

Williamsburg-James City County  
Public Schools

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## **Fiscal Year 2020 Budget**



Williamsburg-James City County  
Public Schools

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## **Fiscal Year 2020 School Board Adopted Budget**

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Williamsburg, Virginia 23185

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WJCC Public Schools  
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for the School Board's Adopted Budget for Fiscal Year 2020

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# Williamsburg-James City County Public Schools School Board 2019



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



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



Jim Kelly, PE  
Parliamentarian  
Jamestown District



James W. Beers, Ph.D.  
Roberts District



Kyra Cook  
City of Williamsburg



Holly A. Taylor, M.S.Ed.  
Stonehouse 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 reorganize 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>



## Williamsburg-James City County Public Schools

### School Board & Central Office

P.O. Box 8783 • Williamsburg, VA 23187

Phone: (757) 603-6400 | [wjccschools.org](http://wjccschools.org)

#### WJCC School Board

May 21, 2019

**Lisa Ownby, M.S.W.**  
*Chair*  
*Powhatan District*

**Julle Y. Hummel, M.Ed.**  
*Vice Chair*  
*City of Williamsburg*

**Jim Kelly, PE**  
*Parliamentarian*  
*Jamestown District*

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

**Kyra Cook**  
*City of Williamsburg*

**Holly A. Taylor, M.S.Ed.**  
*Stonehouse District*

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

**Superintendent**  
**Olwen E. Herron, Ed.D.**

Dear City Council, Board of Supervisors and Citizens:

Your School Board is committed to ensuring that every child in Williamsburg and James City County has access to rigorous, high-quality instruction delivered and supported by a team of world-class educators. We achieve this by aligning our resources and funding with the division's strategic plan, Elevate Beyond Excellence.

With a focus on student achievement, equity, safety and security, and an exemplary workforce, the approved FY20 Operating Budget totals \$141,519,358. This is an increase of \$3,710,414 or 2.7 percent above the current year. It should be noted that no matter how fiscally responsible we are, each year brings more mandates and challenges. Costs associated with mandatory expenditures such as Standards of Quality (SOQ) staffing levels and contractual obligations leave us struggling to fund the quality programs our children deserve, and our citizens have come to expect.

WJCC Schools is serving more English Learners, students with disabilities, homeless, and students with mental health concerns than ever before. We need more teachers, staff, counselors, smaller class sizes, and wrap-around support services. Sadly, our hands are tied by a lack of funding. While we can address some of the ever-increasing needs of our students, others, regrettably, remain unmet.

For example, this balanced budget begins to tackle the growing English Learner (EL) and Special Education populations through the addition of three (3) Special Education teachers and two (2) English as a Second Language teachers. It also includes funds for the following: two (2) Early Childhood Special Education teachers, five (5) school counselors; four (4) assistant principals for the middle schools; two (2) security officers for the middle schools; and two (2) school buses to continue the bus replacement cycle.

What you will not see in this budget is the additional teachers and classroom space needed to lower class sizes. It does not fully address technology, textbook, or security needs. Although the spending plan includes a salary adjustment for staff, it is neither the full amount we originally planned nor the amount our incredible employees deserve.

Understanding that the quality of the classroom teacher is vital to student learning, this budget provides teachers with an average step increase of 1.5 percent, coupled with an average 2.0 percent salary increase. All other division staff will receive a comparable 3.5 percent salary increase.

Improving the school division's funding prospects in a meaningful, ongoing way will help pave the way for more innovation and support for students. It is a responsibility this School Board is committed to addressing. As evidenced in this budget, Williamsburg-James City County Schools continues to provide our community with a strong return on its investment; an investment in our most valuable asset – our children.

Sincerely,

Lisa Ownby, M.S.W.  
School Board Chair



## **Budget Summary**

### ***FY20 School Board's Adopted 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, 2019 through June 30, 2020 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 FY20 Operating Budget is \$141,519,358 an increase of \$3,710,414 or 2.7% over FY19.**

The budget includes staffing of 1,714.71 Full Time Equivalent (FTEs), a net increase of 21.80 over FY19.

Budgeted enrollment, used for revenue and staffing estimates, is projected to be 11,470 which is an increase of 9 students compared to September 2018.

K-12 Budgeted (including grants and food service but excluding capital outlay additions) Per pupil spending is projected to be \$12,825.

An average 3.5% wage increase allocated for teachers, administration and support staff is included in this budget.

# Budget Summary

FY20

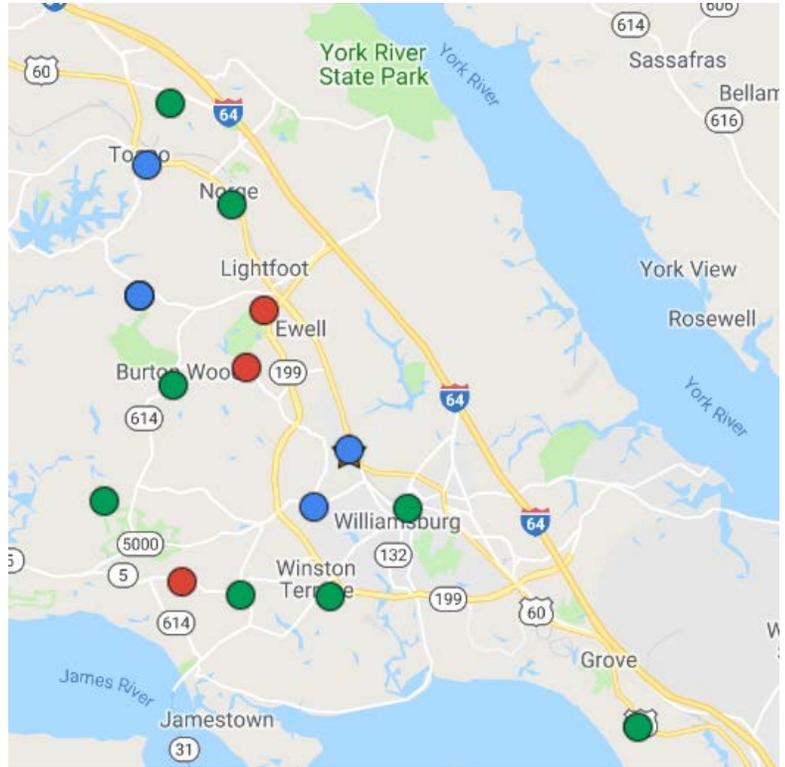
## Williamsburg-James City County Public Schools At-A-Glance

★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, 2018, K-12 enrollment was 11,461 representing a decrease of 16 students or .1% from the prior year. For FY2019, City enrollment was 1,029 and James City County enrollment was 10,432. Approximately 35% of students are eligible for free and reduced meals under the Federal lunch program. In 2018-2019, WJCC Schools had the equivalent staff of approximately 1,828 full-time employees.

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

### 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

FY20

**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 are fully accredited again this year. WJCC’s overall SOL pass rate continued to outpace the state’s SOL pass rate in all subject areas. This table represents WJCC’s overall 2018 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	82	79	3
Writing	83	78	5
Math	79	77	2
SS/History	85	84	1
Science	85	81	4

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 past three school years:

Subject	Subgroup	2015-2016 Pass Rate	2016-2017 Pass Rate	2017-2018 Pass Rate
Reading	All Students	84	83	82
Reading	Black	66	66	67
Reading	Hispanic	73	74	69
Reading	Asian	90	90	88
Reading	Economically Disadvantaged	65	67	66
Reading	English Learners	57	57	51
Reading	Students with Disabilities	48	46	50

## Budget Summary

FY20

Reading	White	90	89	89
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The table below displays SOL pass rates for MATH in our school division for the past three school years:

Subject	Subgroup	2015-2016 Pass Rate	2016-2017 Pass Rate	2017-2018 Pass Rate
Math	All Students	84	82	79
Math	Black	69	64	59
Math	Hispanic	75	73	68
Math	Asian	94	93	93
Math	Economically Disadvantaged	69	65	62
Math	English Learners	70	62	57
Math	Students with Disabilities	54	48	49
Math	White	90	88	87

### College and Career Readiness

In the 2017-2018 school year, 1,317 Advanced Placement exams were taken in WJCC high schools. Furthermore, in 2017-2018, 74% of WJCC Advanced Placement tests earned a score of 3, 4, or 5. The state average of AP exams earning a score of 3, 4, or 5 is 69.3%.

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:

Year	English			Math			Reading			Science			Composite		
	WJCC	State	Nation												
2016	23.9	22.9	20.3	24.3	22.9	20.8	24.7	24.0	21.3	23.8	22.1	20.8	24.3	23.3	20
2017	24.4	23.5	20.3	23.9	23.3	20.7	25.1	24.6	21.4	23.7	23.5	21	24.4	23.8	21
<b>2018</b>	<b>23.3</b>	<b>23.8</b>	<b>20.2</b>	<b>23.3</b>	<b>23.3</b>	<b>20.5</b>	<b>24.9</b>	<b>24.7</b>	<b>21.3</b>	<b>23.5</b>	<b>23.5</b>	<b>20.7</b>	<b>23.9</b>	<b>23.9</b>	<b>20.8</b>

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
2018	1133	1117	1068	575	567	536	558	550	531
2017	1136	1102	1070	576	560	538	560	541	533

### Graduation

WJCC's on-time graduation rate in 2017-2018 was 92.1%. This rate exceeded Virginia's 2017-2018 on-time graduation rate of 91.6%. Moreover, WJCC's dropout rate in 2017-2018 was 2.8% (compared to Virginia's dropout rate of 5.5%).

Data Source: Office of Accountability and Assessment

## Budget Summary

FY20

### Williamsburg-James City County Public Schools FY2020



#### Projected Operating Revenue by Source

Description	FY2018 - 2019 Budget	% Total	FY2019 - 2020 Budget	% Total	Change (\$)	Change (%)
<b>Local Appropriation:</b>						
Williamsburg*	\$ 8,560,654	6.2%	\$ 8,675,131	6.1%	\$ 114,477	1.3%
James City County*	81,508,931	59.1%	82,958,863	58.6%	1,449,932	1.8%
Sub-total	90,069,585	65.4%	91,633,994	64.8%	1,564,409	1.7%
<b>State Sales Tax:</b>						
Williamsburg*	1,270,267	0.9%	1,347,682	1.0%	77,415	6.1%
James City County*	11,817,764	8.6%	12,744,195	9.0%	926,431	7.8%
Sub-total	13,088,031	9.5%	14,091,877	10.0%	1,003,846	7.7%
<b>Total - Local</b>	<b>103,157,616</b>	<b>74.9%</b>	<b>105,725,871</b>	<b>74.7%</b>	<b>2,568,255</b>	<b>2.5%</b>
<b>State:</b>						
Standards of Quality (SOQ)	31,078,827	22.6%	30,551,995	21.6%	(526,832)	-1.7%
Categorical/Incentive	2,880,501	2.1%	4,523,492	3.2%	1,642,991	57.0%
<b>Total - State</b>	<b>33,959,328</b>	<b>24.6%</b>	<b>35,075,487</b>	<b>24.8%</b>	<b>1,116,159</b>	<b>3.3%</b>
<b>Total - Federal</b>	<b>100,000</b>	<b>0.1%</b>	<b>110,000</b>	<b>0.1%</b>	<b>10,000</b>	<b>10.0%</b>
<b>Total - Other</b>	<b>592,000</b>	<b>0.4%</b>	<b>608,000</b>	<b>0.4%</b>	<b>16,000</b>	<b>2.7%</b>
<b>Total Operating Revenues</b>	<b>\$ 137,808,944</b>	<b>100.0%</b>	<b>\$ 141,519,358</b>	<b>100.0%</b>	<b>\$ 3,710,414</b>	<b>2.7%</b>

#### Projected Operating Expenditures by State Function Categories

Description	FY2018 - 2019 Budget	% Total	FY2019 - 2020 Budget	% Total	Change (\$)	Change (%)
Instruction	100,231,691	72.7%	103,432,004	73.1%	\$ 3,200,313	3.2%
Student Attendance and Health**	4,613,184	3.3%	4,928,474	3.5%	315,290	6.8%
Administration	3,425,920	2.5%	3,634,459	2.6%	208,539	6.1%
Pupil Transportation Services	8,937,651	6.5%	8,710,559	6.2%	(227,092)	-2.5%
Operation and Maintenance Services	12,603,625	9.1%	12,645,443	8.9%	41,818	0.3%
Technology***	7,996,873	5.8%	8,168,419	5.8%	171,546	2.1%
<b>Total Operating Expenditures</b>	<b>\$ 137,808,944</b>	<b>100.0%</b>	<b>\$ 141,519,358</b>	<b>100.0%</b>	<b>\$ 3,710,414</b>	<b>2.7%</b>

\* Based on a City-County split of 9.48% for the City and 90.52% 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

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FY20

### Summary of Major Budget Changes (School Board's Adopted Budget)

The Administration recommends the following budget adjustments to develop a balanced budget for FY20.

#### Expenditure Decreases

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

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

Savings: \$1,685,937

#### Expenditure Increases

**2. Provide an average 2.0% salary increase plus a step increase for an average total 3.5% salary increase for teachers; adjust teachers' starting salaries as a step to becoming more competitive; and average 4% salary increase for all support and administrative staff**

Cost: \$3,345,000

**3. Increase funding for 5.0 FTE: School Counselors to support the change in the Standards of Quality (SOQ)**

Cost: \$375,000

**4. Increased funding for 2.0 FTE: ESL Teachers due to increased EL enrollment**

Cost: \$150,000

**5. Increase 3.0 FTE: Special Education Teachers to support case load due to increased enrollment and increased high-needs students**

Cost: \$225,000

**6. Increase 2.0 FTE: Early Childhood Special Education Teachers to support increased enrollment**

Cost: \$150,000

**7. Increase 4.0 FTE: Middle School Assistant Principals (1.0 FTE required to meet SOQ)**

Cost: \$440,000

**8. Increase 2.0 FTE: 1.0 Early Childhood Instructional Assistant to support additional teachers and 1.0 FTE to support elementary schools**

Cost: \$50,000

**9. Increase 0.5 FTE: Educational Interpreter**

Cost: \$20,000

**10. Increase 2.0 FTE: Middle School Security Officers**

Cost: \$76,000

## Budget Summary

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FY20

**11. Increase 0.5 FTE: Increase the Social Studies Coordinator position to 1.0 FTE**

Cost: \$45,000

**12. Increase 0.5 FTE: Gifted Resource Teacher**

Cost: \$37,500

**13. Increased funding to support New Horizon's Program including additional special education needs.**

Cost: \$71,196

**14. Increase 1.0 FTE: Addition of one Speech Language Pathologist.**

Cost: \$75,000

**15. Increase funding for additional required services provided through Special Education**

Cost: \$55,600

**16. Increase funding for assessments and testing**

Cost: \$16,235

**17. Increase funding to support new licensing structure for Windows/Office 365, online registration for Synergy, and software licenses to support high school 1:1 expansion**

Cost: \$75,740

**18. Increase funding for instructional technology licenses**

Cost: \$13,290

**19. Increase funding for instructional programs and resources**

Cost: \$149,174

**20. Increase funding for worker's compensation insurance**

Cost: \$46,616

Budget Summary

FY20



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 Finance (reclassified from technical)	1.00	
<b><u>1120 - Instructional Salaries &amp; Wages</u></b>		<b>8.00</b>
ESL	2.00	
Special Education	3.00	
Early Childhood Special Education	2.00	
Social Studies Coordinator	0.50	
Gifted Resource Teacher	0.50	
<b><u>1123 - Counselor Salaries &amp; Wages</u></b>		<b>5.00</b>
SOQ changes	5.00	
<b><u>1127 - Assistant Principal Salaries &amp; Wages</u></b>		<b>4.00</b>
Middle School	4.00	
<b><u>1139 - Therapist Salaries &amp; Wages</u></b>		<b>1.50</b>
OT/PT Correction	0.50	
Speech Language Pathologist	1.00	
<b><u>1140 - Technical Salaries &amp; Wages</u></b>		<b>-1.20</b>
Comptroller (reclassified to Administrative)	-1.00	
FTE correction	-0.20	
<b><u>1142 - Security Salaries &amp; Wages</u></b>		<b>2.00</b>
Middle School	2.00	
<b><u>1143 - Other Technical Salaries &amp; Wages</u></b>		<b>0.50</b>
Educational Interpreter	0.50	
<b><u>1151 - Instructional Aide Salaries &amp; Wages</u></b>		<b>2.00</b>
PreK Instructional Assistant	1.00	
Elementary Teacher Assistant	1.00	
<b><u>1160 - Trades Salaries &amp; Wages</u></b>		<b>-1.00</b>
Groundswoker	-1.00	
<b>Total FTE change</b>		<b>21.80</b>

# Budget Summary

FY20

## FY2019-2020 Teacher School Staffing Allocation

Elementary	Enrollment	Desired Core Ratio	Number of Core Teachers (100)	Resource				Core & Resource/ Electives	Advan. Coaches/ SS/ School Improv.**			Total Operating Allocation	Overall Ratio
				Art	Music/ Instrumental	PE/H	Tech		Math	Reading			
<b>Elementary</b>	<b>Core Staffing Allocations</b>			<b>Resource</b>				<b>Specialized Staffing</b>					
Clara Byrd Baker	519	22:1	23	1.0	1.5	1.0	1.0	27.5	1.0	1.0	2.0	31.5	16.5
Laurel Lane	467	22:1	22	1.0	1.5	1.0	1.0	26.5	1.0	1.0	2.0	30.5	15.3
DJ Montague	507	22:1	22	1.0	1.5	1.0	1.0	26.5	1.0	1.0	2.0	30.5	16.6
Norge	586	22:1	28	1.0	1.5	1.0	1.0	32.5	1.0	1.0	2.0	36.5	16.1
Matthew Whaley	544	22:1	25	1.0	1.5	1.0	1.0	29.5	1.0	1.0	2.0	33.5	16.2
James River	450	22:1	22	1.0	1.5	1.0	1.0	26.5	1.0	1.0	2.0	30.5	14.8
Stonehouse	749	22:1	34	1.0	1.5	1.5	1.0	39.0	1.0	1.0	2.0	43.0	17.4
Matoaka	749	22:1	34	1.0	1.5	1.5	1.0	39.0	1.0	1.0	2.0	43.0	17.4
J. Blaine Blayton	482	22:1	22	1.0	1.5	1.0	1.0	26.5	1.0	1.0	2.0	30.5	15.8
<b>Total</b>	5,053	22:1	232.0	9.0	13.5	10.0	9.0	273.5	9.0	9.0	18.0	309.5	16.3
<b>FY 18/19 Total</b>	5,007		230.0	9.0	13.5	10.0	9.0	271.5	9.0	9.0	18.0	307.5	16.3
	46		2.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	2.0	0.0
<b>Middle</b>	<b>Core/Elective Allocations</b>			<b>Music/ Instrumental Drama Tech</b>				<b>Specialized Staffing</b>					
Berkeley	603	18.5:1	29.0	1.0	3.0	1.0	1.0	35.0	2.0	1.0	1.0	39.0	15.5
James Blair	557	18.5:1	27.0	1.0	3.0	1.0	1.0	33.0	2.0	1.0	1.0	37.0	15.1
Toano	710	18.5:1	34.0	1.0	3.0	1.0	1.0	40.0	2.0	1.0	1.0	44.0	16.1
Hornsby	805	18.5:1	39.0	1.0	3.0	1.0	1.0	45.0	2.0	1.0	1.0	49.0	16.4
<b>Total</b>	2,675	18.5:1	129.0	4.0	12.0	4.0	4.0	153.0	8.0	4.0	4.0	169.0	15.8
<b>FY 18/19 Total</b>	2,634		129.0	4.0	12.0	4.0	4.0	153.0	8.0	4.0	4.0	169.0	15.6
	41		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
<b>High</b>	<b>Core/Elective Allocations</b>			<b>In core/elective allocation</b>				<b>Specialized Staffing</b>					
Lafayette	1,096	20:1	55.0					55.0	2.0		1.0	58.0	18.9
Jamestown	1,278	20:1	64.0					64.0	2.0		1.0	67.0	19.1
Warhill	1,368	20:1	69.0					69.0	2.0		1.0	72.0	19.0
<b>Total</b>	3,742	20:1	188.0					188.0	6.0		3.0	197.0	19.0
<b>FY 18/19 Total</b>	3,851		193.0					193.0	6.0		3.0	202.0	19.1
	-109		-5.0	0.0	0.0	0.0	0.0	-5.0	0.0	0.0	0.0	-5.0	-0.1
<b>Grand Total/Avg.</b>	11,470	20.2	549.0	13.0	25.5	14.0	13.0	614.5	23.0	13.0	25.0	675.5	17.0
FY 18/19 Budget	11,492	20.2	552.0	13.0	25.5	14.0	13.0	617.5	23.0	13.0	25.0	678.5	16.9
Diff.	-22	0.0	-3.0	0.0	0.0	0.0	0.0	-3.0	0.0	0.0	0.0	-3.0	0.0

\* Target ratio of 20:1 for Grades K-2; 22:1 for Grade 3; and 25:1 for 4 - 5. Class cap of 23 in Grades K-2; 25 in Grade 3; and 28 for 4-5 (across all classes).

\*\* 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. 100s/300s)</b>	675.50
JR IB (Foreign Language and Coordinator)	2.00
School Performance Coordinators	8.90
Coordinator of Student Services	1.00
Career Counselor Coordinator	1.00
Gifted & Talented Coordinator	1.00
IT integration teacher (ITRT)	12.00
Technology Coordinator	1.00
HS Athletic Directors	3.00
Learning lab	2.00
ESL positions	17.00
HS Athletic Trainer	3.00
Math Coach	1.00
Student Support Positions	2.00
Reserve Positions	3.00
<b>Total positions required</b>	<b>733.40</b>

<b>Spec. Ed. Teachers (Program 200s)</b>	
Special Education teaching positions	105.0
Special Education Instructional Specialists	6.0
Assistive Technology Specialist	1.0
Behaviour Intervention Specialist	1.0
<b>Total Positions</b>	<b>113.0</b>

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

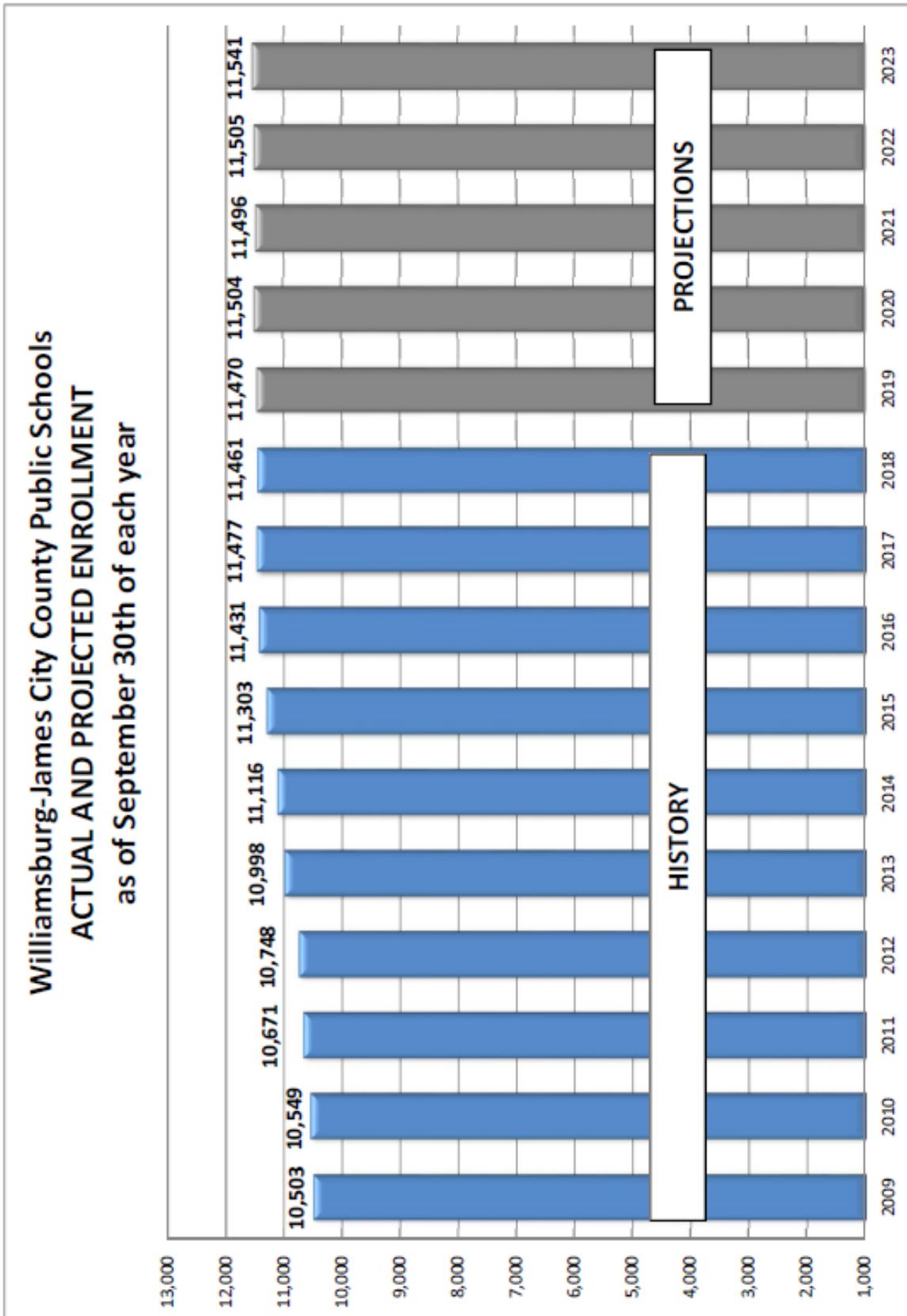
<b>Adult Ed. Teachers (Program 700s)</b>	
Adult Ed.	2.0
<b>Total Positions</b>	<b>2.0</b>

<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>

	Media	Guidance	Gifted	Social Workers
<b>Elementary</b>	9.0	10.0	11.0	-
<b>Middle</b>	4.0	8.0	4.0	-
<b>High</b>	6.0	12.0	-	-
<b>Division</b>	-	5.0	-	7.0
<b>Total</b>	<b>19.0</b>	<b>35.0</b>	<b>15.0</b>	<b>7.0</b>

Budget Summary

FY20



# Budget Summary

FY20



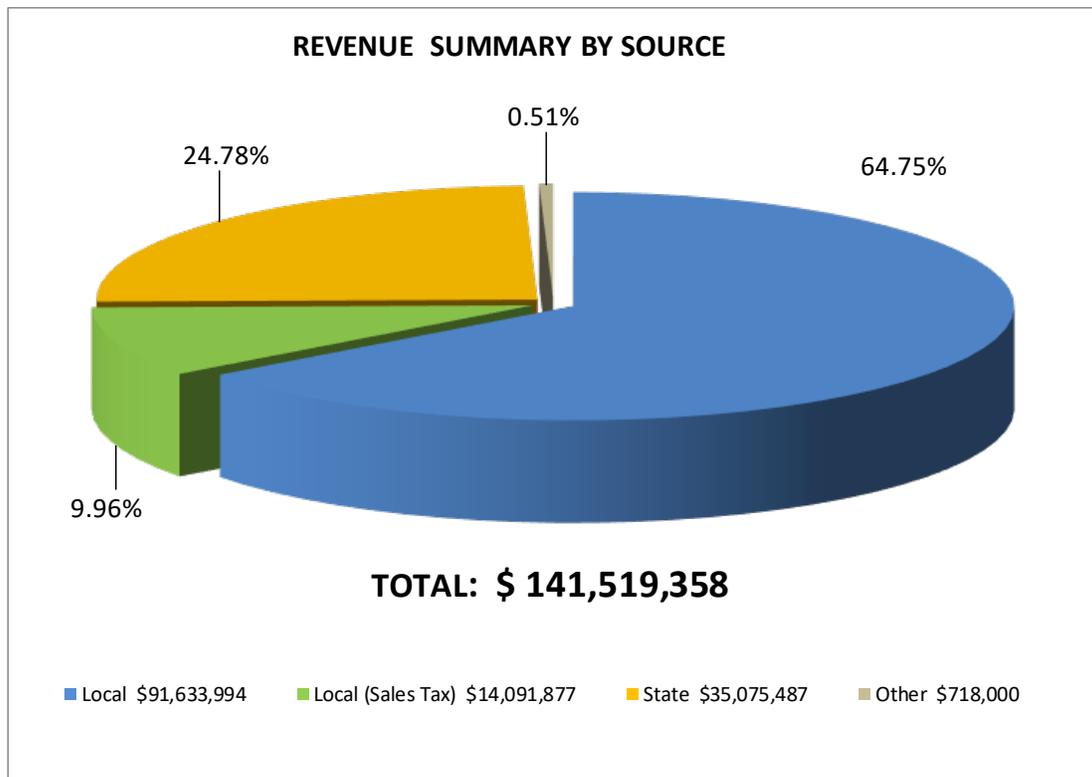
**Williamsburg-James City County Public Schools**  
**Revenue Summary**  
Operating Fund

Description	2018 Actual	2019 Budget	2020 Budget	\$ Difference	% Change
<b>Local Revenue:</b>					
Local Appropriation					
Williamsburg	\$ 7,834,673	8,560,654	8,675,131	\$ 114,477	1.3%
James City County	74,367,565	81,508,931	82,958,863	1,449,932	1.8%
Sub-total	82,202,238	90,069,585	91,633,994	1,564,409	1.7%
State Sales Tax					
Williamsburg	1,096,059	1,270,267	1,347,682	77,415	6.1%
James City County	11,105,215	11,817,764	12,744,195	926,431	7.8%
Sub-total	12,201,274	13,088,031	14,091,877	1,003,846	7.7%
<b>Total Local Revenue</b>	<b>94,403,512</b>	<b>103,157,616</b>	<b>105,725,871</b>	<b>2,568,255</b>	<b>2.5%</b>
<b>State Revenue:</b>					
Standards of Quality (SOQ)	29,953,119	31,078,827	30,551,995	(526,832)	-1.7%
Categorical/Incentive	3,057,794	2,880,501	4,523,492	1,642,991	57.0%
<b>Total State Revenue</b>	<b>33,010,913</b>	<b>33,959,328</b>	<b>35,075,487</b>	<b>1,116,159</b>	<b>3.3%</b>
Federal Revenue	24,095	100,000	110,000	10,000	10.0%
Other Revenue	628,673	592,000	608,000	16,000	2.7%
<b>Grand Total</b>	<b>\$ 128,067,193</b>	<b>\$ 137,808,944</b>	<b>\$ 141,519,358</b>	<b>\$ 3,710,414</b>	<b>2.7%</b>

**Enrollment Assumptions:**

\* Based on a City-County split of 9.52% for the City and 90.48% for the County.

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



## Budget Summary

FY20

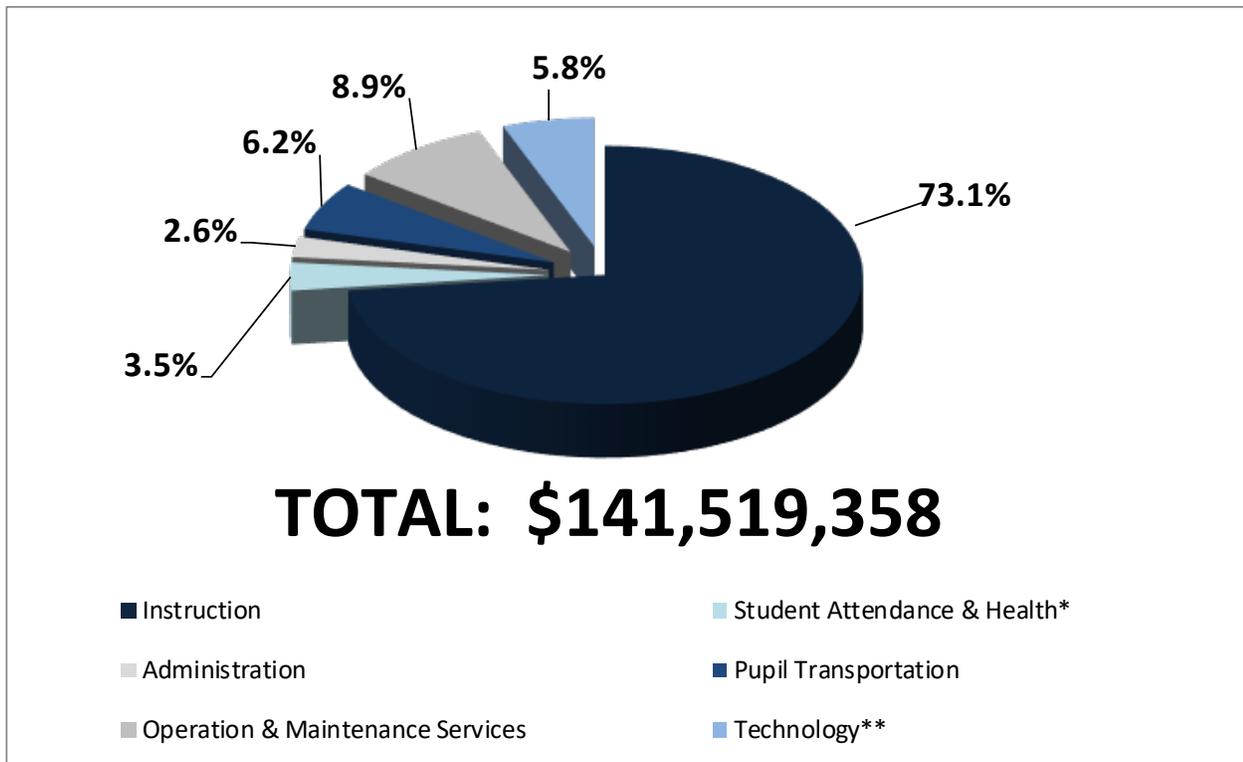


### Williamsburg-James City County Public Schools Projected Operating Expenditures by State Function Categories FY2020

Description	FY2019 Budget	% Total	FY2020 Budget	% Total	Change (\$)	Change (%)
Instruction	\$ 100,231,691	72.7%	\$ 103,432,004	73.1%	\$ 3,200,313	3.2%
Student Attendance and Health*	4,613,184	3.3%	4,928,474	3.5%	315,290	6.8%
Administration	3,425,920	2.5%	3,634,459	2.6%	208,539	6.1%
Pupil Transportation Services	8,937,651	6.5%	8,710,559	6.2%	(227,092)	-2.5%
Operation and Maintenance Services	12,603,625	9.1%	12,645,443	8.9%	41,818	0.3%
Technology**	7,996,873	5.8%	8,168,419	5.8%	171,546	2.1%
<b>Total</b>	<b>\$ 137,808,944</b>	<b>100.0%</b>	<b>\$ 141,519,358</b>	<b>100.0%</b>	<b>\$ 3,710,414</b>	<b>2.7%</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.



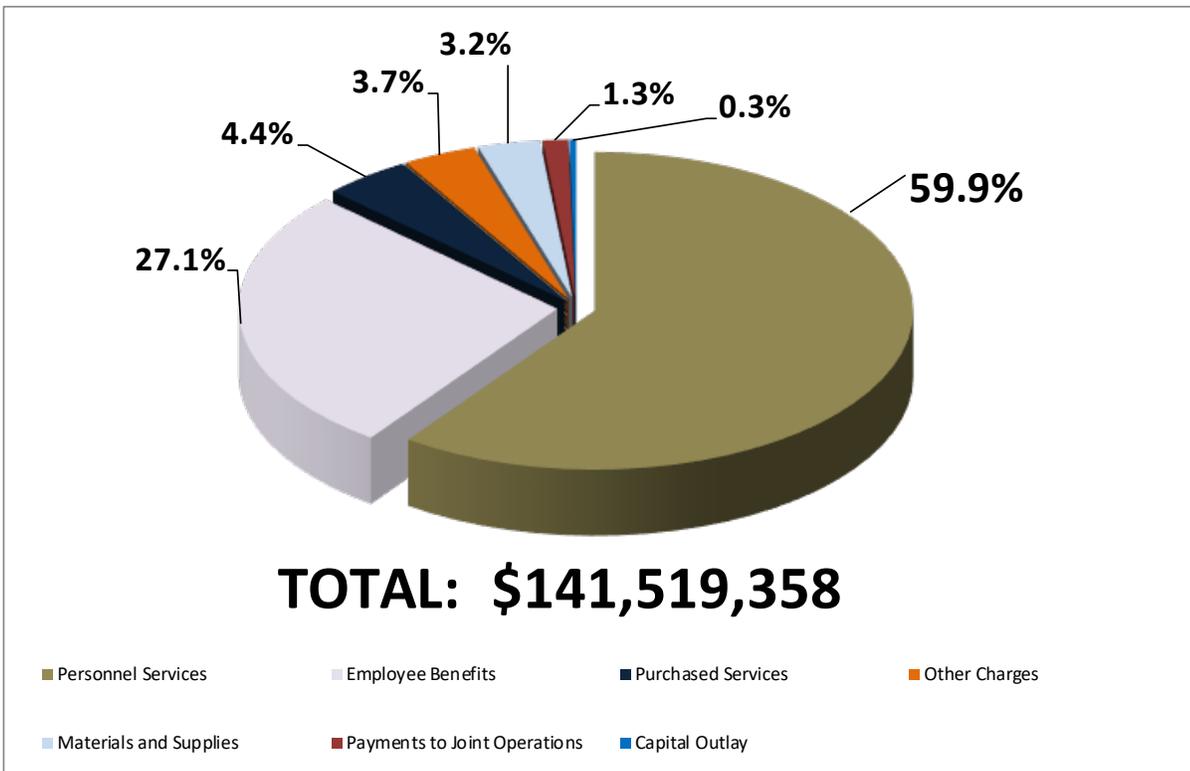
# Budget Summary

FY20



## Williamsburg-James City County Public Schools Projected Operating Expenditures by State Object Categories FY 2020

Description	FY2018 - 2019 Budget	% Total	FY2019 - 2020 Budget	% Total	Change (\$)	Change (%)
Personnel Services	\$ 81,975,421	57.9%	\$ 84,818,111	59.9%	\$ 2,842,690	3.5%
Employee Benefits	37,388,131	26.4%	38,371,564	27.1%	983,433	2.6%
Purchased Services	5,910,081	4.2%	6,246,272	4.4%	336,191	5.7%
Internal Services	1,700	0.0%	4,400	0.0%	2,700	158.8%
Other Charges	5,560,137	3.9%	5,283,759	3.7%	(276,378)	-5.0%
Materials and Supplies	4,780,347	3.4%	4,483,145	3.2%	(297,202)	-6.2%
Payments to Joint Operations	1,762,560	1.2%	1,833,756	1.3%	71,196	4.0%
Capital Outlay	430,567	0.3%	478,351	0.3%	47,784	11.1%
<b>Total</b>	<b>\$ 137,808,944</b>	<b>100.0%</b>	<b>\$ 141,519,358</b>	<b>100.0%</b>	<b>\$ 3,710,414</b>	<b>2.7%</b>



# Budget Summary

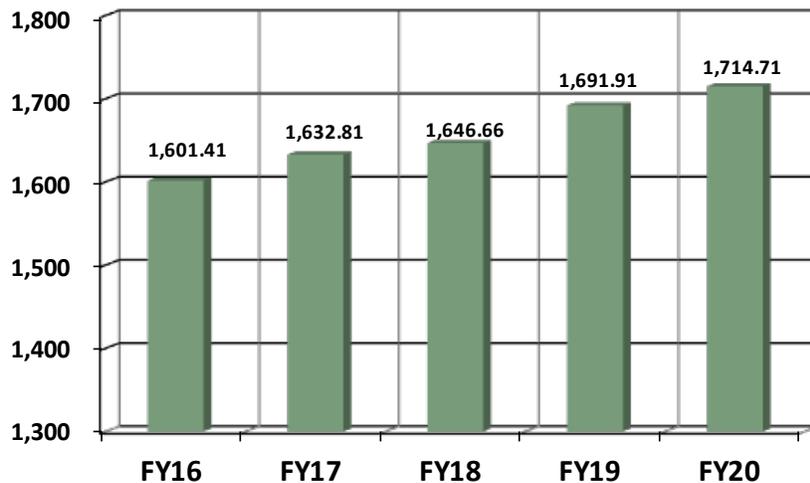
FY20



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

Object Code	Description	FY16	FY17	FY18	FY19	FY20
511100	Salary - Administrative	12.50	13.00	14.00	14.00	15.00
511120	Salary - Superintendent	1.00	1.00	1.00	1.00	1.00
511200	Salary - Teacher	844.55	859.05	868.40	892.40	900.40
511220	Salary - Librarian	18.00	18.00	18.00	19.00	19.00
511230	Salary - Guidance Counselor	28.00	28.00	28.00	30.00	35.00
511240	Salary - Supervisor	4.00	4.00	4.00	4.00	4.00
511260	Salary - Principal	15.00	15.00	16.00	16.00	16.00
511270	Salary - Assistant Principal	19.00	19.00	19.00	19.00	23.00
511300	Salary - Other Professional	5.00	5.00	5.00	6.00	6.00
511310	Salary - School Nurse	17.38	17.38	17.38	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	29.19	29.19	30.69
511400	Salary - Technical	17.20	17.20	17.20	18.20	17.00
511410	Salary - Technical Support	10.00	11.00	11.00	12.00	12.00
511420	Salary - Security Guard	9.00	9.00	9.00	9.00	11.00
511430	Salary - Other Technical	9.00	9.00	9.00	9.00	9.50
511500	Salary - Clerical	99.50	100.50	101.00	104.00	104.00
511510	Salary - Teacher Assistant	205.71	211.71	213.71	215.96	217.96
511600	Salary - Trades	15.00	17.00	17.00	19.00	19.00
511650	Salary - Mechanic	7.00	7.00	7.00	7.00	7.00
511660	Salary - Grounds worker	4.00	3.00	3.00	3.00	2.00
511700	Salary - Bus Driver	98.13	101.93	101.93	106.93	106.93
511750	Salary - Transit Aide	31.94	35.54	35.54	37.54	37.54
511910	Salary - Custodian	87.31	87.31	87.31	88.31	88.31
<b>Grand Total</b>		<b>1,601.41</b>	<b>1,632.81</b>	<b>1,646.66</b>	<b>1,692.91</b>	<b>1,714.71</b>

### Five-Year FTE History Operating Fund

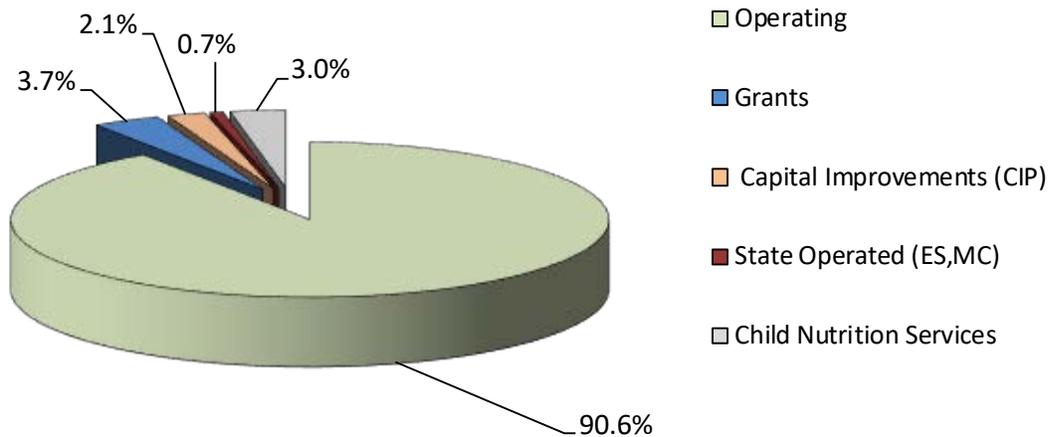


## Budget Summary

FY20

### 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	FY2018 Budget	FY2019 Budget	FY2020 Budget	\$ Variance	% change	% of Total	FY 2018
							Unassigned Fund Balance
Operating	\$ 131,292,393	\$ 137,808,944	\$ 141,519,358	\$ 3,710,414	2.7%	90.61%	\$ 200,000
Grants	5,434,291	5,772,610	5,704,599	(68,011)	-1.2%	3.65%	-
Capital Improvements (CIP)	3,040,645	15,119,108	3,207,950	(11,911,158)	-78.8%	2.05%	-
State Operated (ES,MC)	1,092,285	1,129,059	1,092,969	(36,090)	-3.2%	0.70%	-
Child Nutrition Services	4,102,678	4,710,910	4,654,780	(56,130)	-1.2%	2.98%	-
<b>Grand Total</b>	<b>\$ 144,962,292</b>	<b>\$ 164,540,631</b>	<b>\$ 156,179,656</b>	<b>\$ (8,360,975)</b>	<b>-5.1%</b>	<b>100.0%</b>	<b>\$ 200,000</b>

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

## Budget Summary

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FY20



### **Capital Improvements Plan (CIP)**

The School Division's Capital Improvement Budget is a part of the larger Capital Improvement Program of both James City County (County) and the City of Williamsburg (City). The Capital Improvement Program (CIP), as adopted by the County Board of Supervisors and the City Council, represents the capital projects that the School Division intends to pursue.

The 2020-2029 Capital Improvement Budget development process continues to be collaborative. Input is gathered from a variety of sources. At the building level, principals and teachers identified needs of the building in priority order. A committee comprised of school and central office level administrators, met and reviewed the individual requests and determine which projects would be included in the proposed plan to be presented to the School Board for consideration and adoption. Once the School Division approves the CIP it is forwarded to the County Staff and the Board of Supervisors, as well as the City Staff and City Council. They review the Board's plans, request additional information as needed, and then incorporate those portions of the Board's CIP that are pertinent to each jurisdiction. The County Board and the City Council have until May to review, discuss and approve the capital budget, including the consideration of the appropriate financing necessary to support the approved projects.

The current James City County and City of Williamsburg five-year school contract was negotiated and went into effect on July 1, 2017. The funding formula used to calculate operational costs was also decided for all capital project costs approved by the governing bodies, with the exception of new schools. The funding formula for new schools will be negotiated at that time.

Once the capital projects are underway, the County, the City, and the School Division maintain the actual accounts; however, the School Division awards contracts and monitors progress. The school division is responsible for verifying that all work has been performed in conformity with contract terms. In fulfilling this responsibility, the school division relies on a combination of school division personnel, county personnel, and in some instances, outside professionals. Once the work has been reviewed, school staff then authorizes and generates payment. The School Board Finance Department forwards reimbursement requests to the County and/or City for approved CIP-related costs.

