

Botetourt County Public Schools

School Board Budget

FY 2019-2020

March 26, 2019

Table of Contents

FY 2019-2020 Proposed Budget Document Summary	1
Fund Descriptions	2
Executive Summary	3
Summary of All Funds	4
General Fund Summary	5
Revenue Summary	6
Revenue Line-Item Detail	7
Expenditure Summary	10
Instruction	11
Administration	13
Pupil Transportation	15
Operations and Maintenance	17
School Food Services	19
Facilities	20
Debt Service and Transfers	21
Technology	22
Discrete Funds	24
Self-Sustaining Funds	25

FY 2019-2020 Proposed School Board Budget

This budget document represents the revenue and expenditure plan for the Botetourt County School Board for the 2019-2020 school term.

The front section contains an Executive Summary and breakdown of all school funds for FY 2019-2020. 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 2019-2020 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 2019-2020 Budget for Botetourt County Public Schools (BCPS). As a premier school division, BCPS continues to invest heavily in its most valuable asset, 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 2019-2020 projected Average Daily Membership (ADM) sitting at 4,505. This represents level budgeting for ADM when compared to FY 2018-2019. For FY 2019-2020 there was no increase to the Local Composite Index as this is the second year of the biennium. As of the presentation of this budget, the state has come to an agreement on FY 2019-2020 education funding, however the Governor has not signed the official bill. It is anticipated that state revenue will increase by \$922,960.

Finally, the School Division received additional local funding support from the County in the amount of \$450,000. This represents a real increase of 1.8%. This modest increase will help support a number of school initiatives that are deemed to be of the highest priority.

With the aforementioned funding, the School Division was able to accomplish a significant number of its top priorities. The state approved funding for a 5% salary increase over the course of the 2018-2020 biennium. In order to achieve this increase the budget includes one step for all eligible personnel (2-3.5%) as well as a 3% increase for administrative personnel. Additionally, personnel changes include a 2% increase to all salary scales; this adjustment will allow us to remain competitive. Other notable personnel changes include funding for a one-step correction for eligible employees whose salaries were frozen in prior years. It is anticipated that this correction will be fully implemented in the next fiscal year. Through annual review, eight staffing positions were identified for reduction due to class consolidation. Through the same staffing process the need for a CTE technology position was identified and added in this budget. Additionally, after a significant change to health insurance coverage in FY 2017-2018, it was anticipated that a modest increase of only 6% would be realized in FY 2019-2020. Once final numbers came back from the consultant it was determined that the increase realized would be 2.6%. The decision was made to absorb this increase through the self-insurance fund.

While a number of personnel 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 are expected to remain at the same funding level for FY 2019-2020. Additional needs throughout the Division include numerous small capital replacement items (athletic equipment, technology hardware, etc.), large capital replacement items (roof replacement/repair, tracks, 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 personnel priorities, however areas of great need, including capital maintenance and ongoing replacement cycles were not able to be addressed. 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 2019-2020 Proposed School Board Budget

Summary of All Funds

	General Fund	School Nutrition Fund	Textbook Fund	Capital Reserve Fund	Self-Sustaining Funds	Total
Revenue						
State	\$26,429,322	\$22,871	\$278,697	-	-	\$26,730,890
Local	24,959,282	-	174,911	400,000	-	\$25,534,193
Federal	25,000	675,000	-	-	2,249,250	\$2,949,250
Other	702,284	1,080,219	1,396,392	-	1,202,909	\$4,381,804
Total Revenue	\$52,115,888	\$1,778,090	\$1,850,000	\$400,000	\$3,452,159	\$59,596,137
Expenditures						
Instruction	38,882,758	-	\$1,850,000	-	\$3,452,159	\$44,184,917
Administration	2,522,273	-	-	-	-	\$2,522,273
Pupil Transp.	3,547,552	-	-	-	-	\$3,547,552
Operations and Maint.	4,641,561	-	-	\$400,000	-	\$5,041,561
School Food Services	1,500	1,778,090	-	-	-	\$1,779,590
Facilities	-	-	-	-	-	-
Debt Service/Tran.	319,363	-	-	-	-	\$319,363
Technology	2,200,881	-	-	-	-	\$2,200,881
Total Expenditures	\$52,115,888	\$1,778,090	\$1,850,000	\$400,000	\$3,452,159	\$59,596,137

