

2018 - 2019

Photo by Roanoke County Public Schools

ROANOKE COUNTY PUBLIC SCHOOLS

Annual Budget

ROANOKE, VIRGINIA

www.rcs.k12.va.us
5937 COVE ROAD, ROANOKE, VA 24019

Approved by the Roanoke County School Board on March 22, 2018



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.

Roanoke County Public Schools

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

Annual Budget
2018-2019

Prepared by the Finance Department

Penny A. Hodge, CPA, SFO, Assistant Superintendent of Finance and Operations

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

Jessica E. Beemer, CPA, Finance Manager

Robert "Brandon" Lee, MBA, Senior Accountant

Robyn H. McKeever, Accountant


Learning Culture
Balance
School Climate
Support Services
Professional Growth
Citizenship
Communication
Collaboration
Critical Thinking
Creativity
DEEPER LEARNING

Roanoke County Public Schools
Annual Budget 2018-2019
Table of Contents

Introductory Section

Transmittal Letter 3

Executive Summary 5

Organizational Section
- Vision Statement
- Strategic Planning Process
- Allocation of Human and Financial Resources to Achieve Goals and Objectives
- Significant Changes in the Current Year Process and School Board Policies
- Budget Process and Timeline

Financial Section
- Summary of Revenues and Expenditures for All Funds
- Budget Comparisons by Fund
- Significant Financial and Demographic Changes
- Significant Trends

Informational Section
- Student Enrollment Student-Teacher
- Ratio Personnel Resource Changes Per
- Pupil Expenditure

Awards, Recognitions, and Accomplishments

Requests for Information

School Board 19

School Administration 20

ASBO Meritorious Budget Award 21

Organizational Section

Background Information 25
- *Fiscal Dependence*
- *Geographic Area Served*
- *Students and Campuses*
- *Level of Education*

Governance 26

Mission and Goals 27
- *Mission Statement*
- *C-Change Strategic Framework*
- *Deeper Learning*
- *Department Goals*
- *Key Factors that Affected the Current Year Budget Development*

Significant Budget and Financial Items 35
- *Policies*
- *Fund Structure and Basis of Accounting*
- *Classification and Explanation of Revenues and Expenditures*
- *Other Sustaining Local Revenue Sources*

Budget Development 40
- *Budget Process*
- *Budget Calendar*
- *Budget Administration and Management Process*

Financial Section

Pyramid Approach 47

Chart of All Funds 47

Fund Balance Classifications 48

Capital Improvement Program 48

Roanoke County Public Schools
Annual Budget 2018-2019
Table of Contents

Financial Section (Continued)

Summary of **All Funds** 49
Summary of All Funds Revenues by Source and Expenditures by Object 50

Summary of **Operating Funds** Revenues by Source and Expenditures by Object 51

General Fund Revenues by Source and Expenditures by Object 52

General Fund Revenue 53
General Fund Revenues by Source Details 54
General Fund Expenditures 57
General Fund Expenditures by Department and Object 59
General Fund Expenditures by Annual School Reporting Programs 63

Instructional Resources Fund Revenues by Source and Expenditures by Object 66

Bus Fund Revenues by Source and Expenditures by Object 67

Technology Replacement Fund Revenues by Source and Expenditures by Object 68

Grant Fund Revenues by Source and Expenditures by Object 69
Grant Fund Revenues by Source Details 70

Capital Projects Fund Revenues by Source and Expenditures by Object 72

Nutrition Fund Revenues by Source and Expenditures by Object 74
Nutrition Fund Expenditures by Location 75

Laptop Insurance Fund Revenues by Source and Expenditures by Object 77

Informational Section

Financial Trends
Fund Balance 82
Local Appropriation 83
Budgeted Revenues Per Pupil 84
Required Local Match 85

Informational Section (Continued)

Enrollment Trends
Student Enrollment Projection 86
Student Enrollment by School 88

Personnel Resources
Full-Time Equivalent (FTE) Positions 90
Teacher Salary Information 91

Debt Capacity
Ratio of Total Debt Service to Local Government Expenditures 92
Outstanding Debt Issuances Funded by Local Government 93
Amortization of Outstanding Debt Issues Funded by Local Government 94

Performance Measures
School Accreditation 95
Number of Students Attending College from Graduating Class of 2017 96
Dropout Statistics 97
SAT Test Scores 98
Standards of Learning Test Scores (SOL's) 99
Standards of Learning Comparison by School Division 101
Standards of Learning Subgroup Comparison by School Division 103
Number of Students Receiving Free or Reduced Lunch 104
Demographic and Statistical Data 105
Parent and Student Surveys 106

Glossary of Acronyms 107
Glossary of Terms 108

Introductory Section

Annual Budget 2018-2019




Learning Culture
Balance
School Climate
Professional Growth
Support Services
Citizenship
Communication
Collaboration
Critical Thinking
Creativity
DEEPER LEARNING

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

March 22, 2018

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

We are pleased to present for your consideration our proposed Annual Budget for fiscal year 2018-2019 for Roanoke County Public Schools (the School System).

The School System provides a broad spectrum of general, special, gifted, career and technical educational and extracurricular programs for approximately 14,100 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 budget process is critically important for allocating sufficient resources for the continuation of first-class educational programs offered in the School System.

The proposed 2018-2019 general fund revenue budget is expected to increase by $1.2 million in total, which reflects growth of less than 1% over last year's approved budget and is funded with two primary revenue streams as follows:

- State aid reflects revenues based on aid for education released by the Virginia Department of Education and is calculated based on Average Daily Membership (ADM). The ADM for the 2018-2019 budget is projected to remain level with the current year budget at 13,700. Overall, state aid is projected to increase to $76.6 million, an increase of $1.4 million, primarily due to an increase in state funding for Standards of Quality.

- Local aid is based on a revenue sharing agreement with the County Board of Supervisors which allocates local property taxes based on changes in population and ADM. Local aid is projected to increase to $68.6 million, an increase of $570,208.

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 2018-2019 school budget, as presented:

1. Provide a 1-step salary increase for employees and a 1% shift for the teacher scale to maintain the integrity of the compensation plan. In addition, provide a 1% stipend to teachers over the top of the teachers scale. These items, net of personnel lapse savings, are funded at $1.2 million in the 2018-2019 budget. A savings of $605,765 in VRS rate reduction will also help to offset these salary increases.

2. Include $210,950 to increase substitute rates and redesign them to allow teacher substitutes with high school degrees to expand the available pool of substitutes. In addition, it establishes rate differentials between 4-year degrees and less than 4-year degreed teacher substitutes. Increases in instructional assistant and school nurse substitute rates are also included.

3. Implement part of Phase II of the Compensation Study by incorporating $152,886 to increase Athletic Supplement rates to the minimum market levels. All coaches already paid above the minimum rates will be grandfathered in at their 2017-2018 contracted amount.

4. Subsidize a portion of group health and dental premium increase, while eliminating the KeyCare 200 Health Plan and increasing the employee share of the group health premium. Employee rates remain competitive with those paid by employees in neighboring school districts ($666,635).

5. Include $154,257 for multi-year contracts with various outside vendors that include an annual cost increase.

6. Provide transportation to students who attend Governors School for $9,151.

The annual school 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, 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 operation of the public schools of the school division. The estimate sets the amount of money needed for each major classification prescribed by the Board of Education, the cost centers used for daily management of the budget, and such other headings or items as may be necessary.

The School Board is required to submit an adopted budget to the County Board of Supervisors by April 1 of each year for the fiscal year beginning July 1. The County adopts the School System budget on an annual basis at the fund level. As such, the School Board must seek approval from the County Board of Supervisors to transfer funds from one fund to another.

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 2018-2019.

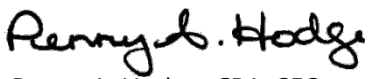
The budget document following this letter outlines in greater detail the many components of the School System budget. In addition, financial schedules have been added to communicate further levels of detail to board members, employees, and citizens.

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 has indeed been a team effort to balance available funding with needs and expectations. We would also like to thank all district 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,



Gregory N. Killough, Ed. D.
Superintendent



Penny A. Hodge, CPA, SFO
Assistant Superintendent of
Finance & Operations



Susan L. Peterson, CPA, MA
Director of Finance

Roanoke County Public Schools

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

Annual Budget
2018-2019

Executive Summary


Learning Culture
Balance
School Climate
Professional Growth
Support Services
Citizenship
Communication
Collaboration
Critical Thinking
Creativity
DEEPER
LEARNING

This executive summary presents an abridged version of critical information contained in the Annual Budget 2018-2019. It is "liftable," and as such presents the budget in a stand-alone manner that can easily be pulled out without further explanation.

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) foster 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.

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 RCPS, 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 our stakeholders and outside accrediting agencies of our 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 School Strategic Plan for each school aligns with the overall goals of the school division 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 though 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 though 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.

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 Division. 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 SOL and performance-based formats.

All RCPS schools were accredited for the 2017-2018 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.

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

The elements of the RCPS Profile of a Graduate are continually integrated into the curriculum. Expansion of business and industry partnerships via multiple modes including Registered Apprenticeship and The Future Professionals Tour.



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

The fifth C was added, citizenship, by the Commonwealth of Virginia and has been integrated into the RCPS curriculum and Profile of a Graduate. RCPS staff and students demonstrate effective use of 21st century skills to achieve learning and instructional goals.

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 partnered with the Virginia Department of Criminal Justice Services to train all administrators and school counselors on student threat assessment. Additional strategies have been added for this goal to evaluate bullying and substance prevention and education programs and to research systems of positive behavior interventions and support.

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

Over 97 revisions to policies and regulations have been made to improve efficient and consistent operation of the division. The systematic review will continue through 2018. Revised regulations regarding student attendance are designed to support student learning.

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 division using best practices and compliance with generally accepted accounting procedures and applicable legal regulations.

Budget and actual financial results are documented in an easily readable

format, published on the web site, and submitted for national review to ensure that the highest standards of reporting are in place at RCPS. The School Budget and the CAFR have both been submitted to GFOA and ASBO (national organizations for government accounting and reporting) for review and recognition for excellence in reporting. The FY18 Budget was recognized by ASBO and the FY17 CAFR reviews are pending.

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.

Continued to add breakfast programs with significant increase in breakfasts served across the district. Added summer school feeding during Summer 2017 and fed almost 1500 free lunches to children in our district at 2 feeding sites. Financial stability of the school nutrition continues to improve with an additional $565,885 added to fund balance. With the minimum fund balance restored, a plan has been submitted to the state to replace critical kitchen equipment which has exhausted its useful life this year.

Human Resources

Goal 1: The HR department will recruit and hire highly qualified employees to meet the academic needs of PK-12 students.

All positions filled as of September 2017: Provisional Licenses: 16% of new hires that required a provisional license; 84% of new hires fully licensed. Current: IPAL report indicates over 99% of teachers meet criteria for licensure.

Goal 2: The HR department will retain and develop engaged employees who will meet the academic needs of PK-12 students.

100% of employees that Retire/Resign from RCPS are given an electronic Exit Survey through TalentEd. This will provide better data to ensure we are doing everything we can to create a positive and culture friendly working environment. Retention rate: Retained 85% of our 2016 new hires.

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

The EEOC report indicates that culturally diverse employees make up 5% of the total employee population in Roanoke County Schools. Human Resources will increase these employees from 5% to 8% of the total employee population for the 2018 school year.

Operations

Goal 1: RCPS will perform preventative maintenance on HVAC systems to insure reliability, maintain our BACnet controls system, and analyze our annual utility consumption for efficiency in order to maintain a physical environment conducive to learning.

The FY 18 Capital Maintenance Program includes upgrades to address many schools that have limited or unreliable control over their HVAC system. These are currently ongoing projects. It was determined during the winter of 16-17 that the existing shortened run times and temperature set points were not conducive to a comfortable learning environment. Run times were extended in the mornings and afternoons, and the set points provided greater range for cooling and heating.

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

Annually, transportation assesses and modifies lengthier routes by shifting some students on the longer routes to other buses in an effort to reduce their travel time. In a few remote areas of the county, we still have 90 minute bus rides. A remedy is to add buses and drivers to service the remote locations. Prior to the 2017 purchase of replacement buses, Transportation assessed propane fueled buses and compared them with the efficiencies and costs of diesel fuel buses. It was determined that due to the low MPG of propane fueled

buses, compared to the diesel fueled buses, that the recommendation is to continue to purchase diesel fueled buses until such time propane buses become more fuel efficient.

Significant Changes in the Current Year Process and School Board Policies

The School Board and the Roanoke County 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 33% of the year-end balance to Minor Capital Reserves and 67% to Major Capital Reserves.

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

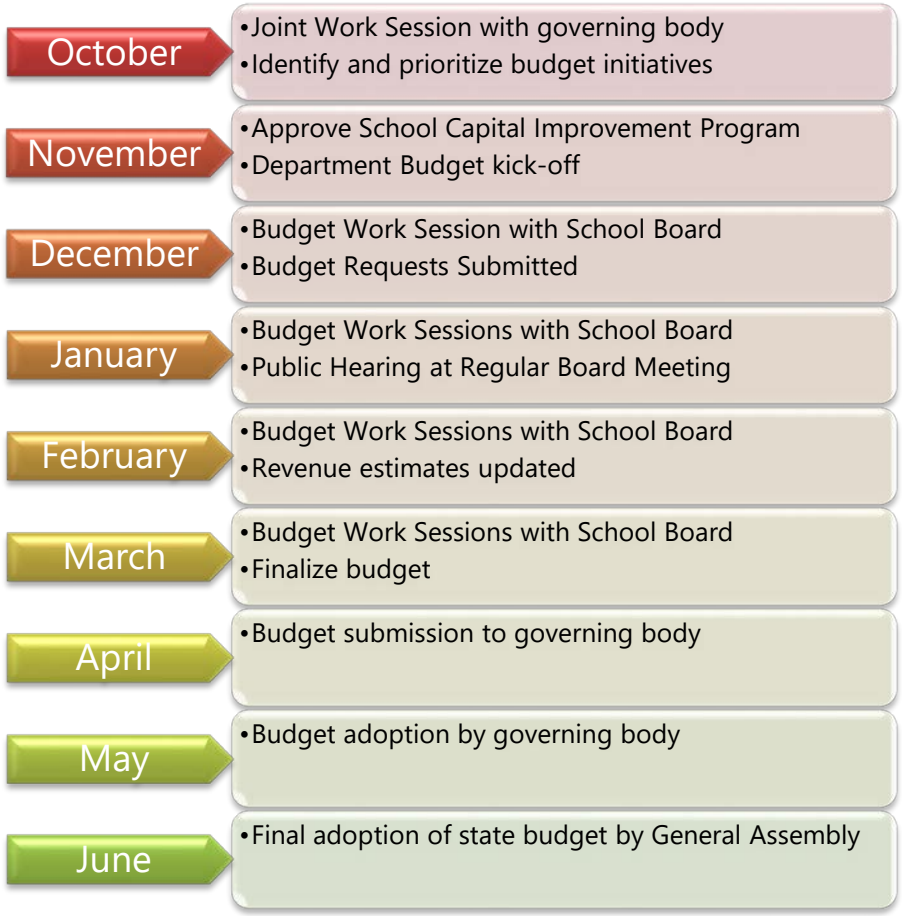
https://www.boarddocs.com/vsba/roecnty/Board.nsf/goto?open&id=86DGEC6692D6

Budget Process and Timeline

The *Code of Virginia* requires that school divisions must prepare annual budgets. The annual school 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, 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 Board of Education and such 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 resources 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.

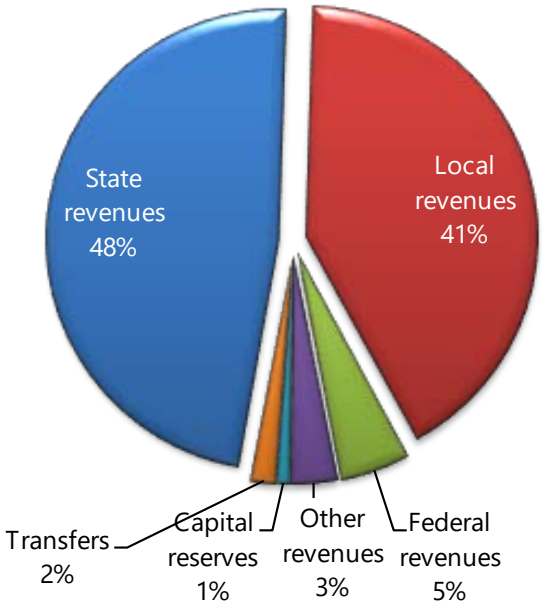


FINANCIAL SECTION

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

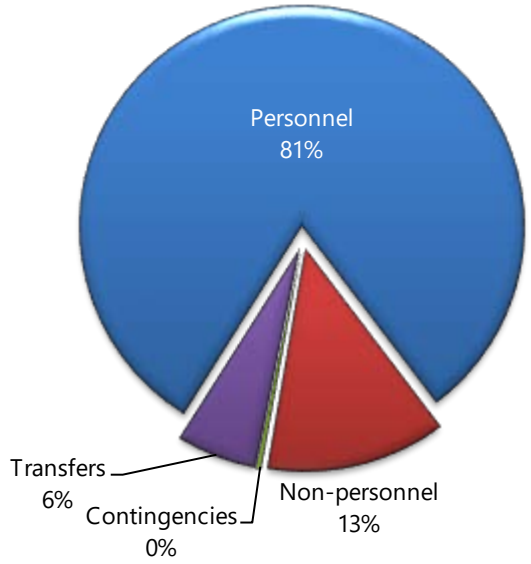
SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS

Revenues are classified based on source.



- State revenues, the largest source, include a share of the state-wide sales tax collections, funding of the Standards of Quality by the Virginia General Assembly, and state grants.
- Local revenues include the County appropriation based on a revenue sharing formula with the County.
- Federal revenues are primarily from the Carl Perkins Act, Medicaid and federal education grants.
- Other revenue includes 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-residents, online classes, and miscellaneous rebates and refunds.
- Transfers are amounts received in the Technology Replacement Fund, Instructional Resources Fund, Bus Fund, and Minor Capital Fund.

Expenditures are classified based on object.



- Personnel is the largest cost of the school division due to the number of teachers and other staff needed to meet desirable student-to-teacher staffing ratios.
- Non-personnel include all 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.

BUDGET COMPARISONS BY FUND

The School System budgets seven funds, of which four are considered operating funds. The General Fund, Instructional Resources Fund, Bus Fund and Technology Replacement Fund collapse as operating funds for financial reporting purposes. The remaining three funds include the Grant Fund, Capital Project 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.

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
State revenues	$ 75,214,950	$ 76,624,067	$ 1,409,117
Local revenues	68,078,937	68,649,145	570,208
Federal revenues	374,998	272,706	(102,292)
Other revenues	1,248,468	1,016,970	(231,498)
Transfers	490,345	-	(490,345)
Total revenues	$145,407,698	$146,562,888	$ 1,155,190
Personnel	$121,253,411	$122,766,793	$ 1,513,382
Non-personnel	15,164,089	14,013,839	(1,150,250)
Capital outlay	490,479	261,349	(229,130)
Contingencies	235,000	225,000	(10,000)
Transfers	8,264,719	9,295,907	1,031,188
Total expenditures	$145,407,698	$146,562,888	$ 1,155,190

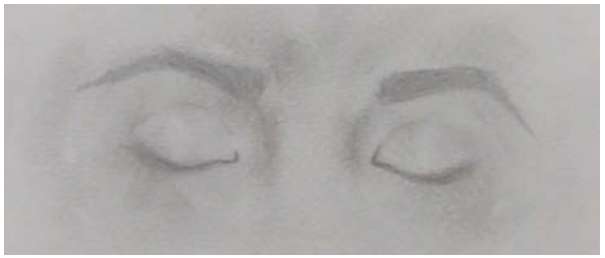
The following changes in budget are of significance in the General Fund:

- State SOQ funding increased for fiscal year 2018-2019, while the lottery proceeds declined resulting in a net state increase of $1.4 million.
- The transfer from the County is based on a revenue-sharing formula. The increase of $570,208 in the revenue is directly related to revenue increases in the local tax base.
- Federal revenues, Other Revenues, and Transfers declined primarily related to moving the E-rate, laptop fees, and transfer from the Insurance Laptop Insurance Fund to the Technology Replacement Fund.
- Personnel costs increased by $695,711. The budget includes a 1-step salary increase for all contracted positions plus a 1% scale adjustment for teachers, which is offset partially by a reduction in the VRS professional rate and personnel lapse.
- The reduction in Non-Personnel Costs and the increase in Transfers primarily related to moving the technology purchases and lease payments to the Technology Replacement.

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

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
State revenues	$ 964,506	$ 880,091	$ (84,415)
Other revenues	7,000	7,000	-
Transfers	120,146	120,146	-
Total revenues	$ 1,091,652	$ 1,007,237	$ (84,415)
Personnel	$ 102,368	$ 103,698	$ 1,330
Non-personnel	989,284	903,539	(85,745)
Total expenditures	$ 1,091,652	$ 1,007,237	$ (84,415)

The change from prior year's budget is due to a reduction in state funding. This reduction was absorbed by contracted resources.



The **Bus Fund** is a separate operating fund that accounts for the funding of school bus purchases and replacements.

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Other revenues	$ 10,000	$ 20,000	$ 10,000
Transfers	533,219	533,219	-
Total revenues	$ 543,219	$ 553,219	$ 10,000
Capital outlay	$ 876,893	$ 1,182,513	$ 305,620
Total expenditures	$ 876,893	$ 1,182,513	$ 305,620

The capital outlay directly relates to the planned replacement of 13 buses. The difference between budgeted revenues and expenditures in the next fiscal year will be covered by the carryover fund balance.

The **Technology Replacement Fund** is a separate operating fund created this year to account for the funding of technology replacements.

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
State revenues	$ -	$ 726,000	$ 726,000
Federal revenues	-	465,148	465,148
Other revenues	-	367,750	367,750
Transfers	-	1,044,680	1,044,680
Total revenues	$ -	$ 2,603,578	$ 2,603,578
Other Charges	-	1,808,121	1,808,121
Materials and Supplies	-	160,230	160,230
Capital outlay	-	756,000	756,000
Total expenditures	$ -	$ 2,724,351	$ 2,724,351

The Technology Replacement Fund will be created by moving technology funding and purchases from the General Fund, Grant Fund, and Laptop Insurance Fund to this Fund. The Fund was created to isolate the financing needs associated with the 6-year Technology Replacement Plan. The difference between budgeted revenues and expenditures in the next fiscal year will be covered by the carryover fund balance.

The **Grant Fund** is a special revenue fund used to account for proceeds of specific grants that are restricted to expenditures for specific purposes.

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
State revenues	$ 1,807,442	$ 923,774	$ (883,668)
Federal revenues	4,809,223	4,836,338	27,115
Other revenues	401,000	401,000	-
Total revenues	$ 7,017,665	$ 6,161,112	$ (856,553)
Personnel	$ 4,422,548	$ 4,656,255	$ 233,707
Non-personnel	1,444,117	1,104,857	(339,260)
Capital outlay	726,000	-	(726,000)
Contingencies	425,000	400,000	(25,000)
Total expenditures	$ 7,017,665	$ 6,161,112	$ (856,553)

The following changes in budget are of significance in the Grant Fund:

- State revenues and capital outlay decreased primarily due to moving the Technology Initiative to the Technology Replacement Fund. In addition, there was a reduction in Preschool Initiative based on expected lower enrollment.
- Federal revenues increased related to the new Title IV, Part A, Student Support and Academic Enrichment (SSAE) grants program.

