

2018 - 2019

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ROANOKE COUNTY PUBLIC SCHOOLS

Annual Budget

ROANOKE, VIRGINIA

www.rcps.us
5937 COVE ROAD, ROANOKE, VA 24019

Approved by the Roanoke County School Board on June 12, 2018



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Roanoke County Public Schools

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

Annual Budget
2018-2019

Prepared by the Finance Department

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

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

June 12, 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 $1.9 million in total, which reflects growth of 1.32% 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 $77.2 million, an increase of $2.0 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 $68.8 million, an increase of $765,827.

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 all contracted positions and a 1% shift for the teacher scale to maintain the integrity of the pay plan. In addition, provide a 1% stipend to teachers over the top of the teacher 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.

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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 or to increase or decrease a fund budget.

Budgets are built on the best information available at the time and reflect reasonable estimates based on experience and current knowledge. The School Board Emergency Reserve was designed to address shortfalls in revenue collections and/or unanticipated significant expenditure increases after the budget is adopted. The balance in the Emergency Reserve is currently at $2,000,000 and is available should either of these situations result in a deficit in 2018-2019.

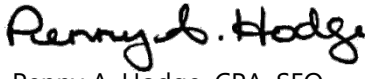
The budget document following this letter outlines in greater detail the many components of the School System budget. In addition, financial schedules have been added to communicate further levels of detail to board members, employees, and citizens.

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.

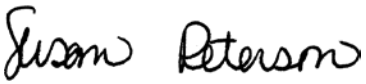
Respectfully submitted,



Gregory N. Killough, Ed. D.
Superintendent



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



Susan L. Peterson, CPA, MA
Director of Finance

Executive Summary

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
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Executive Summary

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 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 include the Registered Apprenticeship Program 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 required a provisional license; 84% of new hires were 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 2016-2017 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:

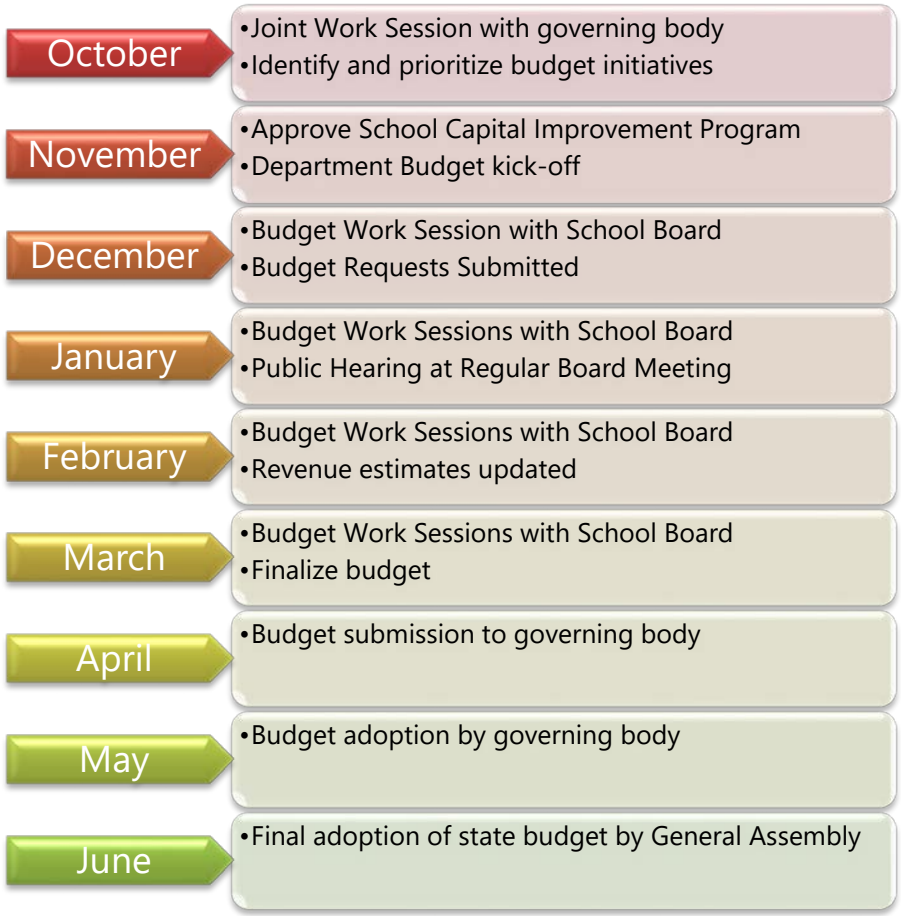
https://www.boarddocs.com/vsba/roecnty/Board.nsf/goto?open&id=86DGEC6692D6

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 Virginia 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.

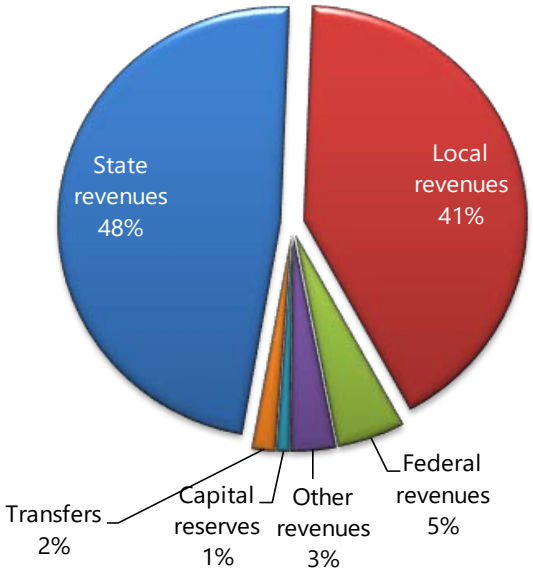


FINANCIAL SECTION

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

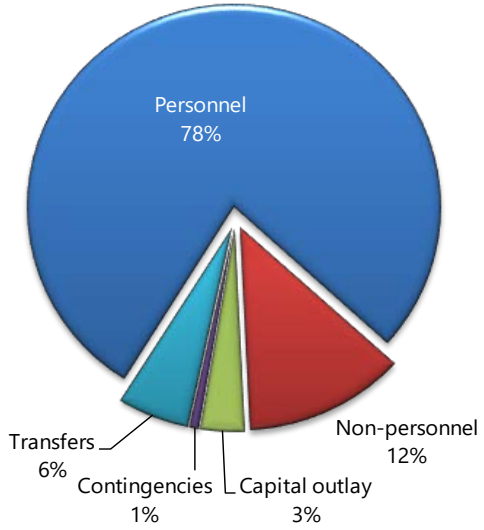
SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS

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 from the General 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 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.

General Fund	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
State revenues	$ 75,214,950	$ 77,191,859	$ 1,976,909
Local revenues	68,078,937	68,844,764	765,827
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	$147,326,299	$ 1,918,601
Personnel	$121,253,411	$122,962,412	$ 1,709,001
Non-personnel	15,164,089	14,013,839	(1,150,250)
Capital outlay	490,479	261,349	(229,130)
Contingencies	235,000	792,792	557,792
Transfers	8,264,719	9,295,907	1,031,188
Total expenditures	$145,407,698	$147,326,299	$ 1,918,601

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 $2.0 million.
- The transfer from the County is based on a revenue-sharing formula. The increase of $765,827 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 Laptop Insurance Fund to the Technology Replacement Fund.
- Personnel costs increased by $1.7 million. The budget includes a 1-step salary increase for all contracted positions, a 1% shift for the teacher scale to maintain the integrity of the pay plan, and a 1% stipend for teachers over the top of the teacher scale. These increases were 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 Fund.
- Contingencies increased primarily due to the final budget changes adopted by the General Assembly on May 30, 2018 and derived mostly from an increase in the lottery allocation, along with minor changes to basic aid, at risk and project graduation. These funds will be allocated in 2018-2019 by the School Board as priorities are identified.

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 offset by a reduction in 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 significant decrease in CIP from prior year budget was due to bond proceeds budgeted for the Cave Spring High renovation project.

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)

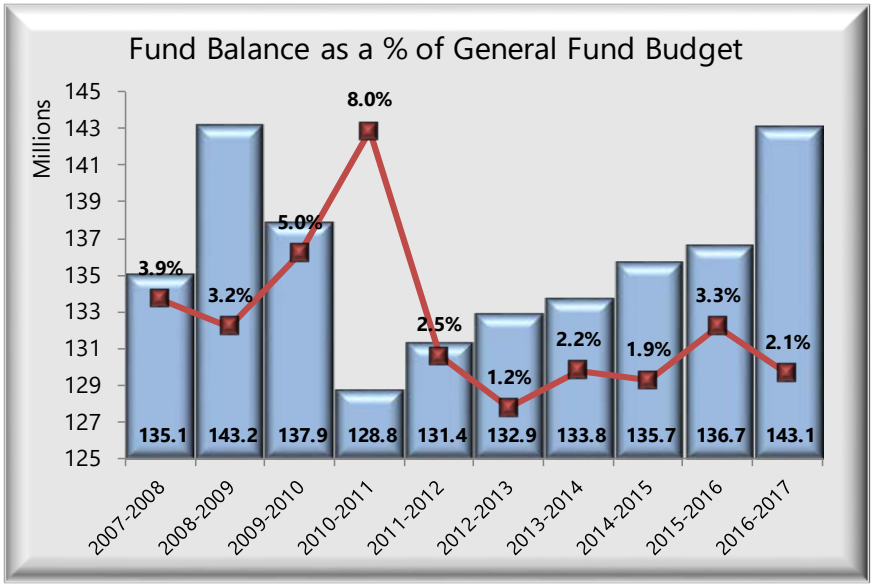
The change from prior year's budget is due to moving warranty work to the General Fund and all other balances to the new Technology Replacement Fund.

Significant Financial and Demographic Changes

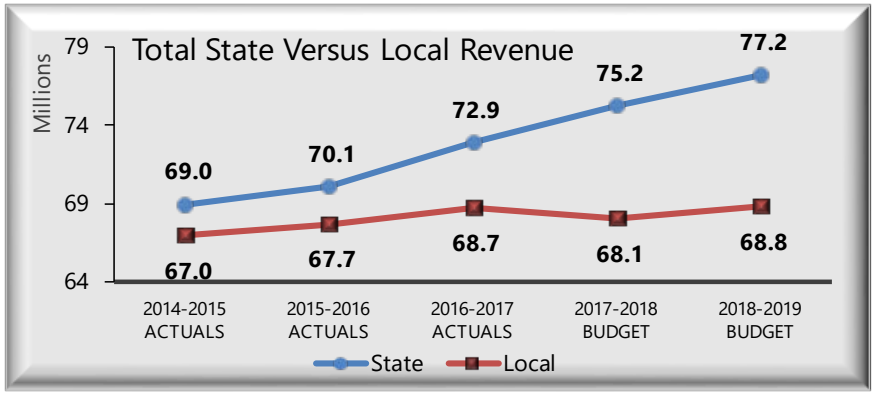
A significant change for the budget year 2018-2019 was creation of the Technology Replacement Fund and the dissolution of the Laptop Insurance Fund. The new fund will encompass all technology needs as directed by the Technology Replacement plan. This is a natural evolution of the increasing technology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

Budget Forecast

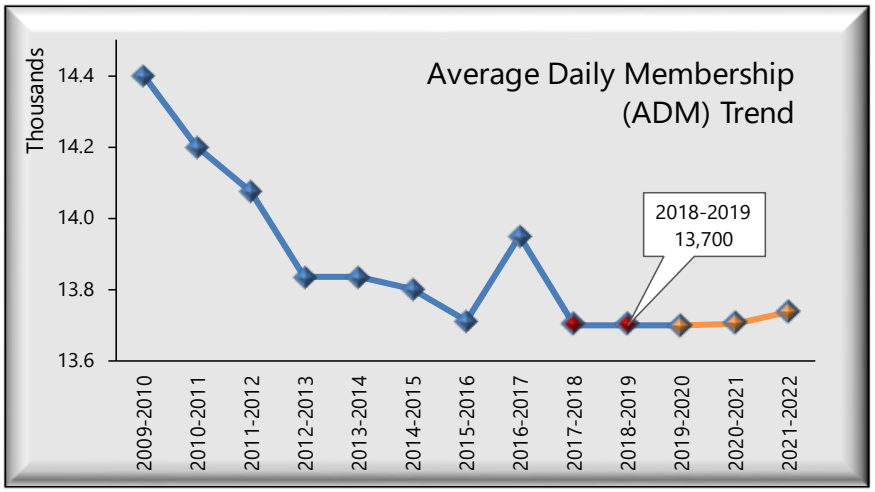
Projections for the next three years have been included in the Informational Section. State revenues are projected based on a 2% growth, while federal revenues are projected on a 2% decline, and all other revenues are level-funded. Grant Fund revenues are level-funded. Projections of revenue sources are subject to change each year based on legislative actions at the state and federal levels, local government revenue collections, and current economic conditions.

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

Roanoke County Public Schools
Annual Budget 2018-2019
Executive Summary

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
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
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
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



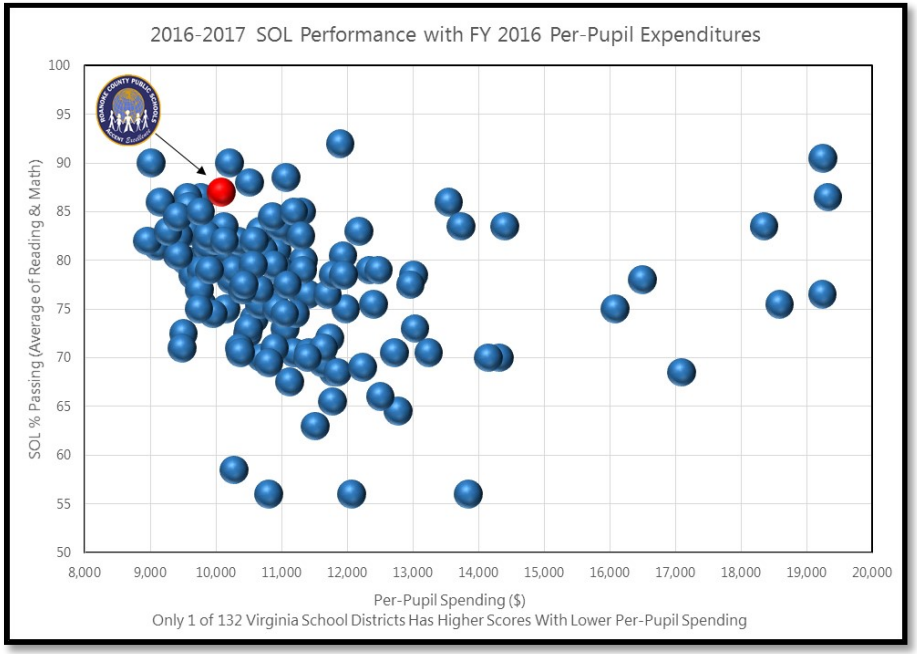
Personnel Resource Changes

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 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		
	2017-2018	2018-2019	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 Educational Excellence Awards. These schools met all state and federal accountability benchmarks and made significant progress toward goals for increased student achievement and expanded educational opportunities set by the board.

Back Creek, 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.rcps.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

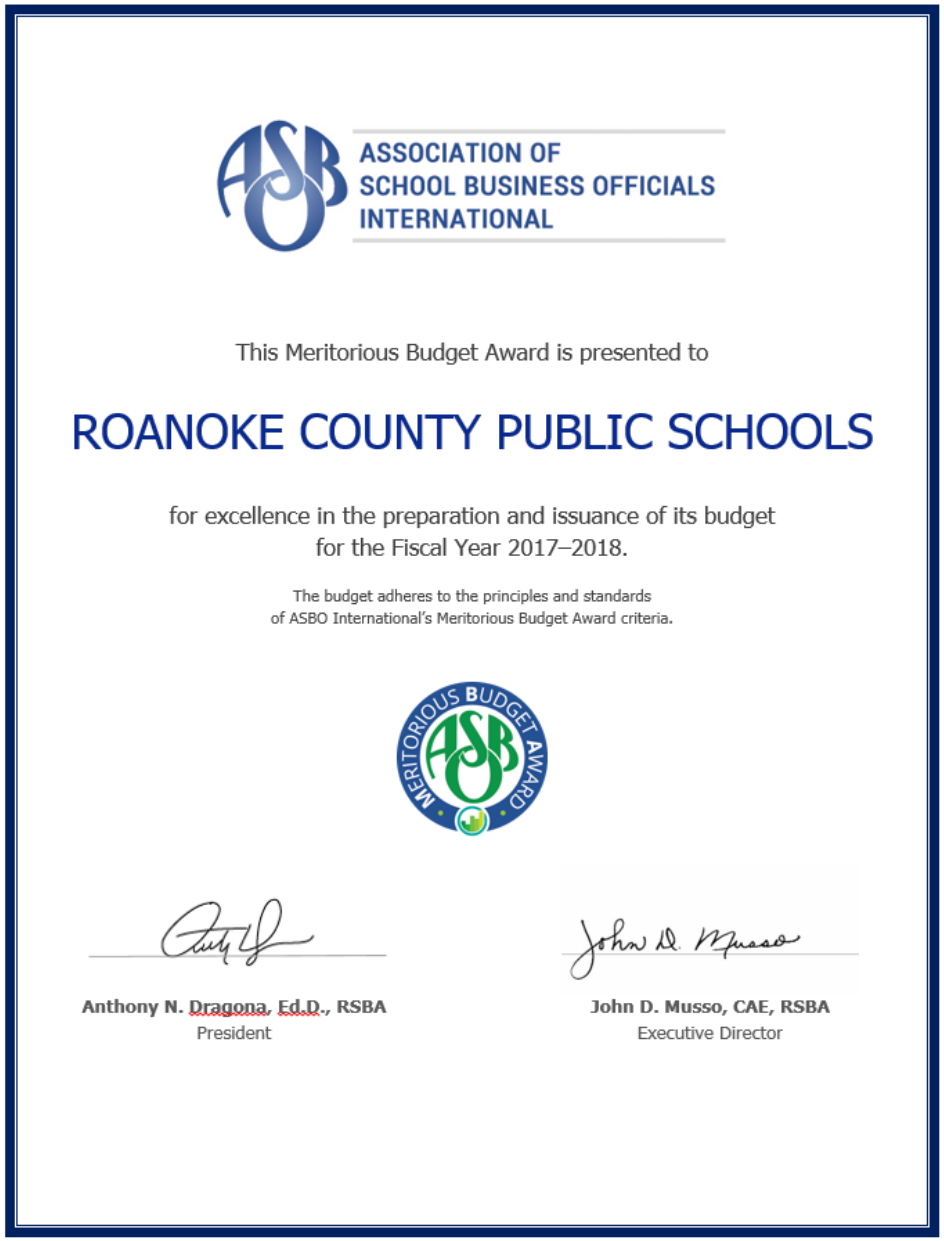
Director of Secondary Instruction ..... Dr. Rhonda W. Stegall
Director of Elementary Instruction ..... Dr. Linda F. Wright
Director of Testing ..... Mr. Ben J. Williams
Director of Career and Technical Education ..... Mr. Jason D. Suhr
Director of Special Education ..... Dr. Jessica M. McClung
Director 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
Support Services
Professional Growth
Citizenship
Communication
Collaboration
Critical Thinking
Creativity
DEEPER LEARNING

BACKGROUND INFORMATION

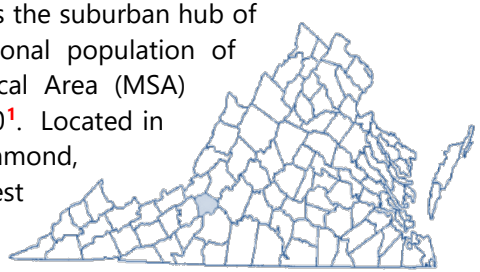
FISCAL DEPENDENCE

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.

