1,734.41</b> |

**Five-Year FTE History**  
**Operating Fund**



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# FISCAL YEAR 2022

## FINANCIAL SUMMARIES

*Cost Center Detail*





**Williamsburg - James City County Public Schools**  
**Operating Summary by Cost Center**  
**FY2022 Budget**

| Cost Center  | Description                         | 2021 FTEs       | 2022 FTEs       | Actual 2020           | Budget 2021           | Budget 2022           | \$ Change           | % Change    |
|--------------|-------------------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|---------------------|-------------|
| 000          | PreK-12 School Division             | 2.00            | 4.00            | \$ 2,741,264          | \$ 4,692,055          | \$ 4,253,505          | \$ (438,550)        | -9.3%       |
| 100          | Preschool                           | 71.29           | 72.29           | 4,537,708             | 4,543,774             | 4,783,984             | 240,210             | 5.3%        |
| 200          | Clara Byrd Baker Elementary         | 58.72           | 58.72           | 4,283,752             | 4,402,113             | 4,526,112             | 123,999             | 2.8%        |
| 205          | DJ Montague Elementary              | 56.22           | 60.22           | 4,017,630             | 4,104,348             | 4,631,521             | 527,173             | 12.8%       |
| 210          | J Blaine Blayton Elementary         | 52.72           | 54.42           | 3,901,724             | 3,928,232             | 4,115,530             | 187,298             | 4.8%        |
| 215          | James River Elementary              | 61.22           | 67.72           | 4,145,503             | 4,326,282             | 4,675,883             | 349,601             | 8.1%        |
| 220          | Matoaka Elementary                  | 71.72           | 69.72           | 5,518,060             | 5,604,666             | 5,685,233             | 80,567              | 1.4%        |
| 225          | Matthew Whaley Elementary           | 55.72           | 56.72           | 4,083,873             | 4,235,773             | 4,371,486             | 135,713             | 3.2%        |
| 230          | Norge Elementary                    | 64.23           | 66.23           | 4,405,766             | 4,501,366             | 4,834,825             | 333,459             | 7.4%        |
| 235          | Laurel Lane Elementary              | 52.23           | 55.73           | 3,691,181             | 3,692,095             | 3,993,008             | 300,913             | 8.2%        |
| 240          | Stonehouse Elementary               | 71.72           | 70.02           | 5,327,759             | 5,354,578             | 5,481,588             | 127,010             | 2.4%        |
| 300          | Berkeley Middle                     | 70.67           | 73.17           | 5,447,000             | 5,333,751             | 5,792,980             | 459,229             | 8.6%        |
| 303          | James Blair Middle                  | 57.75           | 61.25           | 4,253,989             | 4,040,460             | 4,443,514             | 403,054             | 10.0%       |
| 305          | Lois Hornsby Middle                 | 84.25           | 85.75           | 6,055,717             | 5,969,137             | 6,320,487             | 351,350             | 5.9%        |
| 310          | Toano Middle                        | 70.50           | 71.00           | 5,536,196             | 5,378,740             | 5,357,465             | (21,275)            | -0.4%       |
| 400          | Jamestown High                      | 102.00          | 106.00          | 8,675,060             | 8,690,629             | 9,547,234             | 856,605             | 9.9%        |
| 405          | Lafayette High                      | 99.00           | 108.00          | 8,389,446             | 8,458,149             | 9,244,452             | 786,303             | 9.3%        |
| 410          | Warhill High                        | 119.00          | 122.00          | 9,153,751             | 9,181,240             | 9,847,666             | 666,426             | 7.3%        |
| 500          | Student Services                    | 23.50           | 23.50           | 2,183,418             | 2,295,879             | 2,348,812             | 52,933              | 2.3%        |
| 505          | Media/Technology Services           | 13.00           | 14.00           | 1,763,565             | 1,874,862             | 2,398,192             | 523,330             | 27.9%       |
| 510          | Vocational Education                | 2.00            | 2.00            | 606,101               | 680,449               | 739,847               | 59,398              | 8.7%        |
| 515          | Gifted & Talented                   | 1.00            | 1.00            | 357,624               | 380,868               | 382,881               | 2,013               | 0.5%        |
| 520          | Special Education Services          | 40.19           | 44.19           | 4,858,523             | 5,290,489             | 5,508,129             | 217,640             | 4.1%        |
| 525          | Health/Homebound Services           | 32.38           | 32.38           | 2,772,401             | 2,884,583             | 2,918,106             | 33,523              | 1.2%        |
| 530          | Curriculum & Instruction            | 28.10           | 12.10           | 3,392,341             | 3,114,226             | 2,200,147             | (914,079)           | -29.4%      |
| 535          | Executive Services                  | 3.00            | 3.00            | 690,055               | 686,916               | 763,286               | 76,370              | 11.1%       |
| 540          | Communications Services             | 5.00            | 6.50            | 671,343               | 693,019               | 852,062               | 159,043             | 22.9%       |
| 543          | Chief of Operations                 | 1.00            | 1.00            | 260,315               | 273,237               | 225,127               | (48,110)            | -17.6%      |
| 545          | Asst. Supt. of Elem School Leadrshp | 5.00            | 5.00            | 591,122               | 741,369               | 817,467               | 76,098              | 10.3%       |
| 550          | Asst. Supt. of Sec School Leadrshp  | 3.00            | 3.00            | 410,457               | 555,206               | 750,477               | 195,271             | 35.2%       |
| 555          | Human Resources                     | 9.50            | 10.50           | 1,225,471             | 1,173,419             | 1,302,123             | 128,704             | 11.0%       |
| 560          | Finance/Business Services           | 8.00            | 8.00            | 1,146,355             | 1,109,153             | 1,145,217             | 36,064              | 3.3%        |
| 565          | Technology Services                 | 28.00           | 31.00           | 5,477,559             | 5,514,575             | 6,251,678             | 737,103             | 13.4%       |
| 570          | Transportation Services             | 152.47          | 158.47          | 7,246,947             | 8,058,469             | 8,965,679             | 907,210             | 11.3%       |
| 575          | Operations                          | 114.31          | 115.81          | 8,174,543             | 8,924,593             | 9,445,997             | 521,404             | 5.8%        |
| 999          | Year End Spending Plan              | -               | -               | 1,386,568             | -                     | -                     | -                   | 0.0%        |
| <b>TOTAL</b> |                                     | <b>1,690.41</b> | <b>1,734.41</b> | <b>\$ 137,380,090</b> | <b>\$ 140,688,700</b> | <b>\$ 148,921,700</b> | <b>\$ 8,233,000</b> | <b>5.9%</b> |

**FY 2022 FTE (Full-Time Equivalents)  
Comparison to FY 2021**

| Object   | Description                    | 2020-2021<br>FTEs | 2021-2022<br>FTEs | Change      | % Change      |
|--|--------------------------------|-------------------|-------------------|-------------|---------------|
| <b><u>Cost Center 000 - PreK-12 Division</u></b> |                                |                   |                   |             |               |
| 1120   | Instructional Salaries & Wages | 2.00              | 4.00              | 2.00        | 100.0%        |
|  |                                | <b>2.00</b>       | <b>4.00</b>       | <b>2.00</b> | <b>100.0%</b> |
| <b><u>Cost Center 100 - Preschool</u></b>        |                                |                   |                   |             |               |
| 1120   | Instructional Salaries & Wages | 36.00             | 36.00             | -           | 0.0%          |
| 1126   | Principal Salaries & Wages     | 1.00              | 1.00              | -           | 0.0%          |
| 1127   | Asst Principal Salary & Wages  | -                 | 1.00              | 1.00        | 100.0%        |
| 1150   | Clerical Salaries & Wages      | 2.00              | 2.00              | -           | 0.0%          |
| 1151   | Instr Aides Salaries & Wages   | 32.29             | 32.29             | -           | 0.0%          |
|  |                                | <b>71.29</b>      | <b>72.29</b>      | <b>1.00</b> | <b>1.4%</b>   |
| <b><u>Cost Center 200 - Clara Byrd Baker</u></b> |                                |                   |                   |             |               |
| 1120   | Instructional Salaries & Wages | 37.72             | 37.72             | -           | 0.0%          |
| 1122   | Librarian Salaries & Wages     | 1.00              | 1.00              | -           | 0.0%          |
| 1123   | Counselor Salaries & Wages     | 1.50              | 1.50              | -           | 0.0%          |
| 1126   | Principal Salaries & Wages     | 1.00              | 1.00              | -           | 0.0%          |
| 1127   | Asst Principal Salary & Wages  | 1.00              | 1.00              | -           | 0.0%          |
| 1150   | Clerical Salaries & Wages      | 3.50              | 3.50              | -           | 0.0%          |
| 1151   | Instr Aides Salaries & Wages   | 13.00             | 13.00             | -           | 0.0%          |
|  |                                | <b>58.72</b>      | <b>58.72</b>      | <b>-</b>    | <b>0.0%</b>   |
| <b><u>Cost Center 205 - DJ Montague</u></b>      |                                |                   |                   |             |               |
| 1120   | Instructional Salaries & Wages | 35.72             | 38.72             | 3.00        | 8.4%          |
| 1122   | Librarian Salaries & Wages     | 1.00              | 1.00              | -           | 0.0%          |
| 1123   | Counselor Salaries & Wages     | 1.00              | 2.00              | 1.00        | 100.0%        |
| 1126   | Principal Salaries & Wages     | 1.00              | 1.00              | -           | 0.0%          |
| 1127   | Asst Principal Salary & Wages  | 1.00              | 1.00              | -           | 0.0%          |
| 1150   | Clerical Salaries & Wages      | 3.50              | 3.50              | -           | 0.0%          |
| 1151   | Instr Aides Salaries & Wages   | 13.00             | 13.00             | -           | 0.0%          |
|  |                                | <b>56.22</b>      | <b>60.22</b>      | <b>4.00</b> | <b>7.1%</b>   |

**FY 2022 FTE (Full-Time Equivalents)**  
**Comparison to FY 2021**

| Object                                     | Description                    | 2020-2021    | 2021-2022    | Change        | % Change     |
|--|--------------------------------|--------------|--------------|---------------|--------------|
|  |                                | FTEs         | FTEs         |               |              |
| <b>Cost Center 210 - J. Blaine Blayton</b> |                                |              |              |               |              |
| 1120                                       | Instructional Salaries & Wages | 35.22        | 34.92        | (0.30)        | -0.9%        |
| 1122                                       | Librarian Salaries & Wages     | 1.00         | 1.00         | -             | 0.0%         |
| 1123                                       | Counselor Salaries & Wages     | 1.00         | 2.00         | 1.00          | 100.0%       |
| 1126                                       | Principal Salaries & Wages     | 1.00         | 1.00         | -             | 0.0%         |
| 1127                                       | Asst Principal Salary & Wages  | 1.00         | 1.00         | -             | 0.0%         |
| 1150                                       | Clerical Salaries & Wages      | 3.50         | 3.50         | -             | 0.0%         |
| 1151                                       | Instr Aides Salaries & Wages   | 10.00        | 11.00        | 1.00          | 10.0%        |
|  |                                | <b>52.72</b> | <b>54.42</b> | <b>1.70</b>   | <b>3.2%</b>  |
| <b>Cost Center 215 - James River</b>       |                                |              |              |               |              |
| 1120                                       | Instructional Salaries & Wages | 38.72        | 44.22        | 5.50          | 14.2%        |
| 1122                                       | Librarian Salaries & Wages     | 1.00         | 1.00         | -             | 0.0%         |
| 1123                                       | Counselor Salaries & Wages     | 1.00         | 2.00         | 1.00          | 100.0%       |
| 1126                                       | Principal Salaries & Wages     | 1.00         | 1.00         | -             | 0.0%         |
| 1127                                       | Asst Principal Salary & Wages  | 1.00         | 1.00         | -             | 0.0%         |
| 1150                                       | Clerical Salaries & Wages      | 3.50         | 3.50         | -             | 0.0%         |
| 1151                                       | Instr Aides Salaries & Wages   | 15.00        | 15.00        | -             | 0.0%         |
|  |                                | <b>61.22</b> | <b>67.72</b> | <b>6.50</b>   | <b>10.6%</b> |
| <b>Cost Center 220 - Matoaka</b>           |                                |              |              |               |              |
| 1120                                       | Instructional Salaries & Wages | 48.22        | 46.22        | (2.00)        | -4.1%        |
| 1122                                       | Librarian Salaries & Wages     | 1.00         | 1.00         | -             | 0.0%         |
| 1123                                       | Counselor Salaries & Wages     | 2.00         | 2.00         | -             | 0.0%         |
| 1126                                       | Principal Salaries & Wages     | 1.00         | 1.00         | -             | 0.0%         |
| 1127                                       | Asst Principal Salary & Wages  | 1.00         | 1.00         | -             | 0.0%         |
| 1150                                       | Clerical Salaries & Wages      | 3.50         | 3.50         | -             | 0.0%         |
| 1151                                       | Instr Aides Salaries & Wages   | 15.00        | 15.00        | -             | 0.0%         |
|  |                                | <b>71.72</b> | <b>69.72</b> | <b>(2.00)</b> | <b>-2.8%</b> |
| <b>Cost Center 225 - Matthew Whaley</b>    |                                |              |              |               |              |
| 1120                                       | Instructional Salaries & Wages | 35.72        | 36.72        | 1.00          | 2.8%         |
| 1122                                       | Librarian Salaries & Wages     | 1.00         | 1.00         | -             | 0.0%         |
| 1123                                       | Counselor Salaries & Wages     | 1.50         | 1.50         | -             | 0.0%         |
| 1126                                       | Principal Salaries & Wages     | 1.00         | 1.00         | -             | 0.0%         |
| 1127                                       | Asst Principal Salary & Wages  | 1.00         | 1.00         | -             | 0.0%         |
| 1150                                       | Clerical Salaries & Wages      | 3.50         | 3.50         | -             | 0.0%         |
| 1151                                       | Instr Aides Salaries & Wages   | 12.00        | 12.00        | -             | 0.0%         |
|  |                                | <b>55.72</b> | <b>56.72</b> | <b>1.00</b>   | <b>1.8%</b>  |

**FY 2022 FTE (Full-Time Equivalents)**  
**Comparison to FY 2021**

| Object                                      | Description                     | 2020-2021<br>FTEs | 2021-2022<br>FTEs | Change        | % Change     |
|---|---------------------------------|-------------------|-------------------|---------------|--------------|
| <b><u>Cost Center 230 - Norge</u></b>       |                                 |                   |                   |               |              |
| 1120  | Instructional Salaries & Wages  | 42.73             | 44.73             | 2.00          | 4.7%         |
| 1122  | Librarian Salaries & Wages      | 1.00              | 1.00              | -             | 0.0%         |
| 1123  | Counselor Salaries & Wages      | 2.00              | 2.00              | -             | 0.0%         |
| 1126  | Principal Salaries & Wages      | 1.00              | 1.00              | -             | 0.0%         |
| 1127  | Asst Principal Salary & Wages   | 1.00              | 1.00              | -             | 0.0%         |
| 1150  | Clerical Salaries & Wages       | 3.50              | 3.50              | -             | 0.0%         |
| 1151  | Instr Aides Salaries & Wages    | 13.00             | 13.00             | -             | 0.0%         |
|   |                                 | <b>64.23</b>      | <b>66.23</b>      | <b>2.00</b>   | <b>3.1%</b>  |
| <b><u>Cost Center 235 - Laurel Lane</u></b> |                                 |                   |                   |               |              |
| 1120  | Instructional Salaries & Wages  | 35.73             | 38.23             | 2.50          | 7.0%         |
| 1122  | Librarian Salaries & Wages      | 1.00              | 1.00              | -             | 0.0%         |
| 1123  | Counselor Salaries & Wages      | 1.00              | 1.00              | -             | 0.0%         |
| 1126  | Principal Salaries & Wages      | 1.00              | 1.00              | -             | 0.0%         |
| 1127  | Asst Principal Salary & Wages   | 1.00              | 1.00              | -             | 0.0%         |
| 1150  | Clerical Salaries & Wages       | 3.50              | 3.50              | -             | 0.0%         |
| 1151  | Instr Aides Salaries & Wages    | 9.00              | 10.00             | 1.00          | 11.1%        |
|   |                                 | <b>52.23</b>      | <b>55.73</b>      | <b>3.50</b>   | <b>6.7%</b>  |
| <b><u>Cost Center 240 - Stonehouse</u></b>  |                                 |                   |                   |               |              |
| 1120  | Instructional Salaries & Wages  | 49.22             | 47.52             | (1.70)        | -3.5%        |
| 1122  | Librarian Salaries & Wages      | 1.00              | 1.00              | -             | 0.0%         |
| 1123  | Counselor Salaries & Wages      | 2.00              | 2.00              | -             | 0.0%         |
| 1126  | Principal Salaries & Wages      | 1.00              | 1.00              | -             | 0.0%         |
| 1127  | Asst Principal Salary & Wages   | 1.00              | 1.00              | -             | 0.0%         |
| 1150  | Clerical Salaries & Wages       | 3.50              | 3.50              | -             | 0.0%         |
| 1151  | Instr Aides Salaries & Wages    | 14.00             | 14.00             | -             | 0.0%         |
|   |                                 | <b>71.72</b>      | <b>70.02</b>      | <b>(1.70)</b> | <b>-2.4%</b> |
| <b><u>Cost Center 300 - Berkeley</u></b>    |                                 |                   |                   |               |              |
| 1120  | Instructional Salaries & Wages  | 48.00             | 50.00             | 2.00          | 4.2%         |
| 1122  | Librarian Salaries & Wages      | 1.00              | 1.00              | -             | 0.0%         |
| 1123  | Counselor Salaries & Wages      | 2.00              | 2.00              | -             | 0.0%         |
| 1126  | Principal Salaries & Wages      | 1.00              | 1.00              | -             | 0.0%         |
| 1127  | Asst Principal Salary & Wages   | 2.00              | 2.00              | -             | 0.0%         |
| 1142  | Security Guard Salaries & Wages | 0.50              | 1.00              | 0.50          | 100.0%       |
| 1150  | Clerical Salaries & Wages       | 5.00              | 5.00              | -             | 0.0%         |
| 1151  | Instr Aides Salaries & Wages    | 11.17             | 11.17             | -             | 0.0%         |
|   |                                 | <b>70.67</b>      | <b>73.17</b>      | <b>2.50</b>   | <b>3.5%</b>  |

**FY 2022 FTE (Full-Time Equivalents)**  
**Comparison to FY 2021**

| Object                                | Description                     | 2020-2021    | 2021-2022    | Change      | % Change    |
|---------------------------------------|---------------------------------|--------------|--------------|-------------|-------------|
|                                       |                                 | FTEs         | FTEs         |             |             |
| <b>Cost Center 303 - James Blair</b>  |                                 |              |              |             |             |
| 1120                                  | Instructional Salaries & Wages  | 40.00        | 43.00        | 3.00        | 7.5%        |
| 1122                                  | Librarian Salaries & Wages      | 1.00         | 1.00         | -           | 0.0%        |
| 1123                                  | Counselor Salaries & Wages      | 2.00         | 2.00         | -           | 0.0%        |
| 1126                                  | Principal Salaries & Wages      | 1.00         | 1.00         | -           | 0.0%        |
| 1127                                  | Asst Principal Salary & Wages   | 2.00         | 2.00         | -           | 0.0%        |
| 1142                                  | Security Guard Salaries & Wages | 0.50         | 1.00         | 0.50        | 100.0%      |
| 1150                                  | Clerical Salaries & Wages       | 5.00         | 5.00         | -           | 0.0%        |
| 1151                                  | Instr Aides Salaries & Wages    | 6.25         | 6.25         | -           | 0.0%        |
|                                       |                                 | <b>57.75</b> | <b>61.25</b> | <b>3.50</b> | <b>6.1%</b> |
| <b>Cost Center 305 - Lois Hornsby</b> |                                 |              |              |             |             |
| 1120                                  | Instructional Salaries & Wages  | 59.50        | 60.50        | 1.00        | 1.7%        |
| 1122                                  | Librarian Salaries & Wages      | 1.00         | 1.00         | -           | 0.0%        |
| 1123                                  | Counselor Salaries & Wages      | 3.00         | 3.00         | -           | 0.0%        |
| 1126                                  | Principal Salaries & Wages      | 1.00         | 1.00         | -           | 0.0%        |
| 1127                                  | Asst Principal Salary & Wages   | 2.00         | 2.00         | -           | 0.0%        |
| 1142                                  | Security Guard Salaries & Wages | 0.50         | 1.00         | 0.50        | 100.0%      |
| 1150                                  | Clerical Salaries & Wages       | 5.00         | 5.00         | -           | 0.0%        |
| 1151                                  | Instr Aides Salaries & Wages    | 12.25        | 12.25        | -           | 0.0%        |
|                                       |                                 | <b>84.25</b> | <b>85.75</b> | <b>1.50</b> | <b>1.8%</b> |
| <b>Cost Center 310 - Toano</b>        |                                 |              |              |             |             |
| 1120                                  | Instructional Salaries & Wages  | 49.00        | 49.00        | -           | 0.0%        |
| 1122                                  | Librarian Salaries & Wages      | 1.00         | 1.00         | -           | 0.0%        |
| 1123                                  | Counselor Salaries & Wages      | 2.00         | 2.00         | -           | 0.0%        |
| 1126                                  | Principal Salaries & Wages      | 1.00         | 1.00         | -           | 0.0%        |
| 1127                                  | Asst Principal Salary & Wages   | 2.00         | 2.00         | -           | 0.0%        |
| 1142                                  | Security Guard Salaries & Wages | 0.50         | 1.00         | 0.50        | 100.0%      |
| 1150                                  | Clerical Salaries & Wages       | 5.00         | 5.00         | -           | 0.0%        |
| 1151                                  | Instr Aides Salaries & Wages    | 10.00        | 10.00        | -           | 0.0%        |
|                                       |                                 | <b>70.50</b> | <b>71.00</b> | <b>0.50</b> | <b>0.7%</b> |

**FY 2022 FTE (Full-Time Equivalents)**  
**Comparison to FY 2021**

| Object   | Description                     | 2020-2021<br>FTEs | 2021-2022<br>FTEs | Change      | % Change    |
|--|---------------------------------|-------------------|-------------------|-------------|-------------|
| <b><u>Cost Center 400 - Jamestown</u></b>        |                                 |                   |                   |             |             |
| 1120   | Instructional Salaries & Wages  | 76.00             | 79.00             | 3.00        | 3.9%        |
| 1122   | Librarian Salaries & Wages      | 2.00              | 2.00              | -           | 0.0%        |
| 1123   | Counselor Salaries & Wages      | 4.00              | 5.00              | 1.00        | 25.0%       |
| 1126   | Principal Salaries & Wages      | 1.00              | 1.00              | -           | 0.0%        |
| 1127   | Asst Principal Salary & Wages   | 2.00              | 2.00              | -           | 0.0%        |
| 1142   | Security Guard Salaries & Wages | 3.00              | 3.00              | -           | 0.0%        |
| 1150   | Clerical Salaries & Wages       | 8.00              | 8.00              | -           | 0.0%        |
| 1151   | Instr Aides Salaries & Wages    | 6.00              | 6.00              | -           | 0.0%        |
|  |                                 | <b>102.00</b>     | <b>106.00</b>     | <b>4.00</b> | <b>3.9%</b> |
| <b><u>Cost Center 405 - Lafayette</u></b>        |                                 |                   |                   |             |             |
| 1120   | Instructional Salaries & Wages  | 68.00             | 77.00             | 9.00        | 13.2%       |
| 1122   | Librarian Salaries & Wages      | 2.00              | 2.00              | -           | 0.0%        |
| 1123   | Counselor Salaries & Wages      | 4.00              | 4.00              | -           | 0.0%        |
| 1126   | Principal Salaries & Wages      | 1.00              | 1.00              | -           | 0.0%        |
| 1127   | Asst Principal Salary & Wages   | 2.00              | 2.00              | -           | 0.0%        |
| 1142   | Security Guard Salaries & Wages | 3.00              | 3.00              | -           | 0.0%        |
| 1150   | Clerical Salaries & Wages       | 8.00              | 8.00              | -           | 0.0%        |
| 1151   | Instr Aides Salaries & Wages    | 11.00             | 11.00             | -           | 0.0%        |
|  |                                 | <b>99.00</b>      | <b>108.00</b>     | <b>9.00</b> | <b>9.1%</b> |
| <b><u>Cost Center 410 - Warhill</u></b>          |                                 |                   |                   |             |             |
| 1120   | Instructional Salaries & Wages  | 88.00             | 91.00             | 3.00        | 3.4%        |
| 1122   | Librarian Salaries & Wages      | 2.00              | 2.00              | -           | 0.0%        |
| 1123   | Counselor Salaries & Wages      | 5.00              | 5.00              | -           | 0.0%        |
| 1126   | Principal Salaries & Wages      | 1.00              | 1.00              | -           | 0.0%        |
| 1127   | Asst Principal Salary & Wages   | 2.00              | 2.00              | -           | 0.0%        |
| 1142   | Security Guard Salaries & Wages | 3.00              | 3.00              | -           | 0.0%        |
| 1150   | Clerical Salaries & Wages       | 8.00              | 8.00              | -           | 0.0%        |
| 1151   | Instr Aides Salaries & Wages    | 10.00             | 10.00             | -           | 0.0%        |
|  |                                 | <b>119.00</b>     | <b>122.00</b>     | <b>3.00</b> | <b>2.5%</b> |
| <b><u>Cost Center 500 - Student Services</u></b> |                                 |                   |                   |             |             |
| 1110   | Administrative Salary & Wages   | 1.00              | 1.00              | -           | 0.0%        |
| 1120   | Instructional Salaries & Wages  | 5.00              | 5.00              | -           | 0.0%        |
| 1123   | Counselor Salaries & Wages      | 0.50              | 0.50              | -           | 0.0%        |
| 1124   | Supervisor Salaries & Wages     | 1.00              | 1.00              | -           | 0.0%        |
| 1130   | Other Prof. Salaries & Wages    | 7.00              | 7.00              | -           | 0.0%        |
| 1132   | Psychologist Salaries & Wages   | 7.00              | 7.00              | -           | 0.0%        |
| 1150   | Clerical Salaries & Wages       | 2.00              | 2.00              | -           | 0.0%        |
|  |                                 | <b>23.50</b>      | <b>23.50</b>      | <b>-</b>    | <b>0.0%</b> |

**FY 2022 FTE (Full-Time Equivalents)**  
**Comparison to FY 2021**

| Object  | Description                     | 2020-2021<br>FTEs | 2021-2022<br>FTEs | Change         | % Change      |
|---|---------------------------------|-------------------|-------------------|----------------|---------------|
| <b><u>Cost Center 505 - Media/Technology Services</u></b>       |                                 |                   |                   |                |               |
| 1120  | Instructional Salaries & Wages  | 12.00             | 13.00             | 1.00           | 8.3%          |
| 1124  | Supervisor Salaries & Wages     | 1.00              | 1.00              | -              | 0.0%          |
|   |                                 | <b>13.00</b>      | <b>14.00</b>      | <b>1.00</b>    | <b>7.7%</b>   |
| <b><u>Cost Center 510 - Career &amp; Technical Services</u></b> |                                 |                   |                   |                |               |
| 1110  | Administrative Salary & Wages   | 1.00              | 1.00              | -              | 0.0%          |
| 1120  | Instructional Salaries & Wages  | 1.00              | 1.00              | -              | 0.0%          |
|   |                                 | <b>2.00</b>       | <b>2.00</b>       | <b>-</b>       | <b>0.0%</b>   |
| <b><u>Cost Center 515 - Gifted &amp; Talented</u></b>           |                                 |                   |                   |                |               |
| 1120  | Instructional Salaries & Wages  | 1.00              | 1.00              | -              | 0.0%          |
|   |                                 | <b>1.00</b>       | <b>1.00</b>       | <b>-</b>       | <b>0.0%</b>   |
| <b><u>Cost Center 520 - Special Education Services</u></b>      |                                 |                   |                   |                |               |
| 1110  | Administrative Salary & Wages   | 1.00              | 1.00              | -              | 0.0%          |
| 1120  | Instructional Salaries & Wages  | 16.00             | 20.00             | 4.00           | 25.0%         |
| 1130  | Other Prof. Salaries & Wages    | 17.69             | 17.69             | -              | 0.0%          |
| 1140  | Technical Salaries & Wages      | 4.50              | 4.50              | -              | 0.0%          |
| 1150  | Clerical Salaries & Wages       | 1.00              | 1.00              | -              | 0.0%          |
|   |                                 | <b>40.19</b>      | <b>44.19</b>      | <b>4.00</b>    | <b>10.0%</b>  |
| <b><u>Cost Center 525 - Health/Homebound Services</u></b>       |                                 |                   |                   |                |               |
| 1124  | Supervisor Salaries & Wages     | 1.00              | 1.00              | -              | 0.0%          |
| 1130  | Other Prof. Salaries & Wages    | 13.00             | 13.00             | -              | 0.0%          |
| 1131  | School Nurse Salaries & Wages   | 18.38             | 18.38             | -              | 0.0%          |
|   |                                 | <b>32.38</b>      | <b>32.38</b>      | <b>-</b>       | <b>0.0%</b>   |
| <b><u>Cost Center 530 - Curriculum &amp; Instruction</u></b>    |                                 |                   |                   |                |               |
| 1110  | Administrative Salary & Wages   | 0.70              | 1.70              | 1.00           | 142.9%        |
| 1120  | Instructional Salaries & Wages* | 25.90             | 9.40              | (16.50)        | -63.7%        |
| 1140  | Technical Salaries & Wages      | 0.50              | -                 | (0.50)         | -100.0%       |
| 1150  | Clerical Salaries & Wages       | 1.00              | 1.00              | -              | 0.0%          |
|   |                                 | <b>28.10</b>      | <b>12.10</b>      | <b>(16.00)</b> | <b>-56.9%</b> |
| *ESL Teachers budgeted in individual schools in FY22            |                                 |                   |                   |                |               |
| <b><u>Cost Center 535 - Executive Services</u></b>              |                                 |                   |                   |                |               |
| 1112  | Superintendent Salaries & Wages | 1.00              | 1.00              | -              | 0.0%          |
| 1150  | Clerical Salaries & Wages       | 2.00              | 2.00              | -              | 0.0%          |
|   |                                 | <b>3.00</b>       | <b>3.00</b>       | <b>-</b>       | <b>0.0%</b>   |

**FY 2022 FTE (Full-Time Equivalents)  
Comparison to FY 2021**

| Object  | Description                         | 2020-2021<br>FTEs | 2021-2022<br>FTEs | Change      | % Change     |
|---|-------------------------------------|-------------------|-------------------|-------------|--------------|
| <b><u>Cost Center 540 - Communications Services</u></b>                             |                                     |                   |                   |             |              |
| 1110  | Administrative Salary & Wages       | 1.00              | 1.00              | -           | 0.0%         |
| 1130  | Other Professional Salaries & Wages | 3.00              | 4.00              | 1.00        | 33.3%        |
| 1140  | Technical Salaries & Wages          | -                 | 0.50              | 0.50        | 100.0%       |
| 1150  | Clerical Salaries & Wages           | 1.00              | 1.00              | -           | 0.0%         |
|   |                                     | <b>5.00</b>       | <b>6.50</b>       | <b>1.50</b> | <b>30.0%</b> |
| <b><u>Cost Center 543 - Chief of Operations</u></b>                                 |                                     |                   |                   |             |              |
| 1110  | Administrative Salary & Wages       | 1.00              | 1.00              | -           | 0.0%         |
|   |                                     | <b>1.00</b>       | <b>1.00</b>       | -           | <b>0.0%</b>  |
| <b><u>Cost Center 545 - Asst. Superintendent of Elem. School Leadership</u></b>     |                                     |                   |                   |             |              |
| 1110  | Administrative Salary & Wages       | 1.00              | 1.00              | -           | 0.0%         |
| 1120  | Instructional Salaries & Wages      | 2.00              | 2.00              | -           | 0.0%         |
| 1141  | Tech Support Salaries & Wages       | 1.00              | 1.00              | -           | 0.0%         |
| 1150  | Clerical Salaries & Wages           | 1.00              | 1.00              | -           | 0.0%         |
|   |                                     | <b>5.00</b>       | <b>5.00</b>       | -           | <b>0.0%</b>  |
| <b><u>Cost Center 550 - Asst. Superintendent of Secondary School Leadership</u></b> |                                     |                   |                   |             |              |
| 1110  | Administrative Salary & Wages       | 1.00              | 1.00              | -           | 0.0%         |
| 1120  | Instructional Salaries & Wages      | 1.00              | 1.00              | -           | 0.0%         |
| 1150  | Clerical Salaries & Wages           | 1.00              | 1.00              | -           | 0.0%         |
|   |                                     | <b>3.00</b>       | <b>3.00</b>       | -           | <b>0.0%</b>  |
| <b><u>Cost Center 555 - Human Resources</u></b>                                     |                                     |                   |                   |             |              |
| 1110  | Administrative Salary & Wages       | 3.00              | 3.00              | -           | 0.0%         |
| 1130  | Other Professional Salaries & Wages | 3.00              | 3.00              | -           | 0.0%         |
| 1140  | Technical Salaries & Wages          | 2.00              | 2.00              | -           | 0.0%         |
| 1150  | Clerical Salaries & Wages           | 1.50              | 2.50              | 1.00        | 66.7%        |
|   |                                     | <b>9.50</b>       | <b>10.50</b>      | <b>1.00</b> | <b>10.5%</b> |
| <b><u>Cost Center 560 - Finance/Business Services</u></b>                           |                                     |                   |                   |             |              |
| 1110  | Administrative Salary & Wages       | 2.00              | 2.00              | -           | 0.0%         |
| 1140  | Technical Salaries & Wages          | 1.00              | 1.00              | -           | 0.0%         |
| 1150  | Clerical Salaries & Wages           | 5.00              | 5.00              | -           | 0.0%         |
|   |                                     | <b>8.00</b>       | <b>8.00</b>       | -           | <b>0.0%</b>  |
| <b><u>Cost Center 565 - Technology Services</u></b>                                 |                                     |                   |                   |             |              |
| 1110  | Administrative Salary & Wages       | 1.00              | 1.00              | -           | 0.0%         |
| 1120  | Instructional Salaries & Wages      | 1.00              | 1.00              | -           | 0.0%         |
| 1140  | Technical Salaries & Wages          | 25.00             | 28.00             | 3.00        | 12.0%        |
| 1150  | Clerical Salaries & Wages           | 1.00              | 1.00              | -           | 0.0%         |
|   |                                     | <b>28.00</b>      | <b>31.00</b>      | <b>3.00</b> | <b>10.7%</b> |



**FY 2022 FTE (Full-Time Equivalents)**  
**Comparison to FY 2021**

| Object   | Description                   | 2020-2021<br>FTEs | 2021-2022<br>FTEs | Change       | % Change    |
|--|-------------------------------|-------------------|-------------------|--------------|-------------|
| <b><u>Cost Center 570 - Transportation</u></b> |                               |                   |                   |              |             |
| 1110   | Administrative Salary & Wages | 1.00              | 1.00              | -            | 0.0%        |
| 1140   | Technical Salaries & Wages    | 8.00              | 8.00              | -            | 0.0%        |
| 1150   | Clerical Salaries & Wages     | 3.00              | 3.00              | -            | 0.0%        |
| 1160   | Trades Salaries & Wages       | 6.00              | 6.00              | -            | 0.0%        |
| 1170   | Bus Driver Salaries & Wages   | 96.93             | 102.93            | 6.00         | 6.2%        |
| 1175   | Bus Aide Salaries & Wages     | 37.54             | 37.54             | -            | 0.0%        |
|  |                               | <b>152.47</b>     | <b>158.47</b>     | <b>6.00</b>  | <b>3.9%</b> |
| <b><u>Cost Center 575 - Operations</u></b>     |                               |                   |                   |              |             |
| 1110   | Administrative Salary & Wages | 1.00              | 1.00              | -            | 0.0%        |
| 1140   | Technical Salaries & Wages    | 2.00              | 3.00              | 1.00         | 50.0%       |
| 1150   | Clerical Salaries & Wages     | 3.00              | 2.50              | (0.50)       | -16.7%      |
| 1160   | Trades Salaries & Wages       | 20.00             | 20.00             | -            | 0.0%        |
| 1190   | Service Salaries & Wages      | 88.31             | 89.31             | 1.00         | 1.1%        |
|  |                               | <b>114.31</b>     | <b>115.81</b>     | <b>1.50</b>  | <b>1.3%</b> |
| <b>GRAND TOTAL</b>                             |                               | <b>1,690.41</b>   | <b>1,734.41</b>   | <b>44.00</b> | <b>2.6%</b> |



## Fiscal Year 2022 COST CENTERS

| No. | Cost Center                            | CC Manager            |
|-----|--|-----------------------|
| 000 | Pre-K through 12 School Divison        | Rene Ewing            |
| 100 | Pre-School                             | Amy Gulick            |
| 200 | Clara Byrd Baker Elementary            | Michael Hurley        |
| 205 | DJ Montague Elementary                 | Cathy Vazquez         |
| 210 | J Blaine Blayton Elementary            | Amy Stamm             |
| 215 | James River Elementary                 | Angel Washington      |
| 220 | Matoaka Elementary                     | Andrew Jacobs         |
| 225 | Matthew Whaley Elementary              | Mike Stutt            |
| 230 | Norge Elementary                       | Veronda Matthews      |
| 235 | Laurel Lane Elementary                 | Karen Swann           |
| 240 | Stonehouse Elementary                  | Melissa White         |
| 300 | Berkeley Middle School                 | Panagiotis Tsigaridas |
| 303 | James Blair Middle School              | Crystal Haskins       |
| 305 | Lois Hornsby Middle School             | Jessica Ellison       |
| 310 | Toano Middle School                    | Tracey Jones          |
| 400 | Jamestown High School                  | Howard Townsend       |
| 405 | Lafayette High School                  | Daniel Miani          |
| 410 | Warhill High School                    | Jeff Carroll          |
| 500 | Student Services                       | Stephanie Bourgeois   |
| 505 | Media Technology Services              | Pattie Bowen          |
| 510 | Career Readiness                       | Jessica Walter        |
| 515 | Gifted and Talented                    | Ann Colorado          |
| 520 | Special Education Services             | Stacia Barreau        |
| 525 | Health/Homebound Services              | Janice Fowler         |
| 530 | Curriculum & Instruction               | Robin Ford            |
| 535 | Superintendent's Office                | Olwen Herron          |
| 540 | Communication Services                 | Eileen Cox            |
| 543 | Chief of Operations                    | Daniel Keever         |
| 545 | Asst. Supt. For Elem School Leadership | Sean Walker           |
| 550 | Asst. Supt. For Sec School Leadership  | Cathy Worley          |
| 555 | Human Resources                        | Tim Baker             |
| 560 | Finance                                | Rene Ewing            |
| 565 | Technology                             | Brian Landers         |
| 570 | Transportation                         | John Lambusta         |
| 575 | Operations                             | Marcellus Snipes      |
| 580 | Construction                           | Marcellus Snipes      |
| 585 | Child Nutrition Services               | Jane Haley            |
| 590 | Merrimac Juv. Detention Center         | John Whalen           |
| 595 | Eastern State Hospital                 | John Whalen           |



## Operating Budget by Cost Center

| Obj.   | Description                    | 2021 | 2022 | Actual 2020  | Budget 2021  | Budget 2022  | Change       |         |
|--|--------------------------------|------|------|--------------|--------------|--------------|--------------|---------|
|  |                                |      |      |              |              |              | \$           | %       |
| <b><u>Cost Center 000 - PreK-12 Division</u></b> |                                |      |      |              |              |              |              |         |
| 1120   | Instructional Salaries & Wages | 2.00 | 4.00 | \$ 23,826    | \$ 195,000   | \$ 245,000   | \$ 50,000    | 25.6%   |
| 1520   | Substitute Salaries & Wages    | -    | -    | 705,587      | 1,143,305    | 1,244,000    | 100,695      | 8.8%    |
| 1620   | Supplemental Salaries & Wages  | -    | -    | 17,364       | 134,680      | 218,000      | 83,320       | 61.9%   |
| 1700   | Stipends                       | -    | -    | 823,054      | 1,070,242    | 1,070,242    | -            | 0.0%    |
| 2100   | FICA Benefits                  | -    | -    | 119,677      | 202,210      | 212,462      | 10,252       | 5.1%    |
| 2210   | VRS Benefits                   | -    | -    | -            | 41,550       | 41,550       | -            | 0.0%    |
| 2300   | HMP Benefits                   | -    | -    | 23,047       | 45,000       | 45,000       | -            | 0.0%    |
| 2400   | Group Life Insurance           | -    | -    | -            | 3,350        | 3,335        | (15)         | -0.4%   |
| 2600   | Unemployment Insurance         | -    | -    | 208,603      | 25,000       | 250,000      | 225,000      | 900.0%  |
| 2700   | Worker's Compensation          | -    | -    | 443,610      | 453,926      | 476,620      | 22,694       | 5.0%    |
| 2750   | Retiree Health Care Credit     | -    | -    | -            | 3,025        | 3,025        | -            | 0.0%    |
| 2800   | Other Benefits                 | -    | -    | 67,487       | 37,500       | 112,500      | 75,000       | 200.0%  |
| 3000   | Purchased Services             | -    | -    | 21,386       | 40,000       | 20,000       | (20,000)     | -50.0%  |
| 5300   | Insurance                      | -    | -    | 287,623      | 296,925      | 311,771      | 14,846       | 5.0%    |
| 5500   | Travel                         | -    | -    | -            | 25,000       | -            | (25,000)     | -100.0% |
| 5800   | Miscellaneous                  | -    | -    | -            | 24,000       | -            | (24,000)     | -100.0% |
| 9000   | Other Use of Funds             | -    | -    | -            | 951,342      | -            | (951,342)    | -100.0% |
|  |                                | 2.00 | 4.00 | \$ 2,741,264 | \$ 4,692,055 | \$ 4,253,505 | \$ (438,550) | -9.3%   |



## Operating Budget by Cost Center

| Obj.                        | Description                     | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change     |        |
|-----------------------------|---------------------------------|-------|-------|--------------|--------------|--------------|------------|--------|
|                             |                                 |       |       |              |              |              | \$         | %      |
| Cost Center 100 - Preschool |                                 |       |       |              |              |              |            |        |
| 1120                        | Instructional Salaries & Wages  | 36.00 | 36.00 | \$ 2,140,286 | \$ 2,140,463 | \$ 2,186,912 | \$ 46,449  | 2.2%   |
| 1124                        | Supervisor Salaries & Wages     | -     | -     | 80,129       | -            | -            | -          | 0.0%   |
| 1126                        | Principal Salaries & Wages      | 1.00  | 1.00  | -            | 80,129       | 83,771       | 3,642      | 4.5%   |
| 1127                        | Asst Principal Salary & Wages   | -     | 1.00  | -            | -            | 70,000       | 70,000     | 100.0% |
| 1150                        | Clerical Salaries & Wages       | 2.00  | 2.00  | 81,169       | 81,757       | 88,078       | 6,321      | 7.7%   |
| 1151                        | Instr Aides Salaries & Wages    | 32.29 | 32.29 | 643,898      | 626,792      | 648,190      | 21,398     | 3.4%   |
| 1620                        | Supplemental Salaries & Wages   | -     | -     | 46,230       | 50,000       | 50,000       | -          | 0.0%   |
| 1650                        | National Board Teacher Bonus    | -     | -     | 30,000       | 10,000       | 12,500       | 2,500      | 25.0%  |
| 2100                        | FICA Benefits                   | -     | -     | 215,224      | 228,669      | 240,168      | 11,499     | 5.0%   |
| 2210                        | VRS Benefits Plan 1 & 2         | -     | -     | 385,319      | 433,500      | 447,188      | 13,688     | 3.2%   |
| 2220                        | VRS Benefits Hybrid             | -     | -     | 53,330       | 53,290       | 64,168       | 10,878     | 20.4%  |
| 2300                        | HMP Benefits                    | -     | -     | 707,136      | 702,288      | 750,680      | 48,392     | 6.9%   |
| 2400                        | Group Life Insurance            | -     | -     | 36,841       | 39,248       | 41,230       | 1,982      | 5.0%   |
| 2510                        | Disability Insurance Hybrid     | -     | -     | 1,395        | 1,393        | 1,815        | 422        | 30.3%  |
| 2750                        | Retiree Health Care Credit      | -     | -     | 33,570       | 35,440       | 37,229       | 1,789      | 5.0%   |
| 2800                        | Other Benefits                  | -     | -     | 8,333        | -            | -            | -          | 0.0%   |
| 3000                        | Purchased Services              | -     | -     | 19,049       | 2,450        | 1,500        | (950)      | -38.8% |
| 5200                        | Communications                  | -     | -     | 705          | 950          | 950          | -          | 0.0%   |
| 5400                        | Leases and Rentals              | -     | -     | 2,913        | 2,705        | 2,705        | -          | 0.0%   |
| 5500                        | Travel                          | -     | -     | 2,553        | 3,000        | 2,500        | (500)      | -16.7% |
| 5801                        | Dues & Memberships              | -     | -     | -            | 150          | 150          | -          | 0.0%   |
| 5805                        | Staff Development               | -     | -     | 1,729        | -            | 2,750        | 2,750      | 100.0% |
| 6000                        | Materials and Supplies          | -     | -     | 11,173       | 16,000       | 15,500       | (500)      | -3.1%  |
| 6020                        | Textbooks and Workbooks         | -     | -     | 226          | 500          | 500          | -          | 0.0%   |
| 6030                        | Instructional Materials         | -     | -     | 24,145       | 19,800       | 25,000       | 5,200      | 26.3%  |
| 6040                        | Tech-Software/On line Content   | -     | -     | 3,483        | 3,750        | 3,500        | (250)      | -6.7%  |
| 8100                        | Capital Outlay Replacement      | -     | -     | 160          | 5,000        | 1,000        | (4,000)    | -80.0% |
| 8110                        | Technology-Hardware Replacement | -     | -     | -            | 2,000        | 3,000        | 1,000      | 50.0%  |
| 8200                        | Capital Outlay Additions        | -     | -     | 8,712        | 4,500        | 3,000        | (1,500)    | -33.3% |
|                             |                                 | 71.29 | 72.29 | \$ 4,537,708 | \$ 4,543,774 | \$ 4,783,984 | \$ 240,210 | 5.3%   |



