



2021-2022 Annual Budget

Work Session #1

January 5, 2021



Agenda

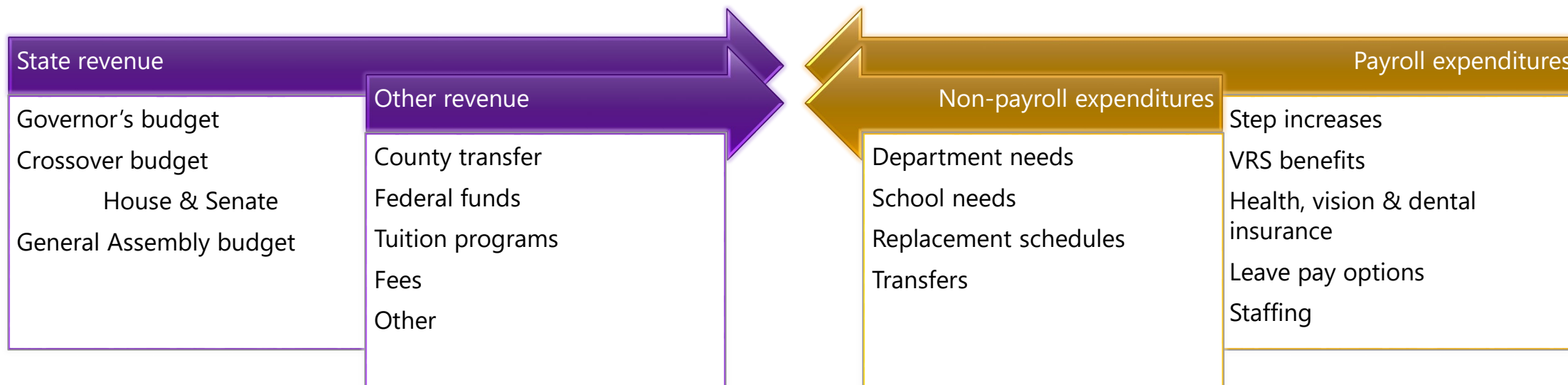
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Budget Process Overview

