

Roanoke County Public Schools



Budget
2011 - 2012

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Roanoke County Public Schools

School Board Members

David M. Wymer, Chairman

Catawba District

H. Odell “Fuzzy” Minnix, Vice Chairman

Cave Spring District

Jerry L. Canada

Hollins District

Michael W. Stovall

Vinton District

C. Drew Barrineau

Windsor Hills District



Dr. Lorraine S. Lange

School Superintendent

Penny A. Hodge, CPA, SFO

Assistant Superintendent of Finance

David E. Atkins

Finance Manager



Roanoke County Public Schools

5937 Cove Road
Roanoke, Virginia 24019

March 24, 2011

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 14,200 students in 16 elementary schools, 5 middle schools, and 5 high schools in Roanoke County. Following two years of drastically reduced state aid for public education, Roanoke County Schools will see an improvement in the state allocation for 2011-12 (FY12). Improvements in this area appear to reflect a change in consumer confidence and will hopefully, contribute to ongoing financial recovery. However, it is important to note that although positive growth is reflected in this budget, the overall FY12 budget remains lower than the FY08 budget.

Presented herein is the fiscal year FY12 budget for Roanoke County Public Schools. Overall, the FY12 approved operating budget totals \$131,373,270 representing a \$2,551,520 increase or 2% above the FY11 budget. This important increase comes on the heels of state budget reductions of over \$17 million in the previous two years and reflects a small upswing in state funding, primarily in sales tax collections. The approved budget is based on a projected average daily membership in FY12 of 14,074 students which reflects less than a one percent reduction in enrollment primarily attributable to the disparity in the number of graduating seniors compared to the expected kindergarten registrations. Employee salaries will remain level funded for the 4th consecutive year while increases in the employee health insurance premiums will be funded with health insurance reserves.

The FY12 budget, the second year of the state biennium budget, represents a projected state revenue increase of 1.5 percent which is a gain of \$0.95 million for the school division. The transfer from the County Board of Supervisors to the school division is expected to increase by 1.5 percent, or \$0.94 million, reflecting the local government's continued commitment to education. The school division projects a slight decrease in other revenues of \$44,119 and transfers from the joint alternative program and health insurance reserves of \$115,081 and \$588,302, respectively, for an overall net increase in school revenues of \$2.5 million.

In 2009, the American Recovery and Reinvestment Act (ARRA) was signed into law by President Obama and provided \$4.9 million in new funding for the school division. In April 2011, the General Assembly elected to advance the second year of the ARRA funding to schools in FY11 to offset late year cuts in state funding for education. Although those funds were intended originally to help fund the FY12 budget, 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.

Budget reductions, as well as the threat of budget reductions, impact our students and our employees. Throughout the 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. Major changes in student scheduling and staffing were implemented in the current year to make more efficient use of teaching time and location. Fewer teachers travel between school sites and teachers are teaching more periods per day. Block scheduling will be implemented in all secondary schools next year to maximize both staffing needs and student time in math and reading. The total number of employees has decreased significantly through normal attrition and all employees have been required to absorb additional tasks for unfilled positions. For these reasons, teachers, staff, and students have felt the struggles of the budget reductions over the past two years. The increase in total revenues for FY12 is welcomed with relief but has also been addressed with thoughtful and methodical reviews of all school expenditures and the continued conservative management of planned reserves and intentional vacancy holds. The School Board is positioning itself to be able to respond to both the expected increased expenditure demands in the next few years (VRS premiums and salary adjustments) and the impact of General Assembly actions next year related to rebenchmarking and the elections.

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 2010 testing window (the most recent results available), the school division continues to be a leader with 100% of our schools meeting or exceeding state accreditation benchmarks. All of our schools also met the state requirements for full state accreditation for the FY11 school year based on their FY10 SOL performance. 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 on-time graduation rates in the state at 92.5% and one of the lowest dropout rates of 0.73% in FY10 (the latest data available).

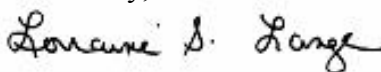
The heart and soul of Roanoke County Public Schools lies with the employees who work with the students on a daily basis. By its very nature, public education is labor intensive and, accordingly, the emphasis in the school budget rests with personnel and benefit costs. Unfortunately, in order to protect employee jobs and address the depressed revenue levels over the past two years, employee salaries will be frozen at the same levels as FY09. On a positive note, premiums for employee health and dental insurance will also remain at the same rates for FY12 avoiding the potential for reduced pay checks next year.

The School Board has reallocated existing budgets for utilities and fuel in the FY12 budget and has addressed all other necessary or mandated spending increases by reducing non-essential spending accordingly. This budget includes the agreed upon annual increase of \$300,000 to fund the Joint Capital Improvement Financing Plan with the Board of Supervisors. Additionally, the FY12 budget includes the reallocation of personnel savings to fund the first year of the Technology Plan which was developed this year as an essential replacement plan for aged (and out of warranty) technology equipment in the school division.

Virtually no funds have been invested in technology in the past two budget cycles due to the severe funding cuts in state aid. The normal aging combined with shorter life spans of technology equipment is beginning to interfere with a division-wide ability to conduct the required online state testing and the critical formative assessment testing throughout the school year. The School Board is committed to providing current technology in the classroom for both testing requirements and daily instructional use.

The funding for this budget remains at drastically reduced levels forced by recent economic conditions. 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 after 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 ongoing 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, SFO
Assistant Superintendent of Finance

Roanoke County Public Schools Mission Statement

The mission of Roanoke County Public Schools is to ensure quality learning experiences designed to equip all students with the skills to adapt and thrive in a changing global environment.

