



ROANOKE COUNTY

Public Schools

ROANOKE, VIRGINIA

www.rcps.us
5937 Cove Road
Roanoke, VA 24019
(540) 562-3900



ANNUAL BUDGET

2019-2020

Approved by the Roanoke County School Board on May 23, 2019





On the cover: Roanoke County Public Schools provides many opportunities for students to engage in hands-on learning both in the classroom and beyond. Further, our students excel in extra-curricular and athletic activities on the court and on the field.

~Cover design courtesy of Chuck Lionberger

ANNUAL BUDGET 2019-2020

MEMBERS OF THE SCHOOL BOARD



Mr. Donald T. Butzer, Chairman
Catawba District



Mr. Timothy D. Greenway, Vice-Chairman
Vinton District



Mr. David M. Linden
Hollins District



Mr. Jason B. Moretz
Windsor Hills District



Mr. Michael A. Wray
Cave Spring District

Clerk to the Board – Ms. Angela B. Roberson

Roanoke County Public Schools

(A Component Unit of the County of Roanoke, Virginia)

ANNUAL BUDGET 2019-2020

ADMINISTRATIVE LEADERSHIP TEAM



Dr. Rebecca G. Eastwood
Assistant Superintendent of
Instruction and Leadership



Dr. Kenneth E. Nicely, Ed.D.
Superintendent



Dr. Jessica M. McClung
Assistant Superintendent of
Student Services and Human Resources

Ms. Stephanie M. Hogan
Executive Director of Elementary Instruction

Mr. Michael J. Riley
Executive Director of Secondary Instruction

Mr. Ben J. Williams
Director of Assessment and Research

Mr. Jason D. Suhr
Director of Career and Technical Education

Ms. Susan L. Peterson, CPA, MA
Director of Finance

Mr. Mark G. Kitta
Director of Facilities and Operations

Mr. Jeff A. Terry
Director of Technology

Dr. Rhonda W. Stegall
Executive Director of Administration

Mr. James R. Bradshaw
Director of Human Resources

Ms. Elisabeth P. Harman
Director of Special Education

Dr. Shawn D. Hughes
Director of School Counseling

ANNUAL BUDGET 2019-2020

ASBO MERITORIOUS BUDGET AWARD

The Association of School Business Officials International (ASBO) awarded the Meritorious Budget Award (MBA) to Roanoke County Public Schools for its Annual Budget for the 13th consecutive year for the 2019 fiscal year.

This nationally recognized program was established by ASBO to promote excellence in school budget presentation. The award is the highest recognition for school division budget operations offered by ASBO, and it is only conferred upon school systems that have met or exceeded the standards of the program.

Participation in the MBA program validates the School System's commitment to budget and fiscal integrity and enhances the credibility of the School System's operations with the School Board and the community.



ANNUAL BUDGET 2019-2020

DEPARTMENT OF FINANCE

PREPARATION OF THE BUDGET DOCUMENT

This budget document is designed to provide citizens, taxpayers, and other stakeholders with a general overview of the School System's budget and to demonstrate the School System's accountability for the money it receives.

The preparation of the document was made possible by the efforts of the following team members of the Department of Finance.

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Director of Finance

Ms. Jessica E. Beemer, CPA
Finance Manager

Ms. Courtney H. Deeds, CPA
Finance Manager

Mr. Benjamin Z. Hoyt
Finance Manager

Ms. Kathleen E. Rawlings
Accountant

REQUESTS FOR INFORMATION

Questions concerning this report or requests for additional financial information should be directed to

Ms. Susan Peterson, CPA, MA
Director of Finance

Roanoke County Public Schools
5937 Cove Road
Roanoke, Virginia 24019

(540) 562-3900

Or visit the School System's web site at www.rcps.us.

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EXECUTIVE SUMMARY

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Roanoke County Public Schools

(A Component Unit of the County of Roanoke, Virginia)





ROANOKE COUNTY PUBLIC SCHOOLS
Office of the Superintendent
5937 Cove Rd. Roanoke, VA 24019 ♦ (540) 562-3900



May 23, 2019

To the Honorable Chairman, Members of the Roanoke County School Board,
and the Citizens of the County of Roanoke, Virginia:

We are pleased to present for your consideration the proposed Annual Budget for fiscal year 2020 for Roanoke County Public Schools (School System). We collaborated with the leadership team, school administrators, and other stakeholders to ensure the Annual Budget continues to support the quality educational programming offered to the students of the County of Roanoke.

The Annual Budget is the financial outline of the means to fund the School System's educational program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

The proposed 2020 General Fund revenue budget is expected to increase by \$4.3 million, which reflects growth of 2.89% over last year's approved budget and is funded by two primary revenue streams as follows:

- ⇒ **State aid** represents 52.6% of General Fund revenue and increased \$2.5 million over the 2019 budget. The majority of this increase is attributed to the compensation supplement approved by the General Assembly, which allows for a compensation supplement for Standards of Quality funded instructional and support positions over the two-year biennium equal to 3% effective July 1, 2019 and an additional 2% effective September 1, 2019.

State aid is allocated to the School System based on March 31 Average Daily Membership (ADM). The ADM for the 2020 budget is projected to decrease to 13,610 from 13,700 in the 2019 budget. This 90-student decrease reflects current year enrollment and projected declines.

- ⇒ **Local aid** represents 46.5% of General Fund revenue and increased \$1.6 million over the 2019 budget. This amount represents a transfer from the County of Roanoke and is based on a revenue sharing agreement with the County of Roanoke Board of Supervisors which allocates local property taxes based on changes in population and ADM.

The development of a budget is challenging every year as budget needs and requests are prioritized and balanced against funding constraints. The following priorities are included in the Annual Budget for fiscal year 2020:

- ⇒ An **investment in our people** is always a high priority as the School System seeks to attract and retain high-quality employees. The Annual Budget incorporates an average employee raise of 3.15% with \$3.2 million of funding set aside for a 1-step salary increase for all contracted positions plus a 1.5% shift for all scales. Also included in this total is a 1.5% stipend to employees over the top of their scale.

Another \$9,142 is included to attract quality bus driver substitutes with an increase in the hourly pay rate from \$12.50 to \$16.50.

- ⇒ An **investment in communication and safety** through a plan to use \$334,530 for improving the radio communications, through the installation of digital radio Bi-Directional Amplifiers and digital radio annual licenses.

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- ⇒ An **investment to continuing quality programming** by funding \$329,444 identified with contracts, fuel, bus fund future replacements, technology fund future replacements, health and dental insurance, Air Force Junior Reserve Officers Training Corps program continuation and other fixed costs identified to continue current programs.
- ⇒ An **investment in annual maintenance** operations of \$199,000.
- ⇒ **Other program enhancements** by funding \$148,825 for an assistant principal to be shared between elementary schools and library allotments and databases.

The School Board is required to submit an adopted budget to the County of Roanoke Board of Supervisors by April 1 of each year for the fiscal year beginning July 1. The County of Roanoke Board of Supervisors adopts the School System budget on an annual basis at the fund level. As such, the School Board must seek approval from the County of Roanoke Board of Supervisors in order to increase or decrease any fund total budget.

Budgets are built on the best information available at the time and reflect reasonable estimates based on experience and current knowledge. The School Board Emergency Reserve was designed to address shortfalls in revenue collections and/or unanticipated significant expenditure increases after the budget is adopted. The balance in the Emergency Reserve is currently at \$2,000,000 and is available should either of these situations result in a deficit in fiscal year 2020.

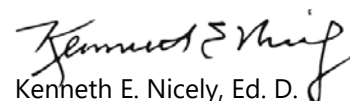
The budget document following this letter outlines in greater detail the many components of the School System budget. In addition, financial schedules have been added to communicate further levels of detail to board members, employees, and citizens.

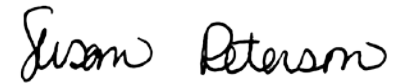
As with all budgets, the funding is not endless. However, the School Board has made systematic and methodical choices to fund quality programs and staff within the constraints of available funding and essential budget needs.

We want to commend the School Board and Board of Supervisors for their strong leadership and enduring commitment to providing a high-quality education to the students of Roanoke County Public Schools. It is always a team effort to balance available funding with needs and expectations.

We would also like to thank all employees for their commitment and dedication to providing quality learning experiences and a supportive learning environment for our students, and to 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.

Respectfully submitted,


Kenneth E. Nicely, Ed. D.
Superintendent


Susan L. Peterson, CPA, MA
Director of Finance

Roanoke County Public Schools
Annual Budget 2019-2020
Executive Summary

ORGANIZATIONAL SECTION

The following is a high-level summary of information contained in the Organizational Section of the Annual Budget.

VISION STATEMENT

Roanoke County Public Schools (RCPS or School System) fosters a student-centered learning environment, ensuring world-class educational experiences designed to equip all students with an innovative mindset and the skills to adapt and thrive in a changing global environment.

RCPS STRATEGIC PLANNING PROCESS

School divisions and local schools are required by the Code of Virginia to adopt comprehensive, long-range plans for continuous growth and improvement. In Roanoke County Public Schools, the Comprehensive Plan and its various components are designed to meet the state requirement. At the school level, the School Strategic Plan serves as the required blueprint for long-range continuous improvement. The School Strategic Plan and the district Comprehensive Plan, however, also serve a second purpose. The continuous cycle of study, implementation, and evaluation of these plans provide evidence to RCPS stakeholders and outside accrediting agencies of the purposeful planning, data-based decision making, and accountability for student achievement and organizational effectiveness. This process of internal and external accountability is known as the RCPS Strategic Planning Process.

Although the Strategic Plan for each school aligns with the overall goals of the School System as articulated by the C-Change Strategic Framework, the RCPS Strategic Planning Process is designed to allow for a degree of differentiation among the 27 schools within RCPS. Since evidence collected at each school is likely to reveal strengths and concerns particular to that school, each school's strategic plan goals should reflect priority areas for growth to be addressed by the plan until sustainability is reached in the priority area or new evidence suggests the need to change priorities.

The integrity and credibility of the RCPS Strategic Planning Process is maintained internally at each school through shared responsibility for the evidence-based identification of priorities, the development and implementation of action plans, the evaluation of progress, and ongoing revisions to the plan. The Strategic Planning Process is guided by engaged school leaders, but is only effective in realizing growth to the extent that stakeholders are meaningfully involved and the focus of change remains on individual classrooms within learning communities of professionals working collaboratively. The strategic plan for each school is more than a document that is created but only reviewed every three years, it provides much of the day-to-day, purposeful focus for identified areas of growth. As such, the School Strategic Plan goals should be reviewed and revised at least annually based on evidence collected as measures of ongoing progress.

The integrity and credibility of the RCPS Strategic Planning Process is also maintained through a review process that is external to each school. Each year, school leadership works with a liaison from central administration to review the planning and implementation process that the school has followed during the school year, as well as progress the school has made toward achievement of the chosen goals. The role of the liaison is to serve as a catalyst for reflection and a resource for suggestions and support. In the third year of the school improvement cycle, the principal of the school schedules dates for a visit from a review team that is external to the school, but comprised of a principal and staff member from designated schools as well as the central administration liaison. The purpose of the visit is to allow the visiting team to meet with school leadership and stakeholder representatives to review the school's data, goals, and improvement process. Empirical and anecdotal evidence of progress toward meeting the chosen goals is presented along with plans for future direction. The review team is especially interested in observing a clear alignment of school goals with the C-Change Framework, what data was used to identify priorities, how the staff was organized to implement the School Strategic Plan, and how the School Strategic Plan resulted in change within individual classrooms to produce student achievement. The review team provides feedback, including commendations and recommendations for strengthening the school continuous improvement process.

Roanoke County Public Schools Annual Budget 2019-2020 Executive Summary

BUDGET PROCESS AND TIMELINE

The *Code of Virginia* requires that school divisions must prepare annual budgets. The annual budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

The superintendent prepares an annual budget, with the approval of the School Board, and submits it to the County of Roanoke Board of Supervisors (the appropriating body). The annual budget provides supporting information of the amount of money needed by each major classification prescribed by the Virginia Board of Education and other headings or items as may be necessary.

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 funding available to the School System from local, state, and federal sources.

Although budget management and administration is a year-long process, the following timeline depicts the typical process for planning the next year's budget.



**Roanoke County Public Schools
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Executive Summary**

SIGNIFICANT CHANGES IN THE CURRENT YEAR PROCESS AND SCHOOL BOARD POLICIES

There were no significant changes in current year processes or school board policies in relation to the budgeting process.

The School Board and the County of Roanoke Board of Supervisors have adopted financial policies governing the treatment of year-end balances for the School System. As a result of sound budget and frugal management practices, the School System has historically ended each fiscal year with both excess revenues and under-spent expenditure budgets. The policy provides for the allocation of year-end balance to Capital Reserves with 33% for Minor Capital Reserves and 67% for Major Capital Reserves.

The full school board policy manual may be found online at:

<https://www.boarddocs.com/vsba/roecnty/Board.nsf/goto?open&id=86DGE66692D6>

**ALLOCATION OF HUMAN AND FINANCIAL RESOURCES
TO ACHIEVE GOALS AND OBJECTIVES**

Specific department strategic goals are as follows, along with a summary of the human and financial resources that have either been spent or will be spent in support of the overall strategic goals of the School System. Due to the nature of pulling resources from all of the departments, schools, and other resources, the cost cannot be easily quantified for all goals.

Instruction

Goal 1: Students will attain a high level of knowledge and skills as assessed by multiple measures of achievement that reflect a balance between Standards of Learning (SOL) and performance-based formats.

All RCPS schools were accredited for the 2018 school year based on SOL assessments without relying on the 3-year average. All students in grades 3, 5, 6, and 7 participated in state-mandated performance-based assessments for which skills are demonstrated. All level I and II world language students completed a skills-based end-of-year assessment. All Pre-Advanced

Placement (Pre-AP) science students completed an independent research project.

Goal 2: RCPS students in grades K-12 will progressively develop the skills needed to be college and career ready upon graduation.

The emphasis for fiscal year 2019 was the push for more active engagement in secondary classrooms. Walkthrough tools were developed to allow the administrators to gather data regarding engagement in the classrooms. Data was analyzed and used to foster conversations during post-observation teacher conferences to implement strategies to promote active engagement and movement in the classrooms. Professional Learning Communities (PLCs) were focused on the implementation of active engagement strategies. Students can show proficiency in a second language by attaining the Seal of Biliteracy.

Goal 3: RCPS students and staff will demonstrate effective 21st century skills (communication, collaboration, creativity, citizenship, and critical thinking (5C's)) to achieve learning and instructional goals.

RCPS had several schools begin the implementation of the Reflective Friends process in an effort to spread the use of instructional strategies and the integration of the 5C's into curriculum. The primary focus for RCPS was on implementing strategies for student engagement and authentic learning.



**Roanoke County Public Schools
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Administration

Goal 1: RCPS will maintain a safe, disciplined and healthy environment that nurtures physical and mental well-being of students and staff.

RCPS has continued the partnership with the Virginia Department of Criminal Justice Services to train all new threat assessment team members as well as have each team present to their full faculties on the threat assessment process in their schools. All RCPS staff has been trained in the Run, Hide, Fight protocol and all new teachers will be trained this year. Continual research around positive behavior interventions and support is ongoing.

Goal 2: Review, develop, and implement policies and administrative procedures to provide guidance and consistent support for instruction.

Virginia School Board Association suggests policies are reviewed three times a year and revisions to policies and regulations continue to improve operation of the School System.

Finance

Goal 1: RCPS will develop financial policies, promote and model good stewardship in financial matters, and prepare financial reports that reflect the financial plans and position of the School System using best practices and compliance with generally accepted accounting principles and applicable legal regulations.

The Annual Budget lays out the planned source and use of public funds and is documented in an easily readable format in accordance with best practices. The Comprehensive Annual Financial Report (CAFR) reports actual financial results in an easily readable format in accordance with generally accepted accounting principles. Both the Annual School Budget and the CAFR are published to the website and have been submitted for national review by the Government Finance Officers Association (GFOA) and Association of School Business Officials (ASBO) (national organizations for government accounting and reporting) to provide assurance the documents have both been prepared to meet the highest standards of reporting.

Goal 2: RCPS will balance providing appealing and nutritious daily meal choices to students and staff and the operation of a financially self-supporting school nutrition program that complies with State and federal school lunch regulations.

RCPS continued to expand summer school feeding opportunities by adding two additional sites. During the summer of 2018, RCPS provided lunches to 3,935 students through three elementary school programs and one academic summer school program. The financial stability for the program continues with an additional \$534,089 added to the fund balance that can be used for salary adjustments and equipment replacements.

Human Resources

Goal 1: The Human Resources department will recruit and hire highly qualified employees to meet the academic needs of students in preschool to 12th grade.

All positions were filled as of September 2018. 25% of new hires required a provisional license; 75% of new hires were fully licensed. The Instructional Verification Report indicates over 99% of teachers meet criteria for licensure.

Goal 2: The Human Resources department will retain and develop engaged employees who will meet the academic needs of students in preschool to 12th grade.

100% of employees that retire or resign from RCPS are given an electronic Exit Survey. The School System has retained 88% of 2017 RCPS new hires.

Goal 3: By September 2018, the Human Resources Department will increase the number of culturally diverse employees from 5% to 8% of total employees working for RCPS.

As of fiscal year 2018, RCPS has 5.25% diverse employees. RCPS hired 7.8% of new teachers or administrators whom are diverse employees.

**Roanoke County Public Schools
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Operations

Goal 1: RCPS will perform preventative maintenance on Heating, Ventilation, Air Conditioning (HVAC) systems to insure reliability, maintain our Building Automation Controls Network (BACnet) control system, and analyze the annual utility consumption for efficiency in order to maintain a physical environment conducive to learning.

The fiscal year 2019 Capital Maintenance Plan includes more BACnet control upgrades to provide better control over the district's HVAC systems. The operations department is preparing to implement the elimination of the current HVAC scheduling module and allow the principal or their designee to schedule after-hour events directly in their BACnet control system. The operations department will continue to analyze the utility consumption with the continuing program modifications.

Goal 2: RCPS will consolidate bus stops to reduce fuel consumption, explore alternate fuel sources for buses, and improve on-time performance of bus arrivals.

Transportation assesses and modifies lengthier routes by shifting some students of the longer routes to other buses in an effort to reduce their travel time. Annually, transportation assesses the propane buses and compares them with the efficiencies and costs of diesel buses. The department continues to investigate new ways of increasing miles per gallon (MPG) with the propane buses. An example is a change to the gear ratio in the propane buses which provided an MPG increase of 0.8 to 1.5, compared to the previous year. The recommendation is to continue to purchase diesel buses until such time propane buses become considerably more fuel efficient.

Goal 3: Improve reporting of School Dude – Maintenance Direct work order system to provide target start date; actual completion date; action taken to remediate the maintenance issue; and provide meaningful information on maintenance costs by school facility.

This is a new goal and results are not yet available.

MEMBERS OF THE SCHOOL BOARD

The School Board is comprised of the following individuals:

Mr. Donald T. Butzer, Chairman Catawba District
Mr. Timothy D. Greenway, Vice-Chairman Vinton District
Mr. David M. Linden.....Hollins District
Mr. Jason B. Moretz.....Windsor Hills District
Mr. Michael A. Wray.....Cave Spring District

ADMINISTRATIVE LEADERSHIP TEAM

The Administrative Leadership Team is comprised of the following individuals:

Dr. Kenneth E. Nicely, Ed.D.....Superintendent
Ms. Susan L. Peterson, CPA, MADirector of Finance
Mr. Mark G. Kitta Director of Facilities and Operations
Mr. Jeff A. Terry.....Director of Technology
Dr. Rebecca G. Eastwood Assistant Superintendent of
Instruction and Leadership
Ms. Stephanie M. Hogan Executive Director of Elementary Instruction
Mr. Michael J. Riley.....Executive Director of Secondary Instruction
Mr. Ben J. Williams Director of Assessment and Research
Mr. Jason D. Suhr Director of Career and Technical Education
Dr. Jessica M. McClung Assistant Superintendent of
Student Services and Human Resources
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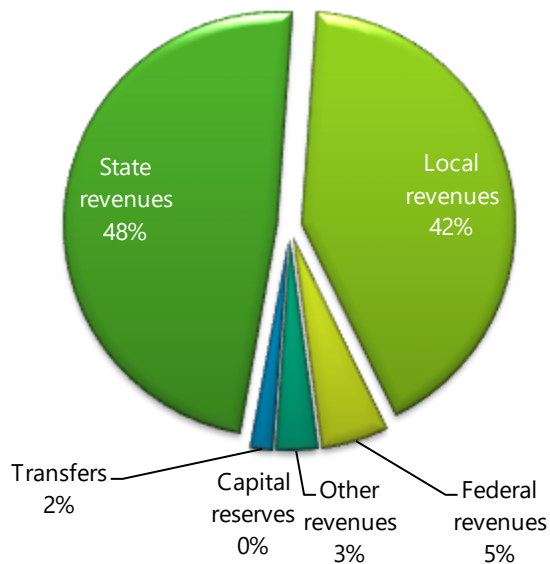
**Roanoke County Public Schools
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FINANCIAL SECTION

The following is a high-level summary of information contained in the Financial Section of the Annual Budget.

SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS

Revenues are classified based on source.

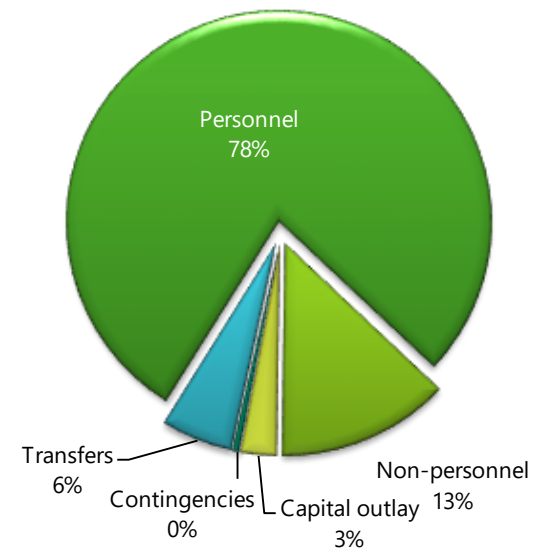


- State revenues, the largest source, include funding of the Standards of Quality (SOQ) by the Virginia General Assembly, a portion of the state-wide sales tax collections, and State grants.
- Local revenues represent the County of Roanoke appropriation.
- Federal revenues are primarily from federal education grants, the national school breakfast and lunch programs, federal E-Rate revenue, and Medicaid.
- Other revenues include the remaining local revenues, the majority of which are for the sale of food in the school nutrition program. Other items include interest income, tuition for summer school, preschool, non-

resident tuition, online class tuition, warranty reimbursements, student fees, and miscellaneous rebates and refunds.

- Transfers include amounts received in the Technology Replacement Fund, Instructional Resources Fund, Bus Replacement Fund, and Minor Capital Fund from the General Fund.

Expenditures are classified based on object.



- Personnel is the largest cost of the School System due to the number of teachers and other staff needed to meet desirable student-to-teacher staffing ratios.
- Non-personnel include other costs that are not included in any of the other categories.
- Contingencies are set aside for possible mid-year grants and to true up grant estimates to the actual awards.
- Transfers include amounts that transfer between school funds and transfer from the School System to the County for future capital projects and for debt service payments.

**Roanoke County Public Schools
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BUDGET COMPARISONS BY FUND

The School System budgets seven funds, of which four are considered operating funds. The General Fund, Instructional Resources Fund, Bus Replacement Fund and Technology Replacement Fund collapse as operating funds for financial reporting purposes. The remaining three funds include the Grant Fund, Capital Projects Fund, and Nutrition Fund. A summary of the revenues and expenditure budgets for each fund follows.

The **General Fund** is the primary operating fund used to account for all financial resources except those required to be accounted for in another fund.

	2019 Budget	2020 Budget	Increase (Decrease)
State revenues	\$ 77,191,859	\$ 79,713,506	\$ 2,521,647
Local revenues	68,844,764	70,499,722	1,654,958
Federal revenues	272,706	295,458	22,752
Other revenues	1,016,970	1,085,811	68,841
Total revenues	<u>\$147,326,299</u>	<u>\$151,594,497</u>	<u>\$ 4,268,198</u>
Personnel	\$122,962,412	\$126,331,309	\$ 3,368,897
Non-personnel	14,013,839	15,132,935	1,119,096
Capital outlay	261,349	482,446	221,097
Contingencies	792,792	225,000	(567,792)
Transfers	9,295,907	9,422,807	126,900
Total expenditures	<u>\$147,326,299</u>	<u>\$151,594,497</u>	<u>\$ 4,268,198</u>

The following General Fund revenue changes are of significance:

- State revenues represents 52.6% of General Fund revenue and increased \$2.5 million over the 2019 budget. The majority of this increase is attributed to the compensation supplement approved by the General Assembly, which allows for a compensation supplement for Standards of Quality (SOQ) funded instructional and support positions over the two-year biennium equal to 3% effective July 1,

2019 and an additional 2% effective September 1, 2019.

- Local aid represents 46.5% of General Fund revenue and increased \$1.6 million over the 2019 budget. This amount represents a transfer from the County of Roanoke and is based on a revenue sharing agreement with the County of Roanoke Board of Supervisors which allocates local property taxes based on changes in population and ADM.

The following General Fund expenditure changes are of significance:

- Personnel expenditures increased by \$3.4 million, as the investment in our people is always a high priority. The Annual Budget incorporates an average employee raise of 3.15% with \$3.2 million of funding set aside for a 1-step salary increase for all contracted positions plus a 1.5% shift for all scales. Also included in this total is a 1.5% stipend to employees over the top of their scale. In addition, there is an increase of \$651,767 for insurance adjustments for health, retiree health, and dental insurance. These increases were offset partially by a reduction in the EEWP participants and personnel lapse.
- Non-personnel expenditures increased primarily related to \$431,582 for transfer of custodial personnel savings to cover contracted services, \$302,378 increase in contracted services for vendor contract increases, \$139,875 increase in fuel, \$79,000 increase in maintenance budget and \$26,000 for additional library allotments and databases.
- Capital Outlay increased by \$221,097. An increase of \$326,250 relates to an investment in communication and safety through the installation of digital radio Bi-Directional Amplifiers. This is offset by a \$105,903 transfer of expenses for the Carl Perkins grant from the General Fund to the Grant Fund.
- Contingencies for the 2019 budget included \$567,792 from the final budget changes adopted by the General Assembly on May 30, 2018. These funds were removed from contingency for fiscal year 2020.

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

	2019 Budget	2020 Budget	Increase (Decrease)
State revenues	\$ 880,091	\$ 874,309	\$ (5,782)
Other revenues	7,000	7,000	-
Transfers	120,146	32,596	(87,550)
Total revenues	<u>\$ 1,007,237</u>	<u>\$ 913,905</u>	<u>\$ (93,332)</u>
Personnel	\$ 103,698	\$ 16,148	\$ (87,550)
Non-personnel	903,539	897,757	(5,782)
Total expenditures	<u>\$ 1,007,237</u>	<u>\$ 913,905</u>	<u>\$ (93,332)</u>

The decrease from the 2019 budget is primarily from reducing the operating transfer from the General Fund, which offsets moving contracted salaries permanently to the General Fund. A decrease in State funding was offset by a reduction in contracted resources.



The **Bus Replacement Fund** is a separate operating fund that accounts for the funding of the Bus Replacement Plan, which is a 15-year plan addressing the need to replace school buses on a useful life schedule. This will ensure the fleet does not age to a point where the cost to maintain the fleet exceeds the replacement cost of the fleet vehicles.



	2019 Budget	2020 Budget	Increase (Decrease)
Federal revenues	\$ -	\$ 200,000	\$ 200,000
Other revenues	20,000	30,000	10,000
Transfers	533,219	675,000	141,781
Total revenues	<u>\$ 553,219</u>	<u>\$ 905,000</u>	<u>\$ 351,781</u>
Materials and supplies	\$ -	\$ 16,065	\$ 16,065
Capital outlay	1,182,513	1,158,862	(23,651)
Grant Contingencies	-	200,000	200,000
Total expenditures	<u>\$ 1,182,513</u>	<u>\$ 1,374,927</u>	<u>\$ 192,414</u>

The revenue increase over the 2019 budget primarily relates to \$200,000 for federal National Clean Diesel Rebate Program and \$141,781 for an increase in the operating transfer from the General Fund to support the Bus Replacement Plan. The Bus Replacement Plan includes 2020 budgeted amounts of \$1.2 million for the replacement of 9 regular and 3 special education buses, in addition to \$16,065 for replacing camera systems on 10 buses.

The planned excess of revenues over expenditures will be offset by the use of beginning carryover reserves.

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The **Technology Replacement Fund** is a separate operating fund that accounts for the funding of the Technology Replacement Plan, which is a 6-year plan addressing the need to continually replace technology infrastructure and equipment that require a significant amount of resources.

	2019 Budget	2020 Budget	Increase (Decrease)
State revenues	\$ 726,000	\$ 726,000	\$ -
Federal revenues	465,148	559,118	93,970
Other revenues	367,750	473,755	106,005
Transfers	1,044,680	1,100,000	55,320
Total revenues	<u>\$ 2,603,578</u>	<u>\$ 2,858,873</u>	<u>\$ 255,295</u>
Other Charges	1,808,121	2,227,219	419,098
Materials and Supplies	160,230	159,230	(1,000)
Capital outlay	756,000	730,140	(25,860)
Total expenditures	<u>\$ 2,724,351</u>	<u>\$ 3,116,589</u>	<u>\$ 392,238</u>

The revenue increase over the 2019 budget primarily relates to \$93,970 for federal E-Rate reimbursement for wireless networks, internet, and hardware, \$69,960 for the sale of laptops that have reached the end of their useful life, and \$55,320 for an increase in the operating transfer from the General Fund to support the Technology Replacement Plan.

The Technology Replacement Plan includes 2020 budgeted amounts of \$1.5 million to lease student and staff computers, \$713,630 to lease promethean boards and \$69,230 for promethean replacement parts on the boards included in the third phase-in of new promethean boards, which will occur the following year, \$487,140 for networking equipment replacements, \$243,000 for server replacements, and \$90,000 for wireless connections replacements.

The planned excess of revenues over expenditures will be offset by the use of beginning carryover reserves.

The **Grant Fund** is a special revenue fund used to account for transactions related to federal, state, and private grants that are not reported in another fund. Most federal grants are typically 27 months or less. Matching requirements are accounted for in the General Fund.

	2019 Budget	2020 Budget	Increase (Decrease)
State revenues	\$ 923,774	\$ 1,042,935	\$ 119,161
Federal revenues	4,836,338	5,078,388	242,050
Other revenues	401,000	403,000	2,000
Total revenues	<u>\$ 6,161,112</u>	<u>\$ 6,524,323</u>	<u>\$ 363,211</u>
Personnel	\$ 4,656,255	\$ 4,736,494	\$ 80,239
Non-personnel	1,104,857	1,186,477	81,620
Capital outlay	-	201,352	201,352
Contingencies	400,000	400,000	-
Total expenditures	<u>\$ 6,161,112</u>	<u>\$ 6,524,323</u>	<u>\$ 363,211</u>

State and federal revenues and related expenditures increased due to the transfer of multiple Career and Technical Education grants from the General Fund to the Grant Fund, including \$154,586 for Carl Perkins, \$91,630 for State equipment funding, \$21,840 for State industry certifications, and \$15,883 for Project Graduation grants.

Additional increases related to true-ups for continuing grants, including \$57,576 for Individuals with Disabilities Education Act Title VI-B Flow Through grant revenues and \$53,919 for Elementary and Secondary Education Act Title IV Student Support.

Other revenues increased by \$2,000 for a Waynesburg University grant, a Library of Congress grant provided to an employee for conference expenses.

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The **Capital Projects Fund** is used to account for financial resources used for the acquisition or construction of major capital facilities, other than those financed by the General Fund. This fund includes the Capital Improvement Plan (CIP) and the Capital Maintenance Plan (CMP) in addition to other minor capital projects.

	2019 Budget	2020 Budget	Increase (Decrease)
Local revenues	\$ 382,940	\$ 512,500	\$ 129,560
Other revenues	250,000	250,000	-
Capital reserves	1,574,560	-	(1,574,560)
Transfers	1,065,000	1,085,000	20,000
Total revenues	<u>\$ 3,272,500</u>	<u>\$ 1,847,500</u>	<u>\$ (1,425,000)</u>
CIP	\$ 1,932,500	\$ 487,500	\$ (1,445,000)
CMP	1,000,000	1,000,000	-
Other Projects	140,000	160,000	20,000
Contingencies	200,000	200,000	-
Total expenditures	<u>\$ 3,272,500</u>	<u>\$ 1,847,500</u>	<u>\$ (1,425,000)</u>

The CIP is a 10-year plan and generally includes projects expected to individually cost in excess of \$500,000 and have a useful life of five or more years, unless funded by a bond issue, in which case the useful life must equal or exceed the length of the bond. The 2019 CIP Budget included \$1.5 million for design and planning for the future renovation of William Byrd High School and \$432,500 for the Human Resources and Payroll Software System. The 2020 CIP Budget includes \$310,820 towards the replacement of the Human Resources and Payroll Software System and \$176,680 funding reserved for use on future projects.

The CMP is a 10-year plan dedicating \$1.0 million annually for maintenance and repairs throughout all school facilities to help ensure the safety and value of these assets while avoiding potentially large costs resulting from lack of proper maintenance.

The **Nutrition Fund** is a special revenue fund used to account for activities of the nutrition program. The School System recognizes the link between student health and learning and desires to provide a comprehensive program promoting healthy eating and physical activity for our students. As such the nutrition program offers students a traditional breakfast, Second Chance Breakfast, Grab and Go Breakfast, and a traditional lunch. The goal is for this fund to be self-sufficient.



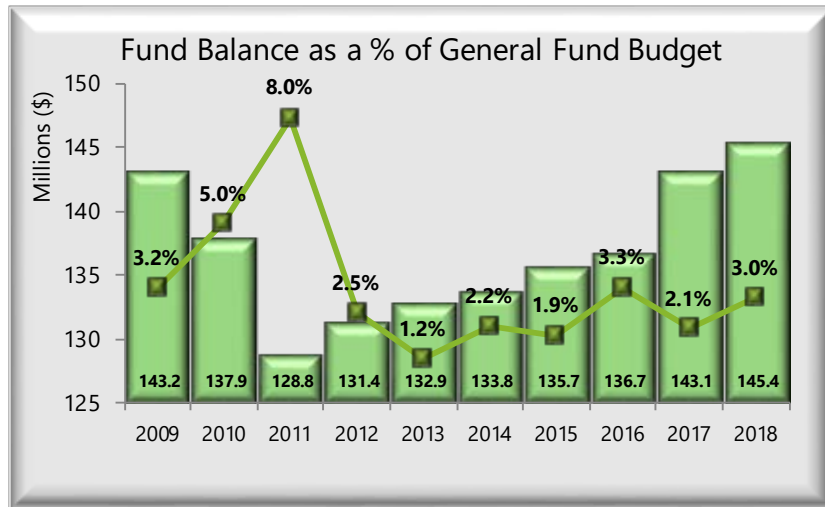
	2019 Budget	2020 Budget	Increase (Decrease)
State revenues	\$ 102,145	\$ 126,814	\$ 24,669
Federal revenues	2,600,000	2,610,000	10,000
Other revenues	3,230,000	3,240,000	10,000
Total revenues	<u>\$ 5,932,145</u>	<u>\$ 5,976,814</u>	<u>\$ 44,669</u>
Personnel	\$ 2,716,523	\$ 2,812,795	\$ 96,272
Non-personnel	2,995,772	2,970,350	(25,422)
Capital outlay	194,850	168,669	(26,181)
Contingencies	25,000	25,000	-
Total expenditures	<u>\$ 5,932,145</u>	<u>\$ 5,976,814</u>	<u>\$ 44,669</u>

Slight revenue increases from the State, and other sources combined with decreases in capital outlay will allow the program to provide an average employee raise of 3.15% for a 1-step salary increase for all contracted positions plus a 1.5% shift for all scales. Also included in this total is a 1.5% stipend to employees over the top of their scale.

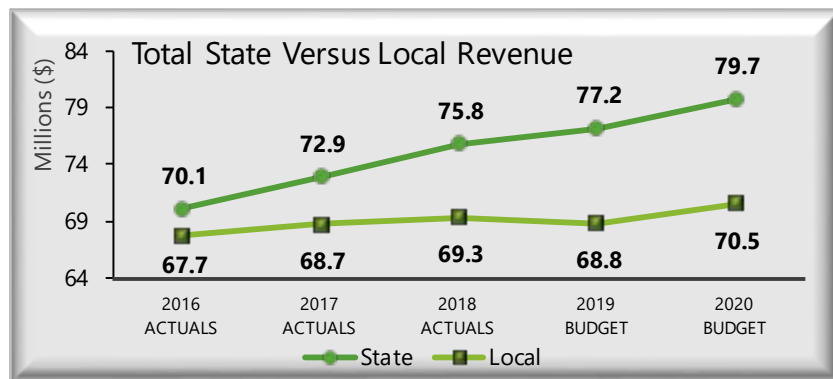
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SIGNIFICANT TRENDS

A significant trend reflected below is the percent of fund balance (excluding the emergency contingency) as compared to the operating budget.



Another significant trend reflected in the following graph is the relationship between the School System funding derived from the State and the County. Below is the trend analysis for the years included in the budget.



SIGNIFICANT FINANCIAL AND DEMOGRAPHIC CHANGES

State aid is allocated to the School System based on March 31 Average Daily Membership (ADM). The ADM for the 2020 budget is projected to decrease to 13,610 from 13,700 in the 2019 budget. This 90-student decrease reflects current year enrollment and projected declines. The impact to the School System is \$467,591 less in State aid. See additional discussions under Student Enrollment found under the Informational Section of this Executive Summary.

BUDGET FORECAST

Projections for the upcoming three fiscal years are as follows:

	2021 Projection	2022 Projection	2023 Projection
State revenues	\$ 84,118,715	\$ 85,786,570	\$ 87,487,782
Local revenues	73,075,865	71,320,370	71,257,467
Bond proceeds	10,000,000	9,232,185	767,815
Federal revenues	8,583,287	8,426,804	8,273,450
Other revenues	5,489,566	5,489,566	5,489,566
Capital reserves	586,163	-	-
Transfers	3,397,596	4,097,596	4,697,596
Total revenues	\$ 185,251,192	\$ 184,353,091	\$ 177,973,676
Personnel	\$ 135,888,807	\$ 137,927,139	\$ 139,996,046
Non-personnel	22,795,004	22,668,171	21,618,090
Capital outlay	17,072,291	13,741,826	5,687,262
Contingencies	670,000	670,000	870,000
Transfers	9,422,807	9,422,807	9,422,807
Total expenditures	\$ 185,848,909	\$ 184,429,943	\$ 177,594,205

State revenues are projected based on a 2% growth, while federal revenues are projected on a 2% decline, and all other revenues are level-funded. Grant Fund revenues are level-funded. Projections of revenue sources are subject to change each year based on legislative actions at the State and federal levels, local government revenue collections, and current economic conditions. Personnel expenditures are projected based on 1.5% increase, which would

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equal a 1-step increase for contracted employees. This projection maintains the integrity of the salary scales and allows the School System to retain and recruit quality teachers and other staff. Materials and supplies have been adjusted to reflect the discretionary and flexible nature of spending in that area. All other expenditures are level-funded, except for the Bus Fund, Technology Replacement Fund, and the Capital Projects Fund, which incorporate the Bus Replacement Schedule, Technology Replacement Schedule, CIP, and CMP for the next three years.

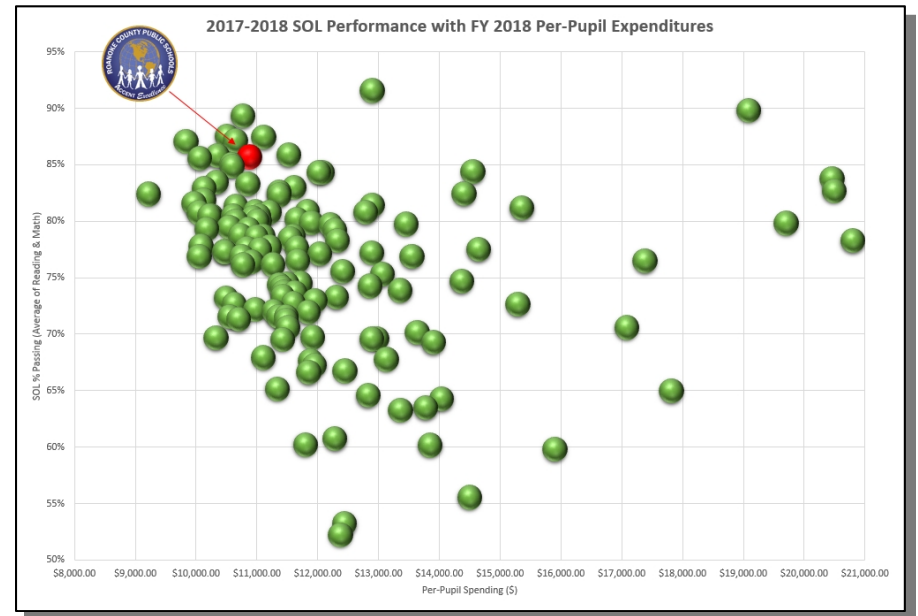


INFORMATIONAL SECTION

The following is a high-level summary of information contained in the Informational Section of the Annual Budget.

PER PUPIL EXPENDITURE

A summary of the School System's per-pupil spending as compared to total SOL performance follows.



This chart compares all schools in Virginia and shows that only five out of 132 school districts had higher student performance and lower per pupil spending than Roanoke County Public Schools.

Roanoke County Public Schools

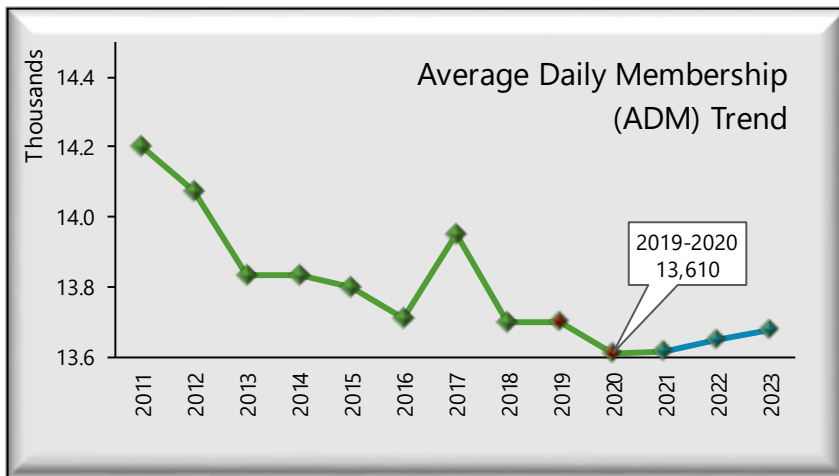
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STUDENT ENROLLMENT

Student enrollment projections are a major consideration when developing the School Board budget as approximately 50% of the revenues are calculated based on enrollment. Enrollment is also significant because it drives the number of instructional and support staff needed to provide educational and support services to students.

A trend analysis from fiscal year 2011 through the forecasted fiscal year 2023 follows.



Note: Fiscal Year 2018 and earlier represent the actual March 31 ADM. The red diamonds represent the budgeted ADM and the blue diamonds represent forecasted ADM.

The School System compares three methods for calculating the budgeted ADM.

1. Virginia Department of Education estimate as of July 1, 2017 is 13,591 based on data at the Weldon-Cooper Center.
2. The grade progression method as of December 31, 2018 is 13,610 based data extracted from the Student Information System.

3. During fiscal year 2016, a Demographic study was conducted to forecast enrollment by school and grade through 2026. The Demographer used many statistics outside the toolbox available to the School System to impact the extrapolation of historical trends into the future. Based on the study, adjusted for students not eligible for SOQ, the range is 13,607 to 13,885.

The adopted ADM is **13,610**, based on grade progression. The forecasted years are based on the percent change for each year from the demographic studies as applied against the current year's budgeted ADM.

STUDENT-TEACHER RATIO

Smaller class sizes are a goal of the School System and although the class sizes have increased in recent years, they remain at the lower end of acceptable ranges.

This chart shows the average number of students per teacher over the past 10 years.

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
KG	19	18	20	20	19	19	19	18	19	19
1	19	20	21	20	20	20	19	19	18	18
2	20	20	20	21	20	20	20	20	20	20
3	19	20	21	21	21	21	20	20	20	20
4	20	21	22	21	21	21	20	20	20	20
5	20	21	22	22	21	21	21	22	20	20
6	23	23	23	23	23	23	21	21	23	23
7	23	23	23	23	23	23	21	21	23	23
8	23	23	23	23	23	23	20	20	21	20
9	22	22	22	22	22	23	20	20	21	20
10	22	22	22	22	22	23	20	20	20	18
11	22	22	22	22	22	23	21	21	19	18
12	22	22	22	22	22	23	21	21	18	17

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PERSONNEL RESOURCE CHANGES

As part of the annual budget process, requests for additional staffing are evaluated for funding. Positions being vacated due to retirement or normal attrition are filled on a need basis. Additional details are included in the Informational Section.

	Budgeted FTE's		Change
	2019	2020	
Board Member	5.0	5.0	0.0
Administrator	20.0	20.0	0.0
Principal	27.0	27.0	0.0
Assistant Principal	24.5	25.5	1.0
Teacher	1,207.5	1,219.5	12.0
Instructional Assistant	325.0	327.0	2.0
Secretary	76.0	75.0	(1.0)
Attendance & health	42.0	42.0	0.0
Transportation	216.0	223.0	7.0
Maintenance	95.0	87.0	(8.0)
Technology	36.0	35.0	(1.0)
School Nutrition	154.0	154.0	0.0
	2,228.0	2,240.0	12.0



AWARDS, RECOGNITIONS, AND ACCOMPLISHMENTS



Glenvar, Hidden Valley, Northside, and William Byrd Middle Schools are designated as Schools to Watch. In order to achieve this exceptional middle-level school recognition a school must embody the intersection of academic excellence, developmental responsiveness, social equity, and organizational structure.

Bonsack, Cave Spring and Green Valley Elementary Schools, and Cave Spring and Hidden Valley High Schools were awarded the 2018 Virginia Board of Educational Excellence Awards. These schools met all state and federal accountability benchmarks and made significant progress toward goals for increased student achievement and expanded educational opportunities set by the board.



Back Creek, Clearbrook, and Penn Forest Elementary Schools, Cave Spring, Glenvar, and Hidden Valley Middle Schools, and Glenvar High School were awarded the 2018 Virginia Board of Education Distinguished Achievement Award. These schools met all state and federal benchmarks and made progress toward the goals of the Governor.

Working in Support of Education (W!SE) awarded **Cave Spring, Glenvar, Northside, and William Byrd High Schools** the Blue Star School Award for achieving an 80% passing rate on the W!SE Financial Literacy Certification Exam with an average student score of 85% or higher. In addition, seven Roanoke County Public School teachers, **Jayne Atkins, Katelyn Benson, Randy Boone, Andrew Huray, Ashley Spradlin, Stephanie Taliaferro, and Tracey Wright**, earned the Gold Star Teacher award by achieving a 93% pass rate in at least one of their classes on either the Fall 2017 or Spring 2018 W!SE Financial Literacy Certification Test.

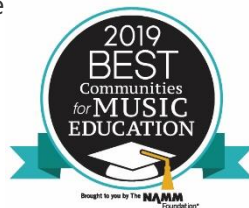
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Dr. Kenneth E. Nicely, Ed.D., superintendent of Roanoke County Public Schools, has been named as the recipient of the Leadership Award from the Virginia Association of Supervision, Curriculum and Development. The award is presented annually to one Virginia educator for outstanding leadership in teaching and learning.