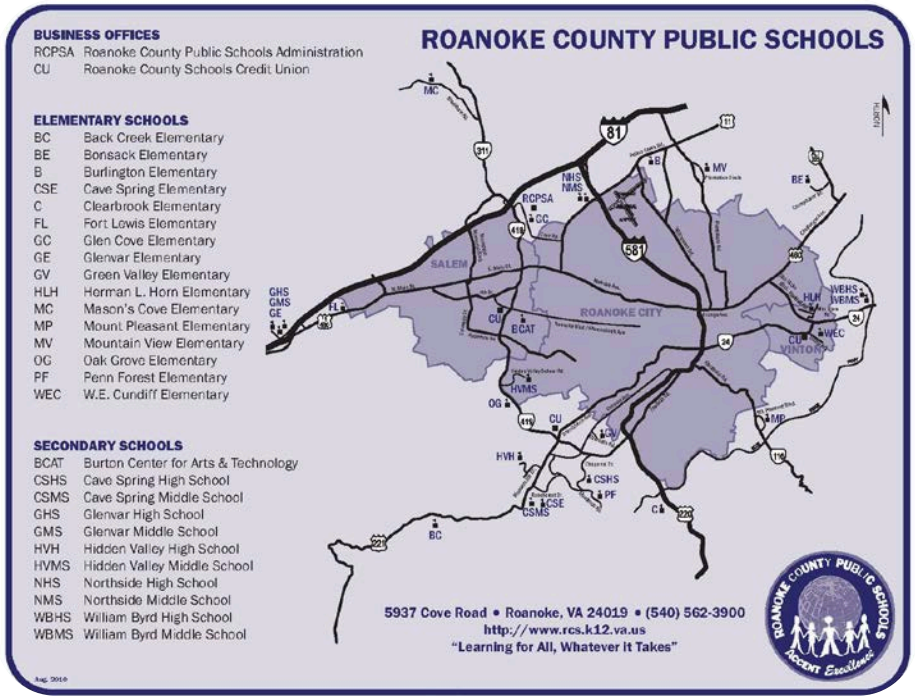
GEOGRAPHIC AREA SERVED

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 www.rcps.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

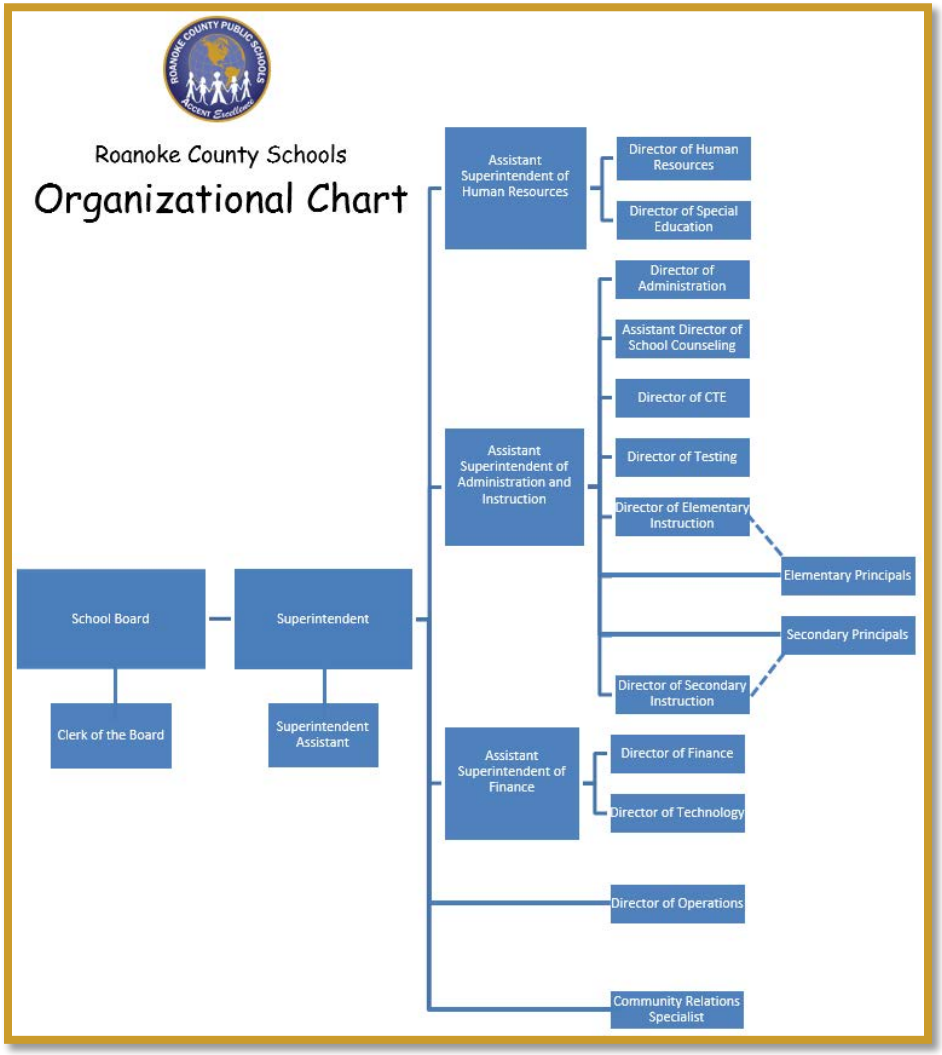
Mr. Donald T. Butzer, Vice Chairman .....Catawba District

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 effective July 1, 2018.



MISSION AND GOALS

MISSION STATEMENT

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

C-CHANGE STRATEGIC FRAMEWORK

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

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

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



DEEPER LEARNING

DEEPER LEARNING is at the heart of the Strategic Framework.

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

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

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

- **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.

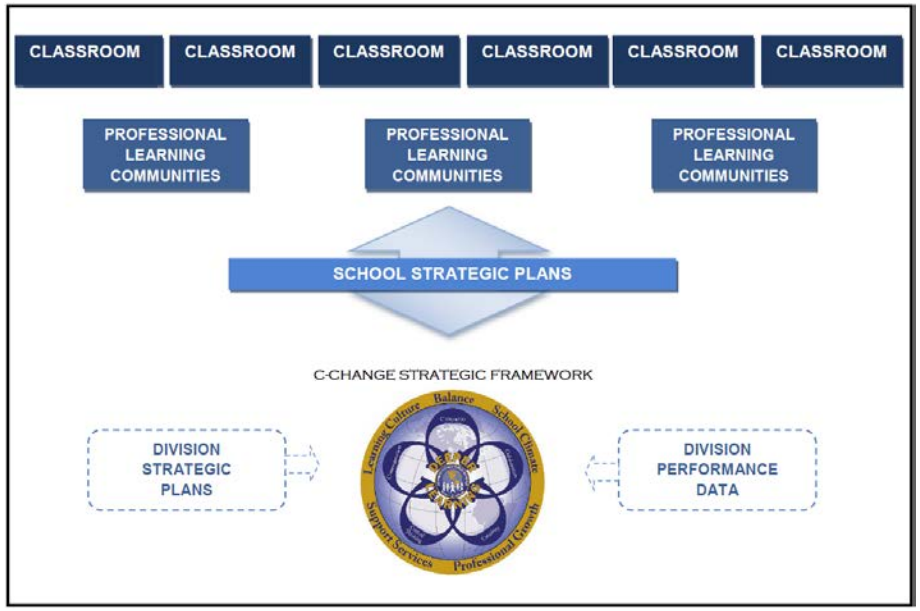
- **Support Tools and Services**
  - ✓ School facilities and operations support environments in which children thrive.
  - ✓ Staff exercises ethical and transparent stewardship of public funds and resources.
  - ✓ Technology services support the instructional program and business functions of the school 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 communities (PLC) to develop common goals and plans and mutually support their implementation within the PLC. The collective work of teachers within PLCs serves as the primary conduit of change implementation required by the overall School Strategic Plan which is developed through the continuous assessment of needs within the school in alignment with the C-Change Strategic Framework. The Strategic Planning Process represents the cycle of continuous improvement expected at each school and is an internal and external means of accountability to stakeholders, including accountability within the Roanoke County Strategic Planning process.

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

DEPARTMENT GOALS

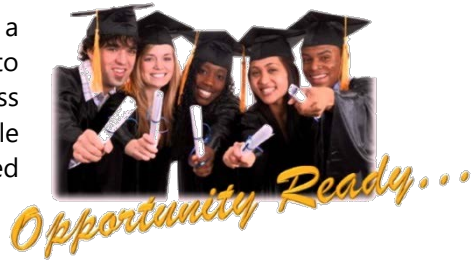
Instruction

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 include the Registered Apprenticeship Program 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 required a provisional license; 84% of new hires were 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 2016-2017 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)

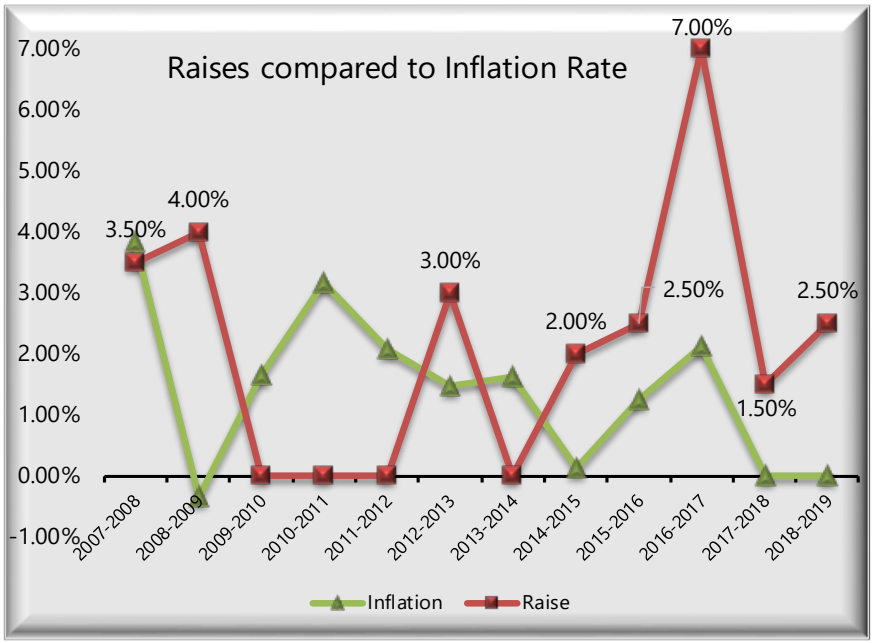
- ***Investment in people***
  - ✓ 1-step increase on pay plan
  - ✓ Substitute pay rate increase
  - ✓ Stipend & supplement increase (Phase 2)
  - ✓ Health insurance premium increase

- ***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

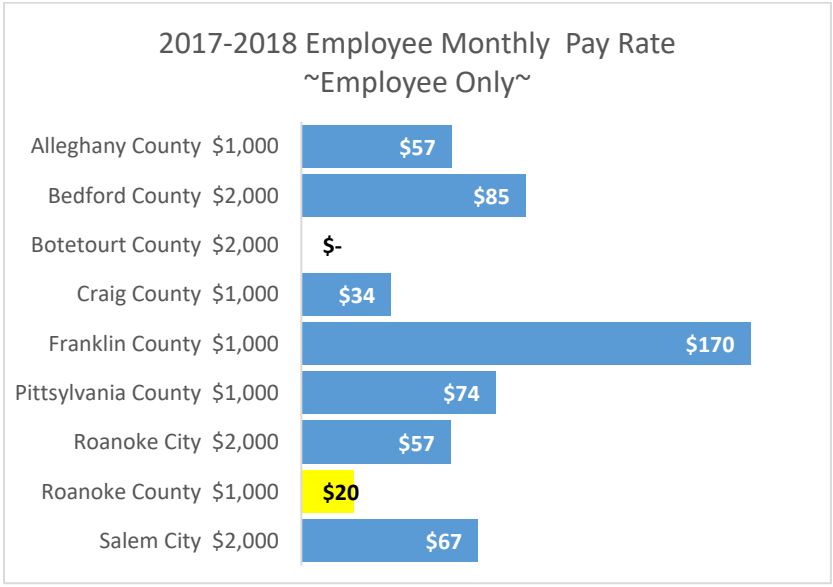
The School System established a self-insured health insurance program on July 1, 1990. Monthly contributions are paid into the Internal Service Fund from both the school budget and school employees. These contributions are based upon estimates from the claims processor that should cover administrative 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 an 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 for $432,868 in 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 significantly lower health premiums 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 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 2019-2020 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 than $500,000,
   b. Architectural and engineering services for all capital projects, whenever possible,
   c. Other one-time expenditures:
   d. Major school capital projects as identified in the School Capital Improvements Plan, adopted by the School Board.

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

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

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

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

Policy Guidelines

1. When the School System revenue and expenditure accounts are closed out at the fiscal year-end, two-thirds of the year-end balance in the school operating fund will revert to the Major School Capital Reserve for capital projects listed on the Capital Improvement Plan as adopted by the School Board.

2. Up to one-third of the remaining year-end balance in the school operating fund will revert to the Minor School Capital Reserve for future capital projects approved by the School Board, with any portion of the one-third not allocated to Minor School Capital Reserve reverting back to the Major Capital Reserve.

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, and Medicaid reimbursements
- 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, and facility rentals

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

OTHER SUSTAINING LOCAL REVENUE SOURCES

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

Tuition

There are several types of tuition charged by the School System. Non-resident tuition are fees charged to a student that does not live in the County of Roanoke but wishes to attend a county school. 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 of $50,000 or below between cost centers within a fund. Transfers greater than this amount require approval from the School Board. Any increase in the budget total by fund 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




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

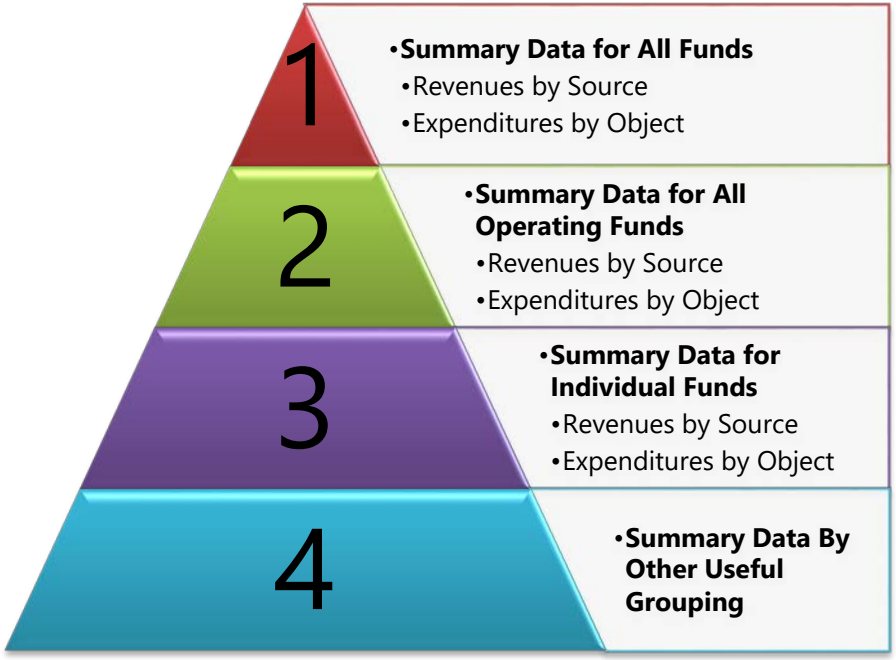
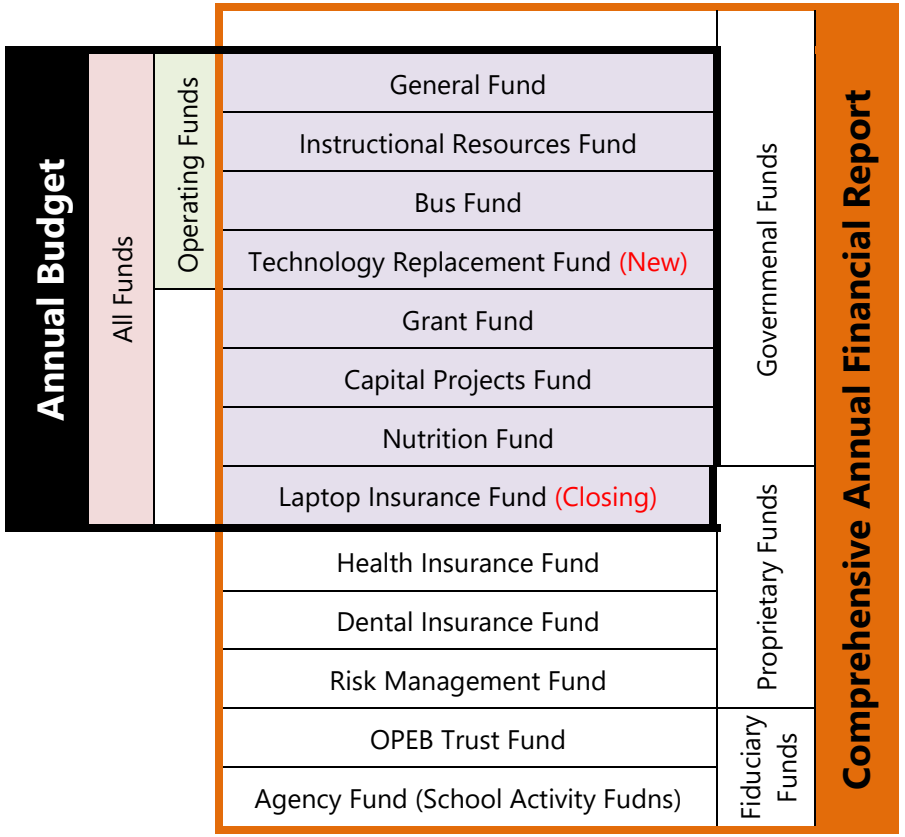


Chart of All Funds

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 the Annual Budget and in the Comprehensive Annual Financial Report. The Funds are color coded for Annual Budget reporting to agree with the level of the Pyramid Approach.



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 $79.5 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.

