

FY2019 – 2020 Operating Budget (Abridged)

A TRADITION OF EXCELLENCE FOR ALL



LYNCHBURG CITY SCHOOLS

Superintendent

Dr. Crystal Edwards

Deputy Superintendent

Dr. Benjamin Copeland

REVENUE SUMMARY

Lynchburg City Schools - FY 2019-20 Budget

The FY2019-2020 operating budget revenue totals \$98,752,961. The increase in FY2019-2020 operating budget revenue is \$1,080,554 over the FY2018-2019 adopted budget or 1.11%.

- Revenue from the Commonwealth of Virginia is \$54,015,289, an increase of \$910,434 over the FY2018-2019 adopted budget or 1.71%. The state revenue by category is as follows:

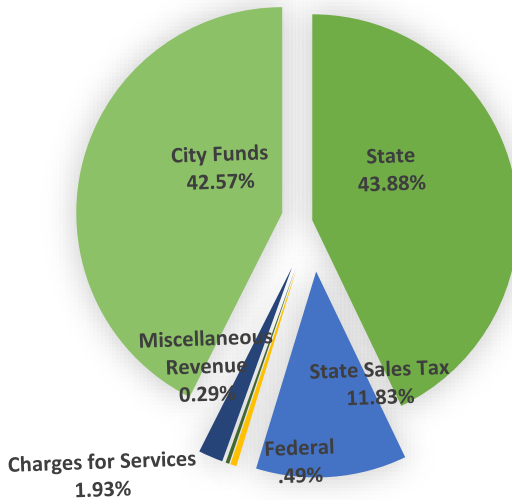
○ State Sales Tax	\$11,678,652
○ Standards of Quality Funds	\$32,652,584
○ Incentive Programs	\$ 3,070,586
○ Categorical Accounts	\$ 108,209
○ Lottery Funded Programs	\$ 6,505,258

- Revenue from the federal government for FY2019-20 is \$488,500, which is an increase of \$25,000 over the FY2018-2019 adopted budget or 5.39%.
- Revenue from other sources for FY2019-20 is \$2,220,674, which is \$145,120 more than the FY2018-2019 adopted budget or 6.99%.
- Revenue from the City of Lynchburg (City) for FY2019-20 is \$42,028,498, which remains constant with the FY2018-2019 adopted budget.

OPERATING FUND REVENUE SUMMARY

Lynchburg City Schools FY 2019 -2020 Budget

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020		
	Actual	Actual	Actual	Adopted	Proposed	Dollar	Percent
	<u>Revenue</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Average Daily Membership	8,009.13	8,030.67	7,978.94	7,921.55	7,742.80	(178.75)	-2.26%
<u>REVENUE CATEGORY</u>							
State	\$ 36,602,110	\$ 38,717,882	\$ 40,144,328	\$ 42,226,410	\$ 42,336,637	\$ 110,227	0.26%
State Sales Tax	10,253,347	10,590,644	10,692,440	10,878,445	11,678,652	800,207	7.36%
Total State	46,855,457	49,308,526	50,836,768	53,104,855	54,015,289	910,434	1.71%
Federal	320,000	846,621	760,284	463,500	488,500	25,000	5.39%
Miscellaneous Revenue	1,365,368	412,650	478,432	376,250	285,000	(91,250)	-24.25%
Charges for Services	1,491,359	1,820,727	1,812,321	1,699,304	1,935,674	236,370	13.91%
Total Other	2,856,727	2,233,377	2,290,753	2,075,554	2,220,674	145,120	6.99%
Total Non-City	50,032,184	52,388,524	53,887,805	55,643,909	56,724,463	1,080,554	1.94%
City Funds	42,621,770	42,873,232	38,824,342	42,028,498	42,028,498	-	0.00%
City - School Buses	950,000	-	-	-	-	-	0.00%
TOTAL OPERATING BUDGET	\$ 93,603,954	\$ 95,261,756	\$ 92,712,147	\$ 97,672,407	\$ 98,752,961	\$ 1,080,554	1.11%



The chart illustrates the percentage of FY 2019-2020 operating budget revenue to be received from each funding source:

OPERATING FUND REVENUE: STATE

Lynchburg City Schools FY2019-20 Budget

CATEGORY	2015-2016 Actual Revenue	2016-2017 Actual Revenue	2017-2018 Actual Revenue	2018-2019 Adopted Budget	2019-2020 Proposed Budget	Dollar Change	Percent Change	Percent of Total
State Sales Tax	\$10,253,347	\$10,590,644	\$10,692,440	10,878,445	11,678,652	\$ 800,207	7.36%	21.62%
SOQ Programs:								
Basic Aid	\$ 21,111,601	\$ 21,971,533	\$ 21,765,335	\$ 22,885,425	\$ 21,783,406	\$ (1,102,019)	-4.82%	40.33%
Textbooks	\$ -	\$ 89,675	\$ 557,966	\$ 502,501	\$ 491,162	\$ (11,339)	-2.26%	0.91%
Vocational Education	\$ 222,718	\$ 404,127	\$ 401,524	\$ 628,813	\$ 614,623	\$ (14,190)	-2.26%	1.14%
Gifted Education	\$ 237,903	\$ 245,546	\$ 243,964	\$ 249,529	\$ 243,898	\$ (5,631)	-2.26%	0.45%
Special Education	\$ 2,758,665	\$ 2,834,007	\$ 2,815,752	\$ 3,044,252	\$ 2,975,558	\$ (68,694)	-2.26%	5.51%
Prevention, Intervention, & Remediation	\$ 1,275,566	\$ 1,488,621	\$ 1,479,032	\$ 1,492,182	\$ 1,458,511	\$ (33,671)	-2.26%	2.70%
Fringe Benefits	\$ 4,216,454	\$ 4,563,059	\$ 4,874,199	\$ 4,920,709	\$ 4,829,184	\$ (91,525)	-1.86%	8.94%
English as a Second Language	\$ 138,897	\$ 149,127	\$ 148,422	\$ 154,277	\$ 131,814	\$ (22,463)	-14.56%	0.24%
Remedial Summer School	\$ 130,650	\$ 164,036	\$ 186,695	\$ 218,153	\$ 124,428	\$ (93,725)	-42.96%	0.23%
	\$ 30,092,454	\$ 31,909,731	\$ 32,472,889	\$ 34,095,841	\$ 32,652,584	\$ (1,443,257)	-4.44%	60.45%
Incentive Programs:								
At Risk	\$ -	\$ -	\$ 843,610	\$ 1,584,718	\$ 541,437	\$ (1,043,281)	-65.83%	1.00%
Compensation Supplement	\$ 384,793	\$ -	\$ 231,854	\$ -	\$ 1,465,679	\$ 1,465,679	100.00%	2.71%
Special Ed - Regional Tuition	\$ -	\$ -	\$ -	\$ 361,153	\$ 977,408	\$ 616,255	170.64%	1.81%
Early Reading Specialists Initiative	\$ 38,807	\$ 30,117	\$ 20,502	\$ 82,509	\$ 43,031	\$ (39,478)	-47.85%	0.08%
Math/Reading Instructional Specialists	\$ 40,624	\$ -	\$ -	\$ 41,254	\$ 43,031	\$ 1,777	4.31%	0.08%
