

EXECUTIVE SUMMARY

FY21 REVENUES

<u>DESCRIPTION</u>	<u>FY19 ACTUAL</u>	<u>FY20 BUDGETED</u>	<u>FY21 RECOMMENDED</u>	<u>CHANGE</u>
STATE SALES TAX	\$ 2,155,208.76	\$ 2,189,395	\$ 2,342,192	\$ 152,797
STATE FUNDS	7,465,398.87	7,715,304	7,369,077	(346,227)
FEDERAL FUNDS	895,835.49	888,386	904,386	16,000
COUNTY FUNDS	8,522,530.95	9,516,720	10,073,967	557,247
OTHER FUNDS	873,466.62	857,154	204,071	(653,083)
TOTAL REVENUES	\$ 19,912,440.69	\$ 21,166,959	\$ 20,893,693	(273,266)

FY21 EXPENDITURES

<u>BUDGET CODE AND TITLE</u>	<u>FY19 ACTUAL</u>	<u>FY20 BUDGETED</u>	<u>FY21 RECOMMENDED</u>	<u>CHANGE</u>
1000 INSTRUCTION	\$ 14,716,152.28	\$ 15,520,779	\$ 15,020,716	\$ (500,063)
2000 ADMIN.ATTENDANCE AND HEALTH	1,137,770.24	1,179,984	1,215,843	35,859
3000 PUPIL TRANSPORTATION	1,362,543.62	1,572,954	1,593,851	20,897
4000 OPERATION & MAINTENANCE	1,948,780.34	2,184,210	2,198,985	14,775
5000 NON-INSTRUCTIONAL OPERATION	48,034.11	60,555	60,555	0
8000 TECHNOLOGY	699,160.10	648,477	803,743	155,266
TOTALS	\$ 19,912,440.69	\$ 21,166,959	\$ 20,893,693	(273,266)

Proposed Operating Budget Expenses

BUDGET CODE AND TITLE	FY19 ACTUAL	FY20 BUDGETED	FY21 RECOMMENDED	+ / (-)
1000 INSTRUCTION	\$ 14,716,152.28	\$ 15,520,779	\$ 15,020,716	\$ (500,063)
2000 ADMIN.ATTENDANCE AND HEALTH	1,137,770.24	1,179,984	1,215,843	35,859
3000 PUPIL TRANSPORTATION	1,362,543.62	1,572,954	1,593,851	20,897
4000 OPERATION & MAINTENANCE	1,948,780.34	2,184,210	2,198,985	14,775
5000 NON-INSTRUCTIONAL OPERATION	48,034.11	60,555	60,555	0
8000 TECHNOLOGY	699,160.10	648,477	803,743	155,266
TOTALS	\$ 19,912,440.69	\$ 21,166,959	\$ 20,893,693	\$ (273,266)

Instruction - Function 1000

BUDGET CODE AND TITLE	FTE FY21	FY19 ACTUAL	FY20 BUDGETED	FY21 RECOMMENDED	+ / (-)	
COMPENSATION OF EMPLOYEES						
1114 ADMINISTRATORS	4	\$ 259,393.61	\$ 306,100	\$ 312,516	\$ 6,416	Includes 2% increase.
1121 TEACHERS	151.5	7,385,656.43	7,858,610	7,824,187	(34,423)	Includes 2% increase, reduction of 1 FTE, and coaching stipends for middle school sports.
1121A TEACHERS-SUMMER PROGRAMS		71,512.50	75,000	75,000	0	
1126/1127 SCHOOL ADMINISTRATORS	8	772,747.61	698,452	706,378	7,926	Includes 2% increase.
1141 PARAPROFESSIONALS	31	528,641.73	535,131	529,726	(5,405)	Includes 2% increase.
1150 SECRETARIES	12	405,526.08	412,745	413,696	951	Includes 2% increase.
1521 SUBSTITUTE INSTRUCTIONAL STAFF		161,060.96	184,275	184,275	0	
FRINGE BENEFITS		3,536,067.18	3,951,219	4,151,979	200,760	Includes benefits for 2% increase, increase in health insurance costs, and VRS increase.
PURCHASED SERVICES						
3000 INSTRUCTIONAL PROGRAMS		184,207.32	176,400	40,000	(136,400)	Decrease due to changes in billing procedures by Germanna Community College.
3001 PROFESSIONAL DEVELOPMENT		44,495.32	83,107	83,107	0	
3002 SERVICES & FEES		710,855.08	697,509	148,374	(549,135)	Decrease based on changes in the Regional Special Education Program.
3310 EQUIPMENT REPAIR		106.16	250	250	0	
3810 TUITION - REGIONAL		0	0	0	0	Tuition costs are being paid by regional special education funds. Line will adjust to normal for next year (increase).
OTHER CHARGES						
5500 TRAVEL		3,961.39	6,000	6,000	0	
5800 MISCELLANEOUS		889.59	3,000	3,000	0	
5801 DUES AND MEMBERSHIP		3,249.00	3,000	3,000	0	