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 2010

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

December 2010

- 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 2011

- 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 FY2012 Operating Budget

February 2011

- 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 2011

- 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 FY2012 Operating Budget and Other Fund Budgets
- School Board adopted budgets presented to Board of Supervisors

April 2011

- 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 2011

- Board of Supervisors adopts FY2012 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	Carol Whitaker, Assistant Superintendent
Lorraine Lange, Superintendent	Jessica McClung, Director, PPS/Special Ed
Jerry Canada, School Board	Cecil Snead, Secondary Instruction, CTE
Drew Barrineau, School Board	Rebecca Eastwood, Elementary Instruction
Fuzzy Minnix, School Board	Martin Misicko, Director of Operations
Mike Stovall, School Board	David Atkins, Budget and Finance
David Wymer, School Board	Diane Hyatt, Roanoke County
Allen Journell, Deputy Superintendent	

Senior Staff Budget Committee

Penny Hodge, Chairperson	Ben Williams, Testing/Remediation
Lorraine Lange, Superintendent	Dave Trumbower, Classified Personnel
Allen Journell, Deputy Superintendent	Martin Misicko, Operations
Carol Whitaker, Assistant Superintendent	David Atkins, Budget and Finance
Cecil Snead, Instruction/CTE	Brenda Chastain, School Board Clerk
Rebecca Eastwood, Instruction	Darlene Ratliff, Deputy Clerk
Ben Williams, Testing and Remediation	Ed Tuttle, Nutrition
Michele Dowdy, School Counseling Services	Chuck Lionberger, Community Relations
Fran Kiker, School Counseling Services	

Employee Advisory Committee

Amy Slate, Masons Cove	Don Higgins, Maintenance
Angela Davis, Green Valley	Elizabeth Sigurdson, Glenvar MS
Barbara Buckley, Oak Grove	Janet Shaffer, Mount Pleasant
Carol Webster, BCAT	Jason Staples, Penn Forest
Dan Turman, Transportation	Joshua Burton, Northside MS
Danny Carroll, Transportation	Julie Kolb, Glenvar HS
Dawn Lamb, Clearbrook	Kathy Curran, Central Office
Deborah Lane, Bonsack	Kay Thompson, William Byrd MS
Denise Farber, W. E. Cundiff	Laurie Aylor, H. L. Horn
Dennis Epperly, Maintenance	Linda Carr, Back Creek

Roanoke County Public Schools

Budget Development Process

Employee Advisory Committee (continued)

Lisa Coleman, Burlington	Sarah Hollett, William Byrd HS
Lisa Hayes, Hidden Valley HS	Sheree Anderson, W. E. Cundiff
Marsha Wray, Cave Spring Elementary	Sherry Bryant, W. E. Cundiff
Marylee Shaffer, Mountain View	Sonja Cline, Glenvar HS
Missy Coleman, Glenvar Elementary	Steve Spangler, Cave Spring HS
Nancy Hoffman, Cave Spring HS	Sue Partsch, Fort Lewis
Ralph Russo, Hidden Valley MS	Tammy Wood, Northside HS
Rebecca Campbell, Glen Cove	Teresa Steffen, Cave Spring MS

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 2010, the school system received its fifth Association of School Business Officials International (ASBO) Meritorious Budget Award for Excellence in the preparation and issuance of the 2010-11 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 nine 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 2011-12 Special Considerations

The General Assembly adjourned their regular legislative session on February 26, 2011 with the first increase in state funding for public education in three years. The federal stimulus funding has been depleted by the state. While the economy shows some signs of improving market conditions, particularly in state-wide sales tax collections, the state funding levels remain limited for public schools and reflect state funding for education at 2008 levels. The FY12 general fund budget reflects an increase in state aid of \$951,589 (1.5%) more than the prior year state funding.

The local government has continued to support and prioritize education in the community with an increase of \$940,667 (1.5%) for FY12. 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.

The School Board has included funding for the first year of the newly developed Technology Plan which begins to address the replacement of aging and failing technology equipment in the classroom. With no funds earmarked for technology in the past two budgets, much of the existing equipment has exceeded its useful life and is becoming unreliable for critical state testing needs as well as daily instructional use.

As a key strategy in balancing the state budget again this year, the General Assembly has adopted lower Virginia Retirement System premiums for the school employee pension than recommended by the VRS Board of Trustees. The short-term impact is to decrease the required state share of funding as well as provide temporary budget relief to localities. 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 FY12 budget continues to reflect a leaner and more efficient school budget with a new block scheduling model in secondary schools (following a major scheduling change in elementary schools last year), significantly fewer employees, and salaries set at the same level for four years. However, good class sizes have been preserved using the new model and jobs have been saved through 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

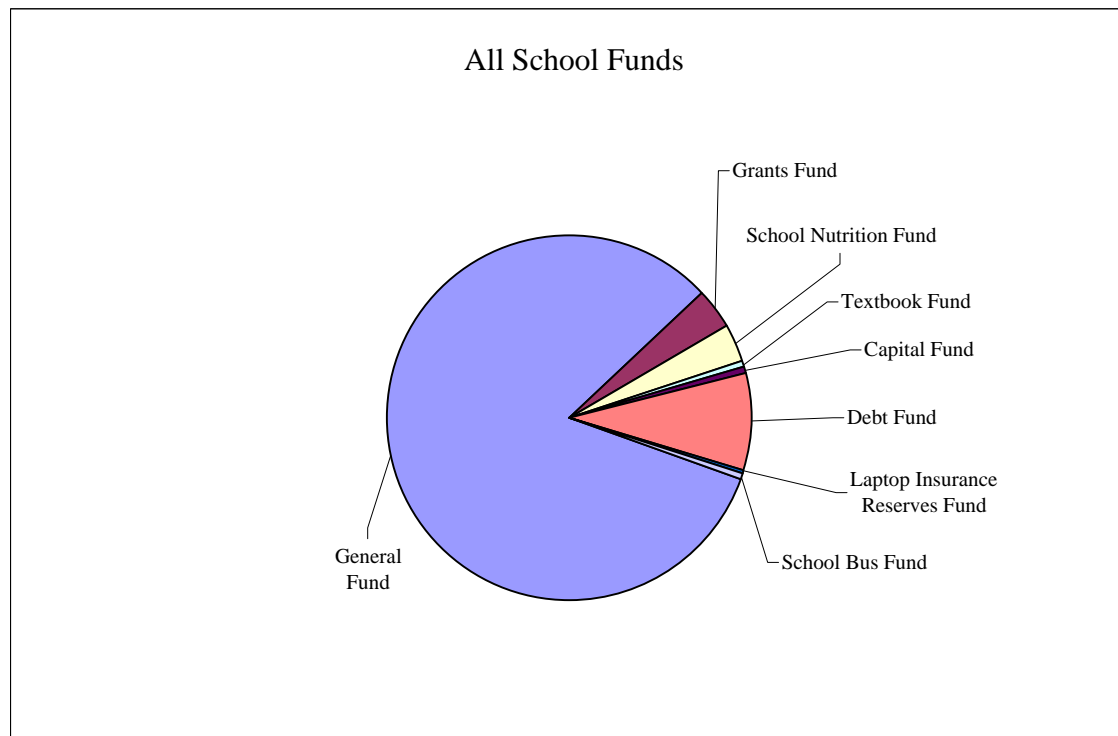
The Insurance Reserves Fund includes the laptop computer warranty reimbursements and the related replacement of parts and batteries.

