

Roanoke County Public Schools



Budget
2010 - 2011

Roanoke County Public Schools

School Board Members

Michael W. Stovall, Chairman

Vinton District

David M. Wymer, Vice Chairman

Catawba District

H. Odell “Fuzzy” Minnix

Cave Spring District

Jerry L. Canada

Hollins District

C. Drew Barrineau

Windsor Hills District



Dr. Lorraine S. Lange

School Superintendent

Penny A. Hodge, CPA

Assistant Superintendent of Finance

David E. Atkins

Finance Manager

◀ Table of Contents ▶

Executive Summary

Superintendent's Budget Message	1-3
Mission Statement.....	4
Budget Development Calendar	5
Budget Development Process	6-8
Basis of Presentation.....	9
Budget Summary - All Funds	10
General Fund Revenues per Pupil.....	11
General Fund Revenues	12-13
Description of General Fund Expenditures by Budget Categories.....	14
General Fund Expenditures per Pupil.....	15
General Fund Expenditure Summary by Department.....	16
Student Enrollment	17
Historical Fund Balance Data	18

Other School Funds

Grant Fund	20-21
Nutrition Fund.....	22
Textbook Fund.....	23
Capital Fund.....	24
Debt Fund.....	25
Laptop Insurance Reserves Fund	26
Regional Alternative Education Program	27
Bus Fund	28



Roanoke County Public Schools

5937 Cove Road
Roanoke, Virginia 24019

March 25, 2010

Dear School Board Members:

The process of developing a budget each year is vitally important for allocating resources to the successful operation of a first class educational program for approximately 14,400 students in 16 elementary schools, 5 middle schools, and 5 high schools in Roanoke County. This year, that process became even more critical as the school system was forced by the national and state economic crises to make drastic cuts in expenditures to balance to steeply declining state revenues. Feedback was encouraged from throughout the school system and community as we looked deep within our budget to find ways to do more with less while maintaining our focus and finances on our #1 priority, the students.

Presented herein is the fiscal year 2010-11 (FY11) budget for Roanoke County Public Schools. Overall, the FY11 approved operating budget totals \$128,821,750 representing a \$9,087,378 decrease or 7% below the FY10 budget. This significant reduction comes on the heels of budget reductions of over \$7 million in the prior year budget and reflects a critical reduction in education spending at the state level. The approved budget is based on a projected average daily membership in FY11 of 14,200 students which reflects a one percent reduction in enrollment primarily attributable to smaller expected kindergarten registrations.

The FY11 budget, the first year of the state biennium budget, represents a projected state revenue decrease of 9 percent which is a loss of \$12.2 million for the school division. The transfer from the County Board of Supervisors to the school division is expected to increase by 5 percent, or \$3.0 million, reflecting the local government's strong commitment to education particularly in a year of financial stress at all government levels. The school division projects a slight increase in other revenues of \$107,366 for an overall net reduction in regular school revenues of \$9.1 million.

Last year, the American Recovery and Reinvestment Act of 2009 (ARRA) was signed into law by President Obama and provided \$4.9 million in new funding for the school division. However, the ARRA funding has been depleted at the state level and is no longer a means to offset ongoing reductions in state aid for education which has resulted in a larger reduction in K-12 funding in the FY11 budget.

Budget reductions impact our students and our employees. Throughout this year long budget development process, the School Board has had two goals: 1) Protect the integrity of the classroom and 2) Save as many jobs as possible. In last years budget, the classroom and teachers were shielded but that will be impossible to do this year. Major changes in student scheduling and staffing have been implemented for next year to make more efficient use of teaching time and location. Fewer teachers will need to travel between school sites and

teachers will be teaching more periods per day. Employees were given incentives to retire this year to allow for re-staffing and reprogramming flexibility across the division. The total number of employees will decrease significantly through attrition and no employees will be laid off due to budget cuts. For these reasons, teachers, staff, and students will feel the struggles of the budget reductions. The reduction in total revenues for FY11 has been addressed with thoughtful and methodical reviews of all school expenditures and the selection of budget cuts that would least impact the classroom and teacher-student relationship.

Maximizing student achievement, excelling on Virginia's Standards of Learning (SOL) assessments, exceeding state accreditation benchmarks, and having all schools meet the Adequate Yearly Progress (AYP) provisions of the No Child Left Behind Act (NCLB) remain primary goals of Roanoke County Public Schools. Based on results from the Spring 2009 testing window (the most recent results available), the school division continues to be a leader with 100% of our schools meeting state accreditation benchmarks. Roanoke County Public Schools also made Adequate Yearly Progress (AYP) as a division in a year when only 45% of Virginia school divisions met the benchmarks. Additionally, our students consistently exceed the state average on both Standards of Learning (SOL) and Scholastic Achievement Tests (SAT). Roanoke County Public Schools also prides itself on having one of the highest graduation rates in the state at 89.8% and one of the lowest dropout rates of 0.92% in FY09 (the latest data available).

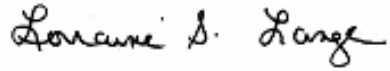
The heart and soul of Roanoke County Public Schools lies with the employees who work with the students on a daily basis. By its very nature, public education is labor intensive and, accordingly, the emphasis in the school budget rests with personnel and benefit costs. Unfortunately, in order to protect employee jobs and address the significant revenue shortfalls, employee salaries will be frozen at the same levels for FY11. On a positive note, premiums for employee health and dental insurance will also remain at the same rates for FY11 avoiding the potential for reduced pay checks next year.

The School Board has funded minimal required budget increases for utilities in the FY11 budget and has addressed all other necessary or mandated spending increases by reducing non-essential spending accordingly. This budget also includes the agreed upon annual increase of \$300,000 to fund the Joint Capital Improvement Financing Plan with the Board of Supervisors.

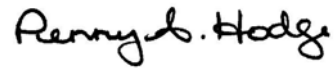
The funding for this budget was drastically reduced by current economic conditions. However, the School Board requested feedback from employees and citizens as early as the summer of 2009 as they began the laborious process of identifying efficient economic alternatives for spending. The School Board has made systematic and methodical choices to provide the best possible educational environment within the constraints of available funding and other essential budget needs. In the short-term, efforts are focused on maintaining direct educational services for students in the school division while reducing some of the supplemental services that the school system has enjoyed in past years. We commend the School Board for their strong leadership and enduring commitment to providing a high quality education to the students of Roanoke County Public Schools despite the real challenges of this economy. We would also like to thank the many parents and other citizens of Roanoke

County who volunteer their time and expertise to help make our schools a safe and caring place for “learning for all, whatever it takes.”

Sincerely,



Lorraine S. Lange, Ed. D.
Superintendent



Penny A. Hodge, CPA, RSBO
Assistant Superintendent of Finance

Roanoke County Public Schools Mission Statement

It is the mission of Roanoke County Public Schools to ensure that all students participate in quality learning experiences necessary to grow, adapt and meet the challenges of a changing world.

Beliefs and Assumptions

- All children can learn.
- The individual school controls enough variables to assure that virtually all children can be motivated to learn.
- A school's stakeholders are the most qualified people to implement needed changes.
- School-by-school change is the best hope for reform.

