



ROANOKE COUNTY PUBLIC SCHOOLS ANNUAL BUDGET 2022-2023

April 5, 2022

General Fund
Instructional Resources Fund
Fleet Replacement Fund
Technology Replacement Fund
Capital Projects Fund
Grant Fund

Nutrition Fund
Student Activity Fund
Health Insurance Fund
Dental Insurance Fund
Risk Management Fund
OPEB Trust Fund





Roanoke County Public Schools
2022-2023 Annual Budget
Fund Totals

	2022 Budget		2023 Budget		Increase (Decrease)	Summary of County of Roanoke Appropriations		
						Operations	Capital	Appropriation
ADM	13,087		13,183		96			
General Fund	156,382,733	67.89%	172,114,823	75.41%	15,732,090	172,114,823	-	172,114,823
Instructional Resources Fund	1,470,960	0.64%	2,019,902	0.89%	548,942	2,019,902	-	2,019,902
Fleet Replacement Fund	1,283,556	0.56%	\$ 1,581,182	0.69%	\$ 297,626	\$ 1,581,182	\$ -	\$ 1,581,182
Technology Replacement Fund	5,056,445	2.20%	5,653,645	2.48%	597,200	5,653,645	-	5,653,645
2021 VPSA Fall Bond	3,000,000	1.30%	-	0.00%	(3,000,000)	-	-	-
Bond Fund	9,000,000	3.91%	-	0.00%	(9,000,000)	-	-	-
Major Projects Fund	2,094,592	0.91%	1,370,357	0.60%	(724,235)	-	1,370,357	1,370,357
Minor Projects Fund	6,310,000	2.74%	794,857	0.35%	(5,515,143)	-	794,857	794,857
Grant Fund	11,470,953	4.98%	8,195,007	3.59%	(3,275,946)	8,195,007	-	8,195,007
School Activity Funds	7,200,000	3.13%	7,369,040	3.23%	169,040	7,369,040	-	7,369,040
Nutrition Fund	5,955,651	2.59%	6,987,508	3.06%	1,031,857	6,987,508	-	6,987,508
Health Insurance Fund	19,026,190	8.26%	19,943,933	8.74%	917,743	19,943,933	-	19,943,933
Dental Insurance Fund	1,589,173	0.69%	1,690,566	0.74%	101,393	1,690,566	-	1,690,566
Risk Management Fund	383,500	0.17%	383,500	0.17%	-	383,500	-	383,500
OPEB Trust Fund	132,820	0.06%	132,820	0.06%	-	132,820	-	132,820
	\$ 230,356,573	100.00%	\$ 228,237,140	100.00%	\$ (2,119,433)	\$ 226,071,926	\$ 2,165,214	\$ 228,237,140

W.E.Cundiff Elementary renovation	685,179
Glen Cove Elementary renovation	685,178
Capital Maintenance Plan	419,857
Turf field renovations	150,000
Music uniforms	25,000
	200,000
	2,165,214



Roanoke County Public Schools
2022-2023 Annual Budget
Funding Priority List GENERAL FUND

	2022-2023 Budget (House)	Total Requested
State revenue final based on crossover budgets	8,009,298	
Transfer from Roanoke County-revenue sharing agreement	5,739,752	
Transfer from Roanoke County-CSA	1,879,000	
Tuition - Regular Day School	92,040	
Medicaid	25,000	
Rental Income (Churches)	(13,000)	
REVENUE CHANGES	15,732,090	
Continuation of 2021-2022 mid-year pay plan adjustments	2,428,000	2,428,000
5% raise TEACHERS	-	2,589,000
5% raise SUPPORT A11-C43	-	1,740,000
5% raise ADMINISTRATORS C44-E82	-	639,000
6% raise TEACHERS	3,302,000	3,302,000
6% raise SUPPORT A11-C43	2,033,000	2,033,000
6% raise ADMINISTRATORS C44-E82	742,000	742,000
7% raise TEACHERS	-	4,015,000
7% raise SUPPORT A11-C43	-	2,325,000
7% raise ADMINISTRATORS C44-E82	-	846,000
Employee Extended Work Plan - 49 leaving and 32 joining	96,400	96,400
1 ELL teaching position (to be in alignment with SOQ 1:45)	65,200	65,200
5 Athletic directors from 7 to 8 hours a day	58,300	58,300
Navy Cadet Corp Teacher	56,000	56,000
Continuation of 2021-2022 new athletic stipends: \$2,200 for additional assistant coach for baseball, softball, boys and girls soccer at 5 high schools and \$1,500 for lacrosse at 3 high schools	52,210	52,210
Increase 155 bus drivers, 46 bus aides, and 3 lot attendants from 187 to 188 days	23,250	23,250
Continuation of 2021-2022 new athletic stipend: \$2,000 for head coach for eSports at 5 high schools	10,765	10,765
Payroll lapse	(750,000)	(750,000)
Transfer to Roanoke County-CSA	1,879,000	1,879,000
Transfer to Technology Replacement Fund	1,426,374	1,426,374
Transfer to Fleet Replacement Fund	1,175,000	1,175,000
Transfer to CMP (Required per the County Policy)	419,857	1,000,000
Transfer to Instructional Resources Fund	385,220	385,220
Joint Capital Funding Policy transfer increase to 12-12-12	200,000	200,000
Joint Capital Funding Policy transfer additional for 17-17-17	100,000	100,000
Vendor contracts	1,177,048	1,177,048
Fuel	285,000	285,000
Maintenance contracts and BAS data support	140,000	140,000
Stadium field maintenance (baseball, softball, & soccer game fields)	142,000	142,000
Increase in administration allotment for athletics	90,000	90,000
Flood insurance (government imposed 25% increase annually)	64,302	64,302
Increase in remediation/tutors/pals pay plan from \$20 to \$25	49,578	49,578
Digital Second Step Social Emotional Learning curriculum	33,000	33,000
Music uniform and instrument purchases	10,000	10,000
Increase Athletic Trainer stipend from \$10,000 to \$22,800	13,780	13,780
CTE equipment	13,606	13,606
Field trip for middle schools to NEXTGEN and CareerQuest	6,000	6,000
Library instructional materials at all schools	5,200	5,200
Excess revenue to be allocated after General Assembly adopts budget	-	-
EXPENDITURE CHANGES	15,732,090	28,466,233



Roanoke County Public Schools
2022-2023 Annual Budget
Funding Priority List OTHER FUNDS

	2022-2023 Budget (House)	Total Requested
Add 2 Family Specialists and Remove 2 PreK Coaches (VPI Funded)	44,536	44,536
Increase Special Ed coordinator stipend from \$950 to \$2,500 (IDEA Funded)	43,500	43,500
Add 1 Psychology Intern (IDEA Funded)	33,910	33,910
Add RBT licensure stipend for \$1,000 (IDEA Funded)	16,148	16,148
Add Unified Teams stipend for \$900 (IDEA Funded)	4,845	4,845
Increase Special Ed transition specialist stipend from \$475 to \$1,250 (IDEA Funded)	835	835
17 Adult Ed Region V part-time employees and materials costs (Adult Ed Region V Grants)	97,101	97,101
Nutrition Fund - Continuation of 2021-2022 mid-year pay plan adjustments	518,000	518,000
Nutrition Fund - 5% raise SUPPORT A11-C43	165,052	165,052
Nutrition Fund - 6% raise SUPPORT A11-C43	-	197,000
Nutrition Fund - 7% raise SUPPORT A11-C43	-	228,000
Nutrition Fund - Health Insurance return full-time rates to part-time associates	220,000	220,000
Nutrition Recruitment Bonus (\$500 signing bonus after 90 days) & Retention Bonus (\$500 end of each semester)	248,671	248,671
BUDGET INCREASES IN OTHER FUNDS ONGOING	1,392,598	1,817,598



Roanoke County Public Schools
2022-2023 Annual Budget
Department Request List

**Total
Requested**

Art allotment	4,000
Music instructional materials and RSO program	2,500
Science allotment	2,400
Interpreting	2,000
Library substitute for conferences	1,200
ELEMENTARY INSTRUCTION	12,100

5 Reading specialists for middle schools (ARPA ESSER III Grant)	326,000
Instrument repairs	6,500
Summer Governor's school tuition (allow us to fund 1 student per academy)	5,000
Library substitute for conferences	1,000
SECONDARY INSTRUCTION	338,500

Continue hard-to-fill Special Ed stipend (\$2,500 licensed and \$1,250 provisional and making progress towards licensure) (ARPA ESSER III Grant)	587,000
Reclassify 32 REAP and PEAP IAs from IAs on B21 to ABA Coach on B22	141,700
Increase 26 Special Ed coordinators from 200 to 210 days	107,400
Increase 6 Special Ed Supervisor contract from 240 days to 260 days (Proposed funding through IDEA Grant)	49,864
SPECIAL EDUCATION	885,964

Student organization advisor stipends (66 teachers x \$1,500)	99,000
1 Work based learning coordinator (Covered through EEWP for 2023)	75,525
Allotment increase for inflation costs	15,810
Travel for non-CTSO related activities	7,500
Other co-curricular event stipends	3,000
CTE	200,835

1 Gifted teacher	67,858
Gifted art teacher allotment (due to the increase from \$20 to \$25 per hour)	5,000
ASSESSMENT AND RESEARCH	72,858

3 Elementary life counselors for 6 Title I schools (ARPA ESSER III Grant through 2024)	194,000
1 Part-time school counselor at GVE (ARPA ESSER III Grant through 2024)	35,105
SCHOOL COUNSELING	229,105

Athletic stipends: \$2,000 for HS robotics head coach, \$1,550 for each MS assistant coaches (baseball, softball, boys and girls basketball, boys and girls soccer, volleyball and wrestling)	77,510
ADMINISTRATION	77,510