# Budget Summary

FY20

Capital Improvement Plan - FY2020 to FY2029											
Description	Years 5 - 10 Planning Future Capital Needs										
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
<b>Clara Byrd Baker:</b>											
Restroom renovation			322,964								322,964
<b>Clara Byrd Baker Total</b>			<b>322,964</b>								<b>322,964</b>
<b>Laurel Lane:</b>											
Replace Westinghouse electrical switch gear			69,000								69,000
Replace 100 bldg roof & gutter repairs			71,330								71,330
Partial refurbishment (paint, carpets, tile)			462,467								462,467
Replace walk-in fridge & freezer				61,464							61,464
Replace pitched asphalt roofs				348,308							348,308
Replace Gutters					81,550						81,550
<b>Laurel Lane Total</b>			<b>602,997</b>	<b>210,002</b>							<b>854,549</b>
<b>DJ Montague:</b>											
Partial refurbishment (interior floors (vinyl), repaint interior, replace carpet)						341,033					341,033
<b>DJ Montague Total</b>						<b>341,033</b>					<b>341,033</b>
<b>Norge:</b>											
Partial refurbishment (paint interior)	169,947										169,947
Replace gym flooring		58,487									58,487
Partial refurbishment (vinyl tiles)		439,287									439,287
Replace restroom finishes and fittings		685,998									685,998
Replace electrical system			139,580								139,580
Partial refurbishment (carpet)			338,292								338,292
Replace Walk-in refrigerator/freezer				58,715							58,715
<b>Norge Total</b>	<b>169,947</b>	<b>1,183,792</b>	<b>493,272</b>		<b>58,715</b>						<b>1,905,726</b>
<b>Matthew Whaley:</b>											
Replace walk-in refrigerator & freezer			57,964								57,964
Replace gym HVAC & make up air						152,963					152,963
Window replacement						237,139					237,139
HVAC replacement (excluding auditorium)			334,618	3,146,186							3,480,804
Parking lot expansion											
Partial refurbishment (carpet)			140,782								140,782
<b>Matthew Whaley Total</b>			<b>516,364</b>	<b>3,146,186</b>		<b>390,102</b>					<b>4,052,651</b>
<b>James River:</b>											
Partial refurbishment (repaint interior, replace carpet)	294,962										294,962
Replace walk-in fridge & freezer			57,964								57,964
Partial Refurbishment - Balance									373,596		373,596
<b>James River Total</b>	<b>294,962</b>		<b>57,964</b>						<b>373,596</b>		<b>726,522</b>
<b>Stoneho use:</b>											
Roof evaluation & repair to low slope areas	155,825										155,825
Partial refurbishment (interior painting, replace carpet)	370,026										370,026
Replace walk-in fridge & freezer				59,703							59,703
HVAC replacement				648,900	5,109,392						5,758,292
Replace lift station generator				62,688							62,688
Sports Field Lights							403,175				403,175
Roof Replacement									2,000,000		2,000,000

# Budget Summary

FY20

Capital Improvement Plan - FY2020 to FY2029											
Description	Years 6 - 10 Planning Future Capital Needs										
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
Partial Refurbishment											468,327
Stonehenge Total	526,851	-	-	771,291	5,109,592	-	-	403,175	2,000,000	468,327	9,278,236
<b>Milwaukee:</b>											
Repaint and resurface portions of metal roof	216,527										216,527
Partial refurbishment (repaint CMU walls, replace carpeting)				358,789							358,789
Replace air-cooled chillers							153,442				153,442
HVAC replacement									4,000,000		4,000,000
<b>Milwaukee Total</b>	<b>236,527</b>	<b>-</b>	<b>-</b>	<b>358,789</b>	<b>-</b>	<b>-</b>	<b>153,442</b>	<b>-</b>	<b>4,000,000</b>	<b>-</b>	<b>4,728,758</b>
<b>J. Biline Baytown:</b>											
Partial refurbishment (replace vinyl flooring)					117,303						117,303
Partial refurbishment (repaint interior)					215,642						215,642
Partial refurbishment (replace carpeting)					46,234						46,234
<b>J. Biline Baytown Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>378,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>378,980</b>
<b>Berkeley:</b>											
Upgrade lighting fixtures in the 100 & 200 areas							85,822				85,822
HVAC replacement	382,236	1,948,544	2,686,620	1,853,727							6,871,127
Partial roof replacement (FY20 Aud/Gym) (FY24 Mechanical Walls)								129,736			129,736
Replace rubber noods and canopy			122,651								122,651
Paint Gymnasium											133,883
Partial refurbishment (replace vinyl tiles, repaint interior, & replace carpet)											828,291
Baseball field refurbishment		179,307									179,307
Replace walk in refrigerator & freezer						101,341					101,341
<b>Berkeley Total</b>	<b>382,236</b>	<b>2,127,851</b>	<b>2,809,271</b>	<b>2,901,723</b>	<b>129,736</b>	<b>301,341</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,451,958</b>
<b>Toano:</b>											
Replace store-front entrance windows	72,912										72,912
Partial restroom refurbishment											375,772
Replace no of skylights									162,355		162,355
Field Lighting									540,927		540,927
Building refurbishment											3,115,935
<b>Toano Total</b>	<b>72,912</b>	<b>375,772</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>162,355</b>	<b>540,927</b>	<b>4,267,900</b>
<b>Hornsbey:</b>											
Partial refurbishment (replace carpeting, repaint interior)											755,748
<b>Hornsbey Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>755,748</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>755,748</b>
<b>Lafayette:</b>											
Partial refurbishment (repaint interior)										315,283	315,283
Partial refurbishment (carpet)						80,123					80,123
Building refurbishment											5,135,061
Tennis Courts											76,006
Track replacement											645,103
<b>Lafayette Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,123</b>	<b>-</b>	<b>315,283</b>	<b>5,136,061</b>	<b>720,109</b>	<b>6,251,576</b>
<b>Jim estown:</b>											
Replace walk in fridge & freezer	87,418										87,418
Replace generator	57,301										57,301

# Budget Summary

FY20

Capital Improvement Plan - FY2020 to FY2029											
Description	Years 6 - 10 Planning Future Capital Needs										
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
Partial roof replacement								697,728			697,728
<b>Jamstown Total</b>	<b>148,719</b>	-	-	-	-	-	-	<b>697,728</b>	-	-	<b>842,447</b>
<b>Warhill</b>											<b>0</b>
Overhaul cooling to water	100,530							67,396			300,530
Replace walk in fridge & freezer											67,196
Partial refurbishment (replace carpet (media center); repaint interior (school); replace flooring (school))		1,573,868									1,573,868
Replace rooftop heat pumps								56,866			56,866
Replace HVAC								10,000,000			10,000,000
<b>Warhill Total</b>	<b>100,530</b>	<b>1,573,868</b>	-	-	-	-	-	<b>124,052</b>	<b>10,000,000</b>	-	<b>11,798,480</b>
<b>Division Combined Projects:</b>											
Brickwork					87,337						87,337
Parking lots	319,854	189,868	300,000	300,000	390,000	300,000	300,000	260,000			2,379,752
Stairwells/Concrete Repairs						169,874					169,874
Playground Equipment	90,000	40,000	300,000	300,000	100,000	100,000	100,000	100,000			730,000
Replace fire panels			67,238								67,238
<b>Division Combined Project Total</b>	<b>409,854</b>	<b>229,868</b>	<b>487,238</b>	<b>400,000</b>	<b>577,337</b>	<b>400,000</b>	<b>400,000</b>	<b>360,000</b>	-	-	<b>3,434,201</b>
<b>Facilities - New Construction</b>											
High School Capacity Expansion/Cafeteria - Design (JHS)			966,743								966,743
High School Capacity Expansion/Cafeteria - Construction/FEE (JHS)				10,974,113							10,974,113
High School Capacity Expansion - Design (WHHS)	890,412										890,412
High School Capacity Expansion - Construction/FEE (WHHS)			8,406,337								8,406,337
High School Capacity - Warhill Auxiliary Gym		2,541,283									2,541,283
High School Capacity Expansion - Design (JHS)		244,907									244,907
High School Capacity Expansion - Construction/FEE (JHS)				2,946,702							2,946,702
New Central Office Design						3,158,202					3,158,202
New Central Office Construction							12,510,165				12,510,165
James Blair Middle School- Phase II Design								7,496,329			7,496,329
James Blair Middle School- Phase II Construction									16,642,198		16,642,198
Elementary School - Design				3,533,221							3,533,221
Elementary School - Construction					35,000,000						35,000,000
<b>Total</b>	<b>890,412</b>	<b>2,786,389</b>	<b>9,763,080</b>	<b>17,454,036</b>	<b>35,000,000</b>	<b>3,198,202</b>	<b>12,510,165</b>	-	<b>2,496,329</b>	<b>16,642,198</b>	<b>100,700,613</b>
<b>WCC Grand Total</b>	<b>3,207,950</b>	<b>8,277,300</b>	<b>15,053,150</b>	<b>25,032,025</b>	<b>42,220,310</b>	<b>4,640,675</b>	<b>13,225,962</b>	<b>2,522,716</b>	<b>26,747,326</b>	<b>18,206,230</b>	<b>199,132,340</b>



**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 the enrollment increases 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 increase in enrollment (see following page)
- Assumes that costs will increase as depicted (e.g., 1.5% increase in wages and 6.0% 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 3.0% each year
- Assumes that state funding will increase 2.5% 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.

The following analysis indicates a possible budget gap (difference between projected expenses and projected revenue) in all years, for example, FY2021’s projected budget gap is \$0.7 million and that grows to a gap of \$1.1 million in FY2022. 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.



**FIVE-YEAR ENROLLMENT and BUDGET PROJECTIONS  
FY2021 through FY2024**

<i>Williamsburg-James City County Public Schools and Low Projected Enrollment - Source: FutureThink (November 2018)</i>					
Fiscal Year	2020	2021	2022	2023	2024
Grades K to 5	5,053	5,077	5,090	5,026	5,050
Grades 6 to 8	2,675	2,685	2,661	2,720	2,719
Grades 9 to 12	3,742	3,692	3,745	3,759	3,772
<b>Grand Total</b>	<b>11,470</b>	<b>11,454</b>	<b>11,496</b>	<b>11,505</b>	<b>11,541</b>
<b>Increase/(decrease) from previous year</b>	<b>9</b>	<b>-16</b>	<b>42</b>	<b>9</b>	<b>36</b>
<b>% Increase/(decrease)</b>		<b>-0.1%</b>	<b>0.4%</b>	<b>0.1%</b>	<b>0.3%</b>

Fiscal Year	2020	2021	2022	2023	2024
<b>Estimated Expenditure Increases:</b>		<b>FTE</b> <b>Amount</b>	<b>FTE</b> <b>Amount</b>	<b>FTE</b> <b>Amount</b>	<b>FTE</b> <b>Amount</b>
Prior Year Base Budget		\$ 141,519,358	\$ 146,313,759	\$ 151,513,039	\$ 156,497,145
Additional Building Allocations		\$ (5,410)	\$ 9,115	\$ 2,125	\$ 6,675
Base Budget Increase		\$ 3,944,937	\$ 4,335,291	\$ 4,535,863	\$ 4,735,353
Additional Staffing Costs		11.0 \$ 854,874	11.0 \$ 854,874	6.0 \$ 446,119	9.0 \$ 646,985
<b>Total Estimated Expenditures</b>	<b>\$ 141,519,358</b>	<b>11.0 \$ 146,313,759</b>	<b>11.0 \$ 151,513,039</b>	<b>6.0 \$ 156,497,145</b>	<b>9.0 \$ 161,886,158</b>
<b>% Increase</b>		<b>3.4%</b>	<b>3.6%</b>	<b>3.3%</b>	<b>3.4%</b>

Fiscal Year	2020	2021	2022	2023	2024
<b>Estimated Revenues Increases:</b>		<b>%</b> <b>Amount</b>	<b>%</b> <b>Amount</b>	<b>%</b> <b>Amount</b>	<b>%</b> <b>Amount</b>
Prior Year Base Budget		\$ 141,519,358	\$ 146,313,759	\$ 151,513,039	\$ 156,497,145
James City County	3.0%	\$ 2,871,092	\$ 2,957,224	\$ 3,045,941	\$ 3,137,319
Williamsburg	3.0%	\$ 300,684	\$ 309,705	\$ 318,996	\$ 328,566
State	2.5%	\$ 876,887	\$ 898,809	\$ 921,280	\$ 944,312
Other	1.0%	\$ 7,180	\$ 7,252	\$ 7,324	\$ 7,398
<b>Total Estimated Revenue</b>	<b>\$ 141,519,358</b>	<b>2.9% \$ 145,575,201</b>	<b>2.9% \$ 150,486,749</b>	<b>2.9% \$ 155,806,580</b>	<b>2.9% \$ 160,914,740</b>
<b>Cumulative Budget Gap - Projected additional revenue increases or expenditure reductions</b>		<b>\$ (738,557)</b>	<b>\$ (1,026,289)</b>	<b>\$ (690,566)</b>	<b>\$ (971,419)</b>

Note:

Additional Staffing costs only considers teaching positions based on projected enrollment as well as historical trend data for Special Education Teaching positions.

## Budget Summary

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FY20

### **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 2018-2019 School Year, enrollment for Williamsburg-James City County Public Schools has decreased. The September 30, 2018, K-12 enrollment was 11,461 representing a decrease of 16 students or 0.1% from the prior year. For FY2019, City enrollment was 1,029 and James City County enrollment was 10,432. Approximately 35% of our students are eligible for free and reduced meals under the Federal lunch program. In 2017-2018, Williamsburg-James City County Public Schools had the equivalent staff of approximately 1,828 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

## WJCC PUBLIC SCHOOLS AT-A-GLANCE

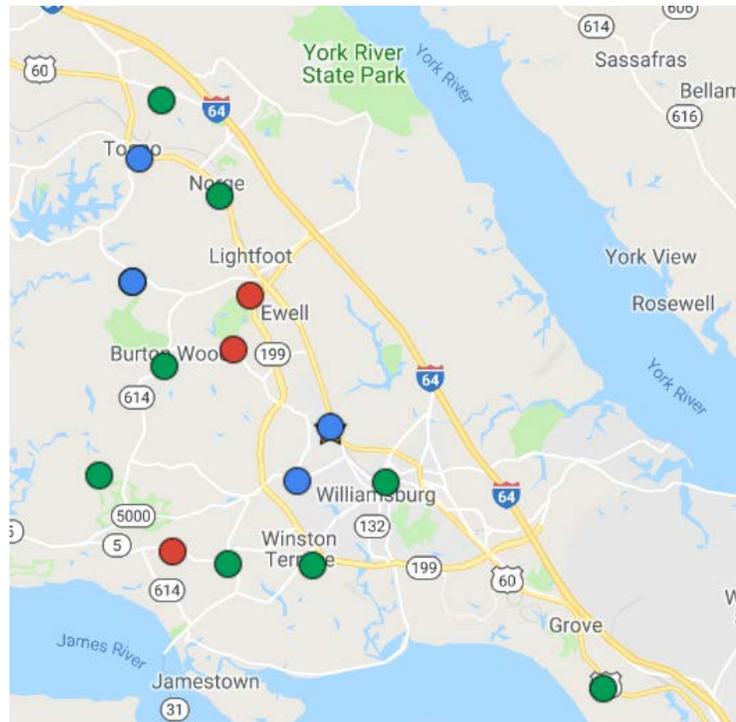
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### ★WJCC Central Office

- 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



Williamsburg-James City County Public Schools (WJCC) is comprised of nine elementary schools, four middle schools, and three high schools. The September 30, 2018, K-12 enrollment was 11,461 representing a decrease of 16 students or .1% from the prior year. For FY2019, City enrollment was 1,029 and James City County enrollment was 10,432. Approximately 35% of students are eligible for free and reduced meals under the Federal lunch program. In 2018-2019, WJCC Schools had the equivalent staff of approximately 1,828 full-time employees.

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

### **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.

**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.



## VALUES, VISION and MISSION STATEMENT

### **Core Values:**

Individualism, Integrity, Innovation, Accountability and Collaboration

### **Vision:**

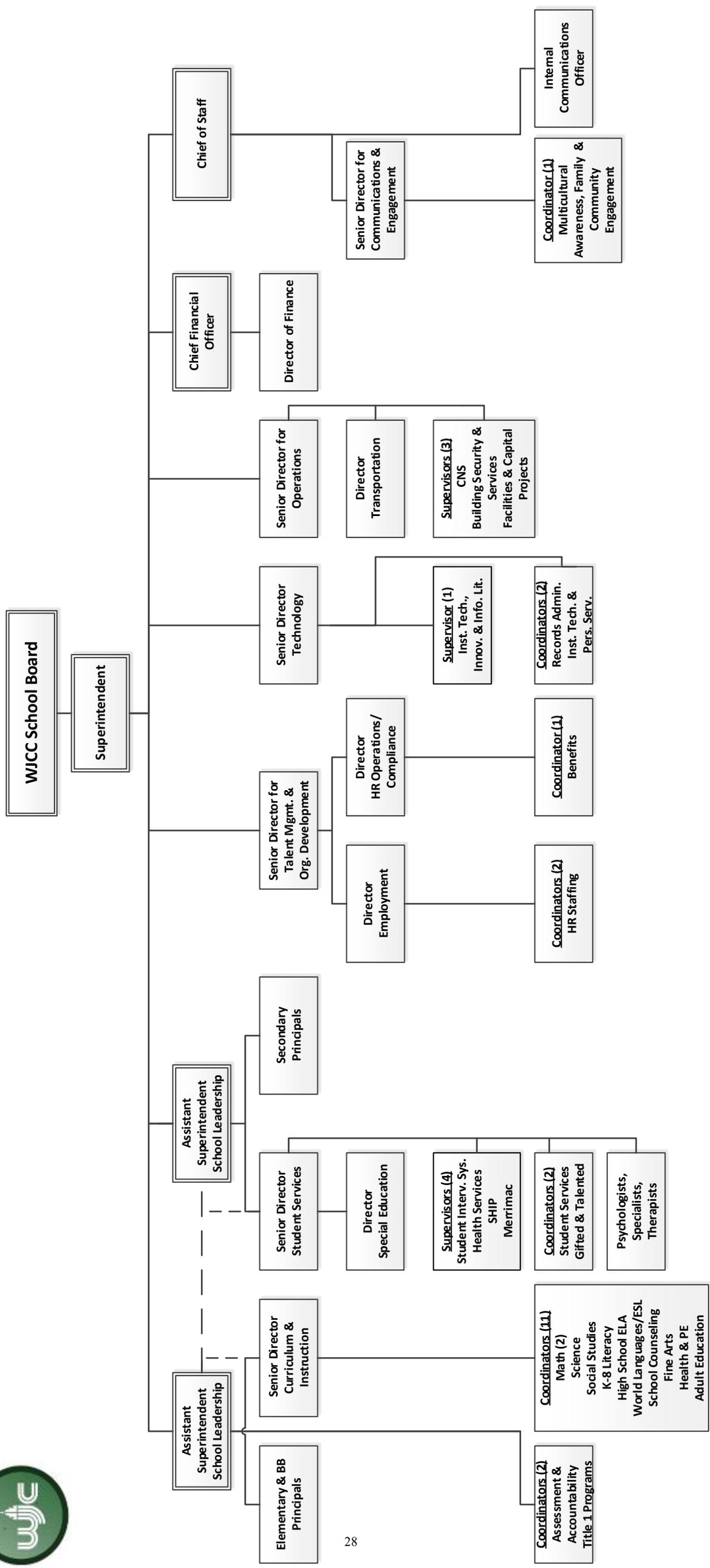
Pursuing excellence and championing the success of all students.

### **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.

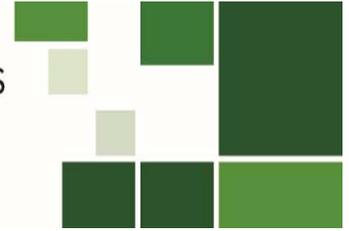


WJCC Organizational Chart



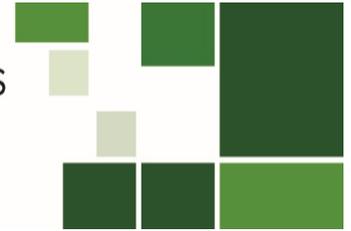


WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS  
**FISCAL YEAR 2020 BUDGET**  
 INDIVIDUALISM • INTEGRITY • INNOVATION • ACCOUNTABILITY • COLLABORATION



**FY2020 Budget Calendar**

Date	Process	Responsible Parties	Detail
August 21, 2018	School Board approval of the Budget Calendar	School Board Superintendent CFO	Present proposed Budget Calendar and receive input from the School Board in regard to the budget process.
October 2, 2018	Presentation of the Capital Improvement Development Committee Recommendations	Superintendent CFO 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 16, 2018, 6:30 p.m. Public Hearing prior to School Board Meeting	Conduct Public Hearing on Recommended Capital Improvement Plan	Superintendent CFO Senior Director of Operations	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.
November 13, 2018	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 27, 2018	Conduct Public Hearing on Recommended Capital Improvement Plan	Superintendent CFO Senior Director of Operations	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.
December 11, 2018	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 8, 2019, 4 – 6 p.m.	School Board Budget Work Session	School Board Superintendent CFO & Senior Leadership Team	Budget work session to present the Governor's Proposed Budget & Localities' Projected Budgets. Present potential initiatives.
January 22, 2019, 4 – 6 p.m.	School Board Budget Work Session	School Board Superintendent CFO & Senior Leadership Team	Budget work session to provide additional information and discuss overall impact of budget inclusions.
January 22, 2019, 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 19, 2019	Presentation of Superintendent's Proposed Operating Budget to School Board	Superintendent CFO	Superintendent presents the recommended budget proposal for the School Board's consideration in accordance with Virginia Code Section §22.1-92.
March 15, 2019	Joint Meeting	School Board JCC Board of Supervisors Williamsburg City Council	A joint meeting is held to discuss budget, enrollment, and other matters of interest.
March 5, 2019, 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 19, 2019	Approval of the School Board Proposed Operating Budget	School Board	The School Board approves its budget proposal to forward to the County and City for their consideration.
March 26, 2019 (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 21, 2019	Adoption of the School Board Operating Budget	School Board	Based upon the funding level provided by the County and City, the School Board is required to make any necessary adjustments to the proposed budget.
May 28, 2019 (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.



## 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 11,461 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 his 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 (*Elementary and Secondary Education Act, ESEA*), 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.

*State Sales Tax*, since 1985, is required by the Appropriations Act to be shown as a separate source of revenue in

## READER'S GUIDE TO THE BUDGET

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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.

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*

## READER'S GUIDE TO THE BUDGET

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(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 September with the development of the budget calendar. In October/November, the administration seeks approval from the School Board for the proposed calendar. The School Board develops budget priorities that guide budget development. From November 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.

## READER'S GUIDE TO THE BUDGET

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### § 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 45 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; 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.

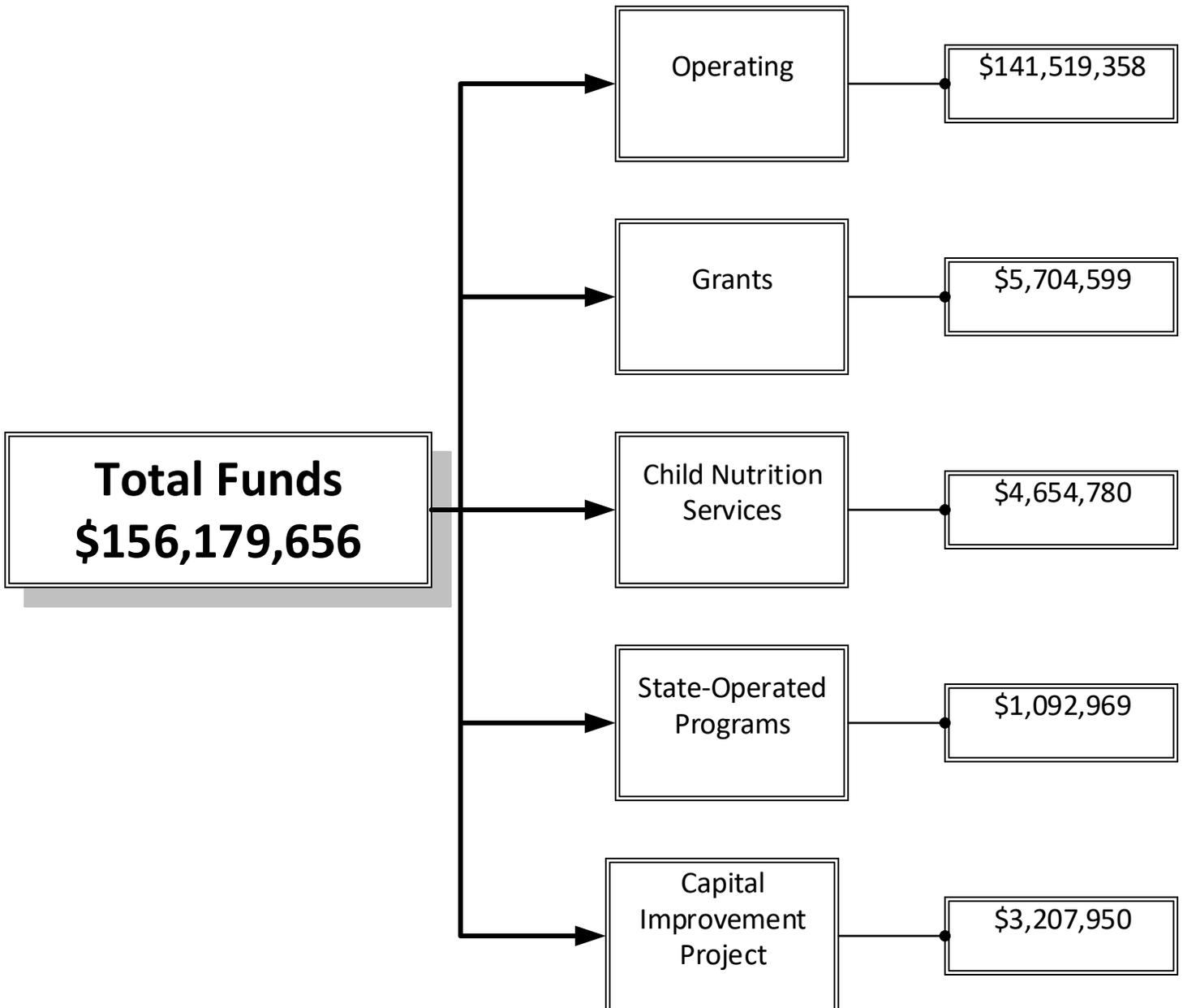
Under the accrual basis of accounting, revenues are recognized when earned. Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Expenses are recognized at the time they are incurred.

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.

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**WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS**  
**SUMMARY of FUNDS**  
Fiscal Year 2020



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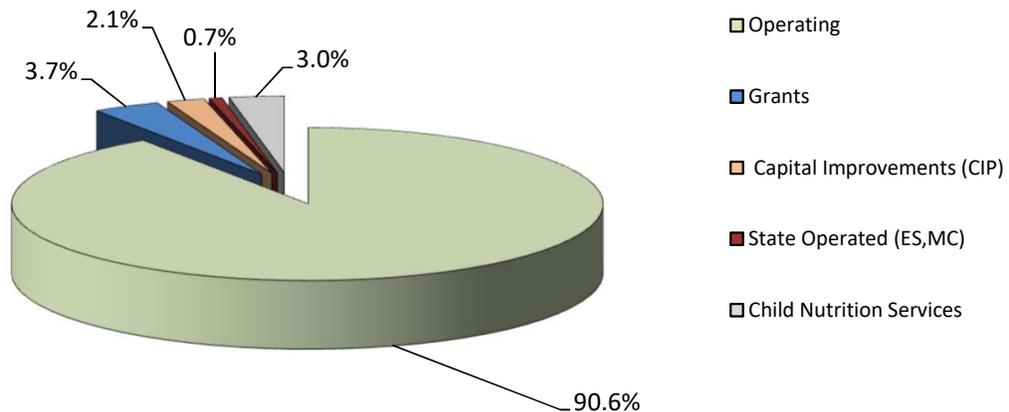
# FISCAL YEAR 2020

## FINANCIAL SUMMARIES

*All Funds*

**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	FY2018 Budget	FY2019 Budget	FY2020 Budget	\$ Variance	% change	% of Total	FY 2018 Unassigned Fund Balance
Operating	\$ 131,292,393	\$ 137,808,944	\$ 141,519,358	\$ 3,710,414	2.7%	90.61%	\$ 200,000
Grants	5,434,291	5,772,610	5,704,599	(68,011)	-1.2%	3.65%	-
Capital Improvements (CIP)	3,040,645	15,119,108	3,207,950	(11,911,158)	-78.8%	2.05%	-
State Operated (ES,MC)	1,092,285	1,129,059	1,092,969	(36,090)	-3.2%	0.70%	-
Child Nutrition Services	4,102,678	4,710,910	4,654,780	(56,130)	-1.2%	2.98%	-
<b>Grand Total</b>	<b>\$ 144,962,292</b>	<b>\$ 164,540,631</b>	<b>\$ 156,179,656</b>	<b>\$ (8,360,975)</b>	<b>-5.1%</b>	<b>100.0%</b>	<b>\$ 200,000</b>

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



**Williamsburg - James City County Public Schools  
FY2020 Summary by State Object - All Funds**

Object	Description	Operating	Grants	Child Nutrition	State Operated	CIP	Total
1110	Administrative Salary & Wages	\$ 1,838,122	\$ -	\$ 106,585	\$ 106,903	\$ -	\$ 2,051,610
1112	Superintendent Salaries & Wages	205,084	-	-	-	-	205,084
1120	Instructional Salaries & Wages	49,540,078	2,168,153	-	501,339	-	52,209,570
1122	Librarian Salaries & Wages	1,058,917	-	-	-	-	1,058,917
1123	Counselor Salaries & Wages	2,238,435	-	-	-	-	2,238,435
1124	Supervisor Salaries & Wages	258,933	85,814	-	-	-	344,747
1126	Principal Salaries & Wages	1,543,683	-	-	-	-	1,543,683
1127	Asst Principal Salary & Wages	1,716,947	-	-	-	-	1,716,947
1130	Other Prof. Salaries & Wages	2,843,693	309,266	47,565	62,699	-	3,263,223
1131	School Nurse Salaries & Wages	981,414	46,841	-	-	-	1,028,255
1132	Psychologist Salaries & Wages	397,019	-	-	-	-	397,019
1133	Caseworker Salaries & Wages	-	17,432	-	-	-	17,432
1140	Technical Salaries & Wages	2,313,194	64,757	-	-	-	2,377,951
1141	Tech Support Salaries & Wages	56,252	-	-	-	-	56,252
1142	Security Guard Salaries & Wages	441,090	-	-	-	-	441,090
1150	Clerical Salaries & Wages	3,726,686	54,704	44,021	30,298	-	3,855,709
1151	Instr Aides Salaries & Wages	4,657,129	191,166	-	-	-	4,848,295
1160	Trades Salaries & Wages	1,575,021	-	-	-	-	1,575,021
1170	Bus Driver Salaries & Wages	2,463,597	-	-	-	-	2,463,597
1175	Bus Aids Salaries & Wages	619,888	-	-	-	-	619,888
1180	Laborer Salaries & Wages	16,000	-	-	-	-	16,000
1190	Service Salaries & Wages	2,815,542	-	1,349,007	-	-	4,164,549
1520	Substitute Salaries & Wages	1,694,805	10,000	-	5,500	-	1,710,305
1620	Supplemental Salaries & Wages	746,340	269,207	-	-	-	1,015,547
1700	Stipends	1,070,242	76,000	-	-	-	1,146,242
<b>1000's</b>	<b>Personnel Services (Wages) Total</b>	<b>84,818,111</b>	<b>3,293,340</b>	<b>1,547,178</b>	<b>706,739</b>	<b>-</b>	<b>90,365,368</b>
2100	FICA Benefits	6,566,762	245,552	118,360	54,067	-	6,984,741
2210	VRS Benefits Plan 1 & 2	9,422,838	439,663	93,850	102,970	-	10,059,321
2220	VRS Benefits Hybrid	2,408,634	15,200	3,795	-	-	2,427,629
2300	HMP Benefits	17,361,978	680,710	456,414	172,950	-	18,672,052
2400	Group Life Insurance	1,058,771	38,001	7,841	8,602	-	1,113,215
2510	Disability Insurance Hybrid	77,508	335	75	-	-	77,918
2600	Unemployment Insurance	25,000	-	-	-	-	25,000
2700	Worker's Compensation	440,933	-	-	-	-	440,933
2750	Retiree Health Care Credit	896,640	34,812	7,182	7,880	-	946,514
2800	Other Benefits	112,500	-	-	-	-	112,500
<b>2000's</b>	<b>Fringe Benefits Total</b>	<b>38,371,564</b>	<b>1,454,273</b>	<b>687,517</b>	<b>346,469</b>	<b>-</b>	<b>40,859,823</b>
<b>1/2000's</b>	<b>Wages &amp; Fringe Benefits Total</b>	<b>123,189,675</b>	<b>4,747,613</b>	<b>2,234,695</b>	<b>1,053,208</b>	<b>-</b>	<b>131,225,191</b>
3000	Purchased Services	5,850,972	191,598	57,800	7,500	-	6,107,870
3810	Tuition Paid-Oth Div In-State	24,000	-	-	-	-	24,000
3830	Tuition Paid-Private Schools	371,300	-	-	-	-	371,300
<b>3000's</b>	<b>Purchased Services Total</b>	<b>6,246,272</b>	<b>191,598</b>	<b>57,800</b>	<b>7,500</b>	<b>-</b>	<b>6,503,170</b>
4000	Internal Services	4,400	19,202	-	-	-	23,602
<b>4000's</b>	<b>Internal Services Total</b>	<b>4,400</b>	<b>19,202</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,602</b>



**Williamsburg - James City County Public Schools  
FY2020 Summary by State Object - All Funds**

<b>Object</b>	<b>Description</b>	<b>Operating</b>	<b>Grants</b>	<b>Child Nutrition</b>	<b>State Operated</b>	<b>CIP</b>	<b>Total</b>
5001	Telecommunications	362,000	-	-	-	-	362,000
5101	Electricity	2,499,900	-	-	-	-	2,499,900
5102	Heating Fuel	348,900	-	-	-	-	348,900
5103	Water/Sewer Services	323,600	-	-	-	-	323,600
5104	Refuse Removal	117,000	-	-	-	-	117,000
5200	Communications	64,955	250	-	-	-	65,205
5300	Insurance	287,623	-	-	-	-	287,623
5400	Leases and Rentals	452,000	-	-	-	-	452,000
5500	Travel	245,713	53,374	12,380	6,400	-	317,867
5800	Miscellaneous	45,885	461	2,815	-	-	49,161
5801	Dues & Memberships	140,875	-	-	-	-	140,875
5804	Graduation Expenditures	57,000	-	-	-	-	57,000
5805	Staff Development	175,808	4,100	-	-	-	179,908
5806	Testing Services	162,500	-	-	-	-	162,500
<b>5000's</b>	<b>Other Charges Total</b>	<b>5,283,759</b>	<b>58,185</b>	<b>15,195</b>	<b>6,400</b>	<b>-</b>	<b>5,363,539</b>
6000	Materials and Supplies	1,687,837	9,198	215,290	1,800	-	1,914,125
6002	Food Supplies	-	-	2,082,000	-	-	2,082,000
6003	Testing Materials	-	5,655	-	-	-	5,655
6008	Vehicle/Powered Equip Fuels	995,000	-	-	-	-	995,000
6009	Vehicle/Powered Equip Supplies	476,000	-	-	-	-	476,000
6020	Textbooks and Workbooks	225,663	-	-	500	-	226,163
6030	Instructional Materials	1,000,395	93,522	-	8,003	-	1,101,920
6040	Tech-Software/On line Content	98,250	8,000	-	5,558	-	111,808
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>4,483,145</b>	<b>582,375</b>	<b>2,297,290</b>	<b>25,861</b>	<b>-</b>	<b>7,388,671</b>
<b>7000's</b>	<b>Tuition Payments to Joint Ops</b>	<b>1,833,756</b>	<b>3,520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,837,276</b>
8100	Capital Outlay Replacement	355,295	250	49,800	-	2,317,618	2,722,963
8110	Technology-Hardware Replace	31,100	-	-	-	-	31,100
8200	Capital Outlay Additions	76,344	49,540	-	-	890,332	1,016,216
8210	Technology-Hardware Additions	15,612	27,316	-	-	-	42,928
<b>8000's</b>	<b>Capital/Equip. Outlay Total</b>	<b>478,351</b>	<b>77,106</b>	<b>49,800</b>	<b>-</b>	<b>3,207,950</b>	<b>3,813,207</b>
<b>9000's</b>	<b>Other Uses of Funds</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
<b>GRAND TOTAL</b>		<b>\$ 141,519,358</b>	<b>\$ 5,704,599</b>	<b>\$ 4,654,780</b>	<b>\$ 1,092,969</b>	<b>\$ 3,207,950</b>	<b>\$ 156,179,656</b>



**Williamsburg - James City County Public Schools**  
**FTEs by State Object - All Funds**  
**FY2020**

Object Code	Description	Operating	Grants	Child Nutrition	State Operated	CIP	Total FTEs
511100	Salary - Administrative	15.00	-	1.00	1.00	-	17.00
511120	Salary - Superintendent	1.00	-	-	-	-	1.00
511200	Salary - Teacher	900.40	34.16	-	8.50	-	943.06
511220	Salary - Librarian	19.00	-	-	-	-	19.00
511230	Salary - Guidance Counselor	35.00	-	-	-	-	35.00
511240	Salary - Supervisor	4.00	1.00	-	-	-	5.00
511260	Salary - Principal	16.00	-	-	-	-	16.00
511270	Salary - Assistant Principal	23.00	-	-	-	-	23.00
511300	Salary - Other Professional	6.00	1.71	1.00	1.00	-	9.71
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	17.00	1.00	-	-	-	18.00
511410	Salary - Technical Support	12.00	-	-	-	-	12.00
511420	Salary - Security Guard	11.00	-	-	-	-	11.00
511430	Salary - Other Technical	9.50	-	-	-	-	9.50
511500	Salary - Clerical	104.00	2.07	1.00	1.00	-	108.07
511510	Salary - Teacher Assistant	217.96	11.43	-	-	-	229.39
511600	Salary - Trades	19.00	-	-	-	-	19.00
511650	Salary - Mechanic	7.00	-	-	-	-	7.00
511660	Salary - Grounds worker	2.00	-	-	-	-	2.00
511700	Salary - Bus Driver	106.93	-	-	-	-	106.93
511750	Salary - Transit Aide	37.54	-	-	-	-	37.54
511910	Salary - Custodian	88.31	-	-	-	-	88.31
511930	Salary - Cafeteria Worker	-	-	48.63	-	-	48.63
511940	Salary - Cafeteria Manager	-	-	16.00	-	-	16.00
<b>Grand Total</b>		<b>1,714.71</b>	<b>56.32</b>	<b>67.63</b>	<b>11.50</b>	<b>-</b>	<b>1,850.16</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 2015 Actual Unassigned/ Restricted Fund Balance</b>	<b>FY 2016 Actual Unassigned/ Restricted Fund Balance</b>	<b>FY 2017 Actual Unassigned/ Restricted Fund Balance</b>	<b>FY 2018 Actual Unassigned/ Restricted Fund Balance</b>
Operating - Unassigned	\$ 500,000	\$ 200,000	\$ 200,000	\$ 200,000
Child Nutrition Services - Restricted	418,541	497,895	711,570	956,389
<b>Grand Total</b>	<b>\$ 918,541</b>	<b>\$ 697,895</b>	<b>\$ 911,570</b>	<b>\$ 1,156,389</b>



# FISCAL YEAR 2020

## FINANCIAL SUMMARIES

### *Operating Budget*



**Williamsburg-James City County Public Schools  
FY2020**

**Projected Operating Revenue by Source**

Description	FY2018 - 2019 Budget	% Total	FY2019 - 2020 Budget	% Total	Change (\$)	Change (%)
<b>Local Appropriation:</b>						
Williamsburg*	\$ 8,560,654	6.2%	\$ 8,675,131	6.1%	\$ 114,477	1.3%
James City County*	81,508,931	59.1%	82,958,863	58.6%	1,449,932	1.8%
Sub-total	90,069,585	65.4%	91,633,994	64.8%	1,564,409	1.7%
<b>State Sales Tax:</b>						
Williamsburg*	1,270,267	0.9%	1,347,682	1.0%	77,415	6.1%
James City County*	11,817,764	8.6%	12,744,195	9.0%	926,431	7.8%
Sub-total	13,088,031	9.5%	14,091,877	10.0%	1,003,846	7.7%
<b>Total - Local</b>	<b>103,157,616</b>	<b>74.9%</b>	<b>105,725,871</b>	<b>74.7%</b>	<b>2,568,255</b>	<b>2.5%</b>
<b>State:</b>						
Standards of Quality (SOQ)	31,078,827	22.6%	30,551,995	21.6%	(526,832)	-1.7%
Categorical/Incentive	2,880,501	2.1%	4,523,492	3.2%	1,642,991	57.0%
<b>Total - State</b>	<b>33,959,328</b>	<b>24.6%</b>	<b>35,075,487</b>	<b>24.8%</b>	<b>1,116,159</b>	<b>3.3%</b>
<b>Total - Federal</b>	<b>100,000</b>	<b>0.1%</b>	<b>110,000</b>	<b>0.1%</b>	<b>10,000</b>	<b>10.0%</b>
<b>Total - Other</b>	<b>592,000</b>	<b>0.4%</b>	<b>608,000</b>	<b>0.4%</b>	<b>16,000</b>	<b>2.7%</b>
<b>Total Operating Revenues</b>	<b>\$ 137,808,944</b>	<b>100.0%</b>	<b>\$ 141,519,358</b>	<b>100.0%</b>	<b>\$ 3,710,414</b>	<b>2.7%</b>

**Projected Operating Expenditures by State Function Categories**

Description	FY2018 - 2019 Budget	% Total	FY2019 - 2020 Budget	% Total	Change (\$)	Change (%)
Instruction	100,231,691	72.7%	103,432,004	73.1%	\$ 3,200,313	3.2%
Student Attendance and Health**	4,613,184	3.3%	4,928,474	3.5%	315,290	6.8%
Administration	3,425,920	2.5%	3,634,459	2.6%	208,539	6.1%
Pupil Transportation Services	8,937,651	6.5%	8,710,559	6.2%	(227,092)	-2.5%
Operation and Maintenance Services	12,603,625	9.1%	12,645,443	8.9%	41,818	0.3%
Technology***	7,996,873	5.8%	8,168,419	5.8%	171,546	2.1%
<b>Total Operating Expenditures</b>	<b>\$ 137,808,944</b>	<b>100.0%</b>	<b>\$ 141,519,358</b>	<b>100.0%</b>	<b>\$ 3,710,414</b>	<b>2.7%</b>

\* Based on a City-County split of 9.48% for the City and 90.52% for the County.

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

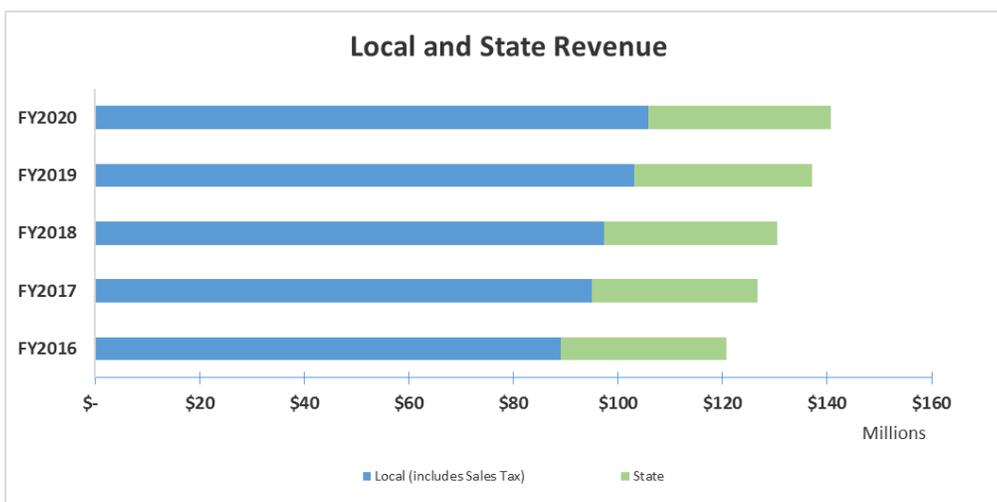
\*\*\*This function category is required for state reporting purposes and includes classroom instruction, instructional support, and administration costs.

## OPERATING BUDGET REVENUE OVERVIEW

### 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 2020 is 0.5657. This means that for every dollar of support called for by the SOQ, the County of James City is required to pay about 56.6 cents and the state about 43.4 cents (Williamsburg has a composite index of 0.7703).



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.

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.

**STATE REVENUE SUMMARY and DEFINITIONS**

- 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.



