



*Cumberland County Public Schools*

*2021-2022*

*Proposed School Operating Budget*



# Cumberland County Public Schools

We serve 1,197 students (1,125 in K-12 and 72 in prekindergarten) in Cumberland County, Virginia. With rural characteristics, Cumberland County Public Schools is proud to maintain an elementary school, one middle school, and one high school.

Our community has a tradition of pride in our schools and consistently values public education as key to a well-educated citizenry, a prepared workforce, a vibrant local economy, and caring community servants.

**Total 2021-2022 Funding Request:**

**\$17,562,682.04**

**Student Enrollment: 1,125**

**1,197 (K-12), 72 (Pre-Kg)**

**Schools: 3**

- 1 Elementary
- 1 Middle
- 1 High

**Employees: 228**

**Students Graduating with Associates**

**Degrees: 25%**

**Students Graduating with Advanced**

**Studies Diplomas: 53%**

**Students Graduating with Standard**

**Diplomas: 45%**

**On-Time Graduation Rate: 94.4%**



# *Cumberland County Public Schools*

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## **2021 – 2022 Proposed School Operating Budget**

### **School Board**

*Ms. Ginger Sanderson, Chairman*

*Dr. Christine Ross, Vice-Chairman*

*Mr. Lee Dowdy*

*Ms. Latesha Anderson*

*Ms. Leigh McCrea*

### **Central Office Administrative Staff**

*Dr. Chip Jones*

*Division Superintendent*

*Dr. Elizabeth Jamerson*

*Assistant Superintendent of Human Resources*

*Mrs. Bernice Ford*

*Director of Special Education*

*Dr. Sharon Almond*

*Director of Curriculum & Instruction*

## *Acknowledgement*

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*We would like to thank the budget staff, central office staff, principals, and support staff for their dedication and commitment in generating the 2021 – 2022 Proposed School Operating Budget. This process takes a tremendous amount of time and patience. Their team approach, hard work, and cooperation have allowed us to present an effective budget.*

### **Budget Staff**

*Dr. Chip Jones  
Division Superintendent*

*Phyllis Langhorne  
Business Manager*

*Donna Cooke  
Administrative Assistant, Finance*

*§22.1-92 Estimate of moneys needed for public schools; notice of costs to be distributed.*

*It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division by the date specified in §15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division.*

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## Message from the Superintendent



CHIP JONES, Ed.D.  
Division Superintendent

### CUMBERLAND COUNTY PUBLIC SCHOOLS

P. O. BOX 170  
CUMBERLAND, VIRGINIA 23040  
(804) 492-4212  
FAX (804)492-9869

GINGER SANDERSON  
School Board Chairman

CHRISTINE ROSS, PHD  
School Board Vice-Chairman

LATESHA ANDERSON  
School Board Member

GEORGE LEE DOWDY, III  
School Board Member

LEIGH MCCREA  
School Board Member

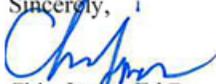
The past year has proven to be one of the most interesting years in history; however, I am thankful and appreciative of all the stakeholders of Cumberland County Public Schools that continued to provide opportunities for all students. We have dedicated team members that are committed to inspiring and preparing all students with the confidence, courage, and competence to achieve their dreams; contribute to the community; and engage in a lifetime of learning. As we continue to support the Profile of a Virginia Graduate, we believe our students must be able to think critically, problem solve, and collaboratively work with others in a variety of formats to compete in a global economy. We know that a strong Pre-K-12 public school is an integral part of the community. We must all work together to:

- Maintain excellent public schools to attract and retain top employers and employees to our community.
- Continue to produce graduates who possess the skills most valued by higher education and the workplace.
- Measure student learning beyond federal and state mandated assessments on such essential skills as information literacy, creativity, problem-solving, adaptability, collaboration, and "soft skills" such as communication, respect, work ethic, and punctuality.

This funding request reflects our continued commitment to our strategic vision that ensures a best-in-class education that provides value to our community through efficient use of local, state, and federal resources for sustainable operations and excellent performance by our students.

The following pages detail the return we have provided on your investment for the 2021-2022 school year. Thank you for your continued confidence and support as we create the leaders, the innovators, and the workforce of tomorrow.

Sincerely,

  
Chip Jones, Ed.D.  
Superintendent

## *User's Guide to the CuCPS Budget*

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### The CuCPS Budget Development Process

The budget is an estimate of the school division's revenues and expenditures for the fiscal year. It is based on a snapshot of the current revenue and expenditure structure and modified to reflect changes in plans, priorities, and circumstances beyond the control of local staff and officials. The sum total of the modifications represents the final Approved budget for the next fiscal year. The budget is a resource allocation and policy document that presents the school division's plan and priorities for the upcoming fiscal year. Through budget planning and discussion, staff, community, and board members guide the direction of the activities of the school division. The CuCPS budget development process starts long before the beginning of the fiscal year and involves staff from schools and CuCPS departments, the School Board, Board of Supervisors, and budget staff.

Schools and departments submit budget requests for the operating budget in two areas. The base budget request consists of recurring funds allocated to schools and departments. The base budget amount for departments is calculated by analyzing prior year allocations to determine the level of funding for recurring activities. Budget requests are also submitted for supplemental allocations. Supplemental allocations can include requests for additional staffing, as well as requests for non-personnel resources.

All schools and departments may request supplemental allocations to obtain funding to update instructional materials and supplies, to implement a new initiative, or to have base budget allocations increased due to rising costs of operations, such as utilities, insurance prices, or other cost increases. This permits schools and departments to engage in wide-ranging planning discussions about programmatic and budget needs. Decisions to fund, modify, or not fund supplemental requests are made by CuCPS central office staff prior to inclusion in the Superintendent's Budget.

Decisions on all budgetary items made by the Superintendent are contained in the **Superintendent's Budget** presented to the School Board in February. The School Board reviews the Proposed School Operating Budget and makes adjustments as it sees fit. The School Board adopts the modified budget and it is forwarded to the County Administrator at the end of March as the School Board's Approved Budget. In April, the Board of Supervisors approves the County's final allocation to the schools. The School Board makes any adjustments necessary to the CuCPS budget and passes the Final Adopted Budget in early May. Detailed dates are shown below and on the following page.

The CuCPS budget for its Capital Improvement Program (CIP) is prepared on a cycle similar to the operating budget. The CIP is prepared over the summer and early fall. Final CIP amounts for the school division are included in the County's Approved budget in April.

## 2021 – 2022 Budget Calendar

### *Cumberland County Public Schools*



Virginia school law requires budgets to be based upon a fiscal year that begins July 1 and ends June 30. The budget process in Virginia may involve three stages:

First, is the preliminary preparation of a budget document which should contain a budget message, a revenue plan, and an expenditure plan. The central administration receives information from individual schools, school data, special requests, parents, community, and staff related to needs for the coming year. This information is used to determine the estimated expenditures for the ensuing year. In addition, the central administration estimates the revenue for the coming school year. The budget document is presented to the school board for review.

During the second state, the school board evaluates the budget, modifies it if necessary after the required public hearing, and approves the budget.

In the third stage, the budget is forwarded to the board of supervisors for final approval by May 1 (for counties) or within 30 days following receipt of estimated state funds (Code of Virginia, §22.1-93). The Approved budget is to be used for planning purposes for the upcoming year. Funds are not available for spending until the budget is appropriated in July.

#### 📅 September:

- Administrative staff reviews school board goals to determine need for textbooks, supplies, and equipment.
- CIP reviewed by advisory committee, superintendent, and administrative staff.

#### 📅 October:

- Principals and Central Office Administration seek parent input for the new budget.
- Administrative staff seeks staff input for the 2021-2022 school budget.
- Principals and staff prepare budget requests and submit to superintendent.
- Superintendent submits CIP requests to County Administrator.

#### 📅 November:

- 2<sup>nd</sup> Preliminary school and department budget requests are submitted to the superintendent.

#### 📅 December:

- 3<sup>rd</sup> Public and School Board input for budget development at the Regular December Board Meeting.

#### 📅 January:

- Administration develops draft of 2021-2022 School Budget.
- School Budget Request due to County Administrator.
- 21<sup>st</sup> School Board Budget Work Session.
- Teacher Intent forms for the upcoming school year are sent out by Human Resources.

## 2021 – 2022 Budget Calendar (Cont'd)

- ✚ February:
  - 4<sup>th</sup> Presentation of the Proposed 2021-2022 Budget by the Superintendent (First Read) at the Regular February School Board Meeting.
  - School Board and Board of Supervisors conduct a joint budget work session.
  - 18<sup>th</sup> School Board Public Hearing on the 2021-2022 School Budget by the Superintendent.
- ✚ March:
  - 4<sup>th</sup> School Board Approval of the Superintendent's Proposed 2021-2022 School Budget at the Regular March School Board Meeting.
  - County Administrator issues recommended budget to the Board of Supervisors.
  - Board of Supervisors conduct Budget Work Sessions.
- ✚ April:
  - Board of Supervisors hold Public Hearing on 2021-2022 Budget.
  - Budget Approved and adopted by the Board of Supervisors.
- ✚ May:
  - 7<sup>th</sup> School Board Adoption of the 2021-2022 School Budget at the Regular May School Board Meeting
- ✚ June/July:
  - July 1<sup>st</sup> – Appropriation of Funds effective June 2021.



## *How to Use this Document*

This document provides the public with extensive information about the school division and its budget. It includes the operating budget for the 2021-2022 fiscal year and reports on the revenues and expenditures of Cumberland County Public Schools (CuCPS). The document is divided into four sections:

- Introduction
- Executive Summary
- Budget Detail
- Supplemental Information

The sections move from the broadest level of information to the most detailed information. The Introduction provides general information about the budget development process, guidance on how to read and understand this budget document, and an extensive section defining terms used in the budget process and in the document itself.



The Executive Summary provides an overview of the operating budget. This section includes information on the characteristics of the CuCPS student population, general information about the school division, a narrative summary of the budget and the major changes in the budget compared to the prior year, fund statements for all CuCPS funds, and budget expenditure reports which present total operating fund expenditures in various ways.

Revenue and expenditures are presented in detail in the Budget Detail section.

The Supplemental Information section provides additional information on formula-based budgeting areas such as enrollment projections, employee benefits, and personnel projections. The Supplemental Information section also includes budgets that are considered outside the operating budget for school accounting purposes. A federal grants and special projects section show the types of grants and amount of funds anticipated for CuCPS during FY 2021-2022.