“Learning for all, whatever it takes”



Roanoke County Public Schools

Budget Development Calendar

November 2009

- Identification and prioritization of budget initiatives and budget reductions based on Comprehensive Plan and state forecasts

December 2009

- Budget kick-off and distribution of Budget Preparation Instructions to staff
- Budget Development Calendar presented to School Board
- Budget cycle discussed with Employee Advisory Committee
- Preliminary revenue estimates prepared based on proposed Governor's budget

January 2010

- Operating Budget Requests submitted to Finance Office by all departments
- School Nutrition Services, Textbooks, Debt and Grant Budget Requests submitted to Finance Office
- Draft Operating Budget compilations distributed to Senior Staff
- Revenue projections updated based on proposed House and Senate budgets
- Public comment on FY2011 Operating Budget

February 2010

- Operating Budget discussions – Superintendent and Senior Staff
- Preliminary revenue sessions with local government
- Preliminary revenue projections updated based on General Assembly action
- Budget work session with Employee Advisory Committee

March 2010

- Budget Summit with School Board and staff
- Joint Budget Work Session with Board of Supervisors
- Presentation of Executive Budget Summary to School Board
- School Board adoption of FY2011 Operating Budget and Other Fund Budgets
- School Board adopted budgets presented to Board of Supervisors

April 2010

- Public hearings and discussions with School Board, School Staff and Board of Supervisors on Operating Budget
- Finance Office distributes per pupil cost for public education in accordance with state law by April 15th

May 2010

- Board of Supervisors adopts FY2011 budget for school system

Roanoke County Public Schools

Budget Development Process

The School System budget cycle is divided into a five-step process that includes planning, preparation, adoption, implementation, and evaluation. The process is driven by two objectives: to develop a budget that will provide every child in the school system with the best possible educational opportunities and to optimize the use of available resources. Within this framework, the School Board attempts to balance the educational needs of students with the resources available to the school system from local, state, and federal sources.

Budget Planning

For the fiscal year that begins July 1, the budget planning process starts the prior year when the School Board adopts a budget calendar. The calendar includes important activities in the budget process and the dates on which important decisions are scheduled. Once adopted, the calendar represents the guidelines for the preparation and adoption of the budget for the school system.

Preparation of the School Budget

Preparation of the school operating budget includes input from each school and input from the following budget committees:

Superintendent's Budget Committee

Penny Hodge, Chairperson
Lorraine Lange, Superintendent
Jerry Canada, School Board
Drew Barrineau, School Board
Fuzzy Minnix, School Board
Mike Stovall, School Board
David Wymer, School Board
Allen Journell, Deputy Superintendent

Carol Whitaker, Assistant Superintendent
Jessica McClung, Director, PPS/Special Ed
Cecil Snead, Secondary Instruction
Rebecca Eastwood, Elementary Instruction
Martin Misicko, Director of Operations
David Atkins, Budget and Finance
Diane Hyatt, Roanoke County

Senior Staff Budget Committee

Penny Hodge, Chairperson
Lorraine Lange, Superintendent
Allen Journell, Deputy Superintendent
Carol Whitaker, Assistant Superintendent
Cecil Snead, Instruction/CTE
Rebecca Eastwood, Instruction
Ben Williams, Testing and Remediation
B. J. Brewer, Administration
Jessica McClung, Pupil Personnel Services

Michele Dowdy, School Counseling Services
Fran Kiker, School Counseling Services
Martin Misicko, Operations
Dave Trumbower, Classified Personnel
David Atkins, Budget and Finance
Ed Tuttle, Nutrition Services
Brenda Chastain, School Board Clerk
Darlene Ratliff, Deputy School Board Clerk
Chuck Lionberger, Community Relations

Employee Advisory Committee

Assyson Strassburt, William Byrd HS
Andra Blatt, Northside Middle
Angela Davis, Green Valley
Barbara Buckley, Oak Grove
Bethany Downs, Glenvar Middle
Betty Jay, Herman L. Horn
Buddy Hansbarger, Masons Cove
Dan Turman, Transportation
Joshua Burton, Northside Middle
Julie Kolb, Glenvar HS

Danny Carroll, Transportation
Deborah Lane, Bonsack
Dennis Epperly, Maintenance
Don Higgins, Maintenance
Janet Shaffer, Mount Pleasant
Jason Staples, Penn Forest
Jeanine Bennett, W E Cundiff
Jessica Meyer, Burton Center
Ralph Russo, Hidden Valley Middle
Rebecca Campbell, Glen Cove

Roanoke County Public Schools

Budget Development Process

Employee Advisory Committee (continued)

Karen Campbell, Cave Spring Middle	Ruth Norris, Hidden Valley HS
Kay Thompson, William Byrd Middle	Sarah Hollett, Clearbrook
Kim Clapper, Glenvar Elementary	Sonya Cline, Glenvar High
Linda Carr, Back Creek	Sue Partsch, Fort Lewis
Lisa Coleman, Burlington	Tammy Wood, Northside HS
Lisa Hayes, Hidden Valley HS	Timothy Sauls, Cave Spring HS
Marsha Wray, Cave Spring Elementary	Traci Starr, Central Office
Marylee Shaffer, Mountain View	Virginia Sharp, Bent Mountain

Budget Adoption

The budget for the school division for the next fiscal year is presented at board meetings and work sessions in February and early March. On or before April 1 of each year, the School Board adopts the next fiscal year's budget and submits to the Board of Supervisors for approval. The school division operates as a legally separate component unit. However, the school division is fiscally dependent upon the County of Roanoke with approximately 49% of the school budget funded by local taxes. The final adoption and appropriation occur in May of each year. In 2009, the school system received its fourth Association of School Business Officials International (ASBO) Meritorious Budget Award for Excellence in the preparation and issuance of the 2009-10 school system Annual Budget document. The award represents a significant achievement by Roanoke County Public Schools and reflects the commitment of the school division and staff to meeting the highest standards of school budgeting.

Budget Implementation

The fiscal year begins on July 1 of each year when the newly adopted budget becomes available for spending. Department administrators receive monthly reports which reflect the budgeted amount, year to date expenditures, encumbrances, and the amount remaining for expenditure. Upon review of these reports, the administrators may request budget transfers to align the budget with their spending priorities. The board members receive monthly and quarterly reports of revenues and expenditures to date.

Budget Evaluation

The last step in the budget process is the evaluation of the financial plan. The results of operation for the fiscal year are reported annually in the School Board's Comprehensive Annual Financial Report (CAFR), which is audited by a certified public accounting firm. The Superintendent's Annual School Report is also prepared annually in accordance with regulations set by the Virginia General Assembly. For the past eight years, Roanoke County Public Schools has received two prestigious awards for its CAFR. The first award is the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International (ASBO). This is an international award that recognizes excellence in preparation and issuance of school system financial reports. The second award received is the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) of the United States and Canada. The Certificate of Achievement is a national award that recognizes conformance with the highest standards for preparation of state and local government financial reports.

Roanoke County Public Schools

Budget Development Process

FY 2010-11 Special Considerations

The General Assembly adjourned their regular legislative session on March 14, 2010 with unprecedented reductions in state funding for public education for the second year in a row. The federal stimulus funding that was used to offset state reductions last year has been depleted by the state and is not available to provide significant relief for this budget. While the economy shows some signs of improving market conditions, the state funding levels remain dismal for public schools and reflect the lowest state funding for education since 2006. The FY11 general fund budget reflects a reduction in state aid of \$12,194,744 or 9% less than the prior year state funding.

The local government has stepped up to the plate to help offset the sharp reductions in state aid by increasing the transfer to schools by \$3,000,000 for FY11. This increase is the direct result of a revenue sharing agreement between the School Board and Board of Supervisors that has served the school system and local government well for many years and reflects the strong commitment to public education in Roanoke County. In order to prepare a spending plan that is within our means, spending reductions of \$9,087,378 have been approved by the School Board. These cuts allow for a balanced budget but will not be painless and will impact our students and employees in the coming year.

