

Botetourt County Public Schools

School Board Budget

FY 2018-2019

March 22, 2018



For Fiscal Year Beginning July 1, 2018 and Ending June 30, 2019

Botetourt County Public Schools FY 2018-2019 School Board Budget

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Botetourt County Public Schools**FY 2018-2019 School Board Budget**

This budget document represents the revenue and expenditure plan for the Botetourt County School Board for the 2018-2019 school term.

The front section contains an Executive Summary and breakdown of all school funds for FY 2018-2019. Following that is a recap of the General Fund Revenues and Expenditures. The General Fund represents the main operational budget of the division and is arranged in a format outlined by the Commonwealth of Virginia. A summary of revenue sources for FY 2018-2019 is provided as well as a line-item revenue budget.

The General Fund Revenue section is followed by a detailed breakdown of the expenditure budget, including summaries and descriptions for each function area as well as line-item expenditure budgets. The final expenditure related section details Discrete and Self-Sustaining Funds. These are funds used to support programs that are not carried in the School Board general operating fund budget. The funding source and expenditures are outlined for each fund and/or program.

Fund Descriptions

Fund Title	Description	Funding
General Fund	Primary operating fund for the Division. Funds used for all main functions of operations, including: <ul style="list-style-type: none"> ▪ Instruction ▪ Administration ▪ Pupil Transportation ▪ Operations and Maintenance ▪ Facilities ▪ Debt Service ▪ Technology 	Local (County), state, federal, and other sources. Vast majority of funding comes from local and state sources.
School Nutrition Fund	Self-sustaining fund that identifies its own revenue sources separate from the School General Fund and builds its expenditure budget accordingly for the purpose of providing cafeteria and nutrition services for the Division.	Lunch/breakfast sales, state, federal, and other sources.
Textbook Fund	Fund specifically for the purchase of textbooks. Adopted on a staggered cycle so there are “on” years with significant purchases and “off” years with fewer purchases.	State and local sources on a staggered schedule.
Capital Fund	Fund specifically for the purchase and acquisition of large capital assets and/or major building repairs. Items purchased from this fund generally exceed \$100,000 in total cost and have an estimated useful life greater than 5 years.	School General Fund, County contributions, and/or year-end surplus carryover from School funds per arrangement with the County
Self-Sustaining Fund	Special programs with specific funding sources that may only be used on certain programs. Examples include No Child Left Behind (NCLB) Title I, IDEA Special Education, and the Roanoke Valley Regional Program.	Federal, state, Roanoke Valley Regional Program, and miscellaneous grants.

Executive Summary

Presented here is the FY 2018-2019 Budget for Botetourt County Public Schools (BCPS). As a premier school division, BCPS continues to invest heavily in its most valuable assets, its staff, while maintaining the operational funding support required to provide top notch instructional programs and opportunities for its students.

Enrollment has steadily declined over the past several years, with FY 2018-2019 projected Average Daily Membership (ADM) sitting at 4,505. While this is significantly higher than the originally budgeted FY 2017-2018 ADM of 4,435, it still represents a year-over-year decrease. From a budget to budget standpoint, ADM increases from 4,435 to 4,505, resulting in additional funding in the amount of approximately \$500,000. This increase is somewhat negated, however, by the recalculation of the Local Composite Index, in which the state reduces its share of school funding relative to the locality based on the actual economic condition of the locality. As of the presentation of this budget, the state has yet to come to an agreement on FY 2018-2019 education funding. Without an approved funding bill, the state revenue estimates used in the formation of this budget must be seen as rough estimates and most certainly subject to change. In the end, it is anticipated that state revenue will increase by \$876,880.

In addition to the state funding amounts, there has been an accounting change to the way dual enrollment tuition is billed. As of FY 2017-2018, only the non-reimbursable tuition amount will be billed to the County. This results in a significant (\$700,000) decrease in the expenditure budget but is accompanied by a decrease in the revenue budget, making the change budget neutral.

Finally, the School Division is requesting additional local funding support from the County in the amount of \$700,000. This represents a real increase of 2.9% in funding after having received level funding in FY 2017-2018. This modest increase will help support a number of school initiatives that are deemed to be of the highest priority. In conjunction with this \$700,000 increase request, there is also a reduction of \$390,000 from the County that is directly related to the Energy Performance Contract that the schools implemented in FY 2017-2018. Guaranteed utility savings on the expenditure side are used to offset the debt service amount that the County is required to pay for the contract. The result is another budget neutral accounting change.

With the aforementioned funding, the School Division was able to accomplish a significant number of its top priorities. The budget includes one step for all certificated and classified personnel as well as a 2% increase for administrative personnel. Additionally, there is funding for a one-step correction for those eligible employees that saw their salaries frozen in prior years. It is anticipated that this correction will be fully implemented in three more fiscal years. Other notable personnel changes include modifications to the top of the Certificated pay scale, changing bus driver contracts from 4-hours to 5-hours to align more properly with their routes, and the addition of a Substance Abuse Counselor position and Speech position. After a significant change to health insurance coverage last year, it is anticipated that a modest increase of only 5% will be realized in FY 2018-2019.

On the non-personnel side, this budget continues to fund a school bus replacement schedule through lease-purchase funding. It is anticipated that larger, 77-passenger buses will be replaced with this funding. Additionally, three additional slots have been added for the Jackson River Governor's School, an increase that was precipitated by the increased cost of dual enrollment to students within the Division that occurred as part of FY 2017-2018 budget development. A number of other operational items were addressed, including slightly increased capital maintenance and technology hardware funding, to be more in line with realized expenditure data. Even though this

funding is not enough to fully meet our capital maintenance and technology needs it is a clear step in the right direction.