## *The CuCPS Budget Structure*

Public sector budgets are governed by accounting and reporting requirements established by the Governmental Accounting Standards Board. The CuCPS budget structure complies with these requirements.

The budget is broken into funds. Each fund is a self-balancing set of accounts reflecting the activities operated through that fund. The funds in the CuCPS budget are:

**Operating Fund:** This fund includes the school division's primary revenue sources from the Commonwealth of Virginia, Cumberland County, selected federal sources, and miscellaneous local fees, and the expenditures charged against these revenues.

**School Lunch Fund:** The local and federal revenue as well as expenditures for the operation of all school food services activities are accounted for in this fund.

**Grants and Special Projects Fund:** Entitlement and competitive grant monies are accounted for in this fund. Budgeted here are federal funds from the Individuals with Disabilities Education Improvement Act (IDEA) and the Elementary and Secondary Education Act (ESEA), No Child Left Behind, as well as other smaller entitlement monies and competitive grants.

Within each fund, every transaction is designated as either a revenue or an expenditure activity and is assigned an account code that provides significant reporting capability. The major units of the CuCPS account code structure are shown below. Most of these also have detailed subsidiary units.

The project code identifies the source of funds for the activity. This could be the operating fund, or in the case of the Grants and Special Projects Fund, the specific grant that is involved.

The cost center code identifies the revenue or expenditure as an elementary, secondary, or administrative activity.

The site code identifies the location of the activity. These codes cover all distinct physical locations in CuCPS, including both school and administrative sites.

The department code identifies the major and subsidiary organizational units in CuCPS. This includes individual schools, the School Board, the Office of the Superintendent, the Office of Human Resources, and the other organizational units.

The function code defines what type of activity is occurring with the transaction. Examples of function areas are classroom instruction, social work services, curriculum development services, audio-visual services, homebound instruction, nursing services, budgeting, accounting, staff recruitment and placement, vehicle operation, building operation and maintenance, to cite just a few of the available function codes.

The program code consists of six major areas plus detailed sub-programs. The major units are instruction, attendance and health, transportation, operations and maintenance, administration, and food service and other division-wide operations.

The object code is based on the Commonwealth of Virginia's object code structure and provides for a detailed classification of the expenditure. Object codes are grouped into the major categories shown below, with numerous subsidiary detailed codes.

### **Expenditure (Object) Descriptions:**

#### **Personnel:**

##### **1000 Compensation**

Major groupings within the compensation codes are:

**Administrative:** Salaries paid to administrators for full-time and part-time work, including supplements. Administrators include principals, assistant principals, directors, supervisors, coordinators, managers, etc.

**Classroom Instruction:** Salaries and wages paid to classroom teachers for full-time and part-time work, including supplements. Classroom teachers include K-12, core and elective, specialty, reading, special education, ESL, dual language, talented and gifted (TAG), alternative education, and differentiated resources teachers.

**Professional Support:** Salaries and wages paid to support teachers and other teacher scale positions or full-time and part-time work, including supplements. Support positions include librarians, guidance counselors, social workers, technology resource teachers, peer coaches, nurses, and psychologists.

**Support:** Salaries and wages paid to clerical, technical, custodial, and maintenance staff for full-time and part-time work, including overtime, shift differential, supplements, and similar compensation. Support staff includes paraprofessionals, secretaries, bus drivers, custodians, etc.

##### **2000 Benefits**

Job-related benefits provided to employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, retirement, insurance (life, health, disability income, etc.) and employee allowances.

#### **Non-Personnel:**

##### **3000 Purchased Services**

Services acquired from outside sources (i.e., private vendors, public authorities, or other governmental entities, including tuition payments to other school divisions for the education of students with disabilities). Purchase of the service is on a fee basis or fixed time contract basis. Payments for rentals and utilities are not included in this account description.

##### **4000 Internal Services**

Charges from one department of CuCPS to another for items such as food service, field trips, and printing activities.

##### **5000 Other Charges**

Expenditures to support program operations (e.g., utilities, travel, insurance, phone charges, postage, leases/rentals).

**6000 Materials and Supplies**

Articles and commodities, including textbooks, that are consumed or materially altered when used and minor equipment that is not capitalized.

**7000 Payment to Joint Operations**

Not used by CuCPS.

**8000 Capital Outlay**

Outlays that result in the acquisition of, or additions to, fixed assets. Capital outlay includes the purchase of replacement or additional fixed assets.

**9000 Other Uses of Funds**

This series of codes is used to classify transactions that are not properly recorded as expenditures of the school division but require budgetary or accounting control. These include fund transfers and contingency funds.

Public sector budgets are governed by accounting and reporting requirements established by the Governmental Accounting Standards Board. The CuCPS budget structure complies with these requirements.



1. Cumberland County Public Schools will be student centered.
2. Cumberland County Public Schools will expand opportunities that are equitable and collaborative for learning that empowers students.
3. Cumberland County Public Schools will develop committed stakeholders who will build positive relationships. Stakeholders are defined as students, faculty and staff, parents, and community members.

These goals will be the driving force that will continue Cumberland County Public School's forward momentum and serve as the framework for the development of the 2021-2022 Operating Budget.

## Executive Summary of Operations and Funding Request

*"Our mission is to inspire and prepare all students with the confidence, courage and competence to achieve their dreams; contribute to the community; and engage in a lifetime of learning."*

*Our mission is anchored in developing lifelong learning and contributing to society. Through investment in the recruitment and retention of excellent personnel to work with our students, and through efficient and sustainable operations, our 228 employees work every day to inspire, nurture, and develop today's students into tomorrow's leaders and inventors.*



*We believe that our students must be competitive against national and international benchmarks, and our graduates must arrive in college and the workplace with the skills and habits that our employers are demanding. This is the heart of our business, the crux of our vision, and the core of what we do every day. Three priorities for our school division's focus and funding emerged:*

- *Provide quality educational services, supports, and/or opportunities for our students.*
- *Retain and recruit qualified staff.*
- *Provide staffing required for state standards, mandates, and School Board goals.*

*Investment in education today brings positive returns to our economy. So let's begin with the value we delivered this year to our communities, our country, our students, and our owners – the taxpayers of Cumberland County.*

## ***CuCPS Accomplishments***

- 94.4% of students graduated on-time. We believe every student deserves to graduate with a board-certified diploma and to graduate with their peers.
  - 53% of our students graduated with an Advanced Studies Diploma.
  - 25% of our graduates earned an Associate's Degree before graduating from high school.
- 🏆 VSBA Showcase for Success
  - 🏆 21<sup>st</sup> Century Learning
  - 🏆 VDOE – High School Re-Design Grant
  - 🏆 Communication Focus: Websites, Blogs, Twitter, Facebook, Youtube, Instagram
  - 🏆 Partnered with Habitat for Humanity
  - 🏆 Student Liaison on School Board
  - 🏆 Regional and State Athletics Recognition
  - 🏆 Governor's School
  - 🏆 Security Grant
  - 🏆 Community Service Programs (including Betty Scales Day of Service)
  - 🏆 Robotics Team
  - 🏆 Virginia's Tiered System of Supports
  - 🏆 Band and Chorus
  - 🏆 Theater & Forensics
  - 🏆 WagiLabs
  - 🏆 Code RVA
  - 🏆 Outside CTE Opportunities
  - 🏆 Dominion Energy Challenge
  - 🏆 Virginia Star Program
  - 🏆 Farm to School Grant
  - 🏆 Virginia Living Magazine – Top High School Recognized

A thorough review of all aspects of the CuCPS budget was conducted as part of this budget cycle. The recommendations contained in the school operating budget reflect the need to keep the focus of the CuCPS budget on continuing our drive to become a model school division. With this focus, CuCPS will be able to successfully fulfill its mission which is to inspire and prepare all students with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

# Overview of Cumberland County Public Schools

## Cumberland County Demographics

Cumberland County is located in the heart of Virginia's vast, rich agricultural belt. Many areas of life within the county are influenced by our rural lifestyle. Cumberland County is the 117<sup>th</sup> largest county in Virginia. Our citizens enjoy the many recreational activities provided by Bear Creek Lake State Park. The State Park is conveniently located four miles from the public school campus.

As of the July 1, 2019 census, the estimated population was 9,932 people residing in the county. The racial makeup for the county was 65.8% White and 30.5% Black or African American. 13.8% of the population lives below the poverty level. 83.5% of residents obtained a high school diploma with 14.9% holding a college degree.

THE FARMVILLE HERALD
WEDNESDAY, AUGUST 5, 2020 A5

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# CuCPS ranked #1 in workforce readiness

**BY ALEXA MASSEY**  
*The Farmville Herald*

Cumberland County Public Schools (CuCPS) recently received first place at the 2020 Virginia School Boards Association (VSBA) Excellence in Workforce Readiness Awards ceremony.

At a virtual ceremony held Thursday, July 23, CuCPS received top honors for workplace readiness in schools with less than 5,000 students, thanks in part to the school's Career Connections and Duke's

Discover program, which CuCPS Superintendent Dr. Chip Jones said helps prepare students for the workforce by allowing them to explore careers and obtain hands-on training while in middle and high school.

According to Jones, CuCPS' GoTec/Career Connections Lab gives students an opportunity to learn vital skills needed for high-wage, high-demand careers in fields such as welding, precision machining, automation, robotics, engineering and health

**CUMBERLAND**

sciences. The lab, Jones said, was made possible with a grant from GoVA. He added the Dukes Discover class offered at CuCPS seeks to provide students with the skills, especially the 5 C's (critical thinking, creative thinking, communication, collaboration and citizenship), which will enable them to get and retain excellent jobs in the fields of their choice.

The program, according to Jones, revamps high schools so that

learning is no longer measured in seat time, allowing students to obtain course credits for projects they are interested in and workplace learning provided by experts in their field of interest.

Jones added the school division applied for and received High School Innovation Grants for planning and implementation of the class, which former Superintendent Dr. Amy Griffin played a crucial role in designing.

"We are very proud to offer these opportunities

to our students so they can be prepared for the workforce," Jones said. "It is very exciting to see the students explore their passions and succeed beyond what they thought possible."

"It is excellent to see so many innovative programs surrounding workforce readiness in the commonwealth," VSBA President Rodney Jordan stated. "Congratulations to the school divisions recognized for their hard work."



