ROANOKE COUNTY
Public Schools

2020-2021 Annual Budget

January 23, 2020

Work Session #2

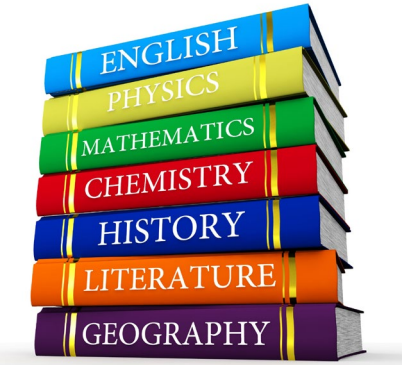
Other Funds and Replacement Schedules

ROANOKE COUNTY
Public Schools

Agenda

- Instructional Resources Fund
- Fleet Replacement Fund
- Technology Replacement Fund
- Grant Fund
- Capital Projects Fund
- Nutrition Fund
- Student Activity Fund – *New Fund for new accounting rule*
- County Revenue – Preliminary
- Preliminary Expenditure Items – *Updated through current*
- Remaining Timeline





Instructional Resources Fund

The Instructional Resources Fund is a separate operating fund that accounts for the funding of textbooks and other electronic resources for the classroom.

ROANOKE COUNTY
Public Schools

Instructional Resources Fund

	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2021 Budget	Increase/ (Decrease)
Revenues						
State revenues						
State reimbursement	$ 973,673	$ 970,065	$ 878,233	$ 874,309	$ 918,677	$ 44,368
Other revenues						
Sale of textbooks	13,238	7,000	13,910	5,000	2,000	(3,000)
Other income	4,687	2,899	1,567	2,000	-	(2,000)
Transfers						
Transfer from General Fund	120,146	120,146	120,146	32,596	530,341	497,745
Transfer from Student Activity Fund	-	-	-	-	1,250	1,250
Total revenues	1,111,744	1,100,110	1,013,856	913,905	1,452,268	538,363
Expenditures						
Salaries and related costs	90,331	90,706	94,888	16,148	8,612	(7,536)
Materials and supplies	1,063,378	1,002,794	898,871	897,757	1,443,656	545,899
Total expenditures	1,153,709	1,093,500	993,759	913,905	1,452,268	538,363
Excess (deficiency) of revenues over (under) expenditures	(41,965)	6,610	20,097	-	-	-
Beginning fund balance	56,886	14,921	21,531	-	-	-
Ending fund balance	$ 14,921	$ 21,531	$ 41,628	$ -	$ -	$ -

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 cost to maintain the fleet exceeds the replacement cost of the fleet vehicles.

ROANOKE COUNTY
Public Schools

Fleet Replacement Fund

	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2021 Budget	Increase/ (Decrease)
Revenues						
Federal revenues						
National Clean Diesel Rebate Program	$ -	$ 180,000	$ -	$ 200,000	$ 200,000	$ -
Other revenues						
Sale of machinery and equipment	2,534	67,715	7,908	5,000	5,000	-
Insurance refunds	8,773	22,798	17,092	5,000	5,000	-
Interest income	12,872	22,617	26,952	10,000	15,000	5,000
Recovered Costs	14,937	17,228	18,264	10,000	-	(10,000)
Transfers						
Transfer from General Fund	783,219	533,219	533,219	675,000	1,000,000	325,000
Transfer from Student Activity Fund	-	-	-	-	15,000	15,000
Total revenues	822,335	843,577	603,435	905,000	1,240,000	335,000
Expenditures						
Materials and supplies	-	-	-	16,065	8,109	(7,956)
Capital outlay	271	1,323,867	1,537,976	1,158,862	1,479,455	320,593
Grant contingency	-	-	-	200,000	200,000	-
Total expenditures	271	1,323,867	1,537,976	1,374,927	1,687,564	312,637
Excess (deficiency) of revenues over (under) expenditures	822,064	(480,290)	(934,541)	(469,927)	(447,564)	22,363
Beginning fund balance	1,519,645	2,341,709	1,861,419	469,927	447,564	(22,363)
Ending fund balance	$ 2,341,709	$ 1,861,419	$ 926,878	$ -	$ -	$ -

ROANOKE COUNTY
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Fleet Replacement Fund

