



2021-2022 Annual Budget

Proposed School Board Budget

March 25, 2021



Agenda

- General Fund
 - Funding Priority List
 - Part-time Benefits Revisited
- Instructional Resources Fund
 - Textbook Adoption Plan
- Fleet Replacement Fund
 - Fleet Replacement Plan
- Technology Replacement Fund
 - Technology Replacement Plan
- Grant Fund
- Capital Projects Fund
 - CIP
 - CIP
- Nutrition Fund
- Student Activity Fund



General Fund

The General Fund is the primary operating fund used to account for all financial resources except those required to be accounted for in another fund.



General Fund

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
Revenues						
State revenues	\$ 75,730,430	\$ 77,940,367	\$ 80,426,479	\$ 78,865,569	\$ 83,142,570	\$ 4,277,001
Local revenues	69,307,937	70,448,764	72,303,722	68,029,368	71,821,490	3,792,122
Federal revenues	1,281,217	682,310	574,231	295,458	415,458	120,000
Other revenues	1,325,130	1,416,688	1,349,571	690,270	653,365	(36,905)
Transfers	852,114	-	-	2,411,037	349,850	(2,061,187)
Total revenues	148,496,828	150,488,129	154,654,003	150,291,702	156,382,733	6,091,031
Expenditures						
Salaries and related costs	117,944,844	118,726,083	122,898,694	126,591,991	131,262,143	4,670,152
Contractual services	5,355,024	5,429,295	5,376,450	6,123,547	6,245,318	121,771
Internal services	640,385	375,000	375,000	176,747	375,000	198,253
Other charges	6,561,085	5,422,485	4,985,252	5,509,442	5,658,085	148,643
Materials and supplies	3,341,275	3,990,921	3,615,545	2,464,211	2,538,781	74,570
Payment to joint operations	93,640	86,974	70,810	100,000	100,000	-
Capital outlay	481,654	462,477	174,063	435,977	477,077	41,100
Debt service	4,125,345	4,125,345	4,125,345	4,125,345	4,125,345	-
Contingencies	-	-	-	235,000	235,000	-



General Fund

Expenditures

Transfers

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
Roanoke County Capital Funding Plan	2,200,000	2,200,000	2,200,000	2,400,000	2,600,000	200,000
Roanoke County Comprehensive Services Act	1,491,500	1,604,000	1,804,000	-	-	-
Roanoke County Shared Services	262,929	207,517	204,556	532,066	582,648	50,582
Transfer to Instructional Resources Fund	120,146	120,146	32,596	-	514,780	514,780
Transfer to Fleet Replacement Fund	533,219	533,219	675,000	-	-	-
Transfer to Technology Replacement Fund	-	1,044,680	1,100,000	447,376	447,376	-
Transfer to Capital Projects	4,003,064	5,324,422	6,101,206	-	85,000	85,000
Transfer to Student Activity Fund	-	-	-	1,150,000	1,136,180	(13,820)
Transfer to Internal Services Fund	40,086	-	56,624	-	-	-
Total expenditures	147,194,196	149,652,564	153,795,141	150,291,702	156,382,733	6,091,031
Excess (deficiency) of revenues over (under) expenditures	1,302,632	835,565	858,862	-	-	-
Beginning fund balance	4,993,328	6,295,960	7,131,525	-	-	-
Ending fund balance	\$ 6,295,960	\$ 7,131,525	\$ 7,990,387	\$ -	\$ -	\$ -



Roanoke County Public Schools
2021-2022 Annual Budget
Funding Priority List General Fund

2019-2020
Unfunded

2020-2021
Unfunded
(Deferred)

2021-2022
Requested

Balance After
Funding

Summary Revenue Changes

6,091,031

Compensation Costing	4,666,968
Expenditure Deferrals for One Year	919,818
Fixed Increases in Expenditures	504,245

Summary of Funded Priorities

6,091,031

Unfunded Expenditure Deferrals	2,327,624
Administration	25,500
Instruction	24,643
Finance	40,000
Human Resources	793,887
Technology	335,693
Facilities and Operations: Maintenance	763,745
Facilities and Operations: Transportation	97,535
Facilities and Operations: Utilities	37,875
School Counseling	219,679
Special Education	6,670
CTE	13,606

Summary of Unfunded Deferrals and Priorities

4,686,457

State Revenue Final Based on General Assembly Budget	4,277,001
Transfer from Roanoke County	3,792,122
Transfer from Internal Service Fund (Health Insurance Fund)	(2,000,000)
Medicaid Cost Report	120,000
Interest revenue	(90,015)
Remove parking fees from division budget and leave revenue at the schools	(36,800)
Adult Education program is moving to Grant Fund	(8,000)
Gifted revenue budget correction	(16,387)
Alternative Ed Program Revenue	53,110
Decrease non-resident tuition from \$2,863 to \$1,431.50 \$2,100 to \$1,000	TBD TBD Can be absorbed

SUMMARY REVENUE CHANGES

6,091,031

6,091,031

	<u>Teacher</u>	<u>Support</u>		
2020-2021 during-the-year-retroactive raise on a go forward basis	1.50%	2.33%	-	1,651,498
Implement job classification and compensation study for support employees		See Note	496,281	441,536
Increase contracted bus drivers pay rate		scale TBD	Comp study	Comp Study
Increase instructional assistant pay rate		scale TBD	Comp study	Comp Study
Increase custodian pay rate		scale TBD	Comp study	Comp Study
Increase nutrition associate pay rate		scale TBD	Comp study	Comp Study
Change all bus drivers to 5-hour contracts			440,445	375,465
Change all bus aides to 5-hour contracts			83,069	70,852
Teachers scale shift of 0.5%	0.50%		362,526	361,130
Teachers 1-step	1.50%		701,833	961,048
Support 1-step		2.00%	563,776	644,259
Payroll Lapse (combined two lines from prior report)			(500,000)	(681,008)
Teacher scale shift of additional 1.5%	1.50%			961,048
Minimum wage impact for bus aides				10,650
Identification of positions that needed to be coded to the grants				(203,165)
Full-time health benefit for part-time bus drivers		964,564	964,564	427,170
Full-time dental benefit for part-time bus drivers		41,463	41,463	21,710
Full-time health benefit for part-time bus aides		310,279	310,279	171,727
Full-time dental benefit for part-time bus aides		13,338	13,338	8,728
Other personnel line item shiftings and reductions				(555,680)
Increase summer school time sheet rate from \$20 to \$25 (pay an additional \$5 from CARES ESSER I grant)		x	x	Grant

Note: Raise provided by the compensation study increase will vary between employee.