## Operating Budget by Cost Center

| Obj.   | Description                    | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change     |         |
|--|--------------------------------|-------|-------|--------------|--------------|--------------|------------|---------|
|  |                                |       |       |              |              |              | \$         | %       |
| <b><u>Cost Center 200 - Clara Byrd Baker</u></b> |                                |       |       |              |              |              |            |         |
| 1120   | Instructional Salaries & Wages | 37.72 | 37.72 | \$ 2,152,824 | \$ 2,164,578 | \$ 2,231,177 | \$ 66,599  | 3.1%    |
| 1122   | Librarian Salaries & Wages     | 1.00  | 1.00  | 30,373       | 47,525       | 55,361       | 7,836      | 16.5%   |
| 1123   | Counselor Salaries & Wages     | 1.50  | 1.50  | 108,512      | 131,723      | 113,094      | (18,629)   | -14.1%  |
| 1126   | Principal Salaries & Wages     | 1.00  | 1.00  | 85,627       | 85,627       | 89,518       | 3,891      | 4.5%    |
| 1127   | Asst Principal Salary & Wages  | 1.00  | 1.00  | 82,699       | 64,586       | 69,808       | 5,222      | 8.1%    |
| 1150   | Clerical Salaries & Wages      | 3.50  | 3.50  | 101,564      | 102,344      | 106,978      | 4,634      | 4.5%    |
| 1151   | Instr Aides Salaries & Wages   | 13.00 | 13.00 | 270,411      | 279,082      | 296,536      | 17,454     | 6.3%    |
| 1650   | National Board Teacher Bonus   | -     | -     | 26,250       | 12,500       | 10,000       | (2,500)    | -20.0%  |
| 2100   | FICA Benefits                  | -     | -     | 208,828      | 220,930      | 227,396      | 6,466      | 2.9%    |
| 2210   | VRS Benefits Plan 1 & 2        | -     | -     | 354,228      | 399,467      | 392,366      | (7,101)    | -1.8%   |
| 2210   | VRS Benefits Hybrid            | -     | -     | 78,179       | 78,179       | 99,914       | 21,735     | 27.8%   |
| 2300   | HMP Benefits                   | -     | -     | 561,011      | 564,497      | 583,095      | 18,598     | 3.3%    |
| 2400   | Group Life Insurance           | -     | -     | 36,430       | 38,524       | 39,689       | 1,165      | 3.0%    |
| 2510   | Disability Insurance Hybrid    | -     | -     | 2,044        | 2,045        | 2,817        | 772        | 37.8%   |
| 2750   | Retiree Health Care Credit     | -     | -     | 33,092       | 34,787       | 35,840       | 1,053      | 3.0%    |
| 2800   | Other Benefits                 | -     | -     | 12,031       | -            | -            | -          | 0.0%    |
| 3000   | Purchased Services             | -     | -     | 438          | 500          | 500          | -          | 0.0%    |
| 4000   | Internal Services              | -     | -     | 170          | -            | -            | -          | 0.0%    |
| 5101   | Electricity                    | -     | -     | 67,500       | 87,000       | 87,000       | -          | 0.0%    |
| 5102   | Heating Fuel                   | -     | -     | 2,748        | 4,000        | 4,000        | -          | 0.0%    |
| 5103   | Water/Sewer Services           | -     | -     | 17,606       | 21,000       | 21,000       | -          | 0.0%    |
| 5200   | Communications                 | -     | -     | 473          | 150          | -            | (150)      | -100.0% |
| 5400   | Leases and Rentals             | -     | -     | 11,393       | 11,393       | 11,393       | -          | 0.0%    |
| 5801   | Dues & Memberships             | -     | -     | -            | 150          | 200          | 50         | 33.3%   |
| 5805   | Staff Development              | -     | -     | 949          | -            | -            | -          | 0.0%    |
| 6000   | Materials and Supplies         | -     | -     | 21,197       | 23,426       | 22,305       | (1,121)    | -4.8%   |
| 6020   | Textbooks and Workbooks        | -     | -     | 225          | 900          | -            | (900)      | -100.0% |
| 6030   | Instructional Materials        | -     | -     | 16,950       | 27,200       | 26,125       | (1,075)    | -4.0%   |
|  |                                | 58.72 | 58.72 | \$ 4,283,752 | \$ 4,402,113 | \$ 4,526,112 | \$ 123,999 | 2.8%    |



## Operating Budget by Cost Center

| Obj.  | Description                    | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change     |        |
|---|--------------------------------|-------|-------|--------------|--------------|--------------|------------|--------|
|   |                                |       |       |              |              |              | \$         | %      |
| <b><u>Cost Center 205 - DJ Montague</u></b> |                                |       |       |              |              |              |            |        |
| 1120  | Instructional Salaries & Wages | 35.72 | 38.72 | \$ 2,002,746 | \$ 2,027,935 | \$ 2,363,699 | \$ 335,764 | 16.6%  |
| 1122  | Librarian Salaries & Wages     | 1.00  | 1.00  | 50,672       | 50,672       | 52,975       | 2,303      | 4.5%   |
| 1123  | Counselor Salaries & Wages     | 1.00  | 2.00  | 49,436       | 49,436       | 107,378      | 57,942     | 117.2% |
| 1126  | Principal Salaries & Wages     | 1.00  | 1.00  | 99,170       | 99,170       | 103,678      | 4,508      | 4.5%   |
| 1127  | Asst Principal Salary & Wages  | 1.00  | 1.00  | 70,154       | 70,154       | 73,343       | 3,189      | 4.5%   |
| 1150  | Clerical Salaries & Wages      | 3.50  | 3.50  | 92,539       | 102,930      | 103,820      | 890        | 0.9%   |
| 1151  | Instr Aides Salaries & Wages   | 13.00 | 13.00 | 276,823      | 268,795      | 284,726      | 15,931     | 5.9%   |
| 1620  | Supplemental Salaries & Wages  | -     | -     | 593          | 2,200        | 2,200        | -          | 0.0%   |
| 1650  | National Board Teacher Bonus   | -     | -     | 16,750       | 5,000        | 5,000        | -          | 0.0%   |
| 2100  | FICA Benefits                  | -     | -     | 192,762      | 204,736      | 236,907      | 32,171     | 15.7%  |
| 2210  | VRS Benefits Plan 1 & 2        | -     | -     | 308,560      | 322,127      | 387,821      | 65,694     | 20.4%  |
| 2220  | VRS Benefits Hybrid            | -     | -     | 104,558      | 104,558      | 125,525      | 20,967     | 20.1%  |
| 2300  | HMP Benefits                   | -     | -     | 545,529      | 575,120      | 550,553      | (24,567)   | -4.3%  |
| 2400  | Group Life Insurance           | -     | -     | 34,514       | 35,758       | 41,390       | 5,632      | 15.8%  |
| 2510  | Disability Insurance Hybrid    | -     | -     | 2,734        | 2,734        | 3,514        | 780        | 28.5%  |
| 2750  | Retiree Health Care Credit     | -     | -     | 31,617       | 32,288       | 37,376       | 5,088      | 15.8%  |
| 2800  | Other Benefits                 | -     | -     | (812)        | -            | -            | -          | 0.0%   |
| 3000  | Purchased Services             | -     | -     | -            | -            | 350          | 350        | 100.0% |
| 5101  | Electricity                    | -     | -     | 69,141       | 75,000       | 75,000       | -          | 0.0%   |
| 5102  | Heating Fuel                   | -     | -     | 1,706        | 2,300        | 2,300        | -          | 0.0%   |
| 5103  | Water/Sewer Services           | -     | -     | 9,000        | 13,500       | 13,500       | -          | 0.0%   |
| 5200  | Communications                 | -     | -     | 712          | 350          | 350          | -          | 0.0%   |
| 5400  | Leases and Rentals             | -     | -     | 12,558       | 12,900       | 13,200       | 300        | 2.3%   |
| 5500  | Travel                         | -     | -     | -            | -            | 300          | 300        | 100.0% |
| 5805  | Staff Development              | -     | -     | 729          | -            | 400          | 400        | 100.0% |
| 6000  | Materials and Supplies         | -     | -     | 21,168       | 25,139       | 33,400       | 8,261      | 32.9%  |
| 6030  | Instructional Materials        | -     | -     | 23,287       | 17,896       | 8,366        | (9,530)    | -53.3% |
| 8100  | Capital Outlay Replacement     | -     | -     | 564          | 3,200        | 4,000        | 800        | 25.0%  |
| 8210  | Technology-Hardware Additions  | -     | -     | 420          | 450          | 450          | -          | 0.0%   |
|   |                                | 56.22 | 60.22 | \$ 4,017,630 | \$ 4,104,348 | \$ 4,631,521 | \$ 527,173 | 12.8%  |



## Operating Budget by Cost Center

|   |                                |       |       |              |              |              | Change     |        |
|---|--------------------------------|-------|-------|--------------|--------------|--------------|------------|--------|
| Obj.                                      | Description                    | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | \$         | %      |
| <b>Cost Center 210 - J Blaine Blayton</b> |                                |       |       |              |              |              |            |        |
| 1120                                      | Instructional Salaries & Wages | 35.22 | 34.92 | \$ 1,885,142 | \$ 1,881,219 | \$ 1,887,709 | \$ 6,490   | 0.3%   |
| 1122                                      | Librarian Salaries & Wages     | 1.00  | 1.00  | 67,821       | 67,821       | 70,903       | 3,082      | 4.5%   |
| 1123                                      | Counselor Salaries & Wages     | 1.00  | 2.00  | 49,674       | 49,674       | 103,864      | 54,190     | 109.1% |
| 1126                                      | Principal Salaries & Wages     | 1.00  | 1.00  | 89,563       | 89,563       | 93,573       | 4,010      | 4.5%   |
| 1127                                      | Asst Principal Salary & Wages  | 1.00  | 1.00  | 67,834       | 67,834       | 70,918       | 3,084      | 4.5%   |
| 1150                                      | Clerical Salaries & Wages      | 3.50  | 3.50  | 98,699       | 101,125      | 105,708      | 4,583      | 4.5%   |
| 1151                                      | Instr Aides Salaries & Wages   | 10.00 | 11.00 | 204,896      | 183,821      | 238,213      | 54,392     | 29.6%  |
| 1620                                      | Supplemental Salaries & Wages  | -     | -     | 2,678        | 6,050        | 6,050        | -          | 0.0%   |
| 1650                                      | National Board Teacher Bonus   | -     | -     | 7,500        | 2,500        | 2,500        | -          | 0.0%   |
| 2100                                      | FICA Benefits                  | -     | -     | 177,653      | 187,395      | 197,326      | 9,931      | 5.3%   |
| 2210                                      | VRS Benefits Plan 1 & 2        | -     | -     | 266,189      | 286,507      | 291,603      | 5,096      | 1.8%   |
| 2220                                      | VRS Benefits Hybrid            | -     | -     | 118,179      | 119,113      | 135,597      | 16,484     | 13.8%  |
| 2300                                      | HMP Benefits                   | -     | -     | 611,335      | 613,731      | 634,386      | 20,655     | 3.4%   |
| 2400                                      | Group Life Insurance           | -     | -     | 32,204       | 32,706       | 34,442       | 1,736      | 5.3%   |
| 2510                                      | Disability Insurance Hybrid    | -     | -     | 3,090        | 3,091        | 3,826        | 735        | 23.8%  |
| 2750                                      | Retiree Health Care Credit     | -     | -     | 29,416       | 29,530       | 31,101       | 1,571      | 5.3%   |
| 2800                                      | Other Benefits                 | -     | -     | 6,692        | -            | -            | -          | 0.0%   |
| 3000                                      | Purchased Services             | -     | -     | -            | -            | 3,000        | 3,000      | 100.0% |
| 5101                                      | Electricity                    | -     | -     | 106,966      | 120,000      | 120,000      | -          | 0.0%   |
| 5102                                      | Heating Fuel                   | -     | -     | 1,660        | 2,200        | 2,200        | -          | 0.0%   |
| 5103                                      | Water/Sewer Services           | -     | -     | 22,048       | 31,000       | 31,000       | -          | 0.0%   |
| 5200                                      | Communications                 | -     | -     | 457          | 500          | 500          | -          | 0.0%   |
| 5400                                      | Leases and Rentals             | -     | -     | 14,452       | 14,500       | 14,500       | -          | 0.0%   |
| 5500                                      | Travel                         | -     | -     | 48           | 300          | 300          | -          | 0.0%   |
| 5801                                      | Dues & Memberships             | -     | -     | 89           | 300          | 300          | -          | 0.0%   |
| 5805                                      | Staff Development              | -     | -     | 907          | -            | -            | -          | 0.0%   |
| 6000                                      | Materials and Supplies         | -     | -     | 7,550        | 10,950       | 10,950       | -          | 0.0%   |
| 6030                                      | Instructional Materials        | -     | -     | 28,982       | 25,802       | 24,061       | (1,741)    | -6.7%  |
| 8100                                      | Capital Outlay Replacement     | -     | -     | -            | 1,000        | 1,000        | -          | 0.0%   |
|   |                                | 52.72 | 54.42 | \$ 3,901,724 | \$ 3,928,232 | \$ 4,115,530 | \$ 187,298 | 4.8%   |



## Operating Budget by Cost Center

| Obj.                          | Description                    | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change     |         |
|-------------------------------|--------------------------------|-------|-------|--------------|--------------|--------------|------------|---------|
|                               |                                |       |       |              |              |              | \$         | %       |
| Cost Center 215 - James River |                                |       |       |              |              |              |            |         |
| 1120                          | Instructional Salaries & Wages | 38.72 | 44.22 | \$ 2,046,963 | \$ 2,076,252 | \$ 2,310,029 | \$ 233,777 | 11.3%   |
| 1122                          | Librarian Salaries & Wages     | 1.00  | 1.00  | 51,691       | 51,691       | 54,040       | 2,349      | 4.5%    |
| 1123                          | Counselor Salaries & Wages     | 1.00  | 2.00  | 54,381       | 54,381       | 113,706      | 59,325     | 109.1%  |
| 1126                          | Principal Salaries & Wages     | 1.00  | 1.00  | 90,403       | 90,403       | 83,636       | (6,767)    | -7.5%   |
| 1127                          | Asst Principal Salary & Wages  | 1.00  | 1.00  | 70,333       | 70,333       | 73,530       | 3,197      | 4.5%    |
| 1150                          | Clerical Salaries & Wages      | 3.50  | 3.50  | 111,291      | 112,073      | 117,098      | 5,025      | 4.5%    |
| 1151                          | Instr Aides Salaries & Wages   | 15.00 | 15.00 | 278,031      | 287,829      | 320,170      | 32,341     | 11.2%   |
| 1650                          | National Board Teacher Bonus   | -     | -     | 3,750        | 2,500        | -            | (2,500)    | -100.0% |
| 2100                          | FICA Benefits                  | -     | -     | 196,398      | 210,028      | 235,023      | 24,995     | 11.9%   |
| 2210                          | VRS Benefits Plan 1 & 2        | -     | -     | 286,150      | 348,801      | 327,679      | (21,122)   | -6.1%   |
| 2220                          | VRS Benefits Hybrid            | -     | -     | 135,171      | 137,301      | 182,589      | 45,288     | 33.0%   |
| 2300                          | HMP Benefits                   | -     | -     | 616,535      | 635,650      | 603,107      | (32,543)   | -5.1%   |
| 2400                          | Group Life Insurance           | -     | -     | 35,614       | 36,729       | 41,143       | 4,414      | 12.0%   |
| 2510                          | Disability Insurance Hybrid    | -     | -     | 3,534        | 3,590        | 5,163        | 1,573      | 43.8%   |
| 2750                          | Retiree Health Care Credit     | -     | -     | 32,244       | 33,165       | 39,013       | 5,848      | 17.6%   |
| 3000                          | Purchased Services             | -     | -     | -            | -            | 713          | 713        | 100.0%  |
| 5101                          | Electricity                    | -     | -     | 69,483       | 94,000       | 94,000       | -          | 0.0%    |
| 5102                          | Heating Fuel                   | -     | -     | 5,589        | 7,000        | 7,000        | -          | 0.0%    |
| 5103                          | Water/Sewer Services           | -     | -     | 6,102        | 12,000       | 12,000       | -          | 0.0%    |
| 5200                          | Communications                 | -     | -     | 478          | 400          | 400          | -          | 0.0%    |
| 5400                          | Leases and Rentals             | -     | -     | 12,147       | 12,147       | 10,743       | (1,404)    | -11.6%  |
| 5500                          | Travel                         | -     | -     | 836          | 1,500        | 1,500        | -          | 0.0%    |
| 5801                          | Dues & Memberships             | -     | -     | 5,582        | 500          | 500          | -          | 0.0%    |
| 5805                          | Staff Development              | -     | -     | 1,604        | -            | -            | -          | 0.0%    |
| 6000                          | Materials and Supplies         | -     | -     | 12,202       | 23,000       | 20,000       | (3,000)    | -13.0%  |
| 6020                          | Textbooks and Workbooks        | -     | -     | 1,909        | 2,200        | 2,200        | -          | 0.0%    |
| 6030                          | Instructional Materials        | -     | -     | 15,953       | 17,809       | 14,901       | (2,908)    | -16.3%  |
| 6040                          | Tech-Software/On line Content  | -     | -     | 120          | -            | 2,000        | 2,000      | 100.0%  |
| 8100                          | Capital Outlay Replacement     | -     | -     | 1,009        | 5,000        | 4,000        | (1,000)    | -20.0%  |
|                               |                                | 61.22 | 67.72 | \$ 4,145,503 | \$ 4,326,282 | \$ 4,675,883 | \$ 349,601 | 8.1%    |





## Operating Budget by Cost Center

| Obj.                      | Description                    | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change    |         |
|---------------------------|--------------------------------|-------|-------|--------------|--------------|--------------|-----------|---------|
|                           |                                |       |       |              |              |              | \$        | %       |
| Cost Center 220 - Matoaka |                                |       |       |              |              |              |           |         |
| 1120                      | Instructional Salaries & Wages | 48.22 | 46.22 | \$ 2,730,729 | \$ 2,733,006 | \$ 2,761,584 | \$ 28,578 | 1.0%    |
| 1122                      | Librarian Salaries & Wages     | 1.00  | 1.00  | 59,944       | 59,944       | 62,668       | 2,724     | 4.5%    |
| 1123                      | Counselor Salaries & Wages     | 2.00  | 2.00  | 100,957      | 105,701      | 110,506      | 4,805     | 4.5%    |
| 1126                      | Principal Salaries & Wages     | 1.00  | 1.00  | 108,367      | 108,367      | 113,293      | 4,926     | 4.5%    |
| 1127                      | Asst Principal Salary & Wages  | 1.00  | 1.00  | 79,346       | 79,346       | 82,952       | 3,606     | 4.5%    |
| 1150                      | Clerical Salaries & Wages      | 3.50  | 3.50  | 112,404      | 111,466      | 116,073      | 4,607     | 4.1%    |
| 1151                      | Instr Aides Salaries & Wages   | 15.00 | 15.00 | 334,403      | 311,475      | 289,560      | (21,915)  | -7.0%   |
| 1620                      | Supplemental Salaries & Wages  | -     | -     | 8,233        | 11,000       | 11,000       | -         | 0.0%    |
| 1650                      | National Board Teacher Bonus   | -     | -     | 5,000        | 2,500        | -            | (2,500)   | -100.0% |
| 2100                      | FICA Benefits                  | -     | -     | 254,030      | 269,494      | 271,395      | 1,901     | 0.7%    |
| 2210                      | VRS Benefits Plan 1 & 2        | -     | -     | 410,446      | 443,013      | 430,886      | (12,127)  | -2.7%   |
| 2220                      | VRS Benefits Hybrid            | -     | -     | 139,922      | 139,922      | 156,652      | 16,730    | 12.0%   |
| 2300                      | HMP Benefits                   | -     | -     | 864,231      | 883,425      | 931,644      | 48,219    | 5.5%    |
| 2400                      | Group Life Insurance           | -     | -     | 46,049       | 47,000       | 47,371       | 371       | 0.8%    |
| 2510                      | Disability Insurance Hybrid    | -     | -     | 3,659        | 3,660        | 4,430        | 770       | 21.0%   |
| 2750                      | Retiree Health Care Credit     | -     | -     | 42,121       | 42,441       | 42,775       | 334       | 0.8%    |
| 2800                      | Other Benefits                 | -     | -     | 1,805        | -            | -            | -         | 0.0%    |
| 3000                      | Purchased Services             | -     | -     | 1,259        | 1,300        | 1,300        | -         | 0.0%    |
| 5101                      | Electricity                    | -     | -     | 120,891      | 138,000      | 138,000      | -         | 0.0%    |
| 5102                      | Heating Fuel                   | -     | -     | 10,823       | 25,000       | 25,000       | -         | 0.0%    |
| 5103                      | Water/Sewer Services           | -     | -     | 6,361        | 9,100        | 9,100        | -         | 0.0%    |
| 5200                      | Communications                 | -     | -     | 954          | 1,000        | 1,000        | -         | 0.0%    |
| 5400                      | Leases and Rentals             | -     | -     | 11,681       | 14,500       | 14,500       | -         | 0.0%    |
| 5805                      | Staff Development              | -     | -     | 591          | -            | -            | -         | 0.0%    |
| 6000                      | Materials and Supplies         | -     | -     | 29,124       | 23,500       | 26,334       | 2,834     | 12.1%   |
| 6020                      | Textbooks and Workbooks        | -     | -     | 4,757        | 5,000        | 5,000        | -         | 0.0%    |
| 6030                      | Instructional Materials        | -     | -     | 29,973       | 31,506       | 28,210       | (3,296)   | -10.5%  |
| 6040                      | Tech-Software/On line Content  | -     | -     | -            | 4,000        | 4,000        | -         | 0.0%    |
|                           |                                | 71.72 | 69.72 | \$ 5,518,060 | \$ 5,604,666 | \$ 5,685,233 | \$ 80,567 | 1.4%    |



## Operating Budget by Cost Center

| Obj.                             | Description                    | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change     |        |
|----------------------------------|--------------------------------|-------|-------|--------------|--------------|--------------|------------|--------|
|                                  |                                |       |       |              |              |              | \$         | %      |
| Cost Center 225 - Matthew Whaley |                                |       |       |              |              |              |            |        |
| 1120                             | Instructional Salaries & Wages | 35.72 | 36.72 | \$ 1,992,728 | \$ 2,006,055 | \$ 2,159,528 | \$ 153,473 | 7.7%   |
| 1122                             | Librarian Salaries & Wages     | 1.00  | 1.00  | 57,056       | 57,056       | 59,649       | 2,593      | 4.5%   |
| 1123                             | Counselor Salaries & Wages     | 1.50  | 1.50  | 86,278       | 88,067       | 90,199       | 2,132      | 2.4%   |
| 1126                             | Principal Salaries & Wages     | 1.00  | 1.00  | 66,751       | 90,403       | 94,512       | 4,109      | 4.5%   |
| 1127                             | Asst Principal Salary & Wages  | 1.00  | 1.00  | 63,238       | 64,500       | 67,432       | 2,932      | 4.5%   |
| 1150                             | Clerical Salaries & Wages      | 3.50  | 3.50  | 106,378      | 106,775      | 111,594      | 4,819      | 4.5%   |
| 1151                             | Instr Aides Salaries & Wages   | 12.00 | 12.00 | 282,741      | 270,645      | 246,011      | (24,634)   | -9.1%  |
| 1620                             | Supplemental Salaries & Wages  | -     | -     | 7,052        | 8,000        | 1,500        | (6,500)    | -81.3% |
| 1650                             | National Board Teacher Bonus   | -     | -     | 7,500        | 2,500        | 2,500        | -          | 0.0%   |
| 2100                             | FICA Benefits                  | -     | -     | 191,225      | 206,091      | 216,716      | 10,625     | 5.2%   |
| 2210                             | VRS Benefits Plan 1 & 2        | -     | -     | 343,866      | 397,486      | 402,341      | 4,855      | 1.2%   |
| 2220                             | VRS Benefits Hybrid            | -     | -     | 68,028       | 68,769       | 67,619       | (1,150)    | -1.7%  |
| 2300                             | HMP Benefits                   | -     | -     | 598,104      | 603,352      | 589,520      | (13,832)   | -2.3%  |
| 2400                             | Group Life Insurance           | -     | -     | 34,665       | 35,937       | 37,893       | 1,956      | 5.4%   |
| 2510                             | Disability Insurance Hybrid    | -     | -     | 1,779        | 1,799        | 1,912        | 113        | 6.3%   |
| 2750                             | Retiree Health Care Credit     | -     | -     | 31,523       | 32,452       | 34,215       | 1,763      | 5.4%   |
| 2800                             | Other Benefits                 | -     | -     | 5,000        | -            | -            | -          | 0.0%   |
| 3000                             | Purchased Services             | -     | -     | 610          | 250          | 500          | 250        | 100.0% |
| 5101                             | Electricity                    | -     | -     | 70,701       | 89,000       | 89,000       | -          | 0.0%   |
| 5102                             | Heating Fuel                   | -     | -     | 17,916       | 28,000       | 28,000       | -          | 0.0%   |
| 5103                             | Water/Sewer Services           | -     | -     | 7,264        | 15,000       | 15,000       | -          | 0.0%   |
| 5200                             | Communications                 | -     | -     | 839          | 750          | 600          | (150)      | -20.0% |
| 5400                             | Leases and Rentals             | -     | -     | 6,118        | 6,500        | 15,000       | 8,500      | 130.8% |
| 5800                             | Miscellaneous                  | -     | -     | 762          | -            | 500          | 500        | 100.0% |
| 5500                             | Travel                         | -     | -     | -            | -            | 500          | 500        | 100.0% |
| 5801                             | Dues & Memberships             | -     | -     | 1,119        | 2,500        | 1,500        | (1,000)    | -40.0% |
| 5805                             | Staff Development              | -     | -     | 297          | -            | -            | -          | 0.0%   |
| 6000                             | Materials and Supplies         | -     | -     | 10,485       | 18,800       | 14,200       | (4,600)    | -24.5% |
| 6030                             | Instructional Materials        | -     | -     | 21,140       | 27,086       | 16,495       | (10,591)   | -39.1% |
| 6040                             | Tech-Software/On line Content  | -     | -     | 1,629        | 2,500        | 2,800        | 300        | 12.0%  |
| 8100                             | Capital Outlay Replacement     | -     | -     | 315          | 4,500        | 3,500        | (1,000)    | -22.2% |
| 8200                             | Capital Outlay Additions       | -     | -     | 766          | 1,000        | 750          | (250)      | -25.0% |
|                                  |                                | 55.72 | 56.72 | \$ 4,083,873 | \$ 4,235,773 | \$ 4,371,486 | \$ 135,713 | 3.2%   |



## Operating Budget by Cost Center

|                                |                                |       |       |              |              |              | Change     |        |
|--------------------------------|--------------------------------|-------|-------|--------------|--------------|--------------|------------|--------|
| Obj.                           | Description                    | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | \$         | %      |
| <b>Cost Center 230 - Norge</b> |                                |       |       |              |              |              |            |        |
| 1120                           | Instructional Salaries & Wages | 42.73 | 44.73 | \$ 2,209,493 | \$ 2,227,251 | \$ 2,476,921 | \$ 249,670 | 11.2%  |
| 1122                           | Librarian Salaries & Wages     | 1.00  | 1.00  | 52,208       | 52,208       | 54,581       | 2,373      | 4.5%   |
| 1123                           | Counselor Salaries & Wages     | 2.00  | 2.00  | 87,132       | 96,445       | 100,829      | 4,384      | 4.5%   |
| 1126                           | Principal Salaries & Wages     | 1.00  | 1.00  | 80,852       | 80,852       | 84,527       | 3,675      | 4.5%   |
| 1127                           | Asst Principal Salary & Wages  | 1.00  | 1.00  | 57,453       | 61,000       | 63,772       | 2,772      | 4.5%   |
| 1150                           | Clerical Salaries & Wages      | 3.50  | 3.50  | 103,195      | 103,408      | 107,844      | 4,436      | 4.3%   |
| 1151                           | Instr Aides Salaries & Wages   | 13.00 | 13.00 | 273,436      | 252,306      | 266,234      | 13,928     | 5.5%   |
| 1650                           | National Board Teacher Bonus   | -     | -     | 7,500        | 2,500        | 2,500        | -          | 0.0%   |
| 2100                           | FICA Benefits                  | -     | -     | 208,841      | 220,012      | 241,526      | 21,514     | 9.8%   |
| 2210                           | VRS Benefits Plan 1 & 2        | -     | -     | 359,570      | 388,906      | 419,907      | 31,001     | 8.0%   |
| 2220                           | VRS Benefits Hybrid            | -     | -     | 88,502       | 88,456       | 104,292      | 15,836     | 17.9%  |
| 2300                           | HMP Benefits                   | -     | -     | 639,001      | 650,629      | 621,928      | (28,701)   | -4.4%  |
| 2400                           | Group Life Insurance           | -     | -     | 37,558       | 38,487       | 42,265       | 3,778      | 9.8%   |
| 2510                           | Disability Insurance Hybrid    | -     | -     | 2,314        | 2,313        | 2,929        | 616        | 26.6%  |
| 2750                           | Retiree Health Care Credit     | -     | -     | 34,291       | 34,753       | 38,164       | 3,411      | 9.8%   |
| 2800                           | Other Benefits                 | -     | -     | 7,663        | -            | -            | -          | 0.0%   |
| 3000                           | Purchased Services             | -     | -     | 971          | 2,250        | 2,360        | 110        | 4.9%   |
| 5101                           | Electricity                    | -     | -     | 81,011       | 105,000      | 105,000      | -          | 0.0%   |
| 5102                           | Heating Fuel                   | -     | -     | 4,898        | 7,100        | 7,100        | -          | 0.0%   |
| 5103                           | Water/Sewer Services           | -     | -     | 11,326       | 19,000       | 19,000       | -          | 0.0%   |
| 5200                           | Communications                 | -     | -     | 526          | 500          | 600          | 100        | 20.0%  |
| 5400                           | Leases and Rentals             | -     | -     | 7,436        | 7,842        | 7,900        | 58         | 0.7%   |
| 5500                           | Travel                         | -     | -     | -            | 200          | 150          | (50)       | -25.0% |
| 5801                           | Dues & Memberships             | -     | -     | 45           | 250          | 250          | -          | 0.0%   |
| 5805                           | Staff Development              | -     | -     | 293          | -            | 1,000        | 1,000      | 100.0% |
| 6000                           | Materials and Supplies         | -     | -     | 20,924       | 25,400       | 24,550       | (850)      | -3.3%  |
| 6020                           | Textbooks and Workbooks        | -     | -     | 775          | -            | -            | -          | 0.0%   |
| 6030                           | Instructional Materials        | -     | -     | 23,891       | 29,298       | 31,696       | 2,398      | 8.2%   |
| 8100                           | Capital Outlay Replacement     | -     | -     | 4,662        | 5,000        | 7,000        | 2,000      | 40.0%  |
|                                |                                | 64.23 | 66.23 | \$ 4,405,767 | \$ 4,501,366 | \$ 4,834,825 | \$ 333,459 | 7.4%   |



## Operating Budget by Cost Center

| Obj.  | Description                    | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change     |        |
|---|--------------------------------|-------|-------|--------------|--------------|--------------|------------|--------|
|   |                                |       |       |              |              |              | \$         | %      |
| <b><u>Cost Center 235 - Laurel Lane</u></b> |                                |       |       |              |              |              |            |        |
| 1120  | Instructional Salaries & Wages | 35.73 | 38.23 | \$ 1,875,762 | \$ 1,829,669 | \$ 2,070,174 | \$ 240,505 | 13.1%  |
| 1122  | Librarian Salaries & Wages     | 1.00  | 1.00  | 55,741       | 55,741       | 58,274       | 2,533      | 4.5%   |
| 1123  | Counselor Salaries & Wages     | 1.00  | 1.00  | 60,027       | 60,027       | 62,755       | 2,728      | 4.5%   |
| 1126  | Principal Salaries & Wages     | 1.00  | 1.00  | 88,377       | 88,377       | 93,725       | 5,348      | 6.1%   |
| 1127  | Asst Principal Salary & Wages  | 1.00  | 1.00  | 66,326       | 66,326       | 69,341       | 3,015      | 4.5%   |
| 1150  | Clerical Salaries & Wages      | 3.50  | 3.50  | 95,933       | 101,648      | 105,959      | 4,311      | 4.2%   |
| 1151  | Instr Aides Salaries & Wages   | 9.00  | 10.00 | 196,023      | 186,246      | 215,601      | 29,355     | 15.8%  |
| 1650  | National Board Teacher Bonus   | -     | -     | 5,000        | 2,500        | 2,500        | -          | 0.0%   |
| 2100  | FICA Benefits                  | -     | -     | 178,387      | 182,877      | 204,893      | 22,016     | 12.0%  |
| 2210  | VRS Benefits Plan 1 & 2        | -     | -     | 261,450      | 293,310      | 327,383      | 34,073     | 11.6%  |
| 2220  | VRS Benefits Hybrid            | -     | -     | 117,377      | 117,889      | 117,331      | (558)      | -0.5%  |
| 2300  | HMP Benefits                   | -     | -     | 496,717      | 486,017      | 432,155      | (53,862)   | -11.1% |
| 2400  | Group Life Insurance           | -     | -     | 31,649       | 32,567       | 35,857       | 3,290      | 10.1%  |
| 2510  | Disability Insurance Hybrid    | -     | -     | 3,069        | 3,069        | 3,301        | 232        | 7.6%   |
| 2750  | Retiree Health Care Credit     | -     | -     | 28,992       | 29,398       | 32,376       | 2,978      | 10.1%  |
| 5101  | Electricity                    | -     | -     | 64,914       | 89,000       | 89,000       | -          | 0.0%   |
| 5102  | Heating Fuel                   | -     | -     | 6,565        | 8,000        | 8,000        | -          | 0.0%   |
| 5103  | Water/Sewer Services           | -     | -     | 4,670        | 5,200        | 5,200        | -          | 0.0%   |
| 5200  | Communications                 | -     | -     | 566          | 300          | 700          | 400        | 133.3% |
| 5400  | Leases and Rentals             | -     | -     | 11,192       | 13,315       | 13,315       | -          | 0.0%   |
| 5801  | Dues & Memberships             | -     | -     | -            | 200          | 200          | -          | 0.0%   |
| 5805  | Staff Development              | -     | -     | 1,416        | -            | 2,000        | 2,000      | 100.0% |
| 6000  | Materials and Supplies         | -     | -     | 15,677       | 14,500       | 17,500       | 3,000      | 20.7%  |
| 6030  | Instructional Materials        | -     | -     | 20,008       | 17,123       | 18,468       | 1,345      | 7.9%   |
| 8200  | Capital Outlay Additions       | -     | -     | 2,547        | 8,796        | 4,000        | (4,796)    | -54.5% |
| 8210  | Technology-Hardware Additions  | -     | -     | 2,796        | -            | 3,000        | 3,000      | 100.0% |
|   |                                | 52.23 | 55.73 | \$ 3,691,181 | \$ 3,692,095 | \$ 3,993,008 | \$ 300,913 | 8.2%   |



## Operating Budget by Cost Center

| Obj.                         | Description                    | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change     |        |
|------------------------------|--------------------------------|-------|-------|--------------|--------------|--------------|------------|--------|
|                              |                                |       |       |              |              |              | \$         | %      |
| Cost Center 240 - Stonehouse |                                |       |       |              |              |              |            |        |
| 1120                         | Instructional Salaries & Wages | 49.22 | 47.52 | \$ 2,733,769 | \$ 2,708,610 | \$ 2,778,601 | \$ 69,991  | 2.6%   |
| 1122                         | Librarian Salaries & Wages     | 1.00  | 1.00  | 49,182       | 49,182       | 51,418       | 2,236      | 4.5%   |
| 1123                         | Counselor Salaries & Wages     | 2.00  | 2.00  | 99,993       | 99,993       | 104,538      | 4,545      | 4.5%   |
| 1126                         | Principal Salaries & Wages     | 1.00  | 1.00  | 84,325       | 84,325       | 88,158       | 3,833      | 4.5%   |
| 1127                         | Asst Principal Salary & Wages  | 1.00  | 1.00  | 69,462       | 63,000       | 65,863       | 2,863      | 4.5%   |
| 1150                         | Clerical Salaries & Wages      | 3.50  | 3.50  | 105,522      | 106,275      | 111,002      | 4,727      | 4.4%   |
| 1151                         | Instr Aides Salaries & Wages   | 14.00 | 14.00 | 310,768      | 291,076      | 322,923      | 31,847     | 10.9%  |
| 1620                         | Supplemental Salaries & Wages  | -     | -     | 6,408        | 6,000        | 8,000        | 2,000      | 33.3%  |
| 1650                         | National Board Teacher Bonus   | -     | -     | 27,500       | 10,000       | 10,000       | -          | 0.0%   |
| 2100                         | FICA Benefits                  | -     | -     | 255,154      | 260,055      | 270,849      | 10,794     | 4.2%   |
| 2210                         | VRS Benefits Plan 1 & 2        | -     | -     | 443,202      | 469,591      | 453,850      | (15,741)   | -3.4%  |
| 2220                         | VRS Benefits Hybrid            | -     | -     | 92,183       | 92,183       | 130,870      | 38,687     | 42.0%  |
| 2300                         | HMP Benefits                   | -     | -     | 732,721      | 746,979      | 707,525      | (39,454)   | -5.3%  |
| 2400                         | Group Life Insurance           | -     | -     | 44,729       | 45,294       | 47,144       | 1,850      | 4.1%   |
| 2510                         | Disability Insurance Hybrid    | -     | -     | 2,410        | 2,410        | 3,697        | 1,287      | 53.4%  |
| 2750                         | Retiree Health Care Credit     | -     | -     | 40,974       | 40,900       | 42,570       | 1,670      | 4.1%   |
| 2800                         | Other Benefits                 | -     | -     | 15,097       | -            | -            | -          | 0.0%   |
| 3000                         | Purchased Services             | -     | -     | -            | -            | 800          | 800        | 100.0% |
| 5101                         | Electricity                    | -     | -     | 110,935      | 148,000      | 148,000      | -          | 0.0%   |
| 5102                         | Heating Fuel                   | -     | -     | 25,118       | 38,000       | 38,000       | -          | 0.0%   |
| 5103                         | Water/Sewer Services           | -     | -     | 6,696        | 12,000       | 12,000       | -          | 0.0%   |
| 5200                         | Communications                 | -     | -     | 791          | 600          | 700          | 100        | 16.7%  |
| 5400                         | Leases and Rentals             | -     | -     | 13,637       | 18,350       | 18,350       | -          | 0.0%   |
| 5500                         | Travel                         | -     | -     | 26           | 700          | 700          | -          | 0.0%   |
| 5805                         | Staff Development              | -     | -     | 1,500        | -            | -            | -          | 0.0%   |
| 6000                         | Materials and Supplies         | -     | -     | 26,012       | 31,500       | 29,800       | (1,700)    | -5.4%  |
| 6020                         | Textbooks and Workbooks        | -     | -     | 1,850        | 2,500        | 2,500        | -          | 0.0%   |
| 6030                         | Instructional Materials        | -     | -     | 22,170       | 21,055       | 29,730       | -          | 0.0%   |
| 8100                         | Capital Outlay Replacement     | -     | -     | 5,406        | 4,000        | 2,000        | (2,000)    | -50.0% |
| 8210                         | Technology-Hardware Additions  | -     | -     | 219          | 2,000        | 2,000        | -          | 0.0%   |
|                              |                                | 71.72 | 70.02 | \$ 5,327,759 | \$ 5,354,578 | \$ 5,481,588 | \$ 127,010 | 2.4%   |



## Operating Budget by Cost Center

|                                   |                                 |       |       |              |              |              | <u>Change</u> |        |
|-----------------------------------|---------------------------------|-------|-------|--------------|--------------|--------------|---------------|--------|
| Obj.                              | Description                     | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | \$            | %      |
| <u>Cost Center 300 - Berkeley</u> |                                 |       |       |              |              |              |               |        |
| 1120                              | Instructional Salaries & Wages  | 48.00 | 50.00 | \$ 2,791,566 | \$ 2,633,463 | \$ 2,898,672 | \$ 265,209    | 10.1%  |
| 1122                              | Librarian Salaries & Wages      | 1.00  | 1.00  | 51,691       | 51,691       | 54,040       | 2,349         | 4.5%   |
| 1123                              | Counselor Salaries & Wages      | 2.00  | 2.00  | 105,656      | 117,596      | 110,563      | (7,033)       | -6.0%  |
| 1126                              | Principal Salaries & Wages      | 1.00  | 1.00  | 95,412       | 95,411       | 99,747       | 4,336         | 4.5%   |
| 1127                              | Asst Principal Salary & Wages   | 2.00  | 2.00  | 139,627      | 139,626      | 145,972      | 6,346         | 4.5%   |
| 1142                              | Security Guard Salaries & Wages | 0.50  | 1.00  | 12,918       | 15,850       | 31,734       | 15,884        | 100.2% |
| 1150                              | Clerical Salaries & Wages       | 5.00  | 5.00  | 146,155      | 147,272      | 153,315      | 6,043         | 4.1%   |
| 1151                              | Instr Aides Salaries & Wages    | 11.17 | 11.17 | 215,652      | 202,300      | 257,930      | 55,630        | 27.5%  |
| 1620                              | Supplemental Salaries & Wages   | -     | -     | 14,500       | -            | -            | -             | 0.0%   |
| 1650                              | National Board Teacher Bonus    | -     | -     | 11,250       | 7,500        | 7,500        | -             | 0.0%   |
| 2100                              | FICA Benefits                   | -     | -     | 262,730      | 260,921      | 287,602      | 26,681        | 10.2%  |
| 2210                              | VRS Benefits Plan 1 & 2         | -     | -     | 457,039      | 484,954      | 510,274      | 25,320        | 5.2%   |
| 2220                              | VRS Benefits Hybrid             | -     | -     | 95,026       | 95,026       | 113,088      | 18,062        | 19.0%  |
| 2300                              | HMP Benefits                    | -     | -     | 731,420      | 734,021      | 746,329      | 12,308        | 1.7%   |
| 2400                              | Group Life Insurance            | -     | -     | 47,317       | 45,585       | 50,260       | 4,675         | 10.3%  |
| 2510                              | Disability Insurance Hybrid     | -     | -     | 2,485        | 2,485        | 3,158        | 673           | 27.1%  |
| 2750                              | Retiree Health Care Credit      | -     | -     | 42,250       | 41,164       | 45,384       | 4,220         | 10.3%  |
| 2800                              | Other Benefits                  | -     | -     | 976          | -            | -            | -             | 0.0%   |
| 3000                              | Purchased Services              | -     | -     | 467          | -            | 850          | 850           | 100.0% |
| 4000                              | Internal Services               | -     | -     | -            | -            | 1,000        | 1,000         | 100.0% |
| 5101                              | Electricity                     | -     | -     | 128,019      | 144,000      | 144,000      | -             | 0.0%   |
| 5102                              | Heating Fuel                    | -     | -     | 19,641       | 24,000       | 24,000       | -             | 0.0%   |
| 5103                              | Water/Sewer Services            | -     | -     | 11,294       | 18,000       | 18,000       | -             | 0.0%   |
| 5200                              | Communications                  | -     | -     | 1,241        | 1,700        | 1,000        | (700)         | -41.2% |
| 5400                              | Leases and Rentals              | -     | -     | 23,589       | 24,000       | 24,000       | -             | 0.0%   |
| 5500                              | Travel                          | -     | -     | 359          | -            | -            | -             | 0.0%   |
| 5800                              | Miscellaneous                   | -     | -     | 1,196        | 1,000        | 2,500        | 1,500         | 150.0% |
| 5801                              | Dues & Memberships              | -     | -     | -            | 2,000        | 1,500        | (500)         | -25.0% |
| 5805                              | Staff Development               | -     | -     | 411          | -            | 860          | 860           | 100.0% |
| 6000                              | Materials and Supplies          | -     | -     | 16,339       | 14,850       | 14,500       | (350)         | -2.4%  |
| 6020                              | Textbooks and Workbooks         | -     | -     | 1,259        | 5,000        | 3,000        | (2,000)       | -40.0% |
| 6030                              | Instructional Materials         | -     | -     | 18,421       | 21,936       | 39,202       | 17,266        | 78.7%  |
| 6040                              | Tech-Software/On line Content   | -     | -     | 1,094        | 2,400        | 2,000        | (400)         | -16.7% |
| 8100                              | Capital Outlay Replacement      | -     | -     | -            | -            | 1,000        | 1,000         | 100.0% |
|                                   |                                 | 70.67 | 73.17 | \$ 5,447,000 | \$ 5,333,751 | \$ 5,792,980 | \$ 459,229    | 8.6%   |



## Operating Budget by Cost Center

| Obj.                          | Description                     | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change     |         |
|-------------------------------|---------------------------------|-------|-------|--------------|--------------|--------------|------------|---------|
|                               |                                 |       |       |              |              |              | \$         | %       |
| Cost Center 303 - James Blair |                                 |       |       |              |              |              |            |         |
| 1120                          | Instructional Salaries & Wages  | 40.00 | 43.00 | \$ 2,145,838 | \$ 1,942,268 | \$ 2,158,863 | \$ 216,595 | 11.2%   |
| 1122                          | Librarian Salaries & Wages      | 1.00  | 1.00  | 54,381       | 54,381       | 56,853       | 2,472      | 4.5%    |
| 1123                          | Counselor Salaries & Wages      | 2.00  | 2.00  | 117,587      | 112,170      | 117,373      | 5,203      | 4.6%    |
| 1126                          | Principal Salaries & Wages      | 1.00  | 1.00  | 97,000       | 97,000       | 102,740      | 5,740      | 5.9%    |
| 1127                          | Asst Principal Salary & Wages   | 2.00  | 2.00  | 132,404      | 135,000      | 141,136      | 6,136      | 4.5%    |
| 1142                          | Security Guard Salaries & Wages | 0.50  | 1.00  | 13,012       | 15,850       | 31,734       | 15,884     | 100.2%  |
| 1150                          | Clerical Salaries & Wages       | 5.00  | 5.00  | 135,701      | 137,918      | 145,375      | 7,457      | 5.4%    |
| 1151                          | Instr Aides Salaries & Wages    | 6.25  | 6.25  | 106,785      | 84,760       | 111,411      | 26,651     | 31.4%   |
| 1620                          | Supplemental Salaries & Wages   | -     | -     | 16,150       | -            | -            | -          | 0.0%    |
| 1650                          | National Board Teacher Bonus    | -     | -     | 5,000        | 2,500        | 2,500        | -          | 0.0%    |
| 2100                          | FICA Benefits                   | -     | -     | 205,526      | 197,511      | 219,402      | 21,891     | 11.1%   |
| 2210                          | VRS Benefits Plan 1 & 2         | -     | -     | 219,040      | 220,952      | 263,890      | 42,938     | 19.4%   |
| 2220                          | VRS Benefits Hybrid             | -     | -     | 212,492      | 213,086      | 212,121      | (965)      | -0.5%   |
| 2300                          | HMP Benefits                    | -     | -     | 518,687      | 520,924      | 545,290      | 24,366     | 4.7%    |
| 2400                          | Group Life Insurance            | -     | -     | 36,157       | 34,564       | 39,279       | 4,715      | 13.6%   |
| 2510                          | Disability Insurance Hybrid     | -     | -     | 5,556        | 5,556        | 5,951        | 395        | 7.1%    |
| 2750                          | Retiree Health Care Credit      | -     | -     | 33,026       | 31,209       | 34,655       | 3,446      | 11.0%   |
| 2800                          | Other Benefits                  | -     | -     | 1,126        | -            | -            | -          | 0.0%    |
| 3000                          | Purchased Services              | -     | -     | 708          | 3,000        | 600          | (2,400)    | -80.0%  |
| 4000                          | Internal Services               | -     | -     | -            | 250          | -            | (250)      | -100.0% |
| 5101                          | Electricity                     | -     | -     | 114,595      | 144,000      | 144,000      | -          | 0.0%    |
| 5102                          | Heating Fuel                    | -     | -     | 4,409        | 9,000        | 9,000        | -          | 0.0%    |
| 5103                          | Water/Sewer Services            | -     | -     | 6,735        | 20,000       | 20,000       | -          | 0.0%    |
| 5200                          | Communications                  | -     | -     | 1,660        | 2,000        | 501          | (1,499)    | -75.0%  |
| 5400                          | Leases and Rentals              | -     | -     | 20,523       | 21,585       | 21,585       | -          | 0.0%    |
| 5500                          | Travel                          | -     | -     | 713          | 500          | 200          | (300)      | -60.0%  |
| 5801                          | Dues & Memberships              | -     | -     | 926          | -            | 700          | 700        | 100.0%  |
| 5805                          | Staff Development               | -     | -     | 2,110        | -            | 3,000        | 3,000      | 100.0%  |
| 6000                          | Materials and Supplies          | -     | -     | 20,027       | 6,500        | 7,200        | 700        | 10.8%   |
| 6020                          | Textbooks and Workbooks         | -     | -     | 1,011        | 5,000        | 4,000        | (1,000)    | -20.0%  |
| 6030                          | Instructional Materials         | -     | -     | 25,104       | 22,976       | 38,655       | 15,679     | 68.2%   |
| 8200                          | Capital Outlay Additions        | -     | -     | -            | -            | 5,500        | 5,500      | 100.0%  |
|                               |                                 | 57.75 | 61.25 | \$ 4,253,989 | \$ 4,040,460 | \$ 4,443,514 | \$ 403,054 | 10.0%   |