	\$ 464,224	\$ 30,117	\$ 1,095,966	\$ 2,069,634	\$ 3,070,586	\$ 1,000,952	48.36%	5.68%
Categorical Programs:								
Adult Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Special Ed - Homebound	\$ 104,828	\$ 108,063	\$ 93,734	\$ 93,167	\$ 108,209	\$ 15,042	16.15%	0.20%
Special Ed - Regional Tuition	\$ -	\$ -	\$ 22,271	\$ -	\$ -	\$ -	0.00%	0.00%
Career & Tech Education-Equipment	\$ 12,988	\$ 23,334	\$ 18,164	\$ -	\$ -	\$ -	0.00%	0.00%
Total Categorical Programs	\$ 117,816	\$ 131,397	\$ 134,169	\$ 93,167	\$ 108,209	\$ 15,042	16.15%	0.20%
Lottery Funded Programs:								
Foster Care	\$ 81,045	\$ 178,330	\$ 188,242	\$ 202,382	\$ 217,714	\$ 15,332	7.58%	0.40%
At-Risk	\$ 1,420,874	\$ 1,498,543	\$ 676,662	\$ -	\$ 1,358,474	\$ 1,358,474	100.00%	2.51%
VA Preschool Initiative at Risk 4 YR OLDS	\$ 1,092,096	\$ 936,390	\$ 932,488	\$ 956,491	\$ 948,520	\$ (7,971)	-0.83%	1.76%
Early Reading Intervention	\$ 180,349	\$ 207,993	\$ 218,393	\$ 219,007	\$ 219,007	\$ -	0.00%	0.41%
K-3 Primary Class Size	\$ 1,634,375	\$ 1,899,533	\$ 1,864,678	\$ 1,846,920	\$ 1,776,566	\$ (70,354)	-3.81%	3.29%
SOL Algebra Readiness	\$ 135,579	\$ 145,275	\$ 143,036	\$ 145,199	\$ 140,863	\$ (4,336)	-2.99%	0.26%
Special Ed - Regional Tuition	\$ 851,347	\$ 1,004,586	\$ 1,002,227	\$ 872,213	\$ -	\$ (872,213)	-100.00%	0.00%
Career & Tech Education	\$ 44,907	\$ 35,205	\$ 39,233	\$ 48,323	\$ 51,755	\$ 3,432	7.10%	0.10%
Supplemental Lottery Per Pupil Allocation	\$ -	\$ 268,873	\$ 1,394,509	\$ 1,677,233	\$ 1,792,359	\$ 115,126	6.86%	3.32%
Textbooks	\$ 487,044	\$ 471,909	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Total Lottery Funded Programs	\$ 5,927,616	\$ 6,646,637	\$ 6,459,468	\$ 5,967,768	\$ 6,505,258	\$ 537,490	9.01%	12.04%
Total State Revenue	\$ 36,602,110	\$ 38,717,882	\$ 40,162,492	\$ 42,226,410	\$ 42,336,637	\$ 110,227	0.26%	78.38%
TOTAL STATE REVENUE & STATE SALES TAX	\$ 46,855,457	\$49,308,526	\$50,854,932	53,104,855	54,015,289	\$ 910,434	1.71%	100.00%