School Bus Fund

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

Roanoke County Schools
 Budget Summary - All Funds
 FY 2011-12

Fund	Budget 2010-11	Budget 2011-12	Increase (Decrease)	Percent Change
General Fund	128,821,750	131,373,270	2,551,520	2.0%
Grants Fund	5,256,311	5,508,401	252,090	4.8%
School Nutrition Fund	5,612,000	5,704,000	92,000	1.6%
Textbook Fund	913,074	798,477	(114,597)	-12.6%
Capital Fund	885,933	904,000	18,067	2.0%
Debt Fund	14,045,634	13,654,394	(391,240)	-2.8%
Laptop Insurance Reserves Fund	294,000	358,600	64,600	22.0%
School Bus Fund	910,000	910,000	0	0.0%
Total Funds	156,738,702	159,211,142	2,472,440	1.6%

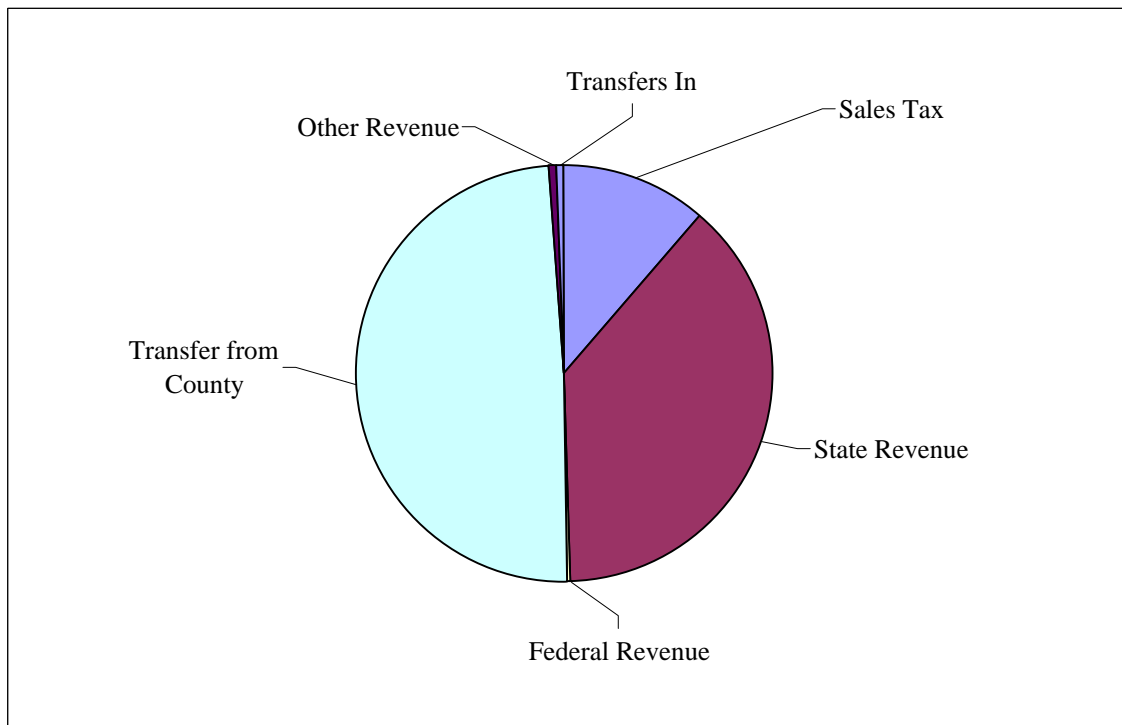


Roanoke County Public Schools
 General Fund Revenues Per Pupil
 FY 2011-12

	Budget 2010-11	Budget 2011-12	Percent of 2011-12	Revenue Per Pupil
State Sales Tax	13,800,000	15,000,000	11.4%	1,066
State Revenue	48,648,483	50,081,736	38.1%	3,558
Federal Revenue	1,906,901	234,865	0.2%	17
Transfer from County	63,543,357	64,484,024	49.1%	4,582
Other Revenue	923,009	869,262	0.7%	62
Transfers In	-	703,383	0.5%	50
Total Revenues	128,821,750	131,373,270	100.0%	9,334

