ROANOKE COUNTY
Public Schools

Helping our students soar to new heights

2024-2025 Annual Budget

Approved by the Roanoke County School Board on June 10, 2024

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

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Roanoke County Public Schools
2024-2025 Annual Budget
Members of the School Board

Mr. Brent T. Hudson, Chair
Catawba District
November 2021 – December 2027

Ms. Cheryl A. Facciani, Vice-Chair
Windsor Hills District
January 2022 – December 2025

Ms. Shelley W. Clemons
Cave Spring District
January 2024 – December 2027

Mr. Timothy D. Greenway
Vinton District
November 2015 – December 2025

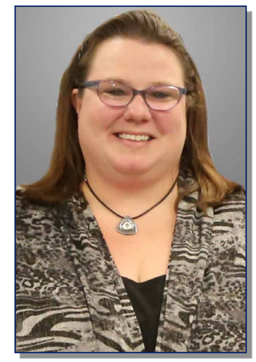
Mr. David M. Linden
Hollins District
January 2018 – December 2025

Clerk to the Board – Ms. Angela B. Roberson
Deputy Clerk to the Board – Ms. Edith S. York

Roanoke County Public Schools
2024-2025 Annual Budget
Administrative Leadership Team

Dr. Kenneth E. Nicely
Superintendent

Dr. James C. Soltis
Deputy Superintendent of
Administration and Operations



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

Ms. Tammy S. Newcomb
Executive Director of Administration

Ms. Kimberly M. Bradshaw
Executive Director of Elementary Instruction

Mr. Michael J. Riley
Executive Director of Secondary Instruction

Mr. Ben J. Williams
Director of Assessment and Research

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

Mr. Charles D. Lionberger
Director of Community Relations

Mr. Anthony (Todd) Kageals
Director of Facilities and Operations

Ms. Susan L. Peterson
Director of Finance

Mr. James R. Bradshaw
Director of Human Resources

Dr. Shawn D. Hughes
Director of School Counseling

Ms. Elisabeth P. Harman
Director of Special Education

Mr. Jeff A. Terry
Director of Technology

Roanoke County Public Schools
2024-2025 Annual Budget
Department of Finance

PREPARATION OF THE BUDGET DOCUMENT

This budget document is designed to provide citizens, taxpayers, and other stakeholders with a general overview of Roanoke County Public Schools' (School Division's) budget and to demonstrate the School Division's accountability for the money it receives.

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

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

Ms. Kathleen E. Rawlings
Associate Director of Finance

Ms. Kimberly A. Caldwell
Finance Manager

Ms. Beverly I. Edmonds
Finance Manager

Ms. Amanda A. Haley
Finance Manager

Mr. Gabriel C. Aiken, MBA
Finance Analyst

REQUESTS FOR INFORMATION

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

Ms. Susan Peterson
Director of Finance
Roanoke County Public Schools
5937 Cove Road
Roanoke, Virginia 24019

(540) 562-3900

Or visit the School Division's website at www.rcps.us.

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ROANOKE COUNTY PUBLIC SCHOOLS

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

June 10, 2024

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

We are pleased to present the 2024-2025 Annual Budget for Roanoke County Public Schools (School Division). We collaborated with the leadership team, school administrators, and other stakeholders to ensure the 2024-20205 Annual Budget continues to support quality educational programming offered to the students of the County of Roanoke.

The 2024-2025 Annual Budget is the financial outline of the School Division's educational program. It presents a proposed plan of spending and the expected funding sources. After adoption, it provides the primary means of managing expenditures.

The proposed 2024-2025 General Fund revenue budget is expected to increase by $16.2 million, which reflects an increase of 8.37% over last year's approved budget and is funded by two primary revenue streams as follows:

⇒ State revenues represent 53.8% of General Fund revenue and increased $9.7 million. The increase is mostly related to the General Assembly increase in basic aid, remedial education, at-risk support, and English Learner support.

⇒ Local aid represents 45.3% of General Fund revenue and increased $6.1 million. This amount represents a transfer from the County of Roanoke and is based on a revenue sharing agreement with the County of Roanoke Board of Supervisors which allocates local property taxes based on changes in population and ADM.

The development of a budget is challenging every year as budget needs and requests are prioritized and balanced against funding constraints. The following priorities are included in the Annual Budget for fiscal year 2025:

⇒ An investment in our people is always a high priority as the School Division seeks to attract and retain high-quality employees. The Annual Budget incorporates an average employee raise of 5.0%

⇒ Non-personnel expenditures increased by $1.5 primarily related to $515,000 for required vendor increases, $375,000 for dual enrollment, $200,000 for athletic allotments, $101,250 for tutoring, and $100,000 to participate in the Roanoke City hearing impaired regional program and SECEP, and other materials and supplies.

⇒ Capital Outlay increased $530,000 related to the joint capital funding policy.

⇒ Transfers increased by $1.9 million. An increase of $950,000 was for transfers to the fleet replacement fund will include the purchase of five 14-passenger activity buses for each high school, $453,292 related to transfers to the technology replacement plan, $250,000 was an increase for the capital maintenance program, and $300,000 related to an increase in the CSA transfer to the County.

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

Budgets are built on the best information available at the time and reflect reasonable estimates based on experience and current knowledge. The School Board Emergency Reserve was designed to address shortfalls in revenue collections and/or unanticipated significant expenditure increases after the budget is adopted. The balance in the Emergency Reserve is currently at $2,000,000 and is available should either of these situations result in a deficit in fiscal year 2025.

Roanoke County Public Schools
Annual Budget 2024-2025
Executive Summary

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

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

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

We would also like to thank all employees for their commitment and dedication to providing quality learning experiences and a supportive learning environment for our students, and to the many parents and other citizens of Roanoke County who volunteer their time and expertise to help make our schools a safe and caring place.

Respectfully submitted,

Kenneth E. Nicely, Ed. D. Superintendent	Susan L. Peterson, MA, CPA, SFO Director of Finance

ORGANIZATIONAL SECTION

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

VISION STATEMENT

Preparing every student, in every school, and in every classroom to be Opportunity Ready.

RCPS STRATEGIC PLANNING PROCESS

The Standards of Quality for Virginia Public Schools require that each local school board adopt a division-wide comprehensive, unified, long-range plan. The main purpose of the long-range Strategic Plan is to improve classroom instruction and the achievement of students. In Roanoke County, division and school administrators developed a forward-thinking vision and mission that clearly articulated school and classroom expectations for what learning should look like for students. Leaders and stakeholders were challenged to design a document that balanced student success on state tests as well as move beyond knowledge-based assessments to performance-based assessments allowing students to demonstrate their knowledge, their skills, and their problem-solving processes.

The initial planning committee made up of elementary, middle, high school, and division level representatives, developed a plan that would (1) implement the overall vision and mission of the school division, and (2) be produced in a streamlined format to promote clarity, transparency, and actionability. The committee further developed the descriptive statements and produced a draft of a foundational document called the C-Change Framework. The C-Change Framework defined deeper learning and clarified the components and conditions required to sustain deeper learning. As the various stakeholder groups worked on this document and the Profile of a Graduate document, the phrase Opportunity Ready emerged which linked classroom expectations as outlined in the C-Change Framework with the identified attributes that RCPS graduates would acquire per the Profile of a Graduate so that students leave RCPS as Opportunity Ready.

During the 2018-19 school year, district and school leaders recalibrated the C-Change Framework. Leadership groups participated in monthly roundtable discussions to analyze and revise selected components from the framework. Draft revisions were evaluated by stakeholders in all departments to gain consensus towards the clarification of statements in the framework. Content Supervisors, school administrators and other building leaders reviewed monthly drafts with teachers, subject coordinators, and department chairs. This iterative feedback process lasted from October 2018 to July 2019 as revisions and ideas were provided to all groups on a monthly basis. Feedback about the framework was also provided by the Student Advisory Council (SAC: student leadership representatives from all secondary schools), and the Curriculum, Instruction, and Assessment Committee (CIA: teachers, administrators, supervisors, parents from all schools and/or levels).

Once consensus was reached, the updated recalibrated C-Change Framework provided the foundational focus for the 2019 RCPS Leadership Retreat. Professional development for leaders was aligned to the framework. Afterwards, all district and school leadership attended additional training by the school superintendent, Dr. Nicely on using the C-Change Framework to write individual school and department strategic plans for the 2019-2020 school year.

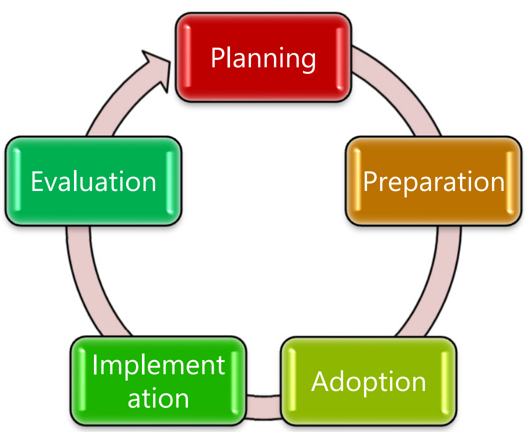
In August of 2019, Dr. Nicely also reviewed the 2020 Vision of C-ing Clearly in the first convocation held, in over 25 years, for all teachers, school, and district leaders. Dr. Nicely emphasized that the C-Change Framework was RCPS' comprehensive vision. He highlighted that when the components and conditions needed to ensure that every student, in every school, and in every classroom were intentionally taught the success skills outlined in the Profile of a Graduate our students will graduate RCPS-Opportunity Ready. In other words, these intentional deeper learning experiences prepare students to take advantage of opportunities that come their way once they graduate. As an ongoing practice, Dr. Nicely sends a monthly Opportunity Ready newsletter to all staff. This communication keeps RCPS' vision clearly in focus.

During the fall of 2020, a committee was charged to meet individually with all district level department leadership to assist with drafting potential goals and strategies that focus on the progress of moving the C-Change Framework forward. With a clear understanding of the principles outlined in the C-change Framework and the moral imperative to consistently provide all students with rich deeper learning experiences, we realized we needed a revamped Strategic Plan to better align with our state goals and values. This document is the product of those efforts. It was adopted by the School Board after a public hearing on in December 2021.

Budget Process and Timeline

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

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



The School Division 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 Division with the best possible educational opportunities and to optimize the use of available resources. Within this framework, the School Board attempts to balance the educational needs of students with the funding available to the School Division 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.

November
- Adopt a calendar

December
- ***Governor's Budget***

January
- ***General Assembly Convenes***
- Solicit budget requests
- Compile department budgets
- Long term planning

February
- ***General Assembly Crossover***
- Public hearing
- Compensation analysis
- Insurance benefit calculation

March
- ***General Assembly Adjourns***
- Approval of budget

April
- Present budget to Board of Supervisors

May
- Board of Supervisors adopt ordinance appropriating budget

Significant Changes in the Process and School Board Policies

The County of Roanoke Board of Supervisors changed their ordinance adoption from a lump sum by fund method to a categorical function basis in the prior fiscal year. This recent change affected the way we present the budget at the top level of all funds.

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

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

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.

I. Balance & Deeper Learning – Deeper learning produces students who utilize content knowledge, are innovative, and prepared with a variety of opportunity ready skills. We strive to maintain a balance between the development of opportunity-ready skills with our accountability responsibilities.

II. School & Classroom Climate – Students thrive in a physically, emotionally, and intellectually safe environment in which students experience a sense of belonging. Our schools are positive, welcoming communities built on a foundation of mutual respect and equity of opportunity. The School Division assigned $738,167 to Positive Behavioral Interventions and Supports (PBIS) and alternative education for fiscal year 2025.

III. Professional Growth – Professional growth is developed through active participation of each staff member in a professional learning community. RCPS strives to incorporate differentiated, job-embedded, and priority-aligned professional development opportunities. The School Division assigned $738,167 to staff development and conference, training and education for fiscal year 2025.

IV. Support Tools & Services – Roanoke County's various departments support learning environments that are safe and in which students thrive. Taxpayer funds are utilized to the fullest extent through ethical and transparent stewardship. The district strives to recruit and retain a diverse workforce that is reflective of the student population. The School Division assigned $1.5 million to the capital maintenance plan to help maintain the facilities and infused a significant amount of funds this year to introduce a new paid time off plan.

V. Learning Culture – Roanoke County supports a culture based on collaborative inquiry. Team-oriented leaders celebrate student and school success and practice evidence-based decision making. Adults and students are accountable to themselves and the learning community for their contribution to student achievement.

VI. Resilience – When situations dictate flexibility in delivering instruction, Roanoke County's procedures and infrastructure will be flexible enough to quickly shift to alternate or multiple instructional delivery scenarios. The School Division assigned $7 million to the technology replacement plan which will help support this for fiscal year 2025.

MEMBERS OF THE SCHOOL BOARD

The School Board is comprised of the following individuals:

Mr. Brent T. Hudson, Chair	Catawba District
Ms. Cheryl A. Facciani, Vice-Chair	Windsor Hills District
Ms. Shelley W. Clemons	Cave Spring District
Mr. Timothy D. Greenway	Vinton District
Mr. David M. Linden, Chairman	Hollins District

ADMINISTRATIVE LEADERSHIP TEAM

The Administrative Leadership Team is comprised of the following individuals:

Dr. Kenneth E. Nicely.	Superintendent
Dr. James C. Soltis	Deputy Superintendent of Administration and Operations
Dr. Jessica M. McClung	Assistant Superintendent of Student Services and Human Resources
Ms. Tammy S. Newcomb	Executive Director of Administration
Ms. Kimberly M. Bradshaw	Executive Director of Elementary Instruction
Mr. Michael J. Riley	Executive Director of Secondary Instruction
Mr. Ben J. Williams	Director of Assessment and Research
Mr. Jason D. Suhr	Director of Career and Technical Education
Mr. Charles D. Lionberger	Director of Community Relations
Mr. Anthony (Todd) Kageals	Director of Facilities and Operations
Ms. Susan L. Peterson	Director of Finance
Mr. James R. Bradshaw	Director of Human Resources
Dr. Shawn D. Hughes	Director of School Counseling
Ms. Elisabeth P. Harman	Director of Special Education
Mr. Jeff A. Terry	Director of Technology

Financial Section

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

Summary of All Funds

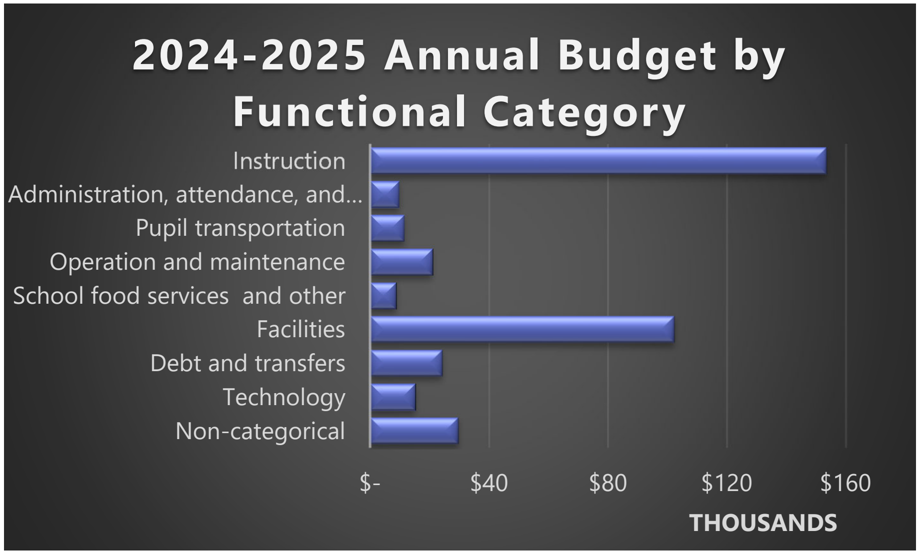
The School Division adopts a budget for all its funds. Fourteen funds exist, the largest of which is the General Fund, however the other funds are used to set aside funds for specific uses. Within the 2024-2025 Annual Budget, $95 million is set aside in a bond fund, which represents an allocation from the County of Roanoke based on a Memorandum of Understanding to support the construction of the Roanoke County Career and Technology Center, the renovation of W.E. Cundiff Elementary School, and the renovation of Glen Cove Elementary School.

A total budget of $376,954,726 is adopted and is allocated as follows:

General	$ 210,344,061	55.8%
Fleet Replacement	2,760,000	0.7%
Instructional Resources	2,364,500	0.6%
Technology Replacement	7,054,306	1.9%
Grant	9,180,280	2.4%
Nutrition Services	8,803,353	2.3%
Student Activity	7,325,750	1.9%
Bond Projects	95,000,000	25.2%
Major Projects	6,392,494	1.7%
Minor Projects	1,880,000	0.5%
Health Insurance	23,584,888	6.3%
Dental Insurance	1,714,101	0.5%
Risk Management	408,203	0.1%
OPEB Trust	142,790	0.0%
Total Budget	$ 376,954,726	

The County of Roanoke Board of Supervisors has chosen to adopt the appropriation for the School Division based on functional category. The adopted ordinance will be as follows:

Instruction	$ 153,554,539	40.7%
Administration, attendance, and health	9,849,934	2.6%
Pupil transportation	11,543,443	3.1%
Operation and maintenance	21,106,680	5.6%
School food services and other	8,830,427	2.3%
Facilities	102,452,176	27.2%
Debt and transfers	24,453,319	6.5%
Technology	15,275,409	4.1%
Non-categorical		
Student Activity	4,038,817	1.1%
Health Insurance	23,584,888	6.3%
Dental Insurance	1,714,101	0.5%
Risk Management	408,203	0.1%
OPEB Trust	142,790	0.0%
	$ 376,954,726	



BUDGET COMPARISONS BY FUND

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.

	2024 Budget	2025 Budget	Increase/ (Decrease)
State revenues	$ 103,449,538	$ 113,136,844	$ 9,687,306
Local revenues	88,661,061	94,722,849	6,061,788
Federal revenues	978,084	951,126	(26,958)
Other revenues	587,404	1,529,642	942,238
Transfers	430,205	3,600	(426,605)
Total revenues	$ 194,106,292	$ 210,344,061	$ 16,237,769
Personnel	$ 152,654,346	$ 164,999,149	$ 12,344,803
Non-personnel	22,654,905	24,134,131	1,479,226
Capital and Debt	7,466,872	7,996,872	530,000
Transfers	11,330,169	13,213,909	1,883,740
Total expenditures	$ 194,106,292	$ 210,344,061	$ 16,237,769

The following General Fund revenue changes are of significance:

- State revenues represent 53.8% of General Fund revenue and increased $9.7 million. The increase is mostly related to the General Assembly increase in basic aid, remedial education, at-risk support, and English Learner support.

- Local aid represents 45.3% of General Fund revenue and increased $6.1 million. This amount represents a transfer from the County of Roanoke and is based on a revenue sharing agreement with the County of Roanoke Board of Supervisors which allocates local property taxes based on changes in population and ADM.

The following General Fund expenditure changes are of significance:

- Personnel expenditures increased by $8.9 million, as the investment in our people is always a high priority. The 2024-2025 Annual Budget incorporates an average employee raise of 5.0%. In addition, $3.4 million was invested in 32 new positions, see the final adopted funding requests for a full listing.

- Non-personnel expenditures increased by $1.5 primarily related to $515,000 for required vendor increases, $375,000 for dual enrollment, $200,000 for athletic allotments, $101,250 for tutoring, and $100,000 to participate in the Roanoke City hearing impaired regional program and SECEP, and other materials and supplies.

- Capital Outlay increased $530,000 related to the joint capital funding policy.

- Transfers increased by $1.9 million. An increase of $950,000 was for transfers to the fleet replacement fund will include the purchase of five 14-passenger activity buses for each high school, $453,292 related to transfers to the technology replacement plan, $250,000 was an increase for the capital maintenance program, and $300,000 related to an increase in the CSA transfer to the County.

The **Fleet Replacement Fund** is a separate operating fund that accounts for the funding of the Fleet Replacement Plan, which is a 15-year plan addressing the need to replace school vehicles 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.

	2024 Budget	2025 Budget	Increase/ (Decrease)
Other revenues	$ 225,000	$ 25,000	$ (200,000)
Transfers	1,785,000	2,735,000	950,000
Beginning fund balance	304,103	-	(304,103)
Total revenues	$ 2,314,103	$ 2,760,000	$ 445,897
Materials and supplies	$ 208,109	$ 13,964	$ (194,145)
Capital outlay	2,105,994	2,746,036	640,042
Total expenditures	$ 2,314,103	$ 2,760,000	$ 445,897

The revenue increase in the 2025 budget primarily relates to a $950,000 increase in the operating transfer from the General Fund. The ending fund balance from June 30, 2023 is expected to cover the additional spending needs for the 2024 budget. The Fleet Replacement Plan includes the replacement of 14 school buses, three maintenance vans, two passenger vans, and one mid-size car. In addition, the School Division will purchase five 14-passenger activity buses for smaller student group activities (one per high school).

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

	2024 Budget	2025 Budget	Increase/ (Decrease)
State revenues	$ 1,125,559	$ 1,354,500	$ 228,941
Other revenues	10,000	10,000	-
Transfers	1,000,200	1,000,000	(200)
Beginning fund balance	405,741	-	(405,741)
Total revenues	$ 2,541,500	$ 2,364,500	$ (177,000)
Personnel	$ 6,460	$ 6,460	$ -
Non-personnel	2,535,040	2,358,040	(177,000)
Total expenditures	$ 2,541,500	$ 2,364,500	$ (177,000)

The increase from 2024 budget is due to an increase in state funding. The increase was offset by a reduction in the reliance on the beginning fund balance. The ending fund balance from June 30, 2023 is expected to cover the additional spending needs for the 2024 budget. The 2025 purchases reflect the adoption of the mathematics curriculum.

The Virginia Department of Education follows a seven-year textbook review and approval scheduled based on the seven-year revision cycle for the Standards of Learning. The School Division observes this same schedule and plans on adopting textbooks by the following schedule. Content purchases are significant during the year of adoption and are funded annually to minimize a large single-year impact on the operating budget.

VDOE Adoption Schedule

Mathematics 2025
English 2028
Science 2029
History 2031

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

	2024 Budget	2025 Budget	Increase/ (Decrease)
Other revenues	$ 67,190	$ 166,976	$ 99,786
Transfers	6,204,739	6,658,031	453,292
Beginning fund balance	40,581	229,299	188,718
Total revenues	$ 6,312,510	$ 7,054,306	$ 741,796
Non-personnel	5,234,370	5,912,575	678,205
Capital outlay	1,078,140	1,141,731	63,591
Total expenditures	$ 6,312,510	$ 7,054,306	$ 741,796

The revenue increase in the 2025 budget primarily relates to an increase of the operating transfer from the General Fund by $453,292 to support the Technology Replacement Plan. An increase in other revenues of $99,786 reflects an increase in sale of equipment and an increase in the EBS rental lease. The ending fund balance from June 30, 2023 is expected to cover the additional spending needs for the 2024 and 2025 budgets.

The Technology Replacement Plan projects an increase of $741,796. The total 2025 spending includes licenses, leases, and equipment purchases. Licenses will be purchased for IP telephony, E-hallpass for all high and middle schools, radios and servers. Leases will cover cameras, computers, activboards, radios, vape detection systems at all high schools and the specialty center, and wireless networks. Other equipment includes security, iPads, networking, and servers.

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

	2024 Budget	2025 Budget	Increase/ (Decrease)
State revenues	$ 6,269,543	$ 2,546,517	$ (3,723,026)
Local revenues	41,700	41,700	-
Federal revenues	5,415,781	5,886,563	470,782
Other revenues	694,500	705,500	11,000
Transfers	8,000	-	(8,000)
Total revenues	$ 12,429,524	$ 9,180,280	$ (3,249,244)
Personnel	$ 9,947,228	$ 6,629,263	$ (3,317,965)
Non-personnel	2,321,764	2,379,938	58,174
Capital outlay	160,532	171,079	10,547
Total expenditures	$ 12,429,524	$ 9,180,280	$ (3,249,244)

State revenues and related expenditures decreased primarily due to one-time funding receipted from the Virginia Department of Education for the ALL in VA plan received in 2024. This was slightly offset by an increase in Virginia Preschool Initiative Funding of $257,704 for fiscal year 2025.

Federal revenues primarily increased for the Elementary and Secondary Education Act Title I increase of $138,863 and the Individuals with Disabilities Education Act increase of $273,137.

The **Nutrition Services Fund** is a special revenue fund used to account for activities of the nutrition program. The School Division recognizes the link between student health and learning and desires to provide a comprehensive program promoting healthy eating and physical activity for our students. As such, nutrition services offer students a traditional breakfast, second chance breakfast, grab and go breakfast, and a traditional lunch. The continuing goal for this fund is to remain self-sufficient.

	2024 Budget	2025 Budget	Increase/ (Decrease)
State revenues	$ 271,788	$ 250,123	$ (21,665)
Federal revenues	4,351,415	4,271,415	(80,000)
Other revenues	3,235,547	3,245,547	10,000
Beginning fund balance	648,114	1,036,268	388,154
Total revenues	$ 8,506,864	$ 8,803,353	$ 296,489
Personnel	$ 4,897,599	$ 5,285,288	$ 387,689
Non-personnel	3,459,265	3,513,065	53,800
Capital outlay	150,000	5,000	(145,000)
Total expenditures	$ 8,506,864	$ 8,803,353	$ 296,489

Slight revenue decreases from state and federal revenues will be balanced by spending down the excess balance from June 30, 2023, which is reflective in the use of the beginning fund balance. Federal regulations require the program to retain no more than three months' average expenditures at the end of any fiscal year. As of June 30, 2023, the program had $7,499,256 in fund balance, which was equivalent to approximately 10.57 months of expenditures.

Nutrition services continue to focus on program expansion during the 2025 budget planning. Spending includes a nutrition courier and two new field managers in the budget. In addition, the personnel costs reflect the division 5% raise. In addition, a large amount of equipment will be purchased from the excess spending plan that is not included in here.

The **Student Activity Fund** is a special revenue fund used to account for transactions derived from extracurricular activities, including, but not limited to, entertainment, athletic contests, club dues, vending machine proceeds that are not deposited into the nutrition services account, and from all school activities involving students.

	2024 Budget	2025 Budget	Increase/ (Decrease)
Other revenues	$ 6,054,885	$ 6,096,872	$ 41,987
Transfers	1,326,180	1,228,878	(97,302)
Total revenues	$ 7,381,065	$ 7,325,750	$ (55,315)
Non-personnel	$ 6,912,900	$ 7,309,150	$ 396,250
Transfers	468,165	16,600	(451,565)
Total expenditures	$ 7,381,065	$ 7,325,750	$ (55,315)

The Governmental Accounting Standards Board (GASB) issued pronouncement 84, *Fiduciary Activities*, effective for fiscal year 2021. This pronouncement was effective in fiscal year 2021 and required localities to report Student Activity Fund financial data in their annual financial reports, either through the general fund or a special revenue fund. The School Division created a special revenue fund for this purpose.

Transfers received represent payments from the School Board for allotments and other supplies. Transfers received reduced slightly from 2024 due to reducing grant transfers by $100,000. Two additional schools qualified as Title I and materials costs are redirected to the addition of a new teacher positions at each school. Transfers paid represent the collection of fees and subsequent payment to the School Board office. These fees will be directly paid to the School Board beginning in 2025.

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.

	2024 Budget	**2025 Budget**	**Increase/ (Decrease)**
Local revenues	$ 25,832,453	$ 100,867,494	$ 75,035,041
State revenues	-	-	-
Other revenues	200,000	200,000	-
Transfers	3,350,000	2,205,000	(1,145,000)
Total revenues	$ 29,382,453	$ 103,272,494	$ 73,890,041
CIP	$ 27,757,453	$ 101,392,494	$ 73,635,041
CMP	1,250,000	1,500,000	250,000
Other Projects	375,000	380,000	5,000
Total expenditures	$ 29,382,453	$ 103,272,494	$ 73,890,041

The CIP is a 10-year plan and generally includes projects expected to individually cost more than $500,000 and have a useful life of five or more years, unless funded by a bond issue, in which case the useful life must equal or exceed the length of the bond. The 2025 CIP budget includes $53.9 million for the construction of the Roanoke County Career and Technology Center, $23.8 million for the renovation of W.E. Cundiff Elementary School, and $23.8 million for the renovation of Glen Cove Elementary School.

The CMP is a 10-year plan dedicating $1.5 million annually for maintenance and repairs throughout all school facilities to help ensure the safety and value of these assets while avoiding potentially large costs resulting from lack of proper maintenance. Other projects include $200,000 for unexpected special projects funded through state grants, $150,000 for turf replacements, and $30,000 for music uniforms.

The **Health Insurance Fund** is used to account for health care costs for employees electing to participate in the Anthem group program.

	2024 Budget	**2025 Budget**	**Increase/ (Decrease)**
Other revenues	$ 19,333,180	$ 22,550,584	$ 3,217,404
Beginning fund balance	1,389,558	1,034,304	(355,254)
Total revenues	$ 20,722,738	$ 23,584,888	$ 2,862,150
Claims	$ 18,182,310	$ 20,060,030	$ 1,877,720
Wellness and HRA	1,938,760	1,941,625	2,865
Other Costs	601,668	1,583,233	981,565
Total expenditures	$ 20,722,738	$ 23,584,888	$ 2,862,150

The revenues increase in the 2025 Budget relates to premium rates. The School Division introduced a second insurance option. The new option is based on the same health insurance plan, but with higher deductibles to provide employees with the ability to have a lower cost option. Of the increase in rates, $1.4 million is derived from employee premiums, $1.8 million is derived from employer contributions, and $1.0 million is derived from beginning fund balances.

The School Division is self-insured for its health insurance coverage. This means the School Division pays for the actual cost of claim payments. The claims cost estimates have increased by $1.9 million. In addition, due to high dollar claims, the cost of reinsurance is expected to increase by $981,565. This is the additional insurance that limits exposure on claims higher than $250,000.

The **Dental Insurance Fund** is used to account for dental care costs for employees electing to participate in the Delta Dental group program.

	2024 Budget	2025 Budget	Increase/ (Decrease)
Other revenues	$ 1,682,564	$ 1,714,101	$ 31,537
Total revenues	$ 1,682,564	$ 1,714,101	$ 31,537
Claims	$ 1,682,564	$ 1,714,101	$ 31,537
Total expenditures	$ 1,682,564	$ 1,714,101	$ 31,537

The School Division is fully insured for dental insurance benefits and participates in a consortium with the County of Roanoke, Western Virginia Regional Jail, and the City of Roanoke for the best possible dental insurance rates. The increase in this fund reflects an increase in participation rather than an increase in the vendor rates.

The **Risk Management Fund** is used to account for workers' compensation costs for employees injured on the job.

	2024 Budget	2025 Budget	Increase/ (Decrease)
Other revenues	$ 383,500	$ 408,203	$ 24,703
Total revenues	$ 383,500	$ 408,203	$ 24,703
Claims	$ 268,500	$ 268,500	$ -
Other Costs	115,000	139,703	24,703
Total expenditures	$ 383,500	$ 408,203	$ 24,703

The School Division participates in an insurance pool and retains exposure on the first $200,000 of claims costs for injured workers. Revenues derive from General Fund premium payments and increased by $24,703 from the 2024 Budget to support increased vendor costs for administering the program.

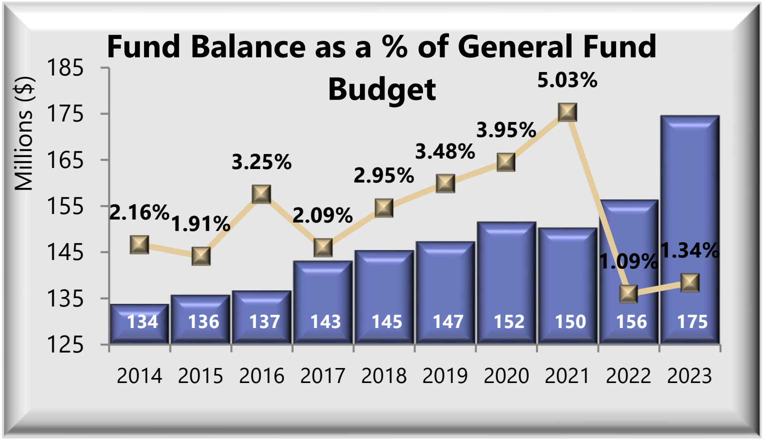
The **Other Postemployment Benefits (OPEB) Trust Fund** was created in fiscal year 2012 to account for assets held in trust for the employees and beneficiaries its OPEB plan.

	2024 Budget	2025 Budget	Increase/ (Decrease)
Employer contributions	$ 92,290	$ 92,290	$ -
Investment income	50,500	50,500	-
Total revenues	$ 142,790	$ 142,790	$ -
Reserve for spending	$ 140,790	$ 140,790	$ -
Investment expenses	2,000	2,000	-
Total expenditures	$ 142,790	$ 142,790	$ -

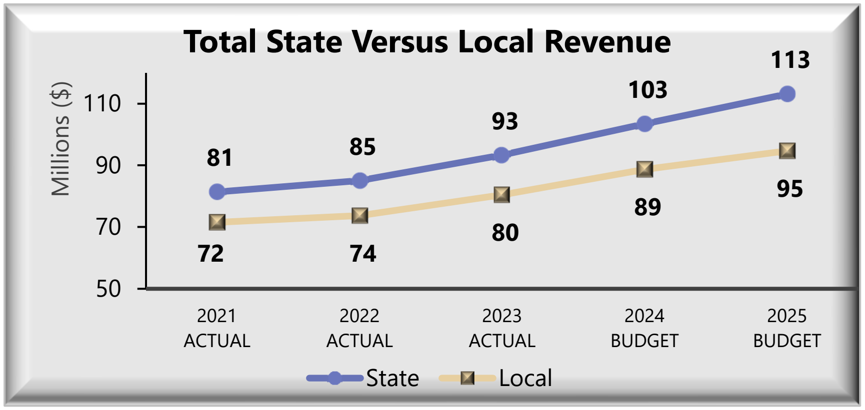
The School Division continues to make steady contributions to the trust to set aside funds to be used to pay for retiree medical expenses in the future.

SIGNIFICANT TRENDS

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



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



Significant Financial and Demographic Changes

Within the 2024-2025 Annual Budget $95 million is set aside in a bond fund, which represents an allocation from the County of Roanoke based on a Memorandum of Understanding to support the construction of the Roanoke County Career and Technology Center, the renovation of W.E. Cundiff Elementary School, and the renovation of Glen Cove Elementary School.

A one-time state grant of $4.1 million for the ALL in VA Plan was provided in the prior year to fund the implementation of the Virginia Literacy Act, learning loss, and to combat chronic absenteeism.

During the 2024-2025 budget year all the extra federal funds ($15.2 million) received during the COVID-19 pandemic will expire. The School Division has been cognizant to absorb positions hired under the pandemic grants for the past several budgets. Continuing this effort, many of the 2024-2025 budget priorities related to providing continuing contracts for many employees.

Budget Forecast

Projections for the upcoming three fiscal years are as follows:

	2026 Forecast	2027 Forecast	2028 Forecast
State revenues	$ 115,399,581	$ 117,707,572	$ 120,061,724
Local revenues	96,617,306	98,549,652	100,520,645
Federal revenues	960,637	970,244	979,946
Other revenues	1,560,235	1,591,440	1,623,268
Transfers	3,600	3,600	3,600
Total revenues	$ 214,541,359	$ 218,822,508	$ 223,189,183
Personnel	$ 169,124,128	$ 173,352,231	$ 177,686,037
Non-personnel	24,435,808	24,741,255	25,050,521
Capital and Debt	7,996,872	7,996,872	7,996,872
Transfers	12,949,631	12,690,638	12,436,825
Total expenditures	$ 214,506,438	$ 218,780,996	$ 223,170,255

State, local, and other revenues are projected based on 2.0% growth, while federal revenues are projected on a 1% increase, and transfers 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.