OPERATING FUND- FEDERAL
Lynchburg City Schools - FY 2019-20 Budget

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020			
CATEGORY	Actual Revenue	Actual Revenue	Actual Revenue	Adopted Budget	Proposed Budget	Dollar Change	Percent Change	Percent of Total
Federal:								
Impact Aid	\$ 8,942	\$ 12,070	\$ 9,406	\$ 8,500	\$ 8,500	\$ -	0.00%	1.74%
Medicaid Reimbursement	\$ 200,914	\$ 708,471	\$ 618,643	\$ 350,000	\$ 350,000	\$ -	0.00%	71.65%
Junior ROTC	\$ 110,144	\$ 126,080	\$ 132,235	\$ 105,000	\$ 130,000	\$ 25,000	23.81%	26.61%
TOTAL FEDERAL	\$ 320,000	\$ 846,621	\$ 760,284	\$ 463,500	\$ 488,500	\$ 25,000	5.39%	100.00%

OPERATING FUND- FEDERAL AND OTHER REVENUE
Lynchburg City Schools - FY 2019-20 Budget

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020			
CATEGORY	Actual	Actual	Actual	Adopted	Proposed	Dollar	Percent	Percent of
	Revenue	Revenue	Revenue	Budget	Budget	Change	Change	Total
Miscellaneous:								
Other Funds	\$ 71,651	\$ 70,252	\$ 53,871	\$ 55,000	\$ 45,000	\$ (10,000)	-22.22%	2.03%
Rebates & Refunds	\$ 21,645	\$ 18,170	\$ 21,136	\$ 86,250	\$ 40,000	\$ (46,250)	-115.63%	1.80%
Sale Other Equipment	\$ 15,340	\$ 9,237	\$ 28,500	\$ 10,000	\$ 15,000	\$ 5,000	33.33%	0.68%
Insurance Adjustments	\$ 134,414	\$ 87,859	\$ 66,047	\$ 5,000	\$ 50,000	\$ 45,000	90.00%	2.25%
E-Rate Reimbursements	\$ 938,886	\$ 77,035	\$ 154,965	\$ 80,000	\$ -	\$ (80,000)	-100.00%	0.00%
Print Production	\$ 93,429	\$ 64,519	\$ 55,338	\$ 50,000	\$ 50,000	\$ -	0.00%	2.25%
School Nutrition Utilities	\$ 90,003	\$ 85,578	\$ 80,411	\$ 90,000	\$ 85,000	\$ (5,000)	-5.88%	3.83%
Indirect costs from Grants	\$ -	\$ -	\$ 171,788	\$ 203,304	\$ 289,174	\$ 85,870	29.70%	13.02%
	\$ 1,365,368	\$ 412,650	\$ 632,056	\$ 579,554	\$ 574,174	\$ (5,380)	-0.93%	25.86%
Charges for Services:								
Rents-LAUREL	\$ 123,000	\$ 155,250	\$ 123,000	\$ 123,000	\$ 123,000	\$ -	0.00%	5.54%
Rents-CVGS	\$ -	\$ -	\$ 43,000	\$ 43,000	\$ 43,000	\$ -	0.00%	1.94%
Tuition - Day Schoo	\$ 80,994	\$ 84,747	\$ 106,127	\$ 100,000	\$ 100,000	\$ -	0.00%	4.50%
Tuition - Adult	\$ 20,076	\$ 15,473	\$ 27,885	\$ 25,000	\$ 25,000	\$ -	0.00%	1.13%
Tuition - Summer School	\$ 29,556	\$ 39,816	\$ 43,442	\$ 30,000	\$ 40,000	\$ 10,000	25.00%	1.80%
Tuition - NonCenter Based	\$ 556,434	\$ 777,654	\$ 575,178	\$ 600,000	\$ 600,000	\$ -	0.00%	27.02%
Special Pupil Fees	\$ 31,026	\$ 25,770	\$ 16,759	\$ 25,000	\$ 18,000	\$ (7,000)	-38.89%	0.81%
Bus Rentals	\$ 420,602	\$ 494,425	\$ 430,609	\$ 325,000	\$ 400,000	\$ 75,000	18.75%	18.01%
Dual Enrollment	\$ 156,180	\$ 143,800	\$ 146,043	\$ 150,000	\$ 172,500	\$ 22,500	13.04%	7.77%
Facility Rentals	\$ 73,491	\$ 83,792	\$ 128,490	\$ 75,000	\$ 125,000	\$ 50,000	40.00%	5.63%
	\$ 1,491,359	\$ 1,820,727	\$ 1,640,533	\$ 1,496,000	\$ 1,646,500	\$ 150,500	10.06%	74.14%
TOTAL OTHER REVENUE	\$ 2,856,727	\$ 2,233,377	\$ 2,272,589	\$ 2,075,554	\$ 2,220,674	\$ 145,120	6.99%	100.00%

OPERATING FUND- CITY

Lynchburg City Schools - FY 2019-20 Budget

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020			
CATEGORY	<u>Actual</u> <u>Revenue</u>	<u>Actual</u> <u>Revenue</u>	<u>Actual</u> <u>Revenue</u>	<u>Adopted</u> <u>Budget</u>	<u>Proposed</u> <u>Budget</u>	<u>Dollar</u> <u>Change</u>	<u>Percent</u> <u>Change</u>	<u>Percent of</u> <u>Total</u>
City Funds:								
City Funds	\$ -	\$ 42,873,232	\$ 38,824,342	\$ 42,028,498	\$ 42,028,498	\$ -	0.00%	100.00%
City - School buses funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
TOTAL CITY FUNDS	\$ -	\$ 42,873,232	\$ 38,824,342	\$ 42,028,498	\$ 42,028,498	\$ -	0.00%	100.00%

EXPENDITURE SUMMARY

Lynchburg City Schools - FY2019-20 Budget

The FY2019-2020 operating budget is aligned with Lynchburg City Schools Strategic Plan Goals:

Goal #1 (Student Growth, Development and Success): Lynchburg City Schools affirms that all students are challenged and are actively engaged through a variety of academic pathways, resulting in successful outcomes for post graduate education, career training or military service. Each Lynchburg City School will be accredited and the achievement gap closed.