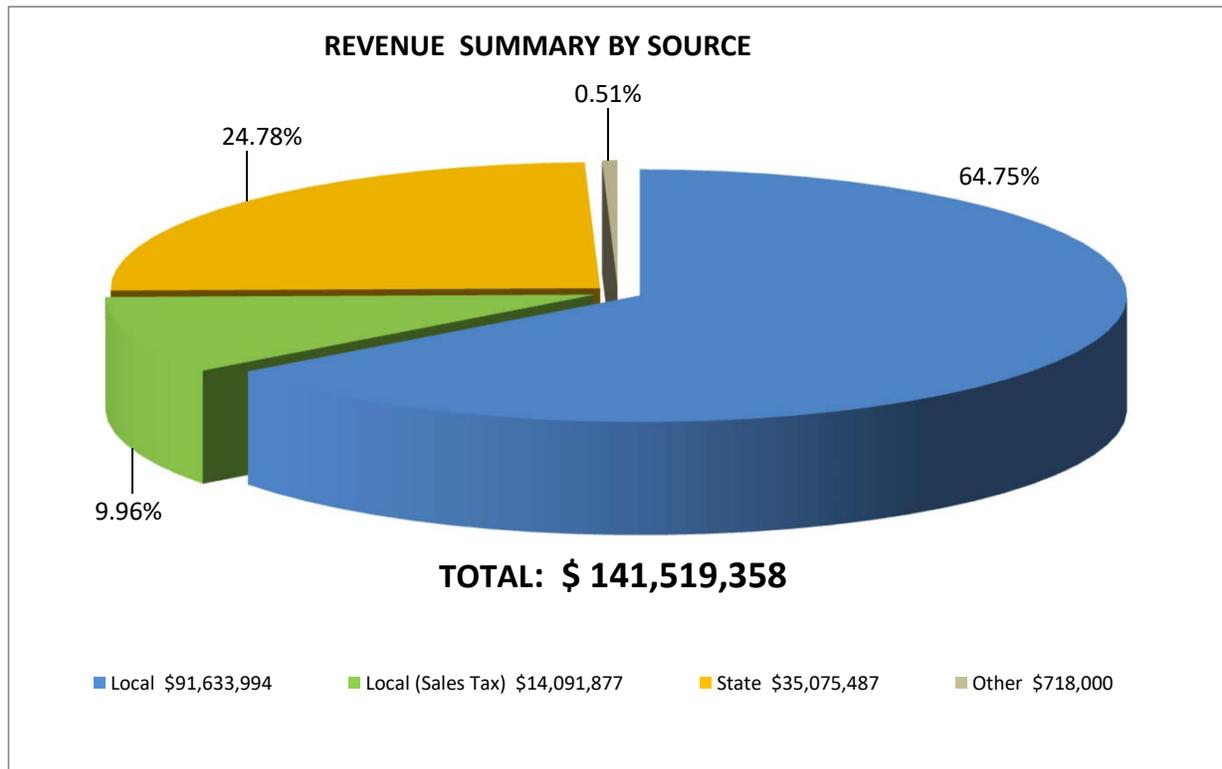
**Williamsburg-James City County Public Schools**  
**Revenue Summary**  
**Operating Fund**

Description	2018 Actual	2019 Budget	2020 Budget	\$ Difference	% Change
<b>Local Revenue:</b>					
Local Appropriation					
Williamsburg	\$ 7,834,673	8,560,654	8,675,131	\$ 114,477	1.3%
James City County	74,367,565	81,508,931	82,958,863	1,449,932	1.8%
Sub-total	82,202,238	90,069,585	91,633,994	1,564,409	1.7%
State Sales Tax					
Williamsburg	1,096,059	1,270,267	1,347,682	77,415	6.1%
James City County	11,105,215	11,817,764	12,744,195	926,431	7.8%
Sub-total	12,201,274	13,088,031	14,091,877	1,003,846	7.7%
<b>Total Local Revenue</b>	<b>94,403,512</b>	<b>103,157,616</b>	<b>105,725,871</b>	<b>2,568,255</b>	<b>2.5%</b>
<b>State Revenue:</b>					
Standards of Quality (SOQ)	29,953,119	31,078,827	30,551,995	(526,832)	-1.7%
Categorical/Incentive	3,057,794	2,880,501	4,523,492	1,642,991	57.0%
<b>Total State Revenue</b>	<b>33,010,913</b>	<b>33,959,328</b>	<b>35,075,487</b>	<b>1,116,159</b>	<b>3.3%</b>
Federal Revenue	24,095	100,000	110,000	10,000	10.0%
Other Revenue	628,673	592,000	608,000	16,000	2.7%
<b>Grand Total</b>	<b>\$ 128,067,193</b>	<b>\$ 137,808,944</b>	<b>\$ 141,519,358</b>	<b>\$ 3,710,414</b>	<b>2.7%</b>

**Enrollment Assumptions:**

\* Based on a City-County split of 9.52% for the City and 90.48% 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	2018 Actual	2019 Budget	2020 Budget	\$ Difference	% Change
<b>LOCAL REVENUE</b>						
411000	Appropriation-Operations-Wmsbg	\$ 7,834,673	\$ 8,560,654	\$ 8,675,131	\$ 114,477	1.3%
411000	Appropriation-Operations-JCC	74,367,565	81,508,931	82,958,863	1,449,932	1.8%
	<b>Total: Local Appropriations</b>	<b>82,202,238</b>	<b>90,069,585</b>	<b>91,633,994</b>	<b>1,564,409</b>	<b>1.7%</b>
424083	Sales Tax Receipts - Wmsbg	1,096,059	1,270,267	1,347,682	77,415	6.1%
424083	Sales Tax Receipts - JCC	11,105,215	11,817,764	12,744,195	926,431	7.8%
	<b>Total: Sales Tax</b>	<b>12,201,274</b>	<b>13,088,031</b>	<b>14,091,877</b>	<b>1,003,846</b>	<b>7.7%</b>
	<b>TOTAL LOCAL REVENUE*</b>	<b>94,403,512</b>	<b>103,157,616</b>	<b>105,725,871</b>	<b>2,568,255</b>	<b>2.5%</b>
<b>STATE REVENUE</b>						
424021	Basic School Aid - JCC	20,350,807	21,364,081	20,767,246	(596,835)	-2.8%
424023	Remedial Summer - JCC	81,676	86,222	105,605	19,383	22.5%
424026	Gifted & Talented - JCC	218,071	227,204	225,459	(1,745)	-0.8%
424027	Remedial Education - JCC	449,771	463,496	459,936	(3,560)	-0.8%
424030	Special Education SOQ - JCC	2,535,075	2,585,582	2,565,724	(19,858)	-0.8%
424032	Textbook Payments - JCC	498,747	457,544	454,029	(3,515)	-0.8%
424035	Vocational SOQ - JCC	113,579	99,970	99,202	(768)	-0.8%
424039	Social Security-Instruct-JCC	1,203,934	1,235,990	1,226,497	(9,493)	-0.8%
424041	Retirement - Instructional-JCC	2,766,776	2,721,904	2,710,018	(11,886)	-0.4%
424050	Group Life-Instructional-JCC	81,777	81,793	85,674	3,881	4.7%
424081	English as 2nd Language-JCC	182,324	185,826	202,188	16,362	8.8%
424021	Basic School Aid - Wmsbg	1,030,188	1,102,751	1,167,807	65,056	5.9%
424023	Remedial Summer - Wmsbg	9,256	9,427	9,663	236	2.5%
424026	Gifted & Talented - Wmsbg	10,797	11,818	12,488	670	5.7%
424027	Remedial Education - Wmsbg	22,493	23,872	25,476	1,604	6.7%
424030	Special Education SOQ - Wmsbg	126,411	134,017	141,867	7,850	5.9%
424032	Textbook Payments - Wmsbg	24,693	23,799	25,149	1,350	5.7%
424035	Vocational SOQ - Wmsbg	5,623	5,200	5,495	295	5.7%
424039	Social Security-Instruct-Wmsbg	60,281	64,054	67,937	3,883	6.1%
424041	Retirement - Instructional-Wmsbg	138,107	141,344	149,860	8,516	6.0%
424050	Group Life-Instructional-Wmsbg	4,049	4,255	4,496	241	5.7%
424081	English as 2nd Language-Wmsbg	38,684	48,678	40,179	(8,499)	-17.5%
	<b>Total: State - SOQ</b>	<b>29,953,119</b>	<b>31,078,827</b>	<b>30,551,995</b>	<b>(526,832)</b>	<b>-1.7%</b>
424064	At Risk 4 Year-Olds - JCC	284,246	278,120	328,568	50,448	18.1%
424029	Compensation Supp - JCC	202,763	-	1,240,035	1,240,035	100.0%
424045	Early Reading - JCC	138,060	139,362	124,845	(14,517)	-10.4%
424069	Reduced K-3 Class Size - JCC	472,925	401,561	392,682	(8,879)	-2.2%
424054	Regional Programs-Spec Ed-JCC	259,431	356,030	343,777	(12,253)	-3.4%
424062	Foster Care -JCC or Wmsbg	31,629	69,250	35,000	(34,250)	-49.5%
424064	At Risk 4 Year-Olds - Wmsbg	13,876	14,630	18,465	3,835	26.2%
424029	Compensation Supp - Wmsbg	10,390	-	70,430	70,430	100.0%
424045	Early Reading - Wmsbg	8,092	9,214	8,446	(768)	-8.3%
424069	Reduced K-3 Class Size - Wmsbg	36,192	38,977	40,394	1,417	3.6%
424054	Regional Programs-Spec Ed-Wmsb	43,333	136,249	44,112	(92,137)	-67.6%
424057	CTE/Vocational Occup./Tech Ed Wmsbg	-	9,311	9,413	102	1.1%
424052	Homebound - Wmsbg	14,904	15,272	13,156	(2,116)	-13.9%
424037	HCD Indirect Costs	32,564	35,000	35,000	-	0.0%
424046	Supplemental Lottery Per Pupil Allocation - Wmsbg	61,714	73,978	92,702	18,724	25.3%
424046	Supplemental Lottery Per Pupil Allocation - JCC	1,246,503	1,240,063	1,662,983	422,920	34.1%
424067	National Board Certification Payments	115,000	-	-	-	0.0%



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

Object Code	Description	2018 Actual	2019 Budget	2020 Budget	\$ Difference	% Change
424088	Industry Certifications - Wmsbg	19,252	-	-	-	0.0%
424100	Career Switchers	2,000	-	-	-	0.0%
424093	Algebra Readiness - Wmsbg	2,987	3,127	3,127	-	0.0%
424093	Algebra Readiness - JCC	61,934	60,357	60,357	-	0.0%
	<b>Total: State - Categorical/Incentive</b>	<b>3,057,794</b>	<b>2,880,501</b>	<b>4,523,492</b>	<b>1,642,991</b>	<b>57.0%</b>
<b>TOTAL STATE REVENUE</b>		<b>33,010,913</b>	<b>33,959,328</b>	<b>35,075,487</b>	<b>1,116,159</b>	<b>3.3%</b>
<b>FEDERAL REVENUE</b>						
483347	Impact Aid	16,719	80,000	90,000	10,000	12.5%
413000	Medicaid	7,375	20,000	20,000	-	0.0%
	<b>TOTAL FEDERAL REVENUE**</b>	<b>24,095</b>	<b>100,000</b>	<b>110,000</b>	<b>10,000</b>	<b>10.0%</b>
411020	Interest on Investments	421	2,000	1,000	(1,000)	-50.0%
411030	Rents	20,422	25,000	25,000	-	0.0%
411040	WHRO-Lease Berkeley Tower	47,331	50,000	50,000	-	0.0%
411050	Tuition - Day School	9,623	10,000	-	(10,000)	-100.0%
411080	Special Fees from Students	90,984	80,000	85,000	5,000	6.3%
411090	Athletic Fees	96,760	100,000	100,000	-	0.0%
411070	Tuition - Summer School	4,500	10,000	6,000	(4,000)	-40.0%
412070	Refunds - Other	-	3,000	1,000	(2,000)	-66.7%
412095	Insurance Adjustments	20,207	-	10,000	10,000	100.0%
412030	Sale of Other Equipment	17,751	5,000	10,000	5,000	100.0%
413000	Other Funds	87,506	70,000	80,000	10,000	14.3%
412090	Custodial contract payments	233,169	122,000	125,000	3,000	2.5%
480200	E RATE	-	115,000	115,000	-	0.0%
	<b>Total: Other</b>	<b>628,673</b>	<b>592,000</b>	<b>608,000</b>	<b>16,000</b>	<b>2.7%</b>
<b>TOTAL OTHER REVENUE</b>		<b>628,673</b>	<b>592,000</b>	<b>608,000</b>	<b>16,000</b>	<b>2.7%</b>
<b>GRAND TOTAL</b>		<b>\$ 128,067,193</b>	<b>\$ 137,808,944</b>	<b>\$ 141,519,358</b>	<b>\$ 3,710,414</b>	<b>2.7%</b>



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

Object Code	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget	\$ Difference	% Change
<b>LOCAL REVENUE</b>								
411000	Appropriation-Operations-Wmsbg	\$ 7,414,270	\$ 7,728,225	\$ 7,834,673	8,560,654	8,675,131	\$ 114,477	1.3%
411000	Appropriation-Operations-JCC	68,803,501	73,317,934	74,367,565	81,508,931	82,958,863	1,449,932	1.8%
	<b>Total: Local Appropriations</b>	<b>76,217,771</b>	<b>81,046,159</b>	<b>82,202,238</b>	<b>90,069,585</b>	<b>91,633,994</b>	<b>1,564,409</b>	<b>1.7%</b>
424083	Sales Tax Receipts - Wmsbg	1,083,517	1,158,903	1,096,059	1,270,267	1,347,682	77,415	6.1%
424083	Sales Tax Receipts - JCC	11,131,963	11,735,541	11,105,215	11,817,764	12,744,195	926,431	7.8%
	<b>Total: Sales Tax</b>	<b>12,215,480</b>	<b>12,894,444</b>	<b>12,201,274</b>	<b>13,088,031</b>	<b>14,091,877</b>	<b>1,003,846</b>	<b>7.7%</b>
	<b>TOTAL LOCAL REVENUE*</b>	<b>88,433,251</b>	<b>93,940,603</b>	<b>94,403,512</b>	<b>103,157,616</b>	<b>105,725,871</b>	<b>2,568,255</b>	<b>2.5%</b>
<b>STATE REVENUE</b>								
424021	Basic School Aid - JCC	21,385,153	20,652,696	20,350,807	21,364,081	20,767,246	(596,835)	-2.8%
424023	Remedial Summer - JCC	66,457	83,860	81,676	86,222	105,605	19,383	22.5%
424026	Gifted & Talented - JCC	211,007	219,274	218,071	227,204	225,459	(1,745)	-0.8%
424023	Remedial Education - JCC	386,098	452,253	449,771	463,496	459,936	(3,560)	-0.8%
424030	Special Education SOQ - JCC	2,469,232	2,549,061	2,535,075	2,585,582	2,565,724	(19,858)	-0.8%
424032	Textbook Payments - JCC	431,981	501,498	498,747	457,544	454,029	(3,515)	-0.8%
424035	Vocational SOQ - JCC	121,217	114,205	113,579	99,970	99,202	(768)	-0.8%
424039	Social Security-Instruct-JCC	1,158,294	1,210,576	1,203,934	1,235,990	1,226,497	(9,493)	-0.8%
424041	Retirement - Instructional-JCC	2,289,652	2,498,811	2,766,776	2,721,904	2,710,018	(11,886)	-0.4%
424050	Group Life-Instructional-JCC	71,832	82,228	81,777	81,793	85,674	3,881	4.7%
424081	English as 2nd Language-JCC	137,759	174,497	182,324	185,826	202,188	16,362	8.8%
424021	Basic School Aid - Wmsbg	885,798	1,019,439	1,030,188	1,102,751	1,167,807	65,056	5.9%
424023	Remedial Summer - Wmsbg	8,211	9,594	9,256	9,427	9,663	236	2.5%
424026	Gifted & Talented - Wmsbg	9,107	10,927	10,797	11,818	12,488	670	5.7%
424023	Remedial Education - Wmsbg	17,026	22,301	22,493	23,872	25,476	1,604	6.7%
424030	Special Education SOQ - Wmsbg	108,886	125,331	126,411	134,017	141,867	7,850	5.9%
424032	Textbook Payments - Wmsbg	19,049	24,482	24,693	23,799	25,149	1,350	5.7%
424035	Vocational SOQ - Wmsbg	5,345	5,575	5,623	5,200	5,495	295	5.7%
424039	Social Security-Instruct-Wmsbg	51,077	59,543	60,281	64,054	67,937	3,883	6.1%
424041	Retirement - Instructional-Wmsbg	100,769	122,878	138,107	141,344	149,860	8,516	6.0%
424050	Group Life-Instructional-Wmsbg	3,168	4,014	4,049	4,255	4,496	241	5.7%
424081	English as 2nd Language-Wmsbg	23,219	31,181	38,684	48,678	40,179	(8,499)	-17.5%
	<b>Total: State - SOQ</b>	<b>29,960,337</b>	<b>29,974,224</b>	<b>29,953,119</b>	<b>31,078,827</b>	<b>30,551,995</b>	<b>(526,832)</b>	<b>-1.7%</b>
424067	At Risk 4 Year-Olds - JCC	274,295	276,065	284,246	278,120	328,568	50,448	18.1%
424029	Compensation Supp - JCC	338,349	-	202,763	-	1,240,035	1,240,035	100.0%
424045	Early Reading - JCC	105,257	122,404	138,060	139,362	124,845	(14,517)	-10.4%
424069	Reduced K-3 Class Size - JCC	376,276	470,702	472,925	401,561	392,682	(8,879)	-2.2%
424057	Regional Programs-Spec Ed-JCC	265,000	271,989	259,431	356,030	343,777	(12,253)	-3.4%
424062	Foster Care -JCC or Wmsbg	10,703	20,880	31,629	69,250	35,000	(34,250)	-49.5%
424064	At Risk 4 Year-Olds - Wmsbg	11,528	13,744	13,876	14,630	18,465	3,835	26.2%
424029	Compensation Supp - Wmsbg	14,723	-	10,390	-	70,430	70,430	100.0%
424045	Early Reading - Wmsbg	5,707	7,356	8,092	9,214	8,446	(768)	-8.3%
424069	Reduced K-3 Class Size - Wmsbg	30,856	35,240	36,192	38,977	40,394	1,417	3.6%
424054	Regional Programs-Spec Ed-Wmsbg	20,842	65,643	43,333	136,249	44,112	(92,137)	-67.6%
424057	CTE/Vocational Occup./Tech Ed Wmsbg	-	-	-	9,311	9,413	102	1.1%
424052	Homebound - Wmsbg	11,399	14,312	14,904	15,272	13,156	(2,116)	-13.9%
424039	HCD Indirect Costs	34,335	35,247	32,564	35,000	35,000	-	0.0%
424046	Supplemental Lottery Per Pupil Allocation - Wmsbg	-	11,721	61,714	73,978	92,702	18,724	25.3%
424046	Supplemental Lottery Per Pupil Allocation - JCC	-	240,105	1,246,503	1,240,063	1,662,983	422,920	34.1%
424067	National Board Certification Payments	137,500	132,500	115,000	-	-	-	0.0%
424088	Industry Certifications - Wmsbg	7,525	11,120	19,252	-	-	-	0.0%
424100	Career Switchers	2,000	2,000	2,000	-	-	-	0.0%
424093	Algebra Readiness - Wmsbg	2,600	2,287	2,987	3,127	3,127	-	0.0%
424093	Algebra Readiness - JCC	56,790	62,825	61,934	60,357	60,357	-	0.0%
	<b>Total: State - Categorical/Incentive</b>	<b>1,705,685</b>	<b>1,796,140</b>	<b>3,057,794</b>	<b>2,880,501</b>	<b>4,523,492</b>	<b>1,642,991</b>	<b>57.0%</b>
	<b>TOTAL STATE REVENUE</b>	<b>31,666,022</b>	<b>31,770,364</b>	<b>33,010,913</b>	<b>33,959,328</b>	<b>35,075,487</b>	<b>1,116,159</b>	<b>3.3%</b>



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

Object Code	Description	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget	\$ Difference	% Change
<b>FEDERAL REVENUE</b>								
483347	Impact Aid	98,076	93,390	16,719	80,000	90,000	10,000	12.5%
413000	Medicaid	-	-	7,375	20,000	20,000	-	0.0%
	<b>TOTAL FEDERAL REVENUE**</b>	<b>98,076</b>	<b>93,390</b>	<b>24,095</b>	<b>100,000</b>	<b>110,000</b>	<b>10,000</b>	<b>10.0%</b>
411020	Interest on Investments	447	646	421	2,000	1,000	(1,000)	-50.0%
411030	Rents	95,710	61,124	20,422	25,000	25,000	-	0.0%
411040	WHRO-Lease Berkeley Tower	52,613	49,839	47,331	50,000	50,000	-	0.0%
411050	Tuition - Day School	9,471	19,246	9,623	10,000	-	(10,000)	-100.0%
411080	Special Fees from Students	86,713	82,820	90,984	80,000	85,000	5,000	6.3%
411090	Athletic Fees	84,678	79,070	96,760	100,000	100,000	-	0.0%
411070	Tuition - Summer School	7,125	7,195	4,500	10,000	6,000	(4,000)	-40.0%
412070	Refunds - Other	12,281	-	-	3,000	1,000	(2,000)	-66.7%
412095	Insurance Adjustments	6,787	4,265	20,207	-	10,000	10,000	100.0%
412030	Sale of Other Equipment	2,643	30,945	17,751	5,000	10,000	5,000	100.0%
413000	Other Funds	93,343	121,302	87,506	70,000	80,000	10,000	14.3%
412090	Custodial contract payments	252,211	253,723	233,169	122,000	125,000	3,000	2.5%
480200	E RATE	116,259	119,153	-	115,000	115,000	-	0.0%
	<b>Total: Other</b>	<b>820,281</b>	<b>829,328</b>	<b>628,673</b>	<b>592,000</b>	<b>608,000</b>	<b>16,000</b>	<b>2.7%</b>
	<b>TOTAL OTHER REVENUE</b>	<b>820,281</b>	<b>829,328</b>	<b>628,673</b>	<b>592,000</b>	<b>608,000</b>	<b>16,000</b>	<b>2.7%</b>
	<b>GRAND TOTAL</b>	<b>\$ 121,017,630</b>	<b>\$ 126,633,685</b>	<b>\$ 128,067,193</b>	<b>\$ 137,808,944</b>	<b>\$ 141,519,358</b>	<b>\$ 3,710,414</b>	<b>2.7%</b>

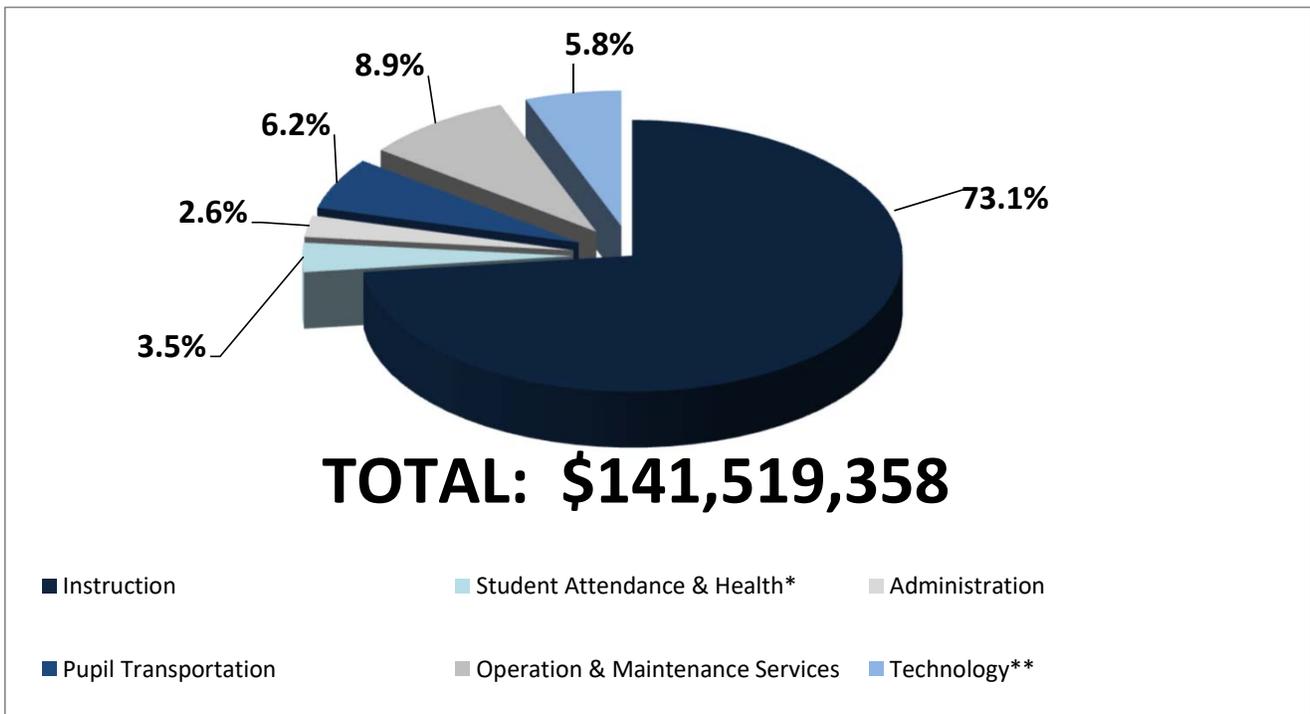


**Williamsburg-James City County Public Schools  
Projected Operating Expenditures by State Function Categories  
FY2020**

Description	FY2019 Budget	% Total	FY2020 Budget	% Total	Change (\$)	Change (%)
Instruction	\$ 100,231,691	72.7%	\$ 103,432,004	73.1%	\$ 3,200,313	3.2%
Student Attendance and Health*	4,613,184	3.3%	4,928,474	3.5%	315,290	6.8%
Administration	3,425,920	2.5%	3,634,459	2.6%	208,539	6.1%
Pupil Transportation Services	8,937,651	6.5%	8,710,559	6.2%	(227,092)	-2.5%
Operation and Maintenance Services	12,603,625	9.1%	12,645,443	8.9%	41,818	0.3%
Technology**	7,996,873	5.8%	8,168,419	5.8%	171,546	2.1%
<b>Total</b>	<b>\$ 137,808,944</b>	<b>100.0%</b>	<b>\$ 141,519,358</b>	<b>100.0%</b>	<b>\$ 3,710,414</b>	<b>2.7%</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.





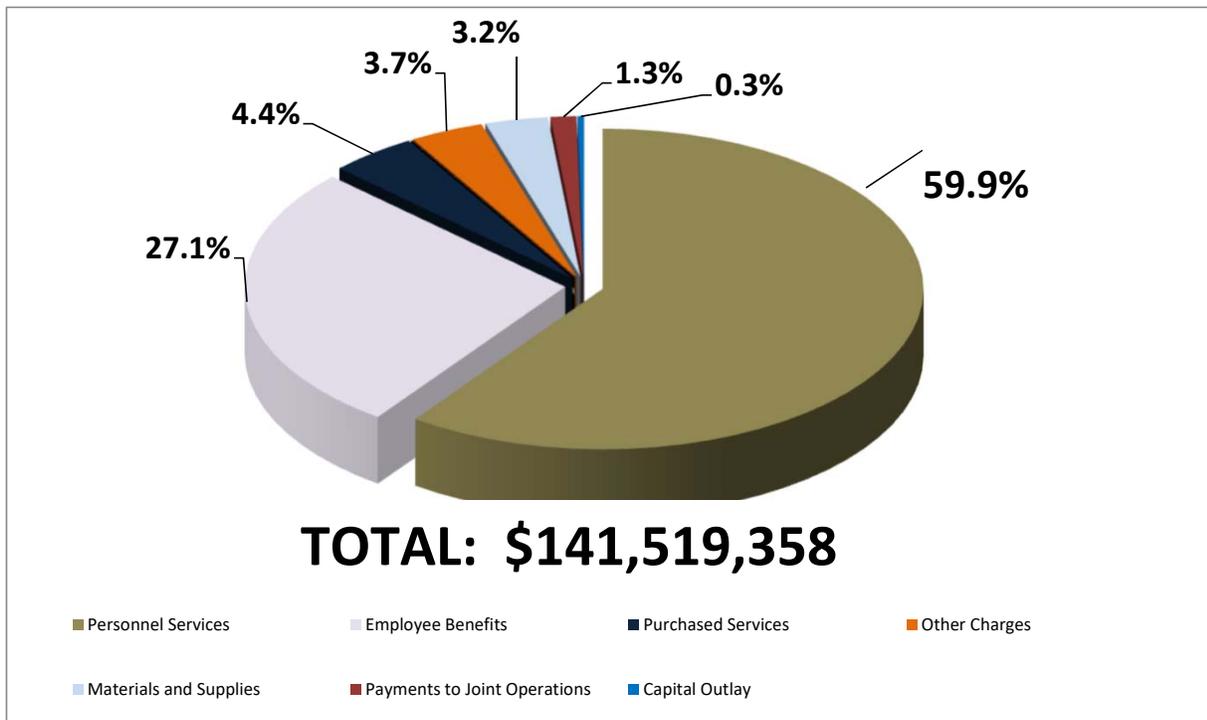
## Williamsburg - James City County Public Schools Operating Summary by Function

Function	Description	2019 FTEs	2020 FTEs	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
1100	Instruction (Regular)	759.50	760.50	\$ 57,597,132	\$ 59,763,554	\$ 60,556,589	\$ 793,035	1.3%
1200	Instruction - Special Education	216.00	221.50	13,369,685	14,460,055	15,180,381	720,326	5.0%
1210	Guidance Services	40.00	45.00	2,690,168	3,020,330	3,750,105	729,775	24.2%
1220	School Social Worker Services	7.00	7.00	641,256	676,046	694,746	18,700	2.8%
1230	Homebound Instruction	-	-	110,508	118,953	118,953	-	0.0%
1300	Instruction - Career & Technical	17.67	17.67	1,793,389	2,096,108	1,961,869	(134,239)	-6.4%
1310	Instructional Improvement	24.60	24.90	3,112,027	3,728,762	3,795,332	66,570	1.8%
1320	Media Services	35.00	35.00	2,236,643	2,393,720	2,416,587	22,867	1.0%
1400	Instruction - Gifted & Talented	14.50	15.00	1,221,358	1,322,087	1,184,127	(137,960)	-10.4%
1410	Office of the Principal	84.50	88.50	6,452,555	6,829,582	7,608,796	779,214	11.4%
1500	Instruction - Athletics	3.00	3.00	1,178,978	1,133,782	1,145,384	11,602	1.0%
1600	Instruction - Summer School	-	-	233,681	278,158	271,708	(6,450)	-2.3%
1700	Instruction - Adult Education	2.00	2.00	154,993	154,040	177,247	23,207	15.1%
1800	Instruction - Preschool	68.29	71.29	4,027,394	4,256,514	4,570,180	313,666	7.4%
<b>1000's</b>	<b>Instruction Function Total</b>	<b>1,272.06</b>	<b>1,291.36</b>	<b>\$ 94,819,767</b>	<b>\$ 100,231,691</b>	<b>\$ 103,432,004</b>	<b>\$ 3,200,313</b>	<b>3.2%</b>
2110	School Board Services	-	-	300,011	379,793	378,693	(1,100)	-0.3%
2120	Executive Services	7.00	7.00	910,686	991,098	1,089,869	98,771	10.0%
2140	Personnel Services	10.50	10.50	1,101,857	1,187,086	1,209,047	21,961	1.8%
2160	Fiscal Services	9.00	9.00	793,114	822,389	906,796	84,407	10.3%
2170	Purchasing Services	-	-	40,997	41,000	41,000	-	0.0%
2180	Reprographic Services	-	-	2,176	4,554	9,054	4,500	98.8%
<b>2100's</b>	<b>Administration Function Total</b>	<b>26.50</b>	<b>26.50</b>	<b>\$ 3,148,842</b>	<b>\$ 3,425,920</b>	<b>\$ 3,634,459</b>	<b>\$ 208,539</b>	<b>6.1%</b>
2220	Health Services	31.88	32.38	2,535,962	2,683,255	2,782,597	99,342	3.7%
2230	Psychological Services	7.00	7.00	506,743	626,766	577,915	(48,851)	-7.8%
2240	Speech & Audiology Services	16.69	17.69	1,163,217	1,303,163	1,567,962	264,799	20.3%
<b>2200's</b>	<b>Attend. and Health Function Total</b>	<b>55.57</b>	<b>57.07</b>	<b>\$ 4,205,922</b>	<b>\$ 4,613,184</b>	<b>\$ 4,928,474</b>	<b>\$ 315,290</b>	<b>6.8%</b>
3100	Transportation-Mgt & Direction	11.00	11.00	745,559	747,124	774,870	27,746	3.7%
3200	Vehicle Operation	106.93	106.93	5,386,409	6,029,043	5,687,929	(341,114)	-5.7%
3300	Transportation - Monitoring Svcs	37.54	37.54	970,806	1,198,461	1,039,755	(158,706)	-13.2%
3400	Vehicle Maintenance	7.00	7.00	965,554	963,023	988,489	25,466	2.6%
3500	School Buses - Reg Purchases	-	-	-	-	219,516	219,516	100.0%
<b>3000's</b>	<b>Transportation Function Total</b>	<b>162.47</b>	<b>162.47</b>	<b>\$ 8,068,327</b>	<b>\$ 8,937,651</b>	<b>\$ 8,710,559</b>	<b>\$ (227,092)</b>	<b>-2.5%</b>
4100	Oper. & Maint.-Mgt & Direction	4.00	4.00	327,045	345,725	354,799	9,074	2.6%
4200	Oper. & Maint.-Building Svcs.	109.31	109.31	9,759,434	11,051,476	10,991,165	(60,311)	-0.5%
4300	Grounds Services	3.00	2.00	357,899	419,905	379,688	(40,217)	-9.6%
4600	Security Services	9.00	11.00	697,754	766,519	869,791	103,272	13.5%
6600	Mobile Classrooms	-	-	50,433	20,000	50,000	30,000	150.0%
<b>4/6/7000's</b>	<b>OPS and Maint. Function Total</b>	<b>125.31</b>	<b>126.31</b>	<b>\$ 11,192,564</b>	<b>\$ 12,603,625</b>	<b>\$ 12,645,443</b>	<b>\$ 41,818</b>	<b>0.3%</b>
8100	Tech Classroom Instruction	22.00	22.00	3,757,803	3,702,713	3,793,996	91,283	2.5%
8200	Tech Instructional Support	2.00	2.00	431,152	521,914	555,863	33,949	6.5%
8300	Technology Administration	27.00	27.00	2,985,807	3,290,246	3,426,560	136,314	4.1%
8600	Tech Operations & Maintenance	-	-	378,587	482,000	392,000	(90,000)	-18.7%
<b>8000's</b>	<b>Technology Function Total</b>	<b>51.00</b>	<b>51.00</b>	<b>\$ 7,553,349</b>	<b>\$ 7,996,873</b>	<b>\$ 8,168,419</b>	<b>\$ 171,546</b>	<b>2.1%</b>
<b>GRAND TOTAL</b>		<b>1,692.91</b>	<b>1,714.71</b>	<b>\$ 128,988,770</b>	<b>\$ 137,808,944</b>	<b>\$ 141,519,358</b>	<b>\$ 3,710,414</b>	<b>2.7%</b>



**Williamsburg-James City County Public Schools**  
**Projected Operating Expenditures by State Object Categories**  
**FY 2020**

Description	FY2018 - 2019 Budget	% Total	FY2019 - 2020 Budget	% Total	Change (\$)	Change (%)
Personnel Services	\$ 81,975,421	57.9%	\$ 84,818,111	59.9%	\$ 2,842,690	3.5%
Employee Benefits	37,388,131	26.4%	38,371,564	27.1%	983,433	2.6%
Purchased Services	5,910,081	4.2%	6,246,272	4.4%	336,191	5.7%
Internal Services	1,700	0.0%	4,400	0.0%	2,700	158.8%
Other Charges	5,560,137	3.9%	5,283,759	3.7%	(276,378)	-5.0%
Materials and Supplies	4,780,347	3.4%	4,483,145	3.2%	(297,202)	-6.2%
Payments to Joint Operations	1,762,560	1.2%	1,833,756	1.3%	71,196	4.0%
Capital Outlay	430,567	0.3%	478,351	0.3%	47,784	11.1%
<b>Total</b>	<b>\$ 137,808,944</b>	<b>100.0%</b>	<b>\$ 141,519,358</b>	<b>100.0%</b>	<b>\$ 3,710,414</b>	<b>2.7%</b>





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

Object	Description	2019 FTEs	2020 FTEs	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
1110	Administrative Salary & Wages	14.00	15.00	\$ 1,500,811	\$ 1,559,528	\$ 1,838,122	\$ 278,594	17.9%
1112	Superintendent Salaries & Wages	1.00	1.00	189,000	194,400	205,084	10,684	5.5%
1120	Instructional Salaries & Wages	892.40	900.40	46,148,515	48,915,188	49,540,078	624,890	1.3%
1122	Librarian Salaries & Wages	19.00	19.00	935,755	1,027,473	1,058,917	31,444	3.1%
1123	Counselor Salaries & Wages	30.00	35.00	1,567,742	1,715,015	2,238,435	523,420	30.5%
1124	Supervisor Salaries & Wages	4.00	4.00	343,496	250,177	258,933	8,756	3.5%
1126	Principal Salaries & Wages	16.00	16.00	1,418,493	1,458,817	1,543,683	84,866	5.8%
1127	Asst Principal Salary & Wages	19.00	23.00	1,293,239	1,337,022	1,716,947	379,925	28.4%
1130	Other Prof. Salaries & Wages	42.19	43.69	2,453,321	2,646,340	2,843,693	197,353	7.5%
1131	School Nurse Salaries & Wages	18.38	18.38	831,516	919,190	981,414	62,224	6.8%
1132	Psychologist Salaries & Wages	7.00	7.00	348,176	421,707	397,019	(24,688)	-5.9%
1140	Technical Salaries & Wages	27.20	37.50	2,083,103	1,779,782	2,313,194	533,412	30.0%
1141	Tech Support Salaries & Wages	12.00	1.00	49,335	550,814	56,252	(494,562)	-89.8%
1142	Security Guard Salaries & Wages	9.00	11.00	329,668	367,878	441,090	73,212	19.9%
1150	Clerical Salaries & Wages	104.00	104.00	3,292,273	3,684,167	3,726,686	42,519	1.2%
1151	Instr Aides Salaries & Wages	215.96	217.96	4,086,183	4,393,134	4,657,129	263,995	6.0%
1160	Trades Salaries & Wages	29.00	28.00	1,326,028	1,500,737	1,575,021	74,284	4.9%
1170	Bus Driver Salaries & Wages	106.93	106.93	1,799,176	2,454,801	2,463,597	8,796	0.4%
1175	Bus Aide Salaries & Wages	37.54	37.54	522,291	594,402	619,888	25,486	4.3%
1180	Laborer Salaries & Wages	-	-	20,158	16,000	16,000	-	0.0%
1190	Service Salaries & Wages	88.31	88.31	2,357,737	2,717,334	2,815,542	98,208	3.6%
1520	Substitute Salaries & Wages	-	-	1,793,417	1,663,305	1,694,805	31,500	1.9%
1620	Supplemental Salaries & Wages	-	-	427,011	736,820	746,340	9,520	1.3%
1650	National Board Teacher Supplement	-	-	275,625	-	-	-	0.0%
1700	Stipends	-	-	927,994	1,071,390	1,070,242	(1,148)	-0.1%
<b>1000's</b>	<b>Personnel Services (Wages) Total</b>	<b>1,692.91</b>	<b>1,714.71</b>	<b>76,320,063</b>	<b>81,975,421</b>	<b>84,818,111</b>	<b>2,842,690</b>	<b>3.5%</b>
2100	FICA Benefits	-	-	5,593,088	6,327,523	6,566,762	239,239	3.8%
2210	VRS Benefits Plan 1 & 2	-	-	8,822,301	10,259,320	9,422,838	(836,482)	-8.2%
2220	VRS Benefits Hybrid	-	-	2,018,323	1,303,137	2,408,634	1,105,497	84.8%
2300	HMP Benefits	-	-	15,632,560	17,027,786	17,361,978	334,192	2.0%
2400	Group Life Insurance	-	-	923,236	1,046,266	1,058,771	12,505	1.2%
2510	Disability Insurance	-	-	46,769	47,220	77,508	30,288	64.1%
2600	Unemployment Insurance	-	-	7,563	25,000	25,000	-	0.0%
2700	Worker's Compensation	-	-	335,554	352,265	440,933	88,668	25.2%
2750	Retiree Health Care Credit	-	-	810,070	887,114	896,640	9,526	1.1%
2800	Other Benefits	-	-	316,922	112,500	112,500	-	0.0%
<b>2000's</b>	<b>Fringe Benefits Total</b>	<b>-</b>	<b>-</b>	<b>34,506,386</b>	<b>37,388,131</b>	<b>38,371,564</b>	<b>983,433</b>	<b>2.6%</b>
<b>1/2000's</b>	<b>Wages &amp; Fringe Benefits Total</b>	<b>1,692.91</b>	<b>1,714.71</b>	<b>110,826,449</b>	<b>119,363,552</b>	<b>123,189,675</b>	<b>3,826,123</b>	<b>3.2%</b>
3000	Purchased Services	-	-	5,576,268	5,566,081	5,850,972	284,891	5.1%
3810	Tuition Paid-Oth Div In-State	-	-	17,580	24,000	24,000	-	0.0%
3830	Tuition Paid-Private Schools	-	-	353,278	320,000	371,300	51,300	16.0%
<b>3000's</b>	<b>Purchased Services Total</b>	<b>-</b>	<b>-</b>	<b>5,947,126</b>	<b>5,910,081</b>	<b>6,246,272</b>	<b>336,191</b>	<b>5.7%</b>
<b>4000's</b>	<b>Internal Services Total</b>	<b>-</b>	<b>-</b>	<b>13,592</b>	<b>1,700</b>	<b>4,400</b>	<b>2,700</b>	<b>158.8%</b>



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

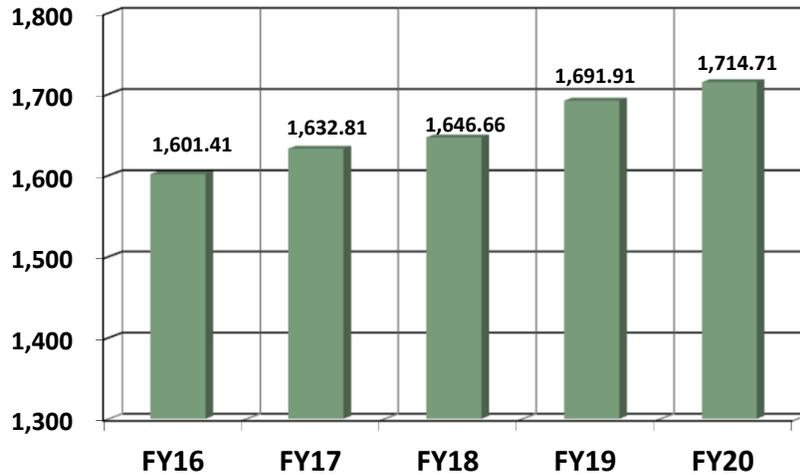
Object	Description	2019 FTEs	2020 FTEs	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
<b>Continued</b>								
5001	Telecommunications	-	-	345,524	452,000	362,000	(90,000)	-19.9%
5101	Electricity	-	-	2,169,042	2,655,000	2,499,900	(155,100)	-5.8%
5102	Heating Fuel	-	-	212,073	357,300	348,900	(8,400)	-2.4%
5103	Water/Sewer	-	-	238,924	310,100	323,600	13,500	4.4%
5104	Refuse Removal	-	-	103,411	116,000	117,000	1,000	0.9%
5200	Communications	-	-	62,241	63,100	64,955	1,855	2.9%
5300	Insurance	-	-	268,735	294,440	287,623	(6,817)	-2.3%
5400	Leases and Rentals	-	-	373,331	383,318	452,000	68,682	17.9%
5500	Travel	-	-	154,652	245,705	245,713	8	0.0%
5800	Miscellaneous	-	-	30,248	43,275	45,885	2,610	6.0%
5801	Dues & Memberships	-	-	87,383	141,425	140,875	(550)	-0.4%
5804	Graduation Expenditures	-	-	54,738	57,000	57,000	-	0.0%
5805	Staff Development	-	-	77,227	162,859	175,808	12,949	8.0%
5806	Testing Services	-	-	270,949	278,615	162,500	(116,115)	-41.7%
<b>5000's</b>	<b>Other Charges Total</b>	-	-	<b>4,448,477</b>	<b>5,560,137</b>	<b>5,283,759</b>	<b>(276,378)</b>	<b>-5.0%</b>
6000	Materials and Supplies	-	-	1,599,012	1,649,584	1,687,837	38,253	2.3%
6008	Vehicle/Powered Equip Fuels	-	-	786,247	1,075,000	995,000	(80,000)	-7.4%
6009	Vehicle/Powered Equip Supplies	-	-	435,351	476,000	476,000	-	0.0%
6020	Textbooks and Workbooks	-	-	350,067	298,700	225,663	(73,037)	-24.5%
6030	Instructional Materials	-	-	1,059,497	1,178,177	1,000,395	(177,782)	-15.1%
6040	Tech-Software/On line Content	-	-	56,431	102,886	98,250	(4,636)	-4.5%
<b>6000's</b>	<b>Materials and Supplies Total</b>	-	-	<b>4,286,605</b>	<b>4,780,347</b>	<b>4,483,145</b>	<b>(297,202)</b>	<b>-6.2%</b>
<b>7000's</b>	<b>Tuition Payments to Joint Ops</b>	-	-	<b>1,559,931</b>	<b>1,762,560</b>	<b>1,833,756</b>	<b>71,196</b>	<b>4.0%</b>
8100	Capital Outlay Replacement	-	-	1,106,530	337,117	355,295	154,492	76.9%
8110	Technology-Hardware Replace	-	-	45,287	32,450	31,100	(12,050)	-27.9%
8200	Capital Outlay Additions	-	-	539,015	44,500	76,344	34,444	82.2%
8210	Technology-Hardware Additions	-	-	215,758	16,500	15,612	(6,888)	-30.6%
<b>8000's</b>	<b>Capital/Equip. Outlay Total</b>	-	-	<b>1,906,590</b>	<b>430,567</b>	<b>478,351</b>	<b>47,784</b>	<b>15.5%</b>
<b>GRAND TOTAL</b>		<b>1,692.91</b>	<b>1,714.71</b>	<b>\$ 128,988,770</b>	<b>\$ 137,808,944</b>	<b>\$ 141,519,358</b>	<b>\$ 3,710,414</b>	<b>2.7%</b>



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

Object Code	Description	FY16	FY17	FY18	FY19	FY20
511100	Salary - Administrative	12.50	13.00	14.00	14.00	15.00
511120	Salary - Superintendent	1.00	1.00	1.00	1.00	1.00
511200	Salary - Teacher	844.55	859.05	868.40	892.40	900.40
511220	Salary - Librarian	18.00	18.00	18.00	19.00	19.00
511230	Salary - Guidance Counselor	28.00	28.00	28.00	30.00	35.00
511240	Salary - Supervisor	4.00	4.00	4.00	4.00	4.00
511260	Salary - Principal	15.00	15.00	16.00	16.00	16.00
511270	Salary - Assistant Principal	19.00	19.00	19.00	19.00	23.00
511300	Salary - Other Professional	5.00	5.00	5.00	6.00	6.00
511310	Salary - School Nurse	17.38	17.38	17.38	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	29.19	29.19	30.69
511400	Salary - Technical	17.20	17.20	17.20	18.20	17.00
511410	Salary - Technical Support	10.00	11.00	11.00	12.00	12.00
511420	Salary - Security Guard	9.00	9.00	9.00	9.00	11.00
511430	Salary - Other Technical	9.00	9.00	9.00	9.00	9.50
511500	Salary - Clerical	99.50	100.50	101.00	104.00	104.00
511510	Salary - Teacher Assistant	205.71	211.71	213.71	215.96	217.96
511600	Salary - Trades	15.00	17.00	17.00	19.00	19.00
511650	Salary - Mechanic	7.00	7.00	7.00	7.00	7.00
511660	Salary - Grounds worker	4.00	3.00	3.00	3.00	2.00
511700	Salary - Bus Driver	98.13	101.93	101.93	106.93	106.93
511750	Salary - Transit Aide	31.94	35.54	35.54	37.54	37.54
511910	Salary - Custodian	87.31	87.31	87.31	88.31	88.31
<b>Grand Total</b>		<b>1,601.41</b>	<b>1,632.81</b>	<b>1,646.66</b>	<b>1,692.91</b>	<b>1,714.71</b>