Finally, as a key strategy in balancing the state budget, the General Assembly has artificially reduced the Virginia Retirement System premiums for school employees to decrease the required state share of funding as well as provide temporary budget relief to localities. This action resulted in an expenditure savings of \$4,550,497 in the FY11 budget. However, this unfunded pension liability will be required to be repaid and will impact future budgets that are saddled with this obligation in order to restore adequate funding of the retirement plan to actuarially required levels.

The bottom line is that the FY11 budget reflects a leaner and more efficient school budget with an overhauled student scheduling model, significantly fewer employees, and salaries frozen at the same level for three years. However, small class sizes have been preserved using the new model and jobs have been saved through retirement incentives and reprogramming. Once again, the School Board will begin work on the next budget in the very near future as we continue to dedicate time and expertise to exploring ways to reduce spending and acclimate to this new version of what is “normal” in budgeting for public education.

Roanoke County Public Schools

Basis of Presentation

The accounting system of the Roanoke County Public School division is organized and operated on the basis of self-balancing accounts which comprise its assets, liabilities, fund balances, revenues, and expenditures, as appropriate. School system resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are as follows:

General Fund

The General Fund consists of the necessary expenditures for the day-to-day operations of the School System for the upcoming fiscal year. This includes costs such as teacher salaries, supplies, equipment, and other operating costs.

Grants Fund

The Grants Fund accounts for federal, state, and private grants to provide critical support for the instructional program.

School Nutrition Fund

The School Nutrition Fund accounts for the revenues and expenditures necessary to operate school cafeterias. The primary source of funding for this budget comes from cafeteria sales and federal reimbursements for free and reduced lunches. This fund is self-sustaining and does not receive any assistance from the General Fund.

Textbook Fund

The Textbook Fund consists of the costs associated with the purchase of new textbooks and consumable instructional materials related to the subject area textbooks. This fund is highly subsidized by the School Operating Budget through an interfund transfer.

Capital Fund

The Capital Fund represents state funding for technology and small capital projects.

Debt Fund

The Debt Fund represents the payment of principal and interest for loans used to build/renovate school facilities.

Laptop Insurance Reserves Fund

The Insurance Reserves Fund includes the laptop computer warranty reimbursements and the related replacement of parts and batteries.

Regional Alternative School Fund

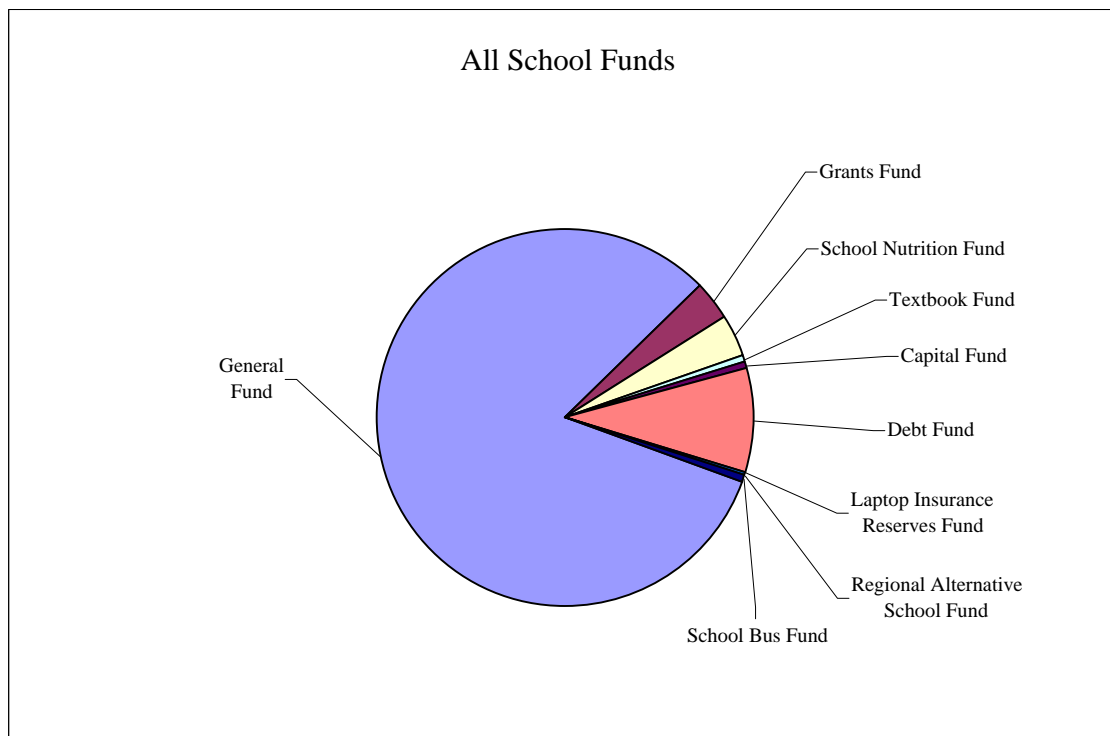
In prior years, the Regional Alternative School Fund was used to account for the costs to provide an alternative educational program for students needing a non-traditional setting. This program is jointly funded by Roanoke County and Bedford County. This program was eliminated in 2009-10.

School Bus Fund

The School Bus Fund accounts for school bus and support vehicle replacements.

Roanoke County Schools
 Budget Summary - All Funds
 FY 2010-11

Fund	Budget 2009-10	Budget 2010-11	Increase (Decrease)	Percent Change
General Fund	137,909,128	128,821,750	(9,087,378)	-6.6%
Grants Fund	5,448,137	5,256,311	(191,826)	-3.5%
School Nutrition Fund	5,521,806	5,612,000	90,194	1.6%
Textbook Fund	1,580,030	913,074	(666,956)	-42.2%
Capital Fund	2,422,257	859,933	(1,562,324)	-64.5%
Debt Fund	11,341,461	14,045,634	2,704,173	23.8%
Laptop Insurance Reserves Fund	1,191,180	294,000	(897,180)	-75.3%
Regional Alternative School Fund	456,996	0	(456,996)	-100.0%
School Bus Fund	810,000	910,000	100,000	12.3%
Total Funds	166,680,995	156,712,702	(9,968,293)	-6.0%

