

School Division Fund

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 related to School Division financed projects are budgeted within the Debt Service Fund, which is found in the Other Funds section of this document. The School Division Superintendent’s proposed budget, as presented to the School Board on January 26, 2021, is displayed in the column titled, “FY 2022 Request.” Detailed information on the School Division’s FY 2022 Proposed Budget can be found within the School Division’s budget document at the Fauquier County Public Schools website www.fcps1.org.

School Operating Fund

The FY 2022 proposed budget School Division’s Operating Fund totals \$151,098,409 maintaining the local transfer from the County’s General Fund at the FY 2021 amount. The School Division anticipates a decrease of approximately \$816,000 from the State, of which is greatly impacted by the adjusted estimated average daily membership from 10,893 projected as part of the FY 2021 budget process to 10,103 due to COVID impacts, and an approximate \$50,000 decrease in the federally funded Title VI-B program. The local support of the FY 2022 School Division’s operating budget is projected to fund 65.17% of total expenditures including consolidated services within the General Fund and debt service costs funded in the Debt Service Fund. This does not include local tax funding support that is provided by the County IT department, School Resource Officers within the Sheriff’s Office, as well as the County Treasurer’s Office.

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
<u>Revenue Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Request</u>	<u>Proposed</u>
Local Revenue	\$ 2,156,086	\$ 1,563,587	\$ 2,600,820	\$ 2,600,820	\$ 2,562,012	\$ 2,562,012
State Revenue						
Sales Tax	\$ 12,865,929	\$ 13,855,188	\$ 14,078,431	\$ 15,486,274	\$ 13,389,163	\$ 13,389,163
Basic Aid	20,899,063	20,510,540	23,164,133	25,480,546	21,460,790	21,460,790
Special Education	3,028,519	3,020,885	3,349,121	3,684,033	3,110,017	3,110,017
Retirement	2,807,335	2,804,502	3,317,695	3,649,465	3,097,527	3,097,527
Lottery Funds	2,396,640	3,214,175	3,680,279	4,048,307	2,939,512	2,939,512
Regional SPED Program	337,991	41,458	718,133	718,133	718,133	718,133
Technology	623,884	103,633	570,000	570,000	570,000	570,000
Other	<u>3,997,388</u>	<u>4,763,717</u>	<u>3,393,618</u>	<u>3,500,000</u>	<u>6,170,324</u>	<u>6,170,324</u>
Total State Revenue	\$ 46,956,749	\$ 48,314,098	\$ 52,271,410	\$ 57,136,758	\$ 51,455,466	\$ 51,455,466
Federal Revenue						
Title I	\$ 883,451	\$ 911,886	\$ 820,000	\$ 820,000	\$ 820,000	\$ 820,000
Title VI-B	2,710,222	2,672,010	2,350,000	2,300,000	2,300,000	2,300,000
Other	<u>675,259</u>	<u>668,252</u>	<u>863,000</u>	<u>913,000</u>	<u>869,453</u>	<u>869,453</u>
Total Fed. Revenue	\$ 4,268,932	\$ 4,252,148	\$ 4,033,000	\$ 4,033,000	\$ 3,989,453	\$ 3,989,453
Local Transfer	\$ 89,243,899	\$ 91,684,437	\$ 93,091,478	\$ 93,091,478	\$ 93,231,478	\$ 93,091,478
Total Revenue	<u>\$ 142,625,666</u>	<u>\$ 145,814,270</u>	<u>\$ 151,996,708</u>	<u>\$ 156,862,056</u>	<u>\$ 151,238,409</u>	<u>\$ 151,098,409</u>

School Division Fund

Adjustments within expenditure types from the School Division's Requested Budget to the County Administrator's Proposed Budget is representative of the shift in dollar value and is not representative of final adjustments for the Adopted Budget. The School Board and School Administration will make final adjustments based on the County's Adopted Budget.

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
<u>Expenditure Summary by Type</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Request</u>	<u>Proposed</u>
Salaries & Benefits	\$ 124,711,140	\$ 128,205,395	\$ 132,729,646	\$ 137,319,692	\$ 131,752,280	\$ 131,752,280
Operating	13,356,817	11,630,752	14,895,496	14,895,496	14,692,533	14,692,533
Capital Outlay	130,868	78,147	94,728	95,000	94,728	94,728
Transfers	4,058,329	4,543,289	4,276,868	4,551,868	4,698,868	4,558,868
Total Expenditures	<u>\$ 142,257,154</u>	<u>\$ 144,457,583</u>	<u>\$ 151,996,738</u>	<u>\$ 156,862,056</u>	<u>\$ 151,238,409</u>	<u>\$ 151,098,409</u>

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.