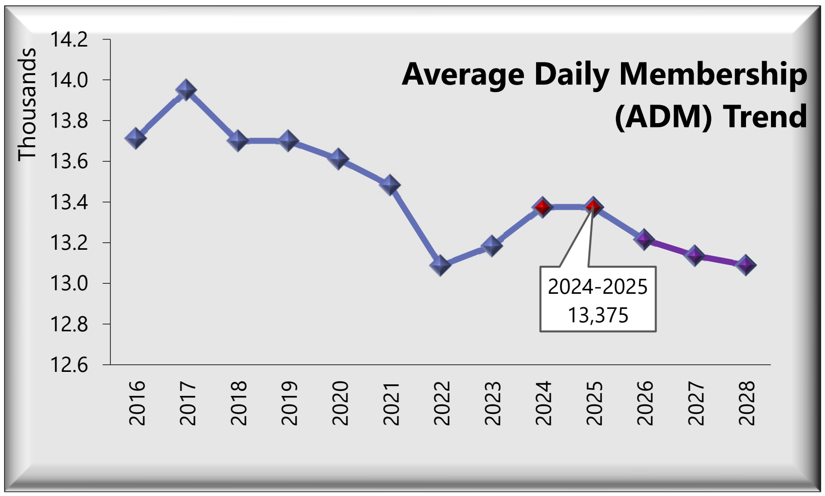
Personnel expenditure is projected based on 2.5% increase. This projection maintains the integrity of the salary scales and allows the School Division to retain and recruit quality teachers and other staff. Materials and supplies have been adjusted to reflect the discretionary and flexible nature of spending in that area. All remaining expenditures are level funded.

INFORMATIONAL SECTION

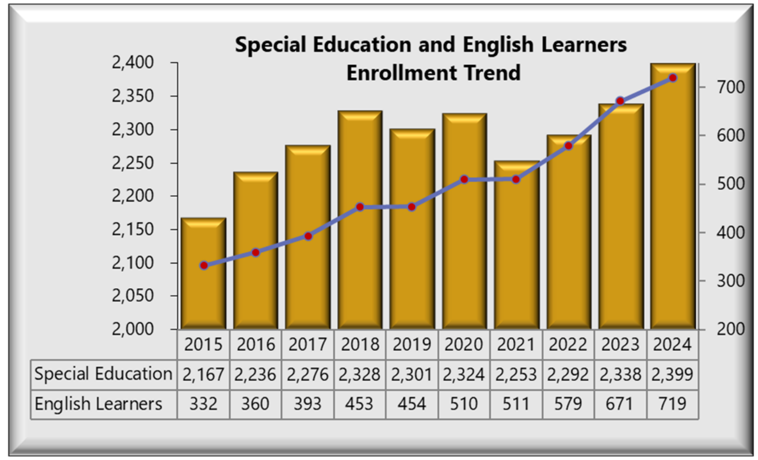
The following is a high-level summary of information contained in the Informational Section of the Annual Budget.

STUDENT ENROLLMENT

Student enrollment projections are a major consideration when developing the School Board budget as approximately 45% of the revenues are calculated based on enrollment. Enrollment is also significant because it drives the number of instructional and support staff needed to provide educational and support services to students. A trend analysis from fiscal year 2016 through the forecasted fiscal year 2028 follows.



The following table presents an opposite trend analysis for the special populations of Special Education and English Learners. This is an important trend, because both demographics require higher levels of unfunded mandated spending.



STUDENT-TEACHER RATIO

Smaller class sizes are a goal of the School Division and although the class sizes have increased in recent years, they remain at the lower end of acceptable ranges. This chart shows the average number of students per teacher over the past 10 years.

Grade	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
KG	19	19	19	18	19	19	18	18	18	18
1	20	20	19	19	18	18	18	18	18	19
2	20	20	20	20	20	20	18	18	18	18
3	21	21	20	20	20	20	19	19	19	19
4	21	21	20	20	20	20	20	20	19	19
5	21	21	21	22	20	20	20	20	20	19
6	23	23	21	21	23	23	23	25	23	22
7	23	23	21	21	23	23	23	26	21	22
8	23	23	20	20	21	20	20	22	19	19
9	22	23	20	20	21	20	20	19	20	20
10	22	23	20	20	20	18	18	17	18	18
11	22	23	21	21	19	18	18	17	18	18
12	22	23	21	21	18	17	17	15	16	17

PERSONNEL RESOURCE CHANGES

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

	Budgeted FTE's		
	2024	**2025**	**Change**
Board Member	5.0	5.0	0.0
Administrator	51.0	53.0	2.0
Principal	27.0	27.0	0.0
Assistant Principal	36.0	38.0	2.0
Teacher	1,215.0	1,228.0	13.0
Instructional Assistant	357.0	369.0	12.0
Secretary	73.0	73.0	0.0
Attendance & health	39.0	42.0	3.0
Transportation	225.6	225.6	0.0
Maintenance	81.0	82.0	1.0
Technology	39.0	39.0	0.0
School Nutrition	155.4	154.4	(1.0)
	2,304.0	2,336.0	32.0

PER PUPIL EXPENDITURE

A summary of the School Division's per-pupil spending is shown below.

	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Budget 2025
Local Funds	$ 5,244	$ 5,641	$ 6,174	$ 7,555	$ 8,257
State Funds	4,970	5,149	5,740	6,855	7,485
Retail Sales & Use Tax	1,306	1,456	1,436	1,486	1,265
Federal Funds	954	1,546	1,185	701	729
Total	$ 12,474	$ 13,792	$ 14,535	$ 16,597	$ 17,736
Virginia	$ 14,206	$ 15,541	$ 16,672		

AWARDS, RECOGNITIONS, AND ACCOMPLISHMENTS

Glenvar, Hidden Valley, Northside, and William Byrd Middle Schools were designated as Schools to Watch for 2024. 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.

The Virginia Board of Education recognized **Glenvar and Hidden Valley High Schools** with the Highest Achievement Award under the new Exemplar Performance school recognition program. To earn this award, a school must meet several benchmarks in relation to the Board of Education's revised accreditation standards.

WE Cundiff Elementary School and Northside Middle School were recognized by the Virginia Board of Education with the Continuous Improvement Award, which is based on meeting benchmarks for improved performance on accreditation-related school quality indicators.

Working in Support of Education (W!SE), an educational organization dedicated to building financial literacy, awarded **Cave Spring, Glenvar, Hidden Valley, and Wiliam Byrd High Schools** the Blue Star School Award for achieving an 80% passing rate on the W!SE Financial Literacy Certification Exam with an average student score of 85% or higher.

Roanoke County Public Schools has been honored with the **Best Communities for Music Education** designation from The NAMM Foundation for its outstanding commitment to music education for the past 20 years.

ORGANIZATIONAL SECTION

ANNUAL BUDGET 2024-2025


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

GOVERNANCE

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

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

The School Board is responsible for setting the educational policies of the School Division and employs a superintendent to implement the School Board's policies. The School Board generally meets on the first and third Thursday of each month. 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. Brent T. Hudson, Chair .... Catawba District
Ms. Cheryl A. Facciani, Vice-Chair .... Windsor Hills District
Ms. Shelley W. Clemons .... Cave Spring District
Mr. Timothy D. Greenway .... Vinton District
Mr. David M. Linden, Chairman .... Hollins District

BACKGROUND INFORMATION

FISCAL DEPENDENCE

Roanoke County Public Schools (School Division) was established in 1870 to provide educational opportunities to the residents of the County of Roanoke, Virginia (County). The School Division 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 Division maintain a debt service fund. State law prohibits the School Division from entering debt that extends beyond the fiscal year without the approval of the local governing body.

Because of this fiscal dependency, the School Division is a component unit of the County. Approximately 45.03% of the School Division'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 Division is the 21st largest of 131 school systems in the Commonwealth of Virginia. The County of Roanoke is in the southwestern part of the State and is the suburban hub of the Roanoke Valley with a provisional population of 96,605 and a Metropolitan Statistical Area (MSA) population of approximately 315,251[1]. Located in the largest urban area west of Richmond, the School Division is one of the largest employers in the Roanoke Valley.

[1] US Census Bureau

ADMINISTRATIVE ORGANIZATIONAL CHART 2024-2025

School Board

Superintendent

Deputy Superintendent[1]

Assistant Superintendent[1]

Executive Director Secondary Instruction[1]

Executive Director Elementary Instruction[1]

Executive Director Administration[1]

Director Assessment & Research[1]

Director Career & Technical Education[1]

Director Facilities & Operations[2]

Director Finance (CFO)[1]

Director Human Resources[3]

Director School Counseling[3]

Director Special Education[3]

Director Technology[2]

Principals[4]

Director Community Relations[1]

Associate Director Human Resources

Associate Director School Counseling

Associate Director Finance

Associate Director Facilities

Associate Director Technology

Assistant Principals

Supervisors Instruction

Supervisors Special Education

District Database Administrator[5]

Supervisor Nutrition[7]

Finance Managers[7]

Construction Managers[6]

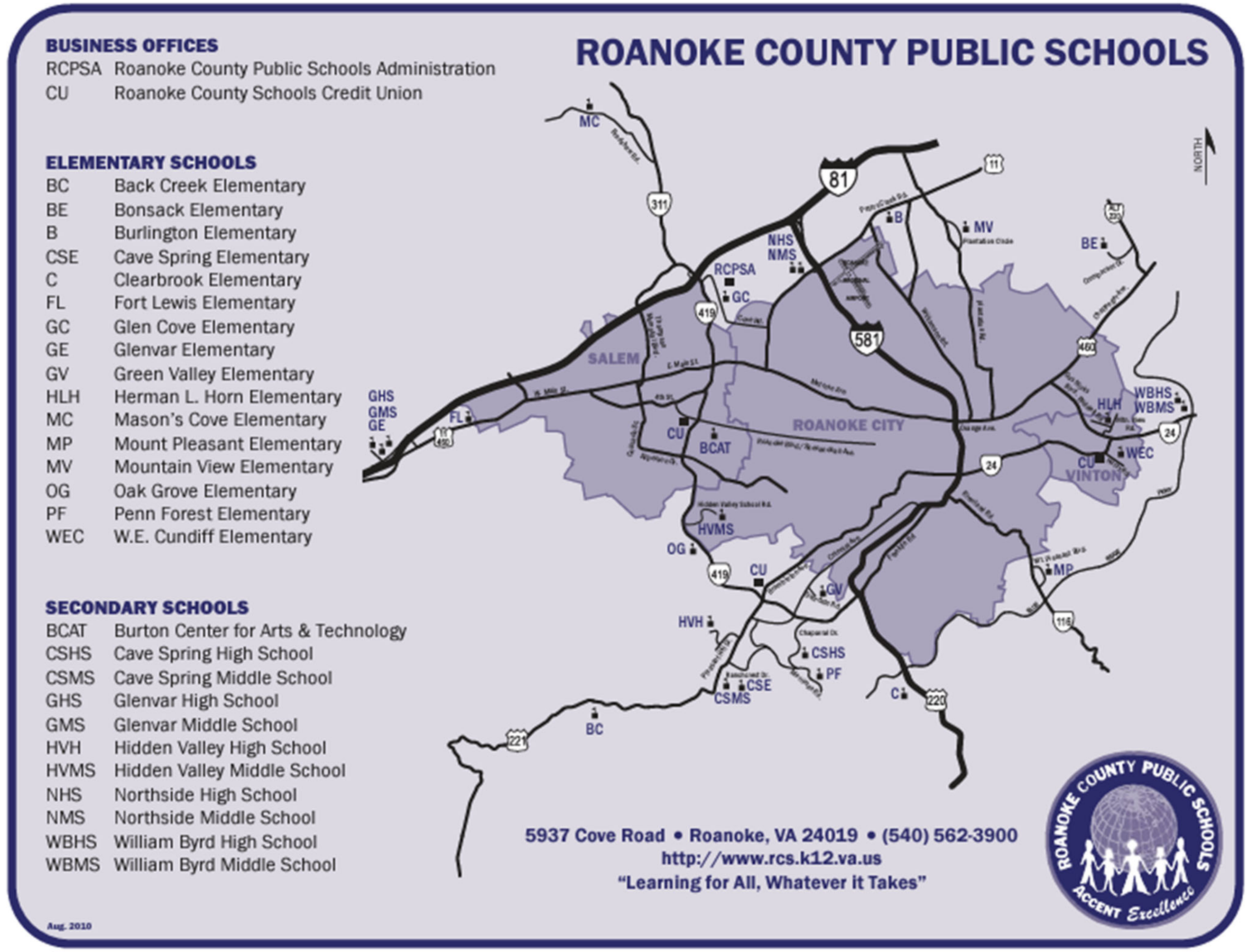
Supervisors Transportation Maintenance Warehouse/Custodial[6]

Positions with blue box are part of the Superintendent's Cabinet. Shaded positions are senior division leadership equipped and trained to manage general school emergencies.

[1]For evaluation purposes, these positions report directly to the superintendent. [2]For evaluation purposes, these positions report to the deputy superintendent. [3]For evaluation purposes, these positions report to the assistant superintendent. [4]For evaluation purposes, these positions report to the Executive Directors of Instruction. [5]For evaluation purposes, these positions report to the Executive Director of Administration. [6]These positions report to the Director of Facilities and Operations. [7]These positions report to the Director of Finance.

Students and Campuses

The School Division provides a broad spectrum of general, special, gifted, career and technical education opportunities for approximately 13,751 students (including preschool) between the ages of 3 and 21 at sixteen elementary schools, five middle schools, five high schools, and one specialty center. Following is a map of all school building locations throughout the county.



Level of Education

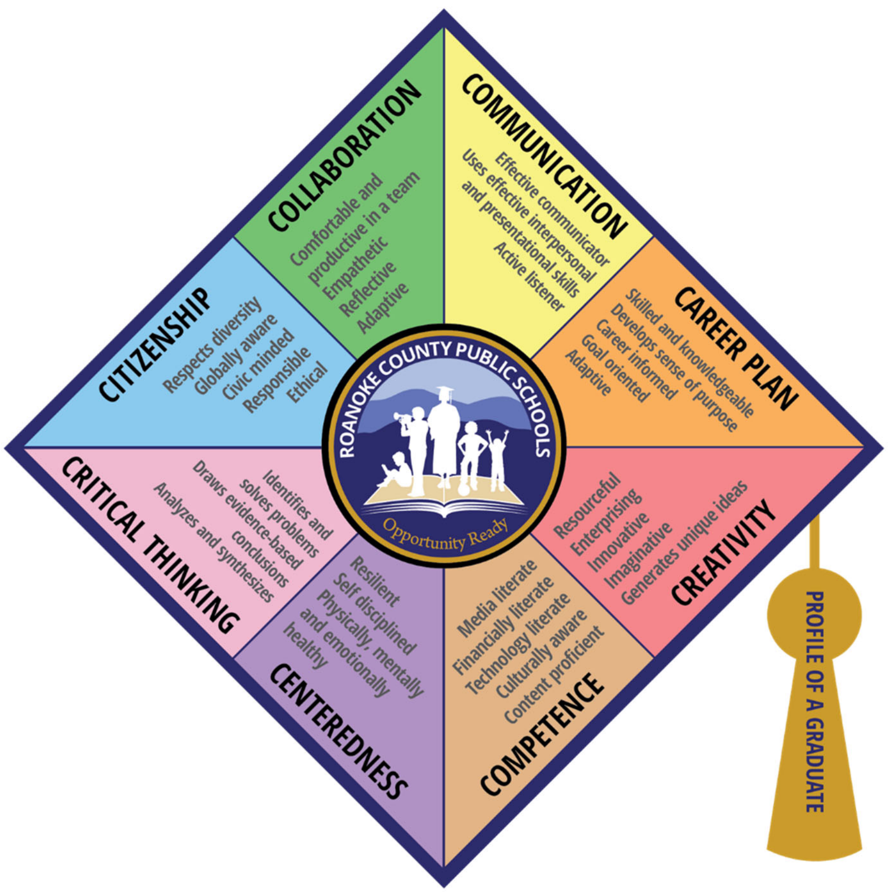
In addition to the standard diploma, the School Division also offers an advanced studies diploma, an applied studies diploma for students with disabilities who complete the requirements of their Individualized Education Program, a general achievement adult high school diploma for individuals who are 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.

MISSION AND GOALS

MISSION STATEMENT

Roanoke County Public Schools invests in our community's future by preparing students with the Opportunity Ready skills described in the RCPS Profile of a Graduate.

An Opportunity Ready Graduate demonstrates



C-CHANGE STRATEGIC FRAMEWORK

A long-time leader in state measures of student achievement and investment in instructional technology, Roanoke County Public Schools has aligned with groups of K-12 school districts across Virginia and the nation that are undergoing a *sea change* in the way curriculum, instructional design, and instructional tools are leveraged to transform the learning experience of students in all RCPS classrooms toward *deeper learning*: learning that is engaging and purposeful. By shifting the learning focus toward a balance between content knowledge and the equally important process of developing *Opportunity Ready* skills, RCPS affirms its commitment to ensure students are equipped with collaborative problem-solving skills and are able to think and communicate creatively about their learning. The *RCPS Profile of a Graduate* was developed by stakeholders to represent the skills that graduates need to be *Opportunity Ready*, i.e. prepared to navigate evolving life and career pathways and successfully take advantage of the favorable possibilities (opportunities) that come their way. None of this happens within a vacuum; rather, students 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. RCPS takes seriously its obligation to develop excellence in teaching and leadership and promote joint ownership of professional growth. The comprehensive RCPS vision, values, and beliefs that serve as the foundation of what we aspire to do and the manner in which we do it are articulated in the *C-Change Framework*.

DEEPER LEARNING is at the heart of the C-Change Framework**.** Deeper learning produces students who utilize content knowledge, are innovative, and are prepared with a variety of Opportunity Ready skills which include: content knowledge, communication, collaboration, creativity, critical thinking and citizenship.

Deeper learning is:

- learning that is **engaging and purposeful**.
- moving beyond memorization into application and transfer.
- student-centered and differentiated to meet the needs individual of students.

- 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 toolbox.
- achieved through student self-reflection and a growth mindset.
- enhanced when technology is used to activate the Opportunity Ready ("C") skills.

The components and conditions needed to sustain deeper learning are:

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

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

- **Professional Growth**
  - ✓ Professional growth is developed through active participation of each staff member within a professional learning community.
  - ✓ Division and school leaders commit to staff professional growth through planning, funding, and program evaluation.
  - ✓ Multiple delivery modes and differentiation are employed to meet individual needs of staff.
  - ✓ Professional development incorporates job-embedded approaches such as instructional coaching and professional learning communities.
  - ✓ School and division professional development priorities are aligned with the teaching and learning goals of the division.
  - ✓ Professional development requires a personal commitment to demonstrating content knowledge and best practice pedagogy.
  - ✓ 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.
  - ✓ Recruitment and retention of a diverse workforce reflective of the student population and community are valued as a means to meet the unique needs of all students.

- **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 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.
  - ✓ 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.

ROANOKE COUNTY C-CHANGE DIVISION STRATEGIC PLAN GOALS

I. Balance & Deeper Learning – Deeper learning produces students who utilize content knowledge, are innovative, and prepared with a variety of opportunity ready skills. We strive to maintain a balance between the development of opportunity-ready skills with our accountability responsibilities.

A. Students will demonstrate Opportunity Ready skills as outlined in the RCPS Profile of a Graduate.
B. Students demonstrate a high level of achievement as assessed by multiple measures.
C. All schools will maintain full state accreditation.
D. RCPS will meet the academic needs of exceptional and minority population.

II. School & Classroom Climate – Students thrive in a physically, emotionally, and intellectually safe environment in which students experience a sense of belonging. Our schools are positive, welcoming communities built on a foundation of mutual respect and equity of opportunity.

A. The Positive Behavioral Interventions and Supports (PBIS) initiative will provide a consistent, positive, and student-centered climate across the division.
B. RCPS faculty and staff will celebrate and embrace diversity by being sensitive to cultural, economic, and individual differences.
C. RCPS will provide education to students, staff, and parents on social, emotional, and mental wellbeing.
D. Parents and students will be treated as valued customers of our service.
E. Our schools will be safe and secure environments in which to work and learn.

III. Professional Growth – Professional growth is developed through active participation of each staff member in a professional learning community. RCPS strives to incorporate differentiated, job-embedded, and priority-aligned professional development opportunities.

A. Leadership will provide high-quality professional development.
B. All professional learners will be engaged in quality professional learning communities (PLCs) focused on improving the teaching and learning process.
C. School and division leadership will be engaged in regional, state, and national professional networks.

IV. Support Tools & Services – Roanoke County's various departments support learning environments that are safe and in which students thrive. Taxpayer funds are utilized to the fullest extent through ethical and transparent stewardship. The district strives to recruit and retain a diverse workforce that is reflective of the student population.

A. School facilities will be clean, safe, and well-maintained to provide positive learning environments.
B. RCPS will plan for the long-term care and replacement of facilities and other high-cost assets.
C. RCPS will employ practices that demonstrate transparency and good stewardship of public funds.
D. RCPS will use innovative strategies to recruit and retain staff in all positions, as well as build a more diverse workforce.
E. RCPS will promote employee engagement strategies to ensure retention and job satisfaction.

V. Learning Culture – Roanoke County supports a culture based on collaborative inquiry. Team-oriented leaders celebrate student and school success and practice evidence-based decision making. Adults and students are accountable to themselves and the learning community for their contribution to student achievement.

A. Student and school success and innovation will be celebrated.

B. Administration and staff will work together to identify common challenges, analyze relevant data, and evaluate instructional approaches.
C. Students and adults will take personal responsibility for their own academic and professional growth.

VI. Resilience – When situations dictate flexibility in delivering instruction, Roanoke County's procedures and infrastructure will be flexible enough to quickly shift to alternate or multiple instructional delivery scenarios.

A. RCPS will develop and/or utilize online platforms that support both in-person and remote instruction.
B. Teachers will be trained in online instructional delivery and assessment methods.
C. RCPS will work to ensure access to online technology at home by working with parents/ISPs to ensure broadband access.
D. The division will maintain a sufficient ratio of laptops to allow for fully remote learning if the need occurs.
E. RCPS will coordinate proactive crisis planning with local government entities.

Key Factors that Affected the Current Year Budget Development

Revenue Constraints – In Virginia, public education is a shared responsibility between the State and its localities. School boards in Virginia do not have taxing authority and are fiscally dependent on the local government. The County of Roanoke Board of Supervisors adopted via policy a revenue sharing agreement formula which allocates local property taxes based on changes in population and ADM.

Compensation – This is the largest expenditure item for the School Division. Personnel expenditures increased by $12.3 million, as the investment in our people is always a high priority. The 2024-2025 Annual Budget incorporates an average employee raise of 5.0%. In addition, $3.4 million was invested in 32 new positions, see the final adopted funding requests for a full listing. Also, included in the overall increase are positions that were hired using COVID-19 pandemic grants and the last of these are being absorbed back into the General Fund budget.

Health insurance – This is a large cost in the fund. The School Division is self-insured because it is the lowest cost way to purchase health insurance. Health benefits are paid into the Health Insurance Fund to cover the cost of the member claims. Claims increased significantly and the reserve balances have declined in the 2024 fiscal year. Insurance rates have only increased twice out of the past six years, even though medical trends continue to rise. This year the School Board Offered a second option with higher member deductibles and out of pocket maximums but allowing a lower cost premium to employees.

Significant Budget and Financial Items

Policies and Regulations

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

§4.01 Management of Funds – The School Board manages and controls the funds made available to it for the public schools and incurs costs and expenses.

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

The superintendent is authorized to make line-item transfers within a major classification.

§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 seven 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 is also 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 Year-End Carryover – In accordance with the Code of Virginia, at the end of each fiscal year the balance derived from unspent expenditure appropriations and revenues exceeding budget revert to the governing body from which funds were derived. The County Board of Supervisors anticipates re-appropriating such funds back to the School Board. This policy will explain how each fund's year-end carryover is managed.

<u>General Fund</u> – All Commonwealth receipts are spent first, and all remaining funds are deemed receipted from the County Board of Supervisors. The Carryover will be calculated as described above and will be allocated in the following order of priority:

1. $2,000,000 will be allocated to the Emergency contingency. This balance is available for unexpected revenue shortfalls, unplanned significant expenditures increases, and emergency appropriations. The balance will be reserved for financial emergencies and when appropriations are necessary, the balance will be replenished with the next available year-end funds from the school operations.
2. All funded outstanding operating encumbrances at year-end will be re-appropriated to the subsequent fiscal year to the same department and account for which they are encumbered in the previous year.
3. 50% will be allocated to major capital.
4. 50% will be allocated for one or more of the following purposes: major capital, minor capital, capital maintenance program, safety and security, fleet replacements, technology replacements, or Comprehensive Services Act.

All Other Funds – All Commonwealth receipts are spent first, and all remaining funds are deemed receipted from the County Board of Supervisors. The Carryover will be calculated as described above and will be carried over within the same fund for the purpose of the fund.

§4.27 School Reserves – The following reserves will be maintained as described.

Emergency Reserve – This reserve will be set up and maintained in the General Fund for the unappropriated balance required by the County Board of Supervisors' Comprehensive Financial Policy. Funds will be deposited as specified in the Year-End Carryover Policy. Funds may be used for unexpected revenue shortfalls, unplanned significant expenditure increases, or emergency appropriations. The balance will be reserved for financial emergencies and when appropriations are necessary, the balance will be replenished with the next available year-end funds from operations.

Major Capital Reserve – This reserve is maintained in the Major Capital Fund. Funds will be deposited as specified in the Year-End Carryover Policy. Additional funds may be deposited as directed by the School Board. Funds may be used for projects identified in the adopted Capital Improvements Plan (CIP); debt payments to expedite projects on the CIP; or land purchases, regardless of whether they are on the CIP.

Minor Capital Reserve – This reserve is maintained in the Minor Capital Fund. Funds will be deposited as specified in the Year-End Carryover Policy. 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 Capital Reserve. Additional funds may be deposited as directed by the School Board. Funds may be used for minor capital projects, which are typically $500,000 or less; architectural and engineering services for all capital projects; other one-time expenditures; or projects identified in the CIP.

The School Board grants authorization to the appropriate operations staff to initiate minor capital projects from Minor Capital Reserves without prior approval of the School Board provided that the project meets the following criteria:

1. The project must be approved in writing by the Director of Facilities and Operations, and the Superintendent prior to being initiated. The approval will include a detailed description of the project, an explanation of the need, and an estimate of cost.
2. Any project with a cost estimate between $20,000 and $50,000 must meet a safety or emergency need, the nature of which precludes waiting until the next scheduled meeting of the School Board for prior approval.
3. Any project with a cost estimate between $50,000 and $100,000 must meet a safety or emergency need, the nature of which precludes waiting until the next scheduled meeting of the School Board for prior approval. Any project with an estimated cost over $50,000 must be approved in writing by a majority of members of the School Board.
4. All projects will be completed following established School Board policies and state regulations regarding procurement practices and cost accounting.
5. Operations staff will provide a full reporting of any projects initiated without prior approval of the School Board at the next regular meeting of the School Board.

Capital Maintenance Plan Reserve – This reserve is maintained in the Minor Capital Fund. Funds will be deposited as specified in the annual budget, but with a minimum that complies with the joint financing agreement with the County Board of Supervisors. Additional funds may be deposited as directed by the School Board. Funds may be used for major maintenance or modernization projects in which individual building components have become too costly to repair or require updates for current technologies. The repairs of the infrastructure are scheduled in a manner to prevent costly breakdowns and deterioration of systems within the buildings.

The School Board grants authorization to the Director of Facilities and Operations to initiate minor capital projects from Capital Maintenance Reserves without prior approval of the School Board provided that the project meets the definition of a Capital Maintenance Project and staff provides a full reporting of the use of the funds.

FUND STRUCTURE AND BASIS OF ACCOUNTING

The accounts of the School Division 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.

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 Division and their measurement focus and basis of accounting.

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

The individual governmental funds include:

- The ***General Fund*** is the primary operating fund used to account for all financial resources except those required to be accounted for in another fund. Revenues are derived from local revenues, state aid, sales tax revenues, federal revenues, and other revenues which are not accounted for in another fund. The General Fund includes expenditures necessary for the day-to-day operations of the School Division (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 collapses into the General Fund for financial statement reporting at year-end. Revenues are derived from the state, and from the General Fund through an interfund transfer. 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.

- The ***Fleet Replacement Fund*** is a self-balancing fund that maintains a fund balance from year-to-year, however it collapses into the General Fund for financial statement reporting at year-end. Revenues are derived from the General Fund through an interfund transfer. This fund consists of the costs associated with the purchase or replacement of school buses and other vehicles.

- The ***Technology Replacement Fund*** is a self-balancing fund that maintains a fund balance from year-to-year, however it collapses into the General Fund for financial statement reporting at year-end. Revenues are derived from the General Fund through an interfund transfer. This fund consists of the costs associated with the purchase or replacement of school technology needs as directed by the Technology Replacement Plan.

- The ***Grant Fund*** is a special revenue fund used to account for proceeds of grants restricted for specific purposes. The Grant Fund accounts for federal, state, and private grants to provide critical support for the instructional program.

- The ***Nutrition Services Fund*** is a special revenue fund used to account for proceeds of the nutrition program, which are legally restricted to the operation of the nutrition program. The primary source of revenue includes the Federal reimbursements for meals served through the National School Lunch Program and the School Breakfast Program and from sales of meals served that do not qualify for the Federal programs.

- The ***Student Activity Fund*** is a special revenue fund used to account for student organizations. This includes student activities whereby students manage, direct, and participate in the program activities. It also includes divisional activities used to support its co-curricular and extra-curricular activities and are administered by the school district.

- 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 primary source of revenue includes transfers, year-end carryover surplus and transfers from the County of Roanoke, Virginia. The Capital Projects Fund includes Major and Minor Capital Funds. All Capital Funds supported by bond activities are included in the School Divisions' Annual Budget, however, are reported at year end in the County's Annual Comprehensive Financial Report (ACFR).

PROPRIETARY FUND budgets are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. These statements 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 ***Health Insurance Fund*** is a self-insured fund used to account for health care costs for employees electing to participate in the Anthem group program.

- The ***Dental Insurance Fund*** is a fully insured fund used to account for dental care costs for employees electing to participate in the Delta Dental group program.

- The ***Risk Management Fund*** is a self-insured fund used to account for workers' compensation costs for employees injured on the job.

FIDUCIARY FUNDS account for assets held either by a trustee or by the School Division in an agency capacity. The individual fiduciary fund is:

- The ***Other Postemployment Benefits (OPEB) Trust Fund*** was created in fiscal year 2012 to account for assets held in trust for the employees and beneficiaries its OPEB plan.

Classification of Revenues and Expenditures

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

- State revenues – This includes state sales tax, basic aid, other SOQ, categorical, and lottery funds provided by the Virginia Department of Education.
- Federal revenues – These include revenues for Elementary and Secondary Education Act grants under Title I, II, III, IV. In additional are revenues for Individuals with Disabilities Education Act grant under Title VI-B programs, along with Carl Perkins grants, and Medicaid reimbursements.
- Local revenues – This is the transfer from the County of Roanoke, which is based on a revenue sharing agreement.
- Other revenues – These include all other revenues, such as tuition and facility rentals.

Expenditures are classified by object (main account), department, division, fund, function, program, location, and project. Each of these are called financial dimensions and are components of the chart of accounts. This level of reporting is necessary because the School Division uses department, division, fund, and project to oversee their budget, while the Virginia Department of Education requires reporting by function, program, and location. Finally, the County Board of Supervisors adopts the budget by function (categorical).

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 Division. Nonresident tuition fees are charged to a student who does not live in the boundaries of 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 Academy, and adult education.

Rental of School Property – The School Division has contracts with Elevation Church, Journey Church and Sovereign Grace Church, whereby the churches rent Hidden Valley High School, Northside High School and Northside Middle School, respectively. The contracts stipulate that all payroll, outsourcing custodial fees, and utility costs are recovered at 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.

Budget Planning – This process starts during the prior year when the School Board adopts a budget calendar. The superintendent or superintendent's designee prepares a budget calendar identifying all relevant budgetary meetings, events, and deadlines. Once adopted, the calendar represents the guideline for the preparation and adoption of the budget for the School Division. There is at least one work session and one public hearing scheduled for comments 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 annual budget includes input from the schools, employees at all management levels, and other stakeholders. Throughout the budget process, communications with employees and the public on budget developments were provided through the Budget Blog on the Finance website.

Budget Adoption – The annual budget is presented at board meetings and work sessions starting in February and ending in March. On or before April 1 of each year, the School Board adopts the following fiscal year's budget and submits it to the County of Roanoke Board of Supervisors for approval. The final adoption and appropriation typically occur in May with final County of Roanoke Board of Supervisor approval. However, the State did not finalize the 2024-2026 biennial budget until May, so the final adoption and appropriation occurred in June for the 2024-2025 Annual Budget.

Budget Implementation – The fiscal year begins on July 1 when the newly adopted budget becomes available for spending. Directors review monthly reports to monitor spending. Upon review of these reports, the administrators may request budget transfers to align the budget with their spending priorities. The board members receive monthly reports of revenues and expenditures to date.

Budget Evaluation – The last step in the budget process is the evaluation of the financial plan. The results of operation for the fiscal year are reported annually in the Annual Comprehensive Financial Report (ACFR), which is audited by a certified public accounting firm. The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to Roanoke County Public Schools for its ACFR for the 23rd consecutive year ended June 30, 2023. This nationally recognized program was established by ASBO to encourage school business officials to achieve a high standard of financial reporting and accountability. The award is the highest recognition for school division financial operations offered by ASBO, and it is only conferred upon school systems that have met or exceeded the standards of the program.

BUDGET CALENDAR

The adopted Budget Calendar is as follows:

Nov-23	**2**	**School Board Work Session..........**	2022-2023 Year-End Results Updated 2023-2024 Budget Revisions 2024-2025 Budget Calendar Review
	9	**School Board Meeting..................**	2022-2023 Year-End Results Final
		Audit Committee Meeting	2022-2023 Audit Presentation
	14	*House Appropriation Committee Annual Meeting*	
	15	Roanoke County BOS Meeting	
Dec-23	**7**	**School Board Work Session**	
	11	EAC Meeting	
	12	Roanoke County BOS Meeting	
	14	**School Board Meeting**	
	20	*Governor presents Budget Bill*	
Jan-24	**4**	**School Board Work Session**	
	9	Roanoke County BOS Meeting	
	10	*General Assembly convenes*	
	18	**School Board Meeting**	
	23	Roanoke County BOS Meeting	
Feb-24	**1**	**School Board Work Session.........**	**Budget #1** Introduction, Governor's Budget, CIP & Replacement Plans, Departments
	13	Roanoke County BOS Meeting	
	13	*General Assembly crossover*	
	15	**School Board Meeting..................**	**Budget Public Hearing**
	19	EAC Meeting	
	27	Roanoke County BOS Meeting	
Mar-24	**7**	**School Board Work Session.........**	**Budget #2** Crossover Budgets, Local Revenue, Compensation & Benefits, Nutrition Fund, Internal Service Funds
	9	*General Assembly adjourns*	
	12	Roanoke County BOS Meeting	
	19	**School Board Work Session.........**	**Budget #3** Superintendent's Budget
	21	**School Board Meeting..................**	**Budget Adoption**
	26	Roanoke County BOS Meeting	
Apr-24	1	School Board Budget Due to BOS	
	4	**School Board Work Session**	
	8	EAC Meeting	
	8	*Governor action on legislation*	
	9	Roanoke County BOS Meeting	**School Board Budget Presentation**
	17/24	*Reconvened session*	
	18	**School Board Meeting**	
	23	Roanoke County BOS Meeting	

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

Budget administration is the monitoring of revenues and expenditures during the fiscal year for compliance with the approved annual budget.