Roanoke County Public Schools
2022-2023 Annual Budget
Department Request List

**Total
Requested**

Transfer to Risk Management Fund	66,500
Transfer to Glenvar High School Turf Replacement (per MOU 3 turf fields will be \$25,000 from each entity - Finance will absorb \$10,000 increase)	10,000

FINANCE **76,500**

Increase IA (265 positions) from 186 to 188 days and from 6.83 to 7.33 hours	514,700
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HUMAN RESOURCES **514,700**

3 ITRT (reduce support from 3:1 to 2:1)	195,620
2 Technology Technicians (reduce device ratio from 2000:1 to 1400:1)	118,109

(ARPA ESSSER III Grant through 2024)

TECHNOLOGY **313,729**

4 HVAC technicians	215,000
1 Assistant supervisor of maintenance	67,600
1 Plumber	49,000
Convert 4 part-time bus drivers to full-time bus drivers	62,808
Transportation vehicle parts	20,631
Transportation vendor increases	3,675
Maintenance HVAC	110,000
Maintenance materials	96,000
Maintenance part-time and overtime	65,000
Maintenance small equipment and supplies	25,000
Maintenance fire code compliance	20,000
Maintenance safety and equipment supplies	3,000

FACILITIES AND OPERATIONS **737,714**

Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section

General Fund Revenues by Source and Expenditures by Object

Revenues	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
State revenues	\$ 77,940,367	\$ 80,426,479	\$ 81,400,756	\$ 83,142,570	\$ 91,151,868	\$ 8,009,298
Local revenues	70,448,764	72,303,722	71,514,710	71,821,490	79,440,242	7,618,752
Federal revenues	682,310	574,231	429,989	415,458	440,458	25,000
Other revenues	1,416,688	1,349,571	230,228	653,365	653,365	-
Transfers	-	-	3,627,857	349,850	428,890	79,040
Total revenues	<u>150,488,129</u>	<u>154,654,003</u>	<u>157,203,540</u>	<u>156,382,733</u>	<u>172,114,823</u>	<u>15,732,090</u>
Expenditures						
Salaries and related costs	118,726,083	122,898,694	125,528,740	131,262,143	139,457,328	8,195,185
Contractual services	5,429,295	5,376,450	5,821,281	6,245,318	7,853,428	1,608,110
Internal services	375,000	375,000	176,747	375,000	375,000	-
Other charges	5,422,485	4,985,252	4,997,569	5,658,085	5,715,089	57,004
Materials and supplies	3,990,921	3,615,545	2,696,536	2,538,781	2,813,253	274,472
Payment to joint operations	86,974	70,810	30,487	100,000	100,000	-
Capital outlay	462,477	174,063	296,276	477,077	116,527	(360,550)
Debt service	4,125,345	4,125,345	4,125,345	4,125,345	4,125,345	-
Contingencies	-	-	-	235,000	232,000	(3,000)
<i>Transfers</i>						
Roanoke County Capital Funding Plan	2,200,000	2,200,000	2,400,000	2,600,000	2,900,000	300,000
Roanoke County Comprehensive Services Act	1,604,000	1,804,000	1,804,000	-	1,879,000	1,879,000
Roanoke County Shared Services	207,517	204,556	563,584	582,648	526,816	(55,832)
Transfer to Instructional Resources Fund	120,146	32,596	993,916	514,780	900,000	385,220
Transfer to Fleet Replacement Fund	533,219	675,000	221,516	-	1,175,000	1,175,000
Transfer to Technology Replacement Fund	1,044,680	1,100,000	2,978,084	447,376	2,200,000	1,752,624
Transfer to Capital Projects	5,324,422	6,101,206	1,620,000	85,000	519,857	434,857
Transfer to Student Activity Fund	-	-	1,183,309	1,136,180	1,226,180	90,000
Transfer to Nutrition Fund	-	-	144,376	-	-	-
Transfer to Internal Services Fund	-	56,624	-	-	-	-
Total expenditures	<u>149,652,564</u>	<u>153,795,141</u>	<u>155,581,766</u>	<u>156,382,733</u>	<u>172,114,823</u>	<u>15,732,090</u>
Excess (deficiency) of revenues over (under) expenditures	835,565	858,862	1,621,774	-	-	-
Beginning fund balance	6,295,960	7,131,525	7,938,616	-	-	-
Ending fund balance	<u>\$ 7,131,525</u>	<u>\$ 7,990,387</u>	<u>\$ 9,560,390</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note:

① The School Division adopted Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities," for fiscal year ended June 30, 2021. Accordingly, the beginning fund balance was adjusted to remove the effects of prior period receipts from and payments to the Student Activity Fund.

Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section

General Fund Revenues by Source Details

	2019	2020	2021	2022	2023	Increase/ (Decrease)
	Actuals	Actuals	Actuals	Budget	Budget	
State Revenues						
<i>State SOQ Revenues</i>						
State Basic Aid	\$ 40,500,405	\$ 39,628,135	\$ 40,425,457	\$ 41,361,739	\$ 45,157,482	\$ 3,795,743
State Sales Tax	15,618,120	16,357,135	17,741,634	16,596,176	16,973,870	377,694
Retirement	5,608,342	5,586,668	6,001,734	5,999,029	6,411,031	412,002
Social Security	2,546,868	2,529,158	2,574,560	2,572,198	2,748,782	176,584
Group Life	174,443	173,230	183,897	182,543	192,750	10,207
Special Education	6,620,111	6,574,079	6,394,605	6,347,520	6,260,184	(87,336)
Remedial Education	662,883	658,274	760,665	755,064	863,185	108,121
Vocational Education	636,717	632,290	677,076	672,090	678,815	6,725
Gifted Education	427,385	433,075	434,666	431,465	460,924	29,459
English as a Second Language	254,528	249,377	283,431	313,003	418,915	105,912
Remedial Summer School	55,313	67,095	97,439	106,423	223,863	117,440
Total State SOQ revenues	73,105,115	72,888,516	75,575,164	75,337,250	80,389,801	5,052,551
<i>State Lottery-Funded and Incentive Revenues</i>						
Compensation and Bonus Supplement	-	2,490,149	-	2,753,349	2,880,401	127,052
Infrastructure & Operations Per Pupil Fund At Risk	-	-	2,440,088	2,012,722	2,250,577	237,855
Rebenchmarking Hold Harmless	362,833	390,215	753,661	964,307	1,214,134	249,827
Grocery Tax Hold Harmless	-	-	-	-	1,866,482	1,866,482
Disparity: K-3	-	-	-	-	893,181	893,181
Special Education-Regional Tuition	447,222	436,201	513,297	509,191	589,546	80,355
Foster Home Children	346,286	570,766	541,671	544,632	580,650	36,018
Vocational Education-Occ/Tech Ed	314,318	353,984	446,044	335,325	290,051	(45,274)
Alternative Education	60,310	62,121	66,982	62,773	84,676	21,903
No Loss Funding	-	-	-	-	76,119	76,119
Learning Loss Instructional Supports	-	-	712,265	586,808	-	(586,808)
Supplemental Lottery	-	-	318,382	-	-	-
Vocational Education-Equipment	3,176,171	3,170,196	-	-	-	-
Vocational Education-Adult Ed	39,722	-	-	-	-	-
	2,618	3,347	-	-	-	-
Total State lottery-funded program revenues	\$ 4,749,480	\$ 7,476,979	\$ 5,792,390	\$ 7,769,107	\$ 10,725,817	\$ 2,956,710

(Continued)

Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
(Continued)						
<i>State Categorical and Other Revenues</i>						
Homebound Payments	21,271	10,935	13,577	13,713	13,750	37
Teacher Certification	20,000	20,000	17,500	22,500	22,500	-
State Grant Revenue	8,182	-	-	-	-	-
STEM Grant	6,878	-	-	-	-	-
Industry Certifications	25,195	-	-	-	-	-
Workplace Readiness Skills	4,246	-	-	-	-	-
State reimbursement for expenses incurred	-	28,264	-	-	-	-
Virtual Virginia	-	1,785	2,125	-	-	-
Total state categorical revenues	85,772	60,984	33,202	36,213	36,250	37
Total State revenues	77,940,367	80,426,479	81,400,756	83,142,570	91,151,868	8,009,298
Local Revenues						
Local Appropriation-County	70,448,764	72,303,722	71,514,710	71,821,490	79,440,242	7,618,752
Total local revenues	70,448,764	72,303,722	71,514,710	71,821,490	79,440,242	7,618,752
Federal Revenues						
Medicaid Cost Report	303,522	318,491	209,902	200,000	225,000	25,000
Medicaid Reimbursement	160,733	186,994	185,897	170,000	170,000	-
Medicaid Administrative Claiming	25,631	66,111	45,702	45,000	45,000	-
AFJROTC Reimbursement	32,093	-	(13,877)	-	-	-
Federal Land Use	2,725	2,635	2,365	458	458	-
Federal Grants	157,606	-	-	-	-	-
Total federal revenues	\$ 682,310	\$ 574,231	\$ 429,989	\$ 415,458	\$ 440,458	\$ 25,000

(Continued)

Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
(Continued)						
Other Revenues						
Tuition - Regular School	\$ 230,448	\$ 207,154	\$ -	\$ -	\$ -	\$ -
Tuition - RCPS Online	125,561	146,900	800	-	-	-
Tuition - Preschool (LEAP)	133,912	69,572	38,003	77,940	77,940	-
Tuition - Summer School	82,349	59,550	-	-	-	-
Tuition - Gifted Art	33,390	9,989	-	-	-	-
Tuition - Adult Education	-	6,670	-	-	-	-
Tuition - Gifted Quest	1,335	950	-	-	-	-
Tuition - Behind the Wheel	-	-	11,200	-	-	-
Tuition - Other Localities	-	-	-	14,315	14,315	-
Tuition - Gifted	470	-	-	-	-	-
Interest Income	328,844	262,204	18,704	5,000	5,000	-
Warranty Reimbursement	189,930	227,905	173,972	215,000	215,000	-
Regional Alternative School	49,228	52,826	51,868	53,110	53,110	-
Other Miscellaneous Revenue	73,957	90,818	55,338	48,000	48,000	-
Group Transportation Fees	-	-	-	28,000	28,000	-
Transcript Fees	17,143	11,265	12,750	12,000	12,000	-
Recovered Costs	16,027	73,577	(144,454)	-	-	-
Rental of School Property	53,035	41,975	12,047	-	-	-
Student Parking Fees	39,359	46,516	-	-	-	-
Taubman Art Program	41,700	41,700	-	-	-	-
Grant Contingency	-	-	-	200,000	200,000	-
Total other revenues	1,416,688	1,349,571	230,228	653,365	653,365	-
Transfers						
Transfer from Internal Service Fund	-	-	2,682,560	-	-	-
Transfer from Student Activity Fund	-	-	945,297	349,850	428,890	79,040
Total transfers	-	-	3,627,857	349,850	428,890	79,040
Total revenues	\$ 150,488,129	\$ 154,654,003	\$ 157,203,540	\$ 156,382,733	\$ 172,114,823	\$ 15,732,090

Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section

General Fund Expenditures by Department and Object

	2019	2020	2021	2022	2023	Increase/ (Decrease)
	Actuals	Actuals	Actuals	Budget	Budget	
Administration						
Salaries and related costs	\$ 1,310,674	\$ 1,297,339	\$ 1,345,608	\$ 12,767	\$ 12,767	\$ -
Contractual services	513,261	316,454	153,145	229,536	273,637	44,101
Other charges	35,298	20,447	30,043	33,471	33,471	-
Materials and supplies	300,071	278,340	54,693	58,683	14,582	(44,101)
Capital outlay	131,868	-	-	-	-	-
Transfers	-	-	594,989	257,603	347,603	90,000
Total Administration	2,291,172	1,912,580	2,178,478	592,060	682,060	90,000
Human Resources						
Salaries and related costs	116,030,912	120,665,006	123,301,941	130,102,212	138,238,517	8,136,305
Contractual services	485,538	460,860	515,931	374,864	477,307	102,443
Internal services	375,000	375,000	176,747	375,000	375,000	-
Other charges	120,199	89,957	108,028	205,965	195,063	(10,902)
Materials and supplies	8,113	7,822	9,765	107,541	16,000	(91,541)
Transfers	-	56,624	176,291	-	-	-
Total Human Resources	117,019,762	121,655,269	124,288,703	131,165,582	139,301,887	8,136,305
School Counseling						
Salaries and related costs	-	-	-	7,660	7,660	-
Contractual services	-	-	9,015	15,200	15,200	-
Other charges	-	-	3,140	11,325	13,025	1,700
Materials and supplies	-	-	10,055	19,072	51,872	32,800
Transfers	-	-	18,226	18,226	18,226	-
Total School Counseling	-	-	40,436	71,483	105,983	34,500
Special Education						
Salaries and related costs	138,331	66,258	65,233	152,619	161,921	9,302
Contractual services	446,450	275,507	210,144	368,699	383,517	14,818
Other charges	62,789	50,688	26,973	66,047	51,940	(14,107)
Materials and supplies	241,166	397,715	423,313	176,516	166,503	(10,013)
Payment to joint operations	86,974	70,810	30,487	100,000	100,000	-
Transfers	-	-	24,509	23,350	23,350	-
Total Special Education	\$ 975,710	\$ 860,978	\$ 780,659	\$ 887,231	\$ 887,231	\$ -

(Continued)

Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
(Continued)						
Elementary Instruction						
Salaries and related costs	\$ 66,805	\$ 47,153	\$ 202,834	\$ 142,976	\$ 97,606	\$ (45,370)
Contractual services	39,067	51,063	39,479	37,233	40,433	3,200
Other charges	41,303	26,769	2,792	47,924	28,966	(18,958)
Materials and supplies	570,444	227,686	119,227	127,883	90,076	(37,807)
Capital outlay	-	2,000	4,123	-	-	-
Transfers	-	-	128,081	144,196	144,196	-
Total Elementary Instruction	717,619	354,671	496,536	500,212	401,277	(98,935)
Secondary Instruction						
Salaries and related costs	289,225	246,063	170,284	165,684	165,684	-
Contractual services	293,272	320,529	299,353	309,236	311,236	2,000
Other charges	156,519	139,912	56,431	153,137	157,630	4,493
Materials and supplies	420,096	369,077	98,664	95,702	95,682	(20)
Capital outlay	16,415	26,848	42,200	18,400	23,400	5,000
Transfers	20,000	20,000	249,475	296,605	301,605	5,000
Total Secondary Instruction	1,195,527	1,122,429	916,407	1,038,764	1,055,237	16,473
Assessment & Research						
Salaries and related costs	230,209	173,817	108,564	200,162	295,110	94,948
Other charges	1,048	1,544	289	4,000	15,985	11,985
Materials and supplies	184,091	178,182	182,561	188,077	225,884	37,807
Capital outlay	4,015	-	-	-	-	-
Transfers	-	-	564	-	-	-
Total Assessment & Research	\$ 419,363	\$ 353,543	\$ 291,978	\$ 392,239	\$ 536,979	\$ 144,740
Career and Technical Education						
Salaries and related costs	\$ 15,604	\$ 15,751	\$ 8,781	\$ 10,745	\$ 10,745	\$ -
Contractual services	45,454	28,849	20,744	29,955	14,955	(15,000)
Other charges	22,270	14,207	2,936	15,261	26,261	11,000
Materials and supplies	228,582	174,764	27,197	56,009	119,915	63,906
Capital outlay	170,239	44,911	58,462	39,300	-	(39,300)
Transfers	-	-	137,245	116,200	116,200	-
Total Career and Technical Education	482,149	278,482	255,365	267,470	288,076	20,606

(Continued)

Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
(Continued)						
Facilities and Operations						
Salaries and related costs	518,899	359,262	279,364	435,023	435,023	-
Contractual services	2,963,634	3,262,624	3,994,387	4,156,115	5,615,163	1,459,048
Other charges	3,550,683	3,183,179	3,307,157	3,530,831	3,539,171	8,340
Materials and supplies	1,680,072	1,623,566	1,401,250	1,597,827	1,874,487	276,660
Capital outlay	9,700	8,126	100,848	3,604	3,604	-
Transfers	8,037,641	3,940,000	10,796	-	-	-
Total Facilities and Operations	16,760,629	12,376,757	9,093,802	9,723,400	11,467,448	1,744,048
Finance						
Contractual services	76,098	82,070	65,534	92,218	92,218	-
Other charges	449,882	471,041	499,661	574,236	638,539	64,303
Materials and supplies	23,943	39,413	35,433	(274,733)	(228,902)	45,831
Capital outlay	1,993	-	-	-	-	-
Contingencies	-	-	-	200,000	200,000	-
Transfers	6,057,008	11,182,703	13,922,294	8,187,773	14,501,018	6,313,245
Total Finance	\$ 6,608,924	\$ 11,775,227	\$ 14,522,922	\$ 8,779,494	\$ 15,202,873	\$ 6,423,379
Technology						
Salaries and related costs	\$ 20,733	\$ 28,045	\$ 46,131	\$ 32,295	\$ 32,295	\$ -
Contractual services	474,162	493,368	462,806	501,762	501,762	-
Other charges	914,323	918,207	903,715	919,181	919,181	-
Materials and supplies	300,528	295,774	299,386	351,664	351,664	-
Capital outlay	111,580	92,178	90,643	415,773	89,523	(326,250)
Transfers	1,044,680	1,100,000	768,960	447,376	-	(447,376)
Total Technology	2,866,006	2,927,572	2,571,641	2,668,051	1,894,425	(773,626)
Superintendent						
Contractual services	5,633	24,033	9,016	14,500	12,000	(2,500)
Other charges	33,743	37,844	34,805	49,350	38,500	(10,850)
Materials and supplies	10,583	5,223	4,278	5,550	6,500	950
Capital outlay	16,667	-	-	-	-	-
Contingencies	-	-	-	35,000	32,000	(3,000)
Total Superintendent	66,626	67,100	48,099	104,400	89,000	(15,400)

(Continued)

**Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section**

(Continued)

School Board

Salaries and related costs
Contractual services
Other charges
Materials and supplies
Transfers
Total School Board

2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
104,691	-	-	-	-	-
86,726	61,093	41,727	116,000	116,000	-
34,428	31,457	21,599	47,357	57,357	10,000
23,232	17,983	30,714	28,990	28,990	-
-	-	2,700	-	-	-
249,077	110,533	96,740	192,347	202,347	10,000
\$ 149,652,564	\$ 153,795,141	\$ 155,581,766	\$ 156,382,733	\$ 172,114,823	\$ 15,732,090

Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section

General Fund Expenditures by Annual School Reporting Programs

	2019	2020	2021	2022	2023	Increase
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)
Instruction						
Classroom	\$ 88,813,012	\$ 89,583,326	\$ 89,971,973	\$ 98,150,661	\$ 98,239,159	\$ 88,498
Student Support	4,567,295	5,291,059	5,224,037	4,851,853	4,843,146	(8,707)
Staff Support	4,730,969	5,143,464	5,081,817	5,099,395	5,153,043	53,648
Office of the Principal	8,375,709	9,043,985	9,409,479	8,750,610	8,750,610	-
Total Instruction	<u>\$ 106,486,985</u>	<u>\$ 109,061,834</u>	<u>\$ 109,687,306</u>	<u>\$ 116,852,519</u>	<u>\$ 116,985,958</u>	<u>\$ 133,439</u>
Administration						
Board Services	\$ 310,722	\$ 281,806	\$ 274,980	\$ 345,722	\$ 355,722	\$ 10,000
Executive Administration	761,186	794,001	792,930	776,854	774,536	(2,318)
Informational Services	101,452	111,359	111,566	109,097	105,597	(3,500)
Personnel Services	1,220,315	1,357,712	1,567,845	1,775,661	9,738,811	7,963,150
Planning Services	105,144	210,019	161,147	97,799	107,718	9,919
Fiscal Services	643,708	589,583	566,082	578,203	578,203	-
Reprographic Services	322,265	212,921	128,969	109,316	109,316	-
Total Administration	<u>3,464,792</u>	<u>3,557,401</u>	<u>3,603,519</u>	<u>3,792,652</u>	<u>11,769,903</u>	<u>7,977,251</u>
Attendance & Health						
Attendance Services	157,302	186,134	67,938	162,281	52,744	(109,537)
Health Services	1,076,019	1,153,295	1,703,414	1,637,636	1,654,136	16,500
Psychological Services	1,008,435	670,491	666,389	767,148	767,148	-
Total Attendance and Health	<u>2,241,756</u>	<u>2,009,920</u>	<u>2,437,741</u>	<u>2,567,065</u>	<u>2,474,028</u>	<u>(93,037)</u>
Pupil Transportation						
Management and Direction	371,981	397,229	407,743	374,666	376,166	1,500
Vehicle Operation Services	3,223,639	3,746,749	3,496,092	3,553,446	3,553,446	-
Monitoring Services	352,099	378,391	386,499	494,048	494,048	-
Vehicle Maintenance Services	1,536,314	1,431,385	1,425,428	1,534,118	1,650,118	116,000
School Bus Purchases	-	5	-	-	-	-
Total Pupil Transportation	<u>\$ 5,484,033</u>	<u>\$ 5,953,759</u>	<u>\$ 5,715,762</u>	<u>\$ 5,956,278</u>	<u>\$ 6,073,778</u>	<u>\$ 117,500</u>

(Continued)

Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase (Decrease)
(Continued)						
Operation & Maintenance						
Management and Direction	\$ 670,733	\$ 668,907	\$ 788,990	\$ 842,436	\$ 906,739	\$ 64,303
Building Services	9,141,988	8,802,063	9,583,761	9,541,846	10,768,894	1,227,048
Grounds Services	480,982	522,969	443,862	504,900	504,900	-
Equipment Services	690,667	812,571	853,951	685,121	917,121	232,000
Vehicle Services	196,254	177,463	153,864	202,500	371,500	169,000
Security Services	48,324	1,272	2,328	-	-	-
Warehouse Services	800,354	789,521	727,174	944,254	1,040,654	96,400
Total Operation and Maintenance	12,029,302	11,774,766	12,553,930	12,721,057	14,509,808	1,788,751
School Nutrition						
School Food	908	12,752	108,269	-	-	-
Total School Nutrition	908	12,752	108,269	-	-	-
Facilities						
Site Acquisitions	-	-	16,371	-	-	-
Building Addition	172,068	200,021	109,456	75,319	75,319	-
Total Facilities	172,068	200,021	125,827	75,319	75,319	-
Technology						
Classroom Technology	1,606,516	1,931,270	2,030,449	1,689,327	1,698,827	9,500
Instructional Support	2,567,259	2,694,236	2,751,108	2,585,796	2,613,996	28,200
Administration	401,736	260,563	473,863	335,281	515,249	179,968
Attendance and Health	37,850	-	-	44,101	-	(44,101)
Technology-Pupil Transportation	-	26,355	27,760	29,179	29,179	-
Operation & Maintenance	30	-	1,204	8,300	8,300	-
Technology-Facilities	-	12,937	30,898	334,530	8,280	(326,250)
Total Technology	4,613,391	4,925,361	5,315,282	5,026,514	4,873,831	(152,683)
Other Uses of Funds						
Transfers to Other Funds	15,159,329	16,299,327	16,034,130	9,191,329	15,152,198	5,960,869
Other and Contingencies	-	-	-	200,000	200,000	-
Total Other Uses of Funds	15,159,329	16,299,327	16,034,130	9,391,329	15,352,198	5,960,869
Total expenditures	\$ 149,652,564	\$ 153,795,141	\$ 155,581,766	\$ 156,382,733	\$ 172,114,823	\$ 15,732,090

**Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section**

Instructional Resources Fund Revenues by Source and Expenditures by Object

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
Revenues						
<i>State revenues</i>						
State reimbursement	\$ 878,233	\$ 872,127	\$ 898,337	\$ 891,723	\$ 1,109,402	\$ 217,679
<i>Other revenues</i>						
Sale of textbooks	13,910	8,262	804	10,000	10,000	-
Other income	1,568	306	442	-	-	-
<i>Transfers</i>						
Transfer from General Fund	120,146	32,596	993,916	514,780	900,000	385,220
Transfer from Student Activity Fund	-	-	182	1,250	500	(750)
Total revenues	1,013,857	913,291	1,893,681	1,417,753	2,019,902	602,149
Expenditures						
Salaries and related costs	94,889	2,933	4,696	6,460	6,460	-
Materials and supplies	898,871	795,684	1,904,672	1,464,500	1,611,290	146,790
Grant contingency	-	-	-	-	402,152	402,152
Total expenditures	993,760	799,152	1,909,368	1,470,960	2,019,902	548,942
Excess (deficiency) of revenues over (under) expenditures	20,097	114,139	(15,687)	(53,207)	-	53,207
Beginning fund balance	21,531	41,628	155,701	140,014	86,807	(53,207)
Ending fund balance	\$ 41,628	\$ 155,767	\$ 140,014	\$ 86,807	\$ 86,807	\$ -

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Notes:

① The School Division adopted Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities," for fiscal year ended June 30, 2021. Accordingly, the beginning fund balance was adjusted to remove the effects of prior period receipts from and payments to the Student Activity Fund.

② The deficiency of expenditures exceeding revenues from the 2022 budget is expected to be covered from fiscal year 2021 carryover fund balance, which is \$140,014 and will be sufficient to cover the projected deficits.

**Roanoke County Public Schools
Budget Years 2023-2029
Textbook Adoption Plan**

2023	2024	2025	2026	2027	2028	2029
Budget	~~~~~For Future Planning Purposes~~~~~					

Funding sources

State funding	\$ 1,109,402	\$ 1,099,303	\$ 1,099,303	\$ 1,099,303	\$ 1,099,303	\$ 1,099,303	\$ 1,099,303
Sale of books	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfer from General Fund	900,000	1,050,000	1,050,000	650,000	650,000	650,000	650,000
Transfer from Student Activity Fund	500	500	500	500	500	500	500
Total funding sources	\$ 2,019,902	\$ 2,159,803	\$ 2,159,803	\$ 1,759,803	\$ 1,759,803	\$ 1,759,803	\$ 1,759,803

Replacement Needs

Science (Adoption in 2022)	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
History (Adoption in 2024)	58,750	1,757,500	7,500	7,500	7,500	7,500	7,500
Mathematics (Adoption in 2025)	-	-	1,750,000	-	-	-	-
English (Adoption in 2028)	304,000	304,000	304,000	304,000	304,000	1,800,000	304,000
Career & Technical Education	250,000	-	-	-	-	-	-
ELL & World Languages	100,000	-	50,000	-	-	-	-
Health, PE & Drivers Education	-	270,000	-	-	-	-	-
Music and Performing Arts	15,000	15,000	165,000	15,000	15,000	15,000	15,000
Miscellaneous	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total replacement needs	\$ 1,617,750	\$ 2,361,500	\$ 2,291,500	\$ 341,500	\$ 341,500	\$ 1,837,500	\$ 341,500

Fund Balance

Funding Sources Less Needs	\$ 402,152	\$ (201,697)	\$ (131,697)	\$ 1,418,303	\$ 1,418,303	\$ (77,697)	\$ 1,418,303
Beginning fund balance	86,807	488,959	287,262	155,565	1,573,868	2,992,171	2,914,474
Ending fund balance	\$ 488,959	\$ 287,262	\$ 155,565	\$ 1,573,868	\$ 2,992,171	\$ 2,914,474	\$ 4,332,777

**Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section**

Fleet Replacement Fund Revenues by Source and Expenditures by Object

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
Revenues						
<i>Federal revenues</i>						
National Clean Diesel Rebate Program	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -
<i>Other revenues</i>						
Sale of machinery and equipment	7,908	27,462	16,466	5,000	15,000	10,000
Insurance refunds	17,092	11,158	5,973	5,000	10,000	5,000
Interest income	26,952	19,985	1,319	-	-	-
Other income	18,264	14,298	(3,007)	-	-	-
<i>Transfers</i>						
Transfer from General Fund	533,219	675,000	221,516	500,000	1,175,000	675,000
Transfer from Student Activity Fund	-	-	7,007	15,000	10,000	(5,000)
Total revenues	603,435	947,903	249,274	725,000	1,410,000	685,000
Expenditures						
Materials and supplies	-	12,447	6,349	8,109	8,109	-
Capital outlay	1,537,977	1,160,472	25,006	1,075,447	1,373,073	297,626
Grant contingency	-	-	-	200,000	200,000	-
Total expenditures	1,537,977	1,172,919	31,355	1,283,556	1,581,182	297,626
Excess (deficiency) of revenues over (under) expenditures	(934,542)	(225,016)	217,919	(558,556)	(171,182)	387,374
Beginning fund balance	1,861,420	926,878	700,508	918,427	359,871	(558,556)
Ending fund balance	\$ 926,878	\$ 701,862	\$ 918,427	\$ 359,871	\$ 188,689	\$ (171,182)

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Notes:

① The School Division adopted Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities," for fiscal year ended June 30, 2021. Accordingly, the beginning fund balance was adjusted to remove the effects of prior period receipts from and payments to the Student Activity Fund.

② The deficiency of expenditures exceeding revenues from the 2022 budget is expected to be covered from fiscal year 2021 carryover fund balance, which is \$918,427 and will be sufficient to cover the projected deficits.