Estimated Average Daily Membership

14,074



Roanoke County Public Schools
 General Fund Revenues
 FY 2011-12

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Budget 2010-11	Budget 2011-12	Increase (Decrease)
State SOQ Revenues						
State Sales Tax	14,342,770	13,696,025	14,296,174	13,800,000	15,000,000	1,200,000
State Basic Aid	39,413,465	48,948,366	39,530,775	35,379,846	36,022,095	642,249
Salary Supplement	2,596,685	-	-	-	-	-
SOQ - Vocational Education	850,160	896,412	885,671	752,231	745,556	(6,675)
SOQ - Special Education	5,082,479	5,963,091	5,891,640	5,906,405	5,853,996	(52,409)
SOQ - Gifted Education	378,876	438,463	433,209	417,906	414,198	(3,708)
SOQ - Remedial Education	286,467	380,001	375,448	399,332	395,789	(3,543)
Retirement	3,225,064	3,273,854	2,416,342	1,420,880	2,153,829	732,949
Social Security	2,153,123	2,533,339	2,502,984	2,405,281	2,383,939	(21,342)
Group Life	110,890	107,180	67,388	83,581	82,840	(741)
English as a Second Language	188,405	187,354	200,263	-	-	-
SOQ - Remedial Summer School	86,983	94,125	119,945	-	-	-
Support for School Operating Costs	-	-	-	-	1,196,723	1,196,723
LCI Hold Harmless	-	-	-	879,525	-	(879,525)
Total SOQ Revenues	68,715,367	76,518,210	66,719,839	61,444,987	64,248,965	2,803,978
Lottery Funded Programs:						
Lottery	2,058,866	1,935,374	-	-	-	-
At Risk	113,736	139,730	124,567	166,502	165,398	(1,104)
Foster Home Children	264,174	323,054	289,336	332,687	221,830	(110,857)
Support for Construction/Operating	-	-	1,111,421	-	-	-
Enrollment Loss	-	355,986	361,380	-	-	-
Special Ed - Regional Tuition	29,679	44,371	51,376	73,429	57,572	(15,857)
Remedial Summer School	-	-	-	125,803	97,048	(28,755)
Voc Ed-State Equipment	24,023	19,389	18,875	-	-	-
Voc Ed-State Adult Education	22,216	10,603	10,193	-	-	-
Voc Ed-State Occup/Tech Ed	68,076	67,426	64,617	84,966	84,966	-
English as a Second Language	-	-	-	195,222	180,763	(14,459)
Disparity: K-3	437,602	441,747	423,732	-	-	-
Total Incentive Revenue	3,018,372	3,337,680	2,455,497	978,609	807,577	(171,032)
State Categorical Revenues						
Homebound Payments	37,258	32,325	23,989	24,887	25,194	307
Adult Education Basic	10,302	12,140	-	-	-	-
State Grant Revenue	57,760	62,449	52,071	-	-	-
Total Categorical Revenue	105,320	106,914	76,060	24,887	25,194	307
Total State Revenue	71,839,059	79,962,804	69,251,396	62,448,483	65,081,736	2,633,253
Federal Revenue						
Medicaid Reimbursement	96,783	177,171	136,604	40,365	40,365	-
Medicaid - Administrative Claiming	96,340	81,926	36,388	-	-	-
AFJROTC Reimbursement	26,027	47,185	47,311	47,500	47,500	-
Federal Land Use	1,727	3,082	2,861	1,000	1,000	-
Federal Grants	2,380	3,448	3,000	-	-	-
Voc Ed - Carl Perkins Act	154,895	136,373	140,191	136,372	146,000	9,628
Federal Stimulus (ARRA)	-	-	3,826,955	1,681,664	-	(1,681,664)
Total Federal Revenue	378,152	449,185	4,193,310	1,906,901	234,865	(1,672,036)

Roanoke County Public Schools
 General Fund Revenues
 FY 2011-12

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Budget 2010-11	Budget 2011-12	Increase (Decrease)
Local Revenue/Transfers						
Local Appropriation-County	62,450,497	61,737,627	61,066,058	63,066,058	64,006,725	940,667
Transfer from County - CSA	1,849,000	2,099,000	2,099,000	-	-	-
Transfer from County - Dental	417,616	430,505	432,718	477,299	477,299	-
Transfer from Alternative School	-	-	-	-	115,081	115,081
Transfer from Internal Services	-	-	1,130,863	-	588,302	588,302
Total Local Revenue	64,717,113	64,267,132	64,728,639	63,543,357	65,187,407	1,644,050
Other Revenue						
Interest Income	391,181	240,697	67,219	100,000	100,000	-
Rental of School Property	10,850	4,490	6,073	-	-	-
Tuition - Regular School	123,920	74,753	98,076	80,000	80,000	-
Tuition - Summer School	85,773	68,025	26,113	85,000	85,000	-
Tuition - Summer Physical Ed	16,239	610	22,131	-	-	-
Tuition - Adult Education	11,238	26,124	22,314	55,582	55,582	-
Tuition - Preschool (LEAP)	106,813	132,594	155,219	206,400	165,600	(40,800)
Other Miscellaneous Revenue	31,432	19,137	8,890	3,600	3,600	-
Lease Proceeds	-	-	-	48,000	-	(48,000)
E-rate Reimbursement	254,067	222,191	242,682	248,514	267,280	18,766
Alternative School Recovered Costs	17,220	17,220	-	-	-	-
Bogle Field Recovered Costs	-	-	3,332	-	-	-
Tuition from Other Localities	18,525	16,962	15,913	15,913	14,000	(1,913)
Regional Alternative School	-	-	39,820	-	38,200	38,200
Online High School Tuition	93,025	88,885	87,450	80,000	60,000	(20,000)
Total Other Revenue	1,160,282	911,688	795,232	923,009	869,262	(53,747)
Total General Fund Revenue	138,094,606	145,590,809	138,968,577	128,821,750	131,373,270	2,551,520

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 2011-12 fiscal year, contract salaries and fringe benefits represent 81% 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.