Instruction - Function 1000 (continued)

BUDGET CODE AND TITLE	FTE FY21	FY19 ACTUAL	FY20 BUDGETED	FY21 RECOMMENDED	+ / (-)
<i>MATERIALS & SUPPLIES</i>					
6000 MATERIALS/SUPPLIES		\$ 436,567.29	\$ 272,828	\$ 272,828	0
6012 LIBRARY BOOKS/MEDIA SUPPLIES		34,709.31	41,000	41,000	0
6018 TEXTBOOKS		166,307.74	168,153	178,400	10,247
					Amount is based on state funding and required local match.
<i>PAYMENT JOINT OPERATIONS</i>					
7000 REGIONAL ADULT ED PROGRAM		3,670.34	6,000	5,000	(1,000)
					Amount is based on FY20 actual.
<i>CAPITAL OUTLAY</i>					
8100 FURN/EQUIPMENT REPLACEMENT		5,708.69	42,000	42,000	0
8200 FURN/EQUIPMENT ADDITIONS		818.95	0	0	0
TOTALS		\$ 14,716,152.28	\$ 15,520,779	\$ 15,020,716	\$ (500,063)

Administration, Attendance and Health - Function 2000

BUDGET CODE AND TITLE	FTE FY21	FY19 ACTUAL	FY20 BUDGETED	FY21 RECOMMENDED	+ / (-)	
COMPENSATION OF EMPLOYEES						
1114 ADMINISTRATORS	2	\$ 205,680.08	\$ 211,922	\$ 216,148	\$ 4,226	Includes 2% increase.
1111 BOARD MEMBERS	5	9,816.86	10,150	10,150	0	
1112 SUPERINTENDENT	1	132,400.00	123,600	126,072	2,472	Includes 2% increase.
1131 SCHOOL NURSES/PSYCHOLOGIST	5	196,217.92	206,743	201,843	(4,900)	Includes 2% increase, and adjustments from staff turnover.
1150 CENTRAL OFFICE SUPPORT	3	169,725.12	174,816	178,130	3,314	Includes 2% increase.
FRINGE BENEFITS		256,592.61	322,753	337,500	14,747	Includes benefits to cover 2% increase, moving insurance consultant costs to 3000, and increase in VRS.
PURCHASED SERVICES						
3000 ADMINISTRATIVE SERVICES		14,008.19	9,000	25,000	16,000	Includes insurance consultant costs from Fringe Benefits.
3001 PROFESSIONAL DEVELOPMENT		8,940.04	10,000	10,000	0	
3002 OTHER PERSONNEL/HEALTH SERVICES		3,890.00	5,000	5,000	0	
3120 AUDIT EXPENSE		0	6,500	6,500	0	
3180 ATTORNEY FEES		72,263.94	35,000	35,000	0	

Administration, Attendance and Health - Function 2000 (continued)