Five-Year FTE History  
Operating Fund



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# FISCAL YEAR 2020

## FINANCIAL SUMMARIES

*Cost Center Detail*



**Williamsburg - James City County Public Schools**  
**Operating Summary by Cost Center**  
**FY2020 Budget**

Cost Center	Description	2019 FTEs	2020 FTEs	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
000	PreK-12 School Division	3.00	3.00	\$ 2,942,324	\$ 3,593,965	\$ 3,684,130	\$ 90,165	2.5%
100	Preschool	68.29	71.29	3,982,037	4,225,389	4,538,155	312,766	7.4%
200	Clara Byrd Baker Elementary	49.17	60.72	3,659,275	3,724,031	4,256,892	532,861	14.3%
205	DJ Montague Elementary	45.17	57.22	3,422,543	3,418,981	3,862,487	443,506	13.0%
210	J Blaine Blayton Elementary	46.16	54.72	3,282,685	3,431,704	3,687,905	256,201	7.5%
215	James River Elementary	50.17	61.22	3,575,843	3,626,822	4,305,500	678,678	18.7%
220	Matoaka Elementary	62.16	72.72	4,707,189	4,771,792	5,420,532	648,740	13.6%
225	Matthew Whaley Elementary	46.67	58.72	3,559,044	3,519,345	4,325,124	805,779	22.9%
230	Norge Elementary	52.17	64.23	3,765,934	3,804,643	4,285,981	481,338	12.7%
235	Laurel Lane Elementary	44.67	52.23	3,181,504	3,168,695	3,611,914	443,219	14.0%
240	Stonehouse Elementary	61.16	72.72	4,594,044	4,746,346	5,765,364	1,019,018	21.5%
300	Berkeley Middle	57.17	70.67	5,423,958	4,661,857	5,683,981	1,022,124	21.9%
303	James Blair Middle	49.25	60.75	747,020	3,952,799	4,326,405	373,606	9.5%
305	Lois Hornsby Middle	60.25	81.25	5,148,940	4,789,763	6,331,682	1,541,919	32.2%
310	Toano Middle	55.00	73.50	4,858,160	4,301,738	5,689,745	1,388,007	32.3%
400	Jamestown High	93.00	103.00	7,783,332	8,142,764	8,828,721	685,957	8.4%
405	Lafayette High	83.00	99.00	7,169,921	7,176,175	8,219,155	1,042,980	14.5%
410	Warhill High	95.00	120.00	6,894,545	7,562,087	9,315,382	1,753,295	23.2%
500	Student Services	23.00	23.00	2,224,016	2,379,764	2,380,548	784	0.0%
505	Media/Technology Services	13.00	13.00	1,465,233	1,749,460	1,824,558	75,098	4.3%
510	Vocational Education	1.00	2.00	364,913	762,064	665,013	(97,051)	-12.7%
515	Gifted & Talented	1.00	1.00	339,476	388,355	387,651	(704)	-0.2%
520	Special Education Services	234.69	38.19	14,562,699	15,803,219	5,428,338	(10,374,881)	-65.7%
525	Health/Homebound Services	31.88	32.38	2,634,360	2,785,522	2,884,863	99,341	3.6%
530	School Performance	25.40	26.90	2,788,662	3,283,238	3,599,719	316,481	9.6%
535	Executive Services	3.00	3.00	668,641	752,930	776,099	23,169	3.1%
540	Communications Services	4.00	5.00	516,215	608,983	699,466	90,483	14.9%
543	Chief of Staff	2.00	2.00	235,676	264,160	340,337	76,177	28.8%
545	Asst. Supt. of Elem School Leadrshp	4.20	3.50	667,399	735,338	603,597	(131,741)	-17.9%
550	Asst. Supt. of Sec School Leadrshp	2.00	2.50	312,631	347,165	582,900	235,735	67.9%
555	Human Resources	10.50	10.50	1,142,002	1,273,616	1,296,577	22,961	1.8%
560	Finance/Business Services	9.00	9.00	983,655	1,032,086	1,120,993	88,907	8.6%
565	Technology Services	27.00	28.00	5,220,507	5,358,881	5,380,009	21,128	0.4%
570	Transportation Services	162.47	162.47	7,565,489	8,863,299	8,631,535	(231,764)	-2.6%
575	Operations	117.31	115.31	7,852,396	8,801,968	8,778,100	(23,868)	-0.3%
999	Fund Balance Spending	-	-	746,503	-	-	-	0.0%
<b>TOTAL</b>		<b>1,692.91</b>	<b>1,714.71</b>	<b>\$ 128,988,770</b>	<b>\$ 137,808,944</b>	<b>\$ 141,519,358</b>	<b>\$ 3,710,414</b>	<b>2.7%</b>

*Note: Due to reporting requirements under the Every Student Succeeds Act (ESSA), special education teacher and aide FTE's have been moved out of cost center 520 (Special Education) and into the school cost center that the position is located.*

**FY 2019-2020 FTE (Full-Time Equivalents)  
Comparison to FY 2018-2019**

Object	Description	2018-2019 FTEs	2019-2020 FTEs	Change	% Change
<b><u>Cost Center 000 - PreK-12 Division</u></b>					
1120	Instructional Salaries & Wages	3.00	3.00	-	0.0%
		<b>3.00</b>	<b>3.00</b>	-	<b>0.0%</b>
<b><u>Cost Center 100 - Preschool</u></b>					
1120	Instructional Salaries & Wages	34.00	36.00	2.00	5.9%
1124	Supervisor Salaries & Wages	1.00	1.00	-	0.0%
1150	Clerical Salaries & Wages	2.00	2.00	-	0.0%
1151	Instr Aides Salaries & Wages	31.29	32.29	1.00	3.2%
		<b>68.29</b>	<b>71.29</b>	<b>3.00</b>	<b>4.4%</b>
<b><u>Cost Center 200 - Clara Byrd Baker</u></b>					
1120	Instructional Salaries & Wages	33.67	37.72	4.05	12.0%
1122	Librarian Salaries & Wages	1.00	1.00	-	0.0%
1123	Counselor Salaries & Wages	1.00	1.50	0.50	50.0%
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	8.00	15.00	7.00	87.5%
		<b>49.17</b>	<b>60.72</b>	<b>11.55</b>	<b>23.5%</b>
<b><u>Cost Center 205 - DJ Montague</u></b>					
1120	Instructional Salaries & Wages	31.67	36.72	5.05	16.0%
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	6.00	13.00	7.00	116.7%
		<b>45.17</b>	<b>57.22</b>	<b>12.05</b>	<b>26.7%</b>
<b><u>Cost Center 210 - J. Blaine Blayton</u></b>					
1120	Instructional Salaries & Wages	32.66	36.22	3.56	10.9%
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	6.00	11.00	5.00	83.3%
		<b>46.16</b>	<b>54.72</b>	<b>8.56</b>	<b>18.6%</b>

**FY 2019-2020 FTE (Full-Time Equivalents)  
Comparison to FY 2018-2019**

Object	Description	2018-2019 FTEs	2019-2020 FTEs	Change	% Change
<b><u>Cost Center 215 - James River</u></b>					
1120	Instructional Salaries & Wages	35.67	38.72	3.05	8.6%
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	7.00	15.00	8.00	114.3%
		<b>50.17</b>	<b>61.22</b>	<b>11.05</b>	<b>22.0%</b>
<b><u>Cost Center 220 - Matoaka</u></b>					
1120	Instructional Salaries & Wages	44.16	48.22	4.06	9.2%
1122	Librarian Salaries & Wages	1.00	1.00	-	0.0%
1123	Counselor Salaries & Wages	1.50	2.00	0.50	33.3%
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	16.00	6.00	60.0%
		<b>62.16</b>	<b>72.72</b>	<b>10.56</b>	<b>17.0%</b>
<b><u>Cost Center 225 - Matthew Whaley</u></b>					
1120	Instructional Salaries & Wages	32.17	37.72	5.55	17.3%
1122	Librarian Salaries & Wages	1.00	1.00	-	0.0%
1123	Counselor Salaries & Wages	1.00	1.50	0.50	50.0%
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	7.00	13.00	6.00	85.7%
		<b>46.67</b>	<b>58.72</b>	<b>12.05</b>	<b>25.8%</b>
<b><u>Cost Center 230 - Norge</u></b>					
1120	Instructional Salaries & Wages	36.67	41.73	5.06	13.8%
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	8.00	14.00	6.00	75.0%
		<b>52.17</b>	<b>64.23</b>	<b>12.06</b>	<b>23.1%</b>

**FY 2019-2020 FTE (Full-Time Equivalents)  
Comparison to FY 2018-2019**

Object	Description	2018-2019 FTEs	2019-2020 FTEs	Change	% Change
<b><u>Cost Center 235 - Laurel Lane</u></b>					
1120	Instructional Salaries & Wages	32.17	35.73	3.56	11.1%
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	5.00	9.00	4.00	80.0%
		<b>44.67</b>	<b>52.23</b>	<b>7.56</b>	<b>16.9%</b>
<b><u>Cost Center 240 - Stonehouse</u></b>					
1120	Instructional Salaries & Wages	43.16	49.22	6.06	14.0%
1122	Librarian Salaries & Wages	1.00	1.00	-	0.0%
1123	Counselor Salaries & Wages	1.50	2.00	0.50	33.3%
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	15.00	5.00	50.0%
		<b>61.16</b>	<b>72.72</b>	<b>11.56</b>	<b>18.9%</b>
<b><u>Cost Center 300 - Berkeley</u></b>					
1120	Instructional Salaries & Wages	45.00	48.00	3.00	6.7%
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	2.00	1.00	100.0%
1142	Security Guard Salaries & Wages	-	0.50	0.50	100.0%
1150	Clerical Salaries & Wages	5.00	5.00	-	0.0%
1151	Instr Aides Salaries & Wages	2.17	11.17	9.00	414.7%
		<b>57.17</b>	<b>70.67</b>	<b>13.50</b>	<b>23.6%</b>
<b><u>Cost Center 303 - James Blair</u></b>					
1120	Instructional Salaries & Wages	37.00	43.00	6.00	16.2%
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	1.00	2.00	1.00	100.0%
1142	Security Guard Salaries & Wages	-	0.50	0.50	100.0%
1150	Clerical Salaries & Wages	5.00	5.00	-	0.0%
1151	Instr Aides Salaries & Wages	2.25	6.25	4.00	177.8%
		<b>49.25</b>	<b>60.75</b>	<b>11.50</b>	<b>23.4%</b>

**FY 2019-2020 FTE (Full-Time Equivalents)  
Comparison to FY 2018-2019**

<b>Object</b>	<b>Description</b>	<b>2018-2019 FTEs</b>	<b>2019-2020 FTEs</b>	<b>Change</b>	<b>% Change</b>
<b><u>Cost Center 305 - Lois Hornsby</u></b>					
1120	Instructional Salaries & Wages	48.00	57.50	9.50	19.8%
1122	Librarian Salaries & Wages	1.00	1.00	-	0.0%
1123	Counselor Salaries & Wages	2.00	3.00	1.00	50.0%
1126	Principal Salaries & Wages	1.00	1.00	-	0.0%
1127	Asst Principal Salary & Wages	1.00	2.00	1.00	100.0%
1142	Security Guard Salaries & Wages	-	0.50	0.50	100.0%
1150	Clerical Salaries & Wages	5.00	5.00	-	0.0%
1151	Instr Aides Salaries & Wages	2.25	11.25	9.00	400.0%
		<b>60.25</b>	<b>81.25</b>	<b>21.00</b>	<b>34.9%</b>
<b><u>Cost Center 310 - Toano</u></b>					
1120	Instructional Salaries & Wages	43.00	52.00	9.00	20.9%
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	2.00	1.00	100.0%
1142	Security Guard Salaries & Wages	-	0.50	0.50	100.0%
1150	Clerical Salaries & Wages	5.00	5.00	-	0.0%
1151	Instr Aides Salaries & Wages	2.00	10.00	8.00	400.0%
		<b>55.00</b>	<b>73.50</b>	<b>18.50</b>	<b>33.6%</b>
<b><u>Cost Center 400 - Jamestown</u></b>					
1120	Instructional Salaries & Wages	72.00	77.00	5.00	6.9%
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	1.00	6.00	5.00	500.0%
		<b>93.00</b>	<b>103.00</b>	<b>10.00</b>	<b>10.8%</b>
<b><u>Cost Center 405 - Lafayette</u></b>					
1120	Instructional Salaries & Wages	62.00	69.00	7.00	11.3%
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	1.00	10.00	9.00	900.0%
		<b>83.00</b>	<b>99.00</b>	<b>16.00</b>	<b>19.3%</b>

**FY 2019-2020 FTE (Full-Time Equivalents)  
Comparison to FY 2018-2019**

Object	Description	2018-2019 FTEs	2019-2020 FTEs	Change	% Change
<b><u>Cost Center 410 - Warhill</u></b>					
1120	Instructional Salaries & Wages	74.00	89.00	15.00	20.3%
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	1.00	10.00	9.00	900.0%
		<b>95.00</b>	<b>120.00</b>	<b>25.00</b>	<b>26.3%</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%
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>23.00</b>	<b>23.00</b>	<b>-</b>	<b>0.0%</b>
<b><u>Cost Center 505 - Media/Technology Services</u></b>					
1120	Instructional Salaries & Wages	12.00	12.00	-	0.0%
1124	Supervisor Salaries & Wages	1.00	1.00	-	0.0%
		<b>13.00</b>	<b>13.00</b>	<b>-</b>	<b>0.0%</b>
<b><u>Cost Center 510 - Career &amp; Technical Services</u></b>					
1110	Administrative Salary & Wages	-	1.00	1.00	100.0%
1120	Instructional Salaries & Wages	1.00	1.00	-	0.0%
		<b>1.00</b>	<b>2.00</b>	<b>1.00</b>	<b>100.0%</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	108.00	16.00	(92.00)	-85.2%
1130	Other Prof. Salaries & Wages	16.69	17.69	1.00	6.0%
1140	Technical Salaries & Wages	2.00	2.50	0.50	25.0%
1150	Clerical Salaries & Wages	1.00	1.00	-	0.0%
1151	Instr Aides Salaries & Wages	106.00	-	(106.00)	-100.0%
		<b>234.69</b>	<b>38.19</b>	<b>(196.50)</b>	<b>-83.7%</b>

**FY 2019-2020 FTE (Full-Time Equivalents)  
Comparison to FY 2018-2019**

<b>Object</b>	<b>Description</b>	<b>2018-2019 FTEs</b>	<b>2019-2020 FTEs</b>	<b>Change</b>	<b>% Change</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	12.50	13.00	0.50	4.0%
1131	School Nurse Salaries & Wages	18.38	18.38	-	0.0%
		<b>31.88</b>	<b>32.38</b>	<b>0.50</b>	<b>1.6%</b>
<b><u>Cost Center 530 - School Performance</u></b>					
1110	Administrative Salary & Wages	1.00	1.00	-	0.0%
1120	Instructional Salaries & Wages	23.40	24.90	1.50	6.4%
1150	Clerical Salaries & Wages	1.00	1.00	-	0.0%
		<b>25.40</b>	<b>26.90</b>	<b>1.50</b>	<b>5.9%</b>
<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>
<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	3.00	-	0.0%
1150	Clerical Salaries & Wages	-	1.00	1.00	100.0%
		<b>4.00</b>	<b>5.00</b>	<b>1.00</b>	<b>25.0%</b>
<b><u>Cost Center 543 - Chief of Staff</u></b>					
1110	Administrative Salary & Wages	1.00	1.00	-	0.0%
1150	Clerical 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 545 - Asst. Superintendent of Elem. School Leadership</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	0.20	-	(0.20)	-100.0%
1141	Tech Support Salaries & Wages	1.00	1.00	-	0.0%
1150	Clerical Salaries & Wages	1.00	0.50	(0.50)	-50.0%
		<b>4.20</b>	<b>3.50</b>	<b>(0.70)</b>	<b>-16.7%</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	100.0%
1150	Clerical Salaries & Wages	1.00	0.50	(0.50)	-50.0%
		<b>2.00</b>	<b>2.50</b>	<b>0.50</b>	<b>25.0%</b>

**FY 2019-2020 FTE (Full-Time Equivalents)  
Comparison to FY 2018-2019**

Object	Description	2018-2019 FTEs	2019-2020 FTEs	Change	% Change
<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	2.50	2.50	-	0.0%
		<b>10.50</b>	<b>10.50</b>	<b>-</b>	<b>0.0%</b>
<b><u>Cost Center 560 - Finance/Business Services</u></b>					
1110	Administrative Salary & Wages	1.00	2.00	1.00	100.0%
1140	Technical Salaries & Wages	3.00	2.00	(1.00)	-33.3%
1150	Clerical Salaries & Wages	5.00	5.00	-	0.0%
		<b>9.00</b>	<b>9.00</b>	<b>-</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	24.00	25.00	1.00	4.2%
1150	Clerical Salaries & Wages	1.00	1.00	-	0.0%
		<b>27.00</b>	<b>28.00</b>	<b>1.00</b>	<b>3.7%</b>
<b><u>Cost Center 570 - Transportation</u></b>					
1110	Administrative Salary & Wages	1.00	1.00	-	0.0%
1140	Technical Salaries & Wages	5.00	5.00	-	0.0%
1150	Clerical Salaries & Wages	5.00	5.00	-	0.0%
1160	Trades Salaries & Wages	7.00	7.00	-	0.0%
1170	Bus Driver Salaries & Wages	106.93	106.93	-	0.0%
1175	Bus Aide Salaries & Wages	37.54	37.54	-	0.0%
		<b>162.47</b>	<b>162.47</b>	<b>-</b>	<b>0.0%</b>
<b><u>Cost Center 575 - Operations</u></b>					
1110	Administrative Salary & Wages	1.00	1.00	-	0.0%
1140	Technical Salaries & Wages	3.00	2.00	(1.00)	-33.3%
1150	Clerical Salaries & Wages	3.00	3.00	-	0.0%
1160	Trades Salaries & Wages	22.00	21.00	(1.00)	-4.5%
1190	Service Salaries & Wages	88.31	88.31	-	0.0%
		<b>117.31</b>	<b>115.31</b>	<b>(2.00)</b>	<b>-1.7%</b>
<b>GRAND TOTAL</b>		<b>1,692.91</b>	<b>1,714.71</b>	<b>21.80</b>	<b>1.3%</b>

*Note: Due to reporting requirements under the Every Student Succeeds Act (ESSA), special education teacher and aide FTE's have been moved out of cost center 520 (Special Education) and into the school cost center that the position is located.*



**Fiscal Year 2020  
COST CENTERS**

<b>No.</b>	<b>Cost Center</b>	<b>CC Manager</b>
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	Mike Stutt
220	Matoaka Elementary	Andrew Jacobs
225	Matthew Whaley Elementary	Robin Ford
230	Norge Elementary	Veronda Matthews
235	Rawls Byrd Elementary	Karen Swann
240	Stonehouse Elementary	Melissa White
300	Berkeley Middle School	Panagiotis Tsigaridas
303	James Blair Middle School	TBD
305	Lois Hornsby Middle School	Jessica Ellison
310	Toano Middle School	Tracey Jones
400	Jamestown High School	Howard Townsend
405	Lafayette High School	Kimberly Hollemon
410	Warhill High School	Jeff Carroll
500	Student Services	Stephanie Bourgeois
505	Media Technology Services	Pattie Bowen
510	Career Readiness	Valerie DiPaola
515	Gifted and Talented	Allison Sheppard
520	Special Education Services	Stacia Barreau
525	Health/Homebound Services	Janice Fowler
530	School Performance	Valerie DiPaola
535	Superintendent's Office	Olwen Herron
540	Communication Services	Eileen Cox
543	Chief of Staff	Corey Murphy
545	Asst. Supt. For Elem School Leadership	Scott Thorpe
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	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change		
							\$	%	
<b>Cost Center 000 - PreK-12 Division</b>									
1120	Instructional Salaries & Wages	3.00	3.00	\$ 44,964	\$ 195,000	\$ 195,000	\$ -	0.0%	
1520	Substitute Salaries & Wages	-	-	1,017,270	1,143,305	1,143,305	-	0.0%	
1620	Supplemental Salaries & Wages	-	-	39,066	134,680	134,680	-	0.0%	
1700	Stipends	-	-	927,994	1,070,242	1,070,242	-	0.0%	
2100	FICA Benefits	-	-	165,479	194,788	194,557	(231)	-0.1%	
2210	VRS Benefits	-	-	-	22,980	30,396	7,416	32.3%	
2300	HMP Benefits	-	-	29,106	45,000	45,000	-	0.0%	
2400	Group Life Insurance	-	-	-	1,965	2,554	589	30.0%	
2600	Unemployment Insurance	-	-	7,563	25,000	25,000	-	0.0%	
2700	Worker's Compensation	-	-	335,554	352,265	440,933	88,668	25.2%	
2750	Retiree Health Care Credit	-	-	-	1,800	2,340	540	30.0%	
2800	Other Benefits	-	-	103,548	112,500	112,500	-	0.0%	
3000	Purchased Services	-	-	3,045	-	-	-	0.0%	
5300	Insurance	-	-	268,735	294,440	287,623	(6,817)	-2.3%	
		<b>3.00</b>	<b>3.00</b>	<b>\$ 2,942,324</b>	<b>\$ 3,593,965</b>	<b>\$ 3,684,130</b>	<b>\$ 90,165</b>	<b>2.5%</b>	



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 100 - Preschool</b>								
1120	Instructional Salaries & Wages	34.00	36.00	1,900,203	1,978,550	2,142,909	164,359	8.3%
1124	Supervisor Salaries & Wages	1.00	1.00	73,533	75,739	78,390	2,651	3.5%
1150	Clerical Salaries & Wages	2.00	2.00	76,138	78,910	81,668	2,758	3.5%
1151	Instr Aides Salaries & Wages	31.29	32.29	553,711	596,690	626,992	30,302	5.1%
1620	Supplemental Salaries & Wages	-	-	3,939	55,000	55,000	-	0.0%
1650	National Board Teacher Bonus	-	-	10,000	-	-	-	0.0%
2100	FICA Benefits	-	-	189,561	213,044	228,349	15,305	7.2%
2210	VRS Benefits Plan 1 & 2	-	-	355,582	387,117	412,852	25,735	6.6%
2220	VRS Benefits Hybrid	-	-	56,898	40,917	55,190	14,273	34.9%
2300	HMP Benefits	-	-	628,134	673,179	708,184	35,005	5.2%
2400	Group Life Insurance	-	-	33,218	35,760	39,103	3,343	9.3%
2510	Disability Insurance Hybrid	-	-	1,081	520	1,443	923	177.5%
2750	Retiree Health Care Credit	-	-	31,088	32,758	35,820	3,062	9.3%
2800	Other Benefits	-	-	14,505	-	-	-	0.0%
3000	Purchased Services	-	-	903	4,350	2,000	(2,350)	-54.0%
5200	Communications	-	-	1,150	950	950	-	0.0%
5400	Leases and Rentals	-	-	2,705	2,705	2,705	-	0.0%
5500	Travel	-	-	3,897	3,100	4,200	1,100	35.5%
5801	Dues & Memberships	-	-	69	300	150	(150)	-50.0%
5805	Staff Development	-	-	2,394	2,500	2,500	-	0.0%
6000	Materials and Supplies	-	-	16,464	8,900	16,000	7,100	79.8%
6020	Textbooks and Workbooks	-	-	850	500	250	(250)	-50.0%
6030	Instructional Materials	-	-	17,473	25,000	21,000	(4,000)	-16.0%
6040	Tech-Software/On line Content	-	-	3,483	4,400	3,500	(900)	-20.5%
8100	Capital Outlay Replacement	-	-	3,520	2,500	3,000	500	20.0%
8200	Capital Outlay Additions	-	-	1,539	2,000	16,000	14,000	700.0%
		<b>68.29</b>	<b>71.29</b>	<b>\$ 3,982,037</b>	<b>\$ 4,225,389</b>	<b>\$ 4,538,155</b>	<b>\$ 312,766</b>	<b>7.4%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 200 - Clara Byrd Baker</b>								
1120	Instructional Salaries & Wages	33.67	37.72	1,911,870	1,915,927	2,083,719	167,792	8.8%
1122	Librarian Salaries & Wages	1.00	1.00	44,601	45,939	47,525	1,586	3.5%
1123	Counselor Salaries & Wages	1.00	1.50	80,481	82,665	110,304	27,639	33.4%
1126	Principal Salaries & Wages	1.00	1.00	72,573	74,750	85,627	10,877	14.6%
1127	Asst Principal Salary & Wages	1.00	1.00	59,019	60,790	62,918	2,128	3.5%
1150	Clerical Salaries & Wages	3.50	3.50	106,583	110,858	102,333	(8,525)	-7.7%
1151	Instr Aides Salaries & Wages	8.00	15.00	139,391	144,020	304,345	160,325	111.3%
1520	Substitute Salaries & Wages	-	-	813	-	-	-	0.0%
1620	Supplemental Salaries & Wages	-	-	1,838	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	10,000	-	-	-	0.0%
2100	FICA Benefits	-	-	176,916	190,262	213,397	23,135	12.2%
2210	VRS Benefits Plan 1 & 2	-	-	336,728	362,298	364,188	1,890	0.5%
2210	VRS Benefits Hybrid	-	-	52,455	27,590	76,514	48,924	177.3%
2300	HMP Benefits	-	-	448,066	462,995	554,895	91,900	19.8%
2400	Group Life Insurance	-	-	31,419	32,574	36,822	4,248	13.0%
2510	Disability Insurance Hybrid	-	-	996	3,963	2,008	(1,955)	-49.3%
2750	Retiree Health Care Credit	-	-	29,332	26,335	33,732	7,397	28.1%
2800	Other Benefits	-	-	5,000	-	-	-	0.0%
3000	Purchased Services	-	-	1,150	2,535	1,335	(1,200)	-47.3%
5101	Electricity	-	-	70,316	88,000	84,000	(4,000)	-4.5%
5102	Heating Fuel	-	-	3,720	3,500	4,000	500	14.3%
5103	Water/Sewer Services	-	-	14,032	22,000	21,000	(1,000)	-4.5%
5200	Communications	-	-	1,296	350	200	(150)	-42.9%
5400	Leases and Rentals	-	-	11,393	11,393	11,393	-	0.0%
5500	Travel	-	-	248	300	-	(300)	-100.0%
5801	Dues & Memberships	-	-	140	150	150	-	0.0%
5805	Staff Development	-	-	495	800	800	-	0.0%
6000	Materials and Supplies	-	-	24,294	25,392	25,392	-	0.0%
6020	Textbooks and Workbooks	-	-	900	900	900	-	0.0%
6030	Instructional Materials	-	-	23,211	27,745	29,395	1,650	5.9%
		<b>49.17</b>	<b>60.72</b>	<b>\$ 3,659,275</b>	<b>\$ 3,724,031</b>	<b>\$ 4,256,892</b>	<b>\$ 532,861</b>	<b>14.3%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 205 - DJ Montague</b>								
1120	Instructional Salaries & Wages	31.67	36.72	1,710,883	1,749,698	1,861,288	111,590	6.4%
1122	Librarian Salaries & Wages	1.00	1.00	47,561	48,988	50,674	1,686	3.4%
1123	Counselor Salaries & Wages	1.00	1.00	46,144	47,528	49,200	1,672	3.5%
1126	Principal Salaries & Wages	1.00	1.00	93,024	95,815	99,170	3,355	3.5%
1127	Asst Principal Salary & Wages	1.00	1.00	60,465	62,279	64,459	2,180	3.5%
1150	Clerical Salaries & Wages	3.50	3.50	91,693	97,668	103,635	5,967	6.1%
1151	Instr Aides Salaries & Wages	6.00	13.00	120,499	126,797	294,252	167,455	132.1%
1620	Supplemental Salaries & Wages	-	-	2,562	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	20,000	-	-	-	0.0%
2100	FICA Benefits	-	-	159,538	174,489	193,149	18,660	10.7%
2210	VRS Benefits Plan 1 & 2	-	-	314,916	334,428	322,307	(12,121)	-3.6%
2220	VRS Benefits Hybrid	-	-	36,982	23,123	75,823	52,700	227.9%
2300	HMP Benefits	-	-	433,030	451,664	523,231	71,567	15.8%
2400	Group Life Insurance	-	-	28,375	29,872	33,262	3,390	11.3%
2510	Disability Insurance Hybrid	-	-	703	160	1,980	1,820	1137.5%
2750	Retiree Health Care Credit	-	-	26,522	27,364	30,468	3,104	11.3%
2800	Other Benefits	-	-	1,523	-	-	-	0.0%
3000	Purchased Services	-	-	-	-	-	-	0.0%
4000	Internal Services	-	-	-	200	-	(200)	-100.0%
5101	Electricity	-	-	73,600	68,000	75,000	7,000	10.3%
5102	Heating Fuel	-	-	2,131	2,300	2,300	-	0.0%
5103	Water/Sewer Services	-	-	11,093	13,500	13,500	-	0.0%
5200	Communications	-	-	350	450	450	-	0.0%
5400	Leases and Rentals	-	-	10,990	11,000	15,107	4,107	37.3%
5801	Dues & Memberships	-	-	-	100	-	(100)	-100.0%
5805	Staff Development	-	-	723	400	400	-	0.0%
6000	Materials and Supplies	-	-	21,761	24,400	23,532	(868)	-3.6%
6030	Instructional Materials	-	-	25,061	25,950	26,500	550	2.1%
8100	Capital Outlay Replacement	-	-	82,413	2,808	2,800	(8)	-0.3%
		<b>45.17</b>	<b>57.22</b>	<b>\$ 3,422,543</b>	<b>\$ 3,418,981</b>	<b>\$ 3,862,487</b>	<b>\$ 443,506</b>	<b>13.0%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 210 - J Blaine Blayton</b>								
1120	Instructional Salaries & Wages	32.66	36.22	1,641,908	1,660,936	1,741,416	80,480	4.8%
1122	Librarian Salaries & Wages	1.00	1.00	63,676	65,586	67,826	2,240	3.4%
1123	Counselor Salaries & Wages	1.00	1.00	44,033	45,354	46,985	1,631	3.6%
1126	Principal Salaries & Wages	1.00	1.00	82,921	84,837	89,563	4,726	5.6%
1127	Asst Principal Salary & Wages	1.00	1.00	57,895	62,266	64,445	2,179	3.5%
1150	Clerical Salaries & Wages	3.50	3.50	91,323	94,456	100,467	6,011	6.4%
1151	Instr Aides Salaries & Wages	6.00	11.00	111,407	120,247	201,309	81,062	67.4%
1520	Substitute Salaries & Wages	-	-	-	-	-	-	0.0%
1620	Supplemental Salaries & Wages	-	-	4,663	2,900	2,900	-	0.0%
1650	National Board Teacher Bonus	-	-	10,000	-	-	-	0.0%
2100	FICA Benefits	-	-	152,650	167,436	176,498	9,062	5.4%
2210	VRS Benefits Plan 1 & 2	-	-	248,807	283,261	266,450	(16,811)	-5.9%
2220	VRS Benefits Hybrid	-	-	90,065	64,962	85,736	20,774	32.0%
2300	HMP Benefits	-	-	429,532	512,066	575,050	62,984	12.3%
2400	Group Life Insurance	-	-	27,201	28,666	29,424	758	2.6%
2510	Disability Insurance Hybrid	-	-	1,711	1,374	2,686	1,312	95.5%
2750	Retiree Health Care Credit	-	-	25,540	26,258	26,954	696	2.7%
2800	Other Benefits	-	-	-	-	-	-	0.0%
5101	Electricity	-	-	111,517	115,000	115,000	-	0.0%
5102	Heating Fuel	-	-	2,144	2,000	2,200	200	10.0%
5103	Water/Sewer Services	-	-	20,775	30,000	30,000	-	0.0%
5200	Communications	-	-	549	500	500	-	0.0%
5400	Leases and Rentals	-	-	14,452	14,500	14,500	-	0.0%
5500	Travel	-	-	-	600	300	(300)	-50.0%
5801	Dues & Memberships	-	-	89	300	300	-	0.0%
5805	Staff Development	-	-	898	1,500	1,500	-	0.0%
6000	Materials and Supplies	-	-	12,525	13,000	12,750	(250)	-1.9%
6020	Textbooks and Workbooks	-	-	3,194	-	-	-	0.0%
6030	Instructional Materials	-	-	31,709	32,699	32,146	(553)	-1.7%
8100	Capital Outlay Replacement	-	-	1,500	1,000	1,000	-	0.0%
		<b>46.16</b>	<b>54.72</b>	<b>\$ 3,282,685</b>	<b>\$ 3,431,704</b>	<b>\$ 3,687,905</b>	<b>\$ 256,201</b>	<b>7.5%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 215 - James River</b>								
1120	Instructional Salaries & Wages	35.67	38.72	1,802,322	1,738,703	2,102,485	363,782	20.9%
1122	Librarian Salaries & Wages	1.00	1.00	48,517	49,973	51,692	1,719	3.4%
1123	Counselor Salaries & Wages	1.00	1.00	50,992	52,522	54,383	1,861	3.5%
1126	Principal Salaries & Wages	1.00	1.00	84,478	87,012	90,403	3,391	3.9%
1127	Asst Principal Salary & Wages	1.00	1.00	65,975	67,954	70,333	2,379	3.5%
1150	Clerical Salaries & Wages	3.50	3.50	109,325	116,976	112,768	(4,208)	-3.6%
1151	Instr Aides Salaries & Wages	7.00	15.00	143,857	149,436	289,220	139,784	93.5%
1620	Supplemental Salaries & Wages	-	-	2,980	-	-	-	0.0%
2100	FICA Benefits	-	-	168,136	177,075	212,909	35,834	20.2%
2210	VRS Benefits Plan 1 & 2	-	-	282,359	310,912	327,229	16,317	5.2%
2220	VRS Benefits Hybrid	-	-	92,232	52,032	111,419	59,387	114.1%
2300	HMP Benefits	-	-	465,023	522,921	607,490	84,569	16.2%
2400	Group Life Insurance	-	-	30,126	30,322	36,647	6,325	20.9%
2510	Disability Insurance Hybrid	-	-	1,752	1,102	3,194	2,092	189.8%
2750	Retiree Health Care Credit	-	-	28,232	27,777	33,570	5,793	20.9%
3000	Purchased Services	-	-	7,000	7,000	7,000	-	0.0%
5101	Electricity	-	-	81,610	119,000	84,000	(35,000)	-29.4%
5102	Heating Fuel	-	-	6,864	8,000	7,300	(700)	-8.8%
5103	Water/Sewer Services	-	-	11,705	13,000	14,000	1,000	7.7%
5200	Communications	-	-	325	350	350	-	0.0%
5400	Leases and Rentals	-	-	11,939	11,938	11,939	1	0.0%
5500	Travel	-	-	7,605	8,000	7,500	(500)	-6.3%
5801	Dues & Memberships	-	-	9,943	12,700	12,300	(400)	-3.1%
5805	Staff Development	-	-	573	4,509	4,509	-	0.0%
6000	Materials and Supplies	-	-	25,361	23,732	24,332	600	2.5%
6020	Textbooks and Workbooks	-	-	1,007	1,500	2,000	500	33.3%
6030	Instructional Materials	-	-	29,413	26,555	20,719	(5,836)	-22.0%
6040	Tech-Software/On line Content	-	-	-	1,012	1,000	(12)	-1.2%
8100	Capital Outlay Replacement	-	-	6,193	4,809	4,809	-	0.0%
		<b>50.17</b>	<b>61.22</b>	<b>\$ 3,575,843</b>	<b>\$ 3,626,822</b>	<b>\$ 4,305,500</b>	<b>\$ 678,678</b>	<b>18.7%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 220 - Matoaka</b>								
1120	Instructional Salaries & Wages	44.16	48.22	2,360,060	2,422,152	2,639,604	217,452	9.0%
1122	Librarian Salaries & Wages	1.00	1.00	56,280	57,968	51,181	(6,787)	-11.7%
1123	Counselor Salaries & Wages	1.50	2.00	74,532	73,198	107,651	34,453	47.1%
1126	Principal Salaries & Wages	1.00	1.00	101,652	104,702	108,367	3,665	3.5%
1127	Asst Principal Salary & Wages	1.00	1.00	74,429	76,662	79,346	2,684	3.5%
1150	Clerical Salaries & Wages	3.50	3.50	107,727	111,110	113,727	2,617	2.4%
1151	Instr Aides Salaries & Wages	10.00	16.00	191,026	217,308	321,945	104,637	48.2%
1520	Substitute Salaries & Wages	-	-	385	-	-	-	0.0%
1620	Supplemental Salaries & Wages	-	-	12,685	11,000	11,000	-	0.0%
1650	National Board Teacher Bonus	-	-	10,000	-	-	-	0.0%
2100	FICA Benefits	-	-	214,711	239,157	263,979	24,822	10.4%
2210	VRS Benefits Plan 1 & 2	-	-	431,873	458,195	457,032	(1,163)	-0.3%
2220	VRS Benefits Hybrid	-	-	44,262	31,997	84,875	52,878	165.3%
2300	HMP Benefits	-	-	703,262	661,334	855,585	194,251	29.4%
2400	Group Life Insurance	-	-	38,219	40,953	45,275	4,322	10.6%
2510	Disability Insurance Hybrid	-	-	841	677	2,228	1,551	229.1%
2750	Retiree Health Care Credit	-	-	35,886	37,515	41,473	3,958	10.6%
2800	Other Benefits	-	-	(214)	-	-	-	0.0%
3000	Purchased Services	-	-	267	1,300	1,800	500	38.5%
5101	Electricity	-	-	104,500	111,000	111,000	-	0.0%
5102	Heating Fuel	-	-	23,591	19,000	25,000	6,000	31.6%
5103	Water/Sewer Services	-	-	9,043	7,000	9,100	2,100	30.0%
5200	Communications	-	-	951	1,500	1,000	(500)	-33.3%
5400	Leases and Rentals	-	-	10,885	14,500	14,500	-	0.0%
5805	Staff Development	-	-	885	2,000	1,500	(500)	-25.0%
6000	Materials and Supplies	-	-	29,531	26,000	26,500	500	1.9%
6020	Textbooks and Workbooks	-	-	5,736	6,000	6,000	-	0.0%
6030	Instructional Materials	-	-	64,134	35,564	36,864	1,300	3.7%
6040	Tech-Software/On line Content	-	-	50	4,000	4,000	-	0.0%
		<b>62.16</b>	<b>72.72</b>	<b>\$ 4,707,189</b>	<b>\$ 4,771,792</b>	<b>\$ 5,420,532</b>	<b>\$ 648,740</b>	<b>13.6%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 225 - Matthew Whaley</b>								
1120	Instructional Salaries & Wages	32.17	37.72	1,772,958	1,712,845	2,068,575	355,730	20.8%
1122	Librarian Salaries & Wages	1.00	1.00	53,568	55,175	57,059	1,884	3.4%
1123	Counselor Salaries & Wages	1.00	1.50	59,135	60,909	88,067	27,158	44.6%
1126	Principal Salaries & Wages	1.00	1.00	75,533	77,799	87,653	9,854	12.7%
1127	Asst Principal Salary & Wages	1.00	1.00	72,381	74,513	77,074	2,561	3.4%
1150	Clerical Salaries & Wages	3.50	3.50	101,324	105,268	106,293	1,025	1.0%
1151	Instr Aides Salaries & Wages	7.00	13.00	143,226	147,764	281,608	133,844	90.6%
1620	Supplemental Salaries & Wages	-	-	9,284	4,500	5,000	500	11.1%
1650	National Board Teacher Bonus	-	-	5,625	-	-	-	0.0%
2100	FICA Benefits	-	-	166,772	175,254	213,951	38,697	22.1%
2210	VRS Benefits Plan 1 & 2	-	-	331,493	325,606	385,093	59,487	18.3%
2220	VRS Benefits Hybrid	-	-	37,554	33,607	55,689	22,082	65.7%
2300	HMP Benefits	-	-	467,609	480,898	603,352	122,454	25.5%
2400	Group Life Insurance	-	-	29,623	30,011	36,826	6,815	22.7%
2510	Disability Insurance Hybrid	-	-	713	711	1,464	753	105.9%
2750	Retiree Health Care Credit	-	-	27,814	27,491	33,734	6,243	22.7%
3000	Purchased Services	-	-	380	7,050	4,750	(2,300)	-32.6%
5101	Electricity	-	-	95,500	104,000	104,000	-	0.0%
5102	Heating Fuel	-	-	27,293	27,000	28,000	1,000	3.7%
5103	Water/Sewer Services	-	-	17,000	8,600	17,000	8,400	97.7%
5200	Communications	-	-	250	500	750	250	50.0%
5400	Leases and Rentals	-	-	6,118	6,200	6,500	300	4.8%
5801	Dues & Memberships	-	-	764	1,500	2,000	500	33.3%
6000	Materials and Supplies	-	-	16,346	16,125	20,300	4,175	25.9%
6030	Instructional Materials	-	-	38,052	19,419	28,886	9,467	48.8%
6040	Tech-Software/On line Content	-	-	745	3,500	3,500	-	0.0%
8100	Capital Outlay Replacement	-	-	1,372	4,300	5,500	1,200	27.9%
8200	Capital Outlay Additions	-	-	612	8,800	2,500	(6,300)	-71.6%
		<b>46.67</b>	<b>58.72</b>	<b>\$ 3,559,044</b>	<b>\$ 3,519,345</b>	<b>\$ 4,325,124</b>	<b>\$ 805,779</b>	<b>22.9%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 230 - Norge</b>								
1120	Instructional Salaries & Wages	36.67	41.73	1,936,970	1,932,852	2,067,250	134,398	7.0%
1122	Librarian Salaries & Wages	1.00	1.00	49,002	50,472	52,209	1,737	3.4%
1123	Counselor Salaries & Wages	1.00	2.00	44,033	45,354	96,985	51,631	113.8%
1126	Principal Salaries & Wages	1.00	1.00	73,146	75,340	80,852	5,512	7.3%
1127	Asst Principal Salary & Wages	1.00	1.00	67,995	70,035	72,486	2,451	3.5%
1150	Clerical Salaries & Wages	3.50	3.50	122,878	126,817	130,788	3,971	3.1%
1151	Instr Aides Salaries & Wages	8.00	14.00	148,075	160,878	243,515	82,637	51.4%
1650	National Board Teacher Bonus	-	-	5,000	-	-	-	0.0%
2100	FICA Benefits	-	-	177,733	192,312	210,507	18,195	9.5%
2210	VRS Benefits Plan 1 & 2	-	-	348,864	364,484	373,497	9,013	2.5%
2220	VRS Benefits Hybrid	-	-	47,221	29,661	57,976	28,315	95.5%
2300	HMP Benefits	-	-	492,315	481,122	619,027	137,905	28.7%
2400	Group Life Insurance	-	-	31,793	32,929	36,048	3,119	9.5%
2510	Disability Insurance Hybrid	-	-	897	627	1,708	1,081	172.4%
2750	Retiree Health Care Credit	-	-	29,852	30,164	33,021	2,857	9.5%
2800	Other Benefits	-	-	5,000	-	-	-	0.0%
3000	Purchased Services	-	-	4,003	2,350	2,350	-	0.0%
4000	Internal Services	-	-	95	-	-	-	0.0%
5101	Electricity	-	-	89,984	102,000	101,000	(1,000)	-1.0%
5102	Heating Fuel	-	-	6,761	7,000	7,100	100	1.4%
5103	Water/Sewer Services	-	-	18,986	24,000	23,000	(1,000)	-4.2%
5200	Communications	-	-	700	700	500	(200)	-28.6%
5400	Leases and Rentals	-	-	5,409	7,066	7,595	529	7.5%
5500	Travel	-	-	415	500	500	-	0.0%
5801	Dues & Memberships	-	-	69	150	100	(50)	-33.3%
5805	Staff Development	-	-	576	1,000	650	(350)	-35.0%
6000	Materials and Supplies	-	-	26,585	27,700	27,600	(100)	-0.4%
6020	Textbooks and Workbooks	-	-	7,514	7,500	7,500	-	0.0%
6030	Instructional Materials	-	-	22,245	28,130	28,717	587	2.1%
8100	Capital Outlay Replacement	-	-	1,818	3,500	3,500	-	0.0%
		<b>52.17</b>	<b>64.23</b>	<b>\$ 3,765,934</b>	<b>\$ 3,804,643</b>	<b>\$ 4,285,981</b>	<b>\$ 481,338</b>	<b>12.7%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 235 - Laurel Lane</b>								
1120	Instructional Salaries & Wages	32.17	35.73	1,615,767	1,616,439	1,778,535	162,096	10.0%
1122	Librarian Salaries & Wages	1.00	1.00	52,266	53,834	55,742	1,908	3.5%
1123	Counselor Salaries & Wages	1.00	1.00	56,285	57,974	60,028	2,054	3.5%
1126	Principal Salaries & Wages	1.00	1.00	81,003	83,433	88,377	4,944	5.9%
1127	Asst Principal Salary & Wages	1.00	1.00	57,579	59,306	61,383	2,077	3.5%
1150	Clerical Salaries & Wages	3.50	3.50	94,538	102,226	101,649	(577)	-0.6%
1151	Instr Aides Salaries & Wages	5.00	9.00	119,154	122,143	189,129	66,986	54.8%
1620	Supplemental Salaries & Wages	-	-	1,260	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	10,000	-	-	-	0.0%
2100	FICA Benefits	-	-	153,612	164,300	179,250	14,950	9.1%
2210	VRS Benefits Plan 1 & 2	-	-	250,989	282,712	266,760	(15,952)	-5.6%
2220	VRS Benefits Hybrid	-	-	83,241	54,013	104,250	50,237	93.0%
2300	HMP Benefits	-	-	369,910	338,790	487,382	148,592	43.9%
2400	Group Life Insurance	-	-	26,890	28,131	28,134	3	0.0%
2510	Disability Insurance Hybrid	-	-	1,581	1,142	2,725	1,583	138.6%
2750	Retiree Health Care Credit	-	-	25,190	25,769	28,291	2,522	9.8%
2800	Other Benefits	-	-	7,793	-	-	-	0.0%
5101	Electricity	-	-	87,034	89,000	89,000	-	0.0%
5102	Heating Fuel	-	-	12,807	15,000	15,000	-	0.0%
5103	Water/Sewer Services	-	-	12,000	8,000	12,000	4,000	50.0%
5200	Communications	-	-	214	300	300	-	0.0%
5400	Leases and Rentals	-	-	11,192	13,315	13,315	-	0.0%
5801	Dues & Memberships	-	-	289	200	200	-	0.0%
5805	Staff Development	-	-	3,386	5,000	4,000	(1,000)	-20.0%
6000	Materials and Supplies	-	-	17,591	19,500	18,500	(1,000)	-5.1%
6030	Instructional Materials	-	-	22,344	20,168	20,168	-	0.0%
8200	Capital Outlay Additions	-	-	7,588	8,000	7,796	(204)	-2.6%
		<b>44.67</b>	<b>52.23</b>	<b>\$ 3,181,504</b>	<b>\$ 3,168,695</b>	<b>\$ 3,611,914</b>	<b>\$ 443,219</b>	<b>14.0%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 240 - Stonehouse</b>								
1120	Instructional Salaries & Wages	43.16	49.22	2,394,845	2,465,396	2,911,451	446,055	18.1%
1122	Librarian Salaries & Wages	1.00	1.00	47,561	48,988	50,674	1,686	3.4%
1123	Counselor Salaries & Wages	1.50	2.00	65,778	67,751	98,351	30,600	45.2%
1126	Principal Salaries & Wages	1.00	1.00	73,146	75,340	84,325	8,985	11.9%
1127	Asst Principal Salary & Wages	1.00	1.00	62,140	64,004	66,245	2,241	3.5%
1150	Clerical Salaries & Wages	3.50	3.50	103,423	105,902	111,970	6,068	5.7%
1151	Instr Aides Salaries & Wages	10.00	15.00	178,456	200,388	371,141	170,753	85.2%
1620	Supplemental Salaries & Wages	-	-	6,899	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	15,000	-	-	-	0.0%
2100	FICA Benefits	-	-	214,237	235,611	280,247	44,636	18.9%
2210	VRS Benefits Plan 1 & 2	-	-	435,477	460,215	487,449	27,234	5.9%
2220	VRS Benefits Hybrid	-	-	34,935	22,712	91,472	68,760	302.7%
2300	HMP Benefits	-	-	638,645	652,525	849,623	197,098	30.2%
2400	Group Life Insurance	-	-	37,759	40,346	48,366	8,020	19.9%
2510	Disability Insurance Hybrid	-	-	664	481	1,944	1,463	304.2%
2750	Retiree Health Care Credit	-	-	35,454	36,960	44,306	7,346	19.9%
2800	Other Benefits	-	-	10,357	-	-	-	0.0%
5101	Electricity	-	-	121,700	138,000	138,000	-	0.0%
5102	Heating Fuel	-	-	18,260	22,000	20,000	(2,000)	-9.1%
5103	Water/Sewer Services	-	-	10,100	11,000	11,000	-	0.0%
5200	Communications	-	-	742	700	700	-	0.0%
5400	Leases and Rentals	-	-	10,019	15,900	15,900	-	0.0%
5500	Travel	-	-	2,217	3,000	3,000	-	0.0%
5805	Staff Development	-	-	1,383	3,000	3,000	-	0.0%
6000	Materials and Supplies	-	-	30,442	31,500	34,700	3,200	10.2%
6020	Textbooks and Workbooks	-	-	2,500	2,500	2,500	-	0.0%
6030	Instructional Materials	-	-	39,964	39,127	33,000	(6,127)	-15.7%
8100	Capital Outlay Replacement	-	-	1,814	2,000	4,000	2,000	100.0%
8210	Technology-Hardware Additions	-	-	128	1,000	2,000	1,000	100.0%
		<b>61.16</b>	<b>72.72</b>	<b>\$ 4,594,044</b>	<b>\$ 4,746,346</b>	<b>\$ 5,765,364</b>	<b>\$ 1,019,018</b>	<b>21.5%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 300 - Berkeley</b>								
1120	Instructional Salaries & Wages	45.00	48.00	2,950,394	2,394,220	2,750,651	356,431	14.9%
1122	Librarian Salaries & Wages	1.00	1.00	48,517	49,973	51,692	1,719	3.4%
1123	Counselor Salaries & Wages	2.00	2.00	110,876	114,202	168,090	53,888	47.2%
1126	Principal Salaries & Wages	1.00	1.00	89,500	92,185	95,411	3,226	3.5%
1127	Asst Principal Salary & Wages	1.00	2.00	135,204	71,067	154,293	83,226	117.1%
1142	Security Guard Salaries & Wages	-	0.50	-	-	19,000	19,000	100.0%
1150	Clerical Salaries & Wages	5.00	5.00	154,419	156,923	153,907	(3,016)	-1.9%
1151	Instr Aides Salaries & Wages	2.17	11.17	35,732	35,922	233,959	198,037	551.3%
1520	Substitute Salaries & Wages	-	-	410	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	7,500	-	-	-	0.0%
2100	FICA Benefits	-	-	260,627	226,946	278,415	51,469	22.7%
2210	VRS Benefits Plan 1 & 2	-	-	510,172	431,177	503,745	72,568	16.8%
2220	VRS Benefits Hybrid	-	-	55,720	33,676	71,646	37,970	112.8%
2300	HMP Benefits	-	-	702,829	701,596	859,190	157,594	22.5%
2400	Group Life Insurance	-	-	45,719	38,837	48,071	9,234	23.8%
2510	Disability Insurance Hybrid	-	-	1,059	714	2,513	1,799	252.0%
2750	Retiree Health Care Credit	-	-	42,650	35,577	44,035	8,458	23.8%
2800	Other Benefits	-	-	7,648	-	-	-	0.0%
5101	Electricity	-	-	112,186	126,000	126,000	-	0.0%
5102	Heating Fuel	-	-	18,779	22,000	20,000	(2,000)	-9.1%
5103	Water/Sewer Services	-	-	17,013	24,000	23,000	(1,000)	-4.2%
5200	Communications	-	-	2,174	2,500	2,000	(500)	-20.0%
5400	Leases and Rentals	-	-	15,805	17,115	24,000	6,885	40.2%
5500	Travel	-	-	-	1,200	1,000	(200)	-16.7%
5800	Miscellaneous	-	-	516	750	750	-	0.0%
5801	Dues & Memberships	-	-	877	1,000	750	(250)	-25.0%
6000	Materials and Supplies	-	-	30,000	27,000	22,700	(4,300)	-15.9%
6020	Textbooks and Workbooks	-	-	10,757	10,000	7,463	(2,537)	-25.4%
6030	Instructional Materials	-	-	55,038	43,777	19,700	(24,077)	-55.0%
6040	Tech-Software/On line Content	-	-	1,837	3,500	2,000	(1,500)	-42.9%
		<b>57.17</b>	<b>70.67</b>	<b>\$ 5,423,958</b>	<b>\$ 4,661,857</b>	<b>\$ 5,683,981</b>	<b>\$ 1,022,124</b>	<b>21.9%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 303 - James Blair</b>								
1120	Instructional Salaries & Wages	37.00	43.00	-	1,905,000	2,103,535	198,535	10.4%
1122	Librarian Salaries & Wages	1.00	1.00	-	50,000	59,947	9,947	19.9%
1123	Counselor Salaries & Wages	2.00	2.00	-	100,000	112,170	12,170	12.2%
1126	Principal Salaries & Wages	1.00	1.00	102,000	105,060	97,000	(8,060)	-7.7%
1127	Asst Principal Salary & Wages	1.00	2.00	-	71,067	152,275	81,208	114.3%
1142	Security Guard Salaries & Wages	-	0.50	-	-	19,000	19,000	100.0%
1150	Clerical Salaries & Wages	5.00	5.00	-	149,264	164,129	14,865	10.0%
1151	Instr Aides Salaries & Wages	2.25	6.25	-	28,000	100,943	72,943	260.5%
2100	FICA Benefits	-	-	7,742	184,243	212,150	27,907	15.1%
2210	VRS Benefits Plan 1 & 2	-	-	-	377,635	251,765	(125,870)	-33.3%
2220	VRS Benefits Hybrid	-	-	16,646	-	187,806	187,806	100.0%
2300	HMP Benefits	-	-	7,320	597,832	476,205	(121,627)	-20.3%
2400	Group Life Insurance	-	-	1,336	31,551	36,723	5,172	16.4%
2510	Disability Insurance Hybrid	-	-	316	-	5,389	5,389	100.0%
2750	Retiree Health Care Credit	-	-	1,255	28,901	33,641	4,740	16.4%
3000	Purchased Services	-	-	-	1,500	2,500	1,000	66.7%
4000	Internal Services	-	-	-	500	400	(100)	-20.0%
5101	Electricity	-	-	61,117	190,000	190,000	-	0.0%
5102	Heating Fuel	-	-	3,715	25,000	25,000	-	0.0%
5103	Water/Sewer Services	-	-	7,400	24,000	24,000	-	0.0%
5200	Communications	-	-	-	500	2,500	2,000	400.0%
5400	Leases and Rentals	-	-	-	13,500	17,000	3,500	25.9%
5500	Travel	-	-	-	2,000	2,000	-	0.0%
5805	Staff Development	-	-	-	4,000	3,800	(200)	-5.0%
6000	Materials and Supplies	-	-	5,218	7,246	13,800	6,554	90.4%
6020	Textbooks and Workbooks	-	-	-	6,000	6,000	-	0.0%
6030	Instructional Materials	-	-	89,033	50,000	26,727	(23,273)	-46.5%
8200	Capital Outlay Additions	-	-	443,922	-	-	-	0.0%
		<b>49.25</b>	<b>60.75</b>	<b>\$ 747,020</b>	<b>\$ 3,952,799</b>	<b>\$ 4,326,405</b>	<b>\$ 373,606</b>	<b>9.5%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 305 - Lois Hornsby</b>								
1120	Instructional Salaries & Wages	48.00	57.50	2,895,001	2,610,324	3,181,167	570,843	21.9%
1122	Librarian Salaries & Wages	1.00	1.00	38,198	48,988	50,674	1,686	3.4%
1123	Counselor Salaries & Wages	2.00	3.00	103,888	107,004	209,100	102,096	95.4%
1126	Principal Salaries & Wages	1.00	1.00	91,089	93,782	97,579	3,797	4.0%
1127	Asst Principal Salary & Wages	1.00	2.00	71,481	73,182	160,743	87,561	119.6%
1142	Security Guard Salaries & Wages	-	0.50	-	-	19,000	19,000	100.0%
1150	Clerical Salaries & Wages	5.00	5.00	150,881	157,140	160,660	3,520	2.2%
1151	Instr Aides Salaries & Wages	2.25	11.25	25,297	35,109	296,148	261,039	743.5%
1620	Supplemental Salaries & Wages	-	-	1,014	2,080	2,000	(80)	-3.8%
1650	National Board Teacher Bonus	-	-	2,500	-	-	-	0.0%
2100	FICA Benefits	-	-	250,844	243,250	324,215	80,965	33.3%
2210	VRS Benefits Plan 1 & 2	-	-	443,279	498,457	532,368	33,911	6.8%
2220	VRS Benefits Hybrid	-	-	98,250	-	136,776	136,776	100.0%
2300	HMP Benefits	-	-	554,259	532,784	754,434	221,650	41.6%
2400	Group Life Insurance	-	-	43,927	41,645	55,905	14,260	34.2%
2510	Disability Insurance Hybrid	-	-	1,866	-	3,413	3,413	100.0%
2750	Retiree Health Care Credit	-	-	40,814	38,147	51,211	13,064	34.2%
2800	Other Benefits	-	-	10,047	-	-	-	0.0%
3000	Purchased Services	-	-	4,310	5,200	5,000	(200)	-3.8%
4000	Internal Services	-	-	-	-	-	-	100.0%
5101	Electricity	-	-	181,184	185,000	185,000	-	0.0%
5102	Heating Fuel	-	-	3,587	4,000	4,000	-	0.0%
5103	Water/Sewer Services*	-	-	-	-	-	-	0.0%
5200	Communications	-	-	2,960	2,400	2,400	-	0.0%
5400	Leases and Rentals	-	-	17,089	18,400	25,000	6,600	35.9%
5500	Travel	-	-	564	480	480	-	0.0%
5801	Dues & Memberships	-	-	7,031	4,000	3,600	(400)	-10.0%
5805	Staff Development	-	-	878	1,600	1,500	(100)	-6.3%
6000	Materials and Supplies	-	-	42,229	35,080	32,309	(2,771)	-7.9%
6030	Instructional Materials	-	-	54,279	43,111	29,000	(14,111)	-32.7%
6040	Tech-Software/On line Content	-	-	6,895	5,600	5,000	(600)	-10.7%
8100	Capital Outlay Replacement	-	-	5,298	3,000	3,000	-	0.0%
		<b>60.25</b>	<b>81.25</b>	<b>\$ 5,148,940</b>	<b>\$ 4,789,763</b>	<b>\$ 6,331,682</b>	<b>\$ 1,541,919</b>	<b>32.2%</b>