**Town of Farmville**  
**Town Council**

**PUBLIC HEARING NOTICE**

The Farmville Town Council will hold a public hearing beginning at 7:00 p.m., on Wednesday, August 12, 2020 in the Council Chamber, located on the second floor of the Town Hall, 116 North Main Street, Farmville, Virginia to hear citizen comments on the following:

## TRAIL: 'It's the biggest thing that could happen for Pamplin'

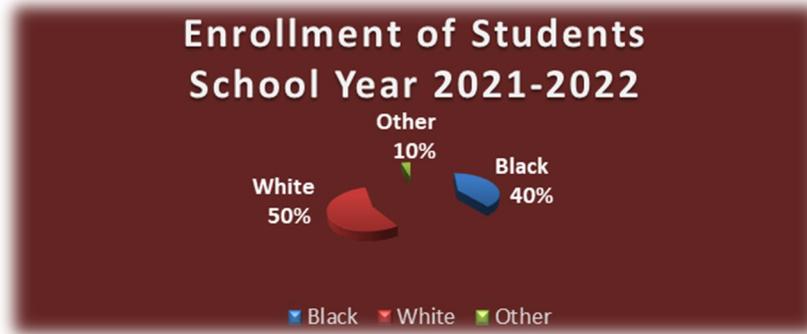
FROM PAGE ONE

the park's master plan and continuing to bring economic development



## Characteristics of Cumberland County Public Schools

The demographic characteristics of the County are only partially reflected in the student enrollment in Cumberland County Public Schools (CuCPS). There are two demographic characteristics associated with higher risk student populations:



CuCPS special education enrollment is approximately 13% of the total student population. This is the same as the state average of 13% but an increase for CuCPS.

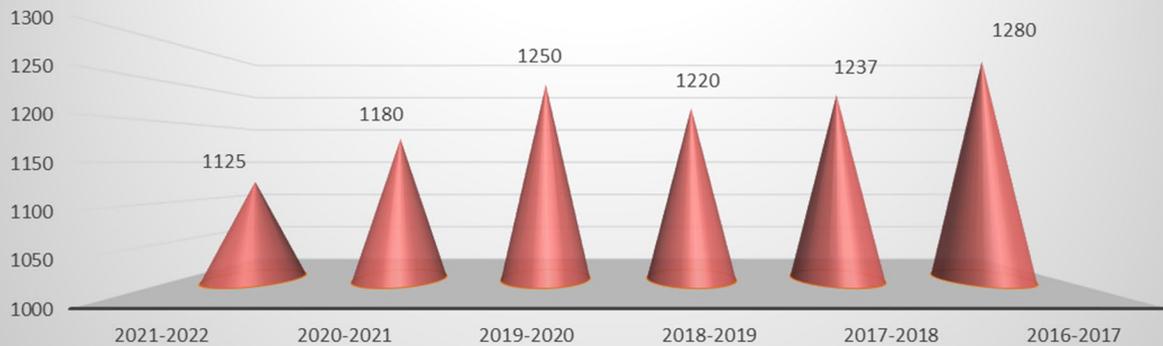
Enrollment of Student with Disabilities 2021-2022	
Division	Percent of Total
Cumberland	13.0%

The CuCPS cost per student is and projected enrollment for the year will be shown in the following chart:

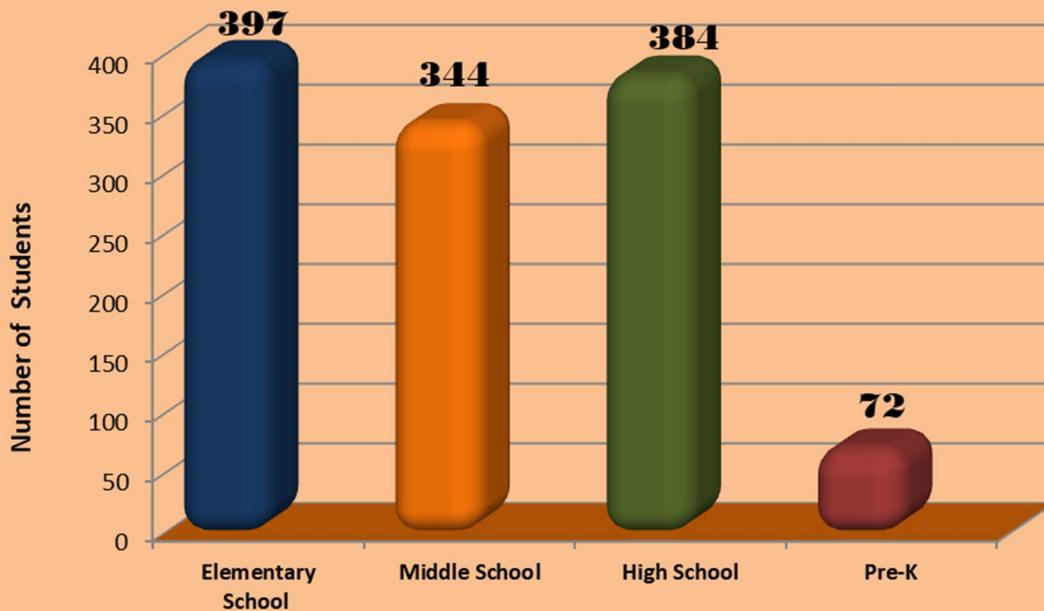
State and Local Per Pupil Cost			
<b>Cumberland</b>			<b>\$10,216</b>
<b>Projected Enrollment</b>			
<b>Elementary</b>	397	<b>Pre-K</b>	72
<b>Middle</b>	344		
<b>High</b>	384		
		<b>Non-Membership Sub Total</b>	72
<b>Membership ADM (Subtotal)</b>	<b>1,125</b>	<b>Total Enrollment</b>	<b>1,197</b>

The total student population is projected to be 1,197 including Pre-Kg. The chart below shows the past five years of projected student enrollment, from 2016-2017 through the current year plus the enrollment projections from the 2021 - 2022 school year.

### Budgeted ADM



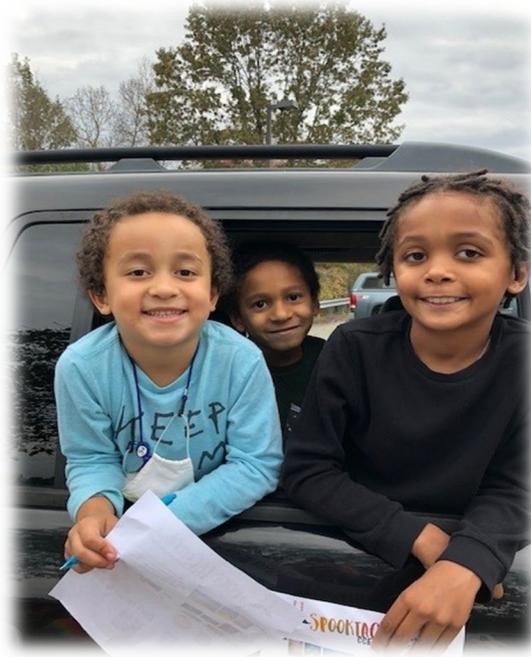
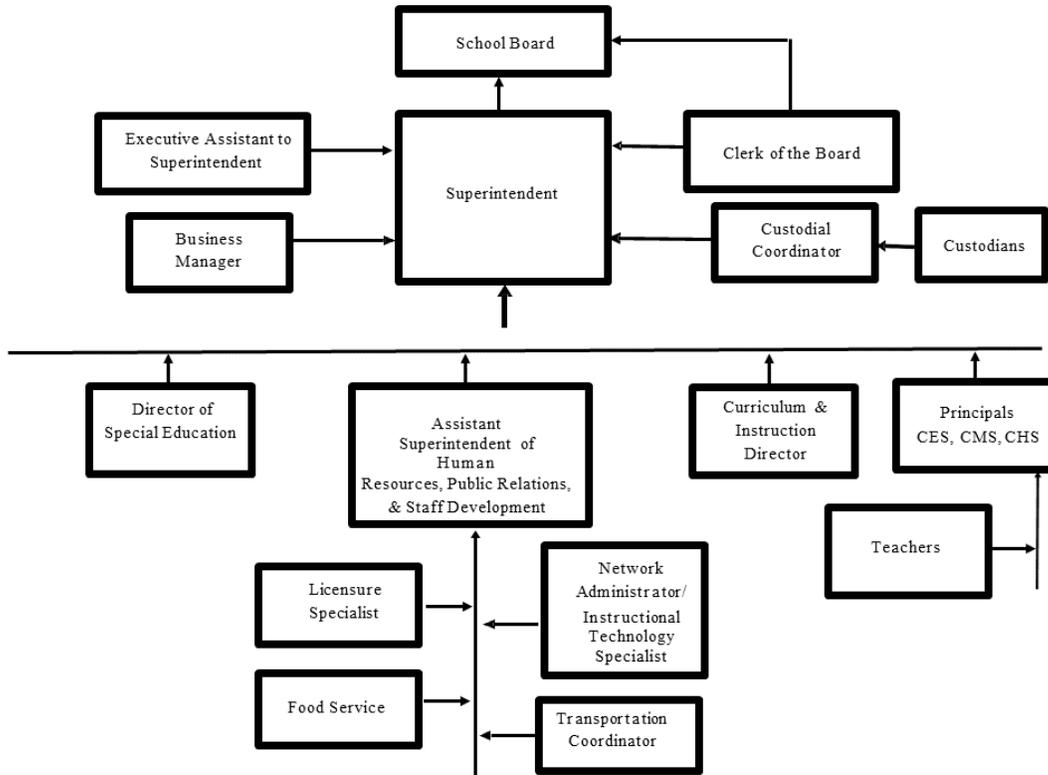
### 2021-2022 Projected Enrollment (1,197)



## CuCPS Organizational Structure

The CuCPS School Board hires and supervises the Superintendent of Schools. Central Office staff at CuCPS provides leadership for the schools, instructional support units, and support services.

Cumberland County Public Schools Organizational Chart  
2021-2022



## ***Summary of Revenue and Expenditures***

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### ***FY 2022 School Operating Budget***

#### ***Fund Statements***

##### **Operating Fund**

The FY 2022 Proposed School Operating Budget will increase by 7.9% compared to the FY 2022 Final Approved Budget. This is due to the increase in the CARES Act funding of \$1,574,809.04

##### **Grants and Special Projects Fund**

The Grants and Special Projects Fund is used to manage entitlement and competitive grant funds from federal and state sources. Federal funds from Every Student Successes Act, the Individuals with Disabilities Education Improvement Act and Carl Perkins Vocational and Applied Technology Entitlement are included.

##### **School Lunch Fund**

The School Lunch Fund contains all operational revenue and expenditures for the operation of school food service activities.