Revenue Monitoring – The Director of Finance is responsible for monitoring budgeted to actual revenues during the year and advising the Superintendent of changes in appropriations or fluctuations in enrollment that may result in reduced revenue for the fiscal year. If fluctuations lead to significant revenue reductions, the Superintendent, with the assistance of staff, will develop a plan to either reduce spending for the remainder of the year or request approval to appropriate funds from the emergency contingency, which would have to be replenished the following year.

Expenditure and Encumbrance Controls – Department heads are responsible for managing their assigned budget to ensure the funds are used for intended, proper, and legal purposes or encumbered within the approved budget amount.

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

Unexpended appropriations lapse at the end of each fiscal year and are reappropriated in accordance with policy §4.26 Year-End Carryover.

Budget Transfers – Department heads are permitted to transfer budget funds within their assigned budget. However, they are not permitted to expend or encumber funds exceeding the appropriation without obtaining approval from the School Board. The School Division Superintendent has authority to transfer funds of $50,000 or below between funds. Transfers greater than this amount require approval from the School Board.

Financial Section

Annual Budget 2024-2025


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.

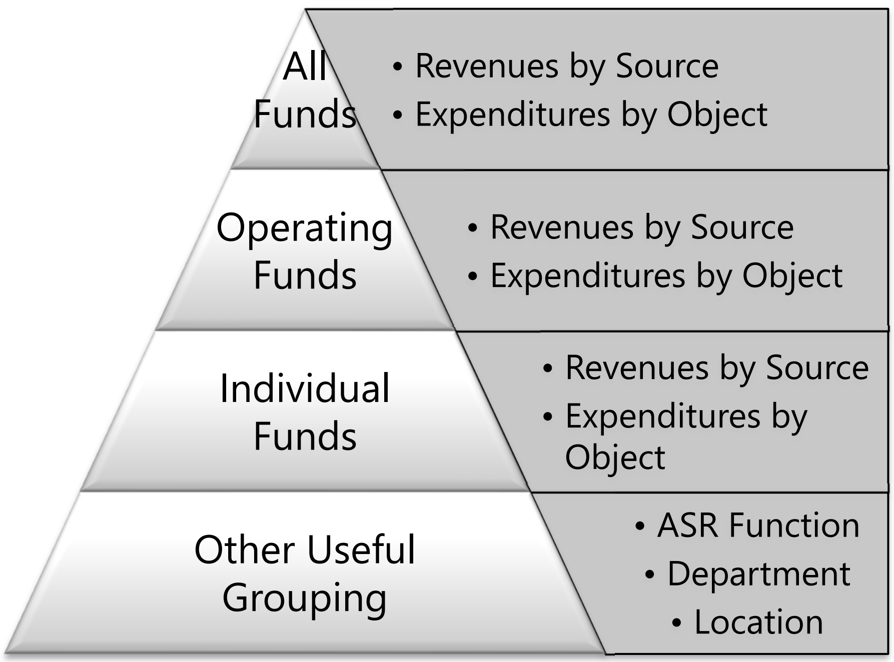


Chart of Funds

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 Annual Comprehensive Financial Report. The funds are color coded for annual budget reporting to agree with the level of the pyramid approach.

All Funds	**Governmental Funds**	Operating Funds	General Fund
			Instructional Resources Fund
			Fleet Replacement Fund
			Technology Replacement Fund
		Special Revenue Funds	Grant Fund
			Capital Projects Fund
			Student Activity Fund
			Nutrition Services Fund
		Capital Funds	Minor Capital Funds
			Major Capital Funds
			Bond Funds**
	Proprietary Funds	Internal Service Funds	Health Insurance Fund
			Dental Insurance Fund
			Risk Management Fund
	Fiduciary Fund	Fiduciary Fund	OPEB Trust Fund

** Although included in total budget, this is reported on the County of Roanoke's Annual Comprehensive Finanical Report at the end of the year.

Fund Balance Classifications

Fund Balances – 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 Division has inventory and prepaid balances at year-end that are nonspendable.

Restricted Fund Balance – This amount is subject to externally imposed regulations on the spending for a specific purpose and includes 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. School Board Policy 4.26 Year-End Carryover, adopted by the School Board on October 28, 2021, sets forth the following priority for allocating year-end carryover funds from the General Fund:

1. $2,000,000 will be allocated to the Emergency contingency. This balance is available for unexpected revenue shortfalls, unplanned significant expenditures increases, and emergency appropriations. The balance will be reserved for financial emergencies and when appropriations are necessary, the balance will be replenished with the next available year-end funds from the school operations.
2. All funded outstanding operating encumbrances at year-end will be re-appropriated to the subsequent fiscal year to the same department and account for which they are encumbered in the previous year.
3. 50% will be allocated to major capital.
4. 50% will be allocated for one or more of the following purposes: major capital, minor capital, capital maintenance program, safety and security, fleet replacements, technology replacements, or Comprehensive Services Act.

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 division has assigned fund balance for nutrition and student activity funds.

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

CAPITAL IMPROVEMENT PROGRAM

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

The **Capital Improvement Plan** (CIP) is a 10-year plan and generally includes projects expected to individually cost more than $500,000 and have a useful life of five or more years, unless funded by a bond issue, in which case the useful life must equal or exceed the length of the bond.

The **Capital Maintenance Plan** (CMP) is a 10-year plan dedicating funds annually for maintenance and repairs throughout all school facilities to help ensure the safety and value of these assets while avoiding potentially large costs resulting from lack of proper maintenance.

The **Technology Replacement Plan** is a 6-year plan addressing the need to continually replace technology infrastructure and equipment that require a significant number of resources.

The **Fleet Replacement Plan** is a 15-year plan addressing the need to replace school buses and other fleet vehicles 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 **Nutrition Services Equipment Plan** is a 15-year plan addressing the need to replace cafeteria equipment a useful life schedule to avoid service disruptions from failing equipment.

Roanoke County Public Schools
Final Adopted Funding Requests
2024-2025 Annual Budget

	General Fund					Other Fund
	Adopted 3/21/24	Adopted 6/10/24	**Total Adopted**	First Adds	Not Funded	**Pay Plan Changes**
State budget	$ 5,567,113	$ 4,120,193	**$ 9,687,306**	$ -	$ -	
Roanoke County revenue sharing formula	6,902,452	(840,663)	**6,061,789**	-	-	
Dual enrollment revenue (offset expenditure below)	375,000	-	**375,000**	-	-	
Eliminate employee nonresident tuition	(25,418)	-	**(25,418)**	-	-	
CSA reimbursement of IA supporting students returning from private day	130,000	-	**130,000**	-	-	
Other miscellaneous revenue change	8,941	151	**9,092**	-	-	
ESTIMATED REVENUE CHANGES	**$ 12,958,088**	**$ 3,279,681**	**$ 16,237,769**	**$ -**	**$ -**	
3.75% raise and an additional 1.25% raise for a total 5.00% raise Payroll	$ 4,712,876	$ 1,697,994	**$ 6,410,870**	$ -	$ -	$ -
lapse (due to hiring from March 4 through June 4)	-	(337,835)	**(337,835)**	-	-	-
Use part of built-in hybrid defined contribution lapse	(248,692)	-	**(248,692)**	-	-	-
2 additional PTO incentive days	85,900	-	**85,900**	-	-	-
Increase sick leave retirement payout to 25% daily rate ($50 minimum)	200,000	-	**200,000**	-	-	-
Increase in health care insurance claims	1,295,000	-	**1,295,000**	-	-	-
Continue 1 permanent substitute in each building that were previously funded under pandemic grants (based on $180/day)	907,000	-	**907,000**	-	-	-
Increase long-term, retiree, and permanent substitute supplement from $180 to $200 per day	160,000	-	**160,000**	-	-	-
Increase in substitute line for higher absences	1,134,530	-	**1,134,530**	-	-	
Increase supplemental teacher pay rate	79,000	-	**79,000**	-	-	-
Employee extended work plan	42,600	20,000	**62,600**	-	-	-
HUMAN RESOURCES	**$ 8,368,214**	**$ 1,380,159**	**$ 9,748,373**	**$ -**	**$ -**	
Athletic allotments	$ 124,000	$ 76,000	**$ 200,000**	$ 50,000	$ -	$ -
Copy paper costs	23,192	-	**23,192**	-	-	-
$100 payment to schools for non-resident employee students enrolled	14,200	-	**14,200**	-	-	-
Convert 5 athletic directors from 240 to 260	-	-	**-**	-	44,833	-
ADMINISTRATION	**$ 161,392**	**$ 76,000**	**$ 237,392**	**$ 50,000**	**$ 44,833**	

All payroll estimates are based on midrange and include VRS and FICA benefits

Roanoke County Public Schools
Final Adopted Funding Requests
2024-2025 Annual Budget

	General Fund					Other Fund
	Adopted 3/21/24	Adopted 6/10/24	**Total Adopted**	First Adds	Not Funded	**Pay Plan Changes**
Convert supervisor to associate director	$ 13,636	$ -	**$ 13,636**	$ -	$ -	$ -
Add 1 elementary school counselor to meet SOQ (mandated)	72,195	-	**72,195**	-	-	-
Add 1 elementary school counselor Title I schools due to increased needs	72,195	-	**72,195**	-	-	-
Convert 10 high school counselors from 200 to 210	-	36,969	**36,969**	-	-	-
Add 1 secondary school counselor floater to help with leave of absences	-	-	**-**	-	72,195	-
SCHOOL COUNSELING	**$ 158,026**	**$ 36,969**	**$ 194,995**	**$ -**	**$ 72,195**	

	General Fund					Other Fund
	Adopted 3/21/24	Adopted 6/10/24	**Total Adopted**	First Adds	Not Funded	**Pay Plan Changes**
Convert 5 504 Facilitators from grade 120 to 122 (20% retention rate)	$ 32,202	$ -	**$ 32,202**	$ -	$ -	$ -
Add 1 school psychologist for increase in regulatory services	83,696	-	**83,696**	-	-	-
Add 1 interpreter for a student with hearing impairment	61,717	-	**61,717**	-	-	-
Add 2 nurse floaters for substitutes and extra help	148,686	-	**148,686**	-	-	
Add 1 special education coordinator floater for substitutes and to help schools with large case loads	-	-	**-**	-	-	72,195
Add 2 special education coordinators that were previously funded under the pandemic grants	167,862	-	**167,862**	-	-	-
Add 8 special education instructional assistants that were previously funded under the pandemic grants and 6 new positions	340,989	242,802	**583,791**	40,467	-	-
Mandt training	20,000	-	**20,000**	-	-	-
Adult EpiPens	9,000	-	**9,000**	-	-	-
Participate in Roanoke City hearing impaired regional program and SECEP	100,000	-	**100,000**	-	-	-
Summer stipend for speech pathologist for summer evaluations	-	-	**-**	-	-	8,075
Region 6 Autism Consortium	-	-	**-**	-	17,686	-
Convert 1 preschool program manager contract from 240 to 260	-	-	**-**	-	8,685	-
SPECIAL EDUCATION & PUPIL PERSONNEL SERVICES	**$ 964,152**	**$ 242,802**	**$ 1,206,954**	**$ 40,467**	**$ 26,371**	

All payroll estimates are based on midrange and include VRS and FICA benefits

Roanoke County Public Schools
Final Adopted Funding Requests
2024-2025 Annual Budget

	General Fund					Other Fund
	Adopted 3/21/24	Adopted 6/10/24	**Total Adopted**	First Adds	Not Funded	**Pay Plan Changes**
Add 6 Title I instructional assistants (BUR, GCE, GVE, HLH, MVE, WEC)	$ -	$ 242,802	**$ 242,802**	$ -	$ -	$ -
Add 2 Title I teachers paid from grant	-	-	**-**	-	-	122,464
Add 1 and then 8 ELL teachers to meet SOQ (law changed this year)	72,195	578,192	**650,387**	-	-	-
Summer school	48,800	-	**48,800**	-	-	-
Interpreting services	6,000	-	**6,000**	-	-	-
Library database increase	5,415	-	**5,415**	-	-	-
Spelling bee	4,100	-	**4,100**	-	-	-
Art materials	3,000	-	**3,000**	-	-	-
Add 1 library instructional assistant for larger schools to share	-	-	**-**	-	40,413	-
ELEMENTARY INSTRUCTION	**$ 139,510**	**$ 820,994**	**$ 960,504**	**$ -**	**$ 40,413**	
Dual enrollment expenditure (offset revenue above)	$ 375,000	$ -	**$ 375,000**	$ -	$ -	$ -
Summer school	12,000	-	**12,000**	-	-	-
Instrument repairs	10,000	-	**10,000**	-	-	-
Band and choral uniforms	5,000	-	**5,000**	-	-	-
Summer residential Governor's School tuition	2,000	-	**2,000**	-	-	-
Library database increase	2,300	-	**2,300**	-	-	-
Spelling bee	1,625	-	**1,625**	-	-	-
Art materials	1,731	-	**1,731**	-	-	-
SECONDARY INSTRUCTION	**$ 409,656**	**$ -**	**$ 409,656**	**$ -**	**$ -**	
Add 1 elementary gifted specialist	$ 72,195	$ -	**$ 72,195**	$ -	$ -	$ -
Tutor.com funded under pandemic grants through September 2024, funding for nine months for grades 6-12	101,250	-	**101,250**	-	-	-
ASSESSMENT AND RESEARCH	**$ 173,445**	**$ -**	**$ 173,445**	**$ -**	**$ -**	

All payroll estimates are based on midrange and include VRS and FICA benefits

Roanoke County Public Schools
Final Adopted Funding Requests
2024-2025 Annual Budget

	General Fund					Other Fund
	Adopted 3/21/24	Adopted 6/10/24	**Total Adopted**	First Adds	Not Funded	**Pay Plan Changes**
Allotment, supplies, and small equipment for family and consumer science	$ 4,325	$ -	**$ 4,325**	$ -	$ -	$ -
Allotment, supplies, and small equipment for trade and industry	4,058	-	**4,058**	-	-	-
Allotment, supplies, and small equipment for technology education	3,865	-	**3,865**	-	-	-
Student travel	3,492	-	**3,492**	-	-	-
Supplies and small equipment	2,665	-	**2,665**	-	-	-
Instructional materials	1,040	-	**1,040**	-	-	-
CTE	**$ 19,445**	**$ -**	**$ 19,445**	**$ -**	**$ -**	
Add 1 HVAC technician for aging equipment	$ 78,716	$ -	**$ 78,716**	$ -	$ -	$ -
Convert 1 lot attendant to camera technician	8,308	-	**8,308**	-	-	-
Add 1 transportation special education route manager	-	-	**-**	86,828	-	-
Convert 2 administrative assistants to administrative analysts	-	-	**-**	-	5,473	-
FACILITIES AND OPERATIONS (INCLUDING TRANSPORTATION)	**$ 87,024**	**$ -**	**$ 87,024**	**$ 86,828**	**$ 5,473**	
Fleet Replacement Plan (last year to fully fund)	$ 450,000	$ -	**$ 450,000**	$ -	$ -	$ -
Fleet Replacement Plan – 5 14-passenger buses (1 per high school)	-	500,000	**500,000**	-	-	-
Technology Replacement Plan	298,261	-	**298,261**	-	-	-
Technology Replacement Plan – VAPE detection system (high schools/BCAT)	-	128,466	**128,466**	-	-	-
Technology Replacement Plan – Ehallpass for all middle and high schools	-	26,565	**26,565**	-	-	-
Capital Projects – CMP	250,000	-	**250,000**	-	-	
Capital Projects – Joint Capital Fund Policy	530,000	-	**530,000**	-	-	-
Comprehensive Services Act (related to increase in County revenue)	300,000	-	**300,000**	-	-	-
Division-wide vendor contract increases for all departments	515,000	-	**515,000**	-	-	-
Match up to $600 for Roanoke County Public Schools 403(b) Plan	-	67,726	**67,726**	-	-	-
Match up to $600 for Roanoke County §457 Deferred Compensation Plan	-	-	**-**	167,168	-	-
Convert 1 nutrition associate to nutrition courier	-	-	**-**	-	-	5,427
Add 2 nutrition field managers	-	-	**-**	-	-	162,712
FINANCE (INCLUDING NUTRITION)	**$ 2,343,261**	**$ 722,757**	**$ 3,066,018**	**$ 167,168**	**$ -**	
Add 2 technology technicians previously funded under pandemic grants	$ 133,963	$ -	**$ 133,963**	$ -	$ -	$ -
TECHNOLOGY	**$ 133,963**	**$ -**	**$ 133,963**	**$ -**	**$ -**	

All payroll estimates are based on midrange and include VRS and FICA benefits

Roanoke County Public Schools
Final Adopted Funding Requests
2024-2025 Annual Budget

	General Fund					Other Fund
	Adopted 3/21/24	Adopted 6/10/24	**Total Adopted**	First Adds	Not Funded	**Pay Plan Changes**
ESTIMATED REVENUE CHANGES	$ 12,958,088	$ 3,279,681	$ 16,237,769	$ -	$ -	
TOTAL REQUESTED	$ 12,958,088	$ 3,279,681	$ 16,237,769	$ 344,463	$ 189,285	
REVENUE CHANGES LESS TOTAL REQUESTED	$ -	$ -	$ -	$ (344,463)	$ (189,285)	

All payroll estimates are based on midrange and include VRS and FICA benefits

Total Budget by Fund and Functional Category

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

	Instruction	Administration, attendance, and health	Pupil transportation	Operation and maintenance	School food	Facilities	Debt and transfers	Technology	Non-categorical	Fund Total
General	$141,843,959	$ 9,749,934	$ 8,983,221	$ 19,075,980	$ 30,000	$ 299,682	$ 23,904,884	$ 6,456,401	$ -	$210,344,061
Fleet Replacement	-	-	2,460,222	290,700	-	-	-	9,078	-	2,760,000
Instructional Resources	1,253,000	-	-	-	-	-	-	1,111,500	-	2,364,500
Technology Replacement	-	-	-	-	-	-	-	7,054,306	-	7,054,306
Grant	8,639,082	-	-	-	-	-	-	541,198	-	9,180,280
Nutrition Services	-	-	-	-	8,750,427	-	-	52,926	-	8,803,353
Student Activity	1,788,498	100,000	100,000	100,000	50,000	550,000	548,435	50,000	4,038,817	7,325,750
Bond	-	-	-	-	-	95,000,000	-	-	-	95,000,000
Major Projects	-	-	-	-	-	6,392,494	-	-	-	6,392,494
Minor Projects	30,000	-	-	1,640,000	-	210,000	-	-	-	1,880,000
Health Insurance	-	-	-	-	-	-	-	-	23,584,888	23,584,888
Dental Insurance	-	-	-	-	-	-	-	-	1,714,101	1,714,101
Risk Management	-	-	-	-	-	-	-	-	408,203	408,203
OPEB Trust	-	-	-	-	-	-	-	-	142,790	142,790
	$153,554,539	$ 9,849,934	$ 11,543,443	$ 21,106,680	$ 8,830,427	$102,452,176	$ 24,453,319	$ 15,275,409	$ 29,888,799	$376,954,726

Total Budget by Functional Category

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

Instruction – Activities concerned with the interaction between teachers and students. Instruction may be provided for students in a school classroom, in another location such as a home, or in other learning situations such as distance learning.
Administration – Activities concerned with providing executive leadership of the school division.
Attendance and health – Activities concerned with tracking and managing student attendance and providing health services in our schools.
Pupil transportation – Activities concerned with transporting students to and from school, as provided by state and federal law. This includes trips between home and school and trips to and from school activities.
Operation and maintenance – Activities concerned with keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
School food – 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.
Debt and transfers – 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 Expenditures by these functional categories.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Instruction						
Classroom	$ 97,321,119	$ 106,311,465	$ 111,980,118	$ 121,062,542	$ 127,413,131	$ 6,350,589
Student support	5,283,132	5,696,271	6,015,681	6,389,946	6,722,667	332,721
Staff support	5,553,663	6,709,452	6,030,717	6,778,352	7,789,190	1,010,838
Office of the Principal	9,409,478	9,940,858	10,702,557	11,145,745	11,629,551	483,806
Total instruction	$ 117,567,392	$ 128,658,046	$ 134,729,073	$ 145,376,585	$ 153,554,539	$ 8,177,954

(Continued)

Total Budget by Functional Category

(Continued)	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Administration						
Board services	$ 277,681	$ 300,730	$ 349,919	$ 376,758	$ 404,415	$ 27,657
Executive administration	792,931	1,153,459	1,245,733	1,113,338	1,342,993	229,655
Informational services	119,010	125,797	127,528	137,107	150,484	13,377
Personnel services	1,620,454	1,648,898	1,736,188	2,128,023	2,239,803	111,780
Planning services	161,147	182,834	189,818	205,803	210,799	4,996
Fiscal services	601,792	622,729	646,629	1,310,154	1,391,722	81,568
Reprographic services	128,970	147,411	146,229	179,267	206,509	27,242
Total administration	3,701,985	4,181,858	4,442,044	5,450,450	5,946,725	496,275
Attendance and health						
Attendance services	67,937	192	-	-	-	-
Health services	1,734,838	2,150,780	2,314,631	2,362,514	2,688,671	326,157
Psychological services	709,348	945,521	899,015	1,149,499	1,214,538	65,039
Total attendance and health	2,512,123	3,096,493	3,213,646	3,512,013	3,903,209	391,196
Total administration, attendance and health	6,214,108	7,278,351	7,655,690	8,962,463	9,849,934	887,471
Pupil transportation						
Management and direction	407,743	439,023	466,690	510,602	597,916	87,314
Vehicle operation	3,557,510	4,116,872	4,223,266	5,243,239	5,290,583	47,344
Monitoring	403,524	587,751	722,570	912,366	861,721	(50,645)
Vehicle maintenance	1,425,805	1,692,346	1,902,856	2,275,365	2,333,001	57,636
Buses – regular purchases	6,349	505,322	277,830	2,069,609	2,460,222	390,613
Other vehicle and equip purchases	-	-	52,867	-	-	-
Total pupil transportation	$ 5,800,931	$ 7,341,314	$ 7,646,079	$ 11,011,181	$ 11,543,443	$ 532,262

(Continued)

Total Budget by Functional Category

(Continued)

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Operation and maintenance						
Management and direction	$ 797,173	$ 889,612	$ 858,794	$ 1,035,639	$ 1,096,153	$ 60,514
Building services	10,607,158	11,759,369	14,138,653	15,139,026	15,220,855	81,829
Grounds services	485,592	853,405	1,978,300	864,650	1,452,035	587,385
Equipment services	1,396,926	1,017,266	1,246,738	1,096,905	1,207,029	110,124
Vehicle services	178,870	339,968	476,050	684,962	734,542	49,580
Security services	2,328	63,030	338,103	-	-	-
Warehouse services	894,932	819,717	842,651	1,351,863	1,396,066	44,203
Total operation and maintenance	14,362,979	15,742,367	19,879,289	20,173,045	21,106,680	933,635
School food						
School food	4,295,775	6,252,324	7,414,597	8,466,957	8,830,427	363,470
Total school food	4,295,775	6,252,324	7,414,597	8,466,957	8,830,427	363,470
Facilities						
Site acquisitions	43,319	12,420	4,163,242	-	-	-
Site improvements	177,871	603,010	1,596,927	150,000	150,000	-
Architecture and engineering	-	7,635	28,944	-	-	-
Building acquisition and construction	-	-	-	-	53,864,255	53,864,255
Building addition and improvement	4,489,727	14,875,341	12,054,416	28,149,221	48,437,921	20,288,700
Total facilities	$ 4,710,917	$ 15,498,406	$ 17,843,529	$ 28,299,221	$ 102,452,176	$ 74,152,955

(Continued)

Total Budget by Functional Category

(Continued)	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Debt and transfers						
Transfers from General Fund	$ 16,034,131	$ 18,986,806	$ 17,699,770	$ 21,145,537	$ 23,904,884	$ 2,759,347
Transfers from Technology Replacement Fund	75	-	-	-	-	-
Transfers from Grant Fund	279,581	218,621	209,439	-	-	-
Transfers from Nutrition Services Fund	66	52,867	-	-	-	-
Transfers from Student Activity Fund	1,054,993	1,027,514	1,306,242	1,000,000	548,435	(451,565)
Transfers from Capital Projects Fund	749,972	748,049	15,269	500,000	-	(500,000)
Total debt and transfers	18,118,818	21,033,857	19,230,720	22,645,537	24,453,319	1,807,782
Technology						
Classroom	10,796,197	6,810,374	7,015,667	7,198,300	7,898,091	699,791
Instructional support	5,454,776	5,019,294	5,250,753	6,169,503	6,518,879	349,376
Administration	762,436	809,308	466,542	596,188	624,396	28,208
Attendance and health	587	85	4,514	-	-	-
Pupil transportation	27,760	29,390	48,628	58,556	44,134	(14,422)
Operation and maintenance	2,164	85,855	14,950	8,300	93,038	84,738
School food	63,545	19,972	49,939	52,630	52,926	296
Facilities	53,130	17,933	8,274	24,780	43,945	19,165
Total technology	17,160,595	12,792,211	12,859,267	14,108,257	15,275,409	1,167,152
Non-categorical						
Student Activity Fund	1,170,692	3,590,688	4,620,010	3,931,065	4,038,817	107,752
Health Insurance	19,475,675	19,614,046	19,514,529	20,722,738	23,584,888	2,862,150
Dental Insurance	1,446,845	1,610,500	1,643,399	1,682,564	1,714,101	31,537
Risk Management	339,897	700,860	453,149	383,500	408,203	24,703
OPEB Trust	1,728	2,100	2,063	142,790	142,790	-
Total non-categorical	22,434,837	25,518,194	26,233,150	26,862,657	29,888,799	3,026,142
Total expenditures	$ 210,666,352	$ 240,115,070	$ 253,491,394	$ 285,905,903	$ 376,954,726	$ 91,048,823

Operating Funds Revenues by Source and Expenditures by Object

The Operating Funds include four funds that collapse for financial reporting purposes: General Fund, Instructional Resources Fund, Fleet Replacement Fund, and Technology Replacement Fund. The following is a summary of budgeted revenues by source and expenditures by object for the combined Operating Funds.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues	❶			❷	❷	
State revenues	$ 84,070,845	$ 88,068,836	$ 96,555,533	$ 104,575,097	$ 114,491,344	$ 9,916,247
Local revenues	71,514,710	73,700,490	80,425,970	88,661,061	94,722,849	6,061,788
Federal revenues	1,040,687	1,409,915	1,142,238	978,084	951,126	(26,958)
Other revenues	305,350	652,499	1,176,865	889,594	1,731,618	842,024
Transfers	7,930,958	3,251,303	5,698,561	9,420,144	10,396,631	976,487
Total revenues	164,862,550	167,083,043	184,999,167	204,523,980	222,293,568	17,769,588
Expenditures						
Salaries and related costs	125,533,437	131,347,108	139,695,914	152,660,806	165,005,609	12,344,803
Contractual services	5,821,285	7,282,206	8,335,515	8,689,978	9,566,377	876,399
Internal services	176,747	403,794	375,000	375,000	397,903	22,903
Other charges	8,360,583	9,404,836	10,844,261	11,841,433	12,605,946	764,513
Materials and supplies	4,607,555	4,462,520	4,142,214	7,158,190	6,835,054	(323,136)
Payment to joint operations	30,487	92,751	180,354	100,000	200,000	100,000
Capital outlay	1,483,687	1,988,507	1,736,244	3,325,661	4,029,294	703,633
Debt service	4,125,345	4,125,345	4,125,345	4,125,345	4,125,345	-
Transfers	11,908,861	14,861,461	13,574,425	16,997,992	19,757,339	2,759,347
Total expenditures	162,047,987	173,968,528	183,009,272	205,274,405	222,522,867	17,248,462
Excess (deficiency) of revenues over (under) expenditures	2,814,563	(6,885,485)	1,989,895	(750,425)	(229,299)	521,126
Beginning fund balance	9,583,844	12,398,407	5,512,922	7,502,817	6,752,392	(750,425)
Ending fund balance	$ 12,398,407	$ 5,512,922	$ 7,502,817	$ 6,752,392	$ 6,523,093	$ (229,299)

Notes:

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

❷ The fiscal year 2023 fund balance of $7,502,817 will be sufficient to fund the projected budget deficits in fiscal years 2024 and 2025.

General Fund

The General Fund reflects all revenues and expenditures of the School Board, which are not required to be accounted for in another fund. Revenues are primarily derived from the County local appropriation, the Virginia Department of Education, and the Federal Government. Major expenditures represent the costs of operating the County's public school system.

General Fund Revenues by Source and Expenditures by Object

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues						
State revenues	$ 81,400,756	$ 85,043,462	$ 93,334,193	$ 103,449,538	$ 113,136,844	$ 9,687,306
Local revenues	71,514,710	73,700,490	80,425,970	88,661,061	94,722,849	6,061,788
Federal revenues	429,989	688,536	557,832	978,084	951,126	(26,958)
Other revenues	230,228	391,910	809,683	587,404	1,529,642	942,238
Transfers	3,627,856	988,715	1,243,174	430,205	3,600	(426,605)
Total revenues	157,203,539	160,813,113	176,370,852	194,106,292	210,344,061	16,237,769
Expenditures						
Salaries and related costs	125,528,741	131,340,792	139,692,624	152,654,346	164,999,149	12,344,803
Contractual services	5,821,285	6,838,548	7,766,088	7,977,665	8,759,264	781,599
Internal services	176,747	403,794	375,000	375,000	397,903	22,903
Other charges	4,997,565	5,938,595	6,482,712	7,319,376	7,500,484	181,108
Materials and supplies	2,696,534	2,901,242	3,159,065	4,415,041	4,463,050	48,009
Payment to joint operations	30,487	92,751	180,354	100,000	200,000	100,000
Capital outlay	296,275	159,184	390,145	141,527	141,527	-
Debt service	$ 4,125,345	$ 4,125,345	$ 4,125,345	$ 4,125,345	$ 4,125,345	$ -

(Continued)

General Fund Revenues by Source and Expenditures by Object

(Continued)	2021 Actual ❶	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Transfers						
Roanoke County capital funding plan	$ 2,400,000	$ 2,600,000	$ 2,900,000	$ 3,200,000	$ 3,730,000	$ 530,000
Roanoke County Comprehensive Services Act	1,804,000	2,879,000	1,879,000	1,879,000	2,179,000	300,000
Roanoke County shared services	563,584	582,648	526,816	588,823	634,430	45,607
Transfer to Fleet Replacement Fund	221,516	502,072	1,177,346	1,775,000	2,725,000	950,000
Transfer to Instructional Resources Fund	993,916	514,780	900,000	1,000,000	1,000,000	-
Transfer to Technology Replacement Fund	2,978,084	1,165,960	2,346,129	6,201,739	6,655,031	453,292
Transfer to Capital Projects Fund	1,620,000	5,672,901	2,754,412	1,350,000	1,605,000	255,000
Transfer to Student Activity Fund	1,183,310	944,100	1,090,722	1,003,430	1,228,878	225,448
Transfer to Nutrition Services Fund	144,376	-	-	-	-	-
Total expenditures	155,581,765	166,661,712	175,745,758	194,106,292	210,344,061	16,237,769
Excess (deficiency) of revenues over (under) expenditures	1,621,774	(5,848,599)	625,094	-	-	-
Beginning fund balance	7,938,616	9,560,390	3,711,791	4,336,885	4,336,885	-
Ending fund balance	$ 9,560,390	$ 3,711,791	$ 4,336,885	$ 4,336,885	$ 4,336,885	$ -

Note:

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

General Fund Revenues by Source Details

The details of General Fund revenues are shown below.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
State Revenues						
State Standards of Quality Revenues						
Basic aid	$ 40,425,457	$ 40,014,064	$ 43,919,165	$ 45,440,622	$ 57,115,757	$ 11,675,135
Sales tax	17,741,634	19,874,733	19,750,975	19,876,398	16,921,832	(2,954,566)
Retirement	6,001,734	6,066,947	6,468,030	6,478,895	6,867,086	388,191
Social security	2,574,560	2,601,319	2,775,651	2,780,313	3,191,625	411,312
Group life	183,897	184,610	195,229	195,557	195,232	(325)
Special education	6,394,605	6,419,384	6,340,707	6,351,358	7,902,667	1,551,309
Remedial education	760,665	763,613	874,288	875,754	4,173,607	3,297,853
Vocational education	677,076	679,699	687,547	688,701	1,111,976	423,275
Gifted education	434,666	436,350	466,853	467,637	534,767	67,130
English as a second language	283,431	365,776	464,386	554,361	1,237,717	683,356
Remedial summer school	97,439	394,250	227,576	227,576	352,350	124,774
Total State Standards of Quality revenues	75,575,164	77,800,745	82,170,407	83,937,172	99,604,616	15,667,444
State Lottery-Funded and Incentive Revenues						
Compensation and bonus supplement	-	2,786,794	2,792,315	7,131,501	2,195,736	(4,935,765)
Infrastructure and operations per pupil fund	2,440,088	2,012,722	2,057,501	3,476,226	3,762,436	286,210
At-risk	753,661	975,217	1,435,606	1,489,489	1,525,576	36,087
Rebenchmarking hold harmless	-	-	1,866,482	1,858,767	-	(1,858,767)
Grocery tax hold harmless	-	-	1,096,345	2,708,742	2,916,105	207,363
K-3 class size reduction	513,297	513,861	594,983	606,291	809,034	202,743
Special education regional program	541,671	541,954	972,594	1,156,765	1,128,910	(27,855)
Foster home children	446,044	308,348	241,674	236,500	313,475	76,975
Vocational education	$ 66,982	$ 74,827	$ 71,796	$ 87,426	$ 124,277	$ 36,851

(Continued)

General Fund Revenues by Source Details

(Continued)	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
State Revenues (Continued)						
State Lottery-Funded and Incentive Revenues (Continued)						
No loss funding	$ 712,265	$ -	$ -	$ -	$ -	$ -
Learning loss instructional supports	318,382	-	-	-	-	-
Total State lottery-funded and incentive revenues	5,792,390	7,213,723	11,129,296	18,751,707	12,775,549	(5,976,158)
State Categorical and Other Revenues						
Homebound payments	13,577	3,994	16,990	17,159	13,179	(3,980)
Teacher certification	17,500	25,000	17,500	17,500	17,500	-
State grant revenue	-	-	-	726,000	726,000	-
Virtual virginia	2,125	-	-	-	-	-
Total state categorical and other revenues	33,202	28,994	34,490	760,659	756,679	(3,980)
Total State revenues	81,400,756	85,043,462	93,334,193	103,449,538	113,136,844	9,687,306
Local Revenues						
County of Roanoke	71,514,710	73,700,490	80,425,970	88,661,061	94,722,849	6,061,788
Total local revenues	71,514,710	73,700,490	80,425,970	88,661,061	94,722,849	6,061,788
Federal Revenues						
E-rate reimbursement	-	-	-	537,626	477,626	(60,000)
Medicaid cost report	209,902	432,585	272,118	225,000	225,000	-
Medicaid reimbursement	185,897	223,806	265,138	170,000	200,000	30,000
Medicaid administrative claiming	45,702	27,997	20,576	45,000	45,000	-
AFJROTC reimbursement	(13,877)	-	-	-	-	-
Federal land use	2,365	3,316	-	458	3,500	3,042
Federal grants	-	832	-	-	-	-
Total federal revenues	$ 429,989	$ 688,536	$ 557,832	$ 978,084	$ 951,126	$ (26,958)

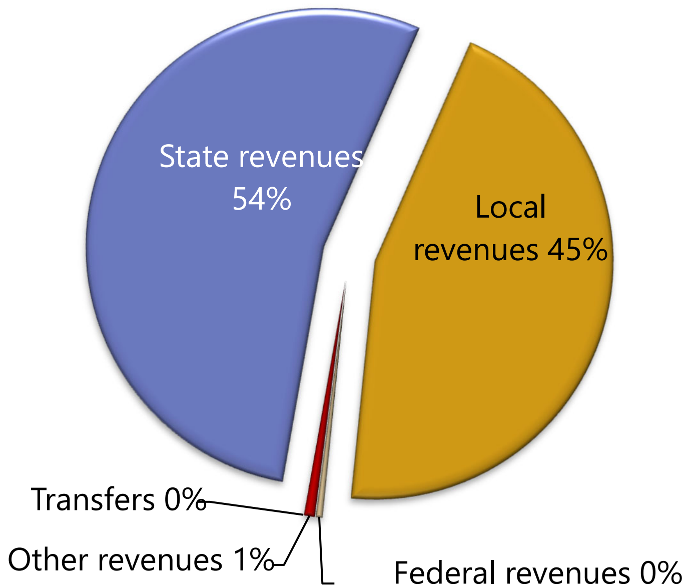
(Continued)

General Fund Revenues by Source Details

(Continued)	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Other Revenues						
Tuition for non-resident students	$ -	$ -	$ -	$ -	$ 184,500	$ 184,500
Tuition for RCPS Online Academy	800	400	2,200	-	134,815	134,815
Tuition for preschool (LEAP program)	38,003	13,950	22,920	12,096	10,000	(2,096)
Tuition for summer school	-	-	-	-	70,000	70,000
Tuition for gifted art	-	300	-	-	16,000	16,000
Tuition for gifted quest	-	-	-	-	3,500	3,500
Tuition for behind the wheel	11,200	-	-	-	-	-
Tuition for gifted program	-	(300)	-	-	-	-
Interest income	18,704	18,275	286,972	30,000	87,433	57,433
Warranty reimbursement	173,971	103,868	138,900	215,000	180,000	(35,000)
Regional alternative education	51,868	55,424	58,217	51,808	42,194	(9,614)
Miscellaneous revenue	55,339	144,122	137,418	249,500	264,500	15,000
Fingerprinting fees	-	-	15,475	13,000	13,000	-
Trascript fees	12,750	16,080	15,786	16,000	16,000	-
Recovered costs	(144,454)	1,634	85,964	-	505,000	505,000
Rental of school property	12,047	38,157	45,831	-	2,700	2,700
Total other revenues	230,228	391,910	809,683	587,404	1,529,642	942,238
Transfers						
Transfer from Internal Service Fund	2,682,560	-	-	-	-	-
Transfer from Student Activity Fund	945,296	988,715	1,243,174	430,205	3,600	(426,605)
Total transfers	3,627,856	988,715	1,243,174	430,205	3,600	(426,605)
Total revenues	$ 157,203,539	$ 160,813,113	$ 176,370,852	$ 194,106,292	$ 210,344,061	$ 16,237,769

GENERAL FUND REVENUE

General Fund revenues are shown in the chart below. A full detail by line item is included after this page.