While a number of expenditure items were able to be included in this year's budget, there is still a tremendous amount of need throughout the Division that remains unfunded. School funding amounts were evaluated and changed to be more equitable this fiscal year but little money was available for increasing these amounts substantially. Additional needs throughout the Division include numerous small capital replacement items (athletic equipment, technology hardware, etc.), playgrounds at virtually all school locations, and ongoing personnel needs that were simply not able to be met with the funding available.

Despite the remaining needs of the Division, this budget is representative of the School's commitment to its staff in the form of continuing step and salary adjustments and maintaining competitive benefits. With modest additional financial assistance from the County, the Division is able to address its top priorities and make slight headway into other areas of great need, including capital maintenance and ongoing replacement cycles. The budget is one that is realistic in its scope and possibility for funding while retaining the funding of the core elements that make Botetourt County Public Schools so successful.

FY 2018-2019 School Board Budget

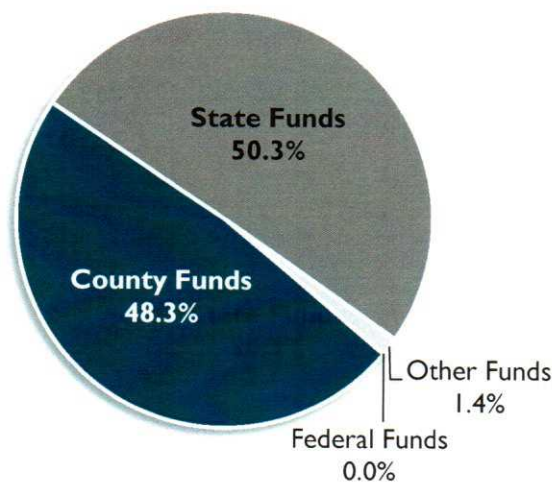
Summary of All Funds

	General Fund	School Nutrition Fund	Textbook Fund	Capital Reserve Fund	Self-Sustaining Funds	Total
Revenue						
State	\$25,506,362	\$19,340	\$278,697	-	-	\$25,804,399
Local	24,509,282	-	174,911	475,088	-	\$25,159,281
Federal	25,000	556,600	-	-	2,044,990	\$2,626,590
Other	702,284	1,228,476	1,465,000	-	1,253,500	\$4,649,260
Total Revenue	\$50,742,928	\$1,804,416	\$1,918,608	\$475,088	\$3,298,490	\$58,239,530
Expenditures						
Instruction	38,080,471	-	\$1,918,608	-	\$3,298,490	\$43,297,569
Administration	2,441,099	-	-	-	-	\$2,441,099
Pupil Transp.	3,312,726	-	-	-	-	\$3,312,726
Operations and Maint.	4,481,784	-	-	\$475,088	-	\$4,956,872
School Food Services	1,500	1,804,416	-	-	-	\$1,805,916
Facilities	-	-	-	-	-	\$0
Debt Service/Tran.	336,201	-	-	-	-	\$336,201
Technology	2,089,147	-	-	-	-	\$2,089,147
Total Expenditures	\$50,742,928	\$1,804,416	\$1,918,608	\$475,088	\$3,298,490	\$58,239,530

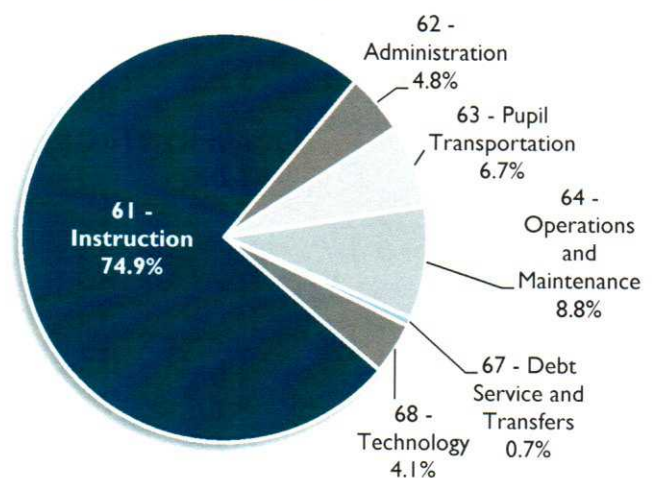
FY 2018-2019 General Fund Summary

	FY2018 Budget	FY2019 Budget	Change FY18 to FY19	% Change
Revenue				
County Funds	\$24,199,282	\$24,509,282	\$310,000	1.2%
State Funds	24,629,482	25,506,362	\$876,880	3.6%
Other Funds	1,422,284	702,284	(\$720,000)	-46.2%
Federal Funds	40,000	25,000	(\$15,000)	-123.9%
Total Revenue	\$50,291,048	\$50,742,928	\$451,880	0.9%
Expenditures				
61 - Instruction	\$37,936,831	\$38,080,471	\$143,640	0.4%
62 - Administration	2,353,715	2,441,099	87,384	3.7%
63 - Pupil Transp.	3,384,988	3,312,726	(72,262)	-2.1%
64 - Operations and Maint.	4,767,561	4,481,784	(285,778)	-6.0%
65 - School Food Services	1,500	1,500	0	0.0%
66 - Facilities	0	0	0	-
67 - Debt Service/Tran.	0	336,201	336,201	-
68 - Technology	1,846,452	2,089,147	242,695	13.1%
Total Expenditures	\$ 50,291,048	\$ 50,742,928	\$ 451,880	0.9%

FY 2018-2019 General Fund Revenue \$50,742,928



FY 2018-2019 General Fund Expenditures \$50,742,928



FY 2018-2019 General Fund Revenue

FY 2018-2019 Revenue Summary

Category	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY19	% Change
County Funds	\$23,605,172	\$24,955,176	\$24,199,282	\$24,509,282	\$310,000	1.24%
State Funds	24,013,156	24,307,615	24,629,482	25,506,362	\$876,880	3.61%
Other Funds	1,180,460	1,557,722	1,422,284	702,284	(\$720,000)	-46.22%
Federal Funds	53,039	12,108	40,000	25,000	(\$15,000)	-123.89%
Grand Total	\$48,851,827	\$50,832,621	\$50,291,048	\$50,742,928	\$451,880	0.89%

County Funds

County funds include local support received from Botetourt County originating from tax-supported sources. The School Division is requesting a real increase in local funding support from the County in the amount of \$700,000. This increase is requested in conjunction with a \$390,000 decrease related to a recently implemented Energy Performance Contract which represents the debt service amount that the County is responsible for in FY 2018-2019. A corresponding expenditure decrease on the School side makes this item budget neutral. The net increase from the County is therefore requested at \$310,000.