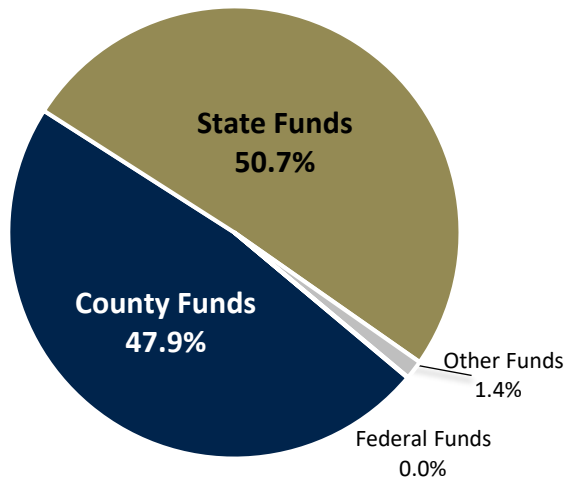
FY 2019-2020 General Fund Summary

	FY2019 Budget	FY2020 Budget	Change FY19 to FY20	% Change
Revenue				
County Funds	\$24,509,282	\$24,959,282	\$450,000	1.8%
State Funds	25,506,362	26,429,322	922,960	3.6%
Other Funds	702,284	702,284	-	-
Federal Funds	25,000	25,000	-	-
Total Revenue	\$50,742,928	\$52,115,888	\$1,372,960	2.7%

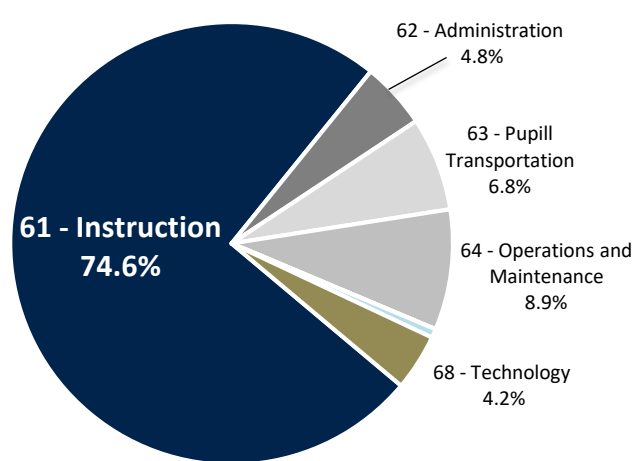
Expenditures

61 - Instruction	\$38,080,471	\$38,882,758	\$802,287	2.1%
62 - Administration	2,441,099	2,522,273	81,174	3.3%
63 - Pupil Transp.	3,312,726	3,547,552	234,826	7.1%
64 - Operations and Maint.	4,481,784	4,641,561	159,777	3.6%
65 - School Food Services	1,500	1,500	-	-
66 - Facilities	-	-	-	-
67 - Debt Service/Tran.	336,201	319,363	-16,838	-5.0%
68 - Technology	2,089,147	2,200,881	111,734	5.3%
Total Expenditures	\$50,742,928	\$52,115,888	\$1,372,960	2.7%

FY 2019-2020 Total General Fund Budget
\$52,115,888



FY 2019-2020 Total General Fund Budget
\$52,115,888



FY 2019-2020 General Fund Revenue

FY 2019-2020 Revenue Summary

Category	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY20	% Change
County Funds	\$24,955,176	\$24,199,282	\$24,509,282	\$24,959,282	\$450,000	1.8%
State Funds	24,307,615	24,930,697	25,506,362	26,429,322	\$922,960	3.6%
Other Funds	1,557,722	1,223,074	702,284	702,284	-	-
Federal Funds	12,108	53,642	25,000	25,000	-	-
Grand Total	\$50,832,621	\$50,406,695	\$50,742,928	\$52,115,888	\$1,372,960	2.7%

County Funds

County funds include local support received from Botetourt County originating from tax-supported sources. The School Division received a real increase in local funding support from the County in the amount of \$450,000.

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 2019-2020 is calculated based off of an ADM of 4,505.

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.

Federal Funds

The smallest revenue category for Botetourt County Schools, this category is comprised of Federal Land Use funding.

