



2024-2025 Annual Budget

School Board Adoption

March 21, 2024



Roanoke County Public Schools
Department Requests - March 21, 2024
Annual Budget 2024-2025

State Revenue (Governor's Budget) (2,828,624 is the additional to get to the House Budget)
 Roanoke County Revenue Sharing Formula
 Record revenue separate from expenditures for dual enrollment (net zero effect)
 Eliminate employee nonresident tuition
 CSA reimbursement for IA transitional support for students returning from private day
 Other miscellaneous revenue change

ESTIMATED REVENUE CHANGES

1-Step (1.6%) plus scale shift (2.15%) for a 3.75% total raise (*additional to get to a 5.10% raise*)

Use part of built-in hybrid defined contribution lapse
 Paid time off program (non-260 employee) (Tied to sub days below)
 2 additional PTO incentive days (36,890 for 1 day and 85,900 for 2 days)
 Increase sick leave payout at retirement from \$35 to 25% daily rate with \$50 minimum
 Increase in health care insurance claims
 (increase in premiums, but offered dual option to provide choices for employees)
 Continue 1 Permanent Substitute in each building that were previously funded under
 pandemic grants (based on \$180/day)
 Increase long-term, retiree, and permanent substitute supplement
 from \$180 to \$200 per day
 Increase in substitute line for higher absences
 Increase supplemental teacher pay rate
 Employee Extended Work Plan

HUMAN RESOURCES

Athletic allotments
 Convert 5 athletic directors from 240 to 260
 Copy paper costs
 \$100 Payment to schools for non-resident employee students enrolled

ADMINISTRATION

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition

\$ 5,567,113	\$ 2,828,624	\$ -	\$ -
6,902,452	-	-	-
375,000	-	-	-
(25,418)	-	-	(14,200)
130,000	-	-	-
8,941	-	-	-
\$12,958,088	\$ 2,828,624	\$ -	\$ (14,200)

\$ 4,712,876	\$ 1,650,000	\$ -	\$ -
(248,692)			
See Subs	-	-	-
85,900	-	-	-
200,000	-	-	-
1,295,000	-	-	-
907,000	-	-	-
160,000	-	-	-
1,134,530	-	-	
79,000	-	-	-
42,600	-	-	-
\$ 8,368,214	\$ 1,650,000	\$ -	\$ -

\$ 124,000	\$ 125,000	\$ -	\$ -
-	-	44,833	-
23,192	-	-	-
14,200	-	-	-
\$ 161,392	\$ 125,000	\$ 44,833	\$ -

Note - all payroll estimates includes VRS and FICA benefits and are based on the scale shift.



Roanoke County Public Schools
Department Requests - March 21, 2024
Annual Budget 2024-2025

Convert supervisor to associate director
 Add 1 elementary school counselor to meet SOQ (mandated)
 Add 1 secondary school counselor floater to help with leave of absences
 (there are limited substitutes)
 Add 1 elementary school counselor to help in Title I schools due to increased needs
 Convert 10 high school counselors from 200 to 210

SCHOOL COUNSELING

Convert 1 preschool program manager contract from 240 to 260
 Convert 5 504 Facilitators from grade 120 to 122 (20% retention rate)
 Add 1 school psychologist for increase in regulatory services
 Add 1 interpreter for a student with hearing impairment
 Add 2 nurse floaters for substitutes and extra help
 Add 1 special education coordinator floater for substitutes
 and to help schools with large case loads
 Add 2 special education coordinators that were previously
 funded under the pandemic grants
 Add 8 special education instructional assistants that were previously
 funded under the pandemic grants (15 requested in total)
 Mandt training
 Adult EpiPens
 Region 6 Autism Consortium
 Participation in Roanoke City hearing impaired regional program and SECEP
 Summer stipend for speech pathologist for evaluating throughout the summer and FICA

SPECIAL EDUCATION & PUPIL PERSONNEL SERVICES

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition

\$ 13,636	\$ -	\$ -	\$ -
72,195	-	-	-
-	-	72,195	-
72,195	-	-	-
-	36,969	-	-
\$ 158,026	\$ 36,969	\$ 72,195	\$ -

\$ -	\$ -	\$ 8,685	\$ -
32,202	-	-	-
83,696	-	-	-
61,717	-	-	-
148,686	-	-	-
-	-	-	72,195
167,862	-	-	-
340,989	265,290	-	-
20,000	-	-	-
9,000	-	-	-
-	-	17,686	-
100,000	-	-	-
-	-	-	8,075
\$ 964,152	\$ 265,290	\$ 26,371	\$ 80,270

Note - all payroll estimates includes VRS and FICA benefits and are based on the scale shift.



Roanoke County Public Schools
Department Requests - March 21, 2024
Annual Budget 2024-2025

Add 1 library instructional assistant for larger schools to share

Add 1 ELL teacher to meet SOQ

Summer school

Interpreting services

Library database increase

Spelling bee

Art materials

ELEMENTARY INSTRUCTION

Record revenue separate from expenditures for dual enrollment (net zero effect)

Summer school

Instrument repairs

Band and choral uniforms

Summer residential Governor's School tuition

Library database increase

Spelling bee

Art materials

SECONDARY INSTRUCTION

Add 1 elementary gifted specialist

Tutor.com funded under pandemic grants through September 2024, will need funding for rest of year (Option 1 - grades 9-12 - \$75,938 / Option 2 - grades 6-12 - \$101,250)

ASSESSMENT AND RESEARCH

Allotment, supplies, and small equipment for classes - Family and consumer science

Allotment, supplies, and small equipment for classes - Trade and industry

Allotment, supplies, and small equipment for classes - Technology education

Student travel

Supplies and small equipment

Instructional materials

CTE

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition

\$ -	\$ -	\$ 40,413	\$ -
72,195	-	-	-
48,800	-	-	-
6,000	-	-	-
5,415	-	-	-
4,100	-	-	-
3,000	-	-	-
\$ 139,510	\$ -	\$ 40,413	\$ -

\$ 375,000	\$ -	\$ -	\$ -
12,000	-	-	-
10,000	-	-	-
5,000	-	-	-
2,000	-	-	-
2,300	-	-	-
1,625	-	-	-
1,731	-	-	-
\$ 409,656	\$ -	\$ -	\$ -

\$ 72,195	\$ -	\$ -	\$ -
101,250	-	-	-
\$ 173,445	\$ -	\$ -	\$ -

\$ 4,325	\$ -	\$ -	\$ -
4,058	-	-	-
3,865	-	-	-
3,492	-	-	-
2,665	-	-	-
1,040	-	-	-
\$ 19,445	\$ -	\$ -	\$ -

Note - all payroll estimates includes VRS and FICA benefits and are based on the scale shift.



Roanoke County Public Schools
Department Requests - March 21, 2024
Annual Budget 2024-2025

Add 1 HVAC technician for aging equipment
 5 14-passenger buses for small teams (one per high school)
 Uniform allowance to offset the taxes required by the IRS
 Convert 2 administrative assistants to administrative analysts
 Convert 1 lot attendant to camera technician
 Add 1 transportation special education route manager

FACILITIES AND OPERATIONS (INCLUDING TRANSPORTATION)

Fleet Replacement Plan (last year to fully fund)
 Technology Replacement Plan
 Capital Projects – CMP
 Capital Projects – Joint Capital Fund Policy
 Increase in transfer to county for Comprehensive Services Act (related to increase in rev)
 Division-wide vendor contract increases (for all departments)
 Voluntary Match of up to \$600 for 403(b)
 Voluntary Match of up to \$600 for 457(b)
 Convert 1 nutrition associate to nutrition courier (no change in contract)
 Add 2 nutrition field managers

FINANCE (INCLUDING NUTRITION)

Add 2 technology technicians previously funded under pandemic grants

TECHNOLOGY

TOTAL REQUESTED

REVENUE CHANGES LESS TOTAL REQUESTED

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition

\$ 78,716	\$ -	\$ -	\$ -
-	500,000	-	-
TBD	-	-	-
-	-	5,473	-
8,308	-	-	-
-	86,828	-	-
\$ 87,024	\$ 586,828	\$ 5,473	\$ -

\$ 450,000	\$ -	\$ -	\$ -
298,261	-	-	-
250,000	-	-	-
530,000	-	-	-
300,000	-	-	-
515,000	-	-	-
-	67,726	-	-
-	167,168	-	-
-	-	-	5,427
-	-	-	162,712
\$ 2,343,261	\$ 234,894	\$ -	\$ 168,139

\$ 133,963	\$ -	\$ -	\$ -
\$ 133,963	\$ -	\$ -	\$ -

\$12,958,088	\$ 2,898,981	\$ 189,285	\$ 248,409
---------------------	---------------------	-------------------	-------------------

\$ -	\$ (70,357)	\$ (189,285)	\$ (262,609)
-------------	--------------------	---------------------	---------------------

Note - all payroll estimates includes VRS and FICA benefits and are based on the scale shift.

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Summary of Expenditures by Functional Category for Each Fund

The County of Roanoke Board of Supervisors appropriates the School Division annual budget based on functional category. The following is a summary of planned spending by functional category for each of the funds.