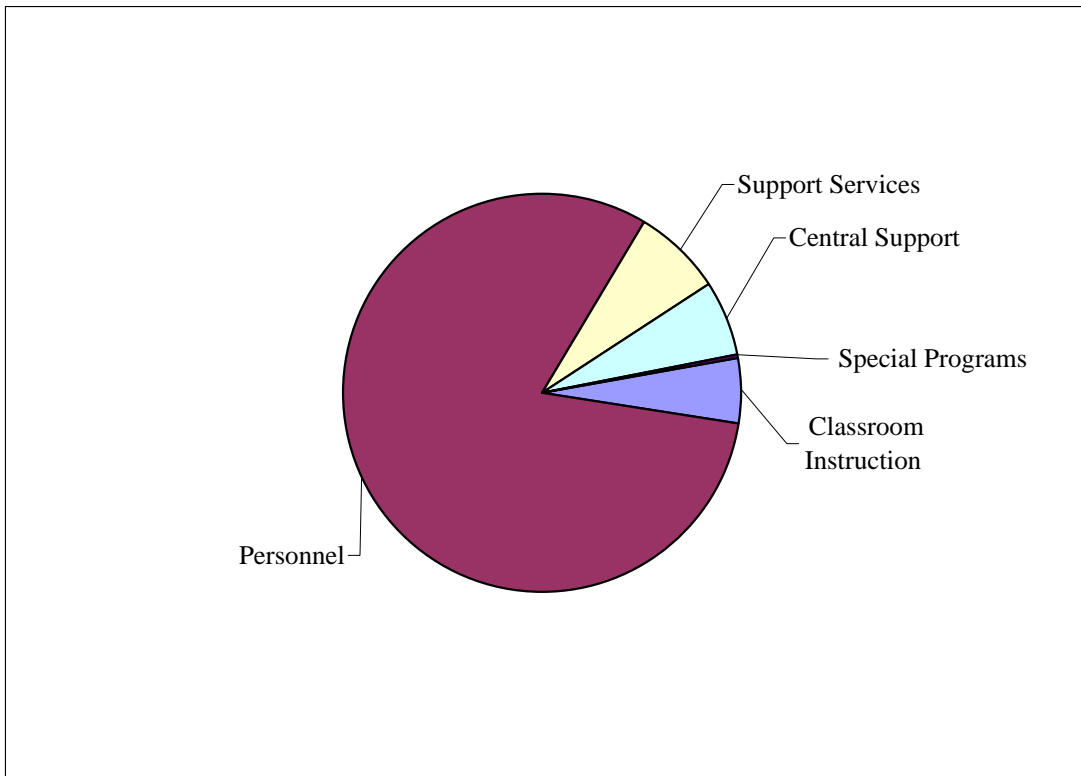
Special programs capture the cost of providing summer school and adult education classes.

Roanoke County Public Schools
 General Fund Expenditures Per Pupil
 FY 2011-12

	Budget 2010-11	Budget 2011-12	Percent of 2010-11	Cost Per Pupil
Classroom Instruction	5,577,445	7,107,792	5.4%	505
Personnel	105,448,386	106,282,194	80.9%	7,552
Central Support	9,543,965	9,731,330	7.4%	691
Support Services	7,843,202	7,843,202	6.0%	557
Special Programs	408,752	408,752	0.3%	29
	<u>128,821,750</u>	<u>131,373,270</u>	<u>100.0%</u>	<u>9,334</u>

Estimated Average Daily Membership

14,074



Roanoke County Public Schools
 General Fund Expenditures Summary by Department
 FY 2011-12

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Budget 2010-11	Budget 2011-12	Increase (Decrease)
Classroom Instruction:						
Instructional Programs - Elementary	-	-	553,066	569,882	569,882	-
Instructional Programs - Secondary	796,916	1,036,900	486,438	458,111	458,111	-
Deputy Superintendent of Administration	1,174,818	1,226,129	1,266,207	1,605,543	1,576,936	(28,607)
Testing and Remediation	360,799	278,091	338,915	389,451	389,451	-
Career and Technical Education	400,003	417,003	471,176	448,519	448,519	-
Pupil Personnel and Special Education	593,851	634,619	575,074	657,789	657,789	-
School Counseling Services	382,727	394,675	75,044	79,178	79,178	-
Media Services	1,845,550	1,859,411	1,382,886	1,369,472	2,927,926	1,558,454
Total Classroom Instruction	5,554,664	5,846,828	5,148,806	5,577,945	7,107,792	1,529,847
Personnel:						
Instructional Personnel	80,442,460	83,064,302	75,068,859	68,768,596	68,934,870	166,274
Administrative Personnel	9,195,964	9,631,480	9,303,898	8,411,119	8,562,808	151,689
Classified Personnel	20,432,503	22,183,644	20,588,729	17,508,729	17,436,272	(72,457)
Employee Insurance Benefits	-	-	-	10,759,942	11,348,244	588,302
Total Personnel	110,070,927	114,879,426	104,961,486	105,448,386	106,282,194	833,808
Central Support:						
School Board	285,874	245,955	222,733	258,308	258,308	-
School Superintendent	86,556	55,043	112,967	440,276	440,276	-
Budget & Finance	16,096,359	19,029,364	17,738,979	8,366,178	8,666,178	300,000
Community Relations	52,147	42,382	10,360	16,400	16,400	-
Staff Development	408,184	365,029	176,853	342,237	230,102	(112,135)
Pupil Assignment	181,727	116,515	162,510	120,066	120,066	-
Total Central Support	17,110,847	19,854,288	18,424,402	9,543,465	9,731,330	187,865
Support Services:						
Transportation	1,662,244	1,469,025	1,357,559	1,855,440	2,255,440	400,000
Facilities & Operations	4,362,881	4,993,663	4,895,497	5,987,762	5,587,762	(400,000)
Total Support Services	6,025,125	6,462,688	6,253,056	7,843,202	7,843,202	-
Special Programs:						
Summer School	311,045	313,878	232,108	347,477	347,477	-
Adult & Continuing Education	43,747	55,931	39,559	61,275	61,275	-
Total Special Programs	354,792	369,809	271,667	408,752	408,752	-
Emergency Contingency						
	-	-	-	-	-	-
Total General Fund Expenditures	139,116,355	147,413,039	135,059,417	128,821,750	131,373,270	2,551,520

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	Actual	14,583	14,474	-1.2%
2010-11	Budgeted		14,200	
2011-12	Proposed		14,074	



Roanoke County Public Schools
Historical 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%
2011-12	64,484,024	2,000,000		66,484,024	940,667	1.44%

General School Operations Fund Balances				
Fiscal Year Ended June 30	Operating Budget	Operating Fund Balance	Fund Balance as a % of Budget	Emergency Fund Balance
2002	98,162,402	4,008,278	4.08%	0
2003	102,259,339	4,190,156	4.10%	0
2004	110,986,972	3,670,525	3.31%	0
2005	112,448,453	5,385,687	4.79%	0
2006	118,007,240	6,282,978	5.32%	1,300,000
2007	127,332,873	6,992,833	5.49%	1,300,000
2008	135,091,375	5,288,063	3.91%	2,000,000
2009	143,223,216	4,651,042	3.25%	1,000,000
2010	137,909,128	6,949,138	5.04%	2,671,290

Note: Emergency Fund Balance not included in Operating Fund Balance.