## Operating Budget by Cost Center

|                                       |                                 |       |       |              |              |              | Change     |        |
|---------------------------------------|---------------------------------|-------|-------|--------------|--------------|--------------|------------|--------|
| Obj.                                  | Description                     | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | \$         | %      |
| <b>Cost Center 305 - Lois Hornsby</b> |                                 |       |       |              |              |              |            |        |
| 1120                                  | Instructional Salaries & Wages  | 59.50 | 60.50 | \$ 3,119,575 | \$ 2,944,663 | \$ 3,207,319 | \$ 262,656 | 8.9%   |
| 1122                                  | Librarian Salaries & Wages      | 1.00  | 1.00  | 50,672       | 50,672       | 52,975       | 2,303      | 4.5%   |
| 1123                                  | Counselor Salaries & Wages      | 3.00  | 3.00  | 153,498      | 153,498      | 159,839      | 6,341      | 4.1%   |
| 1126                                  | Principal Salaries & Wages      | 1.00  | 1.00  | 98,910       | 98,910       | 103,345      | 4,435      | 4.5%   |
| 1127                                  | Asst Principal Salary & Wages   | 2.00  | 2.00  | 144,336      | 142,500      | 148,977      | 6,477      | 4.5%   |
| 1142                                  | Security Guard Salaries & Wages | 0.50  | 1.00  | 15,059       | 16,000       | 31,734       | 15,734     | 98.3%  |
| 1150                                  | Clerical Salaries & Wages       | 5.00  | 5.00  | 159,575      | 159,827      | 168,056      | 8,229      | 5.1%   |
| 1151                                  | Instr Aides Salaries & Wages    | 12.25 | 12.25 | 226,735      | 264,258      | 263,266      | (992)      | -0.4%  |
| 1620                                  | Supplemental Salaries & Wages   | -     | -     | 28,883       | 2,000        | 2,000        | -          | 0.0%   |
| 1650                                  | National Board Teacher Bonus    | -     | -     | 2,500        | -            | 2,500        | 2,500      | 100.0% |
| 2100                                  | FICA Benefits                   | -     | -     | 293,416      | 293,173      | 316,712      | 23,539     | 8.0%   |
| 2210                                  | VRS Benefits Plan 1 & 2         | -     | -     | 430,787      | 498,882      | 469,622      | (29,260)   | -5.9%  |
| 2220                                  | VRS Benefits Hybrid             | -     | -     | 187,334      | 187,435      | 217,235      | 29,800     | 15.9%  |
| 2300                                  | HMP Benefits                    | -     | -     | 751,984      | 752,573      | 742,633      | (9,940)    | -1.3%  |
| 2400                                  | Group Life Insurance            | -     | -     | 51,710       | 51,303       | 55,380       | 4,077      | 7.9%   |
| 2510                                  | Disability Insurance Hybrid     | -     | -     | 4,898        | 4,892        | 6,138        | 1,246      | 25.5%  |
| 2750                                  | Retiree Health Care Credit      | -     | -     | 47,305       | 46,327       | 50,005       | 3,678      | 7.9%   |
| 2800                                  | Other Benefits                  | -     | -     | 5,502        | -            | -            | -          | 0.0%   |
| 3000                                  | Purchased Services              | -     | -     | 4,658        | 5,000        | 3,383        | (1,617)    | -32.3% |
| 5101                                  | Electricity                     | -     | -     | 192,808      | 203,000      | 203,000      | -          | 0.0%   |
| 5102                                  | Heating Fuel                    | -     | -     | 2,226        | 4,000        | 4,000        | -          | 0.0%   |
| 5103                                  | Water/Sewer Services*           | -     | -     | -            | -            | -            | -          | 0.0%   |
| 5200                                  | Communications                  | -     | -     | 2,389        | 2,999        | 3,000        | 1          | 0.0%   |
| 5400                                  | Leases and Rentals              | -     | -     | 22,827       | 25,000       | 32,000       | 7,000      | 28.0%  |
| 5500                                  | Travel                          | -     | -     | 107          | 400          | 400          | -          | 0.0%   |
| 5800                                  | Miscellaneous                   | -     | -     | 54           | -            | -            | -          | 0.0%   |
| 5801                                  | Dues & Memberships              | -     | -     | 770          | 4,000        | 3,000        | (1,000)    | -25.0% |
| 5805                                  | Staff Development               | -     | -     | 997          | -            | -            | -          | 0.0%   |
| 6000                                  | Materials and Supplies          | -     | -     | 27,294       | 28,300       | 22,500       | (5,800)    | -20.5% |
| 6030                                  | Instructional Materials         | -     | -     | 22,167       | 20,525       | 38,468       | 17,943     | 87.4%  |
| 6040                                  | Tech-Software/On line Content   | -     | -     | 3,300        | 6,000        | 10,000       | 4,000      | 66.7%  |
| 8100                                  | Capital Outlay Replacement      | -     | -     | 3,439        | 3,000        | 3,000        | -          | 0.0%   |
|                                       |                                 | 84.25 | 85.75 | \$ 6,055,715 | \$ 5,969,137 | \$ 6,320,487 | \$ 351,350 | 5.9%   |

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





## Operating Budget by Cost Center

| Obj.                    | Description                     | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change      |        |
|-------------------------|---------------------------------|-------|-------|--------------|--------------|--------------|-------------|--------|
|                         |                                 |       |       |              |              |              | \$          | %      |
| Cost Center 310 - Toano |                                 |       |       |              |              |              |             |        |
| 1120                    | Instructional Salaries & Wages  | 49.00 | 49.00 | \$ 2,737,438 | \$ 2,577,389 | \$ 2,531,381 | \$ (46,008) | -1.8%  |
| 1122                    | Librarian Salaries & Wages      | 1.00  | 1.00  | 66,167       | 66,167       | 69,175       | 3,008       | 4.5%   |
| 1123                    | Counselor Salaries & Wages      | 2.00  | 2.00  | 105,819      | 105,819      | 110,630      | 4,811       | 4.5%   |
| 1126                    | Principal Salaries & Wages      | 1.00  | 1.00  | 95,738       | 95,738       | 100,089      | 4,351       | 4.5%   |
| 1127                    | Asst Principal Salary & Wages   | 2.00  | 2.00  | 142,243      | 142,244      | 148,709      | 6,465       | 4.5%   |
| 1142                    | Security Guard Salaries & Wages | 0.50  | 1.00  | 15,047       | 16,000       | 31,734       | 15,734      | 98.3%  |
| 1150                    | Clerical Salaries & Wages       | 5.00  | 5.00  | 134,800      | 142,789      | 149,278      | 6,489       | 4.5%   |
| 1151                    | Instr Aides Salaries & Wages    | 10.00 | 10.00 | 207,611      | 196,718      | 220,506      | 23,788      | 12.1%  |
| 1620                    | Supplemental Salaries & Wages   | -     | -     | 26,675       | 1,500        | 2,000        | 500         | 33.3%  |
| 1650                    | National Board Teacher Bonus    | -     | -     | 23,750       | 10,000       | 12,500       | 2,500       | 25.0%  |
| 2100                    | FICA Benefits                   | -     | -     | 256,947      | 256,609      | 258,266      | 1,657       | 0.6%   |
| 2210                    | VRS Benefits Plan 1 & 2         | -     | -     | 428,442      | 456,554      | 408,458      | (48,096)    | -10.5% |
| 2220                    | VRS Benefits Hybrid             | -     | -     | 118,735      | 119,014      | 150,207      | 31,193      | 26.2%  |
| 2300                    | HMP Benefits                    | -     | -     | 856,175      | 867,365      | 830,168      | (37,197)    | -4.3%  |
| 2400                    | Group Life Insurance            | -     | -     | 46,025       | 44,793       | 45,042       | 249         | 0.6%   |
| 2510                    | Disability Insurance Hybrid     | -     | -     | 3,105        | 3,105        | 4,243        | 1,138       | 36.7%  |
| 2750                    | Retiree Health Care Credit      | -     | -     | 41,873       | 40,448       | 40,672       | 224         | 0.6%   |
| 2800                    | Other Benefits                  | -     | -     | 4,601        | -            | -            | -           | 0.0%   |
| 3000                    | Purchased Services              | -     | -     | 150          | 350          | 504          | 154         | 44.0%  |
| 5101                    | Electricity                     | -     | -     | 119,000      | 119,000      | 119,000      | -           | 0.0%   |
| 5102                    | Heating Fuel                    | -     | -     | 5,398        | 7,000        | 7,000        | -           | 0.0%   |
| 5103                    | Water/Sewer Services            | -     | -     | 20,394       | 25,000       | 25,000       | -           | 0.0%   |
| 5200                    | Communications                  | -     | -     | 1,326        | 2,000        | 2,500        | 500         | 25.0%  |
| 5400                    | Leases and Rentals              | -     | -     | 13,750       | 14,000       | 16,548       | 2,548       | 18.2%  |
| 5500                    | Travel                          | -     | -     | 39           | -            | -            | -           | 0.0%   |
| 5801                    | Dues & Memberships              | -     | -     | 501          | 600          | 600          | -           | 0.0%   |
| 5805                    | Staff Development               | -     | -     | 585          | -            | -            | -           | 0.0%   |
| 6000                    | Materials and Supplies          | -     | -     | 10,203       | 13,900       | 15,400       | 1,500       | 10.8%  |
| 6030                    | Instructional Materials         | -     | -     | 47,565       | 51,138       | 55,355       | 4,217       | 8.2%   |
| 8100                    | Capital Outlay Replacement      | -     | -     | 5,023        | 2,000        | 1,000        | (1,000)     | -50.0% |
| 8210                    | Technology Hardware Additions   | -     | -     | 1,072        | 1,500        | 1,500        | -           | 0.0%   |
|                         |                                 | 70.50 | 71.00 | \$ 5,536,197 | \$ 5,378,740 | \$ 5,357,465 | \$ (21,275) | -0.4%  |



## Operating Budget by Cost Center

|                             |                                 |        |        |              |              |              | Change     |        |
|-----------------------------|---------------------------------|--------|--------|--------------|--------------|--------------|------------|--------|
| Obj.                        | Description                     | 2021   | 2022   | Actual 2020  | Budget 2021  | Budget 2022  | \$         | %      |
| Cost Center 400 - Jamestown |                                 |        |        |              |              |              |            |        |
| 1120                        | Instructional Salaries & Wages  | 76.00  | 79.00  | \$ 4,315,960 | \$ 4,239,562 | \$ 4,728,645 | \$ 489,083 | 11.5%  |
| 1122                        | Librarian Salaries & Wages      | 2.00   | 2.00   | 122,513      | 122,513      | 128,081      | 5,568      | 4.5%   |
| 1123                        | Counselor Salaries & Wages      | 4.00   | 5.00   | 263,938      | 263,938      | 296,103      | 32,165     | 12.2%  |
| 1126                        | Principal Salaries & Wages      | 1.00   | 1.00   | 104,018      | 104,018      | 108,745      | 4,727      | 4.5%   |
| 1127                        | Asst Principal Salary & Wages   | 2.00   | 2.00   | 162,793      | 162,793      | 170,782      | 7,989      | 4.9%   |
| 1142                        | Security Guard Salaries & Wages | 3.00   | 3.00   | 108,620      | 117,601      | 119,409      | 1,808      | 1.5%   |
| 1150                        | Clerical Salaries & Wages       | 8.00   | 8.00   | 298,906      | 306,463      | 319,954      | 13,491     | 4.4%   |
| 1151                        | Instr Aides Salaries & Wages    | 6.00   | 6.00   | 134,029      | 134,384      | 140,474      | 6,090      | 4.5%   |
| 1620                        | Supplemental Salaries & Wages   | -      | -      | 465          | -            | -            | -          | 0.0%   |
| 1650                        | National Board Teacher Bonus    | -      | -      | 82,500       | 37,500       | 40,000       | 2,500      | 6.7%   |
| 2100                        | FICA Benefits                   | -      | -      | 408,829      | 419,891      | 462,996      | 43,105     | 10.3%  |
| 2210                        | VRS Benefits Plan 1 & 2         | -      | -      | 723,735      | 763,418      | 810,399      | 46,981     | 6.2%   |
| 2220                        | VRS Benefits Hybrid             | -      | -      | 136,385      | 136,385      | 183,011      | 46,626     | 34.2%  |
| 2300                        | HMP Benefits                    | -      | -      | 1,175,487    | 1,184,609    | 1,288,631    | 104,022    | 8.8%   |
| 2400                        | Group Life Insurance            | -      | -      | 71,919       | 72,549       | 80,098       | 7,549      | 10.4%  |
| 2510                        | Disability Insurance Hybrid     | -      | -      | 3,566        | 3,566        | 5,307        | 1,741      | 48.8%  |
| 2750                        | Retiree Health Care Credit      | -      | -      | 65,826       | 65,510       | 72,324       | 6,814      | 10.4%  |
| 2800                        | Other Benefits                  | -      | -      | 10,000       | -            | -            | -          | 0.0%   |
| 3000                        | Purchased Services              | -      | -      | 30,336       | 42,272       | 43,172       | 900        | 2.1%   |
| 5101                        | Electricity                     | -      | -      | 229,476      | 250,000      | 250,000      | -          | 0.0%   |
| 5102                        | Heating Fuel                    | -      | -      | 26,841       | 49,000       | 49,000       | -          | 0.0%   |
| 5103                        | Water/Sewer Services            | -      | -      | 27,620       | 30,000       | 30,000       | -          | 0.0%   |
| 5200                        | Communications                  | -      | -      | 7,000        | 9,405        | 9,405        | -          | 0.0%   |
| 5400                        | Leases and Rentals              | -      | -      | 28,221       | 32,000       | 32,000       | -          | 0.0%   |
| 5500                        | Travel                          | -      | -      | 6,693        | 6,668        | 6,668        | -          | 0.0%   |
| 5800                        | Miscellaneous                   | -      | -      | 2,144        | 3,465        | 2,565        | (900)      | -26.0% |
| 5801                        | Dues & Memberships              | -      | -      | 129          | 1,980        | 1,980        | -          | 0.0%   |
| 5805                        | Staff Development               | -      | -      | 5,297        | -            | -            | -          | 0.0%   |
| 6000                        | Materials and Supplies          | -      | -      | 40,649       | 39,131       | 43,031       | 3,900      | 10.0%  |
| 6020                        | Textbooks and Workbooks         | -      | -      | 3,257        | 14,850       | 14,850       | -          | 0.0%   |
| 6030                        | Instructional Materials         | -      | -      | 67,500       | 66,688       | 99,134       | 32,446     | 48.7%  |
| 6040                        | Tech-Software/On line Content   | -      | -      | 5,436        | 7,500        | 7,500        | -          | 0.0%   |
| 8100                        | Capital Outlay Replacement      | -      | -      | 4,970        | 2,970        | 2,970        | -          | 0.0%   |
|                             |                                 | 102.00 | 106.00 | \$ 8,675,058 | \$ 8,690,629 | \$ 9,547,234 | \$ 856,605 | 9.9%   |



## Operating Budget by Cost Center

|                             |                                 |       |        |              |              |              | Change     |        |
|-----------------------------|---------------------------------|-------|--------|--------------|--------------|--------------|------------|--------|
| Obj.                        | Description                     | 2021  | 2022   | Actual 2020  | Budget 2021  | Budget 2022  | \$         | %      |
| Cost Center 405 - Lafayette |                                 |       |        |              |              |              |            |        |
| 1120                        | Instructional Salaries & Wages  | 68.00 | 77.00  | \$ 4,117,852 | \$ 4,078,207 | \$ 4,475,315 | \$ 397,108 | 9.7%   |
| 1122                        | Librarian Salaries & Wages      | 2.00  | 2.00   | 110,107      | 110,107      | 115,112      | 5,005      | 4.5%   |
| 1123                        | Counselor Salaries & Wages      | 4.00  | 4.00   | 255,517      | 255,517      | 267,131      | 11,614     | 4.5%   |
| 1126                        | Principal Salaries & Wages      | 1.00  | 1.00   | 101,331      | 101,331      | 105,876      | 4,545      | 4.5%   |
| 1127                        | Asst Principal Salary & Wages   | 2.00  | 2.00   | 158,149      | 158,149      | 181,909      | 23,760     | 15.0%  |
| 1142                        | Security Guard Salaries & Wages | 3.00  | 3.00   | 113,573      | 123,135      | 127,334      | 4,199      | 3.4%   |
| 1150                        | Clerical Salaries & Wages       | 8.00  | 8.00   | 279,880      | 279,412      | 294,414      | 15,002     | 5.4%   |
| 1151                        | Instr Aides Salaries & Wages    | 11.00 | 11.00  | 255,688      | 253,469      | 261,721      | 8,252      | 3.3%   |
| 1620                        | Supplemental Salaries & Wages   | -     | -      | -            | -            | -            | -          | 0.0%   |
| 1650                        | National Board Teacher Bonus    | -     | -      | 23,250       | 10,000       | 10,000       | -          | 0.0%   |
| 2100                        | FICA Benefits                   | -     | -      | 398,037      | 410,752      | 446,669      | 35,917     | 8.7%   |
| 2210                        | VRS Benefits Plan 1 & 2         | -     | -      | 604,998      | 658,910      | 708,882      | 49,972     | 7.6%   |
| 2220                        | VRS Benefits Hybrid             | -     | -      | 228,925      | 228,926      | 253,152      | 24,226     | 10.6%  |
| 2300                        | HMP Benefits                    | -     | -      | 1,148,346    | 1,135,920    | 1,289,636    | 153,716    | 13.5%  |
| 2400                        | Group Life Insurance            | -     | -      | 70,980       | 71,342       | 77,567       | 6,225      | 8.7%   |
| 2510                        | Disability Insurance Hybrid     | -     | -      | 5,996        | 5,996        | 7,161        | 1,165      | 19.4%  |
| 2750                        | Retiree Health Care Credit      | -     | -      | 63,820       | 64,420       | 70,040       | 5,620      | 8.7%   |
| 2800                        | Other Benefits                  | -     | -      | 15,000       | -            | -            | -          | 0.0%   |
| 3000                        | Purchased Services              | -     | -      | 33,670       | 22,650       | 22,650       | -          | 0.0%   |
| 5101                        | Electricity                     | -     | -      | 198,173      | 254,000      | 254,000      | -          | 0.0%   |
| 5102                        | Heating Fuel                    | -     | -      | 30,119       | 43,000       | 43,000       | -          | 0.0%   |
| 5103                        | Water/Sewer Services            | -     | -      | 14,455       | 19,000       | 19,000       | -          | 0.0%   |
| 5200                        | Communications                  | -     | -      | 3,273        | 8,500        | 8,500        | -          | 0.0%   |
| 5400                        | Leases and Rentals              | -     | -      | 26,154       | 24,500       | 27,115       | 2,615      | 10.7%  |
| 5500                        | Travel                          | -     | -      | 3,682        | 1,200        | 1,200        | -          | 0.0%   |
| 5800                        | Miscellaneous                   | -     | -      | 229          | 3,000        | 3,000        | -          | 0.0%   |
| 5801                        | Dues & Memberships              | -     | -      | 2,295        | 3,500        | 3,500        | -          | 0.0%   |
| 5805                        | Staff Development               | -     | -      | 3,595        | -            | 1,500        | 1,500      | 100.0% |
| 6000                        | Materials and Supplies          | -     | -      | 28,709       | 40,800       | 43,300       | 2,500      | 6.1%   |
| 6020                        | Textbooks and Workbooks         | -     | -      | 7,011        | 10,000       | 10,000       | -          | 0.0%   |
| 6030                        | Instructional Materials         | -     | -      | 60,774       | 65,906       | 91,883       | 25,977     | 39.4%  |
| 6040                        | Tech-Software/On line Content   | -     | -      | 2,820        | -            | 3,500        | 3,500      | 100.0% |
| 8100                        | Capital Outlay Replacement      | -     | -      | 16,238       | 10,000       | 17,385       | 7,385      | 73.9%  |
| 8210                        | Technology-Hardware Additions   | -     | -      | 6,803        | 6,500        | 3,000        | (3,500)    | -53.8% |
|                             |                                 | 99.00 | 108.00 | \$ 8,389,449 | \$ 8,458,149 | \$ 9,244,452 | \$ 786,303 | 9.3%   |



## Operating Budget by Cost Center

| Obj.                             | Description                     | 2021   | 2022   | Actual 2020  | Budget 2021  | Budget 2022  | Change     |        |
|----------------------------------|---------------------------------|--------|--------|--------------|--------------|--------------|------------|--------|
|                                  |                                 |        |        |              |              |              | \$         | %      |
| <b>Cost Center 410 - Warhill</b> |                                 |        |        |              |              |              |            |        |
| 1120                             | Instructional Salaries & Wages  | 88.00  | 91.00  | \$ 4,587,336 | \$ 4,467,962 | \$ 4,866,712 | \$ 398,750 | 8.9%   |
| 1122                             | Librarian Salaries & Wages      | 2.00   | 2.00   | 113,219      | 113,219      | 121,007      | 7,788      | 6.9%   |
| 1123                             | Counselor Salaries & Wages      | 5.00   | 5.00   | 322,350      | 322,328      | 338,744      | 16,416     | 5.1%   |
| 1126                             | Principal Salaries & Wages      | 1.00   | 1.00   | 127,769      | 127,769      | 133,516      | 5,747      | 4.5%   |
| 1127                             | Asst Principal Salary & Wages   | 2.00   | 2.00   | 153,859      | 158,982      | 166,207      | 7,225      | 4.5%   |
| 1142                             | Security Guard Salaries & Wages | 3.00   | 3.00   | 101,358      | 114,785      | 118,603      | 3,818      | 3.3%   |
| 1150                             | Clerical Salaries & Wages       | 8.00   | 8.00   | 286,659      | 297,121      | 312,085      | 14,964     | 5.0%   |
| 1151                             | Instr Aides Salaries & Wages    | 10.00  | 10.00  | 244,210      | 244,453      | 255,419      | 10,966     | 4.5%   |
| 1620                             | Supplemental Salaries & Wages   | -      | -      | -            | 5,500        | 5,500        | -          | 0.0%   |
| 1650                             | National Board Teacher Bonus    | -      | -      | 15,000       | 7,500        | 7,500        | -          | 0.0%   |
| 2100                             | FICA Benefits                   | -      | -      | 433,237      | 448,262      | 485,216      | 36,954     | 8.2%   |
| 2210                             | VRS Benefits Plan 1 & 2         | -      | -      | 626,714      | 680,147      | 701,159      | 21,012     | 3.1%   |
| 2220                             | VRS Benefits Hybrid             | -      | -      | 285,159      | 285,159      | 344,428      | 59,269     | 20.8%  |
| 2300                             | HMP Benefits                    | -      | -      | 1,199,869    | 1,205,996    | 1,232,570    | 26,574     | 2.2%   |
| 2400                             | Group Life Insurance            | -      | -      | 77,199       | 77,827       | 84,301       | 6,474      | 8.3%   |
| 2510                             | Disability Insurance Hybrid     | -      | -      | 7,456        | 7,456        | 9,732        | 2,276      | 30.5%  |
| 2750                             | Retiree Health Care Credit      | -      | -      | 69,787       | 70,278       | 76,122       | 5,844      | 8.3%   |
| 2800                             | Other Benefits                  | -      | -      | (319)        | -            | -            | -          | 0.0%   |
| 3000                             | Purchased Services              | -      | -      | 34,537       | 35,000       | 35,000       | -          | 0.0%   |
| 5101                             | Electricity                     | -      | -      | 246,068      | 270,000      | 270,000      | -          | 0.0%   |
| 5102                             | Heating Fuel                    | -      | -      | 6,781        | 12,000       | 12,000       | -          | 0.0%   |
| 5103                             | Water/Sewer Services            | -      | -      | 27,000       | 29,000       | 29,000       | -          | 0.0%   |
| 5200                             | Communications                  | -      | -      | 9,000        | 9,000        | 9,000        | -          | 0.0%   |
| 5400                             | Leases and Rentals              | -      | -      | 25,068       | 30,800       | 30,800       | -          | 0.0%   |
| 5500                             | Travel                          | -      | -      | 3,117        | 2,500        | 8,500        | 6,000      | 240.0% |
| 5800                             | Miscellaneous                   | -      | -      | 1,292        | 4,000        | 4,000        | -          | 0.0%   |
| 5801                             | Dues & Memberships              | -      | -      | 1,072        | 1,700        | 1,700        | -          | 0.0%   |
| 5805                             | Staff Development               | -      | -      | 3,613        | -            | 6,400        | 6,400      | 100.0% |
| 6000                             | Materials and Supplies          | -      | -      | 34,413       | 27,600       | 29,325       | 1,725      | 6.3%   |
| 6020                             | Textbooks and Workbooks         | -      | -      | 4,627        | 11,000       | 11,000       | -          | 0.0%   |
| 6030                             | Instructional Materials         | -      | -      | 93,190       | 99,396       | 127,620      | 28,224     | 28.4%  |
| 6040                             | Tech-Software/On line Content   | -      | -      | 3,557        | 3,600        | 3,600        | -          | 0.0%   |
| 8100                             | Capital Outlay Replacement      | -      | -      | 1,603        | 4,000        | 4,000        | -          | 0.0%   |
| 8110                             | Technology-Hardware Replacement | -      | -      | 570          | 1,400        | 1,400        | -          | 0.0%   |
| 8200                             | Capital Outlay Additions        | -      | -      | 6,258        | 3,500        | 3,500        | -          | 0.0%   |
| 8210                             | Technology-Hardware Additions   | -      | -      | 1,123        | 2,000        | 2,000        | -          | 0.0%   |
|                                  |                                 | 119.00 | 122.00 | \$ 9,153,751 | \$ 9,181,240 | \$ 9,847,666 | \$ 666,426 | 7.3%   |



## Operating Budget by Cost Center

| Obj.                               | Description                     | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change    |        |
|------------------------------------|---------------------------------|-------|-------|--------------|--------------|--------------|-----------|--------|
|                                    |                                 |       |       |              |              |              | \$        | %      |
| Cost Center 500 - Student Services |                                 |       |       |              |              |              |           |        |
| 1110                               | Administrative Salary & Wages   | 1.00  | 1.00  | \$ 120,590   | \$ 120,590   | \$ 126,071   | \$ 5,481  | 4.5%   |
| 1120                               | Instructional Salaries & Wages  | 5.00  | 5.00  | 292,838      | 303,527      | 317,261      | 13,734    | 4.5%   |
| 1123                               | Counselor Salaries & Wages      | 0.50  | 0.50  | 29,368       | 29,368       | 30,703       | 1,335     | 4.5%   |
| 1124                               | Supervisor Salaries & Wages     | 1.00  | 1.00  | 91,080       | 91,080       | 95,219       | 4,139     | 4.5%   |
| 1130                               | Other Prof. Salaries & Wages    | 7.00  | 7.00  | 375,470      | 451,242      | 471,278      | 20,036    | 4.4%   |
| 1132                               | Psychologist Salaries & Wages   | 7.00  | 7.00  | 451,242      | 397,019      | 405,144      | 8,125     | 2.0%   |
| 1150                               | Clerical Salaries & Wages       | 2.00  | 2.00  | 71,377       | 84,798       | 92,125       | 7,327     | 8.6%   |
| 1620                               | Supplemental Salaries & Wages   | -     | -     | 172          | 9,000        | 4,500        | (4,500)   | -50.0% |
| 2100                               | FICA Benefits                   | -     | -     | 105,895      | 113,728      | 117,985      | 4,257     | 3.7%   |
| 2210                               | VRS Benefits Plan 1 & 2         | -     | -     | 168,924      | 196,006      | 215,619      | 19,613    | 10.0%  |
| 2220                               | VRS Benefits Hybrid             | -     | -     | 44,610       | 44,611       | 34,735       | (9,876)   | -22.1% |
| 2300                               | HMP Benefits                    | -     | -     | 268,328      | 261,012      | 239,436      | (21,576)  | -8.3%  |
| 2400                               | Group Life Insurance            | -     | -     | 17,840       | 19,800       | 20,184       | 384       | 1.9%   |
| 2510                               | Disability Insurance Hybrid     | -     | -     | 1,166        | 1,167        | 1,043        | (124)     | -10.6% |
| 2750                               | Retiree Health Care Credit      | -     | -     | 16,342       | 17,516       | 18,226       | 710       | 4.1%   |
| 3000                               | Purchased Services              | -     | -     | 35,008       | 59,515       | 52,983       | (6,532)   | -11.0% |
| 5400                               | Leases and Rentals              | -     | -     | 2,691        | 2,800        | 2,800        | -         | 0.0%   |
| 5500                               | Travel                          | -     | -     | 10,039       | 7,500        | 7,000        | (500)     | -6.7%  |
| 5801                               | Dues & Memberships              | -     | -     | 147          | 750          | 750          | -         | 0.0%   |
| 5804                               | Graduation Expenditures         | -     | -     | 52,150       | 59,000       | 59,000       | -         | 0.0%   |
| 5805                               | Staff Development               | -     | -     | 7,627        | -            | 9,000        | 9,000     | 100.0% |
| 5806                               | Testing Services                | -     | -     | -            | 1,000        | 1,000        | -         | 0.0%   |
| 6000                               | Materials and Supplies          | -     | -     | 4,878        | 7,200        | 9,200        | 2,000     | 27.8%  |
| 6030                               | Instructional Materials         | -     | -     | 13,394       | 15,650       | 16,050       | 400       | 2.6%   |
| 8110                               | Technology-Hardware Replacement | -     | -     | 2,243        | 2,000        | 1,500        | (500)     | -25.0% |
|                                    |                                 | 23.50 | 23.50 | \$ 2,183,419 | \$ 2,295,879 | \$ 2,348,812 | \$ 52,933 | 2.3%   |



## Operating Budget by Cost Center

|  |                                |       |       |              |              |              |            | <u>Change</u> |  |
|--|--------------------------------|-------|-------|--------------|--------------|--------------|------------|---------------|--|
| Obj.   | Description                    | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | \$         | %             |  |
| <b>Cost Center 505 - Media/Technology Services</b> |                                |       |       |              |              |              |            |               |  |
| 1120   | Instructional Salaries & Wages | 12.00 | 13.00 | \$ 741,852   | \$ 742,280   | \$ 862,092   | \$ 119,812 | 16.1%         |  |
| 1124   | Supervisor Salaries & Wages    | 1.00  | 1.00  | 81,153       | 81,153       | 84,841       | 3,688      | 4.5%          |  |
| 1620   | Supplemental Salaries & Wages  | -     | -     | 115,202      | 150,000      | 160,000      | 10,000     | 6.7%          |  |
| 1650   | National Board Teacher Bonus   | -     | -     | 2,500        | 2,500        | 2,500        | -          | 0.0%          |  |
| 2100   | FICA Benefits                  | -     | -     | 68,894       | 74,659       | 84,871       | 10,212     | 13.7%         |  |
| 2210   | VRS Benefits Plan 1 & 2        | -     | -     | 129,114      | 136,855      | 157,381      | 20,526     | 15.0%         |  |
| 2300   | HMP Benefits                   | -     | -     | 162,457      | 169,080      | 176,160      | 7,080      | 4.2%          |  |
| 2400   | Group Life Insurance           | -     | -     | 10,787       | 11,034       | 12,689       | 1,655      | 15.0%         |  |
| 2750   | Retiree Health Care Credit     | -     | -     | 9,881        | 9,964        | 11,458       | 1,494      | 15.0%         |  |
| 3000   | Purchased Services             | -     | -     | 405,126      | 457,937      | 124,900      | (333,037)  | -72.7%        |  |
| 5500   | Travel                         | -     | -     | 6,421        | 5,000        | 13,500       | 8,500      | 170.0%        |  |
| 5800   | Miscellaneous                  | -     | -     | -            | 2,000        | 2,000        | -          | 0.0%          |  |
| 5801   | Dues & Memberships             | -     | -     | 574          | 750          | 750          | -          | 0.0%          |  |
| 5805   | Staff Development              | -     | -     | (42)         | -            | 11,500       | 11,500     | 100.0%        |  |
| 6000   | Materials and Supplies         | -     | -     | 11,261       | 6,650        | 6,650        | -          | 0.0%          |  |
| 6020   | Textbooks and Workbooks        | -     | -     | 11,378       | -            | 62,000       | 62,000     | 100.0%        |  |
| 6030   | Instructional Materials        | -     | -     | -            | -            | 2,500        | 2,500      | 100.0%        |  |
| 6040   | Tech-Software/On line Content  | -     | -     | 7,006        | 25,000       | 622,400      | 597,400    | 2389.6%       |  |
|  |                                | 13.00 | 14.00 | \$ 1,763,564 | \$ 1,874,862 | \$ 2,398,192 | \$ 523,330 | 27.9%         |  |



## Operating Budget by Cost Center

| Obj.   | Description                    | 2021 | 2022 | Actual 2020 | Budget 2021 | Budget 2022 | Change    |        |  |
|--|--------------------------------|------|------|-------------|-------------|-------------|-----------|--------|--|
|  |                                |      |      |             |             |             | \$        | %      |  |
| Cost Center 510 - Career & Technical Education |                                |      |      |             |             |             |           |        |  |
| 1110   | Administrative Salary & Wages  | 1.00 | 1.00 | \$ 86,651   | \$ 90,000   | \$ 94,090   | \$ 4,090  | 4.5%   |  |
| 1120   | Instructional Salaries & Wages | 1.00 | 1.00 | 67,275      | 67,275      | 70,333      | 3,058     | 4.5%   |  |
| 1620   | Supplemental Salaries & Wages  | -    | -    | -           | 1,100       | 1,100       | -         | 0.0%   |  |
| 2100   | FICA Benefits                  | -    | -    | 11,655      | 12,116      | 12,663      | 547       | 4.5%   |  |
| 2210   | VRS Benefits Plan 1 & 2        | -    | -    | 22,360      | 36,739      | 27,327      | (9,412)   | -25.6% |  |
| 2300   | HMP Benefits                   | -    | -    | 9,281       | -           | 7,920       | 7,920     | 100.0% |  |
| 2400   | Group Life Insurance           | -    | -    | 1,868       | 2,107       | 2,202       | 95        | 4.5%   |  |
| 2750   | Retiree Health Care Credit     | -    | -    | 1,711       | 1,904       | 1,989       | 85        | 4.5%   |  |
| 3000   | Purchased Services             | -    | -    | 7,345       | 7,800       | 7,800       | -         | 0.0%   |  |
| 5500   | Travel                         | -    | -    | 376         | 500         | 2,000       | 1,500     | 300.0% |  |
| 5801   | Dues & Memberships             | -    | -    | -           | 80          | 80          | -         | 0.0%   |  |
| 5806   | Testing Services               | -    | -    | 7,122       | 43,000      | 43,000      | -         | 0.0%   |  |
| 6000   | Materials and Supplies         | -    | -    | 230         | 275         | 1,775       | 1,500     | 545.5% |  |
| 6020   | Textbooks and Workbooks        | -    | -    | -           | 1,500       | 1,500       | -         | 0.0%   |  |
| 6030   | Instructional Materials        | -    | -    | 566         | 10,485      | 10,485      | -         | 0.0%   |  |
| 6040   | Tech-Software/On line Content  | -    | -    | -           | 12,500      | 12,500      | -         | 0.0%   |  |
| 7000   | Tuition Payments to Joint Ops  | -    | -    | 389,368     | 389,368     | 439,383     | 50,015    | 12.8%  |  |
| 8100   | Capital Outlay Replacement     | -    | -    | -           | 1,500       | 1,500       | -         | 0.0%   |  |
| 8200   | Capital Outlay Additions       | -    | -    | 293         | 2,200       | 2,200       | -         | 0.0%   |  |
|  |                                | 2.00 | 2.00 | \$ 606,101  | \$ 680,449  | \$ 739,847  | \$ 59,398 | 8.7%   |  |



## Operating Budget by Cost Center

| Obj.  | Description                    | 2021 | 2022 | Actual 2020 | Budget 2021 | Budget 2022 | Change   |        |
|---|--------------------------------|------|------|-------------|-------------|-------------|----------|--------|
|   |                                |      |      |             |             |             | \$       | %      |
| <b><u>Cost Center 515 - Gifted &amp; Talented</u></b> |                                |      |      |             |             |             |          |        |
| 1120  | Instructional Salaries & Wages | 1.00 | 1.00 | \$ 80,612   | \$ 83,352   | \$ 87,080   | \$ 3,728 | 4.5%   |
| 1620  | Supplemental Salaries & Wages  | -    | -    | 4,673       | 7,000       | 7,000       | -        | 0.0%   |
| 2100  | FICA Benefits                  | -    | -    | 6,187       | 6,912       | 7,198       | 286      | 4.1%   |
| 2210  | VRS Benefits Plan 1 & 2        | -    | -    | 13,286      | 13,853      | 14,473      | 620      | 4.5%   |
| 2300  | HMP Benefits                   | -    | -    | 16,353      | 18,840      | 18,480      | (360)    | -1.9%  |
| 2400  | Group Life Insurance           | -    | -    | 1,110       | 1,117       | 1,167       | 50       | 4.5%   |
| 2750  | Retiree Health Care Credit     | -    | -    | 1,017       | 1,009       | 1,054       | 45       | 4.5%   |
| 3810  | Tuition Paid-Oth Div In-State  | -    | -    | 19,950      | 20,000      | 20,000      | -        | 0.0%   |
| 5500  | Travel                         | -    | -    | 195         | 250         | 300         | 50       | 20.0%  |
| 5801  | Dues & Memberships             | -    | -    | -           | 225         | 149         | (76)     | -33.8% |
| 5805  | Staff Development              | -    | -    | 2,904       | -           | -           | -        | 0.0%   |
| 5806  | Testing Services               | -    | -    | 10,886      | 20,000      | 20,000      | -        | 0.0%   |
| 6000  | Materials and Supplies         | -    | -    | 595         | 810         | 780         | (30)     | -3.7%  |
| 6030  | Instructional Materials        | -    | -    | 5,102       | 7,500       | 7,500       | -        | 0.0%   |
| 7000  | Tuition Payments to Joint Ops  | -    | -    | 194,754     | 200,000     | 197,700     | (2,300)  | -1.2%  |
|   |                                | 1.00 | 1.00 | \$ 357,624  | \$ 380,868  | \$ 382,881  | \$ 2,013 | 0.5%   |





## Operating Budget by Cost Center

| Obj.   | Description                       | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change     |        |
|--|-----------------------------------|-------|-------|--------------|--------------|--------------|------------|--------|
|  |                                   |       |       |              |              |              | \$         | %      |
| Cost Center 520 - Special Education Services |                                   |       |       |              |              |              |            |        |
| 1110   | Administrative Salaries & Wages   | 1.00  | 1.00  | \$ 111,653   | \$ 111,653   | \$ 116,667   | \$ 5,014   | 4.5%   |
| 1120   | Instructional Salaries & Wages    | 16.00 | 20.00 | 863,590      | 837,547      | 945,060      | 107,513    | 12.8%  |
| 1130   | Other Prof. Salaries & Wages      | 17.69 | 17.69 | 980,998      | 1,055,998    | 1,088,164    | 32,166     | 3.0%   |
| 1140   | Technical Salaries & Wages        | 4.50  | 4.50  | 164,403      | 210,398      | 206,290      | (4,108)    | -2.0%  |
| 1150   | Clerical Salaries & Wages         | 1.00  | 1.00  | 47,018       | 46,571       | 48,688       | 2,117      | 4.5%   |
| 1620   | Supplemental Salaries & Wages     | -     | -     | 16,491       | 15,000       | 15,000       | -          | 0.0%   |
| 1650   | National Board Teacher Bonus      | -     | -     | 5,000        | -            | -            | -          | 0.0%   |
| 2100   | FICA Benefits                     | -     | -     | 158,515      | 174,203      | 185,121      | 10,918     | 6.3%   |
| 2210   | VRS Benefits Plan 1 & 2           | -     | -     | 247,649      | 300,895      | 307,558      | 6,663      | 2.2%   |
| 2220   | VRS Benefits Hybrid               | -     | -     | 89,982       | 90,990       | 92,131       | 1,141      | 1.3%   |
| 2300   | HMP Benefits                      | -     | -     | 371,844      | 378,153      | 395,229      | 17,076     | 4.5%   |
| 2400   | Group Life Insurance              | -     | -     | 28,208       | 30,313       | 32,224       | 1,911      | 6.3%   |
| 2510   | Disability Insurance Hybrid       | -     | -     | 2,353        | 2,353        | 2,671        | 318        | 13.5%  |
| 2750   | Retiree Health Care Credit        | -     | -     | 25,839       | 27,373       | 29,099       | 1,726      | 6.3%   |
| 2800   | Other Benefits                    | -     | -     | 5,462        | -            | -            | -          | 0.0%   |
| 3000   | Purchased Services                | -     | -     | 124,547      | 281,050      | 269,450      | (11,600)   | -4.1%  |
| 3830   | Tuition Paid-Private Schools      | -     | -     | 388,949      | 371,300      | 422,000      | 50,700     | 13.7%  |
| 5500   | Travel                            | -     | -     | 13,824       | 19,000       | 18,850       | (150)      | -0.8%  |
| 5805   | Staff Development                 | -     | -     | 25,517       | -            | 43,950       | 43,950     | 100.0% |
| 5806   | Testing Services                  | -     | -     | 5,407        | 5,000        | 5,000        | -          | 0.0%   |
| 6000   | Materials and Supplies            | -     | -     | 3,965        | 5,500        | 5,500        | -          | 0.0%   |
| 6030   | Instructional Materials           | -     | -     | 33,662       | 60,000       | 60,000       | -          | 0.0%   |
| 6040   | Tech-Software/On line Content     | -     | -     | 1,299        | -            | -            | -          | 0.0%   |
| 7000   | Tuition Payments to Joint Ops     | -     | -     | 1,132,266    | 1,249,692    | 1,201,977    | (47,715)   | -3.8%  |
| 8100   | Capital Outlay Replacement        | -     | -     | 1,282        | 5,000        | 5,000        | -          | 0.0%   |
| 8110   | Technology - Hardware Replacement | -     | -     | 939          | 2,500        | 2,500        | -          | 0.0%   |
| 8200   | Capital Outlay Additions          | -     | -     | 7,861        | 10,000       | 10,000       | -          | 0.0%   |
|  |                                   | 40.19 | 44.19 | \$ 4,858,523 | \$ 5,290,489 | \$ 5,508,129 | \$ 217,640 | 4.1%   |



## Operating Budget by Cost Center

| Obj.  | Description                     | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change      |        |
|---|---------------------------------|-------|-------|--------------|--------------|--------------|-------------|--------|
|   |                                 |       |       |              |              |              | \$          | %      |
| Cost Center 525 - Health/Homebound Services |                                 |       |       |              |              |              |             |        |
| 1120  | Instructional Salaries & Wages* | -     | -     | \$ 36,432    | \$ 110,500   | \$ 80,000    | \$ (30,500) | -27.6% |
| 1124  | Supervisor Salaries & Wages     | 1.00  | 1.00  | 99,390       | 99,390       | 108,900      | 9,510       | 9.6%   |
| 1130  | Other Prof. Salaries & Wages    | 13.00 | 13.00 | 807,270      | 823,037      | 820,418      | (2,619)     | -0.3%  |
| 1131  | School Nurse Salaries & Wages   | 18.38 | 18.38 | 939,153      | 977,179      | 999,544      | 22,365      | 2.3%   |
| 1620  | Supplemental Salaries & Wages   | -     | -     | 2,351        | -            | -            | -           | 0.0%   |
| 2100  | FICA Benefits                   | -     | -     | 139,180      | 153,773      | 153,296      | (477)       | -0.3%  |
| 2210  | VRS Benefits Plan 1 & 2         | -     | -     | 190,481      | 222,719      | 204,495      | (18,224)    | -8.2%  |
| 2220  | VRS Benefits Hybrid             | -     | -     | 92,996       | 92,996       | 115,251      | 22,255      | 23.9%  |
| 2300  | HMP Benefits                    | -     | -     | 308,405      | 306,612      | 302,580      | (4,032)     | -1.3%  |
| 2400  | Group Life Insurance            | -     | -     | 23,683       | 25,455       | 25,780       | 325         | 1.3%   |
| 2510  | Disability Insurance Hybrid     | -     | -     | 2,432        | 2,432        | 3,259        | 827         | 34.0%  |
| 2750  | Retiree Health Care Credit      | -     | -     | 21,695       | 22,985       | 23,278       | 293         | 1.3%   |
| 3000  | Purchased Services              | -     | -     | 4,169        | 4,200        | 4,200        | -           | 0.0%   |
| 5500  | Travel                          | -     | -     | 2,785        | 4,800        | 4,500        | (300)       | -6.3%  |
| 5801  | Dues & Memberships              | -     | -     | 155          | 155          | 155          | -           | 0.0%   |
| 5805  | Staff Development               | -     | -     | 5,415        | -            | 6,000        | 6,000       | 100.0% |
| 6000  | Materials and Supplies          | -     | -     | 90,452       | 33,350       | 61,450       | 28,100      | 84.3%  |
| 6030  | Instructional Materials         | -     | -     | 5,957        | 5,000        | 5,000        | -           | 0.0%   |
|   |                                 | 32.38 | 32.38 | \$ 2,772,401 | \$ 2,884,583 | \$ 2,918,106 | \$ 33,523   | 1.2%   |

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



## Operating Budget by Cost Center

| Obj.                                       | Description                     | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change       |        |
|--|---------------------------------|-------|-------|--------------|--------------|--------------|--------------|--------|
|  |                                 |       |       |              |              |              | \$           | %      |
| Cost Center 530 - Curriculum & Instruction |                                 |       |       |              |              |              |              |        |
| 1110                                       | Administrative Salaries & Wages | 0.70  | 1.70  | \$ 90,492    | \$ 69,650    | \$ 167,816   | \$ 98,166    | 140.9% |
| 1110                                       | Summer School Admin Salaries    | -     | -     | -            | 5,736        | 17,208       | 11,472       | 200.0% |
| 1120                                       | Instructional Salaries & Wages* | 25.90 | 9.40  | 1,697,803    | 1,604,975    | 909,380      | (695,595)    | -43.3% |
| 1131                                       | School Nurse Salaries & Wages   | -     | -     | 4,686        | -            | 4,752        | 4,752        | 100.0% |
| 1140                                       | Technical Salaries & Wages      | 0.50  | -     | 36,618       | 28,395       | 54,075       | 25,680       | 90.4%  |
| 1150                                       | Clerical Salaries & Wages*      | 1.00  | 1.00  | 62,668       | 63,968       | 56,606       | (7,362)      | -11.5% |
| 1151                                       | Instr Aides Salaries & Wages    | -     | -     | 2,025        | -            | 2,500        | 2,500        | 100.0% |
| 1620                                       | Supplemental Salaries & Wages   | -     | -     | 123,234      | 34,212       | 24,000       | (10,212)     | -29.8% |
| 2100                                       | FICA Benefits                   | -     | -     | 150,926      | 139,751      | 94,582       | (45,169)     | -32.3% |
| 2210                                       | VRS Benefits Plan 1 & 2         | -     | -     | 188,416      | 220,374      | 152,532      | (67,842)     | -30.8% |
| 2220                                       | VRS Benefits Hybrid             | -     | -     | 64,529       | 64,529       | 7,993        | (56,536)     | -87.6% |
| 2300                                       | HMP Benefits                    | -     | -     | 329,849      | 340,115      | 156,120      | (183,995)    | -54.1% |
| 2400                                       | Group Life Insurance            | -     | -     | 21,132       | 22,970       | 12,942       | (10,028)     | -43.7% |
| 2510                                       | Disability Insurance Hybrid     | -     | -     | 1,687        | 1,688        | 226          | (1,462)      | -86.6% |
| 2750                                       | Retiree Health Care Credit      | -     | -     | 19,358       | 20,742       | 11,687       | (9,055)      | -43.7% |
| 2800                                       | Other Benefits                  | -     | -     | 15,991       | -            | -            | -            | 0.0%   |
| 3000                                       | Purchased Services              | -     | -     | 331,861      | 277,095      | 151,355      | (125,740)    | -45.4% |
| 4000                                       | Internal Services               | -     | -     | 120          | -            | -            | -            | 0.0%   |
| 5400                                       | Leases and Rentals              | -     | -     | 2,705        | 2,705        | 2,705        | -            | 0.0%   |
| 5500                                       | Travel                          | -     | -     | 17,443       | 20,900       | 28,900       | 8,000        | 38.3%  |
| 5801                                       | Dues & Memberships              | -     | -     | 18,828       | 26,015       | 28,471       | 2,456        | 9.4%   |
| 5805                                       | Staff Development               | -     | -     | 485          | -            | -            | -            | 0.0%   |
| 5806                                       | Testing Services                | -     | -     | 2,284        | -            | -            | -            | 0.0%   |
| 6000                                       | Materials and Supplies          | -     | -     | 4,118        | 16,476       | 31,531       | 15,055       | 91.4%  |
| 6020                                       | Textbooks and Workbooks         | -     | -     | 113,728      | 50,000       | 150,000      | 100,000      | 200.0% |
| 6030                                       | Instructional Materials         | -     | -     | 72,435       | 46,730       | 76,566       | 29,836       | 63.8%  |
| 8100                                       | Capital Outlay Replacement      | -     | -     | 18,814       | 56,000       | 57,000       | 1,000        | 1.8%   |
| 8110                                       | Technology-Hardware Replacement | -     | -     | -            | 1,000        | 1,000        | -            | 0.0%   |
| 8200                                       | Capital Outlay Additions        | -     | -     | 105          | 200          | 200          | -            | 0.0%   |
|  |                                 | 28.10 | 12.10 | \$ 3,392,340 | \$ 3,114,226 | \$ 2,200,147 | \$ (914,079) | -29.4% |

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

\*Note: ESL Teachers budgeted in individual schools in FY22.