## Revenue and Expenditures Summary

	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,180.00</b>	<b>1,125.00</b>	<b>(55.00)</b>	<b>-4.9%</b>
<b>Revenue</b>				
State Funding (Including Sales Tax)	9,951,028.00	10,085,230.00	134,202.00	1.3%
County Funds	3,905,419.00	3,755,419.00	(150,000.00)	-4.0%
Other Funds	145,199.00	149,457.00	4,258.00	2.8%
Federal Funds	1,788,027.00	1,997,767.00	209,740.00	10.5%
CARES Act	390,636.42	100,000.00	(290,636.42)	-290.6%
CARES Act IV	-	1,474,809.04	1,474,809.04	100.0%
	<b>16,180,309.42</b>	<b>17,562,682.04</b>	<b>1,382,372.62</b>	<b>7.9%</b>
<b>Expenditures</b>				
Instruction	10,150,596.00	10,251,188.00	100,592.00	1.0%
Administration, Attendance & Health	1,097,684.00	1,125,338.00	27,654.00	2.5%
Pupil Transportation	1,325,034.00	1,282,344.00	(42,690.00)	-3.3%
Maintenance and Operations	1,023,433.00	922,120.00	(101,313.00)	-11.0%
Technology	404,899.00	409,116.00	4,217.00	1.0%
Federal Grant Programs	2,178,663.42	3,572,576.04	1,393,912.62	39.0%
<b>Total Expenditures</b>	<b>16,180,309.42</b>	<b>17,562,682.04</b>	<b>1,382,372.62</b>	<b>7.9%</b>

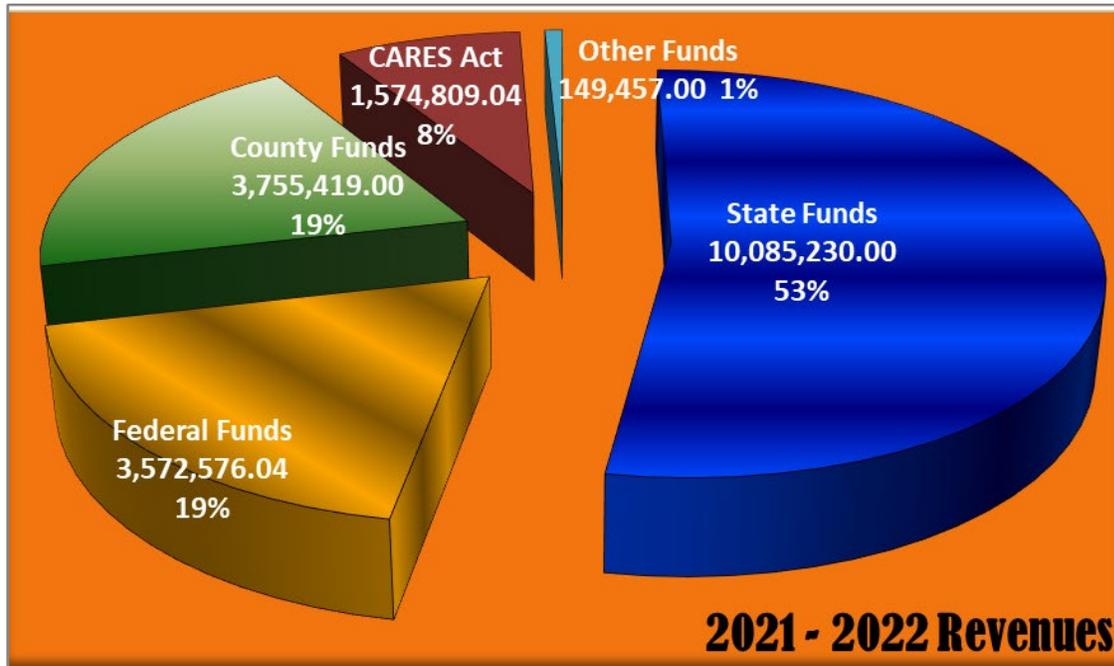
## Food Service

	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,180.00</b>	<b>1,125.00</b>	<b>(55.00)</b>	<b>-4.89%</b>
<b>Other Funds</b>				
State School Food Service Funds	17,854.00	10,534.00	-7,320.00	-69.49%
Federal School Food Service Fund	643,985.00	791,414.00	147,429.00	18.63%
Cash/Receipts/Interest	275,004.00	256,958.00	-18,046.00	-7.02%
<b>Total Food Service Fund</b>	<b>936,843.00</b>	<b>1,058,906.00</b>	<b>122,063.00</b>	<b>11.53%</b>



## Revenue Overview: Operating Fund

In FY 2022, the primary source of operating revenue, the State Appropriation, is projected to increase by 7.9%. Federal funds, another major funding source, is projected to increase by 39%. Together, these two funding sources comprise 7% of all revenue projected for FY 2022.



### Types of Revenue

#### State Funds - \$10,701,162

State funding increased from \$10,520,822 in FY 2021 to a projected level of \$10,701,162 in FY 2022 an increase of \$180,340 or 1.7%. Included in the funding is the Academic Year Governor's School.

State funding is divided into four tiers: Standards of Quality, Incentive, Categorical, and Lottery Funded programs.

#### **State Funds**

<b>SOQ</b>	\$7,987,511
<b>Incentive</b>	1,770,954
<b>Categorical</b>	10,454
<b>Lottery</b>	932,243
<b>Total</b>	<b>\$10,701,162</b>

#### Standards of Quality (SOQ) Accounts

The Standards of Quality prescribe the minimum foundation program that all public schools in Virginia must meet. Standards are set by the state Board of Education, subject to revision only by the General Assembly. The State Constitution gives the General Assembly the responsibility to determine the manner in which state funds are to be distributed to school divisions for the cost of maintaining an education program that meets the SOQ.

The General Assembly also apportions the cost of funding the SOQ between state and local governments. Since FY 1993, the state has implemented a policy of paying 55% of the shared SOQ cost,

adjusted for each locality by an equalization formula. Equalization is accomplished using the Local Composite Index (LCI), the state's measure of local ability to pay. The LCI mathematically combines three separate measures of local fiscal capacity into a single index, which weighs a locality's ability to pay relative to other localities in the state. The LCI is based on true values of real estate and public service corporations (weighted 50%), adjusted gross income (weighted 40%), and taxable retail sales (weighted 10%), divided by average daily membership (ADM) and population. Counties and cities with a lower composite index receive more state funding, while those with a higher index receive less. Cumberland's current LCI is .2978.

	<b>SOQ Programs</b>	
<i>Basic Aid</i>	\$4,481,285	Basic Aid, the primary component of the SOQ, establishes standards for personnel, instructional materials, program and system-wide planning and management, as well as performance objectives for the Virginia Board of Education and local school divisions. Based on an ADM projection of 1,125 students, total Basic Aid is estimated to be \$4,481,285 in FY 2022. In addition to Basic Aid, smaller amounts of SOQ funding are received for special education, gifted education,
<i>State Sales Tax</i>	1,534,486	
<i>Textbooks</i>	84,899	
<i>Vocational Education</i>	128,766	
<i>Gifted Education</i>	41,079	
<i>Special Education</i>	515,064	
<i>Remediation</i>	225,143	
<i>VRS Retirement</i>	606,701	
<i>Social Security</i>	259,902	
<i>Group Life</i>	18,169	
<i>English as a Second Language</i>	15,117	
<i>Remedial Summer School</i>	76,540	
<i>TOTAL</i>	\$7,987,511	

remedial summer school, social security, and group life insurance. Like Basic Aid, each SOQ account is funded by an individual per pupil rate and equalized by the Local Composite Index (LCI) 0.2978.

Sales tax revenue is projected to be \$1,534,486 in FY 2022, a decrease of 6.2% or \$94,674. Of the general 5.3 cent sales-and-use tax levied in Virginia, one cent of the amount collected is returned directly to the local government for General Fund use and one and one quarter cents is dedicated to K-12 education. Of the amount collected for K-12 education, one and one-eighth cents is returned to school districts as sales tax revenue and one-eighth cent is used to fund the state's share of the Standards of Quality (SOQ). However, when distributing the sales tax revenue to school districts, the state equalizes the funds among the school divisions based on each locality's number of school-age children.



**Incentive Programs**

Funding for accounts in this grouping provides additional resources to school divisions primarily to improve technology for mandated SOL testing. The total funding for this account is \$1,770,954. Additional funds for the Academic Year Governor's School will be allocated in the amount of \$615,932.

**Incentive Programs**

<i>Academic Year Governor's School</i>	\$615,932
<i>At-Risk (Split Funded)</i>	348,347
<i>Virginia Preschool Initiative</i>	247,266
<i>No Loss Funding</i>	286,116
<i>Community Provider Add-on Funds-Mixed</i>	17,500
<i>School Meal Expansion</i>	1,164
<i>Technology – VPSA</i>	154,000
<i>Bonus Payment</i>	100,629
<i>Total</i>	\$1,770,954

**Categorical Programs**

The various categorical programs focus on particular needs of special student populations or fulfill particular state obligations. State or federal law or regulation typically requires these programs. Included in this group are funding for homebound, and school

**Categorical Programs**

<i>School Lunch</i>	\$8,454
<i>Special Education Homebound</i>	2,000
<i>Total</i>	\$10,454

lunch. The total FY 2022 funding from categorical accounts is estimated to be \$10,454.

**Lottery Funded Programs**

These payments from the state are not required by law but are intended to target resources for specific student or school needs statewide. In order to receive funding from this category, each school division must provide certification to the state that they will meet the requirements that are unique to each category. Categories of funding include at-risk students, pre-school

**Lottery Funded Programs**

<i>Foster Care</i>	\$5,683
<i>At-Risk</i>	254,815
<i>Early Reading Intervention</i>	37,445
<i>Mentor Teacher Program</i>	900
<i>K-3 Primary Class Size Reduction</i>	247,565
<i>School Breakfast</i>	916
<i>SOL Algebra Readiness</i>	27,797
<i>Project Graduation</i>	5,308
<i>Special Education-Regional Tuition</i>	35,674
<i>ISAEF</i>	8,386
<i>Career and Technical Education</i>	3,469
<i>Supplemental Lottery Per Pupil</i>	0
<i>Infrastructure and Operations Per Pupil Fund</i>	304,285
<i>TOTAL</i>	\$932,243

initiative, early reading intervention, ISAEF, primary class size reduction, SOL algebra readiness, and others. The total FY 2022 funding from lottery funded programs is estimated to be \$932,243.

**Federal Funds**

Federal funding is projected to be \$3,572,571.04 an increase of 5.9% in FY 2022. Federal programs are budgeted by the federal government a year in advance of actual use by localities. Actual entitlements, however, are not known until the beginning of the school year.