COMPENSATION COSTING (INCLUDES VRS & FICA)

5.00%

4.33%

3,477,574

4,666,968

1,424,063



Roanoke County Public Schools
2021-2022 Annual Budget
Funding Priority List General Fund

2019-2020 Unfunded	2020-2021 Unfunded (Deferred)	2021-2022 Requested	Balance After Funding
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CTE equipment		(50,000)	50,000	
Conferences and travel (mostly in staff development)		(50,000)	50,000	
Transfer to Music Uniforms		(20,000)	20,000	
Library books		(8,500)	8,500	
Counseling SAP program (Life Counseling 2-day program)		(7,660)	7,660	
SCOPE and RAA (professional development)		(5,625)	5,625	
Transfer to Risk Management Fund		(198,253)	198,253	
Transfer to William Byrd Turf Replacement		(40,000)	40,000	
Transfer to Bogle Turf Replacement (Required per the County Match)		(25,000)	25,000	
Transfer to Instructional Resources Fund (Agrees with the VDOE RLM)		(32,596)	514,780	
EXPENDITURE DEFERRALS FOR ONE YEAR		(437,634)	919,818	504,245

Vendor Contracts			210,221	
Joint Capital Funding Policy transfer for the 12-12-12 Plan			200,000	
Flood Insurance (Government Imposed 25% increase)			51,442	
Software transfer to the County for joint programs			50,582	
Adult Ed is moving to Grant Fund			(8,000)	
FIXED INCREASES IN EXPEDITURES			504,245	

Transfer to CMP (Required per the County Policy)	ESSER Grants	(1,000,000)	1,000,000	
Transfer to Technology Replacement Fund	Carryover	(652,624)	652,624	
Transfer to Fleet Replacement Fund	Carryover	(675,000)	675,000	
EXPENDITURE DEFERRALS FOR ONE YEAR		(2,327,624)	2,327,624	Unfunded

Increase in administration allotment	x	18,000	18,000	
Increase in athletic allotment	x	7,500	7,500	
A-step Edgenuity	x	x	TBD	
A-step IA - Dr. Stegall removed on 3/12/21, CRRSA ESSER II, if needed	x	x	x	
ADMINISTRATION		25,500	25,500	Unfunded

Increase staff development for 2019 substitute pay rate Inc.	4,410	x	x	
Library media databases at elementary schools	x	5,250	2,000	
Interpreters at elementary and secondary schools	x	x	6,000	
Art material allotment at elementary and secondary schools	x	x	3,964	
Summer Governor's school tuition (allow us to fund 1 student per academy)	x	x	5,000	
Math supervisor contract extension by 20 days	x	7,105	7,679	
INSTRUCTION	4,410	12,355	24,643	Unfunded

Transfer to Instructional Resources fund	x	497,745	Included above	
Transfer to Glenvar High School Turf Replacement	x	40,000	40,000	
Transfer to Fleet Replacement fund	x	26,852	Included above	
FINANCE		564,597	40,000	Unfunded

Increase part-time nurses pay rate	scale TBD	TBD	TBD	
Increase summer school time sheet rate from \$20 to \$25 (pay an additional \$5 from CARES)	x	x	TBD	
Increase substitute pay rate by \$10 for teachers, nurses, and IA's	144,560	144,560	200,000	
Full-time health benefit for part-time nutrition associates	748,717	748,717	569,191	
Full-time dental benefit for part-time nutrition associates	32,185	32,185	24,696	
HUMAN RESOURCES	925,462	925,462	793,887	Unfunded

Digital radio replacement fund transfer	TBD	TBD	TBD	
2 IT positions (reduce device ratio from 2000:1 to 1400:1)	x	x	132,194	
3 ITRT positions (reduce support from 3:1 to 2:1)	x	x	203,499	
TECHNOLOGY			335,693	Unfunded



Roanoke County Public Schools
2021-2022 Annual Budget
Funding Priority List General Fund

2019-2020
Unfunded

2020-2021
Unfunded
(Deferred)

2021-2022
Requested

Balance After
Funding

Increase in maintenance budget	x	117,523	x	
OSHA compliance disposal needs and safety equipment	x	x	13,000	
Emergency and contracted preventative and maintenance vendors	x	x	123,000	
3 maintenance positions	x	210,000	x	
APPA level 3 zone maintenance plumber	x	x	54,245	
APPA level 3 zone maintenance (4) hvac positions	x	x	216,980	
APPA level 3 zone maintenance (5) zone coordinator positions	x	x	356,520	
FACILITIES AND OPERATIONS: MAINTENANCE		327,523	763,745	Unfunded
Gasoline price increase from \$1.90/gallon to \$2.20/gallon	x	x	15,000	
Other estimated increases in transportation budget	x	24,109	7,300	
Move position from trade to lead technician	x	x	9,973	
Move position from trade to lead technician	x	x	10,160	
Move position from trade to camera technician	x	x	3,896	
Increase administrative assistant contract to 260	x	x	4,237	
Add 210 administrative assistant	x	x	46,969	
FACILITIES AND OPERATIONS: TRANSPORTATION		24,109	97,535	Unfunded
Estimate increase in utilities	x	x	37,875	
FACILITIES AND OPERATIONS: UTILITIES			37,875	Unfunded
3 elementary life counselors for Title I schools		228,810	184,542	
Part-time school counselor at GVE		33,420	35,137	
SCHOOL COUNSELING		262,230	219,679	Unfunded
Behavioral position degree supplements	x	5,170	5,170	
HB2019 Requires albuterol inhalers and valved holding chambers			1,500	
SPECIAL EDUCATION		5,170	6,670	Unfunded
CTE Equipment	x	x	13,606	
CTE			13,606	Unfunded



Part-Time Benefits Survey

Part-Time Benefit to \$5,000		
10- Month	12- Month	Annual
\$624	\$520	\$6,240
\$374	\$312	\$3,740
\$250	\$208	\$2,500

Full-Time Benefit Rates		
10- Month	12- Month	Annual
\$624	\$520	\$6,240
\$175	\$146	\$1,750
\$449	\$374	\$4,490

Bus Drivers	Survey responses =	Yes	8	9	17	13.08%
	Survey responses =	No	71	42	113	86.92%
	Total Surveyed		79	51	130	100.00%
	Did not respond				1	
	Open Positions				9	
	Budgeted Positions		79	51	140	

	Survey responses =		16	20	36	27.69%
	Survey responses =		63	31	94	72.31%
	Total Surveyed		79	51	130	100.00%
	Did not respond				1	
	Open Positions				9	
	Budgeted Positions		79	51	140	

Bus Aides	Survey responses =	Yes	5	0	5	15.63%
	Survey responses =	No	15	12	27	84.38%
	Total Surveyed		20	12	32	100.00%
	Did not respond				2	
	Open Positions				12	
	Budgeted Positions		20	12	46	

	Survey responses =		7	3	10	31.25%
	Survey responses =		13	9	22	68.75%
	Total Surveyed		20	12	32	100.00%
	Did not respond				2	
	Open Positions				12	
	Budgeted Positions		20	12	46	

Nutrition Workers	Survey responses =	Yes	7	5	12	18.18%
	Survey responses =	No	28	26	54	81.82%
	Total Surveyed		35	31	66	100.00%
	Did not respond				18	
	Open Positions				38	
	Budgeted Positions		35	31	122	