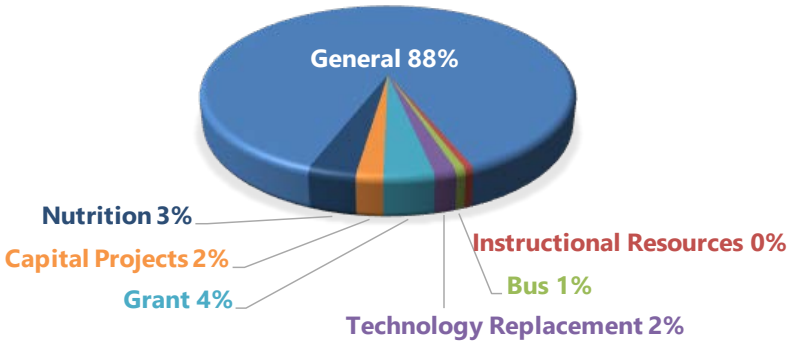
The **Capital Maintenance Program** (CMP) is the plan in which county school assets are programmed to receive regular maintenance and repair. Ongoing preventive maintenance of all school facilities will help ensure the safety and value of these assets while avoiding potentially large costs resulting 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, $2.7 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	$147,326,299	$ 1,918,601
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	$167,606,157	$ (30,207,445)

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 bonds 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	$ 79,823,869	$ 1,727,537
Local revenues	69,727,876	69,586,475	71,786,829	70,769,561	69,227,704	(1,541,857)
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	(1,421,896)
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	166,856,090	(30,419,878)
Expenditures						
Salaries and related costs	116,232,286	115,994,677	122,306,108	128,550,673	130,438,888	1,888,215
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	1,217,792	532,792
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	167,606,157	(30,207,445)
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	$ 78,797,950	$ 2,618,494
Local revenues	66,996,426	67,703,707	68,738,376	68,078,937	68,844,764	765,827
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	151,490,333	4,447,764
Expenditures						
Salaries and related costs	109,788,154	109,485,248	115,671,063	121,355,779	123,066,110	1,710,331
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	792,792	557,792
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	152,240,400	4,864,157
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	$ 77,191,859	$ 1,976,909
Local revenues	66,996,426	67,703,707	68,738,376	68,078,937	68,844,764	765,827
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	147,326,299	1,918,601
Expenditures						
Salaries and related costs	109,701,103	109,377,462	115,580,732	121,253,411	122,962,412	1,709,001
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	792,792	557,792
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	147,326,299	1,918,601
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 1.31% 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	2018-2019 Percentage	Revenue Per Pupil
Local revenues	$ 68,078,937	$ 68,844,764	46.7%	$ 5,025
State aid	60,031,928	62,008,837	42.1%	4,526
Sales taxes	15,183,022	15,183,022	10.3%	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	$147,326,299	100.0%	$ 10,753

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 46.7% 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 $765,827 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 52.4% of General Fund revenues. Total State revenue, which is based on the estimated ADM of 13,700 is projected to increase by $1,976,909 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.

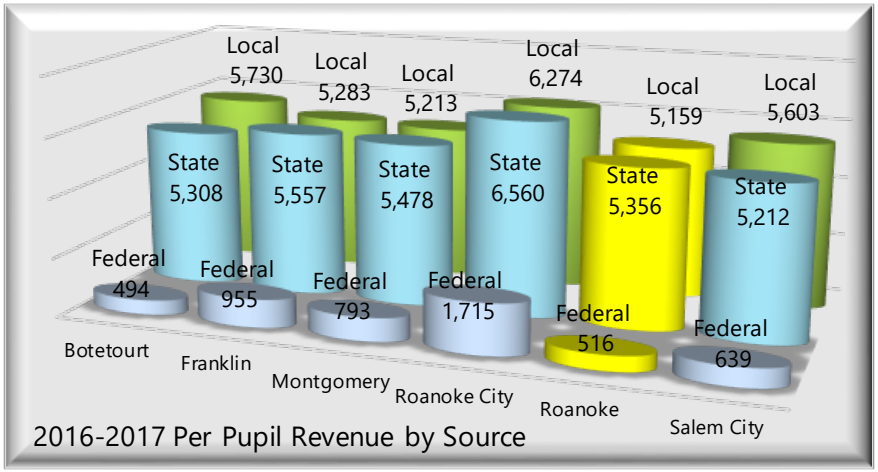
Other revenues

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 is primarily related to moving student laptop fees to the Technology Replacement Fund. This was partially offset by moving the warranty reimbursement from 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	$ 40,705,422	$ 1,451,595
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	72,689,168	1,777,132
State Lottery-Funded and Incentive Revenues						
Compensation Supplement	-	653,057	-	394,938	-	(394,938)
At Risk	330,956	332,602	326,421	323,932	334,472	10,540
Supplemental Lottery	-	-	466,171	2,408,366	2,927,259	518,893
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	$ 4,439,990	$ 199,376

(Continued)

Roanoke County Public Schools
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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	17,560	(1,640)
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	62,701	401
Total State revenues	68,967,794	70,082,979	72,879,691	75,214,950	77,191,859	1,976,909
Local Revenues						
Local Appropriation-County	66,996,426	67,703,707	68,738,376	68,078,937	68,844,764	765,827
Total local revenues	66,996,426	67,703,707	68,738,376	68,078,937	68,844,764	765,827
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	$ 147,326,299	$ 1,918,601

General Fund Expenditures

The following is a summary of budgeted expenditures by each object for the General Fund. The expenditure per pupil increased 1.31% 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 1.32% over the prior year.

	2017-2018 Budget	2018-2019 Budget	2018-2019 Percentage	Cost Per Pupil
Salaries and related costs	$121,253,411	$122,962,412	83.5%	$ 8,974
Contractual services	4,742,913	4,914,171	3.3%	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	792,792	0.5%	58
Transfers	8,264,719	9,295,907	6.3%	679
Total Expenditures	$145,407,698	$147,326,299	100.0%	$ 10,753

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 $1.6 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.

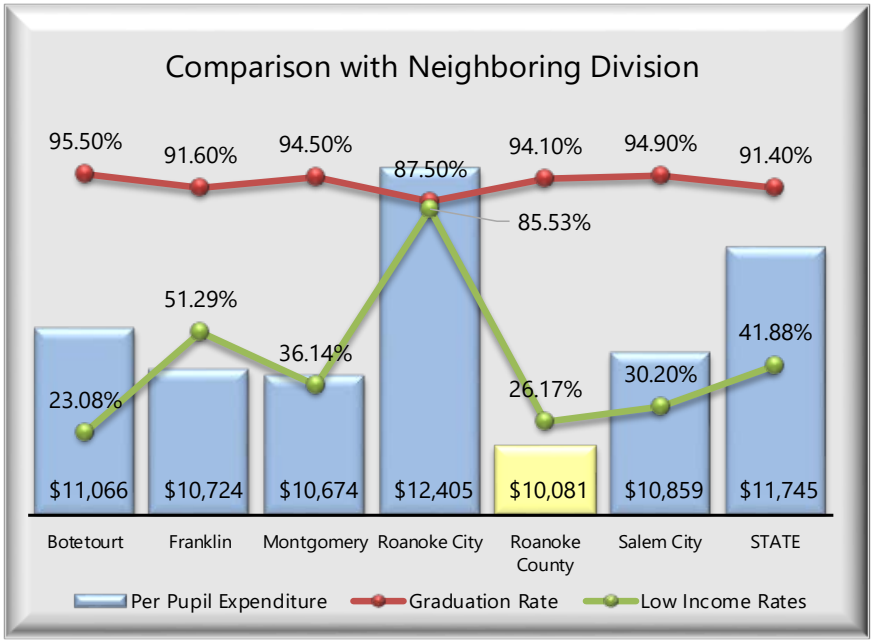
CONTINGENCIES

Contingencies increased $567,792 due to the final budget changes adopted by the General Assembly on May 30, 2018 and derived mostly from an increase in the lottery allocation, along with minor changes to basic aid, at risk and project graduation. 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 helps 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).

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	$ 108,344,281	$ 523,962
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	-
Transfers	37,890	675,000	-	-	-	-
Total Human Resources	107,881,757	108,421,675	116,355,941	108,395,169	108,957,585	562,416
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)

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	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)

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	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	1,364,265	356,238
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	$ 1,999,133	$ 351,980

(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	767,792	567,792
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	18,080,001	(2,498,792)
	$ 137,900,012	$ 137,565,016	$ 145,410,230	$ 145,407,698	$ 147,326,299	$ 1,918,601

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	$ 94,271,277	$ 1,030,520
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	$ 110,187,929	$ 929,516

(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	1,758,412	845,123
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	1,395,336	255,067
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	4,515,654	1,108,360
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)

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	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	$ 147,326,299	$ 1,918,601

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 Replacement 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 replacement including lease financing of the 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	5,000	(3,000)
Title VI-B Champions Together	-	5,000	2,000	5,000	8,000	3,000
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	50,000	(82,750)
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)

*The Glenvar High School Cafeteria includes Glenvar Middle School

(Continued)

Roanoke County Public Schools
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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)

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




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
Informational Section

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

FINANCIAL TRENDS

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

ENROLLMENT TRENDS

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

PERSONNEL RESOURCES

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

DEBT CAPACITY

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

PERFORMANCE MEASURES

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

OTHER USEFUL INFORMATION

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

Roanoke County Public Schools
Annual Budget 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 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 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%

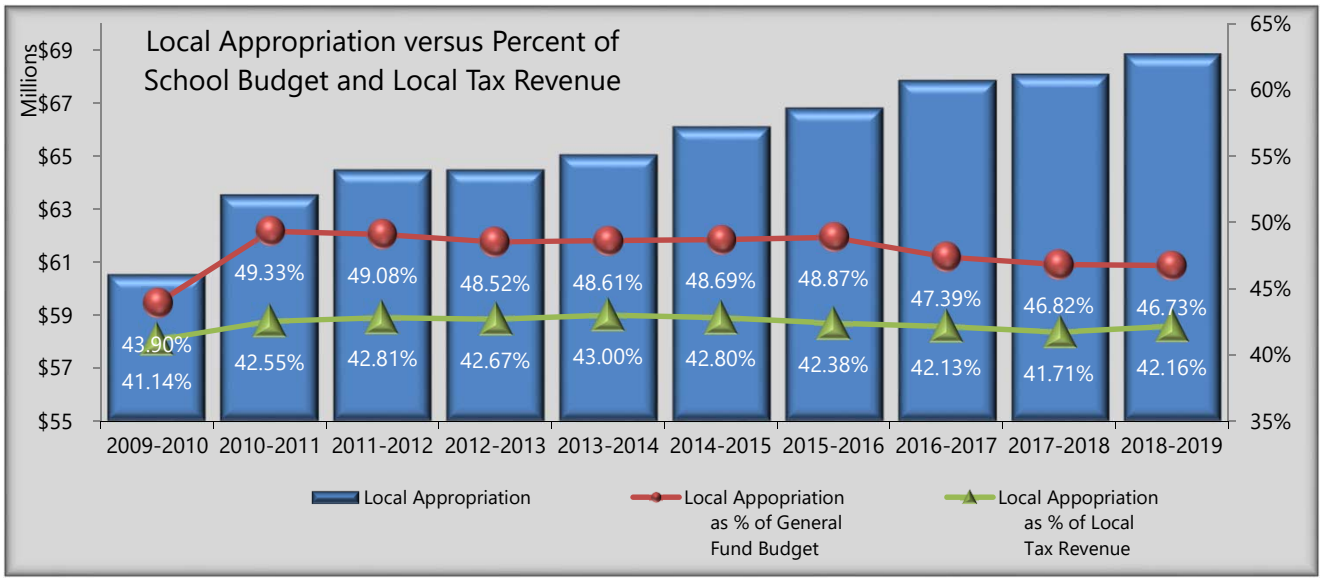
The School System established an emergency contingency balance in 2006-2007 to ensure unforeseen revenue losses could be covered without exceeding the annual budget. In the 2007-2008 annual budget, the School Board voted to increase this balance by $700,000. During the 2008-2009 budget, the School Board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

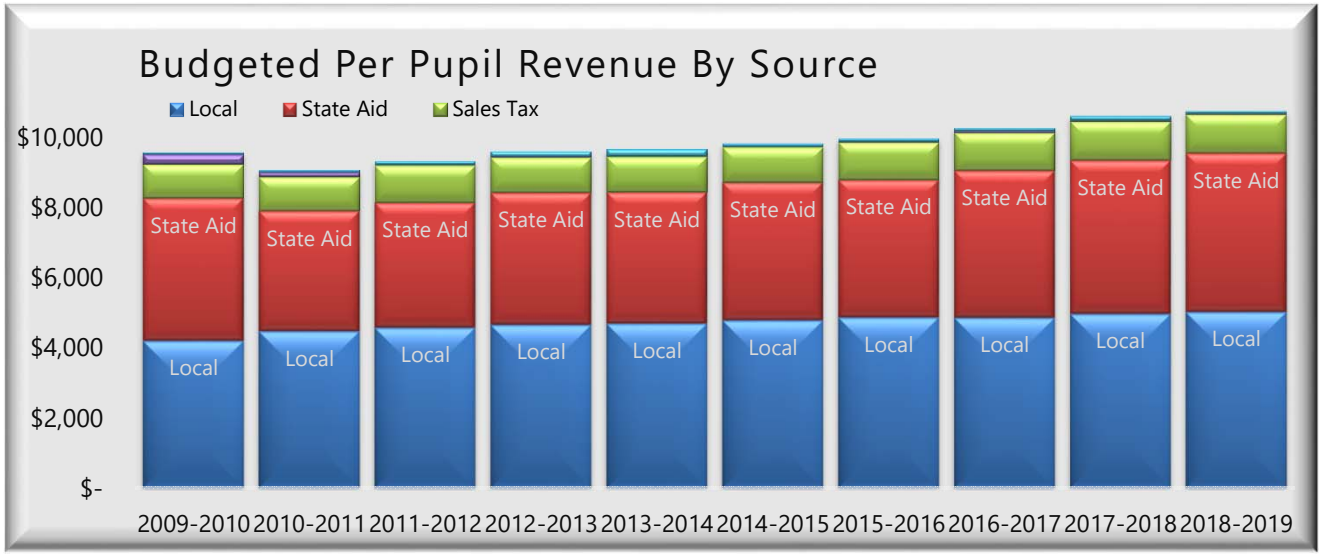
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Local Appropriation	$ 60,543,357	$ 63,543,357	$ 64,484,024	$ 64,484,024	$ 65,045,318	$ 66,097,425	$ 66,804,707	$ 67,839,376	$ 68,078,937	$ 68,844,764
$ Variance	(1,671,569)	3,000,000	940,667	-	561,294	1,052,107	707,282	1,034,669	239,561	765,827
% Variance	-2.69%	4.96%	1.48%	0.00%	0.87%	1.62%	1.07%	1.55%	0.35%	1.12%
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	147,326,299
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%	46.73%
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	163,210,385	163,296,963
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%	42.16%



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	$ 5,025
State Aid	4,064	3,426	3,558	3,766	3,745	3,928	3,920	4,195	4,382	4,526
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	$ 10,753



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	$147,326,299
Estimated 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	34,085,571
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	68,844,764
% in Excess of Match	214.42%	244.47%	250.76%	218.50%	225.50%	211.58%	210.51%	201.14%	207.92%	201.98%

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
Budget Forecast

Method for Projecting Student ADM for 2018-2019

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

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

General Fund	**2014-2015 Actuals**	**2015-2016 Actuals**	**2016-2017 Actuals**	**2017-2018 Budget**	**2018-2019 Budget**	**2019-2020 Projection**	**2020-2021 Projection**	**2021-2022 Projection**
Revenues								
State revenues	$ 68,967,794	$ 70,082,979	$ 72,879,691	$ 75,214,950	$ 77,191,859	$ 78,735,696	$ 80,310,410	$ 81,916,618
Local revenues	66,996,426	67,703,707	68,738,376	68,078,937	68,844,764	68,844,764	68,844,764	68,844,764
Federal revenues	871,586	724,029	815,593	374,998	272,706	267,252	261,907	256,669
Other revenues	768,939	710,637	1,522,423	1,248,468	1,016,970	1,016,970	1,016,970	1,016,970
Transfers	-	193,800	-	490,345	-	-	-	-
Total revenues	137,604,745	139,415,152	143,956,083	145,407,698	147,326,299	148,864,682	150,434,051	152,035,021
Expenditures								
Salaries and related costs	109,701,103	109,377,462	115,580,732	121,253,411	122,962,412	124,806,848	126,678,951	128,579,135
Contractual services	3,324,468	4,151,968	4,528,389	4,742,913	4,914,171	4,914,171	4,914,171	4,914,171
Internal services	384,592	381,232	520,000	375,000	375,000	375,000	375,000	375,000
Other charges	5,248,642	5,673,129	6,469,054	6,813,267	5,475,005	5,475,005	5,475,005	5,475,005
Materials and supplies	3,654,281	3,501,830	3,393,309	3,132,909	3,149,663	2,843,610	2,540,876	2,241,662
Payment to joint operations	28,103	30,694	78,662	100,000	100,000	100,000	100,000	100,000
Capital outlay	1,068,140	2,041,219	860,519	490,479	261,349	261,349	261,349	261,349
Contingencies	-	-	-	235,000	792,792	792,792	792,792	792,792
Transfers	14,490,683	12,407,482	13,979,566	8,264,719	9,295,907	9,295,907	9,295,907	9,295,907
Total expenditures	137,900,012	137,565,016	145,410,231	145,407,698	147,326,299	148,864,682	150,434,051	152,035,021
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	$ -	$ -	$ -	$ -	$ -

Roanoke County Public Schools
Annual Budget 2018-2019
Budget Forecast

Instructional Resources Fund	**2014-2015 Actuals**	**2015-2016 Actuals**	**2016-2017 Actuals**	**2017-2018 Budget**	**2018-2019 Budget**	**2019-2020 Projection**	**2020-2021 Projection**	**2021-2022 Projection**
Revenues								
State revenues								
State reimbursement	$ 842,589	$ 847,031	$ 973,673	$ 964,506	$ 880,091	$ 897,693	$ 915,647	$ 933,960
Other revenues								
Sale of textbooks	11,211	39,520	13,237	5,000	5,000	5,000	5,000	5,000
Other income	5,031	2,013	4,687	2,000	2,000	2,000	2,000	2,000
Transfers								
Transfer from General Fund	145,146	145,146	120,146	120,146	120,146	16,448	16,448	16,448
Total revenues	1,003,977	1,033,710	1,111,743	1,091,652	1,007,237	921,141	939,095	957,408
Expenditures								
Salaries and related costs	87,051	107,786	90,331	102,368	103,698	-	-	-
Other charges	871	855	-	-	-	-	-	-
Materials and supplies	929,954	890,246	1,063,377	989,284	903,539	921,141	939,095	957,408
Capital outlay	6,495	-	-	-	-	-	-	-
Total expenditures	1,024,371	998,887	1,153,708	1,091,652	1,007,237	921,141	939,095	957,408
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	$ -	$ -	$ -	$ -	$ -

Roanoke County Public Schools
Annual Budget 2018-2019
Budget Forecast

Bus Replacement Fund	**2014-2015 Actuals**	**2015-2016 Actuals**	**2016-2017 Actuals**	**2017-2018 Budget**	**2018-2019 Budget**	**2019-2020 Projection**	**2020-2021 Projection**	**2021-2022 Projection**
Revenues								
Other revenues								
Sale of machinery and equipment	$ 8,851	$ 8,616	$ 2,534	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Insurance refunds	34,986	3,247	8,773	-	-	-	-	-
Interest income	7,257	11,025	12,872	10,000	10,000	10,000	10,000	10,000
Recovered Costs	-	-	14,937	-	-	-	-	-
Transfers								
Transfer from General Fund	1,275,000	433,219	783,219	533,219	533,219	635,000	755,000	855,000
Total revenues	1,326,094	456,107	822,335	543,219	553,219	655,000	775,000	875,000
Expenditures								
Materials and supplies	-	6,825	-	-	-	-	-	-
Capital outlay	1,191	1,649,361	271	876,893	1,182,513	977,251	893,955	894,690
Total expenditures	1,191	1,656,186	271	876,893	1,182,513	977,251	893,955	894,690
	-	-	-	-	-			
Excess (deficiency) of revenues over (under) expenditures	1,324,903	(1,200,079)	822,064	(333,674)	(629,294)	(322,251)	(118,955)	(19,690)
Beginning fund balance	1,394,821	2,719,724	1,519,645	333,674	629,294	322,251	118,955	19,690
Ending fund balance	$ 2,719,724	$ 1,519,645	$ 2,341,709	$ -	$ -	$ -	$ -	$ -

Roanoke County Public Schools
Annual Budget 2018-2019
Budget Forecast

Technology Replacmenent Fund	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	2019-2020 Projection	2020-2021 Projection	2021-2022 Projection
Revenues					①			
State revenues								
Technology Initiative	$ -	$ -	$ -	$ -	$ 726,000	$ 726,000	$ 726,000	$ 726,000
Federal revenues								
E-rate reimbursement	-	-	-	-	465,148	559,118	559,118	559,118
Other revenues								
Laptop fees	-	-	-	-	334,750	334,875	334,875	334,875
Other income	-	-	-	-	33,000	138,880	138,880	138,880
Transfers								
Transfer from General Fund	-	-	-	-	1,044,680	1,100,000	1,400,000	1,900,000
Total revenues	-	-	-	-	2,603,578	2,858,873	3,158,873	3,658,873
Expenditures								
Other charges	-	-	-	-	1,808,121	2,152,271	2,844,522	3,084,309
Materials and supplies	-	-	-	-	160,230	120,230	63,000	87,000
Capital outlay	-	-	-	-	756,000	756,000	756,000	756,000
Total expenditures	-	-	-	-	2,724,351	3,028,501	3,663,522	3,927,309
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	(120,773)	(169,628)	(504,649)	(268,436)
Beginning fund balance	-	-	-	-	120,773	169,628	504,649	268,436
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.