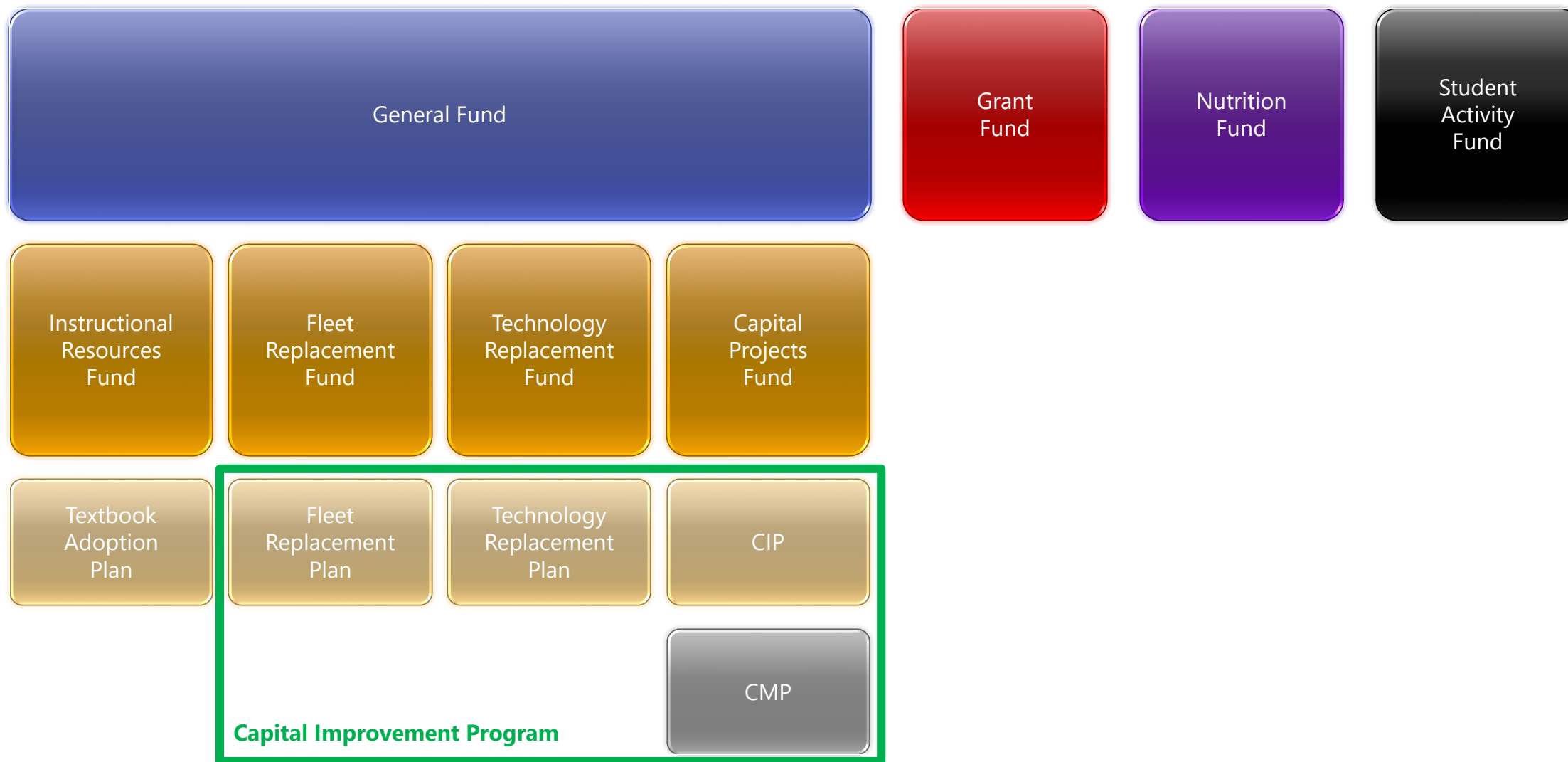


Budget Process Overview





Budget Process Overview





ROANOKE COUNTY

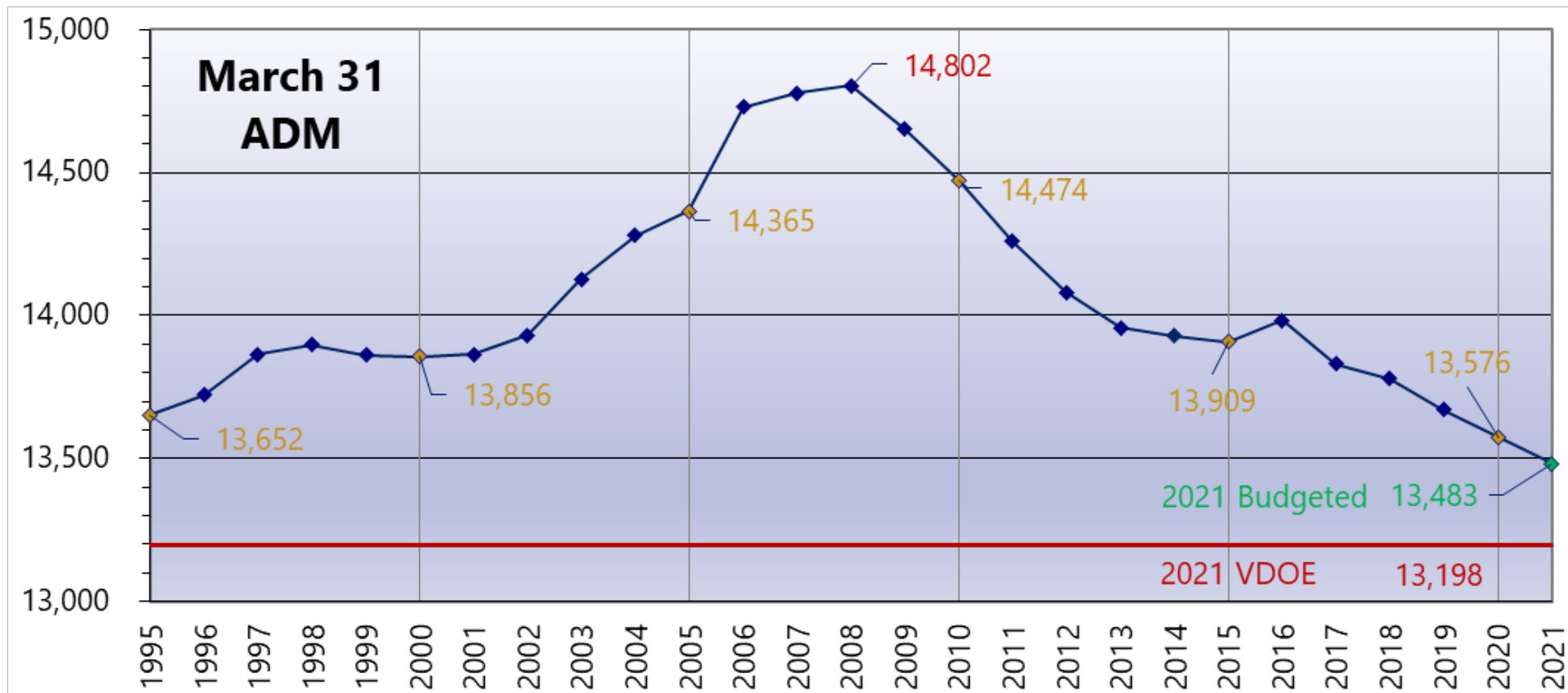
Public Schools



Student Enrollment

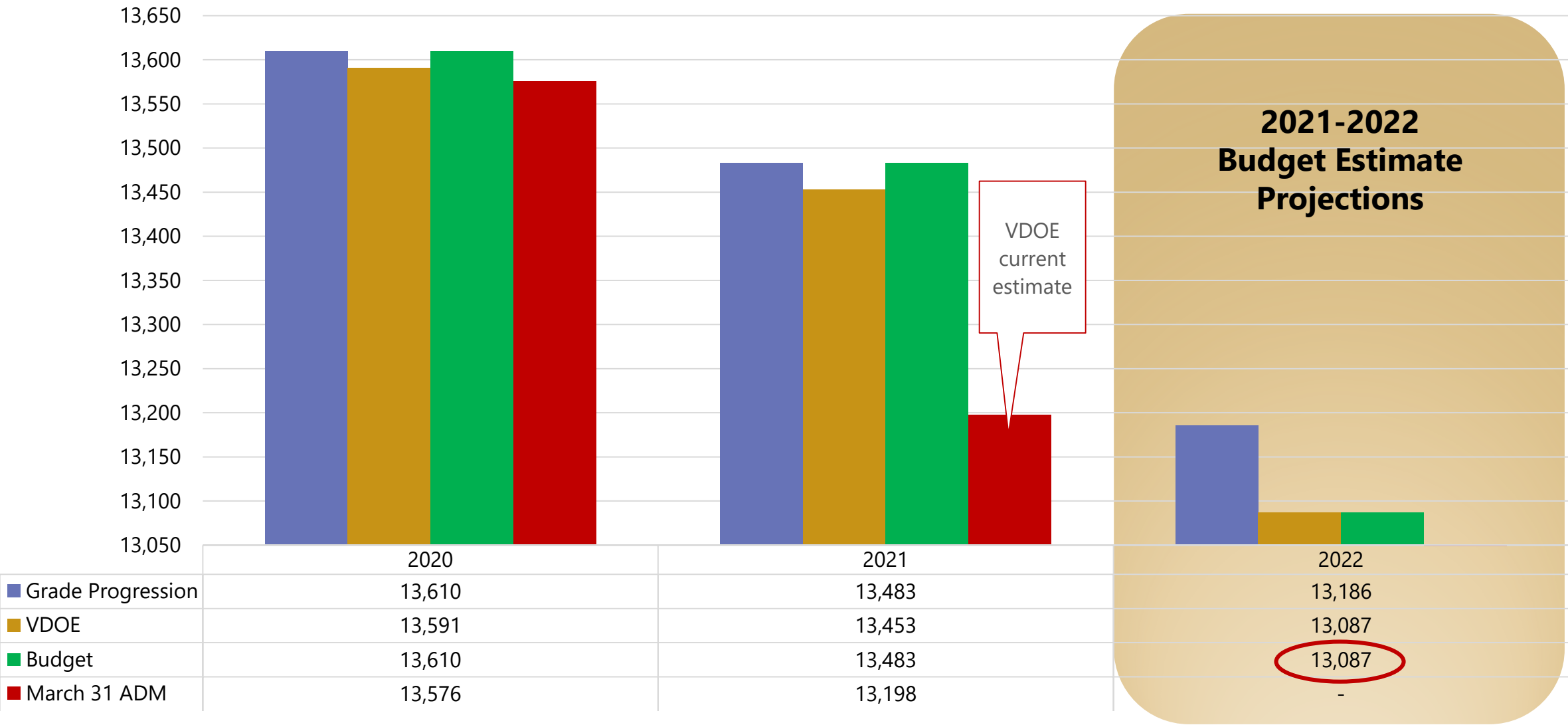


Student Enrollment





Student Enrollment





ROANOKE COUNTY

Public Schools



Governor's Budget

House Bill 1800
Senate Bill 1100



Governor's Budget



	2021 Adopted Budget		2021 Caboose Budget		Increase (Decrease)
ADM	13,483	Per Pupil	13,198	Per Pupil	↓ (285)
Composite Index	0.366	Revenue	0.366	Revenue	→ -
SOQ Excluding Sales Tax	\$ 59,951,423		\$ 59,253,799		↓ (697,624)
Sales Tax	14,320,000		14,320,000		→ -
Incentive	568,062		2,087,108		↑ 1,519,046
Categorical	11,021		13,578		↑ 2,557
Lottery	3,992,563		4,282,436		↑ 289,873
Other	22,500		22,500		→ -
General Fund	78,865,569	\$ 5,849.26	79,979,421	\$ 6,059.97	↑ 1,113,852
Instructional Resources Fund	918,677	\$ 68.14	899,238	\$ 68.13	↓ (19,439)