## Operating Budget by Cost Center

| Obj.                                 | Description                     | 2021 | 2022 | Actual 2020 | Budget 2021 | Budget 2022 | Change    |        |
|--------------------------------------|---------------------------------|------|------|-------------|-------------|-------------|-----------|--------|
|                                      |                                 |      |      |             |             |             | \$        | %      |
| Cost Center 535 - Executive Services |                                 |      |      |             |             |             |           |        |
| 1112                                 | Superintendent Salaries & Wages | 1.00 | 1.00 | \$ 202,339  | \$ 205,084  | \$ 226,600  | \$ 21,516 | 10.5%  |
| 1150                                 | Clerical Salaries & Wages       | 2.00 | 2.00 | 149,390     | 141,914     | 131,520     | (10,394)  | -7.3%  |
| 1620                                 | Supplemental Salaries & Wages   | -    | -    | 24,246      | -           | 36,985      | 36,985    | 100.0% |
| 2100                                 | FICA Benefits                   | -    | -    | 22,826      | 26,545      | 30,218      | 3,673     | 13.8%  |
| 2210                                 | VRS Benefits Plan 1 & 2         | -    | -    | 55,352      | 57,654      | 65,650      | 7,996     | 13.9%  |
| 2300                                 | HMP Benefits                    | -    | -    | 26,259      | 28,224      | 29,840      | 1,616     | 5.7%   |
| 2400                                 | Group Life Insurance            | -    | -    | 4,624       | 4,648       | 5,293       | 645       | 13.9%  |
| 2750                                 | Retiree Health Care Credit      | -    | -    | 4,236       | 4,197       | 4,780       | 583       | 13.9%  |
| 3000                                 | Purchased Services              | -    | -    | 149,596     | 160,680     | 160,680     | -         | 0.0%   |
| 4000                                 | Internal Services               | -    | -    | 162         | -           | -           | -         | 0.0%   |
| 5500                                 | Travel                          | -    | -    | 19,179      | 1,500       | 15,250      | 13,750    | 916.7% |
| 5800                                 | Miscellaneous                   | -    | -    | 7,114       | 16,670      | 16,670      | -         | 0.0%   |
| 5801                                 | Dues & Memberships              | -    | -    | 22,398      | 32,000      | 32,000      | -         | 0.0%   |
| 6000                                 | Materials and Supplies          | -    | -    | 1,687       | 5,800       | 5,800       | -         | 0.0%   |
| 8110                                 | Technology-Hardware Replacement | -    | -    | 648         | 2,000       | 2,000       | -         | 0.0%   |
|                                      |                                 | 3.00 | 3.00 | \$ 690,056  | \$ 686,916  | \$ 763,286  | \$ 76,370 | 11.1%  |



## Operating Budget by Cost Center

| Obj.                                      | Description                     | 2021 | 2022 | Actual 2020 | Budget 2021 | Budget 2022 | Change     |        |  |
|---|---------------------------------|------|------|-------------|-------------|-------------|------------|--------|--|
|   |                                 |      |      |             |             |             | \$         | %      |  |
| Cost Center 540 - Communications Services |                                 |      |      |             |             |             |            |        |  |
| 1110                                      | Administrative Salary & Wages   | 1.00 | 1.00 | \$ 134,033  | \$ 134,033  | \$ 140,124  | \$ 6,091   | 4.5%   |  |
| 1130                                      | Other Prof. Salaries & Wages    | 3.00 | 4.00 | 220,374     | 220,374     | 254,281     | 33,907     | 15.4%  |  |
| 1140                                      | Technical Salaries & Wages      | -    | 0.50 | -           | -           | 40,250      | 40,250     | 100.0% |  |
| 1150                                      | Clerical Salaries & Wages       | 1.00 | 1.00 | 42,032      | 48,900      | 51,123      | 2,223      | 4.5%   |  |
| 2100                                      | FICA Benefits                   | -    | -    | 29,963      | 30,853      | 37,161      | 6,308      | 20.4%  |  |
| 2210                                      | VRS Benefits Plan 1 & 2         | -    | -    | 49,621      | 53,627      | 68,242      | 14,615     | 27.3%  |  |
| 2220                                      | VRS Benefits Hybrid             | -    | -    | 13,047      | 13,047      | 12,496      | (551)      | -4.2%  |  |
| 2300                                      | HMP Benefits                    | -    | -    | 42,029      | 41,376      | 47,240      | 5,864      | 14.2%  |  |
| 2400                                      | Group Life Insurance            | -    | -    | 5,236       | 5,404       | 6,510       | 1,106      | 20.5%  |  |
| 2510                                      | Disability Insurance Hybrid     | -    | -    | 341         | 341         | 353         | 12         | 3.5%   |  |
| 2750                                      | Retiree Health Care Credit      | -    | -    | 4,796       | 4,880       | 5,878       | 998        | 20.5%  |  |
| 2800                                      | Other Benefits                  | -    | -    | 532         | -           | -           | -          | 0.0%   |  |
| 3000                                      | Purchased Services              | -    | -    | 68,047      | 115,565     | 158,196     | 42,631     | 36.9%  |  |
| 4000                                      | Internal Services               | -    | -    | 128         | -           | -           | -          | 0.0%   |  |
| 5200                                      | Communications                  | -    | -    | 9,315       | 11,500      | 11,500      | -          | 0.0%   |  |
| 5400                                      | Leases and Rentals              | -    | -    | 1,964       | 2,264       | 2,264       | -          | 0.0%   |  |
| 5500                                      | Travel                          | -    | -    | 6,001       | 1,200       | 5,900       | 4,700      | 391.7% |  |
| 5800                                      | Miscellaneous                   | -    | -    | 3,804       | 1,500       | 1,500       | -          | 0.0%   |  |
| 5801                                      | Dues & Memberships              | -    | -    | 24,710      | 1,125       | 1,525       | 400        | 35.6%  |  |
| 6000                                      | Materials and Supplies          | -    | -    | 11,039      | 5,530       | 6,019       | 489        | 8.8%   |  |
| 8110                                      | Technology-Hardware Replacement | -    | -    | 19          | 1,500       | 1,500       | -          | 0.0%   |  |
| 8210                                      | Technology-Hardware Additions   | -    | -    | 4,316       | -           | -           | -          | 0.0%   |  |
|   |                                 | 5.00 | 6.50 | \$ 671,347  | \$ 693,019  | \$ 852,062  | \$ 159,043 | 22.9%  |  |



## Operating Budget by Cost Center

| Obj.  | Description                   | 2021 | 2022 | Actual 2020 | Budget 2021 | Budget 2022 | Change      |         |
|---|-------------------------------|------|------|-------------|-------------|-------------|-------------|---------|
|   |                               |      |      |             |             |             | \$          | %       |
| <b><u>Cost Center 543 - Chief of Operations</u></b> |                               |      |      |             |             |             |             |         |
| 1110  | Administrative Salary & Wages | 1.00 | 1.00 | \$ 127,125  | \$ 127,125  | \$ 143,750  | \$ 16,625   | 13.1%   |
| 1150  | Clerical Salaries & Wages     | -    | -    | 47,219      | 49,046      | -           | (49,046)    | -100.0% |
| 2100  | FICA Benefits                 | -    | -    | 12,680      | 13,478      | 11,000      | (2,478)     | -18.4%  |
| 2220  | VRS Benefits Hybrid           | -    | -    | 27,624      | 29,280      | 23,891      | (5,389)     | -18.4%  |
| 2300  | HMP Benefits                  | -    | -    | 19,194      | 19,194      | 7,920       | (11,274)    | -58.7%  |
| 2400  | Group Life Insurance          | -    | -    | 2,308       | 2,360       | 1,926       | (434)       | -18.4%  |
| 2510  | Disability Insurance Hybrid   | -    | -    | 722         | 722         | -           | (722)       | -100.0% |
| 2750  | Retiree Health Care Credit    | -    | -    | 2,114       | 2,132       | 1,740       | (392)       | -18.4%  |
| 3000  | Purchased Services            | -    | -    | 15,217      | 26,200      | 26,200      | -           | 0.0%    |
| 4000  | Internal Services             | -    | -    | 1,083       | -           | -           | -           | 0.0%    |
| 5500  | Travel                        | -    | -    | 1,002       | 1,000       | 4,000       | 3,000       | 300.0%  |
| 5800  | Miscellaneous                 | -    | -    | 960         | -           | 1,000       | 1,000       | 100.0%  |
| 5801  | Dues & Memberships            | -    | -    | -           | 600         | 600         | -           | 0.0%    |
| 5805  | Staff Development             | -    | -    | 680         | -           | 1,000       | 1,000       | 100.0%  |
| 6000  | Materials and Supplies        | -    | -    | 2,385       | 2,100       | 2,100       | -           | 0.0%    |
|   |                               | 1.00 | 1.00 | \$ 260,313  | \$ 273,237  | \$ 225,127  | \$ (48,110) | -17.6%  |



## Operating Budget by Cost Center

|   |                                 |      |      |             |             |             |           | <u>Change</u> |  |
|---|---------------------------------|------|------|-------------|-------------|-------------|-----------|---------------|--|
| Obj.  | Description                     | 2021 | 2022 | Actual 2020 | Budget 2021 | Budget 2022 | \$        | %             |  |
| <u>Cost Center 545 - Asst. Superintendent of Elementary School Leadership</u> |                                 |      |      |             |             |             |           |               |  |
| 1110  | Administrative Salary & Wages   | 1.00 | 1.00 | \$ 115,385  | \$ 125,000  | \$ 130,681  | \$ 5,681  | 4.5%          |  |
| 1120  | Instructional Salaries & Wages  | 2.00 | 2.00 | 128,006     | 168,706     | 176,313     | 7,607     | 4.5%          |  |
| 1141  | Tech Support Salaries & Wages   | 1.00 | 1.00 | 56,304      | 56,243      | 58,800      | 2,557     | 4.5%          |  |
| 1150  | Clerical Salaries & Wages       | 1.00 | 1.00 | 23,379      | 47,258      | 49,383      | 2,125     | 4.5%          |  |
| 1620  | Supplemental Salaries & Wages   | -    | -    | 2,196       | 21,000      | 21,000      | -         | 0.0%          |  |
| 2100  | FICA Benefits                   | -    | -    | 24,111      | 31,993      | 33,370      | 1,377     | 4.3%          |  |
| 2210  | VRS Benefits Plan 1 & 2         | -    | -    | 41,546      | 56,585      | 59,146      | 2,561     | 4.5%          |  |
| 2220  | VRS Benefits Hybrid             | -    | -    | 8,819       | 9,348       | 9,773       | 425       | 4.5%          |  |
| 2300  | HMP Benefits                    | -    | -    | 55,110      | 73,308      | 73,320      | 12        | 0.0%          |  |
| 2400  | Group Life Insurance            | -    | -    | 4,208       | 5,316       | 5,557       | 241       | 4.5%          |  |
| 2510  | Disability Insurance Hybrid     | -    | -    | 231         | 231         | 266         | 35        | 15.2%         |  |
| 2750  | Retiree Health Care Credit      | -    | -    | 3,854       | 4,801       | 5,016       | 215       | 4.5%          |  |
| 3000  | Purchased Services              | -    | -    | 40,443      | 20,200      | 42,000      | 21,800    | 107.9%        |  |
| 5200  | Communications                  | -    | -    | 72          | 250         | 250         | -         | 0.0%          |  |
| 5500  | Travel                          | -    | -    | 2,231       | 2,000       | 7,000       | 5,000     | 250.0%        |  |
| 5801  | Dues & Memberships              | -    | -    | 1,700       | 4,250       | 4,250       | -         | 0.0%          |  |
| 5805  | Staff Development               | -    | -    | 7,985       | -           | 27,250      | 27,250    | 100.0%        |  |
| 5806  | Testing Services                | -    | -    | 73,491      | 100,580     | 99,792      | (788)     | -0.8%         |  |
| 6000  | Materials and Supplies          | -    | -    | 1,483       | 7,300       | 7,300       | -         | 0.0%          |  |
| 6030  | Instructional Materials         | -    | -    | -           | 6,000       | 6,000       | -         | 0.0%          |  |
| 8110  | Technology-Hardware Replacement | -    | -    | 568         | 1,000       | 1,000       | -         | 0.0%          |  |
|   |                                 | 5.00 | 5.00 | \$ 591,122  | \$ 741,369  | \$ 817,467  | \$ 76,098 | 10.3%         |  |



## Operating Budget by Cost Center

|  |                                 |      |      |             |             |             | <u>Change</u> |         |
|--|---------------------------------|------|------|-------------|-------------|-------------|---------------|---------|
| Obj.   | Description                     | 2021 | 2022 | Actual 2020 | Budget 2021 | Budget 2022 | \$            | %       |
| <b>Cost Center 550 - Asst. Superintendent of Secondary School Leadership</b> |                                 |      |      |             |             |             |               |         |
| 1110   | Administrative Salary & Wages   | 1.00 | 1.00 | \$ 130,706  | \$ 130,706  | \$ 136,586  | \$ 5,880      | 4.5%    |
| 1120   | Instructional Salaries & Wages  | 1.00 | 1.00 | 72,450      | 72,450      | 75,743      | 3,293         | 4.5%    |
| 1150   | Clerical Salaries & Wages       | 1.00 | 1.00 | 23,452      | 23,880      | 41,273      | 17,393        | 72.8%   |
| 1620   | Supplemental Salaries & Wages   | -    | -    | -           | 10,000      | 10,000      | -             | 0.0%    |
| 2100   | FICA Benefits                   | -    | -    | 17,259      | 18,133      | 20,165      | 2,032         | 11.2%   |
| 2210   | VRS Benefits Plan 1 & 2         | -    | -    | 35,521      | 37,650      | 37,657      | 7             | 0.0%    |
| 2220   | VRS Benefits Hybrid             | -    | -    | -           | 8,668       | 4,408       | (4,260)       | -49.1%  |
| 2300   | HMP Benefits                    | -    | -    | 11,754      | 15,672      | 7,920       | (7,752)       | -49.5%  |
| 2400   | Group Life Insurance            | -    | -    | 2,968       | 3,036       | 3,391       | 355           | 11.7%   |
| 2510   | Disability Insurance Hybrid     | -    | -    | -           | -           | 126         | 126           | 100.0%  |
| 2750   | Retiree Health Care Credit      | -    | -    | 2,718       | 2,741       | 3,062       | 321           | 11.7%   |
| 3000   | Purchased Services              | -    | -    | 92,546      | 102,400     | 361,496     | 259,096       | 253.0%  |
| 4000   | Internal Services               | -    | -    | 955         | 1,000       | 1,000       | -             | 0.0%    |
| 5500   | Travel                          | -    | -    | 6,125       | 2,000       | 9,500       | 7,500         | 375.0%  |
| 5800   | Miscellaneous                   | -    | -    | 505         | 3,000       | -           | (3,000)       | -100.0% |
| 5801   | Dues & Memberships              | -    | -    | 4,274       | 3,050       | 4,550       | 1,500         | 49.2%   |
| 5805   | Staff Development               | -    | -    | 74          | -           | 500         | 500           | 100.0%  |
| 6000   | Materials and Supplies          | -    | -    | 7,628       | 10,450      | 9,500       | (950)         | -9.1%   |
| 6030   | Instructional Materials         | -    | -    | 1,312       | 110,370     | 23,600      | (86,770)      | -78.6%  |
| 8110   | Technology-Hardware Replacement | -    | -    | 210         | -           | -           | -             | 0.0%    |
|  |                                 | 3.00 | 3.00 | \$ 410,457  | \$ 555,206  | \$ 750,477  | \$ 195,271    | 35.2%   |





## Operating Budget by Cost Center

| Obj.                              | Description                   | 2021 | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change     |        |
|-----------------------------------|-------------------------------|------|-------|--------------|--------------|--------------|------------|--------|
|                                   |                               |      |       |              |              |              | \$         | %      |
| Cost Center 555 - Human Resources |                               |      |       |              |              |              |            |        |
| 1110                              | Administrative Salary & Wages | 3.00 | 3.00  | \$ 312,338   | \$ 312,338   | \$ 326,533   | \$ 14,195  | 4.5%   |
| 1130                              | Other Prof. Salaries & Wages  | 3.00 | 3.00  | 237,552      | 237,552      | 248,348      | 10,796     | 4.5%   |
| 1140                              | Technical Salaries & Wages    | 2.00 | 2.00  | 99,298       | 93,521       | 98,853       | 5,332      | 5.7%   |
| 1150                              | Clerical Salaries & Wages     | 1.50 | 2.50  | 104,972      | 53,708       | 118,415      | 64,707     | 120.5% |
| 1620                              | Supplemental Salaries & Wages | -    | -     | 11,344       | -            | -            | -          | 0.0%   |
| 2100                              | FICA Benefits                 | -    | -     | 57,814       | 53,330       | 60,600       | 7,270      | 13.6%  |
| 2210                              | VRS Benefits Plan 1 & 2       | -    | -     | 90,353       | 91,490       | 109,496      | 18,006     | 19.7%  |
| 2220                              | VRS Benefits Hybrid           | -    | -     | 23,706       | 23,706       | 21,494       | (2,212)    | -9.3%  |
| 2300                              | HMP Benefits                  | -    | -     | 90,227       | 93,365       | 101,563      | 8,198      | 8.8%   |
| 2400                              | Group Life Insurance          | -    | -     | 9,529        | 9,288        | 10,562       | 1,274      | 13.7%  |
| 2510                              | Disability Insurance Hybrid   | -    | -     | 620          | 620          | 608          | (12)       | -1.9%  |
| 2750                              | Retiree Health Care Credit    | -    | -     | 8,729        | 8,387        | 9,537        | 1,150      | 13.7%  |
| 2800                              | Other Benefits                | -    | -     | 12,053       | -            | -            | -          | 0.0%   |
| 3000                              | Purchased Services            | -    | -     | 128,267      | 133,114      | 125,114      | (8,000)    | -6.0%  |
| 4000                              | Internal Services             | -    | -     | 953          | 1,200        | 1,200        | -          | 0.0%   |
| 5400                              | Leases and Rentals            | -    | -     | 2,686        | 2,800        | 2,800        | -          | 0.0%   |
| 5500                              | Travel                        | -    | -     | 7,204        | 10,500       | 10,500       | -          | 0.0%   |
| 5800                              | Miscellaneous                 | -    | -     | 6,503        | 14,000       | 14,000       | -          | 0.0%   |
| 5801                              | Dues & Memberships            | -    | -     | 2,056        | 2,500        | 2,500        | -          | 0.0%   |
| 5805                              | Staff Development             | -    | -     | 2,124        | -            | 8,000        | 8,000      | 100.0% |
| 6000                              | Materials and Supplies        | -    | -     | 11,919       | 15,800       | 15,800       | -          | 0.0%   |
| 6040                              | Tech-Software/On line Content | -    | -     | 5,225        | 12,700       | 12,700       | -          | 0.0%   |
| 8100                              | Capital Outlay Replacement    | -    | -     | -            | 2,500        | 2,500        | -          | 0.0%   |
| 8110                              | Technology-Hardware Replace   | -    | -     | -            | 1,000        | 1,000        | -          | 0.0%   |
|                                   |                               | 9.50 | 10.50 | \$ 1,225,472 | \$ 1,173,419 | \$ 1,302,123 | \$ 128,704 | 11.0%  |



## Operating Budget by Cost Center

| Obj.  | Description                     | 2021 | 2022 | Actual 2020  | Budget 2021  | Budget 2022  | Change    |        |  |
|---|---------------------------------|------|------|--------------|--------------|--------------|-----------|--------|--|
|   |                                 |      |      |              |              |              | \$        | %      |  |
| Cost Center 560 - Finance/Business Services |                                 |      |      |              |              |              |           |        |  |
| 1110  | Administrative Salary & Wages   | 2.00 | 2.00 | \$ 219,056   | \$ 219,338   | \$ 229,013   | \$ 9,675  | 4.4%   |  |
| 1140  | Technical Salaries & Wages      | 1.00 | 1.00 | 71,405       | 66,000       | 69,000       | 3,000     | 4.5%   |  |
| 1150  | Clerical Salaries & Wages       | 5.00 | 5.00 | 310,951      | 277,990      | 296,280      | 18,290    | 6.6%   |  |
| 2100  | FICA Benefits                   | -    | -    | 44,678       | 43,095       | 45,464       | 2,369     | 5.5%   |  |
| 2210  | VRS Benefits Plan 1 & 2         | -    | -    | 61,318       | 61,418       | 64,206       | 2,788     | 4.5%   |  |
| 2220  | VRS Benefits Hybrid             | -    | -    | 30,961       | 30,961       | 33,984       | 3,023     | 9.8%   |  |
| 2300  | HMP Benefits                    | -    | -    | 99,704       | 111,774      | 98,670       | (13,104)  | -11.7% |  |
| 2400  | Group Life Insurance            | -    | -    | 7,710        | 7,448        | 7,917        | 469       | 6.3%   |  |
| 2510  | Disability Insurance Hybrid     | -    | -    | 810          | 810          | 961          | 151       | 18.6%  |  |
| 2750  | Retiree Health Care Credit      | -    | -    | 7,062        | 6,726        | 7,149        | 423       | 6.3%   |  |
| 2800  | Other Benefits                  | -    | -    | 9,862        | -            | -            | -         | 0.0%   |  |
| 3000  | Purchased Services              | -    | -    | 242,730      | 244,904      | 252,761      | 7,857     | 3.2%   |  |
| 5200  | Communications                  | -    | -    | 17,446       | 10,000       | 10,000       | -         | 0.0%   |  |
| 5400  | Leases and Rentals              | -    | -    | 2,661        | 3,700        | 3,548        | (152)     | -4.1%  |  |
| 5500  | Travel                          | -    | -    | 1,341        | 750          | 2,000        | 1,250     | 166.7% |  |
| 5800  | Miscellaneous                   | -    | -    | (543)        | 4,500        | 4,500        | -         | 0.0%   |  |
| 5801  | Dues & Memberships              | -    | -    | 5,724        | 6,239        | 6,264        | 25        | 0.4%   |  |
| 5805  | Staff Development               | -    | -    | 2,545        | -            | -            | -         | 0.0%   |  |
| 6000  | Materials and Supplies          | -    | -    | 10,400       | 13,500       | 13,500       | -         | 0.0%   |  |
| 8110  | Technology-Hardware Replacement | -    | -    | 534          | -            | -            | -         | 0.0%   |  |
|   |                                 | 8.00 | 8.00 | \$ 1,146,355 | \$ 1,109,153 | \$ 1,145,217 | \$ 36,064 | 3.3%   |  |



## Operating Budget by Cost Center

| Obj.                                  | Description                     | 2021  | 2022  | Actual 2020  | Budget 2021  | Budget 2022  | Change     |        |  |
|---------------------------------------|---------------------------------|-------|-------|--------------|--------------|--------------|------------|--------|--|
|                                       |                                 |       |       |              |              |              | \$         | %      |  |
| Cost Center 565 - Technology Services |                                 |       |       |              |              |              |            |        |  |
| 1110                                  | Administrative Salary & Wages   | 1.00  | 1.00  | \$ 127,543   | \$ 127,543   | \$ 133,340   | \$ 5,797   | 4.5%   |  |
| 1120                                  | Instructional Salaries & Wages  | 1.00  | 1.00  | 66,034       | 66,034       | 69,036       | 3,002      | 4.5%   |  |
| 1140                                  | Technical Salaries & Wages      | 25.00 | 28.00 | 1,433,657    | 1,422,408    | 1,637,396    | 214,988    | 15.1%  |  |
| 1150                                  | Clerical Salaries & Wages       | 1.00  | 1.00  | 36,561       | 36,234       | 37,881       | 1,647      | 4.5%   |  |
| 2100                                  | FICA Benefits                   | -     | -     | 121,984      | 126,396      | 143,640      | 17,244     | 13.6%  |  |
| 2210                                  | VRS Benefits Plan 1 & 2         | -     | -     | 170,549      | 187,390      | 218,623      | 31,233     | 16.7%  |  |
| 2220                                  | VRS Benefits Hybrid             | -     | -     | 77,237       | 77,237       | 83,471       | 6,234      | 8.1%   |  |
| 2300                                  | HMP Benefits                    | -     | -     | 301,756      | 300,264      | 344,520      | 44,256     | 14.7%  |  |
| 2400                                  | Group Life Insurance            | -     | -     | 20,781       | 21,335       | 24,357       | 3,022      | 14.2%  |  |
| 2510                                  | Disability Insurance Hybrid     | -     | -     | 2,019        | 2,019        | 2,360        | 341        | 16.9%  |  |
| 2750                                  | Retiree Health Care Credit      | -     | -     | 18,963       | 19,266       | 21,992       | 2,726      | 14.1%  |  |
| 2800                                  | Other Benefits                  | -     | -     | 33           | -            | -            | -          | 0.0%   |  |
| 3000                                  | Purchased Services              | -     | -     | 2,556,388    | 2,608,199    | 2,986,312    | 378,113    | 14.5%  |  |
| 5001                                  | Telecommunications              | -     | -     | 398,344      | 362,000      | 380,000      | 18,000     | 5.0%   |  |
| 5500                                  | Travel                          | -     | -     | 7,464        | 5,700        | 8,700        | 3,000      | 52.6%  |  |
| 5801                                  | Dues & Memberships              | -     | -     | -            | 23,500       | 23,500       | -          | 0.0%   |  |
| 5805                                  | Staff Development               | -     | -     | 147          | -            | 7,500        | 7,500      | 100.0% |  |
| 6000                                  | Materials and Supplies          | -     | -     | 138,098      | 124,050      | 124,050      | -          | 0.0%   |  |
| 8110                                  | Technology-Hardware Replacement | -     | -     | -            | 5,000        | 5,000        | -          | 0.0%   |  |
|                                       |                                 | 28.00 | 31.00 | \$ 5,477,558 | \$ 5,514,575 | \$ 6,251,678 | \$ 737,103 | 13.4%  |  |



## Operating Budget by Cost Center

| Obj.                             | Description                    | 2021   | 2022   | Actual 2020  | Budget 2021  | Budget 2022  | Change     |         |
|----------------------------------|--------------------------------|--------|--------|--------------|--------------|--------------|------------|---------|
|                                  |                                |        |        |              |              |              | \$         | %       |
| Cost Center 570 - Transportation |                                |        |        |              |              |              |            |         |
| 1110                             | Administrative Salary & Wages  | 1.00   | 1.00   | \$ 95,220    | \$ 95,220    | \$ 99,547    | \$ 4,327   | 4.5%    |
| 1140                             | Technical Salaries & Wages     | 8.00   | 11.00  | 381,691      | 439,059      | 400,656      | (38,403)   | -8.7%   |
| 1150                             | Clerical Salaries & Wages      | 3.00   | 1.00   | 110,517      | 107,545      | 115,641      | 8,096      | 7.5%    |
| 1160                             | Trades Salaries & Wages        | 6.00   | 5.00   | 256,532      | 247,376      | 303,469      | 56,093     | 22.7%   |
| 1170                             | Bus Driver Salaries & Wages    | 96.93  | 102.93 | 2,083,360    | 2,336,477    | 2,479,514    | 143,037    | 6.1%    |
| 1175                             | Bus Aides Salaries & Wages     | 37.54  | 37.54  | 553,708      | 563,403      | 637,807      | 74,404     | 13.2%   |
| 1520                             | Substitute Salaries & Wages    | -      | -      | 477,680      | 516,500      | 516,500      | -          | 0.0%    |
| 1620                             | Supplemental Salaries & Wages  | -      | -      | 130,506      | 91,000       | 181,000      | 90,000     | 98.9%   |
| 2100                             | FICA Benefits                  | -      | -      | 297,337      | 334,656      | 362,162      | 27,506     | 8.2%    |
| 2210                             | VRS Benefits Plan 1 & 2        | -      | -      | 52,769       | 139,819      | 155,706      | 15,887     | 11.4%   |
| 2220                             | VRS Benefits Hybrid            | -      | -      | 72,001       | 72,061       | 65,419       | (6,642)    | -9.2%   |
| 2300                             | HMP Benefits                   | -      | -      | 1,377,352    | 1,427,037    | 1,494,382    | 67,345     | 4.7%    |
| 2400                             | Group Life Insurance           | -      | -      | 40,542       | 47,925       | 52,544       | 4,619      | 9.6%    |
| 2510                             | Disability Insurance Hybrid    | -      | -      | 11,998       | 12,009       | 11,670       | (339)      | -2.8%   |
| 2750                             | Retiree Health Care Credit     | -      | -      | 6,292        | 11,988       | 12,231       | 243        | 2.0%    |
| 2800                             | Other Benefits                 | -      | -      | 8,561        | -            | -            | -          | 0.0%    |
| 3000                             | Purchased Services             | -      | -      | 65,795       | 71,300       | 106,318      | 35,018     | 49.1%   |
| 4000                             | Internal Services              | -      | -      | 589          | -            | 600          | 600        | 100.0%  |
| 5104                             | Refuse Removal                 | -      | -      | 13,690       | 22,000       | 22,000       | -          | 0.0%    |
| 5400                             | Leases and Rentals             | -      | -      | 16,864       | 6,660        | -            | (6,660)    | -100.0% |
| 5500                             | Travel                         | -      | -      | 829          | -            | -            | -          | 0.0%    |
| 5801                             | Dues & Memberships             | -      | -      | -            | -            | 700          | 700        | 100.0%  |
| 5805                             | Staff Development              | -      | -      | 7,177        | -            | 2,398        | 2,398      | 100.0%  |
| 6000                             | Materials and Supplies         | -      | -      | 15,218       | 18,865       | 18,865       | -          | 0.0%    |
| 6008                             | Vehicle/Powered Equip Fuels    | -      | -      | 503,150      | 995,000      | 995,000      | -          | 0.0%    |
| 6009                             | Vehicle/Powered Equip Supplies | -      | -      | 412,934      | 462,000      | 462,000      | -          | 0.0%    |
| 6030                             | Instructional Materials        | -      | -      | 1,440        | 1,500        | 1,500        | -          | 0.0%    |
| 8100                             | Capital Outlay Replacement     | -      | -      | 229,141      | 15,000       | 468,050      | 453,050    | 3020.3% |
| 8200                             | Capital Outlay Additions       | -      | -      | 24,055       | 24,069       | -            | (24,069)   | -100.0% |
|                                  |                                | 152.47 | 158.47 | \$ 7,246,948 | \$ 8,058,469 | \$ 8,965,679 | \$ 907,210 | 11.3%   |



## Operating Budget by Cost Center

| Obj.                         | Description                   | 2021   | 2022   | Actual 2020  | Budget 2021  | Budget 2022  | Change     |         |
|------------------------------|-------------------------------|--------|--------|--------------|--------------|--------------|------------|---------|
|                              |                               |        |        |              |              |              | \$         | %       |
| Cost Center 575 - Operations |                               |        |        |              |              |              |            |         |
| 1110                         | Administrative Salary & Wages | 1.00   | 1.00   | \$ 111,263   | \$ 111,263   | \$ 116,320   | \$ 5,057   | 4.5%    |
| 1140                         | Technical Salaries & Wages    | 2.00   | 3.00   | 230,251      | 230,251      | 240,715      | 10,464     | 4.5%    |
| 1150                         | Clerical Salaries & Wages     | 3.00   | 2.50   | 122,446      | 122,947      | 128,262      | 5,315      | 4.3%    |
| 1160                         | Trades Salaries & Wages       | 20.00  | 20.00  | 1,154,003    | 1,154,515    | 1,211,544    | 57,029     | 4.9%    |
| 1180                         | Laborer Salaries & Wages      | -      | -      | 14,266       | 17,000       | 2,000        | (15,000)   | -88.2%  |
| 1190                         | Service Salaries & Wages      | 88.31  | 89.31  | 2,633,134    | 2,755,096    | 2,805,295    | 50,199     | 1.8%    |
| 1520                         | Substitute Salaries & Wages   | -      | -      | 56,277       | 40,500       | 40,000       | (500)      | -1.2%   |
| 1620                         | Supplemental Salaries & Wages | -      | -      | 8,459        | 10,000       | 10,000       | -          | 0.0%    |
| 2100                         | FICA Benefits                 | -      | -      | 316,790      | 327,923      | 348,392      | 20,469     | 6.2%    |
| 2210                         | VRS Benefits Plan 1 & 2       | -      | -      | 136,694      | 164,286      | 172,739      | 8,453      | 5.1%    |
| 2220                         | VRS Benefits Hybrid           | -      | -      | 44,048       | 44,048       | 48,656       | 4,608      | 10.5%   |
| 2300                         | HMP Benefits                  | -      | -      | 1,009,124    | 1,000,896    | 1,017,877    | 16,981     | 1.7%    |
| 2400                         | Group Life Insurance          | -      | -      | 46,849       | 54,522       | 58,315       | 3,793      | 7.0%    |
| 2510                         | Disability Insurance Hybrid   | -      | -      | 6,233        | 6,233        | 7,774        | 1,541      | 24.7%   |
| 2750                         | Retiree Health Care Credit    | -      | -      | 10,349       | 10,963       | 11,608       | 645        | 5.9%    |
| 2800                         | Other Benefits                | -      | -      | 18,192       | -            | -            | -          | 0.0%    |
| 3000                         | Purchased Services            | -      | -      | 1,219,038    | 1,332,800    | 1,665,700    | 332,900    | 25.0%   |
| 4000                         | Internal Services             | -      | -      | 575          | 3,000        | -            | (3,000)    | -100.0% |
| 5101                         | Electricity                   | -      | -      | 80,340       | 170,000      | 170,000      | -          | 0.0%    |
| 5102                         | Heating Fuel                  | -      | -      | 4,817        | 100,000      | 100,000      | -          | 0.0%    |
| 5103                         | Water/Sewer Services          | -      | -      | 3,916        | 25,000       | 25,000       | -          | 0.0%    |
| 5104                         | Refuse Removal                | -      | -      | 75,485       | 95,000       | 95,000       | -          | 0.0%    |
| 5200                         | Communications                | -      | -      | -            | 1,500        | 1,500        | -          | 0.0%    |
| 5400                         | Leases and Rentals            | -      | -      | 66,628       | 144,000      | 149,000      | 5,000      | 3.5%    |
| 5500                         | Travel                        | -      | -      | 996          | 600          | 4,100        | 3,500      | 583.3%  |
| 5800                         | Miscellaneous                 | -      | -      | 240          | 2,000        | 2,000        | -          | 0.0%    |
| 5805                         | Staff Development             | -      | -      | (227)        | -            | 1,000        | 1,000      | 100.0%  |
| 6000                         | Materials and Supplies        | -      | -      | 744,277      | 1,000,250    | 1,013,200    | 12,950     | 1.3%    |
| 8100                         | Capital Outlay Replacement    | -      | -      | 28,231       | -            | -            | -          | 0.0%    |
| 8200                         | Capital Outlay Additions      | -      | -      | 31,849       | -            | -            | -          | 0.0%    |
|                              |                               | 114.31 | 115.81 | \$ 8,174,543 | \$ 8,924,593 | \$ 9,445,997 | \$ 521,404 | 5.8%    |



## Operating Budget by Cost Center

| Obj.                                    | Description                | 2021     | 2022     | Actual 2020    | Budget 2021    | Budget 2022    | Change       |      |
|---|----------------------------|----------|----------|----------------|----------------|----------------|--------------|------|
|   |                            |          |          |                |                |                | \$           | %    |
| Cost Center 999 - Fund Balance Spending |                            |          |          |                |                |                |              |      |
| 3000                                    | Purchased Services         | -        | -        | \$ 662,303     | \$ -           | \$ -           | \$ -         | 0.0% |
| 6020                                    | Textbooks & Workbooks      | -        | -        | 105,085        | -              | -              | -            | 0.0% |
| 6030                                    | Instructional Materials    | -        | -        | 169,000        | -              | -              | -            | 0.0% |
| 8100                                    | Capital Outlay Replacement | -        | -        | 450,180        | -              | -              | -            | 0.0% |
| 8200                                    | Capital Outlay Additions   | -        | -        | -              | -              | -              | -            | 0.0% |
|   |                            | -        | -        | \$ 1,386,568   | \$ -           | \$ -           | \$ -         | 0.0% |
|   |                            |          |          |                |                |                |              |      |
| GRAND TOTAL                             |                            | 1,690.41 | 1,734.41 | \$ 137,380,090 | \$ 140,688,700 | \$ 148,921,700 | \$ 8,233,000 | 5.9% |

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# FISCAL YEAR 2022

## FINANCIAL SUMMARIES

*Grants Fund*





**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Budget Summary**

| Description  | 2021         |              | Actual 2020         | Budget 2021          | Budget 2022          | \$ Change           | % Change     |
|--|--------------|--------------|---------------------|----------------------|----------------------|---------------------|--------------|
|  | FTEs         | 2022 FTEs    |                     |                      |                      |                     |              |
| <b>Revenue</b>   |              |              |                     |                      |                      |                     |              |
| Federal  | 43.23        | 43.23        | \$ 3,955,595        | \$ 9,795,190         | \$ 9,523,857         | \$ (271,333)        | -2.8%        |
| State  | 8.39         | 8.39         | 883,510             | 942,741              | 985,523              | 42,782              | 4.5%         |
| Other  | 6.00         | 6.00         | 645,126             | 670,000              | 670,000              | (0)                 | 0.0%         |
| <b>Total Revenue</b>   | <b>57.62</b> | <b>57.62</b> | <b>5,484,231</b>    | <b>11,407,931</b>    | <b>11,179,380</b>    | <b>(228,551)</b>    | <b>-2.0%</b> |
| <b>Expenditures</b>  |              |              |                     |                      |                      |                     |              |
| Title VI-B   | 28.99        | 28.99        | 2,203,210           | 2,196,227            | 2,286,506            | 90,279              | 4.1%         |
| Title I  | 9.95         | 9.95         | 1,215,392           | 1,372,013            | 1,519,411            | 147,398             | 10.7%        |
| Title I, D   | 1.00         | 1.00         | 73,033              | 93,032               | 96,047               | 3,015               | 3.2%         |
| Title II, Part A, Teacher Quality                            | 1.45         | 1.45         | 269,287             | 267,773              | 274,082              | 6,309               | 2.4%         |
| Carl D. Perkins Grant  | -            | -            | 47,702              | 157,311              | 163,793              | 6,482               | 4.1%         |
| Title III, Part A, Limited English Proficient                | -            | -            | 47,925              | 61,003               | 61,003               | -                   | 0.0%         |
| Title IV, Part A,  | 0.50         | 0.50         | 33,841              | 98,883               | 101,823              | 2,940               | 3.0%         |
| Federal Preschool Grant (Section 619)                        | 0.34         | 0.34         | 20,481              | 28,242               | 28,242               | -                   | 0.0%         |
| Project Hope   | 0.50         | 0.50         | 17,544              | 20,000               | 20,000               | -                   | 0.0%         |
| Safe Routes to Schools                                       | 0.50         | 0.50         | 27,180              | 38,000               | 38,000               | -                   | 0.0%         |
| Coronavirus Relief Funds                                     | -            | -            | -                   | 1,999,270            | -                    | (1,999,270)         | -100.0%      |
| CARES Act - WJCC   | -            | -            | -                   | 1,163,874            | -                    | (1,163,874)         | -100.0%      |
| CARES Act - James City County                                | -            | -            | -                   | 1,750,000            | -                    | (1,750,000)         | -100.0%      |
| CARES Act - Williamsburg                                     | -            | -            | -                   | 289,000              | -                    | (289,000)           | -100.0%      |
| CARES Act - ESSER  | -            | -            | -                   | 154,316              | -                    | (154,316)           | -100.0%      |
| CARES Act - GEER   | -            | -            | -                   | 106,245              | -                    | (106,245)           | -100.0%      |
| CRRSA Act  | -            | -            | -                   | -                    | 4,934,950            | 4,934,950           | 100.0%       |
| SOL Web Based Technology Initiative                          | -            | -            | 478,453             | 466,000              | 466,000              | -                   | 0.0%         |
| Virginia Preschool Initiative                                | 7.39         | 7.39         | 259,366             | 331,567              | 369,818              | 38,251              | 11.5%        |
| Special Education in Jails                                   | 1.00         | 1.00         | 125,463             | 128,463              | 132,995              | 4,532               | 3.5%         |
| Individualized Student Alternative Education Program (ISAEP) | -            | -            | 20,228              | 16,710               | 16,710               | -                   | 0.0%         |
| School Health Initiative Grant                               | 6.00         | 6.00         | 645,126             | 670,000              | 670,000              | (0)                 | 0.0%         |
| <b>Total Expenditures</b>                                    | <b>57.62</b> | <b>57.62</b> | <b>\$ 5,484,231</b> | <b>\$ 11,407,931</b> | <b>\$ 11,179,380</b> | <b>\$ (228,551)</b> | <b>-2.0%</b> |



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Title VI-B**

| Description                          |                                      | 2021<br>FTEs | 2022<br>FTEs | Actual 2020         | Budget 2021         | Budget 2022         | \$ Change        | %<br>Change |
|--------------------------------------|--------------------------------------|--------------|--------------|---------------------|---------------------|---------------------|------------------|-------------|
| <b>Wages &amp; Employee Benefits</b> |                                      |              |              |                     |                     |                     |                  |             |
| 1120                                 | Instructional Salaries & Wages       | 18.20        | 18.20        | \$ 1,051,869        | \$ 1,058,180        | \$ 1,156,552        | \$ 98,372        | 9.3%        |
| 1130                                 | Other Professional Salaries & Wages  | 4.22         | 4.22         | 250,056             | 254,467             | 266,033             | 11,566           | 4.5%        |
| 1350                                 | P/T Clerical Salaries & Wages        | 0.57         | 0.57         | 5,060               | -                   | -                   | -                | 0.0%        |
| 1151                                 | Instructional Aides Salaries & Wages | 6.00         | 6.00         | 124,943             | 125,278             | 90,896              | (34,382)         | -27.4%      |
| 1620                                 | Supplemental Salaries & Wages        | -            | -            | 66,426              | -                   | -                   | -                | 0.0%        |
| Total Wages                          |                                      | 28.99        | 28.99        | 1,498,354           | 1,437,925           | 1,513,481           | 75,556           | 5.3%        |
| 2100                                 | FICA Benefits                        | -            | -            | 108,113             | 110,030             | 115,781             | 5,751            | 5.2%        |
| 2210                                 | VRS Benefits Plan 1 & 2              | -            | -            | 107,584             | 145,482             | 134,681             | (10,802)         | -7.4%       |
| 2220                                 | VRS Benefits Hybrid                  | -            | -            | 102,013             | 96,100              | 116,860             | 20,760           | 21.6%       |
| 2300                                 | HMP Benefits                         | -            | -            | 350,669             | 367,423             | 363,804             | (3,619)          | -1.0%       |
| 2400                                 | Group Life Insurance                 | -            | -            | 17,769              | 19,268              | 20,281              | 1,012            | 5.3%        |
| 2510                                 | Disability Insurance Hybrid          | -            | -            | 2,667               | 2,600               | 3,305               | 705              | 27.1%       |
| 2750                                 | Retiree Health Care Credit           | -            | -            | 16,041              | 17,399              | 18,313              | 914              | 5.3%        |
| Total Benefits                       |                                      | -            | -            | 704,856             | 758,303             | 773,025             | 14,722           | 1.9%        |
| Total Wages & Employee Benefits      |                                      | 28.99        | 28.99        | 2,203,210           | 2,196,227           | 2,286,506           | 90,279           | 4.1%        |
| <b>TOTAL</b>                         |                                      | <b>28.99</b> | <b>28.99</b> | <b>\$ 2,203,210</b> | <b>\$ 2,196,227</b> | <b>\$ 2,286,506</b> | <b>\$ 90,279</b> | <b>4.1%</b> |