Each year, teachers from across the School System are nominated by students, parents, co-workers and administrators to receive the Roanoke County Public Schools Education Foundation's Apple Awards. The 2018 Golden Apple (highest honor) was presented to **Ashley Williams**, 6th grade English & reading teacher at William Byrd Middle School. The 2018 Red Apple Awards were presented to **Traci Altice**, 2nd grade teacher at Bonsack Elementary School, **Jeffrey Maynard**, Special Education teacher at Northside Middle School, and **Terry Haynie**, Choir/music theory teacher at Glenvar High School. The 2018 Green Apple Award (new teacher who has taught in the School System for three years or less) was presented to **Kristen Sink**, a 3rd grade teacher from Oak Grove Elementary School.

The School Nutrition Association of Virginia presented three awards to employees of the School System for their dedication to the nutrition program. **Kathy Stackpole**, Nutrition Manager at Bonsack Elementary School received the Lifetime Achievement Award. **Mary Sue Draper**, Nutrition Manager at Mount Pleasant Elementary School received The Thelma Flanagan Gold Award of Excellence. **Chuck Lionberger**, Public Relations Specialist, received the Friends of School Nutrition Association of Virginia Award, for his extraordinary work on behalf of school nutrition programs.

Roanoke County Public Schools has been honored with the **Best Communities for Music Education** designation from The NAMM Foundation for its outstanding commitment to music education for the past 16 years. The School System was chosen as 1 of 18 school divisions in the Commonwealth of Virginia. The award is based on a survey of the School System and its commitment to providing a wide range of musical opportunities and supporting them financially.



Roanoke County Public Schools has been recognized for its **Minecraft: Education Edition** pilot program that was introduced to over 14,100 students in fiscal year 2018. Minecraft offers a game-based learning journey that encourages teacher and student collaboration and learning that is engaging and purposeful.

Roanoke County Public Schools and Western Virginia Water Authority were presented a **Business and Industry Partnership Award** by the Virginia Department of Education and the Virginia Community College System for the exemplary career and technical education (CTE) program and partnership.

Roanoke County Public Schools had a strong year in terms of SOL performance. The School System again had all of its 26 schools fully accredited for the fiscal year 2019 school year based on fiscal year 2018 results. Furthermore, the School System exceeded the State average on 28 of 29 SOL tests and significantly increased overall performance in 5th Grade Mathematics, Biology, and World History II. The School System excels in all areas, but secondary mathematics is a particular highlight. The Math 7 results were 3rd in the State and Algebra I – one of the keys to high school graduation – was 8th in the State (out of 132 school divisions). Additionally the School System's overall reading and mathematics results exceed most divisions of similar size and demographics. Roanoke County Public Schools had the highest SOL results in the region.

The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to Roanoke County Public Schools for its CAFR for the 18th consecutive year ended June 30, 2018. This nationally recognized program was established by ASBO to encourage school business officials to achieve a high standard of financial reporting. The award is the highest recognition for school division financial operations offered by ASBO, and it is only conferred upon school systems that have met or exceeded the standards of the program. The program reviews the accounting practices and reporting procedures used by the School System in its CAFR based upon specific standards established within GAAP.



ORGANIZATIONAL SECTION

ANNUAL BUDGET 2019-2020





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Organizational Section**

BACKGROUND INFORMATION

FISCAL DEPENDENCE

Roanoke County Public Schools (School System) was established in 1870 to provide educational opportunities to the residents of the County of Roanoke, Virginia (County). The School System is a fiscally dependent school division pursuant to state law. As a fiscally dependent school division without taxing authority, assessed and market value of taxable property and tax rates do not apply nor does the School System maintain a debt service fund. State law prohibits the School System from entering into debt that extends beyond the fiscal year without the approval of the local governing body.

Because of this fiscal dependency, the School System is a component unit of the County. Approximately 46.5% of the School System's General Fund support derives from the local appropriation of the County. In addition, the County prepares and administers a budget for school-related debt service.

LEVEL OF EDUCATION

In addition to the Standard Diploma, the School System also offers an Advanced Studies Diploma, an Applied Studies Diploma for students with disabilities who complete the requirements of their Individualized Education Program, a General Achievement Adult High School Diploma for individuals who are at least 18 years of age and not enrolled in public school or not otherwise meeting the compulsory school attendance requirements set forth in the Code of Virginia, and a General Educational Development Certificate.

GEOGRAPHIC AREA SERVED

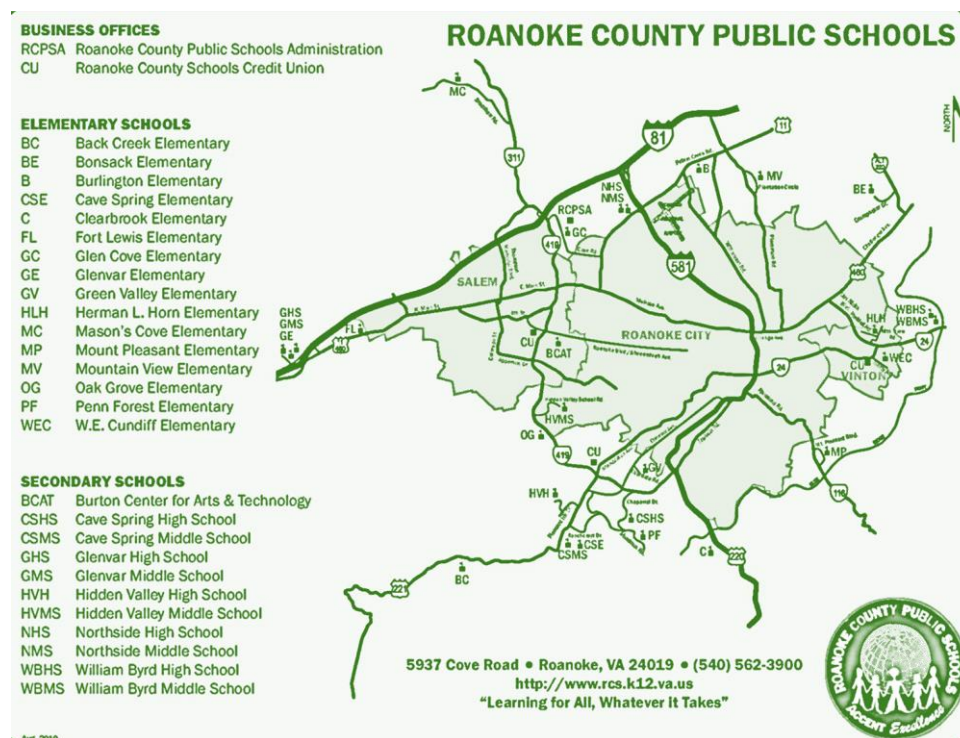
The School System is the 18th largest of 132 school systems in the Commonwealth of Virginia. The County of Roanoke is located in the southwestern part of the State and is the suburban hub of the Roanoke



Valley with a provisional population of 93,735 and a Metropolitan Statistical Area (MSA) population of approximately 308,707¹. Located in the largest urban area west of Richmond, the School System is one of the largest employers in the Roanoke Valley.

STUDENTS AND CAMPUSES

The School System provides a broad spectrum of general, special, gifted, career and technical education opportunities for approximately 14,100 students (including preschool) between the ages of 3 and 21 at sixteen elementary schools, five middle schools, five high schools, and one specialty center. Following is a map of all school building locations throughout the county.



¹ Population source: VA Stats, Weldon Cooper Center, Charlottesville, VA

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GOVERNANCE

The Constitution of the Commonwealth of Virginia provides that the General Assembly establish a system of free public elementary and secondary schools for all children of school age throughout the state and seek to ensure that an educational program of high quality is established and continually maintained. The General Assembly has required that such an educational system be maintained and administered by the Virginia State Board of Education, the superintendent of public instruction, division superintendents and school boards.

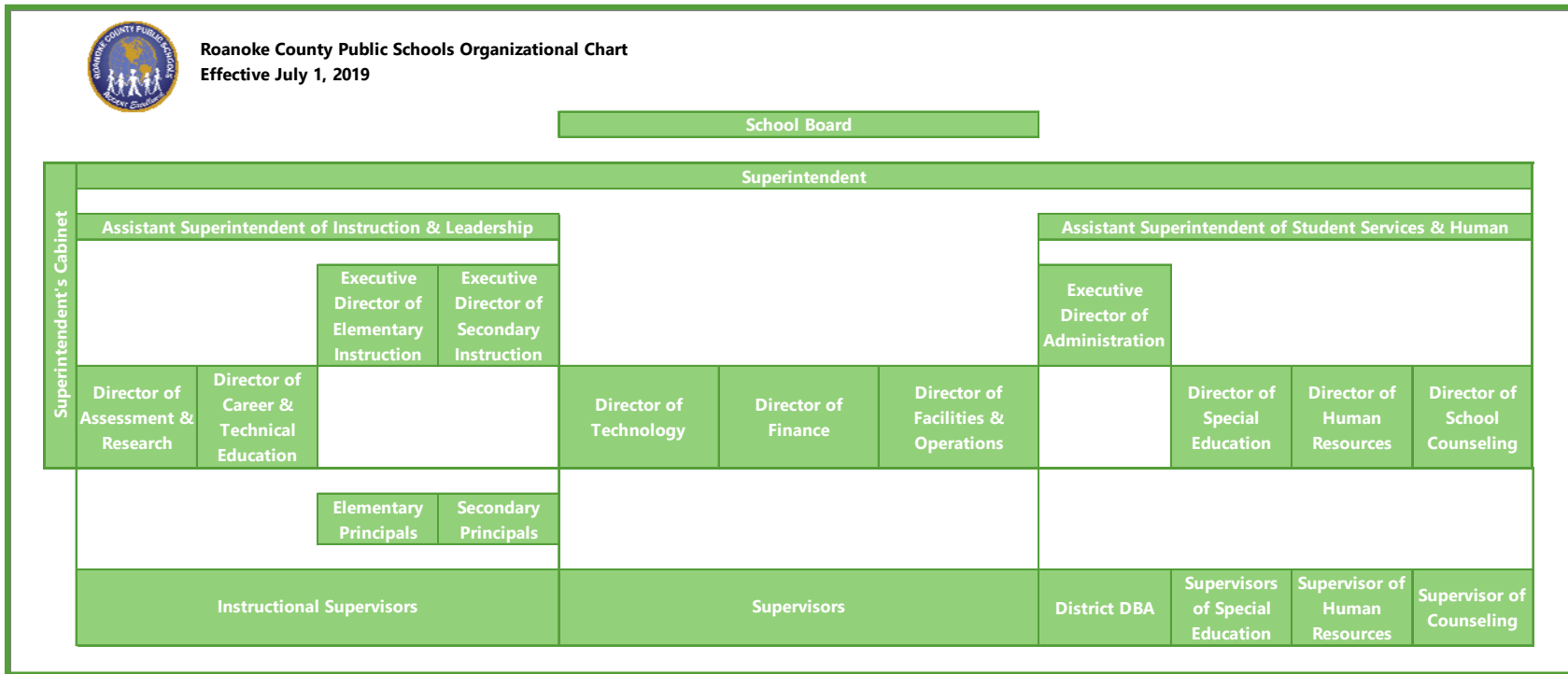
The supervision of schools in each school division shall be vested in a school board selected in accordance with the applicable provisions of the Code of Virginia. The school board is a corporate body whose official title shall be the Roanoke County School Board (School Board). The members of the School Board are elected by the citizens of their magisterial district to serve four-year terms.

The School Board is responsible for setting the educational policies of the School System and employs a superintendent to implement the School Board's policies. The School Board generally meets on the second and fourth Thursday of each month at 6:00 pm. Refer to the School Board website at www.rcps.us for more information on the School Board meetings.

The School Board is comprised of the following individuals:

Mr. Donald T. Butzer, Chairman Catawba District
Mr. Timothy D. Greenway, Vice-Chairman Vinton District
Mr. David M. Linden..... Hollins District
Mr. Jason B. Moretz..... Windsor Hills District
Mr. Michael A. Wray..... Cave Spring District

Below is a copy of the Organizational Chart adopted April 25, 2019.



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Organizational Section**

MISSION AND GOALS

MISSION STATEMENT

Roanoke County Public Schools provides a safe, nurturing, and engaging environment in which students are empowered by knowledge, skills, and experiences to thrive as tomorrow's leaders, workforce, and citizens.

C-CHANGE STRATEGIC FRAMEWORK

A long-time leader in instructional technology, RCPS is again leading the way among K-12 school districts by undergoing a *sea change* in the way instructional planning, digital resources, and technology are leveraged to transform the learning experience of students in all RCPS classrooms toward deeper learning. By shifting the learning focus toward a balance between content knowledge and the equally important process of developing 21st century skills, RCPS affirms its mission to ensure students are equipped with collaborative problem-solving skills and are able to think and communicate creatively about their experiences. In this paradigm, providing access to digital resources and technology is neither the end game nor is it limited to passive tasks such as taking online tests or accessing information. Students use a variety of technology tools as consumers as well as producers of information.

None of this happens within a vacuum; rather, students will successfully achieve within a carefully cultivated climate and culture conducive to learning and with educators and support staff fully prepared to collaboratively meet the needs of each student.

For RCPS, the *sea change* toward deeper learning means leveraging technology in meaningful ways to focus on the C's of deeper learning – Collaboration, Communication, Creativity, Critical thinking, and Citizenship – while continuing to ensure that every student has appropriate resources to achieve along the path to graduation and beyond.



DEEPER LEARNING

DEEPER LEARNING is at the heart of the Strategic Framework.

- Deeper learning is learning that is engaging and purposeful.
- Deeper learning includes content knowledge as well as the development of Opportunity Ready skills: Collaboration, Communication, Creativity, Critical thinking, and Citizenship.
- Deeper learning is student-centered, personalized, and differentiated to meet the individual needs of students.
- Deeper learning is produced through the purposeful use of a variety of instructional strategies. Strategies that engage students in authentic problem solving (e.g. inquiry-based learning, project-based learning, and design challenges) should be a regular part of the instructional mix.
- Deeper learning produces innovative students who are college and career ready.
- Deeper learning is catalyzed when technology is used to activate the C skills.

The components and conditions needed to sustain a deeper level of learning are summarized below.

- **Balance**
 - ✓ The school community strives for an instructional balance between preparing students for standardized tests and developing 21st century skills that are equally crucial to their future success.
 - ✓ A variety of assessments are used to measure student achievement; including rubrics, performance-based assessments, and traditional assessments such as Standards of Learning tests.
 - ✓ The curriculum provides for a whole-child approach to learning across a variety of disciplines.

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- **School and Classroom Climate**

- ✓ The school community cultivates a physically, emotionally, and intellectually safe environment in which students experience a sense of belonging.
- ✓ Schools are positive, welcoming communities built on a foundation of mutual respect and social equity.
- ✓ Students exhibit a high standard of citizenship in both face-to-face and online interactions.
- ✓ Students and staff exhibit collaboration and communication skills that contribute to a positive school climate.

- **Professional Growth**

- ✓ Professional growth is developed through active participation of each staff member within a professional learning community.
- ✓ Division and school leaders commit to staff professional growth through planning, funding, and program evaluation.
- ✓ Multiple delivery modes and differentiation are employed to meet individual needs of staff.
- ✓ Professional development incorporates job-embedded approaches such as instructional coaching and professional learning communities.
- ✓ School and division professional development priorities are aligned with the teaching and learning goals of the School System.
- ✓ Building for teaching capacity involves a personal commitment to a deep understanding and demonstration of content knowledge, best practice pedagogy, and skill with engaging use of technology.
- ✓ Professional development builds staff capacity to meet current as well as future challenges.

- **Support Tools and Services**

- ✓ School facilities and operations support environments in which children thrive.
- ✓ Staff exercises ethical and transparent stewardship of public funds and resources.
- ✓ Technology services support the instructional program and business functions of the School System.

- **Learning Culture**

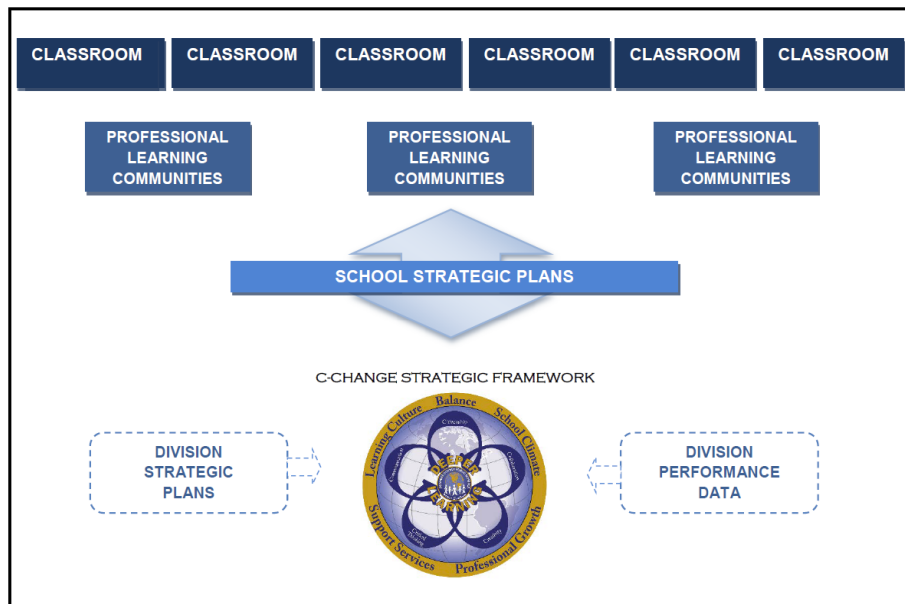
- ✓ Leadership is team-oriented and visionary.
- ✓ Student and school success are celebrated.
- ✓ Resilience toward problem solving is fostered by viewing failure as a learning opportunity.
- ✓ Collaboration through communities of learning is a primary conduit for skill growth for students and adults.
- ✓ Adults exhibit a positive attitude and optimistic expectations regarding student potential.
- ✓ Intellectual curiosity is modeled by adults and cultivated in students.
- ✓ Opportunities are created for continuous learning.
- ✓ Adults and students practice evidence-based decision making.
- ✓ Adults and students are accountable to themselves and the learning community for their contribution to student achievement.



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ORGANIZATIONAL MODEL FOR IMPLEMENTATION OF THE STRATEGIC FRAMEWORK

The Strategic Framework serves as the primary focus for school growth and student achievement within the RCPS Comprehensive Plan. The following graphic and accompanying explanation describe the interconnectivity among the school division, schools, and classrooms within this model. The vehicle for implementation of the model within the schools is the RCPS Strategic Planning Process.



The C-Change Strategic Framework identifies specific outcomes associated with the learning focus articulated by the Vision and Mission statements. These outcomes describe the types of deeper learning experiences that should be readily evident in every classroom, in every school within the school division. Every RCPS student deserves the opportunity to learn from educators who are committed to preparing, planning, creating, implementing, and evaluating for these outcomes. The C-Change Strategic Framework also articulates five essential components and conditions that must be nurtured and developed in order for the outcomes to become reality in each classroom: Balance, School

and Classroom Climate, Professional Growth, Support Tools and Services, and Learning Culture.

The C-Change Strategic Framework is effective and meaningful in promoting consistent, sustained improvement only to the extent that it leads to change in schools, cohorts of teachers and staff, and individual classrooms. RCPS believes that reform relies on the work done individually and collaboratively by teachers, staff, and leaders in each school to put into practice the ideals of the C-Change Strategic Framework through goals adopted at the school and classroom level. Individual teachers and staff understand the nature of 21st century classrooms and accept responsibility for the professional growth needed to make it happen. Teachers and staff then join together within professional learning communities (PLC) to develop common goals and plans and mutually support their implementation within the PLC. The collective work of teachers within PLCs serves as the primary conduit of change implementation required by the overall School Strategic Plan which is developed through the continuous assessment of needs within the school in alignment with the C-Change Strategic Framework. The Strategic Planning Process represents the cycle of continuous improvement expected at each school and is an internal and external means of accountability to stakeholders, including accountability within the Roanoke County Strategic Planning process.

RCPS is a system of individual schools and central departments aligned to a common vision and mission. Just as individual schools are accountable to stakeholders for continuous improvement, so, too, is RCPS accountable to stakeholders as a school division. Each RCPS department develops standards of excellence and short-term goals in support of the learning focus of the school division and the individual schools. These standards and goals include every aspect of the operation of the School System including instruction, nutrition, human resources, facilities, technology, student services, administration, and finance. Performance goals and evidence of achievement are reported regularly to the School Board, the Virginia Department of Education, and other accrediting agencies, and are made public to RCPS stakeholders through various media.

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DEPARTMENT GOALS

Specific department goals are as follows, along with a summary of the financial resources that have either been or will be spent to achieve them. Due to the nature of pulling resources from all of the departments, schools, and other resources, the cost cannot be easily quantified for all goals.

Instruction

Goal 1: Students will attain a high level of knowledge and skills as assessed by multiple measures of achievement that reflect a balance between Standards of Learning (SOL) and performance-based formats.

All RCPS schools were accredited for the 2018 school year based on SOL assessments without relying on the 3-year average. All students in grades 3, 5, 6, and 7 participated in state-mandated performance-based assessments for which skills are demonstrated. All level I and II world language students completed a skills-based end-of-year assessment. All Pre-Advanced Placement (Pre-AP) science students completed an independent research project.

Goal 2: RCPS students in grades K-12 will progressively develop the skills needed to be college and career ready upon graduation.

The emphasis for fiscal year 2019 was the push for more active engagement in secondary classrooms. Walkthrough tools were developed to allow the administrators to gather data regarding engagement in the classrooms. Data was analyzed and used to foster conversations during post-observation teacher conferences to implement strategies to promote active engagement and movement in the classrooms. Professional Learning Communities (PLCs) were focused on the implementation of active engagement strategies. Students can show proficiency in a second language by attaining the Seal of Biliteracy.

Goal 3: RCPS students and staff will demonstrate effective 21st century skills (communication, collaboration, creativity, citizenship, and critical thinking (5C's)) to achieve learning and instructional goals.

RCPS had several schools begin the implementation of the Reflective Friends process in an effort to spread the use of instructional strategies and the integration of the 5C's into curriculum. The primary focus for RCPS was on implementing strategies for student engagement and authentic learning.

Administration

Goal 1: RCPS will maintain a safe, disciplined and healthy environment that nurtures physical and mental well-being of students and staff.

RCPS has continued the partnership with the Virginia Department of Criminal Justice Services to train all new threat assessment team members as well as have each team present to their full faculties on the threat assessment process in their schools. All RCPS staff has been trained in the Run, Hide, Fight protocol and all new teachers will be trained this year. Continual research around positive behavior interventions and support is ongoing.

Goal 2: Review, develop, and implement policies and administrative procedures to provide guidance and consistent support for instruction.

Virginia School Board Association suggests policies are reviewed three times a year and revisions to policies and regulations continue to improve operation of the School System.

Finance

Goal 1: RCPS will develop financial policies, promote and model good stewardship in financial matters, and prepare financial reports that reflect the financial plans and position of the School System using best practices and compliance with generally accepted accounting principles and applicable legal regulations.

The Annual Budget lays out the planned source and use of public funds and is documented in an easily readable format in accordance with best practices. The Comprehensive Annual Financial Report (CAFR) reports actual financial results in an easily readable format in accordance with generally accepted

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accounting principles. Both the Annual School Budget and the CAFR are published to the website and have been submitted for national review by the Government Finance Officers Association (GFOA) and Association of School Business Officials (ASBO) (national organizations for government accounting and reporting) to provide assurance the documents have both been prepared to meet the highest standards of reporting.

Goal 2: RCPS will balance providing appealing and nutritious daily meal choices to students and staff and the operation of a financially self-supporting school nutrition program that complies with State and federal school lunch regulations.

RCPS continued to expand summer school feeding opportunities by adding two additional sites. During the summer of 2018, RCPS provided lunches to 3,935 students through three elementary school programs and one academic summer school program. The financial stability for the program continues with an additional \$534,089 added to the fund balance that can be used for salary adjustments and equipment replacements.

Human Resources

Goal 1: The Human Resources department will recruit and hire highly qualified employees to meet the academic needs of students in preschool to 12th grade.

All positions were filled as of September 2018. 25% of new hires required a provisional license; 75% of new hires were fully licensed. The Instructional Verification Report indicates over 99% of teachers meet criteria for licensure.

Goal 2: The Human Resources department will retain and develop engaged employees who will meet the academic needs of students in preschool to 12th grade.

100% of employees that retire or resign from RCPS are given an electronic Exit Survey. The School System has retained 88% of 2017 RCPS new hires.

Goal 3: By September 2018, the Human Resources Department will increase

the number of culturally diverse employees from 5% to 8% of total employees working for RCPS.

As of fiscal year 2018, RCPS has 5.25% diverse employees. RCPS hired 7.8% of new teachers or administrators whom are diverse employees.

Operations

Goal 1: RCPS will perform preventative maintenance on Heating, Ventilation, Air Conditioning (HVAC) systems to insure reliability, maintain our Building Automation Controls Network (BACnet) control system, and analyze the annual utility consumption for efficiency in order to maintain a physical environment conducive to learning.

The fiscal year 2019 Capital Maintenance Plan includes more BACnet control upgrades to provide better control over the district's HVAC systems. The operations department is preparing to implement the elimination of the current HVAC scheduling module and allow the principal or their designee to schedule after-hour events directly in their BACnet control system. The operations department will continue to analyze the utility consumption with the continuing program modifications.

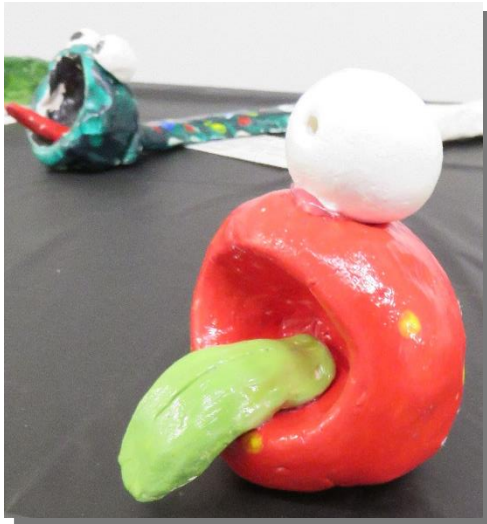
Goal 2: RCPS will consolidate bus stops to reduce fuel consumption, explore alternate fuel sources for buses, and improve on-time performance of bus arrivals.

Transportation assesses and modifies lengthier routes by shifting some students of the longer routes to other buses in an effort to reduce their travel time. Annually, transportation assesses the propane buses and compares them with the efficiencies and costs of diesel buses. The department continues to investigate new ways of increasing miles per gallon (MPG) with the propane buses. An example is a change to the gear ratio in the propane buses which provided an MPG increase of 0.8 to 1.5, compared to the previous year. The recommendation is to continue to purchase diesel buses until such time propane buses become considerably more fuel efficient.

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Goal 3: Improve reporting of School Dude – Maintenance Direct work order system to provide target start date; actual completion date; action taken to remediate the maintenance issue; and provide meaningful information on maintenance costs by school facility.

This is a new goal for 2018 and results are not yet available.



KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

The annual budget is designed to support the major goals and objectives of the School System including preparing each student to become a productive citizen in a democratic and diverse society by implementing instructional practices and programs that will prepare students to achieve success in their future.

The success of the students rests on the School System providing the best supports possible to teachers and other staff including recruiting and retaining highly qualified teachers, optimal class sizes, and appropriate training opportunities for continuous improvement. The School System also strives to maintain a safe and healthy learning environment that nurtures mental,

physical, and emotional growth through the use of security equipment, communication systems, and building design. Lastly, a strong educational program is dependent upon a sound, financial support system.

The School System works to provide accurate and professional financial information to board members, staff, and the community for making informed budgetary decisions, planning for future school division needs, assessing past financial performance, and optimizing the sharing of information.

The budget process for the 2020 Annual Budget started early in the fiscal year much like the previous budget cycles. Challenging times in the economy necessitate ongoing assessments of federal, state, and local funding along with frequent revenue re-forecasts to compare budgeted revenues with actual and expected collections.

Revenue Constraints

In Virginia, public education is a shared responsibility between the State and its localities. However, the State continues to underfund state-mandated programs. In addition, several substantial state funding policies, such as re-benchmarking and the creation of the lottery-funded program category, have impacted education funding and local school divisions' ability to continue to provide quality education programs.

School boards in Virginia do not have taxing authority and are fiscally dependent on the local government. The County of Roanoke Board of Supervisors adopted via policy a revenue sharing agreement formula which allocates local property taxes based on changes in population and ADM.

Enrollment Trends

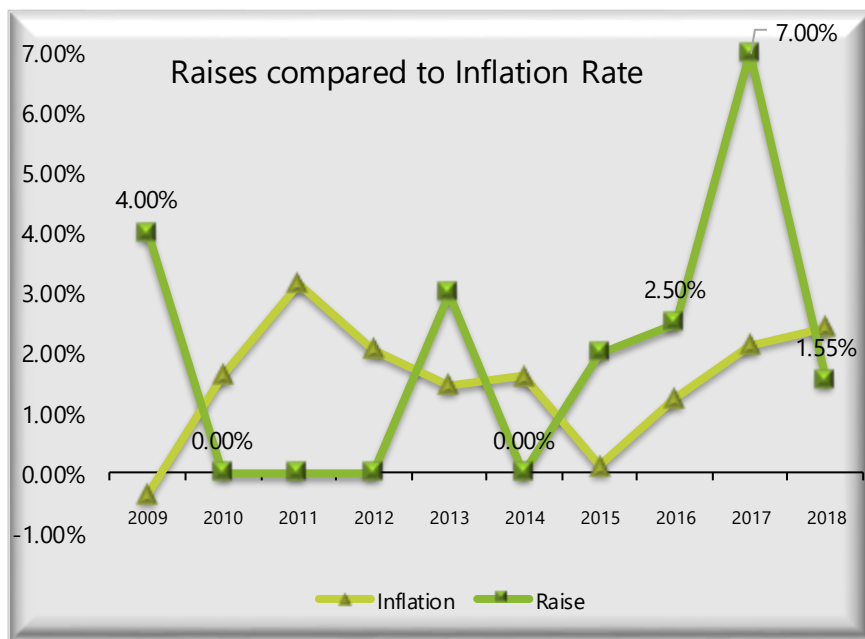
State aid is allocated to the School System based on March 31 Average Daily Membership (ADM). The ADM for the 2020 budget is projected to decrease to 13,610 from 13,700 in the 2019 budget. This 90-student decrease reflects current year enrollment and projected declines.

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Compensation

Education is a labor-intensive operation and offering a competitive compensation package for employees remains a priority. Student achievement depends largely upon staffing highly qualified teachers in every classroom in the School System. As such, the allocation of human and financial resources within this budget is primarily directed to employee salaries and benefits.

The following graph depicts employee raises between fiscal year 2009 through 2018 as compared to the inflation rate from calendar year 2009 through 2018.



Employee compensation suffered in recessionary times when the focus was on preserving jobs and benefits rather than salary increases. All pay plans were frozen for several years and they became compressed, leading to inequities. In order to remedy these issues, the School System provided a 2% raise in 2017 and dedicated another 5% for market adjustments based on a Compensation Study performed by Evergreen Solutions, LLC.

Evergreen Solutions recommended performing a Compensation Study every few years to ensure continued internal equity, external marketability, and integrity of the scales. In addition, certain positions have been hard to fill at current market levels. A new Compensation Study will be completed to identify market adjustments to be pursued during the fiscal year 2021 budget process.

The Annual Budget incorporates an **average employee raise of 3.15%** with \$3.2 million of funding set aside for a 1-step salary increase for all contracted positions plus a 1.5% shift for all scales. Also included in this total is a 1.5% stipend to employees over the top of their scale.

Another compensation priority is to increase the substitute bus driver hourly rate from \$12.50 to \$16.50 for a cost of \$9,142. This increase is a priority to attract enough qualified substitutes to reduce the reliance on garage employees for filling daily substitute needs.

Health Insurance

The County of Roanoke, School System, Roanoke Valley Resource Authority, and the Western Virginia Regional Jail jointly participate in a health insurance plan for eligible employees. This plan is self-funded by each entity with reinsurance coverage to protect from catastrophic claims paid during the plan year. Reinsurance coverage is composed of a specific stop-loss limit (individual employee claim limits) of \$200,000 and is contracted with Anthem Blue Cross Blue Shield. In addition, prescription drug benefits are carved out and provided by WellDyneRx.

Since the health insurance plan is self-funded, it purchases administrative services, access to network physicians and facilities, and claims administration from a third-party vendor. Over the winter of 2018-2019 the health insurance plan was put out to bid, which is done every five years. Anthem Blue Cross Blue Shield was awarded the contract and will continue to service the current KeyCare 1000 Plan.

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During the 2019 budget, due to continual rising insurance costs, the School System eliminated the KeyCare 200 Plan, which had a 32% participation level, and only offered the KeyCare 1000 Plan. By moving to the higher deductible Health Reimbursement Account plan, it was expected employees would be more cognizant of their own out-of-pocket costs and be more purposeful in their choices for health care, which would also save in claims expenses.

Although there is a desire to offer a second health insurance plan, it is not possible at this time. The rates from the recent bid on higher deductible Health Reimbursement Account (HRA) plans were more costly than expected and would have led to higher premiums to employees than would be desired. The same held true for the Health Savings Account (HSA) plans; in addition, IRS rules create barriers that will have to be overcome in order to provide an HSA. A renewal agreement will be signed each of the five years of the contract with Anthem, and alternative plans will be explored at each renewal.

Since the School System is self-funded, monthly contributions are paid into the Internal Service Fund from both the General Fund (for the employer's share of the premium) and school employees. These contributions are based upon estimates Anthem provides that include medical claims, administrative expenses, and stop-loss insurance coverage.

The 2020 budget includes a slight increase in the base premiums of the health insurance as follows:

- 2.4% premium increase.
- 10% base premium increase for non-wellness rates.
- The HRA contribution will continue to be \$500 for employee only and \$1,000 for the other levels.
- There will continue to be a \$2,500 benefit to retirees participating in the Employee Extended Work Plan and for part-time employees who choose the health insurance plan.
- The employee percentage of the total premium does not change from prior year.

Based on these revised rates changes, the 2020 Budget includes an additional cost to the School System of \$512,301 and additional premiums to be collected from employees of \$169,341.

Budget Requests

A master list of budget requests developed from the School Board, superintendent, departments requesting funds in excess of the prior year original balance, individual schools, and other stakeholders is a standard tool used to identify, document, and track budgetary increase requests made by all stakeholders.

These requests were segregated and identified by main categories: Fixed Increases Required to be Implemented, Compensation, Superintendent Recommendations, and Additional Recommendations according to priority.

Superintendent's Budget

The Superintendent worked closely with the School Board and administration to understand and prioritize each of the budget requests in order to prepare the final School Board Budget, which was presented during the School Board Meeting on March 14, 2019.

The incremental new General Fund revenue identified is as follows, along with any requested changes.

<u>NEW REVENUE</u>	<u>Amount</u>	<u>Remaining</u>
Increase in State revenues	\$ 2,521,647	
Increase in local revenues	1,654,958	
Increase in federal revenues	22,752	
Increase in Other revenues	129,881	
Reduce non-resident tuition (from \$2,863 to \$2,100)	(61,040)	
TOTAL	\$ 4,268,198	\$ 4,268,198

This was then used to fulfill many of the Budget Requests, as is shown on the following page.

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Amount	Remaining
\$ 4,268,198	\$ 4,268,198

FIXED INCREASES IN EXPEDITURES

Increase contractual services (including utilities)	\$ 302,378	
Increase diesel & gas for buses & vehicles	139,875	
Increase transportation wages for mid-day runs	52,322	
Increase Bus Fund transfer	141,781	
Increase Technology Fund transfer	55,320	
Increase in baseline personnel, FICA, & VRS	277,382	
Increase for 1% payroll contingency	31,000	
Increase for insurance (health, retiree health, & dental)	651,767	
Add 2 part-time water works positions for maintenance	32,900	
Reduce Personnel lapse	(278,115)	
Retirement adjustments for EEWP participants	(403,024)	
Release contingency from FY19 final State revenue	(567,792)	
Net accounting changes	(133,365)	
Increase JROTC transportation cost	20,000	
Increase JROTC instructor reimbursement to city	15,000	
TOTAL	\$ 337,429	\$ 3,930,769

POSSIBLE NEW EXPENDITURES

1-Step increase plus 1.5% scale shift	\$ 3,239,272	\$ 691,497
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SUPERINTENDENT RECOMMENDATIONS

Increase bus driver sub rate (from \$12.50 to \$16.50)	\$ 9,142	
Increase library databases and allotments	37,500	
Add indoor track assistant coaches	7,500	
Increase quantity of RVGS slots (temporary)	33,005	
Add 2 tradesman positions for maintenance	120,000	
Add 1 shared elementary assistant principal	66,010	
Increase for itinerant teacher mileage	4,810	
TOTAL	\$ 277,967	\$ 413,530

ADDITIONAL FUNDING RECOMMENDATIONS

Increase for digital radio BDA infrastructure (5-years)	\$ 326,250	
Increase for digital radio annual license	8,280	
Increase minor maintenance budget	79,000	
TOTAL	\$ 413,530	\$ -

SIGNIFICANT BUDGET AND FINANCIAL ITEMS

POLICIES

The following excerpts summarize the significant policies of the School System that guide budget and accounting functions.

\$4.01 Management of Funds

The superintendent or superintendent's designee is responsible for administering the division budget in accordance with School Board policies and applicable state and federal regulations and laws. The superintendent or superintendent's designee uses appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the division.

If the appropriating body appropriates funds to the School Board by total amount (also referred to as lump sums), funds may be transferred by the School Board from one major classification to another. If funds are appropriated to the School Board by major classifications, no funds are expended by the School Board except in accordance with such classifications without the consent of the appropriating body.

The superintendent may be authorized by the School Board to make line item transfers within a major classification.

The School Board manages and controls the funds made available to it for the public schools and incurs costs and expenses.

\$4.02 Annual Budget

The annual school budget is the financial outline of the School System's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

The fiscal year begins on the first day of July and ends on the thirtieth day of the following June.

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The superintendent prepares, with the approval of the School Board, and submits to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the school division. The estimate sets up the amount of money needed for each major classification prescribed by the Virginia Board of Education and such other headings or items as may be necessary.

The superintendent or superintendent's designee prepares a budget calendar identifying all deadlines for the annual budgetary process. The calendar includes at least one work session for reviewing the budget and at least one public hearing on the budget. Notice of the time and place for the public hearing is published at least ten days in advance, in a newspaper having general circulation within the school division.

Upon approval of the school division's budget by the appropriating body, the school division publishes the approved budget in line item form, including the estimated required local match, on its website and the document shall also be made available in hard copy as needed to citizens for inspection.

§4.04 Financial Accounting and Reporting

The superintendent or superintendent's designee is responsible for implementing a modern system of accounting for all school funds as established by the Virginia Board of Education and the Auditor of Public Accounts.

The Roanoke County School Board receives monthly statements of the funds available for school purposes.

At least once each year the School Board submits a report of all its expenditures to the appropriating body. Such report is also made available to the public on the school division website and in hard copy in the finance department on a template prescribed by the Board of Education.

§4.26 School Capital Reserves

The Roanoke County School Board recognizes one of the keys to sound financial management is the development of a systematic way to fund capital projects. In addition to the Policy for Use of Year-End Balance, the School Board believes it is important to set up a funding stream and guidelines to fund some capital projects, or portions of capital projects, on a pay-as-you-go basis. The National Advisory Council on State and Local Budgeting (NACSLB) has issued guidelines representing standards of excellence in governmental budgeting that include the preparation of policies and plans for capital asset acquisition, maintenance, and replacement (Principle 2; Element 5; Practice 5.2). This policy addresses this standard.

This policy will establish guidelines to set aside reserves to fund school capital projects.

Policy Guidelines for ***Major School Capital Reserve***

1. The School Board hereby establishes a Major School Capital Reserve for the purpose of accumulating funds to pay-as-you-go for school capital projects identified in the School Capital Improvements Plan that is adopted by the School Board.
2. Funds will be deposited into the Major School Capital Reserve from the following sources:
 - a. As specified in the Policy 4.27 Use of Year-End Balance, two-thirds of the year-end balance will be allocated to the Major School Capital Reserve.
 - b. Up to one-third of the year-end balance will be allocated first to Minor School Capital Reserve, with any amount not allocated to Minor Capital reverting back to the Major School Capital Reserve.
 - c. Any additional funds that the School Board appropriates to the Major School Capital Reserve.

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3. Funds may be allocated from the Major School Capital Reserve for the following purposes:
 - a. Cash outlay for projects identified in the School Capital Improvements Plan adopted by the School Board.
 - b. Debt payment to expedite projects identified in the School Capital Improvements Plan adopted by the School Board.
 - c. Land purchase opportunities, even if they are not included in the School Capital Improvements Plan.

Policy Guidelines for ***Minor School Capital Reserve***

1. The School Board hereby renames the School Capital Improvement Fund Unappropriated Balance as the Minor School Capital Reserve.
2. Funds will be deposited into the Minor School Capital Reserve from the following sources:
 - a. As specified in Policy 4.27 Use of Year-End Balance, one-third of the year-end balance will be allocated to the Minor School Capital Reserve.
 - b. As specified in the Roanoke County Charter, the proceeds from the sale of land and fixed assets, unless specifically appropriated otherwise by the School Board, will be deposited to the Minor School Capital Reserve.
 - c. Any additional funds that the School Board appropriates to the Reserve.
3. Funds may be allocated from the Minor School Capital Reserve for the following purposes:
 - a. Cash outlay for minor school capital projects. These are projects that are not normally in the School Capital Improvements Plan, and are usually less than \$500,000.
 - b. Architectural and engineering services for all capital projects, whenever possible.
 - c. Other one-time expenditures.
 - d. Major school capital projects as identified in the School Capital Improvements Plan, adopted by the School Board.

§4.27 Use of Year-End Balance in the School Operating Fund

At the end of a fiscal year, unspent expenditure appropriations, and revenues in excess of budget, generally lapse and revert to a reserve or fund balance within the fund in which the appropriations originated. In some cases it is desirable to reappropriate a portion of these funds to allow for the completion of projects or purchases in process. The Board of Supervisors provides for these instances by including wording in the County Appropriation Ordinance that encompasses encumbrances, capital projects and school funds. The National Advisory Council on State and Local Budgeting (NACSLB) has issued guidelines representing standards of excellence in governmental budgeting that include the preparation of policies and plans for capital asset acquisition, maintenance, and replacement (Principle 2; Element 5; Practice 5.2). This policy addresses this standard.

This policy would establish guidelines to fund school capital reserves. Encouraging sound fiscal management practices will provide opportunities for funding needed school capital improvements.

Departments will not engage in practices, for the purpose of solely generating savings that will adversely affect the quality of service delivery, unless approved by the superintendent and/or the School Board.

Policy Guidelines

1. When the School System revenue and expenditure accounts are closed out at the fiscal year-end, two-thirds of the year-end balance in the school operating fund will revert to the Major School Capital Reserve for capital projects listed on the Capital Improvement Plan as adopted by the School Board.
2. Up to one-third of the remaining year-end balance in the school operating fund will revert to the Minor School Capital Reserve for future capital projects approved by the School Board, with any portion of the one-third not allocated to Minor School Capital Reserve reverting back to the Major Capital Reserve.

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FUND STRUCTURE AND BASIS OF ACCOUNTING

The accounts of the School System are organized and operated using fund accounting. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements. All of the budgeted funds adopted by the School Board are classified as governmental funds.

Accounting and budgets for all funds are adopted on a basis consistent with the accounting principles generally accepted in the United States of America. The following is a brief description of the specific funds used by the School System and their measurement focus and basis of accounting.

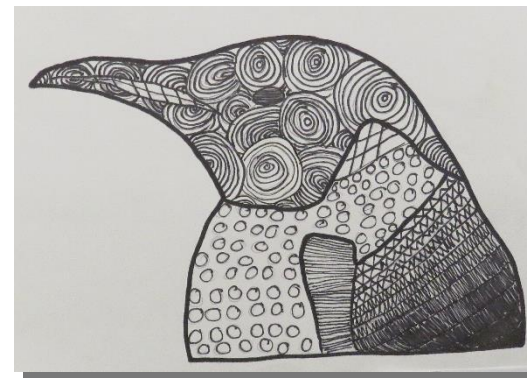
GOVERNMENTAL FUNDS account for expendable financial resources and are reported using the *current financial resources* measurement focus and the *modified accrual basis of accounting*. Revenues are recognized when they become susceptible to accrual; that is when they become both measurable and available to finance expenditures of the current period. Grant and other reimbursement-based revenues are recognized in the fiscal year in which all eligibility requirements have been satisfied. All other revenue items are considered measurable and available if collected within 30 days after year-end. Expenditures are recorded when a liability is incurred, except for compensated absences and capital lease obligations, which are recognized as expenditures only when payment is due.

The individual governmental funds include:

- The **General Fund** is the primary operating fund used to account for all financial resources except those required to be accounted for in another fund. Revenues are derived from local revenues, state aid, sales tax revenues, federal revenues, and other revenues which are not accounted for in another fund. The General Fund includes expenditures necessary for the day-to-day operations of the School System (for example: teacher

salaries, instructional materials, supplies, equipment, and other operating costs).

- The **Instructional Resources Fund** is a self-balancing fund that maintains a fund balance from year-to-year, however it is collapsed into the General Fund for financial statement reporting at year-end. This fund consists of the costs associated with the purchase of new textbooks (in hard copy or digital format) and consumable instructional materials related to the subject areas. This fund is subsidized by the General Fund through an interfund transfer.
- The **Bus Replacement Fund** is a self-balancing fund that maintains a fund balance from year-to-year, however it is collapsed into the General Fund for financial statement reporting at year-end. This fund consists of the costs associated with the purchase or replacement of school buses and support vehicles. This fund is subsidized by the General Fund through an interfund transfer.
- The **Technology Replacement Fund** is a self-balancing fund that maintains a fund balance from year-to-year, however it is collapsed into the General Fund for financial statement reporting at year-end. This fund consists of the costs associated with the purchase or replacement of school technology needs as directed by the Technology Replacement Plan. This fund is primarily subsidized by the General Fund through an interfund transfer, however, it also is funded from the State Technology Initiative, federal E-rate reimbursements, and student laptop fees.



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- The **Grant Fund** is a special revenue fund used to account for proceeds of specific grants that are restricted to expenditures for specific purposes. The Grant Fund accounts for federal, state, and private grants to provide critical support for the instructional program.
- The **Nutrition Fund** is a special revenue fund used to account for activities of the nutrition program. The 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-supporting.
- The **Capital Projects Fund** is used to account for financial resources used for the acquisition or construction of major and minor capital projects, other than those financed by the General Fund.

PROPRIETARY FUND budgets are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. These funds distinguish operating from nonoperating revenues and expenses wherein operating revenues and expenses generally result from providing services in connection with the proprietary fund's principal ongoing operations. Specifically, operating revenues include charges to departments, employees, and students for insurance premiums and operating expenses include insurance claims and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating.

CLASSIFICATION AND EXPLANATION OF REVENUES AND EXPENDITURES

Revenues for the School System are classified by source within a fund. The major revenue sources include:

- State Revenues – This includes state sales tax, basic aid and other SOQ revenues from the Virginia Department of Education.
- Federal Revenues – These include grant revenues for Title I, II, III, IV, and VI-B programs, along with Carl Perkins Grants, and Medicaid reimbursements.

- Local Revenues – This is the transfer from the County of Roanoke, which is based on a revenue sharing agreement.
- Other Revenues – These include all other revenues, such as tuition and facility rentals.

Expenditures are classified by object (main account), department, division, fund, function, program, location, and project. Each of these are called financial dimensions and are components of the chart of accounts.