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



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 310 - Toano</b>								
1120	Instructional Salaries & Wages	43.00	52.00	2,681,209	2,295,267	2,737,537	442,270	19.3%
1122	Librarian Salaries & Wages	1.00	1.00	62,122	63,986	66,171	2,185	3.4%
1123	Counselor Salaries & Wages	2.00	2.00	98,401	101,354	155,418	54,064	53.3%
1126	Principal Salaries & Wages	1.00	1.00	80,993	83,423	95,738	12,315	14.8%
1127	Asst Principal Salary & Wages	1.00	2.00	65,975	67,954	155,333	87,379	128.6%
1142	Security Guard Salaries & Wages	-	0.50	-	-	19,000	19,000	100.0%
1150	Clerical Salaries & Wages	5.00	5.00	137,810	141,142	146,098	4,956	3.5%
1151	Instr Aides Salaries & Wages	2.00	10.00	26,234	32,476	262,944	230,468	709.7%
1520	Substitute Salaries & Wages	-	-	840	-	-	-	0.0%
1620	Supplemental Salaries & Wages	-	-	1,943	2,000	2,000	-	0.0%
1650	National Board Teacher Bonus	-	-	17,500	-	-	-	0.0%
2100	FICA Benefits	-	-	231,722	217,239	279,968	62,729	28.9%
2210	VRS Benefits Plan 1 & 2	-	-	403,845	397,863	435,184	37,321	9.4%
2220	VRS Benefits Hybrid	-	-	100,291	47,405	143,392	95,987	202.5%
2300	HMP Benefits	-	-	591,973	523,886	847,101	323,215	61.7%
2400	Group Life Insurance	-	-	40,467	37,200	48,337	11,137	29.9%
2510	Disability Insurance Hybrid	-	-	1,905	3,919	3,591	(328)	-8.4%
2750	Retiree Health Care Credit	-	-	37,996	31,161	44,280	13,119	42.1%
3000	Purchased Services	-	-	500	6,850	350	(6,500)	-94.9%
5101	Electricity	-	-	114,685	119,000	119,000	-	0.0%
5102	Heating Fuel	-	-	6,981	6,500	7,000	500	7.7%
5103	Water/Sewer Services	-	-	16,047	26,000	26,000	-	0.0%
5200	Communications	-	-	4,103	2,500	2,500	-	0.0%
5400	Leases and Rentals	-	-	12,954	14,000	14,000	-	0.0%
6000	Materials and Supplies	-	-	17,144	15,900	15,900	-	0.0%
6020	Textbooks and Workbooks	-	-	500	-	-	-	0.0%
6030	Instructional Materials	-	-	93,500	59,213	57,403	(1,810)	-3.1%
8100	Capital Outlay Replacement	-	-	6,966	2,000	2,000	-	0.0%
8210	Technology Hardware Additions	-	-	3,553	3,500	3,500	-	0.0%
		<b>55.00</b>	<b>73.50</b>	<b>\$ 4,858,160</b>	<b>\$ 4,301,738</b>	<b>\$ 5,689,745</b>	<b>\$ 1,388,007</b>	<b>32.3%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 400 - Jamestown</b>								
1120	Instructional Salaries & Wages	72.00	77.00	3,767,247	4,054,284	4,307,537	253,253	6.2%
1122	Librarian Salaries & Wages	2.00	2.00	115,009	120,959	122,518	1,559	1.3%
1123	Counselor Salaries & Wages	4.00	4.00	244,307	255,779	315,182	59,403	23.2%
1126	Principal Salaries & Wages	1.00	1.00	112,337	115,666	104,018	(11,648)	-10.1%
1127	Asst Principal Salary & Wages	2.00	2.00	152,146	156,710	159,107	2,397	1.5%
1142	Security Guard Salaries & Wages	3.00	3.00	115,659	124,955	125,388	433	0.3%
1150	Clerical Salaries & Wages	8.00	8.00	282,756	301,775	304,671	2,896	1.0%
1151	Instr Aides Salaries & Wages	1.00	6.00	22,929	24,947	153,531	128,584	515.4%
1650	National Board Teacher Bonus	-	-	80,000	-	-	-	0.0%
2100	FICA Benefits	-	-	365,682	397,857	427,540	29,683	7.5%
2210	VRS Benefits Plan 1 & 2	-	-	695,668	751,942	734,078	(17,864)	-2.4%
2220	VRS Benefits Hybrid	-	-	89,950	63,456	142,152	78,696	124.0%
2300	HMP Benefits	-	-	980,481	973,107	1,167,117	194,010	19.9%
2400	Group Life Insurance	-	-	63,228	68,125	73,206	5,081	7.5%
2510	Disability Insurance Hybrid	-	-	1,709	7,081	3,717	(3,364)	-47.5%
2750	Retiree Health Care Credit	-	-	59,210	56,663	66,308	9,645	17.0%
2800	Other Benefits	-	-	14,249	-	-	-	0.0%
3000	Purchased Services	-	-	35,451	40,800	42,272	1,472	3.6%
5101	Electricity	-	-	312,995	310,000	315,000	5,000	1.6%
5102	Heating Fuel	-	-	14,433	24,000	22,000	(2,000)	-8.3%
5103	Water/Sewer Services	-	-	27,428	31,000	30,000	(1,000)	-3.2%
5200	Communications	-	-	9,125	9,500	9,405	(95)	-1.0%
5400	Leases and Rentals	-	-	19,759	22,000	32,000	10,000	45.5%
5500	Travel	-	-	8,420	13,200	12,608	(592)	-4.5%
5800	Miscellaneous	-	-	7,401	3,500	3,465	(35)	-1.0%
5801	Dues & Memberships	-	-	1,176	2,000	1,980	(20)	-1.0%
5804	Graduation Expenditures	-	-	945	-	-	-	0.0%
5805	Staff Development	-	-	6,837	9,000	8,440	(560)	-6.2%
6000	Materials and Supplies	-	-	39,650	48,950	43,031	(5,919)	-12.1%
6020	Textbooks and Workbooks	-	-	14,859	18,600	14,850	(3,750)	-20.2%
6030	Instructional Materials	-	-	111,152	122,908	77,130	(45,778)	-37.2%
6040	Tech-Software/On line Content	-	-	5,867	8,000	7,500	(500)	-6.3%
8100	Capital Outlay Replacement	-	-	5,267	3,000	2,970	(30)	-1.0%
		<b>93.00</b>	<b>103.00</b>	<b>\$ 7,783,332</b>	<b>\$ 8,139,764</b>	<b>\$ 8,828,721</b>	<b>\$ 688,957</b>	<b>8.5%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 405 - Lafayette</b>								
1120	Instructional Salaries & Wages	62.00	69.00	3,509,026	3,541,684	3,966,359	424,675	12.0%
1122	Librarian Salaries & Wages	2.00	2.00	103,346	106,446	110,109	3,663	3.4%
1123	Counselor Salaries & Wages	4.00	4.00	259,736	267,426	272,161	4,735	1.8%
1126	Principal Salaries & Wages	1.00	1.00	93,767	95,042	110,524	15,482	16.3%
1127	Asst Principal Salary & Wages	2.00	2.00	143,555	147,822	159,795	11,973	8.1%
1142	Security Guard Salaries & Wages	3.00	3.00	105,204	119,547	122,574	3,027	2.5%
1150	Clerical Salaries & Wages	8.00	8.00	254,529	256,294	278,980	22,686	8.9%
1151	Instr Aides Salaries & Wages	1.00	10.00	18,485	22,461	218,468	196,007	872.7%
1620	Supplemental Salaries & Wages	-	-	231	-	-	-	0.0%
1650	National Board Teacher Bonus	-	-	25,000	-	-	-	0.0%
2100	FICA Benefits	-	-	328,985	352,312	401,710	49,398	14.0%
2210	VRS Benefits Plan 1 & 2	-	-	585,420	613,510	647,270	33,760	5.5%
2220	VRS Benefits Hybrid	-	-	132,717	108,300	176,014	67,714	62.5%
2300	HMP Benefits	-	-	919,364	861,046	1,101,993	240,947	28.0%
2400	Group Life Insurance	-	-	57,738	60,303	68,783	8,480	14.1%
2510	Disability Insurance Hybrid	-	-	2,521	2,289	4,605	2,316	101.2%
2750	Retiree Health Care Credit	-	-	54,124	55,241	63,006	7,765	14.1%
2800	Other Benefits	-	-	7,865	-	-	-	0.0%
3000	Purchased Services	-	-	42,805	44,866	23,775	(21,091)	-47.0%
5101	Electricity	-	-	230,488	240,000	240,000	-	0.0%
5102	Heating Fuel	-	-	43,611	40,000	45,000	5,000	12.5%
5103	Water/Sewer Services	-	-	15,250	30,000	20,000	(10,000)	-33.3%
5200	Communications	-	-	8,390	10,000	8,500	(1,500)	-15.0%
5400	Leases and Rentals	-	-	26,051	18,500	18,500	-	0.0%
5500	Travel	-	-	4,150	5,000	5,000	-	0.0%
5800	Miscellaneous	-	-	2,914	3,000	3,000	-	0.0%
5801	Dues & Memberships	-	-	268	2,000	2,000	-	0.0%
5805	Staff Development	-	-	2,985	4,550	4,550	-	0.0%
6000	Materials and Supplies	-	-	41,246	48,450	49,950	1,500	3.1%
6020	Textbooks and Workbooks	-	-	17,666	15,500	15,500	-	0.0%
6030	Instructional Materials	-	-	119,702	90,586	68,917	(21,669)	-23.9%
8100	Capital Outlay Replacement	-	-	-	4,000	4,000	-	0.0%
8210	Technology-Hardware Additions	-	-	12,781	10,000	8,112	(1,888)	-18.9%
		<b>83.00</b>	<b>99.00</b>	<b>\$ 7,169,921</b>	<b>\$ 7,176,175</b>	<b>\$ 8,219,155</b>	<b>\$ 1,042,980</b>	<b>14.5%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 410 - Warhill</b>								
1120	Instructional Salaries & Wages	74.00	89.00	3,398,070	3,765,648	4,590,629	824,981	21.9%
1122	Librarian Salaries & Wages	2.00	2.00	105,531	110,198	113,224	3,026	2.7%
1123	Counselor Salaries & Wages	4.00	5.00	229,122	235,995	294,360	58,365	24.7%
1126	Principal Salaries & Wages	1.00	1.00	111,331	114,631	129,076	14,445	12.6%
1127	Asst Principal Salary & Wages	2.00	2.00	147,001	151,411	156,712	5,301	3.5%
1142	Security Guard Salaries & Wages	3.00	3.00	108,806	123,376	117,128	(6,248)	-5.1%
1150	Clerical Salaries & Wages	8.00	8.00	267,909	285,618	299,620	14,002	4.9%
1151	Instr Aides Salaries & Wages	1.00	10.00	27,535	27,794	265,180	237,386	854.1%
1520	Substitute Salaries & Wages	-	-	4,735	-	-	-	0.0%
1620	Supplemental Salaries & Wages	-	-	-	5,500	5,500	-	0.0%
1650	National Board Teacher Bonus	-	-	15,000	-	-	-	0.0%
2100	FICA Benefits	-	-	322,879	375,311	465,825	90,514	24.1%
2210	VRS Benefits Plan 1 & 2	-	-	502,865	621,861	737,608	115,747	18.6%
2220	VRS Benefits Hybrid	-	-	198,933	147,404	221,914	74,510	50.5%
2300	HMP Benefits	-	-	762,434	866,664	1,204,854	338,190	39.0%
2400	Group Life Insurance	-	-	56,479	64,270	80,164	15,894	24.7%
2510	Disability Insurance Hybrid	-	-	3,786	4,275	5,806	1,531	35.8%
2750	Retiree Health Care Credit	-	-	52,887	57,725	73,434	15,709	27.2%
2800	Other Benefits	-	-	5,046	-	-	-	0.0%
3000	Purchased Services	-	-	35,114	35,000	35,000	-	0.0%
5101	Electricity	-	-	241,200	251,000	251,000	-	0.0%
5102	Heating Fuel	-	-	10,766	15,000	15,000	-	0.0%
5103	Water/Sewer Services	-	-	23,342	25,000	25,000	-	0.0%
5200	Communications	-	-	9,000	9,000	9,000	-	0.0%
5400	Leases and Rentals	-	-	24,992	30,800	30,800	-	0.0%
5500	Travel	-	-	2,920	10,000	10,000	-	0.0%
5800	Miscellaneous	-	-	3,086	4,000	4,000	-	0.0%
5801	Dues & Memberships	-	-	1,700	1,700	1,700	-	0.0%
5805	Staff Development	-	-	5,729	8,775	8,775	-	0.0%
6000	Materials and Supplies	-	-	32,047	27,600	27,600	-	0.0%
6020	Textbooks and Workbooks	-	-	13,455	11,000	11,000	-	0.0%
6030	Instructional Materials	-	-	140,346	156,043	110,973	(45,070)	-28.9%
6040	Tech-Software/On line Content	-	-	4,622	5,988	1,000	(4,988)	-83.3%
8100	Capital Outlay Replacement	-	-	17,987	4,000	4,000	-	0.0%
8110	Technology-Hardware Replacement	-	-	159	4,000	4,000	-	0.0%
8200	Capital Outlay Additions	-	-	7,603	3,500	3,500	-	0.0%
8210	Technology-Hardware Additions	-	-	131	2,000	2,000	-	0.0%
		<b>95.00</b>	<b>120.00</b>	<b>\$ 6,894,545</b>	<b>\$ 7,562,087</b>	<b>\$ 9,315,382</b>	<b>\$ 1,753,295</b>	<b>23.2%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 500 - Student Services</b>								
1110	Administrative Salary & Wages	1.00	1.00	113,118	116,512	120,590	4,078	3.5%
1120	Instructional Salaries & Wages	5.00	6.00	284,679	287,568	394,613	107,045	37.2%
1124	Supervisor Salaries & Wages	1.00	-	100,606	95,901	-	(95,901)	-100.0%
1130	Other Prof. Salaries & Wages	7.00	7.00	446,953	467,278	397,019	(70,259)	-15.0%
1132	Psychologist Salaries & Wages	7.00	7.00	348,176	421,707	482,823	61,116	14.5%
1150	Clerical Salaries & Wages	2.00	2.00	113,999	91,665	84,598	(7,067)	-7.7%
1620	Supplemental Salaries & Wages	-	-	46,446	24,500	24,500	-	0.0%
2100	FICA Benefits	-	-	106,641	108,254	115,278	7,024	6.5%
2210	VRS Benefits Plan 1 & 2	-	-	194,542	222,555	202,504	(20,051)	-9.0%
2220	VRS Benefits Hybrid	-	-	20,058	17,056	30,566	13,510	79.2%
2300	HMP Benefits	-	-	245,839	273,197	272,097	(1,100)	-0.4%
2400	Group Life Insurance	-	-	17,662	20,017	19,472	(545)	-2.7%
2510	Disability Insurance Hybrid	-	-	381	361	798	437	121.1%
2750	Retiree Health Care Credit	-	-	16,174	18,338	17,835	(503)	-2.7%
2800	Other Benefits	-	-	10,504	-	-	-	0.0%
3000	Purchased Services	-	-	57,779	98,005	99,255	1,250	1.3%
5400	Leases and Rentals	-	-	2,749	2,700	2,800	100	3.7%
5500	Travel	-	-	10,168	19,300	18,000	(1,300)	-6.7%
5800	Miscellaneous	-	-	-	1,000	-	(1,000)	-100.0%
5801	Dues & Memberships	-	-	789	750	750	-	0.0%
5804	Graduation Expenditures	-	-	53,792	-	57,000	57,000	100.0%
5805	Staff Development	-	-	4,240	11,500	11,500	-	0.0%
5806	Testing Services	-	-	-	-	1,000	1,000	100.0%
6000	Materials and Supplies	-	-	8,524	9,100	9,050	(50)	-0.5%
6030	Instructional Materials	-	-	12,277	14,500	14,500	-	0.0%
8110	Technology-Hardware Replacement	-	-	7,920	4,000	4,000	-	0.0%
8210	Technology-Hardware Additions	-	-	-	-	-	-	#DIV/0!
		<b>23.00</b>	<b>23.00</b>	<b>\$ 2,224,016</b>	<b>\$ 2,325,764</b>	<b>\$ 2,380,548</b>	<b>\$ 54,784</b>	<b>2.4%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 505 - Media/Technology Services</b>								
1120	Instructional Salaries & Wages	12.00	12.00	642,833	726,437	746,837	20,400	2.8%
1124	Supervisor Salaries & Wages	1.00	1.00	76,125	78,409	81,153	2,744	3.5%
1620	Supplemental Salaries & Wages	-	-	83,210	151,600	150,000	(1,600)	-1.1%
1650	National Board Teacher Bonus	-	-	2,500	-	-	-	0.0%
2100	FICA Benefits	-	-	58,635	73,619	75,116	1,497	2.0%
2210	VRS Benefits Plan 1 & 2	-	-	117,787	143,042	130,443	(12,599)	-8.8%
2220	VRS Benefits Hybrid	-	-	-	7,854	-	(7,854)	-100.0%
2300	HMP Benefits	-	-	160,026	148,866	184,800	35,934	24.1%
2400	Group Life Insurance	-	-	9,455	12,607	10,898	(1,709)	-13.6%
2510	Disability Insurance Hybrid	-	-	-	166	-	(166)	-100.0%
2750	Retiree Health Care Credit	-	-	8,877	11,548	9,983	(1,565)	-13.6%
3000	Purchased Services	-	-	209,558	290,337	384,328	93,991	32.4%
5500	Travel	-	-	3,221	11,500	12,000	500	4.3%
5801	Dues & Memberships	-	-	577	750	750	-	0.0%
5805	Staff Development	-	-	6,906	10,125	10,650	525	5.2%
6000	Materials and Supplies	-	-	12,723	5,600	5,600	-	0.0%
6020	Textbooks and Workbooks	-	-	52,349	55,000	-	(55,000)	-100.0%
6040	Tech-Software/On line Content	-	-	19,043	22,000	22,000	-	0.0%
8210	Technology-Hardware Additions	-	-	1,410	-	-	-	0.0%
		<b>13.00</b>	<b>13.00</b>	<b>\$ 1,465,233</b>	<b>\$ 1,749,460</b>	<b>\$ 1,824,558</b>	<b>\$ 75,098</b>	<b>4.3%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 510 - Career &amp; Technical Education</b>								
1110	Administrative Salary & Wages	-	1.00	-	-	90,978	90,978	100.0%
1120	Instructional Salaries & Wages	1.00	1.00	-	75,000	67,275	(7,725)	-10.3%
1620	Supplemental Salaries & Wages	-	-	6,210	1,100	1,100	-	0.0%
2100	FICA Benefits	-	-	475	5,821	5,255	(566)	-9.7%
2210	VRS Benefits Plan 1 & 2	-	-	-	11,490	10,600	(890)	-7.7%
2300	HMP Benefits	-	-	-	12,000	-	(12,000)	-100.0%
2400	Group Life Insurance	-	-	-	983	886	(97)	-9.9%
2750	Retiree Health Care Credit	-	-	-	900	811	(89)	-9.9%
3000	Purchased Services	-	-	5,983	7,105	12,800	5,695	80.2%
5500	Travel	-	-	1,220	2,000	2,000	-	0.0%
5801	Dues & Memberships	-	-	-	18,160	80	(18,080)	-99.6%
5805	Staff Development	-	-	-	19,200	-	(19,200)	-100.0%
5806	Testing Services	-	-	35,313	35,000	43,000	8,000	22.9%
6000	Materials and Supplies	-	-	-	1,775	1,775	-	0.0%
6020	Textbooks and Workbooks	-	-	-	13,700	1,700	(12,000)	-87.6%
6030	Instructional Materials	-	-	2,685	176,732	11,000	(165,732)	-93.8%
6040	Tech-Software/On line Content	-	-	4,228	13,636	22,500	8,864	65.0%
7000	Tuition Payments to Joint Ops	-	-	304,762	363,062	388,853	25,791	7.1%
8100	Capital Outlay Replacement	-	-	-	2,200	2,200	-	0.0%
8200	Capital Outlay Additions	-	-	4,037	2,200	2,200	-	0.0%
		<b>1.00</b>	<b>2.00</b>	<b>\$ 364,913</b>	<b>\$ 762,064</b>	<b>\$ 665,013</b>	<b>\$ (97,051)</b>	<b>-12.7%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 515 - Gifted &amp; Talented</b>								
1120	Instructional Salaries & Wages	1.00	1.00	88,216	91,622	94,783	3,161	3.5%
1620	Supplemental Salaries & Wages	-	-	6,824	8,000	8,000	-	0.0%
2100	FICA Benefits	-	-	7,224	7,621	7,897	276	3.6%
2210	VRS Benefits Plan 1 & 2	-	-	14,379	14,366	14,933	567	3.9%
2300	HMP Benefits	-	-	7,320	18,798	7,836	(10,962)	-58.3%
2400	Group Life Insurance	-	-	1,154	1,200	1,248	48	4.0%
2750	Retiree Health Care Credit	-	-	1,084	1,099	1,143	44	4.0%
3810	Tuition Paid-Oth Div In-State	-	-	17,580	24,000	24,000	-	0.0%
5500	Travel	-	-	45	500	200	(300)	-60.0%
5801	Dues & Memberships	-	-	-	300	300	-	0.0%
5805	Staff Development	-	-	1,937	4,000	4,000	-	0.0%
5806	Testing Services	-	-	26,670	25,000	22,000	(3,000)	-12.0%
6000	Materials and Supplies	-	-	634	1,100	1,100	-	0.0%
6030	Instructional Materials	-	-	6,222	5,000	5,000	-	0.0%
7000	Tuition Payments to Joint Ops	-	-	160,188	185,749	195,211	9,462	5.1%
		<b>1.00</b>	<b>1.00</b>	<b>\$ 339,476</b>	<b>\$ 388,355</b>	<b>\$ 387,651</b>	<b>\$ (704)</b>	<b>-0.2%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 520 - Special Education Services</b>								
1110	Administrative Salaries & Wages	1.00	1.00	104,817	107,922	111,653	3,731	3.5%
1120	Instructional Salaries & Wages	108.00	16.00	5,251,758	5,806,311	954,217	(4,852,094)	-83.6%
1130	Other Prof. Salaries & Wages	16.69	17.69	801,303	922,209	1,079,907	157,698	17.1%
1140	Technical Salaries & Wages	2.00	2.50	97,737	99,323	118,301	18,978	19.1%
1150	Clerical Salaries & Wages	1.00	1.00	23,550	40,000	37,557	(2,443)	-6.1%
1151	Instr Aides Salaries & Wages	106.00	-	2,079,144	2,198,254	-	(2,198,254)	-100.0%
1620	Supplemental Salaries & Wages	-	-	422	37,860	37,860	-	0.0%
1650	National Board Teacher Bonus	-	-	30,000	-	-	-	0.0%
2100	FICA Benefits	-	-	603,891	704,707	180,510	(524,197)	-74.4%
2210	VRS Benefits Plan 1 & 2	-	-	920,423	1,153,202	280,730	(872,472)	-75.7%
2220	VRS Benefits Hybrid	-	-	425,461	290,066	81,682	(208,384)	-71.8%
2300	HMP Benefits	-	-	2,151,408	2,188,449	377,945	(1,810,504)	-82.7%
2400	Group Life Insurance	-	-	108,215	120,580	30,278	(90,302)	-74.9%
2510	Disability Insurance Hybrid	-	-	8,082	6,132	2,136	(3,996)	-65.2%
2750	Retiree Health Care Credit	-	-	101,437	110,455	27,736	(82,719)	-74.9%
2800	Other Benefits	-	-	10,754	-	-	-	0.0%
3000	Purchased Services	-	-	311,339	310,750	274,750	(36,000)	-11.6%
3830	Tuition Paid-Private Schools	-	-	353,278	320,000	371,300	51,300	16.0%
5500	Travel	-	-	24,871	33,000	34,000	1,000	3.0%
5805	Staff Development	-	-	8,692	10,000	44,834	34,834	348.3%
5806	Testing Services	-	-	6,500	5,000	8,000	3,000	60.0%
6000	Materials and Supplies	-	-	4,132	4,500	4,500	-	0.0%
6030	Instructional Materials	-	-	23,740	75,000	75,000	-	0.0%
6040	Tech-Software/On line Content	-	-	122	11,250	11,250	-	0.0%
7000	Tuition Payments to Joint Ops	-	-	1,094,981	1,213,749	1,249,692	35,943	3.0%
8100	Capital Outlay Replacement	-	-	4,485	9,500	9,500	-	0.0%
8110	Technology - Hardware Replacement	-	-	3,187	5,000	5,000	-	0.0%
8200	Capital Outlay Additions	-	-	8,973	20,000	20,000	-	0.0%
		<b>234.69</b>	<b>38.19</b>	<b>\$ 14,562,699</b>	<b>\$ 15,803,219</b>	<b>\$ 5,428,338</b>	<b>\$ (10,374,881)</b>	<b>-65.7%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 525 - Health/Homebound Services</b>								
1120	Instructional Salaries & Wages*	-	-	102,672	110,500	110,500	-	0.0%
1124	Supervisor Salaries & Wages	1.00	1.00	93,232	96,029	99,390	3,361	3.5%
1130	Other Prof. Salaries & Wages	12.50	13.00	789,210	803,242	823,037	19,795	2.5%
1131	School Nurse Salaries & Wages	18.38	18.38	827,952	915,190	977,414	62,224	6.8%
1520	Substitute Salaries & Wages	-	-	80	-	-	-	0.0%
1620	Supplemental Salaries & Wages	-	-	1,054	1,100	1,100	-	0.0%
2100	FICA Benefits	-	-	134,454	147,343	151,616	4,273	2.9%
2210	VRS Benefits Plan 1 & 2	-	-	216,852	244,452	218,114	(26,338)	-10.8%
2220	VRS Benefits Hybrid	-	-	55,791	40,228	75,324	35,096	87.2%
2300	HMP Benefits	-	-	314,400	328,266	320,995	(7,271)	-2.2%
2400	Group Life Insurance	-	-	21,959	23,784	24,516	732	3.1%
2510	Disability Insurance Hybrid	-	-	1,060	851	1,970	1,119	131.5%
2750	Retiree Health Care Credit	-	-	20,549	21,787	22,457	670	3.1%
2800	Other Benefits	-	-	1,515	-	-	-	0.0%
3000	Purchased Services	-	-	5,779	5,400	5,900	500	9.3%
5500	Travel	-	-	4,016	5,800	5,800	-	0.0%
5801	Dues & Memberships	-	-	155	155	155	-	0.0%
5805	Staff Development	-	-	4,110	6,000	6,000	-	0.0%
6000	Materials and Supplies	-	-	30,372	29,395	34,575	5,180	17.6%
6030	Instructional Materials	-	-	5,213	6,000	6,000	-	0.0%
8110	Technology - Hardware Replacement	-	-	3,937	-	-	-	0.0%
		<b>31.88</b>	<b>32.38</b>	<b>\$ 2,634,360</b>	<b>\$ 2,785,522</b>	<b>\$ 2,884,863</b>	<b>\$ 99,341</b>	<b>3.6%</b>

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



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 530 - School Performance</b>								
1110	Administrative Salaries & Wages	1.00	1.00	109,089	112,362	116,295	3,933	3.5%
1110	Summer School Admin Salaries	-	-	12,736	13,700	17,208	3,508	25.6%
1120	Instructional Salaries & Wages*	23.40	24.90	1,352,662	1,630,966	1,729,040	98,074	6.0%
1131	School Nurse Salaries & Wages	-	-	3,564	4,000	4,000	-	0.0%
1140	Technical Salaries & Wages	-	-	2,933	4,500	4,500	-	0.0%
1150	Clerical Salaries & Wages*	1.00	1.00	65,096	88,553	57,978	(30,575)	-34.5%
1151	Instr Aides Salaries & Wages	-	-	2,025	2,500	2,500	-	0.0%
1520	Substitute Salaries & Wages	-	-	-	-	-	-	0.0%
1620	Supplemental Salaries & Wages	-	-	16,431	50,148	43,700	(6,448)	-12.9%
2100	FICA Benefits	-	-	116,104	145,241	157,539	12,298	8.5%
2210	VRS Benefits Plan 1 & 2	-	-	170,086	229,559	213,752	(15,807)	-6.9%
2220	VRS Benefits Hybrid	-	-	35,311	29,424	62,480	33,056	112.3%
2300	HMP Benefits	-	-	246,001	223,696	320,312	96,616	43.2%
2400	Group Life Insurance	-	-	16,547	21,637	23,078	1,441	6.7%
2510	Disability Insurance Hybrid	-	-	671	623	1,634	1,011	162.3%
2750	Retiree Health Care Credit	-	-	15,481	19,820	21,140	1,320	6.7%
2800	Other Benefits	-	-	5,675	-	-	-	0.0%
3000	Purchased Services	-	-	332,770	345,219	448,472	103,253	29.9%
4000	Internal Services	-	-	10,214	-	-	-	0.0%
5400	Leases and Rentals	-	-	2,705	2,705	2,705	-	0.0%
5500	Travel	-	-	16,222	39,050	41,950	2,900	7.4%
5800	Miscellaneous	-	-	-	275	1,500	1,225	445.5%
5801	Dues & Memberships	-	-	673	21,410	33,660	12,250	57.2%
5805	Staff Development	-	-	887	2,500	2,000	(500)	-20.0%
5806	Testing Services	-	-	2,649	18,000	2,650	(15,350)	-85.3%
6000	Materials and Supplies	-	-	19,289	13,950	14,526	576	4.1%
6020	Textbooks and Workbooks	-	-	148,395	150,000	150,000	-	0.0%
6030	Instructional Materials	-	-	31,300	46,400	61,100	14,700	31.7%
8100	Capital Outlay Replacement	-	-	51,796	66,000	66,000	-	0.0%
8110	Technology-Hardware Replacement	-	-	1,350	1,000	-	(1,000)	-100.0%
		<b>25.40</b>	<b>26.90</b>	<b>\$ 2,788,662</b>	<b>\$ 3,283,238</b>	<b>\$ 3,599,719</b>	<b>\$ 316,481</b>	<b>9.6%</b>