Roanoke County Public Schools
Annual Budget 2018-2019
Budget Forecast

Grant Fund	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	2019-2020 Projection	2020-2021 Projection	2021-2022 Projection
Revenues								
State revenues ①	$ 960,046	$ 926,972	$ 1,753,815	$ 1,807,442	$ 923,774	$ 942,249	$ 961,094	$ 980,316
Federal revenues	4,918,595	4,723,440	4,956,745	4,809,223	4,836,338	4,739,611	4,644,819	4,551,923
Other revenues	1,000	1,000	12,272	401,000	401,000	401,000	401,000	401,000
Total revenues	5,879,641	5,651,412	6,722,832	7,017,665	6,161,112	6,082,860	6,006,913	5,933,239
Expenditures								
Salaries and related costs	4,147,463	4,294,865	4,210,789	4,422,548	4,656,255	4,726,099	4,796,990	4,868,945
Contractual services	197,798	197,807	376,752	253,268	330,275	330,275	330,275	330,275
Internal services	-	-	593	-	-	-	-	-
Other charges	194,461	166,509	143,660	264,029	99,963	99,963	99,963	99,963
Materials and supplies	1,306,174	1,001,341	1,202,127	926,820	674,619	526,523	379,685	234,056
Capital outlay ①	33,731	-	778,000	726,000	-	-	-	-
Contingencies	-	-	-	425,000	400,000	400,000	400,000	400,000
Total expenditures	5,879,627	5,660,522	6,711,921	7,017,665	6,161,112	6,082,860	6,006,913	5,933,239
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.

Roanoke County Public Schools
Annual Budget 2018-2019
Budget Forecast

Capital Projects Fund	**2014-2015 Actuals**	**2015-2016 Actuals**	**2016-2017 Actuals**	**2017-2018 Budget**	**2018-2019 Budget**	**2019-2020 Projection**	**2020-2021 Projection**	**2021-2022 Projection**
Revenues								
Capital Improvement Plan								
Major capital reserves	$ -	$ -	$ -	$ 2,884,376	$ 1,574,560	$ 125,056	$ 1,161,107	$ -
Bond proceeds	20,003,646	-	-	30,000,000	-		10,000,000	9,232,185
Transfer from Future Capital Fund	1,907,392	1,857,768	3,023,453	2,665,624	357,940	362,444	1,783,848	-
Transfer from General Fund	2,613,086	2,508,985	2,515,756	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	24,524,124	4,366,753	5,539,209	36,550,000	2,932,500	1,487,500	13,944,955	10,232,185
Other Project Revenues Sources								
Minor capital reserves	-	-	-	112,080	-	-	-	-
State revenues ①	823,222	787,200	-	-	-	-	-	-
Local revenues	824,058	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Soft drink commission	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Rental income and other fees	21,993	20,708	21,433	20,670	-	-	-	-
Other income	15,885	2,848	-	-	-	-	-	-
Transfer from General Fund	25,000	25,000	25,000	25,000	65,000	65,000	65,000	65,000
Grant contingency	78,084	-	-	200,000	200,000	200,000	200,000	200,000
	1,838,242	910,756	121,433	432,750	340,000	340,000	340,000	340,000
Total revenues	$ 26,362,366	$ 5,277,509	$ 5,660,642	$ 36,982,750	$ 3,272,500	$ 1,827,500	$ 14,284,955	$ 10,572,185

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

(Continued)

Roanoke County Public Schools
Annual Budget 2018-2019
Budget Forecast

Capital Projects Fund (Continued)	**2014-2015 Actuals**	**2015-2016 Actuals**	**2016-2017 Actuals**	**2017-2018 Budget**	**2018-2019 Budget**	**2019-2020 Projection**	**2020-2021 Projection**	**2021-2022 Projection**
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	-	-	-	-
William Byrd High renovation	-	-	-	-	1,500,000	-	12,879,955	8,372,185
William Byrd High athletic fields	-	-	541,787	-	-	-	-	-
HR and Payroll system upgrade	-	-	-	50,000	432,500	487,500	65,000	-
Hidden Valley Middle Renovation	-	-	-	-	-	-	-	860,000
Capital Maintenance Plan	-	-	134,628	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	19,584,597	7,040,789	1,386,783	36,550,000	2,932,500	1,487,500	13,944,955	10,232,185
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	50,000	50,000	50,000	50,000
Soft drink commission projects	-	-	62,709	50,000	-	-	-	-
Bogle Turf replacement reserves	-	-	-	50,000	50,000	50,000	50,000	50,000
WBH Turf replacement reserves	-	-	-	-	40,000	40,000	40,000	40,000
Grant contingency	-	-	-	200,000	200,000	200,000	200,000	200,000
	4,393,699	4,616,800	2,381,464	432,750	340,000	340,000	340,000	340,000
Total expenditures	23,978,296	11,657,589	3,768,247	36,982,750	3,272,500	1,827,500	14,284,955	10,572,185
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	$ -	$ -	$ (1,827,500)	$ (14,284,955)	$ (10,572,185)

Roanoke County Public Schools
Annual Budget 2018-2019
Budget Forecast

Nutrition Fund	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	2019-2020 Projection	2020-2021 Projection	2021-2022 Projection
Revenues								
State revenues								
State reimbursement	$ 96,790	$ 100,444	$ 108,988	$ 109,434	$ 102,145	$ 104,188	$ 106,272	$ 108,397
Federal revenues								
Federal reimbursement	2,322,183	2,441,118	2,541,730	2,442,000	2,600,000	2,548,000	2,497,040	2,447,099
Other revenues								
Charges for services	3,015,530	2,955,049	2,841,964	3,465,000	3,160,000	3,160,000	3,160,000	3,160,000
Rebates and refunds	8,884	15,874	13,159	30,000	30,000	30,000	30,000	30,000
Interest income	4,406	10,656	11,993	2,770	10,000	10,000	10,000	10,000
Other income	4,883	-	-	5,000	5,000	5,000	5,000	5,000
Grant contingency	-	-	-	25,000	25,000	25,000	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	5,882,188	5,833,312	5,785,496
Expenditures								
Salaries and related costs	2,288,916	2,201,048	2,418,700	2,750,816	2,716,523	2,757,271	2,798,630	2,840,609
Contractual services	81,756	71,870	53,306	82,500	95,500	95,500	95,500	95,500
Internal services	8,476	8,126	10,300	10,335	10,300	10,300	10,300	10,300
Other charges	9,479	11,103	6,790	23,700	22,700	22,700	22,700	22,700
Materials and supplies	2,555,199	2,471,995	2,442,191	2,883,794	2,867,272	2,776,567	2,686,332	2,596,537
Capital outlay	78,992	56,493	20,661	303,059	194,850	194,850	194,850	194,850
Contingencies	-	-	-	25,000	25,000	25,000	25,000	25,000
Total expenditures	5,022,818	4,820,635	4,951,948	6,079,204	5,932,145	5,882,188	5,833,312	5,785,496
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	$ -	$ -	$ -	$ -	$ -

Roanoke County Public Schools
Annual Budget 2018-2019
Budget Forecast

Laptop Insurance Fund	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Budget	2018-2019 Budget	2019-2020 Projection	2020-2021 Projection	2021-2022 Projection
Revenues					①			
Other revenues								
Laptop fees	$ 219,888	$ 272,025	$ -	$ -	$ -	$ -	$ -	$ -
Warranty reimbursements	157,426	94,517	122,889	100,000	-	-	-	-
Interest income	4,910	7,536	9,000	-	-	-	-	-
Fees from damages	-	-	7,384	-	-	-	-	-
Rebates and refunds	-	869	-	-	-	-	-	-
Sale of equipment	-	-	-	53,780	-	-	-	-
Transfers								
Transfer from General Fund	-	170,398	-	-	-	-	-	-
Total revenues	382,224	545,345	139,273	153,780	-	-	-	-
Expenditures								
Salaries and related costs	7,753	13,516	5,556	21,530	-	-	-	-
Contractual services	15,000	-	24,903	-	-	-	-	-
Other charges	193,339	-	-	-	-	-	-	-
Materials and supplies	283,851	82,585	78,433	132,250	-	-	-	-
Transfers	-	193,800	-	203,960	-	-	-	-
Total expenditures	499,943	289,901	108,892	357,740	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(117,719)	255,444	30,381	(203,960)	-	-	-	-
Beginning fund balance	1,303,835	1,186,116	1,441,560	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
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 following 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 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 additional rising 6th and 9th grade 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 = 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.

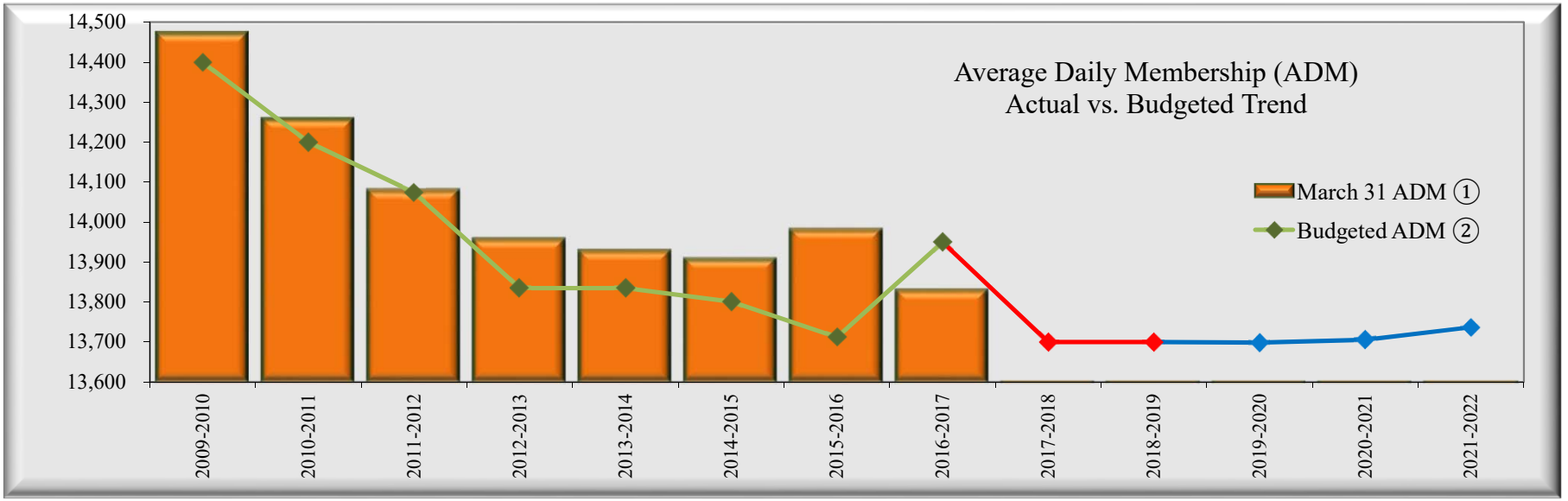
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
											<<<<<<<Projections>>>>>>>>		
March 31 ADM ①	14,474	14,259	14,081	13,958	13,929	13,909	13,982	13,830	TBD	na	na	na	na
Budgeted ADM ②	14,400	14,200	14,074	13,835	13,835	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 ADM, 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 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 budgeted 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.

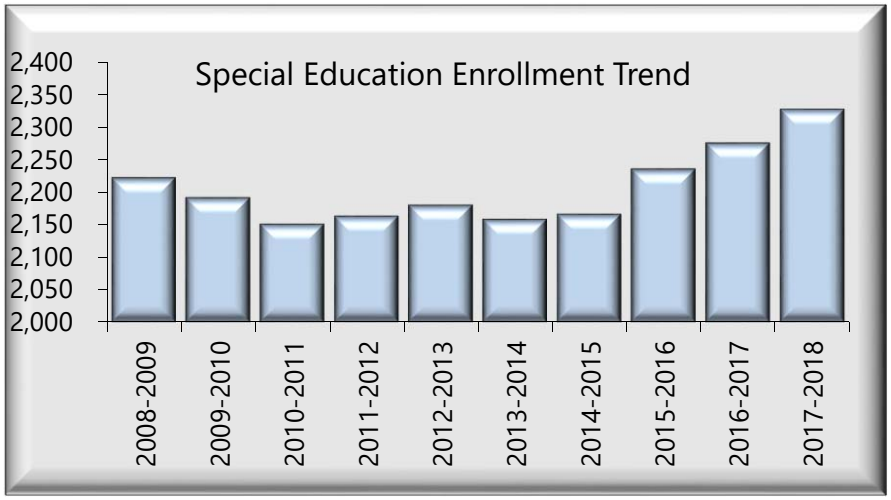
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
High Schools				①						
Cave Spring	877	863	833	850	901	956	988	1,024	1,049	1,016
Glenvar	655	668	626	587	585	564	549	564	567	583
Hidden Valley	1,199	1,167	1,116	1,061	1,000	1,007	1,022	951	927	878
Northside	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

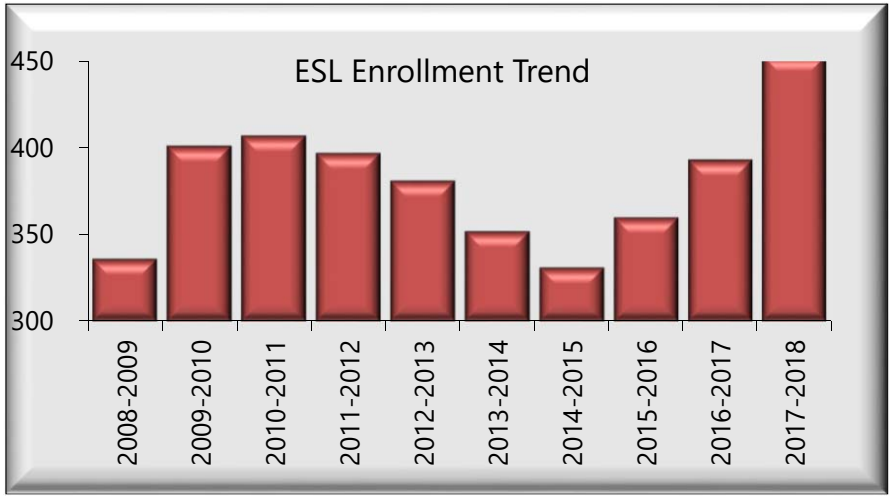
(Continued)

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

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Proposed 2018-2019
				①			②			③		
School Board Member	5.0	5.0	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	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	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	15.0	18.0
Principal	29.0	29.0	29.0	27.0	27.0	27.3	27.0	26.8	26.9	27.2	27.0	27.0
Assistant Principal	27.5	28.5	28.0	26.9	26.0	25.3	24.9	24.8	24.2	26.1	22.6	21.6
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	1,146.6	1,145.6
Guidance Counselor	57.6	59.9	43.4	42.9	47.0	47.7	47.8	47.7	47.7	47.8	45.7	45.7
Librarian	25.9	25.0	26.3	28.0	26.0	24.2	25.9	25.7	24.8	25.0	24.8	24.8
Social Worker	3.2	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.9	4.0	4.0
Instructional Assistant	309.9	310.8	288.5	299.4	293.7	288.4	282.4	286.2	298.0	291.5	308.4	307.4
Secretary	74.7	75.5	75.5	69.9	71.4	68.6	69.0	69.8	70.9	72.7	71.8	71.8
School Nurse	27.9	27.8	26.0	25.9	23.0	24.7	24.3	26.2	27.7	27.3	26.1	26.1
School Psychologist	9.0	9.0	9.0	9.0	9.0	9.0	8.9	8.9	9.0	9.0	8.9	8.9
Attendance & Health	19.2	19.5	18.9	6.3	9.7	7.3	8.0	7.8	7.8	7.2	7.3	7.3
Bus Driver	168.5	176.5	170.9	170.8	175.7	174.3	167.3	182.8	191.1	178.3	197.5	194.5
Other Transportation	18.0	18.3	18.2	16.6	16.1	15.8	16.4	16.3	17.2	16.4	17.1	17.1
Custodian	121.3	118.3	127.1	114.1	113.3	113.0	102.9	83.8	67.1	51.1	53.2	53.2
Tradesman	33.0	35.5	31.8	30.2	29.7	29.7	28.0	29.1	27.7	25.8	27.6	27.6
Other Maintenance	6.5	6.9	5.3	4.0	4.0	4.0	4.0	3.8	4.0	3.0	2.3	2.3
Construction	6.0	6.4	5.2	4.0	4.4	4.0	4.3	4.4	3.9	2.4	2.3	2.3
Technology	50.5	50.0	47.0	40.9	37.6	37.3	36.4	36.2	34.1	37.0	37.2	37.2
School Nutrition	142.4	145.2	136.8	128.7	126.0	120.0	117.5	110.7	110.1	93.9	128.3	131.3
	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	2,181.7	2,181.7

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. Please note: This FTE report will not agree to the position budget based on the nature of a full time equivalent calculation.