	Instruction	Administration, attendance, and health	Pupil transportation	Operation and maintenance	School food services and other	Facilities	Debt and transfers	Technology	Non- categorical	Total
General Fund	139,588,760	9,447,649	8,995,844	19,249,961	30,000	296,637	23,173,853	6,281,676	-	207,064,380
Fleet Replacement Fund	-	-	1,960,222	290,700	-	-	-	9,078	-	2,260,000
Instructional Resources Fund	1,261,802	-	-	-	-	-	-	1,111,500	-	2,373,302
Technology Replacement Fund	-	-	-	-	-	-	-	6,899,275	-	6,899,275
Grant Fund	8,619,096	-	-	-	-	-	-	540,854	-	9,159,950
Nutrition Services Fund	-	-	-	-	8,620,086	-	-	52,926	-	8,673,012
School Activity Funds	1,624,000	100,000	100,000	100,000	50,000	550,000	554,685	50,000	4,121,065	7,249,750
Bond Fund	-	-	-	-	-	95,000,000	-	-	-	95,000,000
Major Projects Fund	-	-	-	-	-	6,392,494	-	-	-	6,392,494
Minor Projects Fund	30,000	-	-	1,640,000	-	210,000	-	-	-	1,880,000
Health Insurance Fund	-	-	-	-	-	-	-	-	24,211,593	24,211,593
Dental Insurance Fund	-	-	-	-	-	-	-	-	1,674,466	1,674,466
Risk Management Fund	-	-	-	-	-	-	-	-	406,403	406,403
OPEB Trust Fund	-	-	-	-	-	-	-	-	142,790	142,790
	151,123,658	9,547,649	11,056,066	21,280,661	8,700,086	102,449,131	23,728,538	14,945,309	30,556,317	373,387,415

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

General Fund Revenues by Source and Expenditures by Object

The General Fund is a self-balancing fund and its fund balance from the prior year is reappropriated following School Board and County of Roanoke policies. This fund accounts for the primary activities of the division, other than those required to be accounted for by another fund. The following is a summary of budgeted revenues by source and expenditures by object for the General Fund.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues						
State revenues	\$ 81,400,756	\$ 85,043,462	\$ 93,334,193	\$ 103,449,538	\$ 109,016,651	\$ 5,567,113
Local revenues	71,514,710	73,700,490	80,425,970	88,661,061	95,563,513	6,902,452
Federal revenues	429,989	688,536	557,832	978,084	947,626	(30,458)
Other revenues	230,228	391,910	809,683	587,404	1,540,618	953,214
Transfers	3,627,856	988,715	1,243,174	430,205	(4,028)	(434,233)
Total revenues	157,203,539	160,813,113	176,370,852	194,106,292	207,064,380	12,958,088
Expenditures						
Salaries and related costs	125,528,741	131,340,792	139,692,624	152,654,346	162,450,499	9,796,153
Contractual services	5,821,285	6,838,548	7,766,088	7,977,665	8,759,264	781,599
Internal services	176,747	403,794	375,000	375,000	397,903	22,903
Other charges	4,997,565	5,938,595	6,482,712	7,319,376	7,500,484	181,108
Materials and supplies	2,696,534	2,901,242	3,159,065	4,415,041	4,463,050	48,009
Payment to joint operations	30,487	92,751	180,354	100,000	200,000	100,000
Capital outlay	296,275	159,184	390,145	141,527	141,527	-
Debt service	4,125,345	4,125,345	4,125,345	4,125,345	4,125,345	-

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
①						(Continued)
<i>Transfers</i>						
Roanoke County Capital Funding Plan	2,400,000	2,600,000	2,900,000	3,200,000	3,730,000	530,000
Roanoke County Comprehensive Services Act	1,804,000	2,879,000	1,879,000	1,879,000	2,179,000	300,000
Roanoke County Shared Services	563,584	582,648	526,816	588,823	634,430	45,607
Transfer to Fleet Replacement Fund	221,516	502,072	1,177,346	1,775,000	2,225,000	450,000
Transfer to Instructional Resources Fund	993,916	514,780	900,000	1,000,000	1,000,000	-
Transfer to Technology Replacement Fund	2,978,084	1,165,960	2,346,129	6,201,739	6,500,000	298,261
Transfer to Capital Projects	1,620,000	5,672,901	2,754,412	1,350,000	1,605,000	255,000
Transfer to Student Activity Fund	1,183,310	944,100	1,090,722	1,003,430	1,152,878	149,448
Transfer to Nutrition Services Fund	144,376	-	-	-	-	-
Total expenditures	155,581,765	166,661,712	175,745,758	194,106,292	207,064,380	12,958,088
Excess (deficiency) of revenues over (under) expenditures	1,621,774	(5,848,599)	625,094	-	-	-
Beginning fund balance	7,938,616	9,560,390	3,711,791	4,336,885	4,336,885	-
Ending fund balance	\$ 9,560,390	\$ 3,711,791	\$ 4,336,885	\$ 4,336,885	\$ 4,336,885	\$ -

Note:

① The School Division adopted Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities," for fiscal year ended June 30, 2021. Accordingly, the beginning fund balance was adjusted to remove the effects of prior period receipts from and payments to the Student Activity Fund.

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

General Fund Revenues by Source Details

The details of General Fund revenues are shown below.

State Revenues

State SOQ Revenues

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
State Basic Aid	\$ 40,425,457	\$ 40,014,064	\$ 43,919,165	\$ 45,440,622	\$ 57,689,346	\$ 12,248,724
State Sales Tax	17,741,634	19,874,733	19,750,975	19,876,398	18,879,237	(997,161)
Retirement	6,001,734	6,066,947	6,468,030	6,478,895	7,065,946	587,051
Social Security	2,574,560	2,601,319	2,775,651	2,780,313	3,286,090	505,777
Group Life	183,897	184,610	195,229	195,557	229,856	34,299
Special Education	6,394,605	6,419,384	6,340,707	6,351,358	7,925,778	1,574,420
Remedial Education	760,665	763,613	874,288	875,754	1,098,199	222,445
Vocational Education	677,076	679,699	687,547	688,701	1,115,228	426,527
Gifted Education	434,666	436,350	466,853	467,637	536,331	68,694
English as a Second Language	283,431	365,776	464,386	554,361	633,626	79,265
Remedial Summer School	97,439	394,250	227,576	227,576	419,404	191,828
Total State SOQ revenues	75,575,164	77,800,745	82,170,407	83,937,172	98,879,041	14,941,869

State Lottery-Funded and Incentive Revenues

Compensation and Bonus Supplement	-	2,786,794	2,792,315	7,131,501	643,552	(6,487,949)
Infrastructure & Operations Per Pupil Fund	2,440,088	2,012,722	2,057,501	3,476,226	3,447,306	(28,920)
At Risk	753,661	975,217	1,435,606	1,489,489	2,914,178	1,424,689
Rebenchmarking Hold Harmless	-	-	1,866,482	1,858,767	-	(1,858,767)
Grocery Tax Hold Harmless	-	-	1,096,345	2,708,742	-	(2,708,742)
Disparity: K-3	513,297	513,861	594,983	606,291	809,233	202,942
Special Education-Regional Tuition	541,671	541,954	972,594	1,156,765	1,128,910	(27,855)
Foster Home Children	446,044	308,348	241,674	236,500	313,475	76,975
Vocational Education-Occ/Tech Ed	66,982	74,827	71,796	87,426	124,277	36,851

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
						(Continued)
No Loss Funding	\$ 712,265	\$ -	\$ -	\$ -	\$ -	\$ -
Learning Loss Instructional Supports	318,382	-	-	-	-	-
Total State lottery-funded program revenues	5,792,390	7,213,723	11,129,296	18,751,707	9,380,931	(9,370,776)
<i>State Categorical and Other Revenues</i>						
Homebound Payments	13,577	3,994	16,990	17,159	13,179	(3,980)
Teacher Certification	17,500	25,000	17,500	17,500	17,500	-
State Grant Revenue	-	-	-	726,000	726,000	-
Virtual Virginia	2,125	-	-	-	-	-
Total state categorical revenues	33,202	28,994	34,490	760,659	756,679	(3,980)
Total State revenues	81,400,756	85,043,462	93,334,193	103,449,538	109,016,651	5,567,113
Local Revenues						
Local Appropriation-County	71,514,710	73,700,490	80,425,970	88,661,061	95,563,513	6,902,452
Total local revenues	71,514,710	73,700,490	80,425,970	88,661,061	95,563,513	6,902,452
Federal Revenues						
E-rate reimbursement	-	-	-	537,626	477,626	(60,000)
Medicaid Cost Report	209,902	432,585	272,118	225,000	225,000	-
Medicaid Reimbursement	185,897	223,806	265,138	170,000	200,000	30,000
Medicaid Administrative Claiming	45,702	27,997	20,576	45,000	45,000	-
AFJROTC Reimbursement	(13,877)	-	-	-	-	-
Federal Land Use	2,365	3,316	-	458	-	(458)
Federal Grants	-	832	-	-	-	-
Total federal revenues	\$ 429,989	\$ 688,536	\$ 557,832	\$ 978,084	\$ 947,626	\$ (30,458)

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Other Revenues						(Continued)
Tuition - Regular School	\$ -	\$ -	\$ -	\$ -	\$ 184,500	\$ 184,500
Tuition - RCPS Online	800	400	2,200	-	134,815	134,815
Tuition - Preschool (LEAP)	38,003	13,950	22,920	12,096	10,000	(2,096)
Tuition - Summer School	-	-	-	-	70,000	70,000
Tuition - Gifted Art	-	300	-	-	16,000	16,000
Tuition - Gifted Quest	-	-	-	-	3,500	3,500
Tuition - Behind the Wheel	11,200	-	-	-	-	-
Tuition - Gifted	-	(300)	-	-	-	-
Interest Income	18,704	18,275	286,972	30,000	100,000	70,000
Warranty Reimbursement	173,971	103,868	138,900	215,000	180,000	(35,000)
Regional Alternative School	51,868	55,424	58,217	51,808	40,603	(11,205)
Other Miscellaneous Revenue	55,339	144,122	137,418	249,500	264,500	15,000
Fingerprinting Fees	-	-	15,475	13,000	13,000	-
Transcript Fees	12,750	16,080	15,786	16,000	16,000	-
Recovered Costs	(144,454)	1,634	85,964	-	505,000	505,000
Rental of School Property	12,047	38,157	45,831	-	2,700	2,700
Total other revenues	230,228	391,910	809,683	587,404	1,540,618	953,214
Transfers						
Transfer from Internal Service Fund	2,682,560	-	-	-	-	-
Transfer from Capital Fund	-	-	-	-	-	-
Transfer from Student Activity Fund	945,296	988,715	1,243,174	430,205	(4,028)	(434,233)
Total transfers	3,627,856	988,715	1,243,174	430,205	(4,028)	(434,233)
Total revenues	\$ 157,203,539	\$ 160,813,113	\$ 176,370,852	\$ 194,106,292	\$ 207,064,380	\$ 12,958,088