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.

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Local revenues	$ 2,690,624	$ 382,940	$ (2,307,684)
Bond proceeds	30,000,000	-	(30,000,000)
Other revenues	270,670	250,000	(20,670)
Capital reserves	2,996,456	1,574,560	(1,421,896)
Transfers	1,025,000	1,065,000	40,000
Total revenues	$ 36,982,750	$ 3,272,500	$ (33,710,250)
CIP	$ 35,550,000	$ 1,932,500	$ (33,617,500)
CMP	1,000,000	1,000,000	-
Other Projects	232,750	140,000	(92,750)
Contingencies	200,000	200,000	-
Total expenditures	$ 36,982,750	$ 3,272,500	$ (33,710,250)

The CIP includes $1.5 million for design costs associated with the renovation of William Byrd High School and $432,500 towards the replacement of the Human Resources and Payroll Software System.

The **Nutrition Fund** is a special revenue fund used to account for activities of the nutrition program. The goal is for this fund to be self-sufficient.

The change from prior year's budget is due to a slight increase in the estimated Federal reimbursement. In addition, the charges for services budget was re-aligned.

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
State revenues	$ 109,434	$ 102,145	$ (7,289)
Federal revenues	2,442,000	2,600,000	158,000
Other revenues	3,527,770	3,230,000	(297,770)
Total revenues	$ 6,079,204	$ 5,932,145	$ (147,059)
Personnel	$ 2,750,816	$ 2,716,523	$ (34,293)
Non-personnel	3,000,329	2,995,772	(4,557)
Capital outlay	303,059	194,850	(108,209)
Contingencies	25,000	25,000	-
Total expenditures	$ 6,079,204	$ 5,932,145	$ (147,059)

The **Laptop Insurance Fund** is an internal service fund that was used to account for the repair and replacement of laptop computers under the Technology Initiative program implemented by the School System. It will no longer be used.

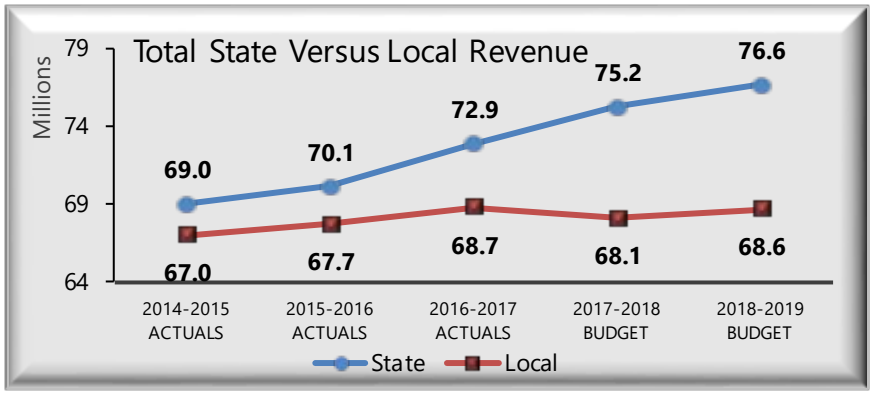
	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Other revenues	$ 153,780	$ -	$ (153,780)
Total revenues	$ 153,780	$ -	$ (153,780)
Personnel	$ 21,530	$ -	$ (21,530)
Non-personnel	132,250	-	(132,250)
Transfers	203,960	-	(203,960)
Total expenditures	$ 357,740	$ -	$ (357,740)

The change from prior year's budget is due to moving warranty work to the General Fund and all other balances to the new Technology Replacement Fund.

Roanoke County Public Schools
Annual Budget 2018-2019
Executive Summary

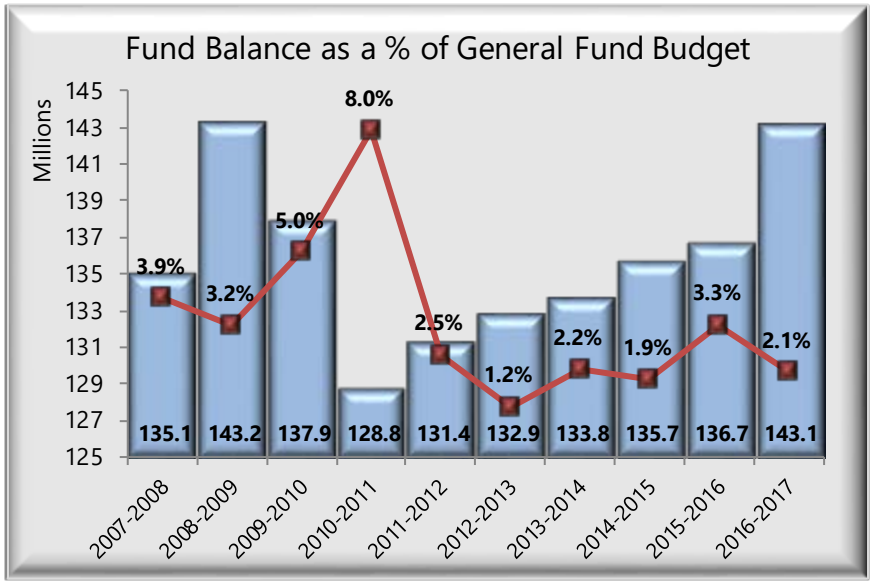
Significant Financial and Demographic Changes

A significant change for the budget year 2018-2019 was creation of the Technology Replacement Fund and the dissolution of the Laptop Insurance Fund. The new fund will encompass all technology needs as directed by the Technology Replacement plan. This is a natural evolution of the increasing technology demand for a fully-integrated solution.



Significant Trends

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



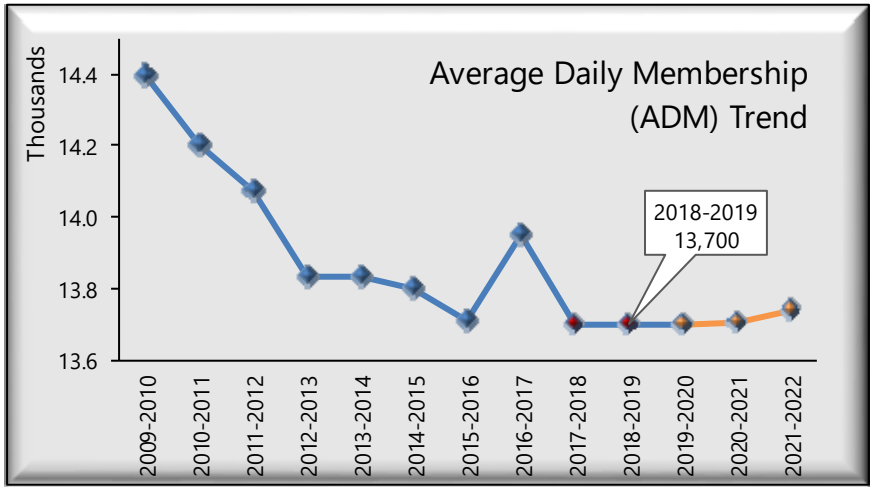


Another significant trend reflected in the following graph is the relationship between the School System funding derived from the State and the County. Below is the trend analysis for the years included in the budget.

INFORMATIONAL SECTION

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 2009-2010 through the forecasted year 2021-2022 follows.



Note: 2016-2017 and earlier represent the actual March 31 ADM. The red diamonds represent the budgeted ADM and the blue diamonds represent forecasted ADM.

In the past, four methods were used to project ADM: Department of Education estimates, grade progression, current ADM, and trend analysis. During 2015-2016, a Demographic study was conducted to forecast enrollment by school and grade for the next 10 years. The Demographer used many statistics outside the toolbox available to the School System to impact the extrapolation of historical trends into the future. 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 Board and although they 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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Elementary Schools										
KG	17	19	18	20	20	19	19	19	18	18
1	17	19	20	21	20	20	20	19	19	19
2	18	20	20	20	21	20	20	20	20	20
3	18	19	20	21	21	21	21	20	20	20
4	18	20	21	22	21	21	21	20	20	20
5	19	20	21	22	22	21	21	21	22	22
Middle Schools										
6	20	23	23	23	23	23	23	21	21	21
7	21	23	23	23	23	23	23	21	21	21
8	21	23	23	23	23	23	23	20	20	20
High Schools										
9	21	22	22	22	22	22	23	20	20	20
10	21	22	22	22	22	22	23	20	20	20
11	21	22	22	22	22	22	23	21	21	21
12	21	22	22	22	22	22	23	21	21	21

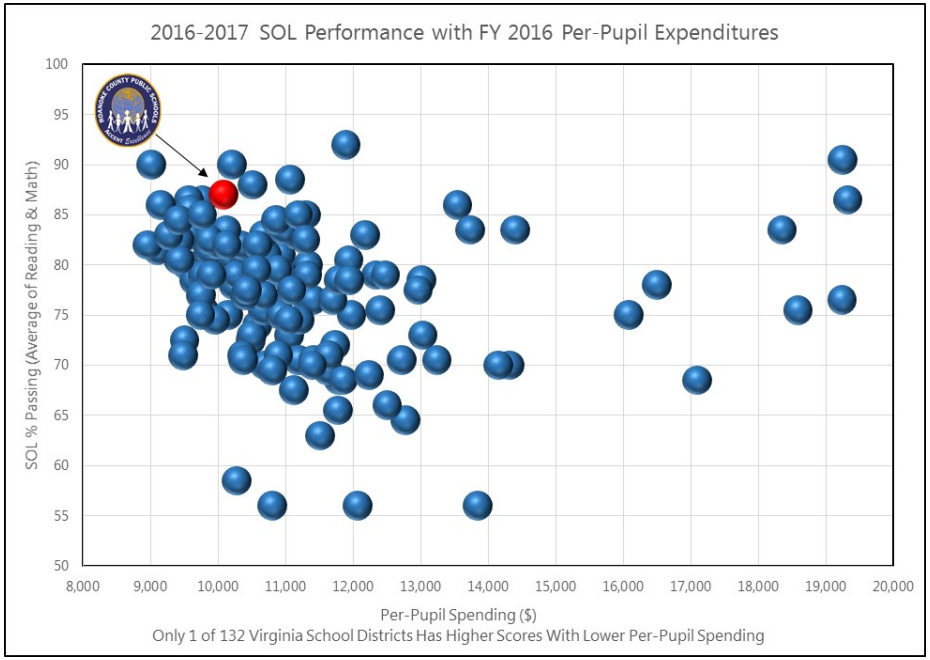
Personnel Resource Changes

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 being filled on a need basis. During the 2018-2019 budget year, a few positions were shifted to more accurate categories, and 3 new positions were created within existing positions. These three new positions are directly related to the renovation at Cave Spring High School and include Construction Manager, Guidance Counselor and Dean of Students.

	Budgeted Positions		
	2015-2016	2016-2017	Change
Board Member	5	5	0
Administrator	15	18	3
Principal	27	27	0
Assistant Principal	26	25	(1)
Teacher	1,208	1,207	(1)
Instructional Assistant	326	325	(1)
Secretary	65	68	3
Specialist	11	8	(3)
Attendance & health	42	42	0
Transportation	219	216	(3)
Maintenance	99	99	0
Technology	35	35	0
School Nutrition	151	154	3
	2,228	2,228	0

Per Pupil Expenditure

A summary of the School Systems per-pupil spending as compared to total SOL performance follows. This chart compares all schools in Virginia and shows that there is only one school district with higher student performance and lower per pupil spending than Roanoke County Public Schools.



Awards, Recognitions, and Accomplishments

Glenvar, Hidden Valley, Northside, and William Byrd Middle Schools are designated as Schools to Watch for 2016. 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.

Tina Coffey, a 5th grade teacher at **Oak Grove Elementary School** was presented with the Level Up Village teacher of the year award. She earned the award for teaching Global Inventors sections to fifth grade students. All of her students were paired with Spanish speaking global partners and engaged in a 3D printing collaboration.

Cave Spring High School and Green Valley and Penn Forest Elementary Schools were awarded the 2017 Virginia Board of Education 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, Bonsack, Cave Spring and Fort Lewis Elementary Schoools, Cave Spring and Hidden Valley Middle Schools, and Hidden Valley High School were awarded the 2017 Virginia Board of Education Distinguished Acheivement Award. These schools met all state and federal benchmarks and made progress toward the goals of the Governor.

Roanoke County Public Schools received the NAMM Foundation Top Community for Music Education award for the 14th consecutive year. This award recognizes outstanding efforts by teachers, administrators, parents, students and community leaders who have made music education part of the cirriculum, as well as demonstrating an exceptionally high commitment and access to music education.

Roanoke County Public Schools had another strong year in terms of SOL performance. The school division was one of a minority of school districts in the state where all schools are fully accredited for the 2017-2018 school year based on 2016-2017 results. Furthermore, the School System exceeded the state average on all 29 SOL tests and significantly increased overall performance in 3rd grade reading, a key indicator of future academic success. The system excels in many areas, but the district's mathematics and reading performance at the middle school level is a particular highlight. The district's Math 7 results were the highest performing at an amazing 16 points higher than the state average.

The Roanoke County Public School's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2017, from which some information in this publication has been drawn, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. This was the 17th consecutive year that the School System has received this prestigious national award.

Requests for Information

This budget document is designed to provide our 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. Questions concerning this report or requests for additional financial information should be directed to

Mrs. 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.rcs.k12.va.us.

Roanoke County Public Schools
Annual Budget 2018-2019
School Board



Mr. Jason B. Moretz
Chairman
Windsor Hills District



Mr. Donald T. Butzer
Vice-Chairman
Catawba District



Mr. Timothy D. Greenway
Vinton District



Mr. David M. Linden
Hollins District



Mr. Michael A. Wray
Cave Spring District

Clerk to the Board – Mrs. Angela B. Roberson

Dr. Gregory N. Killough, Ed.D.
Superintendent

Dr. Rebecca G. Eastwood
Assistant Superintendent of Human Resources and Instruction

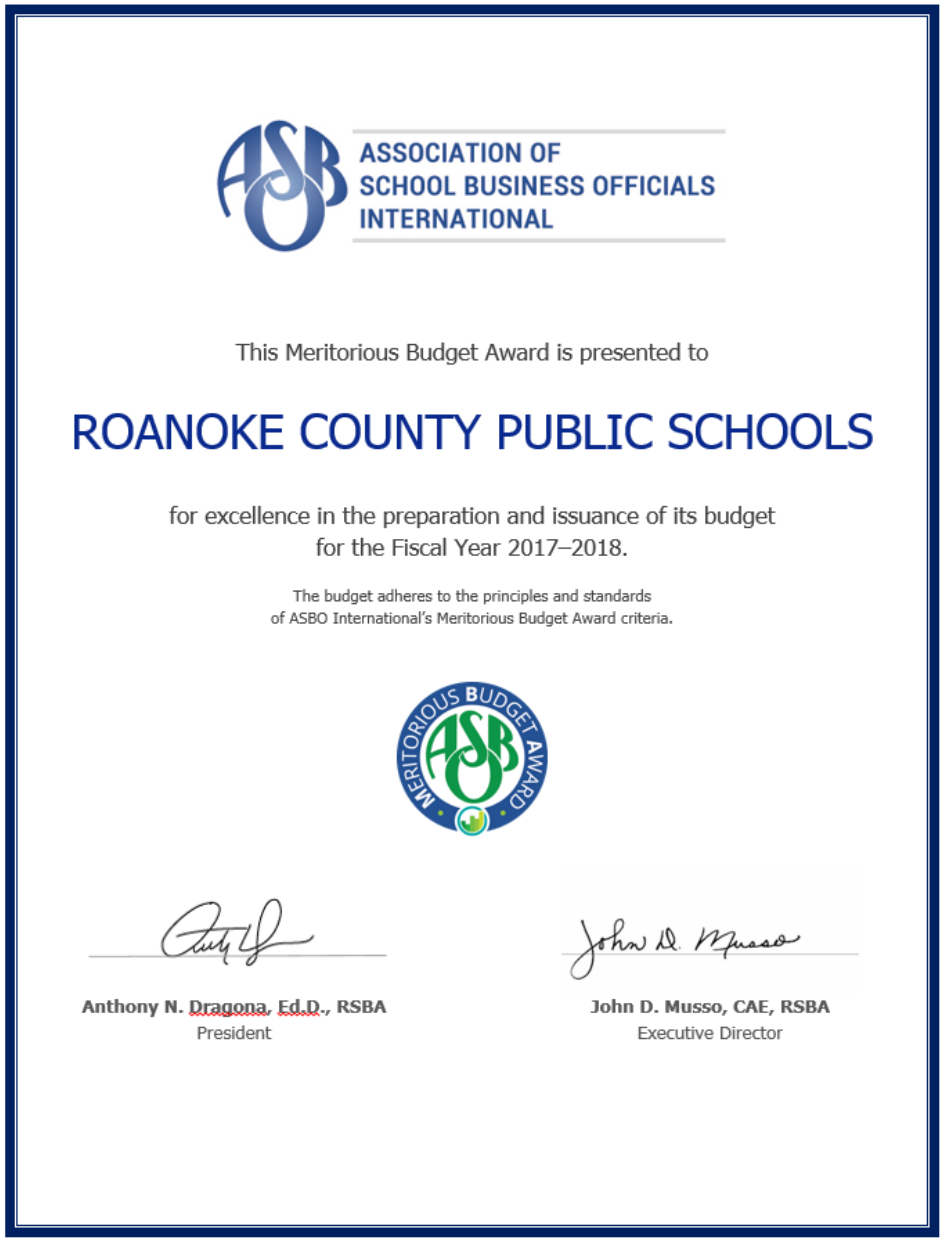
Director of Secondary Instruction ..... Dr. Rhonda W. Stegall
Director of Elementary Instruction ..... Dr. Linda F. Wright
Director of Testing ..... Mr. Ben J. Williams
Director of Career and Technical Education ..... Mr. Jason D. Suhr
Director of Special Education ..... Dr. Jessica M. McClung
Director of Administration ..... Dr. Kenneth E. Nicely
Director of Human Resources ..... Mr. James R. Bradshaw
Community Relations Specialist ..... Mr. Chuck D. Lionberger

Mrs. Penny A. Hodge, CPA, SFO
Assistant Superintendent of Finance and Operations

Director of Facilities and Operations ..... Mr. George G. Assaid
Director of Finance ..... Mrs. Susan L. Peterson, CPA, MA
Supervisor of Nutrition ..... Mrs. Rhonda R. Huffman
Chief Information Officer ..... Mr. Jeff A. Terry
Supervisor of Transportation ..... Mr. Michael W. Stovall



Roanoke County Public Schools
Annual Budget 2018-2019
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 12th consecutive year for the 2017-2018 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.




ROANOKE COUNTY PUBLIC SCHOOLS
ACCENT Excellence

Organizational Section

Annual Budget 2018-2019




Learning Culture
Balance
School Climate
Professional Growth
Support Services
Citizenship
Communication
Collaboration
Critical Thinking
Creativity
DEEPER LEARNING

BACKGROUND INFORMATION

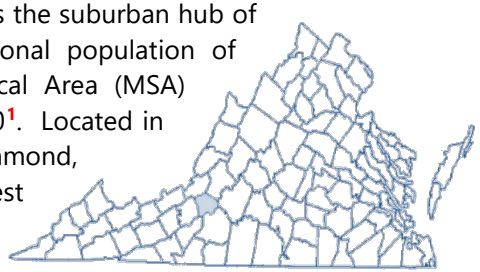
FISCAL DEPENDENCE

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 47% 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.

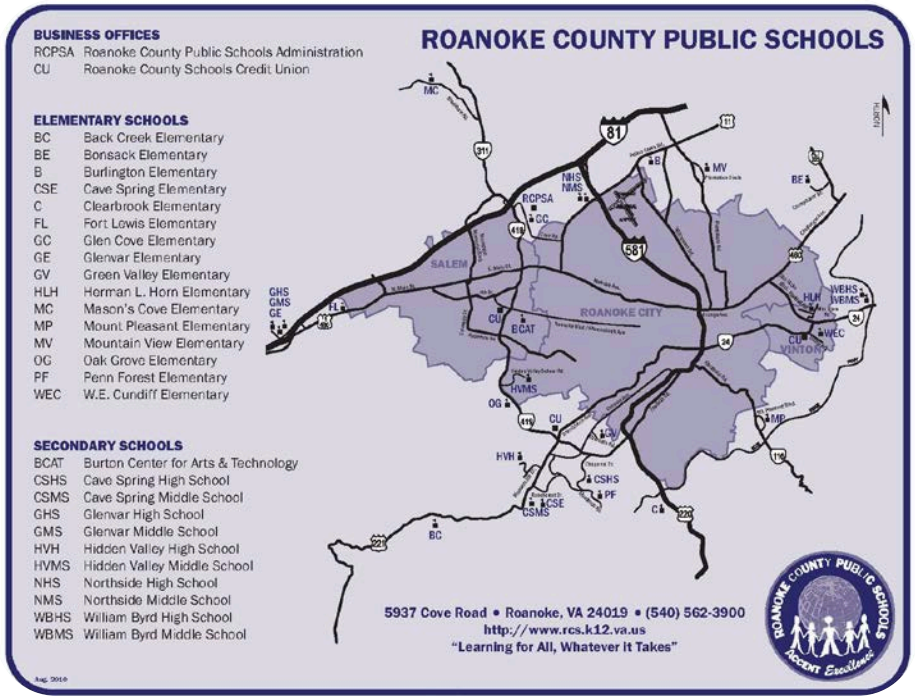
GEOGRAPHIC AREA SERVED

The School System is the 19th largest of 134 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 314,000[1]. 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 pre-kindergarten) 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.



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.

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

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 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. 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 http://www.rcs.k12.va.us for more information on the School Board meetings.