OTHER SUSTAINING LOCAL REVENUE SOURCES

The following is a summary of the other sustaining local revenue sources:

Tuition

There are several types of tuition charged by the School System. Non-resident tuition are fees charged to a student that does not live in the County of Roanoke but wishes to attend a County school. In the 2020 Budget, the tuition rate is lowered from \$2,863 to \$2,100. Other types of tuition are fees for specific programs including Gifted Art, Quest, Summer School, Dual Enrollment, Employee Preschool, RCPS Online, and Adult Education.

Student Fees

Students in grades 6 through 12 are charged a \$50 fee for taking the laptop home overnight. This helps to fund battery replacements, repairs, self-insurance, and the lease for the laptops. In addition, students in high school may pay a parking fee of \$40 for the school year to drive to school. These fees help offset the cost to maintain the parking lots. A list of adopted student fees is include in the Informational Section.

Rental of School Property

The School System has a contract with Journey Church and Sovereign Grace Church, whereby the church rents Northside High and Middle Schools. The contracts stipulate that all payroll, outsourcing custodial fees, and utility costs are recovered 100%. The remaining rental fee is split between the host school and the remaining non-host schools.

**Roanoke County Public Schools
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BUDGET DEVELOPMENT

BUDGET PROCESS

The budget process consists of five steps, which includes planning, preparation, adoption, implementation, and evaluation. Full transparency and communication is exhibited throughout the process. Each of the steps are described in detail below.

Budget Planning

For the fiscal year that begins July 1, the budget planning process starts during the prior year when the School Board adopts a budget calendar, which is located in the following section. The superintendent or superintendent's designee prepares a budget calendar identifying all deadlines for the annual budgetary process. The calendar includes important budgetary activities and the dates on which important decisions are scheduled. Once adopted, the calendar represents the guideline for the preparation and adoption of the budget for the School System.

There is at least one work session scheduled for reviewing the budget and at least one public hearing scheduled for comment on the budget. Notice of the time and place for the public hearing is published at least ten days in advance, in a newspaper having general circulation within the school division.

Budget Preparation

Preparation of the school budget includes input from each school, employees at all management levels, and other stakeholder committees. The School Board conducted a public hearing on the budget and followed up with work sessions involving the superintendent, School Board, and budget committees.

Further work sessions were held with the County Board of Supervisors to share priorities and strategic directions between the two boards and pave the way for final approval of the budget by the County. Throughout the budget process, communications with employees and the public on budget developments were provided via an online blog.

The following committees and stakeholders were involved in the process:

Core Mission Team (Fiscal Year 2019)

Dr. Kenneth E. Nicely, Ed.D.....Superintendent
Dr. Rebecca G. Eastwood Assistant Superintendent of Instruction
Dr. Jessica M. McClung Assistant Superintendent of
Student Services and Human Resources

Dr. Rhonda W. Stegall Director of Administration
Mr. Ben J. Williams..... Director of Assessment and Remediation
Mr. Jason D. Suhr Director of Career and Technical Education
Mr. Mark G. Kitta Director of Facilities and Operations
Ms. Susan L. Peterson, CPA, MA.....Director of Finance
Mr. James R. BradshawDirector of Human Resources
Mr. James C. Soltis Director of Secondary Instruction
Ms. Elisabeth P. Harman.....Director of Special Education
Mr. Jeff A. Terry.....Director of Technology

Mr. Chuck D. LionbergerCommunity Relations Specialist
Ms. Rhonda R. Huffman.....Supervisor of Nutrition
Ms. Kathy J. King..... Supervisor of Transportation
Mr. Jerry W. Hubbard Supervisor of Transportation



**Roanoke County Public Schools
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Employee Advisory Committee (Fiscal Year 2019)

Ms. Cathy Burke	Back Creek Elementary School
Ms. LeAnne Foster	Bonsack Elementary School
Ms. Lorena Browning.....	Burlington Elementary School
Ms. Lori Holcomb.....	Cave Spring Elementary School
Ms. Kelly Gaines.....	Clearbrook Elementary School
Ms. Jackie Ryder	Fort Lewis Elementary School
Mr. Casey Summey.....	Glen Cove Elementary School
Ms. Kim Clapper.....	Glenvar Elementary School
Ms. Dawn Brewer.....	Green Valley Elementary School
Ms. Traci Wren.....	Herman L. Horn Elementary School
Ms. Martha Garman	Mason's Cove Elementary School
Ms. Lynez Huphries & Ms. Jill Richards	Mount Pleasant Elementary School
Ms. Gloria Gibson.....	Mountain View Elementary School
Ms. Rachel Thomas.....	Oak Grove Elementary School
Ms. Tami Sanders	Penn Forest Elementary School
Ms. Debbie Shaver.....	W.E. Cundiff Elementary School
Ms. Cynthia Bowen	Cave Spring Middle School
Ms. Kari Poage & Ms. Julie Wynn.....	Glenvar Middle School
Ms. Joan Caldwell.....	Hidden Valley Middle School
Ms. Lauren Sprouse.....	Northside Middle School
Ms. Samantha Wilkerson.....	William Byrd Middle School
Ms. Elizabeth Chapman	Burton Center of Arts & Technology
Mr. Josh Noell.....	Cave Spring High School
Ms. Sherry Siska	Glenvar High School
Ms. Cathy Watson-Bloch.....	Hidden Valley High School
Ms. Tammy Wood.....	Northside High School
Mr. Jeff Meacham.....	Maintenance Department
Ms. Denise St. Jean	Nutrition Services Department
Ms. Linette Christley.....	Transportation Department

Budget Adoption

The budget for the School System is presented at board meetings and work sessions starting in November and ending in mid-March. On or before April 1 of each year, the School Board adopts the following fiscal year's budget and submits it to the County of Roanoke Board of Supervisors for approval. Since the School System is fiscally dependent upon the County of Roanoke, with approximately 46.5% of the General Fund budget funded by local taxes, the final adoption and appropriation occurs in May with final County of Roanoke Board of Supervisor approval.

Budget Implementation

The fiscal year begins on July 1 of each year when the newly adopted budget becomes available for spending. Directors review 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 reports of revenues and expenditures to date.

Budget Evaluation

The last step in the budget process is the evaluation of the financial plan.

The School System received its 13th Association of School Business Officials International (ASBO) Meritorious Budget Award for Excellence in the preparation and issuance of the 2019 School System Annual Budget document. The award represents a significant achievement by Roanoke County Public Schools and reflects the commitment of the School System and staff to meeting the highest standards of school budgeting.

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 Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to Roanoke County Public

Roanoke County Public Schools Annual Budget 2019-2020 Organizational Section

Schools for its CAFR for the 18th consecutive year ended June 30, 2018. This nationally recognized program was established by ASBO to encourage school business officials to achieve a high standard of financial reporting. The award is the highest recognition for school division financial operations offered by ASBO, and it is only conferred upon school systems that have met or exceeded the standards of the program. The program reviews the accounting practices and reporting procedures used by the School System in its CAFR based upon specific standards established within GAAP.



BUDGET CALENDAR

The adopted Budget Calendar is as follows.

- | | |
|-------|--|
| 10/08 | Employee Advisory Committee Meeting |
| 10/11 | School Board Meeting - Cancelled |
| 10/16 | School Board Work Session – 1 st Review of CIP |
| 10/25 | School Board Meeting |
| <hr/> | |
| 11/06 | School Board Work Session – 2 nd Review of CIP |
| 11/08 | School Board Meeting – Proposal of Budget Calendar for 2019-2020, Approval of CIP (tentative) |
| 11/13 | State of the County Address |
| <hr/> | |
| 12/04 | School Board Work Session – Final Review of CIP, if needed |
| 12/10 | Employee Advisory Committee Meeting – Budget Update |
| 12/13 | School Board Meeting – Presentation of 2017-2018 Audit and Final Year-End Balances, Adoption of Budget Calendar for 2019-2020 |
| <hr/> | |
| 01/03 | Joint Operations and Instruction Core Team Meeting – Departments Present Budgets |
| 01/09 | General Assembly Convenes (tentative) |
| 01/10 | School Board Meeting – Board Reorganization for 2019 (tentative), Approval of CIP Budget Work Session – Governor's Budget, Enrollment, New Budget Requests, and Priorities |
| 01/24 | School Board Meeting – Public hearing on 2019-2020 Budget Budget Work Session – Bus, Capital, and Technology Funds including Replacement Plans and CMP |
| <hr/> | |
| 02/06 | General Assembly Crossover Day – House and Senate budgets to be released (tentative) |
| 02/11 | Employee Advisory Committee Meeting – Budget Update |
| 02/14 | School Board Meeting Budget Work Session – Grants Fund, Instructional Resources Fund, and Nutrition Funds, Revenue Update (if available) |
| 02/23 | General Assembly Adjourns (tentative) |
| 02/26 | Joint School Board and Board of Supervisors Work Session on CIP (tentative) |
| 02/28 | School Board Meeting Budget Work Session – Compensation and Benefits, Revenue Update |
| <hr/> | |
| 03/04 | VDOE Revenue Template to be released (typically 1 week after General Assembly Adjourns) |
| 03/12 | Budget Work Session 5:00 pm – Revenue Estimates |
| 03/14 | School Board Meeting Budget Work Session – Superintendent's Recommended 2019-2020 Budget |
| 03/19 | Budget Work Session 5:00 pm – TBD, if needed |
| 03/21 | Budget Work Session 5:00 pm – TBD, if needed |
| 03/28 | School Board Meeting – Adopt FY2019-2020 School Budget |
| <hr/> | |
| 04/01 | FY2019-2020 Budget due to County Board of Supervisors |
| 04/08 | Employee Advisory Committee Meeting – Budget Update |
| 04/11 | School Board Meeting |
| 04/23 | Board of Supervisors Meeting – School Board Presentation of FY2019-2020 Budget |
| 04/25 | School Board Meeting |
| <hr/> | |
| 05/14 | Board of Supervisors Meeting – Approve FY2019-2020 School Budget (last meeting before 5/15 to approve school budget) |

**Roanoke County Public Schools
Annual Budget 2019-2020
Organizational Section**

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

The budget serves as a planning tool for managing the financial resources of the School System. Budget administration is the process of monitoring revenues and expenditures during the fiscal year for compliance with the approved budget. Revenues are monitored to identify any fluctuations in budget to actual amounts. Expenditures are monitored to ensure that they do not exceed authorized amounts and that they are used for intended, proper and legal purposes.

Revenue Monitoring

The School System receives funding for the General Fund budget from the federal government, state government, local government, tuition and fees, and other revenue sources. The director of finance is responsible for monitoring budgeted to actual revenues during the year and advising the superintendent of changes in appropriations or fluctuations in enrollment that may reduce the actual revenue collections for the fiscal year.

If significant changes to revenue projections are required, the superintendent, with the assistance of staff, develops a corresponding adjustment on the expenditure side of the budget and/or requests additional appropriations from the School System emergency fund balance, which would have to be replenished during the following year.

Expenditure and Encumbrance Controls

The School System budget is segregated into cost centers. Each cost center is assigned to a department. The director of the department is responsible for managing the budget accounts within their assigned cost center to ensure the funds are properly spent or encumbered within the approved budget amount.

All appropriations are legally controlled at the fund level. Overall increases in fund budgets are adopted by the School Board and then by the County of Roanoke Board of Supervisors. Budget transfers between funds must be approved by the School Board and then subsequently approved by the County of Roanoke Board of Supervisors through an ordinance.

Unexpended appropriations on annual budgets lapse at the end of each fiscal year. The School System has assigned fund balance to liquidate outstanding encumbrances at year-end. As part of the annual budget appropriation, the School Board authorizes the assignment of year-end balance to outstanding encumbrances. The School Board has not authorized any officer to make assignments of fund balance.

Budget Transfers

Department directors are permitted to transfer budget funds within their cost centers. However, directors are not permitted to expend or encumber funds exceeding the cost center appropriation without obtaining appropriation from the School Board.

The School System superintendent has authority to transfer funds of \$50,000 or below between cost centers within a fund. Transfers greater than this amount require approval from the School Board.





FINANCIAL SECTION

ANNUAL BUDGET 2019-2020





**Roanoke County Public Schools
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Financial Section**

PYRAMID APPROACH

The Financial section includes revenue and expenditure reports for all funds and highlights significant revenues and expenditures and changes therein. It is organized in an easy-to-use pyramid structure in which a summary of all funds is presented, followed by individual fund summary schedules and detailed schedules. Below is an illustration of the layout of this document.

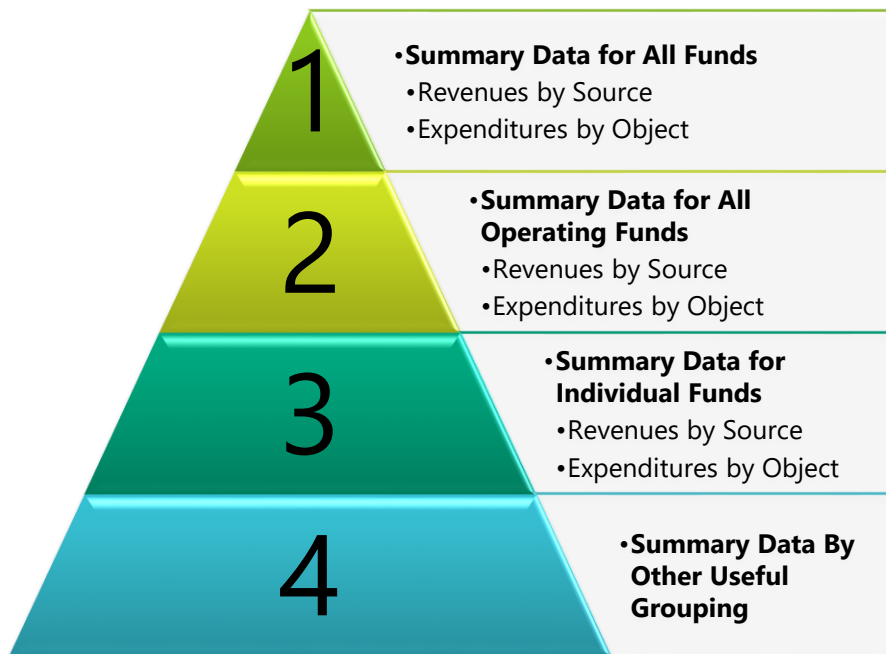


CHART OF ALL FUNDS

A fund is an independent accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. A full description of each fund was provided in the Organizational Section.

The following is the hierarchy of how all funds are presented in the Annual Budget and in the Comprehensive Annual Financial Report. The Funds are color coded for Annual Budget reporting to agree with the level of the Pyramid Approach.

Annual Budget						
All Funds	Operating Funds	General Fund			Governmental Funds	
		Instructional Resources Fund				
		Bus Replacement Fund				
		Technology Replacement Fund				
		Grant Fund				
		Capital Projects Fund				
		Nutrition Fund				
		Laptop Insurance Fund (Closed)				
	Health Insurance Fund			Proprietary Funds		
	Dental Insurance Fund					
	Risk Management Fund					
	OPEB Trust Fund			Fiduciary Funds		
	Agency Fund (School Activity Funds)					
Comprehensive Annual Financial Report						

**Roanoke County Public Schools
Annual Budget 2019-2020
Financial Section**

FUND BALANCE CLASSIFICATIONS

In the governmental funds' financial statements, fund balances have been classified to reflect the limitations and restrictions placed on the respective funds in accordance with the provisions of Generally Accepted Accounting Principles (GAAP) as follows:

- **Nonspendable Fund Balance** – This amount cannot be spent because it is either not in spendable form or it is legally or contractually required to be maintained intact. The School System has inventory balances at year-end that are nonspendable.
- **Restricted Fund Balance** – This amount is subject to externally imposed regulations on the spending for a specific purpose and includes an emergency contingency and grant balances restricted by the grant agencies for specified purposes. The emergency contingency was authorized by the County of Roanoke Board of Supervisors. In accordance with School Board policy, up to \$2 million will be reserved for unexpected revenue shortfalls, unplanned significant expenditure increases, and emergency appropriations. The balance will be replenished with the next available year-end funds from school operations.
- **Committed Fund Balance** – This amount can only be used for specific purposes as imposed or rescinded by formal appropriation of the School Board, which is the highest level of decision making authority. The School Board has adopted board policies on the use of year-end balances for capital in the General Fund and the unspent balances at year-end in the Capital Projects Fund.
- **Assigned Fund Balance** – This amount is constrained by the government's intent to be used for specific purposes but is neither restricted nor committed. The School System has assigned fund balance to liquidate outstanding encumbrances at year-end. As part of the annual budget appropriation, the School Board authorizes the assignment of year-end balance to outstanding encumbrances. The School Board has not authorized any officer to make assignments of fund balance.

- **Unassigned Fund Balance** – This amount has no spending restrictions under any of the preceding four classifications. The School System has no unassigned fund balance at year-end.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the School System policy considers restricted amounts to have been spent first. In addition, when an expenditure is incurred for purposes for which committed, assigned, or unassigned fund balance is available, the School System policy considers fund balances to be exhausted in the order listed.

CAPITAL IMPROVEMENT PROGRAM

The School System maintains a Capital Improvement Program (Program) which reflects school capital needs up to ten subsequent years. The Program is included in the Informational Section and includes four specific plans: Capital Improvement Plan, Capital Maintenance Plan, Technology Replacement Plan, and Bus Replacement Plan.

The **Capital Improvement Plan** (CIP) is a 10-year plan and generally includes projects expected to individually cost in excess of \$500,000 and have a useful life of five or more years, unless funded by a bond issue, in which case the useful life must equal or exceed the length of the bond. The School System has a joint financing program with the County of Roanoke Board of Supervisors whereby \$10 million is allocated two years to the School System and one year to the County of Roanoke in order to fund large major capital renovations. Other funds for the CIP derive from the Major Capital Reserves.

The CIP was adopted on January 10, 2019 and includes 2020 budgeted amounts of \$1.0 million for Capital Maintenance Plan, \$310,820 towards the replacement of the Human Resources and Payroll Software System, and \$176,680 funding reserved for use on future projects.

**Roanoke County Public Schools
Annual Budget 2019-2020
Financial Section**

In addition, there is approximately \$67.0 million earmarked for renovation projects identified through the Facility Assessment Study. School renovation projects include: William Byrd High School, Hidden Valley Middle School, Burlington Elementary School, Glenvar Elementary School, W.E. Cundiff Elementary School, and Glen Cove Elementary School. There is an annual earmark of \$1.0 million for the Capital Maintenance Plan. An additional \$241,680 is earmarked for the final allocation for the Human Resources and Payroll Software System and \$300,000 is earmarked for the Dynamics D365 Upgrade, the financial software for the School System.

The **Capital Maintenance Plan** (CMP) is a 10-year plan dedicating \$1.0 million annually for maintenance and repairs throughout all school facilities to help ensure the safety and value of these assets while avoiding potentially large costs resulting from lack of proper maintenance. By following the CMP, the School System will maximize the life of the school facilities and taxpayer investment. The funding for this plan is through transfers from the General Fund. The CMP includes 2020 budgeted amounts of \$1.0 million for audio/visual equipment, electrical equipment, flooring, HVAC equipment, preventative maintenance, roofing, and stormwater management. In addition, funds are earmarked in the future for paving and scoreboards.

The **Technology Replacement Plan** is a 6-year plan addressing the need to continually replace technology infrastructure and equipment that require a significant amount of resources. The funding for this plan is through transfers from the General Fund. The Technology Replacement Plan includes 2020 budgeted amounts of \$1.5 million to lease student and staff computers, \$713,630 to lease promethean boards and \$69,230 for promethean replacement parts on the boards included in the third phase-in of new promethean boards, which will occur the following year, \$487,140 for networking equipment replacements, \$243,000 for server replacements, and \$90,000 for wireless connections replacements.

The **Bus Replacement Plan** is a 15-year plan addressing the need to replace school buses on a useful life schedule. This will ensure the fleet does not age to a point where the cost to maintain the fleet exceeds the replacement cost

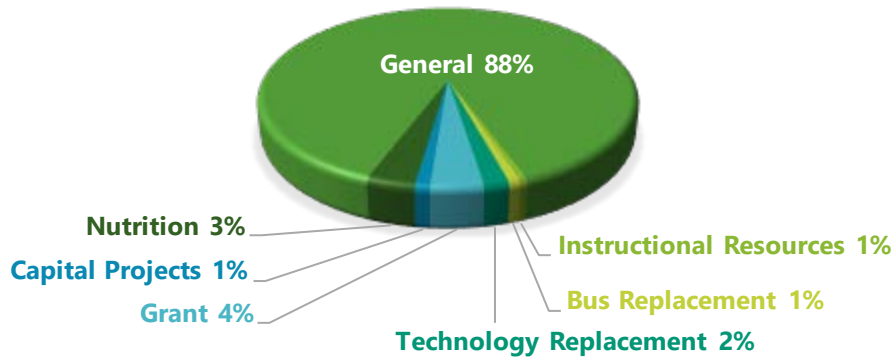
of the fleet vehicles. The funding for this plan is through transfers from the General Fund. The Bus Replacement Plan includes 2020 budgeted amounts of \$1.2 million for the replacement of 9 regular and 3 special education buses, in addition to \$16,065 for replacing camera systems on 10 buses.



**Roanoke County Public Schools
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Financial Section**

SUMMARY OF ALL FUNDS

The following pie chart shows the level of funding in each fund.



The year-to-year change in each fund is as follows:

	2019 Budget	2020 Budget	Increase (Decrease)	Percent Change
General	\$147,326,299	\$151,594,497	\$ 4,268,198	2.9%
Instructional Resources	1,007,237	913,905	(93,332)	-9.3%
Bus Replacement	1,182,513	1,374,927	192,414	16.3%
Technology Replacement	2,724,351	3,116,589	392,238	14.4%
Grant	6,161,112	6,524,323	363,211	5.9%
Capital Projects	3,272,500	1,847,500	(1,425,000)	-43.5%
Nutrition	5,932,145	5,976,814	44,669	0.8%
Total Funds	\$167,606,157	\$171,348,555	\$ 3,742,398	2.2%

Significant changes in year-to-year budgets are as follows:

- The **General Fund** includes an additional compensation supplement approved by the General Assembly, in addition to an increase in the transfer from the County of Roanoke. The majority of which is reinvested into compensation and benefits.

- The **Bus Replacement Fund** includes anticipated proceeds from the National Clean Diesel Rebate Program.
- The **Technology Replacement Fund** includes an increase for student and staff computers and promethean board lease replacements in line with the Technology Replacement Schedule.
- The 2019 **Capital Projects Fund** budget included \$1.5 million for design and planning for the future renovation of William Byrd High School.

FUTURE YEAR PROJECTIONS

Projections for the upcoming three fiscal years have been included on the following page and are calculated as follows:

State revenues are projected based on a 2% growth, while federal revenues are projected on a 2% decline, and all other revenues are level-funded. Grant Fund revenues are level-funded. Projections of revenue sources are subject to change each year based on legislative actions at the State and federal levels, local government revenue collections, and current economic conditions.

Personnel expenditures are projected based on 1.5% increase, which would equal a 1-step increase for contracted employees. This projection maintains the integrity of the salary scales and allows the School System to retain and recruit quality teachers and other staff. Materials and supplies have been adjusted to reflect the discretionary and flexible nature of spending in that area. All other expenditures are level-funded, except for the Bus Fund, Technology Replacement Fund, and the Capital Projects Fund, which incorporate the Bus Replacement Schedule, Technology Replacement Schedule, CIP, and CMP for the next three years.

USE OF CARRYOVER RESERVES TO BALANCE SPENDING

For the Bus Replacement Fund and the Technology Replacement Fund the planned excess of revenues over expenditures will be offset by the use of beginning carryover reserves.

Roanoke County Public Schools
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Financial Section

Summary of All Funds Revenues by Source and Expenditures by Object

The following is a summary of budgeted revenues by source and expenditures by object for the sum of all funds.

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Revenues									
State revenues	\$ 72,744,626	\$ 75,716,167	\$ 78,717,729	\$ 79,823,869	\$ 82,483,564	\$ 2,659,695	\$ 84,118,715	\$ 85,786,570	\$ 87,487,782
Local revenues	69,586,475	71,786,829	73,987,696	69,227,704	71,012,222	1,784,518	73,075,865	71,320,370	71,257,467
Bond proceeds	-	-	-	-	-	-	10,000,000	9,232,185	767,815
Federal revenues	7,888,587	8,314,068	9,213,124	8,174,192	8,742,964	568,772	8,583,287	8,426,804	8,273,450
Other revenues	4,206,140	4,669,558	4,696,993	5,292,720	5,489,566	196,846	5,489,566	5,489,566	5,489,566
Capital reserves	-	-	-	1,574,560	-	(1,574,560)	586,163	-	-
Transfers	3,476,548	3,444,121	3,534,429	2,763,045	2,892,596	129,551	3,397,596	4,097,596	4,697,596
Total revenues	157,902,376	163,930,743	170,149,971	166,856,090	170,620,912	3,764,822	185,251,192	184,353,091	177,973,676
Expenditures									
Salaries and related costs	115,994,677	122,306,108	125,127,352	130,438,888	133,896,746	3,457,858	135,888,807	137,927,139	139,996,046
Contractual services	4,421,645	4,983,350	6,175,027	5,339,946	6,206,393	866,447	6,206,393	6,206,393	6,206,393
Internal services	389,358	530,893	650,962	385,300	383,500	(1,800)	383,500	383,500	383,500
Other charges	5,851,596	6,619,504	6,643,537	7,405,789	7,979,817	574,028	8,723,670	8,959,397	8,684,765
Materials and supplies	7,954,822	8,179,438	7,748,150	7,755,323	7,920,326	165,003	7,381,444	7,018,884	6,243,435
Payment to joint operations	30,694	78,662	93,640	100,000	99,997	(3)	99,997	99,997	99,997
Capital outlay	15,404,662	5,427,698	9,621,806	5,667,212	4,588,969	(1,078,243)	17,072,291	13,741,826	5,687,262
Contingencies	-	-	-	1,217,792	850,000	(367,792)	670,000	670,000	870,000
Transfers	12,601,282	13,979,566	13,079,523	9,295,907	9,422,807	126,900	9,422,807	9,422,807	9,422,807
Total expenditures	162,648,736	162,105,219	169,139,997	167,606,157	171,348,555	3,742,398	185,848,909	184,429,943	177,594,205
Excess (deficiency) of revenues									
over (under) expenditures	(4,746,360)	1,825,524	1,009,974	(750,067)	(727,643)	22,424	(597,717)	(76,852)	379,471
Beginning fund balance	29,416,622	24,670,262	26,495,786	750,067	727,643	(22,424)	597,717	76,852	(379,471)
Ending fund balance	\$ 24,670,262	\$ 26,495,786	\$ 27,505,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note:

① The deficiency of revenues under expenditures in budgeted fiscal year 2019 through projected fiscal year 2023 derived from the Bus Replacement Fund and the Technology Replacement Fund and is expected to be covered from carryforward ending fund balance. The ending fund balance for the Bus Replacement Fund for fiscal year 2018 of \$1,861,420 is substantial to cover the projected deficits of \$1,406,700. The ending fund balance for the Technology Replacement Plan for fiscal year 2018 of \$1,247,601 is substantial to cover the projected needs of \$1,129,428.

Roanoke County Public Schools
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Summary of Operating Funds Revenues by Source and Expenditures by Object

The Operating Funds include four funds that collapse for financial reporting purposes, which include the General Fund, Instructional Resources Fund, Bus Fund, and Technology Replacement Fund. Note that for budgeting purposes, transfers between funds have not been eliminated. Beginning budgeted fund balance is only presented for the amount of reserves expected to be used to balance the budget. The following is a summary of budgeted revenues by source and expenditures by object for the sum of all four funds.

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Revenues									
State revenues	\$ 70,930,010	\$ 73,853,364	\$ 76,749,439	\$ 78,797,950	\$ 81,313,815	\$ 2,515,865	\$ 82,925,571	\$ 84,569,563	\$ 86,246,435
Local revenues	67,703,707	68,738,376	69,307,937	68,844,764	70,499,722	1,654,958	70,499,722	70,499,722	70,499,722
Federal revenues	724,029	815,593	1,461,217	737,854	1,054,576	316,722	1,048,667	1,042,876	1,037,201
Other revenues	775,058	1,579,464	1,416,444	1,411,720	1,596,566	184,846	1,596,566	1,596,566	1,596,566
Transfers	772,165	903,365	1,505,479	1,698,045	1,807,596	109,551	2,312,596	3,012,596	3,612,596
Total revenues	140,904,969	145,890,162	150,440,516	151,490,333	156,272,275	4,781,942	158,383,122	160,721,323	162,992,520
Expenditures									
Salaries and related costs	109,485,248	115,671,063	118,035,550	123,066,110	126,347,457	3,281,347	128,226,279	130,149,673	132,101,918
Contractual services	4,151,968	4,528,389	5,355,023	4,914,171	5,612,157	697,986	5,612,157	5,612,157	5,612,157
Internal services	381,232	520,000	640,385	375,000	375,000	-	375,000	375,000	375,000
Other charges	5,673,984	6,469,054	6,561,083	7,283,126	7,827,298	544,172	8,571,151	8,806,878	8,532,246
Materials and supplies	4,398,901	4,456,687	4,344,072	4,213,432	4,518,754	305,322	4,223,484	4,102,691	3,567,243
Payment to joint operations	30,694	78,662	93,640	100,000	99,997	(3)	99,997	99,997	99,997
Capital outlay	3,690,580	860,790	1,805,521	2,199,862	2,371,448	171,586	2,228,284	2,183,972	2,656,681
Contingencies	-	-	-	792,792	425,000	(367,792)	225,000	225,000	425,000
Transfers	12,407,482	13,979,566	12,776,289	9,295,907	9,422,807	126,900	9,422,807	9,422,807	9,422,807
Total expenditures	140,220,089	146,564,211	149,611,563	152,240,400	156,999,918	4,759,518	158,984,159	160,978,175	162,793,049
Excess (deficiency) of revenues over (under) expenditures	684,880	(674,049)	828,953	(750,067)	(727,643)	22,424	(601,037)	(256,852)	199,471
Beginning fund balance	7,339,127	8,024,007	7,349,958	750,067	727,643	(22,424)	601,037	256,852	(199,471)
Ending fund balance	\$ 8,024,007	\$ 7,349,958	\$ 8,178,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note:

① The deficiency of revenues under expenditures in budgeted fiscal year 2019 through projected fiscal year 2023 derived from the Bus Replacement Fund and the Technology Replacement Fund and is expected to be covered from carryforward ending fund balance. The ending fund balance for the Bus Replacement Fund for fiscal year 2018 of \$1,861,420 is substantial to cover the projected deficits of \$1,406,700. The ending fund balance for the Technology Replacement Plan for fiscal year 2018 of \$1,247,601 is substantial to cover the projected needs of \$1,129,428.

Roanoke County Public Schools
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General Fund Revenues by Source and Expenditures by Object

The General Fund is the primary operating fund used to account for all financial resources except those required to be accounted for in another fund. This includes expenditures necessary for the day-to-day operations of the School System (teacher salaries, instructional materials, supplies, equipment, and other operating costs). The following is a summary of budgeted revenues by source and expenditures by object for the General Fund. Additional details for revenues and expenditures follow.

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Revenues									
State revenues	\$ 70,082,979	\$ 72,879,691	\$ 75,779,374	\$ 77,191,859	\$ 79,713,506	\$ 2,521,647	\$ 81,307,776	\$ 82,933,932	\$ 84,592,611
Local revenues	67,703,707	68,738,376	69,307,937	68,844,764	70,499,722	1,654,958	70,499,722	70,499,722	70,499,722
Federal revenues	724,029	815,593	1,281,217	272,706	295,458	22,752	289,549	283,758	278,083
Other revenues	710,637	1,522,423	1,276,186	1,016,970	1,085,811	68,841	1,085,811	1,085,811	1,085,811
Transfers	193,800	-	852,114	-	-	-	-	-	-
Total revenues	139,415,152	143,956,083	148,496,828	147,326,299	151,594,497	4,268,198	153,182,858	154,803,223	156,456,227
Expenditures									
Salaries and related costs	109,377,462	115,580,732	117,944,844	122,962,412	126,331,309	3,368,897	128,226,279	130,149,673	132,101,918
Contractual services	4,151,968	4,528,389	5,355,023	4,914,171	5,612,157	697,986	5,612,157	5,612,157	5,612,157
Internal services	381,232	520,000	640,385	375,000	375,000	-	375,000	375,000	375,000
Other charges	5,673,129	6,469,054	6,561,083	5,475,005	5,600,079	125,074	5,600,079	5,600,079	5,600,079
Materials and supplies	3,501,830	3,393,309	3,341,278	3,149,663	3,445,702	296,039	3,139,093	2,836,064	2,536,823
Payment to joint operations	30,694	78,662	93,640	100,000	99,997	(3)	99,997	99,997	99,997
Capital outlay	2,041,219	860,519	481,654	261,349	482,446	221,097	482,446	482,446	482,446
Contingencies	-	-	-	792,792	225,000	(567,792)	225,000	225,000	225,000
Transfers	12,407,482	13,979,566	12,776,289	9,295,907	9,422,807	126,900	9,422,807	9,422,807	9,422,807
Total expenditures	137,565,016	145,410,231	147,194,196	147,326,299	151,594,497	4,268,198	153,182,858	154,803,223	156,456,227
Excess (deficiency) of revenues									
over (under) expenditures	1,850,136	(1,454,148)	1,302,632	-	-	-	-	-	-
Beginning fund balance	4,597,340	6,447,476	4,993,328	-	-	-	-	-	-
Ending fund balance	\$ 6,447,476	\$ 4,993,328	\$ 6,295,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Roanoke County Public Schools
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GENERAL FUND REVENUE

General Fund revenues are shown compared to the budget for the prior year. The revenue per pupil increased 3.59% from \$10,753 in the 2019 budget. This is driven by the increase in local and State funding levels. Below is a discussion of each of the revenue sources.

	2019 Budget	2020 Budget	2020 Percentage	Revenue Per Pupil
Local revenues	\$ 68,844,764	\$ 70,499,722	46.5%	\$ 5,180
State aid	62,008,837	64,303,506	42.4%	4,725
Sales taxes	15,183,022	15,410,000	10.2%	1,132
Federal revenues	272,706	295,458	0.2%	22
Other revenues	1,016,970	1,085,811	0.7%	80
Total revenues	\$147,326,299	\$151,594,497	100.0%	\$ 11,139

Estimated Average Daily Membership

13,610

LOCAL REVENUES

The transfer from the County of Roanoke increased \$1.6 million over the 2019 budget and is based on a revenue sharing agreement with the County of Roanoke Board of Supervisors which allocates local property taxes based on changes in population and ADM. The County of Roanoke is funding 46.5% of the total budget. This level of effort exceeds the required local composite index of 36.2%. This amount represents the relative local wealth index used by the State to equalize state aid to localities.

STATE AID AND TAXES

State aid is 42.4% of General Fund revenues. Total State aid is based on the estimated ADM of 13,610, which is down from prior year by 90 students. Even with this decline, the majority of increase in State aid is attributed to the compensation supplement approved by the General Assembly, which allows for a compensation supplement for Standards of Quality (SOQ) funded instructional and support positions over the two-year biennium equal to 3%

effective July 1, 2019 and an additional 2% effective September 1, 2019.

Sales taxes are \$226,978 higher than 2019 budget and represents a portion of net revenue from the State sales and use tax dedicated to public education (1.125%) in support of the SOQ.

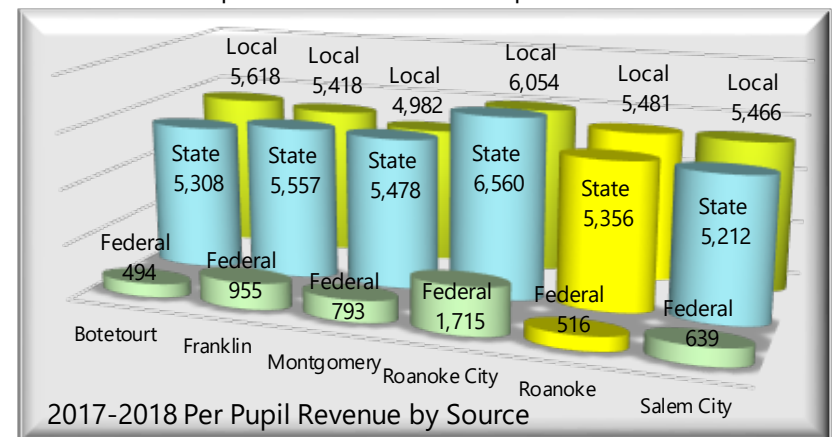
FEDERAL REVENUES

Federal revenues increased \$22,752 over 2019 budget. This is due to an increase of \$215,138 in Medicaid funding, offset by a decrease of \$132,086 from the reclassification of the Carl Perkins Grant from the General Fund to the Grant Fund and a decrease of \$60,300 from the suspension of the Air Force Junior Reserve Officers Training Corps (AFJROTC) Program.

OTHER REVENUES

Other revenues increased by \$68,841 over 2019 budget. The budget increased \$182,184 for online tuition, warranty reimbursement, group transportation fees, interest income, and other miscellaneous revenue. These increases were offset by \$113,343 decreases in reducing non-resident tuition rates from \$2,863 to \$2,100, preschool tuition, adult education, student parking fees, and transcript fees.

The following graph shows the June 30, 2018 revenue per pupil as reported in the Annual School Report submitted to the Department of Education.



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General Fund Revenues by Source Details

The details of General Fund Revenues are shown below.

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
State Revenues									
<i>State SOQ Revenues</i>									
State Basic Aid	\$ 38,553,793	\$ 39,709,312	\$ 39,495,891	\$ 40,705,422	\$ 39,975,944	\$ (729,478)	\$ 40,775,463	\$ 41,590,972	\$ 42,422,792
State Sales Tax	14,901,942	15,152,900	15,344,341	15,183,022	15,410,000	226,978	15,718,200	16,032,564	16,353,215
Special Education	5,792,414	6,439,117	6,415,261	6,634,115	6,590,534	(43,581)	6,722,345	6,856,792	6,993,927
Remedial Education	598,608	656,329	653,897	664,286	659,922	(4,364)	673,120	686,583	700,315
Vocational Education	536,987	611,982	609,715	638,064	633,872	(4,192)	646,549	659,480	672,670
Gifted Education	413,744	425,727	424,149	428,289	434,159	5,870	442,842	451,699	460,733
Remedial Summer School	81,802	61,045	73,897	88,697	55,313	(33,384)	56,419	57,548	58,699
Retirement	4,692,031	5,170,806	5,734,854	5,620,206	5,600,651	(19,555)	5,712,664	5,826,917	5,943,456
Social Security	2,376,826	2,510,014	2,500,715	2,552,255	2,535,489	(16,766)	2,586,199	2,637,923	2,690,681
Group Life	149,652	168,517	167,892	174,812	173,664	(1,148)	177,137	180,680	184,294
English as a Second Language	140,324	162,161	210,135	256,674	302,171	45,497	308,214	314,379	320,666
Total State SOQ revenues	68,238,123	71,067,910	71,630,747	72,945,842	72,371,719	(574,123)	73,819,153	75,295,536	76,801,447
<i>State Lottery-Funded and Incentive Revenues</i>									
Compensation Supplement	653,057	-	397,500	-	2,493,694	2,493,694	2,543,568	2,594,439	2,646,328
At Risk	332,602	326,421	331,356	334,472	391,220	56,748	399,044	407,025	415,166
Supplemental Lottery	-	466,171	2,424,456	2,927,259	3,185,988	258,729	3,249,708	3,314,702	3,380,996
Foster Home Children	218,602	330,078	279,826	302,726	264,399	(38,327)	269,687	275,081	280,582
Special Education-Regional Tuition	19,445	30,321	60,883	53,143	518,697	465,554	529,071	539,652	550,445
Vocational Education-Equipment	22,311	39,361	41,408	22,311	-	(22,311)	-	-	-
Vocational Education-Adult Ed	4,720	1,603	3,470	4,720	-	(4,720)	-	-	-
Vocational Education-Occ/Tech Ed	79,213	48,816	65,040	45,490	-	(45,490)	-	-	-
Regional Alternative School	44,689	47,379	48,944	49,241	-	(49,241)	-	-	-
Disparity: K-3	389,381	420,107	409,902	443,954	443,911	(43)	452,789	461,845	471,082
Total State lottery-funded program revenues	\$ 1,764,020	\$ 1,710,257	\$ 4,062,785	\$ 4,183,316	\$ 7,297,909	\$ 3,114,593	7,443,867	7,592,745	7,744,599

(Continued)

Roanoke County Public Schools
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(Continued)

State Categorical and Other Revenues

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Homebound Payments	\$ 17,210	\$ 20,195	\$ 22,644	\$ 22,641	\$ 21,378	\$ (1,263)	21,806	22,242	22,688
STEM Grant	13,000	6,828	7,174	-	-	-	-	-	-
State Grant Revenue	4,876	27,945	11,707	17,560	-	(17,560)	-	-	-
Industry Certifications	18,250	17,953	16,104	-	-	-	-	-	-
Teacher Certification	27,500	22,500	22,500	22,500	22,500	-	22,950	23,409	23,877
Workplace Readiness Skills	-	4,171	4,353	-	-	-	-	-	-
AP Exam for Early College Scholars	-	1,932	1,360	-	-	-	-	-	-
Total state categorical revenues	80,836	101,524	85,842	62,701	43,878	(18,823)	44,756	45,651	46,565
Total State revenues	70,082,979	72,879,691	75,779,374	77,191,859	79,713,506	2,521,647	81,307,776	82,933,932	84,592,611
Local Revenues									
Local Appropriation-County	67,703,707	68,738,376	69,307,937	68,844,764	70,499,722	1,654,958	70,499,722	70,499,722	70,499,722
Total local revenues	67,703,707	68,738,376	69,307,937	68,844,764	70,499,722	1,654,958	70,499,722	70,499,722	70,499,722
Federal Revenues									
E-rate Reimbursement	389,266	98,956	479,454	-	-	-	-	-	-
Vocational Education-Carl Perkins	146,044	-	-	-	-	-	-	-	-
Medicaid Reimbursement	100,239	401,526	179,765	79,862	170,000	90,138	166,600	163,268	160,003
Medicaid Administrative Claiming	29,198	20,641	72,463	-	45,000	45,000	44,100	43,218	42,354
Medicaid Cost Report	-	81,097	341,819	-	80,000	80,000	78,400	76,832	75,295
AFJROTC Reimbursement	53,274	61,077	61,165	60,300	-	(60,300)	-	-	-
Federal Land Use	2,056	461	1,987	458	458	-	449	440	431
Advance Placement Program	-	2,622	-	-	-	-	-	-	-
Federal Grants	3,952	149,213	144,564	132,086	-	(132,086)	-	-	-
Total federal revenues	\$ 724,029	\$ 815,593	\$ 1,281,217	\$ 272,706	\$ 295,458	\$ 22,752	289,549	283,758	278,083

(Continued)

Roanoke County Public Schools
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(Continued)

Other Revenues

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Tuition - Regular School	\$ 140,227	\$ 169,523	\$ 200,428	\$ 150,000	\$ 88,960	\$ (61,040)	88,960	88,960	88,960
Tuition - Preschool (LEAP)	124,573	134,963	112,546	124,920	91,890	(33,030)	91,890	91,890	91,890
Tuition - Summer School	40,875	125,575	84,823	70,000	70,000	-	70,000	70,000	70,000
Tuition - RCPS Online	54,662	140,318	69,509	50,000	80,621	30,621	80,621	80,621	80,621
Tuition - Adult Education	1,776	5,131	8,646	23,993	15,000	(8,993)	15,000	15,000	15,000
Tuition - Other Localities	22,496	-	14,315	11,000	14,315	3,315	14,315	14,315	14,315
Tuition - Gifted	-	3,635	3,448	16,387	16,387	-	16,387	16,387	16,387
Tuition - Gifted Camps	-	1,252	-	-	-	-	-	-	-
Tuition - Gifted Quest	1,840	1,345	2,060	3,500	3,500	-	3,500	3,500	3,500
Tuition - Gifted Art	29,125	34,283	31,500	33,790	33,790	-	33,790	33,790	33,790
Taubman Art Program	41,700	41,700	41,700	41,700	41,700	-	41,700	41,700	41,700
Warranty Reimbursement	-	-	-	100,000	160,000	60,000	160,000	160,000	160,000
Student Laptop Fees	-	308,651	351,035	-	-	-	-	-	-
Student Parking Fees	48,498	48,051	48,782	46,080	36,800	(9,280)	36,800	36,800	36,800
Group Transportation Fees	-	-	-	-	28,000	28,000	28,000	28,000	28,000
Transcript Fees	13,235	13,005	12,278	13,000	12,000	(1,000)	12,000	12,000	12,000
Rental of School Property	77,150	107,743	35,909	48,600	48,600	-	48,600	48,600	48,600
Interest Income	76,587	87,731	190,698	50,000	100,000	50,000	100,000	100,000	100,000
Recovered Costs	6,408	43,333	13,130	-	-	-	-	-	-
Other Miscellaneous Revenue	31,485	68,337	55,379	34,000	44,248	10,248	44,248	44,248	44,248
Sale of Machinery and Equipment	-	187,847	-	-	-	-	-	-	-
Grant Contingency	-	-	-	200,000	200,000	-	200,000	200,000	200,000
Total other revenues	710,637	1,522,423	1,276,186	1,016,970	1,085,811	68,841	1,085,811	1,085,811	1,085,811
Transfers									
Transfer from Internal Service Fund	193,800	-	589,614	-	-	-	-	-	-
Transfer from Capital Fund	-	-	262,500	-	-	-	-	-	-
Total transfers	193,800	-	852,114	-	-	-	-	-	-
Total revenues	\$ 139,415,152	\$ 143,956,083	\$ 148,496,828	\$ 147,326,299	\$ 151,594,497	\$ 4,268,198	\$ 153,182,858	\$ 154,803,223	\$ 156,456,227

**Roanoke County Public Schools
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GENERAL FUND EXPENDITURES

The following is a summary of budgeted expenditures by each object for the General Fund. The expenditure per pupil increased 3.59% from \$10,753 in the 2019 budget. This is driven by the increase in local and State funding levels. The fiscal year 2020 General Fund expenditure budget reflects an overall increase of 2.89% over the prior year.

	2019 Budget	2020 Budget	2020 Percentage	Cost Per Pupil
Salaries and related costs	\$122,962,412	\$126,331,309	83.3%	\$ 9,284
Contractual services	4,914,171	5,612,157	3.7%	412
Internal services	375,000	375,000	0.2%	28
Other charges	5,475,005	5,600,079	3.7%	411
Materials and supplies	3,149,663	3,445,702	2.3%	253
Payment to joint operations	100,000	99,997	0.1%	7
Capital outlay	261,349	482,446	0.3%	35
Contingencies	792,792	225,000	0.1%	17
Transfers	9,295,907	9,422,807	6.2%	692
Total Expenditures	\$147,326,299	\$151,594,497	100.0%	\$ 11,139

Estimated Average Daily Membership

13,610

SALARIES AND RELATED COSTS

This is the largest expenditure item for the School System. Personnel expenditures increased by \$3.4 million, as the investment in our people is always a high priority. The Annual Budget incorporates an average employee raise of 3.15% with \$3.2 million of funding set aside for a 1-step salary increase for all contracted positions plus a 1.5% shift for all scales. Also included in this total is a 1.5% stipend to employees over the top of their scale. In addition, there is an increase of \$651,767 for insurance adjustments for health, retiree health, and dental insurance. These increases were offset partially by a reduction in the EEWP participants and personnel lapse.

CONTRACTUAL SERVICES

Contractual services include payments to outside vendors for services provided to the School System. The largest cost includes the outsourcing of custodial services, which is budgeted at \$2.4 million for 2020 and includes an increase of \$431,582 for transfer of custodial personnel savings to cover contracted services. Other contractual services include maintenance contracts, software contracts, legal fees, and audit fees.