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

General Fund Expenditures by Department and Object

The details of General Fund expenditures by operating department and object are shown below.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Human Resources						
Salaries and related costs	\$ 123,301,942	\$ 129,821,702	\$ 138,114,442	\$ 151,079,619	\$ 160,773,592	\$ 9,693,973
Contractual services	515,930	675,935	856,406	526,041	531,183	5,142
Internal services	176,747	403,794	375,000	-	-	-
Other charges	108,028	232,276	164,361	185,063	200,100	15,037
Materials and supplies	9,765	8,434	19,895	16,000	16,000	-
Capital outlay	-	-	3,220	-	-	-
Transfers	176,292	98	3,597	-	-	-
Total Human Resources	124,288,704	131,142,239	139,536,921	151,806,723	161,520,875	9,714,152
Administration						
Salaries and related costs	1,345,608	244,076	271,694	12,767	12,897	130
Contractual services	153,147	107,481	239,385	314,445	337,637	23,192
Other charges	30,041	32,659	29,923	33,471	33,471	-
Materials and supplies	54,693	133,375	13,783	14,582	14,582	-
Transfers	594,989	268,926	364,014	419,603	557,803	138,200
Total Administration	2,178,478	786,517	918,799	794,868	956,390	161,522
School Counseling						
Salaries and related costs	-	129	129	1,100	1,500	400
Contractual services	9,016	13,917	12,000	11,700	11,700	-
Other charges	3,140	5,460	11,861	13,775	17,700	3,925
Materials and supplies	10,054	9,543	52,097	104,182	46,157	(58,025)
Transfers	18,226	18,176	19,072	18,226	18,226	-
Total School Counseling	\$ 40,436	\$ 47,225	\$ 95,159	\$ 148,983	\$ 95,283	\$ (53,700)

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Special Education						(Continued)
Salaries and related costs	\$ 65,232	\$ 177,872	\$ 137,366	\$ 209,404	\$ 221,004	\$ 11,600
Contractual services	210,141	308,137	173,076	274,900	306,883	31,983
Other charges	26,972	64,370	90,034	90,180	77,050	(13,130)
Materials and supplies	423,317	254,584	266,696	274,973	282,503	7,530
Payment to joint operations	30,487	92,751	180,354	100,000	200,000	100,000
Transfers	24,509	25,720	27,041	25,000	25,000	-
Total Special Education	780,658	923,434	874,567	974,457	1,112,440	137,983
Elementary Instruction						
Salaries and related costs	202,835	312,533	82,903	218,374	269,821	51,447
Contractual services	39,480	47,917	48,971	45,518	55,618	10,100
Other charges	2,791	23,002	24,914	28,566	29,566	1,000
Materials and supplies	119,226	109,236	91,310	97,876	106,291	8,415
Capital outlay	4,123	2,000	-	-	-	-
Transfers	128,081	129,742	140,422	144,796	144,796	-
Total Elementary Instruction	496,536	624,430	388,520	535,130	606,092	70,962
Secondary Instruction						
Salaries and related costs	170,284	167,568	189,614	283,684	298,847	15,163
Contractual services	299,354	553,213	581,622	328,256	717,631	389,375
Other charges	56,432	105,965	132,664	157,630	157,630	-
Materials and supplies	98,662	92,576	130,486	109,682	112,963	3,281
Capital outlay	42,200	19,838	26,760	18,400	18,400	-
Transfers	249,476	276,546	285,920	301,605	306,605	5,000
Total Secondary Instruction	\$ 916,408	\$ 1,215,706	\$ 1,347,066	\$ 1,199,257	\$ 1,612,076	\$ 412,819

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Assessment & Research						(Continued)
Salaries and related costs	\$ 108,563	\$ 201,445	\$ 257,822	\$ 295,110	\$ 346,540	\$ 51,430
Contractual services	-	-	-	-	101,250	101,250
Other charges	289	1,265	5,686	15,985	15,985	-
Materials and supplies	182,562	173,234	188,756	225,884	225,884	-
Capital outlay	-	-	2,000	-	-	-
Transfers	564	784	480	-	-	-
Total Assessment & Research	291,978	376,728	454,744	536,979	689,659	152,680
Career and Technical Education						
Salaries and related costs	8,781	7,869	7,693	10,745	17,045	6,300
Contractual services	20,745	17,609	7,290	13,375	13,191	(184)
Other charges	2,936	13,838	19,512	23,186	23,716	530
Materials and supplies	27,197	42,836	71,000	124,570	132,421	7,851
Capital outlay	58,462	4,504	-	-	-	-
Transfers	137,245	184,717	172,739	119,200	130,448	11,248
Total Career and Technical Education	255,366	271,373	278,234	291,076	316,821	25,745
Facilities and Operations						
Salaries and related costs	279,366	396,619	605,257	511,248	470,228	(41,020)
Contractual services	3,994,388	4,445,569	5,107,585	5,731,500	5,928,186	196,686
Other charges	3,307,155	3,940,358	4,816,849	5,329,421	5,464,657	135,236
Materials and supplies	1,401,248	1,771,542	1,919,163	2,747,519	2,822,389	74,870
Capital outlay	100,848	44,241	257,165	33,604	33,604	-
Transfers	10,796	38,306	58,234	-	-	-
Total Facilities and Operations	\$ 9,093,801	\$ 10,636,635	\$ 12,764,253	\$ 14,353,292	\$ 14,719,064	\$ 365,772

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Finance

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
						(Continued)
Contractual services	\$ 65,535	\$ 85,260	\$ 89,255	\$ 102,168	\$ 104,612	\$ 2,444
Internal services	-	-	-	375,000	397,903	22,903
Other charges	499,660	572,272	351,373	431,561	469,950	38,389
Materials and supplies	35,432	37,955	49,631	281,119	285,206	4,087
Capital outlay	-	1,078	9,308	-	-	-
Transfers (includes transfers to County)	13,922,294	17,267,494	16,611,226	20,094,907	21,968,775	1,873,868
Total Finance	14,522,921	17,964,059	17,110,793	21,284,755	23,226,446	1,941,691

Technology

Salaries and related costs	46,131	10,980	25,704	32,295	39,025	6,730
Contractual services	462,806	506,317	557,285	501,762	523,373	21,611
Other charges	903,715	899,499	778,673	919,181	919,181	-
Materials and supplies	299,386	233,562	324,875	351,664	351,664	-
Capital outlay	90,643	87,523	91,693	89,523	89,523	-
Transfers	768,960	773,671	-	-	-	-
Total Technology	2,571,641	2,511,552	1,778,230	1,894,425	1,922,766	28,341

Superintendent

Contractual services	9,016	11,341	11,248	12,000	12,000	-
Other charges	34,805	29,669	21,050	34,000	34,000	-
Materials and supplies	4,278	9,357	8,386	38,000	38,000	-
Transfers	-	-	4,491	-	-	-
Total Superintendent	\$ 48,099	\$ 50,367	\$ 45,175	\$ 84,000	\$ 84,000	\$ -

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

School Board

Contractual services
Other charges
Materials and supplies
Transfers
Total School Board

2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
					(Continued)
\$ 41,727	\$ 65,853	\$ 81,965	\$ 116,000	\$ 116,000	\$ -
21,599	17,961	35,811	57,357	57,478	121
30,714	25,009	22,985	28,990	28,990	-
2,700	2,625	12,536	-	-	-
96,740	111,448	153,297	202,347	202,468	121
\$ 155,581,766	\$ 166,661,713	\$ 175,745,758	\$ 194,106,292	\$ 207,064,380	\$ 12,958,088

**Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section**

General Fund Expenditures by Annual School Reporting Programs

All expenditures must reported to the Virginia Department of Education by the following functional category.

Instruction – Activities concerned with the interaction between teachers and students. Instruction may be provided for students in a school classroom, in another location such as a home, or in other learning situations such as distance learning.

Administration – Activities concerned with providing executive leadership of the school division.

Attendance and Health – Activities concerned with tracking and managing student attendance and providing health services in our schools.

Pupil Transportation – Activities concerned with transporting students to and from school, as provided by state and federal law. This includes trips between home and school and trips to and from school activities.

Operation and Maintenance – Activities concerned with keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

School Nutrition – Activities concerned with providing nutritious meals to students.

Facilities – Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

Other Uses of Funds – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another.

Technology – Activities concerned with providing and maintaining the infrastructure and related materials and equipment to support the use of technology for instructional and operational/managerial purposes.

Below is a summary of General Fund Expenditures by these programs.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease)
Instruction						
Classroom	\$ 89,971,970	\$ 93,604,132	\$ 100,199,442	\$ 107,521,863	\$ 115,394,609	\$ 7,872,746
Student Support	5,224,042	5,404,298	5,749,902	6,124,442	6,473,408	348,966
Staff Support	5,081,817	5,865,668	5,077,917	6,066,618	6,367,538	300,920
Office of the Principal	9,409,478	9,795,760	10,621,892	11,145,745	11,353,205	207,460
Total Instruction	\$ 109,687,307	\$ 114,669,858	\$ 121,649,153	\$ 130,858,668	\$ 139,588,760	\$ 8,730,092

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease)
Administration						(Continued)
Board Services	\$ 274,981	\$ 298,105	\$ 336,681	\$ 376,758	\$ 403,254	\$ 26,496
Executive Administration	792,931	1,153,533	1,237,085	1,113,338	1,238,510	125,172
Informational Services	111,568	125,797	126,826	137,107	143,742	6,635
Personnel Services	1,567,844	1,651,769	1,728,182	2,128,023	2,212,138	84,115
Planning Services	161,147	181,542	188,414	205,803	208,415	2,612
Fiscal Services	566,084	623,269	643,117	1,210,154	1,279,122	68,968
Reprographic Services	128,970	147,411	145,527	179,267	205,389	26,122
Total Administration	3,603,525	4,181,426	4,405,832	5,350,450	5,690,570	340,120
Attendance & Health						
Attendance Services	67,937	192	-	-	-	-
Health Services	1,703,411	1,862,149	2,030,970	2,362,514	2,553,313	190,799
Psychological Services	666,389	880,744	875,554	1,141,499	1,203,766	62,267
Total Attendance and Health	2,437,737	2,743,085	2,906,524	3,504,013	3,757,079	253,066
Pupil Transportation						
Management and Direction	407,743	439,023	462,477	510,602	532,823	22,221
Vehicle Operation	3,496,092	4,018,794	4,202,650	4,922,083	5,340,909	418,826
Monitoring	386,499	578,790	696,587	912,366	781,606	(130,760)
Vehicle Maintenance	1,425,424	1,691,564	1,895,834	2,275,365	2,340,506	65,141
Total Pupil Transportation	\$ 5,715,758	\$ 6,728,171	\$ 7,257,548	\$ 8,620,416	\$ 8,995,844	\$ 375,428

