



2025-2026 Annual Budget

March 13, 2025

Superintendent's Budget Proposed for Consideration

**Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section**

Annual Budget Changes and Requests

	Base Budget	Governor's Budget	Conference Budget
State revenue	555,001	846,125	4,177,925
Roanoke County revenue (including CSA increase that relates to increase in expenditure)	3,290,866	3,826,363	3,826,363
CSA billings for speech language pathologist for private day students	86,000	86,000	86,000
Increase in Online Academy fees due to participation	63,185	63,185	63,185
Nonresident tuition increased due to participation	30,500	30,500	30,500
Interest income	12,567	12,567	12,567
Alternative Ed revenue	2,169	2,169	2,169
National Forest Reserves grant moved to grant fund	(3,500)	(3,500)	(3,500)
Preschool employee tuition	(10,000)	(10,000)	(10,000)
Transcript fee is not allowed to be charged to students going forward	(11,000)	(11,000)	(11,000)
Dual enrollment tuition received (relates to reduction in expenditure)	(375,000)	(375,000)	(375,000)
Total General Fund revenue changes	3,640,788	4,467,409	7,799,209
Department savings	(20,332)	(20,332)	(20,332)
Transfer budget between departments	(11,750)	(11,750)	(11,750)
Middle school assistant coach stipends (baseball, basketball, soccer, softball, volleyball, wrestling)	-	77,508	77,508
Athletic allotments	-	-	50,000
Administration	(32,082)	45,426	95,426
Department savings	(13,400)	(13,400)	(13,400)
Transfer budget between departments	7,500	7,500	7,500
School board	(5,900)	(5,900)	(5,900)

(Continued)

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

**Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section**

Annual Budget Changes and Requests

	Base Budget	Governor's Budget	Conference Budget
(Continued)			
Department savings	(23,784)	(23,784)	(23,784)
Transfer budget between departments	(360)	(360)	(360)
Elementary instruction	(24,144)	(24,144)	(24,144)
Transfer budget between departments	(1,500)	(1,500)	(1,500)
Fleet Replacement Plan – recurring transfer place on hold 1 year	(2,700,000)	(2,700,000)	(2,700,000)
Textbook Adoption Plan – recurring transfer adjustment	(500,000)	(500,000)	(500,000)
Technology Replacement Plan – recurring transfer adjustment	330,469	330,469	330,469
Capital projects – NHS turf replacement (County will match)	25,000	25,000	25,000
Capital projects – Joint Capital Fund Policy	530,000	530,000	530,000
Health insurance reserves – infuse cash 1 year	2,195,329	2,765,277	3,878,415
CSA transfer (relates to increase in CSA revenue)	750,000	750,000	750,000
SB1017 requirement to pay total unpaid meal balances annually	100,000	100,000	100,000
Finance	729,298	1,299,246	2,412,384
Department savings	(32,000)	(32,000)	(32,000)
Transfer budget between departments	(23,887)	(23,887)	(23,887)
Total for a raise of 1-step, approximately 1.6% raise	750,559	750,559	-
Total for a raise of 3.1%, includes 1-step plus 1.5% scale shift	-	-	2,837,341
Employee extended work plan	20,000	20,000	20,000
Eliminate 19 positions	(1,286,046)	(1,286,046)	(1,286,046)
Increase paid time off pay out	250,000	350,000	350,000
Health insurance	2,624,113	2,624,113	2,624,113
Human resources	2,302,739	2,402,739	4,489,521

(Continued)

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

**Roanoke County Public Schools
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Annual Budget Changes and Requests

	Base Budget	Governor's Budget	Conference Budget
(Continued)			
Transfer budget between departments	(5,600)	(5,600)	(5,600)
Technology	(5,600)	(5,600)	(5,600)
Transfer budget between departments	17,543	17,543	17,543
Add 1 transportation assistant route manager	-	79,165	79,165
Electricity	850,000	850,000	850,000
Facilities and operations	867,543	946,708	946,708
Department savings	(500)	(500)	(500)
Transfer budget between departments	10,000	10,000	10,000
Add 1 secondary school counselor floater to help with leave of absences	-	-	81,880
School counseling	9,500	9,500	91,380
Transfer budget between departments	(3,250)	(3,250)	(3,250)
Add 1 speech language pathologist for private day students	86,000	86,000	86,000
Add 1 nurse	82,120	82,120	82,120
National Board Certified Psychologist stipend	13,460	13,460	13,460
Special education & pupil personnel services	178,330	178,330	178,330
Department savings	(11,410)	(11,410)	(11,410)
Transfer budget between departments	(300)	(300)	(300)
Dual enrollment tuition paid (relates to reduction in revenue)	(375,000)	(375,000)	(375,000)
Music uniform cleaning/alterations	7,250	7,250	7,250
Secondary interpreting	5,000	5,000	5,000
Secondary instruction	(374,460)	(374,460)	(374,460)