INTERNAL SERVICES

The School System is self-insured for its Workers' Compensation benefits up to \$200,000. The fees in this category are for administration fees and claims payments of the benefit program. This program is level-funded for 2020.

OTHER CHARGES

Other charges include a variety of expenditures not included in the other object classifications. The largest cost is utilities, which are budgeted at \$3.3 million and include an increase of \$78,312 over the 2019 budget. Utilities includes electric, fuel (excluding vehicle fuel), dumpster, water, and sewer. The next largest category includes communications costs of \$873,450, a decrease of \$21,883 from the 2019 budget and includes telephone, internet, wide area network lines, and cell phone usages. Insurance costs of \$492,685 increased \$47,018 over the 2019 budget mostly due to 25% increases in flood insurance and a 5% increase across all other insurance categories.

MATERIALS AND SUPPLIES

There are several high dollar line items that make up materials and supplies ranging from classroom needs to janitorial supplies. The largest line item included is allotments of \$766,935 which are distributed to the individual schools for instructional and administrative use. Allotments for the libraries increased in 2020 by \$26,000.

The next largest item included in this category is vehicle fuel (diesel, gasoline, and propane) of \$681,000, which is an increase of \$140,075 from the 2019 budget. Of this increase, diesel increased \$112,175 due to a higher lock rate plus an additional 10 cents per gallon as a mobile fueling surcharge.

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Building and maintenance materials of \$403,100 are used for small maintenance needs in school facilities and increased by \$10,200 in the 2020 budget. Other 2020 budget expenditures include \$335,535 for annual computer software and software support costs, \$244,323 for instructional materials, \$202,000 for vehicle parts, \$157,922 for testing materials, and \$106,717 for janitorial supplies.

PAYMENT TO JOINT OPERATIONS

This is an amount paid to the Roanoke Valley Regional Board to fund the education of students through a cooperative regional special education program.

CAPITAL OUTLAY

Capital Outlay increased by \$221,097. An increase \$326,250 relates to an investment in communication and safety through the installation of digital radio Bi-Directional Amplifiers. This is offset by a \$105,903 transfer of expenses for the Carl Perkins grant from the General Fund to the Grant Fund.

CONTINGENCIES

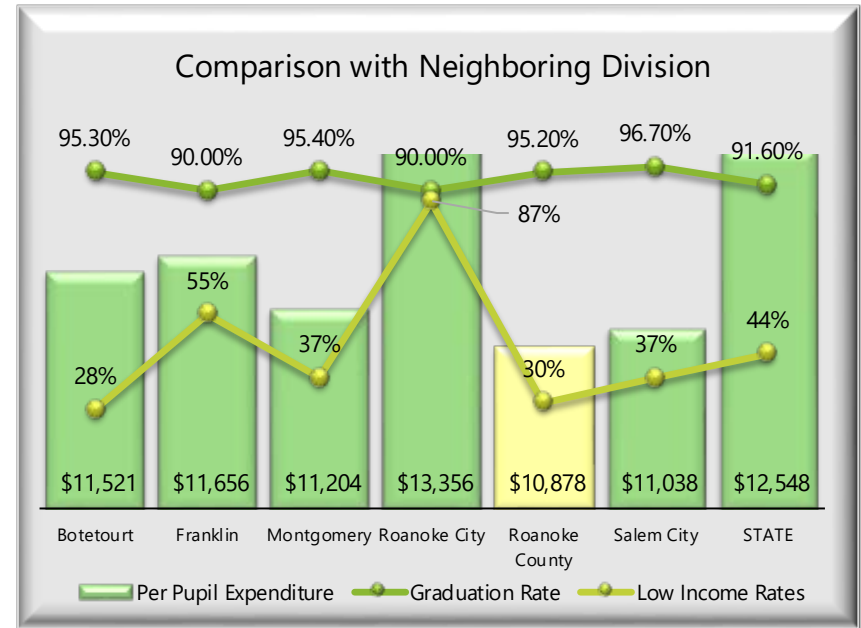
Contingencies for the 2019 budget included \$567,792 from the final budget changes adopted by the General Assembly on May 30, 2018. These funds were removed from contingency for fiscal year 2020. Remaining balances are set aside for possible mid-year grants and to true-up grant estimates to the actual awards.

TRANSFERS

The majority of these transfers are made to the County of Roanoke for the School System's share of school debt (\$4.1 million), future capital (\$2.2 million), and technology services (\$204,866).

Other interfund transfers include the funding of the technology replacement plan (\$1.1 million), capital maintenance plan (\$1.0 million), bus replacement plan (\$675,000), instructional resources fund (\$32,596), William Byrd High School turf replacement (\$40,000), Bogle turf replacement (\$25,000), and a transfer for the purchase of music uniforms (\$20,000).

Following is a summary of the fiscal year 2018 per pupil spending (compiled from the latest data available) as compared to the graduation rates and low-income rates for Roanoke County Public Schools and surrounding school divisions.



Roanoke County Public Schools spends the least per pupil in the Roanoke Valley and exceeds the on-time graduation rate for the state.



Roanoke County Public Schools
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General Fund Expenditures by Department and Object

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

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Human Resources									
Salaries and related costs	\$ 106,800,710	\$ 113,326,038	\$ 115,728,627	\$ 108,344,281	\$ 123,621,217	\$ 15,276,936	\$ 125,475,546	\$ 127,357,692	\$ 129,268,070
Contractual services	451,399	2,387,489	460,051	408,754	423,272	14,518	423,272	423,272	423,272
Internal services	371,908	512,254	640,385	-	-	-	-	-	-
Other charges	113,421	113,768	92,457	179,965	189,965	10,000	189,965	189,965	189,965
Materials and supplies	9,237	16,393	6,828	24,585	24,585	-	22,397	20,235	18,100
Transfers	675,000	-	1,920	-	-	-	-	-	-
Total Human Resources	108,421,675	116,355,942	116,930,268	108,957,585	124,259,039	15,301,454	126,111,180	127,991,164	129,899,407
Secondary Instruction									
Salaries and related costs	297,038	187,391	259,440	248,828	280,239	31,411	284,442	288,707	293,036
Contractual services	30,860	295,862	292,341	292,057	325,062	33,005	325,062	325,062	325,062
Internal services	1,301	762	-	-	-	-	-	-	-
Other charges	118,181	115,241	185,485	153,792	161,622	7,830	161,622	161,622	161,622
Materials and supplies	393,296	365,423	365,654	436,711	437,401	690	398,478	360,009	322,021
Capital outlay	31,659	10,988	30,134	18,400	18,400	-	18,400	18,400	18,400
Transfers	20,000	20,000	16,893	-	20,000	20,000	20,000	20,000	20,000
Total Secondary Instruction	892,335	995,667	1,149,947	1,149,788	1,242,724	92,936	1,208,004	1,173,800	1,140,141
Elementary Instruction									
Salaries and related costs	69,246	167,965	81,649	86,853	86,853	-	88,157	89,480	90,822
Contractual services	282,722	37,883	59,121	37,733	37,733	-	37,733	37,733	37,733
Internal services	300	676	-	-	-	-	-	-	-
Other charges	16,775	32,061	18,697	34,789	43,074	8,285	35,089	35,089	35,089
Materials and supplies	215,724	295,187	252,601	229,332	245,032	15,700	223,228	201,677	180,396
Capital outlay	-	150	-	-	-	-	-	-	-
Total Elementary Instruction	\$ 584,767	\$ 533,922	\$ 412,068	\$ 388,707	\$ 412,692	\$ 23,985	\$ 384,207	\$ 363,979	\$ 344,040

(Continued)

Roanoke County Public Schools
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(Continued)

Special Education

Salaries and related costs	\$ 129,667	\$ 131,623	\$ 137,446	\$ 199,063	\$ 174,472	\$ (24,591)	\$ 177,089	\$ 179,748	\$ 182,446
Contractual services	266,413	242,958	298,618	204,161	332,799	128,638	332,799	332,799	332,799
Internal services	565	538	-	-	-	-	-	-	-
Other charges	128,912	145,088	129,201	170,026	161,359	(8,667)	161,359	161,359	161,359
Materials and supplies	173,593	145,430	176,212	78,041	125,340	47,299	114,186	103,163	92,277
Payment to joint operations	30,694	78,662	93,640	100,000	99,997	(3)	99,997	99,997	99,997
Total Special Education	729,844	744,299	835,117	751,291	893,967	142,676	885,430	877,066	868,878

Testing and Remediation

Salaries and related costs	218,714	188,502	235,913	280,405	271,625	(8,780)	275,701	279,839	284,038
Internal services	945	721	-	-	-	-	-	-	-
Other charges	3,152	311	2,444	4,000	4,000	-	4,000	4,000	4,000
Materials and supplies	172,148	171,430	176,463	174,222	174,222	-	158,719	143,396	128,265
Total Testing and Remediation	394,959	360,964	414,820	458,627	449,847	(8,780)	438,420	427,235	416,303

Career and Technical Education

Salaries and related costs	15,549	35,493	24,408	44,116	25,745	(18,371)	26,131	26,522	26,920
Contractual services	32,205	59,146	68,394	61,900	40,000	(21,900)	40,000	40,000	40,000
Internal services	66	50	-	-	-	-	-	-	-
Other charges	20,737	15,668	17,355	18,636	16,202	(2,434)	16,202	16,202	16,202
Materials and supplies	168,175	194,347	222,010	159,586	159,804	218	145,584	131,529	117,650
Capital outlay	216,265	204,827	161,166	151,622	45,719	(105,903)	45,719	45,719	45,719
Total Career and Technical Education	\$ 452,997	\$ 509,531	\$ 493,333	\$ 435,860	\$ 287,470	\$ (148,390)	\$ 273,636	\$ 259,972	\$ 246,491

(Continued)

Roanoke County Public Schools
Annual Budget 2019-2020
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(Continued)

School Board

Salaries and related costs
Contractual services
Internal services
Other charges
Materials and supplies
Total School Board

2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
\$ 96,915	\$ 103,358	\$ 104,964	\$ 85,273	\$ -	\$ (85,273)	\$ -	\$ -	\$ -
108,374	129,029	112,319	117,000	116,000	(1,000)	116,000	116,000	116,000
369	344	-	-	-	-	-	-	-
38,732	35,241	33,274	46,997	49,097	2,100	49,097	49,097	49,097
21,486	23,686	23,619	27,990	26,890	(1,100)	24,497	22,132	19,797
265,876	291,658	274,176	277,260	191,987	(85,273)	189,594	187,229	184,894

Superintendent

Contractual services
Other charges
Materials and supplies
Capital outlay
Contingencies
Total Superintendent

5,726	4,141	5,554	10,500	10,500	-	10,500	10,500	10,500
33,351	38,965	38,354	51,750	51,750	-	51,750	51,750	51,750
3,334	10,605	9,096	17,150	17,150	-	15,624	14,116	12,626
23,110	-	-	-	-	-	-	-	-
-	-	-	25,000	25,000	-	25,000	25,000	25,000
65,521	53,711	53,004	104,400	104,400	-	102,874	101,366	99,876

Administration

Salaries and related costs
Contractual services
Internal services
Other charges
Materials and supplies
Total Administration

968,188	975,880	985,017	1,364,265	1,373,840	9,575	1,394,447	1,415,363	1,436,593
272,113	297,711	318,286	319,816	319,816	-	319,816	319,816	319,816
4,221	3,918	-	-	-	-	-	-	-
16,507	24,273	32,855	38,567	39,067	500	39,067	39,067	39,067
275,872	268,386	268,329	276,485	279,733	3,248	254,841	230,238	205,944
\$ 1,536,901	\$ 1,570,168	\$ 1,604,487	\$ 1,999,133	\$ 2,012,456	\$ 13,323	\$ 2,008,171	\$ 2,004,484	\$ 2,001,420

(Continued)

Roanoke County Public Schools
Annual Budget 2019-2020
Financial Section

(Continued)

Facilities and Operations

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Salaries and related costs	\$ 362,912	\$ 190,135	\$ 382,291	\$ 344,834	\$ 465,023	\$ 120,189	\$ 471,998	\$ 479,079	\$ 486,265
Contractual services	2,234,072	568,483	2,737,019	2,921,300	3,440,942	519,642	3,440,942	3,440,942	3,440,942
Internal services	1,556	699	-	-	-	-	-	-	-
Other charges	2,943,947	3,109,231	3,302,949	3,410,590	3,470,965	60,375	3,470,965	3,470,965	3,470,965
Materials and supplies	1,745,993	1,627,684	1,585,969	1,464,742	1,634,267	169,525	1,488,839	1,345,108	1,203,174
Capital outlay	572,982	584,412	9,463	1,804	1,804	-	1,804	1,804	1,804
Transfers	42,814	25,000	25,000	3,798,219	3,940,000	141,781	3,940,000	3,940,000	3,940,000
Total Facilities and Operations	7,904,276	6,105,644	8,042,691	11,941,489	12,953,001	1,011,512	12,814,548	12,677,898	12,543,150

IT Services

Salaries and related costs	-	9,206	5,089	32,295	32,295	-	32,779	33,271	33,771
Contractual services	405,463	436,839	938,705	467,815	476,095	8,280	476,095	476,095	476,095
Internal services	-	38	-	-	-	-	-	-	-
Other charges	1,867,677	2,440,032	2,301,321	911,181	911,181	-	911,181	911,181	911,181
Materials and supplies	300,252	249,320	227,311	236,664	296,664	60,000	270,265	244,174	218,409
Capital outlay	1,195,133	55,626	280,891	89,523	415,773	326,250	415,773	415,773	415,773
Transfers	-	-	-	1,044,680	1,100,000	55,320	1,100,000	1,100,000	1,100,000
Total IT Services	3,768,525	3,191,061	3,753,317	2,782,158	3,232,008	449,850	3,206,093	3,180,494	3,155,229

Finance

Salaries and related costs	418,523	265,141	-	11,932,199	-	(11,932,199)	-	-	-
Contractual services	62,621	68,848	64,615	73,135	89,938	16,803	89,938	89,938	89,938
Internal services	1	-	-	375,000	375,000	-	375,000	375,000	375,000
Other charges	371,737	399,175	406,691	454,712	501,797	47,085	501,797	501,797	501,797
Materials and supplies	22,720	25,418	27,186	24,155	24,614	459	22,424	20,259	18,121
Capital outlay	2,070	4,516	-	-	750	750	750	750	750
Contingencies	-	-	-	767,792	200,000	(567,792)	200,000	200,000	200,000
Transfers	11,669,668	13,934,566	12,732,476	4,453,008	4,362,807	(90,201)	4,362,807	4,362,807	4,362,807
Total Finance	12,547,340	14,697,664	13,230,968	18,080,001	5,554,906	(12,525,095)	5,552,716	5,550,551	5,548,413
	\$ 137,565,016	\$ 145,410,231	\$ 147,194,196	\$ 147,326,299	\$ 151,594,497	\$ 4,268,198	\$ 153,174,873	\$ 154,795,238	\$ 156,448,242

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General Fund Expenditures by Annual School Reporting Programs

In addition to management by functional category, all expenditures must also be accumulated and reported to the Virginia Department of Education by the following programs.

- **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.

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Instruction									
Classroom	\$ 82,171,284	\$ 86,037,197	\$ 88,606,776	\$ 94,271,277	\$ 95,876,572	\$ 1,605,295	\$ 97,195,091	\$ 98,543,406	\$ 99,913,902
Student Support	3,918,975	4,106,940	3,993,747	3,922,782	4,388,325	465,543	4,452,987	4,518,622	4,585,242
Staff Support	4,181,301	4,371,936	4,604,107	4,327,740	4,869,451	541,711	4,881,102	4,894,387	4,909,349
Office of the Principal	8,063,616	8,657,388	8,332,111	7,666,130	8,177,531	511,401	8,299,947	8,424,200	8,550,322
Total Instruction	\$ 98,335,176	\$ 103,173,461	\$ 105,536,741	\$ 110,187,929	\$ 113,311,879	\$ 3,123,950	114,829,127	116,380,615	117,958,815
Administration									
Board Services	\$ 328,772	\$ 349,315	\$ 343,944	\$ 346,409	\$ 427,954	\$ 81,545	\$ 429,255	\$ 430,639	\$ 432,108
Executive Administration	532,518	564,442	707,319	586,591	479,810	(106,781)	484,140	488,577	493,120
Informational Services	88,447	90,959	99,355	89,551	100,359	10,808	101,639	102,939	104,259
Personnel Services	941,376	1,029,615	939,243	1,758,412	1,952,030	193,618	1,975,592	1,999,566	2,023,960
Planning Services	197,192	204,432	211,109	187,355	92,814	(94,541)	94,205	95,619	97,054
Fiscal Services	558,593	560,728	589,874	1,395,336	851,136	(544,200)	854,587	858,145	861,817
Reprographic Services	148,836	156,261	156,832	152,000	157,155	5,155	159,287	161,453	163,651
Total Administration	2,795,734	2,955,752	3,047,676	4,515,654	4,061,258	(454,396)	4,098,705	4,136,938	4,175,969

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(Continued)

Attendance & Health

Attendance Services	220,266	167,890	212,809	224,433	345,821	121,388	348,316	350,847	353,417
Health Services	959,432	995,262	1,044,992	1,072,421	1,108,207	35,786	1,124,074	1,140,179	1,156,526
Psychological Services	992,580	1,091,380	1,137,536	1,015,089	991,537	(23,552)	1,006,412	1,021,508	1,036,831
Total Attendance and Health	2,172,278	2,254,532	2,395,337	2,311,943	2,445,565	133,622	2,478,802	2,512,534	2,546,774

Pupil Transportation

Management and Direction	235,164	263,254	248,663	231,575	184,159	(47,416)	186,779	189,438	192,138
Vehicle Operation Services	3,175,964	3,427,434	3,402,000	3,161,710	3,380,197	218,487	3,430,604	3,481,768	3,533,699
Monitoring Services	145,809	318,494	445,193	371,959	440,090	68,131	446,692	453,393	460,194
Vehicle Maintenance Services	1,684,375	1,533,396	1,545,355	1,397,462	1,643,967	246,505	1,654,682	1,665,557	1,676,596
Total Pupil Transportation	\$ 5,241,312	\$ 5,542,578	\$ 5,641,211	\$ 5,162,706	\$ 5,648,413	\$ 485,707	\$ 5,718,757	\$ 5,790,156	\$ 5,862,627

Operation & Maintenance

Management and Direction	\$ 626,369	\$ 572,213	\$ 772,192	\$ 695,496	\$ 764,189	\$ 68,693	\$ 624,272	\$ 486,134	\$ 349,878
Building Services	9,193,048	10,564,810	9,006,419	8,870,444	9,006,078	135,634	9,041,539	9,077,530	9,114,061
Grounds Services	6,421	51,322	218,618	380,200	503,500	123,300	503,500	503,500	503,500
Equipment Services	554,623	569,525	625,158	576,632	628,179	51,547	636,693	645,335	654,104
Vehicle Services	163,895	212,831	155,469	196,120	210,026	13,906	210,026	210,026	210,026
Security Services	1,505	1,754	1,891	1,754	-	(1,754)	-	-	-
Warehouse Services	915,665	783,796	805,874	912,875	918,260	5,385	927,693	937,267	946,983
Total Operation and Maintenance	11,461,526	12,756,251	11,585,621	11,633,521	12,030,232	396,711	11,943,723	11,859,792	11,778,552

School Nutrition

School Food	-	-	2,440	-	-	-	-	-	-
Total School Nutrition	-	-	2,440	-	-	-	-	-	-

Facilities

Site Improvements	-	-	-	-	-	-	-	-	-
Building Addition	219,016	159,890	165,145	148,902	158,430	9,528	160,806	163,218	165,665
Total Facilities	219,016	159,890	165,145	148,902	158,430	9,528	160,806	163,218	165,665

(Continued)

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Annual Budget 2019-2020
Financial Section

(Continued)

Technology

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Classroom Technology	3,314,449	2,736,068	2,867,851	1,282,849	1,359,509	76,660	1,373,864	1,388,435	1,403,225
Instructional Support	2,128,129	2,453,254	2,837,145	2,215,490	2,247,955	32,465	2,261,233	2,274,710	2,288,391
Administration	344,205	401,700	382,553	371,398	367,709	(3,689)	372,708	377,783	382,932
Attendance and Health	-	39,788	-	-	-	-	-	-	-
Technology-Pupil Transportation	-	-	-	-	26,210	26,210	26,210	26,210	26,210
Operation & Maintenance	-	2,391	-	-	-	-	-	-	-
Technology-Facilities	-	-	-	-	334,530	334,530	334,530	334,530	334,530
Total Technology	5,786,783	5,633,201	6,087,549	3,869,737	4,335,913	466,176	4,368,545	4,401,668	4,435,288

Other Uses of Funds

Transfers to Other Funds	11,553,191	12,934,566	12,732,476	9,295,907	9,402,807	106,900	9,402,807	9,402,807	9,402,807
Other and Contingencies	-	-	-	200,000	200,000	-	173,601	147,510	121,745
Total Other Uses of Funds	11,553,191	12,934,566	12,732,476	9,495,907	9,602,807	106,900	9,576,408	9,550,317	9,524,552

Total expenditures

\$ 137,565,016	\$ 145,410,231	\$ 147,194,196	\$ 147,326,299	\$ 151,594,497	\$ 4,268,198	\$ 153,174,873	\$ 154,795,238	\$ 156,448,242
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ANNUAL BUDGET 2019-2020

Other Funds

Instructional Resources Fund
Bus Replacement Fund
Technology Replacement Fund
Grant Fund
Capital Projects Fund
Nutrition Fund
Laptop Insurance Fund

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Instructional Resources Fund Revenues by Source and Expenditures by Object

The Instructional Resources Fund is a self-balancing fund that maintains a fund balance from year-to-year, however it is collapsed into the General Fund for financial statement reporting at year-end. This fund consists of the costs associated with the purchase of new textbooks (in hard copy or digital format) and consumable instructional materials related to the subject areas. This fund is subsidized by the General Fund through an interfund transfer. The following is a summary of budgeted revenues by source and expenditures by object for the Instructional Resources Fund.

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Revenues									
<i>State revenues</i>									
State reimbursement	\$ 847,031	\$ 973,673	\$ 970,065	\$ 880,091	\$ 874,309	\$ (5,782)	\$ 891,795	\$ 909,631	\$ 927,824
<i>Other revenues</i>									
Sale of textbooks	39,520	13,238	7,000	5,000	5,000	-	5,000	5,000	5,000
Other income	2,013	4,687	2,899	2,000	2,000	-	2,000	2,000	2,000
<i>Transfers</i>									
Transfer from General Fund	145,146	120,146	120,146	120,146	32,596	(87,550)	32,596	32,596	32,596
Total revenues	1,033,710	1,111,744	1,100,110	1,007,237	913,905	(93,332)	931,391	949,227	967,420
Expenditures									
Salaries and related costs	107,786	90,331	90,706	103,698	16,148	(87,550)	-	-	-
Other charges	855	-	-	-	-	-	-	-	-
Materials and supplies	890,246	1,063,378	1,002,794	903,539	897,757	(5,782)	931,391	949,227	967,420
Total expenditures	998,887	1,153,709	1,093,500	1,007,237	913,905	(93,332)	931,391	949,227	967,420
Excess (deficiency) of revenues over (under) expenditures	34,823	(41,965)	6,610	-	-	-	-	-	-
Beginning fund balance	22,063	56,886	14,921	-	-	-	-	-	-
Ending fund balance	\$ 56,886	\$ 14,921	\$ 21,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Bus Replacement Fund Revenues by Source and Expenditures by Object

The Bus Replacement Fund is a self-balancing fund that maintains a fund balance from year-to-year, however it is collapsed into the General Fund for financial statement reporting at year-end. This fund consists of the costs associated with the purchase or replacement of school buses and support vehicles. This fund is subsidized by the General Fund through an interfund transfer. The following is a summary of budgeted revenues by source and expenditures by object for the Bus Fund.

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Revenues									
<i>Federal revenues</i>									
National Clean Diesel Rebate Program	\$ -	\$ -	\$ 180,000	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
<i>Other revenues</i>									
Sale of machinery and equipment	8,616	2,534	67,715	10,000	5,000	(5,000)	5,000	5,000	5,000
Insurance refunds	3,247	8,773	22,799	-	5,000	5,000	5,000	5,000	5,000
Interest income	11,025	12,872	22,617	10,000	10,000	-	10,000	10,000	10,000
Recovered Costs	-	14,937	17,228	-	10,000	10,000	10,000	10,000	10,000
<i>Transfers</i>									
Transfer from General Fund	433,219	783,219	533,219	533,219	675,000	141,781	880,000	1,080,000	1,280,000
Total revenues	456,107	822,335	843,578	553,219	905,000	351,781	1,110,000	1,310,000	1,510,000
Expenditures									
Materials and supplies	6,825	-	-	-	16,065	16,065	-	-	-
Capital outlay	1,649,361	271	1,323,867	1,182,513	1,158,862	(23,651)	1,091,578	1,211,046	1,334,855
Grant contingency	-	-	-	-	200,000	200,000	-	-	200,000
Total expenditures	1,656,186	271	1,323,867	1,182,513	1,374,927	192,414	1,091,578	1,211,046	1,534,855
Excess (deficiency) of revenues over (under) expenditures ①	(1,200,079)	822,064	(480,289)	(629,294)	(469,927)	159,367	18,422	98,954	(24,855)
Beginning fund balance	2,719,724	1,519,645	2,341,709	629,294	469,927	(159,367)	(18,422)	(98,954)	24,855
Ending fund balance	\$ 1,519,645	\$ 2,341,709	\$ 1,861,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note:

① The deficiency of revenues under expenditures in budgeted fiscal year 2019 through projected fiscal year 2023 is expected to be covered from carryforward ending fund balance. The ending fund balance for fiscal year 2018 of \$1,861,420 is substantial to cover the projected deficits of \$1,406,700.

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Technology Replacment Fund Revenues by Source and Expenditures by Object

The Technology Replacement Fund is a self-balancing fund that maintains a fund balance from year-to-year, however it is collapsed into the General Fund for financial statement reporting at year-end. This fund consists of the costs associated with the replacment or lease financing of all technology needs of the school division. This fund is subsidized by the General Fund through an interfund transfer. The following is a summary of budgeted revenues by source and expenditures by object for the Technology Replacement Fund.

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget ①	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Revenues									
<i>State revenues</i>									
Technology Initiative	\$ -	\$ -	\$ -	\$ 726,000	\$ 726,000	\$ -	\$ 726,000	\$ 726,000	\$ 726,000
<i>Federal revenues</i>									
E-rate reimbursement	-	-	-	465,148	559,118	93,970	559,118	559,118	559,118
<i>Other revenues</i>									
Laptop fees	-	-	-	334,750	334,875	125	334,875	334,875	334,875
Sale of machinery and equipment	-	-	-	33,000	102,960	69,960	-	-	-
Rental of School Property	-	-	-	-	22,920	22,920	-	-	-
Interest income	-	-	-	-	10,000	10,000	-	-	-
Other Miscellaneous Revenue	-	-	-	-	3,000	3,000	138,880	138,880	138,880
<i>Transfers</i>									
Transfer from General Fund	-	-	-	1,044,680	1,100,000	55,320	1,400,000	1,900,000	2,300,000
Total revenues	-	-	-	2,603,578	2,858,873	255,295	3,158,873	3,658,873	4,058,873
Expenditures									
Other charges	-	-	-	1,808,121	2,227,219	419,098	2,971,072	3,206,799	2,932,167
Materials and supplies	-	-	-	160,230	159,230	(1,000)	153,000	317,400	63,000
Capital outlay	-	-	-	756,000	730,140	(25,860)	654,260	490,480	839,380
Total expenditures	-	-	-	2,724,351	3,116,589	392,238	3,778,332	4,014,679	3,834,547
Excess (deficiency) of revenues over (under) expenditures ②	-	-	-	(120,773)	(257,716)	(136,943)	(619,459)	(355,806)	224,326
Beginning fund balance	-	-	-	120,773	257,716	136,943	619,459	355,806	(224,326)
Ending fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

① During the fiscal year 2019 budget year the Technology Replacement Fund was created in order to isolate the Technology Replacement Plan funding. It was created by moving revenues and expenditures from the General Fund, Grant Fund, and Laptop Insurance Fund.

② The deficiency of revenues under expenditures in budgeted fiscal year 2019 through projected fiscal year 2023 is expected to be covered from carryforward ending fund balance from the Laptop Insurance Fund. The ending fund balance for fiscal year 2018 of \$1,247,601 is substantial to cover the projected needs of \$1,129,428.

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Grant Fund Revenues by Source and Expenditures by Object

The Grant Fund is a special revenue fund used to account for proceeds of specific grants that are restricted to expenditures for specific purposes that are not reported in another fund. The Grant Fund accounts for federal, state, and private grants to provide critical support for the instructional program. The following is a summary of budgeted revenues by source and expenditures by object for the Grant Fund. The details for each revenue source will follow.

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Revenues									
State revenues ①	\$ 926,972	\$ 1,753,815	\$ 1,802,158	\$ 923,774	\$ 1,042,935	\$ 119,161	\$ 1,063,794	\$ 1,085,070	\$ 1,106,771
Federal revenues	4,723,440	4,956,745	5,053,334	4,836,338	5,078,388	242,050	4,976,820	4,877,284	4,779,738
Other revenues	1,000	12,272	21,542	401,000	403,000	2,000	403,000	403,000	403,000
Total revenues	5,651,412	6,722,832	6,877,034	6,161,112	6,524,323	363,211	6,443,614	6,365,354	6,289,509
Expenditures									
Salaries and related costs	4,294,865	4,210,789	4,624,074	4,656,255	4,736,494	80,239	4,807,541	4,879,654	4,952,849
Contractual services	197,807	376,752	717,433	330,275	429,136	98,861	429,136	429,136	429,136
Internal services	-	593	242	-	-	-	-	-	-
Other charges	166,509	143,660	72,188	99,963	130,419	30,456	130,419	130,419	130,419
Materials and supplies	1,001,341	1,202,127	727,838	674,619	626,922	(47,697)	475,166	324,793	175,753
Capital outlay ①	-	778,000	726,000	-	201,352	201,352	201,352	201,352	201,352
Contingencies	-	-	-	400,000	400,000	-	400,000	400,000	400,000
Total expenditures	5,660,522	6,711,921	6,867,775	6,161,112	6,524,323	363,211	6,443,614	6,365,354	6,289,509
Excess (deficiency) of revenues over (under) expenditures	(9,110)	10,911	9,259	-	-	-	-	-	-
Beginning fund balance	75,508	66,398	77,309	-	-	-	-	-	-
Ending fund balance	\$ 66,398	\$ 77,309	\$ 86,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note:

① During the fiscal year 2017 budget year the Technology Initiative was moved from the Capital Fund to the Grant Fund. Then during the fiscal year 2019 budget year, the Technology Initiative was moved to the Tchonology Replacement Fund.

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Grant Fund Revenues by Source Details

The details of Grant Fund Revenues are shown below.

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
State revenues									
Technology Initiative ①	\$ -	\$ 726,000	\$ 726,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Preschool Initiative	521,309	589,194	600,978	431,288	419,743	(11,545)	428,137	436,699	445,432
Early Reading Initiative	155,167	161,977	213,812	228,186	213,258	(14,928)	217,523	221,873	226,310
Algebra Readiness	89,967	78,231	111,515	92,895	95,153	2,258	97,056	98,997	100,977
Special Education in Regional Jail	89,140	97,206	100,200	122,622	121,594	(1,028)	124,026	126,507	129,037
Virginia Security Grant	-	52,000	-	-	-	-	-	-	-
Jobs for Virginia Graduates	50,000	25,000	25,000	25,000	25,000	-	25,500	26,010	26,530
ISAEF	15,717	16,835	16,587	15,717	16,710	993	17,044	17,385	17,733
Equipment Funding ②	-	-	-	-	91,630	91,630	93,463	95,332	97,239
Additional Equipment Funding ②	-	-	-	-	5,000	5,000	5,100	5,202	5,306
Industry Certifications ②	-	-	-	-	21,840	21,840	22,277	22,723	23,177
Stem-H Industry Credentials ②	-	-	-	-	6,850	6,850	6,987	7,127	7,270
Workplace Readiness ②	-	-	-	-	4,290	4,290	4,376	4,464	4,553
Project Graduation ②	-	-	-	-	15,883	15,883	16,201	16,525	16,856
Mentor Teacher	5,672	7,372	8,066	8,066	5,984	(2,082)	6,104	6,226	6,351
Total state revenues	926,972	1,753,815	1,802,158	923,774	1,042,935	119,161	1,063,794	1,085,070	1,106,771
Federal revenues									
<i>Elementary and Secondary Education Act</i>									
Title I Part A Programs	1,199,568	1,292,204	1,505,007	1,300,000	1,291,421	(8,579)	1,265,593	1,240,281	1,215,475
Title I Part A Distinguished Schools	17,000	8,493	-	-	-	-	-	-	-
Title II Part A Teacher Quality	292,584	366,085	332,536	285,000	268,159	(16,841)	262,796	257,540	252,389
Title III Part A Language	53,697	48,790	27,906	33,900	32,888	(1,012)	32,230	31,585	30,953
Title III Immigrant and Youth	1,521	-	-	-	-	-	-	-	-
Title IV Student Support	-	-	27,046	37,343	91,262	53,919	89,437	87,648	85,895

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Federal revenues

Individuals with Disabilities Education Act

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Title VI-B Flow Through	\$ 3,027,171	\$ 3,113,083	\$ 3,048,497	\$ 3,054,753	\$ 3,112,329	\$ 57,576	\$ 3,050,082	\$ 2,989,082	\$ 2,929,301
Title VI-B Preschool	83,899	87,341	87,342	87,342	89,743	2,401	87,948	86,189	84,465
Title VI-B Excellence in Co-Teaching	35,000	38,749	25,000	25,000	25,000	-	24,500	24,010	23,530
Title VI-B Parent Resource Center	8,000	-	-	5,000	5,000	-	4,900	4,802	4,706
Title VI-B Champions Together	5,000	2,000	-	8,000	8,000	-	7,840	7,683	7,529
<i>Carl D. Perkins Career & Technical Education Act</i>									
Carl Perkins ②	-	-	-	-	154,586	154,586	151,494	148,464	145,495
Total federal revenues	\$ 4,723,440	\$ 4,956,745	\$ 5,053,334	\$ 4,836,338	\$ 5,078,388	\$ 242,050	\$ 4,976,820	\$ 4,877,284	\$ 4,779,738

Other revenues

Grant contingency	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	\$ 400,000
Allstate	1,000	1,000	1,970	1,000	1,000	-	1,000	1,000	1,000
Waynesburg University LOC	-	361	1,789	-	2,000	2,000	2,000	2,000	2,000
VWCC Roanoke Valley Regional Career and Tec	-	-	7,500	-	-	-	-	-	-
Student-Led Assessment NIC Grant	-	-	1,024	-	-	-	-	-	-
Dual Enrollment	-	10,911	9,259	-	-	-	-	-	-
Total other revenues	1,000	12,272	21,542	401,000	403,000	2,000	403,000	403,000	403,000
Total revenues	\$ 5,651,412	\$ 6,722,832	\$ 6,877,034	\$ 6,161,112	\$ 6,524,323	\$ 363,211	\$ 6,443,614	\$ 6,365,354	\$ 6,289,509

Notes:

① During the 2016-2017 budget year the Technology Initiative was moved from the Capital Fund to the Grant Fund. Then during the 2018-2019 budget year, the Technology Initiative was moved to the Technology Replacement Fund.

② During the 2019-2020 budget year, the denoted grants were moved from the General Fund to the Grant Fund.

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Capital Projects Fund Revenues by Source and Expenditures by Object

The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities, other than those financed by the General Fund. The following is a summary of budgeted revenues by source and expenditures by object for the Capital Projects Fund.

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Revenues									
<i>Capital Improvement Plan</i>									
Major capital reserves	\$ -	\$ -	\$ -	\$ 1,574,560	\$ -	\$ (1,574,560)	\$ 586,163	\$ -	\$ -
Bond proceeds	-	-	-	-	-	-	10,000,000	9,232,185	767,815
Transfer from Future Capital Fund	1,857,768	3,023,453	1,989,135	357,940	487,500	129,560	2,551,143	795,648	732,745
Transfer from General Fund	2,508,985	2,515,756	1,987,057	1,000,000	1,000,000	-	1,000,000	1,000,000	1,000,000
	4,366,753	5,539,209	3,976,192	2,932,500	1,487,500	(1,445,000)	14,137,306	11,027,833	2,500,560
<i>Other Project Revenues Sources</i>									
Minor capital reserves	-	-	-	-	-	-	-	-	-
State revenues ①	787,200	-	52,000	-	-	-	-	-	-
Local revenues	25,000	25,000	2,690,624	25,000	25,000	-	25,000	25,000	25,000
Soft drink commission	50,000	50,000	50,000	50,000	50,000	-	50,000	50,000	50,000
Rental income and other fees	20,708	21,433	72,476	-	-	-	-	-	-
Other income	2,848	-	6,170	-	-	-	-	-	-
Transfer from General Fund	25,000	25,000	41,893	65,000	85,000	20,000	85,000	85,000	85,000
Grant contingency	-	-	-	200,000	200,000	-	200,000	200,000	200,000
	910,756	121,433	2,913,163	340,000	360,000	20,000	360,000	360,000	360,000
Total revenues	\$ 5,277,509	\$ 5,660,642	\$ 6,889,355	\$ 3,272,500	\$ 1,847,500	\$ (1,425,000)	\$ 14,497,306	\$ 11,387,833	\$ 2,860,560

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Expenditures

Capital Improvement Plan

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Glenvar High renovation	\$ 7,010,533	\$ 209,407	\$ 96,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cave Spring High renovation	30,256	500,961	1,095,151	-	-	-	-	-	-
William Byrd High renovation	-	-	-	1,500,000	-	(1,500,000)	12,772,306	8,479,834	-
William Byrd High athletic fields	-	541,787	1,486,275	-	-	-	-	-	-
Financial system implementation	805,757	203,178	49,840	-	-	-	300,000	-	-
HR and Payroll system upgrade	-	-	334,629	432,500	310,820	-	241,680	-	-
Hidden Valley Middle renovation	-	-	-	-	-	-	-	1,547,999	1,500,560
Capital Maintenance Plan	-	134,628	1,521,879	1,000,000	1,000,000	-	1,000,000	1,000,000	1,000,000
Reserve for Future Budget	-	-	-	-	176,680	176,680	-	-	-
	7,846,546	1,589,961	4,584,347	2,932,500	1,487,500	(1,323,320)	14,313,986	11,027,833	2,500,560
<i>Other Project Spending</i>									
Other major capital projects	195,426	122,499	2,179	-	-	-	-	-	-
Other minor capital projects	3,615,617	1,993,078	2,356,056	-	-	-	-	-	-
Soft drink commission projects	-	62,709	84,760	50,000	50,000	-	50,000	50,000	50,000
Bogle Turf replacement reserves	-	-	-	50,000	50,000	-	50,000	50,000	50,000
WBH Turf replacement reserves	-	-	-	40,000	40,000	-	40,000	40,000	40,000
Music Uniforms	-	-	-	-	20,000	20,000	-	-	-
Grant contingency	-	-	-	200,000	200,000	-	20,000	20,000	20,000
	3,811,043	2,178,286	2,442,995	340,000	360,000	20,000	160,000	160,000	160,000
Total expenditures	11,657,589	3,768,247	7,027,342	3,272,500	1,847,500	(1,303,320)	14,473,986	11,187,833	2,660,560
Excess (deficiency) of revenues over (under) expenditures	(6,380,080)	1,892,395	(137,987)	-	-	-	-	-	-
Beginning fund balance	19,369,694	12,989,614	14,882,009	-	-	-	-	-	-
Ending fund balance	\$ 12,989,614	\$ 14,882,009	\$ 14,744,022	\$ -	\$ -	\$ (121,680)	\$ -	\$ -	\$ -

Note:

① During the 2016-2017 budget year the Technology Initiative was moved from the Capital Fund to the Grant Fund.

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Nutrition Fund Revenues by Source and Expenditures by Object

The Nutrition Fund is a special revenue fund used to account for activities of the nutrition program. The 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-supporting. The following is a summary of budgeted revenues by source and expenditures by object for the Nutrition Fund.

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Revenues									
<i>State revenues</i>									
State reimbursement	\$ 100,444	\$ 108,988	\$ 114,132	\$ 102,145	\$ 126,814	\$ 24,669	\$ 129,350	\$ 131,937	\$ 134,576
<i>Federal revenues</i>									
Federal reimbursement	2,441,118	2,541,730	2,698,573	2,600,000	2,610,000	10,000	2,557,800	2,506,644	2,456,511
<i>Other revenues</i>									
Charges for services	2,955,049	2,841,964	2,855,676	3,160,000	3,180,000	20,000	3,180,000	3,180,000	3,180,000
Rebates and refunds	15,874	13,159	13,871	30,000	20,000	(10,000)	20,000	20,000	20,000
Interest income	10,656	11,993	32,812	10,000	10,000	-	10,000	10,000	10,000
Other income	-	-	2,642	5,000	5,000	-	5,000	5,000	5,000
Grant contingency	-	-	-	25,000	25,000	-	25,000	25,000	25,000
Total revenues	5,523,141	5,517,834	5,717,706	5,932,145	5,976,814	44,669	5,927,150	5,878,581	5,831,087
Expenditures									
Salaries and related costs	2,201,048	2,418,700	2,463,251	2,716,523	2,812,795	96,272	2,854,987	2,897,812	2,941,279
Contractual services	71,870	53,306	102,571	95,500	165,100	69,600	165,100	165,100	165,100
Internal services	8,126	10,300	10,335	10,300	8,500	(1,800)	8,500	8,500	8,500
Other charges	11,103	6,790	10,266	22,700	22,100	(600)	22,100	22,100	22,100
Materials and supplies	2,471,995	2,442,191	2,534,251	2,867,272	2,774,650	(92,622)	2,682,794	2,591,400	2,500,439
Capital outlay	56,493	20,661	62,943	194,850	168,669	(26,181)	168,669	168,669	168,669
Contingencies	-	-	-	25,000	25,000	-	25,000	25,000	25,000
Total expenditures	4,820,635	4,951,948	5,183,617	5,932,145	5,976,814	44,669	5,927,150	5,878,581	5,831,087
Excess (deficiency) of revenues over (under) expenditures	702,506	565,886	534,089	-	-	-	-	-	-
Beginning fund balance	1,446,177	2,148,683	2,714,569	-	-	-	-	-	-
Ending fund balance	\$ 2,148,683	\$ 2,714,569	\$ 3,248,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Nutrition Fund Expenditures by Location

The details of Nutrition Fund Expenditures by location are shown below.

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Central Office	\$ 641,165	\$ 644,003	\$ 908,259	\$ 1,103,771	\$ 1,284,628	\$ 180,857	\$ 1,198,973	\$ 1,113,871	\$ 1,029,297
High Schools									
Cave Spring High School	200,215	196,837	202,441	244,938	121,243	(123,695)	123,054	124,892	126,758
Glenvar High School ①	280,160	286,727	285,202	336,080	317,952	(18,128)	320,316	322,716	325,151
Hidden Valley High School	170,252	185,725	190,912	256,878	218,909	(37,969)	220,712	222,542	224,400
Northside High School	302,345	320,996	297,316	347,262	311,573	(35,689)	313,831	316,123	318,449
William Byrd High School	247,550	255,711	257,619	303,606	278,345	(25,261)	280,571	282,830	285,123
	1,200,522	1,245,996	1,233,490	1,488,764	1,248,022	(240,742)	1,258,484	1,269,103	1,279,881
Middle Schools									
Cave Spring Middle School	203,770	195,710	201,369	211,602	356,206	144,604	358,189	360,202	362,245
Hidden Valley Middle School	167,606	173,249	170,449	186,055	195,581	9,526	196,909	198,257	199,625
Northside Middle School	222,263	230,830	219,465	261,008	232,253	(28,755)	233,863	235,497	237,156
William Byrd Middle School	229,844	236,911	233,944	246,295	255,632	9,337	257,468	259,333	261,224
	\$ 823,483	\$ 836,700	\$ 825,227	\$ 904,960	\$ 1,039,672	\$ 134,712	\$ 1,046,429	\$ 1,053,289	\$ 1,060,250

(Continued)

Roanoke County Public Schools
Annual Budget 2019-2020
Financial Section

(Continued)

Elementary Schools

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Back Creek Elementary School	\$ 90,021	\$ 84,879	\$ 117,949	\$ 112,140	\$ 98,089	\$ (14,051)	\$ 98,918	\$ 99,760	\$ 100,615
Bonsack Elementary School	129,650	142,308	136,097	152,129	144,540	(7,589)	145,801	147,080	148,379
Burlington Elementary School	156,224	170,275	171,008	178,210	185,410	7,200	186,739	188,088	189,458
Cave Spring Elementary School	127,036	132,177	127,120	149,900	148,922	(978)	150,155	151,406	152,675
Clearbrook Elementary School	102,909	108,626	107,769	110,953	119,444	8,491	120,369	121,307	122,260
Fort Lewis Elementary School	77,370	74,188	86,628	104,510	90,626	(13,884)	91,433	92,253	93,085
Glen Cove Elementary School	171,899	185,525	162,839	176,459	160,950	(15,509)	162,107	163,282	164,474
Glenvar Elementary School	138,251	132,987	135,482	156,184	144,885	(11,299)	146,064	147,260	148,475
Green Valley Elementary School	152,604	157,855	155,090	155,458	174,595	19,137	175,927	177,279	178,651
Herman L. Horn Elementary School	171,336	168,638	170,563	181,257	202,534	21,277	203,895	205,276	206,679
Masons Cove Elementary School	97,181	102,894	100,127	115,108	112,504	(2,604)	113,450	114,410	115,384
Mount Pleasant Elementary School	143,658	144,558	139,134	157,300	149,451	(7,849)	150,815	152,200	153,605
Mountain View Elementary School	154,021	158,295	141,216	185,846	171,462	(14,384)	172,808	174,175	175,562
Oak Grove Elementary School	140,376	136,688	131,667	156,514	149,220	(7,294)	150,402	151,602	152,820
Penn Forest Elementary School	130,702	133,889	142,163	156,243	145,436	(10,807)	146,560	147,701	148,859
W.E. Cundiff Elementary School	172,227	191,467	191,789	186,439	206,424	19,985	207,821	209,239	210,678
	2,155,465	2,225,249	2,216,641	2,434,650	2,404,492	(30,158)	2,423,264	2,442,318	2,461,659
Total Expenditures	\$ 4,820,635	\$ 4,951,948	\$ 5,183,617	\$ 5,932,145	\$ 5,976,814	\$ 44,669	\$ 5,927,150	\$ 5,878,581	\$ 5,831,087

Note:

① The Glenvar High School Cafeteria includes Glenvar Middle School

Roanoke County Public Schools
Annual Budget 2019-2020
Financial Section

Laptop Insurance Fund Revenues by Source and Expenditures by Object

The Laptop Insurance Fund includes the laptop computer warranty reimbursements and the related replacement of parts and batteries. The following is a summary of budgeted revenues by source and expenditures by object for the Laptop Insurance Fund.