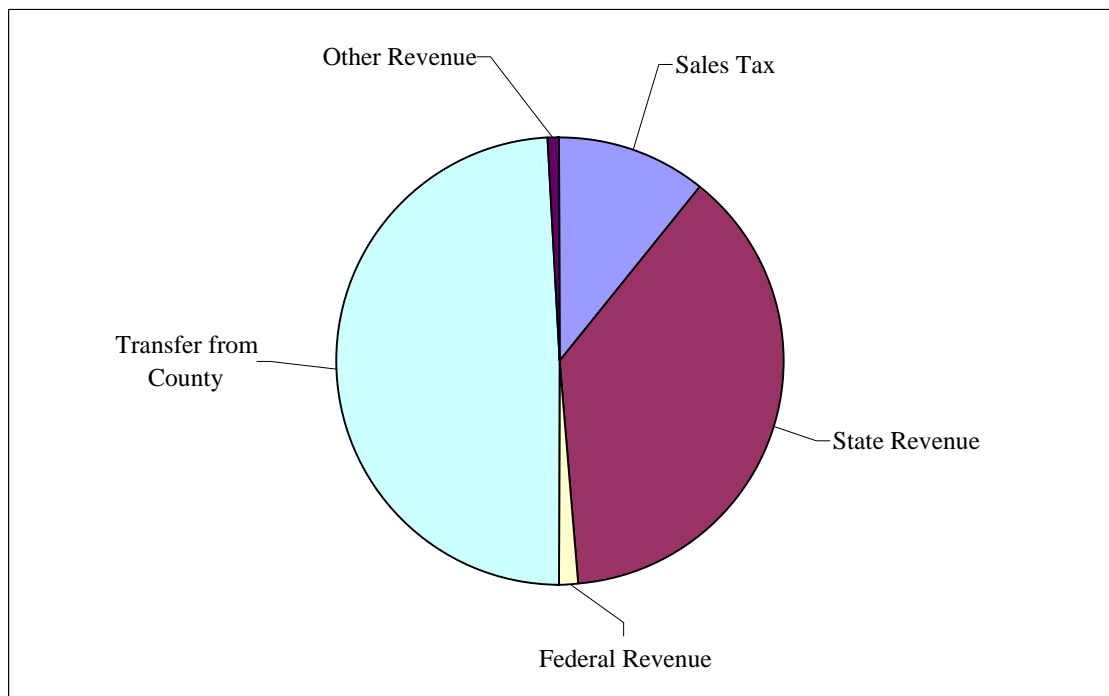


Roanoke County Public Schools
 General Fund Revenues Per Pupil
 FY2010-11

	Budget 2009-10	Budget 2010-11	Percent of 2010-11	Revenue Per Pupil
State Sales Tax	13,985,000	13,800,000	10.7%	972
State Revenue	58,512,936	48,648,483	37.8%	3,426
Federal Revenue	4,044,692	1,906,901	1.5%	134
Transfer from County	60,543,357	63,543,357	49.3%	4,475
Other Revenue	823,143	923,009	0.7%	65
Total Revenues	137,909,128	128,821,750	100.0%	9,072

Estimated Average Daily Membership

14,200



Roanoke County Public Schools
 General Fund Revenues
 FY 2010-11

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Budget 2009-10	Budget 2010-11	Increase (Decrease)
State SOQ Revenues						
State Sales Tax	14,776,055	14,342,770	13,696,025	13,985,000	13,800,000	(185,000)
State Basic Aid	39,291,130	39,413,465	48,948,366	42,553,002	35,379,846	(7,173,156)
Salary Supplement	1,005,538	2,596,685	-	-	-	-
SOQ - Vocational Education	848,711	850,160	896,412	881,124	752,231	(128,893)
SOQ - Special Education	5,073,815	5,082,479	5,963,091	5,861,393	5,906,405	45,012
SOQ - Gifted Education	378,230	378,876	438,463	430,985	417,906	(13,079)
SOQ - Remedial Education	285,979	286,467	380,001	373,520	399,332	25,812
Retirement	2,721,410	3,225,064	3,273,854	3,198,865	1,420,880	(1,777,985)
Social Security	2,149,453	2,153,123	2,533,339	2,490,134	2,405,281	(84,853)
Group Life	129,152	110,890	107,180	86,197	83,581	(2,616)
English as a Second Language	153,309	188,405	187,354	201,218	-	(201,218)
SOQ - Remedial Summer School	71,762	86,983	94,125	100,110	-	(100,110)
LCI Hold Harmless	-	-	-	-	879,525	879,525
Total SOQ Revenues	66,884,544	68,715,367	76,518,210	70,161,548	61,444,987	(8,716,561)
Lottery Funded Programs:						
Lottery	2,138,475	2,058,866	1,935,374	-	-	-
At Risk	154,797	113,736	139,730	126,283	166,502	40,219
Foster Home Children	333,150	264,174	323,054	333,074	332,687	(387)
Support for Construction/Operating	-	-	-	870,302	-	(870,302)
Enrollment Loss	-	-	355,986	413,700	-	(413,700)
Special Ed - Regional Tuition	13,122	29,679	44,371	36,340	73,429	37,089
Remedial Summer School	-	-	-	-	125,803	125,803
Voc Ed-State Equipment	20,428	24,023	19,389	8,096	-	(8,096)
Voc Ed-State Adult Education	32,412	22,216	10,603	9,626	-	(9,626)
Voc Ed-State Occup/Tech Ed	104,729	68,076	67,426	67,244	84,966	17,722
English as a Second Language	-	-	-	-	195,222	195,222
Disparity: K-3	423,159	437,602	441,747	437,134	-	(437,134)
Total Incentive Revenue	3,220,272	3,018,372	3,337,680	2,301,799	978,609	(1,323,190)
State Categorical Revenues						
Homebound Payments	25,194	37,258	32,325	34,589	24,887	(9,702)
Adult Education Basic	6,954	10,302	12,140	-	-	-
State Grant Revenue	29,507	57,760	62,449	-	-	-
Total Categorical Revenue	61,655	105,320	106,914	34,589	24,887	(9,702)
Total State Revenue	70,166,471	71,839,059	79,962,804	72,497,936	62,448,483	(10,049,453)
Federal Revenue						
Medicaid Reimbursement	63,529	96,783	177,171	40,365	40,365	-
Medicaid - Administrative Claiming	159,603	96,340	81,926	-	-	-
AFJROTC Reimbursement	34,888	26,027	47,185	40,000	47,500	7,500
Emergency Impact Aid	11,509	-	-	-	-	-
Federal Land Use	1,730	1,727	3,082	1,000	1,000	-
Federal Grants	2,871	2,380	3,448	-	-	-
Voc Ed - Carl Perkins Act	158,790	154,895	136,373	136,372	136,372	-
Federal Stimulus (ARRA)	-	-	-	3,826,955	1,681,664	(2,145,291)
Total Federal Revenue	432,920	378,152	449,185	4,044,692	1,906,901	(2,137,791)

Roanoke County Public Schools
 General Fund Revenues
 FY 2010-11

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Budget 2009-10	Budget 2010-11	Increase (Decrease)
Local Revenue						
Local Appropriation-County	58,813,115	62,450,497	61,737,627	60,066,058	63,066,058	3,000,000
Transfer from County - CSA	1,549,000	1,849,000	2,099,000	-	-	-
Transfer from County - Dental	385,820	417,616	430,505	477,299	477,299	-
Total Local Revenue	60,747,935	64,717,113	64,267,132	60,543,357	63,543,357	3,000,000
Other Revenue						
Interest Income	424,224	391,181	240,697	150,000	100,000	(50,000)
Rental of School Property	6,835	10,850	4,490	-	-	-
Tuition - Regular School	141,095	123,920	74,753	67,334	80,000	12,666
Tuition - Summer School	124,205	85,773	68,025	85,000	85,000	-
Tuition - Summer Physical Ed	12,800	16,239	610	-	-	-
Tuition - Adult Education	51,094	11,238	26,124	41,435	55,582	14,147
Tuition - Preschool (LEAP)	114,920	106,813	132,594	126,360	206,400	80,040
Other Miscellaneous Revenue	8,335	31,432	19,137	3,600	3,600	-
Lease Proceeds	-	-	-	-	48,000	48,000
E-rate Reimbursement	31,225	254,067	222,191	232,374	248,514	16,140
Alternative School Recovered Costs	17,220	17,220	17,220	17,220	-	(17,220)
Tuition from Other Localities	2,500	18,525	16,962	17,060	15,913	(1,147)
Online High School Tuition	95,340	93,025	88,885	82,760	80,000	(2,760)
Total Other Revenue	1,029,793	1,160,282	911,688	823,143	923,009	99,866
Total General Fund Revenue	132,377,119	138,094,606	145,590,809	137,909,128	128,821,750	(9,087,378)

Roanoke County Public Schools General Fund Expenditures by Budget Categories

The education of students is a labor-intensive operation that is reflected in the allocation of the financial resources of the school system. For the 2010-11 fiscal year, contract salaries and fringe benefits represent 82% of expenditures in the operating budget. The major department budget areas are described below.