**Grant Description**

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

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



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Title I**

| Description                               | 2021<br>FTEs | 2022<br>FTEs | Actual 2020         | Budget 2021         | Budget 2022         | \$ Change         | % Change     |
|---|--------------|--------------|---------------------|---------------------|---------------------|-------------------|--------------|
| <b>Wages &amp; Employee Benefits</b>      |              |              |                     |                     |                     |                   |              |
| 1110 Administrative Salaries & Wages      | 0.30         | 0.30         | \$ 7,118            | \$ 29,850           | \$ 31,207           | \$ 1,357          | 4.5%         |
| 1120 Instructional Salaries & Wages       | 8.70         | 8.70         | 589,893             | 571,658             | 596,797             | 25,139            | 4.4%         |
| 1150 Clerical Salaries & Wages            | 0.95         | 0.95         | 59,005              | 36,576              | 37,673              | 1,097             | 3.0%         |
| 1151 Instructional Aides Salaries & Wages | -            | -            | 5,767               | -                   | -                   | -                 | 0.0%         |
| 1520 Substitute Salaries & Wages          | -            | -            | 2,475               | 8,850               | 8,850               | -                 | 0.0%         |
| 1620 Supplemental Salaries & Wages        | -            | -            | 159,415             | 245,000             | 245,000             | -                 | 0.0%         |
| 1650 National Board Teacher Bonus         | -            | -            | 5,000               | -                   | -                   | -                 | 100.0%       |
| Total Wages                               | 9.95         | 9.95         | 828,672             | 891,934             | 919,527             | 27,593            | 3.1%         |
| 2100 FICA Benefits                        | -            | -            | 61,117              | 68,233              | 70,344              | 2,111             | 3.1%         |
| 2210 VRS Benefits Plan 1 & 2              | -            | -            | 96,766              | 96,489              | 104,556             | 8,067             | 8.4%         |
| 2220 VRS Benefits Hybrid                  | -            | -            | 5,735               | 4,600               | 6,080               | 1,480             | 32.2%        |
| 2300 HMP Benefits                         | -            | -            | 108,070             | 111,809             | 106,128             | (5,681)           | -5.1%        |
| 2400 Group Life Insurance                 | -            | -            | 8,564               | 8,150               | 8,920               | 770               | 9.4%         |
| 2510 VRS Disability Hybrid                | -            | -            | 150                 | 120                 | 172                 | 52                | 43.3%        |
| 2750 Retiree Health Care Credit           | -            | -            | 7,845               | 7,360               | 8,055               | 695               | 9.4%         |
| Total Employee Benefits                   | -            | -            | 288,247             | 296,761             | 304,254             | 7,493             | 2.5%         |
| Total Wages & Employee Benefits           | 9.95         | 9.95         | 1,116,919           | 1,188,695           | 1,223,782           | 35,087            | 3.0%         |
| <b>Other Expenditures</b>                 |              |              |                     |                     |                     |                   |              |
| 3000 Purchased Services                   | -            | -            | 24,317              | 78,318              | 55,614              | (22,704)          | -29.0%       |
| 4000 Internal Services-Transportation     | -            | -            | -                   | -                   | 8,847               | 8,847             | 100.0%       |
| 5500 Travel                               | -            | -            | 5,426               | 5,000               | 9,700               | 4,700             | 94.0%        |
| 6000 Materials & Supplies                 | -            | -            | 1,172               | 7,000               | 6,043               | (957)             | -13.7%       |
| 6030 Instructional Materials              | -            | -            | 57,522              | 70,000              | 200,000             | 130,000           | 185.7%       |
| 9400 Parental Involvement                 | -            | -            | 10,036              | 23,000              | 15,425              | (7,575)           | -32.9%       |
| Total Other Expenditures                  | -            | -            | 98,473              | 183,318             | 295,629             | 112,311           | 61.3%        |
| <b>TOTAL</b>                              | <b>9.95</b>  | <b>9.95</b>  | <b>\$ 1,215,392</b> | <b>\$ 1,372,013</b> | <b>\$ 1,519,411</b> | <b>\$ 147,398</b> | <b>10.7%</b> |

**Grant Description**

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

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



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Title I-D, Neglected and Delinquent Youth**

|                                 |                                |  | 2021 | 2022 |             |             |             |           |          |
|---------------------------------|--------------------------------|--|------|------|-------------|-------------|-------------|-----------|----------|
| Description                     |                                |  | FTEs | FTEs | Acutal 2020 | Budget 2021 | Budget 2022 | \$ Change | % Change |
| Wages & Employee Benefits       |                                |  |      |      |             |             |             |           |          |
| 1120                            | Instructional Salaries & Wages |  | 1.00 | 1.00 | \$ 46,075   | \$ 58,502   | \$ 61,163   | \$ 2,661  | 4.5%     |
| Total Wages                     |                                |  | 1.00 | 1.00 | 46,075      | 58,502      | 61,163      | 2,661     | 4.5%     |
| 2100                            | FICA Benefits                  |  | -    | -    | 3,545       | 4,475       | 4,679       | 204       | 4.5%     |
| 2210                            | VRS Benefits                   |  | -    | -    | 7,325       | 9,723       | 10,165      | 442       | 4.5%     |
| 2300                            | HMP Benefits                   |  | -    | -    | 15,568      | 18,840      | 18,480      | (360)     | -1.9%    |
| 2400                            | Group Life Insurance           |  | -    | -    | 254         | 784         | 820         | 36        | 4.5%     |
| 2750                            | Retiree Health Care Credit     |  | -    | -    | 266         | 708         | 740         | 32        | 4.5%     |
| Total Employee Benefits         |                                |  | -    | -    | 26,958      | 34,530      | 34,884      | 354       | 1.0%     |
| Total Wages & Employee Benefits |                                |  | 1.00 | 1.00 | 73,033      | 93,032      | 96,047      | 3,015     | 3.2%     |
| TOTAL                           |                                |  | 1.00 | 1.00 | \$ 73,033   | \$ 93,032   | \$ 96,047   | \$ 3,015  | 3.2%     |

**Grant Description**

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



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Title II, Part A**

| Description                     |                                  | 2021 | 2022 | Actual 2020 | Budget 2021 | Budget 2022 | \$ Change | % Change |  |
|---------------------------------|----------------------------------|------|------|-------------|-------------|-------------|-----------|----------|--|
|                                 |                                  | FTEs | FTEs |             |             |             |           |          |  |
| Wages & Employee Benefits       |                                  |      |      |             |             |             |           |          |  |
| 1120                            | Instructional Salaries & Wages   | 1.40 | 1.40 | \$ 105,911  | \$ 112,227  | \$ 117,327  | \$ 5,101  | 4.5%     |  |
| 1150                            | Clerical Salaries & Wages        | 0.05 | 0.05 | 1,925       | 1,925       | 2,014       | 89        | 4.6%     |  |
| 1520                            | Substitute Salaries & Wages      | -    | -    | 3,906       | 7,000       | 7,000       | -         | 0.0%     |  |
| 1620                            | Supplemental Salaries & Wages    | -    | -    | 63          | -           | -           | -         | 0.0%     |  |
| Total Wages                     |                                  | 1.45 | 1.45 | 111,805     | 121,152     | 126,341     | 5,189     | 4.3%     |  |
|                                 |                                  |      |      |             |             |             |           |          |  |
| 2100                            | FICA Benefits                    | -    | -    | 8,333       | 9,268       | 9,665       | 397       | 4.3%     |  |
| 2210                            | VRS Benefits Plan 1 & 2          | -    | -    | 16,433      | 12,972      | 19,515      | 6,543     | 50.4%    |  |
| 2220                            | VRS Benefits Hybrid              | -    | -    | 302         | 6,000       | 320         | (5,680)   | -94.7%   |  |
| 2300                            | HMP Benefits                     | -    | -    | 13,416      | 14,905      | 14,784      | (121)     | -0.8%    |  |
| 2400                            | Group Life Insurance             | -    | -    | 1,398       | 1,530       | 1,599       | 70        | 4.5%     |  |
| 2510                            | VRS Disability Hybrid            | -    | -    | 8           | 160         | 9           | (151)     | -94.4%   |  |
| 2750                            | Retiree Health Care Credit       | -    | -    | 1,281       | 1,381       | 1,444       | 63        | 4.5%     |  |
| Total Employee Benefits         |                                  | -    | -    | 41,170      | 46,216      | 47,336      | 1,120     | 2.4%     |  |
|                                 |                                  |      |      |             |             |             |           |          |  |
| Total Wages & Employee Benefits |                                  | 1.45 | 1.45 | 152,975     | 167,368     | 173,677     | 6,309     | 3.8%     |  |
|                                 |                                  |      |      |             |             |             |           |          |  |
| Other Expenditures              |                                  |      |      |             |             |             |           |          |  |
| 3000                            | Purchased Services               | -    | -    | 114,784     | 80,000      | 80,000      | -         | 0.0%     |  |
| 4000                            | Internal Services-Transportation | -    | -    | -           | 1,000       | 1,000       | -         | 0.0%     |  |
| 5500                            | Travel                           | -    | -    | 1,018       | 15,000      | 15,000      | -         | 0.0%     |  |
| 6030                            | Instructional Materials          | -    | -    | 510         | 4,405       | 4,405       | -         | 0.0%     |  |
| Total Other Expenditures        |                                  | -    | -    | 116,312     | 100,405     | 100,405     | -         | 0.0%     |  |
|                                 |                                  |      |      |             |             |             |           |          |  |
| TOTAL                           |                                  | 1.45 | 1.45 | \$ 269,287  | \$ 267,773  | \$ 274,082  | \$ 6,309  | 2.4%     |  |

**Grant Description**

These 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.



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Carl D. Perkins Grant**

|                           |                                 | 2021 | 2022 |             |             |             |           |  |  | %       |
|---------------------------|---------------------------------|------|------|-------------|-------------|-------------|-----------|--|--|---------|
| Description               |                                 | FTEs | FTEs | Actual 2020 | Budget 2021 | Budget 2022 | \$ Change |  |  | Change  |
| Wages & Employee Benefits |                                 |      |      |             |             |             |           |  |  |         |
| 1620                      | Supplemental Salaries & Wages   | -    | -    | \$ -        | \$ 5,000    | \$ 5,000    | \$ -      |  |  | 0.0%    |
|                           | Total Wages                     | -    | -    | -           | 5,000       | 5,000       | -         |  |  | 0.0%    |
|                           | Total Wages & Employee Benefits | -    | -    | -           | 5,000       | 5,000       | -         |  |  | 0.0%    |
| Other Expenditures        |                                 |      |      |             |             |             |           |  |  |         |
| 3000                      | Purchased Services              | -    | -    | 19,340      | 41,891      | 51,666      | 9,775     |  |  | 23.3%   |
| 5500                      | Travel                          | -    | -    | 7,221       | 24,500      | 35,500      | 11,000    |  |  | 44.9%   |
| 6040                      | Tech-Software/On line Content   | -    | -    | -           | 6,000       | 14,635      | 8,635     |  |  | 143.9%  |
| 7005                      | New Horizons - Tuition          | -    | -    | 5,384       | 3,520       | 5,301       | 1,781     |  |  | 50.6%   |
| 8200                      | Capital Outlay Additions        | -    | -    | -           | 50,000      | 51,691      | 1,691     |  |  | 3.4%    |
| 8210                      | Technology - Hardware Additions | -    | -    | 15,757      | 26,400      | -           | (26,400)  |  |  | -100.0% |
|                           | Total Other Expenditures        | -    | -    | 47,702      | 152,311     | 158,793     | 6,482     |  |  | 4.3%    |
| TOTAL                     |                                 | -    | -    | \$ 47,702   | \$ 157,311  | \$ 163,793  | \$ 6,482  |  |  | 4.1%    |

**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.



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Title III, Part A**

|                           |                                 | 2021 | 2022 |             |             |             |        |          |
|---------------------------|---------------------------------|------|------|-------------|-------------|-------------|--------|----------|
| Description               |                                 | FTEs | FTEs | Actual 2020 | Budget 2021 | Budget 2022 | Change | % Change |
| Wages & Employee Benefits |                                 |      |      |             |             |             |        |          |
| 1620                      | Supplemental Salaries & Wages   | -    | -    | \$ 14,673   | \$ 17,888   | \$ 17,888   | \$ -   | 0.0%     |
|                           | Total Wages                     | -    | -    | 14,673      | 17,888      | 17,888      | -      | 0.0%     |
| 2100                      | FICA Benefits                   | -    | -    | 1,119       | 1,368       | 1,368       | -      | 0.0%     |
|                           | Total Employee Benefits         | -    | -    | 1,119       | 1,368       | 1,368       | -      | 0.0%     |
|                           | Total Wages & Employee Benefits | -    | -    | 15,792      | 19,256      | 19,256      | -      | 0.0%     |
| Other Expenditures        |                                 |      |      |             |             |             |        |          |
| 3000                      | Purchased Services              | -    | -    | 29,088      | 24,102      | 24,102      | -      | 0.0%     |
| 4000                      | Internal Services               | -    | -    | 739         | 1,000       | 1,000       | -      | 0.0%     |
| 5500                      | Travel                          | -    | -    | 109         | 1,000       | 1,000       | -      | 0.0%     |
| 5800                      | Miscellaneous Expense           | -    | -    | -           | 100         | 100         | -      | 0.0%     |
| 6000                      | Materials & Supplies            | -    | -    | -           | 500         | 500         | -      | 0.0%     |
| 6030                      | Instructional Materials         | -    | -    | 2,197       | 15,045      | 15,045      | -      | 0.0%     |
|                           | Total Other Expenditures        | -    | -    | 32,132      | 41,747      | 41,747      | -      | 0.0%     |
| TOTAL                     |                                 | -    | -    | \$ 47,925   | \$ 61,003   | \$ 61,003   | \$ -   | 0.0%     |

**Grant Description**

Title III supports children who have 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.



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Title IV, Part A**

| Description                          |                                 | 2021<br>FTEs | 2022<br>FTEs | Actual 2020      | Budget 2021      | Budget 2022       | Change          | % Change    |
|--------------------------------------|---------------------------------|--------------|--------------|------------------|------------------|-------------------|-----------------|-------------|
| <b>Wages &amp; Employee Benefits</b> |                                 |              |              |                  |                  |                   |                 |             |
| 1140                                 | Technical Salaries & Wages      | 0.50         | 0.50         | \$ -             | \$ 15,905        | \$ 40,250         | \$ 24,345       | 153.1%      |
|                                      | Total Wages                     | 0.50         | 0.50         | -                | 15,905           | 40,250            | 24,345          | 153.1%      |
| 2100                                 | FICA Benefits                   | -            | -            | -                | 2,200            | 3,080             | 880             | 40.0%       |
| 2210                                 | VRS Benefits                    | -            | -            | -                | -                | 6,690             | 6,690           | 100.0%      |
| 2400                                 | Group Life Insurance            | -            | -            | -                | -                | 539               | 539             | 100.0%      |
| 2750                                 | Retiree Health Care Credit      | -            | -            | -                | -                | 486               | 486             | 100.0%      |
|                                      | Total Employee Benefits         | -            | -            | -                | 2,200            | 10,795            | 8,595           | 390.7%      |
|                                      | Total Wages & Employee Benefits | 0.50         | 0.50         | -                | 18,105           | 51,045            | 32,940          | 181.9%      |
| <b>Other Expenditures</b>            |                                 |              |              |                  |                  |                   |                 |             |
| 3000                                 | Purchased Services              | -            | -            | 23,519           | 59,000           | 29,000            | (30,000)        | -50.8%      |
| 4000                                 | Internal Services               | -            | -            | -                | 500              | 500               | -               | 0.0%        |
| 5500                                 | Travel                          | -            | -            | -                | 1,200            | 1,200             | -               | 0.0%        |
| 6030                                 | Instructional Materials         | -            | -            | 10,322           | 20,078           | 20,078            | -               | 0.0%        |
|                                      | Total Other Expenditures        | -            | -            | 33,841           | 80,778           | 50,778            | (30,000)        | -37.1%      |
| <b>TOTAL</b>                         |                                 | <b>0.50</b>  | <b>0.50</b>  | <b>\$ 33,841</b> | <b>\$ 98,883</b> | <b>\$ 101,823</b> | <b>\$ 2,940</b> | <b>3.0%</b> |

**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.





**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Federal Preschool Grant (Section 619)**

| Description                          | 2021        | 2022        |                  |                  |                  |           |             |  |
|--------------------------------------|-------------|-------------|------------------|------------------|------------------|-----------|-------------|--|
|                                      | FTEs        | FTEs        | Actual 2020      | Budget 2021      | Budget 2022      | \$ Change | % Change    |  |
| <b>Wages &amp; Employee Benefits</b> |             |             |                  |                  |                  |           |             |  |
| 1131 Nurse Salaries & Wages          | 0.34        | 0.34        | \$ 20,481        | \$ 28,242        | \$ 28,242        | \$ -      | 0.0%        |  |
| Total Wages                          | 0.34        | 0.34        | 20,481           | 28,242           | 28,242           | -         | 0.0%        |  |
| Total Wages & Employee Benefits      | 0.34        | 0.34        | 20,481           | 28,242           | 28,242           | -         | 0.0%        |  |
| <b>TOTAL</b>                         | <b>0.34</b> | <b>0.34</b> | <b>\$ 20,481</b> | <b>\$ 28,242</b> | <b>\$ 28,242</b> | <b>-</b>  | <b>0.0%</b> |  |

**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.



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Project HOPE**

| Description                          |                                  | 2021<br>FTEs | 2022<br>FTEs | Actual 2020      | Budget 2021      | Budget 2022      | \$ Change   | %<br>Change |
|--------------------------------------|----------------------------------|--------------|--------------|------------------|------------------|------------------|-------------|-------------|
| <b>Wages &amp; Employee Benefits</b> |                                  |              |              |                  |                  |                  |             |             |
| 1150                                 | Clerical Salaries & Wages        | 0.50         | 0.50         | \$ 14,615        | \$ 11,440        | \$ 11,440        | \$ -        | 0.0%        |
|                                      | Total Wages                      | 0.50         | 0.50         | 14,615           | 11,440           | 11,440           | -           | 0.0%        |
| 2100                                 | FICA Benefits                    | -            | -            | 1,118            | 875              | 875              | -           | 0.0%        |
|                                      | Total Benefits                   | -            | -            | 1,118            | 875              | 875              | -           | 0.0%        |
|                                      | Total Wages & Employee Benefits  | 0.50         | 0.50         | 15,733           | 12,315           | 12,315           | -           | 0.0%        |
| <b>Other Expenditures</b>            |                                  |              |              |                  |                  |                  |             |             |
| 3000                                 | Purchased Services               | -            | -            | 269              | -                | -                | -           | 0.0%        |
| 4000                                 | Internal Services-Transportation | -            | -            | -                | 4,527            | 4,527            | -           | 0.0%        |
| 5500                                 | Travel                           | -            | -            | 1,274            | 1,260            | 1,260            | -           | 0.0%        |
| 5805                                 | Staff Development Expense        | -            | -            | -                | 100              | 100              | -           | 0.0%        |
| 6030                                 | Instructional Materials          | -            | -            | 268              | 1,798            | 1,798            | -           | 0.0%        |
|                                      | Total Other Expenditures         | -            | -            | 1,811            | 7,685            | 7,685            | -           | 0.0%        |
| <b>TOTAL</b>                         |                                  | <b>0.50</b>  | <b>0.50</b>  | <b>\$ 17,544</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ -</b> | <b>0.0%</b> |

**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



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Safe Routes to Schools**

| Description                              | 2021        | 2022        |                  |                  |                  |             |        |  | %           |
|--|-------------|-------------|------------------|------------------|------------------|-------------|--------|--|-------------|
|  | FTEs        | FTEs        | Actual 2020      | Budget 2021      | Budget 2022      | \$ Change   | Change |  |             |
| <b>Wages &amp; Employee Benefits</b>     |             |             |                  |                  |                  |             |        |  |             |
| 1130 Other Professional Salaries & Wages | 0.50        | 0.50        | \$ 17,125        | \$ 26,000        | \$ 26,000        | \$ -        |        |  | 0.0%        |
| Total Wages                              | 0.50        | 0.50        | 17,125           | 26,000           | 26,000           | -           |        |  | 0.0%        |
| Total Wages & Employee Benefits          | 0.50        | 0.50        | 17,125           | 26,000           | 26,000           | -           |        |  | 0.0%        |
| <b>Other Expenditures</b>                |             |             |                  |                  |                  |             |        |  |             |
| 3000 Purchased Services                  | -           | -           | 3,325            | 4,400            | 4,400            | -           |        |  | 0.0%        |
| 6030 Instructional Materials             | -           | -           | 5,011            | 5,750            | 5,750            | -           |        |  | 0.0%        |
| 8210 Technology - Hardware Additions     | -           | -           | 1,720            | 1,850            | 1,850            | -           |        |  | 0.0%        |
| Total Other Expenditures                 | -           | -           | 10,055           | 12,000           | 12,000           | -           |        |  | 0.0%        |
| <b>TOTAL</b>                             | <b>0.50</b> | <b>0.50</b> | <b>\$ 27,180</b> | <b>\$ 38,000</b> | <b>\$ 38,000</b> | <b>\$ -</b> |        |  | <b>0.0%</b> |

**Grant Description**

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



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Coronavirus Relief Funds**

| Description                          | 2021<br>FTEs | 2022<br>FTEs | Actual 2020 | Budget 2021  | Budget 2022 | \$ Change      | % Change |
|--------------------------------------|--------------|--------------|-------------|--------------|-------------|----------------|----------|
| <b>Wages &amp; Employee Benefits</b> |              |              |             |              |             |                |          |
| 1110 Administrative Salaries & Wages | -            | -            | \$ -        | \$ 42,645    | \$ -        | \$ (42,645)    | -100.0%  |
| 1620 Supplemental Salaries & Wages   | -            | -            | -           | 322,308      | -           | (322,308)      | -100.0%  |
| Total Wages                          | -            | -            | -           | 364,953      | -           | (364,953)      | -100.0%  |
| 2100 FICA Benefits                   | -            | -            | -           | 27,812       | -           | (27,812)       | -100.0%  |
| 2210 VRS Benefits                    | -            | -            | -           | 6,915        | -           | (6,915)        | -100.0%  |
| 2300 HMP Benefits                    | -            | -            | -           | 4,730        | -           | (4,730)        | -100.0%  |
| 2400 Group Life Insurance            | -            | -            | -           | 558          | -           | (558)          | -100.0%  |
| 2750 Retiree Health Care Credit      | -            | -            | -           | 503          | -           | (503)          | -100.0%  |
| Total Employee Benefits              | -            | -            | -           | 40,519       | -           | (40,519)       | -100.0%  |
| Total Wages & Employee Benefits      | -            | -            | -           | 405,472      | -           | (405,472)      | -100.0%  |
| <b>Other Expenditures</b>            |              |              |             |              |             |                |          |
| 3000 Purchased Services              | -            | -            | -           | 894,300      | -           | (894,300)      | -100.0%  |
| 6000 Materials and Supplies          | -            | -            | -           | 273,980      | -           | (273,980)      | -100.0%  |
| 6030 Instructional Materials         | -            | -            | -           | 283,437      | -           | (283,437)      | -100.0%  |
| 6040 Tech-Software/On line Content   | -            | -            | -           | 30,000       | -           | (30,000)       | -100.0%  |
| 6050 Non-Capitalized Tech Hardware   | -            | -            | -           | 112,081      | -           | (112,081)      | -100.0%  |
| Total Other Expenditures             | -            | -            | -           | 1,593,798    | -           | (1,593,798)    | -100.0%  |
| <b>TOTAL</b>                         | -            | -            | \$ -        | \$ 1,999,270 | \$ -        | \$ (1,999,270) | -100.0%  |

**Grant Description**

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



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**CARES Act - WJCC**

| Description                          | 2021<br>FTEs | 2022<br>FTEs | Actual 2020 | Budget 2021  | Budget 2022 | \$ Change      | % Change |
|--------------------------------------|--------------|--------------|-------------|--------------|-------------|----------------|----------|
| <b>Wages &amp; Employee Benefits</b> |              |              |             |              |             |                |          |
| 1110 Administrative Salaries & Wages | -            | -            | \$ -        | \$ 173,000   | \$ -        | \$ (173,000)   | -100.0%  |
| 1620 Supplemental Salaries & Wages   | -            | -            | -           | 525,393      | -           | (525,393)      | -100.0%  |
| Total Wages                          | -            | -            | -           | 698,393      | -           | (698,393)      | -100.0%  |
| 2100 FICA Benefits                   | -            | -            | -           | 53,427       | -           | (53,427)       | -100.0%  |
| 2210 VRS Benefits                    | -            | -            | -           | 28,753       | -           | (28,753)       | -100.0%  |
| 2300 HMP Benefits                    | -            | -            | -           | 17,985       | -           | (17,985)       | -100.0%  |
| 2400 Group Life Insurance            | -            | -            | -           | 2,318        | -           | (2,318)        | -100.0%  |
| 2750 Retiree Health Care Credit      | -            | -            | -           | 4,602        | -           | (4,602)        | -100.0%  |
| Total Employee Benefits              | -            | -            | -           | 107,084      | -           | (107,084)      | -100.0%  |
| Total Wages & Employee Benefits      | -            | -            | -           | 805,477      | -           | (805,477)      | -100.0%  |
| <b>Other Expenditures</b>            |              |              |             |              |             |                |          |
| 3000 Purchased Services              | -            | -            | -           | 250,674      | -           | (250,674)      | -100.0%  |
| 5800 Miscellaneous                   | -            | -            | -           | 7,176        | -           | (7,176)        | -100.0%  |
| 6000 Materials and Supplies          | -            | -            | -           | 5,000        | -           | (5,000)        | -100.0%  |
| 6030 Instructional Materials         | -            | -            | -           | 95,546       | -           | (95,546)       | -100.0%  |
| Total Other Expenditures             | -            | -            | -           | 358,397      | -           | (358,397)      | -100.0%  |
| <b>TOTAL</b>                         | -            | -            | \$ -        | \$ 1,163,874 | \$ -        | \$ (1,163,874) | -100.0%  |

**Grant Description**

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



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**CARES Act - James City County**

|                          |                    | 2021 | 2022 |             |              |             |                |          |
|--------------------------|--------------------|------|------|-------------|--------------|-------------|----------------|----------|
| Description              |                    | FTEs | FTEs | Actual 2020 | Budget 2021  | Budget 2022 | \$ Change      | % Change |
| Other Expenditures       |                    |      |      |             |              |             |                |          |
| 3000                     | Purchased Services | -    | -    | \$ -        | \$ 1,750,000 | \$ -        | \$ (1,750,000) | -100.0%  |
| Total Other Expenditures |                    | -    | -    | -           | 1,750,000    | -           | (1,750,000)    | -100.0%  |
| TOTAL                    |                    | -    | -    | \$ -        | \$ 1,750,000 | \$ -        | \$ (1,750,000) | -100.0%  |

**Grant Description**

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



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**CARES Act - Williamsburg**

|                          |                               | 2021 | 2022 |             |             |             |              |          |
|--------------------------|-------------------------------|------|------|-------------|-------------|-------------|--------------|----------|
| Description              |                               | FTEs | FTEs | Actual 2020 | Budget 2021 | Budget 2022 | \$ Change    | % Change |
| Other Expenditures       |                               |      |      |             |             |             |              |          |
| 3000                     | Purchased Services            | -    | -    | \$ -        | \$ 17,101   | \$ -        | (17,101)     | -100.0%  |
| 6000                     | Materials & Supplies          | -    | -    | -           | 226,187     | -           | (226,187)    | -100.0%  |
| 6030                     | Instructional Materials       | -    | -    | -           | 8,332       | -           | (8,332)      | -100.0%  |
| 6050                     | Non-Capitalized Tech Hardware | -    | -    | -           | 37,380      | -           | (37,380)     | -100.0%  |
| Total Other Expenditures |                               | -    | -    | -           | 289,000     | -           | (289,000)    | -100.0%  |
| TOTAL                    |                               | -    | -    | \$ -        | \$ 289,000  | \$ -        | \$ (289,000) | -100.0%  |

**Grant Description**

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



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**CARES Act - ESSER**

| Description                          | 2021<br>FTEs | 2022<br>FTEs | Actual 2020 | Budget 2021 | Budget 2022 | \$ Change    | % Change |
|--------------------------------------|--------------|--------------|-------------|-------------|-------------|--------------|----------|
| <b>Wages &amp; Employee Benefits</b> |              |              |             |             |             |              |          |
| 1120 Instructional Salaries & Wages  | -            | -            | \$ -        | \$ 58,248   | \$ -        | \$ (58,248)  | -100.0%  |
| 1126 Principal Salaries & Wages      | -            | -            | -           | 1,313       | -           | (1,313)      | -100.0%  |
| 1130 Other Prof. Salaries & Wages    | -            | -            | -           | 1,596       | -           | (1,596)      | -100.0%  |
| 1132 Psychologist Salaries & Wages   | -            | -            | -           | 3,675       | -           | (3,675)      | -100.0%  |
| 1151 Instr Aides Salaries & Wages    | -            | -            | -           | 5,280       | -           | (5,280)      | -100.0%  |
| 1620 Supplemental Salaries & Wages   | -            | -            | -           | 11,970      | -           | (11,970)     | -100.0%  |
| Total Wages                          | -            | -            | -           | 82,082      | -           | (82,082)     | -100.0%  |
| 2100 FICA Benefits                   | -            | -            | -           | 6,179       | -           | (6,179)      | -100.0%  |
| Total Employee Benefits              | -            | -            | -           | 6,179       | -           | (6,179)      | -100.0%  |
| Total Wages & Employee Benefits      | -            | -            | -           | 88,261      | -           | (88,261)     | -100.0%  |
| <b>Other Expenditures</b>            |              |              |             |             |             |              |          |
| 3000 Purchased Services              | -            | -            | -           | 11,495      | -           | (11,495)     | -100.0%  |
| 5800 Miscellaneous                   | -            | -            | -           | 693         | -           | (693)        | -100.0%  |
| 6000 Materials and Supplies          | -            | -            | -           | 53,867      | -           | (53,867)     | -100.0%  |
| Total Other Expenditures             | -            | -            | -           | 66,055      | -           | (66,055)     | -100.0%  |
| <b>TOTAL</b>                         | -            | -            | \$ -        | \$ 154,316  | \$ -        | \$ (154,316) | -100.0%  |

**Grant Description**

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

- \* Special Education Services and Supports
- \* School-Based Mental Health Services and Supports
- \* Social-Emotional Universal Screener
- \* Summer Academic Academy Success (SAAS)
- \* Instructional Delivery Supports (IDS)
- \* Cleaning/Sanitizing Supplies for Schools and School Buses
- \* Facilities Upgrades/Protective Equipment





**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**CARES Act - GEER**

| Description                 | 2021<br>FTEs | 2022<br>FTEs | Actual 2020 | Budget 2021 | Budget 2022 | \$ Change    | % Change |
|-----------------------------|--------------|--------------|-------------|-------------|-------------|--------------|----------|
| <b>Other Expenditures</b>   |              |              |             |             |             |              |          |
| 5800 Miscellaneous          | -            | -            | \$ -        | \$ 477      | \$ -        | \$ (477)     | -100.0%  |
| 6000 Materials and Supplies | -            | -            | -           | 105,768     | -           | (105,768)    | -100.0%  |
| Total Other Expenditures    | -            | -            | -           | 106,245     | -           | (106,245)    | -100.0%  |
| <b>TOTAL</b>                | -            | -            | \$ -        | \$ 106,245  | \$ -        | \$ (106,245) | -100.0%  |

**Grant Description**

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



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**CRRSA Act**

|                          |                    | 2021 | 2022 |             |             |              |              |          |
|--------------------------|--------------------|------|------|-------------|-------------|--------------|--------------|----------|
| Description              |                    | FTEs | FTEs | Actual 2020 | Budget 2021 | Budget 2022  | \$ Change    | % Change |
| Other Expenditures       |                    |      |      |             |             |              |              |          |
| 3000                     | Purchased Services | -    | -    | \$ -        | \$ -        | \$ 4,934,950 | \$ 4,934,950 | 100.0%   |
| Total Other Expenditures |                    | -    | -    | -           | -           | 4,934,950    | 4,934,950    | 100.0%   |
| TOTAL                    |                    | -    | -    | \$ -        | \$ -        | \$ 4,934,950 | \$ 4,934,950 | 100.0%   |

**Grant Description**

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

\*Please note that the plan to allocate the CRRSA funds across object codes is due in April 2021. WJCC is currently putting a plan together for how the funds will be spent. The funds have currently been coded to Purchased Services but will be updated accordingly for the final budget document.



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**SOL Web Based Technology Initiative**

|                          |                           | 2021 | 2022 |             |             |             |           |          |
|--------------------------|---------------------------|------|------|-------------|-------------|-------------|-----------|----------|
| Description              |                           | FTEs | FTEs | Actual 2020 | Budget 2021 | Budget 2022 | \$ Change | % Change |
| Other Expenditures       |                           |      |      |             |             |             |           |          |
| 6060                     | Technology Infrastructure | -    | -    | \$ 478,453  | \$ 466,000  | \$ 466,000  | \$ -      | 0.0%     |
| Total Other Expenditures |                           | -    | -    | 478,453     | 466,000     | 466,000     | -         | 0.0%     |
| TOTAL                    |                           | -    | -    | \$ 478,453  | \$ 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.



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Virginia Preschool Initiative**

| Description                     |                                      | 2021 | 2022 | Actual 2020 | Budget 2021 | Budget 2022 | \$ Change | % Change |
|---------------------------------|--------------------------------------|------|------|-------------|-------------|-------------|-----------|----------|
|                                 |                                      | FTEs | FTEs |             |             |             |           |          |
| Wages & Employee Benefits       |                                      |      |      |             |             |             |           |          |
| 1120                            | Instructional Salaries & Wages       | 0.86 | 0.86 | \$ 46,655   | \$ 46,655   | \$ 48,776   | \$ 2,121  | 4.5%     |
| 1133                            | Caseworker Salaries & Wages          | 0.71 | 0.71 | 17,163      | 17,351      | 18,139      | 788       | 4.5%     |
| 1131                            | Nurse Salaries & Wages               | 0.39 | 0.39 | 16,991      | 19,990      | 12,249      | (7,741)   | -38.7%   |
| 1151                            | Instructional Aides Salaries & Wages | 5.43 | 5.43 | 72,403      | 111,191     | 115,287     | 4,096     | 3.7%     |
| 1620                            | Supplemental Salaries & Wages        | -    | -    | -           | 20,000      | 20,000      | -         | 0.0%     |
| Total Wages                     |                                      | 7.39 | 7.39 | 153,212     | 215,187     | 214,451     | (737)     | -0.3%    |
|                                 |                                      |      |      |             |             |             |           |          |
| 2100                            | FICA Benefits                        | -    | -    | 13,863      | 16,462      | 16,405      | (56)      | -0.3%    |
| 2210                            | VRS Benefits Plan 1 & 2              | -    | -    | 6,340       | 17,810      | 13,624      | (4,186)   | -23.5%   |
| 2220                            | VRS Benefits Hybrid                  | -    | -    | 19,869      | 15,000      | 18,694      | 3,694     | 24.6%    |
| 2300                            | HMP Benefits                         | -    | -    | 61,368      | 61,761      | 101,156     | 39,395    | 63.8%    |
| 2400                            | Group Life Insurance                 | -    | -    | 2,190       | 2,616       | 2,606       | (10)      | -0.4%    |
| 2510                            | Disability Insurance Hybrid          | -    | -    | 520         | 370         | 530         | 160       | 43.2%    |
| 2750                            | Retiree Health Care Credit           | -    | -    | 2,006       | 2,362       | 2,353       | (9)       | -0.4%    |
| Total Employee Benefits         |                                      | -    | -    | 106,154     | 116,380     | 155,368     | 38,987    | 33.5%    |
|                                 |                                      |      |      |             |             |             |           |          |
| Total Wages & Employee Benefits |                                      | 7.39 | 7.39 | 259,366     | 331,567     | 369,818     | 38,251    | 11.5%    |
|                                 |                                      |      |      |             |             |             |           |          |
| TOTAL                           |                                      | 7.39 | 7.39 | \$ 259,366  | \$ 331,567  | \$ 369,818  | \$ 38,251 | 11.5%    |

**Grant Description**

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



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Special Education in Jails**

| Description                          |                                 | 2021<br>FTEs | 2022<br>FTEs | Actual 2020       | Budget 2021       | Budget 2022       | \$ Change       | % Change    |
|--------------------------------------|---------------------------------|--------------|--------------|-------------------|-------------------|-------------------|-----------------|-------------|
| <b>Wages &amp; Employee Benefits</b> |                                 |              |              |                   |                   |                   |                 |             |
| 1120                                 | Instructional Salaries & Wages  | 1.00         | 1.00         | \$ 84,863         | \$ 84,863         | \$ 88,720         | \$ 3,857        | 4.5%        |
|                                      | Total Wages                     | 1.00         | 1.00         | 84,863            | 84,863            | 88,720            | 3,857           | 4.5%        |
| 2100                                 | FICA Benefits                   | -            | -            | 5,886             | 6,492             | 6,787             | 295             | 4.5%        |
| 2210                                 | VRS Benefits                    | -            | -            | 13,307            | 14,104            | 14,745            | 641             | 4.5%        |
| 2300                                 | HMP Benefits                    | -            | -            | 18,840            | 18,840            | 18,480            | (360)           | -1.9%       |
| 2400                                 | Group Life Insurance            | -            | -            | 1,112             | 1,137             | 1,189             | 52              | 4.5%        |
| 2750                                 | Retiree Health Care Credit      | -            | -            | 1,018             | 1,027             | 1,074             | 47              | 4.5%        |
|                                      | Total Employee Benefits         | -            | -            | 40,163            | 41,600            | 42,275            | 674             | 1.6%        |
|                                      | Total Wages & Employee Benefits | 1.00         | 1.00         | 125,026           | 126,463           | 130,995           | 4,532           | 3.6%        |
| <b>Other Expenditures</b>            |                                 |              |              |                   |                   |                   |                 |             |
| 5500                                 | Travel                          | -            | -            | 438               | 200               | 200               | -               | 0.0%        |
| 6030                                 | Instructional Materials         | -            | -            | -                 | 1,800             | 1,800             | -               | 0.0%        |
|                                      | Total Other Expenditures        | -            | -            | 438               | 2,000             | 2,000             | -               | 0.0%        |
| <b>TOTAL</b>                         |                                 | <b>1.00</b>  | <b>1.00</b>  | <b>\$ 125,463</b> | <b>\$ 128,463</b> | <b>\$ 132,995</b> | <b>\$ 4,532</b> | <b>3.5%</b> |

**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 30<sup>th</sup> 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.



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**Individualized Student Alternative Education Program (ISAEP)**

| Description                          | 2021<br>FTEs | 2022<br>FTEs | Actual 2020      | Budget 2021      | Budget 2022      | \$ Change   | % Change    |
|--------------------------------------|--------------|--------------|------------------|------------------|------------------|-------------|-------------|
| <b>Wages &amp; Employee Benefits</b> |              |              |                  |                  |                  |             |             |
| 1120 Instructional Salaries & Wages  | -            | -            | \$ 10,689        | \$ -             | \$ -             | \$ -        | 0.0%        |
| Total Wages                          | -            | -            | 10,689           | -                | -                | -           | 0.0%        |
| 2100 FICA Benefits                   | -            | -            | 566              | -                | -                | -           | 0.0%        |
| Total Employee Benefits              | -            | -            | 566              | -                | -                | -           | 0.0%        |
| Total Wages & Employee Benefits      | -            | -            | 11,254           | -                | -                | -           | 0.0%        |
| <b>Other Expenditures</b>            |              |              |                  |                  |                  |             |             |
| 3010 Contracted Services             | -            | -            | \$ -             | \$ 350           | \$ 350           | \$ -        | 0.0%        |
| 4510 WJC - Duplicating               | -            | -            | -                | 175              | 175              | -           | 0.0%        |
| 5500 Travel                          | -            | -            | 1,591            | 4,514            | 4,514            | -           | 0.0%        |
| 5800 Miscellaneous                   | -            | -            | -                | 361              | 361              | -           | 0.0%        |
| 6030 Instructional Materials         | -            | -            | 914              | 5,655            | 5,655            | -           | 0.0%        |
| 6003 Testing Materials               | -            | -            | 6,468            | 5,655            | 5,655            | -           | 0.0%        |
| Total Other Expenditures             | -            | -            | 8,974            | 16,710           | 16,710           | -           | 0.0%        |
| <b>TOTAL</b>                         | <b>-</b>     | <b>-</b>     | <b>\$ 20,228</b> | <b>\$ 16,710</b> | <b>\$ 16,710</b> | <b>\$ -</b> | <b>0.0%</b> |

**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.



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**School Health Initiative Grant**

| Description                              | 2021<br>FTEs | 2022<br>FTEs | Actual 2020       | Budget 2021       | Budget 2022       | \$ Change     | % Change    |
|--|--------------|--------------|-------------------|-------------------|-------------------|---------------|-------------|
| <b>Wages &amp; Employee Benefits</b>     |              |              |                   |                   |                   |               |             |
| 1120 Instructional Salaries & Wages      | 3.00         | 3.00         | \$ 169,567        | \$ 169,567        | \$ 176,325        | \$ 6,758      | 4.0%        |
| 1124 Supervisor Salaries & Wages         | 1.00         | 1.00         | 85,408            | 85,408            | 89,224            | 3,816         | 4.5%        |
| 1130 Other Professional Salaries & Wages | 1.00         | 1.00         | 53,312            | 53,312            | 55,709            | 2,397         | 4.5%        |
| 1140 Technical Salaries & Wages          | 1.00         | 1.00         | 64,445            | 64,445            | 67,371            | 2,926         | 4.5%        |
| 1620 Supplemental Salaries & Wages       | -            | -            | 14,650            | 15,000            | 17,500            | 2,500         | 16.7%       |
| 1700 Stipends                            | -            | -            | 55,475            | 76,000            | 70,500            | (5,500)       | -7.2%       |
| Total Wages                              | 6.00         | 6.00         | 442,857           | 463,732           | 476,629           | 12,897        | 2.8%        |
| 2100 FICA Benefits                       | -            | -            | 31,974            | 35,663            | 36,462            | 799           | 2.2%        |
| 2210 VRS Benefits Plan 1 & 2             | -            | -            | 50,993            | 54,748            | 56,575            | 1,827         | 3.3%        |
| 2220 VRS Benefits Hybrid                 | -            | -            | 7,451             | 7,200             | 8,015             | 815           | 11.3%       |
| 2300 HMP Benefits                        | -            | -            | 71,320            | 51,179            | 46,410            | (4,769)       | -9.3%       |
| 2400 Group Life Insurance                | -            | -            | 4,883             | 4,995             | 5,208             | 213           | 4.3%        |
| 2510 Disability Insurance Hybrid         | -            | -            | 195               | 188               | 227               | 39            | 20.7%       |
| 2750 Retiree Health Care Credit          | -            | -            | 4,473             | 4,510             | 4,702             | 192           | 4.3%        |
| Total Employee Benefits                  | -            | -            | 171,289           | 158,483           | 157,599           | (884)         | -0.6%       |
| Total Wages & Employee Benefits          | 6.00         | 6.00         | 614,146           | 622,215           | 634,228           | 12,013        | 1.9%        |
| <b>Other Expenditures</b>                |              |              |                   |                   |                   |               |             |
| 3000 Purchased Services                  | -            | -            | 5,105             | 6,885             | 5,102             | (1,783)       | -25.9%      |
| 4000 Internal Services                   | -            | -            | 14,171            | 12,500            | 11,000            | (1,500)       | -12.0%      |
| 5500 Travel                              | -            | -            | 1,393             | 1,900             | 1,900             | -             | 0.0%        |
| 5805 Staff Development                   | -            | -            | 301               | 2,000             | 770               | (1,230)       | -61.5%      |
| 6000 Materials and Supplies              | -            | -            | 1,216             | 3,500             | 3,000             | (500)         | -14.3%      |
| 6030 Instructional Materials             | -            | -            | 8,795             | 21,000            | 14,000            | (7,000)       | -33.3%      |
| Total Other Expenditures                 | -            | -            | 30,980            | 47,785            | 35,772            | (12,013)      | -25.1%      |
| <b>TOTAL</b>                             | <b>6.00</b>  | <b>6.00</b>  | <b>\$ 645,126</b> | <b>\$ 670,000</b> | <b>\$ 670,000</b> | <b>\$ (0)</b> | <b>0.0%</b> |

**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.



# FISCAL YEAR 2022

## FINANCIAL SUMMARIES

### *Child Nutrition Services*





# Williamsburg - James City County Public Schools

## Child Nutrition Services Fund

### Budget Summary

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

| Account Description                      | 2021<br>FTEs | 2022<br>FTEs | Actual 2020         | Budget 2021         | Budget 2022         | \$ Change         | % Change    |
|--|--------------|--------------|---------------------|---------------------|---------------------|-------------------|-------------|
| <b>Revenue</b>                           |              |              |                     |                     |                     |                   |             |
| Sales                                    | -            | -            | \$ 1,297,479        | \$ 1,939,550        | \$ 1,974,790        | \$ 35,240         | 1.8%        |
| Federal                                  | -            | -            | 2,160,661           | 2,609,680           | 2,700,000           | 90,320            | 3.5%        |
| State                                    | -            | -            | 60,501              | 61,470              | 63,500              | 2,030             | 3.3%        |
| Catering                                 | -            | -            | 57,008              | 70,000              | 70,000              | -                 | 0.0%        |
| Vending                                  | -            | -            | 16,349              | 15,000              | 16,500              | 1,500             | 10.0%       |
| Interest Earnings                        | -            | -            | 26,177              | 300                 | 8,500               | 8,200             | 2733.3%     |
| Other                                    | -            | -            | 35,451              | 24,000              | 35,000              | 11,000            | 45.8%       |
| <b>Total Revenue</b>                     | <b>-</b>     | <b>-</b>     | <b>\$ 3,653,626</b> | <b>\$ 4,720,000</b> | <b>\$ 4,868,290</b> | <b>\$ 148,290</b> | <b>3.1%</b> |
| <b>Expenditures</b>                      |              |              |                     |                     |                     |                   |             |
| 1110 Administrative Salaries & Wages     | 1.00         | 1.00         | 106,073             | 106,073             | 110,894             | 4,821             | 4.5%        |
| 1130 Other Professional Salaries & Wages | 1.00         | 1.00         | -                   | 47,565              | 47,565              | -                 | 0.0%        |
| 1150 Clerical Salaries & Wages           | 1.00         | 1.00         | 45,426              | 43,809              | 47,421              | 3,612             | 8.2%        |
| 1190 Service Salaries & Wages            | 64.63        | 64.63        | 1,290,527           | 1,426,537           | 1,521,313           | 94,776            | 6.6%        |
| Total Wages                              | 67.63        | 67.63        | 1,442,027           | 1,623,984           | 1,727,193           | 103,209           | 6.4%        |
| 2100 FICA Benefits                       | -            | -            | 103,081             | 124,214             | 132,130             | 7,916             | 6.4%        |
| 2210 VRS Benefits Plan 1 & 2             | -            | -            | 86,075              | 99,424              | 102,612             | 3,188             | 3.2%        |
| 2220 VRS Benefits Hybrid                 | -            | -            | 7,496               | 7,478               | 8,025               | 547               | 7.3%        |
| 2300 HMP Benefits                        | -            | -            | 398,537             | 450,000             | 510,425             | 60,425            | 13.4%       |
| 2400 Group Life Insurance                | -            | -            | 7,818               | 8,619               | 8,920               | 301               | 3.5%        |
| 2510 Disability Insurance - Hybrid       | -            | -            | 196                 | 198                 | 230                 | 32                | 16.2%       |
| 2750 Retiree Health Care Credit          | -            | -            | 7,161               | 7,783               | 8,055               | 272               | 3.5%        |
| 2800 Other Benefits                      | -            | -            | (557)               | -                   | -                   | -                 | 0.0%        |
| Total Employee Benefits                  | -            | -            | 609,807             | 697,716             | 770,397             | 72,681            | 10.4%       |
| Total Wages & Employee Benefits          | 67.63        | 67.63        | 2,051,833           | 2,321,700           | 2,497,590           | 175,890           | 7.6%        |
| <b>Other Expenditures</b>                |              |              |                     |                     |                     |                   |             |
| 3000 Contracted Services                 | -            | -            | 41,831              | 56,000              | 56,000              | -                 | 0.0%        |
| 5500 Travel                              | -            | -            | 4,621               | 12,250              | 12,250              | -                 | 0.0%        |
| 5800 Miscellaneous                       | -            | -            | 242,264             | 4,450               | 4,450               | -                 | 0.0%        |
| 6000 Materials and Supplies              | -            | -            | 94,389              | 215,000             | 215,000             | -                 | 0.0%        |
| 6002 Food Supplies                       | -            | -            | 1,503,308           | 2,053,600           | 2,048,000           | (5,600)           | -0.3%       |
| 8100 Capital Outlay Replacement          | -            | -            | 9,402               | 57,000              | 35,000              | (22,000)          | -38.6%      |
| Total Other Expenditures                 | -            | -            | 1,895,814           | 2,398,300           | 2,370,700           | (27,600)          | -1.2%       |
| <b>Total Expenditures</b>                | <b>67.63</b> | <b>67.63</b> | <b>\$ 3,947,648</b> | <b>\$ 4,720,000</b> | <b>\$ 4,868,290</b> | <b>\$ 148,290</b> | <b>3.1%</b> |
| Excess of Revenues over Expenditures     |              |              | (294,022)           | (0)                 | (0)                 |                   |             |
| Fund Balance - Beginning of year         |              |              | 925,882             | 631,860             | 631,860             |                   |             |
| <b>Fund Balance - End of Year</b>        |              |              | <b>\$ 631,860</b>   | <b>\$ 631,860</b>   | <b>\$ 631,860</b>   |                   |             |