BUDGET CODE AND TITLE	FTE FY21	FY19 ACTUAL	FY20 BUDGETED	FY21 RECOMMENDED	+ / (-)
OTHER CHARGES					
5500 TRAVEL		\$ 4,394.73	\$ 7,000	\$ 7,000	0
5801 DUES AND MEMBERSHIPS		8,475.33	8,000	8,000	0
MATERIALS & SUPPLIES					
6000 MATERIALS & SUPPLIES		22,528.93	16,500	16,500	0
6001 CENTRAL OFFICE SUPPLIES		14,137.74	14,000	14,000	0
6019 OTHER BOARD EXPENSES		15,926.49	15,000	15,000	0
CAPITAL OUTLAY					
8100 FURN/EQUIPMENT REPLACEMENT		2772.26	4,000	4,000	0
8200 FURN/EQUIPMENT ADDITIONS		0	0	0	0
TOTALS		\$ 1,137,770.24	\$ 1,179,984	\$ 1,215,843	\$ 35,859

Pupil Transportation - Function 3000

BUDGET CODE AND TITLE	FTE FY21	FY19 ACTUAL	FY20 BUDGETED	FY21 RECOMMENDED	+ / (-)	
COMPENSATION OF EMPLOYEES						
1132/1150 OFFICE STAFF	2	\$ 97,715.96	\$ 103,217	\$ 115,836	\$ 12,619	Includes 2% increase and prior year adjustments.
1165 MECHANICS	2	87,687.00	90,318	92,094	1,776	Includes 2% increase.
1166 MECHANICS OVERTIME		3,301.27	2,000	2,000	0	
1170 BUS DRIVERS	32	507,443.93	569,658	601,199	31,541	Includes 6% increase, and middle school sports.
FRINGE BENEFITS		244,973.83	359,761	337,722	(22,039)	Includes benefits to support a 2% increase, and a decrease in health insurance costs due to less full-time employees.
PURCHASED SERVICES						
3000 PURCHASED SERVICES		6,235.94	4,000	4,000	0	
3002 PROFESSIONAL SERVICES		0.00	0	0	0	
3420 TRANSPORTATION BY PARENTS		0.00	500	500	0	
OTHER CHARGES						
5305 INSURANCE (FLEET)		24,703.00	30,000	27,000	(3,000)	Decrease based on FY20 actuals.
5500 TRAVEL		0.00	0	0	0	
MATERIALS & SUPPLIES						
6001 OFFICE SUPPLIES		2,198.99	1,500	1,500	0	
6008 GAS, OIL, LUBRICANTS		159,189.89	180,000	180,000	0	
6009 REPAIR AND MAINTENANCE		120,628.73	120,000	120,000	0	
6014 OTHER OPERATING EXPENSES		22,829.08	25,000	25,000	0	

Pupil Transportation - Function 3000 (continued)

BUDGET CODE AND TITLE	FTE FY21	FY19 ACTUAL	FY20 BUDGETED	FY21 RECOMMENDED	+ / (-)
CAPITAL OUTLAY					
8101 REPLACEMENT OF BUSES		\$ 85,636.00	\$ 87,000	\$ 87,000	0
8105 REPLACEMENT OF SERV. VEHICLES		0.00	0	0	0
8200 EQUIPMENT - NEW		0.00	0	0	0
8205 ADDITIONS - BUSES/VEHICLES		0.00	0	0	0
TOTALS		\$ 1,362,543.62	\$ 1,572,954	\$ 1,593,851	\$ 20,897