The School Board is comprised of the following individuals:

Mr. Jason B. Moretz, Chairman ..... Windsor Hills District

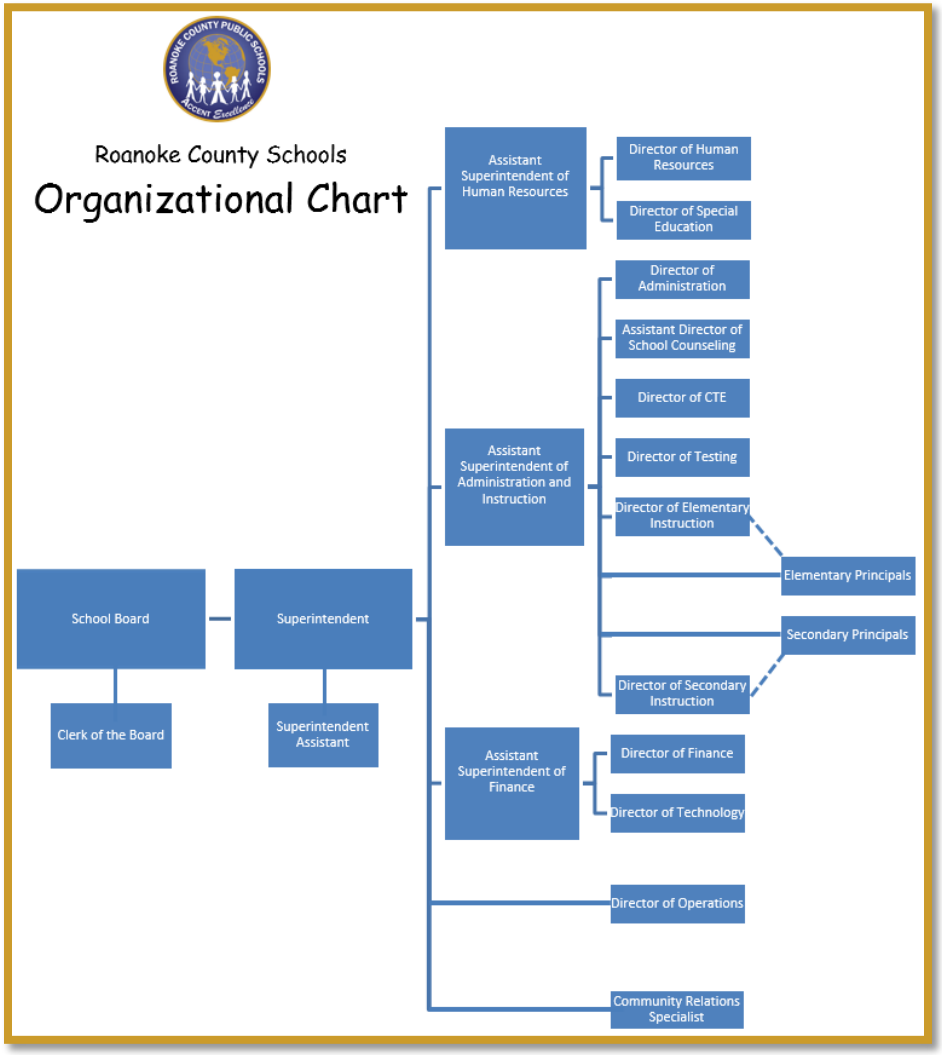
Mr. Donald T. Butzer, Vice Chairman ..... Catawba District

Mr. Timothy D. Greenway ..... Vinton District

Mr. David M. Linden ..... Hollins District

Mr. Michael A. Wray ..... Cave Spring District

Below is a copy of the Organization Structure.



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 is 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.

- **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**
  - ✓ 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 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 division.
  - ✓ 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.

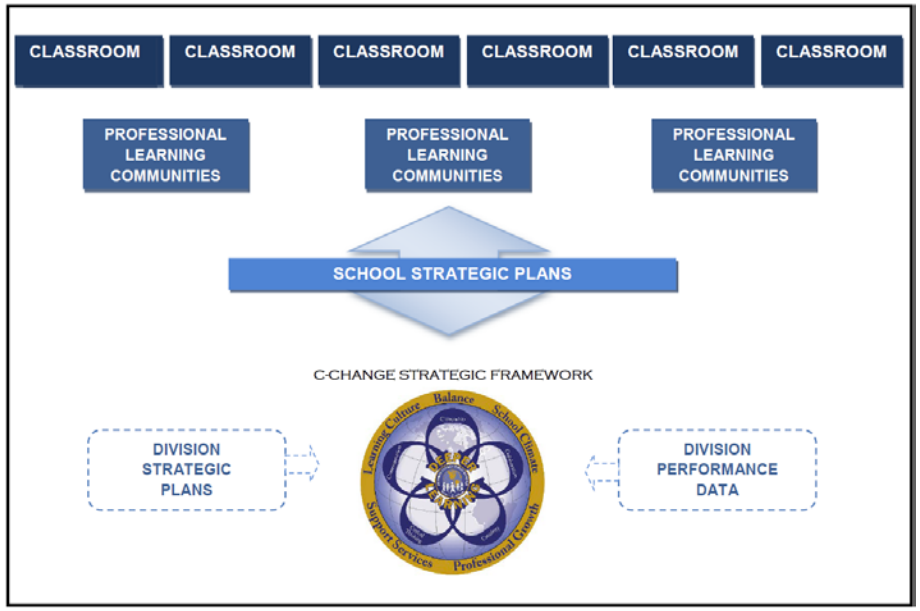
- **Support Tools and Services**
  - ✓ School facilities and operations support environments in which children thrive.
  - ✓ Staff exercises ethical and transparent stewardship of public funds and resources.
  - ✓ Technology services support the instructional program and business functions of the school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



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 communities1 (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.

DEPARTMENT GOALS

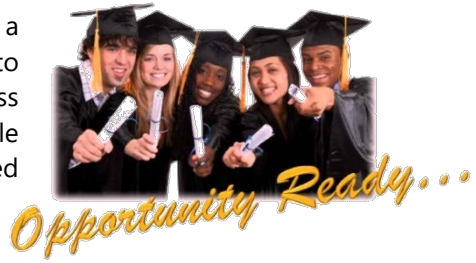
Instruction

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

All RCPS schools were accredited for the 2017-2018 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.

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

The elements of the RCPS Profile of a Graduate are continually integrated into the curriculum. Expansion of business and industry partnerships via multiple modes including Registered Apprenticeship and The Future Professionals Tour.



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

The fifth C was added, citizenship, by the Commonwealth of Virginia and has been integrated into the RCPS curriculum and Profile of a Graduate. RCPS staff and students demonstrate effective use of 21st century skills to achieve learning and instructional goals.

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 partnered with the Virginia Department of Criminal Justice Services to train all administrators and school counselors on student threat assessment. Additional strategies have been added for this goal to evaluate bullying and substance prevention and education programs and to research systems of positive behavior interventions and support.

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

Over 97 revisions to policies and regulations have been made to improve efficient and consistent operation of the division. The systematic review will continue through 2018. Revised regulations regarding student attendance are designed to support student learning.

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 division using best practices and compliance with generally accepted accounting procedures and applicable legal regulations.

Budget and actual financial results are documented in an easily readable format, published on the web site, and submitted for national review to ensure that the highest standards of reporting are in place at RCPS. The School Budget and the CAFR have both been submitted to GFOA and ASBO (national organizations for government accounting and reporting) for review and recognition for excellence in reporting. The FY18 Budget was recognized by ASBO and the FY17 CAFR reviews are pending.

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.

Continued to add breakfast programs with significant increase in breakfasts served across the district. Added summer school feeding during Summer 2017 and fed almost 1500 free lunches to children in our district at 2 feeding sites. Financial stability of the school nutrition continues to improve with an additional $565,885 added to fund balance. With the minimum fund balance restored, a plan has been submitted to the state to replace critical kitchen equipment which has exhausted its useful life this year.

Human Resources

Goal 1: The HR department will recruit and hire highly qualified employees to meet the academic needs of PK-12 students.

All positions filled as of September 2017: Provisional Licenses: 16% of new hires that required a provisional license; 84% of new hires fully licensed. Current: IPAL report indicates over 99% of teachers meet criteria for licensure.

Goal 2: The HR department will retain and develop engaged employees who will meet the academic needs of PK-12 students.

100% of employees that Retire/Resign from RCPS are given an electronic Exit Survey through TalentEd. This will provide better data to ensure we are doing everything we can to create a positive and culture friendly working environment. Retention rate: Retained 85% of our 2016 new hires.

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

The EEOC report indicates that culturally diverse employees make up 5% of the total employee population in Roanoke County Schools. Human Resources will increase these employees from 5% to 8% of the total employee population for the 2018 school year.

Operations

Goal 1: RCPS will perform preventative maintenance on HVAC systems to insure reliability, maintain our BACnet controls system, and analyze our annual utility consumption for efficiency in order to maintain a physical environment conducive to learning.

The FY 18 Capital Maintenance Program includes upgrades to address many schools that have limited or unreliable control over their HVAC system. These are currently ongoing projects. It was determined during the winter of 16-17 that the existing shortened run times and temperature set points were not conducive to a comfortable learning environment. Run times were extended in the mornings and afternoons, and the set points provided greater range for cooling and heating.

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

Annually, transportation assesses and modifies lengthier routes by shifting some students on the longer routes to other buses in an effort to reduce their travel time. In a few remote areas of the county, we still have 90 minute bus rides. A remedy is to add buses and drivers to service the remote locations. Prior to the 2017 purchase of replacement buses, Transportation assessed propane fueled buses and compared them with the efficiencies and costs of diesel fuel buses. It was determined that due to the low MPG of propane fueled buses, compared to the diesel fueled buses, that the recommendation is to continue to purchase diesel fueled buses until such time propane buses become more fuel efficient.

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 2018-2019 budget started early in the fiscal year much like the previous budget cycles. Challenging times in our 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.

Budget Requests

A master list of budget requests is a standard tool used to identify, document, and track budgetary increase requests made by all stakeholders. This master list was segregated in the following three categories to help the Superintendent prioritize needs throughout the School System.

- ***Investment in Sustainability*** – these increases are related to budgets that are required to maintain the current program level and/or preserve the taxpayer investment in school property.

- ***Investment in People*** – these increases are directly related to the compensation of school employees and the provision of related employee benefits

- ***Investment in Program Enhancements*** – these increases reflect requests from principals, department heads, board members, and other stakeholders to expand existing programs or add new programs

Superintendent's Focus

The Superintendent held meetings with staff in each of the schools throughout December and January to gain an understanding of needs at the Schools. All of the Principal requests were included on the master list of budget increases requested and considered as part of the process. These meetings, along with other known department requests, and School Board initiatives were integral to craft the Superintendent's priority list. During the January 11, 2018 Work Session, the Superintendent presented the following as his list of priorities for the 2018-2019 budget.

- ***Investment in sustainability*** (necessary, essential, mandatory)

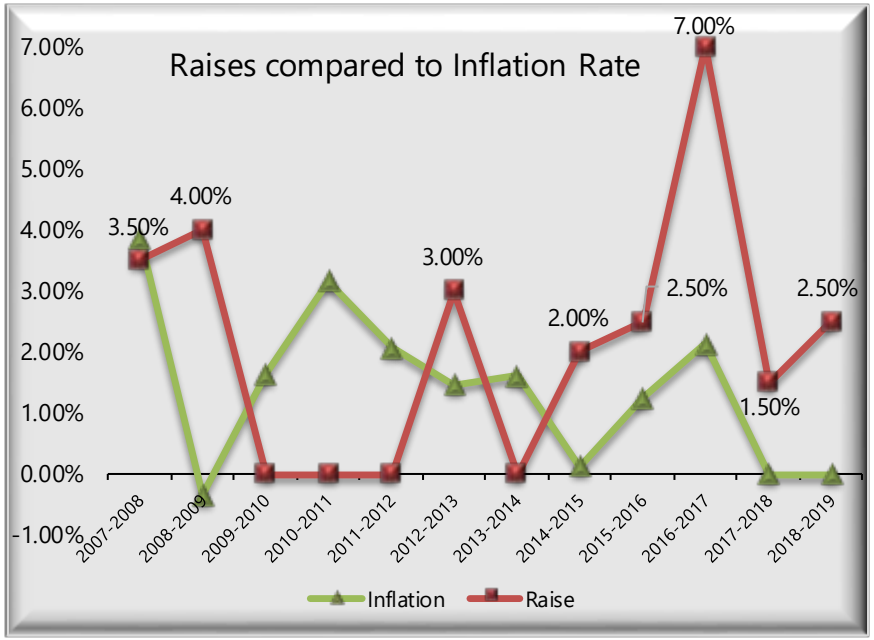
- ***Investment in people***
  - ✓ Step increase on pay plan
  - ✓ Substitute pay increase
  - ✓ Stipend & supplement increase (Phase 2)
  - ✓ Health insurance premium increase

- ***Investment in Program Enhancements***
  - ✓ CSHS staff positions during construction
  - ✓ In School Detention and guidance positions

Compensation

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. Education is a labor-intensive operation and offering a competitive compensation package for employees remains a priority.

The following graph depicts employee raises as compared to the inflation rate since fiscal year 2007-2008.



It is evident from the graph above that employee compensation suffered in recessionary times due to tight budgets where the focus was on preserving jobs and benefits rather than salary increases. All pay plans were frozen for several years and the pay scale became compressed leading to inequities.

During the 2016-2017 budget, the School System hired Evergreen Solutions, LLC to conduct a comprehensive Compensation Study to identify internal and external inequities. The School Board committed approximately $4.77 million of the budget to restructure the comprehensive pay plan by addressing inequities identified in the study and bringing all employees to a competitive pay rate.

The 2018-2019 budget includes $1.2 million (net of the personnel lapse of $1.0 million) for salary increases. There is a 1-step increase in pay for all employees for the second year in a row. In addition, there is funding for a 1.0% shift in the teacher pay scale. Both of these measures will ensure the new pay plan remains intact and thus competitive with neighboring school divisions.

Supplements is another area that was analyzed during the Compensation Study by Evergreen Solutions, LLC. These are extra payments for additional duties outside the standard employee hours and included band directors and athletic coaches. Evergreen found the scales to be below market levels as compared to other school divisions. The 2018-2019 budget includes athletic supplement increases of $152,886 to bring all rates to the minimum market levels. All coaches already paid above the minimum rates will be grandfathered in at their 2017-2018 total contracted amount.

Another compensation priority for the 2018-2019 budget is increasing the substitute pay rate with a budget increase of $210,950. The current teacher $80/day rate began in the 2006-2007 school year and is less than several of our neighbors with whom we compete for substitutes. Teaching substitutes with high school degrees are now permitted, which expands the pool of substitutes. In addition, a rate differential between 4-year degrees and less than 4-year degreed teacher substitutes has been established.

Proposed rates are as follows:

Types of Substitutes	Current	Proposed
Teacher with high school/associates degree	$80 day	$80 day
Teacher with 4-year degree	$80 day	$100 day
Elementary IA without degree	$54 day	$64 day
Elementary IA with degree	$67.50 day	$75 day
Secondary IA without degree	$58 day	$68 day
Secondary IA with degree	$72.50 day	$82 day
Nurse	$80 day	$100 day
Administrative Assistant	$8 hour	$10 hour

Health Insurance

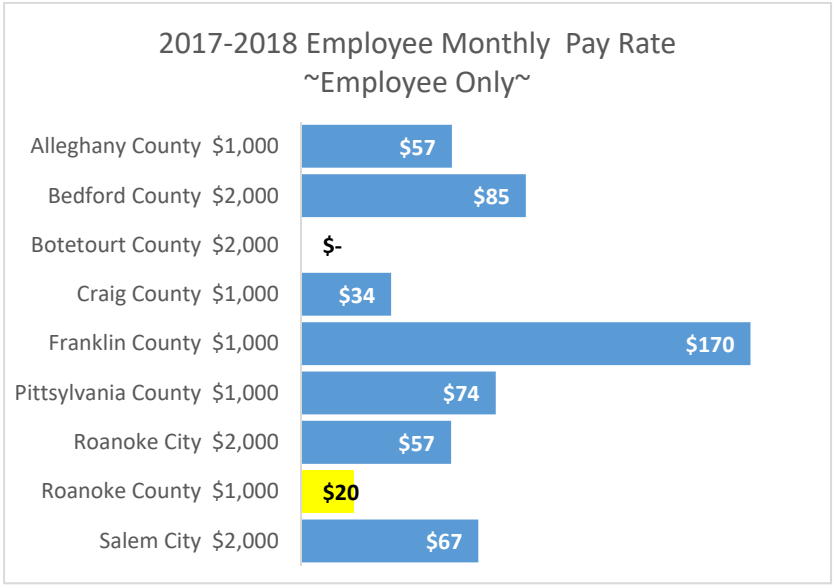
The School System established a self-insured health insurance program on July 1, 1990. Monthly contributions are paid into the Internal Service Fund from both the school budget and school employees. These contributions are based upon estimates from the claims processor that should cover administrative expenses, stop loss insurance premiums, and medical claims. Interfund premiums are based upon the employees within each fund enrolled in the plan. An excess coverage insurance policy covers each individual's pooled claims in excess of $200,000. During 2016, the prescription program was carved out of the self-insurance health program and bid separately to maximize cost savings.

Between 2008-2009 and 2013-2014, the employee's share of the health insurance premiums remained level while health care costs steadily rose. This was an intentional budget decision to partially offset the effects of not having funds to provide raises during difficult budget years.

During the 2013-2014 budget year, the School System offered a consumer-driven high-deductible plan with a Health Reimbursement Account (KeyCare 1000 plan). The KeyCare 1000 plan was offered at lower rates than the KeyCare 200 plan. The premiums on the KeyCare 200 plan have been steadily increased to incentivize employees to choose the KeyCare 1000 plan in an effort to contain medical claims expenses in the school budget.

During the 2017-2018 budget year, the School System experienced a 11.2% rise in health insurance costs and as a result the School Board restructured the health insurance benefits by increasing the employee share of the premium. During the year, 443 enrollees in the health insurance plan shifted from the more expensive KeyCare 200 plan to the KeyCare 1000 plan.

For the 2018-2019 budget year, the School System faces a 16% rise in premiums, which requires an increase in the health care budget of $1.1 million. To reduce the budget increase, the budget includes the elimination of the KeyCare 200 Plan, with a 32% participation level, and the potential $432,868 budget reductions. In addition, employee rates will increase $41 per month for the Employee Only level of the KeyCare 1000 Plan. Based on the following graph, the School System provides competitive health benefits to school employees. This is a holdover from the recessionary initiatives to hold the employee harmless during a period when there was insufficient funding for both salary increases and benefits. Given this, the School System can still increase rates and remain competitive.



Investments in Sustainability

These increases are related to budgets that are required to maintain the current program level and/or preserve the taxpayer investment in school property. The largest increase, the School System's share of Comprehensive Services Act costs is funded through the revenue sharing formula agreement. Technology Plan purchases were covered by using laptop insurance reserves, federal E-rate reimbursements, and laptop fees. Property and casualty insurance increases and several other smaller increases were covered by other department reductions or a small increase in Medicaid. The remaining $154,257 represents multi-year contracts with various vendors that include an annual cost increase.

Investments in Enhancements

The 2018-2019 Budget includes $9,151 to provide transportation for students to attend Governor's School. Currently, transportation is not provided to students who attend. The School Board's priority is to ensure transportation is not a barrier for any student to attend the Governor's School.

Unfunded Priorities

Due to the limited resources in the coming year, not all of the Superintendent's priorities were able to be incorporated into the budget. The following Board priorities and other requests remain important and will be on the list of budget items to address in the 2018-2019 school budget if additional funds become available:

Superintendent's Recommended Budget Addback Priorities:	
Academic supplements – Phase 2	$202,175
Increase speech/OT service capacity	$115,700
Additional IA positions	$27,750 each
CSA – Secondary Achievers Choice	$134,543
CSA – Night Secondary Achievers Choice	$30,000



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 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 expenditures, funds may be transferred by the School Board from one category 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 body appropriating the funds.

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

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

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 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 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.

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 that $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.

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. This 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 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. This is a new fund for the 2018-2019 budget year.

- 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.

- The ***Laptop Fund*** includes the laptop computer warranty reimbursements and the related replacement of parts and batteries. This fund was dissolved during the 2018-2019 budget year.

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 Board of Supervisors. Budget transfers within a fund are approved by the School Board only. Budget transfers between funds are approved by the School Board and the Board of Supervisors. 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.

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 Department of Education
- Federal Revenues – These include grant revenues for Title I, II, III, IV, and VI-B programs, along with Carl Perkins Grants
- Local Revenues – This is the County Appropriation, which is based on a revenue sharing agreement.
- Other Revenue – These include all other revenues, such as tuition, facility rentals, and Medicaid reimbursements

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 for a student that does not live in the County of Roanoke but wishes to attend a county school. 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.

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.

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:

Instructional Mission Team

Assistant Superintendent of Human Resources and Instruction	Dr. Rebecca G. Eastwood
Director of Secondary Instruction	Dr. Rhonda W. Stegall
Director of Elementary Instruction	Dr. Linda F. Wright
Director of Testing	Mr. Ben J. Williams
Director of Career and Technical Education	Mr. Jason D. Suhr
Director of Special Education	Dr. Jessica M. McClung
Director of Administration	Dr. Kenneth E. Nicely
Director of Human Resources	Mr. James R. Bradshaw
Community Relations Specialist	Mr. Chuck D. Lionberger

Operations Mission Team

Assistant Superintendent of Finance and Operations	Mrs. Penny A. Hodge, CPA, SFO
Director of Facilities and Operations	Mr. George G. Assaid
Supervisor of Nutrition	Mrs. Rhonda R. Huffman
Chief Information Officer	Mr. Jeff A. Terry
Director of Finance	Mrs. Susan L. Peterson, CPA, MA
Supervisor of Transportation	Mr. Michael W. Stovall

Employee Advisory Committee

Mrs. Cathy Burke Back Creek Elementary School
Mrs. Lorena Browning, Burlington Elementary School
Mrs. Marianne Nester, Bonsack Elementary School
Mrs. Kelly Gaines, Clearbrook Elementary School
Mr. Travis Anderson, Cave Spring High School
Mrs. Lori Holcomb, Cave Spring Elementary School
Mrs. Beth Haley, Fort Lewis Elementary School
Mr. Lee Sturgill, Glen Cove Elementary School
Mrs. Jennifer Lant, Glenvar Elementary School
Mrs. Sherry Siska, Glenvar High School
Mrs. Madeleine Lukanich, Glenvar Middle School
Mrs. Dawn Brewer, Green Valley Elementary School
Mrs. Traci Wren, Herman L. Horn Elementary School
Mrs. Cathy Watson Bloch, Hidden Valley High School
Mrs. Joan Caldwell, Hidden Valley Middle School
Mrs. Theresa Kabath, Mason's Cove Elementary School
Mrs. Kristie Clark, Mount Pleasant Elementary School
Mrs. Gloria Gibson, Mountain View Elementary School
Mrs. Tammy Wood, Northside High School
Mrs. Beth Vierling, Northside Middle School
Mrs. Rachel Thomas, Oak Grove Elementary School
Mrs. Jackie Ryder, Penn Forest Elementary School
Mrs. Krissy Maloney, William Byrd Middle School/Central Office
Mrs. Sheree Anderson, W.E. Cundiff Elementary School

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 Board of Supervisors for approval. Since the School System is fiscally dependent upon the County of Roanoke, with approximately 47% of the general fund budget funded by local taxes, the final adoption and appropriation occurs in May with final 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.

In 2018, the school system received its 12th Association of School Business Officials International (ASBO) Meritorious Budget Award for Excellence in the preparation and issuance of the 2017-2018 school system Annual Budget document. The award represents a significant achievement by Roanoke County Public Schools and reflects the commitment of the school division and staff to meeting the highest standards of school budgeting.

The results of operation for the fiscal year are reported annually in the School Board's Comprehensive Annual Financial Report (CAFR), which is audited by a certified public accounting firm. The Superintendent's Annual School Report is also prepared annually in accordance with regulations set by the Virginia Department of Education.

For the past 17 years, Roanoke County Public Schools has received two prestigious awards for its CAFR. The first award is the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International (ASBO). This is an international award that recognizes excellence in preparation and issuance of school system financial reports. The second award received is the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) of the United States and Canada. The Certificate of Achievement is a national award that recognizes conformance with the highest standards for preparation of state and local government financial reports.