Classroom Instruction expenditures deal directly with the interaction between teachers and students in the classroom. This includes the development of curriculum and instructional programs which support the standards of quality and the administration of schools and programs in compliance with state, federal, and school board mandates, policies, and guidelines. Classroom instruction also includes expenditures associated with educational testing, career education programs, special education services, homebound instruction, and guidance services.

Personnel is the largest expenditure in the school operating fund. These departments include the salary and fringe benefit costs for classroom personnel, instructional and central office support staff, and school administration.

Support services are expenditures related to providing transportation for regular, special, and summer school programs and the maintenance and operation of all school facilities.

Central support departments include expenditures for the school board, school superintendent, budget and finance, community relations, pupil assignment, and staff development. Property insurance for school buildings, worker's compensation, and fund transfers for debt and textbooks are budgeted under central support.

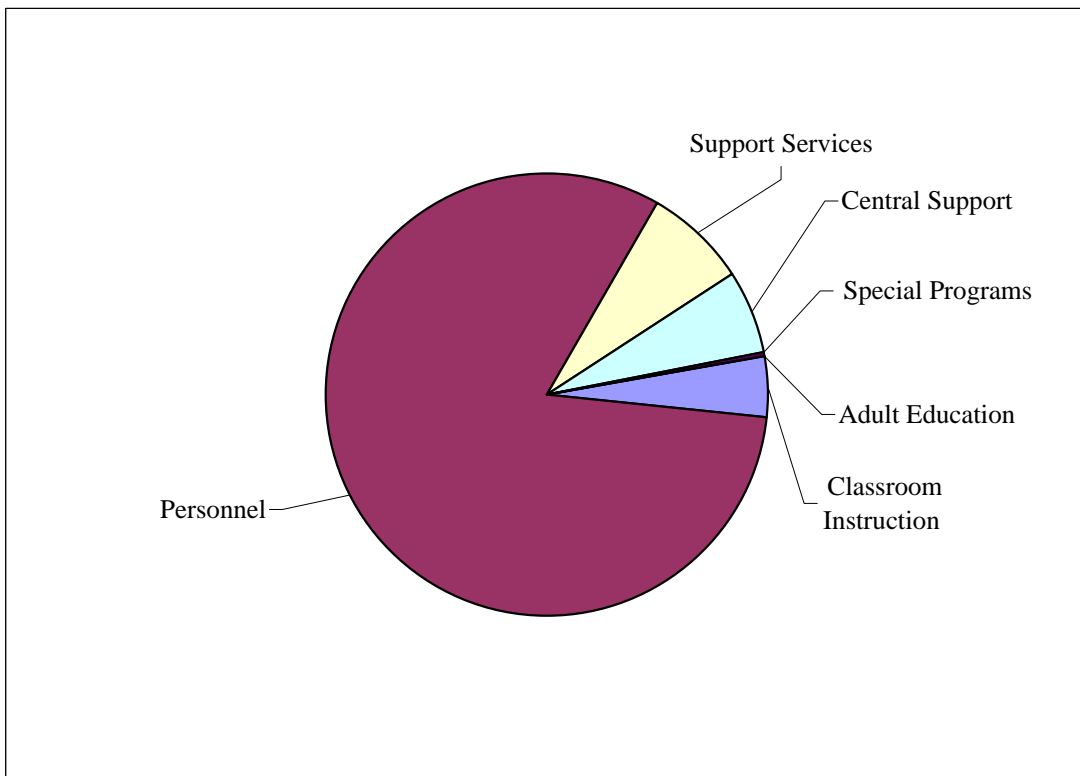
Special programs capture the cost of providing summer school and adult education classes.

Roanoke County Public Schools
 General Fund Expenditures Per Pupil
 FY 2010-11

	Budget 2009-10	Budget 2010-11	Percent of 2010-11	Cost Per Pupil
Classroom Instruction	5,802,747	5,577,445	4.3%	393
Personnel	112,645,180	105,448,386	81.9%	7,426
Central Support	10,680,683	9,543,965	7.4%	672
Support Services	7,700,476	7,843,202	6.1%	552
Special Programs	408,752	408,752	0.3%	29
Emergency Contingency	671,290	0	0.0%	0
	<u>137,909,128</u>	<u>128,821,750</u>	<u>100.0%</u>	<u>9,072</u>

Estimated Average Daily Membership

14,200



Roanoke County Public Schools
 General Fund Expenditures Summary by Department
 FY 2010-11

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Budget 2009-10	Budget 2010-11	Increase (Decrease)
Classroom Instruction:						
Instructional Programs - Elementary	-	-	-	624,154	569,882	(54,272)
Instructional Programs - Secondary	844,898	796,916	1,036,900	677,418	457,611	(219,807)
Deputy Superintendent of Administration	1,033,484	1,174,818	1,226,129	1,502,444	1,605,543	103,099
Testing and Remediation	252,641	360,799	278,091	406,673	389,451	(17,222)
Career and Technical Education	432,806	400,003	417,003	448,519	448,519	-
Pupil Personnel and Special Education	499,993	593,851	634,619	694,889	657,789	(37,100)
School Counseling Services	356,535	382,727	394,675	79,178	79,178	-
Media Services	1,114,224	1,845,550	1,859,411	1,369,472	1,369,472	-
Total Classroom Instruction	4,534,581	5,554,664	5,846,828	5,802,747	5,577,445	(225,302)
Personnel:						
Instructional Personnel	77,138,915	80,442,460	83,064,302	74,187,258	68,768,596	(5,418,662)
Administrative Personnel	8,919,372	9,195,964	9,631,480	9,085,875	8,411,119	(674,756)
Classified Personnel	19,534,059	20,432,503	22,183,644	18,612,105	17,508,729	(1,103,376)
Employee Insurance Benefits	-	-	-	10,759,942	10,759,942	-
Total Personnel	105,592,346	110,070,927	114,879,426	112,645,180	105,448,386	(7,196,794)
Central Support:						
School Board	237,429	285,874	245,955	258,308	258,308	-
School Superintendent	258,135	86,556	55,043	440,276	440,276	-
Budget & Finance	14,370,278	16,096,359	19,029,364	9,502,896	8,366,178	(1,136,718)
Community Relations	56,482	52,147	42,382	16,900	16,900	-
Staff Development	297,050	408,184	365,029	342,237	342,237	-
Pupil Assignment	109,075	181,727	116,515	120,066	120,066	-
Total Central Support	15,328,449	17,110,847	19,854,288	10,680,683	9,543,965	(1,136,718)
Support Services:						
Transportation	1,269,798	1,662,244	1,469,025	1,879,440	1,855,440	(24,000)
Facilities & Operations	4,547,235	4,362,881	4,993,663	5,821,036	5,987,762	166,726
Total Support Services	5,817,033	6,025,125	6,462,688	7,700,476	7,843,202	142,726
Special Programs:						
Summer School	341,772	311,045	313,878	347,477	347,477	-
Adult & Continuing Education	53,084	43,747	55,931	61,275	61,275	-
Total Special Programs	394,856	354,792	369,809	408,752	408,752	-
Emergency Contingency						
	-	-	-	671,290	-	(671,290)
Total General Fund Expenditures	131,667,265	139,116,355	147,413,039	137,909,128	128,821,750	(9,087,378)