**CARES Act**

Federal funding in the amount of \$1,574,804.04 will be received by the division. The funds will be used to fill gaps that were caused as a result of COVID-19.

Local Funds

Included in this category is revenue received for the operating budget. The total FY 2022 funding is \$3,755,419 a decrease of \$150,000 from the 2021-2022 budget.

Other Funds

Included in this category is revenue received for E-rate, local receipts and the Alternative School. The projected amount is \$145,457.



## State Revenue

	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,180.00</b>	<b>1,125.00</b>	<b>(55.00)</b>	<b>-4.9%</b>
<b>Standards of Quality Programs:</b>				
<b>Basic Aid</b>	<b>4,673,705.00</b>	<b>4,481,285.00</b>	<b>(192,420.00)</b>	<b>-4.3%</b>
<b>Sales Tax</b>	<b>1,629,520.00</b>	<b>1,534,846.00</b>	<b>(94,674.00)</b>	<b>-6.2%</b>
<b>Textbooks</b>	<b>89,106.00</b>	<b>84,899.00</b>	<b>(4,207.00)</b>	<b>-5.0%</b>
<b>Vocational Education</b>	<b>135,147.00</b>	<b>128,766.00</b>	<b>(6,381.00)</b>	<b>-5.0%</b>
<b>Gifted Education</b>	<b>43,944.00</b>	<b>41,079.00</b>	<b>(2,865.00)</b>	<b>-7.0%</b>
<b>Special Education</b>	<b>539,759.00</b>	<b>515,064.00</b>	<b>(24,695.00)</b>	<b>-4.8%</b>
<b>Prevention, Intervention &amp; Remediation</b>	<b>236,300.00</b>	<b>225,143.00</b>	<b>(11,157.00)</b>	<b>-5.0%</b>
<b>VRS Retirement (Includes RHCC)</b>	<b>633,450.00</b>	<b>606,701.00</b>	<b>(26,749.00)</b>	<b>-4.4%</b>
<b>Social Security</b>	<b>271,952.00</b>	<b>259,902.00</b>	<b>(12,050.00)</b>	<b>-4.6%</b>
<b>Group Life</b>	<b>19,070.00</b>	<b>18,169.00</b>	<b>(901.00)</b>	<b>-5.0%</b>
English as a Second Language	18,644.00	15,117.00	(3,527.00)	-23.3%
Remedial Summer School	89,552.00	76,540.00	(13,012.00)	-17.0%
<b>Subtotal - SOQ Accounts</b>	<b>8,380,149.00</b>	<b>7,987,511.00</b>	<b>(392,638.00)</b>	<b>-4.9%</b>
<b>Incentive Programs:</b>				
Compensation Supplement	-	-	-	0.0%
Academic Year Governor's School	569,794.00	615,932.00	46,138.00	7.5%
<b>At-Risk (Split funded- See Lottery)</b>	<b>328,458.00</b>	<b>348,347.00</b>	<b>19,889.00</b>	<b>5.7%</b>
COVID-19 Local Relief Payments	-	-	-	-
Virginia Preschool Initiative Plus	-	-	-	0.0%
Virginia Preschool Initiative	208,780.00	247,266.00	38,486.00	15.6%
No Loss Funding	-	286,116.00	286,116.00	0.0%
Community Provider Add-on Funds-Mixed Delivery	-	17,500.00	17,500.00	-
Early Childhood ED4	-	-	-	-100.0%
School Meals Expansion	-	1,164.00	1,164.00	100.0%
Games of Skill	-	-	-	-100.0%
Bonus Payment	-	100,629.00	100,629.00	100.0%
math/Reading Instructional Specialists	-	-	-	0.0%
Early Reading Specialists Initiative	-	-	-	0.0%
Technology - VPSA	154,000.00	154,000.00	-	0.0%
<b>Subtotal - Incentive Accounts</b>	<b>1,261,032.00</b>	<b>1,770,954.00</b>	<b>509,922.00</b>	<b>28.8%</b>
<b>Categorical Programs:</b>				
Adult Education	-	-	-	0.0%
American Indian Treaty Commitment	-	-	-	0.0%
School Lunch	8,025.00	8,454.00	429.00	5.1%
Special Education - Homebound	1,686.00	2,000.00	314.00	15.7%
Special Education - State-Operated Programs	-	-	-	0.0%
Special Education - Jails	-	-	-	0.0%
<b>Subtotal - Categorical Accounts</b>	<b>9,711.00</b>	<b>10,454.00</b>	<b>743.00</b>	<b>7.1%</b>
<b>Lottery- Funded Programs</b>				
Foster Care	8,536.00	5,683.00	(2,853.00)	-50.2%
At-Risk (Split funded- See Lottery)	156,935.00	254,815.00	97,880.00	38.4%
Early Reading Intervention	37,445.00	37,445.00	-	0.0%
Mentor Teacher Program	1,475.00	900.00	(575.00)	-63.9%
K-3 Primary Class Size Reduction	264,867.00	247,565.00	(17,302.00)	-7.0%
School Breakfast	11,130.00	916.00	(10,214.00)	-1115.1%
SOL Algebra Readiness	27,680.00	27,797.00	117.00	0.4%
Project Graduation	5,308.00	5,308.00	-	0.0%
Alternative Education	-	-	-	0.0%
ISAEF	8,386.00	8,386.00	-	0.0%
Special Education-Regional Tuition	35,674.00	35,674.00	-	0.0%
Career and Technical Education	3,223.00	3,469.00	246.00	7.1%
Supplemental Basic Aid	-	-	-	0.0%
Supplemental Lottery Per Pupil Allocation	-	-	-	-100.0%
Infrastructure and Operations Per Pupil Fund	309,271.00	304,285.00	(4,986.00)	-1.6%
<b>Subtotal- Lottery-Funded Programs</b>	<b>869,930.00</b>	<b>932,243.00</b>	<b>62,313.00</b>	<b>6.7%</b>
<b>Total State Funds</b>	<b>10,520,822.00</b>	<b>10,701,162.00</b>	<b>180,340.00</b>	<b>1.7%</b>

## Federal Revenue

	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,180.00</b>	<b>1,125.00</b>	<b>(55.00)</b>	<b>-4.9%</b>
<b>Federal Funds</b>				
Title I Part A - ESEA - Improving Basic Programs	460,495.23	460,516.62	21.39	0.0%
Title II Part A - Supporting Effective Instruction	60,652.39	65,918.28	5,265.89	8.0%
Title III	-	-	-	0.0%
Title VI-B - Flow Through	320,735.00	323,391.00	2,656.00	0.8%
Title VI-B Preschool	7,069.00	7,301.00	232.00	3.2%
Title IV - Student Support & Academic	29,941.89	29,650.18	(291.71)	-1.0%
Career and Technical Funds (Carl Perkins)	32,951.41	34,455.32	1,503.91	4.4%
Title V Part B - Rural and Low Income	25,299.87	25,651.56	351.69	1.4%
21st Century Grant	-	200,000.00	200,000.00	100.0%
Federal Food Service Reimbursement	789,226.71	789,226.71	-	0.0%
JROTC	61,655.50	61,656.33	0.83	0.0%
CARES Act		1,574,804.04	1,574,804.04	100.0%
<b>Total Federal Funds</b>	<b>1,788,027.00</b>	<b>3,572,571.04</b>	<b>209,740.00</b>	<b>5.9%</b>

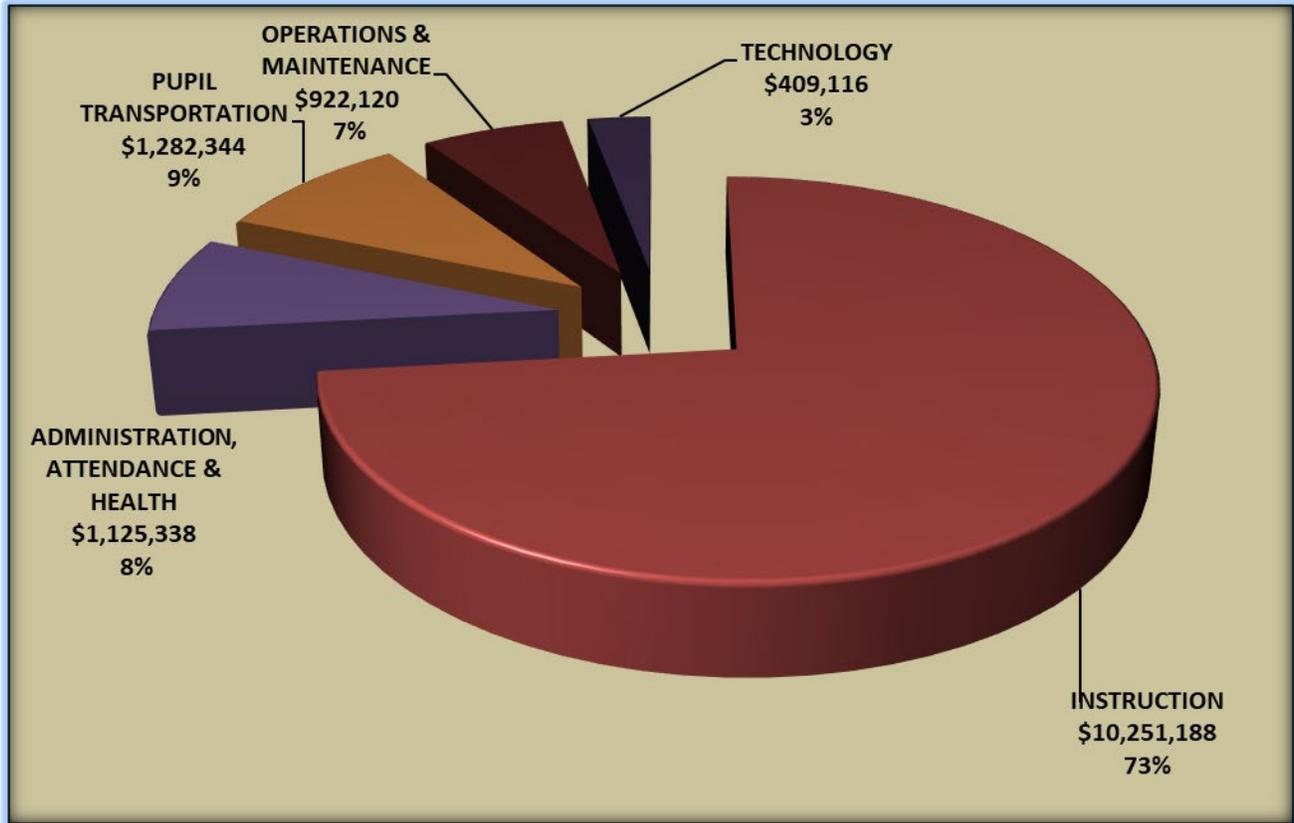
## Other Funds

	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,180.00</b>	<b>1,125.00</b>	<b>(55.00)</b>	<b>-4.9%</b>
<b>Other Funds</b>				
E-Rate	27,900.00	24,000.00	(3,900.00)	-16.3%
Receipts	65,000.00	68,900.00	3,900.00	5.7%
Alternative Education	52,299.00	56,557.00	4,258.00	0.0%
<b>Total Other Funds</b>	<b>145,199.00</b>	<b>149,457.00</b>	<b>4,258.00</b>	<b>2.8%</b>