FY 2019-2020 Line-Item Revenue

Category	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
County Funds						
Local Funding Support	24,218,841	24,199,282	24,509,282	24,959,282	450,000	1.8%
Debt Service	736,335	-	-	-	-	-
451050 - Total County Revenue	24,955,176	24,199,282	24,509,282	24,959,282	450,000	1.8%
State Funds						
410405 - VPSA Technology Grant	336,000	336,000	336,000	336,000	-	-
440202 - Basic Aid	12,68,495	12,596,674	13,194,076	13,120,689	(73,387)	-0.6%
440203 - GED Program-ISAEP	8,418	8,294	7,859	8,355	496	6.3%
440204 - Remedial Summer School	20,926	23,122	25,845	28,367	2,522	9.8%
440205 - Regular Foster Care	23,739	43,426	40,999	42,000	1,001	2.4%
440207 - Gifted Education SOQ	136,226	136,087	138,394	138,394	-	-
440208 - Prevention Intervention Remedi	175,959	175,780	196,519	196,519	-	-
440211 - COMPENSATION SUPPLEMENT	-	126,157	-	785,356	785,356	-
440212 - Special Education SOQ	1,589,306	1,587,687	1,591,526	1,591,526	-	-
440217 - Vocational Education SOQ	317,861	320,372	207,590	207,590	-	-
440221 - Social Security Instructional	786,139	785,338	783,308	783,308	-	-
440223 - Teacher Retirement Instruction	1,623,363	1,803,158	1,724,384	1,729,920	5,536	0.3%
440228 - Early Reading Intervention	59,030	69,208	65,718	61,611	(4,107)	-6.2%
440241 - Group Life Insurance Instructi	53,923	53,868	52,590	52,590	-	-
440246 - Homebound	20,928	26,036	25,789	13,625	(12,164)	-47.2%
440248 - Special Education Regional Pro	221,784	239,025	303,672	228,233	(75,439)	-24.8%
440252 - CTE Equipment	11,474	11,071	7,025	8,963	1,938	27.6%
440253 - CTE Occup/Prep Program	38,705	48,682	43,154	50,790	7,636	17.7%
440259 - Special Education Foster Care	69,438	106,331	122,999	82,369	(40,630)	-33.0%
440265 - At-Risk	88,047	88,182	95,452	111,808	16,356	17.1%

Category	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
440275 - K-3 Primary Class Size	52,768	49,598	40,957	43,741	2,784	6.8%
440281 - Virginia Preschool Initiative	99,276	129,823	154,291	128,261	(26,030)	-16.9%
440291 - Mentor Teacher Program	2,106	1,448	1,448	2,064	616	42.5%
440308 - Sales Tax Receipts I Cent	5,011,155	4,763,958	4,965,686	5,037,767	72,081	1.5%
440309 - English as a Second Language	41,929	50,114	47,121	51,255	4,134	8.8%
440312 - Sales Tax 1/8 Cent	526,167	508,515	521,260	528,826	7,566	1.5%
440334 - CTE Equipment SD High Demand	8,927	8,612	-	-	-	-
440336 - CTE STEM-H Certification	3,218	4,781	-	-	-	-
440338 - Enrollment Loss Funds	153,580	-	-	-	-	-
440349 - Industry Certification Costs	8,570	9,198	-	-	-	-
440365 - VA WORKPLACE READINESS	1,987	1,902	-	-	-	-
440399 - National Board Certification B	10,000	7,500	22,500	10,000	(12,500)	-55.6%
440405 - SOL Algebra Readiness	29,271	28,820	29,152	29,152	-	-
449997 - Project Graduation	9,733	4,058	4,564	4,729	165	3.6%
449998 - Supplemental Lottery Alloc	-	-	756,484	-	(756,484)	-100.0%
449999 - ASST W/RETIREMENT/INFLAT	149,168	777,881	-	1,015,514	1,015,514	-
Total State Revenue	24,307,615	24,930,706	25,506,362	26,429,322	922,960	3.6%
Other Funds						
450201 - Rents	22,480	27,618	35,000	30,000	(5,000)	-14.3%
451053 - Bus Lease Funds	505,586	586,080	-	-	-	-
461201 - Tuition Day School	50,585	56,346	25,000	45,000	20,000	80.0%
461205 - Transportation Of Pupils	48,480	32,500	50,000	40,000	(10,000)	-20.0%
461207 - Summer School	560	750	500	500	-	-
480303 - Other Rebates and Refunds	32,154	283,674	42,000	45,000	3,000	7.1%
489903 - Donations	-	1,810	-	-	-	-
489908 - Sale of School Buses	5,628	11,616	6,000	6,000	-	-
489909 - Sale of Other Equipment	2,044	7,211	5,000	8,000	3,000	60.0%
489910 - Insurance Adjustments	1,450	23,314	25,117	26,000	883	3.5%

