

Daniel R. O'Donnell
County Administrator

County of Roanoke

Memo

To: Roanoke County Board of Supervisors

From: Daniel R. O'Donnell, County Administrator

Date: April 8, 2019

Subject: FY 2020 Budget Memo #10: Information Requested by Supervisor Assaid



In response to a request from Supervisor Assaid, the following budget memo provides information regarding year-end balances for both the County of Roanoke and Roanoke County Public Schools (RCPS), and RCPS revenue information from the County of Roanoke and the Commonwealth of Virginia as relates to inflation and Average Daily Membership (ADM).

Attachment #1 provides ten years of data related to year-end revenue and expenditure balances for both the County of Roanoke and RCPS. The year-end balances are then compared to the original adopted budget for each fiscal year to determine the variance from the adopted budget.

Attachment #2 provides ten years of data related to County of Roanoke and Commonwealth of Virginia revenues received by RCPS. Information is also included related to annual inflation and Average Daily Membership (ADM) in Roanoke County Public Schools.

Additionally, Supervisor Assaid requested information regarding shared services between the County of Roanoke and RCPS. Staff is compiling a comprehensive list of those services and will present the results of that work in a separate budget memorandum.

Attachment #1: Summary of Revenue and Expenditure Year-End Balances for the County of Roanoke and Roanoke County Public Schools

Attachment #2: Roanoke County Public Schools Revenue and Average Daily Membership (ADM) Information

cc: Rebecca Owens, Assistant County Administrator
Richard Caywood, Assistant County Administrator
Laurie Gearheart, Acting Director of Finance
Chris Bever, Director, Office of Management and Budget

ATTACHMENT #I

Summary of Revenue and Expenditures Year-End Balances Roanoke County and Roanoke County Public Schools Fiscal Years 2009 - 2018

	FISCAL YEAR ENDING									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
COUNTY OF ROANOKE										
Original Budget - Revenues and Expenditures	\$ 170,877,305	\$ 166,793,434	\$ 167,784,457	\$ 170,995,777	\$ 169,742,677	\$ 170,969,088	\$ 174,229,296	\$ 178,780,751	\$ 183,259,215	\$ 186,594,266
Expenditure Surplus / (Deficit)	1,547,866	3,400,289	3,458,575	3,936,893	3,665,481	3,001,241	1,272,470	1,341,717	896,310	371,265
% of Original Expenditure Budget	0.91%	2.04%	2.06%	2.30%	2.16%	1.76%	0.73%	0.75%	0.49%	0.20%
Revenue Surplus / (Deficit)	\$ 2,884,795	\$ 213,196	\$ 1,394,302	\$ 202,222	\$ 978,954	\$ 2,017,363	\$ 2,183,788	\$ 977,770	\$ 1,397,659	\$ 1,328,574
% of Original Revenue Budget	1.69%	0.13%	0.83%	0.12%	0.58%	1.18%	1.25%	0.55%	0.76%	0.71%
TOTAL REVENUES & EXPENDITURES BUDGET SURPLUS / (DEFICIT)	\$ 4,432,661	\$ 3,613,485	\$ 4,852,877	\$ 4,139,115	\$ 4,644,435	\$ 5,018,604	\$ 3,456,258	\$ 2,319,487	\$ 2,293,969	\$ 1,699,839
	2.59%	2.17%	2.89%	2.42%	2.74%	2.94%	1.98%	1.30%	1.25%	0.91%
ROANOKE COUNTY PUBLIC SCHOOLS										
Original Budget - Revenues & Expenditures	\$ 143,223,216	\$ 137,909,128	\$ 128,821,750	\$ 131,373,270	\$ 132,912,485	\$ 133,799,052	\$ 135,738,864	\$ 136,696,797	\$ 143,140,483	\$ 145,407,698
Expenditure Budget Savings / (Deficit)	\$ 4,462,057	\$ 9,098,020	\$ 9,301,069	\$ 3,288,164	\$ 961,761	\$ 1,875,015	\$ 1,794,688	\$ 2,747,205	\$ 3,276,727	\$ 3,166,330
% of Original Expenditure Budget	3.12%	6.60%	7.22%	2.50%	0.72%	1.40%	1.32%	2.01%	2.29%	2.18%
Revenue Surplus / (Deficit)	\$ 188,985	\$ (2,148,882)	\$ 1,056,724	\$ 26,082	\$ 693,790	\$ 1,017,592	\$ 802,652	\$ 1,700,270	\$ (283,400)	\$ 1,129,630
% of Original Revenue Budget	0.13%	-1.56%	0.82%	0.02%	0.52%	0.76%	0.59%	1.24%	-0.20%	0.78%
Contingency Budget	\$ 1,000,000	\$ 2,671,290	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
% of Original Budget	0.70%	1.94%	1.55%	1.52%	1.50%	1.49%	1.47%	1.46%	1.40%	1.38%
TOTAL REVENUES, EXPENDITURES & CONTINGENCY BUDGET SURPLUS / (DEFICIT)	\$ 5,651,042	\$ 9,620,428	\$ 12,357,793	\$ 5,314,246	\$ 3,655,551	\$ 4,892,607	\$ 4,597,340	\$ 6,447,475	\$ 4,993,327	\$ 6,295,960
	3.95%	6.98%	9.59%	4.05%	2.75%	3.66%	3.39%	4.72%	3.49%	4.33%