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease)
Operation & Maintenance						(Continued)
Management and Direction	\$ 788,989	\$ 868,574	\$ 845,354	\$ 895,639	\$ 944,523	\$ 48,884
Building Services	9,583,763	10,647,103	12,219,520	13,816,026	14,424,697	608,671
Grounds Services	443,861	468,891	556,622	864,650	867,035	2,385
Equipment Services	853,949	856,234	1,218,012	1,002,628	1,171,161	168,533
Vehicle Services	153,864	157,500	195,033	440,468	443,842	3,374
Security Services	2,328	59,950	248,071	-	-	-
Warehouse Services	727,174	756,062	832,820	1,351,863	1,398,703	46,840
Total Operation and Maintenance	12,553,928	13,814,314	16,115,432	18,371,274	19,249,961	878,687
School Food and Other Non-Instructional						
School Food	108,269	35,065	74,421	30,000	30,000	-
Total School Nutrition	108,269	35,065	74,421	30,000	30,000	-
Facilities						
Site Acquisitions	16,371	12,185	-	-	-	-
Site Improvements	-	-	199	-	-	-
Building Addition and Improvement	109,457	84,349	208,652	281,768	296,637	14,869
Total Facilities	125,828	96,534	208,851	281,768	296,637	14,869

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease)
Technology						(Continued)
Classroom Technology	2,030,447	1,942,730	1,963,321	2,219,476	2,267,895	48,419
Instructional Support	2,751,111	2,843,877	2,934,766	3,036,866	3,351,142	314,276
Administration	473,863	498,759	465,008	596,188	601,838	5,650
Technology-Pupil Transportation	27,760	29,390	41,908	58,556	33,556	(25,000)
Operation & Maintenance	1,204	73,765	14,950	8,300	8,300	-
Technology-Facilities	30,897	17,933	8,274	24,780	18,945	(5,835)
Total Technology	5,315,282	5,406,454	5,428,227	5,944,166	6,281,676	337,510
Other Uses of Funds						
Transfers to Other Funds (includes transfers to County)	16,034,131	18,986,806	17,699,770	21,145,537	23,173,853	2,028,316
Total Other Uses of Funds	16,034,131	18,986,806	17,699,770	21,145,537	23,173,853	2,028,316
Total expenditures	\$ 155,581,765	\$ 166,661,713	\$ 175,745,758	\$ 194,106,292	\$ 207,064,380	\$ 12,958,088

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Fleet Replacement Fund Revenues by Source and Expenditures by Object

The Fleet Replacement Fund is a self-balancing operating fund and retains its fund balance from the prior year. This fund accounts for the funding of the Fleet Replacement Plan, which is a 15-year plan addressing the need to replace school buses and other vehicles on a useful life schedule. The following is a summary of budgeted revenues by source and expenditures by object for the Fleet Replacement Fund.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues	①			②	②	
<i>Other revenues</i>						
Sale of machinery and equipment	16,466	30,659	124,756	15,000	15,000	-
Insurance refunds	5,972	34,625	105,774	10,000	10,000	-
Interest income	1,319	1,644	30,342	-	-	-
Other income	(3,006)	3,346	8,086	200,000	-	(200,000)
<i>Transfers</i>						
Transfer from General Fund	221,516	502,072	1,177,346	1,775,000	2,225,000	450,000
Transfer from Grant Fund	-	-	32	-	-	-
Transfer from Nutrition Services Fund	-	52,867	-	-	-	-
Transfer from Student Activity Fund	7,007	16,108	26,271	10,000	10,000	-
Total revenues	249,274	641,321	1,472,607	2,010,000	2,260,000	250,000
Expenditures						
Materials and supplies	6,349	6,347	7,915	208,109	13,964	(194,145)
Capital outlay	25,006	681,443	610,518	2,105,994	2,246,036	140,042
Total expenditures	31,355	687,790	618,433	2,314,103	2,260,000	(54,103)
Excess (deficiency) of revenues over (under) expenditures	217,919	(46,469)	854,174	(304,103)	-	304,103
Beginning fund balance	700,508	918,427	871,958	1,726,132	1,422,029	(304,103)
Ending fund balance	\$ 918,427	\$ 871,958	\$ 1,726,132	\$ 1,422,029	\$ 1,422,029	\$ -

Notes:

① The School Division adopted Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities," for fiscal year ended June 30, 2021. Accordingly, the beginning fund balance was adjusted to remove the effects of prior period receipts from and payments to the Student Activity Fund.

② The fiscal year 2023 fund balance of \$1,726,132 will be sufficient to fund the projected budget deficits in fiscal year 2024.

Roanoke County Public Schools
Budget Years 2025-2039
Fleet Replacement Plan

2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Budget	For Future Planning Purposes													

Funding Sources

Insurance Refunds	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Sale of Equipment	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Transfer from General Fund	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000
Transfer from Student Activity Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Funding Sources	\$2,260,000	\$2,260,000	\$2,260,000	\$2,260,000	\$2,260,000	\$ 2,260,000	\$ 2,260,000	\$ 2,260,000	\$ 2,260,000	\$ 2,260,000	\$ 2,260,000	\$ 2,260,000	\$ 2,260,000	\$ 2,260,000

Replacement Needs

Regular Ed Buses	Cost	134,146	\$ 1,368,289	\$ 1,395,655	\$ 1,423,568	\$ 1,452,039	\$ 1,481,080	\$ 1,208,561	\$ 2,003,191	\$ -	\$ 1,282,535	\$ -	\$ 1,334,350	\$ 2,211,684	\$ -	\$ 885,014	\$ 3,610,857
	Qty	125	10	10	10	10	10	8	13	-	8	-	8	13	-	5	20
Special Ed Buses	Cost	143,884	587,047	299,394	610,763	311,489	158,860	-	826,387	674,332	-	-	894,508	912,399	-	379,704	774,596
	Qty	38	4	2	4	2	1	-	5	4	-	-	5	5	-	2	4
Total Buses		163	1,955,336	1,695,049	2,034,331	1,763,528	1,639,940	1,208,561	2,829,578	674,332	1,282,535	-	2,228,858	3,124,083	-	1,264,718	4,385,453
			14	12	14	12	11	8	18	4	8	-	13	18	-	7	24
1 Ton Truck	Cost	69,000	-	-	-	-	-	77,705	-	242,533	164,923	841,106	-	-	178,518	91,044	92,865
	Qty	20	-	-	-	-	-	1	-	3	2	10	-	-	2	1	1
3/4 Ton Truck	Cost	56,000	-	-	-	60,616	123,657	63,065	-	262,452	-	-	-	-	-	-	-
	Qty	8	-	-	-	1	2	1	-	4	-	-	-	-	-	-	-
3/4 Ton Van	Cost	52,000	159,120	270,504	55,183	281,432	287,061	117,121	-	609,263	186,434	-	-	-	-	-	-
	Qty	34	3	5	1	5	5	2	-	10	3	-	-	-	-	-	-
Passenger Van	Cost	52,000	106,080	108,202	-	-	-	-	-	-	-	-	-	-	-	-	-
	Qty	4	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Small SUV	Cost	38,500	-	160,222	40,857	41,674	-	-	-	46,011	46,931	47,870	-	-	-	-	-
	Qty	9	-	4	1	1	-	-	-	1	1	1	-	-	-	-	-
Mid-Size Car	Cost	25,000	25,500	-	-	-	55,204	28,154	-	146,457	179,264	182,849	93,253	190,236	97,020	98,961	100,940
	Qty	39	1	-	-	-	2	1	-	5	6	6	3	6	3	3	3
Total Other Vehicles		114	290,700	538,928	96,040	383,722	465,922	286,045	-	1,260,705	576,632	1,070,886	141,123	190,236	275,538	190,005	193,805
			6	11	2	7	9	5	-	22	12	17	4	6	5	4	4
Cameras	Cost	890	9,078	9,260	9,445	9,634	9,826	10,023	10,223	10,428	10,636	10,849	11,066	11,287	11,513	11,743	11,978
	Qty	150	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Total Cameras		150	9,078	9,260	9,445	9,634	9,826	10,023	10,223	10,428	10,636	10,849	11,066	11,287	11,513	11,743	11,978
			10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Total Replacement Needs			2,255,114	2,243,237	2,139,816	2,156,884	2,115,688	1,504,629	2,839,801	1,945,465	1,869,803	1,081,735	2,381,047	3,325,606	287,051	1,466,466	4,591,236

Fund Balance

Funding Sources Less Needs	\$ 4,886	\$ 16,763	\$ 120,184	\$ 103,116	\$ 144,312	\$ 755,371	\$ (579,801)	\$ 314,535	\$ 390,197	\$ 1,178,265	\$ (121,047)	\$ (1,065,606)	\$ 1,972,949	\$ 793,534	\$ (2,331,236)
Beginning fund balance	-	4,886	21,649	141,833	244,949	389,261	1,144,632	564,831	879,366	1,269,563	2,447,828	2,326,781	1,261,175	3,234,124	4,027,658
Ending fund balance	\$ 4,886	\$ 21,649	\$ 141,833	\$ 244,949	\$ 389,261	\$ 1,144,632	\$ 564,831	\$ 879,366	\$ 1,269,563	\$ 2,447,828	\$ 2,326,781	\$ 1,261,175	\$ 3,234,124	\$ 4,027,658	\$ 1,696,422

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Instructional Resources Fund Revenues by Source and Expenditures by Object

The Instructional Resources Fund is a self-balancing operating fund and retains its fund balance from the prior year. This fund accounts for the funding of the Textbook Adoption Plan, which is a 7-year plan addressing the need to replace textbooks and other electronic resources for the classroom in accordance with Virginia Department of Education guidelines. The following is a summary of budgeted revenues by source and expenditures by object for the Instructional Resources Fund.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues						
<i>State revenues</i>	①			②		
State reimbursement	\$ 898,337	\$ 901,819	\$ 1,123,672	\$ 1,125,559	\$ 1,363,302	\$ 237,743
<i>Other revenues</i>						
Sale of textbooks	804	32,793	1,301	10,000	10,000	-
Other income	442	-	-	-	-	-
<i>Transfers</i>						
Transfer from General Fund	993,916	514,780	900,000	1,000,000	1,000,000	-
Transfer from Student Activity Fund	182	225	30	200	-	(200)
Total revenues	1,893,681	1,449,617	2,025,003	2,135,759	2,373,302	237,543
Expenditures						
Salaries and related costs	4,696	6,316	3,290	6,460	6,460	-
Contractual services	-	118	-	-	-	-
Materials and supplies	1,904,672	1,539,541	960,885	2,535,040	2,366,842	(168,198)
Total expenditures	1,909,368	1,545,975	964,175	2,541,500	2,373,302	(168,198)
Excess (deficiency) of revenues over (under) expenditures	(15,687)	(96,358)	1,060,828	(405,741)	-	405,741
Beginning fund balance	155,701	140,014	43,656	1,104,484	698,743	(405,741)
Ending fund balance	\$ 140,014	\$ 43,656	\$ 1,104,484	\$ 698,743	\$ 698,743	\$ -

Notes:

① The School Division adopted Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities," for fiscal year ended June 30, 2021. Accordingly, the beginning fund balance was adjusted to remove the effects of prior period receipts from and payments to the Student Activity Fund.