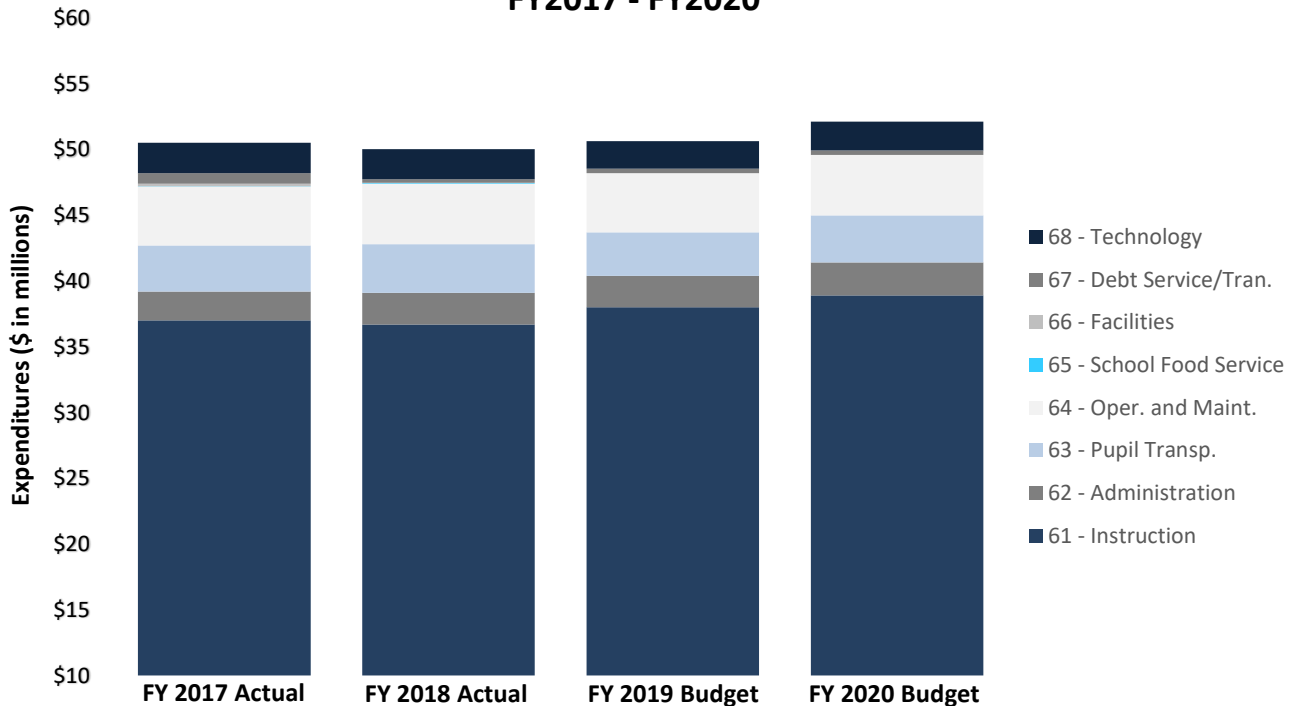
Category	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
489912 – Other Funds	730,152	16,709	349,667	226,000	(123,667)	-35.4%
490011 - E-Rate	126,454	140,394	114,000	140,000	26,000	22.8%
490102 - Other Payments from Another Co	32,150	35,053	50,000	40,000	(10,000)	-20.0%
490380 – Pre-K Tuition from School	-	-	-	15,000	15,000	-
Total Other Revenue	1,557,722	1,223,075	702,284	702,284		
Federal Funds						
410665 - Federal Land Use (Forest Reser	12,108	53,642	25,000	25,000	-	-
Total Federal Revenue	12,108	53,642	25,000	25,000	-	-
Grand Total Revenue	50,832,621	50,416,705	50,742,928	52,115,888	1,372,960	2.7%

FY 2019-2020 General Fund Expenditures

FY 2019-2020 Expenditure Summary

Function Area	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
61 - Instruction	37,037,485	36,776,230	38,080,471	38,882,758	802,287	2.1%
62 - Administration	2,280,429	2,430,508	2,441,099	2,522,273	81,174	3.3%
63 - Pupil Transp.	3,522,398	3,724,931	3,312,726	3,547,552	234,826	7.1%
64 - Oper. and Maint.	4,459,299	4,663,456	4,481,784	4,641,561	159,777	3.6%
65 - School Food Service	2,170	58,633	1,500	1,500	-	-
66 - Facilities	202,743	32,391	-	-	-	-
67 - Debt Service/Tran.	840,930	253,335	336,201	319,363	(16,838)	(5.0%)
68 - Technology	2,355,641	2,255,876	2,089,147	2,200,881	111,734	5.3%
Grand Total	50,701,097	50,195,360	50,742,928	52,115,888	1,372,960	2.7%

Actual Expenditure History
FY2017 - FY2020



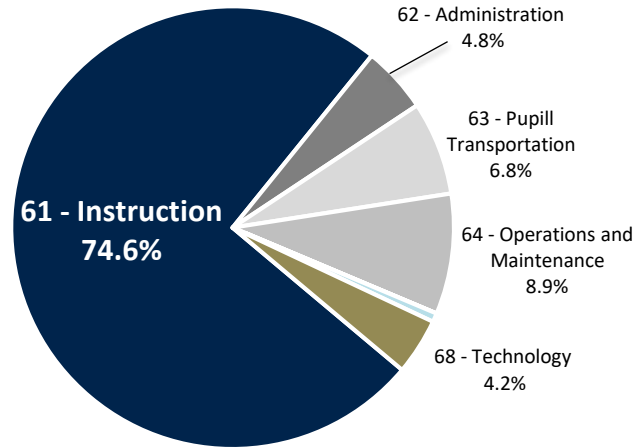
61 – Instruction

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 2019-2020 Total General Fund Budget
\$52,115,888**



