

## School Division

Under the Code of Virginia, local school districts are governed by an independently-elected school board. The Board of Supervisors provides local tax funding in the form of a transfer and sets overall fund appropriations. Funding for the Fauquier County school system is budgeted in five funds: (1) School Operating Fund, (2) School Nutrition Fund, (3) Textbook Fund, (4) Regional Governor's School Fund, and (5) the School Asset Replacement Fund. Debt service expenditures have been budgeted in the Debt Service Fund since FY 2011.

### School Operating Fund

For the FY 2014 adopted budget, the School Division's Operating Fund totals \$127,576,564, a \$2,009,147 increase over the FY 2013, including \$1.5 million increase in the General Fund transfer. The General Fund transfer is estimated to fund 61.4% of expenditures in the School Operating Fund.

Revenue Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
Local Revenue	\$672,907	\$836,445	\$509,887	\$614,065
<b>State Revenue</b>				
Sales Tax	\$11,489,009	\$11,827,901	\$11,000,000	\$11,533,444
Basic Aid	17,790,623	18,299,044	22,678,866	22,400,557
Special Education	2,533,296	2,528,263	3,049,724	3,062,081
Teacher Retirement	682,208	1,040,794	2,334,546	2,314,246
Lottery/Construction	825,368	677,930	1,027,757	1,012,214
Technology	570,000	570,000	570,000	570,000
Other	<u>2,408,937</u>	<u>3,041,126</u>	<u>3,550,032</u>	<u>3,935,301</u>
<b>Total State Revenue:</b>	<b>\$36,299,441</b>	<b>\$37,985,058</b>	<b>\$44,210,925</b>	<b>\$44,827,843</b>
<b>Federal Revenue</b>				
Title I	\$799,054	\$757,556	\$852,833	\$852,912
Title VI-B	2,513,794	2,174,383	2,313,943	2,220,151
Recovery Act	2,469,831	0	0	0
Other	<u>2,443,816</u>	<u>776,653</u>	<u>787,601</u>	<u>669,365</u>
<b>Total Federal Revenue:</b>	<b>\$8,226,495</b>	<b>\$3,708,592</b>	<b>\$3,954,377</b>	<b>\$3,742,428</b>
Recovered Costs	\$15,887	\$0	\$0	\$0
<b>General Fund Transfer:</b>	<b>\$78,065,881</b>	<b>\$75,664,248</b>	<b>\$76,892,228</b>	<b>\$78,392,228</b>
Other Funds:	\$0	\$0	\$0	\$0
<b>Total Revenue:</b>	<b>\$123,280,611</b>	<b>\$118,194,343</b>	<b>\$125,567,417</b>	<b>\$127,576,564</b>

Expenditure Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
Salaries & Benefits	\$105,632,204	\$103,842,190	\$111,267,005	\$113,134,398
Operating	12,647,070	12,898,465	12,461,471	12,186,975
Capital Outlay	634,611	9,522	68,478	124,728
Transfers	4,293,113	1,744,735	1,770,463	2,130,463
<b>Total Expenditures:</b>	<b>\$123,206,998</b>	<b>\$118,494,912</b>	<b>\$125,567,417</b>	<b>\$127,576,564</b>

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### Nutrition Fund

The School Division's nutrition program provides nutrition to students under the Federal National School Lunch Act and the Child Nutrition Act. The nutrition program is supported by a combination of Federal funding and participants' fees.

Revenue Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
State	\$68,262	\$72,329	\$74,100	\$80,400
Federal	1,697,435	1,754,536	1,832,926	1,951,279
Local	3,079,542	3,174,477	3,245,417	3,341,927
Use of Fund Balance	0	31,067	0	0
<b>Total Revenue:</b>	<b>\$4,845,239</b>	<b>\$5,001,341</b>	<b>\$5,152,433</b>	<b>\$5,373,606</b>

Expenditure Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
Salaries & Benefits	\$2,286,949	\$2,401,043	\$2,625,104	\$2,653,080
Operating	2,384,030	2,561,980	2,527,339	2,630,526
Capital Outlay/Reserve	57,387	0	0	90,000
<b>Total Expenditures:</b>	<b>\$4,728,366</b>	<b>\$4,963,023</b>	<b>\$5,152,443</b>	<b>\$5,373,606</b>

### Textbook Fund

The Textbook Fund provides a mechanism to account for the purchase of student textbooks. The fund is supported by a combination of State funding and a transfer from the School Operating Fund.

Revenue Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
State	\$228,301	\$175,894	\$458,378	\$453,400
School Operating Fund	382,308	167,308	267,308	267,308
Local	5,346	17,283	0	260,041
Use of Fund Balance	0	0	50,000	0
<b>Total Revenue:</b>	<b>\$615,955</b>	<b>\$360,485</b>	<b>\$775,686</b>	<b>\$980,749</b>

Expenditure Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
Textbooks	\$152,234	\$786,031	\$775,686	\$720,708
Contingency Reserve	0	0	0	260,041
<b>Total Expenditures:</b>	<b>\$152,234</b>	<b>\$786,031</b>	<b>\$775,686</b>	<b>\$980,749</b>

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### Regional Governor's School

The Mountain Vista Governor's School is a regional governor's school program funded by collaboration among seven area school districts. Participating students attend programming at regional community college campuses on a part-time basis. Fauquier County's share of funding consists of a transfer from the School Operating Fund.

Revenue Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
Member School Districts	\$611,187	\$605,872	\$605,872	\$688,788
State	257,449	254,817	295,128	297,589
Use of Fund Balance	0	0	43,293	21,811
<b>Total Revenue:</b>	<b>\$868,636</b>	<b>\$860,689</b>	<b>\$944,293</b>	<b>\$1,008,188</b>

Expenditure Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
Salaries & Benefits	\$783,811	\$785,931	\$855,385	\$926,188
Operating	76,878	73,715	86,100	79,500
Capital Outlay/Contingencies	0	0	2,808	2,500
<b>Total Expenditures:</b>	<b>\$860,689</b>	<b>\$859,646</b>	<b>\$944,293</b>	<b>\$1,008,188</b>

### School Asset Replacement Fund

The Board of Supervisors established asset replacement funds for the County and School Division with the FY 2011 budget. These funds provide for the financing of major maintenance and systems replacement projects. The School Asset Replacement Fund is largely supported by a transfer from the School Operating Fund.

Revenue Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
School Operating Fund	\$3,227,199	\$1,577,427	\$2,003,605	\$2,278,155
Insurance Recoveries	15,240	48,100	50,000	50,000
<b>Total Revenue:</b>	<b>\$3,242,439</b>	<b>\$1,627,527</b>	<b>\$2,053,605</b>	<b>\$2,328,155</b>

Expenditure Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
Transportation	\$475,816	\$0	\$0	\$360,000
District-wide	0	0	0	465,000
Comprehensive Maintenance Plan	529,983	445,114	550,000	500,000
Capital Improvements	1,029,433	556,607	1,503,605	1,003,155
<b>Total Expenditures:</b>	<b>\$2,035,232</b>	<b>\$1,001,721</b>	<b>\$2,053,605</b>	<b>\$2,328,155</b>