Roanoke County Public Schools
Other School Funds
2011 – 2012



Roanoke County Public Schools
School Grant Fund Revenues
FY 2011-12

	Actuals 2007-08	Actuals 2008-09	Actuals 2009-10	Budget 2010-11	Budget 2011-12	Increase (Decrease)
Federal Grants:						
Title I, Distinguished Schools	-	-	18,874	-	-	-
Title I, (Stimulus Funds)	-	-	362,096	-	-	-
Title I, Part A	1,042,897	1,007,750	983,395	800,000	800,000	-
Title II, Part A	260,886	297,348	320,754	333,240	333,240	-
Title II, Part D	121,447	117,498	15,891	12,716	9,000	(3,716)
Title III	46,605	33,844	65,010	35,000	35,000	-
Title III, Immigrant and Youth	-	-	12,763	-	8,000	8,000
Title IV, Safe & Drug Free Schools	38,764	33,652	31,629	-	-	-
Title V, Part A	21,299	12,979	-	-	-	-
Title VI-B Flow-Thru Funds	3,101,515	3,065,289	3,046,572	3,053,735	3,310,112	256,377
Title VI-B (Stimulus Funds)	-	-	1,280,675	-	-	-
Preschool Mini Grant- 1 yr	91,379	89,747	88,856	88,856	88,860	4
Preschool Mini Grant (Stimulus Funds)	-	-	84,347	-	-	-
Technology Grant (Stimulus Funds)	-	-	23,885	-	-	-
Reg Tech Ed Training	7,745	7,310	-	-	-	-
	<u>4,732,537</u>	<u>4,665,417</u>	<u>6,334,747</u>	<u>4,323,547</u>	<u>4,584,212</u>	<u>260,665</u>
State Grants:						
Early Reading Initiative	128,584	157,497	159,108	156,982	143,072	(13,910)
Algebra Readiness	47,374	60,488	56,319	63,183	61,097	(2,086)
GED Funding	15,717	15,717	15,717	15,717	15,717	-
High Schools That Work - WBHS	14,750	5,681	4,319	-	-	-
High Schools That Work - CSHS	14,626	-	-	-	-	-
Preschool Initiative	291,798	423,004	430,985	486,576	494,424	7,848
Visually Handicapped Grant	3,817	3,720	3,584	4,106	3,918	(188)
Learn & Serve - Wolfcreek Walk	58,058	47,270	11,215	-	-	-
Learn & Serve - Wolfcreek Watershed	-	17,151	21,343	-	-	-
Safe Routes to School	-	13,983	-	-	-	-
Mentor Teacher	-	-	-	10,504	-	(10,504)
Dual Enrollment	123,552	106,584	144,668	-	-	-
Tobacco Settlement	64,290	61,000	-	-	-	-
Adult Basic Education	-	96,880	98,229	88,000	88,000	-
General Adult Education	-	-	12,744	8,392	8,392	-
Special Education in Regional Jail	-	51,451	80,805	99,304	109,569	10,265
Jobs for Virginia Graduates	50,000	47,387	39,387	-	-	-
Race for GED	46,394	61,523	59,744	-	-	-
	<u>858,960</u>	<u>1,169,336</u>	<u>1,138,167</u>	<u>932,764</u>	<u>924,189</u>	<u>(8,575)</u>
Other Grants:						
James Madison Autism	-	2,500	-	-	-	-
	-	<u>2,500</u>	-	-	-	-
Total Grant Revenues	<u>5,591,497</u>	<u>5,837,253</u>	<u>7,472,914</u>	<u>5,256,311</u>	<u>5,508,401</u>	<u>252,090</u>

Roanoke County Public Schools
 School Grant Fund Expenditures
 FY 2011-12

	Actuals 2007-08	Actuals 2008-09	Actuals 2009-10	Budget 2010-11	Budget 2011-12	Increase (Decrease)
Federal Grants:						
Title I, Distinguished Schools	-	-	18,874	-	-	-
Title I, (Stimulus Funds)	-	-	362,096	-	-	-
Title I, Part A	1,042,897	1,007,750	983,395	800,000	800,000	-
Title II, Part A	260,886	297,348	320,754	333,240	333,240	-
Title II, Part D	121,447	117,498	15,891	12,716	9,000	(3,716)
Title III	46,608	33,841	65,010	35,000	35,000	-
Title III, Immigrant and Youth	-	-	12,763	-	8,000	8,000
Title IV, Safe & Drug Free Schools	38,764	33,652	31,629	-	-	-
Title V, Part A	21,299	12,979	-	-	-	-
Title VI-B Flow-Thru Funds	3,101,565	3,065,239	3,046,572	3,053,735	3,310,112	256,377
Title VI-B (Stimulus Funds)	-	-	1,280,675	-	-	-
Preschool Mini Grant- 1 yr	91,379	89,747	88,856	88,856	88,860	4
Preschool Mini Grant (Stimulus Funds)	-	-	84,347	-	-	-
Technology Grant (Stimulus Funds)	-	-	23,885	-	-	-
Reg Tech Ed Training	11,697	7,310	-	-	-	-
	<u>4,736,542</u>	<u>4,665,364</u>	<u>6,334,747</u>	<u>4,323,547</u>	<u>4,584,212</u>	<u>260,665</u>
State Grants:						
Early Reading Initiative	128,584	158,058	159,108	156,982	143,072	(13,910)
Algebra Readiness	47,374	60,488	49,692	63,183	61,097	(2,086)
GED Funding (ISAEP)	15,717	15,717	15,717	15,717	15,717	-
High Schools That Work - WBHS	14,750	5,681	4,319	-	-	-
High Schools That Work - CSHS	14,626	-	-	-	-	-
Preschool Initiative	291,798	423,004	430,985	486,576	494,424	7,848
Visually Handicapped Grant	3,817	3,720	3,584	4,106	3,918	(188)
Learn & Serve - Wolfcreek Walk	58,058	47,270	11,215	-	-	-
Learn & Serve - Wolfcreek Watershed	-	17,151	21,343	-	-	-
Safe Routes to School	-	13,983	-	-	-	-
Mentor Teacher	-	-	-	10,504	-	(10,504)
Dual Enrollment	78,701	188,041	71,976	-	-	-
Tobacco Settlement	64,291	61,002	-	-	-	-
Adult Basic Education	104,491	96,880	98,229	88,000	88,000	-
General Adult Education	-	-	12,744	8,392	8,392	-
Special Education in Regional Jail	-	51,451	80,805	99,304	109,569	10,265
Jobs for Virginia Graduates	50,000	47,387	39,387	-	-	-
Race for GED	46,394	61,523	59,744	-	-	-
	<u>918,601</u>	<u>1,251,356</u>	<u>1,058,848</u>	<u>932,764</u>	<u>924,189</u>	<u>(8,575)</u>
Other Grants:						
James Madison Autism	-	2,500	-	-	-	-
Parent Fair	1	-	-	-	-	-
	<u>1</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Grant Expenditures	<u>5,655,144</u>	<u>5,919,220</u>	<u>7,393,595</u>	<u>5,256,311</u>	<u>5,508,401</u>	<u>252,090</u>