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

(Continued)

**Roanoke County Public Schools
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Annual Budget Changes and Requests

	Base Budget	Governor's Budget	Conference Budget
(Continued)			
Department savings	(14,000)	(14,000)	(14,000)
Transfer budget between departments	(2,900)	(2,900)	(2,900)
Superintendent	(16,900)	(16,900)	(16,900)
Department savings	(2,040)	(2,040)	(2,040)
Transfer budget between departments	14,684	14,684	14,684
CTE	12,644	12,644	12,644
Transfer budget between departments	(180)	(180)	(180)
Assessment and research	(180)	(180)	(180)
Total General Fund expenditure changes	3,640,788	4,467,409	7,799,209
Total General Fund revenue changes less expenditure changes	-	-	-
Grant Fund position changes requested			
Add 1 middle school math specialist	85,679	85,679	85,679
Algebra Readiness			
Other requests not funded			
Convert 5 athletic directors from 240 to 260	46,830	46,830	46,830
Convert 2 administrative assistants to administrative analysts	5,710	5,710	5,710

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

**Roanoke County Public Schools
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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	\$142,893,845	\$ 9,454,626	\$ 10,272,790	\$ 19,749,958	\$ 188,120	\$ 363,040	\$ 24,492,169	\$ 7,396,922	\$ -	\$214,811,470
Fleet Replacement	-	-	50,942	-	-	-	-	9,058	-	60,000
Instructional Resources	1,537,233	-	-	-	-	-	-	314,154	-	1,851,387
Technology Replacement	-	-	-	-	-	-	-	7,133,699	-	7,133,699
Grant	8,832,455	31,500	-	-	-	-	-	511,534	-	9,375,489
Nutrition Services	-	-	-	-	8,570,210	-	-	50,326	-	8,620,536
Student Activity	1,222,834	-	-	-	-	-	43,613	-	6,059,303	7,325,750
Major Projects	-	-	-	-	-	818,764	-	-	-	818,764
Minor Projects	30,000	-	-	1,600,000	-	200,000	-	100,000	-	1,930,000
Health Insurance	-	-	-	-	-	-	-	-	28,719,401	28,719,401
Dental Insurance	-	-	-	-	-	-	-	-	1,689,000	1,689,000
Risk Management	-	-	-	-	-	-	-	-	408,203	408,203
OPEB Trust	-	-	-	-	-	-	-	-	50,500	50,500
	\$154,516,367	\$ 9,486,126	\$ 10,323,732	\$ 21,349,958	\$ 8,758,330	\$ 1,381,804	\$ 24,535,782	\$ 15,515,693	\$ 36,926,407	\$282,794,199

Roanoke County Public Schools
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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.

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Revenues						
State revenues	\$ 85,043,462	\$ 93,334,193	\$ 103,445,265	\$ 113,136,844	\$ 113,982,969	\$ 846,125
Local revenues	73,700,490	80,425,970	88,661,060	94,722,849	98,549,212	3,826,363
Federal revenues	688,536	557,832	1,075,716	951,126	947,626	(3,500)
Other revenues	391,910	809,683	1,079,085	1,529,642	1,328,063	(201,579)
Transfers	988,715	1,243,174	2,313,841	3,600	3,600	-
Total revenues	160,813,113	176,370,852	196,574,967	210,344,061	214,811,470	4,467,409
Expenditures						
Salaries and related costs	131,340,792	139,692,623	151,206,448	164,999,149	167,881,447	2,882,298
Contractual services	6,838,548	7,766,088	7,372,556	8,759,264	8,298,280	(460,984)
Internal services	403,794	375,000	449,208	397,903	397,903	-
Other charges	5,938,595	6,482,712	6,871,932	7,500,484	7,988,823	488,339
Materials and supplies	2,901,242	3,159,065	3,251,941	4,463,050	4,312,545	(150,505)
Payment to joint operations	92,751	180,354	-	200,000	-	(200,000)
Capital outlay	159,184	390,145	1,679,160	141,527	820,132	678,605
Debt service	\$ 4,125,346	\$ 4,125,346	\$ 5,417,268	\$ 4,125,345	\$ 4,125,345	\$ -

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

(Continued)