# FISCAL YEAR 2022

## FINANCIAL SUMMARIES

*State Operated Programs*



**Williamsburg - James City County Public Schools**  
**State Operated Programs Fund**  
**Budget Summary**

| Description                        | 2021<br>FTEs | 2022<br>FTEs | Actual 2020         | Budget 2021         | Budget 2022         | \$ Change        | % Change    |
|------------------------------------|--------------|--------------|---------------------|---------------------|---------------------|------------------|-------------|
| <b>Revenue</b>                     |              |              |                     |                     |                     |                  |             |
| State                              | 10.50        | 10.50        | \$ 1,098,226        | \$ 1,086,000        | \$ 1,133,450        | \$ 47,449        | 4.4%        |
| <b>Total Revenue</b>               |              |              | <b>1,098,226</b>    | <b>1,086,000</b>    | <b>1,133,450</b>    | <b>47,449</b>    | <b>4.4%</b> |
| <b>Expenditures</b>                |              |              |                     |                     |                     |                  |             |
| Merrimac Juvenile Detention Center | 8.00         | 8.00         | 829,639             | 818,510             | 847,114             | 28,604           | 3.5%        |
| Eastern State Hospital             | 2.50         | 2.50         | 268,587             | 267,491             | 286,336             | 18,845           | 7.0%        |
| <b>Total Expenditures</b>          | <b>10.50</b> | <b>10.50</b> | <b>\$ 1,098,226</b> | <b>\$ 1,086,000</b> | <b>\$ 1,133,450</b> | <b>\$ 47,449</b> | <b>4.4%</b> |



**Williamsburg - James City County Public Schools**  
**State Operated Programs Fund**  
**Merrimac Juvenile Detention Center Detail**

| Description                              | 2021<br>FTEs | 2022<br>FTEs | Actual 2020       | Budget 2021       | Budget 2022       | \$ Change        | % Change    |
|--|--------------|--------------|-------------------|-------------------|-------------------|------------------|-------------|
| <b>Wages &amp; Employee Benefits</b>     |              |              |                   |                   |                   |                  |             |
| 1120 Instructional Salaries & Wages      | 7.00         | 7.00         | \$ 463,470        | \$ 453,930        | \$ 474,407        | \$ 20,477        | 4.5%        |
| 1130 Other Professional Salaries & Wages | 1.00         | 1.00         | 62,699            | 62,699            | 65,548            | 2,849            | 4.5%        |
| 1520 Substitute Salaries & Wages         | -            | -            | 4,160             | 5,500             | 5,500             | -                | 0.0%        |
| Total Wages                              | 8.00         | 8.00         | 530,329           | 522,129           | 545,455           | 23,326           | 4.5%        |
| 2100 FICA Benefits                       | -            | -            | 38,368            | 39,929            | 41,727            | 1,798            | 4.5%        |
| 2210 VRS Benefits                        | -            | -            | 82,144            | 85,864            | 89,741            | 3,877            | 4.5%        |
| 2300 HMP Benefits                        | -            | -            | 120,901           | 117,753           | 116,760           | (993)            | -0.8%       |
| 2400 Group Life Insurance                | -            | -            | 7,221             | 6,923             | 7,235             | 313              | 4.5%        |
| 2750 Retiree Health Care Credit          | -            | -            | 6,581             | 6,251             | 6,534             | 283              | 4.5%        |
| Total Employee Benefits                  | -            | -            | 255,214           | 256,720           | 261,998           | 5,278            | 2.1%        |
| Total Wages & Employee Benefits          | 8.00         | 8.00         | 785,543           | 778,849           | 807,453           | 28,604           | 3.7%        |
| <b>Other Expenditures</b>                |              |              |                   |                   |                   |                  |             |
| 3000 Purchased Services                  | -            | -            | 12,178            | 7,500             | 7,500             | -                | 0.0%        |
| 5500 Travel                              | -            | -            | 2,331             | 6,400             | 6,400             | -                | 0.0%        |
| 6000 Materials and Supplies              | -            | -            | 670               | 1,700             | 1,700             | -                | 0.0%        |
| 6020 Textbooks and Workbooks             | -            | -            | -                 | 500               | 500               | -                | 0.0%        |
| 6030 Instructional Materials             | -            | -            | 14,174            | 8,003             | 8,003             | -                | 0.0%        |
| 6040 Technology-Software/Online Content  | -            | -            | -                 | 5,558             | 5,558             | -                | 0.0%        |
| 6045 Technology Supplies                 | -            | -            | 14,743            | 10,000            | 10,000            | -                | 0.0%        |
| Total Other Expenditures                 | -            | -            | 44,097            | 39,661            | 39,661            | -                | 0.0%        |
| <b>TOTAL</b>                             | <b>8.00</b>  | <b>8.00</b>  | <b>\$ 829,639</b> | <b>\$ 818,510</b> | <b>\$ 847,114</b> | <b>\$ 28,604</b> | <b>3.5%</b> |

**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



**Williamsburg - James City County Public Schools**  
**State Operated Programs Fund**  
**Eastern State Hospital Detail**

| Description                          | 2021<br>FTEs | 2022<br>FTEs | Actual 2020       | Budget 2021       | Budget 2022       | \$ Change        | %<br>Change |
|--------------------------------------|--------------|--------------|-------------------|-------------------|-------------------|------------------|-------------|
| <b>Wages &amp; Employee Benefits</b> |              |              |                   |                   |                   |                  |             |
| 1110 Administrative Salaries & Wages | 1.00         | 1.00         | \$ 106,903        | \$ 106,903        | \$ 111,762        | \$ 4,859         | 4.5%        |
| 1120 Instructional Salaries & Wages  | 0.50         | 0.50         | 47,554            | 43,899            | 45,891            | 1,992            | 4.5%        |
| 1150 Clerical Salaries & Wages       | 1.00         | 1.00         | 30,302            | 30,291            | 31,667            | 1,376            | 4.5%        |
| Total Wages                          | 2.50         | 2.50         | 184,759           | 181,093           | 189,320           | 8,227            | 4.5%        |
| 2100 FICA Benefits                   | -            | -            | 13,090            | 13,882            | 14,483            | 601              | 4.3%        |
| 2210 VRS Benefits                    | -            | -            | 21,512            | 22,802            | 31,465            | 8,663            | 38.0%       |
| 2300 HMP Benefits                    | -            | -            | 45,782            | 46,116            | 46,140            | 24               | 0.1%        |
| 2400 Group Life Insurance            | -            | -            | 1,797             | 1,838             | 2,537             | 698              | 38.0%       |
| 2750 Retiree Health Care Credit      | -            | -            | 1,646             | 1,660             | 2,291             | 631              | 38.0%       |
| Total Employee Benefits              | -            | -            | 83,828            | 86,298            | 96,916            | 10,618           | 12.3%       |
| Total Wages & Employee Benefits      | 2.50         | 2.50         | 268,587           | 267,391           | 286,236           | 18,845           | 7.0%        |
| <b>Other Expenditures</b>            |              |              |                   |                   |                   |                  |             |
| 6000 Materials & Supplies            | -            | -            | -                 | 100               | 100               | -                | 0.0%        |
| Total Other Expenditures             | -            | -            | -                 | 100               | 100               | -                | 0.0%        |
| <b>TOTAL</b>                         | <b>2.50</b>  | <b>2.50</b>  | <b>\$ 268,587</b> | <b>\$ 267,491</b> | <b>\$ 286,336</b> | <b>\$ 18,845</b> | <b>7.0%</b> |

**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.



# FISCAL YEAR 2022

## FIVE-YEAR COMPARISONS

*All Funds*

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Williamsburg-James City County Public Schools  
5 Year Revenue Summary

| Object Code          | Description                                       | 2018 Actual       | 2019 Actual        | 2020 Actual        | 2021 Budget        | 2022 Budget        | \$ Difference      | % Change      |
|----------------------|---|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| <b>LOCAL REVENUE</b> |   |                   |                    |                    |                    |                    |                    |               |
| 411000               | Appropriation-Operations-Wmsbg                    | \$ 7,834,673      | 8,478,939          | 8,227,712          | 9,004,115          | 9,214,181          | \$ 210,066         | 2.3%          |
| 411000               | Appropriation-Operations-JCC                      | 74,367,565        | 80,745,659         | 78,680,340         | 84,755,422         | 86,049,786         | 1,294,364          | 1.5%          |
|                      | <b>Total: Local Appropriations</b>                | <b>82,202,238</b> | <b>89,224,598</b>  | <b>86,908,052</b>  | <b>93,759,537</b>  | <b>95,263,967</b>  | <b>1,504,430</b>   | <b>1.6%</b>   |
| 424083               | Sales Tax Receipts - Wmsbg                        | 1,096,059         | 1,270,267          | 1,347,682          | 842,301            | 1,271,455          | 429,154            | 51.0%         |
| 424083               | Sales Tax Receipts - JCC                          | 11,105,215        | 11,817,764         | 13,068,598         | 7,965,000          | 11,766,673         | 3,801,673          | 47.7%         |
|                      | <b>Total: Sales Tax</b>                           | <b>12,201,274</b> | <b>13,088,031</b>  | <b>14,416,280</b>  | <b>8,807,301</b>   | <b>13,038,128</b>  | <b>4,230,827</b>   | <b>48.0%</b>  |
|                      | <b>TOTAL LOCAL REVENUE*</b>                       | <b>94,403,512</b> | <b>102,312,629</b> | <b>101,324,333</b> | <b>102,566,838</b> | <b>108,302,095</b> | <b>5,735,257</b>   | <b>5.6%</b>   |
| <b>STATE REVENUE</b> |   |                   |                    |                    |                    |                    |                    |               |
| 424021               | Basic School Aid - JCC                            | 20,350,807        | 21,168,567         | 20,795,826         | 23,633,698         | 23,042,188         | (591,510)          | -2.5%         |
| 424023               | Remedial Summer - JCC                             | 81,676            | 100,481            | 89,787             | 89,916             | 50,000             | (39,916)           | -44.4%        |
| 424026               | Gifted & Talented - JCC                           | 218,071           | 225,864            | 226,617            | 244,270            | 233,782            | (10,488)           | -4.3%         |
| 424023               | Remedial Education - JCC                          | 449,771           | 460,763            | 462,298            | 530,020            | 507,263            | (22,757)           | -4.3%         |
| 424030               | Special Education SOQ - JCC                       | 2,535,075         | 2,570,337          | 2,578,900          | 3,055,681          | 2,924,479          | (131,202)          | -4.3%         |
| 424032               | Textbook Payments - JCC                           | 498,747           | 454,846            | 456,361            | 495,315            | 474,048            | (21,267)           | -4.3%         |
| 424035               | Vocational SOQ - JCC                              | 113,579           | 99,380             | 99,711             | 165,919            | 158,795            | (7,124)            | -4.3%         |
| 424039               | Social Security-Instruct-JCC                      | 1,203,934         | 1,228,703          | 1,232,796          | 1,359,617          | 1,310,061          | (49,556)           | -3.6%         |
| 424041               | Retirement - Instructional-JCC                    | 2,766,776         | 2,705,856          | 2,723,935          | 3,170,903          | 3,056,809          | (114,094)          | -3.6%         |
| 424050               | Group Life-Instructional-JCC                      | 81,777            | 81,311             | 86,114             | 96,786             | 92,631             | (4,155)            | -4.3%         |
| 424081               | English as 2nd Language-JCC                       | 182,324           | 194,592            | 211,246            | 272,199            | 257,839            | (14,360)           | -5.3%         |
| 424021               | Basic School Aid - Wmsbg                          | 1,030,188         | 1,096,750          | 1,071,037          | 1,275,748          | 1,180,627          | (95,121)           | -7.5%         |
| 424023               | Remedial Summer - Wmsbg                           | 9,256             | 9,663              | 9,073              | 10,248             | 5,000              | (5,248)            | -51.2%        |
| 424026               | Gifted & Talented - Wmsbg                         | 10,797            | 11,786             | 11,721             | 13,804             | 12,646             | (1,158)            | -8.4%         |
| 424023               | Remedial Education - Wmsbg                        | 22,493            | 23,808             | 23,910             | 29,952             | 27,439             | (2,513)            | -8.4%         |
| 424030               | Special Education SOQ - Wmsbg                     | 126,411           | 133,655            | 133,147            | 172,420            | 157,953            | (14,467)           | -8.4%         |
| 424032               | Textbook Payments - Wmsbg                         | 24,693            | 23,735             | 23,603             | 27,991             | 25,642             | (2,349)            | -8.4%         |
| 424035               | Vocational SOQ - Wmsbg                            | 5,623             | 5,186              | 5,157              | 9,637              | 8,828              | (809)              | -8.4%         |
| 424039               | Social Security-Instruct-Wmsbg                    | 60,281            | 63,881             | 63,760             | 76,833             | 70,864             | (5,969)            | -7.8%         |
| 424041               | Retirement - Instructional-Wmsbg                  | 138,107           | 140,962            | 140,648            | 179,191            | 165,111            | (14,080)           | -7.9%         |
| 424050               | Group Life-Instructional-Wmsbg                    | 4,049             | 4,243              | 4,219              | 5,470              | 5,011              | (459)              | -8.4%         |
| 424081               | English as 2nd Language-Wmsbg                     | 38,684            | 38,942             | 33,843             | 45,584             | 41,938             | (3,646)            | -8.0%         |
|                      | <b>Total: State - SOQ</b>                         | <b>29,953,119</b> | <b>30,843,311</b>  | <b>30,483,709</b>  | <b>34,961,202</b>  | <b>33,808,954</b>  | <b>(1,152,248)</b> | <b>-3.3%</b>  |
| 424067               | At Risk 4 Year-Olds - JCC                         | 284,246           | 302,839            | 330,201            | 565,807            | 595,764            | 29,957             | 5.3%          |
| 424029               | Compensation Supp - JCC                           | 202,763           | -                  | 1,244,589          | -                  | -                  | -                  | 0.0%          |
| 424045               | Early Reading - JCC                               | 138,060           | 124,845            | 150,976            | 154,929            | 135,958            | (18,971)           | -12.2%        |
| 424069               | Reduced K-3 Class Size - JCC                      | 472,925           | 391,545            | 404,931            | 480,317            | 422,221            | (58,096)           | -12.1%        |
| 424057               | Regional Programs-Spec Ed-JCC                     | 259,431           | 372,220            | 348,961            | 360,966            | 360,966            | -                  | 0.0%          |
| 424062               | Foster Care -JCC or Wmsbg                         | 31,629            | 27,920             | 73,351             | 35,478             | 35,000             | (478)              | -1.3%         |
| 424062               | Foster Care - Special Education - JCC or Wmsbg    | -                 | 111,180            | 69,744             | 116,954            | 75,000             | (41,954)           | -35.9%        |
| 424064               | At Risk 4 Year-Olds - Wmsbg                       | 13,876            | 15,987             | 17,261             | 31,599             | 31,676             | 77                 | 0.2%          |
| 424029               | Compensation Supp - Wmsbg                         | 10,390            | -                  | 71,126             | -                  | -                  | -                  | 0.0%          |
| 424045               | Early Reading - Wmsbg                             | 8,092             | 8,446              | 9,214              | 9,937              | 8,130              | (1,807)            | -18.2%        |
| 424069               | Reduced K-3 Class Size - Wmsbg                    | 36,192            | 39,231             | 35,314             | 41,024             | 33,729             | (7,295)            | -17.8%        |
| 424054               | Regional Programs-Spec Ed-Wmsb                    | 43,333            | 26,442             | 27,491             | 30,000             | 10,000             | (20,000)           | -66.7%        |
| 424057               | CTE/Vocational Occup./Tech Ed Wmsbg               | -                 | 1,266              | -                  | 9,835              | 5,000              | (4,835)            | -49.2%        |
| 424052               | Homebound - Wmsbg                                 | 14,904            | 13,090             | 9,750              | 10,940             | 5,785              | (5,155)            | -47.1%        |
| 424039               | HCD Indirect Costs                                | 32,564            | 47,256             | 35,754             | 35,000             | 35,000             | -                  | 0.0%          |
| 424046               | Supplemental Lottery Per Pupil Allocation - Wmsbg | 61,714            | 85,838             | 85,798             | -                  | -                  | -                  | 0.0%          |
| 424046               | Supplemental Lottery Per Pupil Allocation - JCC   | 1,246,503         | 1,644,971          | 1,658,881          | -                  | -                  | -                  | 0.0%          |
| 424067               | National Board Certification Payments             | 115,000           | 157,500            | 155,000            | -                  | -                  | -                  | 0.0%          |
| 424088               | Industry Certifications - Wmsbg                   | 19,252            | 14,014             | -                  | -                  | -                  | -                  | 0.0%          |
| 424100               | Career Switchers                                  | 2,000             | 3,000              | 2,000              | -                  | -                  | -                  | 0.0%          |
| 424093               | Algebra Readiness - Wmsbg                         | 2,987             | 3,127              | 3,162              | 3,650              | 3,650              | -                  | 0.0%          |
| 424093               | Algebra Readiness - JCC                           | 61,934            | 60,357             | 61,239             | 71,825             | 70,268             | (1,557)            | -2.2%         |
|                      | Games of Skill - JCC                              | -                 | -                  | -                  | 421,399            | 1,707,955          | 1,286,556          | 305.3%        |
|                      | Games of Skill - WMSBG                            | -                 | -                  | -                  | 140,000            | 200,000            | 60,000             | 42.9%         |
|                      | No Loss Funding - JCC                             | -                 | -                  | -                  | -                  | 1,508,274          | 1,508,274          | 100.0%        |
|                      | Bonus Payment - JCC                               | -                 | -                  | -                  | -                  | 499,187            | 499,187            | 100.0%        |
|                      | No Loss Funding - WMSBG                           | -                 | -                  | -                  | -                  | 399,003            | 399,003            | 100.0%        |
|                      | Bonus Payment - WMSBG                             | -                 | -                  | -                  | -                  | 27,085             | 27,085             | 100.0%        |
|                      | <b>Total: State - Categorical/Incentive</b>       | <b>3,057,794</b>  | <b>3,451,074</b>   | <b>4,794,743</b>   | <b>2,519,660</b>   | <b>6,169,651</b>   | <b>3,649,991</b>   | <b>144.9%</b> |
|                      | <b>TOTAL STATE REVENUE</b>                        | <b>33,010,913</b> | <b>34,294,385</b>  | <b>35,278,452</b>  | <b>37,480,862</b>  | <b>39,978,605</b>  | <b>2,497,743</b>   | <b>6.7%</b>   |





**Williamsburg-James City County Public Schools  
5 Year Revenue Summary**

| Object Code            | Description                    | 2018 Actual           | 2019 Actual           | 2020 Actual           | 2021 Budget           | 2022 Budget           | \$ Difference       | % Change    |
|------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|-------------|
| <b>FEDERAL REVENUE</b> |                                |                       |                       |                       |                       |                       |                     |             |
| 483347                 | Impact Aid                     | 16,719                | 181,300               | 162,143               | 90,000                | 90,000                | -                   | 0.0%        |
| 413000                 | Medicaid                       | 7,375                 | -                     | 2,738                 | 20,000                | 20,000                | -                   | 0.0%        |
|                        | <b>TOTAL FEDERAL REVENUE**</b> | <b>24,095</b>         | <b>181,300</b>        | <b>164,881</b>        | <b>110,000</b>        | <b>110,000</b>        | <b>-</b>            | <b>0.0%</b> |
| 411020                 | Interest on Investments        | 421                   | 892                   | 113,932               | 35,000                | 25,000                | (10,000)            | -28.6%      |
| 411030                 | Rents                          | 20,422                | 40,863                | 13,353                | 35,000                | 20,000                | (15,000)            | -42.9%      |
| 411040                 | WHRO-Lease Berkeley Tower      | 47,331                | 52,324                | 56,765                | 45,000                | 45,000                | -                   | 0.0%        |
| 411050                 | Tuition - Day School           | 9,623                 | 10,281                | 1,400                 | -                     | -                     | -                   | 0.0%        |
| 411080                 | Special Fees from Students     | 90,984                | 63,292                | 28,356                | 85,000                | 85,000                | -                   | 0.0%        |
| 411090                 | Athletic Fees                  | 96,760                | 92,414                | 65,620                | 100,000               | 100,000               | -                   | 0.0%        |
| 411070                 | Tuition - Summer School        | 4,500                 | 18,350                | 18,900                | 15,000                | 15,000                | -                   | 0.0%        |
| 412095                 | Insurance Adjustments          | 20,207                | 27,979                | 1,462                 | 10,000                | 5,000                 | (5,000)             | -50.0%      |
| 412030                 | Sale of Other Equipment        | 17,751                | 30,955                | 11,698                | 11,000                | 11,000                | -                   | 0.0%        |
| 413000                 | Other Funds                    | 87,506                | 72,661                | 133,030               | 80,000                | 80,000                | -                   | 0.0%        |
| 412090                 | Custodial contract payments    | 233,169               | 140,941               | 126,118               | -                     | -                     | -                   | 0.0%        |
| 480200                 | E RATE                         | -                     | -                     | 41,790                | 115,000               | 145,000               | 30,000              | 26.1%       |
|                        | <b>Total: Other</b>            | <b>628,673</b>        | <b>550,952</b>        | <b>612,423</b>        | <b>531,000</b>        | <b>531,000</b>        | <b>-</b>            | <b>0.0%</b> |
|                        | <b>TOTAL OTHER REVENUE</b>     | <b>628,673</b>        | <b>550,952</b>        | <b>612,423</b>        | <b>531,000</b>        | <b>531,000</b>        | <b>-</b>            | <b>0.0%</b> |
|                        | <b>GRAND TOTAL</b>             | <b>\$ 128,067,193</b> | <b>\$ 137,339,266</b> | <b>\$ 137,380,089</b> | <b>\$ 140,688,700</b> | <b>\$ 148,921,700</b> | <b>\$ 8,233,000</b> | <b>5.9%</b> |



**Williamsburg - James City County Public Schools**  
**Operating Summary by Function**  
**5 Year Summary**

| Function           | Description                              | Actual 2018           | Actual 2019           | Actual 2020           | Budget 2021           | Budget 2022           | \$ Change           | % Change     |
|--------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|--------------|
| 1100               | Instruction (Regular)                    | \$ 57,597,132         | \$ 59,708,050         | \$ 60,365,227         | \$ 60,530,920         | \$ 63,483,504         | \$ 2,952,584        | 4.9%         |
| 1200               | Instruction - Special Education          | 13,369,685            | 14,138,577            | 14,523,062            | 15,193,222            | 15,560,374            | 367,152             | 2.4%         |
| 1210               | Guidance Services                        | 2,690,168             | 2,935,378             | 3,597,173             | 3,665,224             | 4,189,413             | 524,189             | 14.3%        |
| 1220               | School Social Worker Services            | 641,256               | 669,604               | 650,129               | 657,030               | 686,933               | 29,903              | 4.6%         |
| 1230               | Homebound Instruction                    | 110,508               | 77,076                | 39,219                | 118,953               | 86,120                | (32,833)            | -27.6%       |
| 1300               | Instruction - Career & Technical         | 1,793,389             | 2,105,394             | 1,889,547             | 1,957,805             | 1,947,147             | (10,658)            | -0.5%        |
| 1310               | Instructional Improvement                | 3,112,027             | 3,218,984             | 3,416,271             | 3,739,321             | 4,159,530             | 420,209             | 11.2%        |
| 1320               | Media Services                           | 2,236,643             | 2,342,717             | 2,401,841             | 2,437,017             | 2,505,464             | 68,447              | 2.8%         |
| 1400               | Instruction - Gifted & Talented          | 1,221,358             | 1,249,113             | 1,347,516             | 1,353,485             | 1,332,469             | (21,016)            | -1.6%        |
| 1410               | Office of the Principal                  | 6,452,555             | 6,794,932             | 7,211,685             | 7,502,718             | 7,750,562             | 247,844             | 3.3%         |
| 1500               | Instruction - Athletics                  | 1,178,978             | 1,180,727             | 945,057               | 1,168,478             | 1,204,225             | 35,747              | 3.1%         |
| 1600               | Instruction - Summer School              | 233,681               | 232,360               | 234,655               | 88,890                | 271,543               | 182,653             | 205.5%       |
| 1700               | Instruction - Adult Education            | 154,993               | 166,712               | 157,586               | 175,737               | 164,574               | (11,163)            | -6.4%        |
| 1800               | Instruction - Preschool                  | 4,027,394             | 4,235,245             | 4,572,336             | 4,573,549             | 4,813,009             | 239,460             | 5.2%         |
| <b>1000's</b>      | <b>Instruction Function Total</b>        | <b>\$ 94,819,767</b>  | <b>\$ 99,054,870</b>  | <b>\$ 101,351,303</b> | <b>\$ 103,162,349</b> | <b>\$ 108,154,867</b> | <b>\$ 4,992,518</b> | <b>4.8%</b>  |
| 2110               | School Board Services                    | 300,011               | 248,822               | 318,771               | 349,344               | 402,169               | 52,825              | 15.1%        |
| 2120               | Executive Services                       | 910,686               | 1,036,807             | 951,716               | 957,983               | 979,867               | 21,884              | 2.3%         |
| 2140               | Personnel Services                       | 1,101,857             | 1,119,986             | 1,155,610             | 1,123,369             | 1,252,073             | 128,704             | 11.5%        |
| 2160               | Fiscal Services                          | 793,114               | 839,647               | 923,892               | 889,574               | 917,008               | 27,434              | 3.1%         |
| 2170               | Purchasing Services                      | 40,997                | 41,139                | 40,000                | 41,000                | 41,000                | -                   | 0.0%         |
| 2180               | Reprographic Services                    | 2,176                 | 5,685                 | 7,378                 | 10,500                | 11,936                | 1,436               | 13.7%        |
| <b>2100's</b>      | <b>Administration Function Total</b>     | <b>\$ 3,148,842</b>   | <b>\$ 3,292,086</b>   | <b>\$ 3,397,368</b>   | <b>\$ 3,371,770</b>   | <b>\$ 3,604,053</b>   | <b>\$ 232,283</b>   | <b>6.9%</b>  |
| 2220               | Health Services                          | 2,535,962             | 2,604,573             | 2,735,680             | 2,785,317             | 2,848,673             | 63,356              | 2.3%         |
| 2230               | Psychological Services                   | 506,743               | 552,984               | 541,902               | 587,318               | 586,324               | (994)               | -0.2%        |
| 2240               | Speech & Audiology Services              | 1,163,217             | 1,366,077             | 1,414,866             | 1,544,454             | 1,632,788             | 88,334              | 5.7%         |
| <b>2200's</b>      | <b>Attend. and Health Function Total</b> | <b>\$ 4,205,922</b>   | <b>\$ 4,523,635</b>   | <b>\$ 4,692,447</b>   | <b>\$ 4,917,089</b>   | <b>\$ 5,067,785</b>   | <b>\$ 150,696</b>   | <b>3.1%</b>  |
| 3100               | Transportation-Mgt & Direction           | 745,559               | 825,251               | 853,033               | 920,553               | 962,017               | 41,464              | 4.5%         |
| 3200               | Vehicle Operation                        | 5,386,409             | 5,961,824             | 4,493,736             | 5,365,080             | 5,662,309             | 297,229             | 5.5%         |
| 3300               | Transportation - Monitoring Svcs         | 970,806               | 979,753               | 971,533               | 965,075               | 1,068,876             | 103,801             | 10.8%        |
| 3400               | Vehicle Maintenance                      | 965,554               | 889,438               | 787,892               | 898,837               | 901,397               | 2,560               | 0.3%         |
| 3500               | School Buses - Reg Purchases             | -                     | 658,548               | 219,578               | -                     | 453,050               | 453,050             | #DIV/0!      |
| <b>3000's</b>      | <b>Transportation Function Total</b>     | <b>\$ 8,068,327</b>   | <b>\$ 9,314,814</b>   | <b>\$ 7,325,773</b>   | <b>\$ 8,149,545</b>   | <b>\$ 9,047,649</b>   | <b>\$ 898,104</b>   | <b>11.0%</b> |
| 4100               | Oper. & Maint.-Mgt & Direction           | 327,045               | 390,664               | 329,010               | 342,223               | 350,101               | 7,878               | 2.3%         |
| 4200               | Oper. & Maint.-Building Svcs.            | 9,759,434             | 11,010,875            | 10,150,494            | 10,983,989            | 11,165,477            | 181,488             | 1.7%         |
| 4300               | Grounds Services                         | 357,899               | 376,676               | 295,162               | 313,182               | 314,787               | 1,605               | 0.5%         |
| 4600               | Security Services                        | 697,754               | 828,643               | 1,185,729             | 860,238               | 991,379               | 131,141             | 15.2%        |
| 6600               | Mobile Classrooms                        | 50,433                | 19,634                | 103,715               | 300,000               | 640,000               | 340,000             | 113.3%       |
| <b>4/6/7000's</b>  | <b>OPS and Maint. Function Total</b>     | <b>\$ 11,192,564</b>  | <b>\$ 12,626,492</b>  | <b>\$ 12,064,111</b>  | <b>\$ 12,799,632</b>  | <b>\$ 13,461,744</b>  | <b>\$ 662,112</b>   | <b>5.2%</b>  |
| 8100               | Tech Classroom Instruction               | 3,757,803             | 4,143,643             | 4,263,128             | 3,852,325             | 4,115,278             | 262,953             | 6.8%         |
| 8200               | Tech Instructional Support               | 431,152               | 483,518               | 524,717               | 623,535               | 1,001,344             | 377,809             | 60.6%        |
| 8300               | Technology Administration                | 2,985,807             | 3,511,337             | 3,335,573             | 3,420,455             | 4,058,980             | 638,525             | 18.7%        |
| 8600               | Tech Operations & Maintenance            | 378,587               | 388,872               | 425,669               | 392,000               | 410,000               | 18,000              | 4.6%         |
| <b>8000's</b>      | <b>Technology Function Total</b>         | <b>\$ 7,553,349</b>   | <b>\$ 8,527,369</b>   | <b>\$ 8,549,087</b>   | <b>\$ 8,288,315</b>   | <b>\$ 9,585,602</b>   | <b>\$ 1,297,287</b> | <b>15.7%</b> |
| <b>GRAND TOTAL</b> |  | <b>\$ 128,988,770</b> | <b>\$ 137,339,266</b> | <b>\$ 137,380,090</b> | <b>\$ 140,688,700</b> | <b>\$ 148,921,700</b> | <b>\$ 8,233,000</b> | <b>5.9%</b>  |



# Williamsburg - James City County Public Schools

## Grants Fund

### 5 Year Summary

| Description  | Actual 2018         | Actual 2019         | Actual 2020         | Budget 2021          | Budget 2022          | \$ Change           | % Change     |
|--|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|--------------|
| <b>Revenue</b>   |                     |                     |                     |                      |                      |                     |              |
| Federal  | \$ 3,881,419        | \$ 4,038,604        | \$ 3,955,595        | \$ 9,795,190         | \$ 9,523,857         | \$ (271,333)        | -2.8%        |
| State  | 849,720             | 806,701             | 883,510             | 942,741              | 985,523              | 42,782              | 4.5%         |
| Other  | 634,278             | 650,000             | 645,126             | 670,000              | 670,000              | (0)                 | 0.0%         |
| <b>Total Revenue</b>   | <b>5,365,416</b>    | <b>5,495,305</b>    | <b>5,484,231</b>    | <b>11,407,931</b>    | <b>11,179,380</b>    | <b>(228,550)</b>    | <b>-2.0%</b> |
| <b>Expenditures</b>  |                     |                     |                     |                      |                      |                     |              |
| Title VI-B   | 2,111,359           | 2,169,318           | 2,203,210           | 2,196,227            | 2,286,506            | 90,279              | 4.1%         |
| Title I  | 1,339,221           | 1,403,280           | 1,215,392           | 1,372,013            | 1,519,411            | 147,398             | 10.7%        |
| Title I, D   | 134                 | 1,121               | 73,033              | 93,032               | 96,047               | 3,015               | 3.2%         |
| Title II, Part A, Teacher Quality                            | 182,764             | 209,832             | 269,287             | 267,773              | 274,082              | 6,309               | 2.4%         |
| Carl D. Perkins Grant  | 126,591             | 108,223             | 47,702              | 157,311              | 163,793              | 6,482               | 4.1%         |
| Title III, Part A, Limited English Proficient                | 71,818              | 42,957              | 47,925              | 61,003               | 61,003               | -                   | 0.0%         |
| Title IV, Part A,  | -                   | 13,659              | 33,841              | 98,883               | 101,823              | 2,940               | 3.0%         |
| Federal Preschool Grant (Section 619)                        | 19,088              | 16,838              | 20,481              | 28,242               | 28,242               | -                   | 0.0%         |
| Project Hope   | 10,790              | 23,186              | 17,544              | 20,000               | 20,000               | -                   | 0.0%         |
| Safe Routes to Schools                                       | -                   | 50,190              | 27,180              | 38,000               | 38,000               | -                   | 0.0%         |
| Adult Ed   | 19,654              | -                   | -                   | -                    | -                    | -                   | 0.0%         |
| Coronavirus Relief Funds                                     | -                   | -                   | -                   | 1,999,270            | -                    | (1,999,270)         | -100.0%      |
| CARES Act - WJCC   | -                   | -                   | -                   | 1,163,874            | -                    | (1,163,874)         | -100.0%      |
| CARES Act - James City County                                | -                   | -                   | -                   | 1,750,000            | -                    | (1,750,000)         | -100.0%      |
| CARES Act - Williamsburg                                     | -                   | -                   | -                   | 289,000              | -                    | (289,000)           | -100.0%      |
| CARES Act - ESSER  | -                   | -                   | -                   | 154,316              | -                    | (154,316)           | -100.0%      |
| CARES Act - GEER   | -                   | -                   | -                   | 106,245              | -                    | (106,245)           | -100.0%      |
| CRRSA Act  | -                   | -                   | -                   | -                    | 4,934,950            | 4,934,950           | 100.0%       |
| SOL Web Based Technology Initiative                          | 439,948             | 427,547             | 478,453             | 466,000              | 466,000              | -                   | 0.0%         |
| Virginia Preschool Initiative                                | 277,776             | 234,777             | 259,366             | 331,567              | 369,818              | 38,251              | 11.5%        |
| Special Education in Jails                                   | 119,246             | 127,285             | 125,463             | 128,463              | 132,995              | 4,532               | 3.5%         |
| Individualized Student Alternative Education Program (ISAEP) | 12,750              | 17,092              | 20,228              | 16,710               | 16,710               | -                   | 0.0%         |
| School Health Initiative Grant                               | 634,278             | 650,000             | 645,126             | 670,000              | 670,000              | (0)                 | 0.0%         |
| <b>Total Expenditures</b>                                    | <b>\$ 5,365,416</b> | <b>\$ 5,495,305</b> | <b>\$ 5,484,231</b> | <b>\$ 11,407,931</b> | <b>\$ 11,179,380</b> | <b>\$ (228,551)</b> | <b>-2.0%</b> |



**Williamsburg - James City County Public Schools**  
**Child Nutrition Services Fund**  
**5 Year Budget Summary**

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

| Account Description                      | Actual 2018         | Actual 2019         | Actual 2020         | Budget 2021         | Budget 2022         | \$ Change         | % Change    |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------|
| <b>Revenue</b>                           |                     |                     |                     |                     |                     |                   |             |
| Sales                                    | \$ 1,714,169        | \$ 1,701,228        | \$ 1,297,479        | \$ 1,939,550        | \$ 1,974,790        | \$ 35,240         | 1.8%        |
| Federal                                  | 2,393,299           | 2,441,789           | 2,160,661           | 2,609,680           | 2,700,000           | 90,320            | 3.5%        |
| State                                    | 57,272              | 55,177              | 60,501              | 61,470              | 63,500              | 2,030             | 3.3%        |
| Catering                                 | 82,388              | 73,911              | 57,008              | 70,000              | 70,000              | -                 | 0.0%        |
| Vending                                  | 14,753              | 21,288              | 16,349              | 15,000              | 16,500              | 1,500             | 10.0%       |
| Interest Earnings                        | 248                 | 392                 | 26,177              | 300                 | 8,500               | 8,200             | 2733.3%     |
| Other                                    | 20,550              | 33,366              | 35,451              | 24,000              | 35,000              | 11,000            | 45.8%       |
| <b>Total Revenue</b>                     | <b>\$ 4,282,678</b> | <b>\$ 4,327,151</b> | <b>\$ 3,653,626</b> | <b>\$ 4,720,000</b> | <b>\$ 4,868,290</b> | <b>\$ 148,290</b> | <b>3.1%</b> |
| <b>Expenditures</b>                      |                     |                     |                     |                     |                     |                   |             |
| 1110 Administrative Salaries & Wages     | 99,501              | 102,486             | 106,073             | 106,073             | 110,894             | 4,821             | 4.5%        |
| 1130 Other Professional Salaries & Wages | -                   | -                   | -                   | 47,565              | 47,565              | -                 | 0.0%        |
| 1150 Clerical Salaries & Wages           | 41,596              | 43,189              | 45,426              | 43,809              | 47,421              | 3,612             | 8.2%        |
| 1190 Service Salaries & Wages            | 1,132,665           | 1,303,897           | 1,290,527           | 1,426,537           | 1,521,313           | 94,776            | 6.6%        |
| Total Wages                              | 1,273,762           | 1,449,572           | 1,442,027           | 1,623,984           | 1,727,193           | 103,209           | 6.4%        |
| 2100 FICA Benefits                       | 91,230              | 102,458             | 103,081             | 124,214             | 132,130             | 7,916             | 6.4%        |
| 2210 VRS Benefits                        | 83,204              | 83,017              | 86,075              | 99,424              | 102,612             | 3,188             | 3.2%        |
| 2220 VRS Benefits Hybrid                 | 3,793               | 7,224               | 7,496               | 7,478               | 8,025               | 547               | 7.3%        |
| 2300 HMP Benefits                        | 379,520             | 445,532             | 398,537             | 450,000             | 510,425             | 60,425            | 13.4%       |
| 2400 Group Life Insurance                | 7,012               | 7,539               | 7,818               | 8,619               | 8,920               | 301               | 3.5%        |
| 2500 Disability Insurance                | 72                  | 189                 | 196                 | 198                 | 230                 | 32                | 16.2%       |
| 2750 Retiree Health Care Credit          | 6,557               | 6,907               | 7,161               | 7,783               | 8,055               | 272               | 3.5%        |
| 2800 Other Benefits                      | (88)                | (73)                | (557)               | -                   | -                   | -                 | 0.0%        |
| Total Employee Benefits                  | 571,300             | 652,792             | 609,807             | 697,716             | 770,397             | 72,681            | 10.4%       |
| Total Wages & Employee Benefits          | 1,845,061           | 2,102,364           | 2,051,833           | 2,321,700           | 2,497,590           | 175,890           | 7.6%        |
| <b>Other Expenditures</b>                |                     |                     |                     |                     |                     |                   |             |
| 3000 Contracted Services                 | 48,432              | 44,461              | 41,831              | 56,000              | 56,000              | -                 | 0.0%        |
| 5500 Travel                              | 7,706               | 8,110               | 4,621               | 12,250              | 12,250              | -                 | 0.0%        |
| 5800 Miscellaneous                       | 252,144             | 228,232             | 242,264             | 4,450               | 4,450               | -                 | 0.0%        |
| 6000 Materials and Supplies              | 106,417             | 131,768             | 94,389              | 215,000             | 215,000             | -                 | 0.0%        |
| 6002 Food Supplies                       | 1,767,125           | 1,803,560           | 1,503,308           | 2,053,600           | 2,048,000           | (5,600)           | -0.3%       |
| 8100 Capital Outlay Replacement          | 10,975              | 39,163              | 9,402               | 57,000              | 35,000              | (22,000)          | -38.6%      |
| Total Other Expenditures                 | 2,192,799           | 2,255,295           | 1,895,815           | 2,398,300           | 2,370,700           | (27,600)          | -1.2%       |
| <b>Total Expenditures</b>                | <b>\$ 4,037,859</b> | <b>\$ 4,357,658</b> | <b>\$ 3,947,648</b> | <b>\$ 4,720,000</b> | <b>\$ 4,868,290</b> | <b>\$ 148,290</b> | <b>3.1%</b> |
| Excess of Revenues over Expenditures     | 244,819             | (30,507)            | (294,022)           | (0)                 | (0)                 | 0                 |             |
| Fund Balance - Beginning of year         | 711,570             | 956,389             | 925,882             | 631,860             | 631,860             | 631,860           |             |
| <b>Fund Balance - End of Year</b>        | <b>\$ 956,389</b>   | <b>\$ 925,882</b>   | <b>\$ 631,860</b>   | <b>\$ 631,860</b>   | <b>\$ 631,860</b>   | <b>\$ 631,860</b> |             |



**Williamsburg - James City County Public Schools**  
**State Operated Programs Fund**  
**5 Year Summary**

| Description                        | Actual 2018         | Actual 2019         | Actual 2020         | Budget 2021         | Budget 2022         | \$ Change        | % Change    |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|
| <b>Revenue</b>                     |                     |                     |                     |                     |                     |                  |             |
| State                              | \$ 1,118,437        | \$ 1,143,364        | \$ 1,098,226        | \$ 1,086,000        | \$ 1,133,450        | \$ 47,449        | 4.4%        |
| <b>Total Revenue</b>               | <b>1,118,437</b>    | <b>1,143,364</b>    | <b>1,098,226</b>    | <b>1,086,000</b>    | <b>1,133,450</b>    | <b>47,449</b>    | <b>4.3%</b> |
| <b>Expenditures</b>                |                     |                     |                     |                     |                     |                  |             |
| Merrimac Juvenile Detention Center | 881,050             | 885,474             | 829,639             | 818,510             | 847,114             | 28,604           | 3.5%        |
| Eastern State Hospital             | 237,387             | 257,891             | 268,587             | 267,491             | 286,336             | 18,845           | 7.0%        |
| <b>Total Expenditures</b>          | <b>\$ 1,118,437</b> | <b>\$ 1,143,364</b> | <b>\$ 1,098,226</b> | <b>\$ 1,086,000</b> | <b>\$ 1,133,450</b> | <b>\$ 47,449</b> | <b>4.4%</b> |



# FISCAL YEAR 2022

## K – 12 ENROLLMENT



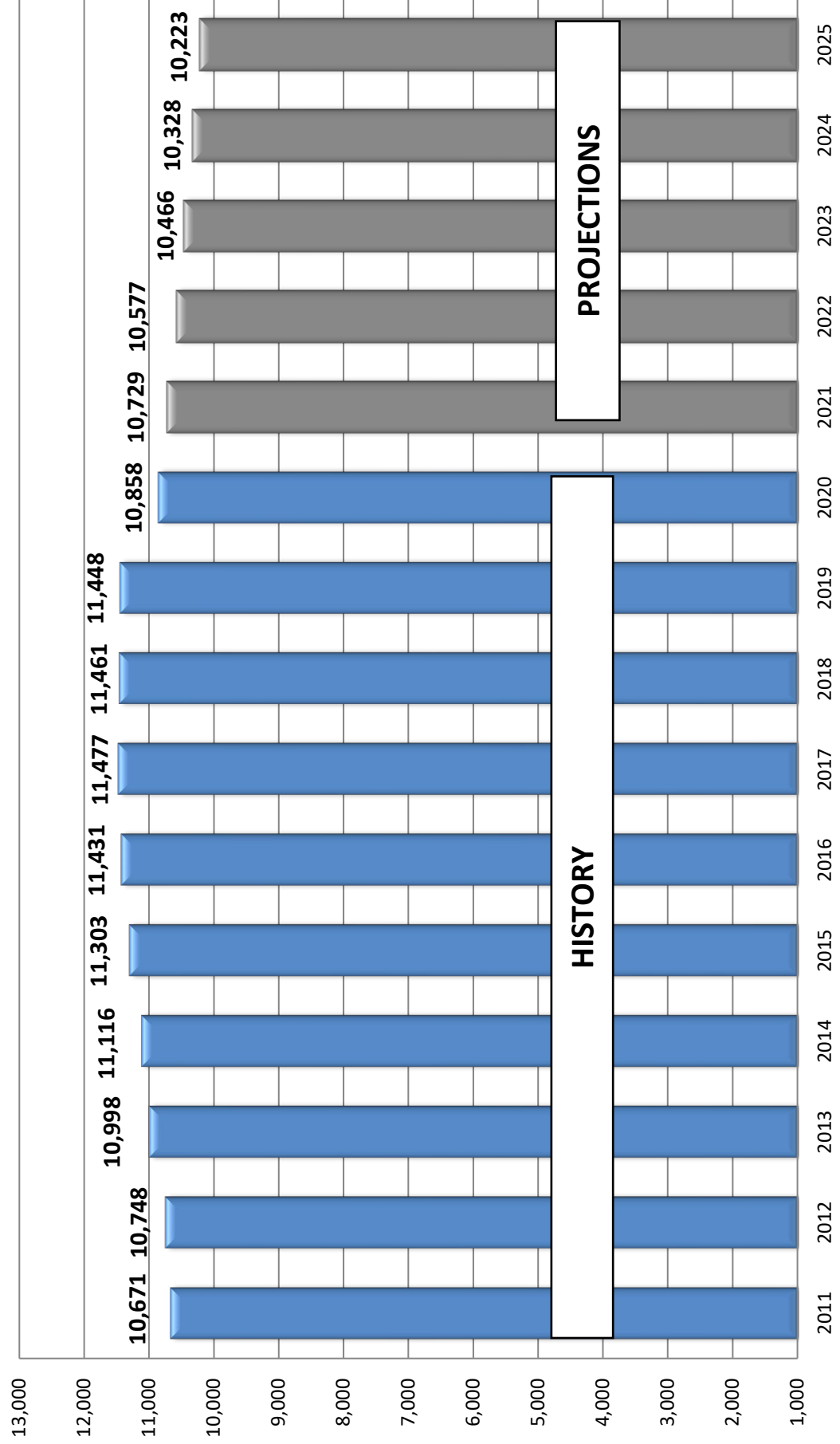
## INTRODUCTION

For the 2020-2021 School Year, the enrollment for the Williamsburg-James City County Public Schools decreased by 5.2 percent. From the September 30, 2019 K-12 enrollment level of 11,448 students, the School Division experienced a decrease of 590 students, resulting in a September 30, 2020 K-12 total of 10,858.