② The fiscal year 2023 fund balance of \$1,104,484 will be sufficient to fund the projected budget deficits in fiscal year 2024.

Roanoke County Public Schools
Budget Years 2025-2031
Textbook Adoption Plan

2025	2026	2027	2028	2029	2030	2031
Budget	~~~~~For Future Planning Purposes~~~~~					

Funding sources

State funding	\$ 1,363,302	\$ 1,351,065	\$ 1,127,663	\$ 1,127,663	\$ 1,127,663	\$ 1,127,663	\$ 1,127,663
Sale of books	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfer from General Fund	1,000,000	775,000	775,000	775,000	775,000	775,000	775,000
Total funding sources	\$ 2,373,302	\$ 2,136,065	\$ 1,912,663	\$ 1,912,663	\$ 1,912,663	\$ 1,912,663	\$ 1,912,663

Replacement Needs

Mathematics (Adoption in 2025)	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
English (Adoption in 2028)	304,000	304,000	2,000,000	350,000	350,000	350,000	350,000
Science (Adoption in 2029)	-	-	-	1,800,000	-	-	-
History (Adoption in 2031)	7,500	7,500	7,500	7,500	7,500	1,807,500	7,500
Career & Technical Education	-	34,100	-	-	-	250,000	-
Health, PE & Drivers Education	-	-	-	-	-	-	-
ELL & World Languages	50,000	-	-	-	-	-	-
Music and Performing Arts	180,000	15,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total replacement needs	\$ 2,356,500	\$ 375,600	\$ 2,037,500	\$ 2,187,500	\$ 387,500	\$ 2,437,500	\$ 387,500

Fund Balance

Funding Sources Less Needs	\$ 16,802	\$ 1,760,465	\$ (124,837)	\$ (274,837)	\$ 1,525,163	\$ (524,837)	\$ 1,525,163
Beginning fund balance	48,870	65,672	1,826,137	1,701,300	1,426,463	2,951,626	2,426,789
Ending fund balance	\$ 65,672	\$ 1,826,137	\$ 1,701,300	\$ 1,426,463	\$ 2,951,626	\$ 2,426,789	\$ 3,951,952

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Technology Replacement Fund Revenues by Source and Expenditures by Object

The Technology Replacement Fund is a self-balancing operating fund and retains its fund balance from the prior year. This fund accounts for the funding of the Technology Replacement Plan, which is a 6-year plan addressing the need to continually replace technology infrastructure and equipment that require significant resources. The following is a summary of budgeted revenues by source and expenditures by object for the Technology Replacement Fund.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues						
<i>State revenues</i>						
Technology Initiative	\$ 726,000	\$ 726,000	\$ 726,000	\$ -	\$ -	\$ -
Infrastructure & Operations Per Pupil Fund	1,045,752	1,397,555	1,371,668	-	-	-
<i>Federal revenues</i>						
E-rate reimbursement	610,698	721,379	584,406	-	-	-
<i>Other revenues</i>						
Laptop fees	(85,500)	-	-	-	-	-
Sale of machinery and equipment	110,905	126,330	71,444	41,000	140,000	99,000
Rental of School Property	24,014	24,735	25,474	26,190	26,976	786
Other Miscellaneous Revenue	3,706	6,457	5	-	-	-
<i>Transfers</i>						
Transfer from General Fund	2,978,084	1,165,960	2,346,129	6,201,739	6,500,000	298,261
Transfer from Student Activity Fund	102,397	10,576	5,579	3,000	3,000	-
Total revenues	5,516,056	4,178,992	5,130,705	6,271,929	6,669,976	398,047

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Expenditures

	2021 Actual ①	2022 Actual	2023 Actual	2024 Budget ②	2025 Budget ②	Increase/ (Decrease)
						(Continued)
Contractual services	-	443,540	569,427	712,313	807,113	94,800
Other charges	3,363,018	3,466,241	4,361,549	4,522,057	5,105,462	583,405
Materials and supplies	-	15,390	14,349	-	-	-
Capital outlay	1,162,406	1,147,880	735,581	1,078,140	986,700	(91,440)
Transfer to Student Activity Fund	75	-	-	-	-	-
Total expenditures	4,525,499	5,073,051	5,680,906	6,312,510	6,899,275	586,765
Excess (deficiency) of revenues over (under) expenditures	990,557	(894,059)	(550,201)	(40,581)	(229,299)	(188,718)
Beginning fund balance	789,019	1,779,576	885,517	335,316	294,735	(40,581)
Ending fund balance	\$ 1,779,576	\$ 885,517	\$ 335,316	\$ 294,735	\$ 65,436	\$ (229,299)

Notes:

- ① The School Division adopted Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities," for fiscal year ended June 30, 2021. Accordingly, the beginning fund balance was adjusted to remove the effects of prior period receipts from and payments to the Student Activity Fund.
- ② The fiscal year 2023 fund balance of \$335,316 will be sufficient to fund the projected budget deficits in fiscal years 2024 and 2025.

Roanoke County Public Schools
Budget Years 2025-2030
Technology Replacement Plan

2025	2026	2027	2028	2029	2030
Budget	/~~~~~For Future Planning Purposes~~~~~/				

Funding sources

Sale of machinery and equipment	140,000	143,000	150,000	200,000	210,000	203,000
Rental income (EBS lease)	26,976	27,786	28,620	29,478	30,366	31,278
Transfer from General Fund	6,500,000	7,300,000	8,200,000	8,200,000	8,250,000	8,250,000
Transfer from Student Activity Fund	3,000	3,000	3,000	3,000	3,000	3,000
Total funding sources	\$ 6,669,976	\$ 7,473,786	\$ 8,381,620	\$ 8,432,478	\$ 8,493,366	\$ 8,487,278

Replacement needs

IP telephony license	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000
Radio license	75,000	253,344	253,344	253,344	253,344	253,344
Server license	645,113	645,113	645,113	645,113	645,113	645,113
Equipment lease-cameras	507,293	507,293	507,293	507,293	507,293	507,293
Equipment lease-computers	2,785,987	3,413,845	4,072,076	4,593,526	4,618,671	3,905,185
Equipment lease-IP telephony	-	-	199,900	199,900	199,900	199,900
Equipment lease-prometheans	1,026,417	995,730	995,730	995,730	995,674	928,848
Equipment lease-radio BDA	-	-	-	-	-	321,584
Equipment lease-radios	327,307	327,307	327,307	-	-	-
Equipment lease-wireless	458,458	458,458	458,458	458,458	458,458	127,500
Building security	95,000	189,000	95,000	95,000	95,000	189,000
iPads	81,000	-	-	-	81,000	-
Distance learning equipment	-	-	-	75,000	-	-
Network	710,700	394,000	611,960	296,000	486,800	450,000
Server	100,000	100,000	100,000	174,854	300,000	100,000
Total replacement needs	\$ 6,899,275	\$ 7,371,090	\$ 8,353,181	\$ 8,381,218	\$ 8,728,253	\$ 7,714,767

Fund Balance

Funding Sources Less Needs	\$ (229,299)	\$ 102,696	\$ 28,439	\$ 51,260	\$ (234,887)	\$ 772,511
Beginning fund balance	294,735	65,436	168,132	196,571	247,831	12,944
Ending fund balance	\$ 65,436	\$ 168,132	\$ 196,571	\$ 247,831	\$ 12,944	\$ 785,455

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Grant Fund Revenues by Source and Expenditures by Object

The Grant Fund is a self-balancing special revenue fund and retains its fund balance from the prior year. This fund accounts for the Federal, state, and local grants restricted for specific purposes. The following is a summary of budgeted revenues by source and expenditures by object for the Grant Fund.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues	①					
State revenues	\$ 1,302,695	\$ 1,815,777	\$ 2,041,073	\$ 6,269,543	\$ 2,526,187	\$ (3,743,356)
Local revenues	33,843	35,124	44,560	41,700	41,700	-
Federal revenues	12,288,478	12,855,960	11,986,584	5,415,781	5,886,563	470,782
Other revenues	46,092	24,287	90,858	694,500	705,500	11,000
Transfer from Student Activity Fund	-	4,888	7,572	8,000	-	(8,000)
Total revenues	13,671,108	14,736,036	14,170,647	12,429,524	9,159,950	(3,269,574)
Expenditures						
Salaries and related costs	5,180,116	11,659,809	10,632,289	9,947,228	6,606,603	(3,340,625)
Contractual services	765,875	887,128	1,059,848	584,291	796,791	212,500
Internal services	-	-	-	-	500	500
Other charges	27,885	50,008	149,026	84,143	80,311	(3,832)
Materials and supplies	4,377,419	1,749,114	1,715,738	1,653,330	1,504,951	(148,379)
Capital outlay	2,956,416	171,356	404,275	160,532	170,794	10,262
Transfer to General Fund	-	-	32	-	-	-
Transfer to Student Activity Fund	279,581	218,621	209,439	-	-	-
Total expenditures	13,587,292	14,736,036	14,170,647	12,429,524	9,159,950	(3,269,574)
Excess (deficiency) of revenues over (under) expenditures	83,816	-	-	-	-	-
Beginning fund balance	(83,816)	-	-	-	-	-
Ending fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

① The School Division adopted Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities," for fiscal year ended June 30, 2021. Accordingly, the beginning fund balance was adjusted to remove the effects of prior period receipts from and payments to the Student Activity Fund.