		Regular Buses (77-Passenger)		Special Ed (53-Passenger)		Total Buses		Cameras		3/4 Ton Cargo Van		3/4 Ton Work Truck		1 Ton Work Truck		Small SUV AWD		Mid-Size Car		Total Other Vehicles		Total Capital Needs
		Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost	
	Cost		$94,704		$109,257				$795		$25,500		$29,580		$47,940		$21,420		$20,400			
	Inflation		2%		2%				2%		2%		2%		2%		2%		2%			
Budget	2021	8	$ 772,785	2	$ 222,884	10	$ 995,669	10	$ 8,109	7	$ 182,070	0	$ -	4	$ 195,595	2	$ 43,697	3	$ 62,424	16	$ 483,786	$ 1,487,564
For Future Planning Purposes	2022	7	689,710	3	341,013	10	1,030,723	10	8,271	5	132,651	2	61,550	2	99,754	2	44,571	3	63,672	14	402,198	1,441,192
	2023	8	804,005	2	231,889	10	1,035,894	10	8,437	5	135,304	0	-	3	152,623	1	22,731	3	64,946	12	375,604	1,419,935
	2024	8	820,085	2	236,527	10	1,056,612	10	8,605	2	55,204	1	32,018	3	155,675	1	23,186	3	66,245	10	332,328	1,397,545
	2025	8	836,487	2	241,257	10	1,077,744	10	8,777	3	84,462	2	65,317	1	52,930	0	-	3	67,570	9	270,279	1,356,800
	2026	7	746,565	3	369,123	10	1,115,688	10	8,953	2	57,434	0	-	3	161,965	0	-	3	68,921	8	288,320	1,412,961
	2027	8	870,281	2	251,004	10	1,121,285	10	9,132	3	87,874	1	33,978	0	-	0	-	3	70,300	7	192,152	1,322,569
	2028	8	887,687	2	256,024	10	1,143,711	10	9,315	1	29,877	0	-	2	112,339	0	-	3	71,706	6	213,922	1,366,948
	2029	7	792,260	3	391,717	10	1,183,977	10	9,501	2	60,950	0	-	3	171,878	0	-	3	73,140	8	305,968	1,499,446
	2030	8	923,549	2	266,367	10	1,189,916	10	9,691	2	62,169	1	36,058	0	-	1	26,111	3	74,602	7	198,940	1,398,547
	2031	7	824,268	3	407,542	10	1,231,810	10	9,885	2	63,412	1	36,779	0	-	1	26,633	3	76,095	7	202,919	1,444,614
	2032	8	960,861	3	415,693	11	1,376,554	10	10,083	1	32,340	0	-	0	-	1	27,166	3	77,616	5	137,122	1,523,759
	2033	8	980,078	2	282,671	10	1,262,749	10	10,284	2	65,974	0	-	0	-	0	-	3	79,169	5	145,143	1,418,176
	2034	8	999,679	2	288,325	10	1,288,004	10	10,490		-		-		-		-		-	0	-	1,298,494
	2035	8	1,019,673	3	441,137	11	1,460,810	10	10,700		-		-		-		-		-	0	-	1,471,510
		116		36		152		150		37		8		21		9		39		114		

		Interest Income	Recovered Costs for Field Trips	Insurance Refunds	Sale of Equipment	General Fund Transfer	Total Funding Sources	Beginning Fund Balance	Ending Fund Balance	Projected Additional Transfer Needed
Budget	2021	$ 15,000	$ 15,000	$ 5,000	$ 5,000	$ 1,000,000	$ 1,040,000	$ 483,633	$ 36,069	$ 325,000
For Future Planning Purposes	2022	15,000	15,000	5,000	5,000	1,375,000	1,415,000	36,069	9,877	375,000
	2023	15,000	15,000	5,000	5,000	1,375,000	1,415,000	9,877	4,942	-
	2024	15,000	15,000	5,000	5,000	1,375,000	1,415,000	4,942	22,397	-
	2025	15,000	15,000	5,000	5,000	1,375,000	1,415,000	22,397	80,597	-
	2026	15,000	15,000	5,000	5,000	1,375,000	1,415,000	80,597	82,636	-
	2027	15,000	15,000	5,000	5,000	1,375,000	1,415,000	82,636	175,067	-
	2028	15,000	15,000	5,000	5,000	1,375,000	1,415,000	175,067	223,119	-
	2029	15,000	15,000	5,000	5,000	1,375,000	1,415,000	223,119	138,673	-
	2030	15,000	15,000	5,000	5,000	1,375,000	1,415,000	138,673	155,126	-
	2031	15,000	15,000	5,000	5,000	1,375,000	1,415,000	155,126	125,512	-
	2032	15,000	15,000	5,000	5,000	1,375,000	1,415,000	125,512	16,753	-
	2033	15,000	15,000	5,000	5,000	1,375,000	1,415,000	16,753	13,577	-
	2034	15,000	15,000	5,000	5,000	1,375,000	1,415,000	13,577	130,083	-
	2035	15,000	15,000	5,000	5,000	1,375,000	1,415,000	130,083	73,573	-

ROANOKE COUNTY
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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.