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase (Decrease)	2021 Projection	2022 Projection	2023 Projection
Revenues				①					
<i>Other revenues</i>									
Laptop fees	\$ 272,025	\$ -	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Warranty reimbursements	94,517	122,889	130,730	-	-	-	-	-	-
Interest income	7,536	9,000	15,675	-	-	-	-	-	-
Fees from damages	-	7,384	9,195	-	-	-	-	-	-
Rebates and refunds	869	-	-	-	-	-	-	-	-
Sale of equipment	-	-	69,385	-	-	-	-	-	-
<i>Transfers</i>									
Transfer from General Fund	170,398	-	-	-	-	-	-	-	-
Total revenues	545,345	139,273	225,360	-	-	-	-	-	-
Expenditures									
Salaries and related costs	13,516	5,556	4,477	-	-	-	-	-	-
Contractual services	-	24,903	-	-	-	-	-	-	-
Materials and supplies	82,585	78,433	141,989	-	-	-	-	-	-
Transfers	193,800	-	303,234	-	-	-	-	-	-
Total expenditures	289,901	108,892	449,700	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	255,444	30,381	(224,340)	-	-	-	-	-	-
Beginning fund balance	1,186,116	1,441,560	1,471,941	-	-	-	-	-	-
Ending fund balance	\$ 1,441,560	\$ 1,471,941	\$ 1,247,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note:

① During the 2018-2019 budget year the Laptop Insurance Fund was dissolved. The laptop repair and warranty related items were transferred to the General Fund and the other items were transferred to the Technology Replacement Fund.



INFORMATIONAL SECTION

ANNUAL BUDGET 2019-2020





Roanoke County Public Schools
Annual Budget 2019-2020
Informational Section

This part of the School System's Annual Budget presents detailed information on past and future budgets, as well as factors that influence the proposed budget. The schedules contained herein put the proposed budget into context and explain past budget decisions. It also helps reveal the impact of past and current decisions on future budgets and budget results should current trends continue beyond the budget year.

FINANCIAL TRENDS

These schedules contain trend information to help the reader understand how the School System's financial performance and well-being have changed over time.

ENROLLMENT TRENDS

The single greatest determinant of resource needs for any school is the size of its student enrollment. Spending on personnel services, materials and supplies, and capital infrastructure is often derived directly or indirectly from populations.

PERSONNEL RESOURCES

A significant portion of the school budget is allocated to personnel costs. A good indicator of these costs is personnel resource allocations or staffing levels. Staffing levels can also be an indicator of the School System's commitment to specific programs.

DEBT CAPACITY

These schedules present information to help the readers assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future for the School System's capital improvements.

PERFORMANCE MEASURES

Performance measurement is a process for determining how well the School System is accomplishing its mission through the delivery of programs, services, or processes. Performance measurement systems provide accountability to the citizenry by identifying results and evaluating past resource allocation decisions. Furthermore, performance measurement facilitates future decision-making regarding resource allocation and service delivery options.

OTHER USEFUL INFORMATION

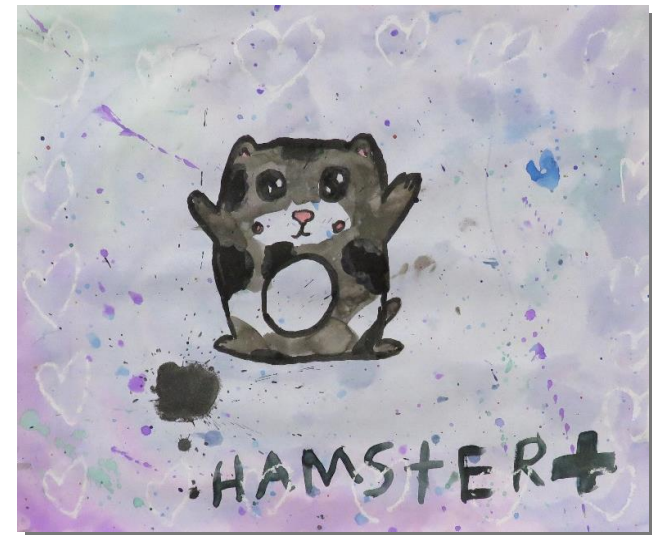
This section includes a variety of information and schedules that are not included in one of the other sections but prove useful to a stakeholder when reviewing the Annual Budget.

**Roanoke County Public Schools
Annual Budget 2019-2020
Fund Balance**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund Budget	\$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
Emergency Fund										
Fund Balance	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 General										
Fund Budget	0.70%	1.94%	1.55%	1.52%	1.50%	1.49%	1.47%	1.46%	1.40%	1.38%
Remaining Fund										
Fund Balance	4,651,042	6,949,138	10,357,793	3,314,246	1,655,551	2,892,607	2,597,340	4,447,475	2,993,328	4,295,960
% of General Fund										
Budget	3.25%	5.04%	8.04%	2.52%	1.25%	2.16%	1.91%	3.25%	2.09%	2.95%

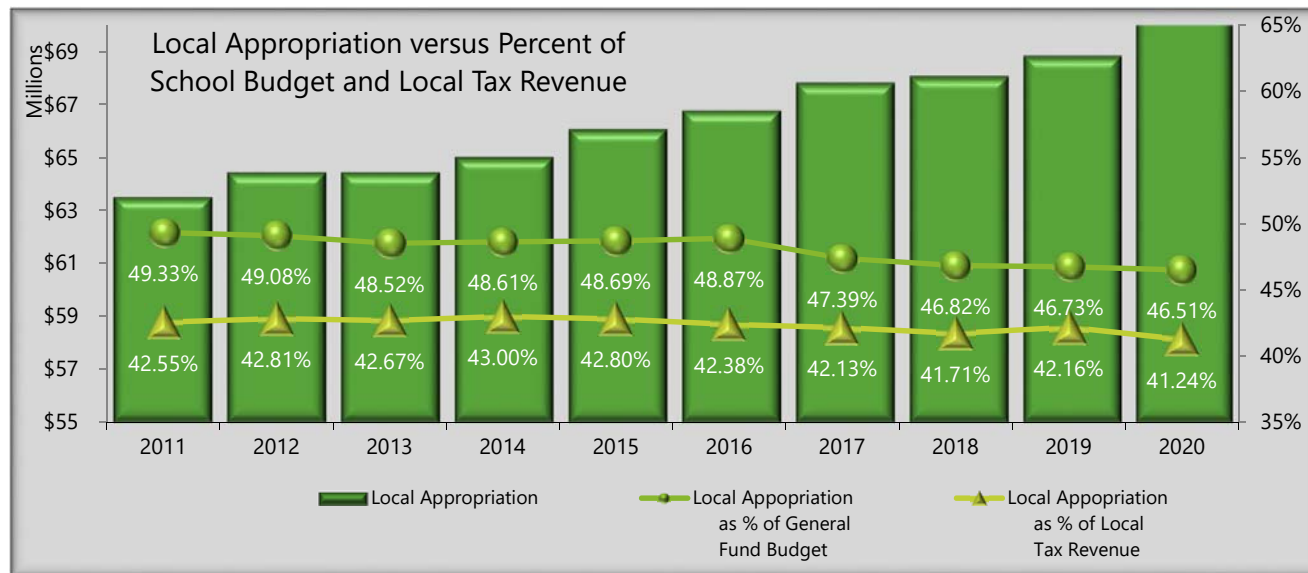
The School System established an emergency contingency balance in fiscal year 2007 to ensure unforeseen revenue losses could be covered without exceeding the annual budget. During the 2009 budget, the School Board voted to give \$1,000,000 to the County of Roanoke Board of Supervisors for current year losses. During 2010 the County of Roanoke Board of Supervisors subsequently voted to return the funds. In the meantime, the School Board voted to replenish \$671,290 of the emergency contingency balance. During 2011 the School Board voted to transfer this extra emergency contingency to the capital projects.

The remaining general fund balance, excluding encumbrances, is allocated 1/3 to minor capital projects and 2/3 to major capital projects in accordance with School Board Policy.



**Roanoke County Public Schools
Annual Budget 2019-2020
Local Appropriation**

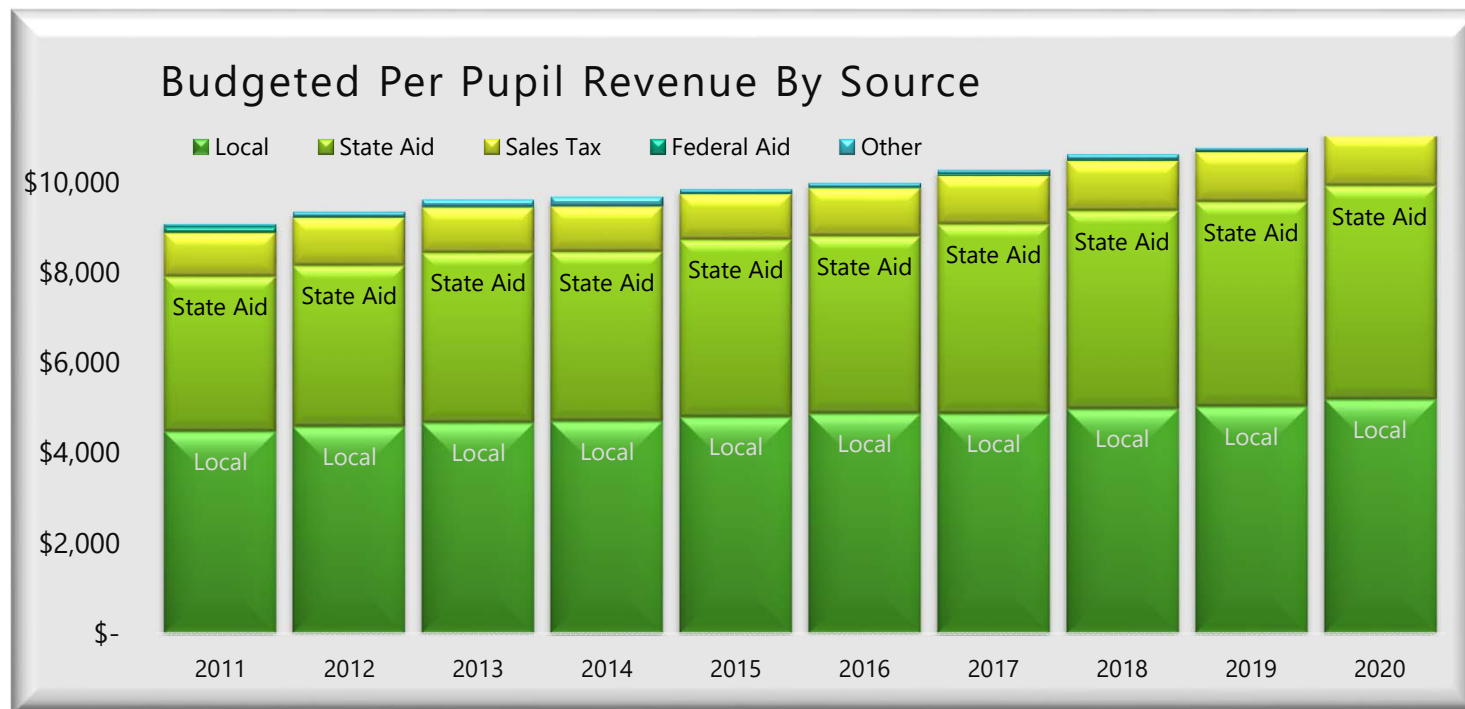
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Local Appropriation	\$ 63,543,357	\$ 64,484,024	\$ 64,484,024	\$ 65,045,318	\$ 66,097,425	\$ 66,804,707	\$ 67,839,376	\$ 68,078,937	\$ 68,844,764	\$ 70,499,722
\$ Variance	3,000,000	940,667	-	561,294	1,052,107	707,282	1,034,669	239,561	765,827	1,654,958
% Variance	4.96%	1.48%	0.00%	0.87%	1.62%	1.07%	1.55%	0.35%	1.12%	2.35%
General Fund Budget	128,821,750	131,373,270	132,912,485	133,799,052	135,738,864	136,696,797	143,140,483	145,407,698	147,326,299	151,594,497
Local Appopiation as % of General Fund Budget	49.33%	49.08%	48.52%	48.61%	48.69%	48.87%	47.39%	46.82%	46.73%	46.51%
Local Tax Revenue	149,344,250	150,620,340	151,109,000	151,259,000	154,433,350	157,626,175	161,029,473	163,210,385	163,296,963	170,932,060
Local Appopiation as % of Local Tax Revenue	42.55%	42.81%	42.67%	43.00%	42.80%	42.38%	42.13%	41.71%	42.16%	41.24%



Source: Local tax revenue from County of Roanoke Annual Fiscal Plan.

**Roanoke County Public Schools
Annual Budget 2019-2020
Budgeted Revenues Per Pupil**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Budgeted ADM	14,200	14,074	13,835	13,835	13,801	13,712	13,950	13,700	13,700	13,610
<i>Per Pupil Revenue</i>										
Local	\$ 4,475	\$ 4,582	\$ 4,661	\$ 4,702	\$ 4,789	\$ 4,872	\$ 4,863	\$ 4,969	\$ 5,025	\$ 5,180
State Aid	3,426	3,558	3,766	3,745	3,928	3,920	4,195	4,382	4,526	4,725
Sales Tax	972	1,066	1,004	1,004	1,010	1,067	1,075	1,108	1,108	1,132
Federal Aid	134	17	20	18	19	19	46	27	20	22
Other	65	112	157	203	89	91	82	127	74	80
Total	\$ 9,072	\$ 9,335	\$ 9,608	\$ 9,672	\$ 9,835	\$ 9,969	\$ 10,261	\$ 10,613	\$ 10,753	\$ 11,139



Source: Department of Finance

Roanoke County Public Schools
Annual Budget 2019-2020
Required Local Match

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund Budget	\$128,821,750	\$131,373,270	\$132,912,485	\$133,799,052	\$135,738,864	\$136,696,797	\$143,140,483	\$145,407,698	\$147,326,299	\$151,594,497
Estimated Local Match	25,992,473	25,715,276	29,512,140	28,845,037	31,239,583	31,734,268	33,727,340	32,742,850	34,085,571	33,949,578
Local Funding	63,543,357	64,484,024	64,484,024	65,045,318	66,097,425	66,804,707	67,839,376	68,078,937	68,844,764	70,499,722
% in Excess of Match	244.47%	250.76%	218.50%	225.50%	211.58%	210.51%	201.14%	207.92%	201.98%	207.66%

The School System is required to satisfy required local effort to receive state funding for education. The above amounts represent the estimated required local match included in the General Assembly adopted budgets for the past nine years and the current year's budget. This table is compiled using available data.



**Roanoke County Public Schools
Annual Budget 2019-2020
Student Enrollment Projection**

Method for Projecting Student ADM for 2019-2020

Student enrollment projections are a major consideration when developing the School Board budget since approximately 50% of the revenues are based on enrollment. In addition, enrollment drives the number of instructional and support staff needed to provide quality programs to students. Because the majority of the school budget hinges upon the stability of the enrollment projection, the School Board uses the following methods to arrive at the projected enrollment for the budget year.

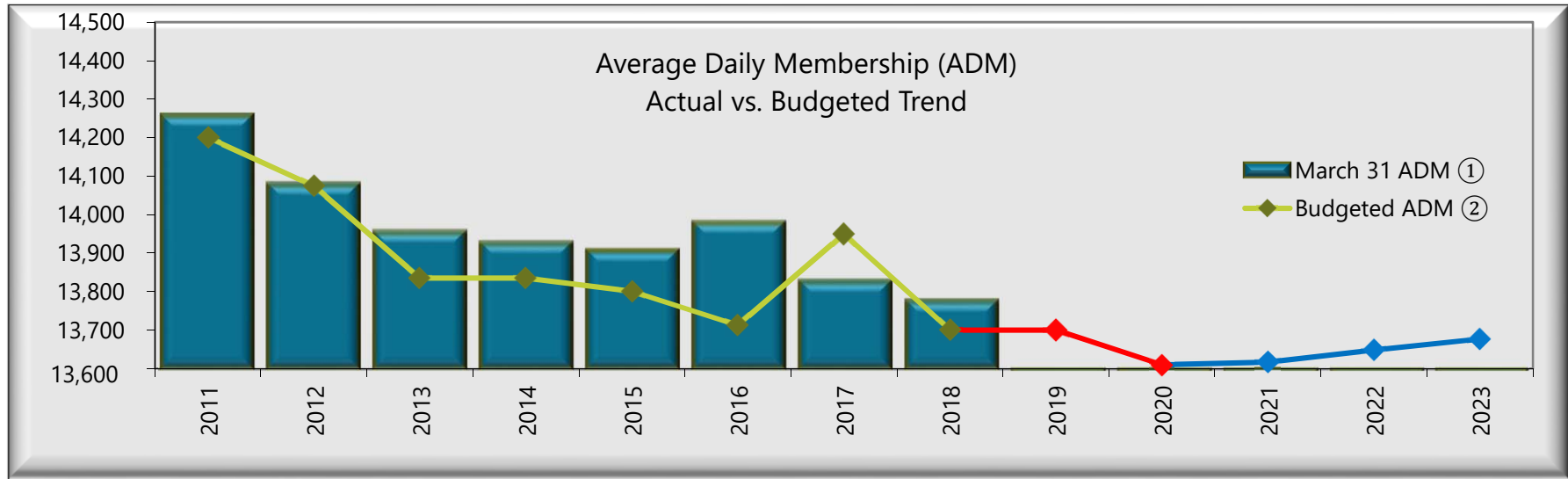
		2019	2020
Virginia Department of Education	The State uses the Weldon-Cooper Center to project enrollment for each school division. However, as qualified by the State, "although we have confidence in the accuracy of our ADM projections on a statewide basis, experience has shown that the accuracy of our projections for individual divisions may vary." The School System has seen large variances in the accuracy of the VDOE estimates in some years using this method.	13,652	13,591
Grade Progression	Calculated based on student data in Student Information System through December, using the following criteria: -Kindergarten students are estimated based on the live birth rate x 5-year average of March ADM/live birth rate. -Incoming 6th and 9th grade students are estimated based on December 5th and 8th grade enrollment + 5-year average of March ADM for 6th and 9th grade students less the prior year 5th and 8th grade enrollment. -Remaining students are shifted up one grade level.	13,676	13,610
Demographic Study	The Perkins + Will study conducted in 2016 projects enrollment by school and grade through 2026 with a 2% margin of error. The demographer projected enrollment of 14,005 in 2019-2020. With a 2% margin of error and approximately 120 students included in the demographic study that are not eligible for SOQ funding, the worst case calculation from the study would be 13,607 (14,005 - 120 x 98% = 13,607) and the best case scenario would be 13,885 (14,005 - 120 = 13,887). The School System has seen variances in the accuracy of the Perkins + Will study.	13,609 to 13,887	13,607 to 13,885

The final approved ADM to be used for budgeting 2020 revenues and staffing will be based on **13,610**. This amount, although higher than the Virginia Department of Education, is equivalent with the Grade Progression and within the range as provided by the Perkins + Will Demographic Study.

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	<<<<<Projections>>>>>		
March 31 ADM ①	14,259	14,081	13,958	13,929	13,909	13,982	13,830	13,779	TBD	na	na	na	na
Budgeted ADM ②	14,200	14,074	13,835	13,835	13,801	13,712	13,950	13,700	13,700	13,610	13,617	13,648	13,677
Annual Budgeted Growth	-1.39%	-0.89%	-1.70%	0.00%	-0.25%	-0.64%	1.74%	-1.79%	0.00%	-0.66%	0.05%	0.23%	0.21%

**Roanoke County Public Schools
Annual Budget 2019-2020
Student Enrollment Projection**

The following graph shows the budgeted ADM versus the realized March 31, along with the three projected years to show the trend of what to expect in future years.



Method for Projecting Fiscal Year 2020 through 2023

During 2016, Perkins + Will performed a demographic study to forecast student enrollment trends through fiscal year 2026. The forecast takes into consideration any factors that may impact the extrapolation of historical trends into the future. Data was pulled from School System attendance records from 2011 through 2016; Virginia Department of Health birth and death rates from 2000 through 2014; IRS migration reports from 2000 through 2011; and other sources. Population and migration historical data and trends provide a basis for enrollment forecasts. Perkins + Will claims forecast results within a 2% margin of error.

Since the School System bases its estimate of ADM on multiple calculations as noted on the previous page, the forecasts noted on this page reflect the application of the Perkins + Will future annual percent of change applied to the 2020 adopted ADM. This incorporates expected future trends from the

Sources:

- ① Virginia Department of Education, March 31 Counts
- ② Department of Finance

Roanoke County Public Schools
Annual Budget 2019-2020
Student Enrollment by School

Student enrollment in September differs from average daily membership (ADM) which is calculated on average enrollment from the first day of school through March 31st of each year.

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>High Schools</u>			①							
Cave Spring	863	833	850	901	956	988	1,024	1,049	1,016	1,022
Glenvar	668	626	587	585	564	549	564	567	583	579
Hidden Valley	1,167	1,116	1,061	1,000	1,007	1,022	951	927	878	830
Northside	1,026	1,010	1,012	995	978	1,004	1,044	1,030	1,003	922
William Byrd	1,184	1,178	1,132	1,182	1,173	1,141	1,143	1,095	1,050	1,039
<u>Middle Schools</u>										
Cave Spring	610	633	655	718	724	740	769	753	758	767
Glenvar	406	427	406	398	399	427	434	452	431	452
Hidden Valley	762	761	762	658	649	598	595	581	599	611
Northside	692	688	730	733	747	708	678	673	659	703
William Byrd	913	888	932	857	832	792	804	809	845	810
<u>Elementary Schools</u>										
Back Creek	286	314	295	324	288	296	302	290	303	291
Bent Mountain	58	0	0	0	0	0	0	0	0	0
Bonsack	447	446	411	417	412	392	367	380	349	355
Burlington	455	452	427	432	424	413	443	417	434	418
Cave Spring	445	425	459	455	461	459	472	470	470	490
Clearbrook	247	236	266	288	312	329	326	331	335	318
Fort Lewis	233	234	223	234	218	226	220	223	243	245
Glen Cove	442	437	429	428	440	426	418	430	448	449
Glenvar	360	366	360	354	363	340	383	382	352	352
Green Valley	376	340	371	397	412	452	485	479	498	516
Herman L Horn	410	416	405	402	403	365	395	394	370	408

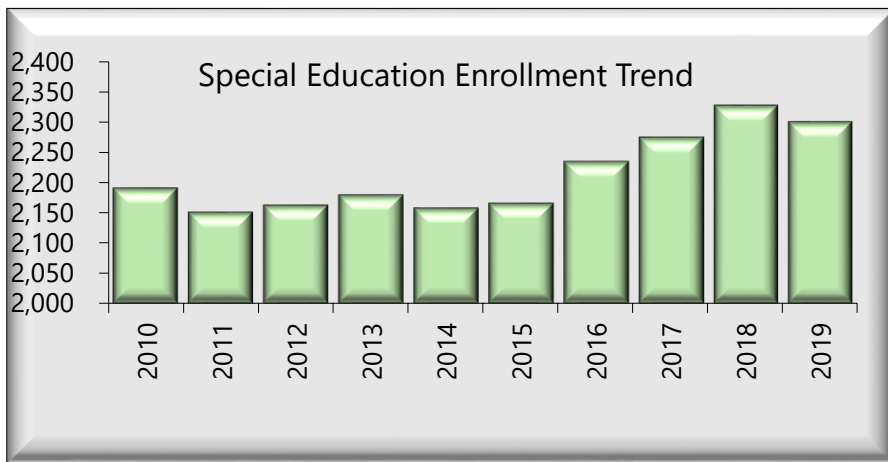
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**Roanoke County Public Schools
Annual Budget 2019-2020
Student Enrollment by School**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Mason's Cove	188	199	193	208	204	210	228	214	172	171
Mount Pleasant	317	314	333	304	321	334	331	299	297	304
Mountain View	450	456	449	426	388	368	364	344	339	317
Oak Grove	540	544	481	470	428	434	435	440	393	398
Penn Forest	565	567	464	471	458	445	445	448	451	459
W. E. Cundiff	473	483	464	465	493	514	515	513	495	491
September Enrollment ②	14,583	14,389	14,157	14,102	14,054	13,972	14,135	13,990	13,771	13,717

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Special Education ③	2,192	2,152	2,164	2,181	2,159	2,167	2,236	2,276	2,328	2,301
ESL Enrollment ④	401	407	397	381	352	331	360	393	453	454



① The School Board implemented a redistricting plan for south Roanoke County schools to better utilize additional room provided by the renovation of Cave Spring Elementary, Green Valley Elementary, and Cave Spring Middle schools. Areas of south Roanoke County were redistricted to balance enrollment in all six elementary schools in the region.

② Office of Pupil Assignment. Information provided on actual student enrollment on September 30.

③ Pupil Personnel Services

④ Instruction

Roanoke County Public Schools
Annual Budget 2019-2020
Full-Time Equivalent (FTE) Positions

	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Budgeted 2020
Board Member	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Superintendent	2.7	2.7	2.7	1.7	2.1	2.0	2.0	2.0	2.0	2.0
Administrator & Other Professional	16.8	19.2	12.8	14.0	14.5	15.7	15.2	15.0	17.0	17.0
Principal	27.0	27.0	27.3	27.0	26.8	26.9	27.2	27.0	27.0	27.0
Assistant Principal	26.9	26.0	25.3	24.9	24.8	24.2	26.1	22.6	24.5	25.5
Teacher	1,096.9	1,113.0	1,101.7	1,100.0	1,111.8	1,119.1	1,116.7	1,146.6	1,134.5	1,134.5
Guidance Counselor	42.9	47.0	47.7	47.8	47.7	47.7	47.8	45.7	43.0	55.0
Librarian	28.0	26.0	24.2	25.9	25.7	24.8	25.0	24.8	26.0	26.0
Social Worker	4.0	4.0	4.0	4.0	4.0	4.0	3.9	4.0	4.0	4.0
Instructional Assistant	299.4	293.7	288.4	282.4	286.2	298.0	291.5	308.4	325.0	327.0
Administrative Assistant & Specialist	69.9	71.4	68.6	69.0	69.8	70.9	72.7	71.8	76.0	75.0
School Nurse	25.9	23.0	24.7	24.3	26.2	27.7	27.3	26.1	26.0	26.0
School Psychologist	9.0	9.0	9.0	8.9	8.9	9.0	9.0	8.9	9.0	9.0
Attendance & Health	6.3	9.7	7.3	8.0	7.8	7.8	7.2	7.3	7.0	7.0
Bus Drivers, Aides, & Lot Attendants	170.8	175.7	174.3	167.3	182.8	191.1	178.3	197.5	199.0	206.0
Transportation	16.6	16.1	15.8	16.4	16.3	17.2	16.4	17.1	17.0	17.0
Laborers	114.1	113.3	113.0	102.9	83.8	67.1	51.1	53.2	61.0	51.0
Tradesman	30.2	29.7	29.7	28.0	29.1	27.7	25.8	27.6	29.0	31.0
Maintenance	4.0	4.0	4.0	4.0	3.8	4.0	3.0	2.3	2.0	2.0
Construction	4.0	4.4	4.0	4.3	4.4	3.9	2.4	2.3	3.0	3.0
Technology	40.9	37.6	37.3	36.4	36.2	34.1	37.0	37.2	36.0	35.0
School Nutrition	128.7	126.0	120.0	117.5	110.7	110.1	93.9	128.3	154.0	154.0
	<u>2,171.0</u>	<u>2,184.5</u>	<u>2,147.8</u>	<u>2,120.7</u>	<u>2,129.4</u>	<u>2,139.0</u>	<u>2,085.5</u>	<u>2,181.7</u>	<u>2,228.0</u>	<u>2,240.0</u>

The Full-Time Equivalent positions include full-time, part-time, hourly, supplemental, and seasonal positions paid during the year and presented in the Annual School Report submitted to the Department of Education each September.

Source: Actual balances from Annual School Report; Budgeted balances from the Department of Human Resources

**Roanoke County Public Schools
Annual Budget 2019-2020
Teacher Salary Information**

		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
				①				②			
Bachelors	Min	\$35,000	\$35,700	\$36,000	\$36,000	\$36,000	\$36,000	\$38,585	\$38,585	\$38,971	\$39,555
	Max	57,125	58,268	63,366	63,366	64,633	64,885	59,420	59,420	60,014	60,914
Bachelors + 12 hrs	Min	35,321	36,021	36,321	36,321	36,321	36,321	39,185	39,185	39,571	40,155
	Max	57,580	58,723	63,821	63,821	65,088	65,340	60,020	60,020	60,614	61,514
Bachelors + 24 hrs	Min	35,482	36,182	36,482	36,482	36,482	36,482	39,785	39,785	40,171	40,755
	Max	57,808	58,951	64,049	64,049	65,316	65,568	60,620	60,620	60,614	62,114
Masters	Min	36,605	37,305	37,605	37,605	37,605	37,605	40,985	40,985	41,371	41,955
	Max	59,400	60,543	65,641	65,641	66,908	67,160	61,820	61,820	62,414	63,314
Masters + 12 hrs	Min	36,766	37,466	37,766	37,766	37,766	37,766	N/A	N/A	N/A	N/A
	Max	59,628	60,771	65,869	65,869	67,136	67,388	N/A	N/A	N/A	N/A
Masters + 24 hrs	Min	36,926	37,626	37,926	37,926	37,926	37,926	N/A	N/A	N/A	N/A
	Max	59,855	60,998	66,096	66,096	67,363	67,615	N/A	N/A	N/A	N/A
Doctorate	Min	38,210	38,910	39,210	39,210	39,210	39,210	42,585	42,585	42,971	43,555
	Max	61,675	62,818	67,916	67,916	69,183	69,435	63,420	63,420	64,014	64,914
Average Salary		\$48,712	\$48,267	\$50,886	\$49,968	\$49,719	\$49,967	\$51,942	\$51,397	TBD	TBD
Average Annual Increase		0.00%	2.00%	8.75%	0.00%	2.00%	2.50%	2.00%	1.50%	TBD	TBD
Virginia Average Salary ③		\$51,524	\$52,096	\$52,923	\$53,818	\$54,486	\$54,891	\$56,351	\$56,861	TBD	TBD

① In fiscal year 2013, the salary increase includes state mandated pass through of 5.0% VRS contribution.

② In fiscal year 2017, Roanoke County Public Schools adopted a revised Comprehensive Pay Plan based on the recommendation of Evergreen Solutions, LLC, who performed an independent study to identify and eliminate internal and external inequities within the previous Unified Pay Plan. The salary increase of 2.00% was a base cost of living adjustment for all employees. In addition, \$4.77 million was allocated based on recommendations from Evergreen Solutions, LLC to address identified internal and external inequities in salaries.

③ Virginia Average Salary from the Annual Teacher Salary Survey Report prepared by the Department of Education.

Roanoke County Public Schools
Annual Budget 2019-2020
Ratio of Total Debt Service to Local Government Expenditures

	Principal	Interest	Total Debt Service	Local Government Expenditures	Ratio of Total Debt Service to Local Government Expenditures
2009	10,323,075	8,799,841	19,122,916	262,011,427	7.30
2010	9,964,540	9,437,308	19,401,848	249,135,448	7.79
2011	12,269,095	9,563,362	21,832,457	256,591,051	8.51
2012	12,534,407	9,050,745	21,585,152	260,467,376	8.29
2013	13,129,978	8,952,723	22,082,701	259,471,652	8.51
2014	10,593,023	8,168,073	18,761,096	260,674,387	7.20
2015	11,389,614	7,887,332	19,276,946	269,891,195	7.14
2016	13,104,653	7,546,808	20,651,461	272,818,478	7.57
2017	11,755,869	7,277,387	19,033,256	280,536,145	6.78
2018	11,988,384	7,040,096	19,028,480	289,492,761	6.57

Source: Roanoke County Finance Department

Roanoke County Public Schools
Annual Budget 2019-2020
Outstanding Debt Issuances Funded by Local Government

Issued	Debt Issue	June 30, 2018
1998	\$7,965,000 1998 Series A VPSA Bonds due in annual installments of \$395,000 through July 15, 2018; interest at 5.1%	395,000
1998	\$4,724,924 1998 Series B VPSA Bonds due in annual installments of \$248,659 through July 15, 2018; interest at 5.1%	248,659
1999	\$6,920,000 1999 Series B VPSA Bonds due in annual installments of \$345,000 through July 15, 2019; interest at 6.1%	690,000
2001	\$16,500,000 2001 Series A VPSA Bonds due in annual installments of \$825,000 through July 15, 2021; interest at 5.1%	3,300,000
2001	\$12,968,814 2001 Series B VPSA Bonds due in annual installments of \$675,397 to \$683,564 through July 15, 2021; interest at 3.1% to 5.1%	2,724,532
2003	\$20,630,000 2003 Series C VPSA Bonds due in annual installments of \$1,030,000 through July 15, 2023; interest at 4.6% to 5.1%	6,180,000
2007	\$14,900,000 2007 Series A Non-subsidized VPSA Bonds due in annual installments of \$745,000 through July 15, 2027; interest at 4.4% to 5.1%	7,450,000
2007	\$6,364,713 2007 Series B Subsidized VPSA Bonds due in annual installments of \$317,799 to \$371,160 through July 15, 2027; interest at 4.4% to 5.1%	3,425,852
2009	\$43,830,000 2009 Series B VPSA Bonds due in annual installments of \$2,190,000 through July 15, 2029; interest at 4.1% to 5.1%	26,280,000
2011	\$9,080,000 2011 VPSA Bonds due in annual installments of \$450,000 to \$455,000 through July 15, 2031; interest at 3.3% to 5.1%	6,350,000
2014	\$17,835,000 2014 Series C VPSA Bonds due in annual installments of \$890,000 to \$895,000 through July 15, 2034; interest at 3.6% to 5.1%	15,150,000
		<u><u>\$ 72,194,043</u></u>

All of these debt issues are borrowed by the County of Roanoke (governing body) and are shown here as additional information only. The School System is not obligated for repayment of these debt issues. VPSA bonds are continuously evaluated by the Department of the Treasury for refunding when the market rates indicate savings potential. Refinancing credits are refunded to localities based on the present value savings in lieu of exchanging the original bonds resulting in overall lower cost refundings.

Roanoke County Public Schools
Annual Budget 2019-2020
Amortization of Outstanding Debt Issues Funded by Local Government

Virginia Public School Authority Bonds		
	Principal	Interest
2020	8,885,422	4,377,329
2021	8,546,276	3,653,582
2022	8,552,438	3,226,863
2023	7,043,501	2,835,696
2024	7,048,369	2,482,881
2025	6,024,794	2,151,981
2026	6,031,556	1,861,940
2027	6,038,672	1,573,820
2028	6,046,160	1,280,885
2029	4,925,000	1,023,559
2030	4,925,000	800,103
2031	2,735,000	631,381
2032	2,735,000	518,089
2033	2,285,000	420,884
2034	2,285,000	332,791
2035	2,280,000	244,800
2036	1,390,000	176,183
2037	1,390,000	126,838
2038	1,390,000	76,624
2039	1,390,000	25,541
Total	\$ 91,947,188	\$ 27,821,770

All of these debt issues are borrowed by the County of Roanoke (governing body) and are shown here as additional information only. The School System is not obligated for repayment of these debt issues.

Source: Roanoke County Finance Department

**Roanoke County Public Schools
Annual Budget 2019-2020
School Accreditation**

The School Division continues to be a leader in student performance across the state with all 26 schools having achieved full state accreditation based on Standards of Learning test performance in Mathematics, Reading, Science, and Social Studies. Rigorous intervention programs have been implemented to meet the needs of each student.

All Roanoke County Schools are fully accredited by the Commonwealth of Virginia and include the following:

High Schools

Cave Spring
Glenvar
Hidden Valley
Northside
William Byrd

Middle Schools

Cave Spring
Glenvar
Hidden Valley
Northside
William Byrd

Elementary Schools

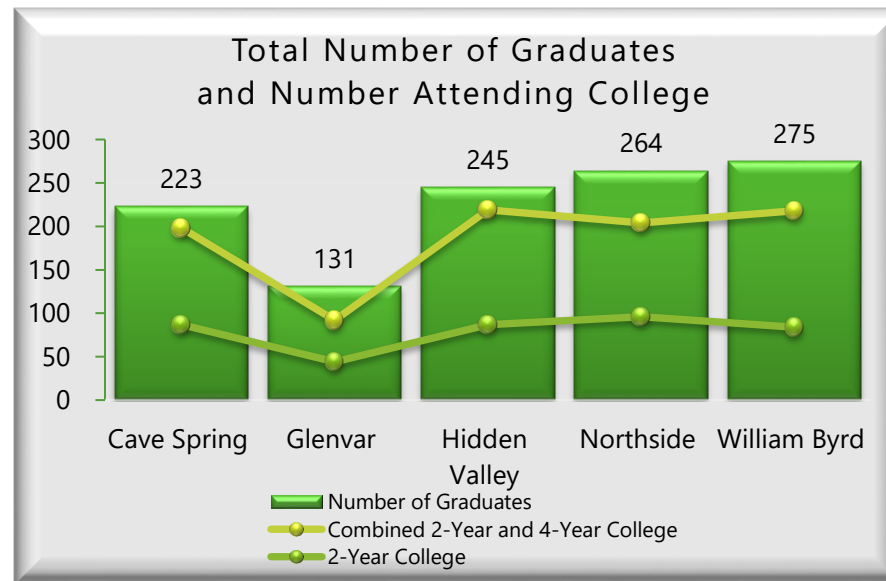
Back Creek
Bonsack
Burlington
Cave Spring
Clearbrook
Fort Lewis
Glen Cove
Glenvar
Green Valley
Herman L. Horn
Masons Cove
Mount Pleasant
Mountain View
Oak Grove
Penn Forest
W.E. Cundiff

The information is based on fiscal year 2018 Standards of Learning test results. Full accreditation means a school meets all standards as stated in the Commonwealth of Virginia's Standards of Accreditation.

Source: Department of Testing and Remediation.

Roanoke County Public Schools
Annual Budget 2019-2020
Number of Students Attending College from Graduating Class of 2018

High School	Number of Graduates	Attending 2 Year College		Attending 4 Year College		Total Scholarships Earned
		Students	Percent	Students	Percent	
Cave Spring	223	87	39.0%	111	49.8%	\$ 2,788,212
Glenvar	131	44	33.6%	48	36.6%	1,723,340
Hidden Valley	245	87	35.5%	132	53.9%	2,912,756
Northside	264	96	36.4%	108	40.9%	2,875,895
William Byrd	275	84	30.5%	134	48.7%	3,113,177
Totals	1,138	398	35.0%	533	46.8%	\$ 13,413,380



Source: School Counseling Office

**Roanoke County Public Schools
Annual Budget 2019-2020
Dropout Statistics**

Roanoke County Public Schools has consistently had one of the lowest dropout rates in the Commonwealth of Virginia. As shown above the percent of students who drop out is less than 1% in all years shown.

2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
------	------	------	------	------	------	------	------	------	------

Number of Students

in Grades 7-12

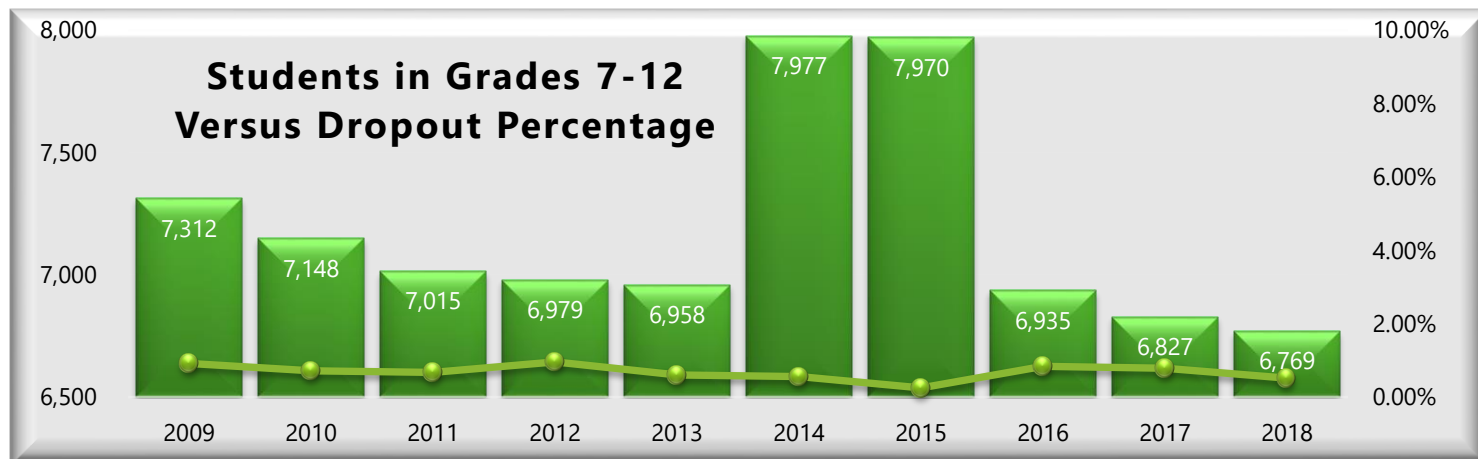
7,312 7,148 7,015 6,979 6,958 7,977 7,970 6,935 6,827 6,769

Number of Student Dropouts

67 51 47 67 42 45 20 58 54 35

Percent of Student Dropouts

0.92% 0.71% 0.67% 0.96% 0.60% 0.56% 0.25% 0.84% 0.79% 0.52%

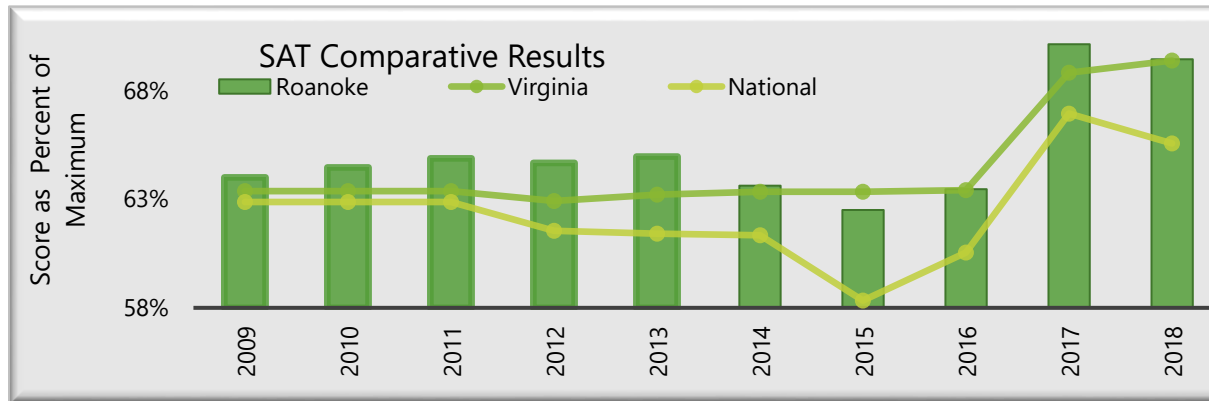


Source: Superintendent's Annual Report for Virginia

Roanoke County Public Schools
Annual Budget 2019-2020
SAT Test Scores

Roanoke County School student achievement on the standardized SAT test is consistently higher than both the state and national averages as reflected in the following table and chart.

Year	Participation Rate	Roanoke County Schools				Virginia	National	Maximum
		Verbal	Math	Writing	Total			
2009	43%	515	517	504	1,536	1,521	1,509	2,400
2010	50	515	525	507	1,547	1,521	1,509	2,400
2011	44	518	523	516	1,557	1,521	1,509	2,400
2012	42	522	525	505	1,552	1,510	1,477	2,400
2013	59	526	522	511	1,559	1,517	1,474	2,400
2014	62	519	511	497	1,527	1,520	1,472	2,400
2015	61	510	508	482	1,500	1,520	1,400	2,400
2016	62	525	526	472	1,523	1,522	1,453	2,400
* 2017	55	564	558	n/a	1,122	1,101	1,071	1,600
* 2018	65	558	553	n/a	1,111	1,110	1,049	1,600



*Effective Fiscal Year 2017, SAT scoring changed from a maximum of 2,400 points to a maximum of 1,600 points. Reading and Writing were combined into one portion of the exam. This is reflected in the 2017 data presented.