## Composition of Expenditures

### 2021-2022 State and Local Expenditures



## Instruction

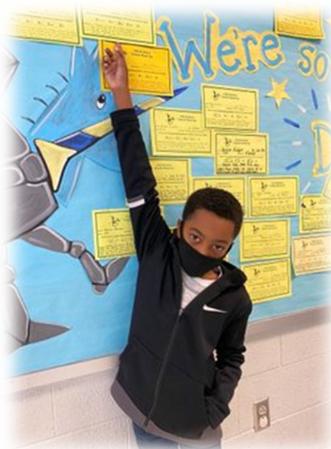
	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,180.00</b>	<b>1,125.00</b>	<b>(55.00)</b>	<b>-4.89%</b>
Teachers	5,107,078.00	5,122,377.00	15,299.00	0.30%
Paraprofessionals	402,598.00	405,798.00	3,200.00	0.79%
Media Specialist	102,513.00	103,589.00	1,076.00	1.04%
Counselors	160,872.00	209,650.00	48,778.00	23.27%
Administration	476,730.00	476,730.00	-	0.00%
Administrative Assistants	168,584.00	172,388.00	3,804.00	2.21%
Homebound Teachers	24,000.00	24,000.00	-	0.00%
Substitute Teachers	134,717.00	134,717.00	-	0.00%
Supplements/Stipends	187,000.00	187,000.00	-	0.00%
2% Bonus	-	144,850.08	144,850.08	100.00%
Summer School	89,552.00	76,540.00	(13,012.00)	-17.00%
<b>Salaries</b>	<b>6,853,644.00</b>	<b>7,057,639.08</b>	<b>203,995.08</b>	<b>2.89%</b>
FICA - Social Security Medicare	524,303.75	533,947.81	9,644.06	1.81%
VRS - Retirement	1,066,733.93	1,066,734.19	0.26	0.00%
Health Insurance Benefit	947,576.00	947,576.00	-	0.00%
VRS - Group Life Insurance	86,006.23	86,973.13	966.90	1.11%
VRS - Retiree Health Care Credit	77,662.34	78,535.44	873.10	1.11%
Hybrid Disability Insurance	6,359.75	6,472.36	112.61	1.74%
Other Benefits	19,700.00	19,700.00	-	0.00%
<b>Total Benefits</b>	<b>2,728,342.00</b>	<b>2,739,938.92</b>	<b>11,596.92</b>	<b>0.42%</b>
Purchased Services	150,579.00	100,579.00	(50,000.00)	-49.71%
Tuition Paid In State	50,000.00	50,000.00	-	0.00%
Officals	35,000.00	20,000.00	(15,000.00)	-75.00%
Postage	9,000.00	9,000.00	-	0.00%
Library Materials	5,000.00	5,000.00	-	0.00%
Textbooks	126,895.00	126,895.00	-	0.00%
Instructional Supplies	105,000.00	55,000.00	(50,000.00)	-90.91%
Student Insurance	7,370.00	7,370.00	-	0.00%
ISAEP	7,859.00	7,859.00	-	0.00%
Unemployment Insurance	10,000.00	10,000.00	-	0.00%
Workers' Compensation	61,907.00	61,907.00	-	0.00%
<b>Total Operating</b>	<b>568,610.00</b>	<b>453,610.00</b>	<b>(115,000.00)</b>	<b>-215.62%</b>
<b>Total Instructional Budget</b>	<b>10,150,596.00</b>	<b>10,251,188.00</b>	<b>100,592.00</b>	<b>0.98%</b>

## Administration, Health, and Attendance

	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,180.00</b>	<b>1,125.00</b>	<b>(55.00)</b>	<b>-4.89%</b>
Board Members	18,000.00	18,000.00	-	0.00%
Superintendent	116,500.00	116,500.00	-	0.00%
Administrative Assistants	194,520.00	191,520.00	(3,000.00)	-1.57%
Administration	240,017.00	269,887.00	29,870.00	11.07%
2% Bonus	-	11,784.14	11,784.14	100.00%
<b>Total Salaries</b>	<b>569,037.00</b>	<b>607,691.14</b>	<b>38,654.14</b>	<b>6.36%</b>
FICA - Social Security Medicare	43,532.08	46,488.73	2,956.65	6.36%
VRS - Retirement	92,080.95	92,080.95	0.00	0.00%
Health Insurance Benefit	87,024.00	73,368.00	(13,656.00)	-18.61%
VRS - Group Life Insurance	7,424.10	7,743.95	319.85	4.13%
VRS - Retiree Health Care Credit	6,703.85	6,992.67	288.82	4.13%
Hybrid Disability Insurance	83.02	173.55	90.53	52.16%
Other Benefits	15,500.00	14,500.00	(1,000.00)	-6.90%
<b>Total Benefits</b>	<b>252,348.00</b>	<b>241,347.86</b>	<b>(11,000.14)</b>	<b>-4.56%</b>
Audit Services	5,500.00	5,500.00	-	0.00%
Legal Services	8,800.00	8,800.00	-	0.00%
Purchase Services	202,699.00	202,699.00	-	0.00%
Advertising	5,500.00	5,500.00	-	0.00%
Postage Services	2,000.00	2,000.00	-	0.00%
Administrative Software	8,200.00	8,200.00	-	0.00%
Accounting Software System Updates	8,000.00	8,000.00	-	0.00%
Staff Development	10,000.00	10,000.00	-	0.00%
Travel	5,800.00	5,800.00	-	0.00%
Dues & Membership	4,000.00	4,000.00	-	0.00%
Office Supplies	8,000.00	8,000.00	-	0.00%
Medical and Lab Supplies	3,000.00	3,000.00	-	0.00%
Psychological Testing Materials	4,800.00	4,800.00	-	0.00%
<b>Total Operating</b>	<b>276,299.00</b>	<b>276,299.00</b>	<b>-</b>	<b>0.00%</b>
<b>Total Administration, Health and Attendance</b>	<b>1,097,684.00</b>	<b>1,125,338.00</b>	<b>27,654.00</b>	<b>2.46%</b>

## Pupil Transportation

	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,180.00</b>	<b>1,125.00</b>	<b>(55.00)</b>	<b>-4.89%</b>
Personnel Salaries	643,315.00	622,156.00	(21,159.00)	-3.40%
Crossing Guards	10,980.00	10,980.00	-	0.00%
Substitute Bus Drivers	20,000.00	20,000.00	-	0.00%
Hourly Drivers	43,010.00	43,010.00	-	0.00%
2% Bonus	-	12,662.71	12,662.71	100.00%
<b>Total Salaries</b>	<b>717,305.00</b>	<b>708,808.71</b>	<b>(8,496.29)</b>	<b>-1.20%</b>
FICA - Social Security Medicare	54,874.67	54,223.87	(650.80)	-1.20%
VRS - Retirement	11,921.78	11,688.27	(233.51)	-2.00%
VRS - Retirement (Non Professional)	30,160.17	30,160.17	(0.00)	0.00%
Health Insurance Benefit	163,528.00	160,488.00	(3,040.00)	-1.89%
VRS - Group Life Insurance	7,159.76	6,980.74	(179.02)	-2.56%
VRS - Retiree Health Care Credit	867.95	850.93	(17.02)	-2.00%
VRS - Retiree Health Care Credit(NP)	-	0.00	0.00	100.00%
Hybrid Disability Insurance	535.67	540.32	4.65	0.86%
<b>Total Benefits</b>	<b>269,048.00</b>	<b>264,932.29</b>	<b>(4,115.71)</b>	<b>-1.55%</b>
Purchase Services				
Bus Supplies	138,387.00	138,387.00	-	0.00%
Vehicle Insurance	19,294.00	19,294.00	-	0.00%
Travel Expense	500.00	500.00	-	0.00%
Office Supplies	500.00	500.00	-	0.00%
Gasoline	180,000.00	149,922.00	(30,078.00)	-20.06%
Equipment Supplies	-	-	-	0.00%
<b>Total Operating</b>	<b>338,681.00</b>	<b>308,603.00</b>	<b>(30,078.00)</b>	<b>-9.75%</b>
<b>Total Pupil Transportation</b>	<b>1,325,034.00</b>	<b>1,282,344.00</b>	<b>(42,690.00)</b>	<b>-3.33%</b>



## Operations and Maintenance

	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,180.00</b>	<b>1,125.00</b>	<b>(55.00)</b>	<b>-4.89%</b>
Coordinator	-	-	-	0.00%
Custodians	99,860.00	99,860.00	-	0.00%
Part-time Custodians	135,113.00	132,463.00	(2,650.00)	-2.00%
2% Bonus	-	1,997.20	1,997.20	100.00%
<b>Total Salaries</b>	<b>234,973.00</b>	<b>234,320.20</b>	<b>(652.80)</b>	<b>-0.28%</b>
FICA - Social Security Medicare	17,975.90	17,925.50	(50.40)	-0.28%
VRS - Retirement	-	0.53	0.53	100.00%
VRS - Retirement (Non Professional)	6,641.09	7,090.06	448.97	6.33%
Health Insurance Benefit	75,492.00	65,256.00	(10,236.00)	-15.69%
VRS - Group Life Insurance	1,338.12	1,338.12	0.00	0.00%
VRS - Retiree Health Care Credit	-	(0.00)	(0.00)	100.00%
Hybrid Disability Insurance	77.89	254.59	176.70	69.41%
<b>Total Benefits</b>	<b>101,525.00</b>	<b>91,864.80</b>	<b>(9,660.20)</b>	<b>-10.52%</b>
Johnson Controls - Sprinkler Services	29,736.00	29,736.00	-	0.00%
Exterminating Services	2,780.00	2,780.00	-	0.00%
Generator	3,700.00	3,700.00	-	0.00%
Water Treatment for Complex System	4,236.00	4,236.00	-	0.00%
Gym Floor Refinishing Services	3,900.00	3,900.00	-	0.00%
Utilities	576,000.00	500,000.00	(76,000.00)	-15.20%
General Liability Insurance & Crime	2,266.00	2,266.00	-	0.00%
Educators Legal Liability	1,876.00	1,876.00	-	0.00%
Excess Liability Coverage	2,937.00	2,937.00	-	0.00%
Property and Inland Marine Coverage	24,904.00	24,904.00	-	0.00%
Cyber	2,000.00	2,000.00	-	0.00%
Equipment Breakdown Coverage	2,600.00	2,600.00	-	0.00%
Custodial Supplies	30,000.00	15,000.00	(15,000.00)	-100.00%
<b>Operating</b>	<b>686,935.00</b>	<b>595,935.00</b>	<b>(91,000.00)</b>	<b>-15.27%</b>
<b>Total Maintenance and Operations</b>	<b>1,023,433.00</b>	<b>922,120.00</b>	<b>(101,313.00)</b>	<b>-10.99%</b>