ROANOKE COUNTY
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Technology Replacement Fund

	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2021 Budget	Increase/ (Decrease)
Revenues						
State revenues						
Technology Initiative	$ -	$ -	$ 726,000	$ 726,000	$ 726,000	$ -
Federal revenues						
E-rate reimbursement	-	-	617,640	559,118	597,118	38,000
Other revenues						
Laptop fees	-	-	345,572	334,875	-	(334,875)
Sale of machinery and equipment	-	-	57,874	102,960	107,624	4,664
Rental of School Property	-	-	22,631	22,920	23,970	1,050
Interest income	-	-	12,070	10,000	10,000	-
Other Miscellaneous Revenue	-	-	10,030	3,000	-	(3,000)
Transfers						
Transfer from General Fund	-	-	1,044,680	1,100,000	1,850,000	750,000
Transfer from Laptop Replacement Fund	-	-	1,247,601	-	-	-
Transfer from Student Activity Fund	-	-	-	-	334,550	334,550
Total revenues	-	-	4,084,098	2,858,873	3,649,262	790,389
Expenditures						
Other charges	-	-	1,809,365	2,227,219	3,045,825	818,606
Materials and supplies	-	-	158,982	159,230	-	(159,230)
Capital outlay	-	-	756,000	730,140	1,230,260	500,120
Total expenditures	-	-	2,724,347	3,116,589	4,276,085	1,159,496
Excess (deficiency) of revenues over (under) expenditures	-	-	1,359,751	(257,716)	(626,823)	(369,107)
Beginning fund balance	-	-	-	257,716	626,823	369,107
Ending fund balance	$ -	$ -	$ 1,359,751	$ -	$ -	$ -

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Technology Replacement Fund

	Budget	For Future Planning Purposes				
Replacement Needs:	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Building Security	$ -	$ 68,000	$ -	$ 468,000	$ -	$ -
Equipment Lease-Cameras	-	521,732	521,732	521,732	521,732	521,732
Equipment Lease-Computers	1,947,008	1,958,735	1,908,103	1,953,241	2,067,009	1,968,544
Equipment Lease-Prometheans	1,098,817	1,098,817	1,098,817	742,002	385,187	-
Equipment Lease-Radios	-	384,000	384,000	384,000	384,000	384,000
IP Telephony	-	-	-	-	236,250	-
Networking	546,260	543,480	649,380	614,080	557,600	494,060
Radio License	-	168,000	168,000	168,000	168,000	168,000
Servers	531,000	360,000	603,000	574,000	522,000	360,000
Student Laptop Bags	-	-	30,000	-	-	-
Wireless Connections	153,000	449,400	33,000	-	162,000	90,000
Total Replacement Needs	**4,276,085**	**5,552,164**	**5,396,032**	**5,425,055**	**5,003,778**	**3,986,336**

Funding Sources:	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Interest Income	10,000	10,000	10,000	10,000	10,000	10,000
Rental Income (EBS Lease)	23,970	24,690	25,428	26,190	26,976	27,786
Laptop Fees	331,550	331,550	331,550	331,550	331,550	331,550
Payments for Lost/Damaged Property	3,000	3,000	3,000	3,000	3,000	3,000
State Grant Revenue	726,000	726,000	726,000	726,000	726,000	726,000
E-rate Reimbursement	597,118	597,118	597,118	597,118	597,118	597,118
Sale of Machinery and Equip	107,624	107,624	107,624	107,624	107,624	107,624
Transfer from General Fund	1,850,000	3,260,000	3,600,000	3,620,000	3,620,000	3,620,000
Total Funding Sources	**3,649,262**	**5,059,982**	**5,400,720**	**5,421,482**	**5,422,268**	**5,423,078**

Beginning Fund Balance	1,120,000	493,177	995	5,683	2,110	420,600
Ending Fund Balance	**$ 493,177**	**$ 995**	**$ 5,683**	**$ 2,110**	**$ 420,600**	**$ 1,857,342**

Additional Transfer from General Fund	**$ 750,000**	$ 1,410,000	$ 340,000	$ 20,000	$ -	$ -

ROANOKE COUNTY
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Laptop Replacement Fund