Financial Information - Function:

Function Area	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
61100 - Classroom Instruction	30,545,528	30,308,209	31,318,805	31,733,415	414,610	1.3%
61210 - Guidance Services	1,343,386	1,371,074	1,483,120	1,512,670	29,550	2.0%
61230 - Homebound Instruction	77,312	51,296	61,115	61,115	-	-
61310 - Improvement of Instruction	1,072,393	1,110,880	1,216,129	1,256,643	40,514	3.3%
61320 - Media Services	945,943	887,637	923,783	1,049,717	125,934	13.6%
61410 - Office of the Principal	3,052,922	3,047,134	3,077,518	3,269,198	191,680	6.2%
Grand Total	37,037,485	36,776,230	38,080,471	38,882,758	802,288	2.1%

Financial Information – Expenditure Category:

Expenditure Category	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
51 - Personal Services	24,939,049	24,711,740	25,620,578	26,274,985	654,407	2.6%
52 - Employee Benefits	9,533,132	9,954,954	10,251,069	10,427,967	176,898	1.7%
53 - Purchased Services	1,367,260	680,972	727,565	713,389	(14,176)	-2.0%
54 - Internal Services	-	1,472	-	-	-	-
55 - Other Charges	187,429	200,102	197,884	197,884	-	-
56 - Materials and Supplies	681,767	834,539	848,406	833,565	(14,841)	-1.7%
57 - Payment to Joint Operations	328,850	379,631	434,968	434,968	-	-
58 - Capital Outlay	-	12,820	-	-	-	-
Total Expenditures	37,037,485	36,776,230	38,080,470	38,882,758	802,288	2.1%

FY2019 to FY2020 Change Notes:

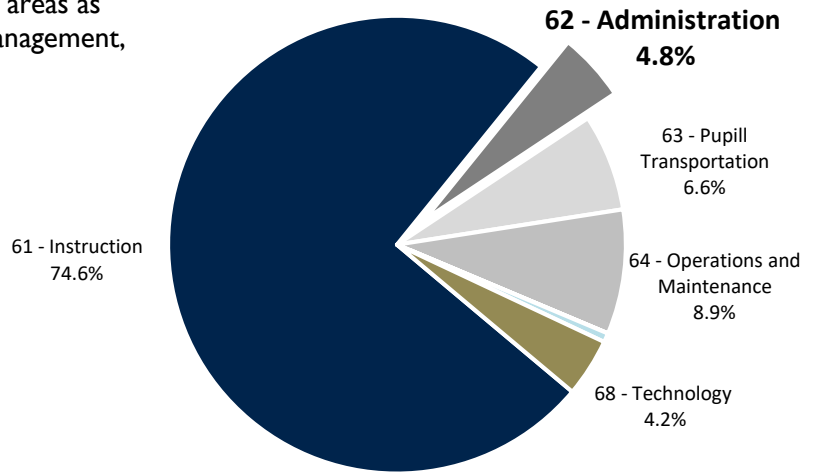
- Personal Services
 - 1-Step for all eligible Classified/Certificated staff (2-3.5%)
 - Step corrections for identified staff
 - 3% Increase for Administrative staff
 - 2% increase to all salary scales
 - Addition of CTE Technology position
 - Reduction of 8 positions through staffing evaluation
- Employee Benefits
 - Health insurance increase projected at 2.6% to be absorbed through self-insurance fund
 - No Change to VRS rate

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 2019-2020 Total General Fund Budget
\$52,115,888**



Financial Information - Function:

Specific Function	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
62110 - Board Services	132,367	145,539	152,402	149,927	(2,475)	-1.6%
62120 - Executive Admin Services	556,710	601,129	551,536	585,552	24,350	4.3%
62140 - Personnel Services	201,668	235,308	241,909	258,132	16,223	6.7%
62160 - Fiscal Services	510,781	548,713	541,971	561,134	14,163	2.6%
62210 - Attendance Services	67,982	59,398	79,855	82,380	11,525	16.3%
62220 - Health Services	574,471	597,230	627,248	632,453	3,955	0.6%
62230 - Psychological Services	236,451	243,191	244,099	252,695	6,717	2.7%
Grand Total	2,280,429	2,430,508	2,447,815	2,522,273	74,458	3.0%

Financial Information – Expenditure Category:

Expenditure Category	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
51 - Personal Services	1,524,647	1,581,272	1,613,310	1,689,510	76,200	4.7%
52 - Employee Benefits	575,708	611,037	627,129	632,103	4,974	0.8%
53 - Purchased Services	125,704	154,983	126,610	126,610	-	-
54 - Internal Services	-	-	-	-	-	-
55 - Other Charges	22,931	41,561	27,300	27,300	-	-
56 - Materials and Supplies	31,440	41,655	46,750	46,750	-	-
57 - Payment to Joint Operations	-	-	-	-	-	-
58 - Capital Outlay	-	-	-	-	-	-
Total Expenditures	2,280,429	2,430,508	2,441,099	2,522,273	81,174	3.3%

FY2019 to FY2020 Change Notes:

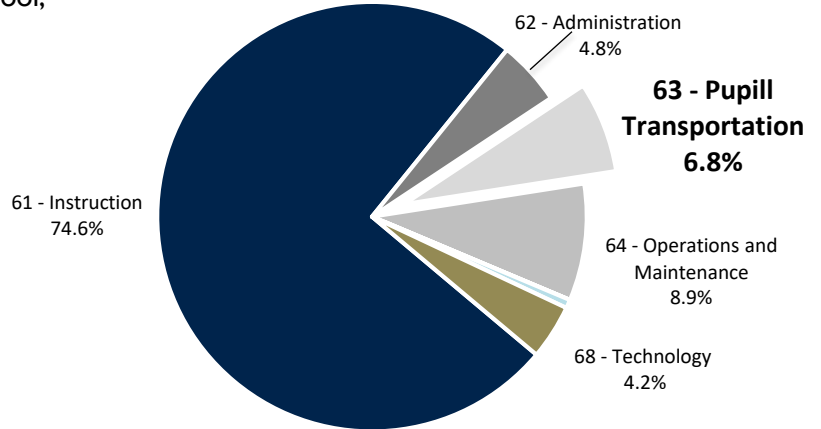
- Personal Services
 - 1-Step for all eligible Classified/Certificated staff (2-3.5%)
 - Step corrections for identified staff
 - 2% increase to all salary scales
 - 3% increase for Administrative staff
- Employee Benefits
 - Health insurance increase projected at 2.6% to be absorbed through self-insurance fund
 - No change to VRS rate

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 2019-2020 Total General Fund Budget
\$52,115,888**



Financial Information - Function:

Specific Function	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
63100 - Management and Direction	178,864	141,856	148,142	144,289	(3,853)	-2.6%
63200 - Vehicle Operation Services	1,706,401	1,847,809	2,057,816	2,194,696	136,880	6.7%
63300 - Monitoring Services	292,612	327,066	285,312	335,760	50,448	17.7%
63400 - Vehicle Maintenance Services	838,935	822,381	821,455	872,807	51,352	6.3%
63500 - School Buses - Regular Purchases	-	-	-	-	-	-
63600 - School Buses - Lease Purchases	505,586	585,819	-	-	-	-
Grand Total	3,522,398	3,724,931	3,312,726	3,547,552	234,826	7.1%

Financial Information – Expenditure Category:

Expenditure Category	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
51 - Personal Services	1,604,860	1,657,989	1,755,852	1,958,676	202,824	11.6%
52 - Employee Benefits	772,809	804,482	878,243	910,245	32,002	3.6%
53 - Purchased Services	94,472	38,720	59,600	59,600	-	-
54 - Internal Services	-	-	-	-	-	-
55 - Other Charges	28,369	72,967	66,000	66,000	-	-
56 - Materials and Supplies	511,307	558,284	553,031	553,031	-	-
57 - Payment to Joint Operations	-	-	-	-	-	-
58 - Capital Outlay	510,581	592,489	-	-	-	-
Total Expenditures	3,522,398	3,724,931	3,312,726	3,547,552	234,826	7.1%

FY2019 to FY2020 Change Notes:

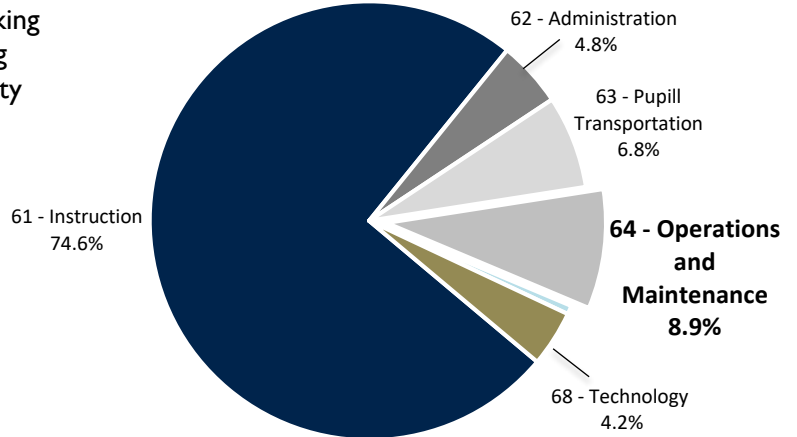
- Personal Services
 - 1-Step for all eligible Classified/Certificated staff (2-3.5%)
 - Step corrections for identified staff
 - 2% increase to all salary scales
 - 3% increase for Administrative staff
- Employee Benefits
 - Health insurance increase projected at 2.6% to be absorbed through self-insurance fund
 - No change to VRS rate