Transfers

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Roanoke County capital funding plan	\$ 2,600,000	\$ 2,900,000	\$ 3,200,000	\$ 3,730,000	\$ 4,260,000	\$ 530,000
Roanoke County Comprehensive Services Act	2,879,000	1,879,000	1,879,000	2,179,000	2,929,000	750,000
Roanoke County shared services	582,648	526,816	588,823	634,430	642,371	7,941
Transfer to Fleet Replacement Fund	502,072	1,177,346	1,777,319	2,725,000	25,000	(2,700,000)
Transfer to Instructional Resources Fund	514,780	900,000	1,000,000	1,000,000	500,000	(500,000)
Transfer to Technology Replacement Fund	1,165,960	2,346,129	6,201,739	6,655,031	6,985,500	330,469
Transfer to Capital Projects Fund	5,672,901	2,754,411	3,491,427	1,605,000	1,630,000	25,000
Transfer to Student Activity Fund	944,100	1,090,723	1,297,863	1,228,878	1,249,847	20,969
Transfer to Nutrition Services Fund	-	-	-	-	-	-
Transfer to Internal Services Fund	-	-	-	-	2,765,277	2,765,277
Total expenditures	166,661,713	175,745,758	195,684,684	210,344,061	214,811,470	4,467,409
Excess (deficiency) of revenues over (under) expenditures	(5,848,600)	625,094	890,283	-	-	-
Beginning fund balance	9,560,390	3,711,790	4,336,884	5,227,167	5,227,167	-
Ending fund balance	\$ 3,711,790	\$ 4,336,884	\$ 5,227,167	\$ 5,227,167	\$ 5,227,167	\$ -

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General Fund Revenues by Source Details

The details of General Fund revenues are shown below.

State Revenues

State Standards of Quality Revenues

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Basic aid	\$ 40,014,064	\$ 43,919,165	\$ 46,349,351	\$ 57,115,757	\$ 54,232,798	\$ (2,882,959)
Sales tax	19,874,733	19,750,975	18,841,608	16,921,832	19,249,954	2,328,122
Retirement	6,066,947	6,468,030	6,465,371	6,867,086	6,776,459	(90,627)
Social security	2,601,319	2,775,651	2,774,510	3,191,625	3,149,504	(42,121)
Group life	184,610	195,229	195,149	195,232	192,656	(2,576)
Special education	6,419,384	6,340,707	6,338,100	7,902,667	7,798,373	(104,294)
Remedial education	763,613	874,288	873,928	4,173,607	4,114,774	(58,833)
Vocational education	679,699	687,547	687,264	1,111,976	1,097,301	(14,675)
Gifted education	436,350	466,853	466,661	534,767	527,709	(7,058)
English as a second language	365,776	464,386	510,825	1,237,717	1,206,106	(31,611)
Remedial summer school	394,250	227,576	308,879	352,350	236,182	(116,168)
Total State Standards of Quality revenues	77,800,745	82,170,407	83,811,646	99,604,616	98,581,816	(1,022,800)

State Lottery-Funded and Incentive Revenues

Compensation and bonus supplement	2,786,794	2,792,315	7,112,213	2,195,736	4,397,680	2,201,944
Infrastructure and operations per pupil fund	2,012,722	2,057,501	3,435,639	3,762,436	3,410,208	(352,228)
At-risk	975,217	1,435,606	1,486,310	1,525,576	1,481,850	(43,726)
Rebenchmarking hold harmless	-	1,866,482	1,858,767	-	-	-
Grocery tax hold harmless	-	1,096,345	2,814,783	2,916,105	2,891,456	(24,649)
K-3 class size reduction	513,861	594,983	630,659	809,034	794,256	(14,778)
Special education regional program	541,954	972,594	1,127,122	1,128,910	1,224,379	95,469
Foster home children	308,348	241,674	326,103	313,475	365,913	52,438
Vocational education	\$ 74,827	\$ 71,796	\$ 78,273	\$ 124,277	\$ 91,911	\$ (32,366)
Total State lottery-funded and incentive revenues	7,213,723	11,129,296	18,869,869	12,775,549	14,657,653	1,882,104

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General Fund Revenues by Source Details

(Continued)

State Revenues (Continued)

State Categorical and Other Revenues

Homebound payments	\$ 3,994	\$ 16,990	\$ 7,750	\$ 13,179	\$ -	\$ (13,179)
Teacher certification	25,000	17,500	30,000	17,500	17,500	-
State grant revenue	-	-	726,000	726,000	726,000	-
Total state categorical and other revenues	28,994	34,490	763,750	756,679	743,500	(13,179)
Total State revenues	85,043,462	93,334,193	103,445,265	113,136,844	113,982,969	846,125

Local Revenues

County of Roanoke	73,700,490	80,425,970	88,661,060	94,722,849	98,549,212	3,826,363
Total local revenues	73,700,490	80,425,970	88,661,060	94,722,849	98,549,212	3,826,363