Source: School Counseling Office

Roanoke County Public Schools
Annual Budget 2019-2020
Standards of Learning Test Scores (SOL's)

Level Course	2009		2010		2011		2012		2013		2014		2015		2016		2017		2018	
	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA
Elementary SOL's:																				
Grade 3 English RLR	90	86	87	83	94	83	95	86	78	72	72	69	83	75	81	76	84	75	82	72
Grade 3 Mathematics	94	89	96	92	96	91	73	64	73	65	71	67	81	74	81	77	85	75	82	73
Grade 3 History	95	93	97	93	91	90	90	87	90	87	86	86	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 3 Science	92	89	95	91	96	85	94	90	87	84	85	83	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 4 VA Studies	94	88	92	87	94	87	95	89	93	87	90	85	93	87	92	87	93	87	89	85
Grade 4 Reading	91	89	94	88	93	89	94	88	81	70	79	70	84	77	85	77	85	79	85	76
Grade 4 Mathematics	92	86	93	88	93	87	83	70	84	74	87	80	89	84	88	83	89	81	86	79
Grade 5 English RLR	91	92	93	90	94	89	93	89	86	73	84	73	85	79	85	81	87	81	86	80
Grade 5 English Writing	96	86	90	88	90	87	92	87	79	71	75	71	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 5 Mathematics	97	90	95	90	95	89	80	67	82	69	85	73	86	79	86	79	85	79	85	77
Grade 5 Science	95	88	95	88	93	87	95	88	85	75	86	73	88	79	89	81	89	79	87	79
Grade 6 Reading	91	86	93	88	94	87	95	89	83	73	83	73	87	76	83	77	84	78	86	80
Grade 6 Mathematics	72	73	77	77	85	73	89	74	91	77	91	76	94	83	92	82	93	82	90	79
Grade 6 U S History to 1865	81	74	83	78	91	81	89	81	91	83	94	81	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 7 Reading	94	88	91	90	94	89	94	88	83	74	86	76	92	81	90	82	87	82	86	81
Grade 7 Mathematics	78	71	81	75	89	77	86	58	86	61	87	65	92	72	93	72	87	71	85	69
Grade 7 U S History 1865 to present	94	92	91	91	89	85	88	84	89	82	90	81	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 8 English RLR	92	87	93	90	94	90	95	89	84	71	80	70	85	75	87	75	83	76	81	77
Grade 8 English Writing	92	89	92	91	90	88	92	88	78	70	77	70	79	72	78	71	80	73	73	73
Grade 8 Mathematics	93	85	93	87	89	82	74	60	76	61	80	67	85	74	81	73	81	74	80	71
Grade 8 Civics	92	84	92	86	91	89	91	84	93	85	91	83	91	86	92	87	93	87	88	86
Grade 8 Science	94	90	96	92	95	92	97	92	92	76	81	74	85	78	86	79	87	79	82	78

(Continued)

Roanoke County Public Schools
Annual Budget 2019-2020
Standards of Learning Test Scores (SOL's)

Level	2009		2010		2011		2012		2013		2014		2015		2016		2017		2018	
Course	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA

(Continued)

Secondary SOL's:

End of Course English RLR	97	95	95	94	96	94	95	94	95	89	94	90	95	89	92	89	92	87	89	87
End of Course English Writing	98	92	95	92	97	93	96	93	90	87	91	84	87	83	88	83	90	84	93	84
Algebra I	97	94	98	94	97	94	86	73	88	76	91	79	89	82	91	83	92	82	91	81
Algebra II	94	91	96	91	97	91	68	69	83	76	88	82	86	87	94	89	94	90	90	89
Geometry	95	87	92	88	92	87	83	74	89	76	90	77	90	80	89	80	85	78	87	77
Earth Science	94	87	94	88	94	89	94	90	93	83	93	83	90	83	89	84	90	82	89	81
Biology	92	88	94	89	93	90	96	92	91	83	89	83	89	84	90	84	85	82	88	82
Chemistry	95	93	95	93	97	93	96	93	87	86	85	87	89	88	87	88	90	89	86	89
World History to 1500	92	93	98	93	94	81	98	84	98	84	98	85	97	85	96	84	98	85	99	82
World History from 1500	98	93	95	92	85	82	88	85	92	85	89	86	94	87	89	86	91	87	92	84
World Geography	91	86	87	86	n/a	n/a	n/a	n/a	91	86	88	n/a	n/a	n/a	85	86	87	83	86	82
US & VA History	97	95	96	95	92	83	88	85	93	86	92	87	90	87	89	86	89	86	87	84

Roanoke County Public Schools
Annual Budget 2019-2020
Standards of Learning Comparison by School Division

Level Course	RCPS	VA	State Rank (out of 133)	Botetourt	Franklin	Montgomery	Roanoke City	Salem	Arlington	Fairfax	Fauquier	Lexington	Loudoun	Stafford	Albemarle	Chesterfield	Hanover	Henrico	Chesapeake	Virginia Beach	York
Free & Reduced Lunch Percentage	30%	44%	n/a	28%	54%	37%	85%	37%	31%	29%	27%	27%	18%	31%	31%	35%	20%	44%	39%	39%	24%
Elementary SOL's:																					
Grade 3 English RLR	82	72	10	76	74	74	68	77	80	73	73	86	78	73	71	76	80	73	77	81	85
Grade 3 Mathematics	82	73	13	73	73	74	75	80	80	75	73	88	77	75	68	74	82	72	78	82	85
Grade 3 History	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 3 Science	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 4 VA Studies	89	85	36	91	90	84	82	87	88	89	86	86	93	84	82	85	88	86	90	88	91
Grade 4 Reading	85	76	13	86	81	79	74	77	83	77	77	79	82	77	75	80	84	79	79	86	95
Grade 4 Mathematics	86	79	29	88	86	83	79	83	84	81	76	85	85	79	78	83	87	80	83	86	92
Grade 5 English RLR	86	80	19	86	81	84	78	83	86	81	77	92	87	80	79	84	88	82	81	88	90
Grade 5 English Writing	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 5 Mathematics	85	77	23	78	82	83	77	83	84	82	69	85	85	79	76	74	84	80	77	84	90
Grade 5 Science	87	79	18	82	79	84	77	85	86	81	76	90	85	78	75	82	83	82	84	84	88
Grade 6 Reading	86	80	16	89	81	81	74	79	86	85	79	89	89	83	81	80	84	75	82	86	90
Grade 6 Mathematics	90	79	14	92	82	77	77	71	81	87	82	89	79	84	79	83	88	67	78	80	93
Grade 6 U S History to 1865	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 7 Reading	86	81	17	86	84	82	75	80	86	85	82	87	89	84	81	81	86	77	86	88	89
Grade 7 Mathematics	85	69	3	82	75	67	56	65	76	80	79	75	80	78	77	73	80	69	74	69	80
Grade 7 U S History 1865 to present	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 8 English RLR	81	77	27	86	77	79	69	79	83	83	77	75	87	91	78	78	86	75	82	83	87
Grade 8 English Writing	73	73	23	80	71	69	66	77	84	84	69	71	85	89	77	76	76	72	78	77	81
Grade 8 Mathematics	80	71	23	78	75	75	62	63	77	79	59	72	62	70	59	86	83	57	84	75	81
Grade 8 Civics	88	86	35	94	91	85	78	85	86	91	86	84	94	83	85	84	92	84	84	90	92
Grade 8 Science	82	78	29	87	81	69	67	87	84	83	79	79	87	77	76	77	87	75	85	83	87

(Continued)

Roanoke County Public Schools
Annual Budget 2019-2020
Standards of Learning Comparison by School Division

Level	RCPS	VA	State Rank (out of 133)	Botetourt	Franklin	Montgomery	Roanoke City	Salem	Arlington	Fairfax	Fauquier	Lexington	Loudoun	Stafford	Albemarle	Chesterfield	Hanover	Henrico	Chesapeake	Virginia Beach	York
Course																					
(Continued)																					
Secondary SOL's:																					
End of Course English RLR	89	87	27	90	84	87	73	91	86	88	89	n/a	92	89	88	88	89	76	91	91	94
End of Course English Writing	93	84	8	87	77	84	69	82	87	87	87	n/a	93	85	84	79	87	78	89	89	93
Algebra I	91	81	8	93	84	91	81	82	88	83	74	n/a	84	81	85	82	86	79	91	80	89
Algebra II	90	89	66	96	89	91	98	93	89	86	83	n/a	90	91	78	92	88	93	94	78	97
Geometry	87	77	15	86	77	82	65	80	86	82	69	n/a	85	81	74	75	81	76	89	82	89
Earth Science	89	81	17	86	85	87	70	84	78	81	84	n/a	86	83	82	81	83	84	87	86	86
Biology	88	82	18	88	80	85	76	89	84	86	79	n/a	90	86	81	84	93	79	86	85	91
Chemistry	86	89	84	93	95	90	85	93	92	87	91	n/a	92	86	88	89	91	95	93	89	93
World History to 1500	99	82	1	92	87	79	65	92	81	88	82	n/a	91	85	86	81	82	82	90	80	89
World History from 1500	92	84	10	85	76	85	78	89	85	85	74	n/a	88	87	74	86	81	92	91	78	84
World Geography	86	82	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
US & VA History	87	84	30	88	85	80	70	89	83	87	88	n/a	90	88	81	84	88	85	91	86	89

Roanoke County Public Schools
Annual Budget 2019-2020
Standards of Learning Subgroup Comparison by School Division

Course Type Subgroup	RCPS	Botetourt	Franklin	Montgomery	Roanoke City	Salem	Arlington	Fairfax	Fauquier	Lexington	Loudoun	Stafford	Albemarle	Chesterfield	Hanover	Henrico	Chesapeake	Virginia Beach	York
Free & Reduced Lunch Percentage	30%	28%	54%	37%	85%	37%	31%	29%	27%	27%	18%	31%	31%	35%	20%	44%	39%	39%	24%
Reading SOL's																			
All Students	85	86	80	81	73	81	84	81	80	84	86	81	79	81	86	78	83	86	90
Students with Disabilities	56	52	47	40	46	46	55	55	46	31	59	52	41	49	51	45	52	51	64
Economically Disadvantaged	76	73	73	67	68	66	63	61	64	59	65	69	54	68	67	63	72	78	79
English Language Learners	74	54	63	59	58	47	61	59	57	54	62	58	45	65	58	63	74	80	75
Black	70	76	65	67	67	68	73	72	63	47	77	73	55	71	70	64	72	74	78
Hispanic	80	77	74	70	67	71	67	62	67	60	69	73	53	71	73	67	82	84	87
White	86	86	83	82	83	84	95	91	84	91	90	87	87	89	88	89	84	91	92
Math SOL's																			
All Students	86	86	80	81	75	79	83	81	75	83	83	80	76	80	84	76	83	83	89
Students with Disabilities	59	53	45	40	48	46	55	54	42	19	55	52	44	52	50	43	54	49	63
Economically Disadvantaged	78	75	72	66	71	65	68	64	61	58	62	70	54	68	68	61	73	74	80
English Language Learners	79	65	72	69	72	57	68	65	62	68	62	64	56	71	72	67	79	78	86
Black	73	78	68	65	68	64	71	69	55	53	69	70	52	67	70	62	74	70	79
Hispanic	82	78	76	70	75	73	69	65	68	67	65	75	58	73	80	66	83	81	86
White	88	87	83	82	83	83	93	89	79	87	87	86	83	87	87	87	89	88	91

Roanoke County Public Schools
Annual Budget 2019-2020
Number of Students Receiving Free or Reduced Lunch

	Free	Reduced	Total	September 2018 Enrollment*	Free and Reduced % of Enrollment
Cave Spring High	137	40	177	1,022	17.32%
Glenvar High	97	19	116	579	20.03%
Hidden Valley High	116	22	138	830	16.63%
Northside High	237	61	298	922	32.32%
William Byrd High	251	46	297	1,039	28.59%
Total High	838	188	1,026	4,392	23.36%
Cave Spring Middle	116	30	146	767	19.04%
Glenvar Middle	95	24	119	452	26.33%
Hidden Valley Middle	104	29	133	611	21.77%
Northside Middle	234	57	291	703	41.39%
William Byrd Middle	240	39	279	810	34.44%
Total Middle	789	179	968	3,343	28.96%

	Free	Reduced	Total	September 2018 Enrollment*	Free and Reduced % of Enrollment
Back Creek	41	13	54	303	17.82%
Bonsack	35	13	48	370	12.97%
Burlington	223	44	267	452	59.07%
Cave Spring	66	19	85	511	16.63%
Clearbrook	75	29	104	330	31.52%
Fort Lewis	42	4	46	257	17.90%
Glen Cove	106	38	144	471	30.57%
Glenvar	80	20	100	365	27.40%
Green Valley	133	30	163	540	30.19%
Herman L. Horn	185	35	220	437	50.34%
Mason's Cove	70	12	82	185	44.32%
Mount Pleasant	116	27	143	319	44.83%
Mountain View	114	25	139	333	41.74%
Oak Grove	121	17	138	417	33.09%
Penn Forest	62	8	70	474	14.77%
W.E. Cundiff	201	26	227	523	43.40%
Total Elementary	1,670	360	2,030	6,287	32.29%

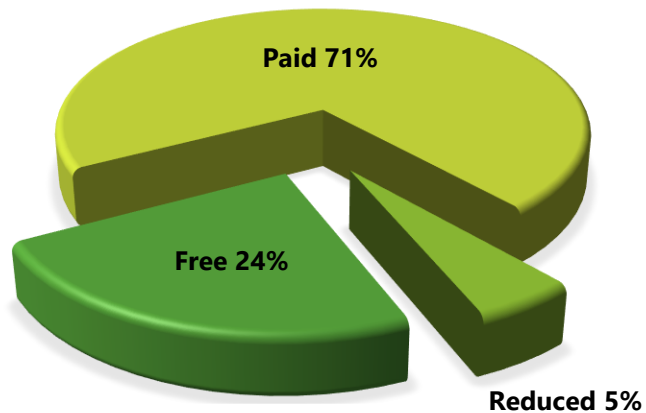
Total Division

3,297 727 4,024 14,022 28.70%

Percentage of Enrollment

23.51% 5.18% 28.70%

STUDENT MEAL ELIGIBILITY AS A PERCENTAGE OF ENROLLMENT



*Enrollment includes students in preschool classes.
Source: School Nutrition Office

Roanoke County Public Schools
Annual Budget 2019-2020
Student Fees

The Code of Virginia (8VAC20-720-80) states that “no fees or charges may be levied on any pupil by any school board unless authorized by regulation of the Board of Education or by the General Assembly.” The below schedule of fees are authorized by 8VAC20-720-80 and have been approved by the Roanoke County School Board in accordance with Policy 4.12. Requests for reduction or waiver of fees are made via the school principal.

	2016	2017	2018	2019	2020
<u>Elementary School Student Fees</u>					
Breakfast Regular	\$1.25	\$1.25	\$1.35	\$1.35	\$1.35
Breakfast Reduced Price	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30
Lunch Regular	\$2.35	\$2.45	\$2.55	\$2.55	\$2.55
Lunch Reduced Price	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40
<u>Middle and High School Student Fees</u>					
Breakfast Regular	\$1.25	\$1.25	\$1.35	\$1.35	\$1.35
Breakfast Reduced Price	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30
Lunch Regular	\$2.60	\$2.70	\$2.80	\$2.80	\$2.80
Lunch Reduced Price	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40
PE uniform Shirt	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00
PE uniform Shorts	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00
PE uniform Shirt and Shorts	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00
Take-home Laptop	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Take-home Laptop Reduced	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Student Parking High Schools	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Student Parking BCAT	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
High School Class Dues Grades 9-11	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
High School Class Dues Grade 12	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00

Note: Schedule is intended to show information for 10 years. Information for 2015 and earlier is not available at this time. Additional years will be included as they become available

Source: Roanoke County Public Schools Administration

**Roanoke County Public Schools
Annual Budget 2019-2020
Demographic and Statistical Data**

General Government information

Date founded 1838
First charter adopted July 1, 1986
Form of government Urban County Administrator
Area 251 square miles
County bond rating AA/Aa2/AA

Fire and Rescue protection

Total fire/rescue stations 13
Career personnel 173
Volunteer personnel 200

Police protection

Response Time for Emergency Calls <5 min
Clearance Rate for Part 1 Violent Crimes 74%

Libraries

Total sites 6
Patrons registered 90,917
Total circulation 1,088,190

Parks and Recreation

Total parks 31
Total park acreage 2,090
Total recreation centers 3
Total park district maintenance centers 3
Total recreation activity enrollment 12,856

Year	Population	Per Capita Income	March 31 ADM	Unemployment Rate
	①	②	③	④
2009	91,494	39,315	14,650	4.6%
2010	92,253	39,315	14,474	6.3
2011	92,524	40,688	14,259	5.7
2012	92,687	42,288	14,081	5.6
2013	93,256	42,288	13,958	5.5
2014	92,703	45,577	13,929	5.2
2015	93,569	48,047	13,909	4.5
2016	93,775	48,384	13,982	3.5
2017	93,924	48,384	13,830	3.6
2018	93,735	48,384	13,779	3.1

Education

Total elementary schools 16
Total middle schools 5
Total high schools 5
Total specialty schools 1

Sources:

Unless noted below: County of Roanoke Annual Fiscal Plan

- ① Weldon Cooper Center for Public Service
- ② Bureau of Economic Analysis (The latest information available is for 2016; subsequent years have not been updated.)
- ③ Average Daily Membership from Schools Department of Administration
- ④ Virginia Employment Commission

**Roanoke County Public Schools
Annual Budget 2019-2020
Parent and Student Surveys**

YOUTH RISK BEHAVIOR SURVEY

The Youth Risk Behavior Survey is a national Center for Disease Control instrument that gathers information about violence, substance use, diet, exercise and other protective and risk factors in the lives of youth. Roanoke County Public Schools surveys all students, grades 6-12, every two years. Results are used to plan prevention and intervention programs for the youth, educate parents and community, elicit funding through grants, and measure successes and challenges in risk areas. Mentally and physically, healthy youth come to school better prepared to learn. Families and youth learn strategies to improve their overall quality of life.

The 2018 survey asked questions about types of behaviors that risk the health, development, and lives of children including safety, use of technology, use of alcohol and drugs, violence, bullying and mental health. The survey results are being used to assist the School System in programming to address the risky behaviors as well as point out the success strategies that are at work in Roanoke County Schools.

ANNUAL SPECIAL EDUCATION PERFORMANCE REPORT

The School System participates in an annual survey that assesses the percentage of parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities. The Virginia Department of Education administers the survey and provides the School System with results in order to make improvements in communications with parents of children with special needs.

ROANOKE COUNTY ACCREDITATION AND PARENT/STUDENT SATISFACTION SURVEY

Through the Roanoke County School Improvement process, the School System surveys teachers, parents and students in each of the local school communities. This survey process is initiated at the beginning of the planning cycle for the accreditation process. 26 schools have overlapping cycles, therefore there are three to four schools surveying their stakeholders within Roanoke County each year. Students are asked about safety, course offerings, and climate of the

school. Parents are asked about communication, safety, instruction, and climate. Teachers are asked similar questions with regard to the individual school and division. The survey data is used to support a growth model whereby goals are adjusted to meet stakeholder need. In some instances, new goals are created to meet the changing needs of the stakeholders. These goals are primarily within the focus of instruction, community relations, health and safety, and technology. Roanoke County Public Schools is starting to transition to yearly surveys to be more responsive to stakeholders.







Roanoke County Public Schools Capital Improvement Program 2019-2029

Approved on January 10, 2019





ROANOKE COUNTY PUBLIC SCHOOLS
Office of the Superintendent
5937 Cove Rd. Roanoke, VA 24019 ♦ (540) 562-3900 Ext 10163



January 10, 2019

To the Honorable Chairman, Members of the Roanoke County School Board,
and the Citizens of the County of Roanoke, Virginia:

We are pleased to submit to you the proposed Capital Improvement Program (Program) for fiscal years 2020-2029 of the Roanoke County Public Schools (the School System) for your consideration. The School Board is required to submit an adopted Program to the Roanoke County Board of Supervisors for incorporation into the County of Roanoke's Capital Improvement Program. This annual Program as presented serves as the foundation for the School System's financial planning for major capital projects and replacements.

The School System provides a broad spectrum of general, special, gifted, career and technical education opportunities for approximately 14,000 students (including pre-kindergarten) between the ages of 3 and 21 at sixteen elementary schools, five middle schools, five high schools, and one specialty center. The process of developing and updating the Capital Improvement Program each year is critically important for identifying future capital needs for the successful maintenance of facilities, equipment, and buses necessary to provide first-class educational and enrichment programs.

This ten-year plan has expanded beyond planning facility construction projects only to include a preventative maintenance schedule to extend the useful life of our facilities and minimize future costly as-needed repairs. These scheduled maintenance projects will ensure the best possible condition of facilities to house students and learning programs and ensure the continued promotion of the quality programs the school System offers. This Program includes a ten-year

replacement schedule to ensure the timely scheduling of preventative maintenance projects.

In addition, as a frontrunner in the incorporation of digital technology in our classrooms, we offer a one-to-one laptop program for students in grades 6-12. Technology is a priority for providing quality 21st century tools for student growth. The School System operates the largest networked organization in the Roanoke Valley with connections to/from 32 schools, administration, transportation, and maintenance facilities. The inventory of servers, networking, and wireless connections is significant. The School System also maintains redundancy to avoid serious interruptions of service as well as an offsite official disaster recovery location. This Program includes a six-year replacement schedule to ensure the timely replacement of technology devices.

Finally, a formal bus replacement schedule is included. In order to be good stewards of taxpayer dollars, the School System is a leader in cost efficient transportation services provided with a fleet of 152 school buses. This Program includes a fifteen-year replacement schedule to ensure the timely replacement of school buses over their average useful life span.

During fiscal year 2016, Perkins + Will conducted a Facility Use and Demographic Study in order to review the division's capacity versus forecasted enrollment as well as to forecast student enrollment for the next 10 years. There is no record of this type of study having been

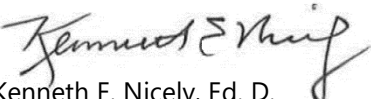
conducted for the school district in previous years. The intent was to guide future capital improvements to learning facilities based on population, housing, and other external data validated by independent consultants. Upon completion of this study, a second study was conducted to assess facility needs based on the results of the use and capacity study. The Phase II study was completed in 2016. The results of both studies have been used to inform and guide the School System in planning for capital improvements in the Capital Program.

The first year of the ten-year plan is the only formal appropriation of funding. As such, our 2019-2020 budget has incorporated \$310,820 for the continual implementation of the joint Human Resources and Payroll Software System; \$1,000,000 for capital maintenance, which includes roof replacements, HVAC maintenance, paving, and other similar repairs and preventative maintenance; \$3,116,589 for technology replacements, including networking, servers, wireless, computer leases and purchases in order to continue providing 21st

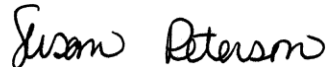
century learning tools for our students; and \$1,174,927 for bus replacements in order to keep our fleet maintenance costs lower by replacing older buses.

The School Board has made systematic and methodical choices to identify capital purchase and maintenance needs to ensure the continuation of our quality programs. I want to commend the School Board and Board of Supervisors for their strong leadership and enduring commitment to providing a high quality education to the students of Roanoke County Public Schools. It has indeed been a team effort to accomplish so much together. I would like to thank the Finance, Technology, and Facilities and Operations Departments for preparing this comprehensive capital planning document for the School System. I would also like to thank our staff for their commitment and dedication to providing quality learning environments and tools for our students, as we continue our work to ensure every student receives a high quality education at Roanoke County Public Schools.

Respectfully submitted,



Kenneth E. Nicely, Ed. D.
Superintendent



Susan L. Peterson, CPA, MA
Director of Finance

**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Overview**

BACKGROUND

Roanoke County Public Schools (School System) has prepared this Capital Improvement Program (Program) as a management tool for planning the capital improvement projects that will be needed to house students adequately, maintain the facilities, support the educational mission through technology, and transport students to and from school.

As such, it is useful for (1) estimating capital expenditures over the future multi-year period; (2) identifying short- and long-range building construction and renovation projects, maintenance projects, technology replacements, and bus replacements; and (3) establishing priorities for the orderly completion of projects.

FINANCIAL REPORTING ENTITY

Roanoke County Public Schools is a political subdivision of the Commonwealth of Virginia that operates sixteen elementary schools, five middle schools, five high schools, and one specialty center. The members of the School Board are elected by the citizens of their magisterial district to serve four-year terms. The School Board is responsible for setting the educational policies of the School System and employs a superintendent to implement the School Board's policies. The mission of the School System is to provide a safe, nurturing, and engaging environment in which students are empowered by knowledge, skills, and experiences to thrive as tomorrow's leaders, workforce, and citizens.

The School System is a fiscally dependent school division pursuant to State law. As a fiscally dependent school division without taxing authority, assessed and market value of taxable property and tax rates do not apply nor does the school system maintain a debt service fund. State law prohibits the school system from entering into debt that

extends beyond the fiscal year without the approval of the local governing body. The governing body in the County of Roanoke is the Board of Supervisors. The County of Roanoke prepares and administers a budget for school related debt service.

Since the School System is fiscally dependent upon the County of Roanoke, our program is included in the County's Capital Improvement Program. The School System considers a qualifying capital project as being beneficial to County citizens, has a cost in excess of \$500,000, and a lifespan of over five years or, if funded by bonds, a lifespan at least equal to the length of the bond issue.

ROANOKE COUNTY PUBLIC SCHOOLS POLICY

The Capital Improvement Program is focused on maintaining existing facilities to ensure their proper operation, safety, and the ability to accommodate changing academic programs in order to meet our student's needs. Major mechanical and maintenance projects as well as the modernization of our oldest facilities will continue to be an on-going need as our buildings age.

The Capital Improvement Program 2020-2029 identifies the capital needs of the school system and includes four separate long-term strategic plans: Capital Improvement, Capital Maintenance, Technology Replacement, and Bus Replacement. Some of the projects in these plans include:

1. New or expanded permanent facilities.
2. The renovation or modernization of an existing facility.
3. Housing alternatives to better accommodate current or future enrollment, such as grade level realignments, attendance zone adjustments, alternate facility uses, or temporary housing proposals.

**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Overview**

4. The replacement of mechanical systems, roofs, and large maintenance projects.
5. Special initiatives related to prioritizing school infrastructure needs.
6. Replacing school buses on a rotating schedule to limit their road life.
7. Implementing school technology upgrades.
8. Other campus improvements.

PROGRAM DEVELOPMENT

The School Board is responsible for preserving and maintaining 32 physical buildings measuring 2.6 million square feet with an average age of 52 years, including:

- 16 elementary schools
- 5 middle schools
- 5 high schools
- 1 specialty high school
- Transportation building
- Maintenance building
- Warehouse building
- Technology building
- Administration building

The timing of projects is based on funding opportunities over the 10-year timeframe and tied to the joint capital financing plan with the County Board of Supervisors that plans \$10 million in bond funding every two out of three years for school projects.

Estimated project costs include the following:

- Hard costs estimated by the consultant in the Facilities Condition Assessment Study.
- Soft costs for design and engineering costs that will be required for each project.
- Annual inflation over the ten year period of 3% per year.
- Any other known costs associated with proceeding with the specified project.

STUDIES

In 2016, the School Board conducted several studies that impacted the development of the CIP, including the following:

Demographics Study – Forecast of future enrollment in county schools by building, grade, and overall through 2026.

Facility Use Study – Identify space needed for current educational programming purposes and student capacities by school.

Facilities Condition Assessment Study – Evaluate condition of each school facility and identify renovations needed to maintain optimal operating conditions into the future.

With the data obtained from the studies, the CIP projects were prioritized and aligned with available resources to fund projects over the ten-year period.

**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Overview**

Project priorities in the CIP include:

- Protecting existing investment in facilities and infrastructure which are vital in delivering quality educational programs to students.
- Providing appropriate facilities for the educational and developmental needs of all student populations.
- Providing adequate facilities for administrative and support services.
- Identifying capital maintenance (infrastructure) needs that will extend the useful life of the buildings including roof, pavement, HVAC, and other critical building systems.
- Anticipating future facility and infrastructure needs to best leverage capital resources.
- Complying with applicable federal, state, and local regulations.

FUNDING

The Roanoke County School Board recognizes one of the keys to sound financial management is the development of a systematic way to fund capital projects. The School Board adopted a Year-End balance policy in fiscal year 2005 that allocates the balance at the end of a fiscal year from excess revenues and/or unspent expenditures to capital projects. Most of the 27 school buildings in operation were built prior to 1970 and need capital improvements based on their age and the change in student population and programs since the schools were originally built.

In order to fund the School System's commitment to upgrading the facilities, the policy allocates 2/3 of the year-end balance to Major Capital Projects listed on the School Capital Improvement Plan and 1/3 to Minor Capital Projects (other projects identified and priorities with

costs less than \$500,000). This policy was adopted in conjunction with the County and enables the School System to ensure continued funding for needed capital improvements.

In addition to the Policy for Use of Year-End Balance, the School Board believes it is important to set up a funding stream and guidelines to fund some capital projects, or portions of capital projects, on a pay-as-you-go basis. The National Advisory Council on State and Local Budgeting (NACSLB) has issued guidelines representing standards of excellence in governmental budgeting that include the preparation of policies and plans for capital asset acquisition, maintenance, and replacement (Principle 2; Element 5; Practice 5.2).

POLICY GUIDELINES FOR MAJOR SCHOOL CAPITAL RESERVE

The School Board established a Major School Capital Reserve for the purpose of accumulating funds to pay-as-you-go for school capital projects identified in the School Capital Improvement Plan that is adopted by the School Board.

The funds will be deposited into the Major School Capital Reserve from the following sources:

- a. As specified in the Policy 4.27 Use of Year-End Balance, two-thirds of the year-end balance will be allocated to the Major School Capital Reserve.
- b. Up to one-third of the year-end balance will be allocated first to Minor School Capital Reserve, with any amount not allocated to Minor Capital reverting back to the Major School Capital Reserve.
- c. Any additional funds that the School Board appropriates to the Major School Capital Reserve.

**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Overview**

Funds may be allocated from the Major School Capital Reserve for the following purposes:

- a. Cash outlay for projects identified in the School Capital Improvements Plan adopted by the School Board.
- b. Debt payment to expedite projects identified in the School Capital Improvements Plan adopted by the School Board.
- c. Land purchase opportunities, even if they are not included in the School Capital Improvements Plan.

POLICY GUIDELINES FOR MINOR SCHOOL CAPITAL RESERVE

Funds will be deposited into the Minor School Capital Reserve from the following sources:

- a. As specified in Policy 4.27 Use of Year-End Balance, one-third of the year-end balance will be allocated to the Minor School Capital Reserve.
- b. As specified in the Roanoke County Charter, the proceeds from the sale of land and fixed assets, unless specifically appropriated otherwise by the School Board, will be deposited to the School Capital Fund.
- c. Any additional funds that the School Board appropriates to the Reserve.

Funds may be allocated from the Minor School Capital Reserve for the following purposes:

- a. Cash outlay for minor school capital projects. These are projects that are not normally in the School Capital Improvements Plan, and are usually less than \$500,000.
- b. Architectural and engineering services for all capital projects, whenever possible.
- c. Other one-time expenditures.

- d. Major school capital projects as identified in the School Capital Improvements Plan, adopted by the School Board.

JOINT CAPITAL FINANCING PLAN

A joint capital financing plan has been approved by the School Board and the County Board of Supervisors which allocates the agreed-upon financing by year for the CIP. The CIP is updated as projects are completed or added. The School Board adopted the latest capital improvement plan on January 10, 2019 to include major capital projects planned for the next ten years.

BUDGET PLANNING

The Program is a planning document and is subject to change each year as the needs of the community and School System become more defined. The adoption of the Program is neither a commitment to a particular project nor an obligation to the stated project timeline. The first year of the ten-year plan is the only formal appropriation of funding. The document provides a framework from which future budgets may be developed. Estimated costs are included for projects for all years provided, if available. The projects and associated costs in this plan are reviewed annually and revised to adapt to changing facility needs, asset conditions, and demographic changes within the community.

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan contains a 10-year plan for large major capital improvements that will require a significant amount of resources to fund.



Roanoke County Public Schools
Capital Improvement Program 2020-2029
Capital Improvement Plan

		For Future Planning Purposes									
Projects:	FY 2020	FY 2021 \$10M	FY 2022 \$10M	FY 2023	FY 2024 \$10M	FY 2025 \$10M	FY 2026	FY 2027 \$10M	FY 2028 \$10M	FY 2029	Total CIP 2020-2029
HR & Payroll Software System (50%)	\$ 310,820	\$ 241,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 552,500
Capital Maintenance Plan	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000
William Byrd High School	-	12,772,306	8,479,834	-	-	-	-	-	-	-	21,252,140
DAX Upgrade	-	300,000	-	-	-	-	-	-	-	-	300,000
Hidden Valley Middle	-	-	1,547,999	1,500,560	10,134,238	-	-	-	-	-	13,182,797
Burlington Elementary	-	-	-	-	300,000	5,000,199	-	-	-	-	5,300,199
Glenvar Elementary	-	-	-	-	334,090	5,858,541	-	-	-	-	6,192,631
WE Cundiff Elementary	-	-	-	-	-	-	602,182	9,434,191	-	-	10,036,373
Glen Cove Elementary	-	-	-	-	-	-	-	663,710	10,398,124	-	11,061,834
Total Capital Costs Planned	\$ 1,310,820	\$ 14,313,986	\$ 11,027,833	\$ 2,500,560	\$ 11,768,328	\$ 11,858,740	\$ 1,602,182	\$ 11,097,901	\$ 11,398,124	\$ 1,000,000	\$ 77,878,474

Funding Sources:	FY 2020	FY 2021 \$10M	FY 2022 \$10M	FY 2023	FY 2024 \$10M	FY 2025 \$10M	FY 2026	FY 2027 \$10M	FY 2028 \$10M	FY 2029	Total CIP 2020-2029
Major Capital Reserves	\$ -	\$ 586,163	\$ -	\$ -	\$ -	\$ 57,746	\$ -	\$ -	\$ -	\$ -	\$ 643,909
VPSA Bond Issue	-	10,000,000	9,232,185	767,815	10,000,000	10,000,000	-	10,000,000	10,000,000	-	60,000,000
Debt Fund - Schools	475,056	2,286,888	670,692	605,164	640,703	676,244	700,833	725,424	752,750	644,694	8,178,448
VPSA Refunding Credits	12,444	264,255	124,956	127,581	127,625	124,750	124,250	125,931	122,831	82,944	1,237,567
General Fund transfer for CMP	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000
Estimate available (not allocated)	(176,680)	176,680	-	-	-	-	(222,901)	(753,454)	(477,457)	(727,638)	(2,181,450)
Total Funding Sources Planned	1,310,820	14,313,986	11,027,833	2,500,560	11,768,328	11,858,740	1,602,182	11,097,901	11,398,124	1,000,000	77,878,474
Excess (Deficit) Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Capital Improvement Plan**

WILLIAM BYRD HIGH SCHOOL

Location:	2902 Washington Ave., Vinton, VA 24179
Magisterial District:	Vinton
Grade Levels:	9-12
Current Enrollment:	1046 (approximately)
Projected Enrollment / Year:	1025 / 2022
Capacity:	1107
Year of Construction:	1969
Year(s) of Major Renovation/Addition:	1986, 1996, 1998, 2010

Project Summary:

William Byrd High School, scheduled for planning and design funding in FY 2019 with construction planned in 2021 - 2022, was originally constructed in 1969 and received additions and renovations in the 1980's and 1990's. In 2010, a partial renovation of the school was completed that included repurposing of the auxiliary gym for new classrooms to eliminate modular units and address enrollment growth in the Vinton attendance area, addition of a new auxiliary gym and classrooms, expansion of the cafeteria, new curtains and seating in auditorium, ceiling and lighting upgrades, new front entry and administrative offices, and athletic facility improvements.

The proposed future project scope includes renovation to classrooms, media center, guidance offices, corridors, toilets, science labs, interior door improvements, replacement of the main gym floor, HVAC retrofits, electrical upgrade and plumbing upgrades, replacement of auditorium lighting/sound system, and sprinkler system. A separate study conducted by OWPR in 2016 to identify infrastructure needs at this school identified \$17.1M in the above areas, or \$22.7M with soft costs added, and is included in the CIP.



**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Capital Improvement Plan**

HIDDEN VALLEY MIDDLE SCHOOL

Location:	4902 Hidden Valley School Road, Roanoke, VA 24018
Magisterial District:	Windsor Hills
Grade Levels:	6-8
Current Enrollment:	596 (approximate)
Projected Enrollment / Year:	624 / 2024
Capacity:	953
Year of Construction:	1972
Year(s) of Major Renovation/Addition:	None

Project Summary:

Hidden Valley Middle School, scheduled for planning and design funding in FY 2022-2023 with construction planned in FY 2024, was constructed in 1972 and has not been renovated since that time. The 119,824 square foot school is in need of significant renovations to portions of the facility. Proposed renovations include window replacement, door replacement, ADA compliance upgrades, ceiling replacement, HVAC repairs and upgrades, sprinkler system installation, plumbing replacement and toilet facility upgrades, and miscellaneous site related upgrades.



**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Capital Improvement Plan**

BURLINGTON ELEMENTARY SCHOOL

Location:	6533 Peters Creek Road, Roanoke, VA 24019
Magisterial District:	Hollins
Grade Levels:	PK-5
Current Enrollment:	434 (approximate)
Projected Enrollment / Year:	435 / 2025
Capacity:	525
Year of Construction:	1939
Year(s) of Major Renovation/Addition:	1953, 1966, 1970, 1999, 2012

Project Summary:

Burlington Elementary, scheduled for planning and design funding in FY 2024 with construction planned in FY 2025, was constructed in 1939 and has had several additions and renovations to the facility over the past 75 years. Much of the original 22,374 square foot building has not undergone major renovations. Proposed renovations to the originally constructed facility include roof replacement, window replacement, door replacement, ADA compliance upgrades, flooring upgrades, painting, and miscellaneous site related upgrades.



**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Capital Improvement Plan**

GLENVAR ELEMENTARY SCHOOL

Location:	4507 Malus Drive, Salem, VA 24153
Magisterial District:	Catawba
Grade Levels:	PK-5
Current Enrollment:	352 (approximate)
Projected Enrollment / Year:	420 / 2025
Capacity:	420
Year of Construction:	1959
Year(s) of Major Renovation/Addition:	1970, 1986

Project Summary:

Glenvar Elementary, scheduled for planning and design funding in FY 2024 with construction planned in FY 2025, was constructed in 1959 and has not undergone major renovations. Much of the interior remains untouched since the schools original construction. Proposed renovations to the facility include HVAC replacement, window replacement, ADA compliance upgrades, new ceilings, sprinkler system installation, and miscellaneous site related upgrades.



**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Capital Improvement Plan**

W.E. CUNDIFF ELEMENTARY SCHOOL

Location:	1200 Hardy Road, Vinton, VA 24179
Magisterial District:	Vinton
Grade Levels:	PK-5
Current Enrollment:	495 (approximate)
Projected Enrollment / Year:	519 / 2017
Capacity:	587
Year of Construction:	1972
Year(s) of Major Renovation/Addition:	None

Project Summary:

W.E. Cundiff Elementary, scheduled for planning and design funding in FY 2026 with construction planned in FY 2027, was constructed in 1972 and has not undergone major renovations. Much of the interior and exterior remain untouched since the schools original construction. Renovations to the 61,759 square foot facility are needed to extend its useful life. Proposed renovations to the facility include HVAC repair and replacement, window replacement, door replacement, ADA compliance upgrades, ceiling replacement, removal of combustible partitions, painting, sprinkler system installation, and miscellaneous site related upgrades.



**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Capital Improvement Plan**

GLEN COVE ELEMENTARY SCHOOL

Location:	5901 Cove Road, Roanoke, VA 24019
Magisterial District:	Catawba
Grade Levels:	PK-5
Current Enrollment:	448 (approximate)
Projected Enrollment / Year:	504 / 2020
Capacity:	470
Year of Construction:	1971
Year(s) of Major Renovation/Addition:	None

Project Summary:

Glen Cove Elementary, scheduled for planning and design funding in FY 2027 with construction planned in FY 2028, was constructed in 1971 and has not undergone major renovations. Much of the interior and exterior remain untouched since the schools original construction. Significant renovations to the 60,010 square foot facility are needed to extend its useful life. Proposed renovations to the facility include HVAC replacement, roof replacement, window replacement, ADA compliance upgrades, ceiling and lighting replacement, power distribution system replacement, flooring upgrades, painting, sprinkler system installation, and miscellaneous site related upgrades.



HUMAN RESOURCES AND PAYROLL SYSTEM

The Human Resources (HR) and Payroll Modules project, planned from FY 2018 to FY 2021, will make an additional investment in the Infor/Lawson HR and Payroll systems utilized by Roanoke County Schools, County of Roanoke, and the Western Virginia Regional Jail Authority. The current HR and payroll systems are being decommissioned by the vendor and will require migration to a new platform and software. In addition, the HR and Payroll systems require compatibility with the Integrated Financial System (IFS) which was implemented in July 2016. Infor/Lawson CloudSuite HCM and Payroll will provide required platform changes and needed functionality. Modules will include Talent Acquisition, Performance Management, Goal Planning, Compensation Management, Succession Planning, Talent Science, Learning Management System, Knowledge Base, Payroll, Contract Pay, and BSI Tax Software modules. Implementation of modules will occur in a phased in approach. Project costs are anticipated to be split 50/50 with the County of Roanoke.



**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Capital Improvement Plan**

DYNAMICS D365 UPGRADE

Location:	District Wide
Magisterial District:	County Wide
Category:	Replacement

Project Summary:

The County of Roanoke Finance Department went live with Microsoft Dynamics AX 2012 as the County's Integrated Financial System (IFS) platform in July of 2016. This platform currently serves as the integrated financial system for the County and the entities for whom the County serves as fiscal agent – Roanoke County Public Schools and Western Virginia Regional Jail. This project will focus on the upgrade of Dynamics AX 2012 to the next generation of the Dynamics platform, D365. This upgrade will allow the County to ensure continued support from Microsoft for this platform while providing additional functional and technical enhancements that will simplify the use and support of this system. Mainstream support for Dynamics AX 2012 will come to an end in October of 2021. Project costs are anticipated to be split 50/50 with the County of Roanoke.



CAPITAL MAINTENANCE PLAN

The Capital Maintenance Plan contains a 10-year plan for preventative maintenance projects to maintain the condition and longevity of school-owned buildings.



Roanoke County Public Schools
Capital Improvement Program 2020-2029
Capital Maintenance Plan

CMP	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Audio/Visual	\$ 30,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 66,000	\$ -
Electrical	46,500	20,000	-	-	-	-	-	-	-	-
Flooring	47,000	-	44,000	-	-	40,000	40,000	40,000	60,000	-
HVAC	730,000	805,000	786,000	365,000	-	608,000	200,000	700,000	400,000	592,000
Paving	-	-	-	-	-	180,000	156,280	-	200,000	250,000
Preventative Maintenance	98,000	115,000	110,000	114,000	118,000	122,000	126,000	130,000	134,000	138,000
Roofing	28,500	-	-	501,000	862,000	-	427,720	-	120,000	-
Scoreboards	-	-	-	-	-	-	-	80,000	-	-
Stormwater Management	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Maintenance	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Capital Maintenance Plan**

BACKGROUND

As of January 14, 2016, the School Board established a dedicated funding stream for ongoing capital maintenance needs for facilities. The repairs of the infrastructure are scheduled in a manner to prevent costly break-downs and deterioration of systems within the buildings. The result will provide our students and employees with safe and updated facilities.

In this capital maintenance plan, facility maintenance is addressed by either "Major Maintenance" or "Modernization" projects.

Major maintenance projects are the replacement of individual building components when they are no longer functioning or have reached an age when repairs are no longer possible due to cost or the lack of available replacement parts. Additionally, these aging components were not designed with current energy conservation technologies.

Facility condition inspections and related modernization projects are necessary when many building components are simultaneously nearing the end of their useful life due to age and the facility needs a more comprehensive approach. A modernization may include many of the major building systems (roof, HVAC, etc.), and may also include the replacement of lighting, flooring, windows, casework, etc. Additionally, modernizations may include the installation of the infrastructure necessary to support current technology tools (interactive white boards, document cameras, etc.), as well as a more mobile computing environment.

The replacement plan has been expanded to include all of the following:

- Audio/Visual
- Electrical
- Flooring
- Heating, Ventilation, and Air Conditioning (HVAC)
- Paving
- Preventative Maintenance
- Roofing
- Scoreboards
- Stormwater Management

A brief description is provided here for each of these items and then a summary schedule of replacements follow.

**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Capital Maintenance Plan**

AUDIO VISUAL

Provides continued maintenance and upgrades of existing intercom, clocks, bells, and sound systems in our school facilities.

ELECTRICAL

Provides upgrades and/or replacement of fire alarm panels, emergency lighting, and motor controls in our school facilities.



FLOORING

Replacement of deteriorating carpeted floors with new floor coverings for certain elementary, middle, and high schools.

HEATING, VENTILATION, AND AIR CONDITIONING

HVAC capital maintenance is multifaceted and includes upgrades to specific apparatuses, entire HVAC unit replacements, and Building Automation System upgrades.

PAVING

Division wide surface treatment is scheduled to maintain the longevity of asphalt areas.

PREVENTATIVE MAINTENANCE

Annual preventative maintenance is maintenance regularly performed on HVAC equipment including pumps, exhaust fans, cleaning of cooling towers, condenser coils, chiller coils, and replacement of air filters and belts. Quarterly inspections and replacements during the operating season will be conducted at all facilities.

ROOFING

Implementation of a roof replacement program which includes partial and full replacement of roofing, insulation, and flashing. A successful roof replacement program will protect our assets and help prevent the growth of mold and mildew.

SCOREBOARDS

Provides for the district-wide replacement of aging and obsolete scoreboards in gymnasiums, sports fields and school sign message centers.

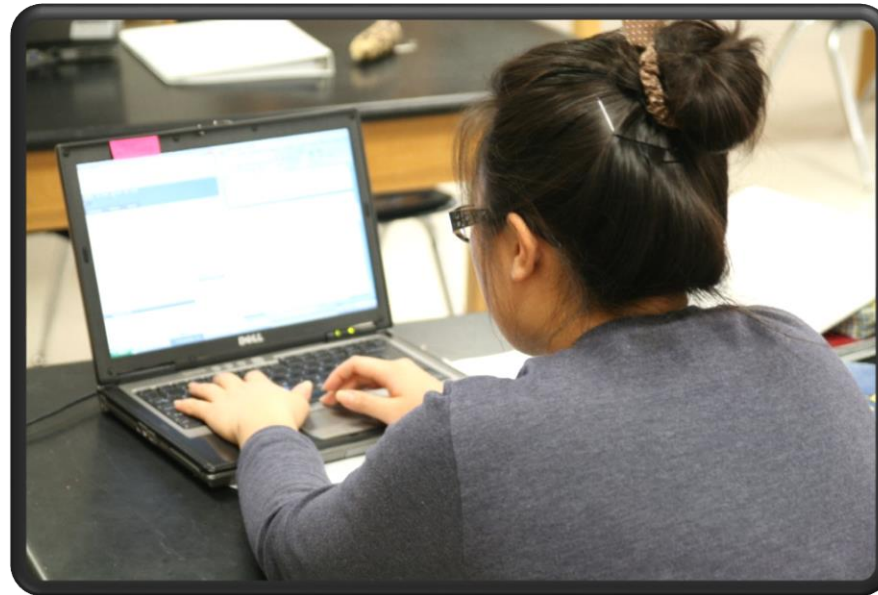
STORMWATER MANAGEMENT

This maintenance program is to remain in compliance with State standards. Maintenance includes the removal of sediment, damage repair, lawn reestablishment, mulching and maintenance of planting material.



TECHNOLOGY REPLACEMENT PLAN

The Technology Replacement Plan contains a 6-year plan for replacement of technology infrastructure and equipment that will require a significant amount of resources to fund.



Roanoke County Public Schools
Capital Improvement Program 2020-2029
Technology Replacement Plan

	2020	2021	2022	2023	2024	2025
Building Security	\$ -	\$ -	\$ -	\$ -	\$ 468,000	\$ -
Camera Equipment	-	-	224,000	-	-	-
Equipment Lease-Computers	1,513,589	1,900,627	1,912,354	1,861,722	1,906,860	1,993,065
Equipment Lease-Promethean	713,630	1,070,445	1,070,445	1,070,445	713,630	356,815
IP Telephony	-	-	-	-	-	236,250
Networking	487,140	573,260	409,480	515,380	480,080	423,600
Promethean Boards-Replacement Parts	69,230	-	-	-	-	-
Servers	243,000	81,000	81,000	324,000	223,000	243,000
Student Laptop Bags	-	-	-	30,000	-	-
Wireless Connections	90,000	153,000	317,400	33,000	108,000	186,000
Total Replacement Needs	3,116,589	3,778,332	4,014,679	3,834,547	3,899,570	3,438,730
Interest Income	10,000	10,000	10,000	10,000	10,000	10,000
Rental Income (EBS Lease)	22,920	22,920	22,920	22,920	22,920	22,920
Laptop Fees	334,875	334,875	334,875	334,875	334,875	334,875
Payments for Lost/Damaged Property	3,000	3,000	3,000	3,000	3,000	3,000
State Grant Revenue	726,000	726,000	726,000	726,000	726,000	726,000
E-rate Reimbursement	559,118	559,118	559,118	559,118	559,118	559,118
Sale of Machinery and Equip	102,960	102,960	102,960	102,960	102,960	102,960
Transfer from General Fund	1,100,000	1,400,000	1,900,000	2,300,000	2,300,000	2,300,000
Total Funding Sources	2,858,873	3,158,873	3,658,873	4,058,873	4,058,873	4,058,873
Beginning Fund Balance	1,411,695	1,153,979	534,520	178,714	403,040	562,343
Ending Fund Balance	\$ 1,153,979	\$ 534,520	\$ 178,714	\$ 403,040	\$ 562,343	\$ 1,182,486

**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Technology Replacement Plan**

TECHNOLOGY INITIATIVE

The integration of technology into all facets of the instructional program is instrumental to the vision of the School System that "equips all students with an innovative mindset and the skills to adapt and thrive in a changing global environment."



The School System completed the sixteenth year of a technology initiative, which provides one-to-one laptop computers to all students in grades 6-12. The laptop computers allow flexible access to educational resources and online classes and are integrated into the daily classroom lessons while incorporating technology education into all subject areas. In addition, the School System has invested heavily in providing interactive technology throughout the School System with all classrooms equipped with an interactive white board. All schools have wireless connections to the internet and broadband was expanded in fiscal year 2016 to adequately support the heavy utilization of technology throughout the district.

The School System contracted with Martin, Yarborough and Associates for an independent evaluation of all aspects of information technology in fiscal year 2015. The purpose of the study was to optimize the investment in technology infrastructure and identify financial savings opportunities. Many of the recommendations have been implemented since 2015.

FUNDING

Technology in Roanoke County Schools is a significant investment. Due to the obsolescence factor with technology and the integration of technology into the instructional curriculum, the school district requires dependable, stable, high-speed, and high-performing equipment. Not only is this evident in the classrooms daily and testing windows periodically, but other critical systems including the access control system, visitor management system, camera surveillance system, energy management system, student transportation system, and many more are dependent upon the district technology infrastructure on a daily basis.

On an annual basis, the School System updates a multi-year Technology Assessment Plan to schedule for obsolescence of technology equipment and identify funding streams for replacements. The School Board continues to be a frontrunner in the integration of technology throughout the instructional program. The laptop computer initiative which began implementation in fiscal year 2002 to provide a laptop computer to every student in grades 6 through 12 has been sustained through difficult budget years, while being funded without incurring debt. With the budget pressures at the national, State, and local levels in recent years, the technology program has been funded with a combination of sources including federal stimulus funds, grant funds, and operating funds. The ongoing significant investment in technology warrants the need for a replacement funding plan to ensure the sustainability of these important tools which are an integral part of classroom instruction in the School System.