Operations and Maintenance - Function 4000

BUDGET CODE AND TITLE	FTE FY21	FY19 ACTUAL	FY20 BUDGETED	FY21 RECOMMENDED	+ / (-)	
COMPENSATION OF EMPLOYEES						0
1161 MAINTENANCE	4	\$ 190,544.12	\$ 188,985	\$ 192,519	\$ 3,534	Includes 2% increase.
1191 CUSTODIANS	13.5	318,797.06	340,346	366,200	25,854	Includes 2% salary increase.
FRINGE BENEFITS		126,832.12	175,020	179,841	4,821	Includes benefits for 2% increase.
PURCHASED SERVICES						
3190 CONTRACTED SERVICES		153,991.58	190,503	165,831	(24,672)	Decrease based on FY19 and FY20 actuals.
3310 REPAIRS TO EQUIPMENT		3,607.52	3,000	3,000	0	
3311 BUILDING MAINTENANCE		100,440.89	180,000	180,000	0	
3312 GROUNDS MAINTENANCE		10,550.80	20,000	20,000	0	
3320 LEASES		107,149.22	125,000	125,000	0	
OTHER CHARGES						
5101 ELECTRIC, WATER, SEWER		483,749.26	483,400	483,400	0	
5102 FUEL OIL		103,616.39	145,000	145,000	0	
5201 POSTAGE		2,709.41	5,000	5,000	0	
5203 TELEPHONE SERVICE		88,734.34	81,456	86,694	5,238	Increase based on FY20 actuals.
5300 INSURANCE		64,738.00	65,000	65,000	0	
6000 MAINTENANCE SUPPLIES		90,952.86	106,500	106,500	0	
6005 CUSTODIAL SUPPLIES		56,745.57	60,000	60,000	0	

Operations and Maintenance - Function 4000 (continued)

BUDGET CODE AND TITLE	FTE FY21	FY19 ACTUAL	FY20 BUDGETED	FY21 RECOMMENDED	+ / (-)
CAPITAL OUTLAY					
8100 REPLACEMENT OF EQPT.		0.00	\$ 15,000	\$ 15,000	0
8200 ADDITIONS - EQUIP. SECURITY GRANT		45,621.20	0	0	0
TOTALS		\$ 1,948,780.34	\$ 2,184,210	\$ 2,198,985	\$ 14,775

Non-Instructional - Function 5000

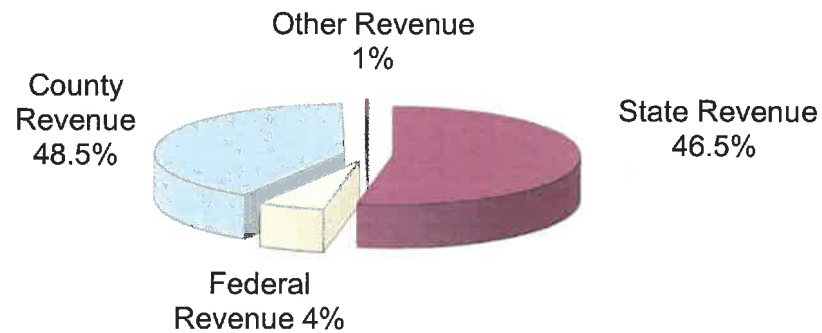
BUDGET CODE AND TITLE	FTE FY21	FY19 ACTUAL	FY20 BUDGETED	FY21 RECOMMENDED	+ / (-)
3000 NON-INSTRUCTIONAL	\$	16,102.78	\$ 15,555	\$ 15,555	0
6000 ATHLETICS		31,931.33	45,000	45,000	0
TOTALS	\$	48,034.11	\$ 60,555	\$ 60,555	0

Technology - Function 8000

BUDGET CODE AND TITLE	FTE FY21	FY19 ACTUAL	FY20 BUDGETED	FY21 RECOMMENDED	+ / (-)	
COMPENSATION OF EMPLOYEES						
1120 ADMINISTRATOR	1	\$ 82,440.96	\$ 84,914	\$ 86,708	\$ 1,794	Includes 2% increase.
1130 TECHNOLOGY SPECIALISTS	2	110,350.04	109,326	178,277	68,951	Includes 2% increase.
FRINGE BENEFITS		62,309.82	8	94,529	94,521	Includes benefits for 2% increase and to correct typo from last year.
PURCHASED SERVICES						
3000 PURCHASED SERVICES		23,876.70	32,862	32,862	0	
OTHER CHARGES						
5001 TELECOMMUNICATIONS		43,454.52	60,000	50,000	(10,000)	Decrease based on FY19 and FY20 actuals.
6040 SOFTWARE		133,293.97	111,567	111,567	0	
6050 HARDWARE-LEASE/PURCHASE		29,505.00	50,000	50,000	0	
CAPITAL OUTLAY						
8110 HARDWARE REPLACEMENTS		147,715.95	115,000	115,000	0	
8120 INFRASTRUCTURE REPLACEMENTS		66,213.14	84,800	84,800	0	
TOTALS		\$ 699,160.10	\$ 648,477	\$ 803,743	\$ 155,266	