	Survey responses =		15	13	28	42.42%
	Survey responses =		20	18	38	57.58%
	Total Surveyed		35	31	66	100.00%
	Did not respond				18	
	Open Positions				38	
	Budgeted Positions		35	31	122	



Part-Time Benefits Revisited

		Bus Drivers		Bus Aides		General Fund		Nutrition		Health Fund		
		#	ER Cost	#	ER Cost	#	ER Cost	#	ER Cost	#	ER Cost	
HEALTH	Distribution across premiums based on 2014 elections	Employees in each fund with insurance in 2014 (used for a reasonableness check)					105	696,834	74	380,137		
		100% Budgeted Positions	89	701,218	29	230,400	118	931,618	74	609,803	193	(339,835)
		Participation Based on Surveys										
		100% Yes Responders, 100% Non-responders and Vacant Positions	46	362,057	24	188,899	70	550,957	84	689,777	154	(197,962)
		100% Yes Responders, 70% Non-responders and Vacant Positions	43	338,445	20	157,416	63	495,861	67	550,179	130	(178,813)
		100% Yes Responders, Survey% Non-responders and Vacant Positions	39	306,962	14	110,191	53	417,153	52	427,005	105	(150,758)
		AVERAGE OF ALL ESTIMATES	54	427,170	22	171,727	76	598,897	69	569,191	145	(216,842)
DENTAL	Distribution across premiums based on 2014 elections	Employees in each fund with insurance in 2014 (used for a reasonableness check)					126	42,112	59	19,994		
		100% Budgeted Positions	107	35,638	35	11,710	142	47,348	78	26,458		
		Participation Based on Surveys										
		100% Yes Responders, 100% Non-responders and Vacant Positions	55	18,401	29	9,600	84	28,001	89	29,927		
		100% Yes Responders, 70% Non-responders and Vacant Positions	52	17,201	24	8,000	76	25,201	71	23,871		
		100% Yes Responders, Survey% Non-responders and Vacant Positions	47	15,601	17	5,600	64	21,201	55	18,526		
		AVERAGE OF ALL ESTIMATES	65	21,710	26	8,728	91	30,438	73	24,696		
Total Fund Needs						629,335	593,887	(216,842)				



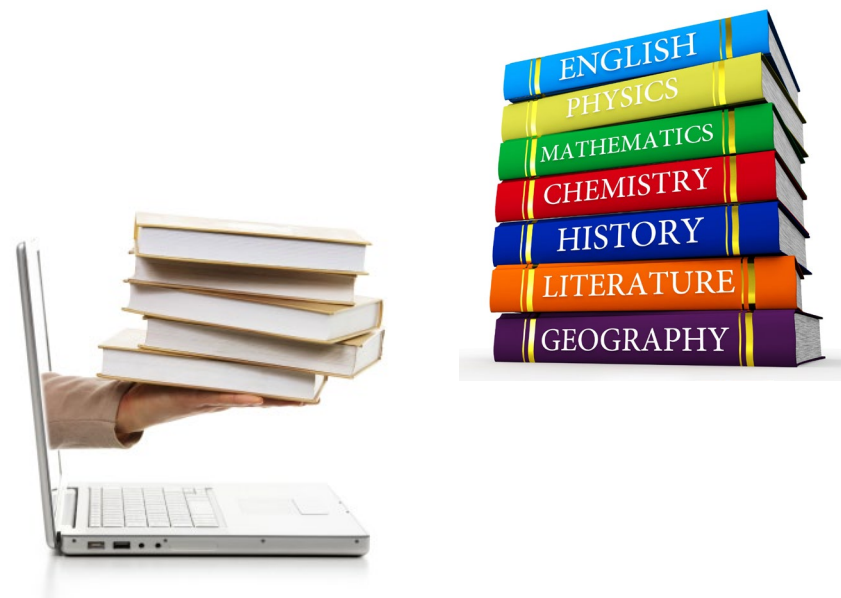
How Do We Compare?

Division	Status	Guaranteed Hours	Hourly Rate	Benefits Package
RCPS 2020-2021	PT	4	\$16.34 - \$27.77	Part-time health and dental rates (No VRS)
RCPS 2021-2022 Proposed	PT	5	\$16.96 - \$27.27	Full-time health and dental benefits rate (No VRS)
Botetourt	FT	5	\$13.24 - \$ 29.35 last step includes longevity \$10.00 for time exceeding 5 hours	Full paid benefits (includes VRS) Perfect Attendance Bonus monthly (\$100)
Roanoke City (Durham)	PT	??	\$17.00 - ??	??
<i>No Return call after leaving 3 voice mails. Called Roanoke City Schools HR to ask these questions and the answers are provided.</i>				
Salem	FT	5	\$14.18 - \$24.00	Full paid benefits (includes VRS)
Franklin	FT	3	\$60.27/day – year 1 \$62.07/day – year 2 \$80.78/day – year 3 and beyond	Full paid benefits (includes VRS)
Montgomery	PT	4.25	\$16.29 - \$28.70	No Health Insurance Benefits



ROANOKE COUNTY

Public Schools



Instructional Resources Fund

The Instructional Resources Fund is a separate operating fund that accounts for the funding of the Textbook Adoption Plan, which is a 7-year plan addressing the need to replace textbooks and other electronic resources for the classroom in accordance with VDOE guidelines. This will ensure classroom materials remain current and relevant.



Instructional Resources Fund

Revenues

State revenues

State reimbursement

Other revenues

Sale of textbooks

Other income

Transfers

Transfer from General Fund

Transfer from Student Activity Fund

Total revenues

2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
\$ 970,065	\$ 878,233	\$ 872,127	\$ 918,677	\$ 891,723	\$ (26,954)
7,000	13,910	8,262	2,000	10,000	8,000
2,900	1,568	306	-	-	-
120,146	120,146	32,596	-	514,780	514,780
-	-	-	1,250	1,250	-
1,100,111	1,013,857	913,291	921,927	1,417,753	495,826



Instructional Resources Fund

Expenditures

Salaries and related costs

Contractual services

Materials and supplies

Total expenditures

Excess (deficiency) of revenues
over (under) expenditures

Beginning fund balance

Ending fund balance

2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
90,705	94,889	2,933	8,612	6,460	(2,152)
-	-	535	-	-	-
1,002,795	898,871	795,684	913,315	1,464,500	551,185
1,093,500	993,760	799,152	921,927	1,470,960	549,033
6,611	20,097	114,139	-	(53,207)	(53,207)
14,920	21,531	41,628	-	53,207	53,207
\$ 21,531	\$ 41,628	\$ 155,767	\$ -	\$ -	\$ -