Goal #2 (Personnel Growth, Development and Development): Lynchburg City Schools strives to recruit, hire, support, train and retain employees to build excellence in education and, most importantly, to meet the needs of all students.

Goal #3 (Fiscal Responsibility and Management): Lynchburg City Schools operates in an efficient, effective, timely and transparent manner with fiscal responsibility to meet our diverse financial needs and develop resources that advance educational outcomes for all students.

Goal #4: (Family and Community Engagement): Lynchburg City Schools purposefully works collaboratively with families, the community and businesses to provide the best education for our students.

The expenditure totals \$98,752,961 represents an increase of \$1,080,554, a 1.11% increase from FY2018-2019 adopted operating budget. Some of the objectives reflected in this current budget include, but not limited to:

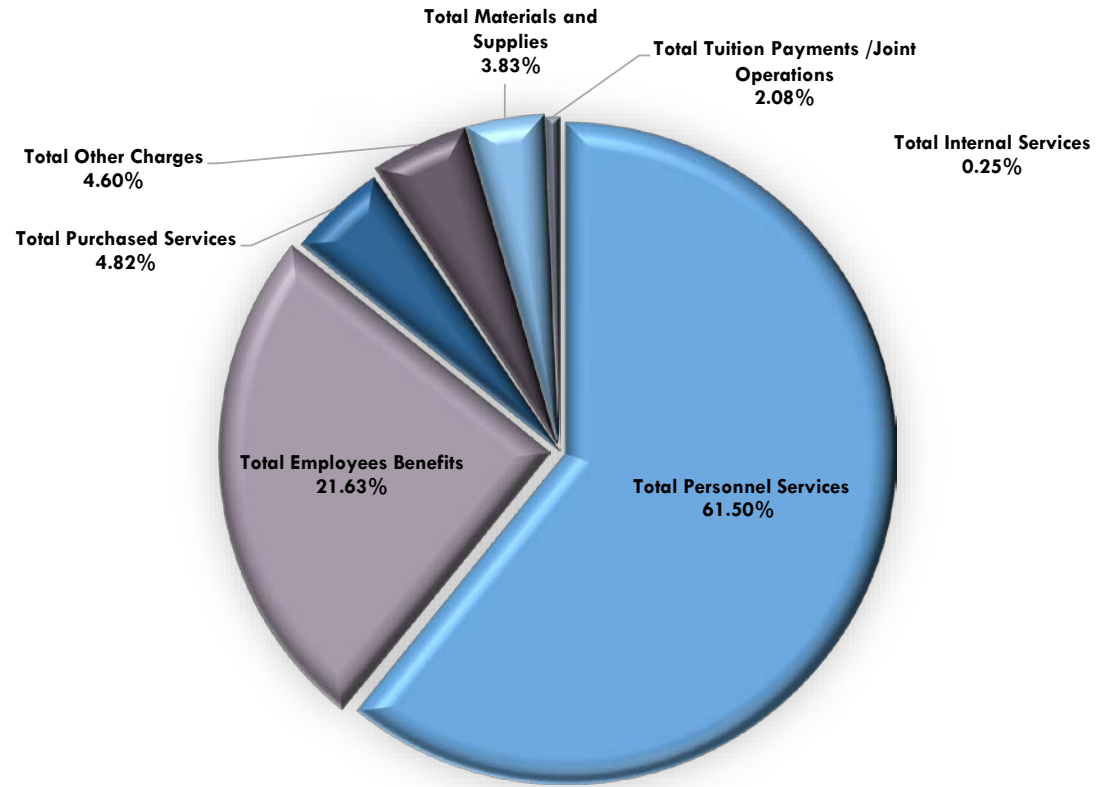
1. Provide employees with an average salary increase of 5% in line with the Governor's recommended budget – Goal #1, 2 & 3.
2. Make it a priority that the all staff received at minimum, a salary reflective of living wage which at the time of this publication is an hourly wage of \$11.28 – Goal #2 & 3.
3. Implement a plan to adequately fund maintenance, technology and transportation to ensure that we maintain, refurbish, and/or replace equipment and division assets in a timely manner – Goal #1 & 3.
4. Assess and evaluate over the previous budget cycles expenditures related to health and medical costs – Goal #3.
5. Enhance and expand family and community engagement and Partners in Education programs – Goal #1 & 4.