State Funds

State funds are driven by Average Daily Membership (ADM) counts in March of the designated fiscal year. Budgets are built off of ADM estimates and the total amount of revenue received from the State is dependent on the difference between estimated and actual March ADM figures. Details regarding the funding formula can be found on the Virginia Department of Education website. FY 2018-2019 is calculated based off of an ADM of 4,505. It must be noted that due to the lack of a finalized state budget, this number is subject to change.

Other Funds

This revenue category captures revenue generated from special circumstances such as inter-locality tuition, miscellaneous pupil transportation revenue, and other rebates and refunds. The bulk of the category comes from reimbursements received from the Virginia Community College Dual Enrollment Program. This program will only bill the non-reimbursable tuition amounts moving forward, hence the significant reduction in revenue. A corresponding expenditure entry makes this item budget neutral.

Federal Funds

The smallest revenue category for Botetourt County Schools, this category is comprised of Federal Land Use funding. The total amount budgeted sees a small decrease from the prior year.

FY 2018-2019 Line-Item Revenue

Category	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
County Funds						
Local Funding Support	22,849,279	24,218,841	24,199,282	24,899,282	700,000	2.89%
Debt Service	755,893	736,335	0	0	0	-
Energy Performance Contract Agreement	0	0	0	(390,000)	(390,000)	-
451050 - Total County Revenue	23,605,172	24,955,176	24,199,282	24,509,282	310,000	1.28%
State Funds						
410405 - VPSA Technology Grant	336,000	336,000	336,000	336,000	0	0.00%
440202 - Basic Aid	12,597,289	12,618,495	12,214,922	13,194,076	979,154	8.02%
440203 - GED Program-ISAEP	13,344	8,418	7,859	7,859	0	0.00%
440204 - Remedial Summer School	30,636	20,926	16,241	25,845	9,604	59.13%
440205 - Regular Foster Care	26,731	23,739	22,031	40,999	18,968	86.10%
440207 - Gifted Education SOQ	137,692	136,226	132,712	138,394	5,682	4.28%
440208 - Prevention Intervention Remedi	169,918	175,959	171,420	196,519	25,099	14.64%
440211 - COMPENSATION SUPPLEMENT	215,631	0	123,089	0	(123,089)	-100.00%
440212 - Special Education SOQ	1,628,872	1,589,306	1,548,311	1,591,526	43,215	2.79%
440217 - Vocational Education SOQ	272,455	317,861	312,427	207,590	(104,837)	-33.56%
440221 - Social Security Instructional	779,281	786,139	765,861	783,308	17,447	2.28%
440223 - Teacher Retirement Instruction	1,540,983	1,623,363	1,758,439	1,724,384	(34,055)	-1.94%
440228 - Early Reading Intervention	41,815	59,030	56,995	65,718	8,723	15.30%
440241 - Group Life Insurance Instructi	49,804	53,923	52,532	52,590	58	0.11%
440246 - Homebound	27,528	20,928	21,346	25,789	4,443	20.81%
440248 - Special Education Regional Pro	178,269	221,784	245,663	303,672	58,009	23.61%
440252 - CTE Equipment	11,512	11,474	8,243	7,025	(1,218)	-14.78%
440253 - CTE Occup/Prep Program	47,663	38,705	50,932	43,154	(7,778)	-15.27%
440259 - Special Education Foster Care	91,831	69,438	75,683	122,999	47,316	62.52%
440265 - At-Risk	71,658	88,047	85,944	95,452	9,508	11.06%

Category	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
440275 - K-3 Primary Class Size	65,277	52,768	52,145	40,957	(11,188)	-21.46%
440281 - Virginia Preschool Initiative	109,272	99,276	114,550	154,291	39,741	34.69%
440291 - Mentor Teacher Program	2,941	2,106	2,106	1,448	(658)	-31.24%
440308 - Sales Tax Receipts 1 Cent	4,965,551	5,011,155	4,967,521	4,965,686	(1,835)	-0.04%
440309 - English as a Second Language	30,021	41,929	52,293	47,121	(5,172)	-9.89%
440312 - Sales Tax 1/8 Cent	515,817	526,167	620,940	521,260	(99,680)	-16.05%
440334 - CTE Equipment SD High Demand	0	8,927	0	0	0	-
440336 - CTE STEM-H Certification	0	3,218	0	0	0	-
440338 - Enrollment Loss Funds	0	153,580	0	0	0	-
440349 - Industry Certification Costs	10,298	8,570	0	0	0	-
440365 - VA WORKPLACE READINESS	3,480	1,987	0	0	0	-
440399 - National Board Certification B	15,000	10,000	22,500	22,500	0	0.00%
440405 - SOL Algebra Readiness	26,586	29,271	28,820	29,152	332	1.15%
449997 - Project Graduation	0	9,733	4,059	4,564	505	12.44%
449998 - Supplemental Lottery Alloc	0	0	757,898	756,484	(1,414)	-0.19%
449999 - ASST W/RETIREMENT/INFLAT	0	149,168	0	0	0	0.00%
Total State Revenue	24,013,156	24,307,615	24,629,482	25,506,362	876,880	3.56%
Other Funds						
450201 - Rents	111,570	22,480	35,000	35,000	0	0.00%
451053 - Bus Lease Funds	0	505,586	0	0	0	-
461201 - Tuition Day School	24,975	50,585	25,000	25,000	0	0.00%
461205 - Transportation Of Pupils	49,810	48,480	50,000	50,000	0	0.00%
461207 - Summer School	420	560	500	500	0	0.00%
480303 - Other Rebates and Refunds	41,367	32,154	42,000	42,000	0	0.00%
489908 - Sale of School Buses	4,080	5,628	6,000	6,000	0	0.00%
489909 - Sale of Other Equipment	12,040	2,044	5,000	5,000	0	0.00%
489910 - Insurance Adjustments	0	1,450	25,117	25,117	0	0.00%
489912 - Other Funds	778,494	730,152	1,069,667	349,667	(720,000)	-67.31%