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Grant Fund Revenues by Source and Grant

The details of Grant Fund Revenues are shown below.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
State revenues						
Virginia Preschool Initiative	\$ 763,017	\$ 1,003,163	\$ 1,028,396	\$ 1,328,454	\$ 1,586,158	\$ 257,704
VPI Provisionally Licensed Teacher Incentive	1,828	6,541	-	30,000	25,696	(4,304)
Community Provider Add-on Mixed Delivery	7,500	-	4,500	15,000	15,000	-
Special Education in Regional Jail	106,456	116,084	122,066	140,511	150,230	9,719
Early Reading Initiative	215,987	360,758	625,469	323,066	323,066	-
Algebra Readiness	69,362	186,855	116,061	130,127	188,600	58,473
Project Graduation	22,864	9,690	6,723	22,270	22,270	-
Jobs for Virginia Graduates	30,000	30,000	30,000	30,000	30,000	-
ISAEF	16,773	16,465	16,405	16,405	16,346	(59)
Equipment Funding	20,428	20,145	20,651	20,651	20,366	(285)
Additional Equipment Funding	15,945	15,723	16,117	16,117	15,895	(222)
Industry Certifications	22,866	17,931	18,415	16,756	16,501	(255)
Stem-H Industry Credentials	6,243	6,147	6,292	6,292	6,197	(95)
Workplace Readiness	2,426	3,794	3,884	3,884	3,825	(59)
Adult Education	-	-	17,450	99,719	99,719	-
Mentor Teacher	-	12,135	6,318	6,318	6,318	-
ALL In VA	-	-	-	4,063,973	-	(4,063,973)
Career Switcher	1,000	4,600	-	-	-	-
Lego STEM Competition Team Grant	-	4,075	2,326	-	-	-
Lego STEM Competition Team Grant	-	1,671	-	-	-	-
Total state revenues	1,302,695	1,815,777	2,041,073	6,269,543	2,526,187	(3,743,356)
Local revenues						
Roanoke County Taubman Museum Program	33,843	35,124	44,560	41,700	41,700	-
Total local revenues	33,843	35,124	44,560	41,700	41,700	-

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
						(Continued)
Federal revenues						
<i>Department of Education - Elementary and Secondary Education Act</i>						
Title I Part A Programs	\$ 1,364,534	\$ 1,523,457	\$ 1,474,123	\$ 1,389,962	\$ 1,528,825	\$ 138,863
Title II Part A Teacher Quality	187,623	357,400	334,978	275,529	311,484	35,955
Title III Part A Language	38,484	62,535	28,023	49,030	56,659	7,629
Title III Immigrant and Youth	6,237	-	9,959	-	5,657	5,657
Title IV Student Support	83,015	75,328	124,012	105,701	108,972	3,271
<i>Department of Education - Individuals with Disabilities Education Act</i>						
Title VI-B Flow Through	2,830,102	2,974,288	3,362,703	3,297,471	3,570,608	273,137
Title VI-B Flow Through - ARP	-	665,287	14,572	-	-	-
Title VI-B Preschool	69,333	102,324	103,727	96,005	98,225	2,220
Title VI-B Preschool - ARP	-	-	32,780	-	-	-
Title VI-B Excellence in Co-Teaching	10,000	10,000	10,000	25,000	25,000	-
Hearing Impaired Technical Assistance Center	-	1,211	3,348	-	-	-
Title VI-B Parent Resource Center	-	-	-	5,000	-	(5,000)
Title VI-B Champions Together	-	-	-	8,000	-	(8,000)
<i>Department of Education - Carl D. Perkins</i>						
Carl Perkins	182,086	162,021	158,362	162,083	179,133	17,050
<i>Department of Education - Adult Education</i>						
Office of Career Technical and Adult Education	-	-	39,184	-	-	-
<i>Department of Education - CARES Act</i>						
ESSER I	1,039,455	39,641	958	-	-	-
GEER	133,655	286,245	-	-	-	-
ESSER I Special Education Supports	63,248	1,232	-	-	-	-
ESSER I Cleaning Supplies	26,586	874	-	-	-	-
ESSER I Facilities Upgrade	34,157	3,343	-	-	-	-
						(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
<i>Department of Education - CRRSA Act</i>						(Continued)
ESSER II	1,938,305	1,495,779	698,155	-	-	-
ESSER II State Set-Aside Unfinished Learning	-	199,986	787,014	-	-	-
ESSER II Social and Emotional Learning	-	-	12,000	-	-	-
<i>Department of Education - ARP Act</i>						
American Rescue Plan Act ESSER III	-	4,785,104	1,976,051	-	-	-
ESSER III Unfinished Learning Program	-	-	447,001	-	-	-
ESSER III Summer School	-	-	235,813	-	-	-
ESSER III Homeless Children and Youth	-	6,385	23,918	-	-	-
ESSER III Postsecondary Special Education Support	-	33,458	-	-	-	-
ESSER III Mentor Teacher	-	6,282	-	-	-	-
ESSER III Recruitment and Retention Support Grant	-	-	14,287	-	-	-
ESSER III Recruitment Incentive for Public Education	-	-	20,072	-	-	-
<i>Library of Congress (via Waynesburg University)</i>						
Teaching with Primary Sources Program	-	2,000	-	2,000	2,000	-
<i>Federal Communications Commission</i>						
Emergency Connectivity Fund Program	-	-	161,262	-	-	-
<i>Department of Justice Programs</i>						
STOP School Violence	23,655	49,164	-	-	-	-
<i>Department of Agriculture</i>						
Schools and Roads - Grants to States	-	-	3,109	-	-	-
<i>Department of Health and Human Services</i>						
Provider Relief Fund	118	6,274	100,564	-	-	-
Preschool Development Grant Birth-5	16,625	6,342	-	-	-	-
COVID-19 Public Health Workforce	-	-	83,278	-	-	-
						(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
						(Continued)
<i>Department of the Treasury</i>						
Coronavirus Relief Fund (County of Roanoke)	1,881,630	-	-	-	-	-
Coronavirus Relief Fund (Dept of Education)	2,359,630	-	-	-	-	-
FY 2023 Federal Pandemic Relief Bonus Payment	-	-	1,400,968	-	-	-
Ventilation Replacement and Improvement Projects	-	-	316,363	-	-	-
Recruitment Incentive for Public Education	-	-	10,000	-	-	-
Total federal revenues	12,288,478	12,855,960	11,986,584	5,415,781	5,886,563	470,782
Other revenues						
Adult Education Region V	-	(75)	(5,250)	-	8,000	8,000
Claude Moore Foundation	-	-	79,339	32,000	32,000	-
William M. Cage Library Trust	12,567	12,500	12,000	12,500	12,000	(500)
Harbor Freight Tools	21,948	10,842	3,728	-	-	-
NEA Foundation Leadership & Learning	-	1,020	980	-	-	-
VPI Local Match	11,577	-	-	-	-	-
Allstate	-	-	61	-	-	-
Other revenues	-	-	-	650,000	650,000	-
Load the Bus	-	-	-	-	3,500	3,500
Total other revenues	46,092	24,287	90,858	694,500	705,500	11,000
Transfers						
Transfer from Student Activity Fund	-	4,888	7,572	8,000	-	(8,000)
Total transfers	-	4,888	7,572	8,000	-	(8,000)
Total revenues	\$ 13,671,108	\$ 14,736,036	\$ 14,170,647	\$ 12,429,524	\$ 9,159,950	\$ (3,269,574)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Nutrition Services Fund Revenues by Source and Expenditures by Object

The Nutrition Services Fund is a self-balancing special revenue fund and retains its fund balance from the prior year. This fund accounts for food sales and Federal subsidies received for meals served to students, which are restricted to the operations of the nutrition services program for preparing meals. The following is a summary of budgeted revenues by source and expenditures by object for the Nutrition Services Fund.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues						
<i>State revenues</i>						
State reimbursement	\$ 79,514	\$ 128,833	\$ 230,283	\$ 271,788	\$ 221,068	\$ (50,720)
<i>Federal revenues</i>						
Federal reimbursement	4,095,486	8,838,119	5,114,312	4,351,415	4,271,415	(80,000)
<i>Other revenues</i>						
Charges for services	96,772	137,750	1,933,094	3,155,547	3,155,547	-
Interest income	5,759	9,506	137,252	20,000	20,000	-
Other Miscellaneous Revenue	25,887	32,150	148,700	55,000	65,000	10,000
Other income	-	265	375	5,000	5,000	-
<i>Transfers</i>						
Transfer from General Fund	144,376	-	-	-	-	-
Transfer from Student Activity Fund	111	-	-	-	-	-
Total revenues	4,447,905	9,146,623	7,564,016	7,858,750	7,738,030	(120,720)

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Expenditures

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
				①	①	(Continued)
Salaries and related costs	2,312,898	2,784,578	3,732,873	4,897,599	5,154,947	257,348
Contractual services	104,752	135,089	150,894	171,150	197,426	26,276
Internal services	10,300	10,300	10,300	10,300	10,300	-
Other charges	2,178	2,964	115,342	20,590	19,250	(1,340)
Materials and supplies	1,624,484	3,173,136	3,232,070	3,257,225	3,286,089	28,864
Capital outlay	37,360	107,049	147,365	150,000	5,000	(145,000)
Transfers	66	52,867	-	-	-	-
Total expenditures	4,092,038	6,265,983	7,388,844	8,506,864	8,673,012	166,148
Excess (deficiency) of revenues over (under) expenditures	355,867	2,880,640	175,172	(648,114)	(934,982)	(286,868)
Beginning fund balance	4,087,577	4,443,444	7,324,084	7,499,256	6,851,142	(648,114)
Ending fund balance	\$ 4,443,444	\$ 7,324,084	\$ 7,499,256	\$ 6,851,142	\$ 5,916,160	\$ (934,982)

Note:

① The fiscal year 2023 fund balance of \$7,499,256 will be sufficient to fund the projected budget deficits in fiscal years 2024 and 2025.