OPERATING FUND- EXPENDITURE SUMMARY BY OBJECT CODE

Lynchburg City Schools - FY 2019-20 Budget

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020			
	Actual	Actual	Actual	Adopted	Adopted	Dollar	Percent	Percent
	Expenditure	Expenditure	Expenditure	Budget	Budget	Change	Change	of Total
Total Personnel Services	\$ 56,945,659	\$ 56,908,320	\$ 57,142,913	\$ 58,227,701	\$ 60,737,426	\$ 2,509,725	4.31%	61.50%
Employee Benefits								
FICA	\$ 4,724,276	\$ 4,173,971	\$ 4,205,996	\$ 4,457,938	\$ 4,520,960	\$ 63,022	1.41%	4.58%
VRS	7,120,012	7,203,038	7,958,723	7,906,258	7,880,238	(26,020)	-0.33%	7.98%
RHCC	555,290	528,615	583,632	585,582	597,253	11,671	1.99%	0.60%
403 (b) Plan Contribution	1,805	15,174	1,810	25,063	-	(25,063)	-100.00%	0.00%
Hospitalization	5,481,906	7,615,064	6,989,661	8,961,015	6,444,712	(2,516,303)	-28.08%	6.53%
Dental	494,716	384,525	390,779	391,115	409,809	18,694	4.78%	0.41%
Vision	154,421	27,273	28,100	21,542	29,993	8,451	39.23%	0.03%
Group Life	872,107	674,269	671,066	703,498	707,291	3,793	0.54%	0.72%
Disability Insurance	33,272	31,165	39,213	-	55,156	55,156	100.00%	0.06%
Unemployment	47,824	25,672	48,286	50,000	50,000	-	0.00%	0.05%
Worker's Comp	26,631	592,437	529,447	526,676	466,724	(59,952)	-11.38%	0.47%
Tuition	-	-	1,605	-	-	-	0.00%	0.00%
Terminal Pay	14,345	195,527	205,919	200,000	200,000	-	0.00%	0.20%
Total Employee Benefits	\$ 19,526,605	\$ 21,466,730	\$ 21,654,237	\$ 23,828,688	\$ 21,362,137	\$ (2,466,551)	-10.35%	21.63%
Total Personnel Services & Benefits	\$ 76,472,264	\$ 78,375,050	\$ 78,797,150	\$ 82,056,389	\$ 82,099,563	\$ 43,175	0.05%	83.14%
Total Purchased Services	\$ 3,888,118	\$ 4,093,639	\$ 4,068,999	\$ 4,569,973	\$ 4,755,044	\$ 185,071	4.05%	4.82%
Total Internal Services	181,773	186,826	168,595	234,350	244,279	9,929	4.24%	0.25%
Total Other Charges	3,843,468	4,564,438	4,387,460	4,543,572	4,543,626	54	0.00%	4.60%
Total Materials and Supplies	3,925,727	3,915,350	3,393,792	3,655,861	3,784,342	128,481	3.51%	3.83%
Total Tuition Payments/Joint Operation	1,421,651	1,733,205	1,530,402	1,971,436	2,053,918	82,482	4.18%	2.08%
Total Capital Outlay	2,861,490	1,147,769	1,487,476	640,827	1,272,189	631,362	98.52%	1.29%
Total Non-Personnel Accounts	\$ 16,122,227	\$ 15,641,228	\$ 15,036,724	\$ 15,616,018	\$ 16,653,398	\$ 1,037,380	6.64%	16.86%
TOTAL OPERATING FUND	\$ 92,594,491	\$ 94,016,276	\$ 93,833,874	\$ 97,672,407	\$ 98,752,961	\$ 1,080,555	1.11%	100.00%