Textbook Adoption Plan

2022	2023	2024	2025	2026	2027	2028
Budget	~~~~~For Future Planning Purposes~~~~~					

Replacement Needs

Science (2022)	875,000	875,000	-	-	-	-	-
History (2024)	-	-	1,750,000	-	-	-	-
Mathematics (2025)	-	-	-	1,750,000	-	-	-
English (2028)	200,000	200,000	200,000	200,000	200,000	200,000	1,800,000
Career & Technical Education	-	250,000	-	-	-	-	-
ELL & World Languages	375,000	100,000	-	50,000	-	-	-
Health, PE & Drivers Education	-	250,000	-	-	-	-	-
Music and Performing Arts	12,500	12,500	12,500	165,000	12,500	12,500	12,500
Miscellaneous	8,460	8,460	8,460	8,460	8,460	8,460	8,460
Total Replacement Needs	1,470,960	1,695,960	1,970,960	2,173,460	220,960	220,960	1,820,960

Funding Sources

Sale of Books	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Payments for Lost/Damaged Books	1,250	1,250	1,250	1,250	1,250	1,250	1,250
VDOE Funding	891,723	891,723	891,723	891,723	891,723	891,723	891,723
Transfer from General Fund	514,780	900,000	1,100,000	1,100,000	500,000	500,000	500,000
Total Funding Sources	1,417,753	1,802,973	2,002,973	2,002,973	1,402,973	1,402,973	1,402,973

Beginning Fund Balance	155,767	102,560	209,573	241,586	241,586	71,099	1,253,112
Ending Fund Balance	102,560	209,573	241,586	71,099	1,423,599	1,253,112	835,125



Fleet Replacement Fund

The Fleet Replacement Fund is a separate operating fund that accounts for the funding of the Fleet Replacement Plan, which is a 15-year plan addressing the need to replace school buses and other vehicles on a useful-life schedule. This will ensure the fleet does not age to a point where the fleet maintenance cost exceeds the replacement cost of the vehicles.



Fleet Replacement Fund

Revenues

Federal revenues

National Clean Diesel Rebate Program

Other revenues

Sale of machinery and equipment

Insurance refunds

Interest income

Other income

Transfers

Transfer from General Fund

Transfer from Student Activity Fund

Total revenues

2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
\$ 180,000	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
67,715	7,908	27,462	5,000	5,000	-
22,799	17,092	11,158	5,000	5,000	-
22,617	26,952	19,985	15,000	-	(15,000)
17,228	18,264	14,298	-	-	-
533,219	533,219	675,000	-	500,000	500,000
-	-	-	9,119	15,000	5,881
843,578	603,435	947,903	234,119	725,000	490,881



Fleet Replacement Fund

Expenditures

Materials and supplies

Capital outlay

Grant contingency

Total expenditures

Excess (deficiency) of revenues
over (under) expenditures

Beginning fund balance

Ending fund balance

2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
-	-	12,447	8,109	8,109	-
1,323,867	1,537,977	1,160,472	26,010	1,075,447	1,049,437
-	-	-	200,000	200,000	-
1,323,867	1,537,977	1,172,919	234,119	1,283,556	1,049,437
(480,289)	(934,542)	(225,016)	-	(558,556)	(558,556)
2,341,709	1,861,420	926,878	-	558,556	558,556
\$ 1,861,420	\$ 926,878	\$ 701,862	\$ -	\$ -	\$ -



Fleet Replacement

2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Budget	~~~~~For Future Planning Purposes~~~~~													

Replacement Needs

Regular Ed Buses	Cost	99,800	508,980	934,487	953,177	972,241	991,685	1,011,519	1,031,749	935,453	834,892	973,245	992,710	885,994	1,032,816	1,053,472	1,074,541
	Qty	121	5	9	9	9	9	9	9	8	7	8	8	7	8	8	8
Special Ed Buses	Cost	115,500	235,620	240,332	367,709	375,063	382,564	390,215	398,020	270,653	414,100	281,588	287,219	439,446	298,823	304,800	310,896
	Qty	37	2	2	3	3	3	3	3	2	3	2	2	3	2	2	2
Total Buses			744,600	1,174,819	1,320,886	1,347,304	1,374,249	1,401,734	1,429,769	1,206,106	1,248,992	1,254,833	1,279,929	1,325,440	1,331,639	1,358,272	1,385,437
		158	7	11	12	12	12	12	12	10	10	10	10	10	10	10	10

1 Ton Truck	Cost	47,940	244,494	-	152,623	155,675	52,930	161,965	-	112,339	171,878	-	-	-	-	-	-
	Qty	20	5	-	3	3	1	3	-	2	3	-	-	-	-	-	-
3/4 Ton Truck	Cost	29,580	60,343	-	-	32,018	65,317	-	33,978	-	-	36,058	36,779	-	-	-	-
	Qty	8	2	-	-	1	2	-	1	-	-	1	1	-	-	-	-
3/4 Ton Van	Cost	25,500	26,010	185,711	135,304	55,204	84,462	57,434	87,874	29,877	60,950	62,169	63,412	32,340	65,974	-	34,320
	Qty	34	1	7	5	2	3	2	3	1	2	2	2	1	2	-	1
Mid-Size SUV	Cost	25,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Qty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small SUV	Cost	21,420	-	-	90,924	23,186	23,649	-	-	-	-	-	26,633	27,166	27,709	-	-
	Qty	9	-	-	4	1	1	-	-	-	-	-	1	1	1	-	-
Mid-Size Car	Cost	20,400	-	63,672	64,946	66,245	67,570	68,921	70,300	71,706	73,140	74,602	152,189	77,616	79,169	-	-
	Qty	39	-	3	3	3	3	3	3	3	3	3	6	3	3	-	-
Total Other Vehicles			330,847	249,383	443,797	332,328	293,928	288,320	192,152	213,922	305,968	172,829	279,013	137,122	172,852	-	34,320
		110	8	10	15	10	10	8	7	6	8	6	10	5	6	-	1

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 Replacement Needs			1,083,556	1,432,473	1,773,120	1,688,237	1,676,954	1,699,007	1,631,053	1,429,343	1,564,461	1,437,353	1,568,827	1,472,645	1,514,775	1,368,762	1,430,457

Funding Sources

Recovered Costs for Field Trips	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	15,000	15,000
Insurance Refunds	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Sale of Equipment	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
General Fund Transfer	500,000	1,175,000	1,675,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,675,000	1,650,000	1,625,000	1,575,000	1,550,000	1,525,000	1,500,000	1,500,000	1,500,000
Total Funding Sources	525,000	1,200,000	1,700,000	1,725,000	1,725,000	1,725,000	1,725,000	1,700,000	1,675,000	1,650,000	1,600,000	1,575,000	1,550,000	1,525,000	1,500,000	1,500,000	1,500,000

Estimated Beginning Fund Balance	910,550	351,994	119,521	46,401	83,164	131,210	157,203	251,150	521,807	632,346	844,993	876,166	978,521	1,013,746	1,169,984		
Estimated Ending Fund Balance	351,994	119,521	46,401	83,164	131,210	157,203	251,150	521,807	632,346	844,993	876,166	978,521	1,013,746	1,169,984	1,264,527		



Technology Replacement Fund

The Technology Replacement Fund is a separate operating fund that accounts for the funding of the Technology Replacement Plan, which is a 6-year plan addressing the need to continually replace technology infrastructure and equipment that require a significant amount of resources.