	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2021 Budget	Increase/ (Decrease)
Revenues						
Other revenues						
Laptop fees	$ -	$ 375	$ -	$ -	$ -	$ -
Warranty reimbursements	122,889	130,730	-	-	-	-
Interest income	9,000	15,675	-	-	-	-
Fees from damages	7,384	9,195	-	-	-	-
Sale of equipment	-	69,385	-	-	-	-
Total revenues	139,273	225,360	-	-	-	-
Expenditures						
Salaries and related costs	5,556	4,477	-	-	-	-
Contractual services	24,903	-	-	-	-	-
Materials and supplies	78,433	141,989	-	-	-	-
Transfers	-	303,234	1,247,601	-	-	-
Total expenditures	108,892	449,700	1,247,601	-	-	-
Excess (deficiency) of revenues over (under) expenditures	30,381	(224,340)	(1,247,601)	-	-	-
Beginning fund balance	1,441,560	1,471,941	1,247,601	-	-	-
Ending fund balance	$ 1,471,941	$ 1,247,601	$ -	$ -	$ -	$ -

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



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.

ROANOKE COUNTY
Public Schools

Grant Fund

State revenues:	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)	Description of Program or Grant
Preschool Initiative	$ 419,743	$ 820,633	$ 400,890	Educational programs for unserved, at-risk 4-year old children.
Early Reading Initiative	213,258	288,495	75,237	Provides assistance to reduce the number of students needing remedial reading services.
Algebra Readiness	95,153	122,941	27,788	Serves 7th and 8th grade students who are at risk of failing the Algebra I end-of-course SOL.
Special Education in Regional Jail	121,594	134,803	13,209	Provides special education instruction to children with disabilities in jail.
Early Childhood ED4	-	35,000	35,000	Educational program for unserved, at-risk 3-year old children.
Jobs for Virginia Graduates	25,000	25,000	-	Assists disadvantaged and at-risk students to graduate and transition to work.
ISAEP	16,710	16,772	62	Program offering an alternative education plan for a student at risk of dropping-out of school.
Equipment Funding	91,630	39,584	(52,046)	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	21,840	18,000	(3,840)	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	15,883	16,673	790	To assist high school students to pass end-of-course SOL exams in order to complete their diploma requirements.
Mentor Teacher	5,984	6,320	336	Funds for providing mentors for new teachers with zero years of teaching experience.
Total state revenues	**$ 1,042,935**	**$ 1,540,361**	**$ 497,426**	

ROANOKE COUNTY
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Grant Fund

Federal revenues:	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)	Description of Program or Grant
Elementary and Secondary Education Act				
Title I Part A Programs	$ 1,291,421	$ 1,291,422	$ 1	Supports 5 elementary schools with high disadvantaged population.
Title II Part A Teacher Quality	268,159	268,158	(1)	Supports professional development for teachers and principals.
Title III Part A Language	32,888	32,888	-	Supports students who do not speak English as their primary language.
Title IV Student Support	91,262	91,262	-	Supports student and academic enrichment.
Individuals with Disabilities Education Act				
Title VI-B Flow Through	3,112,329	3,118,537	6,208	Supports students with disabilities in K-12.
Title VI-B Preschool	89,743	91,406	1,663	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.
Carl D. Perkins Career & Technical Education Act				
Carl Perkins	154,586	154,586	-	Supports the academic achievement of career and technical education students.
Total federal revenues	**$ 5,078,388**	**$ 5,086,259**	**$ 7,871**	

ROANOKE COUNTY
Public Schools

Grant Fund

Local revenues:	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)	Description of Program or Grant
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.
Waynesburg University LOC	2,000	2,000	-	Library of Congress Grant provided to employee for conference expenses
Grant contingency	400,000	400,000	-	Stabilization amount to maintain a level fund appropriation adopted via ordinance.
Total local revenues	**403,000**	**444,700**	**41,700**	
Total grant revenues	**$ 6,524,323**	**$ 7,071,320**	**$ 546,997**	

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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.