OPERATING FUND- EXPENDITURE SUMMARY BY OBJECT CODE
Lynchburg City Schools - FY 2019-20 Budget



OPERATING FUND - EXPENDITURES BY MAJOR CATEGORY
Lynchburg City Schools - FY 2019 - 20 Budget

	2015-2016 Actual Expenditures	2016-2017 Actual Expenditures	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2019-2020 Proposed Budget	Dollar Change	Percent Change
INSTRUCTION							
Personnel Services	45,592,706	45,857,864	45,403,957	46,038,223	47,449,223	1,411,000	3.06%
Employee Benefits	14,868,316	17,265,793	17,058,442	18,378,076	16,761,311	(1,616,765)	-8.80%
Purchased Services	2,291,358	2,079,896	1,878,156	2,079,235	1,855,383	(223,852)	-10.77%
Internal Services	162,451	148,279	135,473	162,650	150,100	(12,550)	-7.72%
Other Charges	227,242	182,961	158,069	266,817	239,630	(27,187)	-10.19%
Materials and Supplies	1,276,116	1,641,219	1,112,369	1,627,244	1,430,760	(196,484)	-12.07%
Tuition Payments / Joint Operation	1,421,651	1,733,206	1,530,402	1,971,436	2,053,918	82,482	4.18%
Capital Outlay	6,900	-	-	5,000	5,000	-	0.00%
TOTAL INSTRUCTION	65,846,740	68,909,218	67,276,868	70,528,681	69,945,325	(583,356)	-0.83%
ADMINISTRATION							
Personnel Services	3,107,962	2,644,976	3,093,633	3,319,065	3,552,465	233,400	7.03%
Employee Benefits	2,132,624	1,709,466	1,889,702	2,265,043	1,565,189	(699,854)	-30.90%
Purchased Services	58,926	409,988	526,371	592,535	607,435	14,900	2.51%
Internal Services	16,286	34,492	19,950	15,500	17,500	2,000	12.90%
Other Charges	78,161	826,533	766,082	735,375	747,915	12,540	1.71%
Materials and Supplies	32,354	92,477	80,739	118,707	112,670	(6,037)	-5.09%
Capital Outlay	116	-	-	-	-	-	0.00%
TOTAL ADMINISTRATION	5,426,428	5,717,931	6,376,477	7,046,226	6,603,174	(443,052)	-6.29%
PUPIL TRANSPORTATION							
Personnel Services	2,908,153	3,011,571	3,236,909	3,293,120	3,922,266	629,146	19.10%
Employee Benefits	826,919	822,209	935,199	1,147,962	1,105,864	(42,098)	-3.67%
Purchased Services	132,720	119,673	88,983	158,120	155,500	(2,620)	-1.66%
Internal Services	1,226	1,358	11,292	55,200	75,679	20,479	37.10%
Other Charges	212,085	220,471	233,310	275,477	271,767	(3,710)	-1.35%
Materials and Supplies	681,577	841,308	787,415	829,938	934,088	104,150	12.55%
Capital Outlay	1,037,548	503,550	1,131,568	300,000	840,000	540,000	180.00%
TOTAL PUPIL TRANSPORTATION	5,800,226	5,520,140	6,424,676	6,059,817	7,305,164	1,245,347	19.38%
OPERATION & MAINTENANCE							
Personnel Services	3,709,559	3,671,235	3,777,842	3,928,232	4,143,600	215,368	5.48%
Employee Benefits	1,184,064	1,107,694	1,197,218	1,389,623	1,347,086	(42,537)	-3.06%
Purchased Services	1,181,457	1,082,032	1,074,618	1,223,896	1,347,000	123,104	10.06%
Internal Services	-	-	-	-	-	-	0.00%
Other Charges	3,305,861	3,311,401	3,154,797	3,236,802	3,184,973	(51,829)	-1.60%
Materials and Supplies	1,056,622	985,492	1,092,444	745,503	875,500	129,997	17.44%
Capital Outlay	671,600	237,634	51,328	105,000	190,000	85,000	80.95%
TOTAL OPERATION & MAINTENANCE	11,109,162	10,395,487	10,348,247	10,629,055	11,088,159	459,104	4.44%