Technology Replacement Fund

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget
Revenues					
<i>State revenues</i>					
Technology Initiative	\$ -	\$ 726,000	\$ 726,000	\$ 726,000	\$ 726,000
Infrastructure & Operations Per Pupil Fund	-	-	-	954,447	1,341,815
<i>Federal revenues</i>					
E-rate reimbursement	-	617,640	559,992	597,118	597,118
<i>Other revenues</i>					
Laptop fees	-	345,572	343,815	-	-
Sale of machinery and equipment	-	57,874	109,408	57,624	87,500
Rental of School Property	-	22,631	23,311	23,970	24,690
Interest income	-	12,070	1,121	-	-
Other Miscellaneous Revenue	-	10,030	5,442	-	-
<i>Transfers</i>					
Transfer from General Fund	-	1,044,680	1,100,000	447,376	1,168,960
Transfer from Laptop Replacement Fund	-	1,247,601	-	-	-
Transfer from Student Activity Fund	-	-	-	359,550	3,000
Total revenues	-	4,084,098	2,869,089	3,166,085	3,949,083



Technology Replacement Fund

Expenditures

Contractual services

Other charges

Materials and supplies

Capital outlay

Total expenditures

Excess (deficiency) of revenues
over (under) expenditures

Beginning fund balance

Ending fund balance

2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget
-	-	-	-	443,540
-	1,809,365	2,548,803	3,045,825	3,465,025
-	158,982	159,230	-	-
-	756,000	730,140	1,230,260	1,147,880
-	2,724,347	3,438,173	4,276,085	5,056,445
-	1,359,751	(569,084)	(1,110,000)	(1,107,362)
-	-	1,359,751	1,110,000	1,107,362
\$ -	\$ 1,359,751	\$ 790,667	\$ -	\$ -



Technology Replacement

	2022	2023	2024	2025	2026	2027
Replacement Needs	Budget	/~~~~~For Future Planning Purposes~~~~~/				
Building Security	\$ 68,000	\$ -	\$ 468,000	\$ -	\$ -	\$ -
Equipment Lease-Cameras	-	521,732	521,732	521,732	521,732	521,732
Equipment Lease-Computers	2,045,441	1,990,899	2,046,011	2,131,503	2,073,198	1,990,899
Equipment Lease-Prometheans	1,098,000	1,098,000	1,098,000	1,098,000	1,098,000	1,098,000
Equipment Lease-Radios	321,584	705,584	705,584	705,584	705,584	705,584
IP Telephony	87,000	87,000	87,000	463,500	87,000	87,000
Network	543,480	543,480	614,080	557,600	494,060	696,260
Radio License	19,144	200,256	200,256	200,256	200,256	200,256
Server	-	274,050	200,000	100,000	100,000	-
Server License	424,396	451,562	424,396	424,396	424,396	424,396
Wireless	449,400	33,000	200,000	162,000	90,000	153,000
Total Replacement Needs	\$ 5,056,445	\$ 5,905,563	\$ 6,565,059	\$ 6,364,571	\$ 5,794,226	\$ 5,877,127

Funding Sources

State Technology Initiative Funds	\$ 726,000	\$ 726,000	\$ 726,000	\$ 726,000	\$ 726,000	\$ 726,000
State Infrastructure & Operations Fund	1,341,815	1,341,815	1,341,815	1,341,815	1,341,815	1,341,815
E-rate Reimbursement	597,118	597,118	597,118	597,118	597,118	597,118
Sale of Machinery and Equipment	87,500	87,500	87,500	87,500	87,500	87,500
Rental Income (EBS Lease)	24,690	25,428	26,190	26,976	27,786	28,620
Payments for Lost/Damaged Property	3,000	3,000	3,000	3,000	3,000	3,000
Transfer from General Fund	1,168,960	2,900,000	3,600,000	3,600,000	3,600,000	3,600,000
Total Funding Sources	\$ 3,949,083	\$ 5,680,861	\$ 6,381,623	\$ 6,382,409	\$ 6,383,219	\$ 6,384,053

Beginning Fund Balance	\$ 1,570,100	\$ 462,738	\$ 238,036	\$ 54,600	\$ 72,438	\$ 661,431
Ending Fund Balance	\$ 462,738	\$ 238,036	\$ 54,600	\$ 72,438	\$ 661,431	\$ 1,168,357



Grant Fund

The Grant Fund is used to account for transactions related to federal, state, and private grants. Most federal grants are typically 27 months or less. Matching requirements are accounted for in the school general fund.



Grant Fund

Revenues

State revenues
Local revenues
Federal revenues
Other revenues
Total revenues

2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
\$ 1,809,658	\$ 872,768	\$ 908,564	\$ 1,418,435	\$ 1,621,325	\$ 202,890
-	-	-	41,700	41,700	-
5,055,124	4,742,037	4,824,708	5,088,259	9,386,428	4,298,169
12,252	9,865	10,723	401,000	421,500	20,500
6,877,034	5,624,670	5,743,995	6,949,394	11,470,953	4,521,559



Grant Fund

Expenditures

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
Salaries and related costs	4,624,074	4,553,405	4,462,552	5,120,366	5,378,061	257,695
Contractual services	717,433	607,295	408,578	429,141	466,141	37,000
Internal services	242	113	229	-	-	-
Other charges	72,187	84,556	46,384	119,887	118,113	(1,774)
Materials and supplies	727,839	464,949	775,273	645,157	675,167	30,010
Capital outlay	726,000	920	138,119	134,843	134,843	-
Contingencies	-	-	-	400,000	4,598,628	4,198,628
<i>Transfers</i>						
Transfer to Student Activity Fund	-	-	-	100,000	100,000	-
Total expenditures	6,867,775	5,711,238	5,831,135	6,949,394	11,470,953	4,521,559
Excess (deficiency) of revenues over (under) expenditures	9,259	(86,568)	(87,140)	-	-	-
Beginning fund balance	77,309	86,568	-	-	-	-
Ending fund balance	\$ 86,568	\$ -	\$ (87,140)	\$ -	\$ -	\$ -