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Nutrition Services Fund Expenditures by Location

Elementary Schools

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Back Creek Elementary School	\$ 84,002	\$ 126,535	\$ 132,804	\$ 142,719	\$ 141,761	\$ (958)
Bonsack Elementary School	107,923	139,048	157,868	213,279	199,999	(13,280)
Burlington Elementary School	192,864	245,634	276,850	297,886	338,375	40,489
Cave Spring Elementary School	116,349	160,199	191,279	237,074	211,488	(25,586)
Clearbrook Elementary School	101,364	157,314	159,219	169,538	160,496	(9,042)
Fort Lewis Elementary School	75,054	104,309	116,467	143,013	149,504	6,491
Glen Cove Elementary School	114,858	180,827	213,334	240,768	250,526	9,758
Glenvar Elementary School	107,473	143,815	175,971	197,602	251,456	53,854
Green Valley Elementary School	161,518	228,367	224,084	226,058	259,268	33,210
Herman L. Horn Elementary School	140,291	209,393	247,586	280,592	302,739	22,147
Masons Cove Elementary School	102,452	127,046	160,396	168,615	169,425	810
Mount Pleasant Elementary School	141,121	173,494	207,981	210,508	216,565	6,057
Mountain View Elementary School	140,990	181,836	224,737	273,042	285,409	12,367
Oak Grove Elementary School	107,752	144,950	173,482	190,135	215,123	24,988
Penn Forest Elementary School	100,206	188,135	212,495	223,465	225,283	1,818
W.E. Cundiff Elementary School	153,693	226,708	293,914	316,930	325,360	8,430
Total Elementary Schools	\$ 1,947,910	\$ 2,737,610	\$ 3,168,467	\$ 3,531,224	\$ 3,702,777	\$ 171,553

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Middle Schools

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
						(Continued)
Cave Spring Middle School	\$ 126,163	\$ 261,546	\$ 287,428	\$ 286,184	\$ 349,970	\$ 63,786
Hidden Valley Middle School	99,563	152,660	199,532	284,956	276,624	(8,332)
Northside Middle School	134,024	271,963	317,253	355,934	317,809	(38,125)
William Byrd Middle School	125,926	284,586	321,929	334,662	384,962	50,300
Total Middle Schools	485,676	970,755	1,126,142	1,261,736	1,329,365	67,629

High Schools

Cave Spring High School	100,381	200,496	254,115	324,764	328,179	3,415
Glenvar High School ❶	184,641	301,901	374,455	397,087	407,827	10,740
Hidden Valley High School	104,325	184,314	233,700	335,838	323,970	(11,868)
Northside High School	137,639	238,299	302,527	412,465	410,228	(2,237)
William Byrd High School	127,257	233,193	292,075	366,852	379,968	13,116
Total High Schools	654,243	1,158,203	1,456,872	1,837,006	1,850,172	13,166

Central Office	1,004,209	1,399,415	1,637,363	1,876,898	1,790,698	(86,200)
Total Expenditures	\$ 4,092,038	\$ 6,265,983	\$ 7,388,844	\$ 8,506,864	\$ 8,673,012	\$ 166,148

Note:

❶ The Glenvar High School Cafeteria includes Glenvar Middle School.

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Student Activity Fund Revenues by Source and Expenditures by Object

The Student Activity Fund is a self-balancing special revenue fund and retains its fund balance from the prior year. This fund accounts for extracurricular and other activities of students in each school. The following is a summary of budgeted revenues by source and expenditures by object for the Student Activity Fund.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues						
<i>Charges for Services</i>						
Other revenues	\$ 1,472,215	\$ 3,915,352	\$ 4,770,156	\$ 5,549,920	\$ 5,549,920	\$ -
Tuition - Regular School	201,108	150,549	187,418	184,000	-	(184,000)
Tuition - RCPS Online	176,400	155,600	213,100	134,815	-	(134,815)
Tuition - Summer School	575	21,000	32,000	70,000	-	(70,000)
Tuition - Gifted Art	10,100	23,990	25,385	16,000	-	(16,000)
Tuition - Gifted Quest	-	-	1,755	3,500	-	(3,500)
Tuition - Gifted	-	300	-	-	-	-
Tuition - Behind the Wheel	600	-	-	-	-	-
Tuition - Adult Education	-	3,000	5,250	8,000	-	(8,000)
Rental of School Property	(3,380)	(9,045)	(9,321)	32,600	193,600	161,000
Student Parking Fees	-	-	-	36,800	36,800	-
Student Laptop Fees	79,485	-	-	-	-	-
Recovered costs	11,938	20,108	26,155	15,000	15,000	-
Damaged Property	6,473	6,951	5,609	4,250	4,250	-
Fingerprinting Fees	-	-	3,400	-	-	-
<i>Transfers</i>						
Transfer from General Fund	1,183,310	944,100	1,090,723	1,226,180	1,350,180	124,000
Transfer from Technology Replacement Fund	75	-	-	-	-	-
Transfer from Grant Fund	279,581	218,621	209,438	100,000	100,000	-
Transfer from Nutrition Services Fund	66	-	-	-	-	-
Transfer from Capital Projects Fund	30,272	20,690	11,869	-	-	-
Total revenues	3,448,818	5,471,216	6,572,937	7,381,065	7,249,750	(131,315)

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
①						(Continued)
Expenditures						
Salaries and related costs	(111,119)	(335,910)	(422,300)	-	-	-
Contractual services	443,605	125,660	223,685	165,280	289,280	124,000
Internal services	-	-	165	-	-	-
Other charges	27,278	5,107	26,314	443,000	443,000	-
Materials and supplies	1,810,181	4,530,615	5,541,731	6,304,620	6,494,620	190,000
Capital outlay	11,432	4,609	4,120	-	-	-
<i>Transfers</i>						
Transfer to General Fund	945,296	988,716	1,243,174	440,915	3,600	(437,315)
Transfer to Fleet Replacement Fund	7,007	16,108	26,271	15,000	15,000	-
Transfer to Instructional Resources Fund	182	225	30	1,250	1,250	-
Transfer to Technology Replacement Fund	102,397	10,575	5,579	3,000	3,000	-
Transfer to Nutrition Services Fund	111	-	-	-	-	-
Transfer to Grant Fund	-	4,888	7,572	8,000	-	(8,000)
Transfer to Capital Projects Fund	-	7,002	23,616	-	-	-
Total expenditures	3,236,370	5,357,595	6,679,957	7,381,065	7,249,750	(131,315)
Excess (deficiency) of revenues over (under) expenditures	212,448	113,621	(107,020)	-	-	-
Beginning fund balance	2,210,573	2,423,021	2,536,642	2,429,622	2,429,622	-
Ending fund balance	\$ 2,423,021	\$ 2,536,642	\$ 2,429,622	\$ 2,429,622	\$ 2,429,622	\$ -

Note:

① The School Division adopted Statement No. 84 of the Government Accounting Standards Board, "Fiduciary Activities," for fiscal year ended June 30, 2021. Accordingly, the beginning fund balance was adjusted to remove the effects of prior period receipts from and payments to the Student Activity Fund.

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Capital Projects Fund Revenues by Source and Expenditures by Object

The Capital Projects Fund is a self-balancing fund and retains its fund balance from the prior year. This fund accounts for financial resources used for the acquisition or construction of major capital facilities, other than those financed by another fund. The following is a summary of budgeted revenues by source and expenditures by object for the Capital Projects Fund.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
CIP Project Revenues						
<i>Local revenues</i>						
Bond allocation from Financing Agreement	\$ 4,422,064	\$ 12,922,778	\$ 9,872,121	\$ 25,000,000	\$ 95,000,000	\$ 70,000,000
County transfer from Future Capital Fund	-	838,169	770,357	757,453	792,494	35,041
County transfer per MOU	-	-	-	-	5,000,000	5,000,000
<i>Other revenues</i>						
Transfer from General Fund	1,600,000	3,740,118	1,827,206	3,250,000	2,100,000	(1,150,000)
Total CIP project revenues	6,022,064	17,501,065	12,469,684	29,007,453	102,892,494	73,885,041
CIP Project Expenditures						
Career and Technical Education Center construction	-	-	4,265,161	27,257,453	53,864,255	26,606,802
Glen Cove Elementary renovation	-	-	13,711	-	23,764,120	23,764,120
W.E. Cundiff Elementary renovation	-	-	13,711	-	23,764,119	23,764,119
William Byrd High renovation	843,365	14,352,460	11,415,628	-	-	-
Cave Spring High renovation	3,191,308	93,260	-	-	-	-
HR and Payroll system upgrade	359,700	-	-	500,000	-	(500,000)
Financial system implementation	360,000	-	-	-	-	-
Capital Maintenance Plan	515,784	1,314,424	1,397,571	1,250,000	1,500,000	250,000
Total CIP project expenditures	5,270,157	15,760,144	17,105,782	29,007,453	102,892,494	73,885,041
Excess (deficiency) of CIP project revenues over (under) CIP project expenditures	\$ 751,907	\$ 1,740,921	\$ (4,636,098)	\$ -	\$ -	\$ -

(Continued)

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Other Project Revenues						(Continued)
<i>State revenues</i>						
State revenues	\$ 209,927	\$ 248,439	\$ 4,645,330	\$ -	\$ -	\$ -
<i>Local revenues</i>						
County transfer for turf replacement	-	45,000	75,000	75,000	75,000	-
<i>Other revenues</i>						
Other income	32,337	15,788	205,330	200,000	200,000	-
Transfer from General Fund	20,000	1,932,784	927,206	100,000	105,000	5,000
Transfer from Student Activity Fund	-	7,002	23,616	-	-	-
Total other project revenues	262,264	2,249,013	5,876,482	375,000	380,000	5,000
Other Project Expenditures						
Other major and minor projects	832,760	2,072,688	3,471,881	200,000	200,000	-
Bogle turf replacement	16,500	-	-	50,000	50,000	-
Glenvar High turf replacement	-	-	-	50,000	50,000	-
William Byrd High turf replacement	-	-	-	50,000	50,000	-
Music uniforms	-	5,901	40,001	25,000	30,000	5,000
<i>Transfers</i>						
Transfer to Student Activity Fund	30,272	20,690	11,869	-	-	-
Total other project expenditures	879,532	2,099,279	3,523,751	375,000	380,000	5,000
Excess (deficiency) of other project revenues over (under) other project expenditures	(617,268)	149,734	2,352,731	-	-	-
Excess (deficiency) of revenues over (under) expenditures	134,639	1,890,655	(2,283,367)	-	-	-
Beginning fund balance	11,431,318	11,565,957	13,456,612	11,173,245	11,173,245	-
Ending fund balance	\$ 11,565,957	\$ 13,456,612	\$ 11,173,245	\$ 11,173,245	\$ 11,173,245	\$ -

Note:

This schedule includes the bond funds, however for year-end reporting, bond fund activity is recorded on the County's Annual Comprehensive Financial Report.