Federal Revenues

E-rate reimbursement	-	-	550,970	477,626	477,626	-
Medicaid cost report	432,585	272,118	242,003	225,000	225,000	-
Medicaid reimbursement	223,806	265,138	220,540	200,000	200,000	-
Medicaid administrative claiming	27,997	20,576	62,203	45,000	45,000	-
Federal land use	3,316	-	-	3,500	-	(3,500)
Federal grants	832	-	-	-	-	-
Total federal revenues	\$ 688,536	\$ 557,832	\$ 1,075,716	\$ 951,126	\$ 947,626	\$ (3,500)

(Continued)

Roanoke County Public Schools
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General Fund Revenues by Source Details

(Continued)

Other Revenues

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Tuition for non-resident students	\$ -	\$ -	\$ -	\$ 184,500	\$ 215,000	\$ 30,500
Tuition for RCPS Online Academy	400	2,200	1,400	134,815	198,000	63,185
Tuition for preschool (LEAP program)	13,950	22,920	14,635	10,000	-	(10,000)
Tuition for summer school	-	-	(100)	70,000	70,000	-
Tuition for gifted art	300	-	-	16,000	25,000	9,000
Tuition for gifted quest	-	-	(30)	3,500	3,500	-
Tuition from other localities	-	-	1,000	-	-	-
Tuition for gifted program	(300)	-	-	-	-	-
Insurance refunds	-	-	368	-	-	-
Interest income	18,275	286,972	471,658	87,433	100,000	12,567
Warranty reimbursement	103,868	138,900	189,660	180,000	180,000	-
Regional alternative education	55,424	58,217	68,500	42,194	44,363	2,169
Miscellaneous revenue	144,122	137,418	112,396	264,500	255,500	(9,000)
Fingerprinting fees	-	15,475	17,640	13,000	13,000	-
Trascript fees	16,080	15,786	19,556	16,000	5,000	(11,000)
Recovered costs	1,634	85,964	71,762	505,000	216,000	(289,000)
Rental of school property	38,157	45,831	110,640	2,700	2,700	-
Total other revenues	391,910	809,683	1,079,085	1,529,642	1,328,063	(201,579)

Other financing sources

Proceeds from subscriptions	-	-	1,013,804	-	-	-
Transfers from grants fund	-	-	348	-	-	-
Transfers from student activity fund	988,715	1,243,174	1,299,689	3,600	3,600	-
Total other financing sources	988,715	1,243,174	2,313,841	3,600	3,600	-

Total revenues	\$ 160,813,113	\$ 176,370,852	\$ 196,574,967	\$ 210,344,061	\$ 214,811,470	\$ 4,467,409
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Roanoke County Public Schools
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General Fund Expenditures by Department and Object

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

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Human Resources						
Salaries and related costs	\$ 129,821,702	\$ 138,114,442	\$ 149,334,658	\$ 163,322,242	\$ 166,075,917	\$ 2,753,675
Contractual services	675,935	856,406	441,323	531,183	550,500	19,317
Internal services	403,794	375,000	74,208	-	-	-
Other charges	232,276	164,361	153,684	200,100	170,000	(30,100)
Materials and supplies	8,434	19,895	16,328	16,000	14,100	(1,900)
Capital outlay	-	3,220	-	-	-	-
Debt service	-	-	91,814	-	-	-
Transfers	98	3,597	32,797	-	-	-
Total Human Resources	131,142,239	139,536,921	150,144,812	164,069,525	166,810,517	2,740,992
Administration						
Salaries and related costs	244,076	271,694	272,444	12,897	9,965	(2,932)
Contractual services	107,481	239,385	65,403	337,637	9,620	(328,017)
Other charges	32,659	29,923	27,078	33,471	37,821	4,350
Materials and supplies	133,375	13,783	42,773	14,582	103,562	88,980
Capital outlay	-	-	-	-	205,537	205,537
Debt service	-	-	155,149	-	-	-
Transfers	268,926	364,014	528,410	633,803	633,803	-
Total Administration	786,517	918,799	1,091,257	1,032,390	1,000,308	(32,082)
School Counseling						
Salaries and related costs	129	129	483	1,500	1,300	(200)
Contractual services	13,917	12,000	6,516	11,700	10,800	(900)
Other charges	5,460	11,861	16,561	17,700	17,700	-
Materials and supplies	9,543	52,097	21,703	46,157	53,757	7,600
Transfers	18,176	19,072	18,684	18,226	21,226	3,000
Total School Counseling	\$ 47,225	\$ 95,159	\$ 63,947	\$ 95,283	\$ 104,783	\$ 9,500