Grant Fund

	2020-2021 Budget	2021-2022 Budget	Increase (Decrease)	Description of Program or Grant
Virginia Preschool Initiative	\$ 745,987	\$ 897,855	\$ 151,868	Educational programs for unserved, at-risk 4-year old children.
Early Reading Initiative	288,495	277,226	(11,269)	Provides assistance to reduce the number of students needing remedial reading services.
Algebra Readiness	122,941	120,723	(2,218)	Serves 7th and 8th grade students who are at risk of failing the Algebra I end-of-course SOL.
Special Education in Regional Jail	134,803	132,161	(2,642)	Provides special education instruction to children with disabilities in jail.
Community Provider Add-On Funds	-	65,000	65,000	Educational program for unserved, at-risk 3-year old children.
Jobs for Virginia Graduates	30,000	30,000	-	Assists disadvantaged and at-risk students to graduate and transition to work.
ISAEF	16,772	16,772	-	Program offering an alternative education plan for a student at risk of dropping-out of school.
Equipment Funding	22,305	22,305	-	Secondary Career and Technical Education (CTE) approved equipment.
Additional Equipment Funding	5,000	5,000	-	Update CTE equipment to industry standards providing students with classroom experiences that translate to the 21st century workforce.
Industry Certifications	18,000	18,000	-	Student industry certification examinations, licensure tests, and occupational competency assessments.
Stem-H Industry Credentials	6,850	6,850	-	Industry credentialing for students and PD for instructors in science, technology, engineering, and mathematics-health sciences (STEM-H) CTE programs.
Workplace Readiness	4,290	4,290	-	Workplace Readiness Skills (WRS) for the Commonwealth Examination, including pretests, and/or other Board-approved industry certification assessments.
Project Graduation	16,672	16,672	-	To assist high school students to pass end-of-course SOL exams in order to complete their diploma requirements.
Adult Education	-	2,618	2,618	To provide assistance for adult education.
Mentor Teacher	6,320	5,853	(467)	Funds for providing mentors for new teachers with zero years of teaching experience.
Total state revenues	\$ 1,418,435	\$ 1,621,325	\$ 202,890	
Taubman Agreement	41,700	41,700	-	County program to educate students and teachers in art education and appreciation.
Allstate	1,000	1,000	-	Allstate Foundation Group Helping Hands grant support the drivers education.
William M. Cage Library Trust	-	12,500	12,500	Foundation provides library books for school divisions.
Adult Education (Local)	-	8,000	8,000	To provide assistance for adult education.
Grant contingency	400,000	400,000	-	Stabilization amount to maintain a level fund appropriation adopted via ordinance.
Total local and other revenues	\$ 442,700	\$ 463,200	\$ 20,500	



Grant Fund

	2020-2021 Budget	2021-2022 Budget	Increase (Decrease)	Description of Program or Grant
<i>Elementary and Secondary Education Act</i>				
Title I Part A Programs	1,291,422	1,382,691	91,269	Supports 5 elementary schools with high disadvantaged population.
Title II Part A Teacher Quality	268,158	261,277	(6,881)	Supports professional development for teachers and principals.
Title III Part A Language	32,888	39,294	6,406	Supports students who do not speak English as their primary language.
Title IV Student Support	91,262	100,009	8,747	Supports student and academic enrichment.
<i>Individuals with Disabilities Education Act</i>				
Title VI-B Flow Through	3,118,537	3,118,537	-	Supports students with disabilities in K-12.
Title VI-B Preschool	91,406	91,406	-	Supports programs for students with disabilities 2 years to KG.
Title VI-B Excellence in Co-Teaching	25,000	25,000	-	Supports teacher/programs that promote the collaboration between general education and special education teachers actively co-teaching for achievement by all students.
Title VI-B Parent Resource Center	5,000	5,000	-	Support PRCs in developing and implementing activities/products centered on students and families with disabilities.
Title VI-B Champions Together	8,000	8,000	-	Builds communities of acceptance and inclusion by engaging students with and without disabilities in interscholastic sports training and competition.
<i>Carl D. Perkins Career & Technical Education Act</i>				
Carl Perkins	154,586	154,586	-	Supports the academic achievement of career and technical education students.
<i>Library of Congress (via Waynesburg University)</i>				
Teaching with Primary Sources Program	2,000	2,000	-	Library of Congress Grant provided to employee for conference expenses
<i>Department of the Treasury</i>				
American Rescue Plan Act ESSER III		4,198,628	4,198,628	American Rescue Plan Act signed into law March 11, 2021. Helps school divisions obtain needed equipment and provide additional funds to address learning loss. In addition, \$5,550,000 is recognized in the Capital Project Fund.
Total federal revenues	\$ 5,088,259	\$ 9,386,428	\$ 4,298,169	



ROANOKE COUNTY

Public Schools



Capital Projects Fund

The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities, other than those financed by the General Fund. Included in this fund is the Capital Improvement Plan and the Capital Maintenance Plan.



Capital Projects Fund

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
Revenues						
<i>Local revenues</i>						
Transfer from bond proceeds	\$ -	\$ 5,995,881	\$ 22,776,785	\$ 12,000,000	\$ 12,000,000	\$ -
Transfer from Future Capital Fund	2,680,645	2,065,260	503,535	2,915,877	838,169	(2,077,708)
<i>Federal revenues</i>						
American Rescue Plan Act ESSER III	-	-	-	-	5,550,000	5,550,000
<i>Other revenues</i>						
Transfer from General Fund	2,974,114	3,891,282	3,508,103	-	1,256,423	1,256,423
Reserves	-	-	-	3,502,279	450,000	(3,052,279)
	5,654,759	11,952,423	26,788,423	18,418,156	20,094,592	1,676,436
<i>Other Projects</i>						
State revenues	52,000	-	-	-	-	-
Local revenues	25,000	25,000	25,000	-	25,000	25,000
Soft drink commission	50,000	50,000	50,000	50,000	-	(50,000)
Rental income and other fees	72,476	-	-	-	-	-
Other income	6,170	5,258	10,305	-	-	-
Transfer from General Fund	1,028,950	1,433,140	2,593,103	-	85,000	85,000
Grant contingency	-	-	-	200,000	200,000	-
	1,234,596	1,513,398	2,678,408	250,000	310,000	60,000
Total revenues	\$ 6,889,355	\$ 13,465,821	\$ 29,466,831	\$ 18,668,156	\$ 20,404,592	\$ 1,736,436



Capital Projects Fund

Expenditures

Major Projects

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
Glenvar High renovation	\$ 96,573	\$ 22,093	\$ 16,035	\$ -	\$ -	\$ -
Cave Spring High renovation	1,095,151	11,128,600	27,197,281	-	-	-
William Byrd High athletic fields	1,486,276	8,704	-	-	-	-
Glenvar High athletic fields	-	653,660	873,944	-	-	-
William Byrd High renovation	-	-	17,357	17,158,000	4,650,412	(12,507,588)
W.E.Cundiff Elementary renovation	-	-	10,308	224,253	4,722,090	4,497,837
Glen Cove Elementary renovation	-	-	10,308	224,253	4,722,090	4,497,837
Capital Maintenance Plan	1,521,878	958,225	1,191,132	-	1,000,000	1,000,000
Financial system implementation	49,840	-	-	360,000	-	(360,000)
HR and Payroll system upgrade	334,629	432,500	310,820	451,650	-	(451,650)
	4,584,347	13,203,782	29,627,185	18,418,156	15,094,592	(3,323,564)