Recapitulation

<u>DESCRIPTION</u>	<u>FY19 ACTUAL</u>	<u>FY20 BUDGETED</u>	<u>FY21 RECOMMENDED</u>	<u>CHANGE</u>
STATE SALES TAX	\$ 2,155,208.76	\$ 2,189,395	\$ 2,342,192	\$ 152,797
STATE FUNDS	7,465,398.87	7,715,304	7,369,077	(346,227)
FEDERAL FUNDS	895,835.49	888,386	904,386	16,000
COUNTY FUNDS	8,522,530.95	9,516,720	10,073,967	557,247
OTHER FUNDS	873,466.62	857,154	204,071	(653,083)
TOTAL REVENUES	\$ 19,912,440.69	\$ 21,166,959	\$ 20,893,693	\$ (273,266)



State Funds

<u>REVENUE</u> <u>CODE</u>	<u>DESCRIPTION</u>	<u>FY19 ACTUAL</u>	<u>FY20 BUDGETED</u>	<u>FY21 RECOMMENDED</u>	<u>CHANGE</u>
<u>SOQ PROGRAMS</u>					
2402020	BASIC SCHOOL AID	\$ 4,480,291.00	\$ 4,505,008	\$ 4,474,062	\$ (30,946)
2402170	VOCATIONAL EDUCATION	164,793.00	165,685	140,632	(25,053)
2402050	REG FOSTER CARE	1,908.00	102,881	35,458	(67,423)
2402070	GIFTED EDUCATION	44,781.00	44,123	45,422	1,299
2402080	PREVENTION, INTER. & REMED.	139,716.00	140,472	147,620	7,148
2402210	SOCIAL SECURITY	249,877.00	252,130	255,933	3,803
2402230	VRS RETIREMENT	551,700.00	555,586	596,595	41,009
2402120	SPECIAL ED SOQ	337,647.00	339,475	303,102	(36,373)
2402250	GROUP LIFE INS INSTRUC.	17,017.00	17,109	18,343	1,234
<u>INCENTIVE PROGRAMS</u>					
2402110	COMP SUPPLEMENT/BONUS PAYMENT	0.00	264,317	114,341	(149,976)
2402750	K-3 CLASS SIZE	154,256.00	152,170	148,006	(4,164)
2402760	TECHNOLOGY VPSA	154,000.00	154,000	154,000	0
2402610	ELECTRONIC CLASSROOM PMTS	0.00	0	0	0
2403490	INDUSTRY CERTIFICATION COSTS	2,626.67	2,000	2,000	0
2402860	SUPPLE LOTTERY PER PUPIL ALLOC	326,139.00	324,299	317,773	(6,526)
2402590	SPECIAL ED FOSTER CHILDREN	32,678.00	0	0	0
2404270	PBIS/VTSS	34,322.13	15,000	15,000	0
2404450	PROJECT GRADUATION	3,643.00	3,701	3,805	104

State Funds (continued)