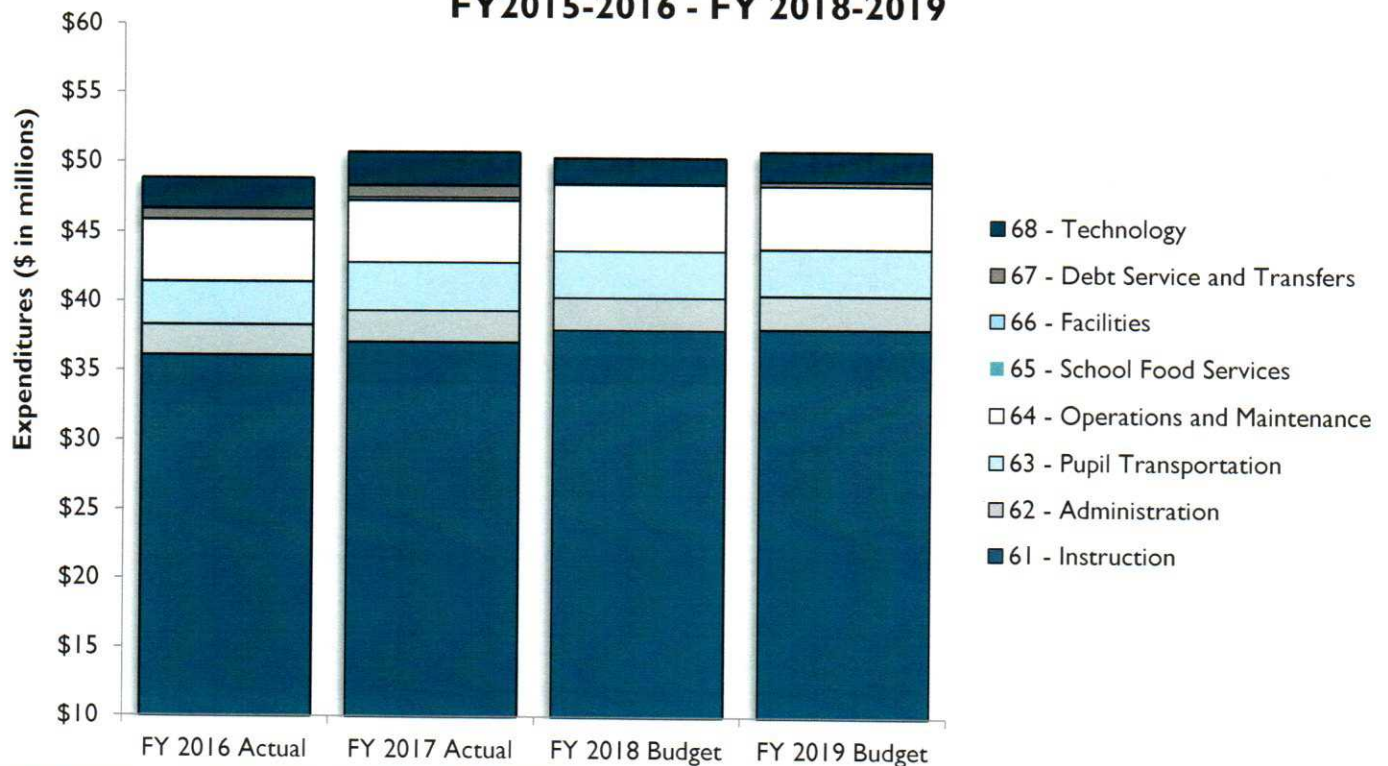
Category	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
490011 - E-Rate	7,022	126,454	7,000	114,000	107,000	1528.57%
490102 - Other Payments from Another Co	150,682	32,150	157,000	50,000	(107,000)	-68.15%
Total Other Revenue	1,180,460	1,557,722	1,422,284	702,284	(720,000)	-50.62%
Federal Funds						
410665 - Federal Land Use (Forest Reser	53,039	12,108	40,000	25,000	(15,000)	-37.50%
Total Federal Revenue	53,039	12,108	40,000	25,000	(15,000)	-37.50%
Grand Total Revenue	48,851,827	50,832,621	50,291,048	50,742,928	451,880	0.89%