Technology Replacement Fund	1,680,447	\$ 124.63	1,695,558	\$ 128.47	↑ 15,111
Grant Fund	1,418,435	\$ 105.20	1,417,515	\$ 107.40	↓ (920)
Nutrition Fund	131,509	\$ 9.75	102,022	\$ 7.73	↓ (29,487)
Total All Funds	\$83,014,637		\$84,093,754		↑ \$ 1,079,117



Governor's Budget

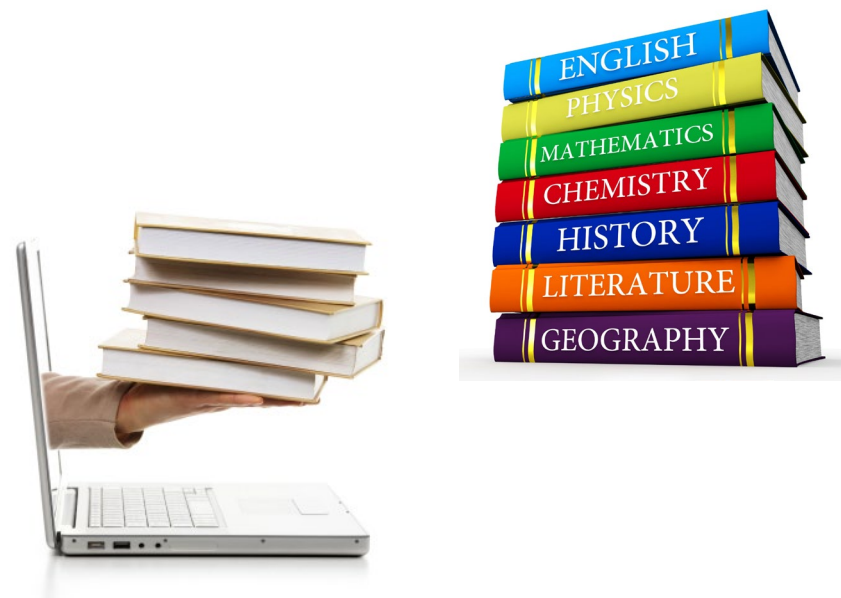


	2021 Adopted Budget		2022 Governor's Budget		Increase (Decrease)
ADM	13,483	Per Pupil	13,087	Per Pupil	↓ (396)
Composite Index	0.366	Revenue	0.366	Revenue	→ -
SOQ Excluding Sales Tax	\$ 59,951,423		\$ 58,888,178		↓ (1,063,245)
Sales Tax	14,320,000		15,500,383		↑ 1,180,383
Incentive	568,062		2,604,655		↑ 2,036,593
Categorical	11,021		13,713		↑ 2,692
Lottery	3,992,563		4,120,488		↑ 127,925
Other	22,500		22,500		→ -
General Fund	78,865,569	\$ 5,849.26	81,149,917	\$ 6,200.80	↑ 2,284,348
Instructional Resources Fund	918,677	\$ 68.14	891,723	\$ 68.14	↓ (26,954)
Technology Replacement Fund	1,680,447	\$ 124.63	1,695,798	\$ 129.58	↑ 15,351
Grant Fund	1,418,435	\$ 105.20	1,613,708	\$ 123.31	↑ 195,273
Nutrition Fund	131,509	\$ 9.75	114,172	\$ 8.72	↓ (17,337)
Total All Funds	\$83,014,637		\$85,465,318		↑ \$ 2,450,681



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

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



Instructional Resources Fund

Revenues

State revenues

State reimbursement

2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
\$ 970,065	\$ 878,233	\$ 872,127	\$ 918,677	\$ 891,723	\$ (26,954)

Other revenues

Sale of textbooks

7,000	13,910	8,262	2,000	10,000	8,000
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Other income

2,899	1,567	306	-	-	-
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Transfers

Transfer from General Fund

120,146	120,146	32,596	-	514,780	514,780
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Transfer from Student Activity Fund

-	-	-	1,250	1,250	-
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Total revenues