(Continued)

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General Fund Expenditures by Department and Object

(Continued)

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Special Education						
Salaries and related costs	\$ 177,872	\$ 137,366	\$ 169,126	\$ 221,004	\$ 192,266	\$ (28,738)
Contractual services	308,137	173,076	520,662	306,883	516,300	209,417
Other charges	64,370	90,034	95,964	77,050	98,400	21,350
Materials and supplies	254,584	266,696	153,561	282,503	275,224	(7,279)
Payment to joint operations	92,751	180,354	-	200,000	-	(200,000)
Debt service	-	-	9,900	-	-	-
Transfers	25,720	27,041	27,783	25,000	27,000	2,000
Total Special Education	923,434	874,567	976,996	1,112,440	1,109,190	(3,250)
Elementary Instruction						
Salaries and related costs	312,533	82,903	212,725	269,821	267,674	(2,147)
Contractual services	47,917	48,971	41,213	55,618	57,928	2,310
Other charges	23,002	24,914	28,126	29,566	35,895	6,329
Materials and supplies	109,236	91,310	51,041	106,291	78,244	(28,047)
Capital outlay	2,000	-	-	-	-	-
Debt service	-	-	32,976	-	-	-
Transfers	129,742	140,422	130,910	144,796	142,207	(2,589)
Total Elementary Instruction	624,430	388,520	496,991	606,092	581,948	(24,144)
Secondary Instruction						
Salaries and related costs	167,568	189,614	123,095	298,847	298,847	-
Contractual services	553,213	581,622	643,603	717,631	358,208	(359,423)
Other charges	105,965	132,664	141,809	157,630	151,530	(6,100)
Materials and supplies	92,576	130,486	80,382	112,963	102,026	(10,937)
Capital outlay	19,838	26,760	24,656	18,400	18,400	-
Debt service	-	-	36,435	-	-	-
Transfers	276,546	285,920	288,171	306,605	308,605	2,000
Total Secondary Instruction	\$ 1,215,706	\$ 1,347,066	\$ 1,338,151	\$ 1,612,076	\$ 1,237,616	\$ (374,460)

(Continued)

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General Fund Expenditures by Department and Object

(Continued)

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Assessment and Research						
Salaries and related costs	\$ 201,445	\$ 257,822	\$ 258,852	\$ 346,540	\$ 346,540	\$ -
Contractual services	-	-	722	101,250	101,250	-
Other charges	1,265	5,686	4,558	15,985	7,820	(8,165)
Materials and supplies	173,234	188,756	147,269	225,884	198,869	(27,015)
Capital outlay	-	2,000	-	-	35,000	35,000
Debt service	-	-	61,425	-	-	-
Transfers	784	480	443	-	-	-
Total Assessment and Research	376,728	454,744	473,269	689,659	689,479	(180)
Career and Technical Education						
Salaries and related costs	7,869	7,693	5,788	17,045	24,150	7,105
Contractual services	17,609	7,290	12,657	13,191	13,375	184
Other charges	13,838	19,512	21,406	23,716	22,800	(916)
Materials and supplies	42,836	71,000	75,000	132,421	133,767	1,346
Capital outlay	4,504	-	-	-	-	-
Debt service	-	-	2,000	-	-	-
Transfers	184,717	172,739	184,506	130,448	135,373	4,925
Total Career and Technical Education	271,373	278,234	301,357	316,821	329,465	12,644
Facilities and Operations						
Salaries and related costs	396,619	605,257	776,852	470,228	625,763	155,535
Contractual services	4,445,569	5,107,585	5,402,799	5,928,186	5,958,326	30,140
Other charges	3,940,358	4,816,849	5,260,610	5,464,657	6,006,004	541,347
Materials and supplies	1,771,542	1,919,163	2,457,935	2,822,389	2,835,536	13,147
Capital outlay	44,241	257,165	546,793	33,604	160,978	127,374
Debt service	-	-	62,802	-	-	-
Transfers	38,306	58,234	60,589	-	-	-
Total Facilities and Operations	\$ 10,636,635	\$ 12,764,253	\$ 14,568,380	\$ 14,719,064	\$ 15,586,607	\$ 867,543

(Continued)

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

General Fund Expenditures by Department and Object

(Continued)