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 2019-2020 Total General Fund Budget
\$52,115,888**



Financial Information - Function:

Specific Function	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
64100 - Management and Direction	134,239	169,667	172,321	177,111	4,790	2.8%
64200 - Building Services	4,194,715	4,204,316	4,139,463	4,294,450	154,987	3.7%
64300 - Grounds Services	13,487	5,602	8,000	8,000	-	-
64400 - Equipment Services	45,893	174,165	132,000	132,000	-	-
64500 - Vehicle Services (Other than Pupil)	63,361	109,706	30,000	30,000	-	-
64600 - Security Services	7,604	-	-	-	-	-
Grand Total	4,459,299	4,663,456	4,481,784	4,641,561	159,777	3.6%

Financial Information – Expenditure Category:

Expenditure Category	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
51 - Personal Services	1,577,921	1,632,382	1,714,359	1,814,077	99,718	5.8%
52 - Employee Benefits	672,590	710,921	731,251	741,310	10,059	1.4%
53 - Purchased Services	229,522	266,422	235,250	235,250	-	-
54 - Internal Services	-	-	-	-	-	-
55 - Other Charges	1,491,969	1,471,434	1,326,900	1,326,900	-	-
56 - Materials and Supplies	419,827	458,122	334,250	334,250	-	-
57 - Payment to Joint Operations	-	-	-	-	-	-
58 - Capital Outlay	67,469	124,175	139,774	189,774	50,000	35.8%
Total Expenditures	4,459,299	4,663,457	4,481,784	4,641,561	159,777	3.6%

FY2019 to FY2020 Change Notes:

- Personal Services
 - 1-Step for all eligible Classified/Certificated staff (2-3.5%)
 - Step corrections for identified staff
 - 3% increase for Administrative staff
 - 2% increase to all salary scales
- Employee Benefits
 - Health insurance increase projected at 2.6% to be absorbed through self-insurance fund
 - No change to VRS rate

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	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
65100 – School Food Services	2,170	58,633	1,500	1,500	-	-
Grand Total	2,170	58,633	1,500	1,500	-	-

Financial Information – Expenditure Category:

Expenditure Category	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY20	% Change
52 - Employee Benefits	-	745	-	-	-	-
53 - Purchased Services	2,170	5,779	1,500	1,500	-	-
58 - Capital Outlay	-	52,109	-	-	-	-
Total Expenditures	1,481	58,633	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	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
Site Acquisition / A&E Studies	202,743	32,391	-	-	-	-
Grand Total	202,743	32,391	-	-	-	-

Financial Information – Expenditure Category:

Expenditure Category	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
Site Acquisition / A&E Studies	202,743	32,391	-	-	-	-
Total Expenditures	202,743	32,391	-	-	-	-

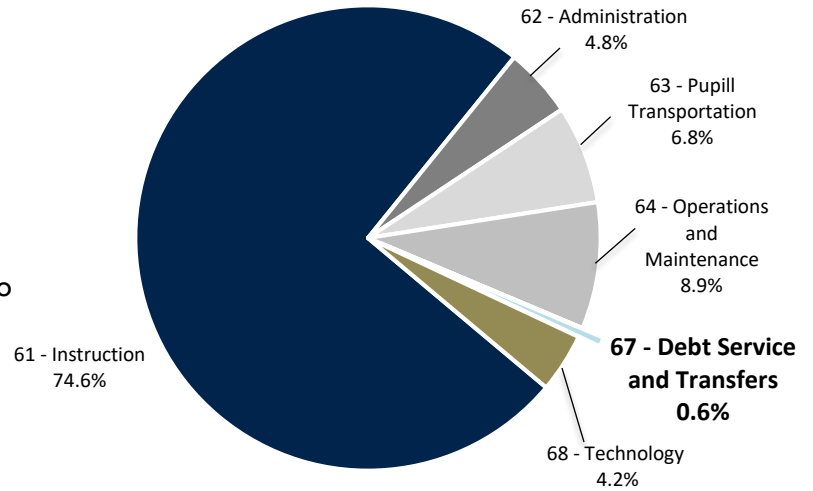
67 – Debt Service and Transfers

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 2019-2020 Total General Fund Budget \$52,115,888



Financial Information - Function:

Specific Function	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
67100 – Debt Services	840,930	226,201	336,201	319,363	(16,838)	(5.0%)
67300 – Inter-agency Fund Transfers	-	27,134	-	-	-	-
Grand Total	840,930	253,335	336,201	319,363	(16,838)	(5.0%)