ROANOKE COUNTY
Public Schools

Capital Projects Fund

	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2021 Budget	Increase/ (Decrease)
Revenues						
Capital Improvement Plan						
Transfer from County for Bond proceeds	$ -	$ -	$ 5,995,881	$ -	$ 12,000,000	$ 12,000,000
Transfer from Future Capital Fund	3,023,453	1,989,135	4,533,602	487,500	2,467,371	1,979,871
Transfer from General Fund	2,515,756	2,003,950	2,498,141	1,000,000	1,000,000	-
	5,539,209	3,993,085	13,027,624	1,487,500	15,467,371	13,979,871
Other Project Revenues Sources						
State revenues	-	52,000	-	-	-	-
Local revenues	25,000	2,690,624	382,940	25,000	25,000	-
Soft drink commission	50,000	50,000	50,000	50,000	50,000	-
Rental income and other fees	21,433	72,476	-	-	-	-
Other income	-	6,170	5,258	-	-	-
Transfer from General Fund	25,000	25,000	-	85,000	125,000	40,000
Grant contingency	-	-	-	200,000	200,000	-
	121,433	2,896,270	438,198	360,000	400,000	40,000
Total revenues	$ 5,660,642	$ 6,889,355	$ 13,465,822	$ 1,847,500	$ 15,867,371	$ 14,019,871

ROANOKE COUNTY
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Capital Projects Fund

	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2021 Budget	Increase/ (Decrease)
Expenditures						
Capital Improvement Plan						
Glenvar High renovation	$ 209,407	$ 96,573	$ 22,093	$ -	$ -	$ -
Cave Spring High renovation	500,961	1,095,151	11,128,601	-	-	-
William Byrd High renovation	-	-	-	-	17,158,000	17,158,000
William Byrd High athletic fields	541,787	1,486,275	8,704	-	-	-
Financial system implementation	203,178	49,840	-	-	360,000	360,000
HR and Payroll system upgrade	-	334,629	432,500	310,820	451,650	-
W.E.Cundiff Elementary renovation	-	-	-	-	224,253	224,253
Glen Cove Elementary renovation	-	-	-	-	224,253	224,253
Capital Maintenance Plan	134,628	1,521,879	829,239	1,000,000	1,000,000	-
Reserve for future budget	-	-	-	176,680	-	(176,680)
	1,589,961	4,584,347	12,421,137	1,487,500	19,418,156	17,789,826
Other Project Spending						
Other major capital projects	122,499	2,179	653,660	-	-	-
Other minor capital projects	1,993,078	2,356,056	2,431,359	-	-	-
Soft drink commission projects	62,709	84,760	61,888	50,000	-	(50,000)
Bogle Turf replacement reserves	-	-	-	50,000	50,000	-
WBH Turf replacement reserves	-	-	-	40,000	40,000	-
GHS Turf replacement reserves	-	-	-	-	40,000	40,000
Music uniforms	-	-	7,365	20,000	20,000	-
Grant contingency	-	-	-	200,000	200,000	-
Transfers						
Transfer to Student Activity Fund	-	-	-	-	50,000	50,000
	2,178,286	2,442,995	3,154,272	360,000	400,000	40,000
Total expenditures	3,768,247	7,027,342	15,575,409	1,847,500	19,818,156	17,829,826
Excess (deficiency) of revenues over (under) expenditures	1,892,395	(137,987)	(2,109,587)	-	(3,950,785)	(3,950,785)
Beginning fund balance	12,989,614	14,882,009	14,744,022	-	3,950,785	3,950,785
Ending fund balance	$ 14,882,009	$ 14,744,022	$ 12,634,435	$ -	$ -	$ 140,830

ROANOKE COUNTY
Public Schools

Capital Projects Fund-CIP

Projects:	Prior	Budget 2021	For Future Planning Purposes 2022	2023	2024	2025	2026	2027	2028	2029	2030	Total CIP 2020-2030	Future Allocation	Total Project Costs	Est. FY
DAX Upgrade	-	360,000	-	-	-	-	-	-	-	-	-	**360,000**	-	**360,000**	**2021**
HR & Payroll Software System (50%)	798,320	451,650	444,180	-	-	-	-	-	-	-	-	**895,830**	-	**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**	**2042**
William Byrd High School	1,500,000	17,158,000	3,000,000	-	-	-	-	-	-	-	-	**20,158,000**	-	**21,658,000**	**2022**
WE Cundiff Elementary	-	224,253	4,996,995	685,179	6,515,323	4,481,688	-	-	-	-	-	**16,903,438**	-	**16,903,438**	**2025**
Glen Cove Elementary	-	224,253	4,996,994	685,178	6,000,000	4,518,312	-	-	-	-	-	**16,424,737**	-	**16,424,737**	**2025**
Burton Center for Arts & Technology	-	-	-	-	842,130	4,392,494	1,418,764	13,440,255	13,427,693	1,319,325	12,603,987	**47,444,648**	750,352	**48,195,000**	**2031**
Northside Middle	-	-	-	-	-	-	-	-	-	-	-	**-**	30,076,619	**30,076,619**	**2034**
Glenvar Elementary	-	-	-	-	-	-	-	-	-	-	-	**-**	14,321,353	**14,321,353**	**2036**
Hidden Valley Middle	-	-	-	-	-	-	-	-	-	-	-	**-**	33,508,782	**33,508,782**	**2040**
Burlington Elementary	-	-	-	-	-	-	-	-	-	-	-	**-**	8,028,634	**8,028,634**	**2040**
Penn Forest Elementary	-	-	-	-	-	-	-	-	-	-	-	**-**	7,663,187	**7,663,187**	**2042**
Total Capital Costs Planned	**3,298,320**	**19,418,156**	**14,438,169**	**2,370,357**	**14,357,453**	**14,392,494**	**2,418,764**	**14,440,255**	**14,427,693**	**2,319,325**	**13,603,987**	**112,186,653**	**106,348,927**	**221,833,900**	