Finance

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Salaries and related costs	-	-	1,080	-	-	-
Contractual services	\$ 85,260	\$ 89,255	\$ 90,953	\$ 104,612	\$ 100,500	\$ (4,112)
Internal services	-	-	375,000	397,903	397,903	-
Other charges	572,272	351,373	404,284	469,950	577,094	107,144
Materials and supplies	37,955	49,631	10,563	285,206	261,100	(24,106)
Capital outlay	1,078	9,308	1,025,476	-	-	-
Debt service	4,125,345	4,125,345	4,163,132	4,125,345	4,125,345	-
Transfers (includes transfers to County)	13,142,149	12,485,881	18,143,045	18,498,461	19,718,781	1,220,320
Total Finance	17,964,059	17,110,793	24,213,533	23,881,477	25,180,723	1,299,246

Technology

Salaries and related costs	10,980	25,704	51,345	39,025	39,025	-
Contractual services	506,317	557,285	41,802	523,373	488,373	(35,000)
Other charges	899,499	778,673	669,895	919,181	797,181	(122,000)
Materials and supplies	233,562	324,875	159,057	351,664	202,570	(149,094)
Capital outlay	87,523	91,693	82,237	89,523	390,017	300,494
Debt service	-	-	801,633	-	-	-
Transfers	773,671	-	114	-	-	-
Total Technology	2,511,552	1,778,230	1,806,083	1,922,766	1,917,166	(5,600)

Superintendent

Contractual services	11,341	11,248	7,607	12,000	9,600	(2,400)
Other charges	29,669	21,050	14,842	34,000	22,000	(12,000)
Materials and supplies	9,357	8,386	6,219	38,000	35,500	(2,500)
Transfers	-	4,491	7,489	-	-	-
Total Superintendent	\$ 50,367	\$ 45,175	\$ 36,157	\$ 84,000	\$ 67,100	\$ (16,900)

(Continued)

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

General Fund Expenditures by Department and Object

(Continued)

School Board

Contractual services

Other charges

Materials and supplies

Capital outlay

Transfers

Total School Board

2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
\$ 65,853	\$ 81,965	\$ 97,297	\$ 116,000	\$ 123,500	\$ 7,500
17,961	35,811	33,115	57,478	44,578	(12,900)
25,009	22,985	30,111	28,990	18,290	(10,700)
-	-	-	-	10,200	10,200
2,625	12,536	13,228	-	-	-
111,448	153,297	173,751	202,468	196,568	(5,900)
\$ 166,661,713	\$ 175,745,758	\$ 195,684,684	\$ 210,344,061	\$ 214,811,470	\$ 4,467,409

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Fleet Replacement Fund Revenues by Source and Expenditures by Object

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

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Revenues						
<i>Local revenues</i>						
County of Roanoke	\$ -	\$ 1,773	\$ 1,773	\$ -	\$ -	\$ -
<i>Other revenues</i>						
Sale of machinery and equipment	30,659	124,756	50,875	15,000	15,000	-
Insurance refunds	34,625	105,774	42,720	10,000	10,000	-
Interest income	1,644	30,342	56,904	-	-	-
Other income	3,346	6,313	7,385	-	-	-
<i>Transfers</i>						
Transfer from General Fund	502,072	1,177,346	1,777,319	2,725,000	25,000	(2,700,000)
Transfer from Grant Fund	-	32	539	-	-	-
Transfer from Nutrition Services Fund	52,867	-	-	-	-	-
Transfer from Student Activity Fund	16,108	26,271	30,203	10,000	10,000	-
Total revenues	641,321	1,472,607	1,967,718	2,760,000	60,000	(2,700,000)
Expenditures						
Materials and supplies	6,347	7,915	7,922	13,964	60,000	46,036
Capital outlay	681,443	610,518	3,398,113	2,746,036	-	(2,746,036)
Total expenditures	687,790	618,433	3,406,035	2,760,000	60,000	(2,700,000)
Excess (deficiency) of revenues over (under) expenditures	(46,469)	854,174	(1,438,317)	-	-	-
Beginning fund balance	918,427	871,958	1,726,132	287,815	287,815	-
Ending fund balance	\$ 871,958	\$ 1,726,132	\$ 287,815	\$ 287,815	\$ 287,815	\$ -

Roanoke County Public Schools
Budget Years 2026-2040
Fleet Replacement Plan

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Budget	For Future Planning Purposes														

Funding sources

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	25,000	2,225,000	2,475,000	2,475,000	2,475,000	2,475,000	2,475,000	2,475,000	2,475,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Transfer from Student Activities	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	\$ 60,000	\$2,260,000	\$2,510,000	\$2,510,000	\$2,510,000	\$2,510,000	\$2,510,000	\$2,510,000	\$2,510,000	\$2,635,000	\$2,635,000	\$2,635,000	\$2,635,000	\$2,635,000	\$2,635,000