1,100,110	1,013,856	913,291	921,927	1,417,753	495,826
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Expenditures

Salaries and related costs

90,706	94,890	2,933	8,612	6,460	(2,152)
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Contractual services

-	-	535	-	-	-
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Materials and supplies

1,002,794	898,869	795,684	913,315	1,464,500	551,185
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Total expenditures

1,093,500	993,759	799,152	921,927	1,470,960	549,033
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Excess (deficiency) of revenues

over (under) expenditures

6,610	20,097	114,139	-	(53,207)	(53,207)
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Beginning fund balance

14,921	21,531	41,628	155,767	155,767	-
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Ending fund balance

\$ 21,531	\$ 41,628	\$ 155,767	\$ 155,767	\$ 102,560	\$ (53,207)
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ROANOKE COUNTY

Public Schools



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

			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		158	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
			7	11	12	12	12	12	12	10	10	10	10	10	10	10	10
1 Ton Work 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 Work 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 Cargo 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
Small SUV AWD	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		110	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
			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																	
Interest Income			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
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
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
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
General Fund Transfer			675,000	1,350,000	1,550,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
Total Funding Sources			715,000	1,390,000	1,590,000	1,690,000	1,690,000	1,690,000	1,690,000	1,690,000	1,690,000	1,690,000	1,690,000	1,690,000	1,690,000	1,690,000	1,690,000
Beginning Fund Balance			701,862	333,306	290,833	107,713	109,476	122,522	113,515	172,462	433,119	558,658	811,305	932,478	1,149,833	1,325,058	1,646,296
Ending Fund Balance			333,306	290,833	107,713	109,476	122,522	113,515	172,462	433,119	558,658	811,305	932,478	1,149,833	1,325,058	1,646,296	1,905,839



Fleet Replacement Fund

				2021 Budget	2022 Budget	Increase/ (Decrease)
Revenues						
<i>Federal revenues</i>						
National Clean Diesel Rebate Program	\$ 180,000	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
<i>Other revenues</i>						
Sale of machinery and equipment	67,715	7,908	27,462	5,000	5,000	-
Insurance refunds	22,799	17,092	11,158	5,000	5,000	-
Interest income	22,617	26,952	19,985	15,000	15,000	-
Other income	17,228	18,264	14,298	-	-	-
<i>Transfers</i>						
Transfer from General Fund	533,219	533,219	675,000	-	675,000	675,000
Transfer from Student Activity Fund	-	-	-	9,119	15,000	5,881
Total revenues	843,578	603,435	947,903	234,119	915,000	680,881
Expenditures						
Materials and supplies	-	-	12,447	8,109	8,109	-
Capital outlay	1,323,867	1,537,977	1,160,472	26,010	1,075,447	1,049,437
Grant contingency	-	-	-	200,000	200,000	-
Total expenditures	1,323,867	1,537,977	1,172,919	234,119	1,283,556	1,049,437
Excess (deficiency) of revenues over (under) expenditures	(480,289)	(934,542)	(225,016)	-	(368,556)	(368,556)
Beginning fund balance	2,341,709	1,861,420	926,878	701,862	701,862	-
Ending fund balance	\$ 1,861,420	\$ 926,878	\$ 701,862	\$ 701,862	\$ 333,306	\$ (368,556)



ROANOKE COUNTY

Public Schools



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

	2022	2023	2024	2025	2026	2027
	Budget	~~~~~For Future Planning Purposes~~~~~				
Replacement Needs						
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	969,798	969,798	969,798	969,798	969,798	969,798
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	1,973,626	3,573,626	4,073,626	4,073,626	4,073,626	4,073,626
Total Funding Sources	4,381,732	5,982,470	6,483,232	6,484,018	6,484,828	6,485,662
Beginning Fund Balance	689,790	15,077	91,984	10,157	129,604	820,206
Ending Fund Balance	15,077	91,984	10,157	129,604	820,206	1,428,741



Technology Replacement Fund

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
Revenues						
<i>State revenues</i>						
Technology Initiative	\$ -	\$ 726,000	\$ 726,000	\$ 726,000	\$ 726,000	\$ -
Infrastructure & Operations Per Pupil Fund	-	-	-	954,447	969,798	15,351
<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	29,876
Rental of School Property	-	22,631	23,311	23,970	24,690	720
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	1,973,626	1,526,250
Transfer from Laptop Replacement Fund	-	1,247,601	-	-	-	-
Transfer from Student Activity Fund	-	-	-	359,550	3,000	(356,550)
Total revenues	-	4,084,098	2,869,089	3,166,085	4,381,732	1,215,647
Expenditures						
Contractual services	-	-	-	-	443,540	443,540
Other charges	-	1,809,365	2,548,803	3,045,825	3,465,025	419,200
Materials and supplies	-	158,982	159,230	-	-	-
Capital outlay	-	756,000	730,140	1,230,260	1,147,880	(82,380)
Total expenditures	-	2,724,347	3,438,173	4,276,085	5,056,445	780,360
Excess (deficiency) of revenues over (under) expenditures	-	1,359,751	(569,084)	(1,110,000)	(674,713)	435,287
Beginning fund balance	-	-	1,359,751	1,110,000	790,667	(319,333)
Ending fund balance	\$ -	\$ 1,359,751	\$ 790,667	\$ -	\$ 115,954	\$ 115,954