Financial Information – Expenditure Category:

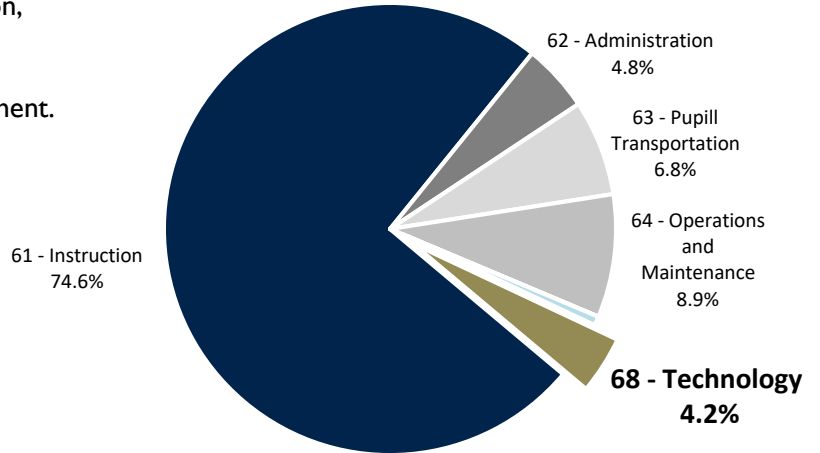
Expenditure Category	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
591000 - Redemption of Principal	651,930	-	-	-	-	-
592000 - Interest	84,405	-	-	-	-	-
592500 – School Bus Lease Purchase	104,595	226,201	336,201	319,363	(16,838)	(5.0%)
597000 – Fund Transfers-Transfers to	-	27,134	-	-	-	-
Total Expenditures	840,930	253,335	336,201	319,363	(16,838)	(5.0%)

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 2019-2020 Total General Fund Budget
\$52,115,888**



Financial Information - Function:

Specific Function	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
68100 - Classroom Instruction	1,036,288	1,040,379	885,779	885,779	-	-
68200 - Instructional Support	1,095,986	966,954	1,004,841	1,112,952	108,111	10.8%
68300 - Administration	198,411	225,574	192,277	195,900	3,623	1.9%
68500 - Pupil Transportation	24,157	-	6,250	6,250	-	-
68600 - Operation and Maintenance	800	3,271	-	-	-	-
68800 - Facilities	-	19,698	-	-	-	-
Grand Total	2,355,641	2,255,876	2,089,147	2,200,881	111,734	5.3%

Financial Information – Expenditure Category:

Expenditure Category	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Change FY19 to FY 20	% Change
51 - Personal Services	692,475	641,958	657,226	734,690	77,464	11.8%
52 - Employee Benefits	263,180	256,775	264,142	298,412	34,270	11.5%
53 - Purchased Services	38,812	42,592	59,250	59,250	-	-
54 - Internal Services	-	-	-	-	-	-
55 - Other Charges	224,125	212,972	187,210	187,210	-	-
56 - Materials and Supplies	1,137,050	1,086,091	913,819	913,819	-	-
57 - Payment to Joint Operations	-	-	-	-	-	-
58 - Capital Outlay	-	15,488	7,500	7,500	-	-
Total Expenditures	2,355,641	2,255,876	2,089,147	2,200,881	111,734	5.3%

FY2019 to FY2020 Change Notes:

- Personal Services
 - 1-Step for all eligible Classified/Certificated staff
 - Step corrections for identified staff
 - 3% increase for Administrative staff
 - 2% increase to all salary scales
- Employee Benefits
 - Health insurance increase projected at 2.6% to be absorbed through self-insurance fund
 - No change to VRS

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	FY2019 Budget	FY2020 Budget	Change FY19 to FY20	% Change
School Nutrition Fund	1,804,416	1,778,090	(26,326)	-1.5%
Textbook Fund	1,918,068	1,850,000	(68,068)	-3.6%
Capital Reserve Fund	475,088	400,000	(75,088)	-15.8%
Grand Total	4,197,572	4,028,090	(169,482)	-4.0%

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	FY2019 Budget	FY2020 Budget	Change FY19 to FY20	% Change
No Child Left Behind (ESEA)	587,772	695,000	107,228	18.25%
Perkins CTE, Federal - Title I	56,250	57,500	1,250	2.2%
IDEA Part B - Special Education	1,360,968	1,461,750	100,782	7.4%
Adult Basic Education	40,000	35,000	(5,000)	-12.5%
Roanoke Valley Regional Program	1203500	1,152,909	(50,591)	-4.2%
Competitive Grants	50,000	50,000	-	-
Total	3,298,490	3,452,159	153,669	4.1%