Roanoke County Public Schools
 School Nutrition Fund Revenues and Expenditures
 FY 2011-12

	Actuals 2007-08	Actuals 2008-09	Actuals 2009-10	Budget 2010-11	Budget 2011-12	Increase (Decrease)
Revenues:						
Pupil, Adult & Other Sales	4,035,978	3,790,896	3,613,046	3,800,000	3,700,000	(100,000)
Rebates & Refunds	9,099	30,573	16,197	20,000	20,000	-
State Reimbursement	82,751	84,143	83,985	80,000	80,000	-
Federal Reimbursement	1,280,922	1,729,983	1,886,591	1,700,000	1,900,000	200,000
Interest Income	40,212	18,669	4,444	12,000	4,000	(8,000)
Other Income	-	-	2,931	-	-	-
Transfer from Internal Service	-	-	74,279	-	-	-
Transfer from General Fund	-	133,612	66,806	-	-	-
Total Revenues	5,448,962	5,787,876	5,748,279	5,612,000	5,704,000	92,000
Expenditures:						
Salaries & Related Costs	2,740,327	2,984,490	2,928,318	2,985,000	2,900,000	(85,000)
Contractual Services	69,338	74,164	76,994	82,000	80,000	(2,000)
Travel	16,480	16,699	16,703	18,000	18,000	-
Food Supplies	2,360,355	2,638,880	2,504,253	2,400,000	2,550,000	150,000
Supplies	79,157	70,766	67,288	90,000	90,000	-
Equipment	102,225	100,914	21,745	37,000	50,000	13,000
Unappropriated	-	-	-	-	16,000	16,000
Total Expenditures	5,367,882	5,885,913	5,615,301	5,612,000	5,704,000	92,000
Beginning Balance	896,429	977,509	879,472	-	-	-
Ending Balance	977,509	879,472	1,012,450	-	-	-

Meal Prices:	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
Elementary lunch	1.75	2.00	2.00	2.00	2.00
Secondary lunch	1.75	2.00	2.00	2.00	2.00
Reduced price lunch	0.40	0.40	0.40	0.40	0.40
Adult lunch	2.25	2.50	2.50	2.50	2.50
Full priced breakfast	0.85	1.00	1.00	1.00	1.00
Adult breakfast	1.10	1.25	1.25	1.25	1.25
Reduced breakfast	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 2011-12

	Actuals 2007-08	Actuals 2008-09	Actuals 2009-10	Budget 2010-11	Budget 2011-12	Increase (Decrease)
Revenues:						
Sale of Textbooks	12,792	12,589	5,341	10,000	10,000	-
Other Revenue	11,490	17,514	6,183	5,000	5,000	-
State Reimbursement	926,675	1,154,813	-	487,928	373,331	(114,597)
Transfer from School Operating Fund	410,146	410,146	1,561,030	410,146	410,146	-
Total Revenues	1,361,103	1,595,062	1,572,554	913,074	798,477	(114,597)
Expenditures:						
Salaries & Related Costs	87,752	91,030	94,465	95,097	95,097	(0)
Instructional Materials	24,302	22,570	41,318	25,000	25,000	-
Consignment Textbooks	763,808	1,106,585	695,475	489,977	375,000	(114,977)
Non-Consignment Textbooks	364,662	213,957	444,283	303,000	228,380	(74,620)
Reserved for Lottery Pro-ration	-	-	-	-	75,000	75,000
Laptop Computer Equipment	65,000	-	-	-	-	-
Total Expenditures	1,305,524	1,434,142	1,275,541	913,074	798,477	(114,597)
Beginning Balance	102,003	157,582	318,502	-	-	-
Ending Balance	157,582	318,502	615,515	-	0	0

Scheduled Adoptions/Purchases:

- FY11-12 - Math
- FY12-13 - Reading K-5; Science
- FY15-16 - World Languages

Roanoke County Public Schools
School Capital Fund Revenues and Expenditures
FY 2011-12