Laptop Replacement Fund

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Increase/ (Decrease)
Revenues						
<i>Other revenues</i>						
Laptop fees	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ -
Warranty reimbursements	130,730	-	-	-	-	-
Interest income	15,675	-	-	-	-	-
Fees from damages	9,195	-	-	-	-	-
Sale of equipment	69,385	-	-	-	-	-
Total revenues	225,360	-	-	-	-	-
Expenditures						
Salaries and related costs	4,477	-	-	-	-	-
Contractual services	-	-	-	-	-	-
Materials and supplies	141,989	-	-	-	-	-
Transfers	303,234	1,247,601	-	-	-	-
Total expenditures	449,700	1,247,601	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(224,340)	(1,247,601)	-	-	-	-
Beginning fund balance	1,471,941	1,247,601	-	-	-	-
Ending fund balance	\$ 1,247,601	\$ -	\$ -	\$ -	\$ -	\$ -

Note: This Fund is closed and is only included for historical reference purposes.



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

Prior	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total CIP 2020-2030	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          | 2022 |
| 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           | 4,500,000         | 685,179          | 7,357,453         | 7,374,182         | -                | 3,783,933         | -                 | -                | -                 | -                 | 23,700,747         | -                  | 23,925,000         | 2027 |
| Glen Cove Elementary                | 224,253           | 4,500,000         | 685,178          | 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 |
| <b>Total Capital Costs</b>          | <b>21,356,476</b> | <b>15,094,592</b> | <b>2,370,357</b> | <b>14,357,453</b> | <b>14,392,494</b> | <b>2,418,764</b> | <b>14,440,255</b> | <b>14,427,693</b> | <b>2,319,325</b> | <b>13,603,987</b> | <b>13,604,012</b> | <b>107,028,932</b> | <b>103,763,939</b> | <b>232,149,347</b> |      |

## Funding Sources

|                                  |                   |                   |                  |                   |                   |                  |                   |                   |                  |                   |                   |                    |                    |                    |  |
|----------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--|
| Major and Minor Capital Reserves | 5,525,345         | 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          | 18,781,768         |  |
| 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           | 200,867           | 167,477           | 165,193          | 116,750           | 116,250           | 117,931          | 114,831           | 74,943            | 74,631           | 3,987             | 4,012             | 956,005            | -                  | 1,156,872          |  |
| General Fund transfer for CMP    | 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         |  |
| <b>Total Funding Sources</b>     | <b>21,716,476</b> | <b>15,094,592</b> | <b>2,370,357</b> | <b>14,357,453</b> | <b>14,392,494</b> | <b>2,418,764</b> | <b>14,440,255</b> | <b>14,427,693</b> | <b>2,319,325</b> | <b>13,603,987</b> | <b>13,604,012</b> | <b>107,028,932</b> | <b>103,763,939</b> | <b>232,509,347</b> |  |



# Capital Projects Fund

|                            | 2022      | 2023                                   | 2024      | 2025      | 2026      | 2027      | 2028      | 2029      | 2030      | 2031      |
|----------------------------|-----------|----------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                            | Budget    | ~~~~~For Future Planning Purposes~~~~~ |           |           |           |           |           |           |           |           |
| Replacement Needs          |           |                                        |           |           |           |           |           |           |           |           |
| Audio/Visual               | 102,000   | -                                      | -         | -         | -         | -         | -         | -         | -         | -         |
| Electrical                 | 61,000    | -                                      | -         | -         | 8,030     | -         | 101,500   | 101,500   | 300,000   | 50,000    |
| Exterior Painting          | 8,000     | 70,000                                 | 32,000    | 25,000    | 71,250    | -         | -         | 224,500   | 100,000   | -         |
| HVAC                       | 565,000   | 258,000                                | 200,000   | 807,000   | 200,000   | 400,000   | 400,000   | 500,000   | 300,000   | 325,000   |
| Parking Lots               | 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   |
| Plumbing                   | 40,000    | -                                      | -         | -         | -         | -         | -         | -         | -         | -         |
| Preventative Maintenance   | 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                     | 22,000    | -                                      | -         | -         | -         | -         | -         | -         | -         | -         |
| Scoreboards                | -         | -                                      | -         | -         | -         | 122,000   | -         | -         | -         | -         |
| Stormwater Management      | 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 |
| Funding Sources            |           |                                        |           |           |           |           |           |           |           |           |
| Transfer from General Fund | 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 |
| 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 |