**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Technology Replacement Plan**

BUILDING THE REPLACEMENT PLAN

The process for creating and updating the annual Technology Assessment Plan includes the following steps:

1. Updating a room by room inventory throughout the district.
2. Establishing a replacement date for each piece of equipment based on age and warranty expiration.
3. Establishing the replacement cost of each type of equipment using current quotes and purchases.
4. Building a multi-year replacement plan.

The replacement plan has been expanded to include all of the following:

- Building Security
- Camera Equipment
- Equipment Lease – Computers
- Equipment Lease – Promethean Boards
- IP Telephony
- Networking
- Promethean Boards-Replacement Parts
- Servers
- Student Laptop Bags
- Wireless Connections

A brief description is provided here for each of these items and then a summary schedule of replacements follow.

BUILDING SECURITY

All buildings in the school district have secure entries using various computerized systems for access, background checks, and security. These devices are included in the technology replacement plan.

CAMERA EQUIPMENT

In fiscal year 2015, all analog cameras were replaced with a high definition digital model. Roanoke County Public Schools provides camera surveillance on most exterior doors, as well as many corridors and non-instructional areas of our facilities. The video recording devices are covered under a 5-year warranty and are in the technology replacement plan. The individual cameras are expected to perform well beyond the 5-year replacement schedule.



EQUIPMENT LEASE - COMPUTERS



Introducing laptops as students enter middle school helps acclimate students with the electronic resources necessary throughout the rest of their academic career and beyond. In addition, the curriculum structure has been re-designed to ensure that students receive additional training on the appropriate and productive use of the laptops by all teachers.

**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Technology Replacement Plan**

The School Board began leasing student and staff laptops in fiscal year 2014 as a means of restoring the funding stream for the one-to-one high school laptop program. The lease rate does not exceed the cash purchase rate (no more than 25% for a 4-year lease). At the same time, this funding mechanism allowed the School Board to establish a sustainable funding stream that provides a means for refreshing the laptops every 4 years without identifying new funding. The School Board has added to this master lease in the last several years and will continue to do so as long as the lease rate remains favorable.

EQUIPMENT LEASE - PROMETHEAN BOARDS

The School Board began leasing Promethean Boards in fiscal year 2019 as a means to maintain updated technology for instructional classrooms. A Promethean interactive panel is provided in each instructional area of our building facilities to increase student



collaboration. Our technology staff provides professional development for teachers on the effective use of this equipment. Software for the equipment is installed on all staff and student laptops to better utilize the interactive boards. The upgraded panels will be phased in through three 5-year lease terms beginning with fiscal year 2019.

IP TELEPHONY

To enhance communication and building safety, all instructional and administrative areas of our school facilities have access to IP telephony systems. These devices are connected to a centralized communications server. Many IP phones connect with building intercom systems for added security. All phones have the capability of dialing 911 and reporting emergency calls.



The IP telephony servers are included in the technology replacement plan under a 5-year rotation schedule. The individual IP telephony devices are expected to perform well beyond the 5-year replacement schedule.

NETWORKING

To support the instructional technology program, Roanoke County Public Schools provides enterprise-level networking devices for all building facilities. The network hardware is responsible for wide-area and local-area network connections including wired and wireless devices, all IP telephony, all IP security systems and enterprise-level management systems. This network equipment is in the technology replacement plan under a normal 6-year rotation schedule.

**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Technology Replacement Plan**

PROMETHEAN BOARDS – REPLACEMENT PARTS

Replacement parts for the Promethean Boards are budgeted for fiscal year 2020 for the remaining purchased boards that are not currently leased.

SERVERS

To satisfy the delivery needs of the instructional technology program, Roanoke County Public Schools provides server equipment for enterprise-level applications. Our central office location is the home to server equipment supporting all Active Directory user and computer information, administration files, student database functions, and enterprise e-mail. The district also maintains a disaster recovery location with server equipment for quick restoration of enterprise services. The school locations also have a single server for building functions. All server equipment



is included in the technology replacement plan and is under a normal 5-year rotation schedule.

STUDENT LAPTOP BAGS

Each student is provided with a student laptop bag designed to hold and protect their individual laptop computer. These bags are scheduled to be replaced in fiscal year 2023 to maintain durability and to better safeguard the School System's leased property.

WIRELESS CONNECTIONS

To support our instructional technology program, Roanoke County Public Schools has an enterprise-level wireless network infrastructure. All wireless hardware is managed by a centralized system for administrative purposes. Wireless devices connecting to the district wireless infrastructure can be monitored for network traffic statistics. All district buildings are fully covered by wireless for ample high-speed internet connectivity. The wireless network infrastructure is included in the technology replacement program under a normal 6-year rotation plan.

BUS REPLACEMENT PLAN

The Bus Replacement Plan contains a 15-year plan for replacement of school buses that will require a significant amount of resources to fund.



**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Bus Replacement Plan**

	Regular Buses (77-Passenger)		Special Ed (53-Passenger)		Total Buses		Camera Replacement		Total Capital Needs	Recovered					Total Funding Sources	Beginning Fund Balance	Ending Fund Balance
	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost		Interest Income	Costs for Field Trips	Insurance Refunds	Sale of Equipment	General Fund Transfer			
2019 Cost Per Unit		\$ 92,005		\$ 102,698				\$ 1,575									
2020	9	\$ 844,606	3	\$ 314,256	12	\$ 1,158,862	10	\$ 16,065	\$1,174,927	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 675,000	\$ 705,000	\$ 889,988	\$ 420,061
2021	9	861,498	2	213,694	11	1,075,192	10	16,386	1,091,578	10,000	10,000	5,000	5,000	850,000	880,000	420,061	208,483
2022	10	976,364	2	217,968	12	1,194,332	10	16,714	1,211,046	10,000	10,000	5,000	5,000	1,050,000	1,080,000	208,483	77,437
2023	11	1,095,480	2	222,327	13	1,317,807	10	17,048	1,334,855	10,000	10,000	5,000	5,000	1,250,000	1,280,000	77,437	22,582
2024	9	914,228	3	340,160	12	1,254,388	10	17,389	1,271,777	10,000	10,000	5,000	5,000	1,250,000	1,280,000	22,582	30,805
2025	8	828,900	2	231,309	10	1,060,209			1,060,209	10,000	10,000	5,000	5,000	1,250,000	1,280,000	30,805	250,596
2026	8	845,478	3	353,903	11	1,199,381			1,199,381	10,000	10,000	5,000	5,000	1,250,000	1,280,000	250,596	331,215
2027	7	754,589	3	360,981	10	1,115,570			1,115,570	10,000	10,000	5,000	5,000	1,250,000	1,280,000	331,215	495,645
2028	7	769,681	2	245,467	9	1,015,148			1,015,148	10,000	10,000	5,000	5,000	1,250,000	1,280,000	495,645	760,497
2029	5	560,768	3	375,565	8	936,333			936,333	10,000	10,000	5,000	5,000	1,250,000	1,280,000	760,497	1,104,164
2030	5	571,983	3	383,076	8	955,059			955,059	10,000	10,000	5,000	5,000	1,250,000	1,280,000	1,104,164	1,429,105
2031	7	816,792	3	390,738	10	1,207,530			1,207,530	10,000	10,000	5,000	5,000	1,250,000	1,280,000	1,429,105	1,501,575
2032	7	833,128	2	265,702	9	1,098,830			1,098,830	10,000	10,000	5,000	5,000	1,250,000	1,280,000	1,501,575	1,682,745
2033	8	971,189	2	271,016	10	1,242,205			1,242,205	10,000	10,000	5,000	5,000	1,250,000	1,280,000	1,682,745	1,720,540
2034	6	742,960	1	138,218	7	881,178			881,178	10,000	10,000	5,000	5,000	1,250,000	1,280,000	1,720,540	2,119,362
	<u>116</u>		<u>36</u>		<u>152</u>		<u>50</u>										

Criteria:

Average Cost Per Bus With 2% Inflation

Funding Note:

Federal Grants are not included as they are not historically recurring.

**Roanoke County Public Schools
Capital Improvement Program 2020-2029
Bus Replacement Plan**

Roanoke County Public Schools runs a comprehensive bus system in order to provide transportation of students to and from school and related activities each day. The School System operates 116 regular buses and 36 special needs buses. With a total of 152 school buses running on a daily basis, this is a large investment that must be maintained and replaced in a purposeful manner. Historically, school buses tend to have a 15-year life before the cost to maintain the bus outweighs the cost to replace the bus.

FUNDING

The School System has purposefully established dedicated funding streams for the ongoing capital need for vehicles. The school bus replacement schedule, based on age and condition of the bus fleet, necessitates the replacement of approximately ten school buses per year. The annual budget includes funds earmarked specifically towards this purpose which allows the School Board to accumulate a bus replacement reserve and pay cash for the purchases each year rather than borrowing funds and incurring the additional financing charges. Additional funding for the replacement of buses will continue to impact future budget cycles until full funding for bus replacements is restored.





Roanoke County Public Schools

Pay Plan

2019-2020

Approved on July 11, 2019



**Roanoke County Public Schools
Annual Budget 2019-2020
Roanoke County Public Schools Pay Plan**

This section of the School System's Annual Budget presents detailed information regarding the fiscal year 2020 Roanoke County Public Schools Pay Plan (Pay Plan).

CLASSROOM INSTRUCTIONAL STAFF SALARY SCALES

Salary scales are detailed for teachers, librarians, and guidance counselors in an annual and hourly format. These schedules also tier the different salaries for employees who have more advanced educational experience or degrees and are based on 200-day contracts.

JOB CLASSIFICATION LIST (NON-TEACHING POSITIONS)

Job classifications for non-teaching positions give detailed information on salary ranges, hours worked per day, contracted days, and overtime status. These schedules are based on 260-day contracts.

PAY PLAN - ANNUAL

Salary Scales are provided for non-teaching positions based on a 260-day contract in an annual and hourly format. The numbers on the left side of the charts correspond with the scale number on the job classification list mentioned above. The letters across the top correspond to different "steps" based on experience and employment history. The intersection of the scale and the step is the amount of salary the employee is paid.

SUPPLEMENTS AND OTHER RATES

The Pay Plan includes the approved rates for all supplements, stipends, and substitutes to be paid outside a normal contract. These rates include substitute rates for teachers, nurses, transportation, instructional assistants, nutrition, and other classified employees.

ACADEMIC SUPPLEMENTS

Academic Supplements are listed for certain positions who are paid outside a normal contract. Examples of this would be a department head, yearbook sponsor, forensics coach, or band director.

ATHLETIC SUPPLEMENTS

Athletic Supplements are provided to different high school and middle school athletic coaches, such as baseball, football, soccer, and volleyball coaches.

Roanoke County Public Schools
Annual Budget 2019-2020
Teacher, Librarian, Guidance Counselor
Annual Salary – 200-Day Contract (7.33 Hours Per Day)

Year	Bachelors (T1)	Bachelors+12 (T2)	Bachelors+24 (T3)	Masters (T4)	Doctorate (T5)
1	\$39,555	\$40,155	\$40,755	\$41,955	\$43,555
2	\$40,149	\$40,749	\$41,349	\$42,549	\$44,149
3	\$40,751	\$41,351	\$41,951	\$43,151	\$44,751
4	\$41,363	\$41,963	\$42,563	\$43,763	\$45,363
5	\$41,983	\$42,583	\$43,183	\$44,383	\$45,983
6	\$42,612	\$43,212	\$43,812	\$45,012	\$46,612
7	\$43,252	\$43,852	\$44,452	\$45,652	\$47,252
8	\$43,900	\$44,500	\$45,100	\$46,300	\$47,900
9	\$44,559	\$45,159	\$45,759	\$46,959	\$48,559
10	\$45,228	\$45,828	\$46,428	\$47,628	\$49,228
11	\$45,906	\$46,506	\$47,106	\$48,306	\$49,906
12	\$46,594	\$47,194	\$47,794	\$48,994	\$50,594
13	\$47,293	\$47,893	\$48,493	\$49,693	\$51,293
14	\$48,003	\$48,603	\$49,203	\$50,403	\$52,003
15	\$48,722	\$49,322	\$49,922	\$51,122	\$52,722
16	\$49,453	\$50,053	\$50,653	\$51,853	\$53,453
17	\$50,195	\$50,795	\$51,395	\$52,595	\$54,195
18	\$50,948	\$51,548	\$52,148	\$53,348	\$54,948
19	\$51,713	\$52,313	\$52,913	\$54,113	\$55,713
20	\$52,489	\$53,089	\$53,689	\$54,889	\$56,489
21	\$53,276	\$53,876	\$54,476	\$55,676	\$57,276
22	\$54,075	\$54,675	\$55,275	\$56,475	\$58,075
23	\$54,886	\$55,486	\$56,086	\$57,286	\$58,886
24	\$55,709	\$56,309	\$56,909	\$58,109	\$59,709
25	\$56,545	\$57,145	\$57,745	\$58,945	\$60,545
26	\$57,393	\$57,993	\$58,593	\$59,793	\$61,393
27	\$58,254	\$58,854	\$59,454	\$60,654	\$62,254
28	\$59,128	\$59,728	\$60,328	\$61,528	\$63,128
29	\$60,014	\$60,614	\$61,214	\$62,414	\$64,014
30	\$60,914	\$61,514	\$62,114	\$63,314	\$64,914

Annual salary amounts are rounded to whole dollars.

Roanoke County Public Schools
Annual Budget 2019-2020
Teacher, Librarian, Guidance Counselor
Hourly Rates

Year	Bachelors (T1)	Bachelors+12 (T2)	Bachelors+24 (T3)	Masters (T4)	Doctorate (T5)
1	\$26.9818	\$27.3911	\$27.8004	\$28.6190	\$29.7104
2	\$27.3867	\$27.7960	\$28.2053	\$29.0238	\$30.1152
3	\$27.7972	\$28.2065	\$28.6157	\$29.4343	\$30.5257
4	\$28.2147	\$28.6239	\$29.0332	\$29.8518	\$30.9432
5	\$28.6377	\$29.0470	\$29.4563	\$30.2748	\$31.3662
6	\$29.0672	\$29.4764	\$29.8857	\$30.7043	\$31.7957
7	\$29.5035	\$29.9128	\$30.3221	\$31.1406	\$32.2320
8	\$29.9454	\$30.3547	\$30.7640	\$31.5826	\$32.6740
9	\$30.3951	\$30.8044	\$31.2136	\$32.0322	\$33.1236
10	\$30.8510	\$31.2603	\$31.6696	\$32.4881	\$33.5795
11	\$31.3140	\$31.7232	\$32.1325	\$32.9511	\$34.0425
12	\$31.7831	\$32.1924	\$32.6017	\$33.4202	\$34.5116
13	\$32.2600	\$32.6693	\$33.0786	\$33.8972	\$34.9886
14	\$32.7440	\$33.1533	\$33.5626	\$34.3811	\$35.4725
15	\$33.2349	\$33.6441	\$34.0534	\$34.8720	\$35.9634
16	\$33.7334	\$34.1427	\$34.5520	\$35.3705	\$36.4619
17	\$34.2397	\$34.6490	\$35.0583	\$35.8768	\$36.9682
18	\$34.7530	\$35.1623	\$35.5715	\$36.3901	\$37.4815
19	\$35.2747	\$35.6840	\$36.0933	\$36.9118	\$38.0032
20	\$35.8040	\$36.2133	\$36.6226	\$37.4411	\$38.5325
21	\$36.3411	\$36.7503	\$37.1596	\$37.9782	\$39.0696
22	\$36.8858	\$37.2951	\$37.7044	\$38.5229	\$39.6143
23	\$37.4390	\$37.8483	\$38.2575	\$39.0761	\$40.1675
24	\$38.0005	\$38.4098	\$38.8190	\$39.6376	\$40.7290
25	\$38.5711	\$38.9804	\$39.3897	\$40.2082	\$41.2996
26	\$39.1494	\$39.5586	\$39.9679	\$40.7865	\$41.8779
27	\$39.7368	\$40.1461	\$40.5554	\$41.3740	\$42.4654
28	\$40.3325	\$40.7418	\$41.1511	\$41.9697	\$43.0611
29	\$40.9375	\$41.3468	\$41.7560	\$42.5746	\$43.6660
30	\$41.5515	\$41.9607	\$42.3700	\$43.1886	\$44.2800

Roanoke County Public Schools
Annual Budget 2019-2020
Pay Plan (Non-Teaching Positions)
Job Classification List – 260-Day Contract (8.00 Hours Per Day)

Title	Overtime Status	Grade	Min	Mid	Max	Hours Per Day	Contracted Days
Building Operator	Non-Exempt	1	\$19,867	\$26,205	\$33,779	8.0	181 or 260
Bus Aide	Non-Exempt	1	\$19,867	\$26,205	\$33,779	4.0 – 5.75	187
Nutrition Associate	Non-Exempt	1	\$19,867	\$26,205	\$33,779	5.0	182-188
Instructional Assistant	Non-Exempt	3	\$21,894	\$28,878	\$37,220	6.83 or 7.33	186 or 200
Assistant Nutrition Manager	Non-Exempt	4	\$22,991	\$30,322	\$39,079	6.0	184
Bus Driver (FT)	Non-Exempt	7	\$26,622	\$35,117	\$45,262	8.0	187
Bus Lot Attendant	Non-Exempt	7	\$26,622	\$35,117	\$45,262	8.0	187 or 260
Warehouse/ Delivery	Non-Exempt	7	\$26,622	\$35,117	\$45,262	8.0	260
Administrative Assistant	Non-Exempt	8	\$27,952	\$36,870	\$47,523	8.0	210-260
Building Manager - Elem	Non-Exempt	9	\$29,346	\$38,706	\$49,887	8.0	260
Nutrition Manager - Elementary	Non-Exempt	9	\$29,346	\$38,706	\$49,887	7.5	192
Tradesman	Non-Exempt	9	\$29,346	\$38,706	\$49,887	8.0	260
Press Operator	Non-Exempt	9	\$29,346	\$38,706	\$49,887	8.0	260
Building Manager - Secondary	Non-Exempt	10	\$30,802	\$40,625	\$53,358	8.0	260
Administrative Specialist	Non-Exempt	11	\$32,344	\$42,656	\$54,975	8.0	260
Licensure Manager	Non-Exempt	11	\$32,344	\$42,656	\$54,975	8.0	260
Nutrition Manager - Secondary	Non-Exempt	11	\$32,344	\$42,656	\$54,975	8.0	188
Payroll Specialist	Non-Exempt	11	\$32,344	\$42,656	\$54,975	8.0	260
Bus Driver (PT)	Non-Exempt	12	\$33,969	\$44,802	\$57,741	4.0 – 5.75	187
Master HVAC Technician	Non-Exempt	13	\$35,658	\$47,029	\$60,613	8.0	260
Mechanic/ Technician	Non-Exempt	13	\$35,658	\$47,029	\$60,613	8.0	260
Nutrition Field Manager	Non-Exempt	13	\$35,658	\$47,029	\$60,613	7.5	230
Interpreter	Non-Exempt	14	\$37,452	\$49,401	\$63,674	7.33	191
IT Technician	Non-Exempt	14	\$37,452	\$49,401	\$63,674	8.0	260
Lead Tradesman	Non-Exempt	14	\$37,452	\$49,401	\$63,674	8.0	260
Nutrition Coordinator	Exempt	14	\$37,452	\$49,401	\$63,674	8.0	260

Annual salary amounts are rounded to whole dollars.

**Roanoke County Public Schools
Annual Budget 2019-2020
Pay Plan (Non-Teaching Positions)
Job Classification List – 260-Day Contract (8.00 Hours Per Day)**

Title	Overtime Status	Grade	Min	Mid	Max	Hours Per Day	Contracted Days
Parts Manager	Exempt	14	\$37,452	\$49,401	\$63,674	8.0	260
Print Shop Specialist	Exempt	14	\$37,452	\$49,401	\$63,674	8.0	260
Warehouse Office Manager	Exempt	14	\$37,452	\$49,401	\$63,674	8.0	260
Audio-Visual Specialist	Exempt	15	\$39,331	\$51,877	\$66,862	8.0	260
Communications Specialist	Exempt	15	\$39,331	\$51,877	\$66,862	8.0	260
Systems Analyst	Exempt	15	\$39,331	\$51,877	\$66,862	8.0	260
Network Manager	Exempt	16	\$41,295	\$54,465	\$70,197	8.0	260
Book Store Purchasing Manager	Exempt	17	\$43,364	\$57,197	\$73,724	8.0	260
Construction Coordinator	Exempt	17	\$43,364	\$57,197	\$73,724	8.0	260
Deputy Clerk	Exempt	17	\$43,364	\$57,197	\$73,724	8.0	260
Energy Manager	Exempt	17	\$43,364	\$57,197	\$73,724	8.0	260
PT/OT Therapy Assistant	Exempt	17	\$43,364	\$57,197	\$73,724	4.8 or 8.0	210
Route Supervisor	Exempt	17	\$43,364	\$57,197	\$73,724	8.0	260
Life Counselor – Non Degreed	Exempt	17	\$43,364	\$57,197	\$73,724	7.33	200
Shop Foreman	Exempt	17	\$43,364	\$57,197	\$73,724	8.0	260
Speech Language Pathologist Assistant	Exempt	17	\$43,364	\$57,197	\$73,724	7.33	210
Transportation Manager	Exempt	17	\$43,364	\$57,197	\$73,724	8.0	260
Accountant	Exempt	18	\$45,518	\$60,034	\$77,375	8.0	260
Operations Coordinator	Exempt	18	\$45,518	\$60,034	\$77,375	8.0	260
Health Nurse	Exempt	19	\$47,797	\$63,046	\$81,260	5.83	200
Manager of Information Technology	Exempt	19	\$47,797	\$63,046	\$81,260	8.0	260
Benefits/FMLA Coordinator	Exempt	20	\$50,184	\$66,191	\$85,314	8.0	260
Clerk Of The School Board	Exempt	20	\$50,184	\$66,191	\$85,314	8.0	260
CSA Specialist	Exempt	20	\$50,184	\$66,191	\$85,314	8.0	260
Dean of Students	Exempt	20	\$50,184	\$66,191	\$85,314	8.0	210
Elementary Assistant/Teacher Administrator	Exempt	20	\$50,184	\$66,191	\$85,314	8.0	230

Annual salary amounts are rounded to whole dollars.

Roanoke County Public Schools
Annual Budget 2019-2020
Pay Plan (Non-Teaching Positions)
Job Classification List – 260-Day Contract (8.00 Hours Per Day)

Title	Overtime Status	Grade	Min	Mid	Max	Hours Per Day	Contracted Days
Public Relations Specialist	Exempt	20	\$50,184	\$66,191	\$85,314	8.0	260
Social Worker	Exempt	20	\$50,184	\$66,191	\$85,314	8.0	240
Truancy and Intervention Specialist	Exempt	20	\$50,184	\$66,191	\$85,314	8.0	240
Autism Instructor	Exempt	21	\$52,696	\$69,502	\$89,578	8.0	240
Senior Accountant	Exempt	21	\$52,696	\$69,502	\$89,578	8.0	260
Autism Specialist	Exempt	23	\$58,101	\$76,629	\$98,762	8.0	240
Construction Manager	Exempt	23	\$58,101	\$76,629	\$98,762	8.0	260
Finance Manager	Exempt	23	\$58,101	\$76,629	\$98,762	8.0	260
Guidance Coordinator	Exempt	23	\$58,101	\$76,629	\$98,762	8.0	240
HR Systems Manager	Exempt	23	\$58,101	\$76,629	\$98,762	8.0	260
Life Counselor - Degreed	Exempt	23	\$58,101	\$76,629	\$98,762	7.33	200
Nurse Coordinator	Exempt	23	\$58,101	\$76,629	\$98,762	8.0	240
Occupational Therapist	Exempt	23	\$58,101	\$76,629	\$98,762	4.8 or 8.0	210
Physical Therapist	Exempt	23	\$58,101	\$76,629	\$98,762	4.8 or 8.0	210 or 220
Psychologist	Exempt	23	\$58,101	\$76,629	\$98,762	7.5	210 or 220
Speech Pathologist	Exempt	23	\$58,101	\$76,629	\$98,762	6.0 or 7.5	210
Assistant Principal - BCAT	Exempt	24	\$61,014	\$80,475	\$103,723	8.0	260
Athletic Director	Exempt	24	\$61,014	\$80,475	\$103,723	7.0	240
Supervisor of Art	Exempt	24	\$61,014	\$80,475	\$103,723	8.0	220
Supervisor of Counseling & Student Record	Exempt	24	\$61,014	\$80,475	\$103,723	8.0	240
Supervisor of CTE	Exempt	24	\$61,014	\$80,475	\$103,723	8.0	240
Supervisor of Health, PE, & Driver's Ed	Exempt	24	\$61,014	\$80,475	\$103,723	8.0	220
Supervisor of Mathematics	Exempt	24	\$61,014	\$80,475	\$103,723	8.0	240
Supervisor of World Languages and ELL	Exempt	24	\$61,014	\$80,475	\$103,723	8.0	240
Supervisor of Music/ Performing Arts	Exempt	24	\$61,014	\$80,475	\$103,723	8.0	240
Supervisor of Science	Exempt	24	\$61,014	\$80,475	\$103,723	8.0	240

Annual salary amounts are rounded to whole dollars.

**Roanoke County Public Schools
Annual Budget 2019-2020
Pay Plan (Non-Teaching Positions)
Job Classification List – 260-Day Contract (8.00 Hours Per Day)**

Title	Overtime Status	Grade	Min	Mid	Max	Hours Per Day	Contracted Days
Supervisor of Social Studies	Exempt	24	\$61,014	\$80,475	\$103,723	8.0	240
Supervisor of English and RCPS Online	Exempt	24	\$61,014	\$80,475	\$103,723	8.0	260
Supervisor of Special Education	Exempt	24	\$61,014	\$80,475	\$103,723	8.0	240
Supervisor of Transportation	Exempt	24	\$61,014	\$80,475	\$103,723	8.0	260
Assistant Principal - High	Exempt	25	\$64,054	\$84,478	\$108,895	8.0	260
Assistant Principal - Middle	Exempt	25	\$64,054	\$84,478	\$108,895	8.0	260
District Database Administrator	Exempt	25	\$64,054	\$84,478	\$108,895	8.0	260
Supervisor of Human Resources	Exempt	25	\$64,054	\$84,478	\$108,895	8.0	260
Supervisor of Maintenance	Exempt	25	\$64,054	\$84,478	\$108,895	8.0	260
Supervisor of Nutrition	Exempt	25	\$64,054	\$84,478	\$108,895	8.0	260
Associate Director	Exempt	26	\$67,263	\$88,716	\$114,343	8.0	260
Principal - Elementary	Exempt	27	\$70,620	\$93,150	\$120,064	8.0	260
Principal - Middle	Exempt	28	\$74,146	\$97,792	\$126,039	8.0	260
Principal - High	Exempt	29	\$77,861	\$102,700	\$132,372	8.0	260
Director of Administration	Exempt	30	\$81,746	\$107,816	\$138,960	8.0	260
Director of Career and Technology Education	Exempt	30	\$81,746	\$107,816	\$138,960	8.0	260
Director of Elementary Instruction	Exempt	30	\$81,746	\$107,816	\$138,960	8.0	260
Director of Finance	Exempt	30	\$81,746	\$107,816	\$138,960	8.0	260
Director of Human Resources	Exempt	30	\$81,746	\$107,816	\$138,960	8.0	260
Director of Operations	Exempt	30	\$81,746	\$107,816	\$138,960	8.0	260
Director of Secondary Instruction	Exempt	30	\$81,746	\$107,816	\$138,960	8.0	260
Director of Special ED & PPS	Exempt	30	\$81,746	\$107,816	\$138,960	8.0	260
Director of Technology	Exempt	30	\$81,746	\$107,816	\$138,960	8.0	260
Director of Testing/ Remediation	Exempt	30	\$81,746	\$107,816	\$138,960	8.0	260
Assistant Superintendent – HR & Student Services	Exempt	33	\$94,645	\$124,833	\$160,895	8.0	260
Assistant Superintendent – Instruction	Exempt	33	\$94,645	\$124,833	\$160,895	8.0	260

Annual salary amounts are rounded to whole dollars.

Roanoke County Public Schools
Annual Budget 2019-2020
Pay Plan (Non-Teaching Positions)
Annual Salary – 260-Day Contract (8.00 Hours Per Day)

Grade	A	B	C	D	E	F	G	H	I	J	K	L
1	\$19,867	\$20,330	\$20,804	\$21,291	\$21,788	\$22,297	\$22,817	\$23,350	\$23,895	\$24,452	\$25,024	\$25,607
2	\$20,858	\$21,345	\$21,844	\$22,354	\$22,876	\$23,410	\$23,957	\$24,516	\$25,089	\$25,674	\$26,274	\$26,887
3	\$21,894	\$22,404	\$22,927	\$23,463	\$24,010	\$24,570	\$25,144	\$25,731	\$26,331	\$26,946	\$27,575	\$28,219
4	\$22,991	\$23,528	\$24,077	\$24,638	\$25,213	\$25,801	\$26,403	\$27,019	\$27,650	\$28,295	\$28,955	\$29,631
5	\$24,131	\$24,694	\$25,270	\$25,860	\$26,464	\$27,081	\$27,714	\$28,360	\$29,022	\$29,699	\$30,392	\$31,102
6	\$25,356	\$25,947	\$26,553	\$27,174	\$27,808	\$28,457	\$29,121	\$29,800	\$30,497	\$31,208	\$31,937	\$32,683
7	\$26,622	\$27,244	\$27,880	\$28,531	\$29,196	\$29,879	\$30,576	\$31,289	\$32,020	\$32,767	\$33,533	\$34,315
8	\$27,952	\$28,605	\$29,273	\$29,956	\$30,655	\$31,371	\$32,103	\$32,853	\$33,619	\$34,404	\$35,207	\$36,028
9	\$29,346	\$30,031	\$30,731	\$31,449	\$32,183	\$32,934	\$33,702	\$34,489	\$35,294	\$36,118	\$36,960	\$37,823
10	\$30,802	\$31,521	\$32,257	\$33,010	\$33,779	\$34,568	\$35,375	\$36,200	\$37,044	\$37,909	\$38,793	\$39,699
11	\$32,344	\$33,098	\$33,871	\$34,661	\$35,469	\$36,297	\$37,144	\$38,011	\$38,898	\$39,805	\$40,734	\$41,684
12	\$33,969	\$34,762	\$35,573	\$36,403	\$37,253	\$38,121	\$39,012	\$39,922	\$40,853	\$41,807	\$42,782	\$43,780
13	\$35,658	\$36,490	\$37,342	\$38,213	\$39,105	\$40,017	\$40,951	\$41,906	\$42,885	\$43,886	\$44,909	\$45,957
14	\$37,452	\$38,327	\$39,222	\$40,137	\$41,074	\$42,033	\$43,014	\$44,018	\$45,046	\$46,097	\$47,173	\$48,273
15	\$39,331	\$40,250	\$41,189	\$42,150	\$43,133	\$44,140	\$45,171	\$46,225	\$47,304	\$48,407	\$49,537	\$50,693
16	\$41,295	\$42,259	\$43,245	\$44,254	\$45,287	\$46,344	\$47,425	\$48,532	\$49,665	\$50,823	\$52,010	\$53,224
17	\$43,364	\$44,376	\$45,412	\$46,472	\$47,557	\$48,667	\$49,803	\$50,965	\$52,155	\$53,373	\$54,618	\$55,893
18	\$45,518	\$46,579	\$47,666	\$48,779	\$49,918	\$51,082	\$52,275	\$53,495	\$54,743	\$56,020	\$57,327	\$58,665
19	\$47,797	\$48,913	\$50,055	\$51,223	\$52,419	\$53,643	\$54,894	\$56,176	\$57,488	\$58,829	\$60,202	\$61,607
20	\$50,184	\$51,355	\$52,554	\$53,780	\$55,035	\$56,319	\$57,634	\$58,980	\$60,356	\$61,765	\$63,206	\$64,681
21	\$52,696	\$53,925	\$55,184	\$56,472	\$57,789	\$59,138	\$60,518	\$61,930	\$63,376	\$64,854	\$66,368	\$67,917
22	\$55,335	\$56,626	\$57,948	\$59,300	\$60,685	\$62,102	\$63,551	\$65,034	\$66,553	\$68,105	\$69,696	\$71,322
23	\$58,101	\$59,456	\$60,843	\$62,263	\$63,717	\$65,203	\$66,724	\$68,281	\$69,875	\$71,506	\$73,174	\$74,882
24	\$61,014	\$62,438	\$63,895	\$65,386	\$66,912	\$68,474	\$70,072	\$71,708	\$73,381	\$75,094	\$76,847	\$78,640
25	\$64,054	\$65,549	\$67,079	\$68,644	\$70,247	\$71,886	\$73,564	\$75,282	\$77,038	\$78,836	\$80,676	\$82,560
26	\$67,263	\$68,832	\$70,439	\$72,083	\$73,765	\$75,487	\$77,249	\$79,051	\$80,896	\$82,783	\$84,716	\$86,693
27	\$70,620	\$72,268	\$73,955	\$75,681	\$77,449	\$79,256	\$81,106	\$83,000	\$84,936	\$86,920	\$88,949	\$91,024
28	\$74,146	\$75,875	\$77,646	\$79,458	\$81,313	\$83,210	\$85,151	\$87,139	\$89,173	\$91,254	\$93,383	\$95,562
29	\$77,861	\$79,679	\$81,538	\$83,441	\$85,389	\$87,382	\$89,423	\$91,509	\$93,645	\$95,831	\$98,068	\$100,357
30	\$81,746	\$83,653	\$85,605	\$87,604	\$89,648	\$91,740	\$93,880	\$96,072	\$98,313	\$100,608	\$102,956	\$105,358
31	\$85,842	\$87,845	\$89,894	\$91,992	\$94,139	\$96,337	\$98,585	\$100,886	\$103,240	\$105,649	\$108,115	\$110,638
32	\$90,127	\$92,230	\$94,383	\$96,585	\$98,840	\$101,146	\$103,507	\$105,922	\$108,394	\$110,923	\$113,513	\$116,162
33	\$94,645	\$96,854	\$99,115	\$101,428	\$103,795	\$106,217	\$108,696	\$111,233	\$113,829	\$116,485	\$119,204	\$121,986

Annual salary amounts are rounded to whole dollars.

Roanoke County Public Schools
Annual Budget 2019-2020
Pay Plan (Non-Teaching Positions)
Annual Salary – 260-Day Contract (8.00 Hours Per Day)

Grade	M	N	O	P	Q	R	S	T	U	V	W	X
1	\$26,205	\$26,817	\$27,444	\$28,084	\$28,740	\$29,411	\$30,098	\$30,800	\$31,520	\$32,256	\$33,009	\$33,779
2	\$27,516	\$28,158	\$28,815	\$29,488	\$30,177	\$30,881	\$31,602	\$32,340	\$33,095	\$33,869	\$34,659	\$35,468
3	\$28,878	\$29,552	\$30,241	\$30,947	\$31,669	\$32,409	\$33,165	\$33,940	\$34,731	\$35,542	\$36,372	\$37,220
4	\$30,322	\$31,030	\$31,753	\$32,494	\$33,252	\$34,028	\$34,822	\$35,635	\$36,466	\$37,316	\$38,187	\$39,079
5	\$31,827	\$32,570	\$33,330	\$34,108	\$34,904	\$35,719	\$36,552	\$37,405	\$38,278	\$39,171	\$40,085	\$41,020
6	\$33,445	\$34,227	\$35,026	\$35,844	\$36,680	\$37,537	\$38,413	\$39,309	\$40,228	\$41,166	\$42,128	\$43,111
7	\$35,117	\$35,936	\$36,775	\$37,634	\$38,512	\$39,411	\$40,331	\$41,273	\$42,236	\$43,223	\$44,232	\$45,264
8	\$36,870	\$37,731	\$38,612	\$39,513	\$40,435	\$41,379	\$42,345	\$43,333	\$44,344	\$45,380	\$46,439	\$47,523
9	\$38,706	\$39,609	\$40,534	\$41,480	\$42,448	\$43,439	\$44,453	\$45,490	\$46,552	\$47,638	\$48,749	\$49,887
10	\$40,625	\$41,572	\$42,543	\$43,535	\$44,551	\$45,591	\$46,654	\$47,744	\$48,857	\$49,997	\$51,164	\$52,358
11	\$42,656	\$43,652	\$44,670	\$45,713	\$46,779	\$47,870	\$48,988	\$50,131	\$51,300	\$52,498	\$53,722	\$54,975
12	\$44,802	\$45,848	\$46,917	\$48,012	\$49,132	\$50,278	\$51,451	\$52,652	\$53,881	\$55,138	\$56,425	\$57,741
13	\$47,029	\$48,127	\$49,250	\$50,399	\$51,575	\$52,779	\$54,010	\$55,271	\$56,560	\$57,880	\$59,230	\$60,613
14	\$49,401	\$50,554	\$51,734	\$52,941	\$54,177	\$55,441	\$56,735	\$58,060	\$59,415	\$60,803	\$62,222	\$63,674
15	\$51,877	\$53,088	\$54,326	\$55,594	\$56,891	\$58,219	\$59,577	\$60,968	\$62,391	\$63,847	\$65,337	\$66,862
16	\$54,465	\$55,737	\$57,037	\$58,368	\$59,730	\$61,124	\$62,550	\$64,010	\$65,504	\$67,033	\$68,597	\$70,197
17	\$57,197	\$58,533	\$59,899	\$61,297	\$62,728	\$64,192	\$65,690	\$67,223	\$68,793	\$70,398	\$72,042	\$73,724
18	\$60,034	\$61,436	\$62,869	\$64,336	\$65,838	\$67,374	\$68,946	\$70,556	\$72,202	\$73,887	\$75,611	\$77,375
19	\$63,046	\$64,516	\$66,023	\$67,563	\$69,141	\$70,755	\$72,406	\$74,096	\$75,826	\$77,596	\$79,406	\$81,260
20	\$66,191	\$67,736	\$69,316	\$70,934	\$72,591	\$74,285	\$76,018	\$77,793	\$79,608	\$81,466	\$83,368	\$85,314
21	\$69,502	\$71,124	\$72,784	\$74,483	\$76,220	\$78,000	\$79,820	\$81,682	\$83,588	\$85,539	\$87,536	\$89,578
22	\$72,987	\$74,691	\$76,435	\$78,218	\$80,044	\$81,913	\$83,825	\$85,781	\$87,783	\$89,833	\$91,930	\$94,075
23	\$76,629	\$78,417	\$80,247	\$82,120	\$84,036	\$85,997	\$88,004	\$90,057	\$92,159	\$94,309	\$96,510	\$98,762
24	\$80,475	\$82,353	\$84,275	\$86,243	\$88,255	\$90,315	\$92,423	\$94,580	\$96,787	\$99,046	\$101,358	\$103,723
25	\$84,487	\$86,459	\$88,477	\$90,542	\$92,655	\$94,817	\$97,031	\$99,295	\$101,614	\$103,985	\$106,412	\$108,895
26	\$88,716	\$90,787	\$92,905	\$95,073	\$97,292	\$99,562	\$101,886	\$104,264	\$106,697	\$109,187	\$111,735	\$114,343
27	\$93,150	\$95,324	\$97,549	\$99,826	\$102,156	\$104,541	\$106,981	\$109,478	\$112,034	\$114,649	\$117,325	\$120,064
28	\$97,792	\$100,074	\$102,409	\$104,799	\$107,245	\$109,748	\$112,309	\$114,929	\$117,611	\$120,356	\$123,164	\$126,039
29	\$102,700	\$105,097	\$107,550	\$110,061	\$112,629	\$115,258	\$117,949	\$120,702	\$123,519	\$126,402	\$129,353	\$132,372
30	\$107,816	\$110,333	\$112,908	\$115,543	\$118,238	\$120,998	\$123,821	\$126,711	\$129,668	\$132,694	\$135,791	\$138,960
31	\$113,220	\$115,862	\$118,566	\$121,334	\$124,165	\$127,063	\$130,029	\$133,063	\$136,168	\$139,346	\$142,598	\$145,927
32	\$118,873	\$121,647	\$124,486	\$127,391	\$130,364	\$133,406	\$136,519	\$139,705	\$142,965	\$146,302	\$149,716	\$153,210
33	\$124,833	\$127,747	\$130,728	\$133,779	\$136,901	\$140,096	\$143,366	\$146,711	\$150,136	\$153,640	\$157,226	\$160,895

Annual salary amounts are rounded to whole dollars.