BUDGET CALENDAR

The adopted Budget Calendar is as follows.

10/9	Employee Advisory Committee
10/10	Construction Committee Meeting – 2nd Review of School District CIP, Review of Minor Projects
10/10	Regular Board Meeting
10/10	Joint Board meeting with BOS – CSHS project, enrollment, healthcare, YE balance, grounds maintenance
10/26	Regular Board Meeting
11/7	Construction Committee Meeting – Final Review and Approval of School District CIP
11/10	State of the County Address
11/14	Regular Board Meeting – Presentation of FY17 Audit and Final Year-End Balances, Proposed Budget Calendar for 2018-19, Approval of School District CIP (due to BOS by Dec)
12/11	Employee Advisory Committee meeting – Budget Update
12/14	Regular Board Meeting – Adoption of Budget Calendar for 2018-19
	Work Session – Student Enrollment Projections, School Nurse Options
1/10	General Assembly convenes (tentative)
1/11	Regular Board Meeting – Board reorganization for 2018
	Work Session – Governor's Budget Proposal, New Budget Requests, and Priorities
1/25	Regular Board Meeting - Public hearing on FY19 Budget
	Work Session – Technology Investment Plan
2/8	Regular Board Meeting – Other Fund Budgets and Bus Replacement Plan
2/12	Employee Advisory Committee meeting – Budget Update
2/14	Crossover Day – House and Senate budgets to be released (tentative)
2/22	Regular Board Meeting
	Work Session – Compensation and Benefits (including Health Insurance), Revenue Update (after GA Crossover if available)
3/6	Work Session – TBD
3/8	Regular Board Meeting
3/10	General Assembly adjourns (tentative)
3/13	Work Session – TBD - Revenue Estimates (if available)
3/17	VDOE Revenue Template released (est. 1 week after GA adjourns)
3/15	Work Session – TBD - Revenue Estimates (if available)
3/20	Work Session – Final Date for **Superintendents Recommended FY19 Budget**
3/22	Regular Board Meeting - **School Board Adopts FY19 School Budget**
4/1	FY19 Budget due to County Board of Supervisors
4/9	Employee Advisory Committee meeting – budget update
4/12	Regular Board Meeting
4/24	**BOS – Present FY19 School Budget to BOS for 1st reading (tentative date)**
4/26	Regular Board Meeting
5/8	BOS – BOS 2nd reading (last meeting before 5/15 to approve school budget)

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 Assistant Superintendent of Finance and Operations 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 unappropriated balance.

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 the cost center to which he/she has been assigned 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 Board of Supervisors. Budget transfers within a fund are approved by the School Board only. Budget transfers between funds are approved by the School Board and the Board of Supervisors. 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, they are not permitted to expend or encumber funds exceeding the cost center appropriation without obtaining appropriation from the School Board. The Division Superintendent has authority to transfer funds less than $50,000 between cost centers. Transfers greater than this amount require approval from the School Board. Any increase in the Budget total is required to be appropriated by the School Board and subsequently by the Board of Supervisors of the County of Roanoke.




ROANOKE COUNTY PUBLIC SCHOOLS
ACCENT Excellence

Financial Section

Annual Budget 2018-2019




Learning Culture
Balance
School Climate
Professional Growth
Support Services
Citizenship
Communication
Collaboration
Critical Thinking
Creativity
DEEPER LEARNING

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.

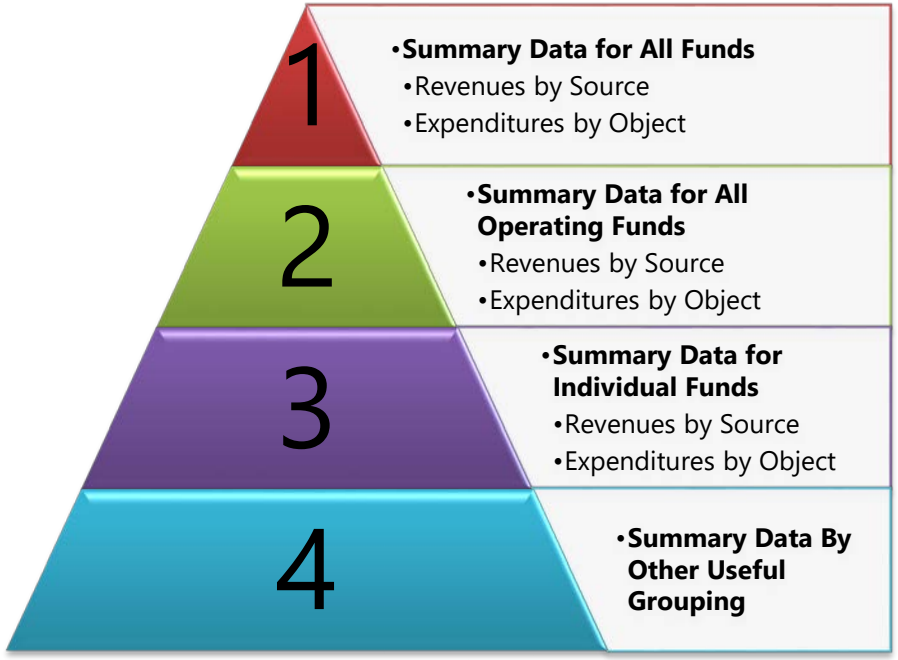
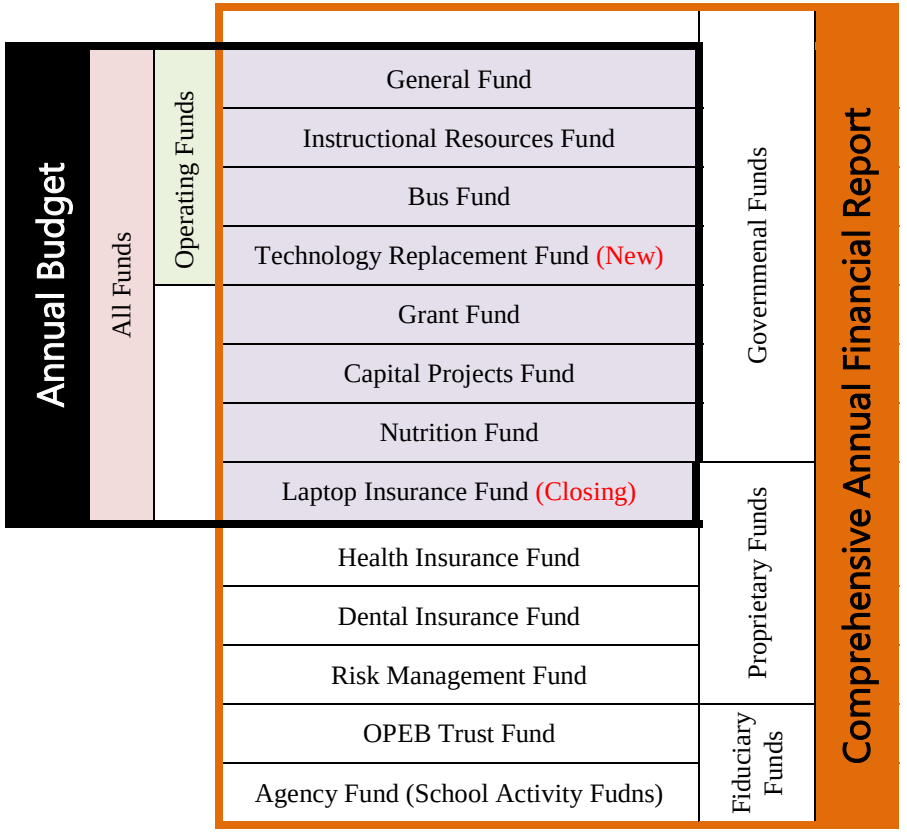


Chart of All Funds

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 desciption of each fund was provided in the Organizational Section.

The following is the hierarchy of how all funds are presented in 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.



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 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 including an emergency contingency of $2.0 million authorized by the County Board of Supervisors and grant balances restricted by the grant agencies for specified purposes.

- **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

In addition to the operating budget for the school system, the School Board maintains a Capital Improvement Program (Program) which reflects school capital needs up to ten subsequent years. The Program is included at the end of the Informational Section and includes four sections: Capital Improvement Plan, Capital Maintenance Plan, Technology Replacement Plan, and Bus Replacement Plan.

The **Capital Improvement Plan** (CIP) generally includes projects expected to individually cost in excess of $500,000 each 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. In order to fund the CIP, the School System has a joint financing program with the County whereby $10 million is allocated two years to the School System and one year to the County in order to fund large major capital renovations.

The School Board revised CIP was adopted on January 11, 2018 and includes 2018-2019 budgeted amounts of $1.5 million for design work associated with the renovation of William Byrd High School, $1.0 million for Capital Maintenance Plan, and $432,500 towards the replacement of the Human Resources and Payroll Software System. There is approximately $67.0 million earmarked for renovation projects identified through the Facility Assessment Study conducted earlier this year. 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.

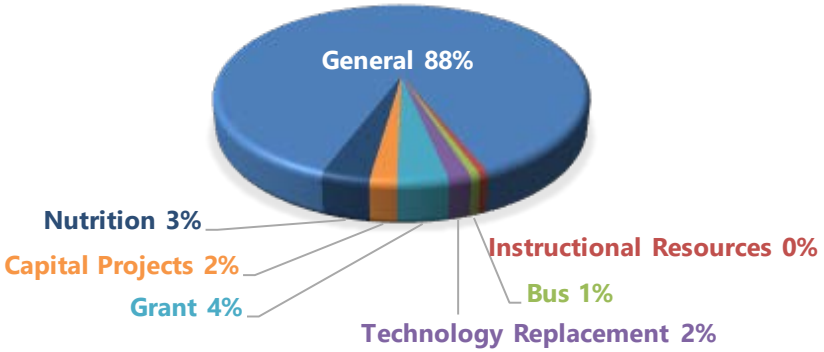
The **Capital Maintenance Program** (CMP) is the plan in which county school assets are programmed to receive regular maintenance and repair. Ongoing preventive maintenance of all school facilities will help ensure the safety and value of these assets while avoiding potentially large costs resulting from lack of proper maintenance. Dedicating $1.0 million each year to the School's CMP will fund repairs and maintenance maximizing the life of the school facilities. A separate detailed report of planned CMP spending by school and by asset type has been prepared for the next ten years.

The **Technology Replacement Plan** is a 6-year plan addressing the need to replace technology infrastructure and equipment that require a significant amount of resources to fund. During the 2018-2019 budget, $1.5 million is included to replace computer labs, student laptops, networking equipment, servers, staff computers, and IP telephony equipment.

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.

SUMMARY OF ALL FUNDS

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



	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
General	$145,407,698	$146,562,888	$ 1,155,190
Instructional Resources	1,091,652	1,007,237	(84,415)
Bus	876,893	1,182,513	305,620
Technology Replacement	-	2,724,351	2,724,351
Grant	7,017,665	6,161,112	(856,553)
Capital Projects	36,982,750	3,272,500	(33,710,250)
Nutrition	6,079,204	5,932,145	(147,059)
Laptop Insurance Fund	357,740	-	(357,740)
Total Funds	$197,813,602	$166,842,746	$ (30,970,856)

Although the largest percent of the Budget is the General Fund, the main driver of the decrease from prior year is in the **Capital Projects Fund**, which decreased significantly from the prior year budget for funds budgeted for the Cave Spring High School renovation project.

Another large change from the current year budget is the creation of the **Technology Replacement Fund,** which pooled $506,810 from the **General Fund,** $726,000 from the **Grant Fund,** and $53,780 from the **Laptop Insurance Fund** to isolate the purchases for the Technology Replacement Plan.

The **Bus Fund** increased by $305,620 due to scheduled replacements of 13 buses. In order to fund these purchases, $629,294 of reserves will be used. The transfer for bus purchases remained level.



Roanoke County Public Schools
Annual Budget 2018-2019
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.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Revenues						
State revenues	$ 71,690,441	$ 72,744,626	$ 75,716,167	$ 78,096,332	$ 79,256,077	$ 1,159,745
Local revenues	69,727,876	69,586,475	71,786,829	70,769,561	69,032,085	(1,737,476)
Bond proceeds	20,003,646	-	-	30,000,000	-	(30,000,000)
Federal revenues	8,112,364	7,888,587	8,314,068	7,626,221	8,174,192	547,971
Other revenues	4,419,164	4,206,140	4,669,557	5,618,688	5,292,720	(325,968)
Capital reserves	-	-	-	2,996,456	1,574,560	
Transfers	4,134,664	3,476,548	3,444,121	2,168,710	2,763,045	594,335
Total revenues	178,088,155	157,902,376	163,930,742	197,275,968	166,092,679	(29,761,393)
Expenditures						
Salaries and related costs	116,232,286	115,994,677	122,306,108	128,550,673	130,243,269	1,692,596
Contractual services	3,619,022	4,421,645	4,983,350	5,078,681	5,339,946	261,265
Internal services	393,068	389,358	530,893	385,335	385,300	(35)
Other charges	5,646,792	5,851,596	6,619,504	7,100,996	7,405,789	304,793
Materials and supplies	8,729,459	7,954,822	8,179,437	8,065,057	7,755,323	(309,734)
Payment to joint operations	28,103	30,694	78,662	100,000	100,000	-
Capital outlay	25,166,845	15,404,662	5,427,698	39,379,181	5,667,212	(33,711,969)
Contingencies	-	-	-	685,000	650,000	(35,000)
Transfers	14,490,683	12,601,282	13,979,566	8,468,679	9,295,907	827,228
Total expenditures	174,306,258	162,648,736	162,105,218	197,813,602	166,842,746	(30,970,856)
Excess (deficiency) of revenues over (under) expenditures	3,781,897	(4,746,360)	1,825,524	(537,634)	(750,067)	(212,433)
Beginning fund balance	25,634,725	29,416,622	24,670,262	537,634	750,067	212,433
Ending fund balance	$ 29,416,622	$ 24,670,262	$ 26,495,786	$ -	$ -	$ -

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

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Revenues						
State revenues	$ 69,810,383	$ 70,930,010	$ 73,853,364	$ 76,179,456	$ 78,230,158	$ 2,050,702
Local revenues	66,996,426	67,703,707	68,738,376	68,078,937	68,649,145	570,208
Federal revenues	871,586	724,029	815,593	374,998	737,854	362,856
Other revenues	836,275	775,058	1,579,463	1,265,468	1,411,720	146,252
Transfers	1,420,146	772,165	903,365	1,143,710	1,698,045	554,335
Total revenues	139,934,816	140,904,969	145,890,161	147,042,569	150,726,922	3,684,353
Expenditures						
Salaries and related costs	109,788,154	109,485,248	115,671,063	121,355,779	122,870,491	1,514,712
Contractual services	3,324,468	4,151,968	4,528,389	4,742,913	4,914,171	171,258
Internal services	384,592	381,232	520,000	375,000	375,000	-
Other charges	5,249,513	5,673,984	6,469,054	6,813,267	7,283,126	469,859
Materials and supplies	4,584,235	4,398,901	4,456,686	4,122,193	4,213,432	91,239
Payment to joint operations	28,103	30,694	78,662	100,000	100,000	-
Capital outlay	1,075,826	3,690,580	860,790	1,367,372	2,199,862	832,490
Contingencies	-	-	-	235,000	225,000	(10,000)
Transfers	14,490,683	12,407,482	13,979,566	8,264,719	9,295,907	1,031,188
Total expenditures	138,925,574	140,220,089	146,564,210	147,376,243	151,476,989	4,100,746
Excess (deficiency) of revenues over (under) expenditures	1,009,242	684,880	(674,049)	(333,674)	(750,067)	(416,393)
Beginning fund balance	6,329,885	7,339,127	8,024,007	333,674	750,067	416,393
Ending fund balance	$ 7,339,127	$ 8,024,007	$ 7,349,958	$ -	$ -	$ -

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.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Revenues						
State revenues	$ 68,967,794	$ 70,082,979	$ 72,879,691	$ 75,214,950	$ 76,624,067	$ 1,409,117
Local revenues	66,996,426	67,703,707	68,738,376	68,078,937	68,649,145	570,208
Federal revenues	871,586	724,029	815,593	374,998	272,706	(102,292)
Other revenues	768,939	710,637	1,522,423	1,248,468	1,016,970	(231,498)
Transfers	-	193,800	-	490,345	-	(490,345)
Total revenues	137,604,745	139,415,152	143,956,083	145,407,698	146,562,888	1,155,190
Expenditures						
Salaries and related costs	109,701,103	109,377,462	115,580,732	121,253,411	122,766,793	1,513,382
Contractual services	3,324,468	4,151,968	4,528,389	4,742,913	4,914,171	171,258
Internal services	384,592	381,232	520,000	375,000	375,000	-
Other charges	5,248,642	5,673,129	6,469,054	6,813,267	5,475,005	(1,338,262)
Materials and supplies	3,654,281	3,501,830	3,393,309	3,132,909	3,149,663	16,754
Payment to joint operations	28,103	30,694	78,662	100,000	100,000	-
Capital outlay	1,068,140	2,041,219	860,519	490,479	261,349	(229,130)
Contingencies	-	-	-	235,000	225,000	(10,000)
Transfers	14,490,683	12,407,482	13,979,566	8,264,719	9,295,907	1,031,188
Total expenditures	137,900,012	137,565,016	145,410,231	145,407,698	146,562,888	1,155,190
Excess (deficiency) of revenues over (under) expenditures	(295,267)	1,850,136	(1,454,148)	-	-	-
Beginning fund balance	4,892,607	4,597,340	6,447,476	-	-	-
Ending fund balance	$ 4,597,340	$ 6,447,476	$ 4,993,328	$ -	$ -	$ -

General Fund Revenue

General Fund revenues are shown compared to the budget for the prior year. The revenue per pupil increased 0.8% from $10,614 in the current year budget. This is driven by the increase in State funding levels. Below is a discussion of each of the revenue sources.

	2017-2018 Budget	2018-2019 Budget	2017-2018 Percentage	Revenue Per Pupil
Local revenues	$ 68,078,937	$ 68,649,145	46.8%	$ 5,011
State aid	60,031,928	61,441,045	41.9%	4,485
Sales taxes	15,183,022	15,183,022	10.4%	1,108
Federal revenues	374,998	272,706	0.2%	20
Other revenues	1,248,468	1,016,970	0.7%	74
Transfers	490,345	-	0.0%	-
Total revenues	$145,407,698	$146,562,888	100.0%	$ 10,698

Estimated Average Daily Membership **13,700**

Local revenues

The County of Roanoke provides significant support for the instructional program in Roanoke County Public Schools by funding 46.8% of the total budget. The local revenues are derived from real estate and personal property taxes assessed by the local government for all services provided to the citizens of Roanoke County. For fiscal year 2018-2019, the local transfer will increase by $570,208 using the revenue sharing formula based upon student enrollment and county population, as approved by the School Board and County Board of Supervisors.

State aid and taxes

State funds comprise about 52.3% of General Fund revenues. Total State revenue, which is based on the estimated ADM of 13,700 is projected to increase by $1,409,117 in fiscal year 2018-2019 and is attributable to an increase in state funding for Standards of Quality.

Federal revenues

Federal revenue consists of Carl Perkins vocation education grants, Medicaid, and the Air Force Junior ROTC program at William Byrd High School. Most of these are based on actions expected at the federal government level. Overall this category decreased from prior year by 102,292, which is primarily related to moving E-rate reimbursement to the Technology Replacement Fund.

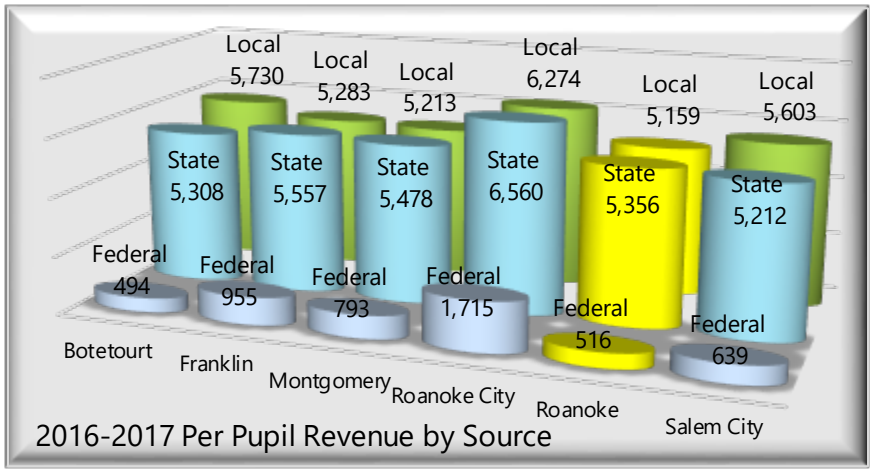
Other revenues

Other revenue consists of tuition for various programs, and parking, facility rental fees, interest income and a grant contingency. Overall this category decreased from prior year by $231,498. The largest decrease s primarily related to moving student laptop fees to the Technology Replacement Fund. This was partially offset by moving the warranty reimbursement form the Laptop Insurance Fund.

Transfers

Prior year included one-time transfers from Health Insurance and Laptop Insurance Reserves.

The following graph shows the June 30, 2017 revenue per pupil as reported in the Annual School Report submitted to the Department of Education.