FY 2018-2019 General Fund Expenditures

FY 2018-2019 Expenditure Summary

Function Area	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
61 - Instruction	36,065,921	37,037,485	37,936,831	38,080,471	143,640	0.4%
62 - Administration	2,235,038	2,280,429	2,353,715	2,441,099	87,384	3.7%
63 - Pupil Transp.	3,117,768	3,522,398	3,384,988	3,312,726	(72,262)	-2.1%
64 - Oper. and Maint.	4,484,375	4,459,299	4,767,561	4,481,784	(285,778)	-6.0%
65 - School Food Service	1,481	2,170	1,500	1,500	0	0.0%
66 - Facilities	17,150	202,743	0	0	0	-
67 - Debt Service/Tran.	755,893	840,930	0	336,201	336,201	-
68 - Technology	2,172,432	2,355,641	1,846,452	2,089,147	242,695	13.1%
Grand Total	48,850,058	50,701,097	50,291,048	50,742,928	451,880	0.9%

**Actual Expenditure History
FY2015-2016 - FY 2018-2019**



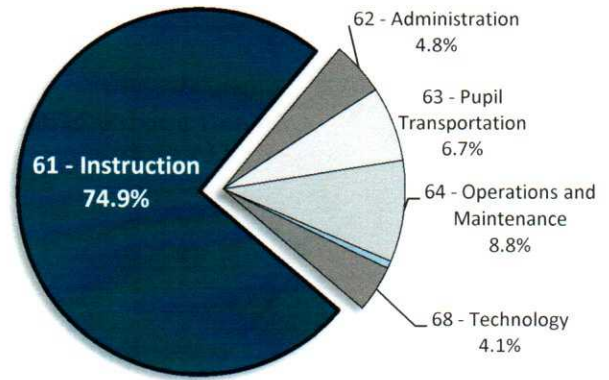
61 - Instruction

Description:

Instruction includes the activities that deal directly with the interaction between teachers, aides, or classroom assistants and students.

Instruction may also be provided through another approved medium such as television, internet, radio, telephone, or correspondence. The activities of aides or classroom assistants of any type that assist in the instructional process are included in this category. Technology related expenditures related to instruction are reported separately under 68 – Technology.

FY 2018-2019 Total General Fund Budget
\$ 50,742,928



Financial Information - Function:

Function Area	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
61100 - Classroom Instruction	29,632,111	30,545,528	31,341,279	31,318,805	(22,474)	-0.07%
61210 - Guidance Services	1,304,069	1,343,386	1,393,319	1,483,120	89,801	6.45%
61230 - Homebound Instruction	54,600	77,312	61,115	61,115	0	0.0%
61310 - Improvement of Instruction	1,093,335	1,072,393	1,168,802	1,216,129	47,327	4.1%
61320 - Media Services	923,377	945,943	919,836	923,783	3,947	0.4%
61410 - Office of the Principal	3,058,429	3,052,922	3,052,480	3,077,518	25,038	.8%
Grand Total	36,065,921	37,037,485	37,936,831	38,080,471	143,640	0.4%

Financial Information – Expenditure Category:

Expenditure Category	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
51 - Personal Services	24,294,297	24,939,049	24,867,257	25,620,578	753,321	3%
52 - Employee Benefits	9,185,234	9,533,132	10,151,516	10,251,069	99,553	1%
53 - Purchased Services	1,345,946	1,367,260	1,467,800	727,565	(740,235)	-50.4%
54 - Internal Services	0	0	0	0	0	0.0%
55 - Other Charges	183,091	187,429	181,884	197,884	16,000	8.8%
56 - Materials and Supplies	809,965	681,767	833,406	848,406	15,000	1.8%
57 - Payment to Joint Operations	247,389	328,850	434,968	434,968	0	0%
58 - Capital Outlay	0	0	0	0	0	0%
Total Expenditures	36,065,921	37,037,485	37,936,831	38,080,470	143,640	0.4%

FY2018 to FY2019 Change Notes:

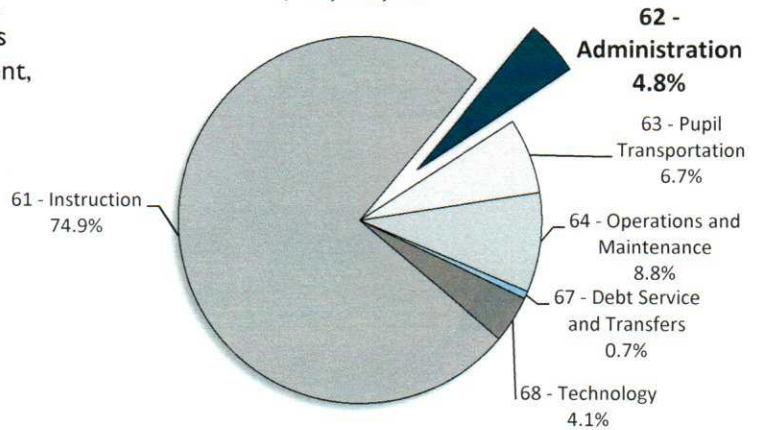
- Personal Services
 - 1-Step for all eligible Classified/Certificated staff
 - Step corrections for identified staff
 - 2% Increase for Administrative staff
 - Addition of SAP Counselor and Speech positions
 - Change of Certificated Step 19 and Step 20 from flat dollar amount increase to a 2% increase over the preceding step
- Employee Benefits
 - Health insurance increase projected at 5%
 - VRS decreased from 16.32% to 15.68%
- Changes in the billing of dual enrollment tuition have resulted in a decrease of \$700,000 for FY 18-19
 - This is accompanied by a corresponding revenue decrease and is considered budget neutral
- Comprehensive School Improvement Program (CSIP) funding for schools has been reconfigured to be more equitable
- Three additional slots added for Jackson River Governor's School participation
- Various minor changes to operating line items in Purchased Services, Travel, and Materials and Supplies

62 - Administration

Description:

Activities concerned with establishing and administering policy for Administration, Attendance, and Health. This function is inclusive of such areas as Human Resources, Financial Planning and Management, Purchasing, and Board Services.