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



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 535 - Executive Services</b>								
1112	Superintendent Salaries & Wages	1.00	1.00	189,000	194,400	202,089	7,689	4.0%
1150	Clerical Salaries & Wages	2.00	2.00	134,764	138,907	148,481	9,574	6.9%
1620	Supplemental Salaries & Wages	-	-	19,500	15,000	22,995	7,995	53.3%
2100	FICA Benefits	-	-	20,644	25,498	28,737	3,239	12.7%
2210	VRS Benefits Plan 1 & 2	-	-	52,838	52,263	55,749	3,486	6.7%
2300	HMP Benefits	-	-	19,108	37,596	28,224	(9,372)	-24.9%
2400	Group Life Insurance	-	-	4,241	4,366	4,658	292	6.7%
2750	Retiree Health Care Credit	-	-	3,982	4,000	4,266	266	6.7%
3000	Purchased Services	-	-	166,949	200,100	200,680	580	0.3%
4000	Internal Services	-	-	107	-	-	-	0.0%
5500	Travel	-	-	15,605	22,250	22,250	-	0.0%
5800	Miscellaneous	-	-	9,605	17,250	16,670	(580)	-3.4%
5801	Dues & Memberships	-	-	25,487	32,000	32,000	-	0.0%
6000	Materials and Supplies	-	-	6,780	5,800	5,800	-	0.0%
8110	Technology-Hardware Replacement	-	-	30	3,500	3,500	-	0.0%
		<b>3.00</b>	<b>3.00</b>	<b>\$ 668,641</b>	<b>\$ 752,930</b>	<b>\$ 776,099</b>	<b>\$ 23,169</b>	<b>3.1%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 540 - Communications Services</b>								
1110	Administrative Salary & Wages	1.00	1.00	97,606	100,534	134,033	33,499	33.3%
1130	Other Prof. Salaries & Wages	3.00	3.00	193,024	186,786	220,374	33,588	18.0%
1150	Clerical Salaries & Wages	-	1.00	-	-	51,495	51,495	100.0%
2100	FICA Benefits	-	-	21,237	21,981	31,201	9,220	41.9%
2210	VRS Benefits Plan 1 & 2	-	-	38,255	44,690	63,952	19,262	43.1%
2220	VRS Benefits Hybrid	-	-	-	-	-	-	0.0%
2300	HMP Benefits	-	-	42,282	64,226	36,660	(27,566)	-42.9%
2400	Group Life Insurance	-	-	3,682	3,291	5,343	2,052	62.4%
2510	Disability Insurance Hybrid	-	-	-	-	-	-	0.0%
2750	Retiree Health Care Credit	-	-	3,457	3,016	4,894	1,878	62.3%
3000	Purchased Services	-	-	33,452	103,800	101,300	(2,500)	-2.4%
5200	Communications	-	-	11,378	9,000	11,500	2,500	27.8%
5400	Leases and Rentals	-	-	1,889	2,264	2,264	-	0.0%
5500	Travel	-	-	3,534	5,900	5,900	-	0.0%
5800	Miscellaneous	-	-	1,221	1,500	1,500	-	0.0%
5801	Dues & Memberships	-	-	23,824	24,500	24,500	-	0.0%
6000	Materials and Supplies	-	-	1,355	2,600	2,600	-	0.0%
8110	Technology-Hardware Replacement	-	-	13,263	1,950	1,950	-	0.0%
8210	Technology-Hardware Additions	-	-	26,755	-	-	-	0.0%
		<b>4.00</b>	<b>5.00</b>	<b>\$ 516,215</b>	<b>\$ 576,038</b>	<b>\$ 699,466</b>	<b>\$ 123,428</b>	<b>21.4%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 543 - Chief of Staff</b>								
1110	Administrative Salary & Wages	1.00	1.00	119,331	122,871	127,125	4,254	3.5%
1150	Clerical Salaries & Wages	1.00	1.00	16,368	36,000	49,040	13,040	36.2%
2100	FICA Benefits	-	-	10,370	12,154	74,141	61,987	510.0%
2210	VRS Benefits Plan 1 & 2	-	-	-	-	-	-	0.0%
2220	VRS Benefits Hybrid	-	-	22,102	24,781	27,755	2,974	12.0%
2300	HMP Benefits	-	-	2,826	12,379	8,547	(3,832)	-31.0%
2400	Group Life Insurance	-	-	1,774	2,082	2,319	237	11.4%
2510	Disability Insurance Hybrid	-	-	420	737	736	(1)	-0.1%
2750	Retiree Health Care Credit	-	-	1,666	1,906	2,124	218	11.4%
3000	Purchased Services	-	-	50,866	40,000	38,500	(1,500)	-3.8%
4000	Internal Services	-	-	1,126	-	-	-	0.0%
5500	Travel	-	-	2,966	6,200	5,200	(1,000)	-16.1%
5801	Dues & Memberships	-	-	225	800	600	(200)	-25.0%
5805	Staff Development	-	-	2,319	1,000	1,000	-	0.0%
6000	Materials and Supplies	-	-	3,236	2,250	2,600	350	15.6%
8110	Technology-Hardware Replacement	-	-	80	1,000	650	(350)	-35.0%
		<b>2.00</b>	<b>2.00</b>	<b>\$ 235,676</b>	<b>\$ 264,160</b>	<b>\$ 340,337</b>	<b>\$ 76,177</b>	<b>28.8%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 545 - Asst. Superintendent of Elementary School Leadership</b>								
1110	Administrative Salary & Wages	1.00	1.00	116,159	119,644	123,832	4,188	3.5%
1120	Instructional Salaries & Wages	1.00	1.00	70,055	72,157	74,682	2,525	3.5%
1140	Technical Salaries & Wages	0.20	-	10,642	10,961	-	(10,961)	-100.0%
1141	Tech Support Salaries & Wages	1.00	1.00	49,335	50,814	56,252	5,438	10.7%
1150	Clerical Salaries & Wages	1.00	0.50	34,074	47,056	23,480	(23,576)	-50.1%
1620	Supplemental Salaries & Wages	-	-	-	21,000	21,000	-	0.0%
2100	FICA Benefits	-	-	20,641	24,605	23,247	(1,358)	-5.5%
2210	VRS Benefits Plan 1 & 2	-	-	37,678	46,319	34,961	(11,358)	-24.5%
2220	VRS Benefits Hybrid	-	-	8,051	4,113	8,863	4,750	115.5%
2300	HMP Benefits	-	-	54,204	46,968	52,908	5,940	12.6%
2400	Group Life Insurance	-	-	3,668	4,214	3,661	(553)	-13.1%
2510	Disability Insurance Hybrid	-	-	153	87	232	145	166.7%
2750	Retiree Health Care Credit	-	-	3,444	3,860	3,354	(506)	-13.1%
3000	Purchased Services	-	-	46,502	38,250	38,200	(50)	-0.1%
5200	Communications	-	-	297	200	250	50	25.0%
5500	Travel	-	-	4,208	7,025	7,025	-	0.0%
5801	Dues & Memberships	-	-	6,000	6,000	8,350	2,350	39.2%
5805	Staff Development	-	-	630	23,150	23,150	-	0.0%
5806	Testing Services	-	-	199,817	194,615	85,850	(108,765)	-55.9%
6000	Materials and Supplies	-	-	1,737	7,300	7,300	-	0.0%
6030	Instructional Materials	-	-	-	6,000	6,000	-	0.0%
8110	Technology-Hardware Replacement	-	-	105	1,000	1,000	-	0.0%
		<b>4.20</b>	<b>3.50</b>	<b>\$ 667,399</b>	<b>\$ 735,338</b>	<b>\$ 603,597</b>	<b>\$ (131,741)</b>	<b>-17.9%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 550 - Asst. Superintendent of Secondary School Leadership</b>								
1110	Administrative Salary & Wages	1.00	1.00	121,161	124,756	130,706	5,950	4.8%
1120	Instructional Salaries & Wages	-	1.00	-	-	72,450	72,450	100.0%
1150	Clerical Salaries & Wages	1.00	0.50	45,858	55,408	23,880	(31,528)	-56.9%
1620	Supplemental Salaries & Wages	-	-	-	14,000	10,000	(4,000)	-28.6%
2100	FICA Benefits	-	-	11,607	14,854	18,307	3,453	23.2%
2210	VRS Benefits Plan 1 & 2	-	-	24,889	30,445	27,023	(3,422)	-11.2%
2220	VRS Benefits Hybrid	-	-	2,502	-	8,668	8,668	100.0%
2300	HMP Benefits	-	-	28,294	34,128	26,676	(7,452)	-21.8%
2400	Group Life Insurance	-	-	2,199	2,544	2,982	438	17.2%
2510	Disability Insurance Hybrid	-	-	48	-	226	226	100.0%
2750	Retiree Health Care Credit	-	-	2,064	2,330	2,732	402	17.3%
3000	Purchased Services	-	-	56,060	50,700	85,000	34,300	67.7%
5500	Travel	-	-	3,214	9,500	7,500	(2,000)	-21.1%
5801	Dues & Memberships	-	-	786	1,500	5,500	4,000	266.7%
5804	Graduation Expenditures	-	-	-	57,000	-	(57,000)	-100.0%
5805	Staff Development	-	-	624	750	750	-	0.0%
6000	Materials and Supplies	-	-	12,282	3,200	5,450	2,250	70.3%
6030	Instructional Materials	-	-	-	1,050	153,050	152,000	14476.2%
8110	Technology-Hardware Replacement	-	-	1,043	2,000	2,000	-	0.0%
		<b>2.00</b>	<b>2.50</b>	<b>\$ 312,631</b>	<b>\$ 404,165</b>	<b>\$ 582,900</b>	<b>\$ 178,735</b>	<b>44.2%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 555 - Human Resources</b>								
1110	Administrative Salary & Wages	3.00	3.00	292,985	301,774	312,338	10,564	3.5%
1130	Other Prof. Salaries & Wages	3.00	3.00	222,831	240,645	237,552	(3,093)	-1.3%
1140	Technical Salaries & Wages	2.00	2.00	85,320	90,421	93,520	3,099	3.4%
1150	Clerical Salaries & Wages	2.50	2.50	92,095	102,391	112,184	9,793	9.6%
1620	Supplemental Salaries & Wages	-	-	17,800	20,000	20,000	-	0.0%
2100	FICA Benefits	-	-	51,990	57,775	59,611	1,836	3.2%
2210	VRS Benefits Plan 1 & 2	-	-	87,724	97,623	93,043	(4,580)	-4.7%
2220	VRS Benefits Hybrid	-	-	17,923	17,661	25,768	8,107	45.9%
2300	HMP Benefits	-	-	87,314	98,748	95,118	(3,630)	-3.7%
2400	Group Life Insurance	-	-	8,480	9,632	9,926	294	3.1%
2510	Disability Insurance Hybrid	-	-	340	373	674	301	80.7%
2750	Retiree Health Care Credit	-	-	7,962	8,823	9,093	270	3.1%
3000	Purchased Services	-	-	117,623	146,450	151,450	5,000	3.4%
4000	Internal Services	-	-	949	1,000	1,000	-	0.0%
5500	Travel	-	-	11,892	14,500	14,500	-	0.0%
5800	Miscellaneous	-	-	11,927	16,000	16,000	-	0.0%
5801	Dues & Memberships	-	-	1,723	2,500	2,500	-	0.0%
5805	Staff Development	-	-	891	8,000	8,000	-	0.0%
6000	Materials and Supplies	-	-	10,159	15,800	15,800	-	0.0%
6040	Tech-Software/On line Content	-	-	9,540	20,000	15,000	(5,000)	-25.0%
8100	Capital Outlay Replacement	-	-	793	2,500	2,500	-	0.0%
8110	Technology-Hardware Replace	-	-	3,742	1,000	1,000	-	0.0%
		<b>10.50</b>	<b>10.50</b>	<b>\$ 1,142,002</b>	<b>\$ 1,273,616</b>	<b>\$ 1,296,577</b>	<b>\$ 22,961</b>	<b>1.8%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 560 - Finance/Business Services</b>								
1110	Administrative Salary & Wages	1.00	2.00	112,100	123,600	219,338	95,738	77.5%
1140	Technical Salaries & Wages	3.00	2.00	152,709	171,046	124,907	(46,139)	-27.0%
1150	Clerical Salaries & Wages	5.00	5.00	245,569	293,561	272,123	(21,438)	-7.3%
2100	FICA Benefits	-	-	39,167	45,042	46,998	1,956	4.3%
2210	VRS Benefits Plan 1 & 2	-	-	71,857	82,061	74,647	(7,414)	-9.0%
2220	VRS Benefits Hybrid	-	-	11,595	10,260	20,508	10,248	99.9%
2300	HMP Benefits	-	-	78,192	74,619	83,271	8,652	11.6%
2400	Group Life Insurance	-	-	6,699	7,713	7,950	237	3.1%
2510	Disability Insurance Hybrid	-	-	220	216	372	156	72.2%
2750	Retiree Health Care Credit	-	-	6,277	7,066	7,282	216	3.1%
2800	Other Benefits	-	-	23,718	-	-	-	0.0%
3000	Purchased Services	-	-	214,528	221,243	221,243	-	0.0%
4000	Internal Services	-	-	81	-	-	-	0.0%
5200	Communications	-	-	6,788	9,700	9,700	-	0.0%
5400	Leases and Rentals	-	-	3,636	4,554	4,554	-	0.0%
5500	Travel	-	-	1,775	4,500	4,500	-	0.0%
5800	Miscellaneous	-	-	(6,314)	(5,000)	(3,000)	2,000	-40.0%
5801	Dues & Memberships	-	-	4,529	5,500	5,500	-	0.0%
5805	Staff Development	-	-	1,783	4,000	4,000	-	0.0%
6000	Materials and Supplies	-	-	8,746	16,100	14,100	(2,000)	-12.4%
8110	Technology-Hardware Replacement	-	-	-	3,000	3,000	-	0.0%
		<b>9.00</b>	<b>9.00</b>	<b>\$ 983,655</b>	<b>\$ 1,078,781</b>	<b>\$ 1,120,993</b>	<b>\$ 42,212</b>	<b>3.9%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 565 - Technology Services</b>								
1110	Administrative Salary & Wages	1.00	1.00	119,640	123,229	127,543	4,314	3.5%
1120	Instructional Salaries & Wages	1.00	1.00	61,943	63,801	66,034	2,233	3.5%
1140	Technical Salaries & Wages	13.00	25.00	1,240,579	880,348	1,423,795	543,447	61.7%
1141	Tech Support Salaries & Wages	11.00	-	-	550,814	-	(550,814)	-100.0%
1150	Clerical Salaries & Wages	1.00	1.00	34,510	35,545	38,493	2,948	8.3%
1520	Substitute Salaries & Wages	-	-	2,302	-	-	-	0.0%
2100	FICA Benefits	-	-	106,934	126,511	127,263	752	0.6%
2210	VRS Benefits Plan 1 & 2	-	-	166,688	243,033	159,484	(83,549)	-34.4%
2220	VRS Benefits Hybrid	-	-	57,808	16,273	91,956	75,683	465.1%
2300	HMP Benefits	-	-	285,742	308,503	314,376	5,873	1.9%
2400	Group Life Insurance	-	-	18,020	21,664	21,007	(657)	-3.0%
2510	Disability Insurance Hybrid	-	-	1,098	344	2,404	2,060	598.8%
2750	Retiree Health Care Credit	-	-	16,920	19,845	19,242	(603)	-3.0%
2800	Other Benefits	-	-	6,362	-	-	-	0.0%
3000	Purchased Services	-	-	2,441,317	2,371,221	2,480,662	109,441	4.6%
5001	Telecommunications	-	-	345,524	452,000	362,000	(90,000)	-19.9%
5500	Travel	-	-	8,825	8,700	8,700	-	0.0%
5801	Dues & Memberships	-	-	-	500	500	-	0.0%
5805	Staff Development	-	-	5,467	7,500	7,500	-	0.0%
6000	Materials and Supplies	-	-	119,359	124,050	124,050	-	0.0%
8110	Technology-Hardware Replacement	-	-	10,471	5,000	5,000	-	0.0%
8210	Technology-Hardware Additions	-	-	171,000	-	-	-	0.0%
		<b>27.00</b>	<b>28.00</b>	<b>\$ 5,220,507</b>	<b>\$ 5,358,881</b>	<b>\$ 5,380,009</b>	<b>\$ 21,128</b>	<b>0.4%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 570 - Transportation</b>								
1110	Administrative Salary & Wages	1.00	1.00	87,055	94,760	95,220	460	0.5%
1140	Technical Salaries & Wages	5.00	5.00	349,216	280,650	333,763	53,113	18.9%
1150	Clerical Salaries & Wages	5.00	5.00	101,415	144,715	107,538	(37,177)	-25.7%
1160	Trades Salaries & Wages	7.00	7.00	296,667	295,891	333,996	38,105	12.9%
1170	Bus Driver Salaries & Wages	106.93	106.93	1,799,176	2,454,801	2,463,597	8,796	0.4%
1175	Bus Aides Salaries & Wages	37.54	37.54	522,291	594,402	619,888	25,486	4.3%
1520	Substitute Salaries & Wages	-	-	741,278	485,000	516,500	31,500	6.5%
1620	Supplemental Salaries & Wages	-	-	133,992	166,000	181,000	15,000	9.0%
2100	FICA Benefits	-	-	295,396	348,174	356,232	8,058	2.3%
2210	VRS Benefits Plan 1 & 2	-	-	68,776	154,120	126,128	(27,992)	-18.2%
2220	VRS Benefits Hybrid	-	-	69,563	54,071	65,370	11,299	20.9%
2300	HMP Benefits	-	-	1,347,559	1,737,341	1,425,421	(311,920)	-18.0%
2400	Group Life Insurance	-	-	35,236	61,239	49,244	(11,995)	-19.6%
2510	Disability Insurance Hybrid	-	-	7,545	6,956	11,166	4,210	60.5%
2750	Retiree Health Care Credit	-	-	6,776	10,977	11,020	43	0.4%
2800	Other Benefits	-	-	28,423	-	-	-	0.0%
3000	Purchased Services	-	-	61,973	68,200	69,800	1,600	2.3%
5104	Refuse Removal	-	-	18,656	22,000	22,000	-	0.0%
5400	Leases and Rentals	-	-	76,263	76,263	82,923	6,660	8.7%
5500	Travel	-	-	11,840	5,000	5,000	-	0.0%
5801	Dues & Memberships	-	-	200	500	500	-	0.0%
5805	Staff Development	-	-	6,221	5,000	5,000	-	0.0%
6000	Materials and Supplies	-	-	11,016	10,989	18,865	7,876	71.7%
6008	Vehicle/Powered Equip Fuels	-	-	786,247	1,075,000	995,000	(80,000)	-7.4%
6009	Vehicle/Powered Equip Supplies	-	-	435,351	476,000	476,000	-	0.0%
6030	Instructional Materials	-	-	1,405	1,500	1,500	-	0.0%
8100	Capital Outlay Replacement	-	-	244,793	220,000	234,516	14,516	6.6%
8200	Capital Outlay Additions	-	-	21,160	-	24,348	24,348	100.0%
		<b>162.47</b>	<b>162.47</b>	<b>\$ 7,565,489</b>	<b>\$ 8,849,549</b>	<b>\$ 8,631,535</b>	<b>\$ (218,014)</b>	<b>-2.5%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 575 - Operations</b>								
1110	Administrative Salary & Wages	1.00	1.00	95,014	97,864	111,263	13,399	13.7%
1140	Technical Salaries & Wages	3.00	2.00	143,967	191,719	214,408	22,689	11.8%
1150	Clerical Salaries & Wages	3.00	3.00	131,720	149,125	146,476	(2,649)	-1.8%
1160	Trades Salaries & Wages	22.00	21.00	1,029,361	1,204,846	1,241,025	36,179	3.0%
1180	Laborer Salaries & Wages	-	-	20,158	16,000	16,000	-	0.0%
1190	Service Salaries & Wages	88.31	88.31	2,357,737	2,717,334	2,815,542	98,208	3.6%
1520	Substitute Salaries & Wages	-	-	25,305	35,000	35,000	-	0.0%
1620	Supplemental Salaries & Wages	-	-	6,762	10,000	10,000	-	0.0%
2100	FICA Benefits	-	-	279,855	338,274	351,198	12,924	3.8%
2210	VRS Benefits Plan 1 & 2	-	-	161,188	193,410	181,504	(11,906)	-6.2%
2220	VRS Benefits Hybrid	-	-	23,804	10,495	31,050	20,555	195.9%
2300	HMP Benefits	-	-	938,751	1,080,597	967,079	(113,518)	-10.5%
2400	Group Life Insurance	-	-	40,727	55,395	57,655	2,260	4.1%
2510	Disability Insurance Hybrid	-	-	2,651	1,339	4,746	3,407	254.4%
2750	Retiree Health Care Credit	-	-	10,074	37,870	11,904	(25,966)	-68.6%
2800	Other Benefits	-	-	37,603	-	-	-	0.0%
3000	Purchased Services	-	-	1,232,125	1,110,500	1,110,500	-	0.0%
4000	Internal Services	-	-	1,021	-	3,000	3,000	100.0%
5101	Electricity	-	-	79,425	300,000	172,900	(127,100)	-42.4%
5102	Heating Fuel	-	-	6,629	115,000	100,000	(15,000)	-13.0%
5103	Water/Sewer Services	-	-	7,710	13,000	25,000	12,000	92.3%
5104	Refuse Removal	-	-	84,755	94,000	95,000	1,000	1.1%
5200	Communications	-	-	1,500	1,500	1,500	-	0.0%
5400	Leases and Rentals	-	-	74,338	52,000	82,000	30,000	57.7%
5500	Travel	-	-	593	3,600	4,600	1,000	27.8%
5800	Miscellaneous	-	-	641	2,000	2,000	-	0.0%
5805	Staff Development	-	-	4,030	1,500	1,500	-	0.0%
6000	Materials and Supplies	-	-	920,236	969,600	985,250	15,650	1.6%
8100	Capital Outlay Replacement	-	-	91,136	-	-	-	0.0%
8200	Capital Outlay Additions	-	-	43,580	-	-	-	100.0%
		<b>117.31</b>	<b>115.31</b>	<b>\$ 7,852,396</b>	<b>\$ 8,801,968</b>	<b>\$ 8,778,100</b>	<b>\$ (23,868)</b>	<b>-0.3%</b>



## Operating Budget by Cost Center

Obj.	Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	
							\$	%
<b>Cost Center 999 - Fund Balance Spending</b>								
3000	Purchased Services	-	-	96,738	-	-	-	0.0%
6020	Textbooks & Workbooks	-	-	70,385	-	-	-	0.0%
8100	Capital Outlay Replacement	-	-	579,379	-	-	-	0.0%
		-	-	<b>\$ 746,503</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>GRAND TOTAL</b>		<b>1,692.91</b>	<b>1,714.71</b>	<b>128,988,770</b>	<b>\$ 137,808,944</b>	<b>\$ 141,519,358</b>	<b>\$ 3,710,414</b>	<b>2.7%</b>



# FISCAL YEAR 2020

## FINANCIAL SUMMARIES

*Grants Fund*



**Williamsburg - James City County Public Schools**  
**Grants Fund**  
**5 Year Summary**

Description	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
<b>Revenue</b>							
Federal	\$ 3,732,487	\$ 3,732,487	\$ 3,881,419	\$ 4,217,340	\$ 4,090,086	\$ (127,254)	-3.0%
State	865,944	865,944	849,720	905,270	944,513	39,243	4.3%
Other	622,298	622,298	634,278	650,000	670,000	20,000	3.1%
<b>Total Revenue</b>	<b>5,220,730</b>	<b>5,220,730</b>	<b>5,365,416</b>	<b>5,772,610</b>	<b>5,704,599</b>	<b>(68,011)</b>	<b>-1.2%</b>
<b>Expenditures</b>							
Title VI-B	1,938,560	1,938,560	2,111,359	2,292,700	2,184,890	(107,810)	-4.7%
Title I	1,319,334	1,319,334	1,339,221	1,403,736	1,301,661	(102,075)	-7.3%
Title I, D	35,988	35,988	134	1,000	94,675	93,675	9367.5%
Title II, Part A, Teacher Quality	195,058	195,058	182,764	256,738	258,287	1,549	0.6%
Carl D. Perkins Grant	132,122	132,122	126,591	134,800	145,917	11,118	8.2%
Title III, Part A, Limited English Proficient	32,163	32,163	71,818	55,750	57,901	2,152	3.9%
Federal Preschool Grant (Section 619)	21,824	21,824	19,088	24,688	26,754	2,066	8.4%
Project Hope	17,882	17,882	10,790	20,000	20,000	-	0.0%
Adult Ed	39,556	39,556	19,654	27,930	-	(27,930)	-100.0%
SOL Web Based Technology Initiative	440,000	440,000	439,948	440,000	466,000	26,000	5.9%
Virginia Preschool Initiative	294,000	294,000	277,776	324,625	332,115	7,490	2.3%
Special Education in Jails	112,737	112,737	119,246	124,928	129,688	4,760	3.8%
Individualized Student Alternative Education Program (ISAEP)	19,207	19,207	12,750	15,717	16,710	993	6.3%
School Health Initiative Grant	622,298	622,298	634,278	650,000	670,000	20,000	3.1%
<b>Total Expenditures</b>	<b>\$ 5,220,730</b>	<b>\$ 5,220,730</b>	<b>\$ 5,365,416</b>	<b>\$ 5,772,610</b>	<b>\$ 5,704,599</b>	<b>\$ (68,011)</b>	<b>-1.2%</b>



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

Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
	FTEs	FTEs					
<b>Revenue</b>							
Federal	44.23	42.93	\$ 3,881,419	\$ 4,217,340	\$ 4,090,086	\$ (127,255)	-3.0%
State	8.39	8.39	849,720	905,270	944,513	39,243	4.3%
Other	6.00	6.00	634,278	650,000	670,000	20,000	3.1%
<b>Total Revenue</b>	<b>58.62</b>	<b>57.32</b>	<b>5,365,416</b>	<b>5,772,610</b>	<b>5,704,599</b>	<b>(68,011)</b>	<b>-1.2%</b>
<b>Expenditures</b>							
Title VI-B	28.99	28.99	2,111,359	2,292,700	2,184,890	(107,810)	-4.7%
Title I	11.45	10.65	1,339,221	1,403,736	1,301,661	(102,075)	-7.3%
Title I, D	1.00	1.00	134	1,000	94,675	93,675	9367.5%
Title II, Part A, Teacher Quality	1.45	1.45	182,764	256,738	258,287	1,549	0.6%
Carl D. Perkins Grant	-	-	126,591	134,800	145,917	11,118	8.2%
Title III, Part A, Limited English Proficient	-	-	71,818	55,750	57,901	2,152	3.9%
Federal Preschool Grant (Section 619)	0.34	0.34	19,088	24,688	26,754	2,066	8.4%
Project Hope	0.50	0.50	10,790	20,000	20,000	-	0.0%
Adult Ed	0.50	-	19,654	27,930	-	(27,930)	-100.0%
SOL Web Based Technology Initiative	-	-	439,948	440,000	466,000	26,000	5.9%
Virginia Preschool Initiative	7.39	7.39	277,776	324,625	332,115	7,490	2.3%
Special Education in Jails	1.00	1.00	119,246	124,928	129,688	4,760	3.8%
Individualized Student Alternative Education Program (ISAEP)	-	-	12,750	15,717	16,710	993	6.3%
School Health Initiative Grant	6.00	6.00	634,278	650,000	670,000	20,000	3.1%
<b>Total Expenditures</b>	<b>58.62</b>	<b>57.32</b>	<b>\$ 5,365,416</b>	<b>\$ 5,772,610</b>	<b>\$ 5,704,599</b>	<b>\$ (68,011)</b>	<b>-1.2%</b>



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

Description	2019 FTEs	2020 FTEs	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
<b>Wages &amp; Employee Benefits</b>							
1120 Instructional Salaries & Wages	18.20	18.20	\$ 1,024,804	\$ 1,035,224	\$ 1,104,285	\$ 69,061	6.7%
1130 Other Professional Salaries & Wages	4.22	4.22	230,989	253,391	255,697	2,306	0.9%
1350 P/T Clerical Salaries & Wages	0.57	0.57	10,034	10,335	-	(10,335)	-100.0%
1151 Instructional Aides Salaries & Wages	6.00	6.00	71,714	116,756	83,984	(32,772)	-28.1%
1520 Substitute Wages	-	-	-	-	-	-	0.0%
1620 Supplemental Salaries & Wages	-	-	123,280	177,191	-	(177,191)	0.0%
<b>Total Wages</b>	<b>28.99</b>	<b>28.99</b>	<b>1,460,820</b>	<b>1,592,897</b>	<b>1,443,966</b>	<b>(148,931)</b>	<b>-9.3%</b>
2100 FICA Benefits	-	-	106,620	121,857	110,463	(11,393)	-9.3%
2210 VRS Benefits Plan 1 & 2	-	-	131,191	170,886	226,414	55,528	32.5%
2220 VRS Benefits Hybrid	-	-	83,377	46,000	-	(46,000)	-100.0%
2300 HMP Benefits	-	-	294,013	324,551	367,804	43,253	13.3%
2400 Group Life Insurance	-	-	17,582	18,546	18,916	370	2.0%
2510 Disability Insurance Hybrid	-	-	1,584	975	-	(975)	-100.0%
2750 Retiree Health Care Credit	-	-	16,171	16,988	17,328	339	2.0%
<b>Total Benefits</b>	<b>-</b>	<b>-</b>	<b>650,539</b>	<b>699,803</b>	<b>740,925</b>	<b>41,121</b>	<b>5.9%</b>
<b>Total Wages &amp; Employee Benefits</b>	<b>28.99</b>	<b>28.99</b>	<b>2,111,359</b>	<b>2,292,700</b>	<b>2,184,890</b>	<b>(107,810)</b>	<b>-4.7%</b>
<b>TOTAL</b>	<b>28.99</b>	<b>28.99</b>	<b>\$ 2,111,359</b>	<b>\$ 2,292,700</b>	<b>\$ 2,184,890</b>	<b>\$ (107,810)</b>	<b>-4.7%</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	2019	2020	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
	FTEs	FTEs					
<b>Wages &amp; Employee Benefits</b>							
1120 Instructional Salaries & Wages	9.70	9.70	\$ 535,262	\$ 551,206	\$ 604,611	\$ 53,405	9.7%
1140 Technical Salaries	0.80	-	42,569	42,569	-	(42,569)	-100.0%
1150 Clerical Salaries & Wages	0.95	0.95	37,305	40,717	41,101	384	0.9%
1520 Substitute Salaries & Wages	-	-	3,225	-	3,000	3,000	0.0%
1620 Supplemental Salaries & Wages	-	-	284,442	128,527	211,239	82,712	64.4%
<b>Total Wages</b>	<b>11.45</b>	<b>10.65</b>	<b>902,803</b>	<b>763,019</b>	<b>859,951</b>	<b>96,932</b>	<b>12.7%</b>
2100 FICA Benefits	-	-	68,137	58,371	65,788	7,417	12.7%
2210 VRS Benefits Plan 1 & 2	-	-	94,302	93,204	96,948	3,743	4.0%
2220 VRS Benefits Hybrid	-	-	4,304	4,000	4,300	300	7.5%
2300 HMP Benefits	-	-	74,100	92,027	140,384	48,357	52.5%
2400 Group Life Insurance	-	-	8,310	8,312	8,459	147	1.8%
2510 VRS Disability Hybrid	-	-	82	85	85	-	0.0%
2750 Retiree Health Care Credit	-	-	7,434	7,614	7,749	135	1.8%
<b>Total Employee Benefits</b>	<b>-</b>	<b>-</b>	<b>256,669</b>	<b>263,613</b>	<b>323,712</b>	<b>60,099</b>	<b>22.8%</b>
<b>Total Wages &amp; Employee Benefits</b>	<b>11.45</b>	<b>10.65</b>	<b>1,159,472</b>	<b>1,026,632</b>	<b>1,183,663</b>	<b>157,031</b>	<b>15.3%</b>
<b>Other Expenditures</b>							
3000 Purchased Services	-	-	97,572	124,890	55,000	(69,890)	-56.0%
4000 Internal Services-Transportation	-	-	152	700	-	(700)	-100.0%
5500 Travel	-	-	5,016	13,400	5,000	(8,400)	-62.7%
6000 Materials & Supplies	-	-	1,276	4,500	4,998	498	11.1%
6030 Instructional Materials	-	-	61,499	203,614	30,000	(173,614)	-85.3%
9400 Parental Involvement	-	-	14,234	30,000	23,000	(7,000)	-23.3%
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>179,749</b>	<b>377,104</b>	<b>117,998</b>	<b>(259,106)</b>	<b>-68.7%</b>
<b>TOTAL</b>	<b>11.45</b>	<b>10.65</b>	<b>\$ 1,339,221</b>	<b>\$ 1,403,736</b>	<b>\$ 1,301,661</b>	<b>\$ (102,075)</b>	<b>-7.3%</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, Rawls Byrd, Clara Byrd Baker, and J. B. Blayton



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

Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
	FTEs	FTEs					
<b>Wages &amp; Employee Benefits</b>							
1120 Instructional Salaries & Wages	-	1.00	\$ -	\$ -	\$ 58,502	\$ -	100.0%
Total Wages	-	1.00	-	-	58,502	-	100.0%
2100 FICA Benefits	-	-	-	-	4,475	-	100.0%
2210 VRS Benefits	-	-	-	-	9,173	-	100.0%
2300 HMP Benefits	-	-	-	-	16,056	-	100.0%
2400 Group Life Insurance	-	-	-	-	766	-	100.0%
2750 Retiree Health Care Credit	-	-	-	-	702	-	100.0%
Total Employee Benefits	-	-	-	-	31,173	-	100.0%
Total Wages & Employee Benefits	-	1.00	-	-	89,675	-	100.0%
<b>Other Expenditures</b>							
6030 Instructional Materials	-	-	\$ 134	\$ 1,000	\$ 5,000	\$ 4,000	400.0%
Total Other Expenditures	-	-	134	1,000	5,000	4,000	400.0%
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>\$ 134</b>	<b>\$ 1,000</b>	<b>\$ 94,675</b>	<b>\$ 93,675</b>	<b>9367.5%</b>

**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.

Starting in 2020, an 11 month employee will be funded from Title I, D funds that was previously funded from the State Operated funds (0040).



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

Description	2019	2020					
	FTEs	FTEs	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
<b>Wages &amp; Employee Benefits</b>							
1120 Instructional Salaries & Wages	1.40	1.40	\$ 92,669	\$ 136,895	\$ 106,653	\$ (30,242)	-22.1%
1150 Clerical Salaries & Wages	0.05	0.05	1,388	2,145	2,163	18	0.8%
1520 Substitute Salaries & Wages	-	-	-	7,000	7,000	-	0.0%
<b>Total Wages</b>	<b>1.45</b>	<b>1.45</b>	<b>94,057.80</b>	<b>146,041</b>	<b>115,816</b>	<b>(30,225)</b>	<b>-20.7%</b>
2100 FICA Benefits	-	-	6,905	11,172	8,860	(2,312)	-20.7%
2210 VRS Benefits Plan 1 & 2	-	-	14,931	21,101	16,862	(4,239)	-20.1%
2220 VRS Benefits Hybrid	-	-	228	200	200	-	100.0%
2300 HMP Benefits	-	-	12,674	24,956	15,572	(9,384)	-37.6%
2400 Group Life Insurance	-	-	1,217	1,821	1,425	(396)	-21.7%
2510 VRS Disability Hybrid	-	-	4	5	5	-	100.0%
2750 Retiree Health Care Credit	-	-	1,143	1,668	1,306	(363)	-21.7%
<b>Total Employee Benefits</b>	<b>-</b>	<b>-</b>	<b>37,102</b>	<b>60,924</b>	<b>44,230</b>	<b>(16,694)</b>	<b>-27.4%</b>
<b>Total Wages &amp; Employee Benefits</b>	<b>1.45</b>	<b>1.45</b>	<b>131,160</b>	<b>206,965</b>	<b>160,046</b>	<b>(46,918)</b>	<b>-22.7%</b>
<b>Other Expenditures</b>							
3000 Purchased Services	-	-	47,394	39,273	78,546	39,273	100.0%
4000 Internal Services-Transportation	-	-	-	500	1,000	500	100.0%
5500 Travel	-	-	4,209	7,500	15,000	7,500	100.0%
6030 Instructional Materials	-	-	-	2,500	3,695	1,195	47.8%
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>51,603</b>	<b>49,773</b>	<b>98,241</b>	<b>48,468</b>	<b>97.4%</b>
<b>TOTAL</b>	<b>1.45</b>	<b>1.45</b>	<b>\$ 182,764</b>	<b>\$ 256,738</b>	<b>\$ 258,287</b>	<b>\$ 1,549</b>	<b>0.6%</b>

**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**

Description		2019	2020					%
		FTEs	FTEs	Actual 2018	Budget 2019	Budget 2020	\$ Change	Change
<b>Wages &amp; Employee Benefits</b>								
1620	Supplemental Salaries & Wages	-	-	\$ 5,000	\$ 5,714	\$ 5,000	\$ (714)	-12.5%
	Total Wages	-	-	5,000	5,714	5,000	(714)	-12.5%
2100	FICA Benefits	-	-	-	-	-	-	0.0%
	Total Employee Benefits	-	-	-	-	-	-	0.0%
	Total Wages & Employee Benefits	-	-	5,000	5,714	5,000	(714)	-12.5%
<b>Other Expenditures</b>								
3000	Purchased Services	-	-	25,366	26,914	31,542	4,628	17.2%
5500	Travel	-	-	3,675	25,500	24,500	(1,000)	-3.9%
6040	Tech-Software/On line Content	-	-	-	6,000	6,000	-	0.0%
7005	New Horizons - Tuition	-	-	3,051	3,533	3,520	(13)	-0.4%
8200	Capital Outlay Additions	-	-	58,336	20,873	49,040	28,167	134.9%
8210	Technology - Hardware Additions	-	-	31,163	46,265	26,316	(19,949)	-43.1%
	Total Other Expenditures	-	-	121,591	129,086	140,917	11,832	9.2%
<b>TOTAL</b>		-	-	\$ 126,591	\$ 134,800	\$ 145,917	\$ 11,118	8.2%

**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**

Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	Change	% Change
	FTEs	FTEs					
<b>Wages &amp; Employee Benefits</b>							
1120 Instructional Salaries & Wages	-	-	\$ 8,020	\$ -	\$ -	\$ -	0.0%
1620 Supplemental Salaries & Wages	-	-	-	17,200	17,888	688	4.0%
Total Wages	-	-	8,020	17,200	17,888	688	4.0%
2100 FICA Benefits	-	-	614	1,315	1,368	54	4.1%
Total Employee Benefits	-	-	614	1,315	1,368	54	4.1%
Total Wages & Employee Benefits	-	-	8,633	18,515	19,256	742	4.0%
<b>Other Expenditures</b>							
3000 Purchased Services	-	-	44,393	20,000	21,000	1,000	5.0%
4000 Internal Services	-	-	-	1,000	1,000	-	0.0%
5500 Travel	-	-	-	924	1,000	76	8.2%
5800 Miscellaneous Expense	-	-	-	100	100	-	0.0%
6000 Materials & Supplies	-	-	128	250	500	250	100.0%
6030 Instructional Materials	-	-	18,664	14,961	15,045	84	0.6%
Total Other Expenditures	-	-	63,185	37,235	38,645	1,410	3.8%
<b>TOTAL</b>	-	-	<b>\$ 71,818</b>	<b>\$ 55,750</b>	<b>\$ 57,901</b>	<b>\$ 2,152</b>	<b>3.9%</b>

**Grant Description**

Title III supports children who have limited English proficiency (LEP). 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 accessments, and have the opportunity to participate fully in society.



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

Description	2019 FTEs	2020 FTEs	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
<b>Wages &amp; Employee Benefits</b>							
1131 Nurse Salaries & Wages	0.34	0.34	\$ 19,088	\$ 24,688	\$ 26,754	\$ 2,066	8.4%
Total Wages	0.34	0.34	19,088	24,688	26,754	2,066	8.4%
Total Wages & Employee Benefits	0.34	0.34	19,088	24,688	26,754	2,066	8.4%
<b>TOTAL</b>	<b>0.34</b>	<b>0.34</b>	<b>\$ 19,088</b>	<b>\$ 24,688</b>	<b>\$ 26,754</b>	<b>2,066</b>	<b>8.4%</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	2019	2020	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
	FTEs	FTEs					
<b>Wages &amp; Employee Benefits</b>							
1150 Clerical Salaries & Wages	0.50	0.50	\$ 5,223	\$ 11,000	\$ 11,440	\$ 440	4.0%
Total Wages	0.50	0.50	5,223	11,000	11,440	440	4.0%
2100 FICA Benefits	-	-	400	842	875	34	4.0%
Total Benefits	-	-	400	842	875	34	4.0%
Total Wages & Employee Benefits	0.50	0.50	5,622	11,842	12,315	474	4.0%
<b>Other Expenditures</b>							
4000 Internal Services-Transportation	-	-	125	5,000	4,527	(473)	-9.5%
5500 Travel	-	-	3,987	1,260	1,260	-	0.0%
5805 Staff Development Expense	-	-	-	100	100	-	100.0%
6030 Instructional Materials	-	-	1,055	1,798	1,798	-	0.0%
Total Other Expenditures	-	-	5,167	8,158	7,685	(473)	-5.8%
<b>TOTAL</b>	<b>0.50</b>	<b>0.50</b>	<b>\$ 10,790</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**  
**Adult Education**

Description	2019 FTEs	2020 FTEs	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
<b>Wages &amp; Employee Benefits</b>							
1120 Instructional Salaries & Wages	0.50	-	\$ 12,340	\$ 12,781	\$ -	\$ (12,781)	-100.0%
1620 Supplemental Salaries & Wages	-	-	4,638	8,695	-	(8,695)	-100.0%
Total Wages	0.50	-	16,977	21,476	-	(21,476)	-100.0%
2100 FICA Benefits	-	-	1,293	1,643	-	(1,643)	-100.0%
Total Benefits	-	-	1,293	1,643	-	(1,643)	-100.0%
Total Wages & Employee Benefits	0.50	-	18,270	23,119	-	(23,119)	-100.0%
<b>Other Expenditures</b>							
3000 Purchased Services	-	-		1,000		(1,000)	-100%
5500 Travel	-	-		770		(770)	-100%
6030 Instructional Materials	-	-	1,384	3,041		(3,041)	-100.0%
Total Other Expenditures	-	-	1,384	4,811	-	(4,811)	-100.0%
<b>TOTAL</b>	<b>0.50</b>	<b>-</b>	<b>\$ 19,654</b>	<b>\$ 27,930</b>	<b>\$ -</b>	<b>\$ (27,930)</b>	<b>-100.0%</b>

**Grant Description**

Adult Education offers instruction and support to individuals over 18 desiring to improve their mathematical and/or language skills. At the conclusion of the instruction, individuals may take the General Education Development examination and receive a high school graduation equivalency certificate.

As of May of 2018, Newport News Public Schools began managing the Region 21 Adult Education Program.



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

Description	2019 FTEs	2020 FTEs	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
<b>Other Expenditures</b>							
6060 Technology Infrastructure	-	-	269,651	440,000	466,000	26,000	5.9%
8210 Technology - Hardware Additions	-	-	170,297	-	-	-	0.0%
Total Other Expenditures	-	-	439,948	440,000	466,000	26,000	5.9%
<b>TOTAL</b>	-	-	<b>\$ 439,948</b>	<b>\$ 440,000</b>	<b>\$ 466,000</b>	<b>\$ 26,000</b>	<b>5.9%</b>

**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	2019	2020	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
	FTEs	FTEs					
<b>Wages &amp; Employee Benefits</b>							
1120 Instructional Salaries & Wages	0.86	0.86	\$ 36,815	\$ 41,845	\$ 38,288	\$ (3,557)	-8.5%
1133 Caseworker Salaries & Wages	0.71	0.71	17,081	17,541	17,432	(109)	-0.6%
1131 Nurse Salaries & Wages	0.39	0.39	21,895	23,304	20,087	(3,217)	-13.8%
1151 Instructional Aides Salaries & Wages	5.43	5.43	96,796	119,695	107,182	(12,514)	-10.5%
1620 Supplemental Salaries & Wages	-	-	4,697	20,000	20,000	-	0.0%
<b>Total Wages</b>	<b>7.39</b>	<b>7.39</b>	<b>177,284</b>	<b>222,385</b>	<b>202,989</b>	<b>(19,396)</b>	<b>-8.7%</b>
2100 FICA Benefits	-	-	13,099	17,012	15,529	(1,484)	-8.7%
2210 VRS Benefits Plan 1 & 2	-	-	5,993	16,005	13,693	(2,313)	-14.4%
2220 VRS Benefits Hybrid	-	-	16,815	15,000	15,000	-	0.0%
2300 HMP Benefits	-	-	54,310	7,332	61,453	54,121	738.2%
2400 Group Life Insurance	-	-	1,828	2,651	2,397	(254)	-9.6%
2510 Disability Insurance Hybrid	-	-	319	330	330	-	0.0%
2750 Retiree Health Care Credit	-	-	1,716	2,429	2,196	(233)	-9.6%
<b>Total Employee Benefits</b>	<b>-</b>	<b>-</b>	<b>94,079</b>	<b>60,759</b>	<b>110,597</b>	<b>49,838</b>	<b>82.0%</b>
<b>Total Wages &amp; Employee Benefits</b>	<b>7.39</b>	<b>7.39</b>	<b>271,364</b>	<b>283,144</b>	<b>313,586</b>	<b>30,442</b>	<b>10.8%</b>
<b>Other Expenditures</b>							
5200 Communications	-	-	-	500	250	(250)	-50.0%
5805 Staff Development	-	-	165	5,000	2,000	(3,000)	-60.0%
6000 Materials and Supplies	-	-	1,501	4,200	2,000	(2,200)	-52.4%
6030 Instructional Materials	-	-	3,751	18,281	8,529	(9,752)	-53.3%
6040 Tech-Software/On line Content	-	-	-	5,000	2,000	(3,000)	-60.0%
8100 Capital Outlay Replacement	-	-	-	500	250	(250)	-50.0%
8200 Capital Outlay Additions	-	-	-	1,000	500	(500)	-50.0%
8210 Technology - Hardware Additions	-	-	-	2,000	1,000	(1,000)	-50.0%
9400 Parental Involvement	-	-	996	5,000	2,000	(3,000)	-60.0%
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>6,413</b>	<b>41,481</b>	<b>18,529</b>	<b>(22,952)</b>	<b>-55.3%</b>
<b>TOTAL</b>	<b>7.39</b>	<b>7.39</b>	<b>\$ 277,776</b>	<b>\$ 324,625</b>	<b>\$ 332,115</b>	<b>\$ 7,490</b>	<b>2.3%</b>

**Grant Description**

Virginia Preschool Initiative 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. 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.



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

Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
	FTEs	FTEs					
<b>Wages &amp; Employee Benefits</b>							
1120 Instructional Salaries & Wages	1.00	1.00	\$ 80,568	\$ 82,985	\$ 86,384	\$ 3,399	4.1%
Total Wages	1.00	1.00	80,568	82,985	86,384	3,399	4.1%
2100 FICA Benefits	-	-	5,622	6,348	6,608	260	4.1%
2210 VRS Benefits	-	-	13,149	12,713	13,545	832	6.5%
2300 HMP Benefits	-	-	17,668	18,798	18,982	184	1.0%
2400 Group Life Insurance	-	-	1,248	1,087	1,132	45	4.1%
2750 Retiree Health Care Credit	-	-	991	996	1,037	41	4.1%
Total Employee Benefits	-	-	38,678	39,943	41,304	1,361	3.4%
Total Wages & Employee Benefits	1.00	1.00	119,246	122,928	127,688	4,760	3.9%
<b>Other Expenditures</b>							
5500 Travel				200	200	-	0.0%
6030 Instructional Materials	-	-		1,800	1,800	-	0.0%
Total Other Expenditures	-	-	-	2,000	2,000	-	0.0%
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>\$ 119,246</b>	<b>\$ 124,928</b>	<b>\$ 129,688</b>	<b>\$ 4,760</b>	<b>3.8%</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	2019	2020	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
	FTEs	FTEs					
<b>Wages &amp; Employee Benefits</b>							
1120 Instructional Salaries & Wages	-	-	\$ -	\$ 5,672	\$ -	\$ (5,672)	-100.0%
Total Wages	-	-	-	5,672	-	(5,672)	-100.0%
2100 FICA Benefits	-	-	-	434	-	(434)	-100.0%
Total Employee Benefits	-	-	-	434	-	(434)	-100.0%
Total Wages & Employee Benefits	-	-	-	6,106	-	(6,106)	-100.0%
<b>Other Expenditures</b>							
3010 Contracted Services	-	-	-	-	350	350	100%
4510 WJC - Duplicating	-	-	-	-	175	175	100.0%
5500 Travel	-	-	-	200	4,514	4,314	2157.1%
5800 Miscellaneous	-	-	388.15	361	361	-	0.0%
6030 Instructional Materials	-	-	12,362	9,050	5,655	(3,395)	-37.5%
6003 Testing Materials	-	-	-	-	5,655	5,655	100.0%
Total Other Expenditures	-	-	12,750	9,611	16,710	7,099	73.9%
<b>TOTAL</b>	-	-	<b>\$ 12,750</b>	<b>\$ 15,717</b>	<b>\$ 16,710</b>	<b>\$ 993</b>	<b>6.3%</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	2019	2020	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
	FTEs	FTEs					
<b>Wages &amp; Employee Benefits</b>							
1120 Instructional Salaries & Wages	3.00	3.00	\$ 158,623	\$ 163,382	\$ 170,399	\$ 7,017	4.3%
1124 Supervisor Salaries & Wages	1.00	1.00	80,199	82,564	85,814	3,250	3.9%
1130 Other Professional Salaries & Wages	1.00	1.00	42,862	51,511	53,569	2,058	4.0%
1140 Technical Salaries & Wages	1.00	1.00	76,722	62,266	64,757	2,491	4.0%
1620 Supplemental Salaries & Wages	-	-	59,708	15,817	15,000	(817)	-5.2%
1700 Stipends	-	-	18,577	65,129	76,000	10,871	16.7%
<b>Total Wages</b>	<b>6.00</b>	<b>6.00</b>	<b>436,690</b>	<b>440,669</b>	<b>465,539</b>	<b>24,870</b>	<b>5.6%</b>
2100 FICA Benefits	-	-	32,256	33,711	35,614	1,903	5.6%
2210 VRS Benefits	-	-	55,836	55,110	58,728	3,618	6.6%
2300 HMP Benefits	-	-	61,571	65,881	60,459	(5,422)	-8.2%
2400 Group Life Insurance	-	-	4,820	4,712	4,906	194	4.1%
2750 Retiree Health Care Credit	-	-	4,208	4,317	4,494	178	4.1%
<b>Total Employee Benefits</b>	<b>-</b>	<b>-</b>	<b>158,691</b>	<b>163,731</b>	<b>164,201</b>	<b>470</b>	<b>0.3%</b>
<b>Total Wages &amp; Employee Benefits</b>	<b>6.00</b>	<b>6.00</b>	<b>595,381</b>	<b>604,400</b>	<b>629,740</b>	<b>25,340</b>	<b>4.2%</b>
<b>Other Expenditures</b>							
3000 Purchased Services	-	-	10,405	10,500	5,160	(5,340)	-50.9%
4000 Internal Services	-	-	10,610	12,500	12,500	-	0.0%
5500 Travel	-	-	2,178	1,900	1,900	-	0.0%
5805 Staff Development	-	-	1,887	2,000	2,000	-	0.0%
6000 Materials and Supplies	-	-	1,450	1,700	1,700	-	0.0%
6030 Instructional Materials	-	-	12,366	17,000	17,000	-	0.0%
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>38,897</b>	<b>45,600</b>	<b>40,260</b>	<b>(5,340)</b>	<b>-11.7%</b>
<b>TOTAL</b>	<b>6.00</b>	<b>6.00</b>	<b>\$ 634,278</b>	<b>\$ 650,000</b>	<b>\$ 670,000</b>	<b>\$ 20,000</b>	<b>3.1%</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.