## Technology

	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,180.00</b>	<b>1,125.00</b>	<b>(55.00)</b>	<b>-4.89%</b>
Technology	76,086.00	78,086.00	2,000.00	2.56%
2% Bonus	-	1,561.72	1,561.72	100.00%
<b>Total Salaries</b>	<b>76,086.00</b>	<b>79,647.72</b>	<b>3,561.72</b>	<b>1.03</b>
FICA - Social Security Medicare	5,821.32	6,093.19	271.87	4.46%
VRS - Retirement	12,645.49	12,977.89	332.40	2.56%
Health Insurance Benefit	10,236.00	10,236.00	-	0.00%
VRS - Group Life Insurance	1,019.55	1,046.35	26.80	2.56%
VRS - Retiree Health Care Credit	920.64	944.84	24.20	2.56%
Hybrid Disability Insurance	-	-	-	0.00%
<b>Total Benefits</b>	<b>30,643.00</b>	<b>31,298.28</b>	<b>655.28</b>	<b>2.09%</b>
Purchase Services				
Laptop Project - VPSA	153,600.00	153,600.00	-	0.00%
Erate -	32,500.00	32,500.00	-	0.00%
ISP	34,320.00	34,320.00	-	0.00%
Network/Hardware	15,000.00	15,000.00	-	0.00%
Technology Software	15,000.00	15,000.00	-	0.00%
ABS SMARTNet	15,000.00	15,000.00	-	0.00%
Web Filter/MBC	17,000.00	17,000.00	-	0.00%
Google Email Archiving	3,750.00	3,750.00	-	0.00%
Microsoft Licensing	12,000.00	12,000.00	-	0.00%
<b>Total Operating</b>	<b>298,170.00</b>	<b>298,170.00</b>	<b>-</b>	<b>0.00%</b>
<b>Total Technology</b>	<b>404,899.00</b>	<b>409,116.00</b>	<b>4,217.00</b>	<b>1.03%</b>



## Federal Expenditures

	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,180.00</b>	<b>1,125.00</b>	<b>(55.00)</b>	<b>-4.89%</b>
Title I, Part A - Teachers	265,166.00	258,471.00	(6,695.00)	-2.59%
Title I, Part A - Para Professionals	91,068.00	83,689.00	(7,379.00)	-8.82%
Title VI-B (Flow Through) Teachers	207,728.50	210,653.00	2,924.50	1.39%
Title II Part A	57,064.00	57,064.00	-	0.00%
JROTC	63,720.50	65,741.00	2,020.50	3.07%
CARES Act	165,758.00	86,336.00	(79,422.00)	-91.99%
CARES Act IV	-	300,000.00	300,000.00	100.00%
Preschool Para Professional	7,069.00	7,301.00	232.00	3.18%
Title IV, Part A - Student Support & Academic	18,000.00	18,000.00	-	0.00%
21st Century	-	160,497.00	160,497.00	100.00%
Title V, Part B (Rural and Low Income)	12,000.00	9,000.00	(3,000.00)	-33.33%
<b>Total Salaries</b>	<b>887,574.00</b>	<b>1,256,752.00</b>	<b>369,178.00</b>	<b>29.38%</b>
FICA - Social Security Medicare	67,899.62	96,142.27	28,242.65	29.38%
VRS - Retirement	142,528.80	137,287.71	(5,241.09)	-3.82%
Health Insurance Benefit	139,304.00	244,248.00	104,944.00	42.97%
VRS - Group Life Insurance	11,491.49	9,053.28	(2,438.21)	-26.93%
VRS - Retiree Health Care Credit	10,376.65	8,174.98	(2,201.67)	-26.93%
Hybrid Disability Insurance	576.94	516.67	(60.27)	-11.67%
<b>Total Benefits</b>	<b>372,177.50</b>	<b>495,422.91</b>	<b>123,245.41</b>	<b>24.88%</b>
Purchase Services	756,538.39	966,308.39	209,770.00	21.71%
Travel/Membership	5,000.00	20,250.00	15,250.00	75.31%
Instructional Materials/Supplies	3,000.00	10,973.00	7,973.00	72.66%
CARES Act Supplies	121,422.12	-	(121,422.12)	100.00%
CARES Act IV Supplies	-	789,918.33	789,918.33	100.00%
Capital Outlay - Career & Tech	32,951.41	32,951.41	-	0.00%
<b>Total Operating</b>	<b>918,911.92</b>	<b>1,820,401.13</b>	<b>901,489.21</b>	<b>49.52%</b>
<b>Total Federal Funds</b>	<b>2,178,663.42</b>	<b>3,572,576.04</b>	<b>1,393,912.62</b>	<b>39.02%</b>

## The Governor's School of Southside Virginia



### Participating Divisions

Amelia      Brunswick      Buckingham      Charlotte      Cumberland  
 Greenville      Lunenburg      Mecklenburg      Nottoway      Prince Edward

TBA

### 2021-2022 Revenue

	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Revenue</b>				
Local	420,000.00	420,000.00	-	0.00%
State	569,764.00	615,932.00	46,168.00	8.10%
Applied Carryover	160,000.00	160,000.00	-	0.00%
<b>Total Budgeting</b>	<b>1,149,764.00</b>	<b>1,195,932.00</b>	<b>46,168.00</b>	<b>4.02%</b>
Contingency (LGIP)	304,107.25	304,107.25	-	0.00%
<b>Grand Total</b>	<b>1,453,871.25</b>	<b>1,500,039.25</b>	<b>46,168.00</b>	<b>4.02%</b>

## The Governor's School of Southside Virginia

### Instruction

	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Enrollment</b>	-	-	-	0.00%
Teacher Salaries	522,899.00	522,899.00	-	5.34%
Longevity Bonus	1,000.00	1,000.00	-	100.00%
Adjunct Instruction	6,000.00	6,000.00	-	0.00%
	<b>529,899.00</b>	<b>529,899.00</b>	<b>28,899.00</b>	<b>5.45%</b>
FICA - Social Security Medicare	40,400.00	40,400.00	-	3.47%
VRS - Retirement	87,000.00	87,000.00	-	9.20%
Health Insurance Benefit	60,000.00	60,000.00	-	0.00%
VRS - Group Life Insurance	7,000.00	7,000.00	-	0.00%
VRS - Retiree Health Care Credit	7,000.00	7,000.00	-	0.00%
<b>Total Benefits</b>	<b>201,400.00</b>	<b>201,400.00</b>	-	<b>4.67%</b>
Workers' Compensation	3,000.00	3,000.00	-	0.00%
Travel Expense	9,000.00	9,000.00	-	-22.22%
Instructional Materials	35,000.00	35,000.00	-	0.00%
Purchase Services	40,000.00	40,000.00	-	-50.00%
Staff Development	9,416.00	9,416.00	-	4.42%
Field Trip Expense	10,000.00	10,000.00	-	0.00%
Unemployment Expense	2,000.00	2,000.00	-	0.00%
Textbooks	33,619.00	33,619.00	-	-48.73%
Leases and Rentals	3,000.00	3,000.00	-	0.00%
Capital Outlay Replacement	13,000.00	13,000.00	-	-15.38%
VPSA	31,200.00	31,200.00	-	3.85%
<b>Classroom Instruction</b>	<b>189,235.00</b>	<b>189,235.00</b>	-	<b>-20.49%</b>
<b>61110 Classroom Instruction</b>	<b>920,534.00</b>	<b>920,534.00</b>	<b>28,899.00</b>	<b>-0.05%</b>
Administrative Salary	89,000.00	89,000.00	-	2.25%
Clerical Salary	38,500.00	38,500.00	-	1.30%
CuCPS Services	3,000.00	3,000.00	-	100.00%
	<b>130,500.00</b>	<b>130,500.00</b>	-	<b>1.92%</b>
FICA - Social Security Medicare	10,000.00	10,000.00	-	0.00%
VRS - Retirement	21,200.00	21,200.00	-	5.66%
Health Insurance Benefit	16,270.00	16,270.00	-	50.83%
VRS - Group Life Insurance	1,710.00	1,710.00	-	-16.96%
VRS - Retiree Health Care Credit	1,550.00	1,550.00	-	-29.03%
<b>Total Benefits</b>	<b>50,730.00</b>	<b>50,730.00</b>	-	<b>17.21%</b>
Insurance	7,000.00	7,000.00	-	0.00%
Purchase Services	8,000.00	8,000.00	-	-87.50%
Legal Consulting	6,000.00	6,000.00	-	0.00%
Financial Audit	8,000.00	8,000.00	-	0.00%
Policy Service	1,000.00	1,000.00	-	0.00%
Admission Testing	3,000.00	3,000.00	-	-66.67%
Travel	2,000.00	2,000.00	-	-50.00%
Materials and Supplies	10,000.00	10,000.00	-	0.00%
<b>Total Classroom Instruction</b>	<b>45,000.00</b>	<b>45,000.00</b>	-	<b>-22.22%</b>
<b>Total Improvement of Instruction</b>	<b>226,230.00</b>	<b>226,230.00</b>	<b>1,230.00</b>	<b>-3.00%</b>
Vehicle Fuel	1,500.00	1,500.00	-	0.00%
Purchase Services	1,500.00	1,500.00	-	0.00%
	<b>3,000.00</b>	<b>3,000.00</b>	-	<b>0.00%</b>
<b>Total Operating Budget</b>	<b>1,149,764.00</b>	<b>1,149,764.00</b>	<b>28,899.00</b>	<b>0.07%</b>