Replacement needs

Regular Ed buses	\$ -	\$ 1,473,664	\$ 1,503,137	\$ 1,533,200	\$ 1,563,864	\$ 1,754,656	\$ 1,627,044	\$ 1,327,668	\$ 1,692,777	\$ 1,381,306	\$ 1,761,165	\$ 538,917	\$ 916,158	\$ 3,177,236	\$ 1,906,342
Quantity 132	-	10	10	10	10	11	10	8	10	8	10	3	5	17	10
Special Ed buses	-	309,409	157,798	160,954	328,347	502,371	512,418	522,667	-	906,304	924,430	-	384,711	981,013	200,127
Quantity 33	-	2	1	1	2	3	3	3	-	5	5	-	2	5	1
Activity buses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	672,934
Quantity 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
Total buses	-	1,783,073	1,660,935	1,694,154	1,892,211	2,257,027	2,139,462	1,850,335	1,692,777	2,287,610	2,685,595	538,917	1,300,869	4,158,249	2,779,403
Quantity 170	-	12	11	11	12	14	13	11	10	13	15	3	7	22	16
1 ton truck	-	-	212,242	108,243	110,408	-	-	-	119,509	-	-	-	129,361	-	-
Quantity 6	-	-	2	1	1	-	-	-	1	-	-	-	1	-	-
3/4 ton truck	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Quantity -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4 ton van	-	-	137,957	211,074	215,296	73,201	-	152,316	932,172	237,704	80,819	247,307	84,084	-	174,963
Quantity 33	-	-	2	3	3	1	-	2	12	3	1	3	1	-	2
Work van	-	-	-	-	-	-	-	-	59,755	-	-	-	-	-	-
Quantity 1	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-
Passenger van	-	-	58,366	119,068	-	-	-	-	-	-	-	-	-	-	-
Quantity 3	-	-	1	2	-	-	-	-	-	-	-	-	-	-	-
Small SUV	-	234,090	143,263	97,419	298,102	-	-	-	215,117	-	-	114,142	-	-	-
Quantity 22	-	5	3	2	6	-	-	-	4	-	-	2	-	-	-
Mid-size car	-	109,242	408,565	151,541	38,643	39,416	80,408	205,040	167,313	-	-	88,777	45,276	-	-
Quantity 34	-	3	11	4	1	1	2	5	4	-	-	2	1	-	-
Total other vehicles	-	343,332	960,393	687,345	662,449	112,617	80,408	357,356	1,493,866	237,704	80,819	450,226	258,721	-	174,963
Quantity 99	-	8	19	12	11	2	2	7	22	3	1	7	3	-	2
Car seats	7,637	7,789	7,945	8,104	8,266	8,431	8,600	8,772	8,948	9,127	9,309	9,495	9,685	9,879	10,076
Quantity 540	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36
Cameras	9,058	9,239	9,424	9,612	9,804	10,000	10,200	10,404	10,612	10,825	11,041	11,262	11,487	11,717	11,951
Quantity 150	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Total other equipment	16,695	17,028	17,369	17,716	18,070	18,431	18,800	19,176	19,560	19,952	20,350	20,757	21,172	21,596	22,027
Total replacement needs	16,695	2,143,433	2,638,697	2,399,215	2,572,730	2,388,075	2,238,670	2,226,867	3,206,203	2,545,266	2,786,764	1,009,900	1,580,762	4,179,845	2,976,393

Fund balance

Funding sources less needs	\$ 43,305	\$ 116,567	\$ (128,697)	\$ 110,785	\$ (62,730)	\$ 121,925	\$ 271,330	\$ 283,133	\$ (696,203)	\$ 89,734	\$ (151,764)	\$ 1,625,100	\$ 1,054,238	\$ (1,544,845)	\$ (341,393)
Beginning fund balance	4,886	48,191	164,758	36,061	146,846	84,116	206,041	477,371	760,504	64,301	154,035	2,271	1,627,371	2,681,609	1,136,764
Ending fund balance	\$ 48,191	\$ 164,758	\$ 36,061	\$ 146,846	\$ 84,116	\$ 206,041	\$ 477,371	\$ 760,504	\$ 64,301	\$ 154,035	\$ 2,271	\$1,627,371	\$2,681,609	\$1,136,764	\$ 795,371

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Instructional Resources Fund Revenues by Source and Expenditures by Object

The Instructional Resources Fund is a self-balancing operating fund and retains its fund balance from the prior year. This fund accounts for the funding of the Textbook Adoption Plan, which is a 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.