**Roanoke County Public Schools
Capital Improvement Program 2023-2037
Fleet Replacement Plan**

2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
Budget	~~~~~For Future Planning Purposes~~~~~													

Funding Sources

Insurance Refunds	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Sale of Equipment	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Transfer from General Fund	1,175,000	2,000,000	3,000,000	3,000,000	2,000,000	2,000,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Transfer from Student Activity Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Funding Sources	\$1,210,000	\$2,035,000	\$3,035,000	\$3,035,000	\$2,035,000	\$2,035,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000

Replacement Needs

Regular Ed Buses	Cost	110,645	\$ 1,128,579	\$ 1,151,151	\$ 2,348,347	\$ 1,916,251	\$ 732,966	\$ 373,813	\$ 889,674	\$ -	\$ 1,057,848	\$ -	\$ 1,238,158	\$ -	\$ 1,145,049	\$ 1,897,918	\$ 744,568
	Qty	115	10	10	20	16	6	3	7	-	8	-	9	-	8	13	5
Special Ed Buses	Cost	126,841	-	395,896	403,814	274,594	560,171	285,687	145,700	-	909,520	618,474	-	-	820,412	836,820	341,423
	Qty	37	-	3	3	2	4	2	1	-	6	4	-	-	5	5	2
Total Buses		152	1,128,579	1,547,047	2,752,161	2,190,845	1,293,137	659,500	1,035,374	-	1,967,368	618,474	1,238,158	-	1,965,461	2,734,738	1,085,991
1 Ton Truck	Cost	47,940	-	149,630	152,623	51,892	158,789	-	110,136	168,508	-	-	-	-	-	-	322,605
	Qty	20	-	3	3	1	3	-	2	3	-	-	-	-	-	-	5
3/4 Ton Truck	Cost	29,580	-	-	31,391	64,037	-	33,312	-	-	35,351	36,058	-	-	-	-	79,622
	Qty	8	-	-	1	2	-	1	-	-	1	1	-	-	-	-	2
3/4 Ton Van	Cost	25,500	182,070	132,651	54,122	82,806	56,308	86,151	29,291	59,755	60,950	62,169	31,706	64,680	-	33,647	34,320
	Qty	34	7	5	2	3	2	3	1	2	2	2	1	2	-	1	1
Small SUV	Cost	21,420	-	89,141	22,731	23,186	-	-	-	-	-	26,111	26,633	27,166	-	-	-
	Qty	9	-	4	1	1	-	-	-	-	-	1	1	1	-	-	-
Mid-Size Car	Cost	20,400	62,424	63,672	64,946	66,245	67,570	68,921	70,300	71,706	73,140	149,205	76,095	77,616	-	-	-
	Qty	39	3	3	3	3	3	3	3	3	3	6	3	3	-	-	-
Total Other Vehicles		110	244,494	435,094	325,813	288,166	282,667	188,384	209,727	299,969	169,441	273,543	134,434	169,462	-	33,647	436,547
Cameras	Cost	795	8,109	8,271	8,437	8,605	8,777	8,953	9,132	9,315	9,501	9,691	9,885	10,083	10,284	10,490	10,700
	Qty	150	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Total Cameras		150	8,109	8,271	8,437	8,605	8,777	8,953	9,132	9,315	9,501	9,691	9,885	10,083	10,284	10,490	10,700
Total Replacement Needs		\$1,381,182	\$1,990,412	\$3,086,411	\$2,487,616	\$1,584,581	\$ 856,837	\$1,254,233	\$ 309,284	\$2,146,310	\$ 901,708	\$1,382,477	\$ 179,545	\$1,975,745	\$2,778,875	\$1,533,238	

Fund Balance

Funding Sources Less Needs	\$ (171,182)	\$ 44,588	\$ (51,411)	\$ 547,384	\$ 450,419	\$ 1,178,163	\$ 30,767	\$ 975,716	\$ (861,310)	\$ 383,292	\$ (97,477)	\$ 1,105,455	\$ (690,745)	\$ (1,493,875)	\$ (248,238)
Beginning fund balance	359,871	188,689	233,277	181,866	729,250	1,179,669	2,357,832	2,388,599	3,364,315	2,503,005	2,886,297	2,788,820	3,894,275	3,203,530	1,709,655
Ending fund balance	\$ 188,689	\$ 233,277	\$ 181,866	\$ 729,250	\$1,179,669	\$2,357,832	\$2,388,599	\$3,364,315	\$2,503,005	\$2,886,297	\$2,788,820	\$3,894,275	\$3,203,530	\$1,709,655	\$1,461,417

Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section

Technology Replacement Fund Revenues by Source and Expenditures by Object

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
<i>State revenues</i>						
Technology Initiative	\$ 726,000	\$ 726,000	\$ 726,000	\$ 726,000	\$ 726,000	\$ -
Infrastructure & Operations Per Pupil Fund	-	-	1,045,752	1,341,815	1,500,384	158,569
<i>Federal revenues</i>						
E-rate reimbursement	617,640	559,992	610,698	597,118	581,573	(15,545)
<i>Other revenues</i>						
Laptop fees	345,572	343,815	(85,500)	-	-	-
Sale of machinery and equipment	57,874	109,408	110,905	87,500	41,000	(46,500)
Rental of School Property	22,631	23,311	24,014	24,690	25,428	738
Interest income	12,070	1,121	-	-	-	-
Other Miscellaneous Revenue	10,030	5,442	3,706	-	-	-
<i>Transfers</i>						
Transfer from General Fund	1,044,680	1,100,000	2,978,084	1,168,960	2,200,000	1,031,040
Transfer from Laptop Replacement Fund	1,247,601	-	-	-	-	-
Transfer from Student Activity Fund	-	-	102,397	3,000	3,000	-
Total revenues	4,084,098	2,869,089	5,516,056	3,949,083	5,077,385	1,128,302
Expenditures						
Contractual services	-	-	-	443,540	409,600	(33,940)
Other charges	1,809,365	2,548,803	3,363,019	3,465,025	4,334,277	869,252
Materials and supplies	158,982	159,230	-	-	-	-
Capital outlay	756,000	730,140	1,162,405	1,147,880	909,768	(238,112)
Debt service	-	-	75	-	-	-
Total expenditures	2,724,347	3,438,173	4,525,499	5,056,445	5,653,645	597,200
Excess (deficiency) of revenues over (under) expenditures	1,359,751	(569,084)	990,557	(1,107,362)	(576,260)	531,102
Beginning fund balance	-	1,359,751	789,019	1,779,576	672,214	(1,107,362)
Ending fund balance	\$ 1,359,751	\$ 790,667	\$ 1,779,576	\$ 672,214	\$ 95,954	\$ (576,260)

Notes:

① The School Division adopted Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities," for fiscal year ended June 30, 2021. Accordingly, the beginning fund balance was adjusted to remove the effects of prior period receipts from and payments to the Student Activity Fund.

② The deficiency of expenditures exceeding revenues from the 2022 budget is expected to be covered from fiscal year 2021 carryover fund balance, which is \$1,779,576 and will be sufficient to cover the projected deficits.

**Roanoke County Public Schools
Capital Improvement Program 2023-2028
Technology Replacement Plan**

2023	2024	2025	2026	2027	2028
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Budget /~~~~~For Future Planning Purposes~~~~~/

Funding sources

State technology initiative funds	\$ 726,000	\$ 726,000	\$ 726,000	\$ 726,000	\$ 726,000	\$ 726,000
State infrastructure & operations funds	1,500,384	1,342,165	1,342,165	1,342,165	1,342,165	1,342,165
E-rate reimbursement	581,573	581,573	581,573	581,573	581,573	581,573
Sale of machinery and equipment	41,000	41,000	41,000	41,000	41,000	41,000
Rental income (EBS lease)	25,428	26,190	26,976	27,786	28,620	29,478
Transfer from General Fund	2,200,000	3,600,000	4,050,000	4,050,000	4,050,000	4,100,000
Transfer from Student Activity Fund	3,000	3,000	3,000	3,000	3,000	3,000
Total funding sources	\$ 5,077,385	\$ 6,319,928	\$ 6,770,714	\$ 6,771,524	\$ 6,772,358	\$ 6,823,216

Replacement needs

Building security	\$ -	\$ 150,000	\$ -	\$ 94,000	\$ -	\$ -
Equipment lease-cameras	510,185	510,185	510,185	510,185	510,185	510,185
Equipment lease-computers	1,995,877	2,026,154	2,300,634	2,685,290	2,627,700	2,673,082
Equipment lease-prometheans	1,098,000	1,098,000	1,098,000	1,098,000	1,098,000	1,098,000
Equipment lease-radios	655,361	655,361	655,361	655,361	655,361	655,361
Equipment lease-servers	74,854	74,854	74,854	74,854	92,819	74,854
Radio license	96,768	67,200	253,344	253,344	253,344	253,344
IP telephony	87,000	87,000	463,500	87,000	87,000	87,000
Network	566,750	614,080	557,600	615,230	696,260	684,680
Server	-	200,000	100,000	100,000	-	-
Server license	521,000	521,000	521,000	521,000	521,000	521,000
Wireless	47,850	250,000	162,000	90,000	153,000	468,125
Total replacement needs	\$ 5,653,645	\$ 6,253,834	\$ 6,696,478	\$ 6,784,264	\$ 6,694,669	\$ 7,025,631

Fund Balance

Funding Sources Less Needs	\$ (576,260)	\$ 66,094	\$ 74,236	\$ (12,740)	\$ 77,689	\$ (202,415)
Beginning fund balance	672,214	95,954	162,048	236,284	223,544	301,233
Ending fund balance	\$ 95,954	\$ 162,048	\$ 236,284	\$ 223,544	\$ 301,233	\$ 98,818

**Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section**

Capital Projects Fund Revenues by Source and Expenditures by Object

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
CIP Project Revenues						
<i>Local revenues</i>						
Bond allocation from Financing Agreement ❶	\$ 5,995,881	\$ 22,776,785	\$ 4,422,064	\$ 12,000,000	\$ -	\$ (12,000,000)
County transfer from Future Capital Fund	2,065,260	503,535	-	838,169	770,357	(67,812)
<i>Federal revenues</i>						
American Rescue Plan Act ESSER III ❷	-	-	-	550,000	-	(550,000)
<i>Other revenues</i>						
Transfer from General Fund	3,891,282	3,508,103	1,600,000	1,256,423	1,019,857	(236,566)
Reserves	-	-	-	450,000	-	(450,000)
Total CIP Project Revenues	11,952,423	26,788,423	6,022,064	15,094,592	1,790,214	(13,304,378)
Other Project Revenues						
<i>State revenues</i>						
State revenues	-	-	209,927	-	-	-
<i>Local revenues</i>						
Local revenues	25,000	25,000	-	25,000	75,000	50,000
<i>Federal revenues</i>						
American Rescue Plan Act ESSER III ❷	-	-	-	5,000,000	-	(5,000,000)
<i>Other revenues</i>						
Soft drink commission	50,000	50,000	-	-	-	-
Other income	5,258	10,305	32,337	-	-	-
Transfer from General Fund	1,433,140	2,593,103	20,000	85,000	100,000	15,000
Grant contingency	-	-	-	200,000	200,000	-
Total Other Project Revenues	1,513,398	2,678,408	262,264	5,310,000	375,000	(4,935,000)
Total revenues	\$ 13,465,821	\$ 29,466,831	\$ 6,284,328	\$ 20,404,592	\$ 2,165,214	\$ (18,239,378)

Notes

❶ The School Division and County participate in a joint debt funding program, which allows for the issuance of up to \$12 million bonds annually. These increments are allocated to the Schools for 2 out of 3 years and the County for 1 out of 3 years and can be "banked" for larger projects. The School Division records the budget in the the year of allocation. Actual historical balances represent the transfer of bond draw downs subsequent to incurring the expenditure.

❷ The 2022 original budget includes the American Rescue Plan Act ESSER III portion that is related to infrastructure. The portion related to instruction is included in the grant fund. Subsequent to adoption of the original budget, all funds were recorded in the grant fund.

(Continued)

**Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section**

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
(Continued)						
CIP Project Expenditures						
W.E.Cundiff Elementary renovation	\$ -	\$ 10,308	\$ -	\$ 4,722,090	\$ 685,179	\$ (4,036,911)
Glen Cove Elementary renovation	-	10,308	-	4,722,090	685,178	(4,036,912)
William Byrd High renovation	-	17,357	843,365	4,650,412	-	(4,650,412)
Cave Spring High renovation	11,128,600	27,197,281	3,191,307	-	-	-
Glenvar High renovation	22,093	16,035	-	-	-	-
Glenvar High athletic fields	653,660	873,944	-	-	-	-
William Byrd High athletic fields	8,704	-	-	-	-	-
HR and Payroll system upgrade	432,500	310,820	359,700	-	-	-
Financial system implementation	-	-	360,000	-	-	-
Capital Maintenance Plan ②	958,225	1,191,132	515,784	1,000,000	419,857	(580,143)
	13,203,782	29,627,185	5,270,156	15,094,592	1,790,214	(13,304,378)
Other Project Expenditures						
Other major and minor projects	2,364,262	545,231	832,761	-	-	-
Bogle turf replacement reserves	-	458,331	16,500	50,000	50,000	-
Glenvar High turf replacement reserves	-	-	-	-	50,000	50,000
William Byrd High turf replacement reserves	-	-	-	40,000	50,000	10,000
Music uniforms	7,365	39,200	-	20,000	25,000	5,000
Grant contingency ②	-	-	-	5,200,000	200,000	(5,000,000)
<i>Transfers</i>						
Transfer to Student Activity Fund	-	-	30,272	-	-	-
	2,371,627	1,042,762	879,533	5,310,000	375,000	(4,935,000)
Total expenditures	15,575,409	30,669,947	6,149,689	20,404,592	2,165,214	(18,239,378)
Excess (deficiency) of revenues over (under) expenditures	(2,109,588)	(1,203,116)	134,639	-	-	-
Beginning fund balance	14,744,022	12,634,434	11,431,318	-	-	-
Ending fund balance	\$ 12,634,434	\$ 11,431,318	\$ 11,565,957	\$ -	\$ -	\$ -

Note:

② The 2022 original budget includes the American Rescue Plan Act ESSER III portion that is related to infrastructure. The portion related to instruction is included in the grant fund. Subsequent to adoption of the original budget, all funds were recorded in the grant fund.

**Roanoke County Public Schools
Capital Improvement Program 2023-2032
Capital Improvement Plan**

Prior	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total CIP 2023-2032	Future Allocation	Total Project Costs	Est. FY
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Budget ~~~~~For Future Planning Purposes~~~~~

Funding Sources

Capital Reserves	\$ 523,066	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 6,000,000	\$ 5,512,178	\$ 12,035,244
County allocation for future bonds	1,560,000	-	17,000,000	17,000,000	-	17,000,000	17,000,000	-	17,000,000	17,000,000	-	-	-	102,000,000	119,000,000	222,560,000
County transfer for debt reserves	1,537,445	605,164	640,703	676,244	700,833	725,424	752,750	644,694	-	-	-	-	-	4,745,812	-	6,283,257
County transfer for refunding credits	80,384	165,193	116,750	116,250	117,931	114,831	74,943	74,631	3,987	4,012	-	-	-	788,528	-	868,912
Grant Funds	1,480,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,480,000
General Fund transfer for CMP	5,520,000	419,857	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,419,857	10,000,000	24,939,857
Total Funding Sources	\$10,700,895	\$1,790,214	\$19,357,453	\$19,392,494	\$2,418,764	\$19,440,255	\$19,427,693	\$2,319,325	\$18,603,987	\$18,604,012	\$1,600,000	\$122,954,197	\$134,512,178	\$268,167,270		

Capital Projects

WE Cundiff Elementary (1972) 87,000 square feet 464 enrollment	\$ 1,225,573	\$ 685,178	\$ 8,928,727	\$ 9,196,247	\$ 709,381	\$ 7,007,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,527,427	\$ -	\$ 27,753,000	2027
Glen Cove Elementary (1972) 76,000 square feet 378 enrollment	1,225,352	685,179	8,928,726	9,196,247	709,383	3,499,113	-	-	-	-	-	-	-	23,018,648	-	24,244,000	2027
Burton Center for Arts & Tech (1962) 210,000 square feet	-	-	-	-	-	7,933,248	18,427,693	1,319,325	17,603,987	17,604,012	600,000	-	-	63,488,265	17,592,735	81,081,000	2033
Northside Middle (1969) 109,889 square feet 647 enrollment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,826,022	34,826,022	2036
Glenvar Elementary (1959) 52,325 square feet 327 enrollment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,770,755	15,770,755	2037
Hidden Valley Middle (1972) 119,824 square feet 561 enrollment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,521,020	38,521,020	2040
Burlington Elementary (1939) 68,149 square feet 418 enrollment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,108,114	9,108,114	2042
Penn Forest Elementary (1972) 65,047 square feet 413 enrollment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,693,532	8,693,532	2042
Capital Maintenance Plan	7,000,000	419,857	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,419,857	10,000,000	26,419,857	2042
HR & Payroll Software (50%)	1,249,970	-	500,000	-	-	-	-	-	-	-	-	-	-	500,000	-	1,749,970	2024
Total Capital Costs	\$10,700,895	\$1,790,214	\$19,357,453	\$19,392,494	\$2,418,764	\$19,440,255	\$19,427,693	\$2,319,325	\$18,603,987	\$18,604,012	\$1,600,000	\$122,954,197	\$134,512,178	\$268,167,270			

**Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section**

Grant Fund Revenues by Source and Expenditures by Object

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
Revenues						
State revenues	\$ 872,768	\$ 908,564	\$ 1,302,695	\$ 1,621,325	\$ 2,379,358	\$ 758,033
Local revenues	-	-	33,843	41,700	41,700	-
Federal revenues	4,742,037	4,824,708	12,288,478	9,386,428	5,256,348	(4,130,080)
Other revenues	9,865	10,723	46,092	413,500	509,601	96,101
Transfer from Student Activity Fund	-	-	-	8,000	8,000	-
Total revenues	5,624,670	5,743,995	13,671,108	11,470,953	8,195,007	(3,275,946)
Expenditures						
Salaries and related costs	4,553,405	4,462,552	5,180,116	5,378,061	5,982,503	604,442
Contractual services	607,295	408,578	765,874	466,141	384,745	(81,396)
Internal services	113	229	-	-	-	-
Other charges	84,556	46,384	27,886	118,113	141,830	23,717
Materials and supplies	464,949	775,273	4,377,419	675,167	1,051,086	375,919
Capital outlay	920	138,119	2,956,416	134,843	134,843	-
Contingencies	-	-	-	4,598,628	400,000	(4,198,628)
Transfers						
Transfer to Student Activity Fund	-	-	279,581	100,000	100,000	-
Total expenditures	5,711,238	5,831,135	13,587,292	11,470,953	8,195,007	(3,275,946)
Excess (deficiency) of revenues over (under) expenditures	(86,568)	(87,140)	83,816	-	-	-
Beginning fund balance	86,568	-	(83,816)	-	-	-
Ending fund balance	\$ -	\$ (87,140)	\$ -	\$ -	\$ -	\$ -

Notes:

① The School Division adopted Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities," for fiscal year ended June 30, 2021. Accordingly, the beginning fund balance was adjusted to remove the effects of prior period receipts from and payments to the Student Activity Fund.

② The 2022 contingency includes the American Rescue Plan Act ESSER III portion that is not related to infrastructure. The portion related to infrastructure is included in the capital projects fund.

Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section

Grant Fund Revenues by Source Details

	2019	2020	2021	2022	2023	Increase/ (Decrease)
	Actuals	Actuals	Actuals	Budget	Budget	
State revenues						
Virginia Preschool Initiative	\$ 398,132	\$ 440,588	\$ 763,016	\$ 897,855	\$ 1,487,869	\$ 590,014
VPI Provisionally Licensed Teacher Incentive	13,873	5,315	1,828	-	30,000	30,000
Community Provider Add-on Mixed Delivery	-	-	7,500	65,000	-	(65,000)
Special Education in Regional Jail	95,056	107,362	106,455	132,161	136,272	4,111
Early Reading Initiative	236,040	166,287	215,987	277,226	460,844	183,618
Algebra Readiness	81,973	69,218	69,362	120,723	130,293	9,570
Project Graduation	-	4,754	22,864	16,672	22,270	5,598
Jobs for Virginia Graduates	25,000	25,000	30,000	30,000	30,000	-
ISAEP	16,710	16,773	16,773	16,772	16,465	(307)
Equipment Funding	-	22,228	20,428	22,305	22,305	-
Additional Equipment Funding	-	17,356	15,946	5,000	5,000	-
Industry Certifications	-	14,114	22,867	18,000	18,000	-
Stem-H Industry Credentials	-	6,879	6,243	6,850	6,850	-
Workplace Readiness	-	4,230	2,426	4,290	4,290	-
Adult Education	-	-	-	2,618	2,618	-
Mentor Teacher	5,984	6,320	-	5,853	6,282	429
Career Switcher	-	-	1,000	-	-	-
Disaster Grants - Public Assistance	-	2,140	-	-	-	-
Total state revenues	<u>872,768</u>	<u>908,564</u>	<u>1,302,695</u>	<u>1,621,325</u>	<u>2,379,358</u>	<u>758,033</u>
Local revenues						
Roanoke County Taubman Museum Program	-	-	33,843	41,700	41,700	-
Total local revenues	<u>-</u>	<u>-</u>	<u>33,843</u>	<u>41,700</u>	<u>41,700</u>	<u>-</u>
Federal revenues						
<i>Department of Education - Elementary and Secondary Education Act</i>						
Title I Part A Programs	\$ 1,378,204	\$ 1,205,991	\$ 1,364,534	\$ 1,382,691	\$ 1,382,691	\$ -
Title II Part A Teacher Quality	274,522	140,077	187,623	261,277	261,277	-
Title III Part A Language	43,873	23,284	38,485	39,294	39,294	-
Title III Immigrant and Youth	-	1,588	6,237	-	-	-
Title IV Student Support	73,631	50,944	83,015	100,009	100,009	-
Preschool Development - Expansion	-	86,427	-	-	-	-
(Continued)						

Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
(Continued)						
Federal revenues						
<i>Department of Education - Individuals with Disabilities Education Act</i>						
Title VI-B Flow Through	2,889,035	2,959,838	2,830,101	3,118,537	3,186,224	67,687
Title VI-B Preschool	47,860	111,534	69,333	91,406	92,267	861
Title VI-B Early Childhood Quality Grant	-	24,380	-	-	-	-
Title VI-B Excellence in Co-Teaching	19,500	7,500	10,000	25,000	25,000	-
Title VI-B Parent Resource Center	1,000	-	-	5,000	5,000	-
Title VI-B Champions Together	-	-	-	8,000	8,000	-
<i>Department of Education - Carl D. Perkins</i>						
Carl Perkins	-	138,143	182,086	154,586	154,586	-
<i>Department of Education - CARES Act</i>						
ESSER I	-	-	1,039,455	-	-	-
ESSER I Special Education Supports	-	-	63,248	-	-	-
ESSER I Cleaning Supplies	-	-	26,586	-	-	-
ESSER I Facilities Upgrade	-	-	34,157	-	-	-
GEER	-	-	133,655	-	-	-
<i>Department of Education - CRRSA Act</i>						
ESSER II	-	-	1,938,305	-	-	-
<i>Library of Congress (via Waynesburg University)</i>						
Teaching with Primary Sources Program	-	-	-	2,000	2,000	-
<i>Department of Justice Programs</i>						
STOP School Violence	14,412	46,434	23,655	-	-	-
<i>Department of Health and Human Services</i>						
Provider Relief Fund	-	10,618	118	-	-	-
Preschool Development Grant Birth-5	-	9,033	16,625	-	-	-
<i>Department of Homeland Security</i>						
Disaster Grants - Public Assistance	-	8,917	-	-	-	-
<i>Department of the Treasury</i>						
Coronavirus Relief Fund (County of Roanoke)	-	-	1,881,630	-	-	-
Coronavirus Relief Fund (Dept of Education)	-	-	2,359,630	-	-	-
American Rescue Plan Act ESSER III	-	-	-	4,198,628	-	(4,198,628)
Total federal revenues	4,742,037	4,824,708	12,288,478	9,386,428	5,256,348	(4,130,080)

(Continued)

**Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section**

(Continued)

Other revenues

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
Adult Education Region V	-	-	-	-	97,101	97,101
William M. Cage Library Trust	-	7,616	12,567	12,500	12,500	-
VPI Local Match	-	-	11,577	-	-	-
Allstate	708	559	-	1,000	-	(1,000)
Harbor Freight Tools	-	-	21,948	-	-	-
Student-Led Assessment NIC Grant	9,157	2,548	-	-	-	-
Grant contingency	-	-	-	400,000	400,000	-
Total other revenues	9,865	10,723	46,092	413,500	509,601	96,101
Total revenues	\$ 5,624,670	\$ 5,743,995	\$ 13,671,108	\$ 11,462,953	\$ 8,187,007	\$ (3,275,946)

Roanoke County Public Schools
Annual Budget 2022-2023
Financial Section

Nutrition Fund Revenues by Source and Expenditures by Object

	2019	2020	2021	2022	2023	Increase/ (Decrease)
	Actuals	Actuals	Actuals	Budget	Budget	
Revenues						
<i>State revenues</i>						
State reimbursement	\$ 118,849	\$ 123,453	\$ 79,514	\$ 119,526	\$ 199,810	\$ 80,284
<i>Federal revenues</i>						
Federal reimbursement	2,746,097	3,075,285	4,095,486	2,883,962	3,087,518	203,556
<i>Other revenues</i>						
Charges for services	2,779,178	2,184,869	96,772	2,902,163	3,155,547	253,384
Rebates and refunds	20,297	48,855	25,887	20,000	30,000	10,000
Interest income	64,203	59,713	5,759	-	-	-
Other income	13,981	-	-	5,000	5,000	-
Grant contingency	-	-	-	25,000	25,000	-
<i>Transfers</i>						
Transfer from General Fund	-	-	144,376	-	-	-
Transfer from Student Activity Fund	-	-	111	-	-	-
Total revenues	<u>5,742,605</u>	<u>5,492,175</u>	<u>4,447,905</u>	<u>5,955,651</u>	<u>6,502,875</u>	<u>547,224</u>
Expenditures						
Salaries and related costs	2,443,947	2,651,330	2,312,896	3,048,531	3,908,891	860,360
Contractual services	79,220	83,450	104,753	126,000	166,085	40,085
Internal services	10,300	8,500	10,300	10,300	10,300	-
Other charges	7,302	4,184	2,178	14,930	15,430	500
Materials and supplies	2,435,877	2,595,664	1,624,485	2,613,748	2,756,802	143,054
Payment to joint operations	-	-	-	-	-	-
Capital outlay	25,540	50,547	37,360	117,142	105,000	(12,142)
Contingencies	-	-	-	25,000	25,000	-
Transfers	-	-	66	-	-	-
Total expenditures	<u>5,002,186</u>	<u>5,393,675</u>	<u>4,092,038</u>	<u>5,955,651</u>	<u>6,987,508</u>	<u>1,031,857</u>
Excess (deficiency) of revenues over (under) expenditures	740,419	98,500	355,867	-	(484,633)	(484,633)
Beginning fund balance	3,248,658	3,989,077	4,087,577	4,443,444	4,443,444	-
Ending fund balance	<u>\$ 3,989,077</u>	<u>\$ 4,087,577</u>	<u>\$ 4,443,444</u>	<u>\$ 4,443,444</u>	<u>\$ 3,958,811</u>	<u>\$ (484,633)</u>

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Nutrition Fund Expenditures by Location

	2019	2020	2021	2022	2023	Increase/ (Decrease)
	Actuals	Actuals	Actuals	Budget	Budget	
Back Creek Elementary School	\$ 81,729	\$ 91,579	\$ 84,002	\$ 98,350	\$ 100,995	\$ 2,645
Bonsack Elementary School	125,309	128,470	107,924	145,471	149,229	3,758
Burlington Elementary School	184,881	205,596	192,864	196,195	203,226	7,031
Cave Spring Elementary School	140,447	149,622	116,348	156,889	161,633	4,744
Clearbrook Elementary School	118,040	99,305	101,363	116,750	120,507	3,757
Fort Lewis Elementary School	87,199	89,296	75,055	95,366	97,808	2,442
Glen Cove Elementary School	147,414	159,816	114,857	164,277	170,056	5,779
Glenvar Elementary School	128,903	134,937	107,474	143,085	147,110	4,025
Green Valley Elementary School	162,797	166,249	161,518	179,405	185,175	5,770
Herman L. Horn Elementary School	187,025	189,916	140,290	201,114	208,466	7,352
Masons Cove Elementary School	104,514	110,848	102,453	113,747	116,863	3,116
Mount Pleasant Elementary School	145,232	165,759	141,121	152,600	156,762	4,162
Mountain View Elementary School	147,960	155,158	140,988	183,060	188,435	5,375
Oak Grove Elementary School	130,902	129,952	107,752	154,935	159,686	4,751
Penn Forest Elementary School	138,162	129,153	100,207	148,814	153,446	4,632
W.E. Cundiff Elementary School	185,661	184,260	153,692	214,429	221,930	7,501
Total Elementary Schools	2,216,175	2,289,916	1,947,908	2,464,487	2,541,327	76,840
Cave Spring Middle School	219,809	284,749	126,163	255,538	262,333	6,795
Hidden Valley Middle School	176,490	175,916	99,565	221,802	228,660	6,858
Northside Middle School	216,436	213,387	134,024	240,403	248,617	8,214
William Byrd Middle School	237,930	236,064	125,927	261,356	270,248	8,892
Total Middle Schools	850,665	910,116	485,679	979,099	1,009,858	30,759
Cave Spring High School	187,049	91,589	100,380	218,030	225,002	6,972
Glenvar High School ①	294,291	318,953	184,641	312,415	323,571	11,156
Hidden Valley High School	186,802	186,189	104,326	220,463	226,915	6,452
Northside High School	257,865	258,632	137,638	288,777	298,486	9,709
William Byrd High School	246,910	223,739	127,257	261,875	270,893	9,018
Total High Schools	1,172,917	1,079,102	654,242	1,301,560	1,344,867	43,307
Central Office	762,429	1,114,541	1,004,209	1,210,505	2,091,456	880,951
Total Expenditures	\$ 5,002,186	\$ 5,393,675	\$ 4,092,038	\$ 5,955,651	\$ 6,987,508	\$ 1,031,857

Note:

① The Glenvar High School Cafeteria includes Glenvar Middle School.