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	61,214
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.
③ Viginia Average Salary from the Annual Teacher Salary Survey Report prepared by the Department of Education.
Sources: Roanoke County Public Schools Annual Budget and Salary Scales

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
2007-2008	8,306,035	5,067,780	13,373,815	252,763,757	5.29
2008-2009	10,323,075	8,799,841	19,122,916	262,011,427	7.30
2009-2010	9,964,540	9,437,308	19,401,848	249,135,448	7.79
2010-2011	12,269,095	9,563,362	21,832,457	256,591,051	8.51
2011-2012	12,534,407	9,050,745	21,585,152	260,467,376	8.29
2012-2013	13,129,978	8,952,723	22,082,701	259,471,652	8.51
2013-2014	10,593,023	8,168,073	18,761,096	260,674,387	7.20
2014-2015	11,389,614	7,887,332	19,276,946	269,891,195	7.14
2015-2016	13,104,653	7,546,808	20,651,461	272,818,478	7.57
2016-2017	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

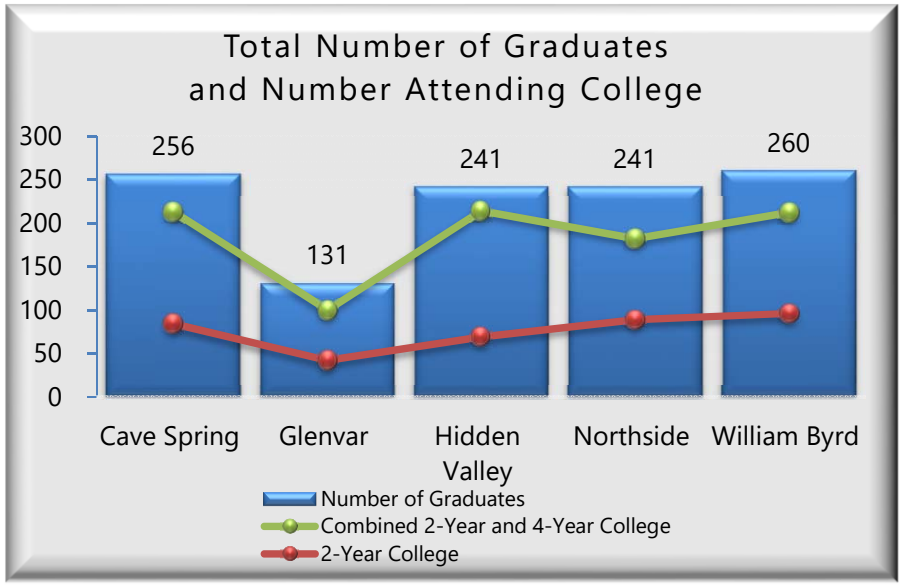
Elementary Schools
Back Creek
Bonsack
Burlington
Cave Spring
Clearbrook
Fort Lewis
Glen Cove
Glenvar
Green Valley
Herman L. Horn
Masons Cove
Mount Pleasant
Mountain View
Oak Grove
Penn Forest
W.E. Cundiff

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.

Source: Department of Testing and Remediation.

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

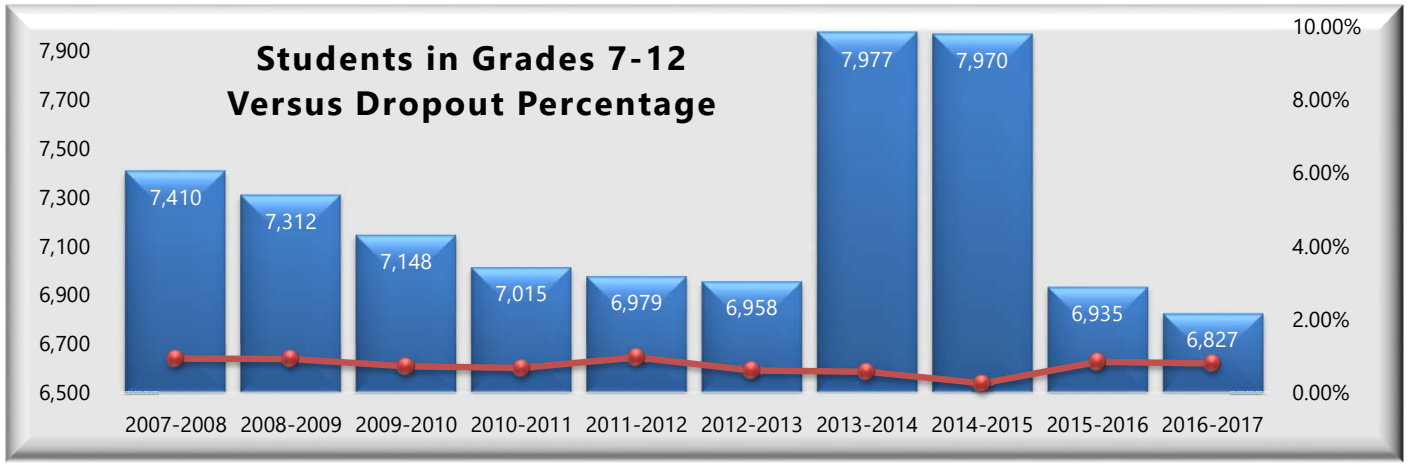
High School	Number of Graduates	Attending 2 Year College Students	Attending 2 Year College Percent	Attending 4 Year College Students	Attending 4 Year College Percent	Total Scholarships Earned
Cave Spring	256	84	32.8%	129	50.4%	$ 2,906,914
Glenvar	131	42	32.1%	58	44.3%	905,680
Hidden Valley	241	69	28.6%	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%



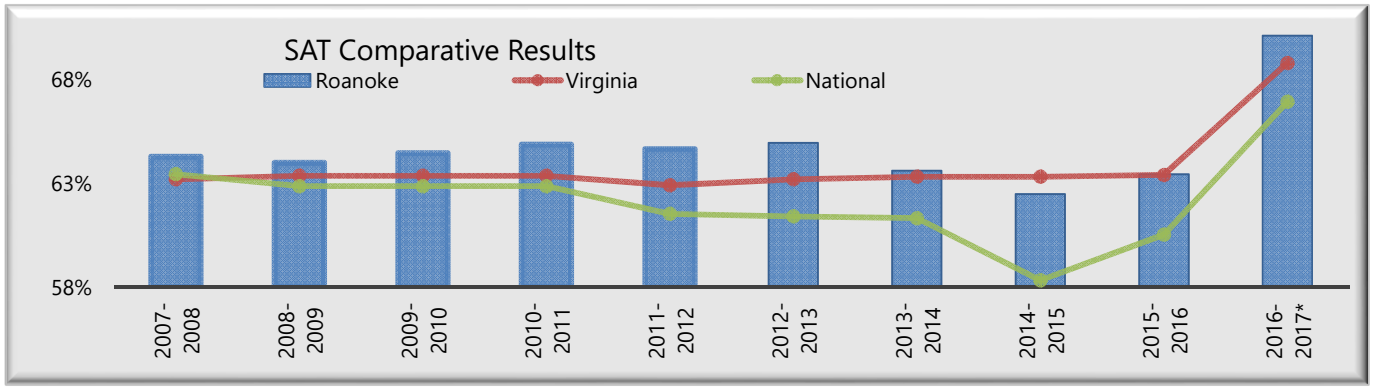
Roanoke County Public Schools has consistently had one of the lowest dropout rates in the Commonwealth of Virginia. As shown above the percent of students who drop out is less than 1% in all years shown.

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
2007-2008	47%	514	522	507	1,543	1,517	1,523	2,400
2008-2009	43	515	517	504	1,536	1,521	1,509	2,400
2009-2010	50	515	525	507	1,547	1,521	1,509	2,400
2010-2011	44	518	523	516	1,557	1,521	1,509	2,400
2011-2012	42	522	525	505	1,552	1,510	1,477	2,400
2012-2013	59	526	522	511	1,559	1,517	1,474	2,400
2013-2014	62	519	511	497	1,527	1,520	1,472	2,400
2014-2015	61	510	508	482	1,500	1,520	1,400	2,400
2015-2016	62	525	526	472	1,523	1,522	1,453	2,400
2016-2017*	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	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
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 US 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 US 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	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
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%	18%	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 US 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 US 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 (Continued)	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
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 ①	87	83	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	89	34	89	86	86	72	92	86	91	87	n/a	90	90	84	86	90	86	91	88	92

① Due to differing enrollment patterns across school divisions and the fact that some divisions do not offer World Geography to their students, the data for World Geography is not appropriate to compare across divisions.

Source: Department of Testing and Remediation

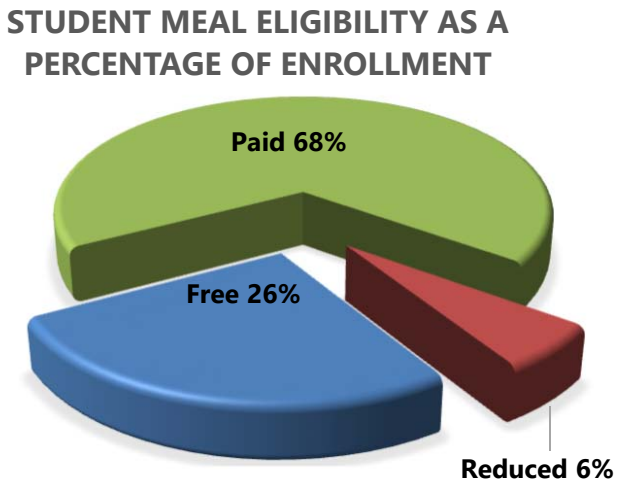
Roanoke County Public Schools
Annual Budget 2018-2019
Standards of Learning Subgroup Comparison by School Division

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%



	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 students 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
2008-2009	91,494	39,315	14,650	4.6%
2009-2010	92,253	39,315	14,474	6.3
2010-2011	92,524	40,688	14,259	5.7
2011-2012	92,687	42,288	14,081	5.6
2012-2013	93,256	42,288	13,958	5.5
2013-2014	92,703	45,577	13,929	5.2
2014-2015	93,569	45,577	13,909	4.5
2015-2016	93,775	45,577	13,982	3.5
2016-2017	93,924	48,047	13,830	3.5
2017-2018	93,924	48,047	13,779	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 Department of Administration
④ Virginia Employment Commission

Roanoke County Public Schools
Annual Budget 2018-2019
Parent and Student Surveys

Youth Risk Behavior Survey

The Youth Risk Behavior Survey is a national Center for Disease Control instrument that gathers information about violence, substance use, diet, exercise and other protective and risk factors in the lives of 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.




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

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. Part-time employees are eligible for a reduced health insurance benefit.

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

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.

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

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 the Elementary and Secondary Education Act provides language instruction assistance for limited English proficient and immigrant students so they may meet the state Standards of Learning required of all students.

Title IV – Title IV of the Elementary and Secondary Education Act is a grant program that provides supplemental funding to help provide students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Title VI-B – Title VI-B of the 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 between departments or into one fund from another fund.


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

Roanoke County Public Schools

(A component unit of the County of Roanoke, Virginia)

Capital Improvement Program

2019-2028

5937 Cove Road
Roanoke, Virginia 24019
www.rcps.us


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

Roanoke County Public Schools
Capital Improvement Program 2019-2028
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ROANOKE COUNTY PUBLIC SCHOOLS
Office of the Superintendent
5937 Cove Rd. Roanoke, VA 24019 ♦ (540) 562-3900 Ext 10163

June 12, 2018

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

We are pleased to submit to you the proposed Capital Improvement Program (Program) for fiscal years 2019-2028 of the Roanoke County Public Schools (the School System) for your consideration. The School Board is required to submit an adopted Program to the County Board of Supervisors for incorporation into the County of Roanoke's Capital Improvement Program. This annual Program as presented serves as the foundation for the School System's financial planning for major capital projects and replacements.

The School System provides a broad spectrum of general, special, gifted, career and technical education opportunities for approximately 14,100 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 process of developing and updating the Capital Improvement Program each year is critically important for identifying future capital needs for the successful maintenance of facilities, equipment, and buses necessary to provide first-class educational and enrichment programs.

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

In addition, as a frontrunner in the incorporation of digital technology in our classrooms, we offer a one-to-one laptop program for students in grades 6-12. Technology is a priority for providing quality 21st century tools for student growth. The School System operates the largest networked organization in the Roanoke Valley with connections to/from 27 schools, administration, transportation, and maintenance facilities. The inventory of servers, networking, and wireless connections is significant. The School System also maintains redundancy to avoid serious interruptions of service as well as an offsite official disaster recovery location. This Program includes a six-year replacement schedule to ensure the timely replacement of technology devices.

Finally, a formal bus replacement schedule is included. In order to be good stewards of taxpayer dollars, the School System is a leader in cost efficient transportation services provided with a fleet of 150 school buses. This Program includes a fifteen-year replacement schedule to ensure the timely replacement of school buses over their average useful life span.

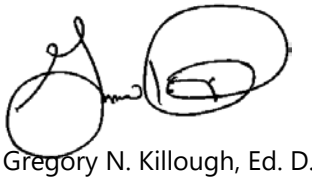
During fiscal year 2016, Perkins + Will conducted a Facility Use and Demographic Study in order to review the division's capacity versus forecasted enrollment as well as to forecast student enrollment for the next 10 years. There is no record of this type of study having been

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

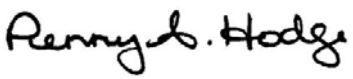
The first year of the ten-year plan is the only formal appropriation of funding. As such, our 2018-2019 budget has incorporated $1,500,000 for design work related to the renovation of William Byrd High School, $432,500 for the joint Human Resources and Payroll Software System; $1,000,000 for capital maintenance, including roof replacements, HVAC maintenance, paving, and other similar repairs and preventative maintenance; $2,724,351 for technology replacements, including networking, servers, computer labs, computer leases and purchases in order to continue providing 21st century learning tools for our students; and $1,182,513 for bus replacements in order to keep our fleet maintenance costs lower by replacing older buses.

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

Respectfully submitted,



Gregory N. Killough, Ed. D.
Superintendent



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

Roanoke County Public Schools
Capital Improvement Program 2019-2028
Overview

BACKGROUND

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

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

FINANCIAL REPORTING ENTITY

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

The School System is a fiscally dependent school division pursuant to State law. As a fiscally dependent school division without taxing authority, assessed and market value of taxable property and tax rates do not apply nor does the school system maintain a debt service fund. State law prohibits the school system from entering into debt that extends beyond the fiscal year without the approval of the local governing body. The governing body in the County of Roanoke is the Board of Supervisors. The County of Roanoke prepares and administers a budget for school related debt service.

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

ROANOKE COUNTY PUBLIC SCHOOLS POLICY

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

The Capital Improvement Program 2019-2028 identifies the capital needs of the school system and includes four separate long-term strategic plans: Capital Improvement, Capital Maintenance, Technology Replacement, and Bus Replacement. Some of the projects in these plans include:

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

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

PROGRAM DEVELOPMENT

The School Board is responsible for preserving and maintaining 33 physical buildings measuring 2.6 million square feet with an average age of 51 years, including:

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

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

Estimated project costs include the following:

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

STUDIES

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

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

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

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

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

Project priorities in the CIP include:

- Protecting existing investment in facilities and infrastructure which are vital in delivering quality educational programs to students.
- Providing appropriate facilities for the educational and developmental needs of all student populations.

- Identifying capital maintenance (infrastructure) needs that will extend the useful life of the buildings including roof, pavement, HVAC, and other critical building systems.
- Anticipating future facility and infrastructure needs to best leverage capital resources.
- Complying with applicable federal, state, and local regulations.

FUNDING

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

In order to fund the School System's commitment to upgrading the facilities, the policy allocates 2/3 of the year-end balance to Major Capital Projects listed on the School Capital Improvement Plan and 1/3 to Minor Capital Projects (other projects identified and priorities with costs less than $500,000). This policy was adopted in conjunction with the County and enables the School System to ensure continued funding for needed capital improvements.

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

POLICY GUIDELINES FOR MAJOR SCHOOL CAPITAL RESERVE

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

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

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

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.

Roanoke County Public Schools
Capital Improvement Program 2019-2028
Overview

POLICY GUIDELINES FOR MINOR SCHOOL CAPITAL RESERVE

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

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

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

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

JOINT CAPITAL FINANCING PLAN

A joint capital financing plan has been approved by the School Board and the County Board of Supervisors which allocates the agreed-upon financing by year for the CIP. The CIP is updated as projects are completed or added. The School Board adopted the latest capital improvement plan on January 11, 2018 to include major capital projects planned for the next ten years.

BUDGET PLANNING

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


ROANOKE COUNTY PUBLIC SCHOOLS
Accent Excellence

CAPITAL IMPROVEMENT PLAN

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



Roanoke County Public Schools
2019-2028 Capital Improvement Program
Approved by School Board on January 11, 2018

Projects	FY 2018 $10M	For Appropriation FY 2019 $10M	For Future Planning Purposes FY 2020	FY 2021 $10M	FY 2022 $10M	FY 2023	FY 2024 $10M	FY 2025 $10M	FY 2026	FY 2027 $10M	FY 2028 $10M	Total CIP 2019-2028
Cave Spring High ($2M funded in 2016)	35,500,000	-	-	-	-	-	-	-	-	-	-	-
HR & Payroll Software System (50%)	50,000	432,500	487,500	65,000	-	-	-	-	-	-	-	985,000
Capital Maintenance Plan	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000
William Byrd High School	-	1,500,000	-	12,879,955	8,372,185	-	-	-	-	-	-	22,752,140
Hidden Valley Middle	-	-	-	-	860,000	2,271,320	10,051,477	-	-	-	-	13,182,797
Burlington Elementary	-	-	-	-	-	-	325,000	4,975,199	-	-	-	5,300,199
Glenvar Elementary	-	-	-	-	-	-	379,030	5,813,601	-	-	-	6,192,631
WE Cundiff Elementary	-	-	-	-	-	-	-	-	650,000	9,386,373	-	10,036,373
Glen Cove Elementary	-	-	-	-	-	-	-	-	-	890,647	10,171,187	11,061,834
Total Capital Costs Planned	**36,550,000**	**2,932,500**	**1,487,500**	**13,944,955**	**10,232,185**	**3,271,320**	**11,755,507**	**11,788,800**	**1,650,000**	**11,277,020**	**11,171,187**	**79,510,974**

Funding Sources:												
Major Capital Reserves	2,884,376	1,574,560	125,056	1,161,107	-	-	-	-	-	-	85,593	2,946,316
VPSA Bond Issue	30,000,000	-	-	10,000,000	9,232,185	767,815	10,000,000	10,000,000	-	10,000,000	10,000,000	60,000,000
Debt Fund - Schools	2,502,064	350,000	350,000	1,441,502	-	1,275,856	640,701	676,244	650,000	128,924	-	5,513,227
2015 VPSA Refunding Credit	163,560	-	-	330,402	-	227,649	114,806	112,556	-	148,096	-	933,509
2017 VPSA Refunding Credit	-	7,940	12,444	11,944	-	-	-	-	-	-	85,594	117,922
General Fund transfer for CMP	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000
Total Funding Sources Planned	**36,550,000**	**2,932,500**	**1,487,500**	**13,944,955**	**10,232,185**	**3,271,320**	**11,755,507**	**11,788,800**	**1,650,000**	**11,277,020**	**11,171,187**	**79,510,974**
Excess (Deficit) Funding	-	-	-	-	-	-	-	-	-	-	-	-

Roanoke County Public Schools
Capital Improvement Program 2019-2028
Capital Improvement Plan

CAVE SPRING HIGH SCHOOL

Location:	3712 Chaparral Drive, Roanoke, VA 24018
Magisterial District:	Cave Spring
Grade Levels:	9-12
Current Enrollment:	1022 (approximately)
Projected Enrollment / Year:	1163/2019
Capacity:	1190
Year of Construction:	1968
Year(s) of Major Renovation/Addition:	1970, 1985, 1987, 1998, 2008

Project Summary:
In 2015, the School Board placed Cave Spring High School on the CIP as the next Major Capital Project. In 2016, the Construction Committee approved the school to have a student capacity of 1200 and established a project budget of $37.5 million. An instructional programming study was completed in late fall of 2016 which subsequently led to the schematic design phase. The schematic design phase concluded in February 2017. The design development phase concluded in August 2017 and a value engineering exercise was completed in September 2017. Construction Documents are scheduled to be completed in winter of 2017/18 with construction beginning in June 2018.