This document provides detailed information regarding enrollment by schools for the current and previous years. Enrollment history is kept by grade and school for the past ten years. These enrollment projections were prepared by FutureThink in October 2020. The numbers in this report reflect the “low” enrollment projections.

It is important to remember that predicting enrollment for the entire school district can be done to a much greater level of confidence than that of specific grades within specific schools. Projections beyond two or three years are less reliable. For this reason, projections are updated annually based upon the September 30th enrollment.

# Williamsburg-James City County Public Schools ACTUAL AND PROJECTED ENROLLMENT as of September 30th of each year



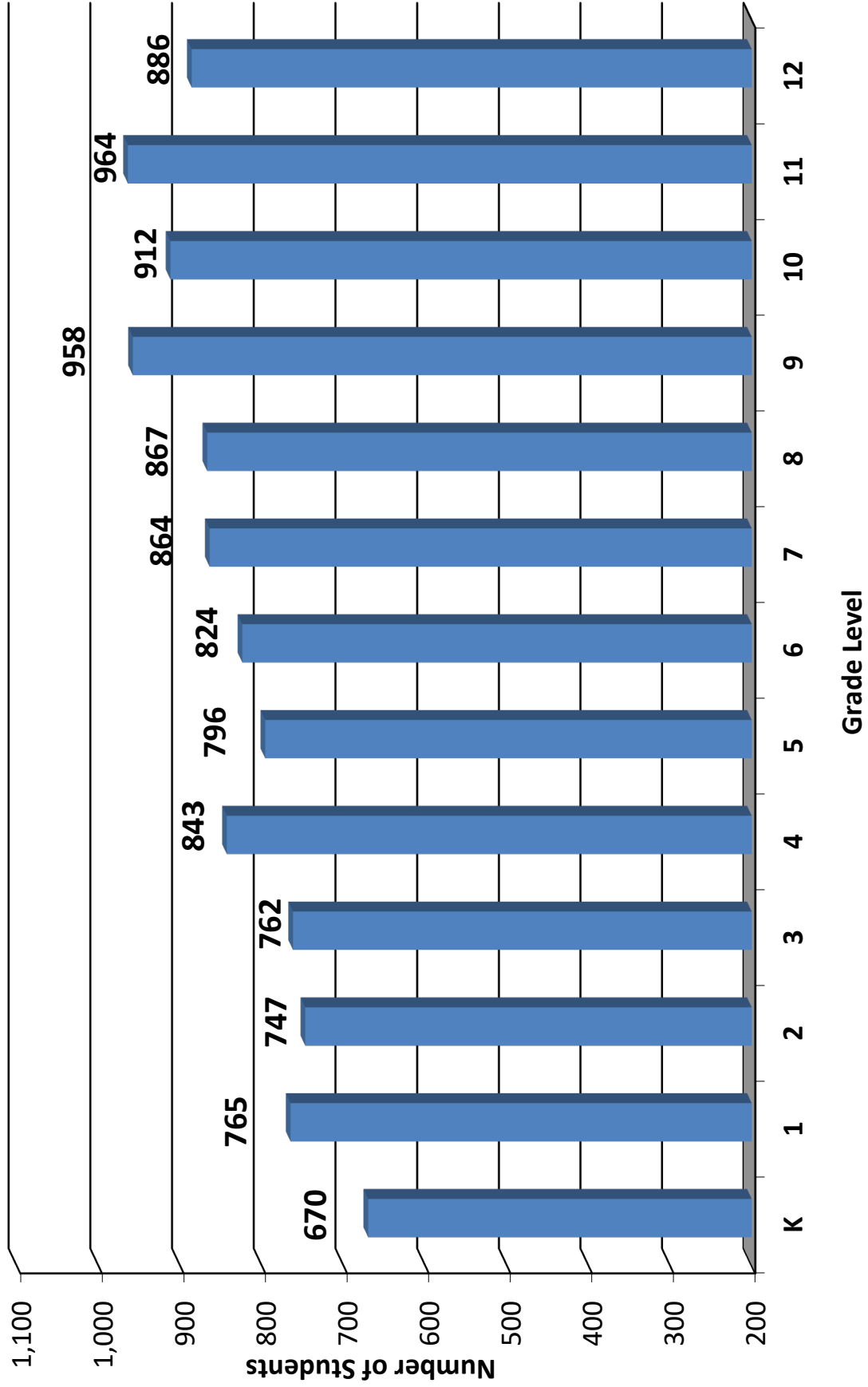
\*Projections from Future Think 'Low'





## Enrollment by Grade

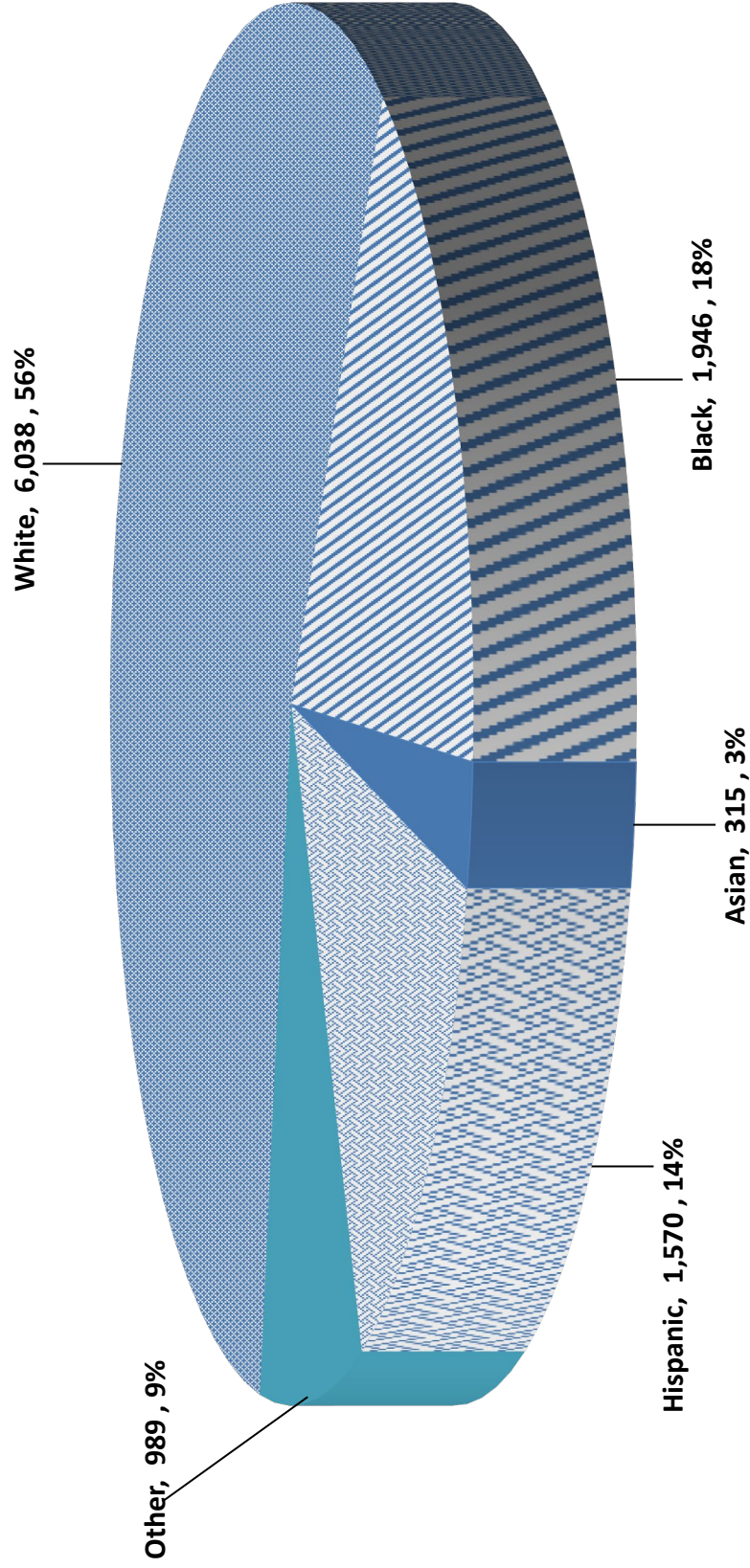
### 2020-2021 School Year



**Williamsburg-James City County Public Schools**  
**SUMMARY by GRADE LEVEL**

|                         | ACTUAL as of September 30th |               |               |               |               |               |               |               |               |               | PROJECTED as of Sep 30th |               |               |               |               |
|-------------------------|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------------|---------------|---------------|---------------|---------------|
|                         | <u>2011</u>                 | <u>2012</u>   | <u>2013</u>   | <u>2014</u>   | <u>2015</u>   | <u>2016</u>   | <u>2017</u>   | <u>2018</u>   | <u>2019</u>   | <u>2020</u>   | <u>2021</u>              | <u>2022</u>   | <u>2023</u>   | <u>2024</u>   | <u>2025</u>   |
| <b>Elementary Total</b> | <b>4,712</b>                | <b>4,778</b>  | <b>4,903</b>  | <b>4,912</b>  | <b>4,979</b>  | <b>5,028</b>  | <b>5,018</b>  | <b>5,024</b>  | <b>5,019</b>  | <b>4,583</b>  | <b>4,540</b>             | <b>4,473</b>  | <b>4,443</b>  | <b>4,462</b>  | <b>4,476</b>  |
| K                       | 797                         | 770           | 778           | 751           | 760           | 813           | 770           | 807           | 788           | 670           | 755                      | 780           | 727           | 754           | 777           |
| 1                       | 747                         | 796           | 831           | 809           | 810           | 792           | 863           | 791           | 811           | 765           | 678                      | 763           | 789           | 735           | 761           |
| 2                       | 771                         | 786           | 828           | 851           | 832           | 808           | 808           | 886           | 832           | 747           | 765                      | 678           | 763           | 789           | 735           |
| 3                       | 793                         | 795           | 804           | 839           | 865           | 860           | 828           | 825           | 902           | 762           | 743                      | 761           | 673           | 760           | 784           |
| 4                       | 795                         | 816           | 821           | 824           | 871           | 868           | 868           | 840           | 833           | 843           | 756                      | 736           | 755           | 670           | 753           |
| 5                       | 809                         | 815           | 841           | 838           | 841           | 887           | 881           | 875           | 853           | 796           | 843                      | 755           | 736           | 754           | 666           |
| <b>Middle Total</b>     | <b>2,560</b>                | <b>2,552</b>  | <b>2,546</b>  | <b>2,567</b>  | <b>2,619</b>  | <b>2,628</b>  | <b>2,640</b>  | <b>2,641</b>  | <b>2,655</b>  | <b>2,555</b>  | <b>2,478</b>             | <b>2,451</b>  | <b>2,384</b>  | <b>2,325</b>  | <b>2,238</b>  |
| 6                       | 845                         | 821           | 853           | 852           | 887           | 879           | 857           | 897           | 884           | 824           | 794                      | 839           | 754           | 735           | 753           |
| 7                       | 880                         | 826           | 839           | 860           | 859           | 886           | 876           | 872           | 892           | 864           | 820                      | 792           | 838           | 752           | 733           |
| 8                       | 835                         | 905           | 854           | 855           | 873           | 863           | 907           | 872           | 879           | 867           | 864                      | 820           | 792           | 838           | 752           |
| <b>High Total</b>       | <b>3,399</b>                | <b>3,418</b>  | <b>3,549</b>  | <b>3,637</b>  | <b>3,705</b>  | <b>3,775</b>  | <b>3,819</b>  | <b>3,796</b>  | <b>3,774</b>  | <b>3,720</b>  | <b>3,711</b>             | <b>3,653</b>  | <b>3,639</b>  | <b>3,541</b>  | <b>3,509</b>  |
| 9                       | 850                         | 923           | 1,021         | 980           | 953           | 1,008         | 931           | 989           | 940           | 958           | 941                      | 938           | 891           | 861           | 910           |
| 10                      | 871                         | 851           | 908           | 986           | 976           | 965           | 1,035         | 948           | 1,005         | 912           | 966                      | 949           | 947           | 899           | 867           |
| 11                      | 833                         | 828           | 806           | 875           | 939           | 918           | 959           | 958           | 897           | 964           | 872                      | 923           | 907           | 904           | 858           |
| 12                      | 845                         | 816           | 814           | 796           | 837           | 884           | 894           | 901           | 932           | 886           | 932                      | 843           | 894           | 877           | 874           |
| <b>Division Total</b>   | <b>10,671</b>               | <b>10,748</b> | <b>10,998</b> | <b>11,116</b> | <b>11,303</b> | <b>11,431</b> | <b>11,477</b> | <b>11,461</b> | <b>11,448</b> | <b>10,858</b> | <b>10,729</b>            | <b>10,577</b> | <b>10,466</b> | <b>10,328</b> | <b>10,223</b> |
| Annual Change           | 122                         | 77            | 250           | 118           | 187           | 128           | 46            | (16)          | (13)          | (590)         | (129)                    | (152)         | (111)         | (138)         | (105)         |
|                         | 1.2%                        | 0.7%          | 2.3%          | 1.1%          | 1.7%          | 1.1%          | 0.4%          | -0.1%         | -0.1%         | -5.2%         | -1.1%                    | -1.4%         | -1.0%         | -1.3%         | -1.0%         |

# K-12 Enrollment by Ethnicity 2020-2021 School Year



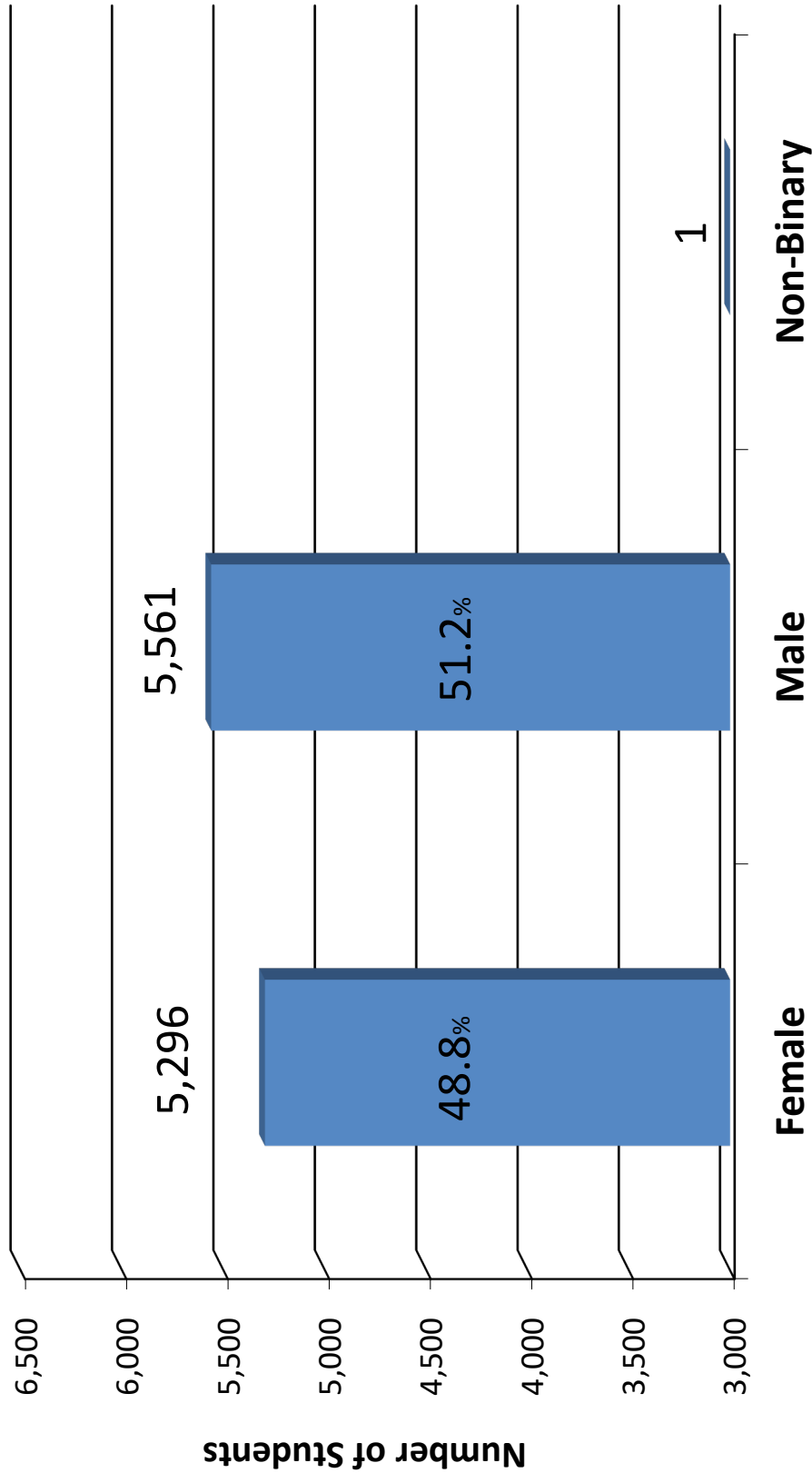
## Breakdown of "Other" Students:

- 15 Native Hawaiian
- 37 Native Alaskan/American Indian
- 937 Combination (Multiple Races)

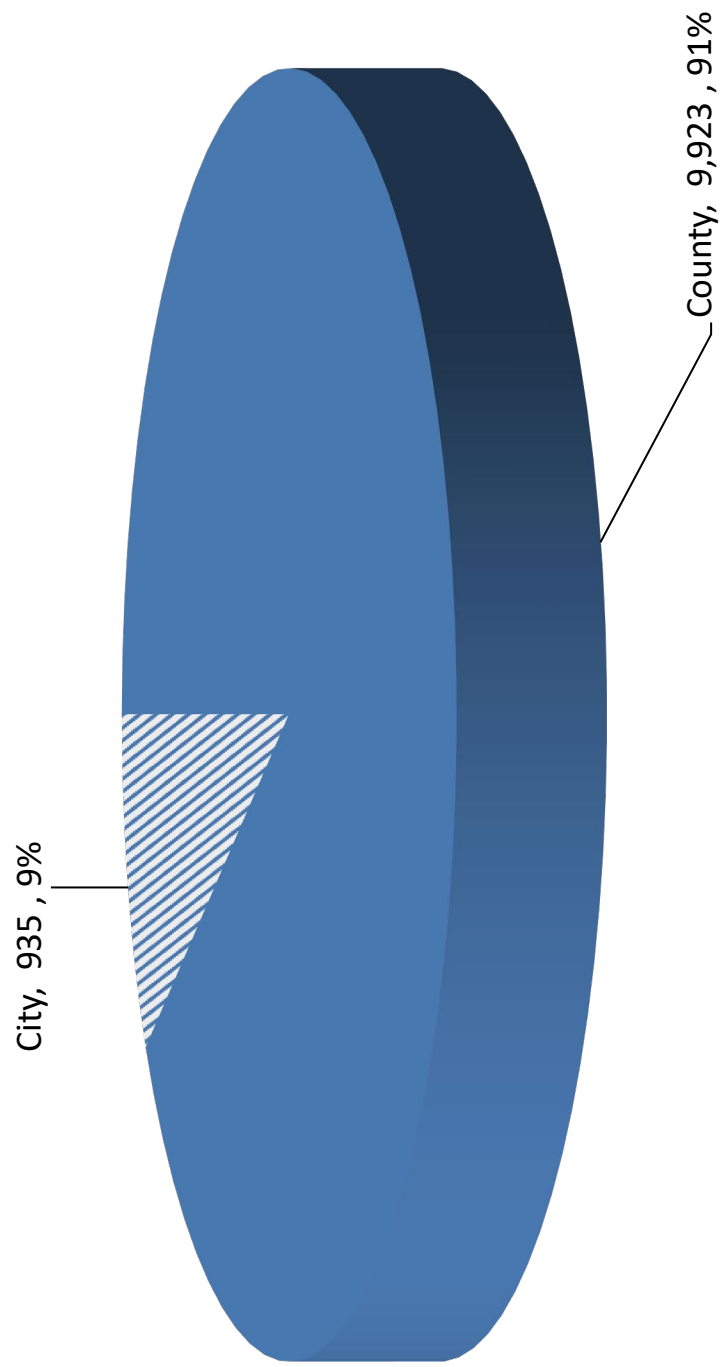
*Does not include Pre-K Students*



**Enrollment by Gender**  
2020-2021 School Year

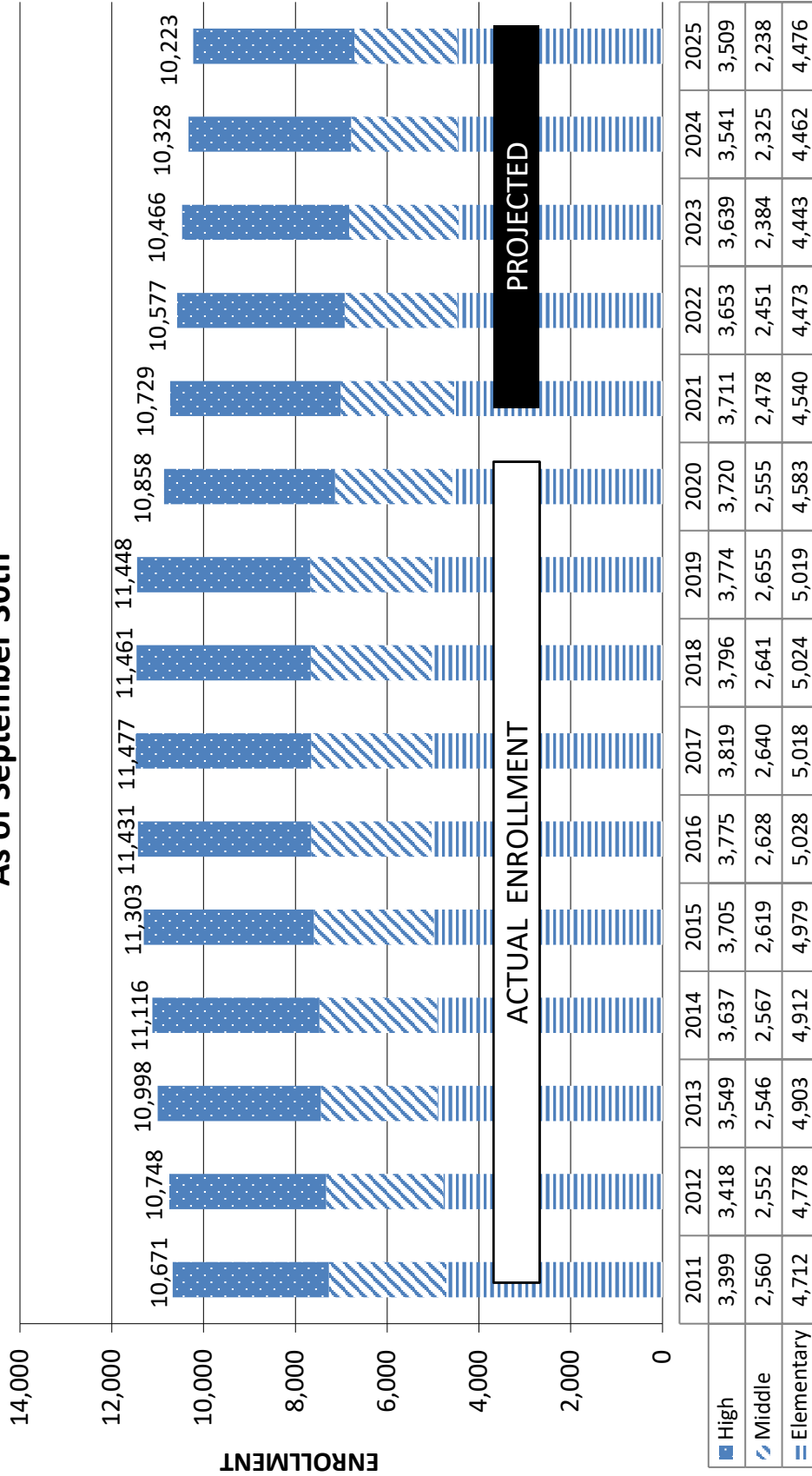


## K-12 Enrollment by Jurisdiction 2020-2021 School Year





# Williamsburg-James City County Public Schools **ENROLLMENT SUMMARY** As of September 30th



**Williamsburg-James City County Public Schools  
K-12 CLASSROOM CAPACITIES and ENROLLMENTS**

| Cost Center/School            | Dec. 2020<br>Effective<br>Capacity <sup>(1)(2)(3)</sup> | as of September 30th    |               |               |               |               |               |               |               |               |               |               | as of September 30th |               |               |               |
|-------------------------------|---|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------|---------------|---------------|---------------|
|                               |   | ENROLLMENT (Historical) |               |               |               |               |               |               |               |               |               |               | PROJECTED            |               |               |               |
|                               |   | 2011                    | 2012          | 2013          | 2014          | 2015          | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022                 | 2023          | 2024          | 2025          |
| 200-Clara Byrd Baker          | 599   | 509                     | 500           | 500           | 524           | 536           | 528           | 513           | 515           | 491           | 443           | 438           | 432                  | 429           | 431           | 433           |
| 235-Laurel Lane               | 574   | 461                     | 447           | 432           | 429           | 482           | 487           | 486           | 465           | 464           | 430           | 427           | 420                  | 417           | 419           | 421           |
| 205-DJ Montague               | 578   | 431                     | 423           | 443           | 445           | 438           | 461           | 482           | 503           | 506           | 464           | 459           | 453                  | 450           | 451           | 453           |
| 230-Norge                     | 725   | 535                     | 561           | 572           | 578           | 610           | 591           | 583           | 583           | 593           | 553           | 548           | 540                  | 536           | 539           | 541           |
| 225-Matthew Whaley            | 449   | 471                     | 472           | 532           | 521           | 512           | 489           | 480           | 541           | 500           | 429           | 426           | 418                  | 416           | 419           | 418           |
| 215-James River               | 528   | 493                     | 550           | 512           | 503           | 492           | 502           | 498           | 448           | 454           | 428           | 424           | 418                  | 416           | 416           | 417           |
| 240-Stonehouse                | 747   | 647                     | 665           | 720           | 719           | 714           | 727           | 723           | 745           | 764           | 718           | 710           | 700                  | 697           | 699           | 701           |
| 220-Matoaka                   | 747   | 732                     | 711           | 745           | 723           | 721           | 730           | 754           | 745           | 760           | 674           | 668           | 658                  | 653           | 656           | 658           |
| 210-Blayton                   | 609   | 433                     | 449           | 447           | 470           | 474           | 513           | 499           | 479           | 487           | 444           | 440           | 434                  | 429           | 432           | 434           |
| <b>Elementary TOTAL (2)</b>   | <b>5,556</b>  | <b>4,712</b>            | <b>4,778</b>  | <b>4,903</b>  | <b>4,912</b>  | <b>4,979</b>  | <b>5,028</b>  | <b>5,018</b>  | <b>5,024</b>  | <b>5,019</b>  | <b>4,583</b>  | <b>4,540</b>  | <b>4,473</b>         | <b>4,443</b>  | <b>4,462</b>  | <b>4,476</b>  |
| <b>Available Capacity</b>     |   | 844                     | 778           | 653           | 644           | 577           | 528           | 538           | 532           | 537           | 973           | 1,016         | 1,083                | 1,113         | 1,094         | 1,080         |
| 300-Berkeley (4)              | 779   | 936                     | 942           | 902           | 908           | 880           | 860           | 881           | 596           | 633           | 599           | 581           | 575                  | 559           | 544           | 525           |
| 303-James Blair               | 608   | 0                       | 0             | 0             | 0             | 0             | 0             | 0             | 550           | 535           | 533           | 517           | 511                  | 497           | 485           | 467           |
| 310-Toano                     | 790   | 705                     | 693           | 733           | 756           | 803           | 826           | 816           | 701           | 678           | 628           | 609           | 603                  | 586           | 572           | 550           |
| 305-Hornsby                   | 952   | 919                     | 917           | 911           | 903           | 936           | 942           | 943           | 794           | 809           | 795           | 771           | 762                  | 742           | 724           | 696           |
| <b>Middle TOTAL (3)</b>       | <b>3,129</b>  | <b>2,560</b>            | <b>2,552</b>  | <b>2,546</b>  | <b>2,567</b>  | <b>2,619</b>  | <b>2,628</b>  | <b>2,640</b>  | <b>2,641</b>  | <b>2,655</b>  | <b>2,555</b>  | <b>2,478</b>  | <b>2,451</b>         | <b>2,384</b>  | <b>2,325</b>  | <b>2,238</b>  |
| <b>Available Capacity (3)</b> |   | 569                     | 577           | 583           | 562           | 510           | 501           | 489           | 488           | 474           | 574           | 651           | 678                  | 745           | 804           | 891           |
| 405-Lafayette                 | 1,314   | 1,077                   | 1,098         | 1,158         | 1,160         | 1,209         | 1,152         | 1,130         | 1,112         | 1,113         | 1,123         | 1,120         | 1,102                | 1,099         | 1,069         | 1,060         |
| 400-Jamestown                 | 1,208   | 1,186                   | 1,211         | 1,263         | 1,313         | 1,308         | 1,328         | 1,317         | 1,296         | 1,289         | 1,257         | 1,254         | 1,235                | 1,229         | 1,196         | 1,185         |
| 410-Warhill                   | 1,441   | 1,136                   | 1,109         | 1,128         | 1,164         | 1,188         | 1,295         | 1,372         | 1,388         | 1,372         | 1,340         | 1,337         | 1,316                | 1,311         | 1,276         | 1,264         |
| <b>High TOTAL</b>             | <b>3,963</b>  | <b>3,399</b>            | <b>3,418</b>  | <b>3,549</b>  | <b>3,637</b>  | <b>3,705</b>  | <b>3,775</b>  | <b>3,819</b>  | <b>3,796</b>  | <b>3,774</b>  | <b>3,720</b>  | <b>3,711</b>  | <b>3,653</b>         | <b>3,639</b>  | <b>3,541</b>  | <b>3,509</b>  |
| <b>Available Capacity</b>     |   | 564                     | 545           | 414           | 326           | 258           | 188           | 144           | 167           | 189           | 243           | 252           | 310                  | 324           | 422           | 454           |
| <b>TOTALS</b>                 | <b>12,648</b>   | <b>10,671</b>           | <b>10,748</b> | <b>10,998</b> | <b>11,116</b> | <b>11,303</b> | <b>11,431</b> | <b>11,477</b> | <b>11,461</b> | <b>11,448</b> | <b>10,858</b> | <b>10,729</b> | <b>10,577</b>        | <b>10,466</b> | <b>10,328</b> | <b>10,223</b> |
|                               | Increase  | 122                     | 77            | 250           | 118           | 187           | 128           | 46            | -16           | -13           | -590          | -129          | -152                 | -111          | -138          | -105          |
|                               | % Increase  | 1.2%                    | 0.7%          | 2.3%          | 1.1%          | 1.7%          | 1.1%          | 0.4%          | -0.1%         | -0.1%         | -5.1%         | -1.2%         | -1.4%                | -1.0%         | -1.3%         | -1.0%         |

**Projection Source: FutureThink, October 2020**

- (1) The Effective Capacity represents the "realistic and practical" number of students that the school facility can house
- (2) WJCC Elementary (PreK-5) effective capacity was revised in 2019 using the VA Public School Facilities Guidelines. Effective capacity = the total number of grades Pre-K to 5 classrooms and self-contained special education rooms at the average student class size per school
- (3) Middle school capacity totals were revised in November 2011 based on RMM study.
- (4) Berkeley Middle School 2013 - 2 classrooms removed and converted to cafeteria seating.

**Note:** The "boxed" areas in the PROJECTED columns indicate when projected enrollment will exceed the school's effective capacity.

**Williamsburg-James City County Public Schools**  
**KINDERGARTEN: Enrollment History and Projection**

| Cost Center/School | ACTUAL as of September 30th |       |      |       |      |      |      |      |       |        | PROJECTIONS as of Sep 30th |      |       |      |      |
|--------------------|-----------------------------|-------|------|-------|------|------|------|------|-------|--------|----------------------------|------|-------|------|------|
|                    | 2011                        | 2012  | 2013 | 2014  | 2015 | 2016 | 2017 | 2018 | 2019  | 2020   | 2021                       | 2022 | 2023  | 2024 | 2025 |
| 200-CB Baker       | 84                          | 74    | 78   | 84    | 71   | 83   | 79   | 86   | 72    | 55     | 73                         | 75   | 70    | 73   | 75   |
| 235-Laurel Lane    | 78                          | 73    | 73   | 75    | 85   | 79   | 84   | 77   | 81    | 66     | 71                         | 73   | 68    | 71   | 73   |
| 205-DJ Montague    | 72                          | 81    | 75   | 61    | 75   | 91   | 72   | 80   | 71    | 75     | 76                         | 79   | 74    | 76   | 79   |
| 230-Norge          | 91                          | 94    | 102  | 94    | 99   | 102  | 105  | 102  | 92    | 88     | 91                         | 94   | 88    | 91   | 94   |
| 225-Matthew Whaley | 89                          | 78    | 89   | 86    | 76   | 69   | 74   | 105  | 73    | 59     | 71                         | 73   | 68    | 71   | 73   |
| 215-James River    | 94                          | 100   | 79   | 66    | 75   | 80   | 68   | 70   | 72    | 67     | 71                         | 73   | 68    | 70   | 72   |
| 240-Stonehouse     | 90                          | 93    | 108  | 97    | 104  | 119  | 97   | 116  | 133   | 106    | 118                        | 122  | 114   | 118  | 122  |
| 220-Matoaka        | 122                         | 98    | 104  | 109   | 106  | 103  | 115  | 107  | 111   | 84     | 111                        | 115  | 107   | 111  | 114  |
| 210-Blayton        | 77                          | 79    | 70   | 79    | 69   | 87   | 76   | 64   | 83    | 70     | 73                         | 76   | 70    | 73   | 75   |
| Total              | 797                         | 770   | 778  | 751   | 760  | 813  | 770  | 807  | 788   | 670    | 755                        | 780  | 727   | 754  | 777  |
| Annual Change      | 115                         | -27   | 8    | -27   | 9    | 53   | 10   | 37   | -19   | -118   | -33                        | 25   | -53   | 27   | 50   |
|                    | 16.9%                       | -3.4% | 1.0% | -3.5% | 1.2% | 7.0% | 1.3% | 4.8% | -2.4% | -15.0% | -4.2%                      | 3.3% | -6.8% | 3.7% | 6.9% |
| LIVE BIRTHS        | 2006                        | 2007  | 2008 | 2009  | 2010 | 2011 | 2012 | 2013 | 2014  | 2015   | 2016                       | 2017 | 2018  |      |      |
| (5 Years Prior)    | 768                         | 730   | 788  | 786   | 807  | 815  | 782  | 797  | 816   | 798    | 781                        | 808  | 751   |      |      |



**Williamsburg-James City County Public Schools**  
**ELEMENTARY: Enrollment History and Projection as of September 30th of each year**

|                    | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------|------|------|------|------|------|------|------|------|------|
| <b>Baker</b>       | 528  | 513  | 515  | 491  | 443  | 438  | 432  | 429  | 431  |
| K                  | 83   | 79   | 86   | 72   | 55   | 73   | 75   | 70   | 73   |
| 1                  | 79   | 94   | 78   | 86   | 70   | 65   | 74   | 76   | 71   |
| 2                  | 91   | 76   | 96   | 83   | 78   | 74   | 65   | 74   | 76   |
| 3                  | 95   | 89   | 74   | 91   | 86   | 72   | 74   | 65   | 73   |
| 4                  | 80   | 96   | 84   | 74   | 85   | 73   | 71   | 73   | 65   |
| 5                  | 100  | 79   | 97   | 85   | 69   | 81   | 73   | 71   | 73   |
| <b>Laurel Lane</b> | 487  | 486  | 465  | 464  | 430  | 427  | 420  | 417  | 419  |
| K                  | 79   | 84   | 77   | 81   | 66   | 71   | 73   | 68   | 71   |
| 1                  | 87   | 88   | 81   | 80   | 77   | 64   | 72   | 74   | 69   |
| 2                  | 75   | 90   | 72   | 74   | 69   | 72   | 64   | 72   | 74   |
| 3                  | 80   | 74   | 88   | 83   | 68   | 70   | 71   | 63   | 71   |
| 4                  | 79   | 71   | 72   | 76   | 71   | 71   | 69   | 71   | 63   |
| 5                  | 87   | 79   | 75   | 70   | 79   | 79   | 71   | 69   | 71   |
| <b>DJ Montague</b> | 461  | 482  | 503  | 506  | 464  | 459  | 453  | 450  | 451  |
| K                  | 91   | 72   | 80   | 71   | 75   | 76   | 79   | 74   | 76   |
| 1                  | 73   | 87   | 77   | 84   | 73   | 69   | 77   | 80   | 74   |
| 2                  | 75   | 81   | 90   | 84   | 82   | 77   | 69   | 77   | 80   |
| 3                  | 68   | 74   | 91   | 91   | 68   | 75   | 77   | 68   | 77   |
| 4                  | 79   | 82   | 81   | 92   | 87   | 77   | 75   | 76   | 68   |
| 5                  | 75   | 86   | 84   | 84   | 79   | 85   | 76   | 75   | 76   |

**Williamsburg-James City County Public Schools**

**ELEMENTARY: Enrollment History and Projection as of September 30th of each year**

|                    | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------|------|------|------|------|------|------|------|------|------|
| <b>Norge</b>       | 591  | 583  | 583  | 593  | 553  | 548  | 540  | 536  | 539  |
| K                  | 102  | 105  | 102  | 92   | 88   | 91   | 94   | 88   | 91   |
| 1                  | 109  | 91   | 96   | 101  | 91   | 82   | 92   | 95   | 89   |
| 2                  | 91   | 97   | 96   | 108  | 93   | 92   | 82   | 92   | 95   |
| 3                  | 100  | 95   | 99   | 95   | 94   | 90   | 92   | 81   | 92   |
| 4                  | 92   | 100  | 98   | 109  | 84   | 91   | 89   | 91   | 81   |
| 5                  | 97   | 95   | 92   | 88   | 103  | 102  | 91   | 89   | 91   |
| <b>Whaley</b>      | 489  | 480  | 541  | 500  | 429  | 426  | 418  | 416  | 419  |
| K                  | 69   | 74   | 105  | 73   | 59   | 71   | 73   | 68   | 71   |
| 1                  | 71   | 85   | 87   | 104  | 59   | 63   | 71   | 74   | 69   |
| 2                  | 86   | 68   | 91   | 89   | 89   | 72   | 63   | 71   | 74   |
| 3                  | 108  | 81   | 74   | 81   | 75   | 70   | 71   | 63   | 71   |
| 4                  | 77   | 95   | 86   | 62   | 81   | 71   | 69   | 71   | 63   |
| 5                  | 78   | 77   | 98   | 91   | 66   | 79   | 71   | 69   | 71   |
| <b>James River</b> | 502  | 498  | 448  | 454  | 428  | 424  | 418  | 416  | 416  |
| K                  | 80   | 68   | 70   | 72   | 67   | 71   | 73   | 68   | 70   |
| 1                  | 77   | 85   | 57   | 69   | 76   | 63   | 71   | 74   | 69   |
| 2                  | 74   | 75   | 94   | 62   | 63   | 71   | 63   | 71   | 74   |
| 3                  | 78   | 83   | 75   | 93   | 61   | 69   | 71   | 63   | 71   |
| 4                  | 103  | 80   | 79   | 74   | 88   | 71   | 69   | 71   | 62   |
| 5                  | 90   | 107  | 73   | 84   | 73   | 79   | 71   | 69   | 70   |

**Williamsburg-James City County Public Schools**

**ELEMENTARY: Enrollment History and Projection as of September 30th of each year**

|                      | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  | 2024  |
|----------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <b>Stonehouse</b>    | 727   | 723   | 745   | 764   | 718   | 710   | 700   | 697   | 699   |
| K                    | 119   | 97    | 116   | 133   | 106   | 118   | 122   | 114   | 118   |
| 1                    | 110   | 129   | 106   | 113   | 127   | 106   | 120   | 124   | 115   |
| 2                    | 112   | 126   | 140   | 112   | 113   | 120   | 106   | 120   | 124   |
| 3                    | 117   | 118   | 129   | 141   | 111   | 116   | 119   | 106   | 119   |
| 4                    | 132   | 119   | 126   | 137   | 134   | 118   | 115   | 118   | 105   |
| 5                    | 137   | 134   | 128   | 128   | 127   | 132   | 118   | 115   | 118   |
| <b>Matoaka</b>       | 730   | 754   | 745   | 760   | 674   | 668   | 658   | 653   | 656   |
| K                    | 103   | 115   | 107   | 111   | 84    | 111   | 115   | 107   | 111   |
| 1                    | 117   | 112   | 132   | 109   | 113   | 100   | 112   | 116   | 108   |
| 2                    | 123   | 127   | 117   | 135   | 103   | 113   | 100   | 112   | 116   |
| 3                    | 133   | 127   | 124   | 133   | 125   | 109   | 112   | 99    | 112   |
| 4                    | 131   | 141   | 125   | 133   | 122   | 111   | 108   | 111   | 98    |
| 5                    | 123   | 132   | 140   | 139   | 127   | 124   | 111   | 108   | 111   |
| <b>Blayton</b>       | 513   | 499   | 479   | 487   | 444   | 440   | 434   | 429   | 432   |
| K                    | 87    | 76    | 64    | 83    | 70    | 73    | 76    | 70    | 73    |
| 1                    | 69    | 92    | 77    | 65    | 79    | 66    | 74    | 76    | 71    |
| 2                    | 81    | 68    | 90    | 85    | 57    | 74    | 66    | 74    | 76    |
| 3                    | 81    | 87    | 71    | 94    | 74    | 72    | 74    | 65    | 74    |
| 4                    | 95    | 84    | 89    | 76    | 91    | 73    | 71    | 73    | 65    |
| 5                    | 100   | 92    | 88    | 84    | 73    | 82    | 73    | 71    | 73    |
| <b>Total-Elem</b>    | 5,028 | 5,018 | 5,024 | 5,019 | 4,583 | 4,540 | 4,473 | 4,443 | 4,462 |
| K                    | 813   | 770   | 807   | 788   | 670   | 755   | 780   | 727   | 754   |
| 1                    | 792   | 863   | 791   | 811   | 765   | 678   | 763   | 789   | 735   |
| 2                    | 808   | 808   | 886   | 832   | 747   | 765   | 678   | 763   | 789   |
| 3                    | 860   | 828   | 825   | 902   | 762   | 743   | 761   | 673   | 760   |
| 4                    | 868   | 868   | 840   | 833   | 843   | 756   | 736   | 755   | 670   |
| 5                    | 887   | 881   | 875   | 853   | 796   | 843   | 755   | 736   | 754   |
| <b>Annual Change</b> | 49    | -10   | 6     | -5    | -436  | -479  | -67   | -30   | 19    |

**Williamsburg-James City County Public Schools**

**MIDDLE SCHOOL: Enrollment History and Projection as of September 30th of each year**

|                      | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  | 2024  |
|----------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <b>Berkeley</b>      | 860   | 881   | 596   | 633   | 599   | 581   | 575   | 559   | 544   |
| 6                    | 288   | 313   | 192   | 232   | 202   | 186   | 197   | 177   | 172   |
| 7                    | 280   | 283   | 216   | 194   | 210   | 192   | 186   | 196   | 176   |
| 8                    | 292   | 285   | 188   | 207   | 187   | 203   | 192   | 186   | 196   |
| <b>James Blair</b>   | 0     | 0     | 550   | 535   | 533   | 517   | 511   | 497   | 485   |
| 6                    | 0     | 0     | 203   | 166   | 170   | 166   | 175   | 157   | 153   |
| 7                    | 0     | 0     | 182   | 191   | 180   | 171   | 165   | 175   | 157   |
| 8                    | 0     | 0     | 165   | 178   | 183   | 180   | 171   | 165   | 175   |
| <b>Toano</b>         | 826   | 816   | 701   | 678   | 628   | 609   | 603   | 586   | 572   |
| 6                    | 275   | 262   | 232   | 207   | 190   | 195   | 206   | 185   | 181   |
| 7                    | 275   | 276   | 230   | 245   | 195   | 202   | 195   | 206   | 185   |
| 8                    | 276   | 278   | 239   | 226   | 243   | 212   | 202   | 195   | 206   |
| <b>Hornsby</b>       | 942   | 943   | 794   | 809   | 795   | 771   | 762   | 742   | 724   |
| 6                    | 316   | 282   | 270   | 279   | 262   | 247   | 261   | 235   | 229   |
| 7                    | 331   | 317   | 244   | 262   | 279   | 255   | 246   | 261   | 234   |
| 8                    | 295   | 344   | 280   | 268   | 254   | 269   | 255   | 246   | 261   |
| <b>Total-Middle</b>  | 2,628 | 2,640 | 2,641 | 2,655 | 2,555 | 2,478 | 2,451 | 2,384 | 2,325 |
| 6                    | 879   | 857   | 897   | 884   | 824   | 794   | 839   | 754   | 735   |
| 7                    | 886   | 876   | 872   | 892   | 864   | 820   | 792   | 838   | 752   |
| 8                    | 863   | 907   | 872   | 879   | 867   | 864   | 820   | 792   | 838   |
| <b>Annual Change</b> | 9     | 12    | 1     | 14    | -100  | -177  | -27   | -67   | -126  |