Funding Sources:	Prior	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total CIP 2020-2029	Future Allocation	Total Funding
Major Capital Reserves	1,574,560	3,950,785	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	**9,350,785**	7,200,000	**18,125,345**
VPSA Bond Issue	-	12,000,000	12,000,000	-	12,000,000	12,000,000	-	12,000,000	12,000,000	-	12,000,000	**84,000,000**	87,144,915	**171,144,915**
Debt Fund - Schools	703,376	2,286,888	670,692	605,164	640,703	676,244	700,833	725,424	752,750	644,694	-	**7,703,392**	-	**8,406,768**
VPSA Refunding Credits	20,384	180,483	167,477	165,193	116,750	116,250	117,931	114,831	74,943	74,631	3,987	**1,132,476**	4,012	**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**
Total Funding Sources Planned	**3,298,320**	**19,418,156**	**14,438,169**	**2,370,357**	**14,357,453**	**14,392,494**	**2,418,764**	**14,440,255**	**14,427,693**	**2,319,325**	**13,603,987**	**112,186,653**	**106,348,927**	**221,833,900**

ROANOKE COUNTY
Public Schools

Capital Projects Fund-CMP

	Budget	For Future Planning Purposes								
Projects:	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Audio/Visual	$ 92,000	$ 102,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Electrical	-	61,000	-	-	-	8,030	-	101,500	101,500	300,000
Exterior Painting	8,000	8,000	70,000	32,000	25,000	71,250	-	-	224,500	100,000
Flooring	-	44,000	-	-	-	-	-	-	-	-
HVAC	675,000	565,000	258,000	200,000	807,000	200,000	400,000	400,000	500,000	300,000
Parking Lots	30,000	30,000	-	-	-	55,000	305,000	325,000	-	117,000
Playground Equipment	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Plumbing	23,000	18,000	-	-	-	-	-	-	-	-
Preventative Maintenance	60,000	60,000	60,000	60,000	60,000	126,000	61,000	61,500	62,000	63,000
Roofing	-	-	500,000	600,000	-	427,720	-	-	-	-
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
Total Maintenance	**$ 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**

ROANOKE COUNTY
Public Schools



Nutrition Fund

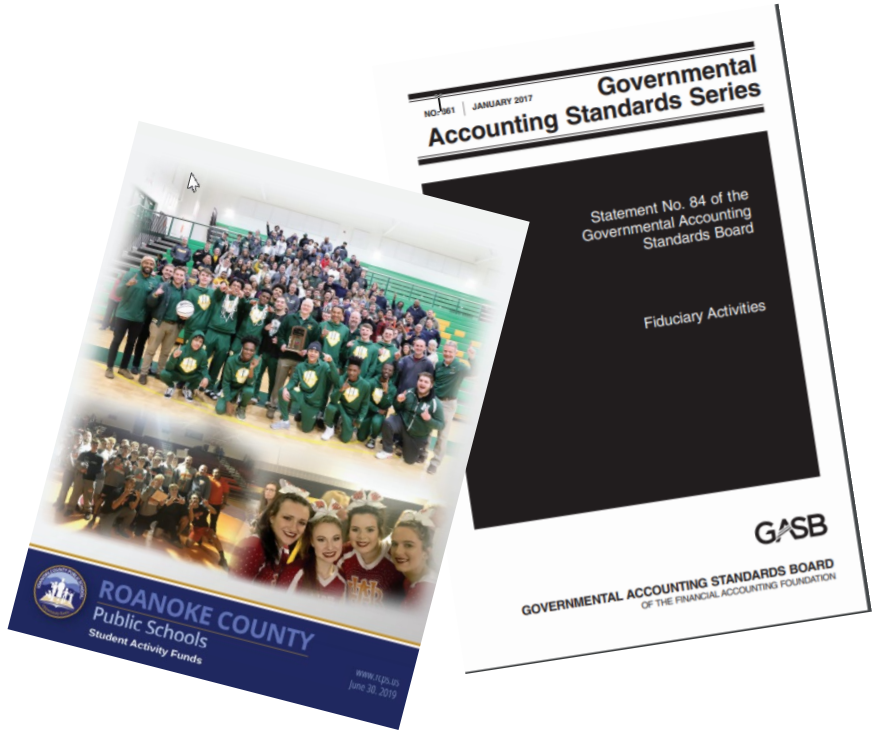
The Nutrition Fund is used to account for procurement, preparation, and serving of student breakfasts, snacks, and lunches. Revenues are primarily from food sales and subsidies from federal and state breakfast and lunch programs.