The renovation of Cave Spring High School is an estimated $37.5 million project, with $2.0 million funded in FY2016, and $35.5 million funded in 2018. The project as proposed is anticipated to be funded with $7.5 million in RCPS cash sources, and $30.0 million in VPSA Bonds.



Roanoke County Public Schools
Capital Improvement Program 2019-2028
Capital Improvement Plan

WILLIAM BYRD HIGH SCHOOL

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

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



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

Roanoke County Public Schools
Capital Improvement Program 2019-2028
Capital Improvement Plan

HIDDEN VALLEY MIDDLE SCHOOL

Location:	4902 Hidden Valley School Road, Roanoke, VA 24018
Magisterial District:	Windsor Hills
Grade Levels:	6-8
Current Enrollment:	596 (approximate)
Projected Enrollment / Year:	624 / 2024
Capacity:	953
Year of Construction:	1972
Year(s) of Major Renovation/Addition:	

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



Roanoke County Public Schools
Capital Improvement Program 2019-2028
Capital Improvement Plan

BURLINGTON ELEMENTARY SCHOOL

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

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

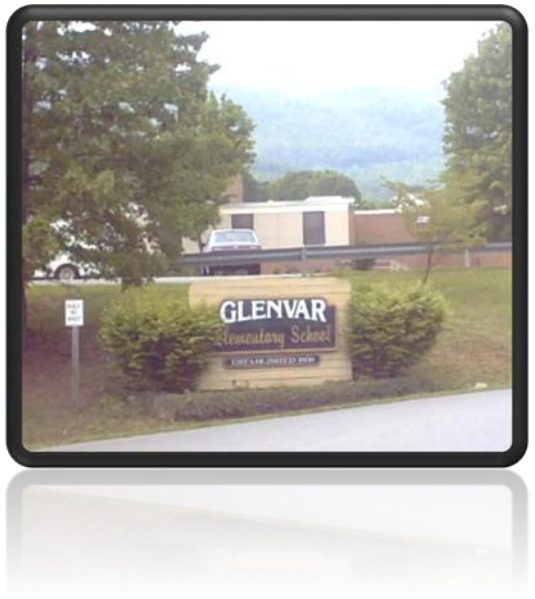


Roanoke County Public Schools
Capital Improvement Program 2019-2028
Capital Improvement Plan

GLENVAR ELEMENTARY SCHOOL

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

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



Roanoke County Public Schools
Capital Improvement Program 2019-2028
Capital Improvement Plan

W.E. Cundiff Elementary School

Location:	1200 Hardy Road, Vinton 24179
Magisterial District:	Vinton
Grade Levels:	PK-5
Current Enrollment:	495 (approximate)
Projected Enrollment / Year:	519 / 2017
Capacity:	587
Year of Construction:	1972
Year(s) of Major Renovation/Addition:	

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

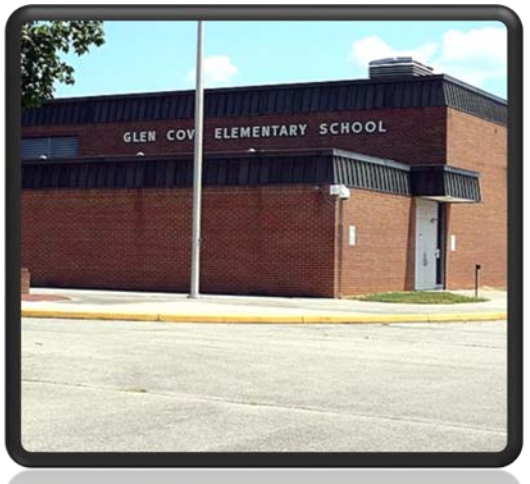


Roanoke County Public Schools
Capital Improvement Program 2019-2028
Capital Improvement Plan

GLEN COVE ELEMENTARY SCHOOL

Location:	5901 Cove Road, Roanoke, VA 24019
Magisterial District:	Catawba
Grade Levels:	PK-5
Current Enrollment:	448 (approximate)
Projected Enrollment / Year:	504 / 2020
Capacity:	470
Year of Construction:	1971
Year(s) of Major Renovation/Addition:	

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



Roanoke County Public Schools
Capital Improvement Program 2019-2028
CIP Projects

HUMAN RESOURCES AND PAYROLL SYSTEM

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

Project Summary:
The Human Resources (HR) and Payroll Modules project, planned from FY 2018 to FY2020, will make an additional investment in the Infor/Lawson HR and Payroll systems utilized by Roanoke County Schools, County of Roanoke, and the Western Virginia Regional Jail Authority. The current HR and payroll systems are being decommissioned by the vendor and will require migration to a new platform and software. In addition, the HR and Payroll systems require compatibility with the new Integrated Financial System (IFS) which was implemented in July 2016. Infor/Lawson CloudSuite HCM and Payroll will provide required platform changes and needed functionality. Modules will include Talent Acquisition, Performance Management, Goal Planning, Compensation Management, Succession Planning, Talent Science, Learning Management System, Knowledge Base, Payroll, Contract Pay, and BSI Tax Software modules. Implementation of modules will occur in a phased in approach. Project costs are anticipated to be split 50/50 with the County of Roanoke.



CAPITAL MAINTENANCE PLAN

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



Roanoke County Public Schools
Capital Improvement Program 2019-2028
Capital Maintenance Plan

BACKGROUND

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

In this capital maintenance plan, facility maintenance is addressed by either "Major Maintenance" or "Modernization" projects. Major maintenance projects are the replacement of individual building components when they are no longer functioning or have reached an age when repairs are no longer possible due to cost or the lack of available replacement parts. Additionally, these aging components were not designed with current energy conservation technologies. Facility condition inspections and related modernization projects are necessary when many building components are simultaneously nearing the end of their useful life due to age and the facility needs a more comprehensive approach. A modernization may include many of the major building systems (roof, HVAC, etc.), and may also include the replacement of lighting, flooring, windows, casework, etc. Additionally, modernizations may include the installation of the infrastructure necessary to support current technology tools (interactive white boards, document cameras, etc.), as well as a more mobile computing environment.

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

- Audio Visual
- Communications
- Electrical
- Flooring
- Heating, Ventilation, and Air Conditioning
- Painting
- Paving
- Preventative Maintenance
- Roofing
- Scoreboards
- Stormwater Management

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

Roanoke County Public Schools
Capital Improvement Program 2019-2028
Capital Maintenance Plan

Audio Visual

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

Communications

A radio upgrade project is a plan to move from the current analog system to a full digital system. The planned radio upgrade will allow direct communication between the Roanoke County Police and Fire Departments, schools, school buses and other school personnel.



Electrical



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

Flooring

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

Heating, Ventilation, and Air Conditioning

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

Painting

An annual painting plan established to provide interior and exterior painting at three facilities each year which will allow for each facility to be painted on a 10-year rotation.

PAVING

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

Preventative Maintenance

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

Roofing

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

SCOREBOARDS

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

STORMWATER MANAGEMENT



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

Roanoke County Public Schools
Capital Improvement Program 2019-2028
Capital Maintenance Plan

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Audio/Visual	$ -	$ 40,000	$ 40,000	$ -	$ -	$ -	$ 30,000	$ 10,000	$ 30,000	$ 30,000
Communications	108,000	-	-	-	-	-	-	-	-	-
Electrical	-	20,000	20,000	-	-	-	-	-	-	-
Flooring	42,000	25,000	-	37,000	-	-	40,000	15,000	40,000	60,000
HVAC	500,000	570,000	370,000	240,000	103,000	58,500	549,140	248,140	492,000	200,000
Painting	115,000	110,000	110,000	115,000	110,000	115,000	110,000	75,000	115,000	110,000
Paving	-	-	-	-	-	-	-	-	-	230,000
Preventative Maintenance	185,000	185,000	190,000	190,000	190,000	195,000	195,000	200,000	200,000	200,000
Roofing	-	-	220,000	368,000	547,000	581,500	25,860	401,860	-	120,000
Scoreboards	-	-	-	-	-	-	-	-	73,000	-
Stormwater Management	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Maintenance	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**


ROANOKE COUNTY PUBLIC SCHOOLS
Accent Excellence

TECHNOLOGY REPLACEMENT PLAN

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



Roanoke County Public Schools
Capital Improvement Program 2019-2028
Technology Replacement Plan

Technology Initiative

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



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

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

Funding

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

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

Roanoke County Public Schools
Capital Improvement Program 2019-2028
Technology Replacement Plan

Building the Replacement Plan

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

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

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

- Camera equipment
- Building security
- Computer labs
- Equipment lease
- IP Telephony equipment
- Library computers
- Student laptops and bags
- Networking
- Promethean boards
- Servers
- Staff computers
- Wireless connections

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

Camera Equipment



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

Building Security

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

Computer Labs

The computer labs are a primary instructional technology area in each elementary school. The labs are populated with up to 30 networked devices. These devices are included in the technology replacement plan under a 5-year rotation schedule**.**



Roanoke County Public Schools
Capital Improvement Program 2019-2028
Technology Replacement Plan

EQUIPMENT LEASE

The School Board began leasing student and staff laptops in 2013-2014 as a means of restoring the funding stream for the one-to-one high school laptop program. The lease rate does not exceed the cash purchase rate (no more than 25% for a 4-year lease). At the same time, this funding mechanism allowed the School Board to establish a sustainable funding stream that provides a means for refreshing the laptops every 4 years without identifying new funding. The School Board has added to this master lease in the last several years and will continue to do so as long as the lease rate remains favorable.

IP TELEPHONY EQUIPMENT



To enhance communication and building safety, all instructional and administrative areas of our school facilities have access to IP telephony systems. These devices are connected to a centralized communications server. Many IP phones connect with building intercom systems for added security. All phones have the capability of dialing 911 and reporting emergency calls. The IP telephony servers are included in the technology replacement plan under a 5-year rotation schedule. The individual IP telephony devices are expected to perform well beyond the 5-year replacement schedule.

LIBRARY COMPUTERS

The library computers are a primary source for instructional technology and media center functions in each school. The libraries are populated with up to 10 networked devices. These devices are included in the technology replacement plan under a 4-year rotation schedule.

STUDENT LAPTOPS AND BAGS



The School Board methodically expanded the one-to-one laptop initiative to all middle school grades in addition to grades 9 through 12 that were implemented in fiscal year 2002. The program included 8th grade in 2015-2016, 7th grade in 2016-2017, and 6th grade in 2017-2018. Introducing the laptops as students enter middle school helps acclimate students with the electronic resources necessary throughout the rest of their academic career and beyond. In addition, the curriculum structure is being re-designed to ensure that students receive additional training on the appropriate and productive use of the laptops by all teachers.

NETWORKING

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

Roanoke County Public Schools
Capital Improvement Program 2019-2028
Technology Replacement Plan

PROMETHEAN BOARDS

To increase student collaboration, Roanoke County Public Schools provides a Promethean interactive whiteboard in each instructional area of our building facilities. Our technology staff provides professional development for teachers on the effective use of this equipment. Software for the equipment is installed on all staff and student laptops to better utilize the interactive boards. All equipment is maintained by the technology department and has performed well beyond the normal rotation schedule. The Promethean boards have been added to the technology replacement plan. We will begin replacement of the oldest boards in 2018-2019. The rotation schedule will continue to replace equipment based on the oldest equipment.



SERVERS

To satisfy the delivery needs of the instructional technology program, Roanoke County Public Schools provides server equipment for enterprise-level applications. Our central office location is the home to server equipment supporting all Active Directory user and computer information, administration files, student database functions, and enterprise e-mail. The district also maintains a disaster recovery location with server equipment for quick restoration of enterprise services. The school locations also have a single server for building functions. All server equipment is included in the technology replacement plan and is under a normal 5-year rotation schedule.

STAFF COMPUTERS



To support our instructional technology program, Roanoke County Public Schools provides all teaching staff with a laptop. This equipment gives our teachers the tools to integrate technology in all subject areas while developing technology skills in our students.. Select staff is provided a desktop for administrative use. The staff computers are included in the technology replacement plan and is under a normal 4-year rotation schedule.

WIRELESS CONNECTIONS

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

Roanoke County Public Schools
Capital Improvement Program 2018-2027
Technology Replacement Plan

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Camera	$ -	$ -	$ -	$ 224,000	$ -	$ -
Building Security	-	-	-	-	-	468,000
Computer Labs	23,634	15,756	19,695	19,695	23,634	15,756
Equipment Lease	1,273,685	1,107,765	1,004,073	1,371,979	1,561,395	1,444,920
IP Telephony	-	-	-	-	-	214,560
Library	29,936	-	-	-	29,936	-
Network	414,000	585,000	432,000	504,000	765,000	675,000
Promethean Boards Lease	356,815	713,630	1,070,445	1,070,445	1,070,445	713,630
Promethean Boards-Replacement Parts	69,230	69,230	-	-	-	-
Server	223,000	81,000	387,000	339,000	237,000	120,000
Staff Computers	124,051	-	103,656	96,200	124,051	-
Student Laptop Bags	30,000	-	-	-	30,000	-
Student Laptops	-	315,120	646,653	301,990	-	315,120
Wireless	180,000	141,000	-	-	-	-
Total Technology	**$2,724,351**	**$3,028,501**	**$3,663,522**	**$3,927,309**	**$3,841,461**	**$3,966,986**

Bus Replacement Plan

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



BACKGROUND

Roanoke County Public Schools runs a comprehensive bus system in order to provide transportation of students to and from school and related activities each day. The School System operates 106 regular buses and 44 special needs buses. With a total of 150 school buses running on a daily basis, this is a large investment that must be maintained and replaced in a purposeful manner. Historically, school buses tend to have a 15-year life before the cost to maintain the bus outweighs the cost to replace the bus.

FUNDING

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

Roanoke County Public Schools
Capital Improvement Program 2018-2027
Bus Replacement Plan

Fiscal Year	Diesel: Regular 77-Passenger	Diesel: Special Ed 53-Passenger	Total Replacements	Diesel: Regular 77-Passenger	Diesel: Special Ed 53-Passenger	Annual Capital Outlay	Sale of Machinery and Interest Income	Transfer from General Fund	Annual Revenue	Fund Balance Carryover	Cumulative Surplus (Deficit)	Increase (Decrease) in Annual Allocation to Bus Fund
2018-19	8	5	13	$ 86,034	$ 98,848	$ 1,182,513	$ 20,000	$ 533,219	553,219	$ 1,505,783	$ 876,489	$ -
2019-20	8	3	11	84,347	100,825	977,251	20,000	635,000	655,000	876,489	554,238	101,781
2020-21	8	2	10	86,034	102,842	893,955	20,000	735,000	755,000	554,238	415,283	100,000
2021-22	9	1	10	87,755	104,899	894,690	20,000	835,000	855,000	415,283	375,593	100,000
2022-23	11	2	13	89,510	106,996	1,198,600	20,000	935,000	955,000	375,593	131,993	100,000
2023-24	8	4	12	91,300	109,136	1,166,945	20,000	1,035,000	1,055,000	131,993	20,048	100,000
2024-25	8	3	11	93,126	111,319	1,078,965	20,000	1,060,000	1,080,000	20,048	21,083	25,000
2025-26	8	3	11	94,988	113,546	1,100,544	20,000	1,060,000	1,080,000	21,083	539	-
2026-27	6	3	9	96,888	115,816	928,778	20,000	1,060,000	1,080,000	539	151,761	-
2027-28	4	3	7	98,826	118,133	749,702	20,000	1,060,000	1,080,000	151,761	482,059	-
2028-29	4	3	7	100,802	120,495	764,696	20,000	1,060,000	1,080,000	482,059	797,363	-
2029-30	4	3	7	102,819	122,905	779,990	20,000	1,060,000	1,080,000	797,363	1,097,373	-
2030-31	6	3	9	104,875	125,363	1,005,340	20,000	1,060,000	1,080,000	1,097,373	1,172,033	-
2031-32	6	4	10	106,972	127,871	1,153,317	20,000	1,060,000	1,080,000	1,172,033	1,098,716	-
2032-33	8	2	10	109,112	130,428	1,133,751	20,000	1,060,000	1,080,000	1,098,716	1,044,965	-
Total	106	44	150	①	①							

①Average Cost Per Bus With 2% Inflation


ROANOKE COUNTY PUBLIC SCHOOLS
ACCENT Excellence



Roanoke County Public Schools
Pay Plan
2018-2019

School Board Approved on April 26, 2018


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

Roanoke County Public Schools
Salary Scales
2018-2019

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Roanoke County Public Schools
Teacher, Librarian, Guidance Counselor
2018-2019

ANNUAL SALARY -- 200 Day Contract (7.33 hours per day)

Year	BA (T1)	BA+12 (T2)	BA+24 (T3)	MA (T4)	Doctor (T5)
1	$38,971	$39,571	$40,171	$41,371	$42,971
2	$39,556	$40,156	$40,756	$41,956	$43,556
3	$40,149	$40,749	$41,349	$42,549	$44,149
4	$40,751	$41,351	$41,951	$43,151	$44,751
5	$41,363	$41,963	$42,563	$43,763	$45,363
6	$41,983	$42,583	$43,183	$44,383	$45,983
7	$42,613	$43,213	$43,813	$45,013	$46,613
8	$43,251	$43,851	$44,451	$45,651	$47,251
9	$43,901	$44,501	$45,101	$46,301	$47,901
10	$44,559	$45,159	$45,759	$46,959	$48,559
11	$45,228	$45,828	$46,428	$47,628	$49,228
12	$45,906	$46,506	$47,106	$48,306	$49,906
13	$46,594	$47,194	$47,794	$48,994	$50,594
14	$47,293	$47,893	$48,493	$49,693	$51,293
15	$48,002	$48,602	$49,202	$50,402	$52,002
16	$48,722	$49,322	$49,922	$51,122	$52,722
17	$49,454	$50,054	$50,654	$51,854	$53,454
18	$50,195	$50,795	$51,395	$52,595	$54,195
19	$50,948	$51,548	$52,148	$53,348	$54,948
20	$51,713	$52,313	$52,913	$54,113	$55,713
21	$52,489	$53,089	$53,689	$54,889	$56,489
22	$53,275	$53,875	$54,475	$55,675	$57,275
23	$54,074	$54,674	$55,274	$56,474	$58,074
24	$54,885	$55,485	$56,085	$57,285	$58,885
25	$55,710	$56,310	$56,910	$58,110	$59,710
26	$56,545	$57,145	$57,745	$58,945	$60,545
27	$57,393	$57,993	$58,593	$59,793	$61,393
28	$58,254	$58,854	$59,454	$60,654	$62,254
29	$59,127	$59,727	$60,327	$61,527	$63,127
30	$60,014	$60,614	$61,214	$62,414	$64,014