OPERATING FUND - EXPENDITURES BY MAJOR CATEGORY
Lynchburg City Schools - FY 2019 - 20 Budget

	2015-2016 Actual Expenditures	2016-2017 Actual Expenditures	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2019-2020 Proposed Budget	Dollar Change	Percent Change
FACILITIES							
Personnel Services	13,774	19,306	24,202	55,463	17,500	(37,963)	-68.45%
Employee Benefits	1,051	1,452	1,936	46,565	375	(46,190)	-99.19%
Purchase Services	-	-	-	-	-	-	0.00%
Other Charges	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	20,000	20,000	-	0.00%
TOTAL FACILITIES	14,825	20,758	26,138	122,029	37,875	(84,154)	-321.96%
Food Services & Other Non-Instructional Operations							
Personnel Services	-	45	45	-	2,000.00	2,000	0.00%
Employee Benefits	-	4	-	-	355	355	0.00%
Purchased Services	10,249	9,465	6,955	5,000	8,800	3,800	76.00%
Internal Services	483	450	734	500	500	-	0.00%
Other Charges	655	-	-	5,000	1,300	(3,700)	-74.00%
Materials and Supplies	9,971	2,189	8,957	10,500	8,600	(1,900)	-18.10%
Capital Outlay	-	-	-	-	-	-	0.00%
TOTAL Non-Instructional Operations	21,358	12,153	16,691	21,000	21,555	555	3.33%
TECHNOLOGY							
Personnel Services	1,613,506	1,703,323	1,606,327	1,593,598	1,650,372	56,774	3.56%
Employee Benefits	513,632	560,112	571,556	601,419	581,957	(19,462)	-3.24%
Purchased Services	213,408	392,585	493,915	511,187	780,926	269,739	52.77%
Internal Services	1,328	2,247	1,147	500	500	-	0.00%
Other Charges	19,465	23,072	75,202	24,100	98,041	73,941	306.81%
Materials and Supplies	869,087	352,665	312,052	323,970	422,725	98,755	30.48%
Capital Outlay	1,145,326	406,585	304,580	210,827	217,189	6,362	3.02%
TOTAL TECHNOLOGY	4,375,751	3,440,589	3,364,779	3,265,601	3,751,709	486,108	14.89%
TOTAL OPERATING FUND	92,594,491	94,016,276	93,833,876	97,672,409	98,752,961	1,080,552	1.11%
OPERATING FUND							
Personnel Services	56,945,659	56,908,320	57,142,915	58,227,701	60,737,426	2,509,725	4.31%
Employee Benefits	19,526,605	21,466,730	21,654,053	23,828,688	21,362,137	(2,466,551)	-10.35%
Purchased Services	3,888,118	4,093,639	4,068,998	4,569,973	4,755,044	185,071	4.05%
Internal Services	181,773	186,826	168,596	234,350	244,279	9,929	4.24%
Other Charges	3,843,468	4,564,438	4,387,460	4,543,571	4,543,626	54	0.00%
Materials and Supplies	3,925,727	3,915,350	3,393,976	3,655,862	3,784,343	128,481	3.51%
Debt Services / Tuition Payments							
Joint Operations	1,421,651	1,733,206	1,530,402	1,971,436	2,053,918	82,482	4.18%
Capital Outlay	2,861,490	1,147,769	1,487,476	640,827	1,272,189	631,362	98.52%
TOTAL OPERATING FUND	92,594,491	94,016,276	93,833,876	97,672,409	98,752,961	1,080,552	1.11%

OPERATING FUND - EXPENDITURES BY MAJOR CATEGORY
Lynchburg City Schools - FY 2019 - 20 Budget

2015-2016 Actual Expenditures	2016-2017 Actual Expenditures	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2019-2020 Proposed Budget	Dollar Change	Percent Change
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