ROANOKE COUNTY
Public Schools

Nutrition Fund

	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2021 Budget	Increase/ (Decrease)
Revenues						
State revenues						
State reimbursement	$ 108,988	$ 114,132	$ 118,849	$ 126,814	$ 189,124	$ 62,310
Federal revenues						
Federal reimbursement	2,541,730	2,698,573	2,746,097	2,610,000	2,791,462	181,462
Other revenues						
Charges for services	2,841,964	2,855,676	2,779,178	3,180,000	2,844,548	(335,452)
Rebates and refunds	13,159	13,871	20,297	20,000	20,000	-
Interest income	11,993	32,812	64,203	10,000	50,000	40,000
Other income	-	2,642	13,981	5,000	5,000	-
Grant contingency	-	-	-	25,000	25,000	-
Total revenues	5,517,834	5,717,706	5,742,605	5,976,814	5,925,134	(51,680)
Expenditures						
Salaries and related costs	2,418,700	2,463,251	2,443,950	2,812,795	2,795,035	(17,760)
Contractual services	53,306	102,571	79,219	165,100	126,000	(39,100)
Internal services	10,300	10,335	10,300	8,500	10,300	1,800
Other charges	6,790	10,266	7,301	22,100	94,953	72,853
Materials and supplies	2,442,191	2,534,251	2,435,876	2,774,650	2,603,846	(170,804)
Capital outlay	20,661	62,943	25,540	168,669	270,000	101,331
Contingencies	-	-	-	25,000	25,000	-
Total expenditures	4,951,948	5,183,617	5,002,186	5,976,814	5,925,134	(51,680)
Excess (deficiency) of revenues over (under) expenditures	565,886	534,089	740,419	-	-	-
Beginning fund balance	2,148,683	2,714,569	3,248,658	-	-	-
Ending fund balance	$ 2,714,569	$ 3,248,658	$ 3,989,077	$ -	$ -	$ -

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.

ROANOKE COUNTY
Public Schools

Student Activity Fund

	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2021 Budget	Increase/ (Decrease)
Revenues						
Other revenues	$ -	$ -	$ -	$ -	$ 5,900,000	$ 5,900,000
Transfers						
Transfer from General Fund	-	-	-	-	1,150,000	1,150,000
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
Expenditures						
Materials and supplies	-	-	-	-	5,700,000	5,700,000
Transfers						
Transfer to General Fund	-	-	-	-	1,149,200	1,149,200
Transfer to Fleet Replacement Fund	-	-	-	-	15,000	15,000
Transfer to Instructional Resources Fund	-	-	-	-	1,250	1,250
Transfer to Technology Replacement Fund	-	-	-	-	334,550	334,550
Total expenditures	-	-	-	-	7,200,000	7,200,000
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-
Beginning fund balance	-	-	-	-	-	-
Ending fund balance	$ -	$ -	$ -	$ -	$ -	$ -