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# FISCAL YEAR 2020

## **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 7,500 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 2016	Actual 2017	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
<b>Revenue</b>							
Sales	\$ 1,718,485	\$ 1,784,354	\$ 1,714,169	\$ 2,074,416	\$ 1,940,500	\$ (133,916)	-6.5%
Federal	2,285,323	2,406,725	2,393,299	2,465,319	2,528,010	62,691	2.5%
State	52,726	58,013	57,272	59,075	61,470	2,395	4.1%
Catering	67,074	55,246	82,388	68,800	84,000	15,200	22.1%
Vending	12,721	7,128	14,753	15,500	16,500	1,000	6.5%
Interest Earnings	234	288	248	300	300	-	0.0%
Other	21,941	25,914	20,550	27,500	24,000	(3,500)	-12.7%
<b>Total Revenue</b>	<b>\$ 4,158,505</b>	<b>\$ 4,337,668</b>	<b>\$ 4,282,678</b>	<b>\$ 4,710,910</b>	<b>\$ 4,654,780</b>	<b>\$ (56,130)</b>	<b>-1.2%</b>
<b>Expenditures</b>							
1110 Administrative Salaries & Wages	96,582	98,031	99,501	102,486	106,073	3,587	3.5%
1130 Other Professional Salaries & Wages	-	-	-	47,565	47,565	-	0.0%
1150 Clerical Salaries & Wages	40,460	41,111	41,596	42,328	43,809	1,481	3.5%
1190 Service Salaries & Wages	1,125,898	1,134,267	1,132,665	1,386,407	1,343,030	(43,377)	-3.1%
Total Wages	1,262,940	1,273,408	1,273,762	1,578,786	1,540,477	(38,309)	-2.4%
2100 FICA Benefits	90,765	99,787	91,230	120,777	117,847	(2,930)	-2.4%
2210 VRS Benefits	73,520	77,119	83,204	92,543	93,736	1,193	1.3%
2220	3,189	3,356	3,793	3,360	3,795	435	12.9%
2300 HMP Benefits	419,563	406,757	379,520	433,822	456,414	22,592	5.2%
2400 Group Life Insurance	6,492	7,224	7,012	8,201	7,831	(369)	-4.5%
2500 Disability Insurance	66	71	72	75	75	-	0.0%
2750 Retiree Health Care Credit	5,782	6,093	6,557	7,512	7,174	(338)	-4.5%
2800 Other Benefits	(886)	(589)	(88)	-	-	-	#DIV/0!
Total Employee Benefits	598,490	599,818	571,300	666,289	686,873	20,584	3.1%
Total Wages & Employee Benefits	1,861,430	1,873,226	1,845,061	2,245,075	2,227,350	(17,725)	-0.8%
<b>Other Expenditures</b>							
3000 Contracted Services	35,848	30,974	48,432	58,000	57,800	(200)	-0.3%
5500 Travel	8,341	6,883	7,706	13,750	12,380	(1,370)	-10.0%
5800 Miscellaneous	244,918	267,717	252,144	3,275	2,815	(460)	-14.0%
6000 Materials and Supplies	136,159	114,961	106,417	222,810	215,290	(7,520)	-3.4%
6002 Food Supplies	1,773,272	1,818,806	1,767,125	2,103,000	2,082,000	(21,000)	-1.0%
8100 Capital Outlay Replacement	19,183	11,425	10,975	65,000	57,145	(7,855)	-12.1%
Total Other Expenditures	2,217,722	2,250,767	2,192,799	2,465,836	2,427,431	(38,405)	-1.6%
<b>Total Expenditures</b>	<b>\$ 4,079,151</b>	<b>\$ 4,123,992</b>	<b>\$ 4,037,859</b>	<b>\$ 4,710,910</b>	<b>\$ 4,654,780</b>	<b>\$ (56,130)</b>	<b>-1.2%</b>
Excess of Revenues over Expenditures	79,354	213,676	244,819	(0)	(0)	0	
Fund Balance - Beginning of year	418,541	497,895	711,570	956,389	956,389	956,389	
<b>Fund Balance - End of Year</b>	<b>\$ 497,895</b>	<b>\$ 711,570</b>	<b>\$ 956,389</b>	<b>\$ 956,389</b>	<b>\$ 956,389</b>	<b>\$ 956,389</b>	



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

Currently, Williamsburg-James City County serves an average of 7,500 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	2019		2020		Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
	FTEs	FTEs							
<b>Revenue</b>									
Sales	-	-	\$ 1,714,169	\$ 2,074,416	\$ 1,940,500	\$ (133,916)	-6.5%		
Federal	-	-	2,393,299	2,465,319	2,528,010	62,691	2.5%		
State	-	-	57,272	59,075	61,470	2,395	4.1%		
Catering	-	-	82,388	68,800	84,000	15,200	22.1%		
Vending	-	-	14,753	15,500	16,500	1,000	6.5%		
Interest Earnings	-	-	248	300	300	-	0.0%		
Other	-	-	20,550	27,500	24,000	(3,500)	-12.7%		
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>\$ 4,282,678</b>	<b>\$ 4,710,910</b>	<b>\$ 4,654,780</b>	<b>\$ (56,130)</b>	<b>-1.2%</b>		
<b>Expenditures</b>									
1110 Administrative Salaries & Wages	1.00	1.00	99,501	102,486	106,073	3,587	3.5%		
1130 Other Professional Salaries & Wages	1.00	1.00	-	47,565	47,565	-	0.0%		
1150 Clerical Salaries & Wages	1.00	1.00	41,596	42,328	43,809	1,481	3.5%		
1190 Service Salaries & Wages	64.13	64.63	1,132,665	1,386,407	1,343,030	(43,377)	-3.1%		
Total Wages	67.13	67.63	1,273,762	1,578,786	1,540,477	(38,309)	-2.4%		
2100 FICA Benefits	-	-	91,230	120,777	117,847	(2,930)	-2.4%		
2210 VRS Benefits Plan 1 & 2	-	-	83,204	92,543	93,736	1,193	1.3%		
2220 VRS Benefits Hybrid	-	-	3,793	3,360	3,795	435	12.9%		
2300 HMP Benefits	-	-	379,520	433,822	456,414	22,592	5.2%		
2400 Group Life Insurance	-	-	7,012	8,201	7,831	(369)	-4.5%		
2510 Disability Insurance - Hybrid	-	-	72	75	75	-	0.0%		
2750 Retiree Health Care Credit	-	-	6,557	7,512	7,174	(338)	-4.5%		
2800 Other Benefits	-	-	(88)	-	-	-	0.0%		
Total Employee Benefits	-	-	571,300	666,289	686,873	20,584	3.1%		
Total Wages & Employee Benefits	67.13	67.63	1,845,061	2,245,075	2,227,350	(17,725)	-0.8%		
<b>Other Expenditures</b>									
3000 Contracted Services	-	-	48,432	58,000	57,800	(200)	-0.3%		
5500 Travel	-	-	7,706	13,750	12,380	(1,370)	-10.0%		
5800 Miscellaneous	-	-	252,144	3,275	2,815	(460)	-14.0%		
6000 Materials and Supplies	-	-	106,417	222,810	215,290	(7,520)	-3.4%		
6002 Food Supplies	-	-	1,767,125	2,103,000	2,082,000	(21,000)	-1.0%		
8100 Capital Outlay Replacement	-	-	10,975	65,000	57,145	(7,855)	-12.1%		
Total Other Expenditures	-	-	2,192,798	2,465,835	2,427,430	(38,405)	-1.6%		
<b>Total Expenditures</b>	<b>67.13</b>	<b>67.63</b>	<b>\$ 4,037,859</b>	<b>\$ 4,710,910</b>	<b>\$ 4,654,780</b>	<b>\$ (56,130)</b>	<b>-1.2%</b>		
Excess of Revenues over Expenditures			244,819	(0)	(0)				
Fund Balance - Beginning of year			711,570	956,389	956,389				
<b>Fund Balance - End of Year</b>			<b>\$ 956,389</b>	<b>\$ 956,389</b>	<b>\$ 956,390</b>				

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# FISCAL YEAR 2020

## **FINANCIAL SUMMARIES**

*State Operated Programs*



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

Description	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
<b>Revenue</b>							
State	\$ 1,026,139	\$ 1,238,069	\$ 1,118,437	\$ 1,129,059	\$ 1,092,969	\$ (36,090)	-3%
<b>Total Revenue</b>	<b>1,026,139</b>	<b>1,238,069</b>	<b>1,118,437</b>	<b>1,129,059</b>	<b>1,092,969</b>	<b>(36,090)</b>	<b>-3.2%</b>
<b>Expenditures</b>							
Merrimac Juvenile Detention Center	816,643	1,021,841	881,050	896,838	825,804	(71,035)	-7.9%
Eastern State Hospital	209,496	216,229	237,387	232,220	267,165	34,945	15.0%
<b>Total Expenditures</b>	<b>\$ 1,026,139</b>	<b>\$ 1,238,069</b>	<b>\$ 1,118,437</b>	<b>\$ 1,129,059</b>	<b>\$ 1,092,969</b>	<b>\$ (36,090)</b>	<b>-3.2%</b>



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

Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
	FTEs	FTEs					
<b>Revenue</b>							
State	11.00	11.50	\$ 1,118,437	\$ 1,129,059	\$ 1,092,969	\$ (36,090)	-3.2%
<b>Total Revenue</b>			<b>1,118,437</b>	<b>1,129,059</b>	<b>1,092,969</b>	<b>(36,090)</b>	<b>-3.2%</b>
<b>Expenditures</b>							
Merrimac Juvenile Detention Center	9.00	9.00	881,050	896,838	825,804	(71,035)	-7.9%
Eastern State Hospital	2.50	2.50	237,387	232,220	267,165	34,945	15.0%
<b>Total Expenditures</b>	<b>11.50</b>	<b>11.50</b>	<b>\$ 1,118,437</b>	<b>\$ 1,129,059</b>	<b>\$ 1,092,969</b>	<b>\$ (36,090)</b>	<b>-3.2%</b>



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

Description	2019	2020	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
	FTEs	FTEs					
<b>Wages &amp; Employee Benefits</b>							
1120 Instructional Salaries & Wages	8.00	8.00	\$ 493,580	\$ 527,099	\$ 456,798	\$ (70,301)	-13.3%
1130 Other Professional Salaries & Wages	1.00	1.00	58,814	60,371	62,699	2,328	3.9%
1520 Substitute Salaries & Wages	-	-	4,920	6,400	5,500	(900)	-14.1%
1620 Supplemental Salaries & Wages	-	-	518	-	-	-	0.0%
Total Wages	9.00	9.00	557,831	593,871	524,997	(68,874)	-11.6%
2100 FICA Benefits	-	-	40,541	45,431	40,162	(5,269)	-11.6%
2210 VRS Benefits	-	-	90,151	92,115	81,457	(10,658)	-11.6%
2300 HMP Benefits	-	-	115,917	111,015	126,487	15,472	13.9%
2400 Group Life Insurance	-	-	7,477	7,696	6,805	(890)	-11.6%
2750 Retiree Health Care Credit	-	-	6,795	7,050	6,234	(816)	-11.6%
Total Employee Benefits	-	-	260,880	263,307	261,146	(2,161)	-0.8%
Total Wages & Employee Benefits	9.00	9.00	818,711	857,177	786,143	(46,061)	-5.4%
<b>Other Expenditures</b>							
3000 Purchased Services	-	-	5,733	7,500	7,500	-	0.0%
5500 Travel	-	-	5,794	6,400	6,400	-	0.0%
6000 Materials and Supplies	-	-	630	1,700	1,700	-	0.0%
6020 Textbooks and Workbooks	-	-	-	500	500	-	0.0%
6030 Instructional Materials	-	-	15,065	8,003	8,003	-	0.0%
6040 Technology-Software/Online Content	-	-	2,435	5,558	5,558	-	0.0%
6045 Technology Supplies	-	-	32,683	10,000	10,000	-	0.0%
Total Other Expenditures	-	-	62,339	39,661	39,661	-	0.0%
<b>TOTAL</b>	<b>9.00</b>	<b>9.00</b>	<b>\$ 881,050</b>	<b>\$ 896,838</b>	<b>\$ 825,804</b>	<b>\$ (71,035)</b>	<b>-7.9%</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	2019	2020	Actual 2018	Budget 2019	Budget 2020	\$ Change	% Change
	FTEs	FTEs					
<b>Wages &amp; Employee Benefits</b>							
1110 Administrative Salaries & Wages	1.00	1.00	\$ 100,279	\$ 102,932	\$ 106,903	\$ 3,971	3.9%
1120 Instructional Salaries & Wages	0.50	0.50	31,199	21,450	44,541	23,091	107.7%
1150 Clerical Salaries & Wages	1.00	1.00	28,426	29,179	30,298	1,119	3.8%
Total Wages	2.50	2.50	159,903	153,561	181,742	28,181	18.4%
2100 FICA Benefits	-	-	11,506	11,747	13,903	2,156	18.4%
2210 VRS Benefits	-	-	21,005	24,078	21,513	(2,565)	-10.7%
2300 HMP Benefits	-	-	41,703	38,880	46,463	7,583	19.5%
2400 Group Life Insurance	-	-	1,686	2,012	1,797	(214)	-10.7%
2750 Retiree Health Care Credit	-	-	1,583	1,843	1,646	(196)	-10.7%
Total Employee Benefits	-	-	77,484	78,560	85,323	6,764	8.6%
Total Wages & Employee Benefits	2.50	2.50	237,387	232,120	267,065	34,945	15.1%
<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>\$ 237,387</b>	<b>\$ 232,220</b>	<b>\$ 267,165</b>	<b>\$ 34,945</b>	<b>15.0%</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. The grant amount will support the personnel and non-personnel services expenses for the 2019-2020 school year.

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# FISCAL YEAR 2020

## FINANCIAL SUMMARIES

*Capital Improvement Projects (CIP) Funds*



## **Capital Improvements Plan (CIP)**

The School Division's Capital Improvement Budget is a part of the larger Capital Improvement Program of both James City County (County) and the City of Williamsburg (City). The Capital Improvement Program (CIP), as adopted by the County Board of Supervisors and the City Council, represents the capital projects that the School Division intends to pursue.

The 2020-2029 Capital Improvement Budget development process continues to be collaborative. Input is gathered from a variety of sources. At the building level, principals and teachers identified needs of the building in priority order. A committee comprised of school and central office level administrators, met and reviewed the individual requests and determine which projects would be included in the proposed plan to be presented to the School Board for consideration and adoption. Once the School Division approves the CIP it is forwarded to the County Staff and the Board of Supervisors, as well as the City Staff and City Council. They review the Board's plans, request additional information as needed, and then incorporate those portions of the Board's CIP that are pertinent to each jurisdiction. The County Board and the City Council have until May to review, discuss and approve the capital budget, including the consideration of the appropriate financing necessary to support the approved projects.

The current James City County and City of Williamsburg five-year school contract was negotiated and went into effect on July 1, 2017. The funding formula used to calculate operational costs was also decided for all capital project costs approved by the governing bodies, with the exception of new schools. The funding formula for new schools will be negotiated at that time.

Once the capital projects are underway, the County, the City, and the School Division maintain the actual accounts; however, the School Division awards contracts and monitors progress. The school division is responsible for verifying that all work has been performed in conformity with contract terms. In fulfilling this responsibility, the school division relies on a combination of school division personnel, county personnel, and in some instances, outside professionals. Once the work has been reviewed, school staff then authorizes and generates payment. The School Board Finance Department forwards reimbursement requests to the County and/or City for approved CIP-related costs.



**Williamsburg - James City County Public Schools  
Capital Improvement Projects Fund  
5 Year Summary**

<b>Project</b>	<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Actual 2018</b>	<b>Budget 2019</b>	<b>Budget 2020</b>	<b>\$ Change</b>
<b>Existing Facilities</b>						
<b>Clara Byrd Baker Elementary</b>						
Refurbishment/Safety & Security Upgrade	\$ 859,624	\$ 763,508	\$ 20,609	\$ -	\$ -	\$ -
Expand parking	123,220	212,348	-	-	-	-
Exterior Masonry	-	-	163,047	-	-	-
Partial roof replacement	14,362	76,313	-	-	-	-
<b>Laurel Lane Elementary</b>						
HVAC	-	-	1,031,865	4,005,437	-	(4,005,437)
Entrance Redesign	-	-	-	93,159	-	(93,159)
<b>D J Montague Elementary</b>						
Bus Loop Canopy	44,188	7,598	202,277	-	-	-
Entrance Redesign	-	-	17,215	-	-	-
Parking lot and sidewalk	-	4,750	158,915	-	-	-
Cafeteria Flooring	-	64,400	-	-	-	-
<b>Norge Elementary</b>						
Entrance Redesign	-	-	79,189	-	-	-
HVAC	-	700,879	2,715,092	-	-	-
Partial refurbishment	-	-	-	-	169,947	169,947
Roof replacement	-	342,408	281,382	-	-	-
Window replacement	-	8,080	46,000	-	-	-
<b>Matthew Whaley Elementary</b>						
Replace 125 ton Chiller & Hot Water Heater	-	-	-	321,301	-	(321,301)
Parking Lot Expansion	-	-	-	319,796	-	(319,796)
HVAC (chiller and auditorium)	6,571	200,877	-	-	-	-
<b>James River Elementary</b>						
Entrance Redesign	-	-	-	39,792	-	(39,792)
Partial refurbishment	-	-	-	-	294,962	294,962
Roof replacement	401,335	268,782	-	-	-	-
<b>Stonehouse Elementary</b>						
Bus loop canopy	-	22,843	85,018	-	-	-
Entrance Redesign	-	-	-	162,485	-	(162,485)
Chiller replacement	-	134,956	-	-	-	-
Partial refurbishment	-	-	-	-	370,026	370,026
Roof evaluation and partial repair	-	-	-	-	155,825	155,825
<b>Matoaka Elementary School</b>						
Repaint and resurface metal roof	-	-	-	-	216,527	216,527
<b>Berkeley Middle School</b>						
Electrical	-	-	10,990	-	-	-
Replace Auditorium Seating	-	-	-	167,700	-	(167,700)
Entrance Redesign	-	-	-	110,276	-	(110,276)
HVAC replacement	-	-	-	-	382,236	382,236
Partial Roof Replacement	-	-	-	296,800	-	(296,800)
<b>Toano Middle School</b>						
Freezer/Walk in Refrigerator	-	-	8,000	-	-	-
Entrance Redesign	-	-	-	129,325	-	(129,325)
Replace store front windows	-	-	-	-	72,912	72,912
<b>Lafayette High School</b>						
Auxiliary gym	-	186,808	2,275,982	-	-	-
HVAC	3,028	-	-	-	-	-
Roof replacement	-	103	8,805	2,773,064	-	(2,773,064)
Entrance Redesign	-	-	-	110,177	-	(110,177)
Exterior Sewer Line Replacement	-	-	-	180,000	-	(180,000)
Replace Westinghouse electrical panels	-	-	-	152,505	-	(152,505)
Replace Main Electrical Switch Gear	-	-	-	147,800	-	(147,800)
Walk-in refrigerator	-	-	47,573	-	-	-
<b>Jamestown High School</b>						
EIFS	-	-	112,426	-	-	-
HVAC	-	-	554,839	5,579,750	-	(5,579,750)



**Williamsburg - James City County Public Schools  
Capital Improvement Projects Fund  
5 Year Summary**

<b>Project</b>	<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Actual 2018</b>	<b>Budget 2019</b>	<b>Budget 2020</b>	<b>\$ Change</b>
Freezer/walk-in refrigerator	-	-	-	-	87,418	87,418
Generator replacement	-	-	-	-	57,301	57,301
Refurbishment	948,518	937,154	-	-	-	-
Track Resurfacing	216,451	237,833	-	-	-	-
Tennis Court Resurfacing	444,462	-	-	-	-	-
Roof underlayment	21,912	752,183	-	-	-	-
<b>Warhill High School</b>						
Chemistry Lab	-	-	-	-	-	-
School expansion	-	-	-	-	890,412	890,412
Overhaul cooling tower	-	-	-	-	100,530	100,530
<b>Cooley Field</b>						
Renovations	-	16,626	53,945	-	-	-
<b>Division Wide</b>						
Additional School Buses - New School	-	-	-	544,932	-	(544,932)
Playground Equipment	-	-	-	90,000	90,000	-
Backflow Preventers	-	40,887	-	-	-	-
Brickwork	-	113,300	5,900	-	-	-
Bus garage equipment	-	93,919	-	-	-	-
HVAC energy management controls	-	-	69,885	-	-	-
IP Camera Conversion	158,549	-	-	-	-	-
Operations HVAC	-	15,232	-	-	-	-
Repair parking lots	-	-	-	320,080	319,854	(226)
Replace fire panels	-	-	96,453	-	-	-
Security card access system	-	50,755	-	-	-	-
Sidewalks/concrete repair	-	12,376	67,291	-	-	-
<b>Total Existing Facilities</b>	<b>3,242,220</b>	<b>5,264,919</b>	<b>8,112,698</b>	<b>15,544,380</b>	<b>3,207,950</b>	<b>(12,336,430)</b>
<b>Proposed New Facilities</b>						
James Blair Middle School-Phase I	1,732,838	7,608,153	13,596,657	-	-	-
<b>Total Proposed New Facilities</b>	<b>1,732,838</b>	<b>7,608,153</b>	<b>13,596,657</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 4,975,058</b>	<b>\$12,873,072</b>	<b>\$21,709,355</b>	<b>\$ 15,544,380</b>	<b>\$ 3,207,950</b>	<b>\$(12,336,430)</b>



**Williamsburg – James City County Public Schools  
Capital Improvement Plan  
School Board Adopted**

**Fiscal Years 20-29**

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Capital Project Descriptions	<i>Pages 11-12</i>

**School Board Adopted  
Capital Improvements Program**

**Current Approved Fiscal Year 2019 Capital Improvement Plan**

	FY19	FY20	FY21	FY22	FY23	TOTAL
<b>Total School Board Approved Capital Improvement Plan FY2019</b>	15,544,379	3,576,316	18,105,349	9,316,783	10,610,439	57,153,266
<b>Total City &amp; County Adopted Capital Improved Plan FY2019</b>	15,544,379	2,315,685	25,742,235	5,290,151	7,664,420	56,556,870
<b>Difference between School Board requested and City/County Adopted CIP FY2019</b>	-	(1,260,631)	7,636,886	(4,026,632)	(2,946,019)	(596,396)

**Footnotes:**

1. The City and County adopts a 5 year Capital Improvement plan; however, funds are appropriated on an annual basis.
2. The School Board approves a 10 year plan annually to allow adequate time for planning of projects and to provide sufficient time for the City and County to acquire funding, if applicable.

**Capital Improvement Plan for Fiscal Years 2020-2029  
Summary**

	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
Total Capital Projects	3,207,950	8,277,200	15,053,150	25,032,025	42,220,110	4,640,675	13,225,962	2,522,716	26,747,326	18,205,226	159,132,340

**Footnotes:**

3. All projects presented within the Capital Improvement Plan include anticipated A&E costs (10%), contingency (5%) and escalation at a rate of 3% annually.
4. With enrollment projections in the later years of the CIP, there is some uncertainty surrounding the exact placement of construction projects to accommodate the classroom space needs. With the development of future capital plans, shifts in projects could occur.
5. Due to evaluation of projects annually there may be a need to shift projects to different years within the CIP than previously presented.
6. A new project may appear in the Capital Improvement Plan for the first time due to new or updated information being received (emergency, state requirement, safety, etc.)

SCHOOL	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
<b>HVAC REPAIR OR REPLACEMENT/ WINDOW REPLACEMENT/ENERGY MANAGEMENT</b>											
MATTHEW WHALEY ELEMENTARY – Replace HVAC			314,618	3,146,186							3,460,804
MATTHEW WHALEY ELEMENTARY – Window replacements						237,139					237,139
MATTHEW WHALEY ELEMENTARY – Replace gym HVAC & makeup air						152,963					152,963
STONEHOUSE ELEMENTARY – HVAC replacement				648,900	5,109,592						5,758,492
STONEHOUSE ELEMENTARY – Replace lift station generator				62,688							62,688
MATOAKA ELEMENTARY – Replace air-cooled chillers							153,442				153,442
MATOAKA ELEMENTARY - Replace HVAC									4,000,000		4,000,000
BERKELEY MIDDLE – Replace HVAC	382,236	1,948,544	2,686,620	1,853,727							6,871,127
TOANO MIDDLE – Replace store-front entrance windows	72,912										72,912
WARHILL HIGH – Overhaul cooling tower	100,530										100,530
WARHILL HIGH – Replace rooftop heat pumps								56,856			56,856
WARHILL HIGH – Replacement of HVAC									10,000,000		10,000,000

SCHOOL	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
<b>ROOF REPLACEMENT/REPAIR</b>											
LAUREL LANE ELEMENTARY – Replace bldg. 100 roof & gutter repairs			71,530								71,530
LAUREL LANE ELEMENTARY – Replace pitched asphalt roofs					148,508						148,508
STONEHOUSE ELEMENTARY – Roof replacement	155,825										155,825
STONEHOUSE ELEMENTARY – Roof replacement									2,000,000		2,000,000
MATOAKA ELEMENTARY – Replace metal roof	216,527										216,527
BERKELEY MIDDLE – Roof replacement					129,736						129,736
BERKELEY MIDDLE – Replace rubber roof and canopy			122,651								122,651
JAMESTOWN HIGH – Partial roof replacement								697,728			697,728

SCHOOL	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
<b>REFURBISHMENT (FLOORING, TILE, PAINTING, ENTRANCE REDESIGN)</b>											
CLARA BYRD BAKER ELEMENTARY – Restroom renovation			322,964								322,964
LAUREL LANE ELEMENTARY – Restroom renovation, replace vinyl tiles, repaint interior & replace carpeting			462,467								462,467
MATTHEW WHALEY – Partial refurbishment (carpet)			143,782								143,782
DJ MONTAGUE ELEMENTARY – Replace interior floors (vinyl), repaint interior, replace carpet						341,033					341,033
NORGE ELEMENTARY – Repaint interior (FY20), replace gym flooring (FY21), replace interior vinyl floors (FY21), replace carpeting (FY22)	169,947	497,794	333,292								1,001,033
NORGE ELEMENTARY – Replace restroom finishes and fittings		685,998									685,998
JAMES RIVER ELEMENTARY - Balance of partial refurbishment										373,596	373,596
JAMES RIVER ELEMENTARY – Partial refurbishment (repaint interior, replace carpet)	294,962										294,962
STONEHOUSE ELEMENTARY – Replace interior floors (vinyl) + mitigation, repaint interior, & replace carpet	370,026										370,026
STONEHOUSE ELEMENTARY – Balance of refurbishment										468,327	468,327
MATOAKA ELEMENTARY – Replace vinyl floors, repaint CMU walls, replace carpeting				358,789							358,789
J. BLAINE BLAYTON ELEMENTARY – Replace vinyl floors, repaint interior, replace carpeting					378,980						378,980
BERKELEY MIDDLE – Replace vinyl tiles, repaint interior, replace carpeting				828,291							828,291
TOANO MIDDLE – Refinish restrooms		375,772									375,772
TOANO MIDDLE – Building refurbishment									3,115,935		3,115,935
HORNSBY MIDDLE – Repaint interior, replace carpeting, replace vinyl tile					755,748						755,748
LAFAYETTE HIGH – Repaint interior								315,283			315,283
LAFAYETTE HIGH – Replace carpeting						80,123					80,123
LAFAYETTE HIGH – Building Refurbishment									5,135,061		5,135,061
WARHILL HIGH – Replace media center carpet, repaint interior, replace flooring		1,573,898									1,573,898

SCHOOL	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
<b>OTHER PROJECTS</b>											
LAUREL LANE ELEMENTARY – Replace electrical switch gear			69,000								69,000
LAUREL LANE ELEMENTARY – Replace gutters								81,550			81,550
LAUREL LANE ELEMENTARY – Replace walk-in refrigerator & freezer					61,494						61,494
MATTHEW WHALEY ELEMENTARY – Replace walk-in refrigerator & freezer			57,964								57,964
NORGE ELEMENTARY – Replace walk-in refrigerator & freezer					58,715						58,715
NORGE ELEMENTARY – Replace electrical finishes and fittings			159,980								159,980
JAMES RIVER ELEMENTARY – Replace walk-in refrigerator & freezer			57,964								57,964
STONEHOUSE ELEMENTARY – Replace walk-in refrigerator & freezer				59,703							59,703
STONEHOUSE ELEMENTARY – Sports Field Lights								403,175			403,175
BERKELEY MIDDLE – Replace walk-in refrigerator & freezer						101,341					101,341
WARHILL HIGH – Replace walk-in refrigerator & freezer								67,196			67,196
BERKELEY MIDDLE – Replace light fixtures				85,822							85,822
BERKELEY MIDDLE – Paint gym and refinish floor				133,883							133,883
BERKELEY MIDDLE – Baseball field refurbishment		179,107									179,107
TOANO MIDDLE – Replace roof skylights							162,355				162,355
TOANO MIDDLE – Field lighting								540,927			540,927
JAMESTOWN HIGH – Replace walk-in refrigerator & freezer	87,418										87,418
JAMESTOWN HIGH – Replace generator	57,301										57,301
LAFAYETTE HIGH SCHOOL – Tennis Courts										76,006	76,006
LAFAYETTE HIGH SCHOOL - Track										645,103	645,103

SCHOOL	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
<b>DIVISION COMBINED PROJECTS:</b>											
Brickwork					87,337						87,337
Sidewalks/concrete repairs						169,874					169,874
Playground equipment	90,000	40,000	100,000	100,000	100,000	100,000	100,000	100,000			730,000
Parking lots	319,854	189,898	320,000	300,000	390,000	300,000	300,000	260,000			2,379,752
Replace fire panels			67,238								67,238

SCHOOL	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
<b>NEW CONSTRUCTION/BUILDING ADDITIONS</b>											
WARHILL HIGH SCHOOL CAPACITY EXPANSION – Design	890,412										890,412
WARHILL HIGH SCHOOL CAPACITY EXPANSION – Construction			8,806,337								8,806,337
WARHILL HIGH SCHOOL – Auxiliary Gym		2,541,283									2,541,283
JAMESTOWN HIGH SCHOOL EXPANSION – Design			956,743								956,743
JAMESTOWN HIGH SCHOOL EXPANSION – Construction				10,974,113							10,974,113
LAFAYETTE HIGH SCHOOL EXPANSION – Design		244,907									244,907
LAFAYETTE HIGH SCHOOL EXPANSION – Construction				2,946,702							2,946,702
NEW CENTRAL OFFICE DESIGN						3,158,202					3,158,202
NEW CENTRAL OFFICE CONSTRUCTION							12,510,165				12,510,165
4 <sup>TH</sup> MIDDLE SCHOOL PHASE II DESIGN									2,496,329		2,496,329
4 <sup>TH</sup> MIDDLE SCHOOL PHASE II CONSTRUCTION										16,642,198	16,642,198
NEW ELEMENTARY SCHOOL DESIGN											3,533,221
NEW ELEMENTARY SCHOOL CONSTRUCTION					35,000,000						35,000,000
<b>TOTAL CAPITAL PROJECTS</b>	3,207,950	8,277,200	15,053,150	25,032,025	42,220,110	4,640,675	13,225,962	2,522,715	26,747,326	18,205,227	159,132,340

SCHOOL	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
CLARA BYRD BAKER ELEMENTARY			322,964								322,964
LAUREL LANE ELEMENTARY			602,997		210,002			81,550			894,549
DJ MONTAGUE ELEMENTARY						341,033					341,033
NORGE ELEMENTARY	169,947	1,183,792	493,272		58,715						1,905,726
MATTHEW WHALEY ELEMENTARY			516,364	3,146,186		390,102					4,052,651
JAMES RIVER ELEMENTARY	294,962		57,964							373,596	726,552
STONEHOUSE ELEMENTARY	525,851			771,291	5,109,592			403,175	2,000,000	468,327	9,278,236
MATOAKA ELEMENTARY	216,527			358,789			153,442		4,000,000		4,728,758
J. BLAINE BLAYTON ELEMENTARY					378,980						378,980
BERKELEY MIDDLE	382,236	2,127,651	2,809,271	2,901,723	129,736	101,341					8,451,958
TOANO MIDDLE	72,912	375,772					162,355	540,927	3,115,935		4,267,900
HORNSBY MIDDLE					755,748						755,748
LAFAYETTE HIGH						80,123		315,283	5,135,061	721,109	6,251,576
JAMESTOWN HIGH	144,719							697,728			842,447
WARHILL HIGH	100,530	1,573,898						124,052	10,000,000		11,798,480
DIVISION COMBINED PROJECTS	409,854	229,898	487,238	400,000	577,337	569,874	400,000	360,000			3,434,201
FACILITIES – NEW CONSTRUCTION	890,412	2,786,189	9,763,080	17,454,036	35,000,000	3,158,202	12,510,165		2,496,329	16,642,194	104,897,401
<b>TOTAL CAPITAL IMPROVEMENT REQUESTS</b>	<b>3,207,950</b>	<b>8,277,200</b>	<b>15,053,150</b>	<b>25,032,025</b>	<b>45,220,110</b>	<b>4,640,675</b>	<b>13,225,962</b>	<b>2,522,715</b>	<b>26,747,326</b>	<b>18,205,227</b>	<b>159,132,340</b>



The following is a list of additions to the recommended CIP FY29

James River Elementary	Continued building refurbishment	\$373,596
Stonehouse Elementary	Continued building refurbishment	\$468,327
Lafayette High	Tennis Courts	\$76,006
Lafayette High	Track replacement	\$645,103
James Blair Middle School	Phase II Expansion (moved from FY26)	\$18,205,226



# FISCAL YEAR 2020

## K – 12 ENROLLMENT



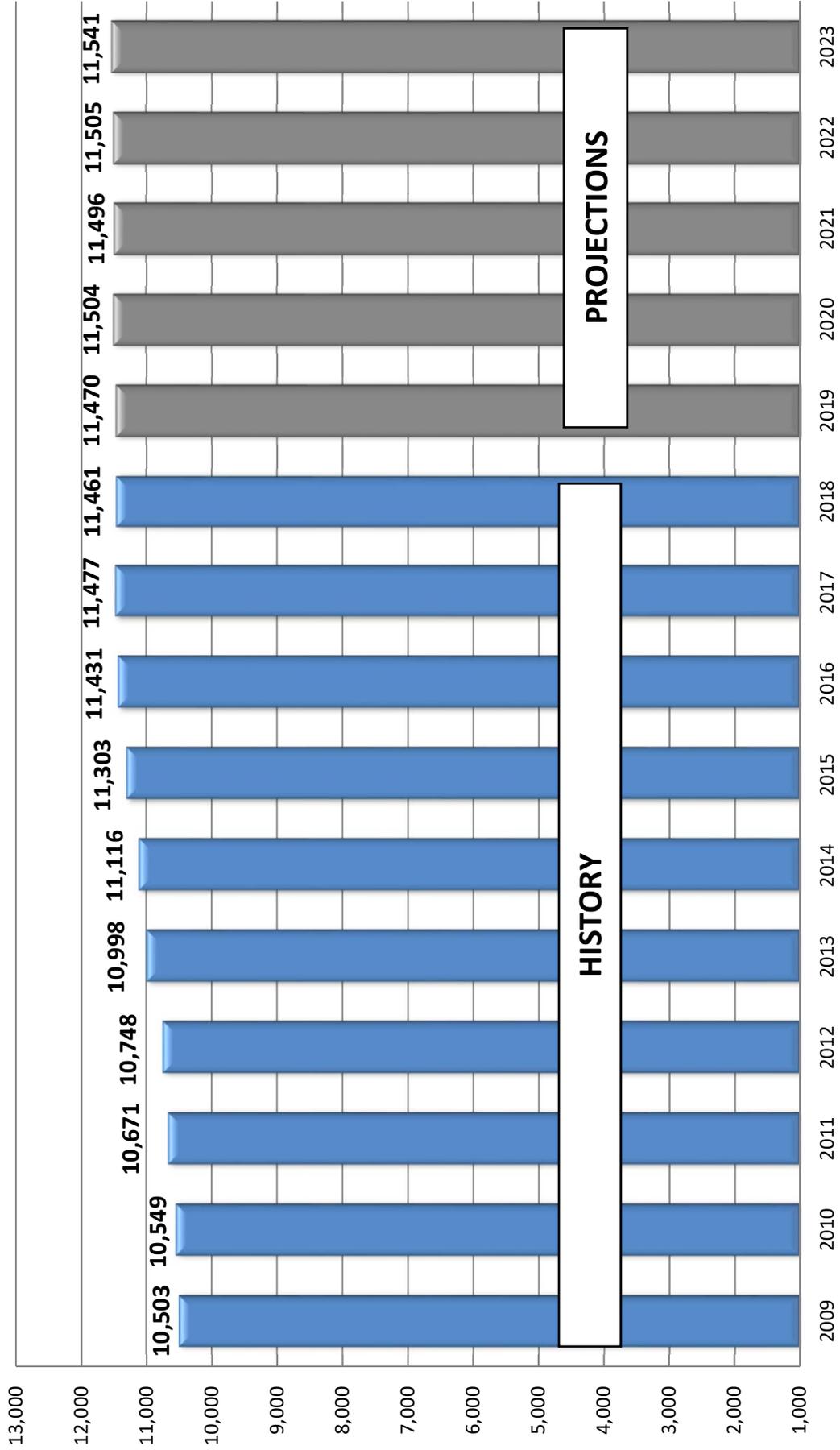
## **INTRODUCTION**

For the 2018-2019 School Year, the enrollment for the Williamsburg-James City County Public Schools decreased by .1 percent. From the September 30, 2017 K-12 enrollment level of 11,477 students, the School Division experienced a decrease of 16 students, resulting in a September 30, 2018 K-12 total of 11,461.

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 November 2018. The numbers in this report reflect the “low” enrollment projections.

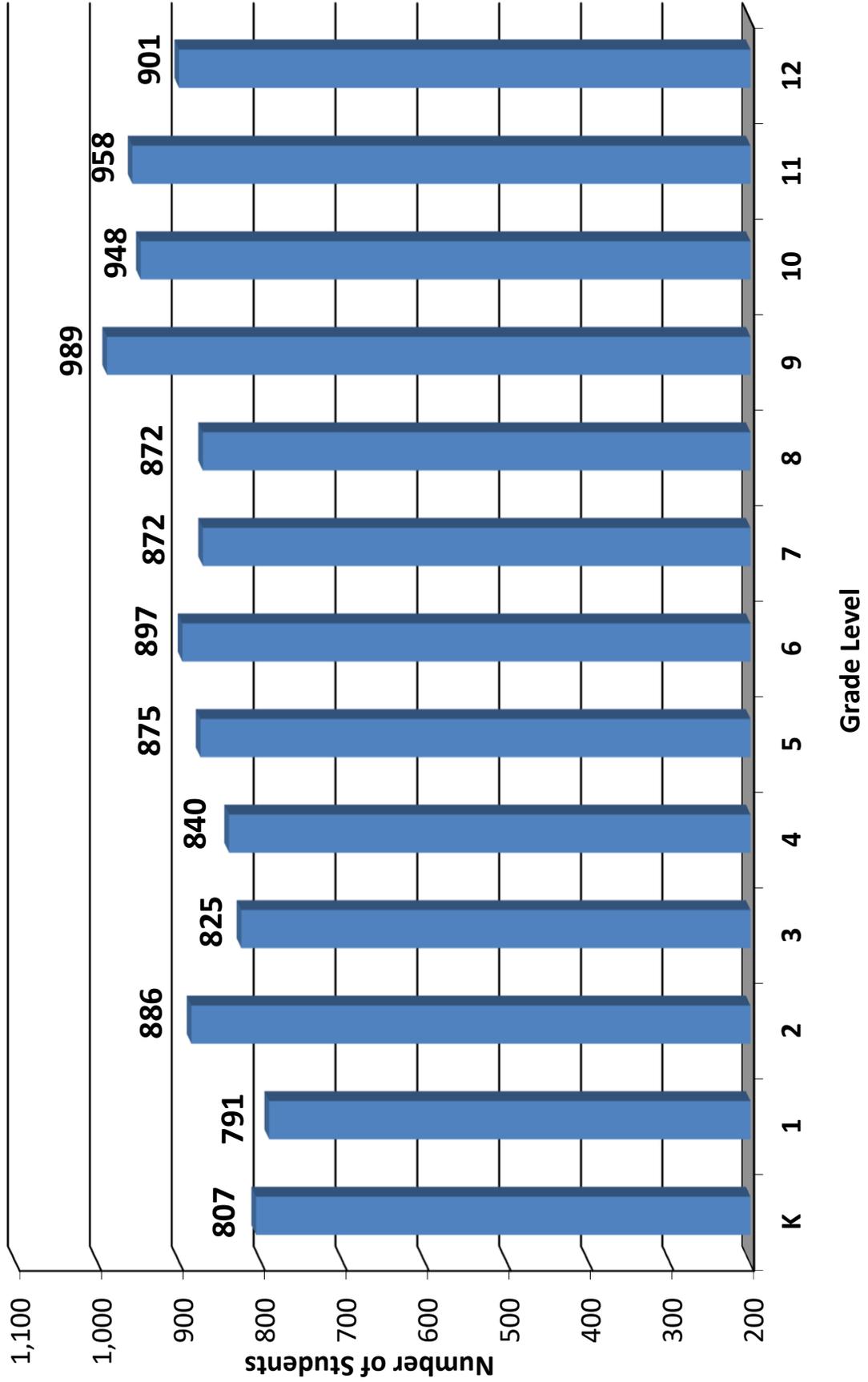
It is important to remember that predicting enrollment for the entire school district can be done to a much greater level of confidence than that of specific grades within specific schools. Projections beyond two or three years are less reliable. For this reason, projections are updated annually based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

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





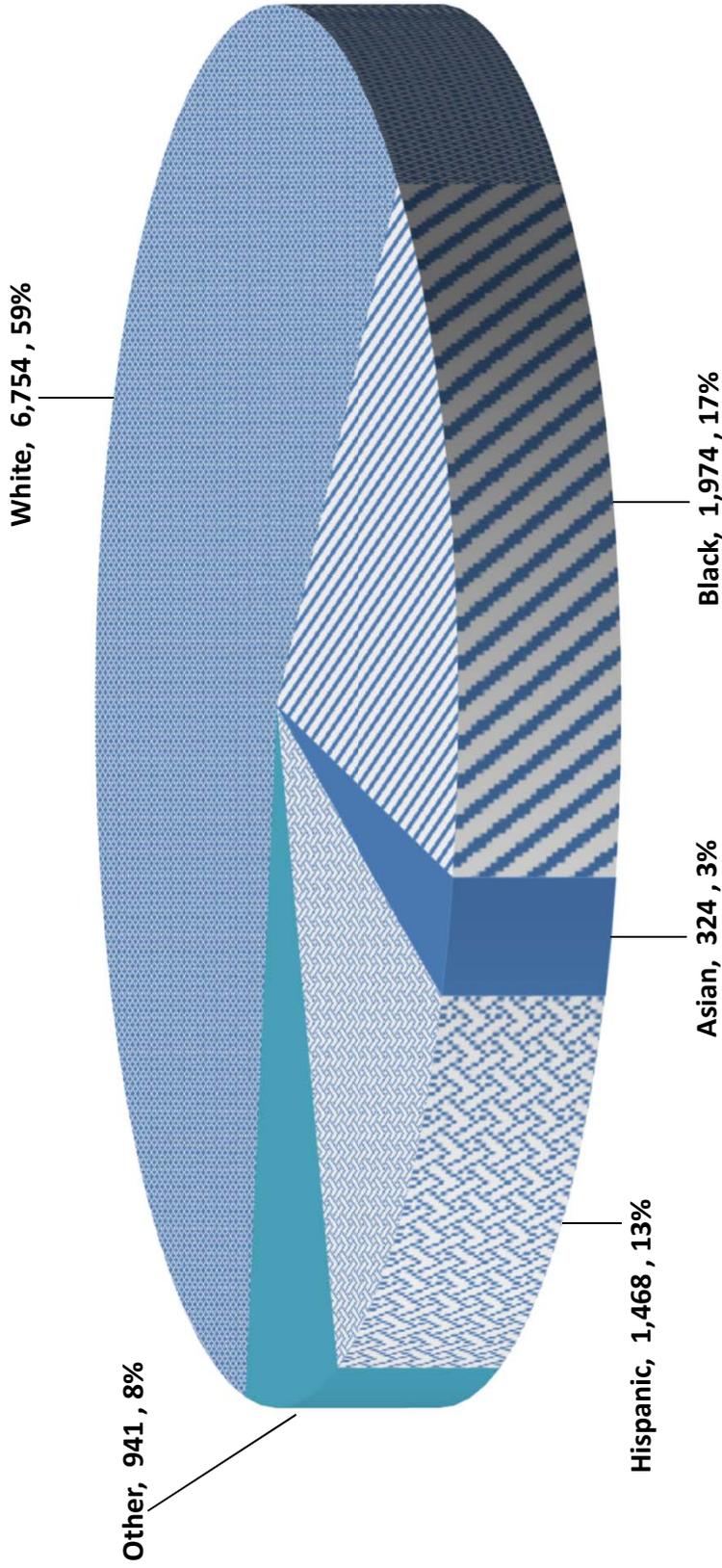
## Enrollment by Grade 2018-2019 School Year