LOCAL REVENUES

The transfer from the County of Roanoke increased $6.1 million under the 2025 budget and is based on a revenue sharing agreement with the County of Roanoke Board of Supervisors which allocates local property taxes based on changes in population and ADM. The County of Roanoke is funding 45.3% of the total budget. This level of effort exceeds the required local composite index of 36.35%. This amount represents the relative local wealth index used by the State to equalize state aid to localities.

STATE AID AND TAXES

State aid is 53.8% of General Fund revenues. Total State aid is based on the estimated ADM of 13,375, which is expected to remain level with the 2024 budget year. Total state revenues increased by $9.7 million. The increase is mostly related to the General Assembly increase in basic aid, remedial education, at-risk support, and English Learner support.

FEDERAL REVENUES

Federal revenues consist of Medicaid and E-rate reimbursements. Medicaid reimbursements are associated with providing services to children enrolled in Medicaid or FAMIS and have increased by $30,000. E-rate reimbursement provides discounts of up to 90% to eligible schools and libraries in the United States for telecommunications, internet access, and internal connections. The discounts are based on the number of students eligible for the National Free Lunch Program. E-rate reimbursement are projected to decline by $60,000 in 2025

OTHER REVENUES AND TRANSFERS

Other revenues increased by $942,605 and are primarily driven by truing up recovered costs for dual enrollment by $375,000 along with truing up the PCard rebate for payment to the schools. In addition, the School Division is shifting the collection of fees back to the School Board office, which offsets the reduction in Transfers of $426,605.

General Fund Expenditures by Department and Object

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Human Resources						
Salaries and related costs	$ 123,301,942	$ 129,821,702	$ 138,114,442	$ 151,079,619	$ 163,322,242	$ 12,242,623
Contractual services	515,930	675,935	856,406	526,041	531,183	5,142
Internal services	176,747	403,794	375,000	-	-	-
Other charges	108,028	232,276	164,361	185,063	200,100	15,037
Materials and supplies	9,765	8,434	19,895	16,000	16,000	-
Capital outlay	-	-	3,220	-	-	-
Transfers	176,292	98	3,597	-	-	-
Total Human Resources	124,288,704	131,142,239	139,536,921	151,806,723	164,069,525	12,262,802
Administration						
Salaries and related costs	1,345,608	244,076	271,694	12,767	12,897	130
Contractual services	153,147	107,481	239,385	314,445	337,637	23,192
Other charges	30,041	32,659	29,923	33,471	33,471	-
Materials and supplies	54,693	133,375	13,783	14,582	14,582	-
Transfers	594,989	268,926	364,014	419,603	633,803	214,200
Total Administration	2,178,478	786,517	918,799	794,868	1,032,390	237,522
School Counseling						
Salaries and related costs	-	129	129	1,100	1,500	400
Contractual services	9,016	13,917	12,000	11,700	11,700	-
Other charges	3,140	5,460	11,861	13,775	17,700	3,925
Materials and supplies	10,054	9,543	52,097	104,182	46,157	(58,025)
Transfers	18,226	18,176	19,072	18,226	18,226	-
Total School Counseling	$ 40,436	$ 47,225	$ 95,159	$ 148,983	$ 95,283	$ (53,700)

(Continued)

General Fund Expenditures by Department and Object

(Continued)

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

(Continued)

General Fund Expenditures by Department and Object

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

(Continued)

General Fund Expenditures by Department and Object

(Continued)

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Finance						
Contractual services	$ 65,535	$ 85,260	$ 89,255	$ 102,168	$ 104,612	$ 2,444
Internal services	-	-	-	375,000	397,903	22,903
Other charges	499,660	572,272	351,373	431,561	469,950	38,389
Materials and supplies	35,432	37,955	49,631	281,119	285,206	4,087
Capital outlay	-	1,078	9,308	-	-	-
Transfers (includes transfers to County)	13,922,294	17,267,494	16,611,226	20,094,907	22,623,806	2,528,899
Total Finance	14,522,921	17,964,059	17,110,793	21,284,755	23,881,477	2,596,722
Technology						
Salaries and related costs	46,131	10,980	25,704	32,295	39,025	6,730
Contractual services	462,806	506,317	557,285	501,762	523,373	21,611
Other charges	903,715	899,499	778,673	919,181	919,181	-
Materials and supplies	299,386	233,562	324,875	351,664	351,664	-
Capital outlay	90,643	87,523	91,693	89,523	89,523	-
Transfers	768,960	773,671	-	-	-	-
Total Technology	2,571,641	2,511,552	1,778,230	1,894,425	1,922,766	28,341
Superintendent						
Contractual services	9,016	11,341	11,248	12,000	12,000	-
Other charges	34,805	29,669	21,050	34,000	34,000	-
Materials and supplies	4,278	9,357	8,386	38,000	38,000	-
Transfers	-	-	4,491	-	-	-
Total Superintendent	$ 48,099	$ 50,367	$ 45,175	$ 84,000	$ 84,000	$ -

(Continued)

General Fund Expenditures by Department and Object

(Continued)

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
School Board						
Contractual services	$ 41,727	$ 65,853	$ 81,965	$ 116,000	$ 116,000	$ -
Other charges	21,599	17,961	35,811	57,357	57,478	121
Materials and supplies	30,714	25,009	22,985	28,990	28,990	-
Transfers	2,700	2,625	12,536	-	-	-
Total School Board	96,740	111,448	153,297	202,347	202,468	121
	$ 155,581,766	$ 166,661,713	$ 175,745,758	$ 194,106,292	$ 210,344,061	$ 16,237,769

General Fund Expenditures

General Fund expenditures are shown in the chart below. A full detail by department and object is included after this page.

Salaries and Related Costs

This is the largest expenditure item for the School Division. Personnel expenditures increased by $12.3 million, as the investment in our people is always a high priority. The 2024-2025 Annual Budget incorporates an average employee raise of 5.0%. In addition, $3.4 million was invested in 32 new positions, see the final adopted funding requests for a full listing. Also, included in the overall increase are positions that were hired using COVID-19 pandemic grants and the last of these are being absorbed back into the General Fund budget.

Health insurance is a large cost in the fund. The School Division is self-insured because it is the lowest cost way to purchase health insurance. Health benefits are paid into the Health Insurance Fund to cover the cost of the member claims. Claims increased significantly and the reserve balances have declined in the 2024 fiscal year. Insurance rates have only increased twice out of the past six years, even though medical trends continue to rise. This year the School Board Offered a second option with higher member deductibles and out of pocket maximums but allowing a lower cost premium to employees.

Contractual Services

Contractual services include payments to outside vendors for services provided to the School Division. These costs include the outsourcing of custodial services, maintenance contracts, software contracts, legal fees, and audit fees.

Internal Services

The School Division 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 increased for higher vendor costs.

Other Charges

Other charges include a variety of expenditures not included in the other object classifications. Some high dollar costs in this category include utilities, communications, and insurance.

Materials and Supplies

There are several high dollar line items that make up materials and supplies ranging from classroom needs to 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. This increased by $100,000 for the 2025 budget.

Capital Outlay

Capital Outlay decreased remained steady as prior year.

Debt Service

This is an amount paid to the County of Roanoke for payments on capital bonds. It has not changed from prior year.

Transfers

The largest amount of these ($13.2 million) are internal to move the money into separate buckets for specific use. Some of these transfers are made to the County of Roanoke for future capital ($3.7 million), CSA ($2.2 million) and technology services ($634,430).

ROANOKE COUNTY PUBLIC SCHOOLS

Opportunity Ready

Other Operating Funds

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

The **Instructional Resources Fund** accounts for the funding of the Textbook Adoption Plan, which is a 7-year plan addressing the need to replace textbooks and other electronic resources for the classroom in accordance with VDOE guidelines. This will ensure classroom materials remain current and relevant.

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

Fleet Replacement Fund Revenues by Source and Expenditures by Object

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

Revenues	**2021 Actual**	**2022 Actual**	**2023 Actual**	**2024 Budget**	**2025 Budget**	**Increase/ (Decrease)**
Other revenues	❶			❷	❷	
Sale of machinery and equipment	16,466	30,659	124,756	15,000	15,000	-
Insurance refunds	5,972	34,625	105,774	10,000	10,000	-
Interest income	1,319	1,644	30,342	-	-	-
Other income	(3,006)	3,346	8,086	200,000	-	(200,000)
Transfers						
Transfer from General Fund	221,516	502,072	1,177,346	1,775,000	2,725,000	950,000
Transfer from Grant Fund	-	-	32	-	-	-
Transfer from Nutrition Services Fund	-	52,867	-	-	-	-
Transfer from Student Activity Fund	7,007	16,108	26,271	10,000	10,000	-
Total revenues	249,274	641,321	1,472,607	2,010,000	2,760,000	750,000
Expenditures						
Materials and supplies	6,349	6,347	7,915	208,109	13,964	(194,145)
Capital outlay	25,006	681,443	610,518	2,105,994	2,746,036	640,042
Total expenditures	31,355	687,790	618,433	2,314,103	2,760,000	445,897
Excess (deficiency) of revenues over (under) expenditures	217,919	(46,469)	854,174	(304,103)	-	304,103
Beginning fund balance	700,508	918,427	871,958	1,726,132	1,422,029	(304,103)
Ending fund balance	$ 918,427	$ 871,958	$ 1,726,132	$ 1,422,029	$ 1,422,029	$ -

Notes:

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

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

Instructional Resources Fund Revenues by Source and Expenditures by Object

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

Revenues	**2021 Actual**	**2022 Actual**	**2023 Actual**	**2024 Budget**	**2025 Budget**	**Increase/ (Decrease)**
State revenues	❶			❷		
State reimbursement	$ 898,337	$ 901,819	$ 1,123,672	$ 1,125,559	$ 1,354,500	$ 228,941
Other revenues						
Sale of textbooks	804	32,793	1,301	10,000	10,000	-
Other income	442	-	-	-	-	-
Transfers						
Transfer from General Fund	993,916	514,780	900,000	1,000,000	1,000,000	-
Transfer from Student Activity Fund	182	225	30	200	-	(200)
Total revenues	1,893,681	1,449,617	2,025,003	2,135,759	2,364,500	228,741
Expenditures						
Salaries and related costs	4,696	6,316	3,290	6,460	6,460	-
Contractual services	-	118	-	-	-	-
Materials and supplies	1,904,672	1,539,541	960,885	2,535,040	2,358,040	(177,000)
Total expenditures	1,909,368	1,545,975	964,175	2,541,500	2,364,500	(177,000)
Excess (deficiency) of revenues over (under) expenditures	(15,687)	(96,358)	1,060,828	(405,741)	-	405,741
Beginning fund balance	155,701	140,014	43,656	1,104,484	698,743	(405,741)
Ending fund balance	$ 140,014	$ 43,656	$ 1,104,484	$ 698,743	$ 698,743	$ -

Notes:

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

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

Technology Replacement Fund Revenues by Source and Expenditures by Object

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

	2021 Actual ❶	2022 Actual	2023 Actual	2024 Budget ❷	2025 Budget ❷	Increase/ (Decrease)
Revenues						
State revenues						
Technology Initiative	$ 726,000	$ 726,000	$ 726,000	$ -	$ -	$ -
Infrastructure & Operations Per Pupil Fund	1,045,752	1,397,555	1,371,668	-	-	-
Federal revenues						
E-rate reimbursement	610,698	721,379	584,406	-	-	-
Other revenues						
Laptop fees	(85,500)	-	-	-	-	-
Sale of machinery and equipment	110,905	126,330	71,444	41,000	140,000	99,000
Rental of School Property	24,014	24,735	25,474	26,190	26,976	786
Other Miscellaneous Revenue	3,706	6,457	5	-	-	-
Transfers						
Transfer from General Fund	2,978,084	1,165,960	2,346,129	6,201,739	6,655,031	453,292
Transfer from Student Activity Fund	102,397	10,576	5,579	3,000	3,000	-
Total revenues	$ 5,516,056	$ 4,178,992	$ 5,130,705	$ 6,271,929	$ 6,825,007	$ 553,078

(Continued)

Technology Replacement Fund Revenues by Source and Expenditures by Object

(Continued)	2021 Actual ❶	2022 Actual	2023 Actual	2024 Budget ❷	2025 Budget ❷	Increase/ (Decrease)
Expenditures						
Contractual services	$ -	$ 443,540	$ 569,427	$ 712,313	$ 807,113	$ 94,800
Other charges	3,363,018	3,466,241	4,361,549	4,522,057	5,105,462	583,405
Materials and supplies	-	15,390	14,349	-	-	-
Capital outlay	1,162,406	1,147,880	735,581	1,078,140	1,141,731	63,591
Transfer to Student Activity Fund	75	-	-	-	-	-
Total expenditures	4,525,499	5,073,051	5,680,906	6,312,510	7,054,306	741,796
Excess (deficiency) of revenues over (under) expenditures	990,557	(894,059)	(550,201)	(40,581)	(229,299)	(188,718)
Beginning fund balance	789,019	1,779,576	885,517	335,316	294,735	(40,581)
Ending fund balance	$ 1,779,576	$ 885,517	$ 335,316	$ 294,735	$ 65,436	$ (229,299)

Notes:

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

❷ The fiscal year 2023 fund balance of $335,316 will be sufficient to fund the projected budget deficits in fiscal years 2024 and 2025.

Special Revenue Funds

Special revenue funds are used to account for certain revenues that are restricted to expenditures for specific purposes.

The **Grant Fund** is used to account for transactions related to Federal, State, and private grants that are not reported in another fund.

The **Nutrition Fund** is used to account for procurement, preparation, and serving of student breakfasts and lunches. The primary source of revenues is receipts derived from food sales and subsidies from Federal school lunch and breakfast programs.

The **Student Activity Fund** is used to account for student organizations. This includes student activities whereby students manage, direct, and participate in the program activities. It also includes divisional activities used to support its co-curricular and extra-curricular activities and are administered by the school district.

Grant Fund Revenues by Source and Expenditures by Object

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues	❶					
State revenues	$ 1,302,695	$ 1,815,777	$ 2,041,074	$ 6,269,543	$ 2,546,517	$ (3,723,026)
Local revenues	33,843	35,124	44,560	41,700	41,700	-
Federal revenues	12,288,478	12,855,960	11,986,582	5,415,781	5,886,563	470,782
Other revenues	46,092	24,288	90,858	694,500	705,500	11,000
Transfer from Student Activity Fund	-	4,888	7,572	8,000	-	(8,000)
Total revenues	13,671,108	14,736,037	14,170,646	12,429,524	9,180,280	(3,249,244)
Expenditures						
Salaries and related costs	5,180,116	11,659,810	10,632,288	9,947,228	6,629,263	(3,317,965)
Contractual services	765,875	887,128	1,059,848	584,291	796,850	212,559
Internal services	-	-	-	-	500	500
Other charges	27,885	50,008	149,026	84,143	80,311	(3,832)
Materials and supplies	4,377,419	1,749,114	1,715,738	1,653,330	1,502,277	(151,053)
Capital outlay	2,956,416	171,356	404,275	160,532	171,079	10,547
Transfer to General Fund	-	-	32	-	-	-
Transfer to Student Activity Fund	279,581	218,621	209,439	-	-	-
Total expenditures	13,587,292	14,736,037	14,170,646	12,429,524	9,180,280	(3,249,244)
Excess (deficiency) of revenues over (under) expenditures	83,816	-	-	-	-	-
Beginning fund balance	(83,816)	-	-	-	-	-
Ending fund balance	$ -	$ -	$ -	$ -	$ -	$ -

Notes:

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

Grant Fund Revenues by Source and Grant

The details of Grant Fund revenues are shown below.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
State revenues						
Virginia Preschool Initiative (VPI)	$ 763,017	$ 1,003,163	$ 1,028,397	$ 1,328,454	$ 1,586,158	$ 257,704
Community Provider Add-on Mixed Delivery	7,500	-	4,500	15,000	15,000	-
VPI Provisionally Licensed Teacher Incentive	1,828	6,541	-	30,000	25,696	(4,304)
Early Reading Initiative	215,987	360,758	625,469	323,066	352,245	29,179
Algebra Readiness	69,362	186,855	116,061	130,127	188,604	58,477
Special Education in Regional Jail	106,456	116,084	122,066	140,511	150,230	9,719
Project Graduation	22,864	9,690	6,723	22,270	15,751	(6,519)
Jobs for Virginia Graduates	30,000	30,000	30,000	30,000	30,000	-
ISAEP	16,773	16,465	16,405	16,405	16,405	-
Equipment Funding	20,428	20,145	20,651	20,651	20,651	-
Additional Equipment Funding	15,945	15,723	16,117	16,117	15,895	(222)
Industry Certifications	22,866	17,931	18,415	16,756	16,501	(255)
Stem-H Industry Credentials	6,243	6,147	6,292	6,292	6,197	(95)
Workplace Readiness	2,426	3,794	3,884	3,884	3,825	(59)
Adult Education Region V	-	-	16,015	97,101	97,101	-
Adult Education	-	-	1,435	2,618	2,618	-
Mentor Teacher	-	12,135	6,318	6,318	3,640	(2,678)
ALL In VA	-	-	-	4,063,973	-	(4,063,973)
Lego STEM Competition Team Grant	-	4,075	2,326	-	-	-
Career Switcher	1,000	4,600	-	-	-	-
Albuterol and Valved Holding Chambers	-	1,671	-	-	-	-
Total state revenues	$ 1,302,695	$ 1,815,777	$ 2,041,074	$ 6,269,543	$ 2,546,517	$ (3,723,026)

(Continued)

Grant Fund Revenues by Source and Grant

(Continued)

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Local revenues						
Roanoke County Taubman Museum Program	$ 33,843	$ 35,124	$ 44,560	$ 41,700	$ 41,700	$ -
Total local revenues	33,843	35,124	44,560	41,700	41,700	-
Federal revenues						
Department of Agriculture						
Schools and Roads - Grants to States	-	-	3,109	-	-	-
Department of Justice Programs						
STOP School Violence	23,655	49,164	-	-	-	-
Department of the Treasury						
Coronavirus Relief Fund (County of Roanoke)	1,881,630	-	-	-	-	-
Coronavirus Relief Fund (Dept of Education)	2,359,630	-	-	-	-	-
FY 2023 Federal Pandemic Relief Bonus Payment	-	-	1,400,968	-	-	-
Ventilation Replacement and Improvement Projects	-	-	316,363	-	-	-
Recruitment Incentive for Public Education	-	-	10,000	-	-	-
Library of Congress (via Waynesburg University)						
Teaching with Primary Sources Program	-	2,000	-	2,000	2,000	-
Department of Education - Adult Education						
Office of Career Technical and Adult Education	$ -	$ -	$ 39,184	$ -	$ -	$ -

(Continued)

Grant Fund Revenues by Source and Grant

(Continued)	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Federal revenues (continued)						
Department of Education - Elementary and Secondary Education Act						
Title I Part A Programs	$ 1,364,534	$ 1,523,457	$ 1,474,123	$ 1,389,962	$ 1,528,825	$ 138,863
Title II Part A Teacher Quality	187,623	357,400	334,978	275,529	311,484	35,955
Title III Part A Language	38,484	62,535	28,023	49,030	56,659	7,629
Title III Immigrant and Youth	6,237	-	9,959	-	5,657	5,657
Title IV Student Support	83,015	75,328	124,011	105,701	108,972	3,271
Department of Education - Individuals with Disabilities Education Act						
Title VI-B Flow Through	2,830,102	2,974,288	3,362,703	3,297,471	3,570,608	273,137
Title VI-B Preschool	69,333	102,324	103,727	96,005	98,225	2,220
Title VI-B Excellence in Co-Teaching	10,000	10,000	10,000	25,000	25,000	-
Title VI-B Parent Resource Center	-	-	-	5,000	-	(5,000)
Title VI-B Champions Together	-	-	-	8,000	-	(8,000)
Title VI-B Flow Through - ARP Act	-	665,287	14,572	-	-	-
Title VI-B Preschool - ARP Act	-	-	32,780	-	-	-
Title VI-B Hearing Impaired Technical Assistance Center	-	1,211	3,348	-	-	-
Department of Education - Carl D. Perkins						
Carl Perkins	182,086	162,021	158,362	162,083	179,133	17,050
Department of Education - CARES Act						
ESSER I	1,039,455	39,641	958	-	-	-
GEER	133,655	286,245	-	-	-	-
ESSER I Special Education Supports	63,248	1,232	-	-	-	-
ESSER I Cleaning Supplies	26,586	874	-	-	-	-
ESSER I Facilities Upgrade	$ 34,157	$ 3,343	$ -	$ -	$ -	$ -

(Continued)

Grant Fund Revenues by Source and Grant

(Continued)	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Federal revenues (continued)						
Department of Education - CRRSA Act						
ESSER II	$ 1,938,305	$ 1,495,779	$ 698,154	$ -	$ -	$ -
ESSER II State Set-Aside Unfinished Learning	-	199,986	787,014	-	-	-
ESSER II Social and Emotional Learning	-	-	12,000	-	-	-
Department of Education - ARP Act						
ESSER III	-	4,785,104	1,976,051	-	-	-
ESSER III Unfinished Learning Program	-	-	447,001	-	-	-
ESSER III Summer School	-	-	235,813	-	-	-
ESSER III Postsecondary Special Education Support	-	33,458	-	-	-	-
ESSER III Mentor Teacher	-	6,282	-	-	-	-
ESSER III Homeless Children and Youth	-	6,385	23,918	-	-	-
ESSER III Recruitment Incentive for Public Education	-	-	20,072	-	-	-
ESSER III Recruitment and Retention Support Grant	-	-	14,287	-	-	-
Federal Communications Commission						
Emergency Connectivity Fund Program	-	-	161,262	-	-	-
Department of Health and Human Services						
Provider Relief Fund	118	6,274	100,564	-	-	-
Preschool Development Grant Birth-5	16,625	6,342	-	-	-	-
COVID-19 Public Health Workforce	-	-	83,278	-	-	-
Total federal revenues	$ 12,288,478	$ 12,855,960	$ 11,986,582	$ 5,415,781	$ 5,886,563	$ 470,782

(Continued)

Grant Fund Revenues by Source and Grant

(Continued)	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Other revenues						
Claude Moore Foundation	$ -	$ -	$ 79,339	$ 32,000	$ 32,000	$ -
William M. Cage Library Trust	12,567	12,500	12,000	12,500	12,000	(500)
Adult Education Tuition	-	(75)	(5,250)	-	8,000	8,000
Load the Bus	-	-	-	-	3,500	3,500
Harbor Freight Tools	21,948	10,842	3,728	-	-	-
Other revenues	11,577	1,021	1,041	650,000	650,000	-
Total other revenues	46,092	24,288	90,858	694,500	705,500	11,000
Transfers						
Transfer from Student Activity Fund	-	4,888	7,572	8,000	-	(8,000)
Total transfers	-	4,888	7,572	8,000	-	(8,000)
Total revenues	$ 13,671,108	$ 14,736,037	$ 14,170,646	$ 12,429,524	$ 9,180,280	$ (3,249,244)

Nutrition Services Fund Revenues by Source and Expenditures by Object

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues				❶	❶	
State revenues						
State reimbursement	$ 79,514	$ 128,833	$ 230,283	$ 271,788	$ 250,123	$ (21,665)
Federal revenues						
Federal reimbursement	4,095,486	8,838,119	5,114,312	4,351,415	4,271,415	(80,000)
Other revenues						
Charges for services	96,772	137,750	1,933,094	3,155,547	3,155,547	-
Interest income	5,759	9,506	137,252	20,000	20,000	-
Other Miscellaneous Revenue	25,887	32,150	148,700	55,000	65,000	10,000
Other income	-	265	375	5,000	5,000	-
Transfers						
Transfer from General Fund	144,376	-	-	-	-	-
Transfer from Student Activity Fund	111	-	-	-	-	-
Total revenues	4,447,905	9,146,623	7,564,016	7,858,750	7,767,085	(91,665)

(Continued)

Nutrition Services Fund Revenues by Source and Expenditures by Object

(Continued)	2021 Actual	2022 Actual	2023 Actual	2024 Budget ❶	2025 Budget ❶	Increase/ (Decrease)
Expenditures						
Salaries and related costs	$ 2,312,898	$ 2,784,578	$ 3,732,873	$ 4,897,599	$ 5,285,288	$ 387,689
Contractual services	104,752	135,089	150,894	171,150	197,426	26,276
Internal services	10,300	10,300	10,300	10,300	10,300	-
Other charges	2,178	2,964	115,342	20,590	19,250	(1,340)
Materials and supplies	1,624,484	3,173,136	3,232,070	3,257,225	3,286,089	28,864
Capital outlay	37,360	107,049	147,365	150,000	5,000	(145,000)
Transfers	66	52,867	-	-	-	-
Total expenditures	4,092,038	6,265,983	7,388,844	8,506,864	8,803,353	296,489
Excess (deficiency) of revenues over (under) expenditures	355,867	2,880,640	175,172	(648,114)	(1,036,268)	(388,154)
Beginning fund balance	4,087,577	4,443,444	7,324,084	7,499,256	6,851,142	(648,114)
Ending fund balance	$ 4,443,444	$ 7,324,084	$ 7,499,256	$ 6,851,142	$ 5,814,874	$ (1,036,268)

Note:

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

Nutrition Services Fund Expenditures by Location

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Elementary Schools						
Back Creek Elementary School	$ 84,002	$ 126,535	$ 132,804	$ 142,719	$ 149,323	$ 6,604
Bonsack Elementary School	107,923	139,048	157,868	213,279	182,292	(30,987)
Burlington Elementary School	192,864	245,634	276,850	297,886	348,431	50,545
Cave Spring Elementary School	116,349	160,199	191,279	237,074	219,501	(17,573)
Clearbrook Elementary School	101,364	157,314	159,219	169,538	160,136	(9,402)
Fort Lewis Elementary School	75,054	104,309	116,467	143,013	149,591	6,578
Glen Cove Elementary School	114,858	180,827	213,334	240,768	257,769	17,001
Glenvar Elementary School	107,473	143,815	175,971	197,602	259,284	61,682
Green Valley Elementary School	161,518	228,367	224,084	226,058	256,128	30,070
Herman L. Horn Elementary School	140,291	209,393	247,586	280,592	302,796	22,204
Masons Cove Elementary School	102,452	127,046	160,396	168,615	169,608	993
Mount Pleasant Elementary School	141,121	173,494	207,981	210,508	215,697	5,189
Mountain View Elementary School	140,990	181,836	224,737	273,042	284,508	11,466
Oak Grove Elementary School	107,752	144,950	173,482	190,135	224,156	34,021
Penn Forest Elementary School	100,206	188,135	212,495	223,465	245,952	22,487
W.E. Cundiff Elementary School	153,693	226,708	293,914	316,930	333,702	16,772
Total Elementary Schools	$ 1,947,910	$ 2,737,610	$ 3,168,467	$ 3,531,224	$ 3,758,874	$ 227,650

(Continued)

Nutrition Services Fund Expenditures by Location

(Continued)	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Middle Schools						
Cave Spring Middle School	$ 126,163	$ 261,546	$ 287,428	$ 286,184	$ 368,189	$ 82,005
Hidden Valley Middle School	99,563	152,660	199,532	284,956	297,070	12,114
Northside Middle School	134,024	271,963	317,253	355,934	331,622	(24,312)
William Byrd Middle School	125,926	284,586	321,929	334,662	398,080	63,418
Total Middle Schools	485,676	970,755	1,126,142	1,261,736	1,394,961	133,225
High Schools						
Cave Spring High School	100,381	200,496	254,115	324,764	328,803	4,039
Glenvar High School ❶	184,641	301,901	374,455	397,087	407,739	10,652
Hidden Valley High School	104,325	184,314	233,700	335,838	350,591	14,753
Northside High School	137,639	238,299	302,527	412,465	426,367	13,902
William Byrd High School	127,257	233,193	292,075	366,852	375,150	8,298
Total High Schools	654,243	1,158,203	1,456,872	1,837,006	1,888,650	51,644
Central Office	1,004,209	1,399,415	1,637,363	1,876,898	1,760,868	(116,030)
Total Expenditures	$ 4,092,038	$ 6,265,983	$ 7,388,844	$ 8,506,864	$ 8,803,353	$ 296,489

Note:
❶ The Glenvar High School Cafeteria includes Glenvar Middle School.

Student Activity Fund Revenues by Source and Expenditures by Object

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues						
Charges for Services						
Other revenues	$ 1,472,215	$ 3,915,352	$ 4,770,156	$ 5,549,920	$ 5,853,472	$ 303,552
Tuition - Regular School	201,108	150,549	187,418	184,000	-	(184,000)
Tuition - RCPS Online	176,400	155,600	213,100	134,815	-	(134,815)
Tuition - Summer School	575	21,000	32,000	70,000	-	(70,000)
Tuition - Gifted Art	10,100	23,990	25,385	16,000	-	(16,000)
Tuition - Gifted Quest	-	-	1,755	3,500	-	(3,500)
Tuition - Gifted	-	300	-	-	-	-
Tuition - Behind the Wheel	600	-	-	-	-	-
Tuition - Adult Education	-	3,000	5,250	8,000	-	(8,000)
Rental of School Property	(3,380)	(9,045)	(9,321)	32,600	193,600	161,000
Student Parking Fees	-	-	-	36,800	36,800	-
Student Laptop Fees	79,485	-	-	-	-	-
Recovered costs	11,938	20,108	26,155	15,000	10,000	(5,000)
Damaged Property	6,473	6,951	5,609	4,250	3,000	(1,250)
Fingerprinting Fees	-	-	3,400	-	-	-
Transfers						
Transfer from General Fund	1,183,310	944,100	1,090,723	1,226,180	1,228,878	2,698
Transfer from Technology Replacement Fund	75	-	-	-	-	-
Transfer from Grant Fund	279,581	218,621	209,438	100,000	-	(100,000)
Transfer from Nutrition Services Fund	66	-	-	-	-	-
Transfer from Capital Projects Fund	30,272	20,690	11,869	-	-	-
Total revenues	$ 3,448,818	$ 5,471,216	$ 6,572,937	$ 7,381,065	$ 7,325,750	$ (55,315)

(Continued)

Student Activity Fund Revenues by Source and Expenditures by Object

(Continued)	2021 Actual ❶	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Expenditures						
Salaries and related costs	$ (111,119)	$ (335,910)	$ (422,300)	$ -	$ -	$ -
Contractual services	443,605	125,660	223,685	165,280	437,280	272,000
Internal services	-	-	165	-	-	-
Other charges	27,278	5,107	26,314	443,000	443,000	-
Materials and supplies	1,810,181	4,530,615	5,541,731	6,304,620	6,428,870	124,250
Capital outlay	11,432	4,609	4,120	-	-	-
Transfers						
Transfer to General Fund	945,296	988,716	1,243,174	440,915	3,600	(437,315)
Transfer to Fleet Replacement Fund	7,007	16,108	26,271	15,000	10,000	(5,000)
Transfer to Instructional Resources Fund	182	225	30	1,250	-	(1,250)
Transfer to Technology Replacement Fund	102,397	10,575	5,579	3,000	3,000	-
Transfer to Nutrition Services Fund	111	-	-	-	-	-
Transfer to Grant Fund	-	4,888	7,572	8,000	-	(8,000)
Transfer to Capital Projects Fund	-	7,002	23,616	-	-	-
Total expenditures	3,236,370	5,357,595	6,679,957	7,381,065	7,325,750	(55,315)
Excess (deficiency) of revenues over (under) expenditures	212,448	113,621	(107,020)	-	-	-
Beginning fund balance	2,210,573	2,423,021	2,536,642	2,429,622	2,429,622	-
Ending fund balance	$ 2,423,021	$ 2,536,642	$ 2,429,622	$ 2,429,622	$ 2,429,622	$ -

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

ROANOKE COUNTY PUBLIC SCHOOLS

Opportunity Ready

Capital Projects Funds

The **Capital Projects Fund** is used to account for the financing of capital outlay for construction and technology. Revenues are primarily from the prior year carryover surplus maintained by the School Board. Major expenditures represent capital outlay.