Roanoke County Public Schools

Student Enrollment

Fiscal Year		September Enrollment	Average Daily Membership	Annual Growth
1995-96	Actual	13,753	13,721	
1996-97	Actual	13,881	13,863	1.0%
1997-98	Actual	13,956	13,898	0.3%
1998-99	Actual	13,875	13,862	-0.3%
1999-00	Actual	13,852	13,856	0.0%
2000-01	Actual	13,871	13,865	0.1%
2001-02	Actual	13,911	13,930	0.5%
2002-03	Actual	14,094	14,127	1.4%
2003-04	Actual	14,385	14,279	1.1%
2004-05	Actual	14,508	14,365	0.6%
2005-06	Actual	14,842	14,728	2.5%
2006-07	Actual	14,891	14,777	0.3%
2007-08	Actual	14,931	14,802	0.2%
2008-09	Actual	14,742	14,650	-1.0%
2009-10	Budgeted		14,400	
2010-11	Proposed		14,200	



Roanoke County Public Schools
 Historical Fund Balance Data

Transfer from County General Fund						
Fiscal Year Ended June 30	Annual Appropriation	Phase 1 Capital Projects	Reserve for New Schools	Total Appropriation	Increase From Prior Year	Percent Increase
2001-02	52,311,049	2,000,000	1,500,000	55,811,049	3,013,258	5.71%
2002-03	55,040,790	2,000,000		57,040,790	1,229,741	2.20%
2003-04	55,920,239	2,000,000		57,920,239	879,449	1.54%
2004-05	55,418,522	2,000,000		57,418,522	(501,717)	-0.87%
2005-06	57,667,370	2,000,000		59,667,370	2,248,848	3.92%
2006-07	59,240,414	2,000,000		61,240,414	1,573,044	2.64%
2007-08	62,902,796	2,000,000		64,902,796	3,662,382	5.98%
2008-09	62,214,926	2,000,000		64,214,926	(687,870)	-1.06%
2009-10	60,543,357	2,000,000		62,543,357	(1,671,569)	-2.60%
2010-11	63,543,357	2,000,000		65,543,357	3,000,000	4.80%

General School Operations Fund Balances			
Fiscal Year Ended June 30	Operating Budget	Operating Fund Balance	Fund Balance as a % of Budget
2002	98,162,402	4,008,278	4.08%
2003	102,259,339	4,190,156	4.10%
2004	110,986,972	3,670,525	3.31%
2005	112,448,453	5,385,687	4.79%
2006	118,007,240	6,282,978	5.32%
2007	127,332,873	6,992,833	5.49%
2008	135,091,375	5,288,063	3.91%
2009	143,223,216	4,651,042	3.25%

Note: School Emergency Fund Balance of \$1.3M adopted by School Bd in 2006, excluded from above fund balance. Increased to \$2M in 2007-08 and \$2.67 in 2009.

Roanoke County Public Schools
Other School Funds
2010 – 2011

Roanoke County Public Schools
School Grant Fund Revenues
FY 2010-11

	Actuals 2006-07	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Budget 2010-11	Increase (Decrease)
Federal Grants:						
Title I, Part A	1,088,126	1,042,897	1,007,750	904,590	800,000	(104,590)
Title II, Part A	245,248	260,886	297,348	335,000	333,240	(1,760)
Title II, Part D	113,582	121,447	117,498	14,500	12,716	(1,784)
Title III	53,831	46,605	33,844	37,139	35,000	(2,139)
Title IV, Safe & Drug Free Schools	39,653	38,764	33,652	33,652	-	(33,652)
Title V, Part A	29,630	21,299	12,979	-	-	-
Title VI-B Flow-Thru Funds	2,871,416	3,101,515	3,065,289	3,053,735	3,053,735	-
Preschool Mini Grant- 1 yr	91,376	91,379	89,747	89,747	88,856	(891)
Sliver Grant	1,006	-	-	-	-	-
Reg Tech Ed Training	9,914	7,745	7,310	-	-	-
	<u>4,543,782</u>	<u>4,732,537</u>	<u>4,665,417</u>	<u>4,468,363</u>	<u>4,323,547</u>	<u>(144,816)</u>
State Grants:						
Early Reading Initiative	94,285	128,584	157,497	159,166	156,982	(2,184)
Algebra Readiness	75,485	47,374	60,488	58,360	63,183	4,823
GED Funding	15,717	15,717	15,717	15,717	15,717	-
High Schools That Work - WBHS	7,865	14,750	5,681	-	-	-
High Schools That Work - CSHS	9,645	14,626	-	-	-	-
Preschool Initiative	270,447	291,798	423,004	430,985	486,576	55,591
Visually Handicapped Grant	4,103	3,817	3,720	4,106	4,106	-
Learn & Serve - Wolfcreek Walk	47,456	58,058	47,270	26,089	-	(26,089)
Learn & Serve - Wolfcreek Watershed	-	-	17,151	-	-	-
Safe Routes to School	-	-	13,983	-	-	-
Mentor Teacher	-	-	-	13,357	10,504	(2,853)
Supplemental Technology	28,972	-	-	-	-	-
Dual Enrollment	114,684	123,552	106,584	-	-	-
Tobacco Settlement	68,956	64,290	61,000	62,850	-	(62,850)
Adult Basic Education	101,775	-	96,880	88,397	88,000	(397)
General Adult Education	-	-	-	8,392	8,392	-
Special Education in Regional Jail	-	-	51,451	112,355	99,304	(13,051)
Jobs for Virginia Graduates	-	50,000	47,387	-	-	-
Race for GED	-	46,394	61,523	-	-	-
	<u>839,390</u>	<u>858,960</u>	<u>1,169,336</u>	<u>979,774</u>	<u>932,764</u>	<u>(47,010)</u>
Other Grants:						
James Madison Autism	-	-	2,500	-	-	-
	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Grant Revenues	<u><u>5,383,172</u></u>	<u><u>5,591,497</u></u>	<u><u>5,837,253</u></u>	<u><u>5,448,137</u></u>	<u><u>5,256,311</u></u>	<u><u>(191,826)</u></u>