Capital Projects Fund

Expenditures

Other Projects

Other major and minor projects

Soft drink commission projects

Bogle turf replacement reserves

William Byrd High turf replacement reserves

Music uniforms

Grant contingency

Transfer to Student Activity Fund

Total expenditures

Excess (deficiency) of revenues

over (under) expenditures

Beginning fund balance

Ending fund balance

2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
2,405,888	6,285,295	9,921,933	6,668,156	8,404,592	1,736,436
84,759	61,888	35,039	50,000	-	(50,000)
-	-	458,331	-	50,000	50,000
-	-	-	-	40,000	40,000
37,107	7,365	39,200	-	20,000	20,000
-	-	-	200,000	5,200,000	5,000,000
-	-	-	50,000	-	(50,000)
2,527,754	6,354,548	10,454,503	6,918,156	13,714,592	6,796,436
7,027,342	15,575,409	30,669,947	18,668,156	20,404,592	1,736,436
(137,987)	(2,109,588)	(1,203,116)	-	-	-
14,882,009	14,744,022	12,634,434	-	-	-
\$ 14,744,022	\$ 12,634,434	\$ 11,431,318	\$ -	\$ -	\$ -



	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
	Budget		/~~~~~For Future Planning Purposes~~~~~								
Replacement Needs											
Audio/Visual	30,000	102,000	-	-	-	-	-	-	-	-	-
Electrical	-	61,000	-	-	-	8,030	-	101,500	101,500	300,000	50,000
Interior Repair	37,000	-	-	-	-	-	-	-	-	-	-
Exterior Repair	15,000	-	-	-	-	-	-	-	-	-	-
Exterior Painting	8,000	8,000	70,000	32,000	25,000	71,250	-	-	224,500	100,000	-
Flooring	-	-	-	-	-	-	-	-	-	-	-
HVAC	653,000	565,000	258,000	200,000	807,000	200,000	400,000	400,000	500,000	300,000	325,000
Parking Lots	30,000	30,000	-	-	-	55,000	305,000	325,000	-	117,000	250,000
Playground Equipment	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Plumbing	45,000	40,000	-	-	-	-	-	-	-	-	-
Preventative Maintenance	60,000	60,000	60,000	60,000	60,000	126,000	61,000	61,500	62,000	63,000	60,000
Roofing	-	-	500,000	600,000	-	427,720	-	-	-	-	200,000
Safety	10,000	22,000	-	-	-	-	-	-	-	-	-
Scoreboards	-	-	-	-	-	-	122,000	-	-	-	-
Stormwater Management	12,000	12,000	12,000	8,000	8,000	12,000	12,000	12,000	12,000	20,000	15,000
Total Replacement Needs	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
Funding Sources											
American Rescue Plan Act ESSER III	480,000	550,000	178,000	-	325,000	-	-	-	-	-	-
CMP Reserves	-	450,000	-	-	-	-	-	-	-	-	-
General Fund	520,000	-	822,000	1,000,000	675,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Funding Sources	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



Prior	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total CIP 2022-2031	Future Allocation	Total Project Costs	Est. FY
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Budget ~~~~~For Future Planning Purposes~~~~~

Capital Projects

HR & Payroll Software (50%)	1,249,970		444,180	-	-	-	-	-	-	-	-	444,180	-	1,694,150.0	2023
Capital Maintenance Plan	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	10,000,000	12,000,000	23,000,000	2043
William Byrd High School	18,658,000	4,650,412	-	-	-	-	-	-	-	-	-	4,650,412	-	23,308,412	2022
WE Cundiff Elementary	224,253	4,722,090	463,089	7,357,453	7,374,182	-	3,783,933	-	-	-	-	23,700,747	-	23,925,000	2027
Glen Cove Elementary	224,253	4,722,090	463,088	6,000,000	6,018,312	-	3,472,257	-	-	-	-	20,675,747	-	20,900,000	2027
Burton Center for Arts & Technology	-	-	-	-	-	1,418,764	6,184,065	13,427,693	1,319,325	12,603,987	12,004,012	46,957,846	3,937,154	50,895,000	2033
Northside Middle	-	-	-	-	-	-	-	-	-	-	600,000	600,000	28,212,896	28,812,896	2036
Glenvar Elementary	-	-	-	-	-	-	-	-	-	-	-	-	13,007,995	13,007,995	2037
Hidden Valley Middle	-	-	-	-	-	-	-	-	-	-	-	-	32,100,850	32,100,850	2040
Burlington Elementary	-	-	-	-	-	-	-	-	-	-	-	-	7,421,426	7,421,426	2042
Penn Forest Elementary	-	-	-	-	-	-	-	-	-	-	-	-	7,083,618	7,083,618	2043
Total Capital Costs	21,356,476	15,094,592	2,370,357	14,357,453	14,392,494	2,418,764	14,440,255	14,427,693	2,319,325	13,603,987	13,604,012	107,028,932	103,763,939	232,149,347	

Funding Sources

Major & Minor Capital Reserves	5,225,345	1,256,423	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	6,656,423	6,600,000	18,481,768.0	
VPSA Bond Issue	12,000,000	12,000,000	-	12,000,000	12,000,000	-	12,000,000	12,000,000	-	12,000,000	12,000,000	84,000,000	85,163,939	181,163,939	
Debt Fund - Schools	2,990,264	670,692	605,164	640,703	676,244	700,833	725,424	752,750	644,694	-	-	5,416,504	-	8,406,768	
VPSA Refunding Credits	140,867	167,477	165,193	116,750	116,250	117,931	114,831	74,943	74,631	3,987	4,012	956,005	-	1,096,872	
Grant Funds	480,000	550,000	178,000	-	325,000	-	-	-	-	-	-	1,053,000	-	1,533,000	
Prior CMP Reallocated to Grant	-	450,000	-	-	-	-	-	-	-	-	-	450,000	-	450,000	
General Fund transfer for CMP	520,000	-	822,000	1,000,000	675,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	8,497,000	12,000,000	21,017,000	
Total Funding Sources	21,356,476	15,094,592	2,370,357	14,357,453	14,392,494	2,418,764	14,440,255	14,427,693	2,319,325	13,603,987	13,604,012	107,028,932	103,763,939	232,149,347	



Nutrition Fund

The Nutrition Fund is used to account for procurement, preparation, and serving of student breakfasts, snacks, and lunches. Revenues are primarily from food sales and subsidies from federal and state breakfast and lunch programs.