	Actuals 2007-08	Actuals 2008-09	Actuals 2009-10	Budget 2010-11	Budget 2011-12	Increase (Decrease)
<u>Revenues:</u>						
Interest Income	511,482	147,017	128,305	-	-	-
Other Income	220	3,754	4,136	-	-	-
Soft Drink Commission	60,000	60,000	80,000	-	80,000	80,000
State Technology Bond	841,255	804,000	882,729	752,000	726,000	(26,000)
State Construction Grant	289,940	302,839	-	-	-	-
Federal Stimulus Modernization	-	-	605,207	-	-	-
Sale of Land	61,550	-	-	-	-	-
Sale of Buildings	-	-	2,000,000	-	-	-
Rental Income	-	-	168,516	-	-	-
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 EBS Lease	-	-	-	48,000	48,000	-
Transfer - Bogle Field Reserve	-	-	50,000	25,000	25,000	-
County Transfer - Bogle Field Reserve	-	-	-	-	25,000	25,000
Transfers from Other Funds	8,046,798	10,250,018	14,496,606	-	-	-
Beginning balance - laptops	-	-	-	60,933	-	(60,933)
Total Revenues	32,268,613	60,279,735	18,415,499	885,933	904,000	18,067
<u>Expenditures:</u>						
Salaries & Related Costs	24,776	7,942	1,710	-	-	-
Contracted Services	1,183,612	642,343	834,028	-	-	-
School Projects (Pepsi)	60,000	60,000	80,000	-	80,000	80,000
Equipment	3,530,991	1,253,752	1,664,428	752,000	726,000	(26,000)
Stimulus School Modernization	-	-	605,207	-	-	-
Technology	56,177	314,129	523,418	48,000	48,000	-
Technology - LCD bulbs	-	-	-	60,933	-	(60,933)
Land	2,466,726	158,998	4,000	-	-	-
Building Improvements	18,851,684	13,955,282	28,451,650	-	-	-
Bogle Reserve	-	-	-	25,000	50,000	25,000
Transfers to Other Funds	-	285,623	6,667,246	-	-	-
Debt Service - Other	-	218,126	-	-	-	-
Total Expenditures	26,173,966	16,896,195	38,831,687	885,933	904,000	18,067
Beginning Balance	10,547,097	16,641,744	60,025,284	-	-	-
Ending Balance	16,641,744	60,025,284	39,609,096	-	-	-

Roanoke County Public Schools
School Debt Fund Revenues and Expenditures
FY 2011-12

	Actuals 2007-08	Actuals 2008-09	Actuals 2009-10	Budget 2010-11	Budget 2011-12	Increase (Decrease)
<u>Revenues:</u>						
Transfer from General Fund	6,784,688	8,562,785	9,253,537	9,884,871	9,475,981	(408,890)
Transfer from School Fund	2,329,369	2,329,368	2,329,368	4,125,345	4,125,345	-
Total Revenues	9,114,057	10,892,153	11,582,905	14,010,216	13,601,326	(408,890)
<u>Expenditures:</u>						
Principal on G. O. Bonds	540,000	555,000	575,000	600,000	620,000	20,000
Principal on Literary Loans	826,632	687,685	459,321	447,817	447,817	-
Principal on VPSA Bonds	4,449,988	5,367,054	5,367,864	7,539,289	7,526,025	(13,264)
Interest on G. O. Bonds	133,181	119,681	103,031	79,625	57,100	(22,525)
Interest on Literary Loans	181,603	156,634	135,834	121,946	108,511	(13,435)
Interest on VPSA Bonds	2,957,653	3,981,099	4,916,855	5,221,539	4,841,873	(379,666)
Bank Service Charges	7,232	7,350	7,350	35,418	53,068	17,650
Total Expenditures	9,096,289	10,874,503	11,565,255	14,045,634	13,654,394	(391,240)
Beginning Balance	2,003,220	2,020,988	35,418	35,418	53,068	17,650
Ending Balance	2,020,988	2,038,638	53,068	-	-	-

Roanoke County Public School
Laptop Insurance Reserve Revenues and Expenditures
FY 2011-12

	Actuals 2007-08	Actuals 2008-09	Actuals 2009-10	Budget 2010-11	Budget 2011-12	Increase (Decrease)
<u>Revenues:</u>						
Interest Income	29,211	19,191	3,608	-	-	-
Fees from Students	401,138	213,886	141,817	144,000	208,600	64,600
Lost/Damaged Parts	341	5,122	5,911	-	-	-
Warranty Reimbursements	166,100	160,630	187,880	150,000	150,000	-
Total Revenues	596,790	398,829	339,216	294,000	358,600	64,600
<u>Expenditures:</u>						
Warranty related:						
Salaries & Related Costs	32,914	28,182	16,610	21,530	21,530	-
Miscellaneous Operating (bags)	38,064	17,796	2,104	-	-	-
Printing Supplies	-	-	22,918	22,918	22,918	-
Small Equipment (batteries)	131,699	95,973	85,552	85,552	85,552	-
Small Parts - Students	29,317	9,600	21,042	20,000	20,000	-
Small Parts - Teachers	3,824	-	-	-	-	-
Reserve related:						
Equipment	133,216	-	-	-	-	-
Laptop Purchases or Reserves	-	183,250	-	18,000	-	(18,000)
Server Cooling System	-	-	30,000	-	-	-
Warranty related:						
Carts	-	-	86,991	-	-	-
5th year warranty & batteries	-	-	139,500	126,000	208,600	82,600
Upgrade electric	-	-	-	-	-	-
Total Expenditures	369,034	334,801	404,717	294,000	358,600	64,600
Beginning Balance	492,173	719,929	783,957	-	-	-
Ending Balance	719,929	783,957	718,456	-	-	-

Note: FY11-12 assumes laptop fees charged to grades 9-12 at \$50 per year.

Roanoke County Public Schools
 School Bus Fund
 FY 2011-12

	Actuals 2007-08	Actuals 2008-09	Actuals 2009-10	Budget 2010-11	Budget 2011-12	Increase (Decrease)
<u>Revenues:</u>						
Interest Income	17,035	23,342	4,995	-	-	-
Sale of Machinery & Equipment	11,743	4,137	11,115	-	-	-
Transfer from General Fund	760,000	810,000	810,000	910,000	910,000	-
Total Revenues	788,778	837,479	826,110	910,000	910,000	-
<u>Expenditures:</u>						
School bus replacements	756,893	272,458	667,874	775,000	775,000	-
Support vehicle replacements	34,550	35,530	15,548	135,000	135,000	-
Total Expenditures	791,443	307,988	683,422	910,000	910,000	-
Beginning Balance	778,144	775,479	1,304,971	-	-	-
Ending Balance	775,479	1,304,971	1,447,659	-	-	-