Roanoke County Public Schools
Budget Years 2025-2034
Capital Improvement Plan

March 21, 2024

Prior	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Future Allocation	Total Project Costs
Budget		/~~~~~For Future Planning Purposes~~~~~										

Funding Sources

Capital Reserves	3,069,122	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	621,964	9,691,086
County allocation for future bonds	26,560,000	95,000,000	-	-	20,000,000	-	20,000,000	20,000,000	-	20,000,000	20,000,000	12,000,000	233,560,000
County transfer for debt reserves	1,188,506	676,244	700,833	725,424	752,750	644,694	-	-	-	-	-	-	4,688,451
County transfer for refunding credits	281,943	116,250	117,931	114,831	74,943	74,631	3,987	4,012	-	-	-	-	788,528
County transfer for cash in MOU	-	5,000,000	-	-	-	-	-	-	-	-	-	-	5,000,000
Grant Funds	4,307,078	-	-	-	-	-	-	-	-	-	-	-	4,307,078
General Fund transfer for CMP		1,500,000	1,750,000	2,000,000	2,250,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	5,000,000	27,500,000
Total Funding Sources	35,406,649	102,892,494	3,168,764	3,440,255	23,677,693	3,819,325	23,103,987	23,104,012	3,100,000	23,100,000	23,100,000	17,621,964	285,535,143

Capital Projects

Project Fully Funded in Fiscal Year ↓

Burton Center for Arts & Tech (1962) 155,653 square feet (per Balzer)	32,934,888	53,864,255	-	-	-	-	-	-	-	-	-	-	86,799,143	2025
WE Cundiff Elementary (1972) 87,000 square feet 493 enrollment 12/15/23	1,235,881	23,764,119	-	-	-	-	-	-	-	-	-	-	25,000,000	2025
Glen Cove Elementary (1972) 76,000 square feet 430 enrollment 12/15/23	1,235,880	23,764,120	-	-	-	-	-	-	-	-	-	-	25,000,000	2025
Northside Middle (1969) 109,889 square feet 611 enrollment 12/15/23	-	-	1,418,764	1,440,255	21,427,693	1,319,325	13,537,963	-	-	-	-	-	39,144,000	2030
Glenvar Elementary (1959) 52,325 square feet 380 enrollment 12/15/23	-	-	-	-	-	-	7,066,024	10,943,976	-	-	-	-	18,010,000	2031
Hidden Valley Middle (1972) 119,824 square feet 566 enrollment 12/15/23	-	-	-	-	-	-	-	9,660,036	600,000	20,600,000	13,863,964	-	44,724,000	2034
Burlington Elementary (1939) 68,149 square feet 501 enrollment 12/15/23	-	-	-	-	-	-	-	-	-	-	6,736,036	3,014,964	9,751,000	2036
Penn Forest Elementary (1972) 65,047 square feet 406 enrollment 12/15/23	-	-	-	-	-	-	-	-	-	-	-	9,607,000	9,607,000	2036
Capital Maintenance Plan		1,500,000	1,750,000	2,000,000	2,250,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	5,000,000	27,500,000	
Total Capital Costs	35,406,649	102,892,494	3,168,764	3,440,255	23,677,693	3,819,325	23,103,987	23,104,012	3,100,000	23,100,000	23,100,000	17,621,964	285,535,143	

Roanoke County Public Schools
Budget Years 2025-2034
Capital Maintenance Plan

2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Budget	/~~~~~For Future Planning Purposes~~~~~/								

Funding Sources

General Fund Transfer	\$ 1,500,000	\$ 1,750,000	\$ 2,000,000	\$ 2,250,000	\$ 2,500,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000
Total Funding Sources	\$1,500,000	\$1,750,000	\$2,000,000	\$2,250,000	\$2,500,000	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000

Maintenance Needs

Bleachers	\$ 200,000	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Digital Signs	50,000	50,000	75,000	75,000	75,000	70,000	75,000	75,000	75,000	75,000
Electrical	-	20,000	-	200,000	-	300,000	300,000	300,000	200,000	200,000
Exterior Maintenance	-	124,000	-	-	-	200,000	100,000	200,000	200,000	200,000
Fencing	-	-	140,000	-	200,000	100,000	100,000	100,000	100,000	100,000
Fire Panel Repair	-	-	-	-	-	100,000	100,000	100,000	100,000	100,000
Furniture	-	-	-	-	95,000	50,000	50,000	50,000	50,000	50,000
Grounds	185,000	300,000	-	100,000	-	200,000	200,000	200,000	200,000	200,000
HVAC	400,000	230,000	750,000	650,000	250,000	400,000	400,000	400,000	300,000	500,000
Parking Lots	275,000	376,000	795,000	325,000	720,000	220,000	250,000	15,000	215,000	250,000
Playground Equipment	100,000	100,000	100,000	240,000	300,000	100,000	100,000	100,000	100,000	100,000
Plumbing	-	-	-	-	-	100,000	100,000	100,000	100,000	100,000
Preventative Maintenance	60,000	100,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Roofing	-	370,000	-	-	500,000	450,000	450,000	500,000	500,000	500,000
Scoreboards	80,000	80,000	80,000	100,000	100,000	100,000	100,000	100,000	100,000	90,000
Sidewalks	-	-	-	-	200,000	200,000	100,000	100,000	100,000	100,000
Stormwater Management	-	-	-	-	-	-	15,000	-	-	25,000
Windows	150,000	-	-	-	-	100,000	-	100,000	100,000	100,000
Total Maintenance Needs	\$1,500,000	\$1,750,000	\$2,000,000	\$2,250,000	\$2,500,000	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Health Insurance Fund Revenues by Source and Expenditures by Object

The Health Insurance Fund is a self-balancing internal service fund and retains its fund balance from the prior year. This self-insured fund accounts for the premiums and costs related to employees participating in the health insurance program. The following is a summary of budgeted revenues by source and expenditures by object for the Health Insurance Fund.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues				①	①	
<i>Other revenues</i>						
Insurance benefits	\$ 13,176,245	\$ 13,492,679	\$ 13,908,858	\$ 14,110,310	\$ 15,283,832	\$ 1,173,522
Insurance withholdings	5,477,138	5,365,753	5,469,269	5,222,870	7,586,412	2,363,542
Interest income	13,321	12,674	143,999	-	-	-
Total revenues	18,666,704	18,871,106	19,522,126	19,333,180	22,870,244	3,537,064
Expenditures						
Claims	14,770,573	17,660,087	17,575,182	18,182,310	20,684,717	2,502,407
Reinsurance costs	381,014	203,132	47,156	450,000	1,380,000	930,000
Wellness and HRA benefits	1,504,249	1,622,421	1,739,224	1,938,760	1,943,625	4,865
Administrative charges and taxes	137,279	128,406	152,966	151,668	203,251	51,583
Transfers to General Fund	2,682,560	-	-	-	-	-
Total expenditures	19,475,675	19,614,046	19,514,528	20,722,738	24,211,593	3,488,855
Excess (deficiency) of revenues over (under) expenditures	(808,971)	(742,940)	7,598	(1,389,558)	(1,341,349)	48,209
Beginning fund balance	7,978,537	7,169,566	6,426,626	6,434,224	5,044,666	(1,389,558)
Ending fund balance	\$ 7,169,566	\$ 6,426,626	\$ 6,434,224	\$ 5,044,666	\$ 3,703,317	\$ (1,341,349)

Note:
① The fiscal year 2023 fund balance of \$6,434,224 will be sufficient to fund the projected budget deficits in fiscal years 2024 and 2025.

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Dental Insurance Fund Revenues by Source and Expenditures by Object

The Dental Insurance Fund is a self-balancing internal service fund and retains its fund balance from the prior year. This fully insured fund accounts for the premiums and costs related to employees participating in the dental insurance program. The following is a summary of budgeted revenues by source and expenditures by object for the Dental Insurance Fund.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues						
<i>Other revenues</i>						
Insurance benefits	\$ 540,287	\$ 590,417	\$ 633,214	\$ 607,127	\$ 648,150	\$ 41,023
Insurance withholdings	960,649	995,655	1,033,623	1,075,437	1,026,316	(49,121)
Interest income	104	57	839	-	-	-
Total revenues	1,501,040	1,586,129	1,667,676	1,682,564	1,674,466	(8,098)
Expenditures						
Claims	1,446,845	1,610,500	1,643,399	1,682,564	1,674,466	(8,098)
Total expenditures	1,446,845	1,610,500	1,643,399	1,682,564	1,674,466	(8,098)
Excess (deficiency) of revenues over (under) expenditures	54,195	(24,371)	24,277	-	-	-
Beginning fund balance	45,259	99,454	75,083	99,360	99,360	-
Ending fund balance	\$ 99,454	\$ 75,083	\$ 99,360	\$ 99,360	\$ 99,360	\$ -

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

Risk Management Fund Revenues by Source and Expenditures by Object

The Risk Management Fund is a self-balancing internal service fund and retains its fund balance from the prior year. This partially self-insured fund accounts for the premiums and costs related to workers' compensation benefits for employees injured on the job. The following is a summary of budgeted revenues by source and expenditures by object for the Risk Management Fund.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues						
<i>Other revenues</i>						
Risk Management Services	\$ 187,047	\$ 414,094	\$ 385,300	\$ 383,500	\$ 406,403	\$ 22,903
Interest income	3,558	2,576	36,290	-	-	-
Total revenues	190,605	416,670	421,590	383,500	406,403	22,903
Expenditures						
Claims	225,777	576,264	318,781	268,500	268,500	-
Administrative charges	114,120	124,596	134,368	115,000	137,903	22,903
Total expenditures	339,897	700,860	453,149	383,500	406,403	22,903
Excess (deficiency) of revenues over (under) expenditures	(149,292)	(284,190)	(31,559)	-	-	-
Beginning fund balance	1,345,898	1,196,606	912,416	880,857	880,857	880,857
Ending fund balance	\$ 1,196,606	\$ 912,416	\$ 880,857	\$ 880,857	\$ 880,857	\$ 880,857

Roanoke County Public Schools
Annual Budget 2024-2025
Financial Section

OPEB Trust Fund Revenues by Source and Expenditures by Object

The OPEB Trust Fund is a self-balancing fiduciary fund and retains its fund balance from the prior year. This fund accounts for School Division contributions for other postemployment benefits, investment income, and investment expenses. The following is a summary of additions and deductions for the OPEB Trust Fund.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Additions						
Employer contributions	\$ 92,290	\$ 92,290	\$ 92,290	\$ 92,290	\$ 92,290	\$ -
<i>Investment income:</i>						
Increase (decrease) in fair value of investments	326,195	(143,929)	120,725	50,000	50,000	-
Interest and dividends	653	916	791	500	500	-
Total additions	419,138	(50,723)	213,806	142,790	142,790	-
Deductions						
Less investment expenses	1,728	2,100	2,063	2,000	2,000	-
Reserve for future spending	-	-	-	140,790	140,790	-
Total deduction	1,728	2,100	2,063	142,790	142,790	-
Net increase in net position	417,410	(52,823)	211,743	-	-	-
Beginning net position	1,083,783	1,501,193	1,448,370	1,660,113	1,660,113	-
Ending net position	\$ 1,501,193	\$ 1,448,370	\$ 1,660,113	\$ 1,660,113	\$ 1,660,113	\$ -