Capital Projects Fund Revenues by Source and Expenditures by Object

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

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

(Continued)

Capital Projects Fund Revenues by Source and Expenditures by Object

(Continued)	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Other Project Revenues						
State revenues						
State revenues	$ 209,927	$ 248,439	$ 4,645,330	$ -	$ -	$ -
Local revenues						
County transfer for turf replacement	-	45,000	75,000	75,000	75,000	-
Other revenues						
Other income	32,337	15,788	205,330	200,000	200,000	-
Transfer from General Fund	20,000	1,932,783	927,206	100,000	105,000	5,000
Transfer from Student Activity Fund	-	7,002	23,616	-	-	-
Total other project revenues	262,264	2,249,012	5,876,482	375,000	380,000	5,000
Other Project Expenditures						
Other major and minor projects	832,760	2,072,689	3,471,881	200,000	200,000	-
Bogle turf replacement	16,500	-	-	50,000	50,000	-
Glenvar High turf replacement	-	-	-	50,000	50,000	-
William Byrd High turf replacement	-	-	-	50,000	50,000	-
Music uniforms	-	5,901	40,001	25,000	30,000	5,000
Transfers						
Transfer to Student Activity Fund	30,272	20,690	11,869	-	-	-
Total other project expenditures	879,532	2,099,280	3,523,751	375,000	380,000	5,000
Excess (deficiency) of other project revenues over (under) other project expenditures	(617,268)	149,732	2,352,731	-	-	-
Excess (deficiency) of revenues over (under) expenditures	134,639	1,890,653	(2,283,367)	-	-	-
Beginning fund balance	11,431,318	11,565,957	13,456,610	11,173,243	11,173,243	-
Ending fund balance	$ 11,565,957	$ 13,456,610	$ 11,173,243	$ 11,173,243	$ 11,173,243	$ -

ROANOKE COUNTY PUBLIC SCHOOLS

Opportunity Ready

Internal Service Funds

Internal service funds are used to account for the financing of services provided by one department to other departments of the School Division on a cost reimbursement basis.

The **Health Insurance Fund** is a self-insured fund used to account for health care costs for employees electing to participate in the Anthem group program.

The **Dental Insurance Fund** is a fully insured fund used to account for dental care costs for employees electing to participate in the Delta Dental group program.

The **Risk Management Fund** is a self-insured fund used to account for workers' compensation costs for employees injured on the job.

Health Insurance Fund Revenues by Source and Expenditures by Object

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues				❶	❶	
Other revenues						
Employer contributions	$ 13,176,245	$ 13,492,679	$ 13,908,858	$ 14,110,310	$ 15,399,749	$ 1,289,439
Employee withholdings	5,477,138	5,365,753	5,469,269	5,222,870	7,150,835	1,927,965
Interest income	13,321	12,674	143,999	-	-	-
Total revenues	18,666,704	18,871,106	19,522,126	19,333,180	22,550,584	3,217,404
Expenditures						
Claims	14,770,573	17,660,087	17,575,182	18,182,310	20,060,030	1,877,720
Reinsurance costs	381,014	203,132	47,156	450,000	1,380,000	930,000
Wellness and HRA benefits	1,504,249	1,622,421	1,739,224	1,938,760	1,941,625	2,865
Administrative charges and taxes	137,279	128,406	152,966	151,668	203,233	51,565
Transfers to General Fund	2,682,560	-	-	-	-	-
Total expenditures	19,475,675	19,614,046	19,514,528	20,722,738	23,584,888	2,862,150
Excess (deficiency) of revenues over (under) expenditures	(808,971)	(742,940)	7,598	(1,389,558)	(1,034,304)	355,254
Beginning fund balance	7,978,537	7,169,566	6,426,626	6,434,224	5,044,666	(1,389,558)
Ending fund balance	$ 7,169,566	$ 6,426,626	$ 6,434,224	$ 5,044,666	$ 4,010,362	$ (1,034,304)

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

Dental Insurance Fund Revenues by Source and Expenditures by Object

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues						
Other revenues						
Employer contributions	$ 540,287	$ 590,417	$ 633,214	$ 607,127	$ 664,364	$ 57,237
Employee withholdings	960,649	995,655	1,033,623	1,075,437	1,049,737	(25,700)
Interest income	104	57	839	-	-	-
Total revenues	1,501,040	1,586,129	1,667,676	1,682,564	1,714,101	31,537
Expenditures						
Claims	1,446,845	1,610,500	1,643,399	1,682,564	1,714,101	31,537
Total expenditures	1,446,845	1,610,500	1,643,399	1,682,564	1,714,101	31,537
Excess (deficiency) of revenues over (under) expenditures	54,195	(24,371)	24,277	-	-	-
Beginning fund balance	45,259	99,454	75,083	99,360	99,360	-
Ending fund balance	$ 99,454	$ 75,083	$ 99,360	$ 99,360	$ 99,360	$ -

Risk Management Fund Revenues by Source and Expenditures by Object

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/ (Decrease)
Revenues						
Other revenues						
Employer contributions	$ 187,047	$ 414,094	$ 385,300	$ 383,500	$ 408,203	$ 24,703
Interest income	3,558	2,576	36,290	-	-	-
Total revenues	190,605	416,670	421,590	383,500	408,203	24,703
Expenditures						
Claims	225,777	576,264	318,781	268,500	268,500	-
Administrative charges	114,120	124,596	134,368	115,000	139,703	24,703
Total expenditures	339,897	700,860	453,149	383,500	408,203	24,703
Excess (deficiency) of revenues over (under) expenditures	(149,292)	(284,190)	(31,559)	-	-	-
Beginning fund balance	1,345,898	1,196,606	912,416	880,857	880,857	880,857
Ending fund balance	$ 1,196,606	$ 912,416	$ 880,857	$ 880,857	$ 880,857	$ 880,857

Fiduciary Funds

Fiduciary Funds account for assets held either by a trustee or by the School Division in an agency capacity.

The **OPEB Trust Fund** was created in fiscal year 2012 to account for assets held for and costs of other postemployment benefits.

OPEB Trust Fund Revenues by Source and Expenditures by Object

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

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

Informational Section

Annual Budget 2024-2025


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

This part of the School Division'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 Division'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 Division'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 Division's capital improvements.

PERFORMANCE MEASURES

Performance measurement is a process for determining how well the School Division 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.

General Fund Budget and Remaining Surplus

The School System established an emergency contingency balance in fiscal year 2007 to ensure unforeseen revenue losses could be covered without exceeding the annual budget. The remaining general fund balance, excluding encumbrances, is allocated in accordance with School Board Policy.

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
General Fund Budget	$ 133,799,052	$ 135,738,864	$ 136,696,797	$ 143,140,483	$ 145,407,698	$ 147,326,299	$ 151,594,497	$ 150,291,702	$ 156,382,733	$ 174,578,134
Emergency contingency	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
% of General Fund Budget	1.49%	1.47%	1.46%	1.40%	1.38%	1.36%	1.32%	1.33%	1.28%	1.15%
Remaining Fund Balance	2,892,607	2,597,340	4,447,475	2,993,328	4,295,960	5,131,525	5,990,387	7,560,390	1,711,791	2,336,885
% of General Fund Budget	2.16%	1.91%	3.25%	2.09%	2.95%	3.48%	3.95%	5.03%	1.09%	1.34%

Source: Department of Finance

General Fund Revenue Budget Per Pupil

	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Budgeted ADM	13,712	13,950	13,700	13,700	13,610	13,483	13,087	13,183	13,375	13,375
Per Pupil Revenue										
Local	$ 4,872	$ 4,863	$ 4,969	$ 5,025	$ 5,180	$ 5,304	$ 5,632	$ 6,101	$ 6,629	$ 7,082
State Aid	3,920	4,195	4,382	4,526	4,725	4,721	4,980	5,582	6,248	7,194
Sales Tax	1,067	1,075	1,108	1,108	1,132	1,316	1,519	1,498	1,486	1,265
Federal Aid	19	46	27	20	22	32	53	42	73	71
Other	91	82	127	74	80	286	105	156	76	115
Total	$ 9,969	$ 10,261	$ 10,613	$ 10,753	$ 11,139	$ 11,659	$ 12,288	$ 13,379	$ 14,513	$ 15,727

Source: Department of Finance

Required Local Effort and Required Local Match

The School Division is required to satisfy required local effort to receive state funding for education. The below 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 is based on the estimated ADM used during the budgeting process.

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Required Local Effort (RLE)										
Standards of Quality	$ 31,784,578	$ 32,616,166	$ 31,988,854	$ 33,270,431	$ 32,904,652	$ 35,222,197	$ 34,593,537	$ 38,144,654	$ 39,349,548	$ 47,004,259
Required Local Match (RLM)										
At-Risk	194,702	186,593	181,445	189,087	221,652	443,903	556,682	809,384	868,674	871,244
Virginia Preschool Initiative	306,691	329,555	336,147	238,161	238,161	430,649	518,320	548,133	545,088	462,033
K-3 Primary Class Size Reduction	221,179	243,878	236,404	251,899	251,874	304,472	293,949	337,851	347,447	905,842
Reading Specialist Initiative	-	-	-	-	-	-	-	-	-	-
Math/Reading Specialists Initiative	-	-	-	-	-	26,818	28,058	-	-	1,253,967
Compensation Supplement	218,977	351,148	-	-	-		1,589,473	1,572,062	4,158,585	-
Infrastructure & Operations	-	-	-	-	-	-	1,936,530	1,940,203	1,992,117	2,148,696
Total Required Local Match	941,549	1,111,174	753,996	679,147	711,687	1,205,842	4,923,012	5,207,633	7,911,911	5,641,782
Total RLE & RLM	$ 32,726,127	$ 33,727,340	$ 32,742,850	$ 33,949,578	$ 33,616,339	$ 36,428,039	$ 39,516,549	$ 43,352,287	$ 47,261,459	$ 52,646,041
Local Funding										
Roanoke County Funding	$ 66,097,426	$ 66,804,707	$ 67,839,376	$ 68,078,937	$ 68,844,764	$ 70,499,722	$ 69,710,710	$ 69,710,710	$ 71,821,490	$ 86,540,688
Comprehensive Services Act	(899,000)	(899,000)	(899,000)	(1,229,000)	(1,604,000)	(1,804,000)	(1,804,000)	(1,804,000)	(1,879,000)	(1,879,000)
Debt service Agreement with County	(2,304,549)	(2,304,549)	(2,304,549)	(2,304,549)	(2,304,549)	(2,304,549)	(2,304,549)	(2,304,549)	(2,304,549)	(2,304,549)
Self-funded 2009 debt	(1,820,796)	(1,820,796)	(1,820,796)	(1,820,796)	(1,820,796)	(1,820,796)	(1,820,796)	(1,820,796)	(1,820,796)	(1,820,796)
Roanoke County Capital Funding Plan	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,900,000)	(3,200,000)
Net County Funding	$ 58,873,081	$ 59,580,362	$ 60,615,031	$ 60,524,592	$ 60,915,419	$ 62,370,377	$ 61,581,365	$ 61,581,365	$ 62,917,145	$ 77,336,343
Net County Funding / RLE & RLM	179.90%	176.65%	185.12%	178.28%	181.21%	171.22%	155.84%	142.05%	133.13%	146.90%
General Fund Budget	$ 133,799,052	$ 135,738,864	$ 136,696,797	$ 143,140,483	$ 145,407,698	$ 147,326,299	$ 151,594,497	$ 150,291,702	$ 156,382,733	$ 174,578,134
Net County Funding / General Fund Budget	44.00%	43.89%	44.34%	42.28%	41.89%	42.33%	40.62%	40.97%	40.23%	44.30%
Property and other local taxes	145,979,823	146,114,569	151,130,719	156,488,142	160,112,458	168,075,707	177,034,725	204,284,075	213,912,000	228,300,327
Net County Funding / Property and other local taxes	40.33%	40.78%	40.11%	38.68%	38.05%	37.11%	34.78%	30.14%	29.41%	33.87%

Source: Department of Finance

Revenue Sharing Agreement

The following is a calculation of the Revenue Sharing Agreement between the County of Roanoke and Roanoke County Public Schools, which allocates local property taxes based on changes in population and ADM.

1. Calculate 3-Year Avg:	**ADM**	**Population**	**ADM/Pop**	
FY2022 (actual)	13,236	96,546		
FY2023 (actual)	13,353	96,605		
FY2024 (budgeted)	13,375	96,519		
Sum of FY 2022-24	39,964	289,670	13.7964	a
FY2023 (actual)	13,353	96,605		
FY2024 (budgeted)	13,375	96,519		
FY2025 (projecting)	13,375	96,605		
Sum of FY 2023-25	40,103	289,729	13.8416	b

2. Calculate Net Allocation Change:			
Difference in the ADM/Pop Index	a-b=	(0.045166)	c
Payroll Factor		61.52%	d
Index times Payroll Factor	c*d=	(0.027784)	e
Divide ADM/Population Index by Avg. of FY 2020-21 Index	e/b=	(0.002007)	f
Net allocation change	100%-f=	1.002007	g

3. Calculate Increase/(Decrease) in School Transfer:	**2024**	**2025**	**Change**
Property and Local Taxes	$ 213,912,000	$ 228,300,327	$ 14,388,327
Less Adjustments:			
Comprehensive Services Act Contribution	(1,879,000)	(2,179,000) l	(300,000)
Roanoke Valley Convention and Visitors Bureau	(707,143)	(878,571)	(171,428)
Economic Development (South Peak CDA)	(600,000)	(800,000)	(200,000)
Economic Development (Vinton Hotel Redevelopment)	-	(150,000)	(150,000)
Economic Development (William Byrd Apartments)	(100,000)	(100,000)	-
Economic Development (Mack Trucks)	(100,000)	(100,000)	-
Economic Development (Vinyard Station)	-	(40,000)	(40,000)
Economic Development (Roland E Cook Apartments)	(15,000)	(15,000)	-
Net Property and Local Taxes	210,510,857 h	224,037,756	13,526,899 i
School Allocation Percentage	l/h= **41.2245%** j	g*j= **41.3073%** k	**0.0827%**
School Transfer Base	$ 86,782,060 l	h*k= $ 86,956,257	174,197
RCPS Portion of New Revenue		i*k= 5,587,592	5,587,592
Transfer	**$ 86,782,060**	**92,543,849**	**5,761,789**
Plus Comprehensive Services Act Pass-through		l 2,179,000	300,000
Total School Transfer including Comprehensive Services Act		**$ 94,722,849**	**$ 6,061,789**

Source: County of Roanoke Annual Fiscal Plan

Student Enrollment Projection

Student enrollment projections are a major consideration when developing the School Division's budget because approximately 50% of the revenues are based on enrollment. In addition, enrollment drives the number of instructional and support staff required to provide quality programs. The School Division analyzes the following methods to arrive at the projected enrollment.

Virginia Department of Education - The State uses the Weldon-Cooper Center to project enrollment for each school division. However, as qualified by the State, "although we have confidence in the accuracy of our ADM projections on a statewide basis, experience has shown that the accuracy of our projections for individual divisions may vary." These have not always been particularly accurate for the School Division.

Grade Level Progression - Multiply the current enrollment in each school and grade by the grade level progresssion ratio for that grade. The grade level progression ratio is that school and grade's percent of students who were in the prior grade the year before. This is analzed with a progression ratio of two years and five years. Kindergarten enrollment is based off live birth rates.

The final approved ADM to be used for budgeting 2025 revenues and staffing will be based on **13,375**, of which 39 are enrolled in the Regional Special Education Program.

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast ❸	2028 Forecast
Budgeted ADM ❶	13,712	13,950	13,700	13,700	13,610	13,483	13,087	13,183	13,375	13,375	13,216	13,137	13,091
Annual Budgeted Growth	-0.64%	1.74%	-1.79%	0.00%	-0.66%	-0.93%	-2.94%	0.73%	1.46%	0.00%	-1.19%	-0.60%	-0.35%
March 31 ADM ❷	13,982	13,830	13,779	13,671	13,576	13,184	13,236	13,353	13,347	n/a	n/a	n/a	n/a
Actual / Budgeted	101.97%	99.14%	100.58%	99.79%	99.75%	97.78%	101.14%	101.29%	99.79%				

Notes:
❶ Department of Finance estimates based on School Board approval.
❷ March 31 ADM counts are as of March 31 for each year and agree to the Virginia Department of Education Spring Financial Verification Report.
❸ Forecast is based on the percent of change estimated by the Weldon Cooper Center for Public Service Report from January 16, 2024 applied against the prior year's estimate.

Student Enrollment by School

		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Elementary	Back Creek	296	299	290	303	291	290	247	267	289	267
	Bonsack	391	362	379	349	352	341	338	318	312	300
	Burlington	412	443	416	435	420	432	410	413	438	470
	Cave Spring	457	471	468	469	492	490	476	463	475	477
	Clearbrook	325	322	331	335	320	332	311	319	310	290
	Fort Lewis	225	218	222	242	245	236	227	243	250	244
	Glen Cove	429	415	427	450	448	418	403	382	386	412
	Glenvar	340	382	377	357	354	339	321	323	333	359
	Green Valley	449	482	477	499	516	525	516	501	480	461
	Herman L. Horn	365	394	394	373	413	411	391	363	378	397
	Mason's Cove	238	223	188	171	171	196	196	187	199	195
	Mount Pleasant	332	328	298	301	306	289	255	233	230	239
	Mountain View	375	369	347	340	318	302	291	301	330	361
	Oak Grove	438	440	441	397	399	396	373	383	395	379
	Penn Forest	457	454	451	451	459	427	420	416	378	388
	W. E. Cundiff	514	514	510	499	496	476	464	471	457	466
Middle	Cave Spring	742	768	752	764	769	779	766	775	766	751
	Glenvar	430	430	446	433	454	444	448	440	430	424
	Hidden Valley	597	595	581	599	615	599	594	557	578	568
	Northside	711	679	672	671	716	693	653	657	628	611
	William Byrd	791	803	809	850	818	854	820	867	827	821
High	Cave Spring	988	1,023	1,050	1,023	1,027	986	999	1,024	1,056	1,075
	Glenvar	549	557	562	585	583	644	628	623	627	622
	Hidden Valley	1,022	951	926	882	833	814	781	821	832	851
	Northside	1,005	1,042	1,028	1,013	933	900	919	913	950	923
	William Byrd	1,141	1,143	1,095	1,063	1,070	1,082	1,088	1,107	1,142	1,128
	Division-wide ❶	14,019	14,107	13,937	13,854	13,818	13,695	13,335	13,367	13,476	13,479
Special Education ❷		2,167	2,236	2,276	2,328	2,301	2,324	2,253	2,292	2,338	2,399
English Learners		332	360	393	453	454	510	511	579	671	719

Sources:

❶ Agree to the Virginia Department of Education Fall Financial Verification Report as of October 1 of each year.

❷ Agree to the Virginia Department of Education Special Education Child Count Certification Report as of December 1 of each year.

Full-Time Equivalent (FTE) Positions

The actual 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 Virginia Department of Education each September.

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025
Board Member	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Superintendent	2.00	2.00	2.00	2.50	2.00	1.00	2.00	2.00	2.00	2.00
Administrator & Other Professional	15.70	15.20	15.00	17.40	20.10	24.90	42.70	37.00	48.00	50.00
Principal	26.90	27.20	27.00	27.10	27.00	31.10	27.20	27.10	27.00	27.00
Assistant Principal	24.20	26.10	22.60	24.90	35.90	34.00	34.70	36.30	36.00	38.00
Teacher	1,119.10	1,116.70	1,146.60	1,144.00	1,102.00	1,177.00	1,184.10	1,164.40	1,129.00	1,142.00
School Counselor	47.70	47.80	45.70	51.50	53.50	53.10	55.40	56.50	54.00	54.00
Librarian	24.80	25.00	24.80	24.90	25.00	30.40	30.50	29.80	27.00	27.00
Social Worker	4.00	3.90	4.00	4.00	4.00	4.00	4.20	4.00	5.00	5.00
Instructional Assistant	298.00	291.50	308.40	304.80	306.70	346.30	310.10	323.70	357.00	369.00
Administrative Assistant & Specialist	70.90	72.70	71.80	73.10	77.70	82.60	74.30	71.10	73.00	73.00
School Nurse	27.70	27.30	26.10	26.50	26.00	27.50	29.20	29.20	27.00	29.00
School Psychologist	9.00	9.00	8.90	8.00	8.00	7.90	9.60	9.50	11.00	12.00
Attendance & Health	7.80	7.20	7.30	7.20	1.30	2.30	1.00	1.00	1.00	1.00
Bus Drivers, Aides, & Lot Attendants	191.10	178.30	197.50	184.50	184.80	195.40	197.50	200.90	208.63	207.63
Transportation	17.20	16.40	17.10	16.70	17.10	18.50	16.90	17.20	17.00	18.00
Laborers	67.10	51.10	53.20	44.00	35.30	36.60	27.40	29.00	34.00	34.00
Tradesman	27.70	25.80	27.60	28.20	28.80	29.20	31.80	31.00	35.00	36.00
Maintenance	4.00	3.00	2.30	2.30	2.40	3.50	4.00	5.80	10.00	10.00
Construction	3.90	2.40	2.30	2.40	2.60	1.40	1.00	1.80	2.00	2.00
Technology	34.10	37.00	37.20	36.30	41.40	40.80	39.90	39.20	39.00	39.00
School Nutrition	110.10	93.90	128.30	128.20	127.70	126.50	131.30	138.90	155.37	154.37
	2,139.00	2,085.50	2,181.70	2,164.50	2,135.30	2,280.00	2,260.80	2,261.40	2,304.00	2,336.00

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

Teacher Salary Information

		2016	2017 ❷	2018	2019	2020	2021	2022	2023	2024	2025
Bachelors	Min	$36,000	$38,585	$38,585	$38,971	$39,555	$39,555	$40,359	$43,174	$45,000	$46,542
	Max	64,885	59,420	59,420	60,014	60,914	60,914	62,158	66,556	72,448	74,930
Bachelors + 12 hrs	Min	36,321	39,185	39,185	39,571	40,155	40,155	40,959	43,774	45,600	47,142
	Max	65,340	60,020	60,020	60,614	61,514	61,514	62,758	67,156	73,048	75,530
Bachelors + 24 hrs	Min	36,482	39,785	39,785	40,171	40,755	40,755	41,559	44,374	46,200	47,742
	Max	65,568	60,620	60,620	61,214	62,114	62,114	63,358	67,756	73,648	76,130
Masters	Min	37,605	40,985	40,985	41,371	41,955	41,955	42,759	45,574	47,400	48,942
	Max	67,160	61,820	61,820	62,414	63,314	63,314	64,558	68,956	74,848	77,330
Doctorate	Min	39,210	42,585	42,585	42,971	43,555	43,555	44,359	47,174	49,000	50,542
	Max	69,435	63,420	63,420	64,014	64,914	64,914	66,158	70,556	76,448	78,930
Average Salary ❶		$49,967	$51,942	$51,397	$51,404	$53,519	$51,569	$53,580	$57,020	$58,512	$60,330
Average Annual Increase		2.50%	2.00%	1.50%	2.50%	3.00%	1.50%	3.50%	7.00%	8.00%	5.00%
Virginia Average Salary ❶		$54,910	$56,392	$57,261	$59,301	$61,478	$61,596	$64,557	$68,101	TBD	TBD
Average State Increase		2.76%	2.70%	1.54%	3.56%	3.67%	0.19%	4.81%	5.49%	TBD	TBD

Notes:

❶ Viginia Department of Education Superintendent's Report Table 19 Total Instructional Positions and Average Annual Salaries. Average Salaries for 2024 and 2025 derived from compensation reports. Note the average annual increase is the average overall raise given in the year.

❷ 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.

Debt Issuances Funded by Local Government

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.

Oustanding Debt

Issued	Amount	Issuance	Annual Installment	Maturity	Interest	6/30/2023
2003	$ 20,630,000	2003 series C VPSA bonds	$1,030,000	7/15/2023	5.10%	$ 1,030,000
2007	14,900,000	2007 non-subsidized VPSA bonds	$745,000	7/15/2027	5.10%	3,725,000
2007	6,364,713	2007 subsidized VPSA bonds	$328,240 to $371,160	7/15/2027	4.4% to 5.1%	1,784,551
2009	43,830,000	2009 series B VPSA bonds	$2,190,000	7/15/2029	4.1% to 5.1%	15,330,000
2011	9,080,000	2011 VPSA bonds	$450,000 to $455,000	7/15/2031	3.3% to 5.1%	4,075,000
2014	17,835,000	2014 series C VPSA bonds	$890,000 to $895,000	7/15/2034	3.6% to 5.1%	10,680,000
2018	27,875,000	2018 VPSA bonds	$1,390,000 to $1,395,000	7/15/2038	3.6% to 5.1%	22,295,000
2021	19,910,000	2021 VPSA bonds	$995,000 to $1,000,000	7/15/1941	1.925% to 5.05%	18,910,000
	$ 160,424,713					**$ 77,829,551**

Amortization of Outstanding Debt

Due	Interest	Principal
2024	$ 3,172,542	$ 8,048,369
2025	2,791,268	7,019,794
2026	2,450,980	7,026,556
2027	2,112,613	7,033,672
2028	1,769,430	7,041,160
2029-2033	5,083,028	22,580,000
2034-2038	1,677,366	13,710,000
2039-2043	207,999	5,370,000
Total	**$ 19,265,226**	**$ 77,829,551**

Source: Roanoke County Finance Department

Ratio of Total Debt Service to Local Government Expenditures

	Total Debt Service	Local Government Expenditures	Ratio of Total Debt Service to Local Government Expenditures
2014	$18,761,096	$260,674,387	7.20%
2015	19,276,946	269,891,195	7.14
2016	20,651,461	272,818,478	7.57
2017	19,033,256	280,536,145	6.78
2018	19,028,480	289,492,761	6.57
2019	18,425,918	294,441,008	6.26
2020	20,328,729	300,911,274	6.76
2021	20,088,526	316,423,757	6.35
2022	18,678,191	333,665,020	5.60
2023	18,687,680	361,427,640	5.17

Source: Roanoke County Finance Department

School Accreditation

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

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

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

Middle Schools
Cave Spring
Glenvar
Hidden Valley
Northside
William Byrd

High Schools
Cave Spring
Glenvar
Hidden Valley
Northside
William Byrd

The information is based on fiscal year 2023 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 Assessment & Research

Graduating Class of 2023

	Number of Graduates	Attending Two-Year College Students	Attending Two-Year College Percent	Attending Four-Year College Students	Attending Four-Year College Percent	Other Continuing Education Students	Other Continuing Education Percent	Entering Work Force Students	Entering Work Force Percent	Military Students	Military Percent
Cave Spring	246	70	28.5%	129	52.4%	2	0.8%	39	15.9%	5	2.0%
Glenvar	170	47	27.6%	75	44.1%	1	0.6%	41	24.1%	6	3.5%
Hidden Valley	194	63	32.5%	91	46.9%	0	0.0%	25	12.9%	7	3.6%
Northside	226	73	32.3%	78	34.5%	3	1.3%	68	30.1%	4	1.8%
William Byrd	267	61	22.8%	113	42.3%	7	2.6%	78	29.2%	8	3.0%
Totals	1,103	314	28.5%	486	44.1%	13	1.2%	251	22.8%	30	2.7%

Source: Virginia Department of Education "Diploma Graduates and Completers by School"

Dropout Statistics

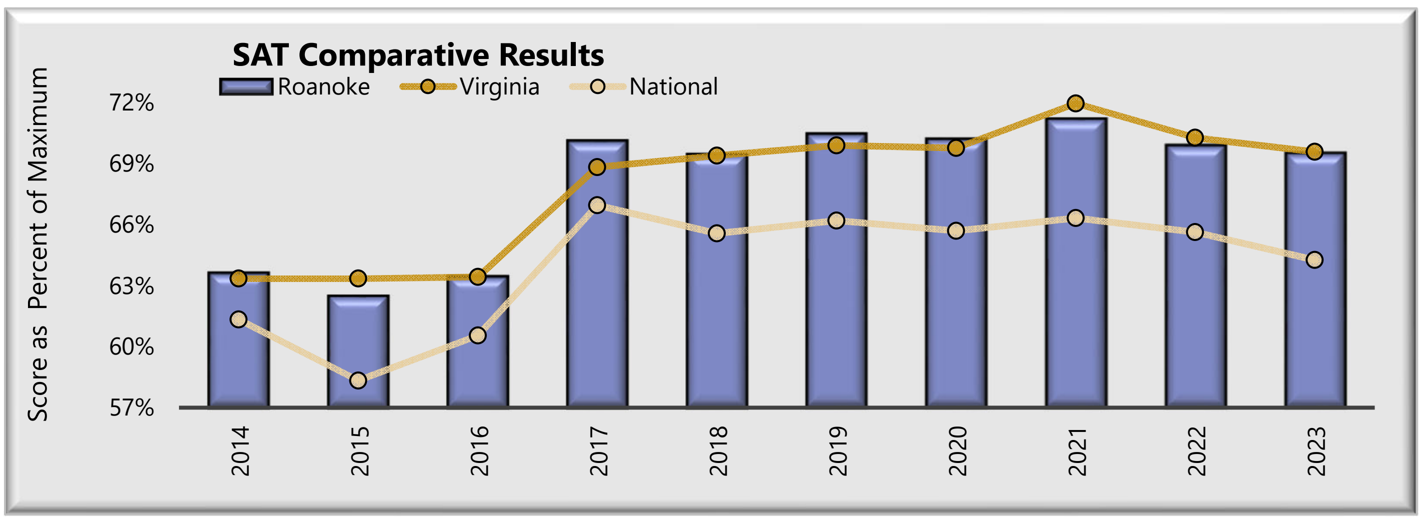
Roanoke County Public Schools has consistently had one of the lowest dropout rates in the Commonwealth of Virginia. As shown below the percent of students who drop out is less than 1% in except for 2019.

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Number of Students	6,919	6,917	6,935	6,827	6,769	6,705	6,679	6,647	6,705	6,795
Number of Student Dropouts	45	20	58	54	35	75	40	51	59	56
Percent of Student Dropouts	0.65%	0.29%	0.84%	0.79%	0.52%	1.12%	0.60%	0.77%	0.88%	0.82%

Source: Superintendent's Annual Report for Virginia

Scholastic Assessment Test (SAT) Test Scores

		Participation	Roanoke County Schools						
	Year	**Rate**	**Reading**	**Writing**	**Math**	**Combined**	**Virginia**	**National**	**Maximum**
	2014	62%	519	497	511	1,527	1,520	1,472	2,400
	2015	61	510	482	508	1,500	1,520	1,400	2,400
	2016	62	525	472	526	1,523	1,522	1,453	2,400
❶	2017	55	564	n/a	558	1,122	1,101	1,071	1,600
	2018	65	558	n/a	553	1,111	1,110	1,049	1,600
	2019	56	568	n/a	559	1,127	1,118	1,059	1,600
	2020	58	566	n/a	557	1,123	1,116	1,051	1,600
	2021	34	572	n/a	567	1,139	1,151	1,061	1,600
	2022	38	564	n/a	554	1,118	1,124	1,050	1,600
	2023	31	563	n/a	549	1,112	1,113	1,028	1,600



Notes:
❶ Effective 2017, reading and writing were combined into one portion of the exam and the maximum reduced from 2,400 to 1,600 points.
Source: Department of School Counseling

		2014		2015		2016		2017		2018		2019		2020		2021		2022		2023	
		RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA
Elementary SOL's														❶							
Grade 3	English Reading	72	69	83	75	81	76	84	75	82	72	80	71	n/a	n/a	72	61	81	68	77	66
	Mathematics	71	67	81	74	81	77	85	75	82	73	88	82	n/a	n/a	69	54	80	67	81	69
	History	86	86	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
	Science	85	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
Grade 4	English Reading	79	70	84	77	85	77	85	79	85	76	80	75	n/a	n/a	79	68	81	72	85	73
	Mathematics	87	80	89	84	88	83	89	81	86	79	89	83	n/a	n/a	68	56	78	66	81	70
	VA Studies	90	85	93	87	92	87	93	87	89	85	81	81	n/a	n/a	64	53	80	66	80	69
Grade 5	English Reading	84	73	85	79	85	81	87	81	86	80	83	78	n/a	n/a	75	66	82	72	79	71
	English Writing	75	71	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
	Mathematics	85	73	86	79	86	79	85	79	85	77	88	81	n/a	n/a	65	51	78	64	80	67
	Science	86	73	88	79	89	81	89	79	87	79	87	79	n/a	n/a	56	50	74	61	77	66
Grade 6	English Reading	83	73	87	76	83	77	84	78	86	80	84	77	n/a	n/a	75	69	78	70	81	71
	Mathematics	91	76	94	83	92	82	93	82	90	79	87	78	n/a	n/a	57	45	77	57	81	61
	U S History to 1865	94	81	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	English Reading	86	76	92	81	90	82	87	82	86	81	86	79	n/a	n/a	78	71	77	72	79	70
	Mathematics	87	65	92	72	93	72	87	71	85	69	89	78	n/a	n/a	69	45	78	55	85	59
	US History 1865 to present	90	81	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 Reading	80	70	85	75	87	75	83	76	81	77	80	76	n/a	n/a	76	69	80	72	77	71
	English Writing	77	70	79	72	78	71	80	73	73	73	74	70	n/a	n/a	60	54	66	57	61	55
	Mathematics	80	67	85	74	81	73	81	74	80	71	82	77	n/a	n/a	60	43	74	57	73	60
	Science	81	74	85	78	86	79	88	79	82	78	87	78	n/a	n/a	72	58	75	61	69	62
	Civics	91	83	91	86	92	87	93	87	88	86	89	82	n/a	n/a	79	61	81	70	80	73

(Continued)

	2014		2015		2016		2017		2018		2019		2020		2021		2022		2023	
	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA	RCPS	VA
																			(Continued)	
Secondary SOL's																				
English Reading	94	90	95	89	92	89	92	87	89	87	93	86	n/a	n/a	89	81	91	85	92	85
English Writing	91	84	87	83	88	83	90	84	93	84	91	81	n/a	n/a	n/a	76	n/a	74	n/a	76
Algebra I	91	79	89	82	91	83	92	82	91	81	94	86	n/a	n/a	84	63	94	80	94	82
Algebra II	88	82	86	87	94	89	94	90	90	89	96	91	n/a	n/a	94	78	99	86	98	86
Geometry	90	77	90	80	89	80	85	78	87	77	91	83	n/a	n/a	91	73	94	80	91	78
Earth Science	93	83	90	83	89	84	90	82	89	81	86	81	n/a	n/a	75	67	83	72	80	67
Biology	89	83	89	84	90	84	85	82	88	82	89	83	n/a	n/a	76	66	81	70	78	72
Chemistry	85	87	89	88	87	88	90	89	86	89	80	88	n/a	n/a	80	52	n/a	64	n/a	37
World History to 1500	98	85	97	85	96	84	98	85	99	82	98	80	n/a	n/a	68	53	85	66	79	66
World History from 1500	89	86	94	87	89	86	91	87	92	84	88	81	n/a	n/a	48	44	36	48	30	30
World Geography	88	n/a	n/a	n/a	85	86	87	83	86	82	81	80	n/a	n/a	54	58	64	66	69	67
US & VA History	92	87	90	87	89	86	89	86	87	84	75	68	n/a	n/a	29	29	45	38	33	38

Source: Department of Testing and Remediation

Note:

❶ Standards of Learning Tests were not taken in fiscal year 2020 due to COVID-19 Pandemic.