# Capital Projects Fund

*Capital Improvement Plan*

Transfer from County for Bond proceeds  
Transfer from Future Capital Fund  
Transfer from General Fund

*Other Project Revenues Sources*

State revenues  
Local revenues  
Soft drink commission  
Rental income and other fees  
Other income  
Transfer from General Fund  
Grant contingency

Total revenues

| 2018<br>Actuals | 2019<br>Actuals | 2020<br>Actuals | 2021<br>Budget | 2022<br>Budget | Increase/<br>(Decrease) |
|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|
| \$ -            | \$ 5,995,881    | \$ 22,776,785   | \$ 12,000,000  | \$ 12,000,000  | \$ -                    |
| 1,989,135       | 4,533,602       | 3,011,638       | 2,467,371      | 838,169        | (1,629,202)             |
| 2,003,950       | 2,498,141       | 3,593,103       | -              | 1,000,000      | 1,000,000               |
| 3,993,085       | 13,027,624      | 29,381,526      | 14,467,371     | 13,838,169     | (629,202)               |
| 52,000          | -               | -               | -              | -              | -                       |
| 2,690,624       | 382,940         | 25,000          | -              | 25,000         | 25,000                  |
| 50,000          | 50,000          | 50,000          | 50,000         | -              | (50,000)                |
| 72,476          | -               | -               | -              | -              | -                       |
| 6,170           | 5,258           | 10,305          | -              | -              | -                       |
| 25,000          | -               | -               | -              | 85,000         | 85,000                  |
| -               | -               | -               | 200,000        | 200,000        | -                       |
| 2,896,270       | 438,198         | 85,305          | 250,000        | 310,000        | 60,000                  |
| \$ 6,889,355    | \$ 13,465,822   | \$ 29,466,831   | \$ 14,717,371  | \$ 14,148,169  | \$ (569,202)            |



# Capital Projects Fund

*Capital Improvement Plan*

Glenvar High renovation  
Cave Spring High renovation  
William Byrd High renovation  
William Byrd High athletic fields  
Financial system implementation  
HR and Payroll system upgrade  
W.E.Cundiff Elementary renovation  
Glen Cove Elementary renovation  
Capital Maintenance Plan

*Other Project Spending*

Other major capital projects  
Other minor capital projects  
Soft drink commission projects  
Bogle Turf replacement reserves  
WBH Turf replacement reserves  
Music uniforms  
Grant contingency

*Transfers*

Transfer to Student Activity Fund

Total expenditures

Excess (deficiency) of revenues  
over (under) expenditures  
Beginning fund balance  
Ending fund balance

| 2018<br>Actuals | 2019<br>Actuals | 2020<br>Actuals | 2021<br>Budget | 2022<br>Budget | Increase/<br>(Decrease) |
|-----------------|-----------------|-----------------|----------------|----------------|-------------------------|
| \$ 96,573       | \$ 22,093       | \$ 16,035       | \$ -           | \$ -           | \$ -                    |
| 1,095,151       | 11,128,601      | 27,197,283      | -              | -              | -                       |
| -               | -               | 17,357          | 17,158,000     | 4,650,412      | (12,507,588)            |
| 1,486,276       | 8,704           | -               | -              | -              | -                       |
| 49,840          | -               | -               | 360,000        | -              | -                       |
| 334,629         | 432,500         | 310,820         | 451,650        | 444,180        | -                       |
| -               | -               | 10,308          | 224,253        | 4,500,000      | 4,275,747               |
| -               | -               | 10,308          | 224,253        | 4,500,000      | 4,275,747               |
| 1,521,874       | 829,239         | 1,191,134       | -              | 1,000,000      | 1,000,000               |
| 4,584,343       | 12,421,137      | 28,753,245      | 18,418,156     | 15,094,592     | (2,956,094)             |
| 2,179           | 653,660         | 595,371         | 808,506        | -              | (808,506)               |
| 2,356,061       | 2,431,359       | 788,762         | -              | -              | -                       |
| 84,760          | 61,888          | 35,039          | -              | -              | -                       |
| -               | -               | 458,331         | -              | 50,000         | 50,000                  |
| -               | -               | -               | -              | 40,000         | 40,000                  |
| -               | 7,365           | 39,200          | -              | 20,000         | 20,000                  |
| -               | -               | -               | 200,000        | 200,000        | -                       |
| -               | -               | -               | 50,000         | -              | (50,000)                |
| 2,443,000       | 3,154,272       | 1,916,703       | 1,058,506      | 310,000        | (748,506)               |
| 7,027,343       | 15,575,409      | 30,669,948      | 19,476,662     | 15,404,592     | (3,704,600)             |
| (137,988)       | (2,109,587)     | (1,203,117)     | (4,759,291)    | (1,256,423)    | 3,502,868               |
| 14,882,010      | 14,744,022      | 12,634,435      | 4,759,291      | 1,256,423      | (3,502,868)             |
| \$ 14,744,022   | \$ 12,634,435   | \$ 11,431,318   | \$ -           | \$ -           | \$ (367,470)            |