**FY 2018-2019 Total General Fund Budget
\$ 50,742,928**



Financial Information - Function:

Specific Function	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
62110 - Board Services	136,325	132,367	119,036	152,402	33,366	28%
62120 - Executive Admin Services	521,370	556,710	543,470	551,536	8,066	1.5%
62140 - Personnel Services	203,090	201,668	216,662	241,909	25,247	11.7%
62160 - Fiscal Services	515,088	510,781	532,257	541,971	9,714	1.8%
62210 - Attendance Services	69,932	67,982	78,793	79,855	1,062	1.3%
62220 - Health Services	557,250	574,471	620,365	627,248	6,883	1.1%
62230 - Psychological Services	231,982	236,451	243,132	244,099	2,872	.4%
Grand Total	2,235,038	2,280,429	2,353,715	2,441,099	87,384	3.7%

Financial Information – Expenditure Category:

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
51 - Personal Services	1,438,085	1,524,647	1,573,723	1,613,310	39,587	2.5%
52 - Employee Benefits	551,122	575,708	592,832	627,129	26,238	5.8%
53 - Purchased Services	149,014	125,704	113,110	126,610	13,500	11.9%
54 - Internal Services	-	-	-	-	-	-
55 - Other Charges	26,127	22,931	27,300	27,300	0	0.0%
56 - Materials and Supplies	70,689	31,440	46,750	46,750	0	0.0%
57 - Payment to Joint Operations	-	-	-	-	-	-
58 - Capital Outlay	-	-	-	-	-	-
Total Expenditures	2,235,038	2,280,429	2,353,715	2,441,099	87,384	3.7%

FY2018 to FY2019 Change Notes:

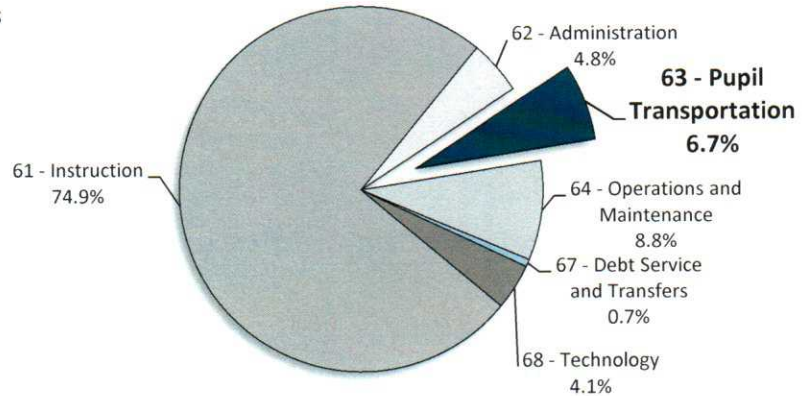
- Personal Services
 - 1-Step for all eligible Classified/Certificated staff
 - Step corrections for identified staff
 - 2% Increase for Administrative staff
- Employee Benefits
 - Health insurance increase projected at 5%
 - VRS decreased from 16.32% to 15.68%
- Operating budget increase for conference and other professional development participation

63 – Pupil Transportation

Description:

Activities concerned with transporting students to and from school, as provided by state and federal law. This includes trips between home and school, as well as trips to and from school activities.

**FY 2018-2019 Total General Fund Budget
\$ 50,742,928**



Financial Information - Function:

Specific Function	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
63100 - Management and Direction	213,668	178,864	103,247	148,142	44,895	43.5%
63200 - Vehicle Operation Services	1,711,790	1,706,401	1,874,805	2,057,816	183,011	9.8%
63300 - Monitoring Services	275,933	292,612	264,458	285,312	20,854	7.9%
63400 - Vehicle Maintenance Services	836,373	838,935	932,478	821,455	(111,023)	-11.9%
63500 - School Buses - Regular Purchases	80,005	0	210,000	0	(210,000)	-100.0%
63600 - School Buses - Lease Purchases	0	505,586	0	0	0	0.0%
Grand Total	3,117,768	3,522,398	3,384,988	3,312,726	(72,262)	2.1%

Financial Information – Expenditure Category:

Expenditure Category	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
51 - Personal Services	1,555,289	1,604,860	1,625,763	1,755,852	130,089	8.0%
52 - Employee Benefits	787,464	772,809	780,594	878,243	97,649	12.5%
53 - Purchased Services	85,736	94,472	59,600	59,600	0	0.0%
54 - Internal Services	-	-	-	-	-	-
55 - Other Charges	63,518	28,369	66,000	66,000	0	0.0%
56 - Materials and Supplies	545,757	511,307	643,031	553,031	(90,000)	-14%
57 - Payment to Joint Operations	-	-	-	-	-	-
58 - Capital Outlay	80,005	510,581	210,000	0	(210,000)	-100.0%
Total Expenditures	3,117,768	3,522,398	3,384,988	3,312,726	(72,262)	2.1%

FY2018 to FY2019 Change Notes:

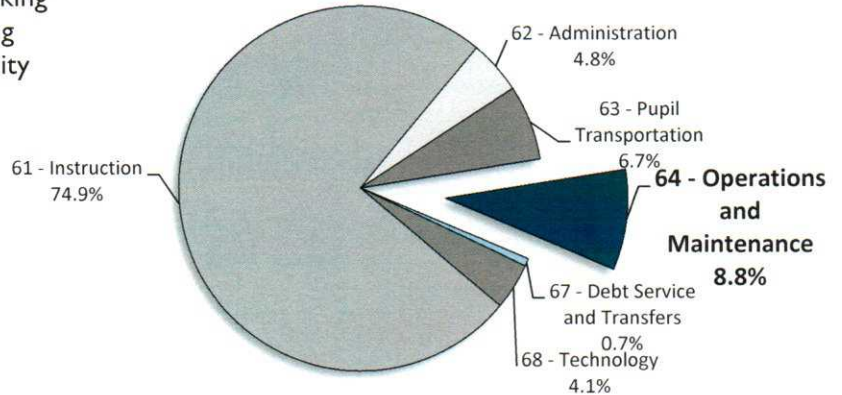
- Personal Services
 - 1-Step for all eligible Classified/Certificated staff
 - Step corrections for identified staff
 - 2% Increase for Administrative staff
 - Changed Bus Driver contracts from 4-hours to 5-hours across the board
- Employee Benefits
 - Health insurance increase projected at 5%
 - VRS decreased from 16.32% to 15.68%
- Decreases to fuel based on actual expenditure data and a reduction in bus supplies due to establishment and continuation of lease-purchase replacement program
- Movement of funds out of Capital Outlay into Debt Service function to properly account for lease-purchase bus contracts
 - Funding for the lease-purchase of \$500,000 worth of buses is therefore included under Debt Service and not in the Pupil Transportation function

64 – Operations and Maintenance

Description:

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

FY 2018-2019 Total General Fund Budget \$ 50,742,928



Financial Information - Function:

Specific Function	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
64100 - Management and Direction	157,350	134,239	136,758	172,321	35,563	26.0%
64200 - Building Services	4,161,257	4,194,715	4,537,804	4,139,463	(398,341)	-8.8%
64300 - Grounds Services	44,486	13,487	8,000	8,000	0	0.0%
64400 - Equipment Services	46,158	45,893	62,000	132,000	70,000	112.9%
64500 - Vehicle Services (Other than Pupil)	75,123	63,361	23,000	30,000	7,000	30.4%
64600 - Security Services	0	7,604	0	0	0	0.0%
Grand Total	4,484,375	4,459,299	4,767,561	4,481,784	(285,778)	-6.0%

Financial Information – Expenditure Category:

Expenditure Category	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
51 - Personal Services	1,533,639	1,577,921	1,667,516	1,714,359	46,843	2.8%
52 - Employee Benefits	729,156	672,590	708,645	731,251	22,605	3.2%
53 - Purchased Services	206,138	229,522	235,250	235,250	0	0.0%
54 - Internal Services	-	-	-	-	-	-
55 - Other Charges	1,551,953	1,491,969	1,711,900	1,326,900	(385,000)	-22.5%
56 - Materials and Supplies	313,489	419,827	292,250	334,250	42,000	14.4%
57 - Payment to Joint Operations	-	-	-	-	-	-
58 - Capital Outlay	150,001	67,469	152,000	139,774	(12,226)	-8.0%
Total Expenditures	4,484,375	4,459,299	4,767,561	4,481,784	(285,778)	-6.0%

FY2018 to FY2019 Change Notes:

- Personal Services
 - 1-Step for all eligible Classified/Certificated staff
 - Step corrections for identified staff
 - 2% Increase for Administrative staff
- Employee Benefits
 - Health insurance increase projected at 5%
 - VRS decreased from 16.32% to 15.68%
- Utilities reduced by \$390,000 as part of the Energy Performance Contract implementation
 - Corresponding decrease in revenue to cover debt service associated with the contract as agreed to with the County

65 – School Food Services

Description:

Activities concerned with providing non-instructional services to students, staff, or the community.

As of FY 2015, Botetourt County Public Schools shifted their nutrition services into its own operating fund separate from the General Fund. Details regarding the School Nutrition Fund are thus found in the Discrete Funds section.

Financial Information - Function:

Specific Function	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
65100 – School Food Services	1,481	2,170	1,500	1,500	-	-
Grand Total	1,481	2,170	1,500	1,500	-	-

Financial Information – Expenditure Category:

Expenditure Category	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
53 - Purchased Services	1,481	2,170	1,500	1,500	-	-
Total Expenditures	1,481	2,170	1,500	1,500	-	-

66 – Facilities

Description:

Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings, and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

This function category has not been utilized much in the past, with the bulk of its related expenditures falling under the Capital Fund designation outside of the School General Fund.

Financial Information - Function:

Specific Function	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
Site Acquisition / A&E Studies	17,150	202,743	-	-	-	-
Grand Total	17,150	202,43	-	-	-	-

Financial Information – Expenditure Category:

Expenditure Category	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
Site Acquisition / A&E Studies	17,150	202,743	-	-	-	-
Total Expenditures	17,150	202,43	-	-	-	-

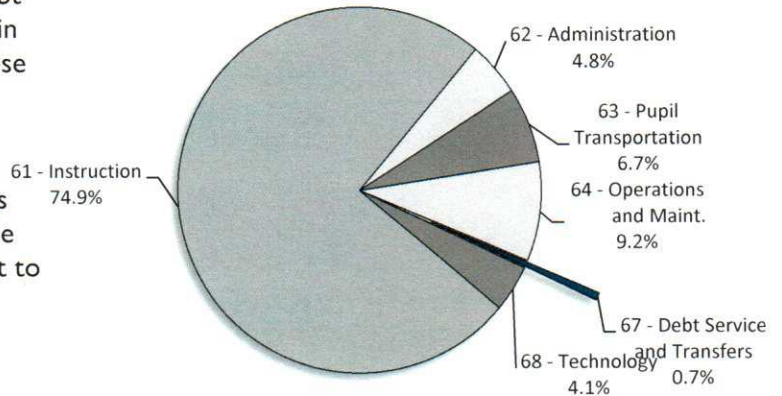
67 – Debt Service and Transfers

Description:

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another. These accounts are not used with proprietary funds

As of FY 2017-2018, Botetourt County will pay debt service payments directly rather than pass them through school funds. The result is a decrease in revenue and expenditures so that the net impact to the school budget is zero. Capital lease purchase agreements for school bus acquisition will remain reflected in this category.