Number of Students Receiving Free or Reduced Lunch

	School	Free	Reduced	Total ❶	Enrollment ❷	Free & Reduced Eligibility ❷/❶
Elementary	Back Creek	52	10	62	262	23.66%
	Bonsack	65	8	73	299	24.41%
	Burlington	**284**	**13**	**297**	**464**	**64.01%**
	Cave Spring	113	13	126	476	26.47%
	Clearbrook	97	6	103	287	35.89%
	Fort Lewis	48	8	56	243	23.05%
	Glen Cove	180	32	212	406	52.22%
	Glenvar	148	15	163	355	45.92%
	Green Valley	194	36	230	457	50.33%
	Herman L Horn	**197**	**12**	**209**	**390**	**53.59%**
	Mason's Cove	**80**	**4**	**84**	**194**	**43.30%**
	Mount Pleasant	**134**	**10**	**144**	**237**	**60.76%**
	Mountain View	**157**	**9**	**166**	**359**	**46.24%**
	Oak Grove	153	18	171	378	45.24%
	Penn Forest	102	9	111	383	28.98%
	W. E. Cundiff	**229**	**14**	**243**	**461**	**52.71%**
		2,233	217	2,450	5,651	43.36%

	School	Free	Reduced	Total ❶	Enrollment ❷	Free & Reduced Eligibility ❷/❶
Middle	Cave Spring	283	33	316	746	42.36%
	Glenvar	192	23	215	418	51.44%
	Hidden Valley	199	28	227	564	40.25%
	Northside	**376**	**14**	**390**	**601**	**64.89%**
	William Byrd	398	37	435	814	53.44%
		1,448	135	1,583	3,143	50.37%
High	Cave Spring	197	21	218	1,067	20.43%
	Glenvar	135	20	155	618	25.08%
	Hidden Valley	128	18	146	850	17.18%
	Northside	**267**	**16**	**283**	**911**	**31.06%**
	William Byrd	344	40	384	1,114	34.47%
		1,071	115	1,186	4,560	26.01%
	Total Division	4,752	467	5,219	13,354	39.08%
	% of Enrollment	35.58%	3.50%	39.08%		

Notes:

❶ September 30, 2022 Free and Reduced counts from School Nutrition

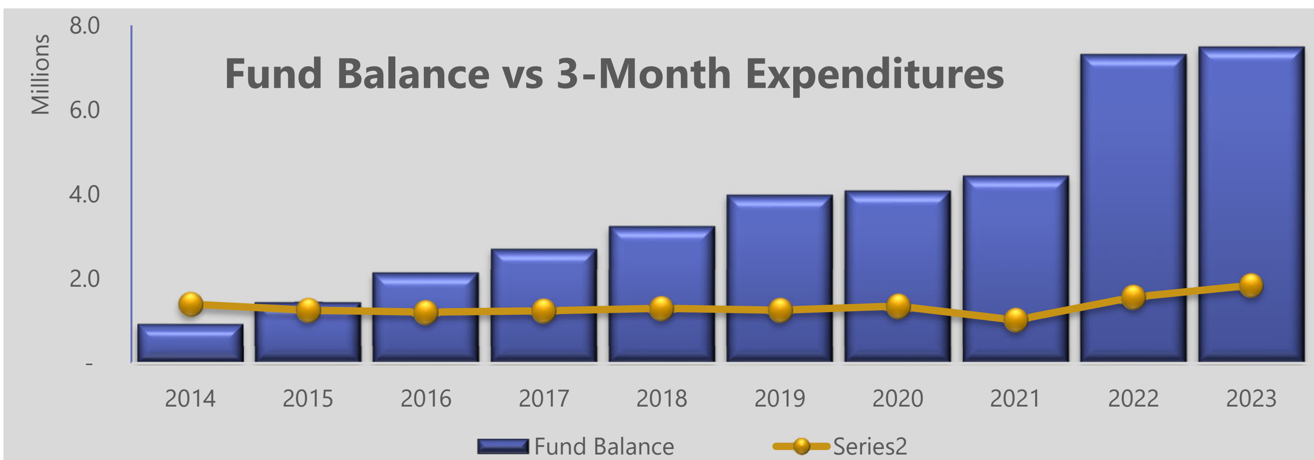
❷ September 30, 2022 enrollment from School Administration Office (includes preschool)

Schools in bold participate in the Community Eligibility Program for 2023-2024. For the 2024-2025 school year Glen Cove Elementary School and William Byrd Middle School will also participate in the program.

Nutrition Services Year End Information

Program Statistics			
Fiscal Year	Average Breakfasts Served Daily	Average Lunches Served Daily	Reduced
2014	1,603	6,395	26.7%
2015	1,722	6,195	28.9
2016	1,888	6,035	27.3
2017	2,013	5,575	27.3
2018	2,252	5,841	30.5
2019	2,352	5,852	30.9
2020	2,492	5,992	34.5
2021	2,065	3,192	34.2
2022	3,994	7,638	34.5
2023	2,912	6,569	38.8

Fund Balance			
Fiscal Year	Fund Balance	3-Month	Annual Expenditures
2014	939,887	1,398,547	5,594,187
2015	1,446,177	1,255,705	5,022,818
2016	2,148,683	1,205,159	4,820,635
2017	2,714,569	1,237,987	4,951,948
2018	3,248,658	1,295,904	5,183,617
2019	3,989,077	1,250,547	5,002,186
2020	4,087,577	1,348,419	5,393,675
2021	4,443,444	1,023,010	4,092,038
2022	7,324,084	1,566,496	6,265,983
2023	7,499,256	1,847,211	7,388,844



Source:
End of Year Nutrition Program Statistics from School Nutrition
Nutrition Program Fund Balance from Annual Comprehensive Financial Report

Student Fees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
School Retained										
PE uniform shirt only ❶	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$5.00	$6.95
PE uniform shorts only ❶	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.95
PE uniform shirt and shorts ❶	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	15.90
Class dues grades 9-11	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	15.00
Class dues grade 12	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	25.00
Student parking at high schools	40.00	40.00	40.00	40.00	40.00	0.00	40.00	40.00	40.00	40.00
Student parking at Burton Center for Arts & Technology	15.00	15.00	15.00	15.00	15.00	0.00	15.00	15.00	15.00	15.00
Secondary Instruction										
Dual Enrollment Fees (max per credit hour)	11.00	25.47	50.00	53.26	53.26	43.00	43.00	43.00	43.00	TBD
RCPS Online Academy - 1 credit course	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
RCPS Online Academy - 1/2 credit course	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00
Summer school - new course	350.00	350.00	350.00	350.00	350.00	350.00	400.00	400.00	400.00	400.00
Summer school - repeat course	175.00	175.00	175.00	175.00	175.00	175.00	0.00	0.00	0.00	200.00
Summer school nonresident - new course	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Summer school nonresident - repeat course	250.00	250.00	250.00	250.00	250.00	250.00	0.00	0.00	250.00	250.00
Behind-the-wheel	200.00	200.00	200.00	200.00	200.00	200.00	200.00	na	na	na
Career and Technical Education										
Adult Education - Auto Service Technology	1,555.00	1,555.00	1,555.00	1,555.00	1,555.00	1,555.00	1,555.00	1,555.00	1,600.00	1,600.00
Adult Education - Building Maintenance Technology	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	700.00	700.00
Adult Education - Comp TIA IT Fundamentals	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	na	na
Adult Education - SAT (College Board Prep)	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	150.00	150.00
Adult Education - SAT (Essay)	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	50.00	na
Adult Education - Welding SMAW	280.00	280.00	300.00	350.00	350.00	350.00	400.00	400.00	500.00	500.00
Adult Education - Welding GMAW	320.00	320.00	350.00	400.00	400.00	400.00	500.00	500.00	600.00	600.00
Adult Education - Welding GTAW	$1,600.00	$1,600.00	$1,600.00	$1,900.00	$1,900.00	$1,900.00	$2,000.00	$2,000.00	$650.00	$650.00

(Continued)

Student Fees

(Continued)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Administration										
Nonresident School employee student grades K-8	$229.00	$229.00	$229.00	$229.00	$229.00	$229.00	$229.00	$229.00	$229.00	na
Nonresident School employee student grades 9-12	371.00	371.00	371.00	371.00	371.00	371.00	371.00	371.00	371.00	na
Nonresident County employee student grades K-8	229.00	229.00	229.00	229.00	229.00	229.00	229.00	229.00	229.00	229.00
Nonresident County employee student grades 9-12	371.00	371.00	371.00	371.00	371.00	371.00	371.00	371.00	371.00	371.00
Nonresident non-employee student	2,863.00	2,863.00	2,863.00	2,863.00	2,100.00	2,100.00	1,000.00	1,000.00	1,000.00	1,000.00
School Counseling										
AP Test Fees (max per test)	92.00	93.00	94.00	94.00	94.00	94.00	95.00	95.00	95.00	98.00
PSAT Test Fees	28.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	32.00	40.00
IT Services										
Take-home laptop	50.00	50.00	50.00	50.00	50.00	na	na	na	na	na
Take-home laptop reduced price	25.00	25.00	25.00	25.00	25.00	na	na	na	na	na
Kajeet SmartSpot	na	na	na	na	na	420.00	420.00	na	na	na
Nutrition Services										
Breakfast	1.25	1.35	1.35	1.35	1.35	1.35	1.35	1.50	1.50	1.50
Breakfast reduced price	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Lunch elementary schools	2.45	2.55	2.55	2.55	2.55	2.55	2.55	3.00	3.00	3.00
Lunch middle and high schools	2.70	2.80	2.80	2.80	2.80	2.80	2.80	3.00	3.00	3.00
Lunch reduced price	$0.40	$0.40	$0.40	$0.40	$0.40	$0.40	$0.40	$0.40	$0.40	$0.40

Notes:

❶ Purchase of a gym uniform is not required if a comparable shirt and shorts are provided.

Any student qualifying for the Free and Reduced Meal Program may obtain a waiver from certain fees. Please visit our School Nutrition Page for more information on this program.

Source: Department of Finance

Demographic and Statistical Data

General Government information ❶

Date founded	1838
First charter adopted	July 1, 1986
Form of government	Urban County Administrator
Area	251 square miles
County bond rating	AA+/Aa1/AA+

Public safety ❶

Fire stations	11
Rescue stations	13
Fire units	28
Ambulances	20
Jails	1
Law enforcement vehicles	170
Sheriff FTE	89
Police FTE	156
Emergency Communication Center FTE	42
Fire & rescue FTE	203
Physical arrests	3,468
Calls for service police	33,476
Calls for service fire	14,182
Fire inspections	2,151

Parks, recreation, and culture ❶

Parks	38
Park acreage	2,679
Recreation centers	2
District maintenance centers	4
FTE	72

Library ❶

Locations	6
FTE	43
Patrons registered	62,714
Circulation	912,249

Education ❶

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

Judicial administration ❶

Courthouses	1
Courts FTE	16
Commonwealth attorney FTE	15
Circuit Court civil cases concluded	720
General District Court concluded	25,968
Juvenile and Domestic cases concluded	4,749

Demographics for last ten years ❷

Year	Population	Per Capita Income	March 31 ADM	Unemployment Rate
2014	92,703	$45,577	13,929	5.20%
2015	93,569	48,047	13,909	4.50
2016	93,775	48,384	13,982	3.50
2017	93,924	49,860	13,830	3.60
2018	93,735	52,248	13,779	3.10
2019	93,672	53,489	13,671	2.70
2020	93,805	54,977	13,576	6.80
2021	96,929	57,434	13,184	3.60
2022	96,546	57,434	13,236	2.60
2023	96,605	57,434	13,353	2.60

Sources:

❶ June 30, 2023 County of Roanoke Annual Comprehensive Financial Report

❷ June 30, 2023 Roanoke County Public Schools Annual Comprehensive Financial Report

Annual Special Education Performance Report

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

Positive Behavioral Interventions and Supports School Climate Surveys

Positive Behavioral Interventions and Supports (PBIS) school climate surveys are tools designed to assess the perceptions and experiences of students, staff, and parents regarding the overall school environment. School climate surveys are essential tools for fostering a positive, inclusive, and supportive school environment that promotes the well-being and success of all students.

These surveys focus on key aspects such as safety, relationships, teaching and learning, as well as the school's physical environment. Data obtained from the surveys help schools to identify areas for improvement, provide a voice for students, staff, and parents regarding their experiences and perceptions and inform the development and implementation of PBIS strategies aimed at improving the school climate.

Youth Risk Behavior Survey

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

The 2024 survey asked questions about types of behaviors that risk the health, development, and lives of children including eating and health habits, 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.

ROANOKE COUNTY PUBLIC SCHOOLS

Opportunity Ready

Roanoke County Public Schools
Capital Improvement Program
2025-2035


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

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

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

Funding Sources

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Sale of Equipment	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Insurance Refunds	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfer from General Fund	2,725,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000
Transfer from Student Activity	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Funding Sources	**$2,760,000**	**$2,260,000**	**$2,260,000**	**$2,260,000**	**$2,260,000**	**$2,260,000**	**$2,260,000**	**$2,260,000**	**$2,260,000**	**$2,260,000**	**$2,260,000**	**$2,260,000**	**$2,260,000**	**$2,260,000**	**$2,260,000**

Replacement Needs

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Regular Ed Buses	134,146	$ 1,368,289	$ 1,395,655	$ 1,423,568	$ 1,452,039	$ 1,481,080	$ 1,208,561	$ 2,003,191	$ -	$ 1,282,535	$ -	$ 1,334,350	$ 2,211,684	$ -	$ 885,014	$ 3,610,857
Quantity	125	10	10	10	10	10	8	13	-	8	-	8	13	-	5	20
Special Ed Buses	143,884	587,047	299,394	610,763	311,489	158,860	-	826,387	674,332	-	-	894,508	912,399	-	379,704	774,596
Quantity	38	4	2	4	2	1	-	5	4	-	-	5	5	-	2	4
Activity Buses	100,000	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Quantity	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Buses		**2,455,336**	**1,695,049**	**2,034,331**	**1,763,528**	**1,639,940**	**1,208,561**	**2,829,578**	**674,332**	**1,282,535**	**-**	**2,228,858**	**3,124,083**	**-**	**1,264,718**	**4,385,453**
Quantity	**168**	**19**	**12**	**14**	**12**	**11**	**8**	**18**	**4**	**8**	**-**	**13**	**18**	**-**	**7**	**24**
1 Ton Truck	69,000	-	-	-	-	-	77,705	-	242,533	164,923	841,106	-	-	178,518	91,044	92,865
Quantity	20	-	-	-	-	-	1	-	3	2	10	-	-	2	1	1
3/4 Ton Truck	56,000	-	-	-	60,616	123,657	63,065	-	262,452	-	-	-	-	-	-	-
Quantity	8	-	-	-	1	2	1	-	4	-	-	-	-	-	-	-
3/4 Ton Van	52,000	159,120	270,504	55,183	281,432	287,061	117,121	-	609,263	186,434	-	-	-	-	-	-
Quantity	34	3	5	1	5	5	2	-	10	3						-
Passenger Van	52,000	106,080	108,202	-	-	-	-	-	-	-	-	-	-	-	-	-
Quantity	4	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Small SUV	38,500	-	160,222	40,857	41,674	-	-	-	-	46,011	46,931	47,870	-	-	-	-
Quantity	9	-	4	1	1	-	-	-	-	1	1	1	-	-	-	-
Mid-Size Car	25,000	25,500	-	-	-	55,204	28,154	-	146,457	179,264	182,849	93,253	190,236	97,020	98,961	100,940
Quantity	39	1	-	-	-	2	1	-	5	6	6	3	6	3	3	3
Total Other Vehicles		**290,700**	**538,928**	**96,040**	**383,722**	**465,922**	**286,045**	**-**	**1,260,705**	**576,632**	**1,070,886**	**141,123**	**190,236**	**275,538**	**190,005**	**193,805**
Quantity	**114**	**6**	**11**	**2**	**7**	**9**	**5**	**-**	**22**	**12**	**17**	**4**	**6**	**5**	**4**	**4**
Cameras	890	9,078	9,260	9,445	9,634	9,826	10,023	10,223	10,428	10,636	10,849	11,066	11,287	11,513	11,743	11,978
Quantity	150	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Total Cameras		**9,078**	**9,260**	**9,445**	**9,634**	**9,826**	**10,023**	**10,223**	**10,428**	**10,636**	**10,849**	**11,066**	**11,287**	**11,513**	**11,743**	**11,978**
Quantity	**150**	**10**	`	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**
Total Replacement Need		**2,755,114**	**2,243,237**	**2,139,816**	**2,156,884**	**2,115,688**	**1,504,629**	**2,839,801**	**1,945,465**	**1,869,803**	**1,081,735**	**2,381,047**	**3,325,606**	**287,051**	**1,466,466**	**4,591,236**

Fund Balance

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Funding Sources Less Needs	$ 4,886	$ 16,763	$ 120,184	$ 103,116	$ 144,312	$ 755,371	$ (579,801)	$ 314,535	$ 390,197	$ 1,178,265	$ (121,047)	$ (1,065,606)	$ 1,972,949	$ 793,534	$ (2,331,236)
Beginning fund balance	-	4,886	21,649	141,833	244,949	389,261	1,144,632	564,831	879,366	1,269,563	2,447,828	2,326,781	1,261,175	3,234,124	4,027,658
Ending fund balance	**$ 4,886**	**$ 21,649**	**$ 141,833**	**$ 244,949**	**$ 389,261**	**$1,144,632**	**$ 564,831**	**$ 879,366**	**$1,269,563**	**$2,447,828**	**$2,326,781**	**$1,261,175**	**$3,234,124**	**$4,027,658**	**$1,696,422**

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

	2025	2026	2027	2028	2029	2030
	Budget	/~~~~~~~~~For Future Planning Purposes~~~~~~~~~/				
Funding sources						
Sale of machinery and equipment	140,000	143,000	150,000	200,000	210,000	203,000
Rental income (EBS lease)	26,976	27,786	28,620	29,478	30,366	31,278
Transfer from General Fund	6,655,031	7,455,031	8,355,031	8,355,031	8,405,031	8,405,031
Transfer from Student Activity Fund	3,000	3,000	3,000	3,000	3,000	3,000
Total funding sources	**$ 6,825,007**	**$ 7,628,817**	**$ 8,536,651**	**$ 8,587,509**	**$ 8,648,397**	**$ 8,642,309**
Replacement needs						
IP telephony license	$ 87,000	$ 87,000	$ 87,000	$ 87,000	$ 87,000	$ 87,000
E-hallpass license	26,565	26,565	26,565	26,565	26,565	26,565
Radio license	75,000	253,344	253,344	253,344	253,344	253,344
Server license	645,113	645,113	645,113	645,113	645,113	645,113
Equipment lease-cameras	507,293	507,293	507,293	507,293	507,293	507,293
Equipment lease-computers	2,785,987	3,413,845	4,072,076	4,593,526	4,618,671	3,905,185
Equipment lease-IP telephony	-	-	199,900	199,900	199,900	199,900
Equipment lease-prometheans	1,026,417	995,730	995,730	995,730	995,674	928,848
Equipment lease-radio BDA	-	-	-	-	-	321,584
Equipment lease-radios	327,307	327,307	327,307	-	-	-
Equipment lease-vape detection	128,466	128,466	128,466	128,466	128,466	-
Equipment lease-wireless	458,458	458,458	458,458	458,458	458,458	127,500
Building security	95,000	189,000	95,000	95,000	95,000	189,000
iPads	81,000	-	-	-	81,000	-
Distance learning equipment	-	-	-	75,000	-	-
Network	710,700	394,000	611,960	296,000	486,800	450,000
Server	100,000	100,000	100,000	174,854	300,000	100,000
Total replacement needs	**$ 7,054,306**	**$ 7,526,121**	**$ 8,508,212**	**$ 8,536,249**	**$ 8,883,284**	**$ 7,741,332**
Fund Balance						
Funding Sources Less Needs	$ (229,299)	$ 102,696	$ 28,439	$ 51,260	$ (234,887)	$ 900,977
Beginning fund balance	294,735	65,436	168,132	196,571	247,831	12,944
Ending fund balance	**$ 65,436**	**$ 168,132**	**$ 196,571**	**$ 247,831**	**$ 12,944**	**$ 913,921**

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

	Prior	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Future Allocation	Total Project Costs
		Budget	/~~~~~~~~~~~~~~~~~~~~~~~~~~~~For Future Planning Purposes~~~~~~~~~~~~~~~~~~~~~~~~~~~~/										
Funding Sources													
Capital Reserves	3,069,122	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	621,964	9,691,086
County allocation for future bonds	26,560,000	95,000,000	-	-	20,000,000	-	20,000,000	20,000,000	-	20,000,000	20,000,000	12,000,000	233,560,000
County transfer for debt reserves	1,188,506	676,244	700,833	725,424	752,750	644,694	-	-	-	-	-	-	4,688,451
County transfer for refunding credits	281,943	116,250	117,931	114,831	74,943	74,631	3,987	4,012	-	-	-	-	788,528
County transfer for cash in MOU	-	5,000,000	-	-	-	-	-	-	-	-	-	-	5,000,000
Grant Funds	4,307,078	-	-	-	-	-	-	-	-	-	-	-	4,307,078
General Fund transfer for CMP		1,500,000	1,750,000	2,000,000	2,250,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	5,000,000	27,500,000
Total Funding Sources	35,406,649	102,892,494	3,168,764	3,440,255	23,677,693	3,819,325	23,103,987	23,104,012	3,100,000	23,100,000	23,100,000	17,621,964	285,535,143

Project Fully Funded in Fiscal Year ↓

Capital Projects	Prior	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Future Allocation	Total Project Costs	Fully Funded
Burton Center for Arts & Tech (1962) 155,653 square feet (per Balzer)	32,934,888	53,864,255	-	-	-	-	-	-	-	-	-	-	86,799,143	2025
WE Cundiff Elementary (1972) 87,000 square feet 493 enrollment 12/15/23	1,235,881	23,764,119	-	-	-	-	-	-	-	-	-	-	25,000,000	2025
Glen Cove Elementary (1972) 76,000 square feet 430 enrollment 12/15/23	1,235,880	23,764,120	-	-	-	-	-	-	-	-	-	-	25,000,000	2025
Northside Middle (1969) 109,889 square feet 611 enrollment 12/15/23	-	-	1,418,764	1,440,255	21,427,693	1,319,325	13,537,963	-	-	-	-	-	39,144,000	2030
Glenvar Elementary (1959) 52,325 square feet 380 enrollment 12/15/23	-	-	-	-	-	-	7,066,024	10,943,976	-	-	-	-	18,010,000	2031
Hidden Valley Middle (1972) 119,824 square feet 566 enrollment 12/15/23	-	-	-	-	-	-	-	9,660,036	600,000	20,600,000	13,863,964	-	44,724,000	2034
Burlington Elementary (1939) 68,149 square feet 501 enrollment 12/15/23	-	-	-	-	-	-	-	-	-	-	6,736,036	3,014,964	9,751,000	2036
Penn Forest Elementary (1972) 65,047 square feet 406 enrollment 12/15/23	-	-	-	-	-	-	-	-	-	-	-	9,607,000	9,607,000	2036
Capital Maintenance Plan		1,500,000	1,750,000	2,000,000	2,250,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	5,000,000	27,500,000	
Total Capital Costs	35,406,649	102,892,494	3,168,764	3,440,255	23,677,693	3,819,325	23,103,987	23,104,012	3,100,000	23,100,000	23,100,000	17,621,964	285,535,143	

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

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	Budget	/~~~~~~~~~~~~~~~~~~~~~~~~~~~~				For Future Planning Purposes				~~~~~~~~~~~~~~~~~~~~~~~~~~~~/
Funding Sources										
General Fund Transfer	$ 1,500,000	$ 1,750,000	$ 2,000,000	$ 2,250,000	$ 2,500,000	$ 2,750,000	$ 2,750,000	$ 2,750,000	$ 2,750,000	$ 2,750,000
Total Funding Sources	**$1,500,000**	**$1,750,000**	**$2,000,000**	**$2,250,000**	**$2,500,000**	**$2,750,000**	**$2,750,000**	**$2,750,000**	**$2,750,000**	**$2,750,000**
Maintenance Needs										
Bleachers	$ 200,000	$ -	$ -	$ 500,000	$ -	$ -	$ 250,000	$ 250,000	$ 250,000	$ -
Digital Signs	50,000	50,000	75,000	75,000	75,000	70,000	75,000	75,000	75,000	75,000
Electrical	-	20,000	-	200,000	-	300,000	300,000	300,000	200,000	200,000
Exterior Maintenance	-	124,000	-	-	-	200,000	100,000	200,000	200,000	200,000
Fencing	-	-	140,000	-	200,000	100,000	100,000	100,000	100,000	100,000
Fire Panel Repair	-	-	-	-	-	100,000	100,000	100,000	100,000	100,000
Furniture	-	-	-	-	95,000	50,000	50,000	50,000	50,000	50,000
Grounds	185,000	300,000	-	100,000	-	200,000	200,000	200,000	200,000	200,000
HVAC	400,000	230,000	750,000	650,000	250,000	400,000	400,000	400,000	300,000	500,000
Parking Lots	275,000	376,000	795,000	325,000	720,000	220,000	250,000	15,000	215,000	250,000
Playground Equipment	100,000	100,000	100,000	240,000	300,000	100,000	100,000	100,000	100,000	100,000
Plumbing	-	-	-	-	-	100,000	100,000	100,000	100,000	100,000
Preventative Maintenance	60,000	100,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Roofing	-	370,000	-	-	500,000	450,000	450,000	500,000	500,000	500,000
Scoreboards	80,000	80,000	80,000	100,000	100,000	100,000	100,000	100,000	100,000	90,000
Sidewalks	-	-	-	-	200,000	200,000	100,000	100,000	100,000	100,000
Stormwater Management	-	-	-	-	-	-	15,000	-	-	25,000
Windows	150,000	-	-	-	-	100,000	-	100,000	100,000	100,000
Total Maintenance Needs	**$1,500,000**	**$1,750,000**	**$2,000,000**	**$2,250,000**	**$2,500,000**	**$2,750,000**	**$2,750,000**	**$2,750,000**	**$2,750,000**	**$2,750,000**

Roanoke County Public Schools
Budget Years 2025-2039
Nutrition Services Equipment Replacement Plan

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
	Budget	**/~~~~~~For Future Planning Purposes~~~~~~/**													
Funding Sources															
Nutrition Services Fund	$ -	$ 439,300	$ 338,840	$ 219,600	$ 297,300	$ 289,600	$ 52,000	$ 268,340	$ 103,000	$ 363,400	$ 102,800	$ 2,100	$ 175,800	$ 92,000	$ 95,800
Total Funding Sources	**$ -**	**$439,300**	**$338,840**	**$219,600**	**$297,300**	**$289,600**	**$ 52,000**	**$268,340**	**$103,000**	**$363,400**	**$102,800**	**$ 2,100**	**$175,800**	**$ 92,000**	**$ 95,800**
Replacement Needs															
Booster Heater	$ -	$ 10,000	$ 5,000	$ 5,000	$ 10,000	$ 2,700	$ -	$ -	$ -	$ 2,700	$ -	$ -	$ 5,000	$ 10,000	$ -
Dishwasher	-	127,000	37,000	94,000	82,000	20,000	45,000	90,000	-	20,000	-	-	45,000	82,000	37,000
Disposal	-	4,200	4,200	2,100	-	2,100	-	2,100	-	-	-	2,100	4,200	-	8,400
Freezer	-	-	5,000	4,500	-	-	-	-	5,000	5,000	-	-	-	-	-
Hot Holding Cabinet	-	30,100	8,600	-	4,300	4,300	-	12,900	-	25,800	8,600	-	-	-	-
Hot Holding Pass Through	-	20,000	60,000	10,000	-	10,000	-	-	-	-	-	-	-	-	-
Hot Water Dispenser	-	-	3,600	-	-	-	-	3,600	-	32,400	25,200	-	-	-	-
Ice Maker	-	5,000	5,000	-	5,000	5,000	-	25,000	-	60,000	-	-	-	-	-
Micro Steam	-	-	4,300	-	-	-	-	4,300	-	21,500	-	-	-	-	-
Milk Cooler	-	24,000	20,000	8,000	-	4,000	-	12,000	-	12,000	4,000	-	12,000	-	36,000
Oven	-	12,000	88,440	36,000	24,000	36,000	-	64,440	-	126,000	-	-	-	-	-
Refrigerator	-	109,000	17,700	20,000	34,000	7,000	7,000	54,000	-	-	7,000	-	51,600	-	14,400
Steam Kettle	-	18,000	-	-	18,000	72,000	-	-	18,000	18,000	18,000	-	18,000	-	-
Steam and Hold	-	-	-	-	-	6,500	-	-	-	-	-	-	-	-	-
Walk-in Combo	-	80,000	80,000	40,000	120,000	120,000	-	-	80,000	40,000	40,000	-	40,000	-	-
Total Replacement Needs	**$ -**	**$439,300**	**$338,840**	**$219,600**	**$297,300**	**$289,600**	**$ 52,000**	**$268,340**	**$103,000**	**$363,400**	**$102,800**	**$ 2,100**	**$175,800**	**$ 92,000**	**$ 95,800**

This schedule provides information on the annual operating costs allocated for equipment replacement. The 2025 column is zero because Nutrition Services plans to spend down excess fund balance from prior years for equipment purchases during the fiscal year 2024-2025 rather than build the cost into the operating budget.

Roanoke County Public Schools
Pay Plan
2024-2025

School Board Approval on June 10, 2024


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

Roanoke County Public Schools
Teacher, Librarian, School Counselor
Annual Salary - 200 Day Contract 7.33 Hours Per Day

Year	BACHELOR (T1)	BA+12 T2 (T1 + $600)	BA+24 T3 (T1 +$1,200)	MASTER T4 (T1 +$2,400)	DOCTOR T5 (T1 +$4,000)
1	$46,542	$47,142	$47,742	$48,942	$50,542
2	$47,287	$47,887	$48,487	$49,687	$51,287
3	$48,043	$48,643	$49,243	$50,443	$52,043
4	$48,812	$49,412	$50,012	$51,212	$52,812
5	$49,593	$50,193	$50,793	$51,993	$53,593
6	$50,387	$50,987	$51,587	$52,787	$54,387
7	$51,193	$51,793	$52,393	$53,593	$55,193
8	$52,012	$52,612	$53,212	$54,412	$56,012
9	$52,844	$53,444	$54,044	$55,244	$56,844
10	$53,690	$54,290	$54,890	$56,090	$57,690
11	$54,549	$55,149	$55,749	$56,949	$58,549
12	$55,421	$56,021	$56,621	$57,821	$59,421
13	$56,308	$56,908	$57,508	$58,708	$60,308
14	$57,209	$57,809	$58,409	$59,609	$61,209
15	$58,124	$58,724	$59,324	$60,524	$62,124
16	$59,054	$59,654	$60,254	$61,454	$63,054
17	$59,999	$60,599	$61,199	$62,399	$63,999
18	$60,959	$61,559	$62,159	$63,359	$64,959
19	$61,935	$62,535	$63,135	$64,335	$65,935
20	$62,925	$63,525	$64,125	$65,325	$66,925
21	$63,932	$64,532	$65,132	$66,332	$67,932
22	$64,955	$65,555	$66,155	$67,355	$68,955
23	$65,994	$66,594	$67,194	$68,394	$69,994
24	$67,050	$67,650	$68,250	$69,450	$71,050
25	$68,123	$68,723	$69,323	$70,523	$72,123
26	$69,213	$69,813	$70,413	$71,613	$73,213
27	$70,321	$70,921	$71,521	$72,721	$74,321
28	$71,446	$72,046	$72,646	$73,846	$75,446
29	$72,589	$73,189	$73,789	$74,989	$76,589
30	$73,750	$74,350	$74,950	$76,150	$77,750
31	$74,930	$75,530	$76,130	$77,330	$78,930

Non-Teaching Job Positions (Grade and Work Schedule)

Title	Grade	Contracted Days (Work Schedule)	Contracted Hours (Excluding Lunch) (Work Schedule)	Min Annual Salary	Max Annual Salary	Overtime Status
Building Custodian	109	260	8	$33,571	$53,685	Non-Exempt
Bus Aide	109	188	5	$15,172	$24,261	Non-Exempt
Courier	109	260	8	$33,571	$53,685	Non-Exempt
Nutrition Associate	109	188	5	$15,172	$24,261	Non-Exempt
Lead Nutrition Associate	110	188	7	$22,293	$35,664	Non-Exempt
Administrative Assistant	112	210	8	$31,382	$50,182	Non-Exempt
Administrative Assistant	112	260	8	$38,854	$62,130	Non-Exempt
Attendance Clerk	112	200	8	$29,888	$47,792	Non-Exempt
Filter Changer	112	260	8	$38,854	$62,130	Non-Exempt
Instructional Assistant Elementary	112	200	6.83	$25,517	$40,802	Non-Exempt
Instructional Assistant Elementary	112	186	6.83	$23,731	$37,946	Non-Exempt
Instructional Assistant Part-Time	112	181	5	$16,905	$27,032	Non-Exempt
Instructional Assistant Secondary	112	186	7.33	$25,468	$40,724	Non-Exempt
ABA Coach / ABA Coach School Based	113	186	7.33	$26,736	$42,769	Non-Exempt
Administrative Analyst	113	260	8	$40,789	$65,250	Non-Exempt
Behavior Coach	113	186	7.33	$26,736	$42,769	Non-Exempt
Behavior Coach PreSchool	113	186	6.83	$24,912	$39,852	Non-Exempt
Bookkeeper	113	260	8	$40,789	$65,250	Non-Exempt
Front Office/Bookkeeper	113	260	8	$40,789	$65,250	Non-Exempt
Non-CDL Driver	113	188	5	$18,433	$29,488	Non-Exempt
Building Manager	114	260	8	$42,827	$68,494	Non-Exempt
Bus Driver	114	188	5	$19,355	$30,954	Non-Exempt
Bus Driver	114	188	8	$30,967	$49,527	Non-Exempt
Equipment Operator	114	260	8	$42,827	$68,494	Non-Exempt
Transportation Lot Attendant	114	260	8	$42,827	$68,494	Non-Exempt
Administrative Specialist	115	260	8	$44,970	$71,926	Non-Exempt
Background Attendance Manager	115	260	8	$44,970	$71,926	Non-Exempt
Braille Specialist	115	200	7.33	$31,695	$50,694	Non-Exempt
Carpenter	115	260	8	$44,970	$71,926	Non-Exempt
Nutrition Manager	115	192	8	$33,208	$53,115	Non-Exempt
Painter	115	260	8	$44,970	$71,926	Non-Exempt
Plumber	115	260	8	$44,970	$71,926	Non-Exempt
Transportation Mechanic I	115	260	8	$44,970	$71,926	Non-Exempt
Water Works Operator	115	260	8	$44,970	$71,926	Non-Exempt
Warehouse Foreman	115	260	8	$44,970	$71,926	Non-Exempt
Audio-Visual Specialist	117	260	8	$49,587	$79,310	Non-Exempt
Electrician	117	260	8	$49,587	$79,310	Non-Exempt
Finance Analyst	117	260	8	$49,587	$79,310	Non-Exempt
HVAC Technician	117	260	8	$49,587	$79,310	Non-Exempt
Lead Carpenter	117	260	8	$49,587	$79,310	Non-Exempt
Lead Painter	117	260	8	$49,587	$79,310	Non-Exempt
Lead Plumber	117	260	8	$49,587	$79,310	Non-Exempt
Locksmith	117	260	8	$49,587	$79,310	Non-Exempt

Non-Teaching Job Positions (Grade and Work Schedule)