# ROANOKE COUNTY

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## Public Schools



# Anticipated Budget Obligations



# Anticipated Budget Obligations

## **Transfers to Other Funds**

|                           |           |
|---------------------------|-----------|
| • Instructional resources | 514,780   |
| • Fleet replacement       | 675,000   |
| • Technology replacement  | 1,200,000 |
| • CMP                     | 1,000,000 |
| • GHS turf replacement    | 40,000    |
| • Bogle turf replacement  | 25,000    |
| • Music uniforms          | 20,000    |

## **Restricted Revenues**

|                            |         |
|----------------------------|---------|
| • 2% Bonus Revenue Portion | 943,868 |
|----------------------------|---------|

## **2021 Adjustments/Deferrals**

|                                 |           |
|---------------------------------|-----------|
| • 1-Step increase               | 1,780,607 |
| • CTE equipment                 | 50,000    |
| • Conference & travel           | 50,000    |
| • Library books                 | 8,500     |
| • Life Counseling 2-day program | 7,660     |
| • SCOPE & RAA                   | 5,625     |

## **Fixed Increases**

|                                |         |
|--------------------------------|---------|
| • Software transfer increase   | 65,566  |
| • Joint Capital Funding Policy | 200,000 |
| • Vendor contracts             | TBD     |



# Remaining Timeline



# Remaining Timeline

| January 2021 |    |    |    |    |    |    |
|--------------|----|----|----|----|----|----|
| S            | M  | T  | W  | Th | F  | S  |
|              |    |    |    |    | 1  | 2  |
| 3            | 4  | 5  | 6  | 7  | 8  | 9  |
| 10           | 11 | 12 | 13 | 14 | 15 | 16 |
| 17           | 18 | 19 | 20 | 21 | 22 | 23 |
| 24           | 25 | 26 | 27 | 28 | 29 | 30 |

5- 3:30 pm **School Board Work Session**

*#1 Governor's Budget, Preliminary Revenues,  
Other Funds & Replacement Schedules*

13- General Assembly Convenes

14- 6:00 pm **School Board Meeting**

28- 6:00 pm **School Board Meeting**

*Public Hearing on Budget*

| February 2021 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | Th | F  | S  |
|               | 1  | 2  | 3  | 4  | 5  | 6  |
| 7             | 8  | 9  | 10 | 11 | 12 | 13 |
| 14            | 15 | 16 | 17 | 18 | 19 | 20 |
| 21            | 22 | 23 | 24 | 25 | 26 | 27 |
| 28            |    |    |    |    |    |    |

1- 4:00 pm EAC Meeting

2- 3:30 pm **School Board Work Session**

*#2 Compensation, Benefits, &  
Departmental Budget Requests*

9- General Assembly Crossover (tentative)

11- 6:00 pm **School Board Meeting**

25- 6:00 pm **School Board Meeting**

27- General Assembly Adjourns

| March 2021 |    |    |    |    |    |    |
|------------|----|----|----|----|----|----|
| S          | M  | T  | W  | Th | F  | S  |
|            | 1  | 2  | 3  | 4  | 5  | 6  |
| 7          | 8  | 9  | 10 | 11 | 12 | 13 |
| 14         | 15 | 16 | 17 | 18 | 19 | 20 |
| 21         | 22 | 23 | 24 | 25 | 26 | 27 |
| 28         | 29 | 30 | 31 |    |    |    |

2- 3:30 pm **School Board Work Session**

*#3 Crossover Update*

11- 6:00 pm **School Board Meeting**

*#4 Final Superintendent's Budget*

25- 6:00 pm **School Board Meeting**

*Adopt School Budget*