Williamsburg-James City County Public Schools  
SUMMARY by GRADE LEVEL

	ACTUAL as of September 30th											PROJECTED as of Sep 30th				
	<u>2009</u>	<u>2010</u>	<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>	
<b>Elementary Total</b>	<b>4,675</b>	<b>4,621</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>5,053</b>	<b>5,127</b>	<b>5,090</b>	<b>5,026</b>	<b>5,050</b>	
K	732	682	797	770	778	751	760	813	770	807	809	796	770	781	782	
1	734	755	747	796	831	809	810	792	863	791	836	842	818	798	809	
2	750	774	771	786	828	851	832	808	808	886	809	865	851	836	818	
3	802	778	793	795	804	839	865	860	828	825	906	837	876	871	855	
4	801	833	795	816	821	824	871	868	868	840	837	928	838	885	885	
5	856	821	809	815	841	838	841	887	881	875	856	859	937	855	901	
<b>Middle Total</b>	<b>2,350</b>	<b>2,454</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>2,675</b>	<b>2,685</b>	<b>2,661</b>	<b>2,720</b>	<b>2,719</b>	
6	787	862	845	821	853	852	887	879	857	897	897	878	872	959	876	
7	783	814	880	826	839	860	859	886	876	872	900	899	881	874	961	
8	780	778	835	905	854	855	873	863	907	872	878	908	908	887	882	
<b>High Total</b>	<b>3,478</b>	<b>3,474</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>3,742</b>	<b>3,692</b>	<b>3,745</b>	<b>3,759</b>	<b>3,772</b>	
9	940	889	850	923	1,021	980	953	1,008	931	989	963	971	1,001	1,001	979	
10	940	904	871	851	908	986	976	965	1,035	948	993	966	974	1,004	1,004	
11	848	853	833	828	806	875	939	918	959	958	881	922	898	905	933	
12	750	828	845	816	814	796	837	884	894	901	905	833	872	849	856	
<b>Division Total</b>	<b>10,503</b>	<b>10,549</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>11,470</b>	<b>11,504</b>	<b>11,496</b>	<b>11,505</b>	<b>11,541</b>	
Annual Change	255	46	122	77	250	118	187	128	46	(16)	9	34	(8)	9	36	
	2.5%	0.4%	1.2%	0.7%	2.3%	1.1%	1.7%	1.1%	0.4%	-0.1%	0.1%	0.3%	-0.1%	0.1%	0.3%	

# K-12 Enrollment by Ethnicity 2018-2019 School Year

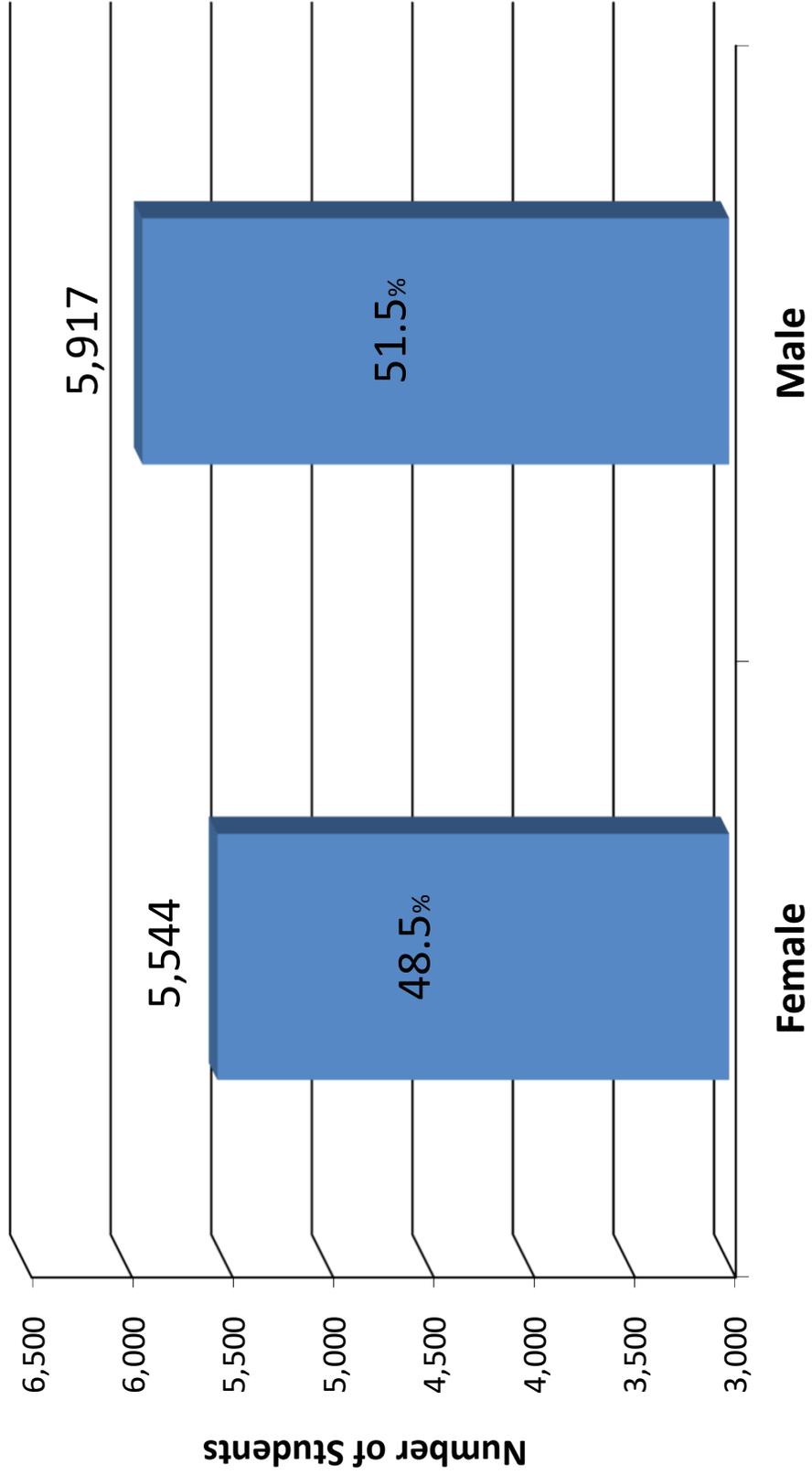


### Breakdown of "Other" Students:

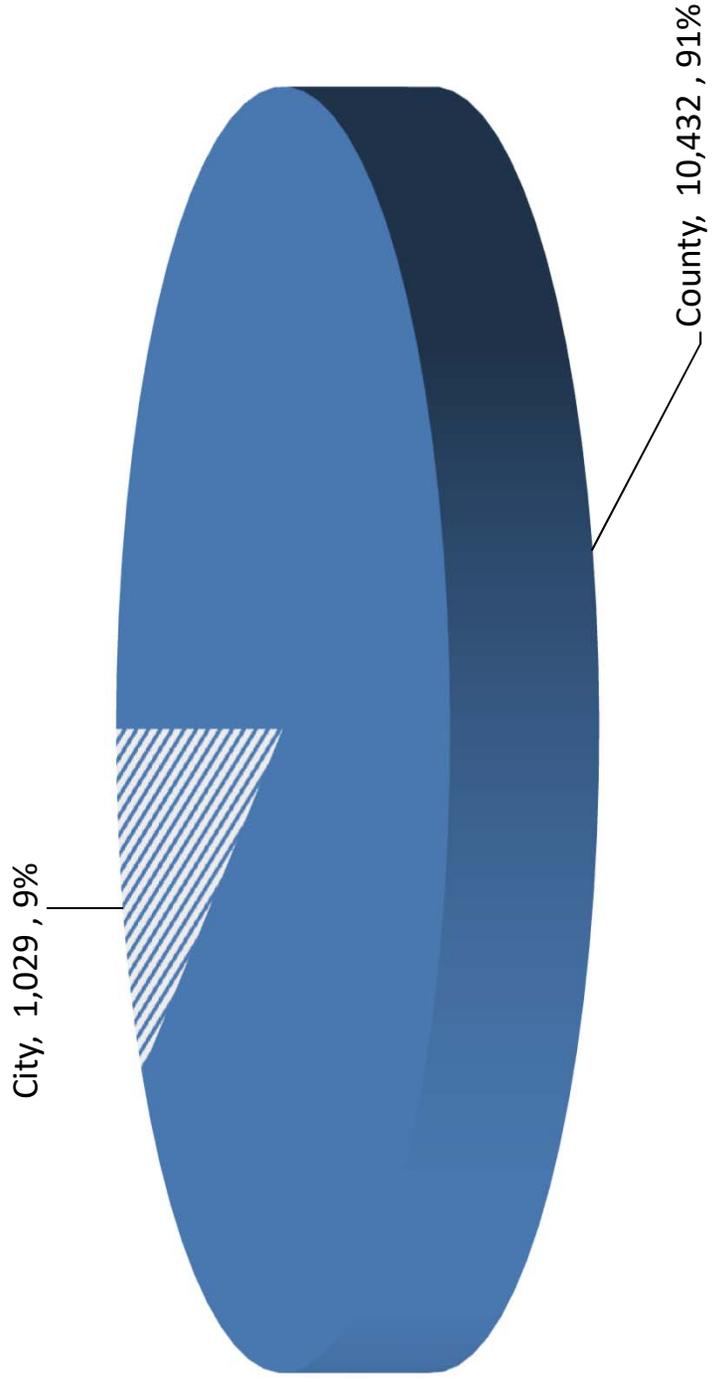
- 27 Native Hawaiian
  - 50 Native Alaskan/American Indian
  - 690 Combination (Multiple Races)
- Does not include Pre-K Students*



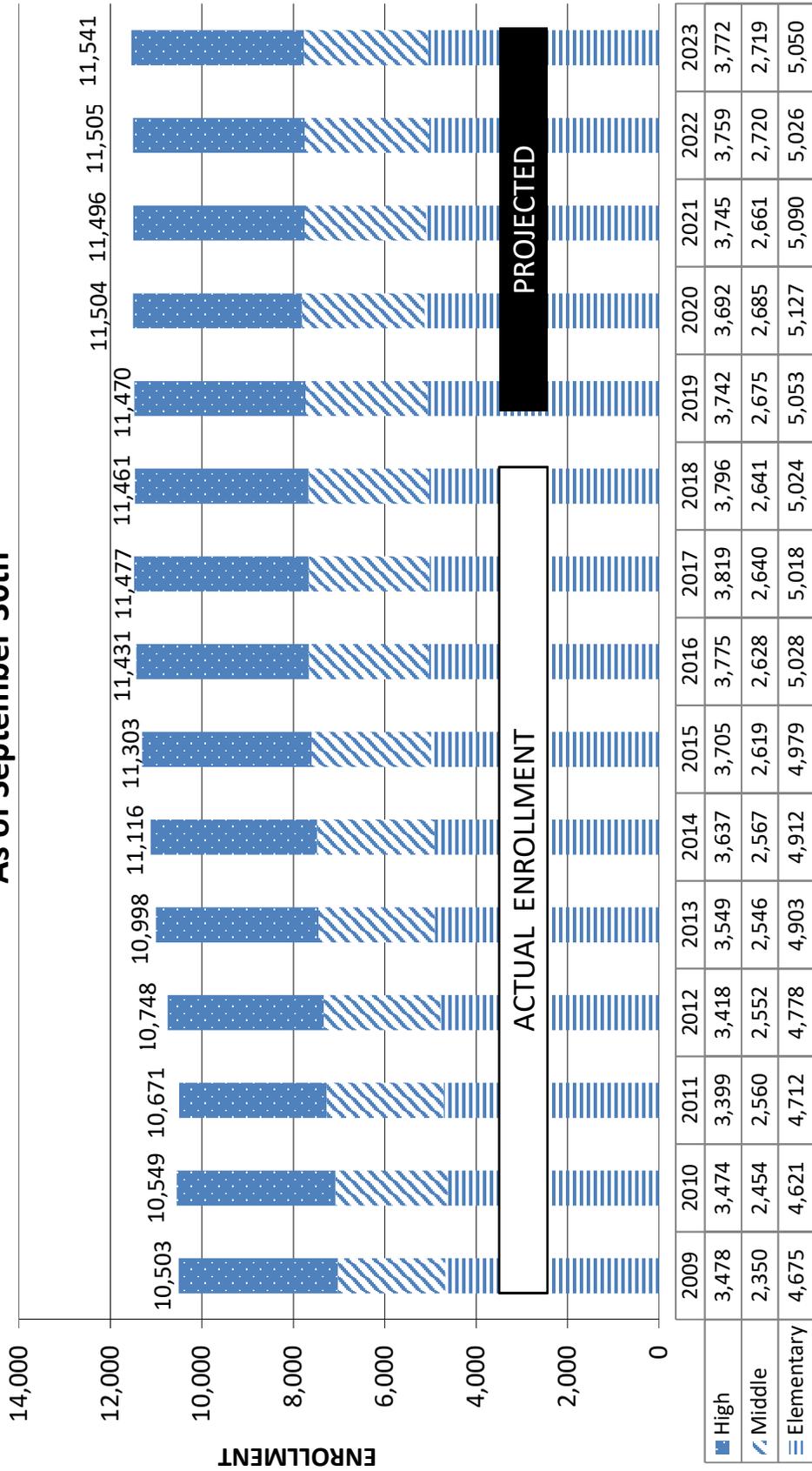
### Enrollment by Gender 2018-2019 School Year



# K-12 Enrollment by Jurisdiction 2018-2019 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	Sep. 2013 Effective Capacity <sup>(1) (2) (3)</sup>	as of September 30th											as of September 30th PROJECTED			
		ENROLLMENT (Historical)											2019	2020	2021	2022
200-Clara Byrd Baker	550	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
235-Laurel Lane	500	551	480	509	500	500	524	536	528	513	515	519	520	522	516	518
205-DJ Montague	590	510	467	461	447	432	429	482	487	486	465	467	520	472	465	467
230-Norge	695	581	453	431	423	443	445	438	461	482	503	507	508	510	504	506
225-Matthew Whaley	490	592	517	535	561	572	578	610	591	583	583	586	589	591	584	587
215-James River	580	456	427	471	472	532	521	512	489	480	541	544	547	548	541	543
240-Stonehouse	765	466	466	493	550	512	503	492	502	498	448	450	452	454	448	450
220-Matoaka	760	831	676	647	665	720	719	714	727	723	745	749	753	754	745	749
210-Blayton	540	688	715	732	711	745	723	721	730	754	745	749	753	754	745	749
<b>Elementary TOTAL</b>	<b>5,470</b>	0	420	433	449	447	470	474	513	499	479	482	485	485	478	481
<b>Available Capacity</b>	<b>779</b>	<b>4,675</b>	<b>4,621</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>5,053</b>	<b>5,127</b>	<b>5,090</b>	<b>5,026</b>	<b>5,050</b>
300-Berkeley	779	795	849	758	692	567	558	491	442	452	446	417	343	380	444	420
303-James Blair	608	848	886	936	942	902	908	880	860	881	596	603	606	601	613	614
310-Toano	790	643	0	0	0	0	0	0	0	0	550	557	559	554	567	566
305-Hornsby	952	859	678	705	693	733	756	803	826	816	701	710	713	706	722	722
<b>Middle TOTAL</b>	<b>3,129</b>	0	890	919	917	911	903	936	942	943	794	805	807	800	818	817
<b>Available Capacity (2)</b>	<b>1,314</b>	<b>2,350</b>	<b>2,454</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>2,675</b>	<b>2,685</b>	<b>2,661</b>	<b>2,720</b>	<b>2,719</b>
405-Lafayette	1,314	779	675	569	577	583	562	510	501	489	488	454	444	468	409	410
400-Jamestown	1,208	1,114	1,108	1,077	1,098	1,158	1,160	1,209	1,152	1,130	1,112	1,096	1,081	1,096	1,101	1,105
410-Warhill	1,441	1,232	1,217	1,186	1,211	1,263	1,313	1,308	1,328	1,317	1,296	1,278	1,261	1,280	1,284	1,288
<b>High TOTAL</b>	<b>3,963</b>	1,132	1,149	1,136	1,109	1,128	1,164	1,188	1,295	1,372	1,388	1,368	1,350	1,369	1,374	1,379
<b>Available Capacity</b>	<b>12,562</b>	<b>3,478</b>	<b>3,474</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>3,742</b>	<b>3,692</b>	<b>3,745</b>	<b>3,759</b>	<b>3,772</b>
<b>TOTALS</b>	<b>12,562</b>	485	489	564	545	414	326	258	188	144	167	221	271	218	204	191
Increase		10,503	10,549	10,671	10,748	10,998	11,116	11,303	11,431	11,477	11,461	11,470	11,504	11,496	11,505	11,541
% Increase		255	46	122	77	250	118	187	128	46	-16	9	34	-8	9	36
		2.5%	0.4%	1.2%	0.7%	2.3%	1.1%	1.7%	1.1%	0.4%	-0.1%	0.1%	0.3%	-0.1%	0.1%	0.3%

**Projection Source: FutureThink, November 2018**

(1) The Effective Capacity represents the "realistic and practical" number of students that the school facility can house as calculated by Moseley Architects in December 2004. Effective capacity was revised in 2006 and in 2010.

(2) Middle school capacity totals were revised in November 2011 based on RRMIM study.

(3) 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			
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
200-CB Baker	77	70	84	74	78	84	71	83	79	86	83	81	79	80	80
235-Laurel Lane	73	75	78	73	73	75	85	79	84	77	75	81	71	72	72
205-DJ Montague	100	46	72	81	75	61	75	91	72	80	81	79	77	78	78
230-Norge	80	84	91	94	102	94	99	102	105	102	94	91	89	91	91
225-Matthew Whaley	75	74	89	78	89	86	76	69	74	105	87	85	83	84	84
215-James River	85	72	94	100	79	66	75	80	68	70	72	70	69	70	70
240-Stonehouse	139	95	90	93	108	97	104	119	97	116	120	117	114	116	116
220-Matoaka	103	109	122	98	104	109	106	103	115	107	120	117	114	116	116
210-Blayton	0	57	77	79	70	79	69	87	76	64	77	75	74	74	75
<b>Total</b>	<b>732</b>	<b>682</b>	<b>797</b>	<b>770</b>	<b>778</b>	<b>751</b>	<b>760</b>	<b>813</b>	<b>770</b>	<b>807</b>	<b>809</b>	<b>796</b>	<b>770</b>	<b>781</b>	<b>782</b>
<b>Annual Change</b>	<b>30</b>	<b>-50</b>	<b>115</b>	<b>-27</b>	<b>8</b>	<b>-27</b>	<b>9</b>	<b>53</b>	<b>10</b>	<b>37</b>	<b>2</b>	<b>-13</b>	<b>-26</b>	<b>11</b>	<b>12</b>
	<b>4.3%</b>	<b>-6.8%</b>	<b>16.9%</b>	<b>-3.4%</b>	<b>1.0%</b>	<b>-3.5%</b>	<b>1.2%</b>	<b>7.0%</b>	<b>1.3%</b>	<b>4.8%</b>	<b>0.2%</b>	<b>-1.6%</b>	<b>-3.3%</b>	<b>1.4%</b>	<b>1.6%</b>
<b>LIVE BIRTHS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>		
(5 Years Prior)	676	735	768	730	788	786	807	815	782	797	816	798	781		

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Baker</b>	524	536	528	513	515	519	520	522	516	518
K	84	71	83	79	86	83	81	79	80	80
1	82	88	79	94	78	86	85	84	82	83
2	87	97	91	76	96	83	88	87	86	84
3	95	84	95	89	74	93	85	90	89	88
4	94	93	80	96	84	86	94	86	91	91
5	82	103	100	79	97	88	87	96	88	92
<b>Laurel Lane</b>	429	482	487	486	465	467	520	472	465	467
K	75	85	79	84	77	75	81	71	72	72
1	70	82	87	88	81	77	85	76	74	75
2	81	78	75	90	72	75	88	79	77	76
3	80	86	80	74	88	84	85	81	81	79
4	60	84	79	71	72	77	94	78	82	82
5	63	67	87	79	75	79	87	87	79	83
<b>DJ Montague</b>	445	438	461	482	503	507	508	510	504	506
K	61	75	91	72	80	81	79	77	78	78
1	79	63	73	87	77	84	83	82	80	81
2	80	72	75	81	90	81	86	85	84	82
3	81	76	68	74	91	91	83	88	87	86
4	66	88	79	82	81	84	92	84	89	89
5	78	64	75	86	84	86	85	94	86	90

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Norge</b>	578	610	591	583	583	586	589	591	584	587
K	94	99	102	105	102	94	91	89	91	91
1	102	96	109	91	96	97	97	95	93	94
2	102	104	91	97	96	94	99	99	97	95
3	95	97	100	95	99	105	96	102	101	99
4	103	100	92	100	98	97	107	97	103	103
5	82	114	97	95	92	99	99	109	99	105
<b>Whaley</b>	521	512	489	480	541	544	547	548	541	543
K	86	76	69	74	105	87	85	83	84	84
1	101	99	71	85	87	90	90	88	86	87
2	82	102	86	68	91	87	92	92	90	88
3	89	81	108	81	74	98	89	94	94	92
4	73	84	77	95	86	90	99	90	95	95
5	90	70	78	77	98	92	92	101	92	97
<b>James River</b>	503	492	502	498	448	450	452	454	448	450
K	66	75	80	68	70	72	70	69	70	70
1	77	74	77	85	57	74	74	73	71	72
2	96	70	74	75	94	72	76	76	74	73
3	83	99	78	83	75	81	74	78	78	76
4	93	87	103	80	79	75	82	75	79	79
5	88	87	90	107	73	76	76	83	76	80

**Williamsburg-James City County Public Schools**

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Stonehouse</b>	719	714	727	723	745	749	753	754	745	749
K	97	104	119	97	116	120	117	114	116	116
1	116	115	110	129	106	124	124	121	118	120
2	123	115	112	126	140	120	127	126	124	121
3	113	126	117	118	129	134	123	130	129	127
4	126	133	132	119	126	124	136	124	131	131
5	144	121	137	134	128	127	126	139	127	134
<b>Matoaka</b>	723	721	730	754	745	749	753	754	745	749
K	109	106	103	115	107	120	117	114	116	116
1	107	116	117	112	132	124	124	121	118	120
2	120	117	123	127	117	120	127	126	124	121
3	115	126	133	127	124	134	123	130	129	127
4	134	118	131	141	125	124	136	124	131	131
5	138	138	123	132	140	127	126	139	127	134
<b>Blayton</b>	470	474	513	499	479	482	485	485	478	481
K	79	69	87	76	64	77	75	74	74	75
1	75	77	69	92	77	80	80	78	76	77
2	80	77	81	68	90	77	82	81	80	78
3	88	90	81	87	71	86	79	83	83	81
4	75	84	95	84	89	80	88	80	84	84
5	73	77	100	92	88	82	81	89	81	86
<b>Total-Elem</b>	4,912	4,979	5,028	5,018	5,024	5,053	5,127	5,090	5,026	5,050
K	751	760	813	770	807	809	796	770	781	782
1	809	810	792	863	791	836	842	818	798	809
2	851	832	808	808	886	809	865	851	836	818
3	839	865	860	828	825	906	837	876	871	855
4	824	871	868	868	840	837	928	838	885	885
5	838	841	887	881	875	856	859	937	855	901
<b>Annual Change</b>	9	67	49	-10	6	29	74	-37	-64	24

**Williamsburg-James City County Public Schools**

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Berkeley</b>	908	880	860	881	596	603	606	601	613	614
6	306	290	288	313	192	202	198	197	216	198
7	282	293	280	283	216	203	203	199	197	217
8	320	297	292	285	188	198	205	205	200	199
<b>James Blair</b>	0	0	0	0	550	557	559	554	567	566
6	0	0	0	0	203	187	183	182	200	182
7	0	0	0	0	182	187	187	183	182	200
8	0	0	0	0	165	183	189	189	185	184
<b>Toano</b>	756	803	826	816	701	710	713	706	722	722
6	264	268	275	262	232	238	233	231	255	233
7	259	276	275	276	230	239	239	234	232	255
8	233	259	276	278	239	233	241	241	235	234
<b>Hornsby</b>	903	936	942	943	794	805	807	800	818	817
6	282	329	316	282	270	270	264	262	288	263
7	319	290	331	317	244	271	270	265	263	289
8	302	317	295	344	280	264	273	273	267	265
<b>Total-Middle</b>	2,567	2,619	2,628	2,640	2,641	2,675	2,685	2,661	2,720	2,719
6	852	887	879	857	897	897	878	872	959	876
7	860	859	886	876	872	900	899	881	874	961
8	855	873	863	907	872	878	908	908	887	882
<b>Annual Change</b>	21	52	9	12	1	34	10	-24	59	58

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

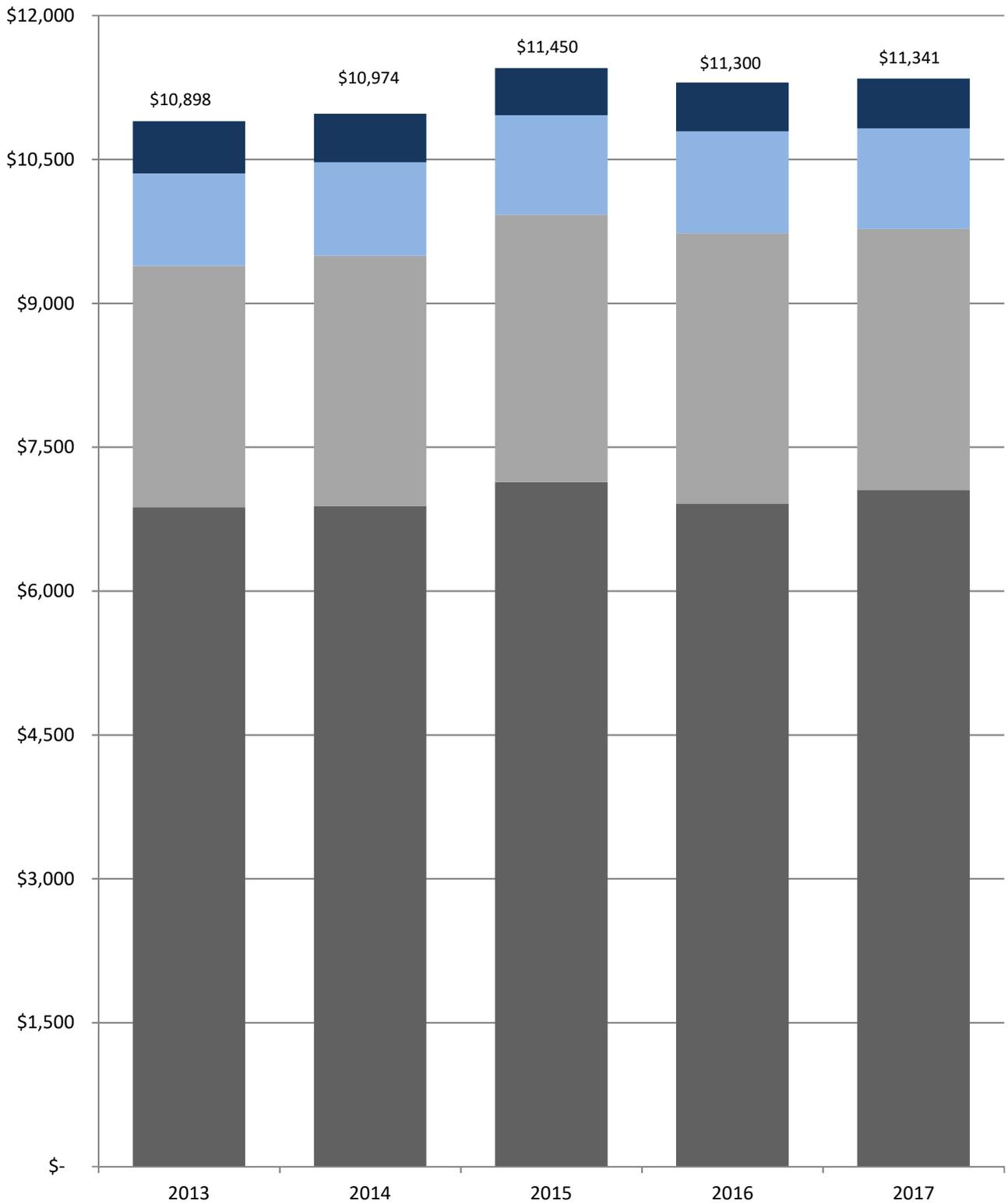
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Lafayette</b>	1,160	1,209	1,152	1,130	1,112	1,096	1,081	1,096	1,101	1,105
9	312	310	290	284	287	282	284	293	293	287
10	308	319	318	287	295	291	283	285	294	294
11	303	297	291	289	263	258	270	263	265	273
12	237	283	253	270	267	265	244	255	249	251
<b>Jamestown</b>	1,313	1,308	1,328	1,317	1,296	1,278	1,261	1,280	1,284	1,288
9	347	331	346	307	336	329	332	342	342	334
10	356	337	321	362	307	339	330	333	343	343
11	311	344	323	333	330	301	315	307	309	319
12	299	296	338	315	323	309	284	298	290	292
<b>Warhill</b>	1,164	1,188	1,295	1,372	1,388	1,368	1,350	1,369	1,374	1,379
9	321	312	372	340	366	352	355	366	366	358
10	322	320	326	386	346	363	353	356	367	367
11	261	298	304	337	365	322	337	328	331	341
12	260	258	293	309	311	331	305	319	310	313
<b>Total</b>	3,637	3,705	3,775	3,819	3,796	3,742	3,692	3,745	3,759	3,772
9	980	953	1,008	931	989	963	971	1,001	1,001	979
10	986	976	965	1,035	948	993	966	974	1,004	1,004
11	875	939	918	959	958	881	922	898	905	933
12	796	837	884	894	901	905	833	872	849	856
<b>Annual Change</b>	88	68	70	44	-23	-54	-50	53	14	27

**Williamsburg-James City County Public Schools**

**ENROLLMENT HISTORY and FORECAST SUMMARY**

School	ACTUAL as of September 30th										PROJECTED				
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
200-Baker	551	480	509	500	500	524	536	528	513	515	519	520	522	516	518
235-Laurel Lane	510	467	461	447	432	429	482	487	486	465	467	520	472	465	467
205-DJ Montague	581	453	431	423	443	445	438	461	482	503	507	508	510	504	506
230-Norge	592	517	535	561	572	578	610	591	583	583	586	589	591	584	587
225-Matthew Whal	456	427	471	472	532	521	512	489	480	541	544	547	548	541	543
215-James River	466	466	493	550	512	503	492	502	498	448	450	452	454	448	450
240-Stonehouse	831	676	647	665	720	719	714	727	723	745	749	753	754	745	749
220-Matoaka	688	715	732	711	745	723	721	730	754	745	749	753	754	745	749
210-Blayton	0	420	433	449	447	470	474	513	499	479	482	485	485	478	481
Total: Elementary	4,675	4,621	4,712	4,778	4,903	4,912	4,979	5,028	5,018	5,024	5,053	5,127	5,090	5,026	5,050
Change	107	(54)	91	66	125	9	67	49	39	(4)	29	74	(37)	(64)	24
300-Berkeley	848	886	936	942	902	908	880	860	881	596	603	606	601	613	614
303-James Blair	643	0	0	0	0	0	0	0	0	550	557	559	554	567	566
310-Toano	859	678	705	693	733	756	803	826	816	701	710	713	706	722	722
305-Hornsby	0	890	919	917	911	903	936	942	943	794	805	807	800	818	817
Total: Middle	2,350	2,454	2,560	2,552	2,546	2,567	2,619	2,628	2,640	2,641	2,675	2,685	2,661	2,720	2,719
Change	(44)	67	104	106	(8)	21	52	9	21	13	34	10	(24)	59	(1)
405-Lafayette	1,114	1,108	1,077	1,098	1,158	1,160	1,209	1,152	1,130	1,112	1,096	1,081	1,096	1,101	1,105
400-Jamestown	1,232	1,217	1,186	1,211	1,263	1,313	1,308	1,328	1,317	1,296	1,278	1,261	1,280	1,284	1,288
410-Warhill	1,132	1,149	1,136	1,109	1,128	1,164	1,188	1,295	1,372	1,388	1,368	1,350	1,369	1,374	1,379
Total: High	3,478	3,474	3,399	3,418	3,549	3,637	3,705	3,775	3,819	3,796	3,742	3,692	3,745	3,759	3,772
Change	81	(4)	(75)	19	131	88	68	70	114	21	(54)	(50)	53	14	13
Grand Total	10,503	10,549	10,671	10,748	10,998	11,116	11,303	11,431	11,477	11,461	11,470	11,504	11,496	11,505	11,541
Total Change	255	46	122	77	250	118	187	128	46	(16)	9	34	(8)	9	36
Total Change (%)	2.5%	0.4%	1.2%	0.7%	2.3%	1.1%	1.7%	1.1%	0.4%	-0.1%	0.1%	0.3%	-0.1%	0.1%	0.3%

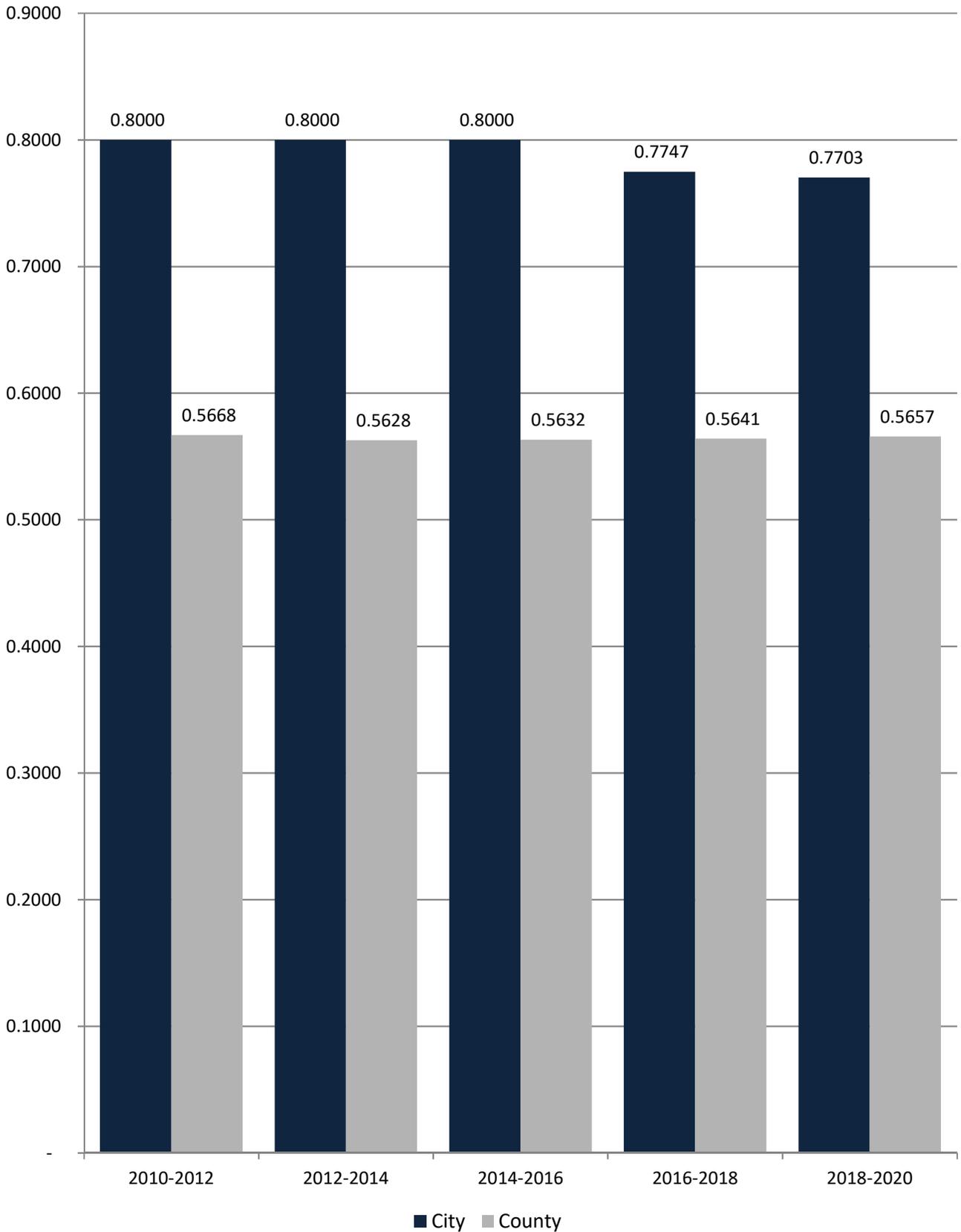
## Five Year History of Per Pupil Expenditures



**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





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

Description	Approved Full-Time Equivalent Employees				
	2020	2019	2018	2017	2016
Assistant Superintendent	2.00	2.00	—	—	—
Deputy Superintendent	—	—	1.00	1.00	1.00
Senior Director for Student Services	1.00	1.00	1.00	1.00	1.00
Senior Director for School Performance	1.00	1.00	1.00	1.00	1.00
Director of Special Programs	—	—	1.00	1.00	1.00
Curriculum Coordinators	11.90	11.40	10.40	10.05	10.05
Secondary Math Coach	1.00	—	—	—	—
Coordinator for Multicultural Education	—	1.00	1.00	1.00	1.00
Supervisors for Instruction	1.00	1.00	1.00	1.00	1.00
Student Services Supervisor	1.00	1.00	1.00	1.00	1.00
Coordinator of Student Interventions	1.00	1.00	1.00	1.00	—
Coordinator for Family & Community Engagement	1.00	1.00	1.00	1.00	1.00
Principals	16.00	16.00	16.00	15.00	15.00
Assistant Principals	23.00	19.00	19.00	19.00	19.00
Principal for Preschool Instruction	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	35.00	30.00	28.00	28.00	28.00
Librarians	19.00	19.00	18.00	18.00	18.00
Classroom Teachers	677.33	677.53	661.53	655.53	641.03
Preschool Teachers	35.00	33.00	33.00	33.00	31.00
Preschool Instructional Specialist	1.00	1.00	1.00	1.00	1.00
Special Education Teachers	105.00	100.00	96.00	92.00	93.00
Instructional Specialist for Special Education	6.00	6.00	6.00	6.00	5.00
Assistive Technology Specialist	1.00	1.00	1.00	1.00	1.00
Behaviour Intervention Specialist	1.00	1.00	—	—	—
Career and Technical Teachers	17.67	17.67	17.67	17.67	16.67
Gifted and Talented Teachers	15.00	14.50	13.50	13.50	13.00
Adult Education Teachers	2.00	2.00	2.00	2.00	2.00
Athletic Directors	3.00	3.00	3.00	3.00	3.00
Athletic Trainers	3.00	3.00	3.00	3.00	3.00
Teacher Assistants	217.96	215.96	213.71	211.71	209.71
Social Workers	7.00	7.00	7.00	7.00	7.00
Interpreters	2.50	2.00	2.00	2.00	2.00
Records Management Specialist	1.00	1.00	1.00	1.00	1.00
Clerical	81.00	81.00	79.00	78.50	78.50
<b>INSTRUCTION</b>	<b>1,291.36</b>	<b>1,272.06</b>	<b>1,241.81</b>	<b>1,227.96</b>	<b>1,206.96</b>



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

Description	Approved Full-Time Equivalent Employees				
	2020	2019	2018	2017	2016
Supervisor for Health Services	1.00	1.00	1.00	1.00	1.00
Nurses	18.38	18.38	17.38	17.38	17.38
Psychologists	7.00	7.00	7.00	7.00	7.00
Occupational Therapists	10.00	9.50	9.50	9.50	9.50
Physical Therapists	3.00	3.00	3.00	3.00	3.00
Speech Therapists	17.69	16.69	16.69	16.69	16.69
<b>ATTENDANCE and HEALTH SERVICES</b>	<b>57.07</b>	<b>55.57</b>	<b>54.57</b>	<b>54.57</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	1.00	1.00
Director of Finance	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	—	—	—
Sr. Director of Public Relations & Community Engagement	1.00	1.00	1.00	1.00	1.00
Clerical	12.50	12.50	10.50	10.50	10.00
<b>ADMINISTRATION</b>	<b>26.50</b>	<b>26.50</b>	<b>23.50</b>	<b>23.50</b>	<b>23.00</b>
Director for Transportation	1.00	1.00	1.00	1.00	1.00
Coordinators	2.00	2.00	2.00	2.00	2.00
Technicians	3.00	3.00	3.00	3.00	3.00
Clerical	5.00	5.00	5.00	5.00	5.00
Bus Drivers	106.93	106.93	101.93	101.93	98.13
Bus Aides	37.54	37.54	35.54	35.54	31.94
Mechanics	7.00	7.00	7.00	7.00	7.00
<b>PUPIL TRANSPORTATION</b>	<b>162.47</b>	<b>162.47</b>	<b>155.47</b>	<b>155.47</b>	<b>148.07</b>
Senior Director for Operations	1.00	1.00	1.00	1.00	1.00
Energy Manager	1.00	1.00	1.00	1.00	1.00
Facilities Coordinator	1.00	1.00	1.00	1.00	1.00
Trades	19.00	19.00	17.00	17.00	15.00
Security Guards	11.00	9.00	9.00	9.00	9.00
Groundswokers	2.00	3.00	3.00	3.00	4.00
Clerical	3.00	3.00	3.00	3.00	3.00
Custodians	88.31	88.31	87.31	87.31	87.31
<b>OPERATIONS and MAINTENANCE</b>	<b>126.31</b>	<b>125.31</b>	<b>122.31</b>	<b>122.31</b>	<b>121.31</b>



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

Description	Approved Full-Time Equivalent Employees				
	2020	2019	2018	2017	2016
Director for Technology	1.00	1.00	1.00	1.00	1.00
Coordinator for Technology	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	12.00	12.00	11.00	11.00	12.00
LAN Administrator	1.00	1.00	1.00	1.00	1.00
Internetwork Administrator	1.00	1.00	1.00	1.00	1.00
Network Specialist	1.00	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	16.00	16.00	14.00	14.00	13.00
Clerical	1.00	1.00	2.00	2.00	1.50
<b>TECHNOLOGY</b>	<b>51.00</b>	<b>51.00</b>	<b>49.00</b>	<b>49.00</b>	<b>47.50</b>
<b>TOTAL POSITIONS - OPERATING BUDGET</b>	<b>1,714.71</b>	<b>1,692.91</b>	<b>1,646.66</b>	<b>1,632.81</b>	<b>1,601.41</b>
* Federal Grants	41.93	43.23	43.23	43.58	38.41
* State Grants	8.39	8.39	8.39	8.39	10.10
* Other Grants	6.00	6.00	6.00	6.00	6.00
State Operated Programs	11.50	11.50	11.50	11.50	11.00
Child Nutrition Services Fund	67.63	67.13	62.44	62.44	62.44
<b>TOTAL POSITIONS - ALL FUNDS</b>	<b>1,850.16</b>	<b>1,829.16</b>	<b>1,778.22</b>	<b>1,764.72</b>	<b>1,729.36</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 all other uses or applications		Total debt	Debt interest for all other applications		Total debt interest	Total debt service for education		Total debt service
	Debt for education	Total debt	Debt for all other uses or applications	Total debt		Debt interest for all other applications	Total debt interest		Total debt service for education	Total debt service	
2017	\$ 10,633,800	16,104,802	5,471,002	4,743,674	2,301,398	7,045,072	15,377,474	23,149,874			
2016	12,651,180	18,128,787	5,477,607	4,010,866	2,410,136	6,421,002	16,662,046	24,549,789			
2015	12,525,890	17,850,842	5,324,952	5,215,363	2,824,413	8,039,776	17,741,253	25,890,618			
2014	12,170,600	17,101,316	4,930,716	6,172,777	2,862,765	9,035,542	18,343,377	26,136,858			
2013	11,655,185	24,232,066	12,576,881	6,613,640	3,048,833	9,662,473	18,268,825	33,894,539			
2012	10,982,506	21,298,011	10,315,505	6,727,441	2,907,653	9,635,094	17,709,947	30,933,105			
2011	10,936,524	17,355,218	6,418,694	7,139,441	2,989,372	10,128,813	18,075,965	27,484,031			
2010	10,737,262	17,161,374	6,424,112	7,710,273	2,774,701	10,484,974	18,447,535	27,646,348			
2009	11,543,170	15,544,181	4,001,011	8,314,606	2,647,068	10,961,674	19,857,776	26,505,855			
2008	11,368,365	16,434,506	5,066,141	8,834,585	2,856,913	11,691,498	20,202,950	28,126,004			

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	Personal income	Personal income	Per Capita		11.04 Interstate Miles		Land Area Square Miles	House-Holds in 2018	Real Estate Tax Rates FY2019
				Personal income	Personal Income	Primary	Secondary			
2017	74,795	**	**	59,632	36.62	13.40	9	4,649	0.60 per \$100	
2016	73,767	5,344,090	58,504	58,504	593.40	189.80	142	30,240	0.84 per \$100	
2015	72,682	5,160,028	56,960	56,960	630.02	203.20	151	34,889		
2014	71,254	4,954,338	55,550	55,550						
2013	70,376	4,745,679	55,990	55,990						
2012	69,451	4,703,429	54,224	54,224						
2011	68,500	4,474,583	51,538	51,538						
2010	67,745	4,196,931	51,109	51,109						
2009	63,135	4,078,729	53,715	53,715						
2008	61,195	4,175,375								

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

**Operating Expenses for the City of Williamsburg**

Fiscal Year	General Government Administration	Judicial Administr.	Public Safety	Public Works	Health and Welfare	Education	Parks, Recreation & Cultural	Community Development	Non departmental	Interest Expense	Total Gov't Activities Expenses
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
2010	4,350,670	524,247	9,200,629	3,314,209	2,319,951	8,439,060	2,362,491	4,788,236	-	303,123	35,602,616
2009	4,206,889	373,159	9,626,052	4,493,041	2,335,735	7,913,290	2,535,481	5,091,394	-	408,129	36,983,170

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

**Operating Expenses for James City County**

Fiscal Year	General Government Administration	Judicial Administr.	Public Safety	Public Works	Health and Welfare	Education	Parks, Recreation & Cultural	Community Development	Storm Costs	Interest on long-term Debt	Total Gov't Activities Expenses
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
2010	23,962,622	5,321,244	22,477,094	19,240,014	7,332,607	81,441,066	8,938,509	11,472,198	-	10,671,318	190,856,672
2009	21,347,839	5,515,309	23,267,505	5,925,566	7,171,131	83,021,945	10,302,398	13,575,967	-	10,582,404	180,710,064

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.

**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.

**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.

## GLOSSARY OF TERMS

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**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).

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

**Disbursement** – The expenditure of monies from an account.

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

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

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

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

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

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

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

**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.

## GLOSSARY OF TERMS

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

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

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

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

## GLOSSARY OF TERMS

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**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.

**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.

## **GLOSSARY OF TERMS**

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**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.

**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.

## GLOSSARY OF TERMS

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**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.