Roanoke County Public Schools
Teacher, Librarian, Guidance Counselor
2018-2019

HOURLY RATES

Year	BA (T1)	BA+12 (T2)	BA+24 (T3)	MA (T4)	Doctor (T5)
1	$26.5831	$26.9924	$27.4017	$28.2202	$29.3116
2	$26.9820	$27.3913	$27.8006	$28.6191	$29.7105
3	$27.3864	$27.7957	$28.2050	$29.0235	$30.1149
4	$27.7977	$28.2070	$28.6163	$29.4348	$30.5262
5	$28.2145	$28.6238	$29.0331	$29.8517	$30.9431
6	$28.6376	$29.0468	$29.4561	$30.2747	$31.3661
7	$29.0675	$29.4767	$29.8860	$30.7046	$31.7960
8	$29.5029	$29.9122	$30.3214	$31.1400	$32.2314
9	$29.9459	$30.3552	$30.7644	$31.5830	$32.6744
10	$30.3951	$30.8044	$31.2136	$32.0322	$33.1236
11	$30.8512	$31.2604	$31.6697	$32.4883	$33.5797
12	$31.3134	$31.7227	$32.1320	$32.9506	$34.0420
13	$31.7833	$32.1926	$32.6019	$33.4204	$34.5118
14	$32.2601	$32.6693	$33.0786	$33.8972	$34.9886
15	$32.7437	$33.1530	$33.5623	$34.3808	$35.4722
16	$33.2349	$33.6442	$34.0535	$34.8720	$35.9634
17	$33.7337	$34.1430	$34.5523	$35.3708	$36.4622
18	$34.2394	$34.6487	$35.0580	$35.8765	$36.9679
19	$34.7534	$35.1626	$35.5719	$36.3905	$37.4819
20	$35.2749	$35.6842	$36.0935	$36.9120	$38.0034
21	$35.8040	$36.2133	$36.6226	$37.4411	$38.5325
22	$36.3407	$36.7500	$37.1593	$37.9778	$39.0692
23	$36.8857	$37.2949	$37.7042	$38.5228	$39.6142
24	$37.4389	$37.8482	$38.2574	$39.0760	$40.1674
25	$38.0011	$38.4104	$38.8196	$39.6382	$40.7296
26	$38.5708	$38.9801	$39.3894	$40.2079	$41.2994
27	$39.1496	$39.5588	$39.9681	$40.7867	$41.8781
28	$39.7365	$40.1458	$40.5551	$41.3736	$42.4651
29	$40.3325	$40.7418	$41.1510	$41.9696	$43.0610
30	$40.9374	$41.3467	$41.7559	$42.5745	$43.6659

Job Classification List (Non-Teaching Positions)
2018-2019

Based on 260 days - 8 hours per day (Excluding Lunch)

Title	Overtime Status	Scale	Min	Mid	Max	Hours Per Day
Building Operator	Non-Exempt	1	$19,573	$26,416	$33,280	8.0
Bus Aide	Non-Exempt	1	$19,573	$26,416	$33,280	4.0 – 5.75
Nutrition Associate	Non-Exempt	1	$19,573	$26,416	$33,280	5.0
Instructional Assistant	Non-Exempt	3	$21,570	$29,124	$36,670	6.83 or 7.33
Assistant Nutrition Manager	Non-Exempt	4	$22,651	$30,580	$38,501	6.0
Bus Driver (FT)	Non-Exempt	7	$26,229	$35,400	$44,595	8.0
Bus Lot Attendant	Non-Exempt	7	$26,229	$35,400	$44,595	8.0
Warehouse/ Delivery	Non-Exempt	7	$26,229	$35,400	$44,595	8.0
Administrative Assistant	Non-Exempt	8	$27,539	$37,170	$46,821	8.0
Building Manager - Elem	Non-Exempt	9	$28,912	$39,028	$49,150	8.0
Nutrition Manager - Elementary	Non-Exempt	9	$28,912	$39,028	$49,150	7.5
Tradesman	Non-Exempt	9	$28,912	$39,028	$49,150	8.0
Press Operator	Non-Exempt	9	$28,912	$39,028	$49,150	8.0
Building Manager - Secondary	Non-Exempt	10	$30,347	$40,980	$51,584	8.0
Administrative Specialist	Non-Exempt	11	$31,866	$43,029	$54,163	8.0
Licensure Manager	Non-Exempt	11	$31,866	$43,029	$54,163	8.0
Nutrition Manager - Secondary	Non-Exempt	11	$31,866	$43,029	$54,163	8.0
Payroll Specialist	Non-Exempt	11	$31,866	$43,029	$54,163	8.0
Bus Driver (PT)	Non-Exempt	12	$33,467	$45,180	$56,888	4.0 – 5.75
Master HVAC Technician	Non-Exempt	13	$35,131	$47,439	$59,717	8.0
Mechanic/ Technician	Non-Exempt	13	$35,131	$47,439	$59,717	8.0
Nutrition Field Manager	Non-Exempt	13	$35,131	$47,439	$59,717	7.5
Interpreter	Non-Exempt	14	$36,899	$49,811	$62,733	7.33
IT Technician	Non-Exempt	14	$36,899	$49,811	$62,733	8.0

Annual Salary amounts are rounded to whole dollars.

Job Classification List (Non-Teaching Positions)
2018-2019

Based on 260 days - 8 hours per day (Excluding Lunch)

Title	Overtime Status	Scale	Min	Mid	Max	Hours Per Day
Lead Tradesman	Non-Exempt	14	$36,899	$49,811	$62,733	8.0
Nutrition Coordinator	Exempt	14	$36,899	$49,811	$62,733	8.0
Parts Manager	Exempt	14	$36,899	$49,811	$62,733	8.0
Print Shop Specialist	Exempt	14	$36,899	$49,811	$62,733	8.0
Warehouse Office Manager	Exempt	14	$36,899	$49,811	$62,733	8.0
Audio-Visual Specialist	Exempt	15	$38,750	$52,302	$65,874	8.0
Book Store Purchasing Manager	Exempt	15	$38,750	$52,302	$65,874	8.0
Communications Specialist	Exempt	15	$38,750	$52,302	$65,874	8.0
Systems Analyst	Exempt	15	$38,750	$52,302	$65,874	8.0
Network Manager	Exempt	16	$40,685	$54,912	$69,160	8.0
Construction Coordinator	Exempt	17	$42,723	$57,663	$72,634	8.0
Deputy Clerk	Exempt	17	$42,723	$57,663	$72,634	8.0
Energy Manager	Exempt	17	$42,723	$57,663	$72,634	8.0
PT/OT Therapy Assistant	Exempt	17	$42,723	$57,663	$72,634	4.8 or 8.0
Route Supervisor	Exempt	17	$42,723	$57,663	$72,634	8.0
SAP Counselor	Exempt	17	$42,723	$57,663	$72,634	7.33
Shop Foreman	Exempt	17	$42,723	$57,663	$72,634	8.0
Speech Language Pathologist Assistant	Exempt	17	$42,723	$57,663	$72,634	7.33
Transportation Manager	Exempt	17	$42,723	$57,663	$72,634	8.0
Accountant	Exempt	18	$44,845	$60,546	$76,232	8.0
Operations Coordinator	Exempt	18	$44,845	$60,546	$76,232	8.0
Public Relations Specialist	Exempt	18	$44,845	$60,546	$76,232	8.0
Health Nurse	Exempt	19	$47,091	$63,573	$80,059	5.83
Manager of Information Technology	Exempt	19	$47,091	$63,573	$80,059	8.0

Annual Salary amounts are rounded to whole dollars.

Job Classification List (Non-Teaching Positions)
2018-2019

Based on 260 days - 8 hours per day (Excluding Lunch)

Title	Overtime Status	Scale	Min	Mid	Max	Hours Per Day
Benefits/FMLA Coordinator	Exempt	20	$49,442	$66,752	$84,053	8.0
Clerk Of The School Board	Exempt	20	$49,442	$66,752	$84,053	8.0
CSA Specialist	Exempt	20	$49,442	$66,752	$84,053	8.0
Dean of Students	Exempt	20	$49,442	$66,752	$84,053	8.0
Elementary Assistant/Teacher Administrator	Exempt	20	$49,442	$66,752	$84,053	8.0
Social Worker	Exempt	20	$49,442	$66,752	$84,053	8.0
Truancy and Intervention Specialist	Exempt	20	$49,442	$66,752	$84,053	8.0
Autism Instructor	Exempt	21	$51,917	$70,090	$88,254	8.0
Senior Accountant	Exempt	21	$51,917	$70,090	$88,254	8.0
HR Systems Manager	Exempt	23	$57,242	$77,274	$97,302	8.0
Autism Specialist	Exempt	23	$57,242	$77,274	$97,302	8.0
Construction Manager	Exempt	23	$57,242	$77,274	$97,302	8.0
Finance Manager	Exempt	23	$57,242	$77,274	$97,302	8.0
Guidance Coordinator	Exempt	23	$57,242	$77,274	$97,302	8.0
HR Systems Manager	Exempt	23	$57,242	$77,274	$97,302	8.0
Nurse Coordinator	Exempt	23	$57,242	$77,274	$97,302	8.0
Occupational Therapist	Exempt	23	$57,242	$77,274	$97,302	4.8 or 8.0
Physical Therapist	Exempt	23	$57,242	$77,274	$97,302	4.8 or 8.0
Psychologist	Exempt	23	$57,242	$77,274	$97,302	7.5
Speech Pathologist	Exempt	23	$57,242	$77,274	$97,302	6.0 or 7.5
Assistant Principal - BCAT	Exempt	24	$60,112	$81,137	$102,190	8.0
Athletic Director	Exempt	24	$60,112	$81,137	$102,190	7.0
Supervisor of Art	Exempt	24	$60,112	$81,137	$102,190	7.33
Supervisor of Counseling & Student Record	Exempt	24	$60,112	$81,137	$102,190	8.0

Annual Salary amounts are rounded to whole dollars.

Job Classification List (Non-Teaching Positions)
2018-2019

Based on 260 days - 8 hours per day (Excluding Lunch)

Title	Overtime Status	Scale	Min	Mid	Max	Hours Per Day
Supervisor of CTE	Exempt	24	$60,112	$81,137	$102,190	8.0
Supervisor of Health, PE, & Driver's Ed	Exempt	24	$60,112	$81,137	$102,190	8.0
Supervisor of Mathematics	Exempt	24	$60,112	$81,137	$102,190	8.0
Supervisor of World Languages and ELL	Exempt	24	$60,112	$81,137	$102,190	7.33
Supervisor of Music/ Performing Arts	Exempt	24	$60,112	$81,137	$102,190	7.33
Supervisor of Science	Exempt	24	$60,112	$81,137	$102,190	8.0
Supervisor of Social Studies and Media Services	Exempt	24	$60,112	$81,137	$102,190	8.0
Supervisor of English and RCPS Online	Exempt	24	$60,112	$81,137	$102,190	8.0
Supervisor of Special Education	Exempt	24	$60,112	$81,137	$102,190	8.0
Assistant Principal - High	Exempt	25	$63,107	$85,194	$107,286	8.0
Assistant Principal - Middle	Exempt	25	$63,107	$85,194	$107,286	8.0
District Database Administrator	Exempt	25	$63,107	$85,194	$107,286	8.0
Supervisor or Human Resources	Exempt	25	$63,107	$85,194	$107,286	8.0
Supervisor of Maintenance	Exempt	25	$63,107	$85,194	$107,286	8.0
Supervisor of Nutrition	Exempt	25	$63,107	$85,194	$107,286	8.0
Supervisor of Transportation	Exempt	25	$63,107	$85,194	$107,286	8.0
Associate Director	Exempt	26	$66,269	$89,445	$112,653	8.0
Principal - Elementary	Exempt	27	$69,576	$93,927	$118,290	8.0
Principal - Middle	Exempt	28	$73,050	$98,623	$124,176	8.0
Principal - High	Exempt	29	$76,710	$103,554	$130,416	8.0
Director of Administration	Exempt	30	$80,538	$108,732	$136,906	8.0
Director of Career and Technology Education	Exempt	30	$80,538	$108,732	$136,906	8.0
Director of Elementary Instruction	Exempt	30	$80,538	$108,732	$136,906	8.0
Director of Finance	Exempt	30	$80,538	$108,732	$136,906	8.0

Annual Salary amounts are rounded to whole dollars.

Job Classification List (Non-Teaching Positions)
2018-2019

Based on 260 days - 8 hours per day (Excluding Lunch)

Title	Overtime Status	Scale	Min	Mid	Max	Hours Per Day
Director of Human Resources	Exempt	30	$80,538	$108,732	$136,906	8.0
Director of Operations	Exempt	30	$80,538	$108,732	$136,906	8.0
Director of Secondary Instruction	Exempt	30	$80,538	$108,732	$136,906	8.0
Director of Special ED & PPS	Exempt	30	$80,538	$108,732	$136,906	8.0
Director of Technology	Exempt	30	$80,538	$108,732	$136,906	8.0
Director of Testing/ Remediation	Exempt	30	$80,538	$108,732	$136,906	8.0
Assistant Superintendent – HR & Instruction	Exempt	33	$93,246	$125,871	$158,517	8.0
Assistant Superintendent – Finance & Operations	Exempt	33	$93,246	$125,871	$158,517	8.0

Annual Salary amounts are rounded to whole dollars.

RCPS PAY PLAN - ANNUAL **Following Scales are for Non-Teaching Positions Listed** **(Salary based on 260 days; 8 hours per day)**

	A	B	C	D	E	F	G	H	I	J	K	L
1	19,573	20,030	20,497	20,976	21,466	21,967	22,480	23,005	23,542	24,091	24,654	25,229
2	20,550	21,030	21,521	22,024	22,538	23,064	23,603	24,154	24,718	25,295	25,886	26,490
3	21,570	22,073	22,588	23,116	23,655	24,207	24,772	25,350	25,942	26,548	27,167	27,802
4	22,651	23,180	23,721	24,274	24,840	25,420	26,013	26,620	27,241	27,877	28,527	29,193
	23,774	24,329	24,897	25,478	26,073	26,681	27,304	27,941	28,593	29,260	29,943	30,642
6	24,981	25,564	26,161	26,772	27,397	28,036	28,691	29,360	30,046	30,747	31,465	32,200
7	26,229	26,841	27,468	28,109	28,765	29,437	30,124	30,827	31,547	32,283	33,037	33,808
8	27,539	28,182	28,840	29,513	30,202	30,907	31,628	32,367	33,122	33,896	34,687	35,496
9	28,912	29,587	30,277	30,984	31,707	32,447	33,204	33,979	34,772	35,584	36,414	37,264
10	30,347	31,055	31,780	32,521	33,280	34,057	34,852	35,665	36,497	37,349	38,220	39,112
11	31,866	32,609	33,370	34,149	34,945	35,761	36,595	37,449	38,323	39,217	40,132	41,068
12	33,467	34,248	35,047	35,865	36,702	37,558	38,435	39,332	40,249	41,189	42,150	43,133
13	35,131	35,951	36,790	37,648	38,527	39,426	40,346	41,287	42,251	43,237	44,245	45,278
14	36,899	37,760	38,642	39,544	40,467	41,411	42,378	43,367	44,380	45,415	46,476	47,560
	38,750	39,655	40,580	41,527	42,496	43,488	44,503	45,542	46,604	47,692	48,805	49,944
16	40,685	41,634	42,606	43,600	44,618	45,659	46,724	47,815	48,930	50,072	51,241	52,437
17	42,723	43,720	44,741	45,785	46,854	47,948	49,067	50,212	51,384	52,583	53,811	55,067
18	44,845	45,891	46,962	48,058	49,180	50,327	51,502	52,704	53,934	55,192	56,480	57,798
19	47,091	48,190	49,315	50,466	51,644	52,850	54,083	55,346	56,637	57,959	59,312	60,697
20	49,442	50,596	51,776	52,985	54,222	55,487	56,782	58,108	59,464	60,852	62,272	63,725
21	51,917	53,128	54,368	55,637	56,935	58,264	59,624	61,015	62,439	63,896	65,387	66,913
22	54,517	55,789	57,092	58,424	59,788	61,183	62,612	64,073	65,569	67,099	68,665	70,268
23	57,242	58,577	59,944	61,343	62,775	64,239	65,738	67,272	68,842	70,449	72,093	73,775
24	60,112	61,515	62,951	64,420	65,923	67,462	69,036	70,648	72,297	73,984	75,711	77,478
	63,107	64,580	66,088	67,630	69,209	70,824	72,477	74,169	75,900	77,671	79,484	81,340
26	66,269	67,815	69,398	71,018	72,675	74,371	76,107	77,883	79,700	81,560	83,464	85,411
27	69,576	71,200	72,862	74,563	76,303	78,085	79,907	81,773	83,681	85,635	87,634	89,679
28	73,050	74,754	76,499	78,284	80,111	81,980	83,893	85,851	87,854	89,905	92,003	94,150
29	76,710	78,501	80,333	82,208	84,127	86,091	88,101	90,157	92,261	94,415	96,619	98,874
30	80,538	82,417	84,340	86,309	88,323	90,384	92,493	94,651	96,860	99,121	101,434	103,801
31	84,573	86,547	88,566	90,633	92,748	94,913	97,128	99,395	101,714	104,088	106,517	109,003
32	88,795	90,867	92,988	95,158	97,379	99,651	101,977	104,357	106,792	109,284	111,835	114,445
33	93,246	95,423	97,650	99,929	102,261	104,647	107,090	109,589	112,147	114,764	117,442	120,183

Annual Salary amounts are rounded to whole dollars.