Nutrition Fund

Revenues

State revenues

State reimbursement

Federal revenues

Federal reimbursement

Other revenues

Charges for services

Rebates and refunds

Interest income

Other income

Grant contingency

Total revenues

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
State reimbursement	\$ 114,132	\$ 118,849	\$ 123,453	\$ 131,509	\$ 119,526	\$ (11,983)
Federal reimbursement	2,698,573	2,746,097	3,075,285	2,791,462	2,883,962	92,500
Charges for services	2,855,676	2,779,178	2,184,869	2,902,163	2,902,163	-
Rebates and refunds	13,871	20,297	48,855	20,000	20,000	-
Interest income	32,812	64,203	59,713	50,000	-	(50,000)
Other income	2,642	13,981	-	5,000	5,000	-
Grant contingency	-	-	-	25,000	25,000	-
Total revenues	5,717,706	5,742,605	5,492,175	5,925,134	5,955,651	30,517



Nutrition Fund

Expenditures

Salaries and related costs

Contractual services

Internal services

Other charges

Materials and supplies

Capital outlay

Contingencies

Total expenditures

Excess (deficiency) of revenues
over (under) expenditures

Beginning fund balance

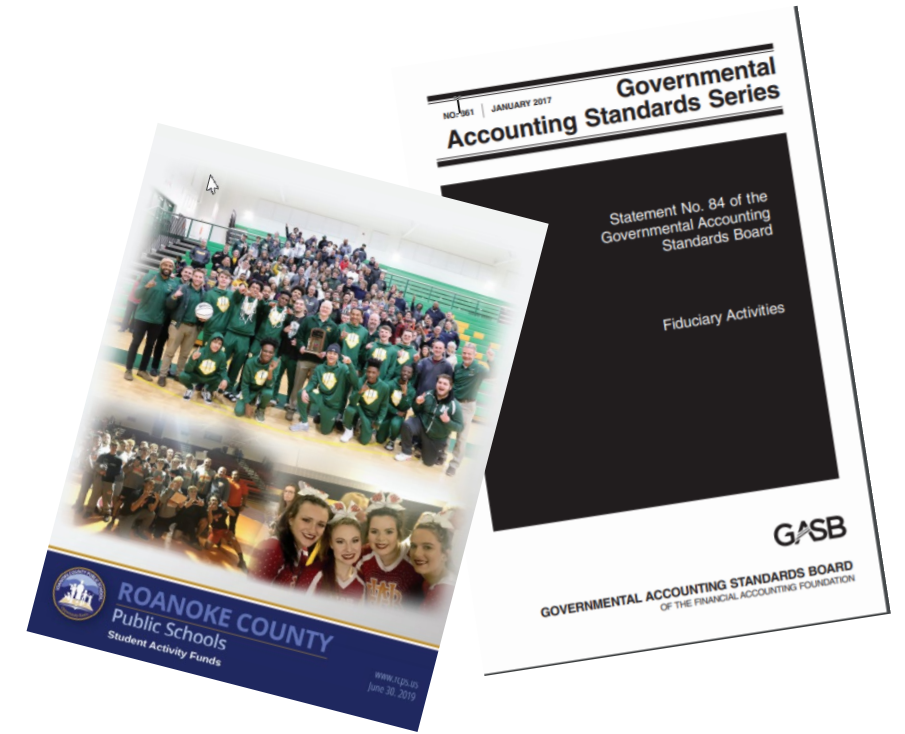
Ending fund balance

2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
2,463,251	2,443,948	2,651,330	2,738,868	3,048,531	309,663
102,571	79,219	83,450	126,000	126,000	-
10,335	10,300	8,500	10,300	10,300	-
10,266	7,301	4,184	215,995	14,930	(201,065)
2,534,251	2,435,878	2,595,664	2,603,848	2,613,748	9,900
62,943	25,540	50,547	205,123	117,142	(87,981)
-	-	-	25,000	25,000	-
5,183,617	5,002,186	5,393,675	5,925,134	5,955,651	30,517
534,089	740,419	98,500	-	-	-
2,714,569	3,248,658	3,989,077	-	-	-
\$ 3,248,658	\$ 3,989,077	\$ 4,087,577	\$ -	\$ -	\$ -



ROANOKE COUNTY

Public Schools



Student Activity Fund

The Student Activity Fund is a special revenue fund used to account for transactions derived from extracurricular activities, including, but not limited to, entertainment, athletic contests, club dues, vending machine proceeds that are not deposited into the school nutrition program account, and from any and all activities of school involving students.



Student Activity Fund

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
Revenues						
Other revenues	\$ -	\$ -	\$ -	\$ 5,113,163	\$ 5,549,920	\$ 436,757
Tuition - Regular School	-	-	-	88,960	88,960	-
Tuition - Summer School	-	-	-	70,000	70,000	-
Tuition - RCPS Online	-	-	-	105,000	105,000	-
Tuition - Gifted	-	-	-	16,387	-	(16,387)
Tuition - Gifted Quest	-	-	-	3,500	3,500	-
Tuition - Gifted Art	-	-	-	33,790	33,790	-
Student Parking Fees	-	-	-	36,800	36,800	-
Rental of School Property	-	-	-	48,600	48,600	-
Student Laptop Fees	-	-	-	356,550	-	(356,550)
Recovered costs for field trips	-	-	-	15,000	15,000	-
Damaged Property	-	-	-	4,250	4,250	-
Tuition - Adult Education	-	-	-	8,000	8,000	-
Transfers						
Transfer from General Fund	-	-	-	1,150,000	1,136,180	(13,820)
Transfer from Grant Fund	-	-	-	100,000	100,000	-
Transfer from Capital Projects Fund	-	-	-	50,000	-	(50,000)
Total revenues	-	-	-	7,200,000	7,200,000	-



Student Activity Fund

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
Expenditures						
Contractual services	-	-	-	75,280	75,280	-
Other charges	-	-	-	70,000	20,000	(50,000)
Materials and supplies	-	-	-	6,267,883	6,727,620	459,737
<i>Transfers</i>						
Transfer to General Fund	-	-	-	411,037	349,850	(61,187)
Transfer to Fleet Replacement Fund	-	-	-	15,000	15,000	-
Transfer to Instructional Resources Fund	-	-	-	1,250	1,250	-
Transfer to Technology Replacement Fund	-	-	-	359,550	3,000	(356,550)
Transfer to Grant Fund	-	-	-	-	8,000	8,000
Total expenditures	-	-	-	7,200,000	7,200,000	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-
Beginning fund balance	-	-	-	-	-	-
Ending fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



All Funds Total Budget

	2021 Budget	2022 Budget	Increase (Decrease)	Percent Change
General	\$ 150,291,702	\$ 156,382,733	\$ 6,091,031	4.1%
Instructional Resources	921,927	1,470,960	549,033	59.6%
Fleet Replacement	234,119	1,283,556	1,049,437	448.2%
Technology Replacement	4,276,085	5,056,445	780,360	18.2%
Grant	6,949,394	11,470,953	4,521,559	65.1%
Capital Projects	18,668,156	20,404,592	1,736,436	9.3%
Nutrition	5,925,134	5,955,651	30,517	0.5%
Student Activity Fund	7,200,000	7,200,000	-	100.0%
Total Funds	\$ 194,466,517	\$ 209,224,890	\$ 14,758,373	7.6%