Title	Grade	Work Schedule: Contracted Days	Work Schedule: Contracted Hours (Excluding Lunch)	Min Annual Salary	Max Annual Salary	Overtime Status
Nutrition Equipment Technician	117	260	8	$49,587	$79,310	Non-Exempt
Project Specialist	117	260	8	$49,587	$79,310	Non-Exempt
Technology Technician	117	260	8	$49,587	$79,310	Non-Exempt
Transportation Body Repair	117	260	8	$49,587	$79,310	Non-Exempt
Transportation Camera Technician	117	260	8	$49,587	$79,310	Non-Exempt
Transportation Mechanic II	117	260	8	$49,587	$79,310	Non-Exempt
Welder/Small Engine	117	260	8	$49,587	$79,310	Non-Exempt
Lead Electrician	118	260	8	$52,062	$83,262	Non-Exempt
Lead HVAC	118	260	8	$52,062	$83,262	Non-Exempt
Lead Transportation Mechanic	118	260	8	$52,062	$83,262	Non-Exempt
Transportation Parts Manager	118	260	8	$52,062	$83,262	Non-Exempt
Nutrition Field Manager	119	260	8	$54,662	$87,422	Non-Exempt
Print Shop Specialist	119	260	8	$54,662	$87,422	Non-Exempt
Transportation Shop Foreman	119	260	8	$54,662	$87,422	Non-Exempt
Assistant Physical Therapist	120	200	8	$44,144	$70,608	Exempt
Assistant Speech Language Pathologist	120	187	7.33	$37,818	$60,489	Exempt
Book Store Purchasing Manager	120	260	8	$57,387	$91,790	Exempt
Certified Occupational Therapist Assistant	120	210	8	$46,351	$74,138	Exempt
Grants Manager	120	260	8	$57,387	$91,790	Exempt
Human Resources Licensure Manager	120	260	8	$57,387	$91,790	Exempt
Human Resources VRS Manager	120	260	8	$57,387	$91,790	Exempt
Medicaid Manager	120	260	8	$57,387	$91,790	Exempt
SIS General and Special Education Managers	120	260	8	$57,387	$91,790	Exempt
Transportation Route Manager	120	260	8	$57,387	$91,790	Exempt
504 Facilitator and Assessment Support	122	200	7.33	$44,596	$71,336	Exempt
Assistant to the Superintendent	122	260	8	$63,274	$101,213	Exempt
Clerk of the School Board	122	260	8	$63,274	$101,213	Exempt
Interpreter	122	186	7.33	$41,474	$66,342	Exempt
Technology Analyst	122	260	8	$63,274	$101,213	Exempt
Truancy and Intervention Specialist	122	240	8	$58,406	$93,427	Exempt
Assistant Supervisor of Maintenance	123	260	8	$66,435	$106,267	Exempt
ASTEP Facilitator w/Counseling Focus	123	240	8	$61,325	$98,093	Exempt
Autism Program Manager	123	220	7.5	$52,701	$84,299	Exempt
Board Certified Behavior Analyst	123	220	7.5	$52,701	$84,299	Exempt
Nurse	123	200	7.33	$46,824	$74,898	Exempt
Nutrition Operations Manager	123	260	8	$66,435	$106,267	Exempt
Nutrition Program Manager	123	260	8	$66,435	$106,267	Exempt
Preschool Program Manager	123	240	8	$61,325	$98,093	Exempt
School Counseling Coordinator	123	240	7.5	$57,492	$91,962	Exempt
Social Worker	123	240	8	$61,325	$98,093	Exempt
Work-Based Learning Coordinator	123	200	7.33	$46,824	$74,898	Exempt
Athletic Director	124	240	8	$65,453	$104,678	Exempt
Dean of Alternative Programs / ASTEP	124	240	8	$65,453	$104,678	Exempt

Non-Teaching Job Positions (Grade and Work Schedule)

Title	Grade	Work Schedule: Contracted Days	Work Schedule: Contracted Hours (Excluding Lunch)	Min Annual Salary	Max Annual Salary	Overtime Status
Dean of Students	124	210	8	$57,271	$91,594	Exempt
Lead Nurse	124	200	7.33	$49,976	$79,926	Exempt
Life Counselor	124	200	7.33	$49,976	$79,926	Exempt
Occupational/Physical Therapist	124	210	8	$57,271	$91,594	Exempt
School Psychologist	124	220	7.5	$56,249	$89,958	Exempt
Speech Pathologist	124	200	7.5	$55,440	$81,780	Exempt
Technology Manager	124	260	8	$70,907	$113,402	Exempt
Technology Network Manager	124	260	8	$70,907	$113,402	Exempt
Assistant Principal Elementary	125	230	8	$64,805	$103,647	Exempt
Assistant Principal Secondary	125	260	8	$73,258	$117,166	Exempt
Construction Project Manager	125	260	8	$73,258	$117,166	Exempt
Coordinator of School Business Relations	125	220	5	$38,742	$61,963	Exempt
Human Resources Benefits Manager	125	260	8	$73,258	$117,166	Exempt
Human Resources Payroll Manager	125	260	8	$73,258	$117,166	Exempt
Nurse Manager	125	240	8	$67,622	$108,154	Exempt
District Data Base Administrator	126	260	8	$76,918	$123,011	Exempt
Finance Manager	126	260	8	$76,918	$123,011	Exempt
Human Resources Systems Manager	126	260	8	$76,918	$123,011	Exempt
Supervisor of Art	126	220	8	$65,085	$104,086	Exempt
Supervisor of Career & Technical Ed.	126	240	8	$71,002	$113,549	Exempt
Supervisor of English & RCPS Online	126	260	8	$76,918	$123,011	Exempt
Supervisor of Health, PE, & Drivers Ed.	126	220	8	$65,085	$104,086	Exempt
Supervisor of Maintenance	126	260	8	$76,918	$123,011	Exempt
Supervisor of Mathematics	126	240	8	$71,002	$113,549	Exempt
Supervisor of Music & Performing Arts	126	240	8	$71,002	$113,549	Exempt
Supervisor of Nutrition	126	260	8	$76,918	$123,011	Exempt
Supervisor of Science	126	240	8	$71,002	$113,549	Exempt
Supervisor of Social Studies	126	240	8	$71,002	$113,549	Exempt
Supervisor of Special Education	126	260	8	$76,918	$123,011	Exempt
Supervisor of Student Services	126	260	8	$76,918	$123,011	Exempt
Supervisor of Transportation	126	260	8	$76,918	$123,011	Exempt
Supervisor of Warehouse & Custodial Services	126	260	8	$76,918	$123,011	Exempt
Supervisor of World Language & ELL	126	240	8	$71,002	$113,549	Exempt
Associate Director	127	260	8	$80,746	$129,168	Exempt
Director of Community Relations	128	260	8	$84,781	$135,616	Exempt
Principal of Elementary School	128	260	8	$84,781	$135,616	Exempt
Principal of Middle School	130	260	8	$93,475	$149,531	Exempt
Principal of High School	132	260	8	$103,064	$164,840	Exempt
Director	133	260	8	$108,222	$173,098	Exempt
Executive Director	135	260	8	$119,309	$190,840	Exempt
Assistant Superintendent	137	260	8	$131,539	$210,392	Exempt
Deputy Superintendent	138	260	8	$138,112	$220,917	Exempt

	GRADE 109			GRADE 110		GRADE 112					
		188 Days 5 Hours	260 Days 8 Hours		188 Days 7 Hours		181 Days 5 Hours	186 Days 6.83 Hours	186 Days 7.33 Hours	200 Days 6.83 Hours	200 Days 8 Hours
STEP	**Hourly**	**Annually**	**Annually**	**Hourly**	**Annually**	**Hourly**	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**
A	$16.14	$15,172	$33,571	$16.94	$22,293	$18.68	$16,905	$23,731	$25,468	$25,517	$29,888
B	$16.40	$15,416	$34,112	$17.22	$22,662	$18.98	$17,177	$24,112	$25,877	$25,927	$30,368
C	$16.67	$15,670	$34,674	$17.50	$23,030	$19.29	$17,457	$24,506	$26,300	$26,350	$30,864
D	$16.94	$15,924	$35,235	$17.78	$23,398	$19.61	$17,747	$24,912	$26,736	$26,787	$31,376
E	$17.22	$16,187	$35,818	$18.08	$23,793	$19.93	$18,037	$25,319	$27,172	$27,224	$31,888
F	$17.50	$16,450	$36,400	$18.37	$24,175	$20.25	$18,326	$25,725	$27,608	$27,662	$32,400
G	$17.78	$16,713	$36,982	$18.67	$24,570	$20.58	$18,625	$26,144	$28,058	$28,112	$32,928
H	$18.07	$16,986	$37,586	$18.98	$24,978	$20.92	$18,933	$26,576	$28,522	$28,577	$33,472
I	$18.37	$17,268	$38,210	$19.29	$25,386	$21.26	$19,240	$27,008	$28,985	$29,041	$34,016
J	$18.67	$17,550	$38,834	$19.60	$25,794	$21.61	$19,557	$27,453	$29,463	$29,519	$34,576
K	$18.97	$17,832	$39,458	$19.92	$26,215	$21.96	$19,874	$27,898	$29,940	$29,997	$35,136
L	$19.28	$18,123	$40,102	$20.25	$26,649	$22.32	$20,200	$28,355	$30,431	$30,489	$35,712
M	$19.60	$18,424	$40,768	$20.58	$27,083	$22.68	$20,525	$28,812	$30,921	$30,981	$36,288
N	$19.92	$18,725	$41,434	$20.91	$27,518	$23.05	$20,860	$29,282	$31,426	$31,486	$36,880
O	$20.24	$19,026	$42,099	$21.25	$27,965	$23.43	$21,204	$29,765	$31,944	$32,005	$37,488
P	$20.57	$19,336	$42,786	$21.60	$28,426	$23.81	$21,548	$30,248	$32,462	$32,524	$38,096
Q	$20.91	$19,655	$43,493	$21.95	$28,886	$24.20	$21,901	$30,743	$32,994	$33,057	$38,720
R	$21.25	$19,975	$44,200	$22.31	$29,360	$24.60	$22,263	$31,251	$33,539	$33,604	$39,360
S	$21.60	$20,304	$44,928	$22.68	$29,847	$25.00	$22,625	$31,760	$34,085	$34,150	$40,000
T	$21.95	$20,633	$45,656	$23.05	$30,334	$25.41	$22,996	$32,280	$34,643	$34,710	$40,656
U	$22.31	$20,971	$46,405	$23.42	$30,821	$25.82	$23,367	$32,801	$35,202	$35,270	$41,312
V	$22.67	$21,310	$47,154	$23.80	$31,321	$26.24	$23,747	$33,335	$35,775	$35,844	$41,984
W	$23.04	$21,658	$47,923	$24.19	$31,834	$26.67	$24,136	$33,881	$36,361	$36,431	$42,672
X	$23.42	$22,015	$48,714	$24.59	$32,360	$27.11	$24,535	$34,440	$36,961	$37,032	$43,376
Y	$23.80	$22,372	$49,504	$24.99	$32,887	$27.55	$24,933	$34,999	$37,561	$37,633	$44,080
Z	$24.19	$22,739	$50,315	$25.40	$33,426	$28.00	$25,340	$35,571	$38,175	$38,248	$44,800
ZA	$24.58	$23,105	$51,126	$25.81	$33,966	$28.46	$25,756	$36,155	$38,802	$38,876	$45,536
ZB	$24.98	$23,481	$51,958	$26.23	$34,519	$28.92	$26,173	$36,739	$39,429	$39,505	$46,272
ZC	$25.39	$23,867	$52,811	$26.66	$35,085	$29.39	$26,598	$37,336	$40,070	$40,147	$47,024
ZD	$25.81	$24,261	$53,685	$27.10	$35,664	$29.87	$27,032	$37,946	$40,724	$40,802	$47,792

Please use these pages to find the salary for each Grade and Work Schedule

	GRADE 112			GRADE 113					GRADE 114			
		210 Days 8 Hours	260 Days 8 Hours		186 Days 6.83 Hours	186 Days 7.33 Hours	188 Days 5 Hours	260 Days 8 Hours		188 Days 5 Hours	188 Days 8 Hours	260 Days 8 Hours
STEP	**Hourly**	**Annually**	**Annually**	**Hourly**	**Annually**	**Annually**	**Annually**	**Annually**	**Hourly**	**Annually**	**Annually**	**Annually**
A	$18.68	$31,382	$38,854	$19.61	$24,912	$26,736	$18,433	$40,789	$20.59	$19,355	$30,967	$42,827
B	$18.98	$31,886	$39,478	$19.93	$25,319	$27,172	$18,734	$41,454	$20.93	$19,674	$31,479	$43,534
C	$19.29	$32,407	$40,123	$20.26	$25,738	$27,622	$19,044	$42,141	$21.27	$19,994	$31,990	$44,242
D	$19.61	$32,945	$40,789	$20.59	$26,157	$28,072	$19,355	$42,827	$21.62	$20,323	$32,516	$44,970
E	$19.93	$33,482	$41,454	$20.92	$26,576	$28,522	$19,665	$43,514	$21.97	$20,652	$33,043	$45,698
F	$20.25	$34,020	$42,120	$21.27	$27,021	$28,999	$19,994	$44,242	$22.33	$20,990	$33,584	$46,446
G	$20.58	$34,574	$42,806	$21.61	$27,453	$29,463	$20,313	$44,949	$22.69	$21,329	$34,126	$47,195
H	$20.92	$35,146	$43,514	$21.97	$27,910	$29,953	$20,652	$45,698	$23.06	$21,676	$34,682	$47,965
I	$21.26	$35,717	$44,221	$22.32	$28,355	$30,431	$20,981	$46,426	$23.44	$22,034	$35,254	$48,755
J	$21.61	$36,305	$44,949	$22.69	$28,825	$30,935	$21,329	$47,195	$23.82	$22,391	$35,825	$49,546
K	$21.96	$36,893	$45,677	$23.06	$29,295	$31,440	$21,676	$47,965	$24.21	$22,757	$36,412	$50,357
L	$22.32	$37,498	$46,426	$23.44	$29,778	$31,958	$22,034	$48,755	$24.61	$23,133	$37,013	$51,189
M	$22.68	$38,102	$47,174	$23.82	$30,260	$32,476	$22,391	$49,546	$25.01	$23,509	$37,615	$52,021
N	$23.05	$38,724	$47,944	$24.21	$30,756	$33,007	$22,757	$50,357	$25.42	$23,895	$38,232	$52,874
O	$23.43	$39,362	$48,734	$24.60	$31,251	$33,539	$23,124	$51,168	$25.83	$24,280	$38,848	$53,726
P	$23.81	$40,001	$49,525	$25.00	$31,760	$34,085	$23,500	$52,000	$26.25	$24,675	$39,480	$54,600
Q	$24.20	$40,656	$50,336	$25.41	$32,280	$34,643	$23,885	$52,853	$26.68	$25,079	$40,127	$55,494
R	$24.60	$41,328	$51,168	$25.83	$32,814	$35,216	$24,280	$53,726	$27.12	$25,493	$40,788	$56,410
S	$25.00	$42,000	$52,000	$26.25	$33,347	$35,789	$24,675	$54,600	$27.56	$25,906	$41,450	$57,325
T	$25.41	$42,689	$52,853	$26.68	$33,894	$36,375	$25,079	$55,494	$28.01	$26,329	$42,127	$58,261
U	$25.82	$43,378	$53,706	$27.11	$34,440	$36,961	$25,483	$56,389	$28.47	$26,762	$42,819	$59,218
V	$26.24	$44,083	$54,579	$27.56	$35,012	$37,575	$25,906	$57,325	$28.93	$27,194	$43,511	$60,174
W	$26.67	$44,806	$55,474	$28.01	$35,583	$38,188	$26,329	$58,261	$29.40	$27,636	$44,218	$61,152
X	$27.11	$45,545	$56,389	$28.46	$36,155	$38,802	$26,752	$59,197	$29.89	$28,097	$44,955	$62,171
Y	$27.55	$46,284	$57,304	$28.93	$36,752	$39,443	$27,194	$60,174	$30.37	$28,548	$45,676	$63,170
Z	$28.00	$47,040	$58,240	$29.40	$37,349	$40,083	$27,636	$61,152	$30.87	$29,018	$46,428	$64,210
ZA	$28.46	$47,813	$59,197	$29.88	$37,959	$40,738	$28,087	$62,150	$31.37	$29,488	$47,180	$65,250
ZB	$28.92	$48,586	$60,154	$30.37	$38,581	$41,406	$28,548	$63,170	$31.89	$29,977	$47,963	$66,331
ZC	$29.39	$49,375	$61,131	$30.86	$39,204	$42,074	$29,008	$64,189	$32.41	$30,465	$48,745	$67,413
ZD	$29.87	$50,182	$62,130	$31.37	$39,852	$42,769	$29,488	$65,250	$32.93	$30,954	$49,527	$68,494

Please use these pages to find the salary for each Grade and Work Schedule

	GRADE 115				GRADE 117		GRADE 118		GRADE 119	
		192 Days 8 Hours	200 Days 7.33 Hours	260 Days 8 Hours		260 Days 8 Hours		260 Days 8 Hours		260 Days 8 Hours
STEP	**Hourly**	**Annually**	**Annually**	**Annually**	**Hourly**	**Annually**	**Hourly**	**Annually**	**Hourly**	**Annually**
A	$21.62	$33,208	$31,695	$44,970	$23.84	$49,587	$25.03	$52,062	$26.28	$54,662
B	$21.97	$33,746	$32,208	$45,698	$24.23	$50,398	$25.44	$52,915	$26.71	$55,557
C	$22.33	$34,299	$32,736	$46,446	$24.62	$51,210	$25.85	$53,768	$27.14	$56,451
D	$22.70	$34,867	$33,278	$47,216	$25.02	$52,042	$26.27	$54,642	$27.59	$57,387
E	$23.07	$35,436	$33,821	$47,986	$25.43	$52,894	$26.70	$55,536	$28.04	$58,323
F	$23.44	$36,004	$34,363	$48,755	$25.85	$53,768	$27.14	$56,451	$28.50	$59,280
G	$23.83	$36,603	$34,935	$49,566	$26.27	$54,642	$27.58	$57,366	$28.96	$60,237
H	$24.22	$37,202	$35,507	$50,378	$26.70	$55,536	$28.03	$58,302	$29.43	$61,214
I	$24.61	$37,801	$36,078	$51,189	$27.13	$56,430	$28.49	$59,259	$29.91	$62,213
J	$25.01	$38,415	$36,665	$52,021	$27.58	$57,366	$28.96	$60,237	$30.40	$63,232
K	$25.42	$39,045	$37,266	$52,874	$28.03	$58,302	$29.43	$61,214	$30.90	$64,272
L	$25.84	$39,690	$37,881	$53,747	$28.48	$59,238	$29.91	$62,213	$31.40	$65,312
M	$26.26	$40,335	$38,497	$54,621	$28.95	$60,216	$30.40	$63,232	$31.92	$66,394
N	$26.69	$40,996	$39,128	$55,515	$29.42	$61,194	$30.89	$64,251	$32.44	$67,475
O	$27.12	$41,656	$39,758	$56,410	$29.90	$62,192	$31.40	$65,312	$32.97	$68,578
P	$27.57	$42,348	$40,418	$57,346	$30.39	$63,211	$31.91	$66,373	$33.51	$69,701
Q	$28.02	$43,039	$41,077	$58,282	$30.89	$64,251	$32.43	$67,454	$34.05	$70,824
R	$28.47	$43,730	$41,737	$59,218	$31.39	$65,291	$32.96	$68,557	$34.61	$71,989
S	$28.94	$44,452	$42,426	$60,195	$31.90	$66,352	$33.50	$69,680	$35.17	$73,154
T	$29.41	$45,174	$43,115	$61,173	$32.42	$67,434	$34.05	$70,824	$35.75	$74,360
U	$29.89	$45,911	$43,819	$62,171	$32.95	$68,536	$34.60	$71,968	$36.33	$75,566
V	$30.38	$46,664	$44,537	$63,190	$33.49	$69,659	$35.17	$73,154	$36.93	$76,814
W	$30.87	$47,416	$45,255	$64,210	$34.04	$70,803	$35.74	$74,339	$37.53	$78,062
X	$31.38	$48,200	$46,003	$65,270	$34.60	$71,968	$36.32	$75,546	$38.14	$79,331
Y	$31.89	$48,983	$46,751	$66,331	$35.16	$73,133	$36.92	$76,794	$38.76	$80,621
Z	$32.41	$49,782	$47,513	$67,413	$35.73	$74,318	$37.52	$78,042	$39.40	$81,952
ZA	$32.94	$50,596	$48,290	$68,515	$36.32	$75,546	$38.13	$79,310	$40.04	$83,283
ZB	$33.48	$51,425	$49,082	$69,638	$36.91	$76,773	$38.76	$80,621	$40.69	$84,635
ZC	$34.03	$52,270	$49,888	$70,782	$37.51	$78,021	$39.39	$81,931	$41.36	$86,029
ZD	$34.58	$53,115	$50,694	$71,926	$38.13	$79,310	$40.03	$83,262	$42.03	$87,422

Please use these pages to find the salary for each Grade and Work Schedule

	GRADE 120				Grade 122				GRADE 123	
	187 Days 7.33 Hours	200 Days 8 Hours	210 Days 8 Hours	260 Days 8 Hours	186 Days 7.33 Hours	200 Days 7.33 Hours	240 Days 8 Hours	260 Days 8 Hours	200 Days 7.33 Hours	220 Days 7.5 Hours
STEP	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**
A	$37,818	$44,144	$46,351	$57,387	$41,474	$44,596	$58,406	$63,274	$46,824	$52,701
B	$38,435	$44,864	$47,107	$58,323	$42,156	$45,329	$59,366	$64,314	$47,586	$53,559
C	$39,065	$45,600	$47,880	$59,280	$42,837	$46,062	$60,326	$65,354	$48,363	$54,434
D	$39,709	$46,352	$48,670	$60,258	$43,533	$46,809	$61,306	$66,414	$49,155	$55,325
E	$40,354	$47,104	$49,459	$61,235	$44,255	$47,586	$62,323	$67,517	$49,961	$56,232
F	$41,012	$47,872	$50,266	$62,234	$44,978	$48,363	$63,341	$68,619	$50,782	$57,156
G	$41,683	$48,656	$51,089	$63,253	$45,714	$49,155	$64,378	$69,742	$51,603	$58,080
H	$42,369	$49,456	$51,929	$64,293	$46,450	$49,947	$65,414	$70,866	$52,453	$59,037
I	$43,054	$50,256	$52,769	$65,333	$47,214	$50,768	$66,490	$72,030	$53,304	$59,994
J	$43,753	$51,072	$53,626	$66,394	$47,977	$51,589	$67,565	$73,195	$54,169	$60,968
K	$44,466	$51,904	$54,499	$67,475	$48,768	$52,439	$68,678	$74,402	$55,063	$61,974
L	$45,192	$52,752	$55,390	$68,578	$49,559	$53,289	$69,792	$75,608	$55,957	$62,981
M	$45,932	$53,616	$56,297	$69,701	$50,377	$54,169	$70,944	$76,856	$56,866	$64,004
N	$46,686	$54,496	$57,221	$70,845	$51,195	$55,048	$72,096	$78,104	$57,804	$65,060
O	$47,454	$55,392	$58,162	$72,010	$52,027	$55,943	$73,267	$79,373	$58,743	$66,116
P	$48,222	$56,288	$59,102	$73,174	$52,886	$56,866	$74,477	$80,683	$59,696	$67,188
Q	$49,003	$57,200	$60,060	$74,360	$53,744	$57,790	$75,686	$81,994	$60,678	$68,294
R	$49,812	$58,144	$61,051	$75,587	$54,617	$58,728	$76,915	$83,325	$61,675	$69,416
S	$50,620	$59,088	$62,042	$76,814	$55,517	$59,696	$78,182	$84,698	$62,672	$70,538
T	$51,443	$60,048	$63,050	$78,062	$56,417	$60,663	$79,450	$86,070	$63,698	$71,693
U	$52,293	$61,040	$64,092	$79,352	$57,344	$61,660	$80,755	$87,485	$64,739	$72,864
V	$53,142	$62,032	$65,134	$80,642	$58,271	$62,657	$82,061	$88,899	$65,794	$74,052
W	$54,006	$63,040	$66,192	$81,952	$59,225	$63,683	$83,405	$90,355	$66,864	$75,257
X	$54,897	$64,080	$67,284	$83,304	$60,193	$64,724	$84,768	$91,832	$67,964	$76,494
Y	$55,788	$65,120	$68,376	$84,656	$61,175	$65,779	$86,150	$93,330	$69,078	$77,748
Z	$56,706	$66,192	$69,502	$86,050	$62,170	$66,850	$87,552	$94,848	$70,207	$79,019
ZA	$57,625	$67,264	$70,627	$87,443	$63,193	$67,949	$88,992	$96,408	$71,350	$80,306
ZB	$58,570	$68,368	$71,786	$88,878	$64,229	$69,063	$90,451	$97,989	$72,508	$81,609
ZC	$59,530	$69,488	$72,962	$90,334	$65,279	$70,192	$91,930	$99,590	$73,696	$82,946
ZD	$60,489	$70,608	$74,138	$91,790	$66,342	$71,336	$93,427	$101,213	$74,898	$84,299

Please use these pages to find the salary for each Grade and Work Schedule

	GRADE 123				GRADE 124					
	220 Days 8 Hours	240 Days 7.5 Hours	240 Days 8 Hours	260 Days 8 Hours	200 Days 7.33 Hours	200 Days 7.5 Hours	210 Days 8 Hours	220 Days 7.5 Hours	240 Days 8 Hours	260 Days 8 Hours
STEP	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**
A	$56,214	$57,492	$61,325	$66,435	$49,976	[redacted]	$57,271	$56,249	$65,453	$70,907
B	$57,130	$58,428	$62,323	$67,517	$50,782	[redacted]	$58,195	$57,156	$66,509	$72,051
C	$58,062	$59,382	$63,341	$68,619	$51,618	[redacted]	$59,153	$58,097	$67,603	$73,237
D	$59,013	$60,354	$64,378	$69,742	$52,453	[redacted]	$60,110	$59,037	$68,698	$74,422
E	$59,981	$61,344	$65,434	$70,886	$53,318	[redacted]	$61,102	$60,011	$69,830	$75,650
F	$60,966	$62,352	$66,509	$72,051	$54,183	$55,440	$62,093	$60,984	$70,963	$76,877
G	$61,952	$63,360	$67,584	$73,216	$55,063	$56,340	$63,101	$61,974	$72,115	$78,125
H	$62,973	$64,404	$68,698	$74,422	$55,972	$57,270	$64,142	$62,997	$73,306	$79,414
I	$63,994	$65,448	$69,811	$75,629	$56,881	$58,200	$65,184	$64,020	$74,496	$80,704
J	$65,032	$66,510	$70,944	$76,856	$57,804	$59,145	$66,242	$65,060	$75,706	$82,014
K	$66,106	$67,608	$72,115	$78,125	$58,757	$60,120	$67,334	$66,132	$76,954	$83,366
L	$67,179	$68,706	$73,286	$79,394	$59,710	$61,095	$68,426	$67,205	$78,202	$84,718
M	$68,270	$69,822	$74,477	$80,683	$60,692	$62,100	$69,552	$68,310	$79,488	$86,112
N	$69,397	$70,974	$75,706	$82,014	$61,675	$63,105	$70,678	$69,416	$80,774	$87,506
O	$70,523	$72,126	$76,934	$83,346	$62,686	$64,140	$71,837	$70,554	$82,099	$88,941
P	$71,667	$73,296	$78,182	$84,698	$63,712	$65,190	$73,013	$71,709	$83,443	$90,397
Q	$72,846	$74,502	$79,469	$86,091	$64,753	$66,255	$74,206	$72,881	$84,806	$91,874
R	$74,043	$75,726	$80,774	$87,506	$65,809	$67,335	$75,415	$74,069	$86,189	$93,371
S	$75,240	$76,950	$82,080	$88,920	$66,879	$68,430	$76,642	$75,273	$87,590	$94,890
T	$76,472	$78,210	$83,424	$90,376	$67,978	$69,555	$77,902	$76,511	$89,030	$96,450
U	$77,722	$79,488	$84,787	$91,853	$69,078	$70,680	$79,162	$77,748	$90,470	$98,010
V	$78,989	$80,784	$86,170	$93,350	$70,207	$71,835	$80,455	$79,019	$91,949	$99,611
W	$80,274	$82,098	$87,571	$94,869	$71,365	$73,020	$81,782	$80,322	$93,466	$101,254
X	$81,594	$83,448	$89,011	$96,429	$72,523	$74,205	$83,110	$81,626	$94,982	$102,898
Y	$82,931	$84,816	$90,470	$98,010	$73,710	$75,420	$84,470	$82,962	$96,538	$104,582
Z	$84,286	$86,202	$91,949	$99,611	$74,913	$76,650	$85,848	$84,315	$98,112	$106,288
ZA	$85,659	$87,606	$93,446	$101,234	$76,129	$77,895	$87,242	$85,685	$99,706	$108,014
ZB	$87,050	$89,028	$94,963	$102,877	$77,375	$79,170	$88,670	$87,087	$101,338	$109,782
ZC	$88,475	$90,486	$96,518	$104,562	$78,636	$80,460	$90,115	$88,506	$102,989	$111,571
ZD	$89,918	$91,962	$98,093	$106,267	$79,926	$81,780	$91,594	$89,958	$104,678	$113,402

Please use these pages to find the salary for each Grade and Work Schedule

	GRADE 125			GRADE 126			GRADE 127		GRADE 128
	230 Days 8 Hours	240 Days 8 Hours	260 Days 8 Hours	220 Days 8 Hours	240 Days 8 Hours	260 Days 8 Hours	260 Days 8 Hours		260 Days 8 Hours
STEP	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**	**Annually**	**STEP**	**Annually**
A	$64,805	$67,622	$73,258	$65,085	$71,002	$76,918	$80,746	**A**	$84,781
B	$65,854	$68,717	$74,443	$66,141	$72,154	$78,166	$82,077	**B**	$86,174
C	$66,921	$69,830	$75,650	$67,214	$73,325	$79,435	$83,408	**C**	$87,589
D	$68,025	$70,982	$76,898	$68,323	$74,534	$80,746	$84,781	**D**	$89,003
E	$69,129	$72,134	$78,146	$69,432	$75,744	$82,056	$86,154	**E**	$90,459
F	$70,270	$73,325	$79,435	$70,558	$76,973	$83,387	$87,568	**F**	$91,936
G	$71,410	$74,515	$80,725	$71,720	$78,240	$84,760	$89,003	**G**	$93,454
H	$72,570	$75,725	$82,035	$72,882	$79,507	$86,133	$90,438	**H**	$94,973
I	$73,766	$76,973	$83,387	$74,078	$80,813	$87,547	$91,915	**I**	$96,512
J	$74,962	$78,221	$84,739	$75,293	$82,138	$88,982	$93,434	**J**	$98,093
K	$76,194	$79,507	$86,133	$76,525	$83,482	$90,438	$94,952	**K**	$99,694
L	$77,427	$80,794	$87,526	$77,774	$84,845	$91,915	$96,491	**L**	$101,317
M	$78,697	$82,118	$88,962	$79,042	$86,227	$93,413	$98,072	**M**	$102,981
N	$79,985	$83,462	$90,418	$80,326	$87,629	$94,931	$99,674	**N**	$104,666
O	$81,291	$84,826	$91,894	$81,646	$89,069	$96,491	$101,296	**O**	$106,371
P	$82,616	$86,208	$93,392	$82,966	$90,509	$98,051	$102,960	**P**	$108,118
Q	$83,959	$87,610	$94,910	$84,322	$91,987	$99,653	$104,645	**Q**	$109,866
R	$85,339	$89,050	$96,470	$85,712	$93,504	$101,296	$106,350	**R**	$111,675
S	$86,719	$90,490	$98,030	$87,102	$95,021	$102,939	$108,098	**S**	$113,485
T	$88,136	$91,968	$99,632	$88,528	$96,576	$104,624	$109,845	**T**	$115,336
U	$89,590	$93,485	$101,275	$89,971	$98,150	$106,330	$111,654	**U**	$117,229
V	$91,043	$95,002	$102,918	$91,432	$99,744	$108,056	$113,464	**V**	$119,142
W	$92,534	$96,557	$104,603	$92,928	$101,376	$109,824	$115,315	**W**	$121,077
X	$94,042	$98,131	$106,309	$94,459	$103,046	$111,634	$117,208	**X**	$123,074
Y	$95,570	$99,725	$108,035	$95,990	$104,717	$113,443	$119,122	**Y**	$125,070
Z	$97,134	$101,357	$109,803	$97,557	$106,426	$115,294	$121,056	**Z**	$127,109
ZA	$98,716	$103,008	$111,592	$99,158	$108,173	$117,187	$123,032	**ZA**	$129,189
ZB	$100,335	$104,698	$113,422	$100,778	$109,939	$119,101	$125,050	**ZB**	$131,310
ZC	$101,973	$106,406	$115,274	$102,414	$111,725	$121,035	$127,088	**ZC**	$133,453
ZD	$103,647	$108,154	$117,166	$104,086	$113,549	$123,011	$129,168	**ZD**	$135,616

Please use these pages to find the salary for each Grade and Work Schedule

	GRADE 130	GRADE 132	GRADE 133		GRADE 135	GRADE 137	GRADE 138
	260 Days 8 Hours	260 Days 8 Hours	260 Days 8 Hours		260 Days 8 Hours	260 Days 8 Hours	260 Days 8 Hours
STEP	**Annually**	**Annually**	**Annually**	**STEP**	**Annually**	**Annually**	**Annually**
A	$93,475	$103,064	$108,222	**A**	$119,309	$131,539	$138,112
B	$95,014	$104,749	$109,990	**B**	$121,243	$133,682	$140,358
C	$96,554	$106,454	$111,779	**C**	$123,240	$135,866	$142,646
D	$98,134	$108,202	$113,610	**D**	$125,237	$138,091	$144,976
E	$99,736	$109,970	$115,461	**E**	$127,296	$140,338	$147,347
F	$101,358	$111,758	$117,333	**F**	$129,376	$142,626	$149,760
G	$103,022	$113,589	$119,267	**G**	$131,477	$144,955	$152,194
H	$104,707	$115,440	$121,202	**H**	$133,619	$147,326	$154,690
I	$106,413	$117,312	$123,178	**I**	$135,803	$149,739	$157,206
J	$108,160	$119,226	$125,195	**J**	$138,029	$152,173	$159,786
K	$109,907	$121,181	$127,234	**K**	$140,275	$154,648	$162,386
L	$111,717	$123,157	$129,314	**L**	$142,563	$157,186	$165,048
M	$113,526	$125,174	$131,435	**M**	$144,893	$159,744	$167,731
N	$115,398	$127,213	$133,578	**N**	$147,264	$162,365	$170,477
O	$117,270	$129,293	$135,762	**O**	$149,677	$165,006	$173,264
P	$119,184	$131,414	$137,966	**P**	$152,110	$167,710	$176,093
Q	$121,139	$133,557	$140,234	**Q**	$154,606	$170,435	$178,963
R	$123,115	$135,720	$142,522	**R**	$157,123	$173,222	$181,896
S	$125,112	$137,946	$144,851	**S**	$159,682	$176,051	$184,850
T	$127,171	$140,192	$147,202	**T**	$162,302	$178,922	$187,866
U	$129,251	$142,480	$149,614	**U**	$164,944	$181,854	$190,944
V	$131,352	$144,810	$152,048	**V**	$167,648	$184,829	$194,064
W	$133,494	$147,181	$154,544	**W**	$170,373	$187,845	$197,226
X	$135,678	$149,594	$157,061	**X**	$173,160	$190,902	$200,450
Y	$137,883	$152,027	$159,619	**Y**	$175,989	$194,022	$203,715
Z	$140,150	$154,502	$162,240	**Z**	$178,859	$197,184	$207,043
ZA	$142,438	$157,040	$164,882	**ZA**	$181,771	$200,408	$210,434
ZB	$144,747	$159,598	$167,565	**ZB**	$184,746	$203,694	$213,866
ZC	$147,118	$162,198	$170,310	**ZC**	$187,762	$207,002	$217,360
ZD	$149,531	$164,840	$173,098	**ZD**	$190,840	$210,392	$220,917

Please use these pages to find the salary for each Grade and Work Schedule

Roanoke County Public Schools
Supplements and Other Pay Rates

Teacher & Administration:

Teacher Substitute - degreed	$140.00 / day
Teacher Substitutes - non degreed	$125.00 / day
Long Term & Retired Teacher Substitute	$200.00 / day
Permanent Building Substitute	$200.00 / day
School Administrator - Substitute	$350.00 / day
Curriculum Work	$20.00 / hour
Summer School	$30.00 / hour
Remediation/Tutors During School Day	$30.00 / hour
Remediation/Tutors Outside School Day	$30.00 / hour
Homebound and PALS During School Day	$30.00 / hour
Homebound and PALS Outside School Day	$30.00 / hour
Teacher Other (Student Inst.) During School Day	$30.00 / hour
Teacher Other (Student Inst.) Outside School Day	$30.00 / hour
In-Service Trainer	$20.00 / hour
Teacher Other (Non-Instruction)	$20.00 / hour

Custodian:

Building Custodian - Substitute	$14.00 / hour
Building Custodian - On Call	$100.00 / month
Building Manager - Substitute	$17.00 / hour

Transportation:

Bus Aide - Substitute & Summer School	$14.00 / hour
Bus Driver - Substitute	$18.50 / hour
Bus Driver - extra runs during school day	$19.00 / hour
Bus Driver - extra runs after school day	$19.00 / hour
Bus Driver - Summer School	$20.00 / hour
Non-CDL or Car Driver - Substitute	$18.50 / hour

Nurse:

Substitute and Long Term	$180 / day
Floating Nurse	$250 / day

Instructional Assistant:

Substitute Elementary and Secondary IA	$110.00 / day
Long Term IA Substitute	$110.00 / day
IA Summer School/Other	$20.00 / hour

Administrative Assistant:

Substitute Administrative Assistant	$125.00 / day
Long Term Administrative Assistant	$125.00 / day

Other:

ISAEP	$30.00 / hour
Sign Language	$30.00 / hour
Speech, OT, PT and Psychologist Substitute	$250.00 / day
Summer Speech Pathologis Preschool Evaluation	$7,500.00 / summer
Over Night Curricular-Related Activity	$100.00 / night
Over Night Curricular-Related Activity June/July	$300.00 / night
Operations On Call	$250.00 / week

Nutrition:

Nutrition Associate - Substitute	$70.00 / day
Nutrition Manager. - Substitute	$90.00 / day
Nutrition Associate - Summer	$19.00 / hour
Nutrition Manager. - Summer	$23.00 / hour

Region V Adult Ed:

Part-time Instructor	$27.50 / hour
Part-time Coordinator	$30.80 / hour
Part-time Instructional Assistant	$20.00 / hour

Supplements:

Secondary Additional Classes above 6 sections	$7,500.00 / year
National Board Teacher Certification	$2,500.00 / year
Administrative Doctoral Supplement - Onetime single step increase at time of completed degree	

*Stipends for Classified Employees

Multiple School Nutrition Manager	$2,500.00 / year
School Nutrition Certificate	$0.50 / hour
Journeyman	$143.00 / year
Master's Card	$286.00 / year
Master's Card/Electrician with 24 Hours	$572.00 / year

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 RCPS Pay Plan are authorized.