**Roanoke County Public Schools
Annual Budget 2019-2020
Pay Plan (Non-Teaching Positions)
Hourly Rates**

Grade	A	B	C	D	E	F	G	H	I	J	K	L
1	\$9.5513	\$9.7743	\$10.0021	\$10.2359	\$10.4750	\$10.7195	\$10.9698	\$11.2260	\$11.4880	\$11.7559	\$12.0307	\$12.3113
2	\$10.0280	\$10.2622	\$10.5018	\$10.7473	\$10.9981	\$11.2548	\$11.5178	\$11.7867	\$12.0619	\$12.3435	\$12.6319	\$12.9266
3	\$10.5257	\$10.7712	\$11.0225	\$11.2802	\$11.5432	\$11.8125	\$12.0883	\$12.3708	\$12.6592	\$12.9549	\$13.2570	\$13.5668
4	\$11.0532	\$11.3114	\$11.5754	\$11.8452	\$12.1214	\$12.4045	\$12.6938	\$12.9901	\$13.2931	\$13.6034	\$13.9206	\$14.2456
5	\$11.6013	\$11.8721	\$12.1493	\$12.4328	\$12.7231	\$13.0198	\$13.3238	\$13.6347	\$13.9528	\$14.2783	\$14.6116	\$14.9527
6	\$12.1903	\$12.4747	\$12.7661	\$13.0642	\$13.3692	\$13.6810	\$14.0007	\$14.3271	\$14.6619	\$15.0039	\$15.3543	\$15.7130
7	\$12.7993	\$13.0979	\$13.4039	\$13.7166	\$14.0368	\$14.3647	\$14.6999	\$15.0430	\$15.3943	\$15.7535	\$16.1214	\$16.4977
8	\$13.4385	\$13.7523	\$14.0734	\$14.4018	\$14.7380	\$15.0820	\$15.4343	\$15.7945	\$16.1629	\$16.5406	\$16.9266	\$17.3214
9	\$14.1085	\$14.4379	\$14.7746	\$15.1196	\$15.4724	\$15.8335	\$16.2029	\$16.5811	\$16.9681	\$17.3643	\$17.7693	\$18.1841
10	\$14.8087	\$15.1542	\$15.5080	\$15.8701	\$16.2400	\$16.6192	\$17.0071	\$17.4038	\$17.8098	\$18.2256	\$18.6506	\$19.0859
11	\$15.5500	\$15.9126	\$16.2839	\$16.6641	\$17.0525	\$17.4507	\$17.8577	\$18.2744	\$18.7009	\$19.1371	\$19.5836	\$20.0404
12	\$16.3312	\$16.7124	\$17.1023	\$17.5014	\$17.9099	\$18.3276	\$18.7555	\$19.1933	\$19.6407	\$20.0994	\$20.5684	\$21.0481
13	\$17.1432	\$17.5434	\$17.9528	\$18.3715	\$18.8004	\$19.2391	\$19.6881	\$20.1473	\$20.6177	\$21.0988	\$21.5907	\$22.0948
14	\$18.0060	\$18.4266	\$18.8565	\$19.2967	\$19.7471	\$20.2083	\$20.6797	\$21.1623	\$21.6566	\$22.1621	\$22.6794	\$23.2084
15	\$18.9093	\$19.3509	\$19.8023	\$20.2644	\$20.7372	\$21.2213	\$21.7166	\$22.2236	\$22.7423	\$23.2728	\$23.8159	\$24.3717
16	\$19.8535	\$20.3166	\$20.7909	\$21.2760	\$21.7727	\$22.2807	\$22.8004	\$23.3328	\$23.8774	\$24.4342	\$25.0046	\$25.5883
17	\$20.8480	\$21.3345	\$21.8328	\$22.3422	\$22.8638	\$23.3977	\$23.9437	\$24.5025	\$25.0744	\$25.6600	\$26.2587	\$26.8716
18	\$21.8835	\$22.3939	\$22.9165	\$23.4514	\$23.9989	\$24.5586	\$25.1320	\$25.7185	\$26.3188	\$26.9326	\$27.5612	\$28.2043
19	\$22.9795	\$23.5158	\$24.0648	\$24.6264	\$25.2013	\$25.7898	\$26.3915	\$27.0078	\$27.6383	\$28.2834	\$28.9431	\$29.6190
20	\$24.1267	\$24.6899	\$25.2662	\$25.8557	\$26.4593	\$27.0766	\$27.7085	\$28.3556	\$29.0173	\$29.6946	\$30.3875	\$31.0966
21	\$25.3345	\$25.9254	\$26.5305	\$27.1498	\$27.7832	\$28.4317	\$29.0954	\$29.7741	\$30.4690	\$31.1800	\$31.9076	\$32.6523
22	\$26.6033	\$27.2240	\$27.8598	\$28.5098	\$29.1754	\$29.8566	\$30.5534	\$31.2664	\$31.9964	\$32.7430	\$33.5077	\$34.2894
23	\$27.9330	\$28.5845	\$29.2515	\$29.9342	\$30.6330	\$31.3474	\$32.0789	\$32.8274	\$33.5936	\$34.3778	\$35.1800	\$36.0008
24	\$29.3335	\$30.0181	\$30.7189	\$31.4357	\$32.1692	\$32.9202	\$33.6882	\$34.4749	\$35.2795	\$36.1028	\$36.9455	\$37.8078
25	\$30.7950	\$31.5138	\$32.2497	\$33.0021	\$33.7727	\$34.5608	\$35.3674	\$36.1930	\$37.0377	\$37.9020	\$38.7867	\$39.6924
26	\$32.3380	\$33.0924	\$33.8649	\$34.6554	\$35.4640	\$36.2916	\$37.1387	\$38.0054	\$38.8921	\$39.7997	\$40.7288	\$41.6794
27	\$33.9518	\$34.7442	\$35.5553	\$36.3853	\$37.2349	\$38.1040	\$38.9931	\$39.9036	\$40.8347	\$41.7882	\$42.7637	\$43.7616
28	\$35.6470	\$36.4785	\$37.3300	\$38.2011	\$39.0926	\$40.0047	\$40.9382	\$41.8936	\$42.8715	\$43.8719	\$44.8957	\$45.9434
29	\$37.4330	\$38.3070	\$39.2010	\$40.1159	\$41.0524	\$42.0107	\$42.9916	\$43.9949	\$45.0216	\$46.0727	\$47.1482	\$48.2486
30	\$39.3010	\$40.2179	\$41.1563	\$42.1171	\$43.0999	\$44.1057	\$45.1348	\$46.1884	\$47.2658	\$48.3691	\$49.4978	\$50.6529
31	\$41.2700	\$42.2333	\$43.2185	\$44.2272	\$45.2592	\$46.3157	\$47.3966	\$48.5029	\$49.6345	\$50.7929	\$51.9783	\$53.1914
32	\$43.3302	\$44.3414	\$45.3764	\$46.4353	\$47.5191	\$48.6278	\$49.7628	\$50.9242	\$52.1124	\$53.3285	\$54.5733	\$55.8470
33	\$45.5023	\$46.5646	\$47.6513	\$48.7634	\$49.9014	\$51.0657	\$52.2579	\$53.4773	\$54.7256	\$56.0026	\$57.3094	\$58.6470

**Roanoke County Public Schools
Annual Budget 2019-2020
Pay Plan (Non-Teaching Positions)
Hourly Rates**

Grade	M	N	O	P	Q	R	S	T	U	V	W	X
1	\$12.5987	\$12.8929	\$13.1940	\$13.5019	\$13.8172	\$14.1397	\$14.4701	\$14.8078	\$15.1538	\$15.5075	\$15.8696	\$16.2400
2	\$13.2287	\$13.5376	\$13.8533	\$14.1768	\$14.5082	\$14.8468	\$15.1933	\$15.5480	\$15.9111	\$16.2829	\$16.6631	\$17.0520
3	\$13.8835	\$14.2076	\$14.5389	\$14.8785	\$15.2255	\$15.5812	\$15.9448	\$16.3171	\$16.6977	\$17.0876	\$17.4863	\$17.8943
4	\$14.5779	\$14.9181	\$15.2660	\$15.6222	\$15.9867	\$16.3596	\$16.7412	\$17.1320	\$17.5317	\$17.9406	\$18.3593	\$18.7878
5	\$15.3016	\$15.6588	\$16.0238	\$16.3981	\$16.7807	\$17.1725	\$17.5732	\$17.9831	\$18.4027	\$18.8322	\$19.2718	\$19.7213
6	\$16.0795	\$16.4552	\$16.8392	\$17.2325	\$17.6347	\$18.0465	\$18.4676	\$18.8985	\$19.3401	\$19.7915	\$20.2536	\$20.7265
7	\$16.8832	\$17.2770	\$17.6805	\$18.0933	\$18.5155	\$18.9478	\$19.3899	\$19.8428	\$20.3059	\$20.7802	\$21.2652	\$21.7615
8	\$17.7259	\$18.1397	\$18.5633	\$18.9966	\$19.4397	\$19.8935	\$20.3581	\$20.8334	\$21.3194	\$21.8171	\$22.3266	\$22.8478
9	\$18.6087	\$19.0430	\$19.4875	\$19.9423	\$20.4078	\$20.8841	\$21.3716	\$21.8703	\$22.3808	\$22.9029	\$23.4372	\$23.9843
10	\$19.5314	\$19.9867	\$20.4532	\$20.9305	\$21.4189	\$21.9186	\$22.4300	\$22.9536	\$23.4890	\$24.0370	\$24.5981	\$25.1720
11	\$20.5079	\$20.9866	\$21.4760	\$21.9772	\$22.4901	\$23.0146	\$23.5519	\$24.1014	\$24.6635	\$25.2393	\$25.8278	\$26.4305
12	\$21.5395	\$22.0421	\$22.5564	\$23.0825	\$23.6212	\$24.1721	\$24.7362	\$25.3135	\$25.9045	\$26.5086	\$27.1273	\$27.7603
13	\$22.6101	\$23.1381	\$23.6778	\$24.2302	\$24.7958	\$25.3745	\$25.9664	\$26.5725	\$27.1922	\$27.8271	\$28.4761	\$29.1408
14	\$23.7505	\$24.3049	\$24.8719	\$25.4526	\$26.0465	\$26.6545	\$27.2767	\$27.9135	\$28.5649	\$29.2320	\$29.9142	\$30.6125
15	\$24.9407	\$25.5229	\$26.1182	\$26.7277	\$27.3513	\$27.9901	\$28.6430	\$29.3115	\$29.9957	\$30.6955	\$31.4118	\$32.1452
16	\$26.1851	\$26.7965	\$27.4216	\$28.0613	\$28.7162	\$29.3867	\$30.0723	\$30.7740	\$31.4923	\$32.2272	\$32.9792	\$33.7488
17	\$27.4987	\$28.1409	\$28.7977	\$29.4696	\$30.1577	\$30.8614	\$31.5816	\$32.3190	\$33.0734	\$33.8454	\$34.6354	\$35.4440
18	\$28.8626	\$29.5365	\$30.2255	\$30.9307	\$31.6529	\$32.3912	\$33.1471	\$33.9210	\$34.7125	\$35.5226	\$36.3516	\$37.1998
19	\$30.3104	\$31.0175	\$31.7417	\$32.4824	\$33.2408	\$34.0166	\$34.8106	\$35.6231	\$36.4546	\$37.3056	\$38.1762	\$39.0672
20	\$31.8227	\$32.5654	\$33.3252	\$34.1030	\$34.8994	\$35.7139	\$36.5473	\$37.4003	\$38.2733	\$39.1663	\$40.0808	\$41.0163
21	\$33.4145	\$34.1943	\$34.9921	\$35.8090	\$36.6444	\$37.4999	\$38.3748	\$39.2702	\$40.1867	\$41.1246	\$42.0844	\$43.0663
22	\$35.0897	\$35.9090	\$36.7474	\$37.6048	\$38.4826	\$39.3810	\$40.3004	\$41.2407	\$42.2035	\$43.1887	\$44.1969	\$45.2285
23	\$36.8411	\$37.7004	\$38.5803	\$39.4806	\$40.4019	\$41.3447	\$42.3094	\$43.2966	\$44.3072	\$45.3407	\$46.3992	\$47.4815
24	\$38.6900	\$39.5928	\$40.5170	\$41.4628	\$42.4304	\$43.4205	\$44.4341	\$45.4710	\$46.5324	\$47.6181	\$48.7298	\$49.8668
25	\$40.6185	\$41.5667	\$42.5368	\$43.5298	\$44.5458	\$45.5852	\$46.6495	\$47.7382	\$48.8527	\$49.9927	\$51.1594	\$52.3535
26	\$42.6520	\$43.6474	\$44.6659	\$45.7082	\$46.7749	\$47.8665	\$48.9835	\$50.1269	\$51.2965	\$52.4936	\$53.7189	\$54.9725
27	\$44.7835	\$45.8287	\$46.8984	\$47.9934	\$49.1133	\$50.2601	\$51.4332	\$52.6336	\$53.8623	\$55.1199	\$56.4062	\$57.7232
28	\$47.0155	\$48.1125	\$49.2353	\$50.3840	\$51.5601	\$52.7634	\$53.9946	\$55.2545	\$56.5438	\$57.8633	\$59.2135	\$60.5955
29	\$49.3749	\$50.5275	\$51.7069	\$52.9137	\$54.1488	\$55.4127	\$56.7063	\$58.0297	\$59.3843	\$60.7702	\$62.1888	\$63.6405
30	\$51.8348	\$53.0445	\$54.2825	\$55.5493	\$56.8454	\$58.1722	\$59.5293	\$60.9185	\$62.3405	\$63.7952	\$65.2840	\$66.8075
31	\$54.4328	\$55.7030	\$57.0030	\$58.3337	\$59.6947	\$61.0879	\$62.5137	\$63.9728	\$65.4656	\$66.9934	\$68.5569	\$70.1570
32	\$57.1504	\$58.4840	\$59.8489	\$61.2455	\$62.6748	\$64.1373	\$65.6339	\$67.1657	\$68.7331	\$70.3376	\$71.9786	\$73.6587
33	\$60.0158	\$61.4168	\$62.8500	\$64.3168	\$65.8179	\$67.3540	\$68.9258	\$70.5342	\$72.1806	\$73.8652	\$75.5892	\$77.3533

**Roanoke County Public Schools
Annual Budget 2019-2020
Supplements and Other Rates**

Supplements and Substitute Rates: The Pay Plan includes the approved rates for all supplements, stipends, and substitutes to be paid outside a normal contract. Only rates approved in the Pay Plan are authorized. The following supplemental rates have been approved:

Teachers:			Building:			Instructional Assistant Substitutes:		
Substitute – degree	\$100	per day	Building operator substitute	\$8.00	per hour	(based on 6.75 hrs. for Elem and 7.25 hrs. for Sec)		
Substitute – non degree	\$80	per day	Building operator – on call	\$80-\$100	per month		Full Day	Half Day
Curriculum work	\$20	per hour	Building manager substitute	\$10.00		Elem IA - no degree	\$64.00	\$32.00
Summer school	\$20	per hour				Sec IA - no degree	\$68.00	\$34.00
Remediation/tutors	\$20	per hour	Transportation:			Elem IA - with degree	\$75.00	\$37.50
PALS	\$20	per hour	Bus aide substitute	\$9.25	per hour	Sec IA - with degree	\$80.00	\$40.00
Homebound instruction	\$20	per hour	Bus driver substitute	\$16.50	per hour	Elem open-end IA - no degree	\$68.00	
In service trainer	\$20	per hour	Bus driver - extra runs during school day	\$10.00	per hour	Sec open-end IA - no degree	\$72.00	
Open-end contract	\$180	per day	Bus driver - extra runs after school day	\$12.00	per hour	Elem open-end IA - with degree	\$79.00	
			Bus driver - summer school	\$15.00	per hour	Sec open-end IA - with degree	\$86.00	
Sign Language Interpreter	\$15	per hour	Full Time Contracted Substitute Bus Driver	\$16.50	per hour			
Speech Pathologist	\$250	per day						
Nurse:						Administrative Assistant	\$10.00	per hour
Substitute	\$100	per day				substitute		
Open-end	\$150	per day						

Nutrition:			Stipends for certified employees:		
Nutrition associate substitute	\$8.00	per hour	Additional class above 6 sections	\$7,500	per year
Nutrition associate - open-end/retiree	\$9.00	per hour	Administrative Doctoral	\$2,433	per year
Nutrition manager substitute and open end	\$15.00	per hour	National Board Certification	\$2,500	per year
Nutrition associate - summer	\$10.00	per hour			
Nutrition manager - summer	\$15.00	per hour			
Administrator Substitute:	\$350	per day	Stipends for classified employees:		
			School nutrition certificate	\$0.50	per hour
			Journeyman	\$143	per year
			Master's card	\$286	per year
			Master's card/electrician w/24 hours	\$572	per year
			Multiple school nutrition manager	\$2,500	per year

Personnel with an Administrative Doctoral prior to July 1st, 2019 have the stipend included in their base pay.

**Roanoke County Public Schools
Annual Budget 2019-2020
Academic Stipends**

High School

Web Master	\$1,800.00
Debate Coach	\$1,500.00
Department Head	\$1,300.00
Drama Coach	\$1,700.00
Forensics Coach	\$1,500.00
Gifted Coordinator	\$1,600.00
Junior and Senior Class Sponsor	\$1,500.00
Literary Magazine Sponsor	\$1,500.00
Newspaper Sponsor	\$1,800.00
PT/OT/Speech Coordinator	\$1,850.00
SCA Sponsor	\$1,500.00
Scholastic Bowl	\$1,500.00
Special Education Coordinator	\$950.00
Yearbook Sponsor	\$2,500.00

Middle School

Web Master	\$1,800.00
Department Head	\$1,300.00
Interest Block Coordinator	\$1,300.00
Newspaper Sponsor	\$1,800.00
SCA Sponsor	\$1,500.00
Special Education Coordinator	\$950.00
Yearbook Sponsor	\$2,000.00

Elementary School

Web Master	\$1,800.00
Grade Level Coordinator	\$1,300.00
Language Arts Coordinator	\$1,300.00
Special Education Coordinator	\$950.00

Special Education Coordinator will receive the Department Head Stipend and the Special Education Coordinator Stipend.

Band Director High School	\$4,500
Band Director Middle School	\$3,000
Choir Director High School	\$3,000
Choir Director Middle School	\$1,800

If a Band and/or Choir Director is ultimately responsible for the operation of the program at two schools, they will get ½ the second school supplement.

**Roanoke County Public Schools
Annual Budget 2019-2020
Athletic Stipends**

High School			Middle School		
Sport	Position	Supplement	Sport	Position	Supplement
Athletic Trainer		\$10,000	Baseball	Head	\$2,000
Band	Assistant	\$2,500	Basketball	Head	\$2,000
Band	Auxiliary	\$1,500	Cheerleading - Fall	Head	\$2,000
Baseball	Head	\$3,000	Cheerleading - Fall	Assistant	\$1,550
Baseball	Assistant	\$2,200	Cheerleading - Winter	Head	\$2,000
Basketball	Head	\$3,900	Cheerleading - Winter	Assistant	\$1,550
Basketball	Assistant	\$2,900	Football	Head	\$3,700
Cheer - Comp (Fall)	Head	\$3,500	Football	Assistant	\$2,450
Cheer - Comp (Fall)	Assistant	\$2,600	Soccer	Head	\$2,000
Cheer - Winter	Head	\$3,500	Softball	Head	\$2,000
Cheer - Winter	Assistant	\$2,600	Track	Head	\$2,000
Cross Country	Head	\$2,750	Track	Assistant	\$1,550
Cross Country	Assistant	\$1,750	Volleyball	Head	\$2,000
Football	Head	\$6,000	Wrestling	Head	\$2,000
Football	Assistant	\$3,950			
Golf	Head	\$2,000	<p>Coaches contracted in 2017-2018 are grandfathered at their 2017-2018 supplement amount.</p> <p>Coaches will no longer be paid for extra days. These extra days are included in the supplement amount.</p>		
Indoor Track	Head	\$2,500			
Soccer	Head	\$3,000			
Soccer	Assistant	\$2,200			
Softball	Head	\$3,000			
Softball	Assistant	\$2,200			
Swimming	Head	\$2,200			
Swimming	Assistant	\$1,650			
Tennis	Head	\$2,200			
Track	Head	\$2,750			
Track	Assistant	\$1,750			
Volleyball	Head	\$3,500			
Volleyball	Assistant	\$2,600			
Wrestling	Head	\$3,500			
Wrestling	Assistant	\$2,600			



Roanoke County Public Schools

Proposed Insurance Rates

2019-2020

Sent to Board for Approval on March 28, 2019

Roanoke County Public Schools
Anthem Health Insurance
2019-2020 Proposed Rates

		2020 Annual Cost					2020 Monthly Rates								2020 Per Pay Check		
		HRA	Total	Benefit with	12-Month	10-Month	Base	HRA	Total	Employer	Employer	Benefit with	Employee	12-Month	10-Month	12-Month	10-Month
		Contribution	Premium	HRA	Employee**	Employee**	Premium	Contribution	Premium	Percent	Premium	HRA	Percent	Employee	Employee	Employee	Employee
Full-Time Employee Only	Wellness	\$ 500.16	\$ 7,494.72	\$ 7,245.36	\$ 749.52	\$ 749.40	\$ 582.88	\$ 41.68	\$ 624.56	90.00%	\$ 562.10	\$ 603.78	10.00%	\$ 62.46	\$ 74.94	\$ 31.23	\$ 37.47
Full-Time Employee + Child	Wellness	1,000.08	10,138.08	8,096.64	3,041.52	3,041.40	761.50	83.34	844.84	70.00	591.38	674.72	30.00	253.46	304.14	126.73	152.07
Full-Time Employee + Spouse	Wellness	1,000.08	15,325.92	10,195.68	6,130.32	6,130.40	1,193.82	83.34	1,277.16	60.00	766.30	849.64	40.00	510.86	613.04	255.43	306.52
Full-Time Employee + Family	Wellness	1,000.08	18,173.76	11,904.24	7,269.60	7,269.60	1,431.14	83.34	1,514.48	60.00	908.68	992.02	40.00	605.80	726.96	302.90	363.48
Full-Time School Couple + Family	Wellness	1,000.08	18,173.76	14,630.40	4,543.44	4,543.40	1,431.14	83.34	1,514.48	75.00	1,135.86	1,219.20	25.00	378.62	454.34	189.31	227.17
Full-Time Employee Only	No Wellness	500.16	8,744.40	7,495.68	1,748.88	1,748.80	687.02	41.68	728.70	80.00	582.96	624.64	20.00	145.74	174.88	72.87	87.44
Full-Time Employee + Child	No Wellness	1,000.08	12,151.92	8,291.28	4,860.72	4,860.80	929.32	83.34	1,012.66	60.00	607.60	690.94	40.00	405.06	486.08	202.53	243.04
Full-Time Employee + Spouse	No Wellness	1,000.08	17,858.64	9,929.28	8,929.44	8,929.40	1,404.88	83.34	1,488.22	50.00	744.10	827.44	50.00	744.12	892.94	372.06	446.47
Full-Time Employee + Family	No Wellness	1,000.08	20,991.12	11,495.52	10,495.68	10,495.60	1,665.92	83.34	1,749.26	50.00	874.62	957.96	50.00	874.64	1,049.56	437.32	524.78
Part-Time Employee Only	No Wellness	-	8,744.40	2,500.08	6,244.32	6,244.40	728.70	-	728.70	28.59	208.34	208.34	71.41	520.36	624.44	260.18	312.22
Part-Time Employee + Child	No Wellness	-	12,151.92	2,500.08	9,651.84	9,651.80	1,012.66	-	1,012.66	20.57	208.34	208.34	79.43	804.32	965.18	402.16	482.59
Part-Time Employee + Spouse	No Wellness	-	17,858.64	2,500.08	15,358.56	15,358.60	1,488.22	-	1,488.22	14.00	208.34	208.34	86.00	1,279.88	1,535.86	639.94	767.93
Part-Time Employee + Family	No Wellness	-	20,991.12	2,500.08	18,491.04	18,491.00	1,749.26	-	1,749.26	11.91	208.34	208.34	88.09	1,540.92	1,849.10	770.46	924.55
EEWP Retiree Only	Wellness	-	7,494.72	2,500.08	4,994.64	-	624.56	-	624.56	33.36	208.34	208.34	66.64	416.22	-	208.11	-
EEWP Retiree + Child	Wellness	-	10,138.08	2,500.08	7,638.00	-	844.84	-	844.84	24.66	208.34	208.34	75.34	636.50	-	318.25	-
EEWP Retiree + Spouse	Wellness	-	15,325.92	2,500.08	12,825.84	-	1,277.16	-	1,277.16	16.31	208.34	208.34	83.69	1,068.82	-	534.41	-
EEWP Retiree + Family	Wellness	-	18,173.76	2,500.08	15,673.68	-	1,514.48	-	1,514.48	13.76	208.34	208.34	86.24	1,306.14	-	653.07	-
EEWP Retiree School Couple	Wellness	-	18,173.76	5,000.16	13,173.60	-	1,514.48	-	1,514.48	27.51	416.68	416.68	72.49	1,097.80	-	548.90	-
EEWP Retiree Only	No Wellness	-	8,744.40	2,500.08	6,244.32	-	728.70	-	728.70	28.59	208.34	208.34	71.41	520.36	-	260.18	-
EEWP Retiree + Child	No Wellness	-	12,151.92	2,500.08	9,651.84	-	1,012.66	-	1,012.66	20.57	208.34	208.34	79.43	804.32	-	402.16	-
EEWP Retiree + Spouse	No Wellness	-	17,858.64	2,500.08	15,358.56	-	1,488.22	-	1,488.22	14.00	208.34	208.34	86.00	1,279.88	-	639.94	-
EEWP Retiree + Family	No Wellness	-	20,991.12	2,500.08	18,491.04	-	1,749.26	-	1,749.26	11.91	208.34	208.34	88.09	1,540.92	-	770.46	-
EEWP Retiree School Couple	No Wellness	-	20,991.12	5,000.16	15,990.96	-	1,749.26	-	1,749.26	23.82	416.68	416.68	76.18	1,332.58	-	666.29	-
Regular Retiree Only	Wellness	-	7,494.72	-	7,494.72	-	624.56	-	624.56	0.00	-	-	100.00	624.56	-	312.28	-
Regular Retiree + Child	Wellness	-	10,138.08	-	10,138.08	-	844.84	-	844.84	0.00	-	-	100.00	844.84	-	422.42	-
Regular Retiree + Spouse	Wellness	-	15,325.92	-	15,325.92	-	1,277.16	-	1,277.16	0.00	-	-	100.00	1,277.16	-	638.58	-
Regular Retiree + Family	Wellness	-	18,173.76	-	18,173.76	-	1,514.48	-	1,514.48	0.00	-	-	100.00	1,514.48	-	757.24	-
Regular Retiree Only	No Wellness	-	8,744.40	-	8,744.40	-	728.70	-	728.70	0.00	-	-	100.00	728.70	-	364.35	-
Regular Retiree + Child	No Wellness	-	12,151.92	-	12,151.92	-	1,012.66	-	1,012.66	0.00	-	-	100.00	1,012.66	-	506.33	-
Regular Retiree + Spouse	No Wellness	-	17,858.64	-	17,858.64	-	1,488.22	-	1,488.22	0.00	-	-	100.00	1,488.22	-	744.11	-
Regular Retiree + Family	No Wellness	-	20,991.12	-	20,991.12	-	1,749.26	-	1,749.26	0.00	-	-	100.00	1,749.26	-	874.63	-
COBRA Only	No Wellness	-	8,919.36	-	-	-	743.28	-	743.28	0.00	-	-	0.00	-	-	-	-
COBRA + Child	No Wellness	-	12,395.04	-	-	-	1,032.92	-	1,032.92	0.00	-	-	0.00	-	-	-	-
COBRA + Spouse	No Wellness	-	18,215.76	-	-	-	1,517.98	-	1,517.98	0.00	-	-	0.00	-	-	-	-
COBRA + Family	No Wellness	-	21,410.88	-	-	-	1,784.24	-	1,784.24	0.00	-	-	0.00	-	-	-	-

** Total annual payment is slightly different between 12-month and 10-month employees due to rounding for payroll.

Roanoke County Public Schools
Delta Dental Insurance
2019-2020 Proposed Rates

July 2019 - June 2020

	2020 Annual Cost				2020 Monthly Rates						2020 Per Pay Check	
	Total Premium	Benefit	12-Month Employee**	10-Month Employee**	Total Premium	Employer Percent	Benefit	Employee Percent	12-Month Employee	10-Month Employee	12-Month Employee	10-Month Employee
Full-Time Employee Only	\$ 382.56	\$ 285.36	\$ 97.20	\$ 97.20	\$ 31.88	74.59%	\$ 23.78	25.41%	\$ 8.10	\$ 9.72	\$ 4.05	\$ 4.86
Full-Time Employee + 1	622.68	364.56	258.12	258.20	51.89	58.55	30.38	41.45	21.51	25.82	10.76	12.91
Full-Time Employee + Family	1,077.12	540.96	536.16	536.20	89.76	50.22	45.08	49.78	44.68	53.62	22.34	26.81
Full-Time School Couple + Family	1,077.12	763.92	313.20	313.20	89.76	70.93	63.66	29.07	26.10	31.32	13.05	15.66
Part-Time Employee Only	\$ 382.56	\$ -	\$ 382.56	\$ 382.60	\$ 31.88	0.00%	\$ -	100.00%	\$ 31.88	\$ 38.26	\$ 15.94	\$ 19.13
Part-Time Employee + 1	622.68	-	622.68	622.60	51.89	0.00	-	100.00	51.89	62.26	25.95	31.13
Part-Time Employee + Family	1,077.12	-	1,077.12	1,077.20	89.76	0.00	-	100.00	89.76	107.72	44.88	53.86
Part-Time School Couple + Family	1,077.12	-	1,077.12	1,077.20	89.76	-	-	100.00	89.76	107.72	44.88	53.86

January 1 2019 - December 2019

EEWP Retiree Only	554.88	-	554.88	-	46.24	0.00	-	100.00	46.24	-	23.12	-
EEWP Retiree + 1	906.24	-	906.24	-	75.52	0.00	-	100.00	75.52	-	37.76	-
EEWP Retiree + Family	1,578.24	-	1,578.24	-	131.52	0.00	-	100.00	131.52	-	65.76	-
Regular Retiree Only	554.88	-	554.88	-	46.24	0.00	-	100.00	46.24	-	23.12	-
Regular Retiree + 1	906.24	-	906.24	-	75.52	0.00	-	100.00	75.52	-	37.76	-
Regular Retiree + Family	1,578.24	-	1,578.24	-	131.52	0.00	-	100.00	131.52	-	65.76	-
COBRA Only	372.84	-	-	-	31.07	-	-	-	-	-	-	-
COBRA + 1	606.36	-	-	-	50.53	-	-	-	-	-	-	-
COBRA + Family	1,049.16	-	-	-	87.43	-	-	-	-	-	-	-

** Total annual payment is slightly different between 12-month and 10-month employees due to rounding for payroll.

**Roanoke County Public Schools
UniView Vision Insurance
2019-2020 Proposed Rates**

	2020 Annual Cost			2020 Monthly Rates			2020 Per Pay Check	
	Total Premium	12-Month Employee**	10-Month Employee**	Total Premium	12-Month Employee	10-Month Employee	12-Month Employee	10-Month Employee
Full-Time Employee Only	\$ 71.16	\$ 71.28	\$ 71.20	\$ 5.93	\$ 5.94	\$ 7.12	\$ 2.97	\$ 3.56
Full-Time Employee + Child	128.40	128.40	128.40	10.70	10.70	12.84	5.35	6.42
Full-Time Employee + Spouse	128.40	128.40	128.40	10.70	10.70	12.84	5.35	6.42
Full-Time Employee + Family	206.28	206.40	206.40	17.19	17.20	20.64	8.60	10.32
COBRA Only	72.48	-	-	6.04	-	-	-	-
COBRA + Child	131.04	-	-	10.92	-	-	-	-
COBRA + Spouse	131.04	-	-	10.92	-	-	-	-
COBRA + Family	210.48	-	-	17.54	-	-	-	-

** Total annual payment is slightly different between 12-month and 10-month employees due to rounding for payroll.

Note: There is no retiree vision insurance but retirees can elect COBRA vision if they had coverage as of their retirement date.



Roanoke County Public Schools

Glossary of Terms and Acronyms

2019-2020

**Roanoke County Public Schools
Annual Budget 2019-2020
Glossary of Terms and Acronyms**

A

Accrual Basis of Accounting – The basis of accounting that is followed by the Proprietary Funds, which are not budgeted. Under this method of accounting, revenues are recorded when they are both measurable and earned. Expenditures are recorded when the fund liability is incurred, if measurable.

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.

Adopted Budget – The budget approved by the School Board and enacted by the County of Roanoke Board of Supervisors via a budget appropriation ordinance.

Advanced Placement (AP) Program – An intensive program of college-level courses and examinations that provides high school students with an opportunity to earn advanced placement, college credit, or both, at participating universities and colleges across the country. The AP program bridges the transition from secondary school to college by offering students an opportunity to develop their academic strengths through rigorous curricula and challenging national examinations and by exposing them to academic experiences usually reserved for college students.

Air Force Junior Reserve Officers Training Corps (AFJROTC) – Program supported by the Air Force that provides a four-year, sequential program of instruction that emphasizes academic preparation, citizenship, leadership, character development, and the scope of the particular military branch.

American College Testing Exam (ACT) – The ACT is a national college admissions examination whose results are accepted by all 4-year colleges and universities in the U.S.

A (continued)

Americans with Disabilities Act (ADA) – A federal law that prohibits discrimination against individuals with disabilities and requires employers to provide reasonable accommodations to help those with disabilities perform their jobs. An individual with a disability is defined as a person with a serious physical or mental impairment that substantially limits a major life activity.

Appropriating Body – The legislative body (County of Roanoke Board of Supervisors) that legally authorizes the formal allocation of funds by the Roanoke County School Board.

Appropriation – The legal authorization granted by a legislative body to make expenditures and to incur obligations for a specific purpose. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriation Ordinance – The official enactment by the County of Roanoke Board of Supervisors establishing the legal authority for the Schools to obligate and expend resources.

Association of School Business Officials International (ASBO) – Founded in 1910, an educational association that supports school business professionals who are passionate about quality education. ASBO provides programs, services, and a global network to promote the highest standards of school business management, professional growth, and the effective use of educational resources.

Assessed Value – The value placed on property for tax purposes and used as a basis for division of the tax burden.

Audio Visual (AV) – Using both a sound and a visual component, such as web streaming, video conferencing and live broadcast services.

Average Daily Membership (ADM) – The aggregate membership of a school division divided by the number of days school is in session. ADM between the first day of school and March 31 of each year is used by the Virginia Department of Education to allocate State funding for education to each school division.

**Roanoke County Public Schools
Annual Budget 2019-2020
Glossary of Terms and Acronyms**

B

Bi-Directional Amplifier (BDA) – Signal boosters that sustain two-way radio communications throughout a facility.

Bond – A written promise, generally under seal, to pay a specific sum of money at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically.

Budget – A financial plan for a given period, usually a fiscal year, containing an estimate of proposed expenditures and a proposed means of financing them.

Budget Calendar – A schedule of activities, responsibilities, and deadlines related to budget development and adoption.

Budgetary Control – The control or management of the business affairs of the School System in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

Building Automation Controls Network (BACnet) – A protocol that provides mechanisms for computerized building automation devices to exchange information, regardless of the particular building service they perform.

Bus Replacement Plan – Planning tool used to identify funding and allocate resources for maintaining and replacing all school buses on a 15-year cycle.

C

Capital Assets – Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Capital assets include buildings, equipment, or improvements other than buildings and land.

Capital Improvement Plan (CIP) – Planning tool used to identify funding and allocate resources for large ongoing capital needs exclusive of large routine maintenance needs. Projects on the CIP are typically greater than \$500,000 in value and may be funded by cash or by the sale of bonds.

C (continued)

Capital Improvement Program – Entire program encompassing all four of the planning tools used to fund and allocate future resources for the following plans: Capital Improvement Plan, Capital Maintenance Plan, Technology Replacement Plan, and Bus Replacement Plan.

Capital Maintenance Plan (CMP) – Planning tool used to allocate resources for large ongoing capital maintenance needs for all School System facilities.

Capital Projects – Funds used to purchase or construct capital assets, which typically encompass the purchase of land or the construction/renovation of a building.

Capital Projects Fund – Used to account for financial resources to be used in the acquisition or construction of school sites and buildings and other major capital facilities.

Career & Technical Education (CTE) – Educational programs that specialize in the skilled trades, applied sciences, modern technologies, and career preparation.

Categorical Aid – Funding targeted toward a specific student population or that fulfills a particular state or federal regulation.

Chart of Accounts – A list of all accounts in an accounting system by which users can record transactions. This is made up of a Main Account and related OL1 plus Financial Dimensions (Department, Division, Fund, Function, Program, and where applicable Location and Project).

Comprehensive Annual Report (CAFR) – Thorough and detailed presentation of the issuing body's financial condition and activities for the fiscal year.

Comprehensive Plan – In accordance with the *Code of Virginia*, the division-wide comprehensive, unified, long-range plan based on data collection, an analysis of the data, and how the data will be utilized to improve classroom instruction and student achievement. (See also School Strategic Plan)

**Roanoke County Public Schools
Annual Budget 2019-2020
Glossary of Terms and Acronyms**

C (continued)

Children's Services Act (CSA) – The Children's Services Act, previously the Comprehensive Services Act, is now the name for a law enacted in 1993 that establishes a single state pool of funds to support services for eligible youth and their families. State funds, combined with local community funds, are managed by local interagency teams who plan and oversee services to youth.

Cost-per-Pupil – The cost-per-pupil allocation provides an overall view of the cost of instructional programs that can be used to compare how school systems spend their funds. Identifying all direct and indirect costs associated with an instructional program and dividing by the unduplicated count of students enrolled in the program determine the cost-per-pupil allocation.

Contingency Reserve – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

D

Debt – An obligation resulting from the borrowing of money.

Debt Service – Payment of interest and repayment of principal on School debt incurred to fund capital projects.

Department – This is a specialized functional area responsible for certain operations in the School System. For example, Elementary Instruction, Human Resources, Superintendent. This is also one of the required financial dimensions in the chart of accounts.

Depreciation – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

Division – This is how departments are further segregated into areas of special expertise. For example, Math, English, Instructional Personnel, Maintenance Operations, etc. This is also one of the required financial dimensions in the chart of accounts.

D (continued)

Dynamics AX – Fully-integrated enterprise resource system for mid-size to large enterprises. It is the most robust, scalable, and functionally rich enterprise resource planning system in the Microsoft Dynamics family of products providing core accounting, budgeting, purchasing and other functionalities.

E

E-Rate – Federal program sponsored by the Federal Communications Commission to provide discounts for telecommunication services. The program helps support schools and libraries to obtain affordable broadband.

Emergency Contingency Fund – Cash reserved to address shortfalls in revenue and/or unanticipated significant expenditure increases after the budget is adopted.

Employee Benefits – Payments required as part of regular employee compensation including social security, retirement contributions, health and dental insurance, and state group life insurance. The School Board pays full benefits to all full time employees. Part-time employees are eligible for a reduced health insurance benefit.

Encumbrances – Obligations in the form of purchase orders, contracts, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Every Student Succeeds Act of 2015 (ESSA) – On December 10, 2015, the Every Student Succeeds Act (ESSA) was signed into law, and it replaced the No Child Left Behind (NCLB) Act of 2001. The act requires state accountability systems to address academic achievement, academic progress, graduation rates, progress in English Language Learners gaining proficiency, and school quality. This act was a major expansion of federal authority over state and local educational programs which placed significant administrative and fiscal burdens on local school divisions.

**Roanoke County Public Schools
Annual Budget 2019-2020
Glossary of Terms and Acronyms**

E (continued)

English as a Second Language (ESL) – The use or study of the English language by non-native speakers in an English-speaking environment.

Expenditure – The cost of goods received or services rendered whether payment for such goods and services has been made or not.

Expenditures Per Pupil – Expenditures for a given period divided by the total number of pupils.

F

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.

Federal Aid – Federal aid is budgeted by the federal government for federal programs a year in advance of actual use by the localities.

Financial Dimension – These are specific fields in Dynamics AX that represent parts of the chart of accounts for recording transactions in the accounting system.

Fiscal Year (FY) – A twelve-month period to which the annual budget applies and at the end of which the entity determines its financial position and results of operation. Local school divisions in the Commonwealth of Virginia have fiscal years that begin July 1 and end June 30.

Five C's (5C's) – Strategic framework implemented by RCPS to cultivate an atmosphere of deeper learning. The 5C's are Collaboration, Communication, Creativity, Critical thinking, and Citizenship.

Free and Reduced Meals (FRM) – This program is required for participation in the federally-funded school lunch program under the National School Lunch and Child Nutrition Acts. This program provides free or reduced-price meals to children determined to be eligible under the program.

F (continued)

Full-Time Equivalent (FTE) – A method of calculating hourly or part-time employees on a full-time position basis. A full-time equivalent position equals 10 months for teaching employees and other instructional support employees (bus drivers, instructional assistants, and nutrition employees) and 12 months for administrative and classified employees. For example, a teacher working half days would equate to a 0.5 FTE.

Function – This is a mandatory reporting unit dictated by the Department of Education for annual reporting purposes. This is also one of the required financial dimensions in the chart of accounts.

Fund – An independent accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. This is also one of the required financial dimensions in the chart of accounts.

Fund Balance – The excess of assets of a fund over its liabilities and reserves.

G

General Fund – A type of government fund used to account for revenues and expenditures for regular day-to-day operations of the School System. The primary sources of revenue for this fund are local taxes and State aid for education.

Generally Accepted Accounting Principles (GAAP) – The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Government Accounting Standards Board (GASB) – The source of generally accepted accounting principles (GAAP) used by state and local governments in the United States.

Government Finance Officers Association (GFOA) – A professional association of approximately 19,000 state, provincial, and local government finance officers in the United States and Canada.

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G (continued)

Governmental Funds – RCPS Governmental Funds are comprised of the General Fund, Grant Fund (Special Revenue Fund), Capital Projects Funds, and the Nutrition Fund.

Grant – A contribution by one organization to another for a specific purpose. RCPS receives several grants from federal and state agencies.

H

Health Reimbursement Account (HRA) – A defined-contribution plan set up by an employer for its employees to cover medical expenses. RCPS currently contributes \$500 to employee only plans and \$1,000 for all other plans to employees covered under the KeyCare 1000 health insurance plan.

Health Savings Account (HSA) – A savings account used in conjunction with a high-deductible health insurance policy that allows users to save money tax-free against medical expenses. RCPS currently does not offer this type of plan.

Heating, Ventilation, Air Conditioning (HVAC) – The technology of indoor and vehicular environmental comfort.

I

Individualized Education Program (IEP) – A written statement indicating the primary special education placement and related services a student with disabilities will receive. The IEP is developed mutually by the child's parents and by a team of Roanoke County Public Schools specialists.

Individuals with Disabilities Education Act (IDEA) – Federal law that determines how states and local education agencies provide early intervention, special education, and related services to children with disabilities for all states and school districts that accept IDEA funding.

I (continued)

Instructional Assistant (IA) – Provide support to teachers, instructors and faculty members in an educational setting.

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.

Insurance – The School Board provides insurance policies or self-insurance plans to cover specific liability risks of the Board, individual board members, and employees. Certain coverages also are extended to volunteers, student teachers, and exchange teachers. School Board property is covered by an insurance policy with a large deductible.

Internal Service Funds – Roanoke County Public Schools Internal Service Funds are comprised of the Health Insurance Fund, Dental Insurance Fund, and Risk Management Fund.

International Baccalaureate (IB) – The IB program is an internationally recognized advanced academic program for grades 11 and 12. This program provides college level course work in six academic areas and provides high school students with an opportunity to earn advanced placement, college credit, or both, at participating universities and colleges across the country.

Information Technology (IT) – The use of computers to store, retrieve, transmit, and manipulate data or information, often in the context of a business or other enterprise.

Instruction – Programs and services dealing directly with the interaction between teachers and students as well as the activities associated with curriculum development and instructional staff training.

K

KeyCare 1000 – The current Health Reimbursement Account offered to RCPS employees and contracted with Anthem Blue Cross Blue Shield.

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L

Laptop Insurance Fund – The Laptop Insurance Fund was previously used to account for laptop computer warranty reimbursements and related replacement of parts and batteries. The fund was dissolved in fiscal year 2019; laptop repair and warranty related items were transferred to the General Fund and the other items were transferred to the Technology Replacement Fund.

Learning Experience through Active Play (LEAP) – Program for employees allowing them to pay tuition for enrollment in the preschool program.

Line Item Budget – A budget listing the specific objects regarding expenditures for personnel, goods, and services that the Schools intend to purchase during the fiscal year.

Local Composite Index (LCI) – The relative wealth index used by the State to equalize state aid to localities.

Location – This is a physical building in the School System. This is also one of the financial dimensions in the chart of accounts.

M

Magisterial District – The County of Roanoke is divided into five separate magisterial districts: Catawba, Cave Spring, Hollins, Windsor Hills, and Vinton. Each district represents approximately 18,000 Roanoke County citizens.

Main Account – This is a required part of the chart of accounts that defines the lowest level of what is being received or paid for. For example it could be the gifted tuition income or teacher salaries.

Major Capital Reserves – A budgetary reserve set aside for capital outlay, construction, and renovation of school facilities.

Market Value – The amount for which something can be sold on the given market.

Minor Capital Reserves – A budgetary reserve set aside for projects identified and prioritized with costs less than \$500,000.

M (continued)

Mission Statement – Declaration of purpose for a school or department.

Modified Accrual Basis of Accounting – The basis of accounting that is followed by Governmental Funds and Agency Funds. Under this method of accounting, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt which recorded when due, are recorded when the fund liability is incurred, if measurable.

Miles Per Gallon (MPG) – The fuel economy of an automobile related to the distance traveled by a vehicle and the amount of fuel used.

Multiple Disabilities – Students with multiple disabilities are served through special education programs that meet the students' individual needs.

O

Object of Expenditure – Expenditure classifications based upon the types of goods purchased or services obtained, including personal services, employee benefits, purchased services, other charges, materials/supplies, equipment, and transfers.

Object Level 1 (OL1) – This is a financial dimensions in the chart of accounts that controls the budgeted appropriation.

Other Postemployment Benefits (OPEB) – The benefits, other than pensions, that a state or local government employee receives as part of his or her package of retirement benefits.

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.

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O (continued)

Operating Funds – Funds that collapse for financial reporting purposes. The General Fund, Instructional Resources Fund, Bus Replacement Fund, and Technology Replacement Fund are considered operating funds.

Operations 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.

P

Phonological Awareness Literacy Screening (PALS) – The essential screening, diagnostic, and progress monitoring tool for measuring the fundamental components of literacy.

Performance Measurement – Commonly used term for service efforts and accomplishments reporting.

Personnel Lapse – Lapse consisting of savings from turnover and vacancy. Personnel lapse is budgeted as a percentage of the compensation base and takes into account the prior year's lapse savings to more accurately reflect the actual current salaries of active employees each year when the budget is developed.

Pre-Advanced Placement (Pre-AP) – Classes meant to prepare high school students for AP (college-level) classes.

Preschool – A classroom-based preschool program for children below the age of five.

Professional Learning Communities (PLCs) – An ongoing process in which educators work collaboratively in recurring cycles of collective inquiry and action research to achieve better results for the students they serve.

Program – This is a mandatory reporting unit dictated by the Virginia Department of Education for annual reporting purposes. This is also one of the required financial dimensions in the chart of accounts.

P (continued)

Project – This is a grouping of singular homogenous activities in the accounting system. Specifically, a project number is assigned to each approved project or grant. It is used to track the revenue and/or expenditures for a particular grouping separate from other groupings. This is one of the financial dimensions in the chart of accounts.

Physical Therapist/Occupational Therapist (PT/OT) – Movement experts who optimize the quality of life through prescribed exercise, hands-on care, and patient education.

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.

R

Recessionary Initiatives – Efforts to assist employees during a period when there was insufficient funding for both salary increases and benefits.

Revenue – A term used to represent income to a specific fund.

Roanoke County School Board – An elected body created according to state law and vested with the responsibility for elementary and secondary public education in Roanoke County, Virginia.

Roanoke County Public Schools (RCPS) – Public school division educating the students in the County of Roanoke, Virginia, aka "School System."

RCPS Strategic Planning Process – The process of internal and external accountability derived from the continuous cycle of study, implementation, and evaluation of the Comprehensive Plan and the School Strategic Plan to provide evidence to stakeholders and outside accrediting agencies of the purposeful planning, data-based decision making, and accountability for student achievement and organizational effectiveness.

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S

Student Assistance Programming (SAP) – A scientifically proven program to promote academic success and positive development.

School Nutrition Association of Virginia (SNA-VA) – A national, nonprofit professional organization representing more than 58,000 members who provide high-quality, low-cost meals to students across the country.

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

School Strategic Plan – In accordance with the *Code of Virginia*, each public school shall prepare a comprehensive, unified, long-range plan, which the relevant school board shall consider in the development of its division-wide comprehensive plan (see also Comprehensive Plan).

Special Education Programs – Services provided for eligible students in preschool through grade 12 countywide. Specific programs include autism, deaf/hard-of-hearing, emotional disabilities, learning disabilities, moderately retarded and severe disabilities, physical and occupational therapy, physical disabilities, speech and language, and visual impairment.

Special Revenue Funds – Special revenue funds account for the proceeds of specific revenue sources, which are legally restricted or committed to be expended for specified purposes.

Standardized Assessment Test (SAT) – A standardized test administered by the *College Board* (a non-profit organization) typically taken by students in high school to measure reading, mathematics, and writing skills that are needed for academic courses in college.

Standards of Learning (SOL) – State-mandated testing that occurs in the spring. Verified credits for graduation are based on the achievement by the student of a passing score.

S (continued)

Standards of Quality (SOQ) – The General Assembly and the Virginia Board of Education determine the SOQ for public schools in Virginia, as prescribed by the Code of Virginia. These standards are periodically revised and specify that each school division shall maintain schools that meet those requirements for accreditation prescribed by the Virginia Board of Education.

State Standards of Accreditation – The standards for the accreditation of public schools in Virginia are designed to ensure that an effective educational program is established and maintained in Virginia's public schools. The Code of Virginia requires the Virginia Board of Education to promulgate regulations establishing standards of accreditation of public elementary and secondary schools. A school can be assigned one of the following ratings: (1) Fully accredited, (2) Accredited with Warning, or (3) Conditionally Accredited.

Step – A 1-step increase is a merit increase employees receive each year based upon qualifications and experience/length of service. On the teacher salary scale, the experience factor is listed in the rows (shown by step) and the educational qualification is in columns. Together, the columns and rows constitute the "salary scale." In the columns, teachers earn different salaries depending on the degree held: bachelor's, master's, or doctorate with intermediate columns, such as "Masters + 30," which denotes a master's degree plus thirty credit hours of additional graduate work. In the rows, teachers earn a higher salary for each year of teaching experience.

Student Council Association (SCA) – A leadership learning organization for student leaders within the school.

Science, Technology, Engineering, Math (STEM) – A curriculum based on the idea of educating students in four specific disciplines – science, technology, engineering, and mathematics—in an interdisciplinary and applied approach.

Student Information System (SIS) – SIS is the student information system that supports all aspects of a student's educational experience and includes demographic data and information related to scheduling, attendance, discipline, health, grades, test results, and academic programs.

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T

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.

Technology Replacement Plan – Planning tool used to identify funding and allocate resources for maintaining and replacing all information technology (IT) needs in the School System.

Therapy Services – Physical and occupational therapy services for special education students with physical and sensory disabilities who require additional support to benefit from their academic programs.

Title I – Title I of the Elementary and Secondary Education Act (ESEA) provides flexible funding that may be used to provide additional instructional staff, professional development, extended time programs, and other strategies for raising student achievement in high poverty schools.

Title II – Title II of the Elementary and Secondary Education Act aims to improve student achievement through the use of technology in elementary and secondary schools. It is also designed to assist every student in becoming technologically literate by the end of 8th grade and to encourage the effective integration of technology resources and systems with teacher training and professional development.

Title III – Title III of the Elementary and Secondary Education Act provides language instruction assistance for limited English proficient and immigrant students so they may meet the state Standards of Learning required of all students.

Title IV – Title IV of the Elementary and Secondary Education Act is a grant program that provides supplemental funding to help provide students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students.

T (continued)

Title VI-B – Title VI-B of the Individuals with Disabilities Education Act (IDEA) consists of federal funds for special education. Funding is calculated on the total number of special education students ages 2-21 and supports staff actively involved in the referral, eligibility, placement and service delivery for special education students.

Transfers (To/From) – Budget line items used to reflect transfers between departments or into one fund from another fund.

Turnover – Rate at which an employer gains and loses employees.

V

Vacancy – Savings generated in the employee compensation accounts due to positions being unfilled for some period of time.

Virginia High School League (VHSL) – A nonprofit organization composed of public high schools in the Commonwealth of Virginia. The league is a service organization whose purpose is to build better citizens through interscholastic activities such as athletics, drama, debate, forensics, and publications for students throughout Virginia.

Virginia Preschool Initiative (VPI) – A State-funded program that extends classroom time for qualifying unserved, at-risk 4-year old children.

Virginia Department of Education (VDOE) – The mission of the VDOE is to lead and facilitate the development and implementation of a quality public education system that meets the needs of students and assists them in becoming educated, productive and responsible citizens.

Virginia Index of Performance (VIP) – A program that recognizes schools and school divisions for the achievement of excellence goals established by the governor and Virginia Board of Education and provides incentives for continuous improvement.

Vocational Education (VocEd) – Education that prepares people to work as a technician or in various jobs such as a trade or a craft.

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V (continued)

Virginia Public School Authority (VSPA) – The purpose of the Virginia Public School Authority is to purchase local school bonds with any available funds including bonds issued by the VSPA for such purpose. The bonds may be sold at public or private sale, and for such price and on such terms as the Authority shall determine.

Virginia Retirement System (VRS) – The VRS administers pension plans and other benefits for Virginia's public sector employees. Approximately 825 employers participate in VRS, including state agencies, public colleges and universities, local public school divisions and political subdivisions. Political subdivisions include counties, cities, towns, special authorities and commissions. VRS has approximately 340,000 active members and 185,000 retirees and beneficiaries.

W

Working in Support of Education (WISE) – A non-profit dedicated to improving lives through programs that develop financial literacy and readiness for college and careers.





Roanoke County Public Schools does not discriminate with regard to race, color, age, national origin, sex, or handicapping condition in an educational and/or employment policy or practice. Questions and/or complaints should be addressed to the Director of Administration (Title IX Coordinator) at (540) 562-3900 ext. 10121 or the Director of Pupil Personnel Services (504 Coordinator) at (540) 562-3900 ext. 10181.