**Williamsburg-James City County Public Schools**

**HIGH SCHOOL: Enrollment History and Projection as of September 30th of each year**

|                      | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  | 2024  |
|----------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <b>Lafayette</b>     | 1,152 | 1,130 | 1,112 | 1,113 | 1,123 | 1,120 | 1,102 | 1,099 | 1,069 |
| 9                    | 290   | 284   | 287   | 273   | 283   | 284   | 283   | 269   | 260   |
| 10                   | 318   | 287   | 295   | 306   | 258   | 292   | 286   | 286   | 271   |
| 11                   | 291   | 289   | 263   | 285   | 310   | 263   | 279   | 274   | 273   |
| 12                   | 253   | 270   | 267   | 249   | 272   | 281   | 254   | 270   | 265   |
| <b>Jamestown</b>     | 1,328 | 1,317 | 1,296 | 1,289 | 1,257 | 1,254 | 1,235 | 1,229 | 1,196 |
| 9                    | 346   | 307   | 336   | 324   | 330   | 318   | 317   | 301   | 291   |
| 10                   | 321   | 362   | 307   | 339   | 320   | 326   | 321   | 320   | 304   |
| 11                   | 323   | 333   | 330   | 296   | 311   | 295   | 312   | 306   | 305   |
| 12                   | 338   | 315   | 323   | 330   | 296   | 315   | 285   | 302   | 296   |
| <b>Warhill</b>       | 1,295 | 1,372 | 1,388 | 1,372 | 1,340 | 1,337 | 1,316 | 1,311 | 1,276 |
| 9                    | 372   | 340   | 366   | 343   | 345   | 339   | 338   | 321   | 310   |
| 10                   | 326   | 386   | 346   | 360   | 334   | 348   | 342   | 341   | 324   |
| 11                   | 304   | 337   | 365   | 316   | 343   | 314   | 332   | 327   | 326   |
| 12                   | 293   | 309   | 311   | 353   | 318   | 336   | 304   | 322   | 316   |
| <b>Total</b>         | 3,775 | 3,819 | 3,796 | 3,774 | 3,720 | 3,711 | 3,653 | 3,639 | 3,541 |
| 9                    | 1,008 | 931   | 989   | 940   | 958   | 941   | 938   | 891   | 861   |
| 10                   | 965   | 1,035 | 948   | 1,005 | 912   | 966   | 949   | 947   | 899   |
| 11                   | 918   | 959   | 958   | 897   | 964   | 872   | 923   | 907   | 904   |
| 12                   | 884   | 894   | 901   | 932   | 886   | 932   | 843   | 894   | 877   |
| <b>Annual Change</b> | 70    | 44    | -23   | -22   | -54   | -63   | -58   | -14   | -112  |

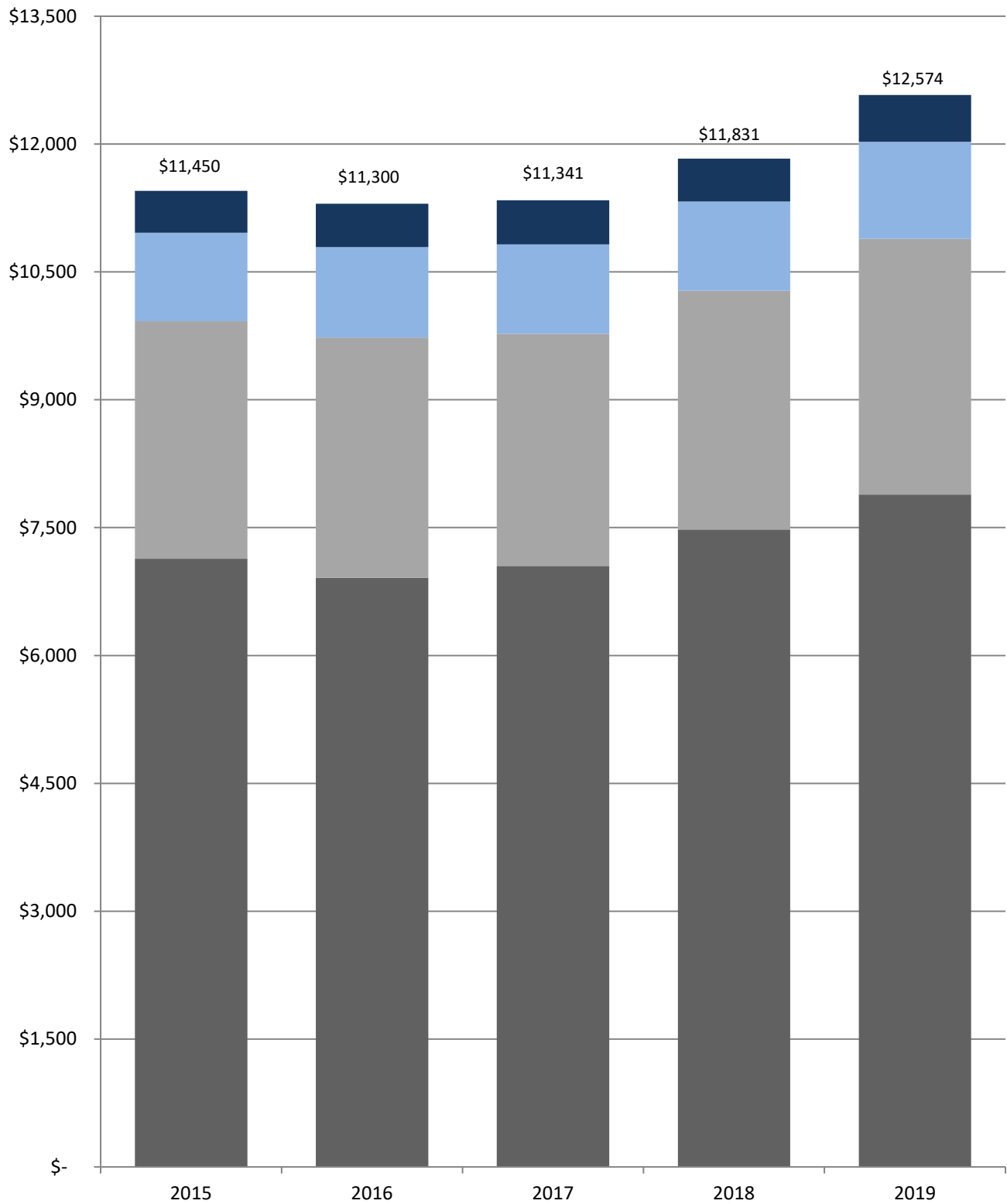
**Williamsburg-James City County Public Schools**

**ENROLLMENT HISTORY and FORECAST SUMMARY**

**ACTUAL as of September 30th**

| School            | ACTUAL as of September 30th |        |        |        |        |        |        |        |        |        |        | PROJECTED |        |        |        |        |
|-------------------|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|--------|--------|--------|--------|
|                   | 2010                        | 2011   | 2012   | 2013   | 2014   | 2015   | 2016   | 2017   | 2018   | 2019   | 2020   | 2021      | 2022   | 2023   | 2024   | 2025   |
| 200-Baker         | 480                         | 509    | 500    | 500    | 524    | 536    | 528    | 513    | 515    | 491    | 443    | 438       | 432    | 429    | 431    | 433    |
| 235-Laurel Lane   | 467                         | 461    | 447    | 432    | 429    | 482    | 487    | 486    | 465    | 464    | 430    | 427       | 420    | 417    | 419    | 421    |
| 205-DJ Montague   | 453                         | 431    | 423    | 443    | 445    | 438    | 461    | 482    | 503    | 506    | 464    | 459       | 453    | 450    | 451    | 453    |
| 230-Norge         | 517                         | 535    | 561    | 572    | 578    | 610    | 591    | 583    | 583    | 593    | 553    | 548       | 540    | 536    | 539    | 541    |
| 225-Matthew Whal  | 427                         | 471    | 472    | 532    | 521    | 512    | 489    | 480    | 541    | 500    | 429    | 426       | 418    | 416    | 419    | 418    |
| 215-James River   | 466                         | 493    | 550    | 512    | 503    | 492    | 502    | 498    | 448    | 454    | 428    | 424       | 418    | 416    | 416    | 417    |
| 240-Stonehouse    | 676                         | 647    | 665    | 720    | 719    | 714    | 727    | 723    | 745    | 764    | 718    | 710       | 700    | 697    | 699    | 701    |
| 220-Matoaka       | 715                         | 732    | 711    | 745    | 723    | 721    | 730    | 754    | 745    | 760    | 674    | 668       | 658    | 653    | 656    | 658    |
| 210-Blayton       | 420                         | 433    | 449    | 447    | 470    | 474    | 513    | 499    | 479    | 487    | 444    | 440       | 434    | 429    | 432    | 434    |
| Total: Elementary | 4,621                       | 4,712  | 4,778  | 4,903  | 4,912  | 4,979  | 5,028  | 5,018  | 5,024  | 5,019  | 4,583  | 4,540     | 4,473  | 4,443  | 4,462  | 4,476  |
| Change            | (54)                        | 91     | 66     | 125    | 9      | 67     | 49     | 39     | (4)    | 1      | (441)  | (484)     | (67)   | (30)   | 19     | 14     |
| 300-Berkeley      | 886                         | 936    | 942    | 902    | 908    | 880    | 860    | 881    | 596    | 633    | 599    | 581       | 575    | 559    | 544    | 525    |
| 303-James Blair   | 0                           | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 550    | 535    | 533    | 517       | 511    | 497    | 485    | 467    |
| 310-Toano         | 678                         | 705    | 693    | 733    | 756    | 803    | 826    | 816    | 701    | 678    | 628    | 609       | 603    | 586    | 572    | 550    |
| 305-Hornsby       | 890                         | 919    | 917    | 911    | 903    | 936    | 942    | 943    | 794    | 809    | 795    | 771       | 762    | 742    | 724    | 696    |
| Total: Middle     | 2,454                       | 2,560  | 2,552  | 2,546  | 2,567  | 2,619  | 2,628  | 2,640  | 2,641  | 2,655  | 2,555  | 2,478     | 2,451  | 2,384  | 2,325  | 2,238  |
| Change            | 67                          | 104    | 106    | (8)    | 21     | 52     | 9      | 21     | 13     | 15     | (86)   | (163)     | (27)   | (67)   | (59)   | (87)   |
| 405-Lafayette     | 1,108                       | 1,077  | 1,098  | 1,158  | 1,160  | 1,209  | 1,152  | 1,130  | 1,112  | 1,113  | 1,123  | 1,120     | 1,102  | 1,099  | 1,069  | 1,060  |
| 400-Jamestown     | 1,217                       | 1,186  | 1,211  | 1,263  | 1,313  | 1,308  | 1,328  | 1,317  | 1,296  | 1,289  | 1,257  | 1,254     | 1,235  | 1,229  | 1,196  | 1,185  |
| 410-Warhill       | 1,149                       | 1,136  | 1,109  | 1,128  | 1,164  | 1,188  | 1,295  | 1,372  | 1,388  | 1,372  | 1,340  | 1,337     | 1,316  | 1,311  | 1,276  | 1,264  |
| Total: High       | 3,474                       | 3,399  | 3,418  | 3,549  | 3,637  | 3,705  | 3,775  | 3,819  | 3,796  | 3,774  | 3,720  | 3,711     | 3,653  | 3,639  | 3,541  | 3,509  |
| Change            | (4)                         | (75)   | 19     | 131    | 88     | 68     | 70     | 114    | 21     | (45)   | (76)   | (85)      | (58)   | (14)   | (98)   | (32)   |
| Grand Total       | 10,549                      | 10,671 | 10,748 | 10,998 | 11,116 | 11,303 | 11,431 | 11,477 | 11,461 | 11,448 | 10,858 | 10,729    | 10,577 | 10,466 | 10,328 | 10,223 |
| Total Change      | 46                          | 122    | 77     | 250    | 118    | 187    | 128    | 46     | (16)   | (13)   | (590)  | (129)     | (152)  | (111)  | (138)  | (105)  |
| Total Change (%)  | 0.4%                        | 1.2%   | 0.7%   | 2.3%   | 1.1%   | 1.7%   | 1.1%   | 0.4%   | -0.1%  | -0.1%  | -5.1%  | -1.1%     | -1.4%  | -1.0%  | -1.3%  | -1.0%  |

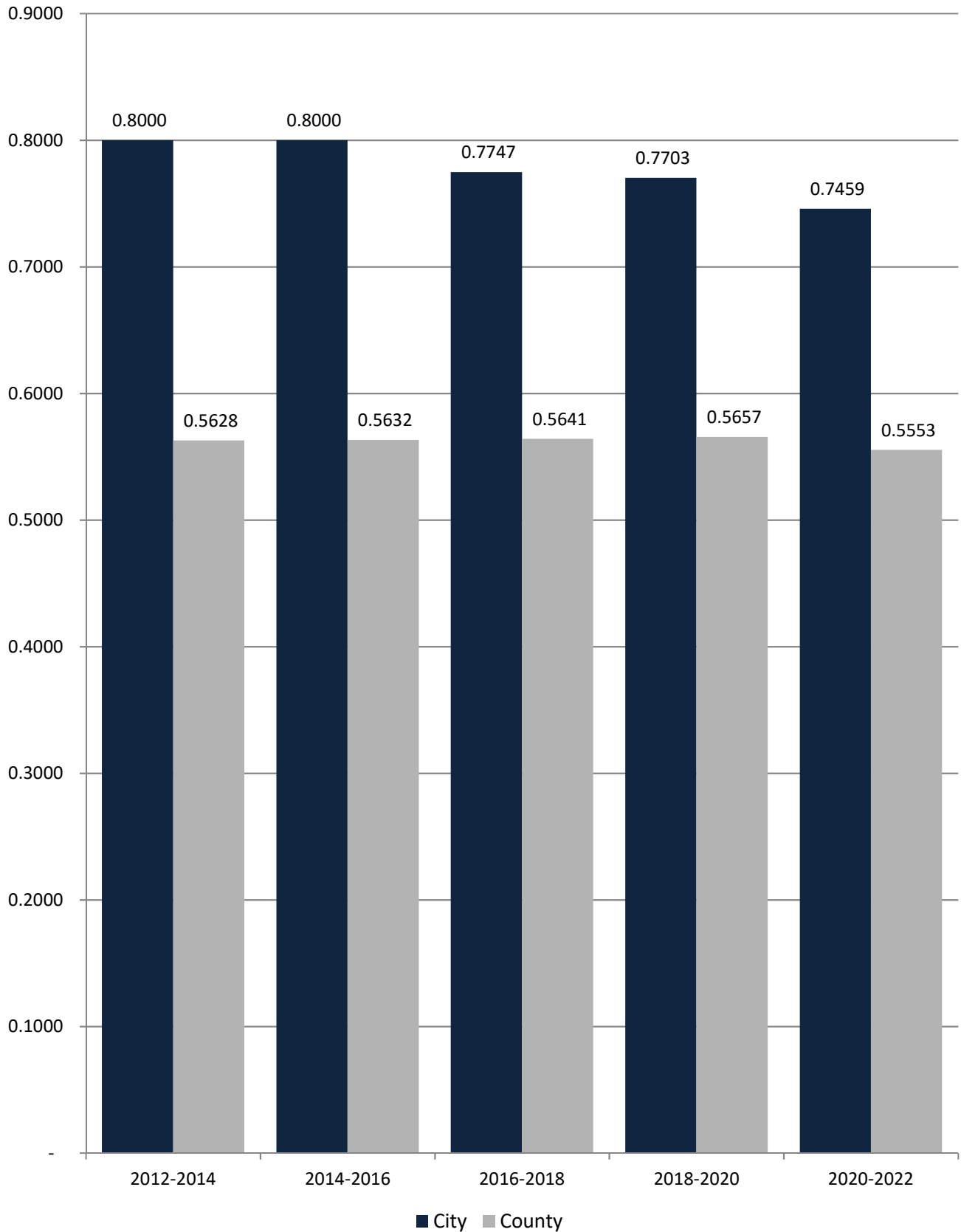
## Five Year History of Per Pupil Expenditures



Source: Table 15 of the Superintendent's Annual Report for Virginia, Sources of Financial Support for Expenditures.

■ Local ■ State ■ Sales Tax ■ Federal

## Composite Index Williamsburg and James City County





## FY22 Teacher School Staffing Allocation

|                         | Number<br>of Core<br>Teachers<br>(100) |       | Music/<br>Instrumental PE/H Tech  |      |      |      | Core &<br>Resource/<br>Electives | Advan.<br>Coaches/<br>SS/<br>School<br>Improv.** Math Reading |      |      | Total<br>Operating<br>Allocation | Overall<br>Ratio |
|-------------------------|--|-------|-----------------------------------|------|------|------|----------------------------------|---|------|------|----------------------------------|------------------|
| Elementary              | Core Staffing Allocations              |       | Resource                          |      |      |      |                                  | Specialized Staffing  |      |      |                                  |                  |
| Clara Byrd Baker        | 443                                    | 22    | 1.0                               | 1.5  | 1.0  | 1.0  | 26.5                             | 1.0   | 1.0  | 2.0  | 30.5                             | 14.5             |
| Laurel Lane             | 430                                    | 23    | 1.0                               | 1.5  | 1.0  | 1.0  | 27.5                             | 1.0   | 1.0  | 2.0  | 31.5                             | 13.7             |
| DJ Montague             | 464                                    | 25    | 1.0                               | 1.5  | 1.0  | 1.0  | 29.5                             | 1.0   | 1.0  | 2.0  | 33.5                             | 13.9             |
| Norge                   | 553                                    | 29    | 1.0                               | 1.5  | 1.0  | 1.0  | 33.5                             | 1.0   | 1.0  | 2.0  | 37.5                             | 14.7             |
| Matthew Whaley          | 429                                    | 22    | 1.0                               | 1.5  | 1.0  | 1.0  | 26.5                             | 1.0   | 1.0  | 2.0  | 30.5                             | 14.1             |
| James River             | 428                                    | 25    | 1.0                               | 1.5  | 1.0  | 1.0  | 29.5                             | 1.0   | 2.0  | 2.0  | 34.5                             | 12.4             |
| Stonehouse              | 718                                    | 32    | 1.0                               | 1.5  | 1.5  | 1.0  | 37.0                             | 1.0   | 1.0  | 2.0  | 41.0                             | 17.5             |
| Matoaka                 | 674                                    | 31    | 1.0                               | 1.5  | 1.5  | 1.0  | 36.0                             | 1.0   | 1.0  | 2.0  | 40.0                             | 16.9             |
| J. Blaine Blayton       | 444                                    | 22    | 1.0                               | 1.5  | 1.0  | 1.0  | 26.5                             | 1.0   | 1.0  | 2.0  | 30.5                             | 14.6             |
| <b>Total</b>            | 4,583                                  | 231.0 | 9.0                               | 13.5 | 10.0 | 9.0  | 272.5                            | 9.0   | 10.0 | 18.0 | 309.5                            | 14.8             |
| <b>FY 20/21 Total</b>   | 5,031                                  | 232.0 | 9.0                               | 13.5 | 10.0 | 9.0  | 273.5                            | 9.0   | 10.0 | 18.0 | 310.5                            | 16.3             |
|                         | -448                                   | -1.0  | 0.0                               | 0.0  | 0.0  | 0.0  | -1.0                             | 0.0   | 0.0  | 0.0  | -1.0                             | -1.5             |
| Middle                  | Core/Elective Allocations              |       | Music/<br>Instrumental Drama Tech |      |      |      |                                  | Specialized Staffing  |      |      |                                  |                  |
| Berkeley                | 599                                    | 29.0  | 1.0                               | 3.0  | 1.0  | 1.0  | 35.0                             | 2.0   | 1.0  | 1.0  | 39.0                             | 15.4             |
| James Blair             | 533                                    | 26.0  | 1.0                               | 3.0  | 1.0  | 1.0  | 32.0                             | 2.0   | 1.0  | 1.0  | 36.0                             | 14.8             |
| Toano                   | 628                                    | 30.0  | 1.0                               | 3.0  | 1.0  | 1.0  | 36.0                             | 2.0   | 1.0  | 1.0  | 40.0                             | 15.7             |
| Hornsby                 | 795                                    | 37.0  | 2.0                               | 3.0  | 1.0  | 1.0  | 44.0                             | 2.0   | 1.0  | 1.0  | 48.0                             | 16.6             |
| <b>Total</b>            | 2,555                                  | 122.0 | 5.0                               | 12.0 | 4.0  | 4.0  | 147.0                            | 8.0   | 4.0  | 4.0  | 163.0                            | 15.7             |
| <b>FY 20/21 Total</b>   | 2,640                                  | 121.0 | 5.0                               | 12.0 | 4.0  | 4.0  | 146.0                            | 8.0   | 4.0  | 4.0  | 162.0                            | 15.6             |
|                         | -85                                    | 1.0   | 0.0                               | 0.0  | 0.0  | 0.0  | 1.0                              | 0.0   | 0.0  | 0.0  | 1.0                              | 0.1              |
| High                    | Core/Elective Allocations              |       | In core/elective allocation       |      |      |      |                                  | Specialized Staffing  |      |      |                                  |                  |
| Lafayette               | 1,123                                  | 60.0  |                                   |      |      |      | 60.0                             | 2.0   |      | 1.0  | 63.0                             | 17.8             |
| Jamestown               | 1,257                                  | 64.0  |                                   |      |      |      | 64.0                             | 2.0   |      | 1.0  | 67.0                             | 18.8             |
| Warhill                 | 1,340                                  | 70.0  |                                   |      |      |      | 70.0                             | 2.0   |      | 1.0  | 73.0                             | 18.4             |
| <b>Total</b>            | 3,720                                  | 194.0 |                                   |      |      |      | 194.0                            | 6.0   |      | 3.0  | 203.0                            | 18.3             |
| <b>FY 20/21 Total</b>   | 3,718                                  | 185.0 |                                   |      |      |      | 185.0                            | 6.0   |      | 3.0  | 194.0                            | 19.1             |
|                         | 2                                      | 9.0   | 0.0                               | 0.0  | 0.0  | 0.0  | 9.0                              | 0.0   | 0.0  | 0.0  | 9.0                              | -0.7             |
| <b>Grand Total/Avg.</b> | 10,858                                 | 547.0 | 14.0                              | 25.5 | 14.0 | 13.0 | 613.5                            | 23.0  | 14.0 | 25.0 | 675.5                            | 16.1             |
| <b>FY 20/21 Total</b>   | 11,389                                 | 538.0 | 14.0                              | 25.5 | 14.0 | 13.0 | 604.5                            | 23.0  | 14.0 | 25.0 | 666.5                            | 17.1             |
| <b>Diff.</b>            | -531                                   | 9.0   | 0.0                               | 0.0  | 0.0  | 0.0  | 9.0                              | 0.0   | 0.0  | 0.0  | 9.0                              | -1.0             |

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

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

### Other Staffing

|  |               |
|--|---------------|
| <b>Total Regular Ed. Teachers (Prog. 10)</b> | 675.50        |
| JR Spanish Immersion                         | 1.00          |
| C & I Coordinators/Specialist                | 9.40          |
| Coordinator of Student Services              | 1.00          |
| Career Counselor Coordinator                 | 1.00          |
| Gifted & Talented Coordinator                | 1.00          |
| IT integration teacher (ITRT)                | 13.00         |
| Technology Coordinator                       | 1.00          |
| HS Athletic Directors                        | 3.00          |
| Learning lab                                 | 2.00          |
| ESL positions                                | 22.00         |
| HS Athletic Trainer                          | 3.00          |
| Math Coach                                   | 1.00          |
| Student Support Positions                    | 2.00          |
| Reserve Positions                            | 4.00          |
| Literacy Coach                               | 1.00          |
| <b>Total positions required</b>              | <b>740.90</b> |

|   |              |
|---|--------------|
| <b>Spec. Ed. Teachers (Program 200s)</b>    |              |
| Special Education teaching positions        | 108.0        |
| Special Education Instructional Specialists | 6.0          |
| Assistive Technology Specialist             | 1.0          |
| Behaviour Intervention Specialist           | 3.0          |
| <b>Total Positions</b>                      | <b>118.0</b> |

|   |             |
|---|-------------|
| <b>Total Gifted Teachers (Program 400s)</b> |             |
| Gifted Teaching Positions                   | 15.0        |
| <b>Total Positions</b>                      | <b>15.0</b> |

|                   | Media       | Guidance    | Gifted      | Social<br>Workers |
|-------------------|-------------|-------------|-------------|-------------------|
| <b>Elementary</b> | 9.0         | 16.0        | 11.0        | -                 |
| <b>Middle</b>     | 4.0         | 9.0         | 4.0         | -                 |
| <b>High</b>       | 6.0         | 14.0        | -           | -                 |
| <b>Division</b>   | -           | 0.5         | -           | 7.0               |
| <b>Total</b>      | <b>19.0</b> | <b>39.5</b> | <b>15.0</b> | <b>7.0</b>        |

|  |            |
|--|------------|
| <b>Adult Ed. Teachers (Program 700s)</b> |            |
| Adult Ed.                                | 2.0        |
| <b>Total Positions</b>                   | <b>2.0</b> |

|                                   |             |
|-----------------------------------|-------------|
| <b>Total Pre-K (Program 800s)</b> |             |
| Pre-K Teaching Positions          | 35.0        |
| Pre-K Inst. Specialist            | 1.0         |
| <b>Total Positions</b>            | <b>36.0</b> |



## Full Time Equivalent (FTE) District Employees by Type

| Description                                    | Approved Full-Time Equivalent Employees |                 |                 |                 |                 |
|--|---|-----------------|-----------------|-----------------|-----------------|
|  | 2022                                    | 2021            | 2020            | 2019            | 2018            |
| Assistant Superintendent                       | 2.00                                    | 2.00            | 2.00            | 2.00            | -               |
| Deputy Superintendent                          | —                                       | —               | —               | —               | 1.00            |
| Senior Director for Student Services           | 1.00                                    | 1.00            | 1.00            | 1.00            | 1.00            |
| Senior Director for Curriculum & Instruction   | —                                       | —               | 1.00            | 1.00            | 1.00            |
| Directors of Education                         | 1.70                                    | 0.70            | —               | —               | —               |
| Director of Special Programs                   | —                                       | —               | —               | —               | 1.00            |
| Curriculum Coordinators                        | 13.40                                   | 12.90           | 12.90           | 11.40           | 10.40           |
| Secondary Math Coach                           | 1.00                                    | 1.00            | 1.00            | —               | —               |
| Literacy Coach                                 | 1.00                                    | 1.00            | —               | —               | —               |
| Career Coach                                   | 1.00                                    | 1.00            | —               | —               | —               |
| Coordinator for Multicultural Education        | —                                       | —               | —               | 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                                    | —               | —               | —               | —               |
| ELL Outreach Specialist                        | 0.50                                    | 0.50            | —               | —               | —               |
| Principals                                     | 16.00                                   | 16.00           | 16.00           | 16.00           | 16.00           |
| Assistant Principals                           | 24.00                                   | 23.00           | 23.00           | 19.00           | 19.00           |
| Principal for Preschool Instruction            | 1.00                                    | 1.00            | 1.00            | 1.00            | 1.00            |
| Guidance Counselors                            | 39.50                                   | 35.50           | 35.00           | 30.00           | 28.00           |
| Librarians                                     | 19.00                                   | 19.00           | 19.00           | 19.00           | 18.00           |
| Classroom Teachers                             | 682.33                                  | 666.33          | 677.33          | 677.53          | 661.53          |
| Preschool Teachers                             | 35.00                                   | 35.00           | 35.00           | 33.00           | 33.00           |
| Preschool Instructional Specialist             | 1.00                                    | 1.00            | 1.00            | 1.00            | 1.00            |
| Special Education Teachers                     | 108.00                                  | 106.00          | 105.00          | 100.00          | 96.00           |
| Coordinators for Special Education             | 2.00                                    | 2.00            | —               | —               | —               |
| Instructional Specialist for Special Education | 4.00                                    | 4.00            | 6.00            | 6.00            | 6.00            |
| Assistive Technology Specialist                | 1.00                                    | 1.00            | 1.00            | 1.00            | 1.00            |
| Behaviour Intervention Specialist              | 3.00                                    | 1.00            | 1.00            | 1.00            | —               |
| Career and Technical Teachers                  | 17.67                                   | 17.67           | 17.67           | 17.67           | 17.67           |
| Gifted and Talented Teachers                   | 15.00                                   | 15.00           | 15.00           | 14.50           | 13.50           |
| Adult Education Teachers                       | 2.00                                    | 2.00            | 2.00            | 2.00            | 2.00            |
| Athletic Directors                             | 3.00                                    | 3.00            | 3.00            | 3.00            | 3.00            |
| Athletic Trainers                              | 3.00                                    | 3.00            | 3.00            | 3.00            | 3.00            |
| Teacher Assistants                             | 213.96                                  | 211.96          | 217.96          | 215.96          | 213.71          |
| Social Workers                                 | 7.00                                    | 7.00            | 7.00            | 7.00            | 7.00            |
| Interpreters                                   | 4.50                                    | 4.50            | 2.50            | 2.00            | 2.00            |
| Records Management Specialist                  | 1.00                                    | 1.00            | 1.00            | 1.00            | 1.00            |
| Clerical                                       | 81.00                                   | 81.00           | 81.00           | 81.00           | 79.00           |
| <b>INSTRUCTION</b>                             | <b>1,310.56</b>                         | <b>1,281.06</b> | <b>1,292.36</b> | <b>1,272.06</b> | <b>1,241.81</b> |



## Full Time Equivalent (FTE) District Employees by Type

| Description   | Approved Full-Time Equivalent Employees |               |               |               |               |
|---|---|---------------|---------------|---------------|---------------|
|   | 2022                                    | 2021          | 2020          | 2019          | 2018          |
| Supervisor for Health Services                          | 1.00                                    | 1.00          | 1.00          | 1.00          | 1.00          |
| Nurses  | 18.38                                   | 18.38         | 18.38         | 18.38         | 17.38         |
| Psychologists   | 7.00                                    | 7.00          | 7.00          | 7.00          | 7.00          |
| Occupational Therapists                                 | 10.00                                   | 10.00         | 10.00         | 9.50          | 9.50          |
| Physical Therapists                                     | 3.00                                    | 3.00          | 3.00          | 3.00          | 3.00          |
| Speech Therapists                                       | 17.69                                   | 17.69         | 17.69         | 16.69         | 16.69         |
| <b>ATTENDANCE and HEALTH SERVICES</b>                   | <b>57.07</b>                            | <b>57.07</b>  | <b>57.07</b>  | <b>55.57</b>  | <b>54.57</b>  |
| Superintendent  | 1.00                                    | 1.00          | 1.00          | 1.00          | 1.00          |
| Chief Financial Officer                                 | 1.00                                    | 1.00          | 1.00          | 1.00          | 1.00          |
| Comptroller   | —                                       | —             | —             | 1.00          | 1.00          |
| Director of Finance                                     | 1.00                                    | 1.00          | 1.00          | —             | —             |
| Senior Director of Organizational Development           | 1.00                                    | 1.00          | 1.00          | 1.00          | 1.00          |
| Human Resources Directors                               | 2.00                                    | 2.00          | 2.00          | 2.00          | 2.00          |
| Human Resources Coordinators                            | 2.00                                    | 2.00          | 2.00          | 2.00          | 2.00          |
| Benefits Coordinator                                    | 1.00                                    | 1.00          | 1.00          | 1.00          | 1.00          |
| Human Resources Specialist                              | 2.00                                    | 2.00          | 2.00          | 2.00          | 2.00          |
| Accountant  | 1.00                                    | 1.00          | 1.00          | 1.00          | 1.00          |
| Assistant Accountant                                    | —                                       | —             | 1.00          | 1.00          | —             |
| Sr. Director of Public Relations & Community Engagement | 1.00                                    | 1.00          | 1.00          | 1.00          | 1.00          |
| Clerical  | 11.50                                   | 10.50         | 12.50         | 12.50         | 10.50         |
| <b>ADMINISTRATION</b>                                   | <b>24.50</b>                            | <b>23.50</b>  | <b>26.50</b>  | <b>26.50</b>  | <b>23.50</b>  |
| Director for Transportation                             | 1.00                                    | 1.00          | 1.00          | 1.00          | 1.00          |
| Coordinators  | 3.00                                    | 3.00          | 2.00          | 2.00          | 2.00          |
| Technicians   | 5.00                                    | 5.00          | 3.00          | 3.00          | 3.00          |
| Clerical  | 3.00                                    | 3.00          | 5.00          | 5.00          | 5.00          |
| Bus Drivers   | 102.93                                  | 96.93         | 106.93        | 106.93        | 101.93        |
| Bus Aides   | 37.54                                   | 37.54         | 37.54         | 37.54         | 35.54         |
| Mechanics   | 6.00                                    | 6.00          | 7.00          | 7.00          | 7.00          |
| <b>PUPIL TRANSPORTATION</b>                             | <b>158.47</b>                           | <b>152.47</b> | <b>162.47</b> | <b>162.47</b> | <b>155.47</b> |
| Senior Director for Operations                          | 1.00                                    | 1.00          | 1.00          | 1.00          | 1.00          |
| Custodial Services Coordinator                          | 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  | 19.00                                   | 19.00         | 19.00         | 19.00         | 17.00         |
| Security Guards   | 13.00                                   | 11.00         | 11.00         | 9.00          | 9.00          |
| Groundswokers   | 1.00                                    | 1.00          | 2.00          | 3.00          | 3.00          |
| Clerical  | 2.50                                    | 3.00          | 3.00          | 3.00          | 3.00          |
| Custodians  | 89.31                                   | 88.31         | 88.31         | 88.31         | 87.31         |
| <b>OPERATIONS and MAINTENANCE</b>                       | <b>128.81</b>                           | <b>125.31</b> | <b>126.31</b> | <b>125.31</b> | <b>122.31</b> |



## Full Time Equivalent (FTE) District Employees by Type

| Description                                | Approved Full-Time Equivalent Employees |                 |                 |                 |                 |
|--|---|-----------------|-----------------|-----------------|-----------------|
|  | 2022                                    | 2021            | 2020            | 2019            | 2018            |
| 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                                   | 12.00           | 12.00           | 12.00           | 11.00           |
| LAN Administrator                          | 1.00                                    | 1.00            | 1.00            | 1.00            | 1.00            |
| Internetwork Administrator                 | 1.00                                    | 1.00            | 1.00            | 1.00            | 1.00            |
| Network Specialist                         | 2.00                                    | 1.00            | 1.00            | 1.00            | 1.00            |
| Programmer/Analyst                         | 1.00                                    | 1.00            | 1.00            | 1.00            | 1.00            |
| Database Administrator                     | 2.00                                    | 2.00            | 2.00            | 2.00            | 2.00            |
| Computer Repair Technicians                | 3.00                                    | 3.00            | 3.00            | 3.00            | 3.00            |
| Communications & Digital Design Specialist | 1.00                                    | 1.00            | 1.00            | 1.00            | 1.00            |
| Technology Teachers                        | 9.00                                    | 9.00            | 9.00            | 9.00            | 9.00            |
| Technology Support                         | 18.00                                   | 16.00           | 16.00           | 16.00           | 14.00           |
| Clerical                                   | 1.00                                    | 1.00            | 1.00            | 1.00            | 2.00            |
| <b>TECHNOLOGY</b>                          | <b>55.00</b>                            | <b>51.00</b>    | <b>51.00</b>    | <b>51.00</b>    | <b>49.00</b>    |
| <b>TOTAL POSITIONS - OPERATING BUDGET</b>  | <b>1,734.41</b>                         | <b>1,690.41</b> | <b>1,715.71</b> | <b>1,692.91</b> | <b>1,646.66</b> |
| * Federal Grants                           | 43.23                                   | 43.23           | 41.93           | 43.23           | 43.23           |
| * State Grants                             | 8.39                                    | 8.39            | 8.39            | 8.39            | 8.39            |
| * Other Grants                             | 6.00                                    | 6.00            | 6.00            | 6.00            | 6.00            |
| State Operated Programs                    | 10.50                                   | 10.50           | 11.50           | 11.50           | 11.50           |
| Child Nutrition Services Fund              | 67.63                                   | 67.63           | 67.63           | 67.13           | 62.44           |
| <b>TOTAL POSITIONS - ALL FUNDS</b>         | <b>1,870.16</b>                         | <b>1,826.16</b> | <b>1,851.16</b> | <b>1,829.16</b> | <b>1,778.22</b> |

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.

**WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS**  
General Statistical Data Encompassing School Division Area

**Debt Service and Application of Funds for Education and Other Purposes for the City of Williamsburg and the County of James City (combined)**

| Fiscal Year | Debt for education | Debt for other uses or applications | Total debt | Debt interest for education | Debt interest for all other applications | Total debt interest | Total debt service for education | Total debt service |
|-------------|--------------------|-------------------------------------|------------|-----------------------------|--|---------------------|----------------------------------|--------------------|
| 2019        | \$ 17,869,740      | 7,090,724                           | 24,960,464 | 4,346,054                   | 2,255,364                                | 6,601,418           | 22,215,794                       | 31,561,882         |
| 2018        | 11,404,940         | 10,321,264                          | 21,726,204 | 4,397,976                   | 1,944,681                                | 6,342,657           | 15,802,916                       | 28,068,861         |
| 2017        | 10,633,800         | 5,471,002                           | 16,104,802 | 4,743,674                   | 2,301,398                                | 7,045,072           | 15,377,474                       | 23,149,874         |
| 2016        | 12,651,180         | 5,477,607                           | 18,128,787 | 4,010,866                   | 2,410,136                                | 6,421,002           | 16,662,046                       | 24,549,789         |
| 2015        | 12,525,890         | 5,324,952                           | 17,850,842 | 5,215,363                   | 2,824,413                                | 8,039,776           | 17,741,253                       | 25,890,618         |
| 2014        | 12,170,600         | 4,930,716                           | 17,101,316 | 6,172,777                   | 2,862,765                                | 9,035,542           | 18,343,377                       | 26,136,858         |
| 2013        | 11,655,185         | 12,576,881                          | 24,232,066 | 6,613,640                   | 3,048,833                                | 9,662,473           | 18,268,825                       | 33,894,539         |
| 2012        | 10,982,506         | 10,315,505                          | 21,298,011 | 6,727,441                   | 2,907,653                                | 9,635,094           | 17,709,947                       | 30,933,105         |
| 2011        | 10,936,524         | 6,418,694                           | 17,355,218 | 7,139,441                   | 2,989,372                                | 10,128,813          | 18,075,965                       | 27,484,031         |
| 2010        | 10,737,262         | 6,424,112                           | 17,161,374 | 7,710,273                   | 2,774,701                                | 10,484,974          | 18,447,535                       | 27,646,348         |

Source: Comparative Report of Local Government Revenues and Expenditures Exhibit E, an annual report prepared by Auditor of Public Accounts, Commonwealth of Virginia, Richmond, VA

**Demographic and Economic Statistics for the City of Williamsburg and the County of James City (combined)**

| Calendar Year | Area Population | Per Capita      |                 |
|---------------|-----------------|-----------------|-----------------|
|               |                 | Personal Income | Personal Income |
| 2020          | 77,202          | **              | **              |
| 2019          | 76,211          | 6,066,000       | 66,306          |
| 2018          | 75,776          | 5,869,000       | 64,466          |
| 2017          | 74,795          | 5,646,096       | 62,350          |
| 2016          | 73,767          | 5,344,090       | 59,632          |
| 2015          | 72,682          | 5,160,028       | 58,504          |
| 2014          | 71,254          | 4,954,338       | 56,960          |
| 2013          | 70,376          | 4,745,679       | 55,550          |
| 2012          | 69,451          | 4,703,429       | 55,990          |
| 2011          | 68,500          | 4,474,583       | 54,224          |

**WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS**  
General Econometical Data for The City of Williamsburg and James City County

| <b>Operating Expenses for the City of Williamsburg</b> |  |                            |                      |                     |                           |                  |   |                              |                         |                         |  |
|--|--|----------------------------|----------------------|---------------------|---------------------------|------------------|---|------------------------------|-------------------------|-------------------------|--|
| <b>Fiscal Year</b>                                     | <b>General Government Administration</b> | <b>Judicial Administr.</b> | <b>Public Safety</b> | <b>Public Works</b> | <b>Health and Welfare</b> | <b>Education</b> | <b>Parks, Recreation &amp; Cultural</b> | <b>Community Development</b> | <b>Non departmental</b> | <b>Interest Expense</b> | <b>Total Gov't Activities Expenses</b> |
| 2020   | \$ 4,908,020                             | 409,373                    | 12,357,675           | 5,065,484           | 2,691,147                 | 10,355,107       | 3,289,491                               | 5,471,338                    | -                       | 540,857                 | 45,088,492                             |
| 2019   | 4,272,998                                | 434,188                    | 11,328,192           | 5,447,775           | 2,815,978                 | 11,403,225       | 2,626,637                               | 4,874,645                    | -                       | 573,264                 | 43,776,902                             |
| 2018   | 5,009,427                                | 422,688                    | 10,746,688           | 4,716,472           | 2,816,519                 | 10,936,896       | 2,648,545                               | 5,013,184                    | -                       | 596,354                 | 42,906,773                             |
| 2017   | 3,786,601                                | 401,237                    | 10,034,562           | 2,890,124           | 2,552,959                 | 8,817,150        | 2,060,645                               | 4,799,435                    | -                       | 204,016                 | 35,546,729                             |
| 2016   | 4,072,768                                | 525,421                    | 10,290,497           | 3,721,977           | 2,452,903                 | 8,929,127        | 2,285,504                               | 5,055,084                    | -                       | 185,452                 | 37,518,733                             |
| 2015   | 3,998,879                                | 459,778                    | 9,777,938            | 5,056,076           | 2,208,356                 | 9,132,615        | 2,455,296                               | 4,666,769                    | -                       | 207,260                 | 37,962,967                             |
| 2014   | 4,070,451                                | 439,441                    | 10,122,867           | 4,526,929           | 2,309,325                 | 9,170,571        | 2,399,212                               | 4,684,339                    | -                       | 175,563                 | 37,898,698                             |
| 2013   | 4,252,911                                | 501,565                    | 9,671,016            | 4,142,471           | 2,251,382                 | 8,205,970        | 2,430,750                               | 4,512,839                    | -                       | 122,847                 | 36,091,751                             |
| 2012   | 4,067,673                                | 375,239                    | 9,638,966            | 4,505,943           | 2,414,154                 | 7,756,817        | 2,424,850                               | 4,418,902                    | -                       | 472,343                 | 36,074,887                             |
| 2011   | 3,563,461                                | 405,416                    | 9,275,831            | 4,750,649           | 2,245,513                 | 7,736,481        | 2,314,517                               | 4,482,731                    | -                       | 284,738                 | 35,059,337                             |

Source: Comprehensive Annual Financial Report, City of Williamsburg, Commonwealth of Virginia

| <b>Operating Expenses for James City County</b> |  |                            |                      |                     |                           |                  |   |                              |                                   |                         |  |
|---|--|----------------------------|----------------------|---------------------|---------------------------|------------------|---|------------------------------|-----------------------------------|-------------------------|--|
| <b>Fiscal Year</b>                              | <b>General Government Administration</b> | <b>Judicial Administr.</b> | <b>Public Safety</b> | <b>Public Works</b> | <b>Health and Welfare</b> | <b>Education</b> | <b>Parks, Recreation &amp; Cultural</b> | <b>Community Development</b> | <b>Interest on long-term Debt</b> | <b>Non departmental</b> | <b>Total Gov't Activities Expenses</b> |
| 2020  | \$ 15,165,784                            | 6,339,331                  | 34,366,944           | 9,918,359           | 9,523,747                 | 101,088,169      | 12,629,917                              | 9,095,405                    | 3,919,485                         | -                       | 202,047,141                            |
| 2019  | 11,011,081                               | 6,153,636                  | 34,180,592           | 9,128,572           | 8,482,617                 | 100,445,268      | 12,909,059                              | 9,481,249                    | 5,647,370                         | -                       | 197,439,444                            |
| 2018  | 8,768,221                                | 6,053,891                  | 32,036,916           | 7,258,365           | 7,883,242                 | 94,073,287       | 12,316,131                              | 10,627,626                   | 4,905,534                         | -                       | 183,923,213                            |
| 2017  | 10,239,900                               | 5,147,078                  | 31,447,710           | 10,344,983          | 4,496,521                 | 93,728,530       | 11,078,382                              | 14,556,910                   | 5,386,316                         | -                       | 186,426,330                            |
| 2016  | 8,807,519                                | 5,682,096                  | 30,842,789           | 7,986,260           | 7,368,295                 | 87,508,710       | 10,650,141                              | 12,787,069                   | 5,869,933                         | -                       | 177,502,812                            |
| 2015  | 19,278,147                               | 5,598,594                  | 23,996,973           | 6,985,073           | 7,013,325                 | 87,713,464       | 9,386,351                               | 10,692,736                   | 7,787,361                         | -                       | 178,452,024                            |
| 2014  | 9,847,977                                | 5,768,152                  | 27,483,149           | 7,474,088           | 7,061,327                 | 85,595,145       | 11,451,751                              | 11,196,507                   | 8,822,326                         | -                       | 174,700,422                            |
| 2013  | 14,304,134                               | 5,505,727                  | 27,750,476           | 7,963,622           | 6,785,380                 | 84,309,615       | 8,536,371                               | 11,139,632                   | 9,522,081                         | -                       | 175,817,038                            |
| 2012  | 17,103,421                               | 5,513,976                  | 23,768,668           | 6,119,246           | 7,042,619                 | 82,082,568       | 8,744,156                               | 14,832,661                   | 9,384,810                         | -                       | 174,592,125                            |
| 2011  | 23,061,671                               | 5,394,548                  | 15,003,864           | 7,332,972           | 7,582,994                 | 83,737,593       | 8,980,597                               | 9,467,357                    | 9,853,465                         | -                       | 170,415,061                            |

Source: Comprehensive Annual Financial Report, James City County, Commonwealth of Virginia

## GLOSSARY OF TERMS

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*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 the Williamsburg-James City County Public Schools (WJCC).*

**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.

**Average Daily Membership (ADM)** – membership on any given day within a school month.

**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

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**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.

**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).



## GLOSSARY OF TERMS

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**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.

**English as a Second Language (ESL)** – English learners are prepared to be college and career ready by developing their academic English language proficiency through integrated content-based language instruction. This program is available for students through ESL-endorsed teacher specialists who are assigned to specific schools.

**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

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**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.

**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.

## GLOSSARY OF TERMS

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**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.

**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.

## GLOSSARY OF TERMS

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**Pay-As-You-Go Basis** – A term used to describe a financial policy by which capital outlays are financed 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.

**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.

**Standards of Quality (SOQ)** - The General Assembly and the Board of Education determine the SOQ for public schools in Virginia, as prescribed by the Code of Virginia. These standards are periodically revised and specify that each school division shall maintain schools that meet those requirements for accreditation prescribed by the Board of Education

## GLOSSARY OF TERMS

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**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.



**ITEM SUMMARY**

DATE: 3/12/2021

TO: The Board of Supervisors

FROM: Olwen Herron, Superintendent of WJCC Schools

SUBJECT: Return to Learn: Forward WJCC Schools

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**REVIEWERS:**

| Department      | Reviewer        | Action   | Date               |
|-----------------|-----------------|----------|--------------------|
| Board Secretary | Fellows, Teresa | Approved | 3/5/2021 - 2:00 PM |

**ITEM SUMMARY**

DATE: 3/12/2021

TO: The Board of Supervisors

FROM: Teresa J. Fellows, Deputy Clerk

SUBJECT: Adjourn until 1 pm on March 23, 2021 for the Business Meeting

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**REVIEWERS:**

| Department      | Reviewer        | Action   | Date               |
|-----------------|-----------------|----------|--------------------|
| Board Secretary | Fellows, Teresa | Approved | 3/5/2021 - 2:01 PM |