* Stipends for Classified Employees will be grandfather to any employee earning this stipend prior to June 30, 2016. Employees hired after July 1, 2017 will not be eligible for this stipend.

Roanoke County Public Schools
Academic Stipends

High School

Debate Coach	$1,800
Department Head	$1,500
Drama Coach	$2,000
Forensics Coach	$1,600
Junior Class Sponsor	$1,600
Senior Class Sponsor	$1,600
Literary Magazine Sponsor	$1,600
Newspaper Sponsor	$1,800
SCA Sponsor	$1,800
Scholastic Bowl	$1,800
Special Education Coordinator*	$2,800
Web Master	$1,800
Yearbook Sponsor	$2,600
Unified Coach	$900

Middle School

Department Head	$1,500
Interest Block Coordinator	$1,500
Newspaper Sponsor	$1,800
SCA Sponsor	$1,800
Special Education Coordinator*	$2,800
Yearbook Sponsor	$2,600
Web Master	$1,800

Elementary School

Grade Level Coordinator	$1,500
Reading Coach	$1,500
Web Master	$1,800

*Special Education Coordinators will receive the Department Head/Grade Level Coord. Stipend and the Special Education Coordinator Stipend

Other

Gifted Specialist	$1,600	Paid throughout the year
Math Specialist	$1,500	Paid throughout the year
OT/PT/Speech/Psych Coordinator	$1,850	Paid throughout the year
Special Ed Teacher Fully Licensed	$2,500	Paid half on December 31st and half on May 31st
Special Ed Teacher Provisionally Licensed	$1,250	Paid half on December 31st and half on May 31st
RBT License	$1,000	Paid half on December 31st and half on May 31st
Adult Education	$500 - $5,000	Stipend calculated on a per session basis
RCPSOnline	$1,500 - $4,500	Stipend based on student enrollment

Band Director High School	$4,600.00
Band Director Middle School	$3,000.00
Choir Director High School	$3,000.00
Choir Director Middle School	$1,800.00

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

Roanoke County Public Schools
Athletic Stipends

High School		
Band	Assistant (1)	$2,500
Band	Auxiliary (2)	$1,500
Baseball	Head (1)	$3,700
Baseball	Assistant (2)	$2,700
Basketball	Head (1)	$4,600
Basketball	Assistant (2)	$3,600
Cheer - Comp (Fall)	Head (1)	$3,500
Cheer - Comp (Fall)	Assistant (2)	$2,600
Cheer – Winter	Head (1)	$3,500
Cheer – Winter	Assistant (2)	$2,600
Cross Country	Head (1)	$2,750
Cross Country	Assistant (1)	$1,900
E-Sports	Head (1)	$2,000
Football	Head (1)	$6,800
Football	Assistant (5)	$4,000
Golf	Head (1)	$3,000
Indoor Track	Head (1)	$3,200
Indoor Track	Assistant (1)	$2,200
Lacrosse	Head (1)	$3,300
Lacrosse	Assistant (1)	$2,300
Soccer	Head (1)	$3,400
Soccer	Assistant (2)	$2,400
Softball	Head (1)	$3,700
Softball	Assistant (2)	$2,700

High School		
Swimming	Head (1)	$3,200
Swimming	Assistant (1)	$2,400
Tennis	Head (1)	$3,200
Track	Head (1)	$3,500
Track	Assistant (1)*	$2,500
Volleyball	Head (1)	$3,500
Volleyball	Assistant (2)	$2,600
Wrestling	Head (1)	$3,500
Wrestling	Assistant (1)	$2,600

Middle School		
Baseball	Head (1)	$2,400
Basketball	Head (1)	$2,400
Cheerleading - Fall	Head (1)	$2,000
Cheerleading - Fall	Assistant (1)	$1,550
Cheer - Winter	Head (1)	$2,000
Cheer - Winter	Assistant (1)	$1,550
Football	Head (1)	$3,700
Football	Assistant (1)	$2,450
Soccer	Head (1)	$2,400
Softball	Head (1)	$2,400
Track	Head (1)	$2,400
Track	Assistant (1)	$1,800
Volleyball	Head (1)	$2,400
Wrestling	Head (1)	$2,400

Coaches contracts 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.

* May add an additional Track Assistant if there are more than 50 athletes.

Roanoke County Public Schools
Insurance Rates
2024-2025


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

Roanoke County Public Schools
2024-2025 Annual Budget
Health Rates

KeyCare 1000 - PROJECTED 2024-2025 RATES

Deductible	$1,000 / $2,000
Maximum OOP	$3,500 / $7,000
Office Visit	20% after deductible
Coinsurance	20% after deductible
Prescription Retail	$10 / $25 / $40
Prescription Mail (90-day)	$20 / $50 / $80

	2025 Per Month			2025 Annual Premiums				
	Employee	**RCPS**	**Premium**	**Employee**	**RCPS**	**Premium**	**HRA**	**HRA+Prem**
12-Month Wellness - Single	115.8	656.14	**771.94**	1,389.60	7,873.68	**9,263.28**	500	**9,763.28**
12-Month Wellness - Employee + Minor	405.28	752.64	**1,157.92**	4,863.36	9,031.68	**13,895.04**	1,000.00	**14,895.04**
12-Month Wellness - Employee + Spouse	694.74	849.14	**1,543.88**	8,336.88	10,189.68	**18,526.56**	1,000.00	**19,526.56**
12-Month Wellness - Family	868.44	1,061.42	**1,929.86**	10,421.28	12,737.04	**23,158.32**	1,000.00	**24,158.32**
12-Month Wellness - Family - School Couple	578.96	1,350.90	**1,929.86**	6,947.52	16,210.80	**23,158.32**	1,000.00	**24,158.32**
12-Month Non-Wellness - Single	289.48	675.44	**964.92**	3,473.76	8,105.28	**11,579.04**	500	**12,079.04**
12-Month Non-Wellness - Employee + Minor	675.46	675.44	**1,350.90**	8,105.52	8,105.28	**16,210.80**	1,000.00	**17,210.80**
12-Month Non-Wellness - Employee + Spouse	1,042.12	694.74	**1,736.86**	12,505.44	8,336.88	**20,842.32**	1,000.00	**21,842.32**
12-Month Non-Wellness - Family	1,250.54	833.7	**2,084.24**	15,006.48	10,004.40	**25,010.88**	1,000.00	**26,010.88**
11-Month Wellness - Single	126.32	715.8	**842.12**					
11-Month Wellness - Employee + Minor	442.12	821.06	**1,263.18**					
11-Month Wellness - Employee + Spouse	757.9	926.34	**1,684.24**					
11-Month Wellness - Family	947.38	1,157.92	**2,105.30**					
11-Month Wellness - Family - School Couple	631.6	1,473.70	**2,105.30**					
11-Month Non-Wellness - Single	315.8	736.86	**1,052.66**					
11-Month Non-Wellness - Employee + Minor	736.86	736.86	**1,473.72**					
11-Month Non-Wellness - Employee + Spouse	1,136.86	757.92	**1,894.78**					
11-Month Non-Wellness - Family	1,364.24	909.48	**2,273.72**					
10-Month Wellness - Single	138.94	787.38	**926.32**					
10-Month Wellness - Employee + Minor	486.32	903.16	**1,389.48**					
10-Month Wellness - Employee + Spouse	833.68	1,018.96	**1,852.64**					
10-Month Wellness - Family	1,042.12	1,273.68	**2,315.80**					
10-Month Wellness - Family - School Couple	694.74	1,621.06	**2,315.80**					
10-Month Non-Wellness - Single	347.38	810.52	**1,157.90**					
10-Month Non-Wellness - Employee + Minor	810.54	810.52	**1,621.06**					
10-Month Non-Wellness - Employee + Spouse	1,250.54	833.68	**2,084.22**					
10-Month Non-Wellness - Family	1,500.64	1,000.42	**2,501.06**					

KeyCare 2000 - PROJECTED 2024-2025 RATES

Deductible	$2,000 / $4,000
Maximum OOP	$4,000 / $8,000
Office Visit	20% after deductible
Coinsurance	20% after deductible
Prescription Retail	$10 / $40 / $70
Prescription Mail (90-day)	$20 / $80 / $140

	2025 Per Month			2025 Annual Premiums				
	Employee	**RCPS**	**Premium**	**Employee**	**RCPS**	**Premium**	**HRA**	**HRA+Prem**
12-Month Wellness - Single	64.46	580.1	**644.56**	773.52	6,961.20	**7,734.72**	500	**8,234.72**
12-Month Wellness - Employee + Minor	290.06	676.78	**966.84**	3,480.72	8,121.36	**11,602.08**	1,000.00	**12,602.08**
12-Month Wellness - Employee + Spouse	515.64	773.48	**1,289.12**	6,187.68	9,281.76	**15,469.44**	1,000.00	**16,469.44**
12-Month Wellness - Family	644.56	966.84	**1,611.40**	7,734.72	11,602.08	**19,336.80**	1,000.00	**20,336.80**
12-Month Wellness - Family - School Couple	402.86	1,208.54	**1,611.40**	4,834.32	14,502.48	**19,336.80**	1,000.00	**20,336.80**
12-Month Non-Wellness - Single	241.72	563.98	**805.7**	2,900.64	6,767.76	**9,668.40**	500	**10,168.40**
12-Month Non-Wellness - Employee + Minor	564	563.98	**1,127.98**	6,768.00	6,767.76	**13,535.76**	1,000.00	**14,535.76**
12-Month Non-Wellness - Employee + Spouse	870.16	580.1	**1,450.26**	10,441.92	6,961.20	**17,403.12**	1,000.00	**18,403.12**
12-Month Non-Wellness - Family	1,044.20	696.12	**1,740.32**	12,530.40	8,353.44	**20,883.84**	1,000.00	**21,883.84**
11-Month Wellness - Single	70.32	632.84	**703.16**					
11-Month Wellness - Employee + Minor	316.42	738.32	**1,054.74**					
11-Month Wellness - Employee + Spouse	562.52	843.8	**1,406.32**					
11-Month Wellness - Family	703.16	1,054.74	**1,757.90**					
11-Month Wellness - Family - School Couple	439.48	1,318.42	**1,757.90**					
11-Month Non-Wellness - Single	263.68	615.26	**878.94**					
11-Month Non-Wellness - Employee + Minor	615.26	615.26	**1,230.52**					
11-Month Non-Wellness - Employee + Spouse	949.26	632.84	**1,582.10**					
11-Month Non-Wellness - Family	1,139.12	759.42	**1,898.54**					
10-Month Wellness - Single	77.34	696.14	**773.48**					
10-Month Wellness - Employee + Minor	348.06	812.14	**1,160.20**					
10-Month Wellness - Employee + Spouse	618.78	928.16	**1,546.94**					
10-Month Wellness - Family	773.48	1,160.20	**1,933.68**					
10-Month Wellness - Family - School Couple	483.42	1,450.26	**1,933.68**					
10-Month Non-Wellness - Single	290.06	676.78	**966.84**					
10-Month Non-Wellness - Employee + Minor	676.8	676.78	**1,353.58**					
10-Month Non-Wellness - Employee + Spouse	1,044.20	696.12	**1,740.32**					
10-Month Non-Wellness - Family	1,253.02	835.36	**2,088.38**					

Roanoke County Public Schools
2024-2025 Annual Budget
Health Rates

KeyCare 1000 - PROJECTED 2024-2025 RATES

Deductible	$1,000 / $2,000
Maximum OOP	$3,500 / $7,000
Office Visit	20% after deductible
Coinsurance	20% after deductible
Prescription Retail	$10 / $25 / $40
Prescription Mail (90-day)	$20 / $50 / $80

	2025 Per Month			2025 Annual Premiums				
	Employee	**RCPS**	**Premium**	**Employee**	**RCPS**	**Premium**	**HRA**	**HRA+Prem**
Year 1 Retiree Wellness - Single	115.8	656.14	**771.94**					
Year 1 Retiree Wellness - Employee + Minor	405.28	752.64	**1,157.92**					
Year 1 Retiree Wellness - Employee + Spouse	694.74	849.14	**1,543.88**					
Year 1 Retiree Wellness - Family	868.44	1,061.42	**1,929.86**					
Year 1 Retiree Wellness - Family - School Couple	578.96	1,350.90	**1,929.86**					
Year 1 Retiree Non-Wellness - Single	289.48	675.44	**964.92**					
Year 1 Retiree Non-Wellness - Employee + Minor	675.46	675.44	**1,350.90**					
Year 1 Retiree Non-Wellness - Employee + Spouse	1,042.12	694.74	**1,736.86**					
Year 1 Retiree Non-Wellness - Family	1,250.54	833.7	**2,084.24**					
EEWP Retiree Wellness - Single	563.6	208.34	**771.94**	6,763.20	2,500.08	**9,263.28**		
EEWP Retiree Wellness - Employee + Minor	949.58	208.34	**1,157.92**	11,394.96	2,500.08	**13,895.04**		
EEWP Retiree Wellness - Employee + Spouse	1,335.54	208.34	**1,543.88**	16,026.48	2,500.08	**18,526.56**		
EEWP Retiree Wellness - Family	1,721.52	208.34	**1,929.86**	20,658.24	2,500.08	**23,158.32**		
EEWP Retiree Wellness - Family - School Couple	1,513.18	416.68	**1,929.86**	18,158.16	5,000.16	**23,158.32**		
EEWP Retiree Non-Wellness - Single	756.58	208.34	**964.92**	9,078.96	2,500.08	**11,579.04**		
EEWP Retiree Non-Wellness - Employee + Minor	1,142.56	208.34	**1,350.90**	13,710.72	2,500.08	**16,210.80**		
EEWP Retiree Non-Wellness - Employee + Spouse	1,528.52	208.34	**1,736.86**	18,342.24	2,500.08	**20,842.32**		
EEWP Retiree Non-Wellness - Family	1,875.90	208.34	**2,084.24**	22,510.80	2,500.08	**25,010.88**		
Other Retiree Wellness - Single	771.94		**771.94**	9,263.28		**9,263.28**		
Other Retiree Wellness - Employee + Minor	1,157.92		**1,157.92**	13,895.04		**13,895.04**		
Other Retiree Wellness - Employee + Spouse	1,543.88		**1,543.88**	18,526.56		**18,526.56**		
Other Retiree Wellness - Family	1,929.86		**1,929.86**	23,158.32		**23,158.32**		
Other Retiree Non-Wellness - Single	964.92		**964.92**	11,579.04		**11,579.04**		
Other Retiree Non-Wellness - Employee + Minor	1,350.90		**1,350.90**	16,210.80		**16,210.80**		
Other Retiree Non-Wellness - Employee + Spouse	1,736.86		**1,736.86**	20,842.32		**20,842.32**		
Other Retiree Non-Wellness - Family	2,084.24		**2,084.24**	25,010.88		**25,010.88**		
Cobra - Single			**984.22**					
Cobra - Employee + Minor			**1,377.92**					
Cobra - Employee + Spouse			**1,771.60**					
Cobra - Family			**2,125.92**					

KeyCare 2000 - PROJECTED 2024-2025 RATES

Deductible	$2,000 / $4,000
Maximum OOP	$4,000 / $8,000
Office Visit	20% after deductible
Coinsurance	20% after deductible
Prescription Retail	$10 / $40 / $70
Prescription Mail (90-day)	$20 / $80 / $140

	2025 Per Month			2025 Annual Premiums				
	Employee	**RCPS**	**Premium**	**Employee**	**RCPS**	**Premium**	**HRA**	**HRA+Prem**
Year 1 Retiree Wellness - Single	64.46	580.1	**644.56**					
Year 1 Retiree Wellness - Employee + Minor	290.06	676.78	**966.84**					
Year 1 Retiree Wellness - Employee + Spouse	515.64	773.48	**1,289.12**					
Year 1 Retiree Wellness - Family	644.56	966.84	**1,611.40**					
Year 1 Retiree Wellness - Family - School Couple	402.86	1,208.54	**1,611.40**					
Year 1 Retiree Non-Wellness - Single	241.72	563.98	**805.7**					
Year 1 Retiree Non-Wellness - Employee + Minor	564	563.98	**1,127.98**					
Year 1 Retiree Non-Wellness - Employee + Spouse	870.16	580.1	**1,450.26**					
Year 1 Retiree Non-Wellness - Family	1,044.20	696.12	**1,740.32**					
EEWP Retiree Wellness - Single	436.22	208.34	**644.56**	5,234.64	2,500.08	**7,734.72**		
EEWP Retiree Wellness - Employee + Minor	758.5	208.34	**966.84**	9,102.00	2,500.08	**11,602.08**		
EEWP Retiree Wellness - Employee + Spouse	1,080.78	208.34	**1,289.12**	12,969.36	2,500.08	**15,469.44**		
EEWP Retiree Wellness - Family	1,403.06	208.34	**1,611.40**	16,836.72	2,500.08	**19,336.80**		
EEWP Retiree Wellness - Family - School Couple	1,194.72	416.68	**1,611.40**	14,336.64	5,000.16	**19,336.80**		
EEWP Retiree Non-Wellness - Single	597.36	208.34	**805.7**	7,168.32	2,500.08	**9,668.40**		
EEWP Retiree Non-Wellness - Employee + Minor	919.64	208.34	**1,127.98**	11,035.68	2,500.08	**13,535.76**		
EEWP Retiree Non-Wellness - Employee + Spouse	1,241.92	208.34	**1,450.26**	14,903.04	2,500.08	**17,403.12**		
EEWP Retiree Non-Wellness - Family	1,531.98	208.34	**1,740.32**	18,383.76	2,500.08	**20,883.84**		
Other Retiree Wellness - Single	644.56		**644.56**	7,734.72		**7,734.72**		
Other Retiree Wellness - Employee + Minor	966.84		**966.84**	11,602.08		**11,602.08**		
Other Retiree Wellness - Employee + Spouse	1,289.12		**1,289.12**	15,469.44		**15,469.44**		
Other Retiree Wellness - Family	1,611.40		**1,611.40**	19,336.80		**19,336.80**		
Other Retiree Non-Wellness - Single	805.7		**805.7**	9,668.40		**9,668.40**		
Other Retiree Non-Wellness - Employee + Minor	1,127.98		**1,127.98**	13,535.76		**13,535.76**		
Other Retiree Non-Wellness - Employee + Spouse	1,450.26		**1,450.26**	17,403.12		**17,403.12**		
Other Retiree Non-Wellness - Family	1,740.32		**1,740.32**	20,883.84		**20,883.84**		
Cobra - Single			**821.82**					
Cobra - Employee + Minor			**1,150.54**					
Cobra - Employee + Spouse			**1,479.26**					
Cobra - Family			**1,775.12**					

Roanoke County Public Schools
2024-2025 Annual Budget
Dental Rates

	2025 Per Month			2025 Annual Premiums			Annual
	Employee	RCPS	Premium	Employee	RCPS	Premium	Change
12-Month - Subscriber	8.64	25.38	**34.02**	103.68	304.56	**408.24**	-
12-Month - Subscriber + 1 Person	22.94	32.38	**55.32**	275.28	388.56	**663.84**	-
12-Month - Family	47.64	48.06	**95.70**	571.68	576.72	**1,148.40**	-
12-Month - Family School Couple	27.82	67.86	**95.68**	333.84	814.32	**1,148.16**	-
11-Month - Subscriber	9.44	27.70	**37.14**				-
11-Month - Subscriber + 1 Person	25.02	35.32	**60.34**				-
11-Month - Family	51.96	52.44	**104.40**				-
11-Month - Family School Couple	30.36	74.04	**104.40**				-
10-Month - Subscriber	10.38	30.46	**40.84**				-
10-Month - Subscriber + 1 Person	27.52	38.86	**66.38**				-
10-Month - Family	57.16	57.68	**114.84**				-
10-Month - Family School Couple	33.40	81.44	**114.84**				-
Retiree - Subscriber	50.38		**50.38**	604.56		**604.56**	-
Retiree - Subscriber + 1 Person	82.26		**82.26**	987.12		**987.12**	-
Retiree - Family	143.26		**143.26**	1,719.12		**1,719.12**	-
Cobra - Subscriber			**34.70**				-
Cobra - Subscriber + 1 Person			**56.42**				-
Cobra - Family			**97.62**				-

Roanoke County Public Schools
Glossary of Terms and Acronyms
2024-2025


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

A

Accrual basis of accounting – The basis of accounting that is followed by the Proprietary Funds. Under this method of accounting, revenues are recorded when they are both measurable and earned. Expenditures are recorded when the fund liability is incurred, if measurable.

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

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

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

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

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

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

A (continued)

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

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

Appropriation ordinance – The official enactment by the County of Roanoke Board of Supervisors establishing the legal authority for the Roanoke County School Board 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.

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

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

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

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

B

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

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

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

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

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

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

C

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

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

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

C (continued)

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

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

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

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

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

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

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

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

D

D365 – Fully-integrated enterprise resource system for mid-size to large enterprises. It is the most robust, scalable, and functionally rich enterprise resource planning system in the Microsoft family of products providing core accounting, budgeting, purchasing and other functionalities.

Debt – An obligation resulting from the borrowing of money.

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

Department – This is a specialized functional area responsible for certain operations in the School Division. 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 Contracts, Maintenance Operations, etc. This is also one of the required financial dimensions in the chart of accounts.

E

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

Employee benefits – Payments required as part of regular employee compensation including social security, retirement contributions, health and dental insurance, and state group life insurance.

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.

E (continued)

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

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

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

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

Expenditures per pupil – Expenditures for a given period divided by the total number of pupils.

F

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

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

Financial dimension – These are specific fields in D365 that represent parts of the chart of accounts for recording transactions in the accounting system.

F (continued)

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

Five C's (5C's) – Strategic framework implemented by RCPS to cultivate an atmosphere of deeper learning. The 5C's are collaboration, communication, creativity, critical thinking, and citizenship.

Fleet Replacement Plan – Planning tool used to identify funding and allocate resources for maintaining and replacing all fleet vehicles on a 15-year cycle.

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

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

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

Fund – An independent accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying out 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. The primary sources of revenue for this fund are local taxes and State aid for education.

Generally accepted accounting principles (GAAP) – The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

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

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

Governmental funds – Governmental Funds are used to account for activities primarily supported by taxes, grants, and similar revenue sources and include the General Fund, Grant Fund, Nutrition Fund, Student Activity Fund, and Capital Projects Fund.

Grant – A contribution by one organization to another for a specific purpose.

H

Health reimbursement account (HRA) – A defined-contribution plan maintained by an employer for its employees to cover medical expenses. The School Board contributes $500 to employee-only plans and $1,000 for all other plans for employees covered under the KeyCare 1000 or KeyCare 2000 health insurance plans.

Heating, ventilation, air conditioning (HVAC) – The technology of indoor and vehicular environmental comfort.

I

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

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

Information technology (IT) – The use of computers to store, retrieve, transmit, and manipulate data or information, often in the context of a business or other enterprise.

Instruction – Programs and services dealing directly with the interaction between teachers and students as well as the activities associated with curriculum development and instructional staff training. 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.

Instructional assistant (IA) – Position who provides support to teachers, instructors and faculty members in an educational setting.

Insurance – A contract between an individual or business with an insurance company to help provide financial protection and mitigate the risks associated with certain situations or events.

Internal Service Funds – Funds used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis and include the Health Insurance Fund, Dental Insurance Fund, and Risk Management Fund.

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

K

KeyCare 1000 – The lower-deductible health reimbursement account offered to employees and contracted with Anthem Blue Cross Blue Shield.

KeyCare 2000 – The higher-deductible health reimbursement account offered to employees and contracted with Anthem Blue Cross Blue Shield.

L

Learning Experience through Active Play (LEAP) – Tuition-based preschool program for employee's students.

Line-Item budget – A budget listing the specific objects regarding expenditures for personnel, goods, and services that the schools intend to purchase during the fiscal year.

Local composite index (LCI) – The relative wealth index used by the State to equalize state aid to localities.

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

M

Magisterial district – A civil division used for conducting elections or recording land ownership that are not government themselves. The County of Roanoke is divided into five magisterial districts: Catawba, Cave Spring, Hollins, Windsor Hills, and Vinton.

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.

Market value – The amount for which something can be sold on the given market.

M (continued)

Miles per gallon (MPG) – The fuel economy of an automobile is related to the distance traveled and the amount of fuel used.

Mission statement – A concise explanation of an organization's reason for existence and describes its purpose, intention and overall objectives.

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 is recorded when due, are recorded when the fund liability is incurred, if measurable.

Multiple disabilities – Students with multiple disabilities are served through special education programs that meet the students' individual needs.

N

Navy National Defense Cadet Corps (NNDCC) – A military-style training program for secondary school students sponsored by the United States Navy. It includes a wide variety of subjects including citizenship, naval orientation, naval operations/organization, naval history, navigation, seamanship, leadership, national astronomy, electronic, oceanology, drills, commands, and ceremonies.

O

Object level 1 (OL1) – This is a financial dimension in the chart of accounts that controls the budgeted appropriation.

Object – Expenditure classification based upon the types of goods purchased or services obtained, including personal services, employee benefits, purchased services, other charges, materials/supplies, equipment, and transfers.

O (continued)

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

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

Other postemployment benefits (OPEB) – The benefits, other than pensions, that a state or local government employee receives as part of his or her package of retirement benefits.

Other uses of funds – Several outlays of governmental funds are properly not 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.

P

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

Personnel lapse – Savings from turnover when a new hire is paid less than the incumbent and savings while a position remains vacant.

Phonological awareness literacy screening (PALS) – The essential screening, diagnostic, and progress monitoring tool for measuring the fundamental components of literacy.

Physical Therapist/Occupational Therapist (PT/OT) – Movement experts who optimize the quality of life through prescribed exercise, hands-on care, and patient education.

Pre-advanced placement (Pre-AP) – Classes meant to prepare high school students for AP (college-level) classes.

P (continued)

Preschool – A classroom-based program for children under the age of five.

Professional learning community (PLC) – An ongoing process in which educators work collaboratively in recurring cycles of collective inquiry and action research to achieve better results for the students they serve.

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

Project – A set of tasks that must be completed within a defined timeline to accomplish a specific set of goals. A project number is assigned to each approved capital project or grant. It is used to track the revenue and/or expenditures separately. This is one of the financial dimensions in the chart of accounts.

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

R

Revenue – A term used to represent income, or money received and available to fund spending.

Roanoke County Public Schools (School Division) – The public school educating the students in preschool through grade 12 and residing in the boundaries of the County of Roanoke, Virginia.

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

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

School Nutrition Association of Virginia (SNA-VA) – A national, nonprofit professional organization representing more than 58,000 members who provide high-quality, low-cost meals to students across the Commonwealth.

Science, technology, engineering, math (STEM) – A curriculum based on the idea of educating students in four specific disciplines – science, technology, engineering, and mathematics—in an interdisciplinary and applied approach.

Special education programs – Services provided for eligible students in preschool through grade 12 countywide. Specific programs include hearing impairments, speech or language impairments, visual impairments, emotional disturbance, orthopedic impairments, other health impairments, specific learning disabilities, deaf-blindness, multiple disabilities, autism, traumatic brain injury, developmental delay, intellectual disabilities, and support services

Special revenue funds – Special revenue funds account for the proceeds of specific revenue sources, which are legally restricted or committed to be expended for specified purposes. These funds include: Grant Fund, Nutrition Services Fund, and the Student Activity Fund.

Standardized assessment test (SAT) – A standardized test administered by the College Board (a non-profit organization) typically taken by students in high school to measure reading, mathematics, and writing skills that are needed for academic courses in college.

Standards of learning (SOL) – State-mandated testing that occurs in the spring. Verified credits for graduation are based on the achievement by the student of a passing score.

Standards of quality (SOQ) – The General Assembly and the Virginia Board of Education determine the SOQ for public schools in Virginia, as prescribed by the Code of Virginia. These standards are periodically revised and specify that each school division shall maintain schools that meet those requirements for accreditation prescribed by the Virginia Board of Education.

S (continued)

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: fully accredited, accredited with warning, or conditionally accredited.

Step – An incremental increase within the same grade in the pay plan. For the Teacher, Librarian, and School Counselor Pay Plan this represents years of service. For the Non-teaching Job Positions Pay Plan this represents an annual movement but does not necessarily reflect actual years of service.

Strategic plan – In accordance with the *Code of Virginia*, each public school shall prepare a comprehensive, unified, long-range plan, which the relevant school board shall consider in the development of its division-wide comprehensive plan (see also Comprehensive Plan).

Strategic planning process – The process of internal and external accountability derived from the continuous cycle of study, implementation, and evaluation of the Comprehensive Plan and the Strategic Plan to provide evidence to stakeholders and outside accrediting agencies of the purposeful planning, data-based decision making, and accountability for student achievement and organizational effectiveness.

Student assistance programming (SAP) – A scientifically proven program to promote academic success and positive development.

Student council association (SCA) – A leadership learning organization for student leaders within the school.

Student information system (SIS) – The system that supports all aspects of a student's educational experience and includes demographic data and information related to scheduling, attendance, discipline, health, grades, test results, and academic programs.

T

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

Technology replacement plan – Planning tool used to identify funding and allocate resources for maintaining and replacing all information technology needs in the School Division.

Therapy services – Physical and occupational therapy services for special education students with physical and sensory disabilities who require additional support to benefit from their academic programs.

Title I – Federal program established under Elementary and Secondary Education that provides financial assistance to school divisions with high numbers or percentages of children from low-income families to help ensure that all children meet challenging state academic content and achievement standards.

Title II – Federal program established under Elementary and Secondary Education that provides support programs to increase academic achievement by increasing the number of qualified teachers in classrooms; increasing the number of qualified principals and assistant principals in schools; and increasing the effectiveness of teachers and principals by holding school divisions and schools accountable for improvements in student academic achievement.

Title III – Federal program established under Elementary and Secondary Education that provides funds to support English learners and their families.

Title IV – Federal program established under Elementary and Secondary Education that provides funds for programs and activities to improve students' academic achievement by increasing the capacity of local school divisions to: provide all students with a well-rounded education; improve school conditions for learning; and improve the use of technology in order to improve the academic achievement and digital literacy of all students.

T (continued)

Title VI-B – Federal program established under Individuals with Disabilities Education Act (IDEA) that provides 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 (from / to) – Budget line items used to reflect movement of money between departments or funds.

Turnover – Rate at which an employer gains and loses employees.

V

Vacancy – Savings generated in the employee compensation accounts due to positions being unfilled.

Virginia Department of Education (VDOE) – State agency that oversees the educational program in Virginia. The mission of the Virginia Department of Education is to advance equitable and innovative learning.

Virginia High School League (VHSL) – an alliance of Virginia's public and approved non-boarding, non-public high schools that promotes education, leadership, sportsmanship, character and citizenship for students by establishing and maintaining high standards for school activities and competitions.

Virginia index of performance (VIP) – A program that recognizes schools and school divisions for the achievement of excellence goals established by the governor and Virginia Board of Education and provides incentives for continuous improvement.

Virginia preschool initiative (VPI) – A State-funded program that extends classroom time for qualifying unserved, at-risk four-year old children.

V (continued)

Virginia Public School Authority (VSPA) – The purpose of the Virginia Public School Authority is to purchase local school bonds with any available funds including bonds issued by the VSPA for such purpose. The bonds may be sold at public or private sale, and for such price and on such terms as the Authority shall determine.

Virginia Retirement System (VRS) – The VRS administers pension plans and other benefits for Virginia's public sector employees. Approximately 825 employers participate in VRS, including state agencies, public colleges and universities, local public school divisions and political subdivisions. Political subdivisions include counties, cities, towns, special authorities and commissions. VRS has approximately 340,000 active members and 185,000 retirees and beneficiaries.

Vocational education – Training for a specific occupation in agriculture, trade, or industry through a combination of theoretical teaching and practical experience provided by many high schools in their commercial and technical divisions, and by special institutions of collegiate standing.

W

Working in Support of Education (W!SE) – A non-profit dedicated to improving lives through programs that develop financial literacy and readiness for college and careers.

Roanoke County Public Schools does not discriminate with regard to race, color, age, national origin, sex, or handicapping condition in an educational and/or employment policy or practice. Questions and/or complaints should be addressed to the Director of Administration (Title IX Coordinator) at (540) 562-3900 ext. 10121 or the Director of Pupil Personnel Services (504 Coordinator) at (540) 562-3900 ext. 10181.