REVENUE CODE	DESCRIPTION	FY19 ACTUAL	FY20 BUDGETED	FY21 RECOMMENDED	CHANGE
<u>CATEGORICAL FUNDS</u>					
2402460	HOMEBOUND	\$ 6,401.25	\$ 844	\$ 2,948	\$ 2,104
2402520	VOCATIONAL EQUIPMENT	4,116.87	4,000	4,000	0
<u>LOTTERY FUNDED PROGRAMS</u>					
2402650	AT-RISK FUNDS	116,838.43	128,720	196,073	67,353
2402280	EARLY READING INTERVENTION	28,837.00	28,837	33,672	4,835
2404050	SOL ALGEBRA READ.	18,326.00	18,326	18,896	570
2402810	VIRGINIA PRESCHOOL INITIATIVE	23,877.00	23,877	36,618	12,741
2402910	MENTOR TEACHER PROGRAM	206.00	206	1,896	1,690
2402030	ISAEP	8,355.00	8,355	8,386	31
2402480	SPECIAL ED REGIONAL TUITION	298,198.06	314,448	150,000	(164,448)
2402530	VOC OCCUP/TECH ED.	4,754.00	6,399	8,871	2,472
2402040	REMEDIAL SUMMER SCH	42,874.00	42,874	28,678	(14,196)
2403090	ENGLISH AS A SECOND LANG	9,432.00	9,794	10,573	779
2402140	TEXTBOOK PAYMENTS	90,180.00	90,668	93,874	3,206
	GAMES OF SKILL	0.00	0	0	0
	OTHER STATE FUNDS/GRANTS	42,608.46	0	0	0
	SMALL SCHOOL ENROLLMENT LOSS	75,000.00	0	-	-
	EARLY CHILDHOOD ED4	0.00	0	2,500	2,500
	State Funds	\$ 7,465,398.87	\$ 7,715,304	\$ 7,369,077	\$ (346,227)
2402010	State Sales Tax	2,155,208.76	2,189,395	2,342,192	152,797
	TOTAL STATE FUNDS	\$ 9,620,607.63	\$ 9,904,699	\$ 9,711,269	\$ (193,430)

		Federal Funds			
REVENUE CODE	DESCRIPTION	FY19 ACTUAL	FY20 BUDGETED	FY21 RECOMMENDED	CHANGE
3302020	TITLE I IMPROVING BASIC PROGRAMS	\$ 360,470.15	\$ 323,401	\$ 323,401	0
3302190	TITLE VI-B SPECIAL EDUCATION	416,360.72	460,577	460,577	0
3302260	TITLE II PROFESSIONAL DEVELOPMENT	58,523.14	65,929	65,929	0
3302240	VOCATIONAL FED. FDS.	32,829.93	27,493	27,493	0
3302280	TITLE IV	26,610.27	10,000	26,000	16,000
3309999	TITLE III	1,041.28	986	986	0
TOTAL FEDERAL FUNDS:		\$ 895,835.49	\$ 888,386	\$ 904,386	\$ 16,000

Other Funds

REVENUE CODE	DESCRIPTION	FY19 ACTUAL	FY20 BUDGETED	FY21 RECOMMENDED	CHANGE
1612010	TUITION - DAY SCHOOL	\$ 2,150.00	0	0	0
1803020	OTHER MOTOR VEHICLE-GAS	2,986.92	5,000	5,000	0
1803030	REBATES & REFUNDS	807,170.67	800,654	147,571	(653,083)
1803040	RENT	2,020.00	1,500	1,500	0
1901010	TUITION FROM ANOTHER COUNTY	0.00	0	0	0
1899080	SALE OF SCHOOL BUSES	0.00	0	0	0
1899090	SALE OF OTHER EQPT.	0.00	0	0	0
1899100	INSURANCE ADJUSTMENT	0.00	0	0	0
1899120	OTHER FUNDS-AUCTION	0.00	0	0	0
1900110	E-RATE	59,139.03	50,000	50,000	0
TOTAL OTHER FUNDS:		\$ 873,466.62	\$ 857,154	\$ 204,071	\$ (653,083)

County Funds

<u>REVENUE CODE</u>	<u>DESCRIPTION</u>	<u>FY19 ACTUAL</u>	<u>FY20 BUDGETED</u>	<u>FY21 RECOMMENDED</u>	<u>CHANGE</u>
5105000	APPROPRIAT. OPERATION	\$ 8,522,530.95	\$ 9,516,720	\$ 10,073,967	\$ 557,247
	SUPPLEMENTAL APPROPRIATION		0	0	0
TOTAL	APPROPRIATIONS	\$ 8,522,530.95	\$ 9,516,720	\$ 10,073,967	\$ 557,247