Roanoke County Public Schools
School Grant Fund Expenditures
FY 2010-11

	Actuals 2006-07	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Budget 2010-11	Increase (Decrease)
Federal Grants:						
Title I, Part A	1,088,126	1,042,897	1,007,750	904,590	800,000	(104,590)
Title II, Part A	245,248	260,886	297,348	335,000	333,240	(1,760)
Title II, Part D	113,582	121,447	117,498	14,500	12,716	(1,784)
Title III	57,961	46,608	33,841	37,139	35,000	(2,139)
Title IV, Safe & Drug Free Schools	39,653	38,764	33,652	33,652	-	(33,652)
Title V, Part A	29,630	21,299	12,979	-	-	-
Title VI-B Flow-Thru Funds	2,871,541	3,101,565	3,065,239	3,053,735	3,053,735	-
Preschool Mini Grant- 1 yr	91,376	91,379	89,747	89,747	88,856	(891)
Sliver Grant	1,006	-	-	-	-	-
Reg Tech Ed Training	5,962	11,697	7,310	-	-	-
	<u>4,544,086</u>	<u>4,736,542</u>	<u>4,665,364</u>	<u>4,468,363</u>	<u>4,323,547</u>	<u>(144,816)</u>
State Grants:						
Early Reading Initiative	94,285	128,584	158,058	159,166	156,982	(2,184)
Algebra Readiness	75,485	47,374	60,488	58,360	63,183	4,823
GED Funding (ISAEP)	15,717	15,717	15,717	15,717	15,717	-
High Schools That Work - WBHS	7,865	14,750	5,681	-	-	-
High Schools That Work - CSHS	9,645	14,626	-	-	-	-
Preschool Initiative	270,447	291,798	423,004	430,985	486,576	55,591
Visually Handicapped Grant	4,103	3,817	3,720	4,106	4,106	-
Learn & Serve - Wolfcreek Walk	47,456	58,058	47,270	26,089	-	(26,089)
Learn & Serve - Wolfcreek Watershed	-	-	17,151	-	-	-
Safe Routes to School	-	-	13,983	-	-	-
Mentor Teacher	-	-	-	13,357	10,504	(2,853)
Supplemental Technology	28,972	-	-	-	-	-
Dual Enrollment	49,564	78,701	188,041	-	-	-
Tobacco Settlement	69,318	64,291	61,002	62,850	-	(62,850)
Adult Basic Education	101,775	104,491	96,880	88,397	88,000	(397)
General Adult Education	-	-	-	8,392	8,392	-
Special Education in Regional Jail	-	-	51,451	112,355	99,304	(13,051)
Jobs for Virginia Graduates	-	50,000	47,387	-	-	-
Race for GED	-	46,394	61,523	-	-	-
	<u>774,632</u>	<u>918,601</u>	<u>1,251,356</u>	<u>979,774</u>	<u>932,764</u>	<u>(47,010)</u>
Other Grants:						
James Madison Autism	-	-	2,500	-	-	-
Parent Fair	6	1	-	-	-	-
	<u>6</u>	<u>1</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Grant Expenditures	<u>5,318,724</u>	<u>5,655,144</u>	<u>5,919,220</u>	<u>5,448,137</u>	<u>5,256,311</u>	<u>(191,826)</u>

Roanoke County Public Schools
 School Nutrition Fund Revenues and Expenditures
 FY 2010-11

	Actuals 2006-07	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Budget 2010-11	Increase (Decrease)
Revenues:						
Pupil, Adult & Other Sales	3,788,710	4,035,978	3,790,896	3,950,000	3,800,000	(150,000)
Rebates & Refunds	9,901	9,099	30,573	10,000	20,000	10,000
State Reimbursement	77,118	82,751	84,143	75,000	80,000	5,000
Federal Reimbursement	1,177,955	1,280,922	1,729,983	1,390,000	1,700,000	310,000
Interest Income	41,217	40,212	18,669	30,000	12,000	(18,000)
Other Income	277,946	-	-	-	-	-
Transfer from General Fund	-	-	133,612	66,806	-	(66,806)
Total Revenues	5,372,847	5,448,962	5,787,876	5,521,806	5,612,000	90,194
Expenditures:						
Salaries & Related Costs	2,574,625	2,740,327	2,984,490	2,913,612	2,985,000	71,388
Contractual Services	61,221	69,338	74,164	75,000	82,000	7,000
Travel	12,355	16,480	16,699	18,000	18,000	-
Food Supplies	2,238,943	2,360,355	2,638,880	2,300,000	2,400,000	100,000
Supplies	65,859	79,157	70,766	90,000	90,000	-
Equipment	238,959	102,225	100,914	100,000	37,000	(63,000)
Unappropriated	-	-	-	25,194	-	(25,194)
Total Expenditures	5,191,962	5,367,882	5,885,913	5,521,806	5,612,000	90,194
Beginning Balance	715,544	896,429	977,509	-	-	-
Ending Balance	896,429	977,509	879,472	-	-	-

Meal Prices:	<u>FY 05-06</u>	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>
Elementary lunch	1.60	1.75	1.75	2.00	2.00	2.00
Secondary lunch	1.75	1.75	1.75	2.00	2.00	2.00
Reduced price lunch	0.40	0.40	0.40	0.40	0.40	0.40
Adult lunch	2.25	2.25	2.25	2.50	2.50	2.50
Full priced breakfast	0.85	0.85	0.85	1.00	1.00	1.00
Adult breakfast	1.10	1.10	1.10	1.25	1.25	1.25
Reduced breakfast	0.30	0.30	0.30	0.30	0.30	0.30

Current Reimbursement Rates:	<u>Breakfast</u>	<u>Lunch</u>
Federal - paid meal	\$0.26	\$0.25
Federal - reduced price meal	\$1.16	\$2.28
Federal - free meal	\$1.46	\$2.68
State reimbursement	none	\$0.05

Roanoke County Public Schools
 School Textbook Fund Revenues and Expenditures
 FY 2010-11

	Actuals 2006-07	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Budget 2010-11	Increase (Decrease)
Revenues:						
Sale of Textbooks	24,726	12,792	12,589	10,000	10,000	-
Other Revenue	3,532	11,490	17,514	9,000	5,000	(4,000)
State Reimbursement	925,095	926,675	1,154,813	1,150,884	487,928	(662,956)
Transfer from School Operating Fund	395,146	410,146	410,146	410,146	410,146	-
Total Revenues	1,348,499	1,361,103	1,595,062	1,580,030	913,074	(666,956)
Expenditures:						
Salaries & Related Costs	80,040	87,752	91,030	92,097	95,097	3,000
Instructional Materials	24,000	24,302	22,570	25,000	25,000	-
Consignment Textbooks	729,411	763,808	1,106,585	943,000	489,977	(453,023)
Non-Consignment Textbooks	397,744	364,662	213,957	519,933	303,000	(216,933)
Laptop Computer Equipment	115,000	65,000	-	-	-	-
Total Expenditures	1,346,195	1,305,524	1,434,142	1,580,030	913,074	(666,956)
Beginning Balance	99,698	102,003	157,582	-	-	-
Ending Balance	102,003	157,582	318,502	-	0	0

Scheduled Adoptions:

- FY2011 - Math
- FY2012 - Reading & Science
- FY2013 - None

Roanoke County Public Schools
School Capital Fund Revenues and Expenditures
FY 2010-11

	Actuals 2006-07	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Budget 2010-11	Increase (Decrease)
<u>Revenues:</u>						
Interest Income	103,956	511,482	147,017	-	-	-
Other Income	264	220	3,754	-	-	-
Soft Drink Commission	60,000	60,000	60,000	-	-	-
State Technology Bond	766,745	841,255	804,000	804,000	752,000	(52,000)
State Construction Grant	289,799	289,940	302,839	-	-	-
Federal Stimulus Modernization	-	-	-	1,132,200	-	(1,132,200)
Sale of Land	41,043	61,550	-	-	-	-
Proceeds from State Agency	-	-	798,438	-	-	-
Proceeds from Bond Premiums	-	1,192,655	4,083,669	-	-	-
Proceeds from VPSA Bonds	-	21,264,713	43,830,000	-	-	-
Proceeds from Lease Purchase	3,564,057	-	-	-	48,000	48,000
Transfer - Bogle Field Reserve	-	-	-	25,000	25,000	-
Transfers from Other Funds	7,443,735	8,046,798	10,250,018	-	-	-
Beginning balance - laptops	-	-	-	461,057	60,933	(400,124)
Total Revenues	12,269,599	32,268,613	60,279,735	2,422,257	885,933	(1,536,324)
<u>Expenditures:</u>						
Salaries & Related Costs	41,675	24,776	7,942	-	-	-
Contracted Services	534,186	1,183,612	642,343	-	-	-
School Projects (Pepsi)	54,536	60,000	60,000	-	-	-
Equipment	1,675,180	3,530,991	1,253,753	804,000	752,000	(52,000)
Stimulus School Modernization	-	-	-	1,132,200	-	(1,132,200)
Technology	2,188,050	56,177	314,129	-	48,000	48,000
Technology - LCD bulbs	-	-	-	145,000	60,933	(84,067)
Land	50,000	2,466,726	158,998	-	-	-
Building Improvements	7,131,761	18,851,684	14,015,282	-	-	-
Bogle Reserve	-	-	-	25,000	25,000	-
Transfers to Other Funds	303,099	-	-	-	-	-
Laptops - Future Years	-	-	-	316,057	-	(316,057)
Transfers to Other Funds	-	-	285,623	-	-	-
Debt Service - Other	-	-	218,126	-	-	-
Total Expenditures	11,978,487	26,173,966	16,956,196	2,422,257	885,933	(1,536,324)
Beginning Balance	10,255,985	10,547,097	-	-	-	-
Ending Balance	10,547,097	16,641,744	43,323,539	-	-	-