General Fund Revenues by Source Details

The details of General Fund Revenues are shown below.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
State Revenues						
State SOQ Revenues						
State Basic Aid	$ 38,557,639	$ 38,553,793	$ 39,709,312	$ 39,253,827	$ 40,687,940	$ 1,434,113
State Sales Tax	14,468,308	14,901,942	15,152,900	15,183,022	15,183,022	-
Special Education	5,753,282	5,792,414	6,439,117	6,378,498	6,634,115	255,617
Remedial Education	595,469	598,608	656,329	650,150	664,286	14,136
Vocational Education	534,171	536,987	611,982	606,221	638,064	31,843
Gifted Education	411,574	413,744	425,727	421,719	428,289	6,570
Remedial Summer School	59,907	81,802	61,045	63,294	88,697	25,403
Retirement	4,807,537	4,692,031	5,170,806	5,701,991	5,620,206	(81,785)
Social Security	2,364,363	2,376,826	2,510,014	2,486,384	2,552,255	65,871
Group Life	148,867	149,652	168,517	166,930	174,812	7,882
Total State SOQ revenues	67,701,117	68,097,799	70,905,749	70,912,036	72,671,686	1,759,650
State Lottery-Funded and Incentive Revenues						
Compensation Supplement	-	653,057	-	394,938	-	(394,938)
At Risk	330,956	332,602	326,421	323,932	334,356	10,424
Supplemental Lottery	-	-	466,171	2,408,366	2,385,845	(22,521)
Foster Home Children	195,565	218,602	330,078	341,204	302,726	(38,478)
Special Education-Regional Tuition	8,847	19,445	30,321	26,809	53,143	26,334
Vocational Education-Equipment	21,251	22,311	39,361	22,311	22,311	-
Vocational Education-Adult Ed	-	4,720	1,603	4,720	4,720	-
Vocational Education-Occ/Tech Ed	75,198	79,213	48,816	79,213	45,490	(33,723)
Regional Alternative School	43,971	44,689	47,379	48,360	49,241	881
Disparity: K-3	377,431	389,381	420,107	422,653	443,954	21,301
English as a Second Language	146,675	140,324	162,161	168,108	256,674	88,566
Total State lottery-funded program revenues	$ 1,199,894	$ 1,904,344	$ 1,872,418	$ 4,240,614	$ 3,898,460	$ (342,154)

(Continued)

Roanoke County Public Schools
Annual Budget 2018-2019
Financial Section

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
(Continued)						
State Categorical and Other Revenues						
Homebound Payments	$ 9,191	$ 17,210	$ 20,195	$ 20,600	$ 22,641	$ 2,041
STEM Grant	-	13,000	6,828	-	-	-
State Grant Revenue	-	4,876	27,945	19,200	8,780	(10,420)
Industry Certifications	20,092	18,250	17,953	-	-	-
Teacher Certification	37,500	27,500	22,500	22,500	22,500	-
Workplace Readiness Skills	-	-	4,171	-	-	-
AP Exam for Early College Scholars	-	-	1,932	-	-	-
Total state categorical revenues	66,783	80,836	101,524	62,300	53,921	(8,379)
Total State revenues	68,967,794	70,082,979	72,879,691	75,214,950	76,624,067	1,409,117
Local Revenues						
Local Appropriation-County	66,996,426	67,703,707	68,738,376	68,078,937	68,649,145	570,208
Total local revenues	66,996,426	67,703,707	68,738,376	68,078,937	68,649,145	570,208
Federal Revenues						
E-rate Reimbursement	443,714	389,266	98,956	110,850	-	(110,850)
Vocational Education-Carl Perkins	136,560	146,044	-	132,086	-	(132,086)
Medicaid Reimbursement	176,128	100,239	401,526	72,362	79,862	7,500
Medicaid Administrative Claiming	50,163	29,198	20,641	-	-	-
Medicaid Cost Report	-	-	81,097	-	-	-
AFJROTC Reimbursement	60,344	53,274	61,077	57,700	60,300	2,600
Federal Land Use	2,310	2,056	461	2,000	458	(1,542)
Advance Placement Program	-	-	2,622	-	-	-
Federal Grants	2,367	3,952	149,213	-	132,086	132,086
Total federal revenues	$ 871,586	$ 724,029	$ 815,593	$ 374,998	$ 272,706	$ (102,292)

(Continued)

Roanoke County Public Schools
Annual Budget 2018-2019
Financial Section

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
(Continued)						
Other Revenues						
Tuition - Regular School	$ 120,347	$ 140,227	$ 169,523	$ 140,000	$ 150,000	$ 10,000
Tuition - Preschool (LEAP)	108,150	124,573	134,963	137,160	124,920	(12,240)
Tuition - Summer School	121,725	40,875	125,575	70,000	70,000	-
Tuition - RCPS Online	48,425	54,662	140,318	50,000	50,000	-
Tuition - Adult Education	10,748	1,776	5,131	23,993	23,993	-
Tuition - Other Localities	8,289	22,496	-	11,000	11,000	-
Tuition - Gifted	-	-	3,635	15,210	16,387	1,177
Tuition - Gifted Camps	13,833	-	1,252	12,000	-	(12,000)
Tuition - Gifted Quest	5,251	1,840	1,345	3,500	3,500	-
Tuition - Gifted Art	33,875	29,125	34,283	33,790	33,790	-
Taubman Art Program	41,700	41,700	41,700	41,700	41,700	-
Warranty Reimbursement	-	-	-	-	100,000	100,000
Student Laptop Fees	-	-	308,651	292,000	-	(292,000)
Student Parking Fees	47,262	48,498	48,051	47,070	46,080	(990)
Transcript Fees	12,705	13,235	13,005	13,085	13,000	(85)
Rental of School Property	82,312	77,150	107,743	68,000	48,600	(19,400)
Interest Income	44,847	76,587	87,731	50,000	50,000	-
Recovered Costs	6,934	6,408	43,333	3,960	-	(3,960)
Other Miscellaneous Revenue	38,536	31,485	68,337	36,000	34,000	(2,000)
Sale of Machinery and Equipment	-	-	187,847	-	-	-
Grant Contingency	24,000	-	-	200,000	200,000	-
Total other revenues	768,939	710,637	1,522,423	1,248,468	1,016,970	(231,498)
Transfers						
Transfer from Internal Service Fund	-	193,800	-	490,345	-	(490,345)
Total transfers	-	193,800	-	490,345	-	(490,345)
Total revenues	$ 137,604,745	$ 139,415,152	$ 143,956,083	$ 145,407,698	$ 146,562,888	$ 1,155,190

General Fund Expenditures

The following is a summary of budgeted expenditures by each object for the General Fund. The expenditure per pupil increased 0.8% from $10,614 in the current year budget. This is driven by the increase in State funding levels. The fiscal year 2018-2019 General Fund expenditure budget reflects an overall increase of 1.6% over the prior year.

	2016-2017 Budget	2017-2018 Budget	2017-2018 Percentage	Cost Per Pupil
Salaries and related costs	$121,253,411	$122,766,793	83.8%	$ 8,961
Contractual services	4,742,913	4,914,171	3.4%	359
Internal services	375,000	375,000	0.3%	27
Other charges	6,813,267	5,475,005	3.7%	400
Materials and supplies	3,132,909	3,149,663	2.1%	230
Payment to joint operations	100,000	100,000	0.1%	7
Capital outlay	490,479	261,349	0.2%	19
Contingencies	235,000	225,000	0.2%	16
Transfers	8,264,719	9,295,907	6.3%	679
Total Expenditures	$145,407,698	$146,562,888	100.0%	$ 10,698

Estimated Average Daily Membership	**13,700**

Salaries and related costs

This is the largest expenditure item for the School System. These items include the salary and fringe benefit costs for all employees. The salary and benefits are expected to increase 0.6% from prior year and includes $1.5 million for a 1-step salary increase for all employees, $643,764 for a 1% teacher scale salary shift, $210,950 for an increase in the substitute pay rates and $43,921 for a stipend to teachers over the top of the scale. These increases are primarily offset by $1.1 million personnel lapse through attrition and $605,765 reduction in VRS premiums.

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 budged at $2.1 million for 2018-2019. Other contractual services include maintenance contracts, software contracts, legal fees, and audit fees. The primary increase in this line item from prior year was $154,257 related to annual increases in the contracts.

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 2018-2019.

Other charges

Other charges include a variety of expenditures not included in the other object classifications. The largest cost is for utilities, which are budgeted at $3.3 million and include an increase of $45,400 over the current year budget. Utilities includes electric, fuel (excluding vehicle fuel), dumpster, water, and sewer. The next largest category includes communications costs of $895,333 and include telephone, internet, wide area network lines, and cell phone usages. Staff development is budgeted at $638,582 and was reduced by $40,949 from the current year budget. Insurance costs of $444,080 increased $56,966 over the current year, mostly due to 25% increases in flood insurance mandated by the Federal government. The largest reduction in this category was of $1.4 million for the laptop leases that were moved to the Technology Replacement Fund.

Materials and supplies

There are several high dollar line items that make up materials and supplies. They range from classroom needs to janitorial supplies. The largest line item included is allotments of $665,655 which are distributed to the individual schools for instructional and administrative use. The next largest item included in this category is vehicle fuel (diesel, gasoline, and propane) of $540,925 which is an increase of $5,732. Building and maintenance materials of $392,900 are used for small maintenance needs in school facilities and increased $17,400.

The current year budget includes $319,001 for annual computer software costs, $219,330 for instructional materials, $167,000 for vehicle parts, $144,922 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

The majority of the capital outlay in the General Fund represents replacement of instructional equipment in the Career and Technical Education programs, most of which is funded through the Carl Perkins grant. In addition, annual recurring technology operating costs are included. A reduction of $191,430 that was previously set aside to fund the technology replacement plan was moved to the new Technology Replacement Fund.

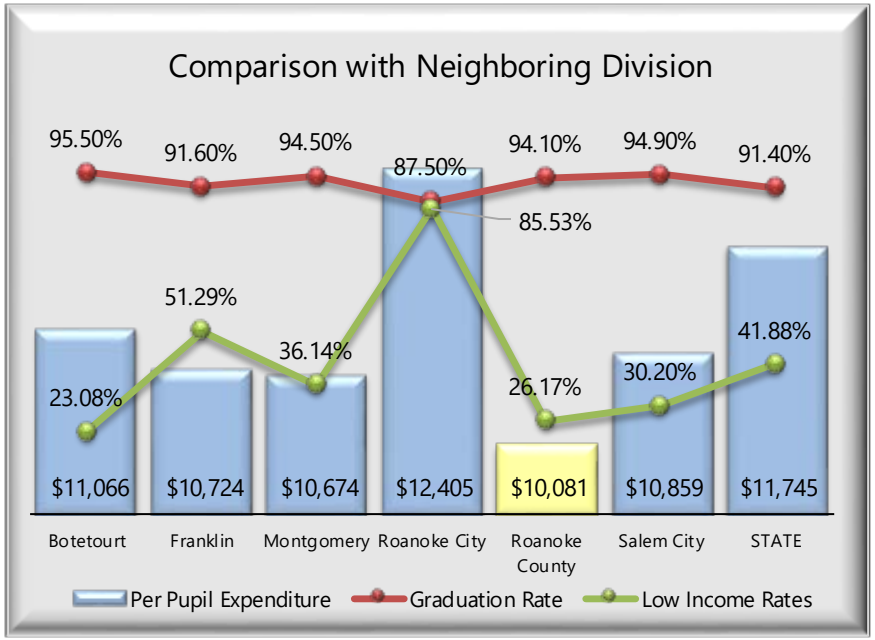
CONTINGENCIES

A decrease of $10,000 for the 2018-2019 budget represents a reduction in the Superintendent's Contingency from $35,000 from the prior year budget to fund the CPR training program conducted by the Human Resources department. 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 transfers to the County for the School System's share of school debt ($4.1 million), future capital ($2.2 million), and technology services provided by the County ($207,517), the latter saw a reduction of $53,592, which help to offset other mandatory cost increases in the budget. Other amounts include the funding of the capital maintenance plan ($1 million), bus replacement plan ($533,219), instructional resources ($120,146), and Bogle turf replacement ($25,000). New transfers were created to move the technology replacement plan funding to the new fund ($1.0 million) and William Byrd turf replacement ($40,000), which is jointly funded by the Schools and the County.

Following is a summary of the fiscal year 2015-2016 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.

General Fund Expenditures by Department and Object

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

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Human Resources						
Salaries and related costs	$ 107,062,638	$ 106,800,710	$ 113,326,037	$ 107,820,319	$ 108,350,837	$ 530,518
Contractual services	269,789	451,399	2,387,489	380,300	408,754	28,454
Internal services	375,005	371,908	512,254	-	-	-
Other charges	122,396	113,421	113,768	169,965	179,965	10,000
Materials and supplies	14,039	9,237	16,393	24,585	24,585	-
Contingencies	-	-	-	-	-	-
Transfers	37,890	675,000	-	-	-	-
Total Human Resources	107,881,757	108,421,675	116,355,941	108,395,169	108,964,141	568,972
Secondary Instruction						
Salaries and related costs	249,054	297,038	187,391	248,828	248,828	-
Contractual services	52,157	30,860	295,862	290,153	292,057	1,904
Internal services	1,095	1,301	762	-	-	-
Other charges	114,149	118,181	115,241	153,792	153,792	-
Materials and supplies	435,404	393,296	365,423	436,711	436,711	-
Capital outlay	17,362	31,659	10,988	18,400	18,400	-
Transfers	20,000	20,000	20,000	-	-	-
Total Secondary Instruction	889,221	892,335	995,667	1,147,884	1,149,788	1,904
Elementary Instruction						
Salaries and related costs	70,097	69,246	167,965	92,774	86,853	(5,921)
Contractual services	291,754	282,722	37,883	37,733	37,733	-
Internal services	306	300	676	-	-	-
Other charges	23,343	16,775	32,061	34,789	34,789	-
Materials and supplies	223,033	215,724	295,187	234,234	229,332	(4,902)
Capital outlay	-	-	150	-	-	-
Total Elementary Instruction	$ 608,533	$ 584,767	$ 533,922	$ 399,530	$ 388,707	$ (10,823)

(Continued)

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
(Continued)						
Special Education						
Salaries and related costs	$ 127,446	$ 129,667	$ 131,623	$ 199,063	$ 199,063	$ -
Contractual services	228,712	266,413	242,958	204,161	204,161	-
Internal services	562	565	538	-	-	-
Other charges	85,975	128,912	145,088	169,504	170,026	522
Materials and supplies	271,339	173,593	145,430	71,063	78,041	6,978
Payment to joint operations	28,103	30,694	78,662	100,000	100,000	-
Capital outlay	8,772	-	-	-	-	-
Total Special Education	750,909	729,844	744,299	743,791	751,291	7,500
Testing and Remediation						
Salaries and related costs	251,065	218,714	188,502	295,964	280,405	(15,559)
Contractual services	78	-	-	-	-	-
Internal services	1,105	945	721	-	-	-
Other charges	2,501	3,152	311	4,000	4,000	-
Materials and supplies	163,940	172,148	171,430	174,222	174,222	-
Total Testing and Remediation	418,689	394,959	360,964	474,186	458,627	(15,559)
Career and Technical Education						
Salaries and related costs	16,738	15,549	35,493	39,784	44,116	4,332
Contractual services	39,414	32,205	59,146	32,500	61,900	29,400
Internal services	47	66	50	-	-	-
Other charges	28,359	20,737	15,668	54,400	18,636	(35,764)
Materials and supplies	183,789	168,175	194,347	149,550	159,586	10,036
Capital outlay	235,629	216,265	204,827	159,626	151,622	(8,004)
Total Career and Technical Education	$ 503,976	$ 452,997	$ 509,531	$ 435,860	$ 435,860	$ -

(Continued)

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
(Continued)						
School Board						
Salaries and related costs	$ 134,708	$ 96,915	$ 103,358	$ 85,273	$ 85,273	$ -
Contractual services	102,409	108,374	129,029	116,000	117,000	1,000
Internal services	560	369	344	-	-	-
Other charges	36,783	38,732	35,241	47,997	46,997	(1,000)
Materials and supplies	19,274	21,486	23,686	27,990	27,990	-
Total School Board	293,734	265,876	291,658	277,260	277,260	-
Superintendent						
Contractual services	7,308	5,726	4,141	11,950	10,500	(1,450)
Other charges	28,723	33,351	38,965	49,400	51,750	2,350
Materials and supplies	4,421	3,334	10,605	18,050	17,150	(900)
Capital outlay	-	23,110	-	-	-	-
Contingencies	-	-	-	35,000	25,000	(10,000)
Transfers	7,500	-	-	-	-	-
Total Superintendent	47,952	65,521	53,711	114,400	104,400	(10,000)
Administration						
Salaries and related costs	983,812	968,188	975,880	1,008,027	1,162,090	154,063
Contractual services	272,112	272,113	297,711	322,970	319,816	(3,154)
Internal services	4,393	4,221	3,918	-	-	-
Other charges	14,960	16,507	24,273	32,519	38,567	6,048
Materials and supplies	258,586	275,872	268,386	283,637	276,485	(7,152)
Total Administration	$ 1,533,863	$ 1,536,901	$ 1,570,168	$ 1,647,153	$ 1,796,958	$ 149,805

(Continued)

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
(Continued)						
Facilities and Operations						
Salaries and related costs	$ 334,121	$ 362,912	$ 190,135	$ 187,050	$ 344,834	$ 157,784
Contractual services	1,627,428	2,234,072	568,483	2,812,961	2,921,300	108,339
Internal services	1,482	1,556	699	-	-	-
Other charges	3,236,947	2,943,947	3,109,231	3,387,600	3,410,590	22,990
Materials and supplies	1,762,151	1,745,993	1,627,684	1,460,593	1,464,742	4,149
Capital outlay	545,215	572,982	584,412	31,500	1,804	(29,696)
Transfers	25,000	42,814	25,000	25,000	3,798,219	3,773,219
Total Facilities and Operations	7,532,344	7,904,276	6,105,644	7,904,704	11,941,489	4,036,785
IT Services						
Salaries and related costs	8,313	-	9,206	10,765	32,295	21,530
Contractual services	377,629	405,463	436,839	467,815	467,815	-
Internal services	37	-	38	-	-	-
Other charges	1,202,140	1,867,677	2,440,032	2,302,011	911,181	(1,390,830)
Materials and supplies	297,454	300,252	249,320	227,424	236,664	9,240
Capital outlay	253,920	1,195,133	55,626	280,953	89,523	(191,430)
Transfers	-	-	-	-	1,044,680	1,044,680
Total IT Services	2,139,493	3,768,525	3,191,061	3,288,968	2,782,158	(506,810)
Finance						
Salaries and related costs	463,111	418,523	265,141	11,265,564	11,932,199	666,635
Contractual services	55,678	62,621	68,848	66,370	73,135	6,765
Internal services	-	1	-	375,000	375,000	-
Other charges	352,366	371,737	399,175	407,290	454,712	47,422
Materials and supplies	20,851	22,720	25,418	24,850	24,155	(695)
Capital outlay	7,242	2,070	4,516	-	-	-
Contingencies	-	-	-	200,000	200,000	-
Transfers	14,400,293	11,669,668	13,934,566	8,239,719	4,453,008	(3,786,711)
Total Finance	15,299,541	12,547,340	14,697,664	20,578,793	17,512,209	(3,066,584)
	$ 137,900,012	$ 137,565,016	$ 145,410,230	$ 145,407,698	$ 146,562,888	$ 1,155,190

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.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Instruction						
Classroom	$ 81,455,280	$ 82,171,284	$ 86,037,196	$ 93,240,757	$ 94,069,102	$ 828,345
Student Support	3,922,168	3,918,975	4,106,940	3,796,526	3,922,782	126,256
Staff Support	4,174,035	4,181,301	4,371,936	4,527,451	4,327,740	(199,711)
Office of the Principal	8,023,418	8,063,616	8,657,388	7,693,679	7,666,130	(27,549)
Total Instruction	$ 97,574,901	$ 98,335,176	$ 103,173,460	$ 109,258,413	$ 109,985,754	$ 727,341

(Continued)

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
(Continued)						
Administration						
Board Services	$ 355,317	$ 328,772	$ 349,315	$ 345,632	$ 346,409	$ 777
Executive Administration	566,516	532,518	564,442	586,431	586,591	160
Informational Services	89,886	88,447	90,959	88,121	89,551	1,430
Personnel Services	777,030	941,376	1,029,615	913,289	1,764,968	851,679
Planning Services	234,486	197,192	204,432	183,820	187,355	3,535
Fiscal Services	481,852	558,593	560,728	1,140,269	827,544	(312,725)
Reprographic Services	147,762	148,836	156,261	149,732	152,000	2,268
Total Administration	2,652,849	2,795,734	2,955,752	3,407,294	3,954,418	547,124
Attendance & Health						
Attendance Services	163,906	220,266	167,890	227,542	224,433	(3,109)
Health Services	960,227	959,432	995,262	1,021,209	1,072,421	51,212
Psychological Services	961,518	992,580	1,091,380	1,024,891	1,015,089	(9,802)
Total Attendance and Health	2,085,651	2,172,278	2,254,532	2,273,642	2,311,943	38,301
Pupil Transportation						
Management and Direction	275,937	235,164	263,254	223,515	231,575	8,060
Vehicle Operation Services	3,152,375	3,175,964	3,427,434	3,104,342	3,161,710	57,368
Monitoring Services	156,492	145,809	318,494	375,076	371,959	(3,117)
Vehicle Maintenance Services	1,718,363	1,684,375	1,533,396	1,362,714	1,397,462	34,748
Total Pupil Transportation	$ 5,303,167	$ 5,241,312	$ 5,542,578	$ 5,065,647	$ 5,162,706	$ 97,059

(Continued)

Roanoke County Public Schools
Annual Budget 2018-2019
Financial Section

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
(Continued)						
Operation & Maintenance						
Management and Direction	$ 568,247	$ 626,369	$ 572,213	$ 640,598	$ 695,496	$ 54,898
Building Services	9,196,567	9,193,048	10,564,810	8,746,177	8,870,444	124,267
Grounds Services	5,847	6,421	51,322	353,618	380,200	26,582
Equipment Services	493,908	554,623	569,525	473,614	576,632	103,018
Vehicle Services	201,565	163,895	212,831	227,502	196,120	(31,382)
Security Services	1,041	1,505	1,754	-	1,754	1,754
Warehouse Services	1,001,957	915,665	783,796	1,149,971	912,875	(237,096)
Total Operation and Maintenance	11,469,132	11,461,526	12,756,251	11,591,480	11,633,521	42,041
Facilities						
Building Addition	251,637	219,016	159,890	145,115	148,902	3,787
Total Facilities	251,637	219,016	159,890	145,115	148,902	3,787
Technology						
Classroom Technology	1,754,515	3,314,449	2,736,068	2,811,657	1,282,849	(1,528,808)
Instructional Support	2,089,404	2,128,129	2,453,254	2,272,381	2,215,490	(56,891)
Administration	315,866	344,205	401,700	342,350	371,398	29,048
Attendance and Health	2,597	-	39,788	-	-	-
Operation & Maintenance	-	-	2,391	-	-	-
Total Technology	4,162,382	5,786,783	5,633,201	5,426,388	3,869,737	(1,556,651)
Other Uses of Funds						
Transfers to Other Funds	14,400,293	11,553,191	12,934,566	8,239,719	9,295,907	1,056,188
Other and Contingencies	-	-	-	-	200,000	200,000
Total Other Uses of Funds	14,400,293	11,553,191	12,934,566	8,239,719	9,495,907	1,256,188
Total expenditures	$ 137,900,012	$ 137,565,016	$ 145,410,230	$ 145,407,698	$ 146,562,888	$ 1,155,190

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.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Revenues						
State revenues						
State reimbursement	$ 842,589	$ 847,031	$ 973,673	$ 964,506	$ 880,091	$ (84,415)
Other revenues						
Sale of textbooks	11,211	39,520	13,237	5,000	5,000	-
Other income	5,031	2,013	4,687	2,000	2,000	-
Transfers						
Transfer from General Fund	145,146	145,146	120,146	120,146	120,146	-
Total revenues	1,003,977	1,033,710	1,111,743	1,091,652	1,007,237	(84,415)
Expenditures						
Salaries and related costs	87,051	107,786	90,331	102,368	103,698	1,330
Other charges	871	855	-	-	-	-
Materials and supplies	929,954	890,246	1,063,377	989,284	903,539	(85,745)
Capital outlay	6,495	-	-	-	-	-
Total expenditures	1,024,371	998,887	1,153,708	1,091,652	1,007,237	(84,415)
Excess (deficiency) of revenues over (under) expenditures	(20,394)	34,823	(41,965)	-	-	-
Beginning fund balance	42,457	22,063	56,886	-	-	-
Ending fund balance	$ 22,063	$ 56,886	$ 14,921	$ -	$ -	$ -

Bus Replacement Fund Revenues by Source and Expenditures by Object

The Bus 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.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Revenues						
Other revenues						
Sale of machinery and equipment	$ 8,851	$ 8,616	$ 2,534	$ -	$ 10,000	$ 10,000
Insurance refunds	34,986	3,247	8,773	-	-	-
Interest income	7,257	11,025	12,872	10,000	10,000	-
Recovered Costs	-	-	14,937	-	-	-
Transfers						
Transfer from General Fund	1,275,000	433,219	783,219	533,219	533,219	-
Total revenues	1,326,094	456,107	822,335	543,219	553,219	10,000
Expenditures						
Materials and supplies	-	6,825	-	-	-	-
Capital outlay	1,191	1,649,361	271	876,893	1,182,513	305,620
Total expenditures	1,191	1,656,186	271	876,893	1,182,513	305,620
Excess (deficiency) of revenues over (under) expenditures	1,324,903	(1,200,079)	822,064	(333,674)	(629,294)	(295,620)
Beginning fund balance	1,394,821	2,719,724	1,519,645	333,674	629,294	295,620
Ending fund balance	$ 2,719,724	$ 1,519,645	$ 2,341,709	$ -	$ -	$ -

Technology Replacmenent 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.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget ①	Increase (Decrease)
Revenues						
State revenues						
Technology Initiative	$ -	$ -	$ -	$ -	$ 726,000	$ 726,000
Federal revenues						
E-rate reimbursement	-	-	-	-	465,148	465,148
Other revenues						
Laptop fees	-	-	-	-	334,750	334,750
Other income	-	-	-	-	33,000	33,000
Transfers						
Transfer from General Fund	-	-	-	-	1,044,680	1,044,680
Total revenues	-	-	-	-	2,603,578	2,603,578
Expenditures						
Other charges	-	-	-	-	1,808,121	1,808,121
Materials and supplies	-	-	-	-	160,230	160,230
Capital outlay	-	-	-	-	756,000	756,000
Total expenditures	-	-	-	-	2,724,351	2,724,351
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	(120,773)	(120,773)
Beginning fund balance	-	-	-	-	120,773	120,773
Ending fund balance	$ -	$ -	$ -	$ -	$ -	$ -

① During the 2018-2019 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.