ROANOKE COUNTY
Public Schools

County Revenue-Preliminary

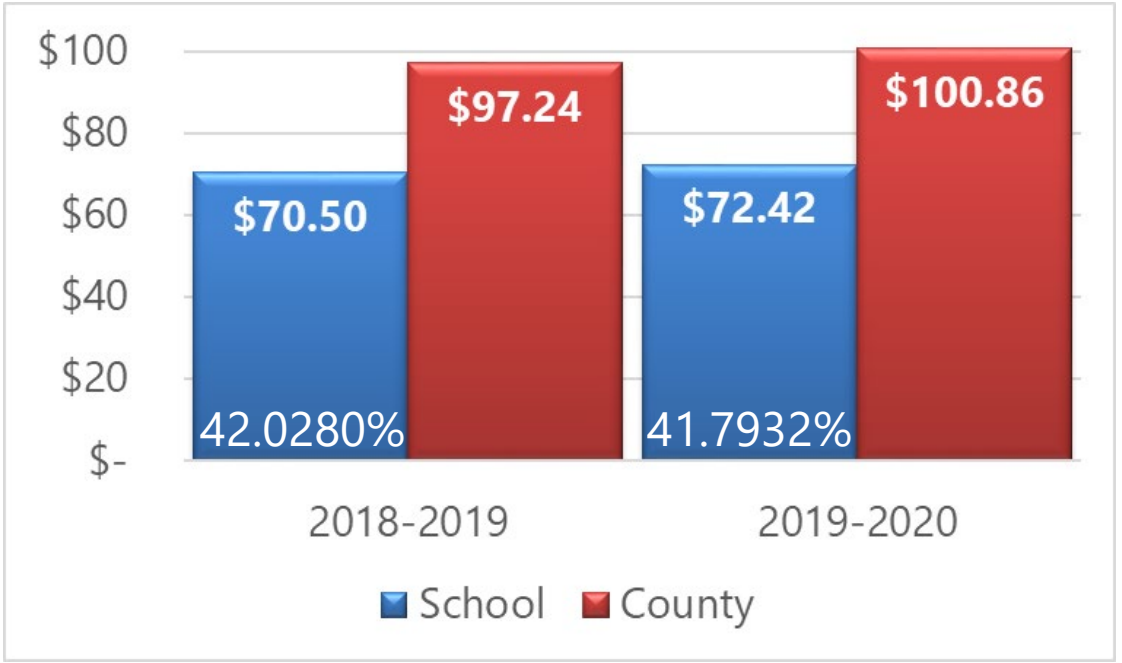
Revenue Sharing Agreement

ROANOKE COUNTY
Public Schools

County Revenue-Preliminary

Revenue Allocation Between School and County

	2018-2019 (Actual)	2019-2020 (Estimate)	Change (Estimate)
School	$ 70,499,722	72,415,218	$1,915,496
County	97,244,964	100,855,240	3,610,276
Net total taxes	**$167,744,686**	**$173,270,458**	$5,525,772



Preliminary Expenditure Items

ROANOKE COUNTY
Public Schools

Preliminary Expenditure Items

Amounts Shown are Rough Estimates

Fixed Increases

• VRS Rate Increase	$1,000,000
• Software Transfer Increase (Dynamics and GHR)	$327,200
• Joint Capital Funding Policy	$200,000
• Vendor Contracts	$134,600
• Aramark Increase	$257,800

Transfers to Other Funds

• Instructional Resources (match)	$497,745
• Fleet Replacement	$325,000
• Technology Replacement	$750,000
• GHS Turf Replacement	$40,000

Other Items

• Compensation Study	TBD
• Health Insurance	TBD
• 1-Step Increase	$1,400,000
• 3 Maintenance Positions	$210,000
• ~~3 Maintenance Vehicles~~	~~$105,000~~
• HVAC Water Treatment	$100,000
• Maintenance increase	$173,500
• Laptop Batteries	$55,000
• Transportation increase	$24,200
• Instructional programs	$10,400
• Education Foundation	$8,000

.... still working through budget requests

Remaining Timeline

ROANOKE COUNTY
Public Schools

Remaining Timeline

January 2020

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	

7- 3:30 pm **School Board Work Session**
Governor's Budget & Enrollment
8- General Assembly Convenes (tentative)
9- 6:00 pm **School Board Meeting**
15- 6:00 pm PAC Meeting
~~21- 6:00 pm **Budget Work Session**~~
Moved to Thursday
23- 6:00 pm **School Board Meeting**
Public Hearing on Budget
Other Funds & Replacement Schedules

February 2020

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

4- 3:30 pm **School Board Work Session**
Comp Study Presentation
5- General Assembly Crossover (tentative)
10- 4:00 pm EAC Meeting
13- 6:00 pm **School Board Meeting**
18- 6:00 pm **Budget Work Session**
Compensation & Benefits
27- 6:00 pm **School Board Meeting**
Budget Work Session

March 2020

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				

3- 3:30 pm **School Board Work Session**
Budget Updates, as needed
7- General Assembly Adjourns (tentative)
12- 6:00 pm **School Board Meeting**
13- VDOE Revenue Template expected
17- 6:00 pm **Budget Work Session**
Final Superintendent's Budget
26- 6:00 pm **School Board Meeting**
Adopt School Budget