Roanoke County Public Schools
School Debt Fund Revenues and Expenditures
FY 2010-11

	Actuals 2006-07	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Budget 2010-11	Increase (Decrease)
<u>Revenues:</u>						
VPSA Premium	285,446	-	-	-	-	-
Transfer from General Fund	6,809,782	6,784,688	8,562,785	9,037,092	9,884,871	847,779
Transfer from School Fund	2,304,369	2,329,369	2,329,368	2,304,369	4,125,345	1,820,976
Beginning Balance	-	-	-	-	35,418	35,418
Total Revenues	9,399,597	9,114,057	10,892,153	11,341,461	14,045,634	2,704,173
<u>Expenditures:</u>						
Principal on G. O. Bonds	525,000	540,000	555,000	575,000	600,000	25,000
Principal on Literary Loans	850,032	826,632	687,685	459,321	447,817	(11,504)
Principal on VPSA Bonds	4,481,603	4,449,988	5,367,054	5,367,864	7,539,289	2,171,425
Interest on G. O. Bonds	149,631	133,181	119,681	103,031	79,625	(23,406)
Interest on Literary Loans	207,274	181,603	156,634	135,834	121,946	(13,888)
Interest on VPSA Bonds	2,182,837	2,957,653	3,981,099	4,700,411	5,221,539	521,128
Bank Service Charges	5,900	7,232	7,350	-	35,418	35,418
Total Expenditures	8,402,277	9,096,289	10,874,503	11,341,461	14,045,634	2,704,173
Beginning Balance	1,005,900	2,003,220	2,020,988	-	-	-
Ending Balance	2,003,220	2,020,988	2,038,638	-	-	-

Roanoke County Public Schools
Laptop Insurance Reserve Revenues and Expenditures
FY 2010-11

	Actuals 2006-07	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Budget 2010-11	Increase (Decrease)
<u>Revenues:</u>						
Interest Income	37,527	29,212	19,191	-	-	-
Fees from Students	414,720	401,138	213,886	144,000	144,000	-
Lost/Damaged Parts	-	-	5,122	-	-	-
Recovered Costs	-	341	-	-	-	-
Warranty Reimbursements	165,075	166,100	160,630	150,000	150,000	-
Total Revenues	617,322	596,791	398,829	294,000	294,000	-
<u>Expenditures:</u>						
Warranty related:						
Salaries & Related Costs	15,080	32,914	28,182	21,530	21,530	-
Miscellaneous Operating (bags)	50,929	38,064	17,796	-	-	-
Printing Supplies	-	-	-	22,918	22,918	-
Small Equipment (batteries)	127,849	131,699	95,973	85,552	85,552	-
Small Parts - Students	19,183	29,317	9,600	20,000	20,000	-
Small Parts - Teachers	2,039	3,824	-	-	-	-
Laptop Network Security Software	40,000	-	-	-	-	-
Reserve related:						
Equipment	387,120	133,216	-	-	-	-
Laptop Purchases or Reserves	-	-	183,250	-	18,000	18,000
Laptops on carts:						
Carts	-	-	-	87,000	-	(87,000)
5th year warranty	-	-	-	139,500	126,000	(13,500)
Upgrade electric	-	-	-	30,000	-	(30,000)
Total Expenditures	642,200	369,034	334,801	406,500	294,000	(112,500)
Beginning Balance	245,175	220,297	448,054	897,180	-	(897,180)
Ending Balance	220,297	448,054	512,082	784,680	-	(784,680)

Roanoke County Public Schools
Regional Alternative School Fund
FY 2010-11

	Actuals 2006-07	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Budget 2010-11	Increase (Decrease)
<u>Revenues:</u>						
Department of Education Grant	87,823	95,249	97,308	97,308	-	(97,308)
Roanoke County Tuition	192,232	196,876	200,807	200,807	-	(200,807)
Roanoke County Transportation	19,000	19,000	19,000	19,000	-	(19,000)
Bedford County Tuition	192,232	196,876	200,807	75,000	-	(75,000)
Bedford County - SAP	10,000	10,000	10,000	-	-	-
Technology Initiative	-	-	51,246	-	-	-
Other Income	-	-	1,334	-	-	-
Total Revenues	501,287	518,001	580,502	392,115	-	(392,115)
<u>Expenditures:</u>						
Salaries and Fringe Benefits	419,981	437,964	459,900	326,831	-	(326,831)
Communications	-	-	-	200	-	(200)
Lease/Rent of Equipment	-	-	-	1,000	-	(1,000)
Travel	673	598	401	800	-	(800)
Office/Medical Supplies	1,541	3,052	2,061	1,600	-	(1,600)
Small Equipment	1,453	2,502	-	2,100	-	(2,100)
Janitorial Supplies	198	36	-	300	-	(300)
Instructional Materials	3,168	5,575	6,214	5,000	-	(5,000)
Instructional Equipment - New	-	25,741	25,505	-	-	-
Transfer to Roanoke County:						
Transportation	19,000	19,000	19,000	19,000	-	(19,000)
Property Insurance	620	620	620	620	-	(620)
Utilities	16,600	16,600	16,600	18,600	-	(18,600)
Total Expenditures	463,234	511,688	530,301	376,051	-	(376,051)
Beginning Balance	20,515	58,568	64,881	64,881	-	64,881
Ending Balance	58,568	64,881	115,082	80,945	-	48,817

Total Cost Per Student	11,581	12,792	13,258	9,401	-
Roanoke County Cost Per Student	9,612	9,844	10,990	8,454	-

Note for 2010-11: This joint alternative school program has been eliminated. Alternative education services are outsourced as needed.

Roanoke County Public Schools
 School Bus Fund
 FY 2010-11

	Actuals 2006-07	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Budget 2010-11	Increase (Decrease)
<u>Revenues:</u>						
Interest Income	15,248	17,035	23,342	-	-	-
Sale of Machinery & Equipment	6,283	11,743	4,137	-	-	-
Transfer from General Fund	700,000	760,000	810,000	810,000	910,000	100,000
Total Revenues	721,531	788,778	837,479	810,000	910,000	100,000
<u>Expenditures:</u>						
School bus replacements	793,306	756,893	272,458	775,000	775,000	-
Support vehicle replacements	-	34,550	35,530	35,000	135,000	100,000
Total Expenditures	793,306	791,443	307,988	810,000	910,000	100,000
Beginning Balance	849,919	778,144	775,479	-	-	-
Ending Balance	778,144	775,479	1,304,971	-	-	-