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.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Revenues						
State revenues ①	$ 960,046	$ 926,972	$ 1,753,815	$ 1,807,442	$ 923,774	$ (883,668)
Federal revenues	4,918,595	4,723,440	4,956,745	4,809,223	4,836,338	27,115
Other revenues	1,000	1,000	12,272	401,000	401,000	-
Total revenues	5,879,641	5,651,412	6,722,832	7,017,665	6,161,112	(856,553)
Expenditures						
Salaries and related costs	4,147,463	4,294,865	4,210,789	4,422,548	4,656,255	233,707
Contractual services	197,798	197,807	376,752	253,268	330,275	77,007
Internal services	-	-	593	-	-	-
Other charges	194,461	166,509	143,660	264,029	99,963	(164,066)
Materials and supplies	1,306,174	1,001,341	1,202,127	926,820	674,619	(252,201)
Capital outlay ①	33,731	-	778,000	726,000	-	(726,000)
Contingencies	-	-	-	425,000	400,000	(25,000)
Total expenditures	5,879,627	5,660,522	6,711,921	7,017,665	6,161,112	(856,553)
Excess (deficiency) of revenues over (under) expenditures	14	(9,110)	10,911	-	-	-
Beginning fund balance	75,494	75,508	66,398	-	-	-
Ending fund balance	$ 75,508	$ 66,398	$ 77,309	$ -	$ -	$ -

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 Techonology Replacement Fund.

Grant Fund Revenues by Source Details

The details of Grant Fund Revenues are shown below.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
State revenues						
Technology Initiative ①	$ -	$ -	$ 726,000	$ 726,000	$ -	$ (726,000)
Preschool Initiative	551,530	521,309	589,194	600,978	431,288	(169,690)
Early Reading Initiative	164,212	155,167	161,977	196,833	228,186	31,353
Algebra Readiness	90,042	89,967	78,231	93,177	92,895	(282)
Special Education in Regional Jail	84,735	89,140	97,206	117,365	122,622	5,257
Virginia Security Grant	-	-	52,000	-	-	-
Jobs for Virginia Graduates	42,000	50,000	25,000	50,000	25,000	(25,000)
ISAEP	15,717	15,717	16,835	15,717	15,717	-
Mentor Teacher	8,810	5,672	7,372	7,372	8,066	694
Governors Academy	3,000	-	-	-	-	-
Total state revenues	960,046	926,972	1,753,815	1,807,442	923,774	(883,668)
Federal revenues						
Elementary and Secondary Education Act						
Title I Part A Programs	1,331,244	1,199,568	1,292,204	1,300,000	1,300,000	-
Title I Part A Distinguished Schools	-	17,000	8,493	-	-	-
Title II Part A Teacher Quality	215,097	292,584	366,085	285,000	285,000	-
Title III Part A Language	54,528	53,697	48,790	33,900	33,900	-
Title III Immigrant and Youth	4,446	1,521	-	-	-	-
Title IV Student Support	-	-	-	-	37,343	37,343
Individuals with Disabilities Education Act						
Title VI-B Flow Through	3,194,411	3,027,171	3,113,083	3,064,982	3,054,753	(10,229)
Title VI-B Preschool	83,869	83,899	87,341	87,341	87,342	1
Title VI-B Excellence in Co-Teaching	35,000	35,000	38,749	25,000	25,000	-
Title VI-B Parent Resource Center	-	8,000	-	8,000	8,000	-
Title VI-B Champions Together	-	5,000	2,000	5,000	5,000	-
Total federal revenues	$ 4,918,595	$ 4,723,440	$ 4,956,745	$ 4,809,223	$ 4,836,338	$ 27,115

(Continued)

Grant Fund Revenues by Source Details

The details of Grant Fund Revenues are shown below.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
(Continued)						
Other revenues						
Allstate	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ -
Dual Enrollment	-	-	10,911	-	-	-
Waynesburg University LOC	-	-	361	-	-	-
Grant contingency	-	-	-	400,000	400,000	-
Total other revenues	1,000	1,000	12,272	401,000	401,000	-
Total revenues	$ 5,879,641	$ 5,651,412	$ 6,722,832	$ 7,017,665	$ 6,161,112	$ (856,553)

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 Techonology Replacement Fund.

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.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Revenues						
Capital Improvement Plan						
Major capital reserves	$ -	$ -	$ -	$ 2,884,376	$ 1,574,560	$ (1,309,816)
Bond proceeds	20,003,646	-	-	30,000,000	-	(30,000,000)
Transfer from Future Capital Fund	1,907,392	1,857,768	3,023,453	2,665,624	357,940	(2,307,684)
Transfer from General Fund	2,613,086	2,508,985	2,515,756	1,000,000	1,000,000	-
	24,524,124	4,366,753	5,539,209	36,550,000	2,932,500	(33,617,500)
Other Project Revenues Sources						
Minor capital reserves	-	-	-	112,080	-	(112,080)
State revenues ①	823,222	787,200	-	-	-	-
Local revenues	824,058	25,000	25,000	25,000	25,000	-
Soft drink commission	50,000	50,000	50,000	50,000	50,000	-
Rental income and other fees	21,993	20,708	21,433	20,670	-	(20,670)
Other income	15,885	2,848	-	-	-	-
Transfer from General Fund	25,000	25,000	25,000	25,000	65,000	40,000
Grant contingency	78,084	-	-	200,000	200,000	-
	1,838,242	910,756	121,433	432,750	340,000	(92,750)
Total revenues	$ 26,362,366	$ 5,277,509	$ 5,660,642	$ 36,982,750	$ 3,272,500	$ (33,710,250)

(Continued)

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.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
(Continued)						
Expenditures						
Capital Improvement Plan						
Glenvar High renovation	$ 19,580,958	$ 7,010,533	$ 209,407	$ -	$ -	$ -
Cave Spring High renovation	3,639	30,256	500,961	35,500,000	-	(35,500,000)
William Byrd High renovation	-	-	-	-	1,500,000	1,500,000
William Byrd High athletic fields	-	-	541,787	-	-	-
HR and Payroll system upgrade	-	-	-	50,000	432,500	382,500
Capital Maintenance Plan	-	-	134,628	1,000,000	1,000,000	-
	19,584,597	7,040,789	1,386,783	36,550,000	2,932,500	(33,617,500)
Other Project Spending						
Other major capital projects	790,471	195,426	122,499	-	-	-
Other minor capital projects	3,603,228	4,421,374	2,196,256	132,750	-	(132,750)
Soft drink commission projects	-	-	62,709	50,000	50,000	-
Bogle Turf replacement reserves	-	-	-	50,000	50,000	-
WBH Turf replacement reserves	-	-	-	-	40,000	40,000
Grant contingency	-	-	-	200,000	200,000	-
	4,393,699	4,616,800	2,381,464	432,750	340,000	(92,750)
Total expenditures	23,978,296	11,657,589	3,768,247	36,982,750	3,272,500	(33,710,250)
Excess (deficiency) of revenues over (under) expenditures	2,384,070	(6,380,080)	1,892,395	-	-	-
Beginning fund balance	16,985,624	19,369,694	12,989,614	-	-	-
Ending fund balance	$ 19,369,694	$ 12,989,614	$ 14,882,009	$ -	$ -	$ -

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

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.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Revenues						
State revenues						
State reimbursement	$ 96,790	$ 100,444	$ 108,988	$ 109,434	$ 102,145	$ (7,289)
Federal revenues						
Federal reimbursement	2,322,183	2,441,118	2,541,730	2,442,000	2,600,000	158,000
Other revenues						
Charges for services	3,015,530	2,955,049	2,841,964	3,465,000	3,160,000	(305,000)
Rebates and refunds	8,884	15,874	13,159	30,000	30,000	-
Interest income	4,406	10,656	11,993	2,770	10,000	7,230
Other income	4,883	-	-	5,000	5,000	-
Grant contingency	-	-	-	25,000	25,000	-
Transfer from General Fund	76,432	-	-	-	-	-
Total revenues	5,529,108	5,523,141	5,517,834	6,079,204	5,932,145	(147,059)
Expenditures						
Salaries and related costs	2,288,916	2,201,048	2,418,700	2,750,816	2,716,523	(34,293)
Contractual services	81,756	71,870	53,306	82,500	95,500	13,000
Internal services	8,476	8,126	10,300	10,335	10,300	(35)
Other charges	9,479	11,103	6,790	23,700	22,700	(1,000)
Materials and supplies	2,555,199	2,471,995	2,442,191	2,883,794	2,867,272	(16,522)
Capital outlay	78,992	56,493	20,661	303,059	194,850	(108,209)
Contingencies	-	-	-	25,000	25,000	-
Total expenditures	5,022,818	4,820,635	4,951,948	6,079,204	5,932,145	(147,059)
Excess (deficiency) of revenues over (under) expenditures	506,290	702,506	565,886	-	-	-
Beginning fund balance	939,887	1,446,177	2,148,683	-	-	-
Ending fund balance	$ 1,446,177	$ 2,148,683	$ 2,714,569	$ -	$ -	$ -

Nutrition Fund Expenditures by Location

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

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Central Office	$ 707,950	$ 641,165	$ 644,003	$ 1,177,455	$ 1,103,771	$ (73,684)
High Schools						
Cave Spring High School	215,900	200,215	196,837	253,175	244,938	(8,237)
Glenvar High School*	280,547	280,160	286,727	334,143	336,080	1,937
Hidden Valley High School	222,623	170,252	185,725	250,862	256,878	6,016
Northside High School	328,081	302,345	320,996	352,769	347,262	(5,507)
William Byrd High School	245,525	247,550	255,711	298,494	303,606	5,112
	1,292,676	1,200,522	1,245,996	1,489,443	1,488,764	(679)
Middle Schools						
Cave Spring Middle School	211,055	203,770	195,710	200,681	211,602	10,921
Hidden Valley Middle School	168,339	167,606	173,249	205,978	186,055	(19,923)
Northside Middle School	229,379	222,263	230,830	266,347	261,008	(5,339)
William Byrd Middle School	218,095	229,844	236,911	252,475	246,295	(6,180)
	$ 826,868	$ 823,483	$ 836,700	$ 925,481	$ 904,960	$ (20,521)

(Continued)

Roanoke County Public Schools
Annual Budget 2018-2019
Financial Section

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
(Continued)						
Elementary Schools						
Back Creek Elementary School	$ 102,906	$ 90,021	$ 84,879	$ 128,742	$ 112,140	$ (16,602)
Bonsack Elementary School	136,784	129,650	142,308	160,351	152,129	(8,222)
Burlington Elementary School	157,401	156,224	170,275	192,176	178,210	(13,966)
Cave Spring Elementary School	133,151	127,036	132,177	176,276	149,900	(26,376)
Clearbrook Elementary School	100,613	102,909	108,626	109,273	110,953	1,680
Fort Lewis Elementary School	81,621	77,370	74,188	103,835	104,510	675
Glen Cove Elementary School	188,491	171,899	185,525	181,555	176,459	(5,096)
Glenvar Elementary School	130,972	138,251	132,987	154,360	156,184	1,824
Green Valley Elementary School	149,954	152,604	157,855	152,268	155,458	3,190
Herman L. Horn Elementary School	159,200	171,336	168,638	168,135	181,257	13,122
Masons Cove Elementary School	101,533	97,181	102,894	113,967	115,108	1,141
Mount Pleasant Elementary School	138,907	143,658	144,558	156,751	157,300	549
Mountain View Elementary School	160,486	154,021	158,295	194,479	185,846	(8,633)
Oak Grove Elementary School	138,245	140,376	136,688	154,347	156,514	2,167
Penn Forest Elementary School	136,778	130,702	133,889	154,353	156,243	1,890
W.E. Cundiff Elementary School	178,282	172,227	191,467	185,957	186,439	482
	2,195,324	2,155,465	2,225,249	2,486,825	2,434,650	(52,175)
Total Expenditures	$ 5,022,818	$ 4,820,635	$ 4,951,948	$ 6,079,204	$ 5,932,145	$ (147,059)

*The Glenvar High School Cafeteria includes Glenvar Middle School

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.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget ①	Increase (Decrease)
Revenues						
Other revenues						
Laptop fees	$ 219,888	$ 272,025	$ -	$ -	$ -	$ -
Warranty reimbursements	157,426	94,517	122,889	100,000	-	(100,000)
Interest income	4,910	7,536	9,000	-	-	-
Fees from damages	-	-	7,384	-	-	-
Rebates and refunds	-	869	-	-	-	-
Sale of equipment	-	-	-	53,780	-	(53,780)
Transfers						
Transfer from General Fund	-	170,398	-	-	-	-
Total revenues	382,224	545,345	139,273	153,780	-	(153,780)
Expenditures						
Salaries and related costs	7,753	13,516	5,556	21,530	-	(21,530)
Contractual services	15,000	-	24,903	-	-	-
Other charges	193,339	-	-	-	-	-
Materials and supplies	283,851	82,585	78,433	132,250	-	(132,250)
Transfers	-	193,800	-	203,960	-	(203,960)
Total expenditures	499,943	289,901	108,892	357,740	-	(357,740)
Excess (deficiency) of revenues over (under) expenditures	(117,719)	255,444	30,381	(203,960)	-	203,960
Beginning fund balance	1,303,835	1,186,116	1,441,560	203,960	-	(203,960)
Ending fund balance	$ 1,186,116	$ 1,441,560	$ 1,471,941	$ -	$ -	$ -

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.


ROANOKE COUNTY PUBLIC SCHOOLS
ACCENT Excellence

INFORMATIONAL SECTION

ANNUAL BUDGET 2018-2019




Balance
School Climate
Professional Growth
Support Services
Learning Culture
Citizenship
Collaboration
Creativity
Critical Thinking
Communication
DEEPER LEARNING

Roanoke County Public Schools
Annual Budget 2018-2019
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 puts the proposed budget into context and explains 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 indirection 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 2018-2019
Fund Balance

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
General Fund Budget	$135,091,375	$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
Emergency Fund Fund Balance	2,000,000	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
% of General Fund Budget	1.48%	0.70%	1.94%	1.55%	1.52%	1.50%	1.49%	1.47%	1.46%	1.40%
Remaining Fund Fund Balance	5,288,063	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
% of General Fund Budget	3.91%	3.25%	5.04%	8.04%	2.52%	1.25%	2.16%	1.91%	3.25%	2.09%

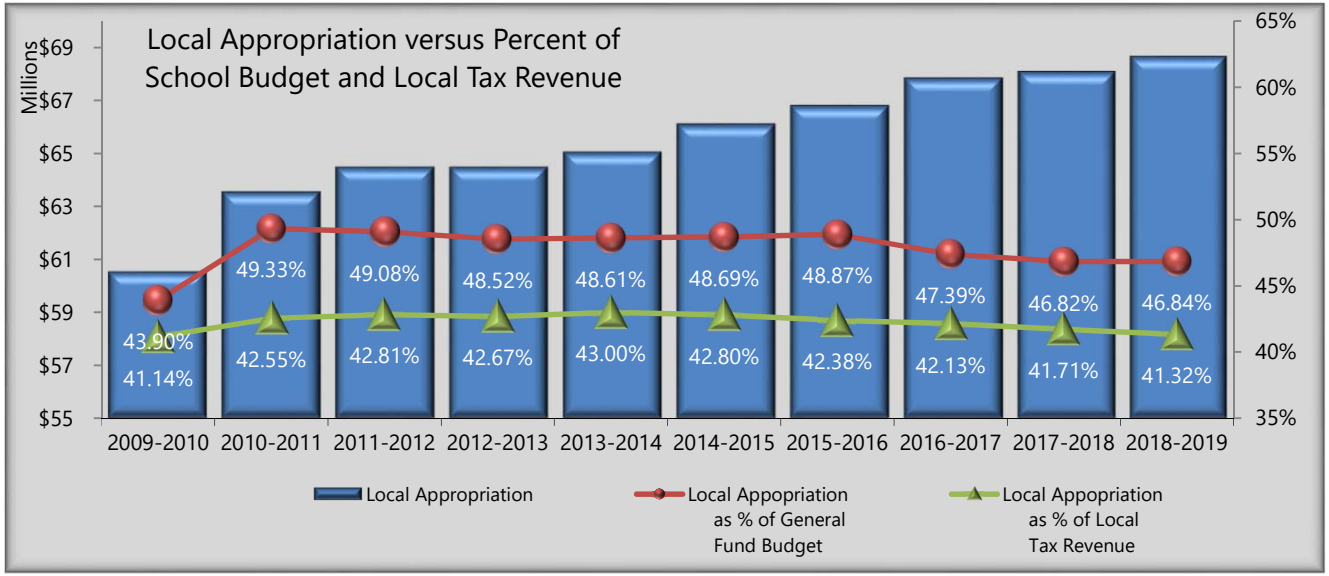
The School System established an emergency contingency balance in 2006-2007 to ensure unforeseen revenue losses could be covered without exceeding the annual budget. In the 2007-2008 annual budget, the School Board voted to increase this balance by $700,000. During the 2008-2009 budget, the School Board voted to give $1,000,000 to the Board of Supervisors for current year losses. During 2009-2010 the 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 2010-2011 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.

Source: Department of Finance

Roanoke County Public Schools
Annual Budget 2018-2019
Local Appropriation

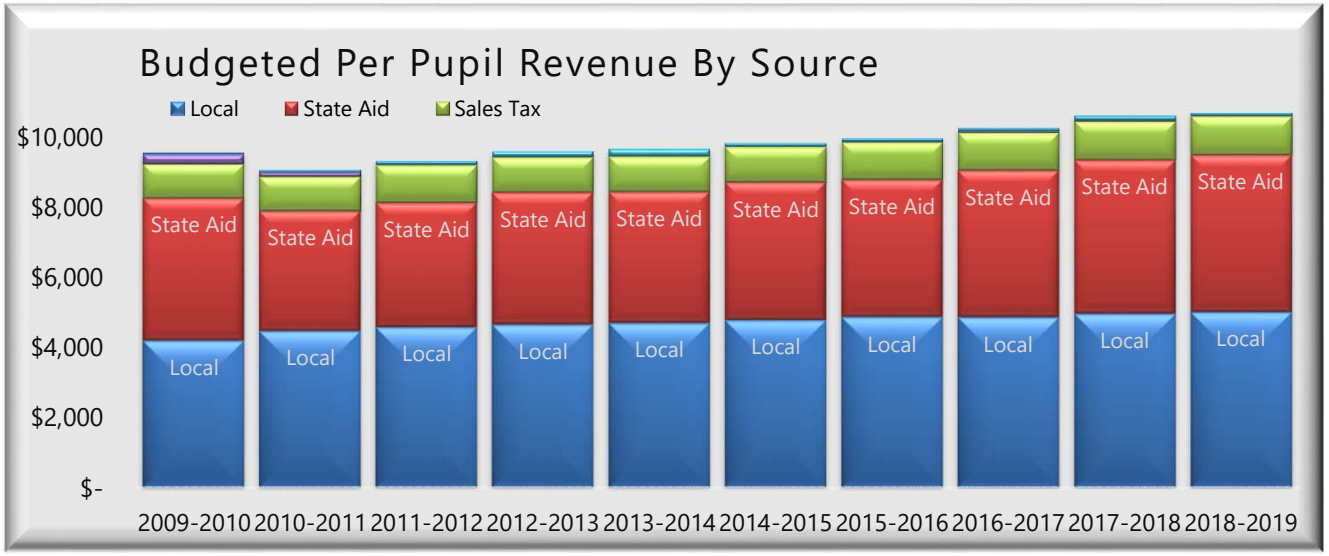
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Local Appropriation	$ 60,543,357	$ 63,543,357	$ 64,484,024	$ 64,484,024	$ 65,045,318	$ 66,097,425	$ 66,804,707	$ 67,839,376	$ 68,078,937	$ 68,649,145
$ Variance	(1,671,569)	3,000,000	940,667	-	561,294	1,052,107	707,282	1,034,669	239,561	570,208
% Variance	-2.69%	4.96%	1.48%	0.00%	0.87%	1.62%	1.07%	1.55%	0.35%	0.84%
General Fund Budget	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	146,562,888
Local Appopriation as % of General Fund Budget	43.90%	49.33%	49.08%	48.52%	48.61%	48.69%	48.87%	47.39%	46.82%	46.84%
Local Tax Revenue	147,179,000	149,344,250	150,620,340	151,109,000	151,259,000	154,433,350	157,626,175	161,029,473	163,235,794	166,146,122
Local Appopriation as % of Local Tax Revenue	41.14%	42.55%	42.81%	42.67%	43.00%	42.80%	42.38%	42.13%	41.71%	41.32%



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

Roanoke County Public Schools
Annual Budget 2018-2019
Budgeted Revenues Per Pupil

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Budgeted ADM	14,400	14,200	14,074	13,835	13,835	13,801	13,712	13,950	13,700	13,700
Per Pupil Revenue										
Local	$ 4,204	$ 4,475	$ 4,582	$ 4,661	$ 4,702	$ 4,789	$ 4,872	$ 4,863	$ 4,969	$ 5,011
State Aid	4,064	3,426	3,558	3,766	3,745	3,928	3,920	4,195	4,382	4,485
Sales Tax	971	972	1,066	1,004	1,004	1,010	1,067	1,075	1,108	1,108
Federal Aid	281	134	17	20	18	19	19	46	27	20
Other	57	65	112	157	203	89	91	82	127	74
Total	$ 9,577	$ 9,072	$ 9,335	$ 9,608	$ 9,672	$ 9,835	$ 9,969	$ 10,261	$ 10,613	$ 10,698



Source: Department of Finance

Roanoke County Public Schools
Annual Budget 2018-2019
Required Local Match

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
General Fund Budget	$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	$146,562,888
Esimated Local Match	28,236,356	25,992,473	25,715,276	29,512,140	28,845,037	31,239,583	31,734,268	33,727,340	32,742,850	34,082,137
Local Funding	60,543,357	63,543,357	64,484,024	64,484,024	65,045,318	66,097,425	66,804,707	67,839,376	68,078,937	68,649,145
% in Excess of Match	214.42%	244.47%	250.76%	218.50%	225.50%	211.58%	210.51%	201.14%	207.92%	201.42%

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.