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
<u>Revenue Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Request</u>	<u>Proposed</u>
Local	\$ 2,729,980	\$ 2,167,591	\$ 3,133,010	\$ 3,193,010	\$ 3,172,316	\$ 3,172,316
State	83,446	82,735	88,599	88,599	85,408	85,408
Federal	2,255,330	2,138,062	2,503,864	2,555,000	2,503,864	2,503,864
Transfers - School Operating Fund	384,406	-	-	590,680	-	-
Use of Fund Balance	-	632,241	414,873	-	414,873	414,873
Total Revenue	<u>\$ 5,453,162</u>	<u>\$ 5,020,629</u>	<u>\$ 6,140,346</u>	<u>\$ 6,427,289</u>	<u>\$ 6,176,461</u>	<u>\$ 6,176,461</u>

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
<u>Expenditure Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Request</u>	<u>Proposed</u>
Salaries & Benefits	\$ 2,956,978	\$ 3,209,255	\$ 3,505,389	\$ 3,579,427	\$ 3,579,427	\$ 3,579,427
Operating	2,484,097	2,240,442	2,634,957	2,597,034	2,597,034	2,597,034
Capital Outlay/Reserve	-	120,071	-	-	-	-
Total Expenditures	<u>\$ 5,441,075</u>	<u>\$ 5,569,768</u>	<u>\$ 6,140,346</u>	<u>\$ 6,176,461</u>	<u>\$ 6,176,461</u>	<u>\$ 6,176,461</u>

School Division Fund

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.

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
<u>Revenue Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Request</u>	<u>Proposed</u>
Local	\$ 4,663	\$ 1,019	\$ -	\$ -	\$ -	\$ -
State	428,289	427,209	482,480	482,480	447,435	447,435
Transfers - School Operating Fund	267,308	674,226	688,304	688,304	638,308	638,308
Use of Fund Balance	-	-	-	-	-	-
Total Revenue	<u>\$ 700,260</u>	<u>\$ 1,102,454</u>	<u>\$ 1,170,784</u>	<u>\$ 1,170,784</u>	<u>\$ 1,085,743</u>	<u>\$ 1,085,743</u>
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
<u>Expenditure Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Request</u>	<u>Proposed</u>
Textbooks	\$ 190,432	\$ 1,325,201	\$ 1,170,784	\$ 1,170,784	\$ 1,085,743	\$ 1,085,743
Total Expenditures	<u>\$ 190,432</u>	<u>\$ 1,325,201</u>	<u>\$ 1,170,784</u>	<u>\$ 1,170,784</u>	<u>\$ 1,085,743</u>	<u>\$ 1,085,743</u>

Regional Governor's School

The Mountain Vista Governor's School is a regional governor's school program funded through 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.

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
<u>Revenue Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Request</u>	<u>Proposed</u>
Local	\$ 1,054,143	\$ 1,193,109	\$ 1,192,609	\$ 1,156,487	\$ 1,192,609	\$ 1,192,609
State	460,379	480,569	507,270	549,105	517,913	517,913
Use of Fund Balance	-	-	-	-	-	-
Total Revenue	<u>\$ 1,514,522</u>	<u>\$ 1,673,678</u>	<u>\$ 1,699,879</u>	<u>\$ 1,705,592</u>	<u>\$ 1,710,522</u>	<u>\$ 1,710,522</u>
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
<u>Expenditure Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Request</u>	<u>Proposed</u>
Salaries & Benefits	\$ 1,414,341	\$ 1,418,755	\$ 1,470,109	\$ 1,475,822	\$ 1,476,904	\$ 1,476,904
Operating	102,058	129,520	182,034	182,034	178,044	178,044
Capital/Contingencies	-	-	47,736	47,736	55,574	55,574
Total Expenditures	<u>\$ 1,516,399</u>	<u>\$ 1,548,275</u>	<u>\$ 1,699,879</u>	<u>\$ 1,705,592</u>	<u>\$ 1,710,522</u>	<u>\$ 1,710,522</u>

School Division Fund

School Asset Replacement Fund

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.

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
<u>Revenue Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Request</u>	<u>Proposed</u>
Local	\$ 206,981	\$ 179,692	\$ 557,500	\$ 557,500	\$ 557,500	\$ 557,500
State	16,000	11,246	-	-	-	-
Federal	-	-	-	-	-	-
Transfers/Use of Fund Balance	<u>14,672,853</u>	<u>3,784,044</u>	<u>3,799,531</u>	<u>2,999,531</u>	<u>4,271,527</u>	<u>4,271,527</u>
Total Revenue	<u>\$ 14,895,834</u>	<u>\$ 3,974,982</u>	<u>\$ 4,357,031</u>	<u>\$ 3,557,031</u>	<u>\$ 4,829,027</u>	<u>\$ 4,829,027</u>
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
<u>Expenditure Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Request</u>	<u>Proposed</u>
Instruction	\$ 52,965	\$ 47,068	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Health	-	-	-	-	-	-
Technology	565,978	37,602	50,000	50,000	50,000	50,000
Transportation	1,284,180	999,573	925,000	925,000	925,000	925,000
Nutrition	75,958	-	150,000	150,000	150,000	150,000
District-wide	5,307,636	5,246,151	1,481,317	1,501,317	1,501,317	1,501,317
Comprehensive Maintenance Plan	703,508	517,097	870,000	870,000	870,000	870,000
Capital Improvements	<u>529,154</u>	<u>555,010</u>	<u>800,714</u>	<u>780,714</u>	<u>1,055,714</u>	<u>1,055,714</u>
Total Expenditures	<u>\$ 8,519,379</u>	<u>\$ 7,402,501</u>	<u>\$ 4,357,031</u>	<u>\$ 4,357,031</u>	<u>\$ 4,632,031</u>	<u>\$ 4,632,031</u>