**FY 2018-2019 Total General Fund Budget
\$ 50,742,928**



Financial Information - Function:

Specific Function	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
67100 – Debt Services	755,893	840,930	0	336,201	336,201	-
67200 – Intra-agency Fund Transfers	-	-	-	-	-	-
Grand Total	755,893	840,930	0	336,201	336,201	-

Financial Information – Expenditure Category:

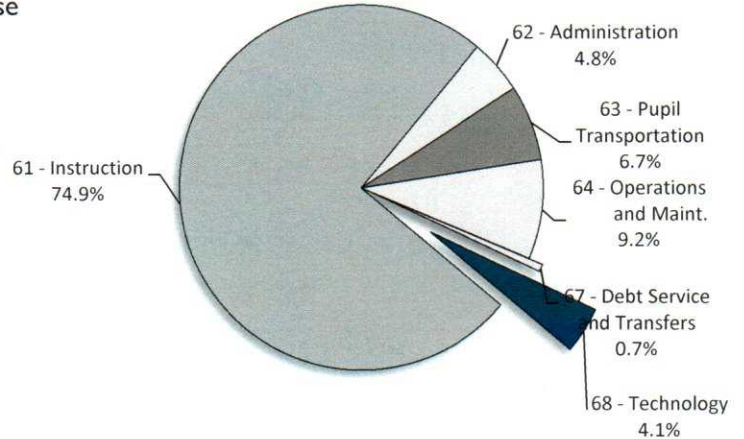
Expenditure Category	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
591000 - Redemption of Principal	651,930	651,930	-	-	-	-
592000 - Interest	103,963	84,405	-	-	-	-
592500 – School Bus Lease Purchase	-	104,595	-	336,201	336,201	-
Total Expenditures	755,893	840,930	-	336,201	336,201	-

68 – Technology

Description:

This function captures technology-related expenditures as required by the General Assembly. Any services (e.g. – distance learning) involving the use of technology for instructional, public information, administration, or any other use are recorded exclusively in this function and not in the other aforementioned function areas within this document.

FY 2018-2019 Total General Fund Budget
\$ 50,742,928



Financial Information - Function:

Specific Function	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
68100 - Classroom Instruction	863,461	1,036,288	730,779	885,779	155,000	21.2%
68200 - Instructional Support	1,180,438	1,095,986	918,884	1,004,841	85,957	9.3%
68300 - Administration	81,617	198,411	190,539	192,277	1,738	0.9%
68500 - Pupil Transportation	5,911	24,157	6,250	6,250	0	0.0%
68600 - Operation and Maintenance	0	800	0	0	0	0.0%
68800 - Facilities	41,005	0	0	0	0	0.0%
Grand Total	2,172,432	2,355,641	1,846,452	2,089,147	242,695	13.1%

Financial Information – Expenditure Category:

Expenditure Category	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
51 - Personal Services	660,238	692,475	644,138	657,226	13,088	2.0%
52 - Employee Benefits	244,670	263,180	254,535	264,142	9,607	3.8%
53 - Purchased Services	58,423	38,812	44,250	59,250	15,000	33.9%
54 - Internal Services	-	-	-	-	-	-
55 - Other Charges	165,430	224,125	122,210	187,210	65,000	53.2%
56 - Materials and Supplies	1,043,670	1,137,050	773,819	913,819	140,000	18.1%
57 - Payment to Joint Operations	-	-	-	-	-	-
58 - Capital Outlay	0	0	7,500	7,500	0	0.0%
Total Expenditures	2,172,432	2,355,641	1,846,452	2,089,147	242,695	13.1%

FY2018 to FY2019 Change Notes:

- Personal Services
 - 1-Step for all eligible Classified/Certificated staff
 - Step corrections for identified staff
 - 2% Increase for Administrative staff
- Employee Benefits
 - Health insurance increase projected at 5%
 - VRS decreased from 16.32% to 15.68%
- Numerous budget reconfiguration changes increasing Technology's Materials and Supplies (noncapitalized technology hardware) items to be in line with actual expenditure data and ongoing replacement programs

Discrete Funds

The following reflects funds used to support programs which are not carried in the regular school budget or the self-sustaining budget. The funding source (Federal, State, Local and other sources, and/or existing balances) will account for any expenditure from these funds. This request for appropriation has been prepared using past experience, current balances and the best information available from funding sources. Expenditures will not exceed funding allocations.

Discrete Fund	FY2018 Budget	FY2019 Budget	Change FY18 to FY 19	% Change
School Nutrition Fund	1,776,000	1,804,416	28,416	1.6%
Textbook Fund	1,550,000	1,918,068	368,068	23.7%
Capital Reserve Fund	310,000	475,088	165,088	53.3%
Grand Total	3,636,000	4,197,572	561,572	15.4%

Self-Sustaining Funds

Description:

The following budgets for self-sustaining funds reflect programs which are not carried in the regular school budget. The funding source, either the Federal government, State government, the Roanoke Valley Regional Program, or other special grants, covers the cost of these programs. The budgets have been prepared using past experience and the best information available from funding agencies. Expenditures will not be made until allocations are guaranteed by the appropriate funding agency. Expenditures will not exceed funding allocations.

Self-Sustaining Fund	FY2018 Budget	FY2019 Budget	Change FY18 to FY19	% Change
No Child Left Behind (ESEA)	578,516	587,772	9,256	1.6%
Perkins CTE, Federal - Title I	54,615	56,250	1,635	3.0%
IDEA Part B - Special Education	1,339,535	1,360,968	21,433	1.6%
Adult Basic Education	40000	40000	0	0.0%
Roanoke Valley Regional Program	1134936	1203500	68,564	6.0%
Competitive Grants	50000	50000	0	0.0%
Total	3,197,602	3,298,490	100,888	3.2%