Source: Department of Finance

Roanoke County Public Schools
Annual Budget 2018-2019
Student Enrollment Projection

Method for Projecting Student ADM for 2018-2019

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 follwoing methods to arrive at the projected enrollment for the buget year.

		2017-2018	2018-2019
Virginia Department of Education	The state uses the Weldon-Cooper Center to project enrollment for each school system in the state. 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." We have seen large variances in VDOE accuracy in some years using this method.	13,721	13,652
Grade Progression	Using student data in Synergy through October, we project enrollment for the next year based on existing students moving up one grade and estimating new kindergarten enrollments. If we use a 3-year average of kindergarten enrollments, we are estimating that 936 new students in kindergarten will replace 1,140 graduating seniors. In addition, we have determined that an historical trends show a higher number of rising 6th graders and rising 9th graders than is represented using grade progression. On average for the past four years, there were 106 incoming students.	13,645	13,676
Demographic Study	The Perkins + Will study conducted in 2016 projects enrollment by school and grade for the next 10 years with a 2% margin of error. The demographer projected enrollment of 14,007 in 2018-2019. 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 13,609 (14,007 - 120 x 98% = 13,609) and the best case scenario would be 13,887 (14,007 - 120 x 102% = 13,887).	13,646 to 13,887	13,609 to 13,887

The final approved ADM to be used for budgeting 2018-2019 revenues and staffing will be based on **13,700**, which is level with the prior year. This amount, although higher than the Virginia Department of Education and Grade Progression, is within the range as provided by the Perkins + Will Demographic Study.

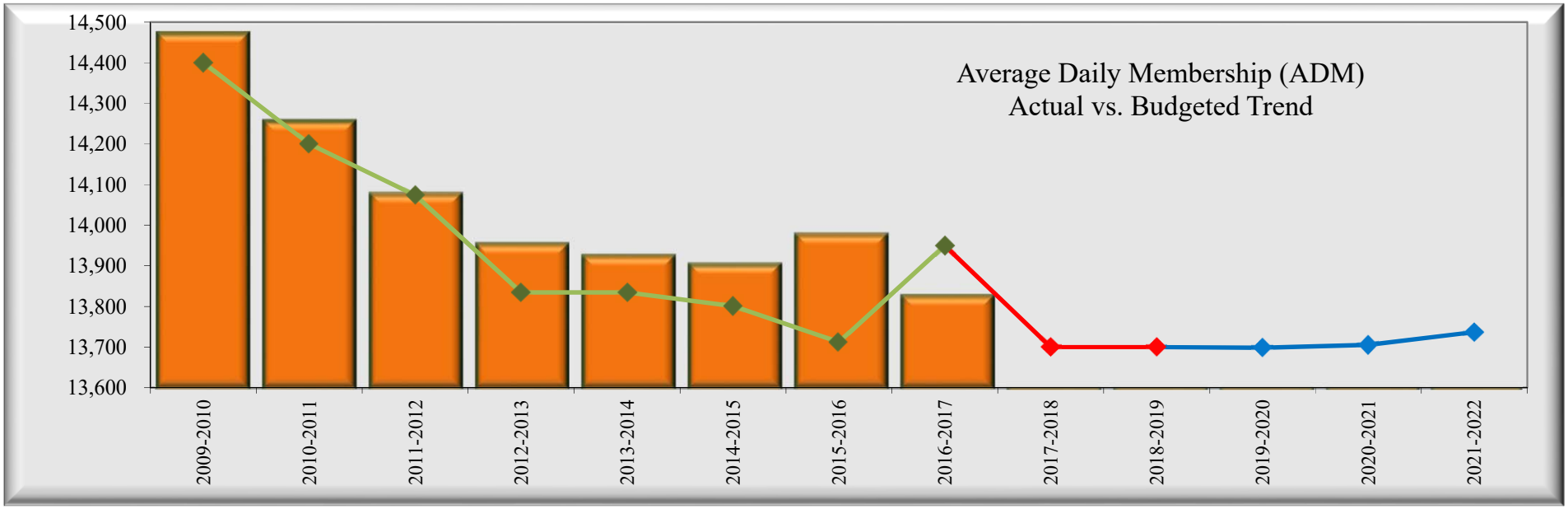
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
											<<<<<<<Projections>>>>>>>		
March 31 ADM ①	14,474	14,259	14,081	13,958	13,929	13,909	13,982	13,830	TBD	na	na	na	na
Budgeted ADM ②	14,400	14,200	14,074	13,835	13,835	13,801	13,712	13,950	**13,700**	**13,700**	13,699	13,705	13,737
Annual Budgeted Growth	-1.20%	-1.39%	-0.89%	-1.70%	0.00%	-0.25%	-0.64%	1.74%	-1.79%	0.00%	-0.01%	0.05%	0.23%

(Continued)

Roanoke County Public Schools
Annual Budget 2018-2019
Student Enrollment Projection

(Continued)

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 2019-2020 through 2021-2022

During 2016, Perkins + Will performed a demographic study to forecast student enrollment trends through school year 2025-2026. 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 2017-2018 adopted ADM. This incorporates expected future trends from the Perkins + Will study using current budgeted ADM as a starting point.

Sources:
① Virginia Department of Education, March 31 Counts
② Department of Finance

Roanoke County Public Schools
Annual Budget 2018-2019
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.

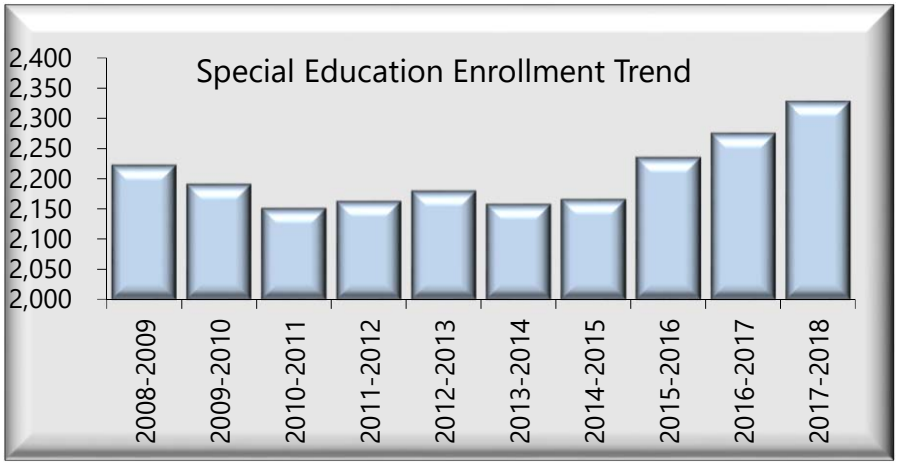
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
High Schools				①						
Cave Spring	877	863	833	850	901	956	988	1,024	1,049	1,016
Glenvar	655	668	626	587	585	564	549	564	567	583
Hidden Valley	1,199	1,167	1,116	1,061	1,000	1,007	1,022	951	927	878
Northside	984	1,026	1,010	1,012	995	978	1,004	1,044	1,030	1,003
William Byrd	1,209	1,184	1,178	1,132	1,182	1,173	1,141	1,143	1,095	1,050
Middle Schools										
Cave Spring	606	610	633	655	718	724	740	769	753	758
Glenvar	440	406	427	406	398	399	427	434	452	431
Hidden Valley	790	762	761	762	658	649	598	595	581	599
Northside	767	692	688	730	733	747	708	678	673	659
William Byrd	879	913	888	932	857	832	792	804	809	845
Elementary Schools										
Back Creek	299	286	314	295	324	288	296	302	290	303
Bent Mountain	61	58	0	0	0	0	0	0	0	0
Bonsack	471	447	446	411	417	412	392	367	380	349
Burlington	430	455	452	427	432	424	413	443	417	434
Cave Spring	468	445	425	459	455	461	459	472	470	470
Clearbrook	235	247	236	266	288	312	329	326	331	335
Fort Lewis	212	233	234	223	234	218	226	220	223	243
Glen Cove	434	442	437	429	428	440	426	418	430	448
Glenvar	364	360	366	360	354	363	340	383	382	352
Green Valley	358	376	340	371	397	412	452	485	479	498
Herman L Horn	420	410	416	405	402	403	365	395	394	370

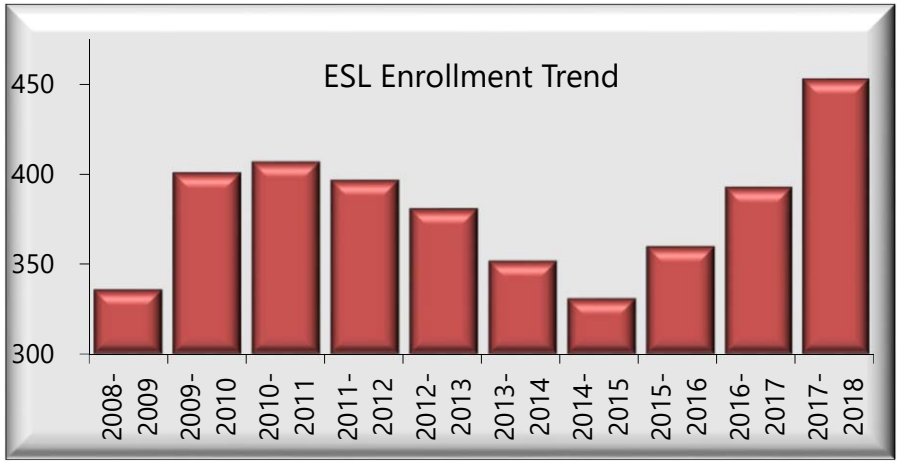
(Continued)

Roanoke County Public Schools
Annual Budget 2018-2019
Student Enrollment by School

(Continued)

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Mason's Cove	194	188	199	193	208	204	210	228	214	172
Mount Pleasant	313	317	314	333	304	321	334	331	299	297
Mountain View	462	450	456	449	426	388	368	364	344	339
Oak Grove	524	540	544	481	470	428	434	435	440	393
Penn Forest	579	565	567	464	471	458	445	445	448	451
W. E. Cundiff	512	473	483	464	465	493	514	515	513	495
September Enrollment ②	14,742	14,583	14,389	14,157	14,102	14,054	13,972	14,135	13,990	13,771
Special Education ③	2,223	2,192	2,152	2,164	2,181	2,159	2,167	2,236	2,276	2,328
ESL Enrollment ④	336	401	407	397	381	352	331	360	393	453





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 2018-2019
Full-Time Equivalent (FTE) Positions

	2007-2008	2008-2009	2009-2010	2010-2011 ①	2011-2012	2012-2013	2013-2014 ②	2014-2015	2015-2016	2016-2017 ③
School 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	3.0	2.7	2.7	2.7	2.7	1.7	2.1	2.0	2.0
Administrator	29.7	31.3	20.5	16.8	19.2	12.8	14.0	14.5	15.7	15.2
Principal	29.0	29.0	29.0	27.0	27.0	27.3	27.0	26.8	26.9	27.2
Assistant Principal	27.5	28.5	28.0	26.9	26.0	25.3	24.9	24.8	24.2	26.1
Teacher	1,193.5	1,201.7	1,153.6	1,096.9	1,113.0	1,101.7	1,100.0	1,111.8	1,119.1	1,116.7
Guidance Counselor	57.6	59.9	43.4	42.9	47.0	47.7	47.8	47.7	47.7	47.8
Librarian	25.9	25.0	26.3	28.0	26.0	24.2	25.9	25.7	24.8	25.0
Social Worker	3.2	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.9
Instructional Assistant	309.9	310.8	288.5	299.4	293.7	288.4	282.4	286.2	298.0	291.5
Secretary	74.7	75.5	75.5	69.9	71.4	68.6	69.0	69.8	70.9	72.7
School Nurse	27.9	27.8	26.0	25.9	23.0	24.7	24.3	26.2	27.7	27.3
School Psychologist	9.0	9.0	9.0	9.0	9.0	9.0	8.9	8.9	9.0	9.0
Attendance & Health	19.2	19.5	18.9	6.3	9.7	7.3	8.0	7.8	7.8	7.2
Bus Driver	168.5	176.5	170.9	170.8	175.7	174.3	167.3	182.8	191.1	178.3
Other Transportation	18.0	18.3	18.2	16.6	16.1	15.8	16.4	16.3	17.2	16.4
Custodian	121.3	118.3	127.1	114.1	113.3	113.0	102.9	83.8	67.1	51.1
Tradesman	33.0	35.5	31.8	30.2	29.7	29.7	28.0	29.1	27.7	25.8
Other Maintenance	6.5	6.9	5.3	4.0	4.0	4.0	4.0	3.8	4.0	3.0
Construction	6.0	6.4	5.2	4.0	4.4	4.0	4.3	4.4	3.9	2.4
Technology	50.5	50.0	47.0	40.9	37.6	37.3	36.4	36.2	34.1	37.0
School Nutrition	142.4	145.2	136.8	128.7	126.0	120.0	117.5	110.7	110.1	93.9
	2,362.0	2,388.1	2,273.7	2,171.0	2,184.5	2,147.8	2,120.7	2,129.4	2,139.0	2,085.5

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.

① 2010-2011 reclassified physical and occupational therapy positions to instruction category.
② 2013-2014 began to out-source custodial services through a phased-in approach.
③ 2016-2017 Transportation and Nutrition FTE increased because timesheet positions were converted to contracted positions. In addition, the School Board voted to add 31.5 positions (21 of these were the conversion of the bus aides on Special Education buses to contracted positions.)

Source: Annual School Report

Roanoke County Public Schools
Annual Budget 2018-2019
Teacher Salary Information

		2009-2010	2010-2011	2011-2012	2012-2013 ①	2013-2014	2014-2015	2015-2016	2016-2017 ②	2017-2018	2018-2019
Bachelors	Min	$35,000	$35,000	$35,700	$36,000	$36,000	$36,000	$36,000	$38,585	$38,585	$38,971
	Max	57,125	57,125	58,268	63,366	63,366	64,633	64,885	59,420	59,420	60,014
Bachelors + 12 hrs	Min	35,321	35,321	36,021	36,321	36,321	36,321	36,321	39,185	39,185	39,571
	Max	57,580	57,580	58,723	63,821	63,821	65,088	65,340	60,020	60,020	60,614
Bachelors + 24 hrs	Min	35,482	35,482	36,182	36,482	36,482	36,482	36,482	39,785	39,785	40,171
	Max	57,808	57,808	58,951	64,049	64,049	65,316	65,568	60,620	60,620	60,614
Masters	Min	36,605	36,605	37,305	37,605	37,605	37,605	37,605	40,985	40,985	41,371
	Max	59,400	59,400	60,543	65,641	65,641	66,908	67,160	61,820	61,820	62,414
Masters + 12 hrs	Min	36,766	36,766	37,466	37,766	37,766	37,766	37,766	N/A	N/A	N/A
	Max	59,628	59,628	60,771	65,869	65,869	67,136	67,388	N/A	N/A	N/A
Masters + 24 hrs	Min	36,926	36,926	37,626	37,926	37,926	37,926	37,926	N/A	N/A	N/A
	Max	59,855	59,855	60,998	66,096	66,096	67,363	67,615	N/A	N/A	N/A
Doctorate	Min	38,210	38,210	38,910	39,210	39,210	39,210	39,210	42,585	42,585	42,971
	Max	61,675	61,675	62,818	67,916	67,916	69,183	69,435	63,420	63,420	64,014
Average Salary		$48,656	$48,712	$48,267	$50,886	$49,968	$49,719	$49,967	$51,942	$49,861	$50,206
Average Annual Increase		0.00%	0.00%	2.00%	8.75%	0.00%	2.00%	2.50%	2.00%	2.00%	2.50%
Virginia Average Salary ③		$51,894	$51,524	$52,096	$52,923	$53,818	$54,486	$54,891	$56,351	$56,861	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.

Sources: Roanoke County Public Schools Annual Budget and Salary Scales

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

Roanoke County Public Schools
Annual Budget 2018-2019
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
2007-08	8,306,035	5,067,780	13,373,815	252,763,757	5.29
2008-09	10,323,075	8,799,841	19,122,916	262,011,427	7.30
2009-10	9,964,540	9,437,308	19,401,848	249,135,448	7.79
2010-11	12,269,095	9,563,362	21,832,457	256,591,051	8.51
2011-12	12,534,407	9,050,745	21,585,152	260,467,376	8.29
2012-13	13,129,978	8,952,723	22,082,701	259,471,652	8.51
2013-14	10,593,023	8,168,073	18,761,096	260,674,387	7.20
2014-15	11,389,614	7,887,332	19,276,946	269,891,195	7.14
2015-16	13,104,653	7,546,808	20,651,461	272,818,478	7.57
2016-17	11,755,869	7,277,387	19,033,256	280,536,145	6.78

Source: Roanoke County Finance Department

Roanoke County Public Schools
Annual Budget 2018-2019
Outstanding Debt Issuances Funded by Local Government

Issued	Debt Issue	June 30, 2017
1998	$7,965,000 1998 Series A VPSA Bonds due in annual installments of $395,000 through January 15, 2018; interest at 5.1%	790,000
1998	$4,724,924 1998 Series B VPSA Bonds due in annual installments of $243,559 to $248,659 through January 15, 2018; interest at 5.1%	494,703
1999	$6,920,000 1999 Series B VPSA Bonds due in annual installments of $345,000 through July 15, 2019; interest at 6.1%	1,035,000
2001	$16,500,000 2001 Series A VPSA Bonds due in annual installments of $825,000 through July 15, 2021; interest at 5.1%	4,189,305
2001	$12,968,814 2001 Series B VPSA Bonds due in annual installments of $662,170 to $683,564 through July 15, 2021; interest at 3.1% to 5.1%	3,393,147
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 5.4%	7,689,759
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%	8,626,403
2007	$6,364,713 2007 Series B Subsidized VPSA Bonds due in annual installments of $308,371 to $371,160 through July 15, 2027; interest at 4.4% to 5.1%	3,923,619
2009	$43,830,000 2009 Series B VPSA Bonds due in annual installments of $2,190,000 to $2,195,000 through July 15, 2029; interest at 4.0% to 5.0%	30,886,171
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%	7,497,286
2014	$17,835,000 2014 Series C VPSA Bonds due in annual installments of $890,000 to $895,000 through July 15,2029; interest at 3.6% to 5.1%	17,960,242
		$ 86,485,635

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.

Source: Roanoke County Finance Department

Roanoke County Public Schools
Annual Budget 2018-2019
Amortization of Outstanding Debt Issues Funded by Local Government

	Virginia Public School Authority Bonds	
	Principal	**Interest**
2018	8,612,694	3,643,291
2019	8,626,925	3,226,472
2020	7,995,492	2,840,204
2021	7,656,346	2,487,241
2022-2026	30,062,490	7,784,366
2027-2031	19,152,141	2,295,942
2032-2035	4,379,547	261,874
Total	$ 86,485,635	$ 22,539,390

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 2018-2019
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 remediation 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

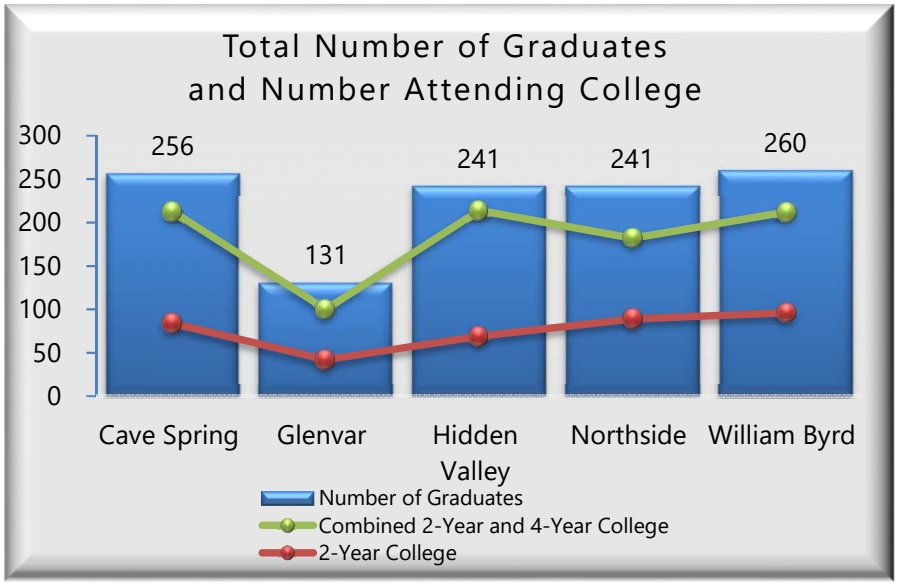
Elementary Schools
Back Creek
Bonsack
Burlington
Cave Spring
Clearbrook
Fort Lewis
Glen Cove
Glenvar
Green Valley
Herman L. Horn
Masons Cove
Mount Pleasant
Mountain View
Oak Grove
Penn Forest
W.E. Cundiff

The information is based on 2016-2017 Standards of Learning test results. Full accreditation means a school meets all standards as stated in the Commonwealth of Virginia's Standards of Accreditation of Virginia's Standards of Accreditation.

Source: Department of Testing and Remediation.