ATTACHMENT #2

Roanoke County Public Schools Revenue and Average Daily Membership Information

County Transfer to Roanoke County Public Schools

Fiscal Year	*Budgeted County Transfer	\$ Inc/(Dec)	% Inc/(Dec)	ADM	# ADM Inc/(Dec)	% ADM Inc/(Dec)	County per ADM	\$ Inc/(Dec)	% Inc/Dec	**Annual Inflation
2010	\$ 60,543,358			14,474			\$ 4,183			1.64%
2011	\$ 63,543,358	\$ 3,000,000	4.96%	14,259	-215	-1.49%	\$ 4,456	\$ 273	6.54%	3.16%
2012	\$ 64,484,025	\$ 940,667	1.48%	14,081	-178	-1.25%	\$ 4,580	\$ 123	2.76%	2.07%
2013	\$ 64,484,025	\$ -	0.00%	13,958	-123	-0.87%	\$ 4,620	\$ 40	0.88%	1.46%
2014	\$ 65,045,319	\$ 561,294	0.87%	13,929	-29	-0.21%	\$ 4,670	\$ 50	1.08%	1.62%
2015	\$ 66,097,426	\$ 1,052,107	1.62%	13,909	-20	-0.14%	\$ 4,752	\$ 82	1.76%	0.12%
2016	\$ 66,804,707	\$ 707,281	1.07%	13,982	73	0.52%	\$ 4,778	\$ 26	0.54%	1.26%
2017	\$ 67,839,376	\$ 1,034,669	1.55%	13,830	-152	-1.09%	\$ 4,905	\$ 127	2.66%	2.13%
2018	\$ 68,078,937	\$ 239,561	0.35%	13,779	-51	-0.37%	\$ 4,941	\$ 36	0.72%	2.44%
2019 (Budget)	\$ 68,844,764	\$ 765,827	1.12%	13,700	-79	-0.57%	\$ 5,025	\$ 84	1.71%	2.44%
2020 (Proposed)	\$ 70,491,737	\$ 1,646,973	2.39%	13,610	-90	-0.66%	\$ 5,179	\$ 154	3.07%	2.50%

Commonwealth of Virginia Revenue to Roanoke County Public Schools

Fiscal Year	Budgeted Commonwealth	\$ Inc/(Dec)	% Inc/(Dec)	ADM	# ADM Inc/(Dec)	% ADM Inc/(Dec)	Commonwealth per ADM	\$ Inc/(Dec)	% Inc/Dec	**Annual Inflation
2010	\$ 72,497,936			14,474			\$ 5,009			1.64%
2011	\$ 62,448,483	\$ (10,049,453)	-13.86%	14,259	-215	-1.49%	\$ 4,380	\$ (629)	-12.56%	3.16%
2012	\$ 65,081,736	\$ 2,633,253	4.22%	14,081	-178	-1.25%	\$ 4,622	\$ 242	5.53%	2.07%
2013	\$ 65,987,398	\$ 905,662	1.39%	13,958	-123	-0.87%	\$ 4,728	\$ 106	2.29%	1.46%
2014	\$ 65,711,673	\$ (275,725)	-0.42%	13,929	-29	-0.21%	\$ 4,718	\$ (10)	-0.21%	1.62%
2015	\$ 68,149,792	\$ 2,438,119	3.71%	13,909	-20	-0.14%	\$ 4,900	\$ 182	3.86%	0.12%
2016	\$ 68,383,134	\$ 233,342	0.34%	13,982	73	0.52%	\$ 4,891	\$ (9)	-0.18%	1.26%
2017	\$ 73,556,758	\$ 5,173,624	7.57%	13,830	-152	-1.09%	\$ 5,319	\$ 428	8.75%	2.13%
2018	\$ 75,214,950	\$ 1,658,192	2.25%	13,779	-51	-0.37%	\$ 5,459	\$ 140	2.63%	2.44%
2019 (Budget)	\$ 77,191,859	\$ 1,976,909	2.63%	13,700	-79	-0.57%	\$ 5,634	\$ 176	3.22%	2.44%
2020 (Proposed)	\$ 79,713,506	\$ 2,521,647	3.27%	13,610	-90	-0.66%	\$ 5,857	\$ 223	3.95%	2.50%

*Transfer to Schools from the County dollar amounts have been updated since information provided in Budget Memo #3. Amounts are based on the original adopted budget.

**Inflation based on Consumer Price Index data from US Bureau of Labor Statistics. Years 2019 and 2020 are projections at this point in time.

4/8/2019

Information prepared by the Office of Management and Budget and verified by Roanoke County Public Schools