RCPS PAY PLAN - ANNUAL

(Salary based on 260 days; 8 hours per day)

	M	N	O	P	Q	R	S	T	U	V	W	X
1	25,818	26,421	27,038	27,669	28,315	28,976	29,653	30,345	31,054	31,779	32,521	33,280
2	27,109	27,742	28,389	29,052	29,731	30,425	31,135	31,862	32,606	33,368	34,147	34,944
3	28,450	29,115	29,794	30,490	31,201	31,929	32,675	33,437	34,218	35,017	35,834	36,670
4	29,874	30,571	31,284	32,014	32,761	33,525	34,307	35,108	35,927	36,765	37,623	38,501
	31,357	32,089	32,837	33,604	34,388	35,190	36,012	36,852	37,712	38,592	39,493	40,414
6	32,951	33,721	34,508	35,313	36,138	36,982	37,845	38,728	39,633	40,558	41,505	42,474
7	34,597	35,405	36,232	37,078	37,943	38,829	39,735	40,663	41,612	42,584	43,578	44,595
8	36,325	37,173	38,041	38,929	39,837	40,767	41,719	42,693	43,689	44,709	45,753	46,821
9	38,134	39,024	39,935	40,867	41,821	42,797	43,795	44,818	45,864	46,934	48,029	49,150
10	40,024	40,958	41,914	42,892	43,893	44,917	45,965	47,038	48,135	49,258	50,408	51,584
11	42,026	43,007	44,010	45,037	46,088	47,163	48,264	49,390	50,542	51,721	52,928	54,163
12	44,140	45,170	46,224	47,302	48,406	49,535	50,691	51,874	53,085	54,323	55,591	56,888
13	46,334	47,416	48,522	49,654	50,813	51,999	53,212	54,454	55,724	57,024	58,355	59,717
14	48,671	49,807	50,969	52,159	53,376	54,622	55,897	57,202	58,537	59,904	61,302	62,733
	51,110	52,302	53,523	54,772	56,050	57,359	58,697	60,067	61,469	62,903	64,371	65,874
16	53,660	54,912	56,194	57,505	58,847	60,221	61,626	63,064	64,536	66,042	67,583	69,160
17	56,352	57,668	59,014	60,391	61,801	63,243	64,719	66,230	67,776	69,358	70,977	72,634
18	59,147	60,527	61,940	63,385	64,865	66,378	67,927	69,513	71,135	72,795	74,494	76,232
19	62,113	63,563	65,047	66,565	68,119	69,709	71,336	73,001	74,705	76,449	78,233	80,059
20	65,213	66,735	68,292	69,886	71,517	73,187	74,895	76,643	78,432	80,262	82,136	84,053
21	68,475	70,073	71,708	73,382	75,094	76,847	78,640	80,475	82,353	84,275	86,242	88,254
22	71,908	73,587	75,305	77,062	78,861	80,702	82,586	84,513	86,486	88,505	90,571	92,685
23	75,496	77,258	79,061	80,906	82,794	84,726	86,703	88,726	90,797	92,915	95,084	97,302
24	79,286	81,136	83,030	84,968	86,951	88,980	91,057	93,182	95,357	97,582	99,860	102,190
	83,238	85,181	87,169	89,204	91,286	93,416	95,597	97,828	100,111	102,448	104,839	107,286
26	87,405	89,445	91,532	93,668	95,854	98,091	100,380	102,723	105,120	107,573	110,084	112,653
27	91,773	93,915	96,107	98,351	100,646	102,996	105,400	107,860	110,378	112,955	115,591	118,290
28	96,347	98,595	100,896	103,250	105,660	108,126	110,649	113,231	115,873	118,577	121,344	124,176
29	101,182	103,544	105,961	108,434	110,965	113,555	116,206	118,918	121,694	124,534	127,441	130,416
30	106,223	108,702	111,239	113,835	116,491	119,210	121,991	124,838	127,752	130,733	133,784	136,906
31	111,547	114,150	116,814	119,541	122,330	125,185	128,107	131,097	134,156	137,287	140,491	143,770
32	117,115	119,849	122,646	125,508	128,437	131,434	134,501	137,640	140,852	144,139	147,503	150,946
33	122,988	125,859	128,796	131,802	134,878	138,026	141,247	144,543	147,917	151,369	154,902	158,517

Annual Salary amounts are rounded to whole dollars.

RCPS PAY PLAN - HOURLY RATES **Following Scales are for Non-Teaching Positions Listed**

	Step											
Scale	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**	**I**	**J**	**K**	**L**
1	9.41010	9.62981	9.85433	10.08462	10.32019	10.56106	10.80769	11.06010	11.31827	11.58221	11.85288	12.12933
2	9.87981	10.11058	10.34663	10.58846	10.83558	11.08846	11.34760	11.61250	11.88365	12.16106	12.44519	12.73558
3	10.37019	10.61202	10.85962	11.11346	11.37260	11.63798	11.90962	12.18798	12.47212	12.76346	13.06106	13.36635
4	10.88990	11.14423	11.40433	11.67019	11.94231	12.22115	12.50625	12.79808	13.09663	13.40240	13.71490	14.03510
	11.42981	11.69663	11.96971	12.24904	12.53510	12.82740	13.12692	13.43317	13.74663	14.06731	14.39567	14.73173
6	12.01010	12.29038	12.57740	12.87115	13.17163	13.47885	13.79375	14.11538	14.44519	14.78221	15.12740	15.48077
7	12.61010	12.90433	13.20577	13.51394	13.82933	14.15240	14.48269	14.82067	15.16683	15.52067	15.88317	16.25385
8	13.23990	13.54904	13.86538	14.18894	14.52019	14.85913	15.20625	15.56106	15.92404	16.29615	16.67644	17.06538
9	13.90000	14.22452	14.55625	14.89615	15.24375	15.59952	15.96346	16.33606	16.71731	17.10769	17.50673	17.91538
10	14.58990	14.93029	15.27885	15.63558	16.00000	16.37356	16.75577	17.14663	17.54663	17.95625	18.37500	18.80385
11	15.32019	15.67740	16.04327	16.41779	16.80048	17.19279	17.59375	18.00433	18.42452	18.85433	19.29423	19.74423
12	16.08990	16.46538	16.84952	17.24279	17.64519	18.05673	18.47837	18.90962	19.35048	19.80240	20.26442	20.73702
13	16.88990	17.28413	17.68750	18.10000	18.52260	18.95481	19.39712	19.84952	20.31298	20.78702	21.27163	21.76827
14	17.73990	18.15433	18.57788	19.01154	19.45529	19.90962	20.37404	20.84952	21.33654	21.83462	22.34423	22.86538
	18.62981	19.06490	19.50962	19.96490	20.43077	20.90769	21.39567	21.89519	22.40625	22.92885	23.46394	24.01154
16	19.56010	20.01635	20.48365	20.96154	21.45096	21.95144	22.46346	22.98798	23.52452	24.07308	24.63510	25.21010
17	20.53990	21.01923	21.51010	22.01202	22.52596	23.05192	23.58990	24.14038	24.70385	25.28077	25.87067	26.47452
18	21.56010	22.06298	22.57788	23.10481	23.64423	24.19567	24.76058	25.33846	25.92981	26.53462	27.15385	27.78750
19	22.63990	23.16827	23.70913	24.26250	24.82885	25.40865	26.00144	26.60865	27.22981	27.86538	28.51538	29.18125
20	23.77019	24.32500	24.89279	25.47356	26.06827	26.67644	27.29904	27.93654	28.58846	29.25577	29.93846	30.63702
21	24.96010	25.54231	26.13846	26.74856	27.37260	28.01154	28.66538	29.33413	30.01875	30.71923	31.43606	32.16971
22	26.21010	26.82163	27.44808	28.08846	28.74423	29.41538	30.10192	30.80433	31.52356	32.25913	33.01250	33.78269
23	27.52019	28.16202	28.81923	29.49183	30.18029	30.88413	31.60481	32.34231	33.09712	33.86971	34.66010	35.46875
24	28.90000	29.57452	30.26490	30.97115	31.69375	32.43365	33.19038	33.96538	34.75817	35.56923	36.39952	37.24904
	30.33990	31.04808	31.77308	32.51442	33.27356	34.05000	34.84471	35.65817	36.49038	37.34183	38.21346	39.10577
26	31.86010	32.60337	33.36442	34.14327	34.93990	35.75529	36.58990	37.44375	38.31731	39.21154	40.12692	41.06346
27	33.45000	34.23077	35.02981	35.84760	36.68462	37.54087	38.41683	39.31394	40.23125	41.17067	42.13173	43.11490
28	35.12019	35.93942	36.77837	37.63654	38.51490	39.41346	40.33317	41.27452	42.23798	43.22356	44.23221	45.26442
29	36.87981	37.74087	38.62163	39.52308	40.44567	41.38990	42.35625	43.34471	44.35625	45.39183	46.45144	47.53558
30	38.72019	39.62356	40.54808	41.49471	42.46298	43.45385	44.46779	45.50577	46.56731	47.65433	48.76635	49.90433
31	40.66010	41.60913	42.57981	43.57356	44.59038	45.63125	46.69615	47.78606	48.90096	50.04231	51.21010	52.40529
32	42.68990	43.68606	44.70577	45.74904	46.81683	47.90913	49.02740	50.17163	51.34231	52.54038	53.76683	55.02163
33	44.82981	45.87644	46.94712	48.04279	49.16394	50.31106	51.48558	52.68702	53.91683	55.17500	56.46250	57.78029

RCPS PAY PLAN - HOURLY RATES

	Step											
Scale	**M**	**N**	**O**	**P**	**Q**	**R**	**S**	**T**	**U**	**V**	**W**	**X**
1	12.41250	12.70240	12.99904	13.30240	13.61298	13.93077	14.25625	14.58894	14.92981	15.27837	15.63510	16.00000
2	13.03317	13.33750	13.64856	13.96731	14.29375	14.62740	14.96875	15.31827	15.67596	16.04231	16.41683	16.80000
3	13.67837	13.99760	14.32404	14.65865	15.00048	15.35096	15.70913	16.07596	16.45096	16.83510	17.22788	17.62981
4	14.36250	14.69760	15.04038	15.39135	15.75048	16.11779	16.49375	16.87885	17.27260	17.67548	18.08798	18.51010
	15.07548	15.42740	15.78702	16.15577	16.53269	16.91875	17.31346	17.71731	18.13077	18.55385	18.98702	19.42981
6	15.84183	16.21202	16.59038	16.97788	17.37404	17.77981	18.19471	18.61923	19.05433	19.49904	19.95433	20.42019
7	16.63365	17.02163	17.41923	17.82596	18.24183	18.66779	19.10337	19.54952	20.00577	20.47308	20.95096	21.43990
8	17.46394	17.87163	18.28894	18.71587	19.15240	19.59952	20.05721	20.52548	21.00433	21.49471	21.99663	22.51010
9	18.33365	18.76154	19.19952	19.64760	20.10625	20.57548	21.05577	21.54712	22.05000	22.56442	23.09087	23.62981
10	19.24279	19.69135	20.15096	20.62115	21.10240	21.59471	22.09856	22.61442	23.14183	23.68173	24.23462	24.80000
11	20.20481	20.67644	21.15865	21.65240	22.15769	22.67452	23.20385	23.74519	24.29904	24.86635	25.44615	26.03990
12	21.22115	21.71635	22.22308	22.74135	23.27212	23.81490	24.37067	24.93942	25.52163	26.11683	26.72644	27.35000
13	22.27596	22.79615	23.32788	23.87212	24.42933	24.99952	25.58269	26.17981	26.79038	27.41587	28.05529	28.71010
14	23.39952	23.94567	24.50433	25.07644	25.66154	26.26058	26.87356	27.50096	28.14279	28.80000	29.47212	30.16010
	24.57212	25.14567	25.73221	26.33269	26.94712	27.57644	28.21971	28.87837	29.55240	30.24183	30.94760	31.67019
16	25.79808	26.40048	27.01635	27.64663	28.29183	28.95240	29.62788	30.31923	31.02692	31.75096	32.49183	33.25000
17	27.09231	27.72500	28.37212	29.03413	29.71202	30.40529	31.11490	31.84135	32.58462	33.34519	34.12356	34.92019
18	28.43606	29.10000	29.77885	30.47356	31.18510	31.91250	32.65721	33.41971	34.19952	34.99760	35.81442	36.65000
19	29.86250	30.55913	31.27260	32.00240	32.74952	33.51394	34.29615	35.09663	35.91587	36.75433	37.61202	38.48990
20	31.35240	32.08413	32.83269	33.59904	34.38365	35.18606	36.00721	36.84760	37.70769	38.58750	39.48846	40.41010
21	32.92067	33.68894	34.47500	35.27981	36.10288	36.94567	37.80769	38.68990	39.59279	40.51683	41.46250	42.42981
22	34.57115	35.37837	36.20433	37.04904	37.91394	38.79904	39.70481	40.63125	41.57981	42.55048	43.54375	44.56010
23	36.29663	37.14327	38.01010	38.89712	39.80481	40.73365	41.68413	42.65673	43.65240	44.67067	45.71346	46.77981
24	38.11827	39.00769	39.91827	40.85000	41.80337	42.77885	43.77740	44.79904	45.84471	46.91442	48.00962	49.12981
	40.01827	40.95240	41.90817	42.88654	43.88750	44.91154	45.96010	47.03269	48.13077	49.25385	50.40337	51.57981
26	42.02163	43.00240	44.00577	45.03269	46.08365	47.15913	48.25962	49.38606	50.53846	51.71779	52.92500	54.16010
27	44.12163	45.15144	46.20529	47.28413	48.38750	49.51731	50.67308	51.85577	53.06635	54.30529	55.57260	56.87019
28	46.32067	47.40144	48.50769	49.63942	50.79808	51.98365	53.19663	54.43798	55.70817	57.00817	58.33846	59.70000
29	48.64519	49.78077	50.94279	52.13173	53.34856	54.59375	55.86827	57.17212	58.50673	59.87212	61.26971	62.70000
30	51.06875	52.26058	53.48029	54.72837	56.00529	57.31250	58.64952	60.01827	61.41923	62.85240	64.31923	65.82019
31	53.62837	54.87981	56.16058	57.47163	58.81250	60.18510	61.58990	63.02740	64.49808	66.00337	67.54375	69.12019
32	56.30577	57.61971	58.96442	60.34038	61.74856	63.18942	64.66394	66.17308	67.71731	69.29808	70.91490	72.57019
33	59.12885	60.50913	61.92115	63.36635	64.84519	66.35865	67.90721	69.49183	71.11394	72.77356	74.47212	76.21010

Roanoke County Public Schools
Supplements and Other Rates
2018-2019

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

Teachers:		
Substitute – degree	$100	per day
Substitute – non	$80	per day
Curriculum work	$20	per hour
Summer school	$20	per hour
Remediation/tutors	$20	per hour
PALS	$20	per hour
Homebound	$20	per hour
Inservice trainer	$20	per hour
Open-end contract	$180	per day
Sign language	$15	per hour
Speech Pathologist	$250	per day
Nurse:		
Substitute	$100	per day
Open-end	$150	per day

Building:		
Building operator substitute	$8.00	per hour
Building operator - on call	$80-$100	per month
Building manager substitute	$10.00	per hour
Transportation:		
Bus aide substitute	$9.25	per hour
Bus driver substitute	$12.50	per hour
Bus driver - extra runs during school day	$10.00	per hour
Bus driver - extra runs after school day	$12.00	per hour
Bus driver - summer school	$15.00	per hour
Full Time Contracted Substitute Bus Driver	$16.00	per hour

Instructional Assistant Substitutes:

(based on 6.75 hrs for Elem and 7.25 hrs for Sec)

	Full Day	Half Day
Elem IA - no degree	$64.00	$32.00
Sec IA - no degree	$68.00	$34.00
Elem IA - with degree	$75.00	$37.50
Sec IA - with degree	$80.00	$40.00
Elem open-end IA - no degree	$68.00	
Sec open-end IA - no degree	$72.00	
Elem open-end IA - with degree	$79.00	
Sec open-end IA - with degree	$86.00	

Administrative Assistant substitute $80.00 per day

Nutrition:		
Nutrition associate substitute	$8.00	per hour
Nutrition associate - open-end/retiree	$9.00	per hour
Nutrition associate - summer	$10.00	per hour
Nutrition manager - summer	$15.00	per hour
Administrator Substitute:	$350	per day
Secondary Additional Classes above 6 sections:	$7500	per year
Administrative Doctoral supplement	$2433	per year
National Board Certification	$2500	per year

Supplements for classified employees:		
12 semesters of college	$0.55	per day
24 semesters of college	$1.10	per day
Administrative Assistant certificate	$1.15	per day
School nutrition certificate	$0.50	per hour
Journeyman	$143	per year
Master's card	$286	per year
Master's card/electrician w/24 hours	$572	per year
Lead Tradesman	$3,500	per year
Lead Mechanic	$3,500	per year
Multiple school nutrition manager	$2,500	per year
Longevity - 20 years	$600	per year
Longevity - 25 years	$800	per year
Longevity - 30 years	$1,000	per year

The Supplements for classified employees will be grandfathered in for employees who already receive supplements. The supplements will not continue for newly hired employees or employees reaching a new milestone after June 30, 2016. Supplements will not continue because scales are adjusted to market and length of service is reflected in movement through the pay range.

Roanoke County Public Schools
Academic Stipends
2018-2019

High School

Web Master	$1,800.00
Debate Coach	$1,500.00
Department Head	$1,300.00
Drama Coach	$1,700.00
Forensics Coach	$1,500.00
Gifted Coordinator	$1,600.00
JR. and Sr. Class Sponsor	$1,500.00
Literary Magazine Sponsor	$1,500.00
Newspaper Sponsor	$1,800.00
SCA Sponsor	$1,500.00
Scholastic Bowl	$1,500.00
Special Education Coordinator	$1,850.00
Yearbook Sponsor	$2,500.00

Middle School

Web Master	$1,800.00
Department Head	$1,300.00
Interest Block Coordinator	$1,300.00
Newspaper Sponsor	$1,800.00
SCA Sponsor	$1,500.00
Special Education Coordinator	$1,850.00
Yearbook Sponsor	$2,000.00

Elementary School

Web Master	$1,800.00
Grade Level Coordinator	$1,300.00
Language Arts Coordinator	$1,300.00
Special Education Coordinator	$1,850.00

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

If Band and/or Choir Directors are at two schools they will get one supplement not one for each school. These supplements are included in teaching contract.

Roanoke County Public Schools
Athletic Stipends
2018-2019

High School			Middle School		
Sport	**Position**	**Supplement**	**Sport**	**Position**	**Supplement**
Athletic Trainer		$6,500	Baseball	Head	$2,000
Band	Assistant	$2,500	Basketball	Head	$2,000
Band	Auxiliary	$1,500	Cheerleading - Fall	Head	$2,000
Baseball	Head	$3,000	Cheerleading - Fall	Assistant	$1,550
Baseball	Assistant	$2,200	Cheerleading - Winter	Head	$2,000
Basketball	Head	$3,900	Cheerleading - Winter	Assistant	$1,550
Basketball	Assistant	$2,900	Football	Head	$3,700
Cheer - Comp (Fall)	Head	$3,500	Football	Assistant	$2,450
Cheer - Comp (Fall)	Assistant	$2,600	Soccer	Head	$2,000
Cheer – Winter	Head	$3,500	Softball	Head	$2,000
Cheer – Winter	Assistant	$2,600	Track	Head	$2,000
Cross Country	Head	$2,750	Track	Assistant	$1,550
Cross Country	Assistant	$1,750	Volleyball	Head	$2,000
Football	Head	$6,000	Wrestling	Head	$2,000
Football	Assistant	$3,950			
Golf	Head	$2,000			
Indoor Track	Head	$2,500			
Soccer	Head	$3,000			
Soccer	Assistant	$2,200			
Softball	Head	$3,000			
Softball	Assistant	$2,200			
Swimming	Head	$2,200			
Swimming	Assistant	$1,650			
Tennis	Head	$2,200			
Track	Head	$2,750			
Track	Assistant	$1,750			
Volleyball	Head	$3,500			
Volleyball	Assistant	$2,600			
Wrestling	Head	$3,500			
Wrestling	Assistant	$2,600			

Coaches contracted in 2017-18 are grandfathered at their 2017-18 supplement amount.

Coaches will no longer be paid for extra days. These extra days are included in the supplement amount.


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