Roanoke County Public Schools
Annual Budget 2018-2019
Number of Students Attending College from Graduating Class of 2017

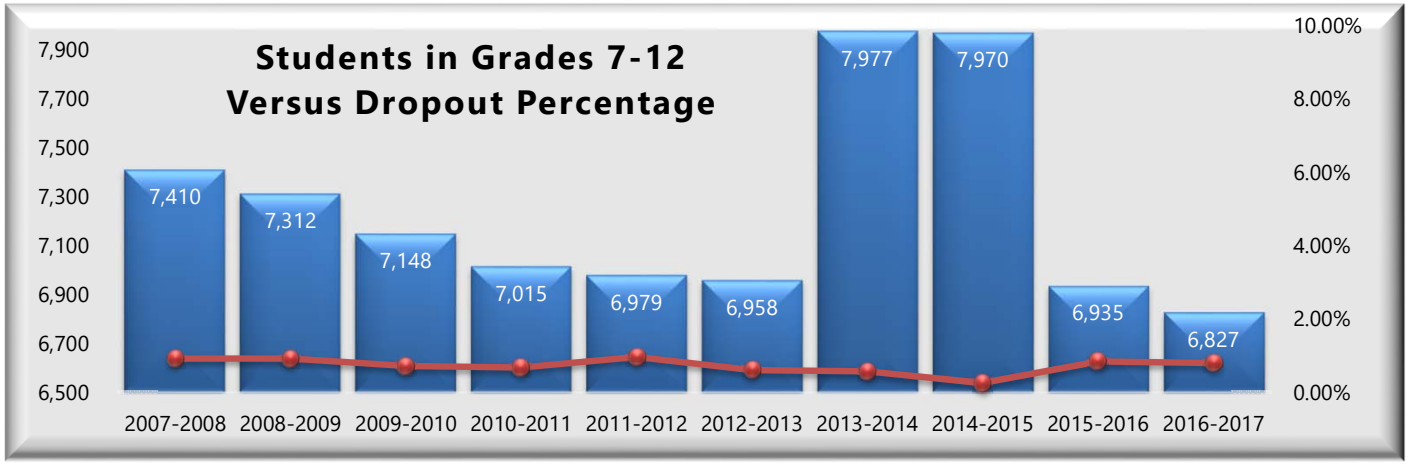
High School	Number of Graduates	Attending 2 Year College Students	Attending 2 Year College Percent	Attending 4 Year College Students	Attending 4 Year College Percent	Total Scholarships Earned
Cave Spring	256	84	32.8%	129	50.4%	$ 2,906,914
Glenvar	131	42	32.1%	58	44.3%	905,680
Hidden Valley	241	69	28.6%	145	60.2%	2,602,919
Northside	241	89	36.9%	93	38.6%	1,791,672
William Byrd	260	96	36.9%	116	44.6%	3,881,264
Totals	1,129	380	33.7%	541	47.9%	$ 12,088,449



Source: School Counseling Office

Roanoke County Public Schools
Annual Budget 2018-2019
Dropout Statistics

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Number of Students in Grades 7-12	7,410	7,312	7,148	7,015	6,979	6,958	7,977	7,970	6,935	6,827
Number of Student Dropouts	68	67	51	47	67	42	45	20	58	54
Percent of Student Dropouts	0.92%	0.92%	0.71%	0.67%	0.96%	0.60%	0.56%	0.25%	0.84%	0.79%



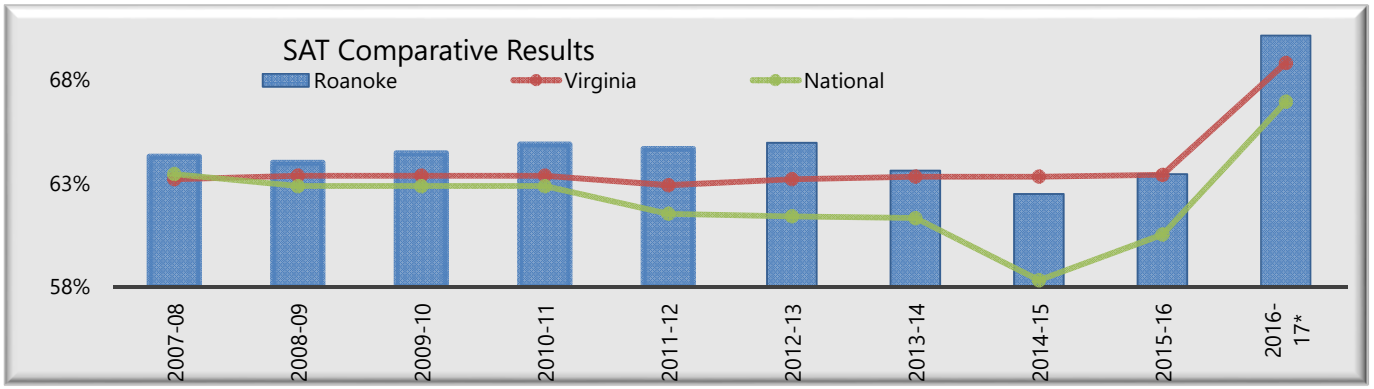
Roanoke County Public Schools has consistently had one of the lowest dropout rates in the Commonwealth of Virginia. As shown above the percent of students who drop out is less than 1% in all years shown.

Source: Superintendent's Annual Report for Virginia.

Roanoke County Public Schools
Annual Budget 2018-2019
SAT Test Scores

Year	Participation Rate	Roanoke County Schools Verbal	Math	Writing	Total	Virginia	National	Maximum
2007-08	47%	514	522	507	1,543	1,517	1,523	2,400
2008-09	43	515	517	504	1,536	1,521	1,509	2,400
2009-10	50	515	525	507	1,547	1,521	1,509	2,400
2010-11	44	518	523	516	1,557	1,521	1,509	2,400
2011-12	42	522	525	505	1,552	1,510	1,477	2,400
2012-13	59	526	522	511	1,559	1,517	1,474	2,400
2013-14	62	519	511	497	1,527	1,520	1,472	2,400
2014-15	61	510	508	482	1,500	1,520	1,400	2,400
2015-16	62	525	526	472	1,523	1,522	1,453	2,400
2016-17*	55	564	558	n/a	1,122	1,101	1,071	1,600

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 chart:



*Effective FY17, 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 2018-2019
Standards of Learning Test Scores (SOL's)

Level	2007-08		2008-09		2009-10		2010-11		2011-12		2012-13		2013-14		2014-15		2015-16		2016-17	
Course	**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	81	76	84	75
Grade 3 Mathematics	94	89	96	92	96	91	73	64	73	65	71	67	81	74	81	77	81	77	85	75
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	92	87	93	87
Grade 4 Reading	91	89	94	88	93	89	94	88	81	70	79	70	84	77	85	77	85	77	85	79
Grade 4 Mathematics	92	86	93	88	93	87	83	70	84	74	87	80	89	84	88	83	88	83	89	81
Grade 5 English RLR	91	92	93	90	94	89	93	89	86	73	84	73	85	79	85	81	85	81	87	81
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	86	79	85	79
Grade 5 Science	95	88	95	88	93	87	95	88	85	75	86	73	88	79	89	81	89	81	89	79
Grade 6 Reading	91	86	93	88	94	87	95	89	83	73	83	73	87	76	83	77	83	77	84	78
Grade 6 Mathematics	72	73	77	77	85	73	89	74	91	77	91	76	94	83	92	82	92	82	93	82
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	90	82	87	82
Grade 7 Mathematics	78	71	81	75	89	77	86	58	86	61	87	65	92	72	93	72	93	72	87	71
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	87	75	83	76
Grade 8 English Writing	92	89	92	91	90	88	92	88	78	70	77	70	79	72	78	71	78	71	80	73
Grade 8 Mathematics	93	85	93	87	89	82	74	60	76	61	80	67	85	74	81	73	81	73	81	74
Grade 8 Civics	92	84	92	86	91	89	91	84	93	85	91	83	91	86	92	87	92	87	93	87
Grade 8 Science	94	90	96	92	95	92	97	92	92	76	81	74	85	78	86	79	86	79	87	79

(Continued)

Roanoke County Public Schools
Annual Budget 2018-2019
Standards of Learning Test Scores (SOL's)

Level	2007-08		2008-09		2009-10		2010-11		2011-12		2012-13		2013-14		2014-15		2015-16		2016-17	
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	89	92	87
End of Course English Writing	98	92	95	92	97	93	96	93	90	87	91	84	87	83	88	83	88	83	90	84
Algebra I	97	94	98	94	97	94	86	73	88	76	91	79	89	82	91	83	91	83	92	82
Algebra II	94	91	96	91	97	91	68	69	83	76	88	82	86	87	94	89	94	89	94	90
Geometry	95	87	92	88	92	87	83	74	89	76	90	77	90	80	89	80	89	80	85	78
Earth Science	94	87	94	88	94	89	94	90	93	83	93	83	90	83	89	84	89	84	90	82
Biology	92	88	94	89	93	90	96	92	91	83	89	83	89	84	90	84	90	84	85	82
Chemistry	95	93	95	93	97	93	96	93	87	86	85	87	89	88	87	88	87	88	90	89
World History to 1500	92	93	98	93	94	81	98	84	98	84	98	85	97	85	96	84	96	84	98	85
World History from 1500	98	93	95	92	85	82	88	85	92	85	89	86	94	87	89	86	89	86	91	87
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	85	86	87	83
US & VA History	97	95	96	95	92	83	88	85	93	86	92	87	90	87	89	86	89	86	89	89

Source: Department of Testing and Remediation

Roanoke County Public Schools
Annual Budget 2018-2019
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	26%		n/a	24%	49%	36%	85%	33%	30%	27%	25%	27%	17%	29%	29%	30%	0.18	0.41	39%	37%	31%
Elementary SOL's:																					
Grade 3 English RLR	84	75	9	82	75	78	73	81	85	79	76	84	80	74	71	80	82	77	75	84	90
Grade 3 Mathematics	85	75	15	82	78	77	74	83	83	76	76	92	80	74	70	80	85	78	78	83	86
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	93	87	16	91	91	87	85	87	90	90	85	95	93	85	85	88	91	87	89	90	90
Grade 4 Reading	85	79	21	86	83	83	76	84	87	81	76	91	86	78	79	84	87	80	81	86	88
Grade 4 Mathematics	89	81	17	90	89	84	83	88	87	83	77	89	88	81	78	86	89	82	83	87	92
Grade 5 English RLR	87	81	18	89	86	83	77	83	89	84	81	91	89	83	82	87	86	83	79	89	93
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	79	37	89	87	84	80	78	88	74	74	91	88	83	78	82	82	83	78	85	92
Grade 5 Science	89	79	7	88	79	82	76	79	82	80	83	88	87	79	76	84	84	82	82	83	89
Grade 6 Reading	84	78	19	83	81	80	72	82	86	86	76	82	87	83	77	80	83	74	81	85	88
Grade 6 Mathematics	93	82	9	95	85	75	82	77	87	89	88	86	82	88	81	86	93	75	83	84	95
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	87	82	21	93	83	86	77	88	86	87	86	80	90	85	82	84	88	77	87	88	92
Grade 7 Mathematics	87	71	5	91	72	75	60	74	80	81	79	70	83	79	74	76	87	70	74	72	83
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	83	76	10	87	73	79	71	81	85	83	76	87	86	79	78	79	84	73	79	82	84
Grade 8 English Writing	80	73	13	80	78	76	70	77	86	82	74	89	86	74	78	80	80	73	77	77	80
Grade 8 Mathematics	81	74	29	79	81	70	66	72	84	82	64	83	69	76	67	90	87	60	84	79	83
Grade 8 Civics	93	87	9	93	90	87	78	87	87	93	88	83	95	84	88	87	93	87	86	92	90
Grade 8 Science	87	79	9	88	84	78	72	88	85	84	85	87	88	82	80	81	87	78	86	86	86

(Continued)

Roanoke County Public Schools
Annual Budget 2018-2019
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
(Continued)																					
Secondary SOL's:																					
End of Course English RLR	92	87	14	91	88	90	71	81	89	92	90	n/a	93	90	92	87	89	88	90	91	93
End of Course English Writing	90	84	15	90	75	86	83	87	86	90	89	n/a	92	86	87	81	88	80	89	88	91
Algebra I	92	82	10	90	79	92	84	89	90	87	80	n/a	87	84	81	83	87	81	93	92	93
Algebra II	94	90	33	93	84	96	96	98	90	88	83	n/a	91	89	77	94	91	94	93	92	96
Geometry	85	78	25	91	77	84	69	91	86	83	81	n/a	86	81	80	76	84	77	92	83	88
Earth Science	90	82	21	90	86	89	72	83	82	85	89	n/a	88	86	81	81	98	84	88	87	89
Biology	85	82	43	92	78	86	72	90	88	87	88	n/a	92	88	86	84	84	82	89	87	93
Chemistry	90	89	65	90	93	94	86	96	91	88	92	n/a	93	87	87	90	93	95	94	91	94
World History to 1500	98	85	1	91	87	83	80	93	79	90	89	n/a	94	90	86	84	88	85	90	83	92
World History from 1500	91	87	28	93	75	91	86	95	89	88	81	n/a	91	90	83	89	86	93	94	84	87
World Geography	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
US & VA History	89	86	34	89	86	86	72	92	86	91	87	n/a	90	90	84	86	90	86	91	88	92

Source: Department of Testing and Remediation

Roanoke County Public Schools
Annual Budget 2018-2019
Standards of Learning Subgroup Comparison by School Division

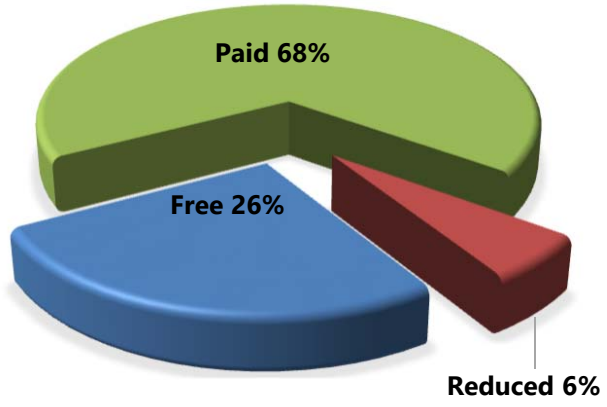
Course Type Subgroup	RCPS	Botetourt	Franklin	Montgomery	Roanoke City	Salem	Arlington	Fairfax	Fauquier	Lexington	Loudoun	Stafford	Albemarle	Chesterfield	Hanover	Henrico	Chesapeake	Virginia Beach	York
Free & Reduced Lunch Percentage	26%	24%	49%	36%	85%	33%	30%	27%	25%	27%	17%	29%	29%	30%	18%	18%	39%	37%	31%
Reading SOL's																			
All Students	86	88	81	83	74	84	87	84	80	86	87	82	80	83	86	79	82	86	90
Students with Disabilities	57	56	46	45	37	56	60	59	41	40	60	51	41	51	49	43	48	53	62
Economically Disadvantaged	77	76	73	69	68	71	70	66	64	59	68	71	56	71	67	64	69	78	79
English Language Learners	73	66	69	63	65	67	69	68	61	57	66	64	53	71	62	64	73	73	80
Black	68	72	66	69	68	67	76	73	64	47	77	72	57	73	69	66	71	75	79
Hispanic	79	84	73	73	70	67	73	69	72	67	73	78	58	76	77	68	82	84	88
White	88	88	84	83	82	88	95	92	83	91	91	87	87	90	88	89	88	91	92
Math SOL's																			
All Students	88	89	81	83	77	85	86	83	78	87	85	82	77	83	87	78	94	84	90
Students with Disabilities	63	58	49	42	41	58	60	55	43	39	59	54	44	56	55	45	55	54	66
Economically Disadvantaged	80	79	75	68	72	74	72	66	63	67	67	72	56	72	72	65	74	76	82
English Language Learners	83	63	80	80	75	76	73	68	64	71	68	71	60	77	73	71	79	82	88
Black	74	82	71	70	71	69	76	71	60	48	73	72	51	73	75	65	76	73	81
Hispanic	85	82	81	79	79	77	74	67	71	80	70	77	62	78	80	70	84	82	89
White	89	89	83	83	84	88	94	91	81	91	88	86	84	89	89	89	89	89	92

Source: Department of Testing and Remediation

Roanoke County Public Schools
Annual Budget 2018-2019
Number of Students Receiving Free or Reduced Lunch

	Free	Reduced	Total	September 2017 Enrollment*	Free and Reduced % of Enrollment
Cave Spring High	160	40	200	1,016	19.69%
Glenvar High	123	28	151	583	25.90%
Hidden Valley High	133	30	163	878	18.56%
Northside High	300	81	381	1,003	37.99%
William Byrd High	269	50	319	1,050	30.38%
Total High	985	229	1,214	4,530	26.80%
Cave Spring Middle	137	29	166	758	21.90%
Glenvar Middle	102	31	133	431	30.86%
Hidden Valley Middle	120	32	152	599	25.38%
Northside Middle	224	65	289	659	43.85%
William Byrd Middle	272	50	322	845	38.11%
Total Middle	855	207	1,062	3,292	32.26%

STUDENT MEAL ELIGIBILITY AS A PERCENTAGE OF ENROLLMENT



	Free	Reduced	Total	September 2017 Enrollment*	Free and Reduced % of Enrollment
Back Creek	49	15	64	322	19.88%
Bonsack	49	12	61	366	16.67%
Burlington	254	46	300	462	64.94%
Cave Spring	72	18	90	489	18.40%
Clearbrook	86	28	114	351	32.48%
Fort Lewis	53	10	63	256	24.61%
Glen Cove	128	35	163	473	34.46%
Glenvar	106	25	131	372	35.22%
Green Valley	149	43	192	516	37.21%
Herman L. Horn	191	25	216	394	54.82%
Mason's Cove	64	19	83	184	45.11%
Mount Pleasant	130	23	153	311	49.20%
Mountain View	119	31	150	355	42.25%
Oak Grove	124	22	146	415	35.18%
Penn Forest	78	15	93	467	19.91%
W.E. Cundiff	210	37	247	522	47.32%
Total Elementary	1,862	404	2,266	6,255	36.23%
Total Division	**3,702**	**840**	**4,542**	**14,077**	**32.27%**
Percentage of Enrollment	26.30%	5.97%	32.27%		

*Enrollment includes student in Pre-kindergarten classes.
Source: School Nutrition Office

Roanoke County Public Schools
Annual Budget 2018-2019
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	164
Volunteer personnel	250

Police protection

Response Time for Emergency Calls	<5 min
Clearance Rate for Part 1 Violent Crimes	72%

Libraries

Total sites	6
Patrons registered	84,374
Total circulation	1,250,670

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	14,528

Year	Population	Per Capita Income	March 31 ADM	Unemployment Rate
	①	②	③	④
2008-09	91,494	39,315	14,650	4.6%
2009-10	92,253	39,315	14,474	6.3
2010-11	92,524	40,688	14,259	5.7
2011-12	92,687	42,288	14,081	5.6
2012-13	93,256	42,288	13,958	5.5
2013-14	92,703	45,577	13,929	5.2
2014-15	93,569	45,577	13,909	4.5
2015-16	93,775	45,577	13,982	3.5
2016-17	93,924	48,047	13,830	3.5
2017-18	93,924	48,047	TBD	3.6

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 2017; subsequent years have not been updated.)

③ Average Daily Membership from Schools Department of Administration

④ Virginia Employment Commission

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 our youth. Roanoke County Public Schools surveys all students, grades 6-12, every two years. Results are used to plan prevention and intervention programs for our 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 our 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 division 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 district 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 our Roanoke County School Improvement process, the school system surveys teachers, parents and students in each of our school communities. This survey process is initiated at the beginning of the planning cycle for our accreditation process. Our 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 & safety, and technology. We are starting to transition to yearly surveys to be more responsive to stakeholders. Pilot division-wide surveys were completed in 2017 with the intent to have a formal process in place by spring 2018.



Roanoke County Public Schools
Annual Budget 2018-2019
Glossary of Acronyms

A

ADM – Average Daily Membership
AFJROTC – Air Force Junior Officers Training Corps
AP – Advanced Placement
ASBO – Association of School Business Officials International
AYP – Adequate Yearly Progress
ASE – Automotive Service Technology
AV – Audio Visual

B

BACnet – Building Automation Controls Network

C

CAFR – Comprehensive Annual Financial Report
CIA – Curriculum, Instruction, and Assessment
CIP – Capital Improvement Plan
CMP – Capital Maintenance Plan
CSA – Comprehensive Services Act
CTE – Career and Technical Education

E

EBS – Educational Broadband Services
ED – Emotional Disturbance
ESEA – Elementary and Secondary Education Act
ESL – English as a Second Language

F

FAMO – Federal Accountability Measurable Objectives
FAPE – Free Appropriate Public Education
FICA – Federal Insurance Contributions Act
FTE – Full-Time Equivalent
FY – Fiscal Year

G

GASB – Government Accounting Standards Board
GED – General Education Development
GFOA – Government Finance Officers Association

H

HVAC – Heating, Ventilation, Air Conditioning

I

ID – Intellectual Disability
IDEA – Individuals with Disabilities Education Act
IT – Information Technology

L

LCI – Local Composite Index
LD – Learning Disabled
LEAP – Learning Experience Through Active Play

N

NCLB – No Child Left Behind Act of 2001

O

OHI – Other Health Impairment
OPEB – Other Postemployment Benefits

P

PTA – Parent Teacher Association
PT/OT – Physical Therapist /Occupational Therapist

R

RCAP – Roanoke County Accreditation Planning
RCPS – Roanoke County Public Schools

S

SAP – Student Assistance Program
SAT – Scholastic Assessment Test
SOL – Standards of Learning
SOQ – Standards of Quality
STEM – Science, Technology, Engineering, Math

V

VDOE – Virginia Department of Education
VIP – Virginia Index of Performance
VocEd – Vocational Education
VPSA – Virginia Public School Authority
VRS – Virginia Retirement System

Roanoke County Public Schools
Annual Budget 2018-2019
Glossary of Terms

A

Accrual Basis of Accounting – The basis of accounting that is followed by the Propriety Funds. The only Proprietary Fund in the Budget is the Laptop Fund. 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.

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

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 Roanoke County Board of Supervisors establishing the legal authority for the Schools to obligate and expend resources.

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

Average Daily Membership (ADM) - The average daily enrollment between the first day of school and March 31 of each year. ADM is used by the Virginia Department of Education to allocate state funding for education to each school division.

B

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.

B

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 district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

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 – School assets of significant value and having a useful life of several years.

Capital Improvement Plan (CIP) – Planning tool used to identify funding and allocate resources for large ongoing capital needs exclusive of large routine maintenance needs.

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.

Category, Administration/Attendance and Health – Activities concerned with establishing and administering policy for the school division including Board Services, Executive Services, Human Resources, Fiscal Services, and Health Services.

Category, 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.

C

Category, Operations and Maintenance – Activities concerned with keeping buildings open, comfortable, and safe for use, including heating, lighting, ventilation, repair of facilities, and replacement of facility equipment.

Category, Pupil Transportation – Activities associated with transporting students to and from school and on other trips related to student activities.

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).

Curriculum, Instruction, and Assessment (CIA) – A project focused on a comprehensive review and revision of the K-12 curriculum and its implementation through the instructional and assessment programs

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

Dynamics AX – Fully-integrated **e**nterprise 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

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, while part-time employees are not eligible for retirement and insurance benefits.

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.

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

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 – 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.

F

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

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

L

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.

L

Location – This is a physical building in the School System. This is also one of the financial dimensions in the chart of accounts.

M

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.

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.

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.

OL1 - This is a financial dimensions in the chart of accounts that controls the budgeted appropriation.

Operating Funds – Funds that collapse for financial reporting purposes. The General Fund, Instructional Resources Fund, and Bus Fund are considered operating funds.

P

Performance Measurement – Commonly used term for service efforts and accomplishments reporting.

P

Program – 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.

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 required financial dimensions in the chart of accounts.

R

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.

S

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 wring 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.

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.

T

Technology Replacement Plan – Planning tool used to identify funding and allocate resources for maintaining and replacing all information technology needs in the school system.

Title I – Title I of the Elementary and Secondary Education Act 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 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 VI-B – Title VI-B of Individuals with Disabilities Education Act 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 into one fund from another fund.


ROANOKE COUNTY PUBLIC SCHOOLS
ACCENT Excellence