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Student Activity Fund Revenues by Source and Expenditures by Object

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
Revenues						
<i>Charges for Services</i>						
Other revenues	\$ -	\$ -	\$ 1,466,251	\$ 5,549,920	\$ 5,549,920	\$ -
Tuition - Regular School	-	-	201,108	88,960	181,000	92,040
Tuition - Summer School	-	-	575	70,000	70,000	-
Tuition - RCPS Online	-	-	176,400	105,000	105,000	-
Tuition - Gifted Quest	-	-	-	3,500	3,500	-
Tuition - Behind the Wheel	-	-	600	-	-	-
Tuition - Gifted Art	-	-	10,100	33,790	33,790	-
Student Parking Fees	-	-	-	36,800	36,800	-
Rental of School Property	-	-	(3,380)	48,600	35,600	(13,000)
Student Laptop Fees	-	-	85,450	-	-	-
Recovered costs	-	-	11,938	15,000	15,000	-
Damaged Property	-	-	6,473	4,250	4,250	-
Tuition - Adult Education	-	-	-	8,000	8,000	-
<i>Transfers</i>						
Transfer from General Fund	-	-	1,183,309	1,136,180	1,226,180	90,000
Transfer from Technology Replacement Fund	-	-	75	-	-	-
Transfer from Grant Fund	-	-	279,581	100,000	100,000	-
Transfer from Nutrition Fund	-	-	66	-	-	-
Transfer from Capital Projects Fund	-	-	30,272	-	-	-
Total revenues	-	-	3,448,818	7,200,000	7,369,040	169,040

(Continued)

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	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase/ (Decrease)
(Continued)						
Expenditures						
Salaries and related costs	-	-	(111,120)	-	-	-
Contractual services	-	-	443,606	75,280	165,280	90,000
Other charges	-	-	27,278	20,000	20,000	-
Materials and supplies	-	-	1,810,181	6,727,620	6,727,620	-
Capital outlay	-	-	11,432	-	-	-
<i>Transfers</i>						
Transfer to General Fund	-	-	945,297	349,850	428,890	79,040
Transfer to Fleet Replacement Fund	-	-	7,007	15,000	15,000	-
Transfer to Instructional Resources Fund	-	-	182	1,250	1,250	-
Transfer to Technology Replacement Fund	-	-	102,396	3,000	3,000	-
Transfere to Nutrition Fund	-	-	111	-	-	-
Transfer to Grant Fund	-	-	-	8,000	8,000	-
Total expenditures	-	-	3,236,370	7,200,000	7,369,040	169,040
Excess (deficiency) of revenues over (under) expenditures	-	-	212,448	-	-	-
Beginning fund balance	-	-	2,210,573	-	-	-
Ending fund balance	\$ -	\$ -	\$ 2,423,021	\$ -	\$ -	\$ -

①

Note:

① The School Division adopted Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities," for fiscal year ended June 30, 2021. Accordingly, the beginning fund balance was adjusted to remove the effects of prior period receipts from and payments to the Student Activity Fund.

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Health Insurance Fund Revenues by Source and Expenditures by Object

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Estimate	2023 Budget	Increase/ (Decrease)
Revenues				①		
<i>Other revenues</i>						
Insurance benefits	\$ 12,075,110	\$ 13,245,713	\$ 13,176,245	\$ 13,512,561	\$ 14,355,882	\$ 843,321
Insurance withholdings	6,024,499	5,862,813	5,477,138	5,513,629	5,588,051	74,422
Interest income	164,976	131,422	13,321	-	-	-
Total revenues	18,264,585	19,239,948	18,666,704	19,026,190	19,943,933	917,743
Expenditures						
Claims	14,471,159	15,108,067	14,770,573	16,643,705	17,483,701	839,996
Wellness and HRA benefits	1,472,938	1,445,275	1,504,249	1,841,495	1,908,942	67,447
Reinsurance costs	706,273	1,092,336	381,014	400,000	408,000	8,000
Administrative charges and taxes	139,408	125,411	137,279	140,990	143,290	2,300
Transfers to General Fund	-	-	2,682,560	-	-	-
Total expenditures	16,789,778	17,771,089	19,475,675	19,026,190	19,943,933	917,743
Excess (deficiency) of revenues over (under) expenditures	1,474,807	1,468,859	(808,971)	-	-	-
Beginning fund balance	5,034,871	6,509,678	7,978,537	-	-	-
Ending fund balance	\$ 6,509,678	\$ 7,978,537	\$ 7,169,566	\$ -	\$ -	\$ -

Notes

Historically, this fund was excluded from the formal budget ordinance adoption process. However, estimates were calculated to determine the budget for insurance benefit premiums paid by other funds and employees. We propose officially adopting a budget for this fund.

① This was the estimated amount on which insurance benefits and withholdings were based for 2021-2022.

**Roanoke County Public Schools
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Dental Insurance Fund Revenues by Source and Expenditures by Object

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Estimate	2023 Budget	Increase/ (Decrease)
Revenues				①		
<i>Other revenues</i>						
Insurance benefits	\$ 569,359	\$ 558,887	\$ 540,287	\$ 574,841	\$ 621,492	\$ 46,651
Insurance withholdings	932,197	1,020,679	960,649	1,014,332	1,069,074	54,742
Interest income	-	-	104	-	-	-
Transfer from General Fund	-	56,624	-	-	-	-
Total revenues	1,501,556	1,636,190	1,501,040	1,589,173	1,690,566	101,393
Expenditures						
Claims	1,487,948	1,602,990	1,446,845	1,589,173	1,690,566	101,393
Total expenditures	1,487,948	1,602,990	1,446,845	1,589,173	1,690,566	101,393
Excess (deficiency) of revenues over (under) expenditures	13,608	33,200	54,195	-	-	-
Beginning fund balance	(1,549)	12,059	45,259	-	-	-
Ending fund balance	\$ 12,059	\$ 45,259	\$ 99,454	\$ -	\$ -	\$ -

Notes

Historically, this fund was excluded from the formal budget ordinance adoption process. However, estimates were calculated to determine the budget for insurance benefit premiums paid by other funds and employees. We propose officially adopting a budget for this fund.

① This was the estimated amount on which insurance benefits and withholdings were based for 2021-2022.

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Risk Management Fund Revenues by Source and Expenditures by Object

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Estimate	2023 Budget	Increase/ (Decrease)
Revenues				①		
<i>Other revenues</i>						
Risk Management Services	\$ 385,300	\$ 383,500	\$ 187,047	\$ 383,500	\$ 383,500	\$ -
Interest income	30,876	26,542	3,558	-	-	-
Transfer from General Fund	-	-	-	-	-	-
Total revenues	416,176	410,042	190,605	383,500	383,500	-
Expenditures						
Claims	240,863	111,671	225,777	268,500	268,500	-
Administrative charges	114,953	104,828	114,120	115,000	115,000	-
Total expenditures	355,816	216,499	339,897	383,500	383,500	-
Excess (deficiency) of revenues over (under) expenditures	60,360	193,543	(149,292)	-	-	-
Beginning fund balance	1,091,995	1,152,355	1,345,898	-	-	-
Ending fund balance	\$ 1,152,355	\$ 1,345,898	\$ 1,196,606	\$ -	\$ -	\$ -

Notes

Historically, this fund was excluded from the formal budget ordinance adoption process. However, estimates were calculated to determine the budget for insurance benefit premiums paid by other funds and employees. We propose officially adopting a budget for this fund.

① This was the estimated amount on which insurance benefits and withholdings were based for 2021-2022.

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OPEB Trust Fund Revenues by Source and Expenditures by Object

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Estimate	2023 Budget	Increase/ (Decrease)
Additions				①		
Employer contributions	\$ 92,290	\$ 92,290	\$ 92,290	\$ 92,290	\$ 92,290	\$ -
<i>Investment income:</i>						
Increase in fair value of investments	34,856	29,896	326,195	40,000	40,000	-
Interest and dividends	478	469	653	530	530	-
Total additions	127,624	122,655	419,138	132,820	132,820	-
Deductions						
Less investment expenses	1,370	1,592	1,728	1,600	1,600	-
Reserve for future spending	-	-	-	131,220	131,220	-
Total deduction	1,370	1,592	1,728	132,820	132,820	-
Net increase in net position	126,254	121,063	417,410	-	-	-
Beginning net position	836,466	962,720	1,083,783	-	-	-
Ending net position	\$ 962,720	\$ 1,083,783	\$ 1,501,193	\$ -	\$ -	\$ -

Notes

Historically, this fund was excluded from the formal budget ordinance adoption process. However, estimates were calculated to determine the budget for insurance benefit premiums paid by other funds and employees. We propose officially adopting a budget for this fund.

① This was the estimated amount on which insurance benefits and withholdings were based for 2021-2022.