## Cafeteria Revenue

### Detailed Revenue Summary

	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,180.00</b>	<b>1,125.00</b>	<b>(55.00)</b>	<b>-4.89%</b>
<b>Food Service Fund:</b>				
<b>Food Sales</b>	155,246.00	145,000.00	(10,246.00)	-7.1%
<b>Other Food Sales - a la carte</b>	43,000.00	35,000.00	(8,000.00)	-22.9%
Other Sources - Catering	61,443.00	61,443.00	-	0.0%
Federal/Reimbursement	643,985.00	791,414.00	147,429.00	18.6%
State Lunch Reimbursement	8,082.00	9,618.00	1,536.00	16.0%
Summer Feeding Program	11,515.00	11,515.00	-	0.0%
State Breakfast Reimbursement	9,772.00	916.00	(8,856.00)	-966.8%
After School Snack Reimbursement	3,800.00	4,000.00	200.00	5.0%
<b>Total Food Service Fund</b>	<b>936,843.00</b>	<b>1,058,906.00</b>	<b>122,063.00</b>	<b>11.5%</b>

### Detailed Expenditures

	FY 2020-2021	FY 2021-2022	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,180.00</b>	<b>1,125.00</b>	<b>(55.00)</b>	<b>-4.89%</b>
Coordinator	63,695.00	59,564.00	(4,131.00)	-6.94%
Food Service Workers	177,506.00	171,946.00	(5,560.00)	-3.23%
Part-time Food Service Workers	<u>59,136.00</u>	<u>59,136.00</u>	-	0.00%
<b>Total Salaries</b>	<b>300,337.00</b>	<b>290,646.00</b>	<b>(9,691.00)</b>	<b>-3.33%</b>
FICA - Social Security Medicare	22,975.77	22,234.42	(741.35)	-3.33%
VRS - Retirement	9,987.38	9,899.54	(87.84)	-0.89%
VRS - Retirement (Non Professional)	12,620.68	12,208.17	(412.51)	-3.38%
Health Insurance Benefit	66,960.00	74,844.00	7,884.00	10.53%
VRS - Group Life Insurance	3,159.73	3,055.93	(103.80)	-3.40%
VRS - Retiree Health Care Credit	783.45	2,801.27	2,017.82	72.03%
Hybrid Disability Insurance	-	<u>82.68</u>	<u>82.68</u>	<u>100.00%</u>
<b>Total Benefits</b>	<b>116,487.01</b>	<b>125,126.00</b>	<b>8,638.99</b>	<b>6.90%</b>
Travel Expense	500.00	500.00	-	0.00%
Food Supplies	505,057.43	606,834.00	101,776.57	16.77%
Repair and Maintenance	12,661.56	25,000.00	12,338.44	49.35%
Other Operating Cost	1,800.00	10,800.00	9,000.00	83.33%
<b>Operating</b>	<b>520,018.99</b>	<b>643,134.00</b>	<b>123,115.01</b>	<b>19.14%</b>
Total Food Service	<b>936,843.00</b>	<b>1,058,906.00</b>	<b>122,063.00</b>	<b>12.06%</b>

## ***CuCPS Employee Benefits***

This section explains the importance and impact of the employee benefit programs on the overall budget. Employee benefits are those ongoing fixed expenses for which the school system contributes a portion of the total cost for the employee or is mandated to contribute an additional amount.

The information below summarizes the fringe benefit programs and shows how the school system's costs are determined:

### **Federal Insurance Contributions Act (Social Security and Medicare)**

**Participation and rates are mandated by law.** CuCPS contributes 7.65% towards Social Security and Medicare benefits of the employees' gross pay. The tax rate for the employee share of Social Security portion of FICA is 6.2%; the tax rate for the Medicare portion is 1.45%. For calendar year 2021, the Social Security taxable wage base is pegged at \$142,800 and the maximum tax will be \$8,853.60. There is no annual taxable wage base for the Medicare portion; all wages and taxable fringe benefits are subject to Medicare tax.

### **Virginia Retirement System (VRS)**

**Participation and rates are mandated by state regulations.** The current employer contribution rate for administrators, teachers, clerks and paraprofessionals are 16.62% of covered compensation pay. Plan members are required by state statute to contribute 5.0% of their annual covered payroll to VRS for a total of 21.62%.

The current employer contribution rate for maintenance workers, custodians, cafeteria staff and bus drivers are 6.52% of covered compensation pay. Plan members are required by state statute to contribute 5.0% of their annual covered payroll to VRS for a total of 11.52%.

### **Virginia Retirement System (Hybrid Retirement Plan) – New First Year Employees Only**

**Participation and rates are mandated by state regulations.** The current employer contribution rate for administrators, teachers, clerks and paraprofessionals is 15.62% of covered compensation pay. While 1% is invested with ICMA-RC, Plan members are required by state statute to contribute 5.0% of their annual covered payroll to VRS and the Hybrid Retirement Plan total cost of 20.62%.

The current employer contribution rate for maintenance workers, custodians, cafeteria staff and bus drivers are 5.52% of covered compensation pay. While 1% is invested with ICMA-RC, Plan members are required by state statute to contribute 5.0% of their annual covered payroll to VRS and the Hybrid Retirement Plan for a total cost of 10.52%.

### **Standard – VACorp Hybrid Disability Insurance**

**Participation is mandatory.** For FY 2022, the Disability Insurance Program rate will be 0.31% for annual covered payroll.

### **Virginia Retiree Health Insurance Credit (VRHIC)**

**Participation is mandatory.** Eligible retired teachers and other professional school employees can receive a monthly health credit to be used towards the cost of their individual health insurance premiums. The current employer contribution rate is 1.21% of covered payroll.

Now available for non-professional positions.

**Group Life Insurance**

**Participation is mandatory.** For FY 2022, the Group Life Insurance Program rate will be 1.34% for annual covered payroll.

**Hospitalization (Anthem Key Advantage 250, Anthem Key Advantage 1000 and High Deductible Health Plan)**

**Participation is optional.** The amount contributed for employee health insurance is determined by the school system.

**Worker's Compensation**

**Participation is mandatory.** The budgeted amount is based on an estimate of the open claims CuCPS will pay in FY 2022.

**Unemployment Compensation**

**Participation is mandatory.** Rates are determined by the state. The school system is considered a Reimbursable Employer. The Virginia Employment Commission invoices the school system on a quarterly basis.

<b>Funded Fringe Benefit Rates</b>	<b>2022</b>	<b>2021</b>
<i>Instructional VRS (Employer share) (Does not include RHCC - see below)</i>	16.62%	16.62%
<i>Instructional VRS (Employee share)</i>	5.00%	5.00%
<i>Total Instructional VRS Rate</i>	21.62%	21.62%
<i>Standard Disability Insurance for Hybrid Members</i>	.312%	.31%
<i>Group Life (Employer Share)</i>	0.79%	0.54%
<i>Group Life (Employee Share)</i>	0.52%	0.80%
<i>Total Group Life Insurance Rate</i>	1.34%	1.34%
<i>Retiree Health Care Credit (Paid as part of the VRS per pupil amount)</i>	1.21%	1.21%
<i>Non-Professional Support VRS</i>	7.10%	6.52%
<i>Social Security</i>	7.65%	7.65%
<i>Health Care Premium (Employee Only)</i>	\$7,344	\$7,344
<i>Health Care Premium (Employee &amp; Child)</i>	\$10,008	\$10,008
<i>Health Care Premium (Employee &amp; Spouse)</i>	\$8,208	\$8,208
<i>Health Care Premium (Family)</i>	\$10,536	\$10,356
<i>Total Instructional Benefit Percent (Employer Share)</i>	27.13%	27.13%
<i>Total Non-Professional Support Benefit Percent</i>	15.82%	15.82%

*In compliance with the state mandates, all employees that participate in the Virginia Retirement System must contribute 5% towards their retirement.*

## Fiscal Year 2021 Salary Scales



### 2021-2022 Salary Scale July 1, 2021 through June 30, 2022

Position	Days	0-5 Years	6-9 Years	10-15 Years	16+ Years
<b>Teacher**</b>	200	42,525	45,449	48,369	57,064
<b>Assistant Principal***</b>	261	70,651	76,520	82,824	91,411
<b>Principal/Supervisor***</b>	261	81,237	88,259	95,541	105,541
<b>Technology Staff</b>	261	54,347	65,216	70,651	76,086
<b>Curriculum &amp; Instruction Coordinator</b>	261	70,651	76,520	82,824	91,411
<b>School Psychologist-10 Month</b>	200	54,347	59,980	66,205	74,901
<b>School Psychologist-11 Month</b>	220	59,781	65,977	72,824	82,390
<b>Speech Pathologist - 10 Month</b>	200	54,347	59,980	66,205	74,901
<b>Speech Pathologist - 11 Month</b>	220	59,781	65,977	72,824	82,390
<b>Director***</b>	261	86,955	94,129	101,845	112,497
<b>Assistant Superintendent</b>	261	95,106	99,998	108,259	119,454
<b>Support Staff</b>					
<b>Alternative/ISS Officer</b>	200	38,043	41,195	44,565	49,238
<b>Assistant Cafeteria Manager</b>	190	13,730	15,446	17,392	20,137
<b>Bus Driver @ 0-11 Years; 12 Plus</b>	183	14,027	14,027	14,988	14,988
<b>Bus Mechanic</b>	261	27,173	32,608	38,043	45,651
<b>Business Manager</b>	261	39,674	44,674	50,217	58,260
<b>Cafeteria Manager</b>	190	18,306	20,710	23,226	26,888
<b>Cafeteria Staff</b>	190	11,442	12,878	14,497	16,819
<b>Coordinator</b>	261	54,347	58,804	63,695	70,325
<b>Custodian</b>	261	18,156	20,426	22,695	24,965
<b>Paraprofessional****</b>	185	16,647	19,977	24,416	28,856
<b>*School Board Clerical</b>	261	28,804	32,500	38,151	41,412
<b>School Clerical/Bookkeeper</b>	261	22,826	26,087	29,891	33,695
<b>*Denotes 14-16 Years 17 + Years</b>					46,630
<b>**Master's Degree</b>		\$2,000			
<b>**Doctorate Degree</b>		\$3,500			
<b>***Master Degree Plus 30 Hours</b>		\$2,500			
<b>****Associate's Degree</b>		\$1,500			
<b>****Bachelor's Degree</b>		\$3,000			
<b>Bus Driver @ 0-11-\$76.65 and Years; 12 + \$81.90</b>					