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Revenues						
<i>State revenues</i>						
State reimbursement	\$ 901,819	\$ 1,123,672	\$ 1,123,210	\$ 1,354,500	\$ 1,341,387	\$ (13,113)
<i>Other revenues</i>						
Sale of textbooks	32,793	1,301	-	10,000	10,000	-
<i>Transfers</i>						
Transfer from General Fund	514,780	900,000	1,000,000	1,000,000	500,000	(500,000)
Transfer from Student Activity Fund	225	30	171	-	-	-
Total revenues	1,449,617	2,025,003	2,123,381	2,364,500	1,851,387	(513,113)
Expenditures						
Salaries and related costs	6,316	3,290	581	6,460	6,650	190
Contractual services	118	-	-	-	-	-
Materials and supplies	1,539,541	960,885	611,829	2,358,040	1,538,313	(819,727)
Capital outlay	-	-	-	-	306,424	306,424
Total expenditures	1,545,975	964,175	612,410	2,364,500	1,851,387	(513,113)
Excess (deficiency) of revenues over (under) expenditures	(96,358)	1,060,828	1,510,971	-	-	-
Beginning fund balance	140,014	43,656	1,104,484	2,615,455	2,615,455	-
Ending fund balance	\$ 43,656	\$ 1,104,484	\$ 2,615,455	\$ 2,615,455	\$ 2,615,455	\$ -

Roanoke County Public Schools
Budget Years 2026-2032
Textbook Adoption Plan

	2026	2027	2028	2029	2030	2031	2032
Budget		~~~~~For Future Planning Purposes~~~~~					

Funding sources

State funding	\$ 1,341,387	\$ 1,341,387	\$ 1,341,387	\$ 1,341,387	\$ 1,341,387	\$ 1,341,387	\$ 1,341,387
Sale of books	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfer from General Fund	500,000	550,000	600,000	650,000	650,000	650,000	650,000
Total funding sources	\$ 1,851,387	\$ 1,901,387	\$ 1,951,387	\$ 2,001,387	\$ 2,001,387	\$ 2,001,387	\$ 2,001,387

Replacement needs

English (Adoption in 2028)	\$ 376,464	\$ 2,050,830	\$ 399,380	\$ 411,360	\$ 423,710	\$ 436,420	\$ 449,520
Science (Adoption in 2029)	-	-	1,800,000	-	-	-	-
History (Adoption in 2031)	7,730	7,960	8,200	8,450	1,800,000	8,960	9,230
Mathematics (Adoption in 2032)	-	200,000	-	-	-	1,800,000	-
Career & Technical Education	35,123	-	-	-	250,000	-	-
Health, PE & Drivers Education	-	-	-	-	169,800	-	-
ELL & World Languages	-	450,000	-	46,690	-	-	-
Music and Performing Arts	15,450	15,910	16,390	16,880	17,390	17,910	18,450
Miscellaneous	15,450	15,910	16,390	16,880	17,390	17,910	18,440
Total replacement needs	\$ 450,217	\$ 2,740,610	\$ 2,240,360	\$ 500,260	\$ 2,678,290	\$ 2,281,200	\$ 495,640

Fund Balance

Funding sources less needs	\$ 1,401,170	\$ (839,223)	\$ (288,973)	\$ 1,501,127	\$ (676,903)	\$ (279,813)	\$ 1,505,747
Beginning fund balance	65,672	1,466,842	627,619	338,646	1,839,773	1,162,870	883,057
Ending fund balance	\$ 1,466,842	\$ 627,619	\$ 338,646	\$ 1,839,773	\$ 1,162,870	\$ 883,057	\$ 2,388,804

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Technology Replacement Fund Revenues by Source and Expenditures by Object

The Technology Replacement Fund is a self-balancing operating fund and retains its fund balance from the prior year. This fund accounts for the funding of the Technology Replacement Plan, which is a 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.

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Revenues						
<i>State revenues</i>				①	①	
Technology Initiative	\$ 726,000	\$ 726,000	\$ -	\$ -	\$ -	\$ -
Infrastructure & Operations Per Pupil Fund	1,397,555	1,371,668	-	-	-	-
<i>Federal revenues</i>						
E-rate reimbursement	721,379	584,406	-	-	-	-
<i>Other revenues</i>						
Proceeds from lease purchase	-	-	3,725,055	-	-	-
Sale of machinery and equipment	126,330	71,444	71,136	140,000	56,500	(83,500)
Rental of School Property	24,735	25,474	24,023	26,976	27,786	810
Other Miscellaneous Revenue	6,457	5	58,367	-	-	-
<i>Transfers</i>						
Transfer from General Fund	1,165,960	2,346,129	6,201,739	6,655,031	6,985,500	330,469
Transfer from Student Activity Fund	10,576	5,579	10,060	3,000	3,000	-
Total revenues	\$ 4,178,992	\$ 5,130,705	\$ 10,090,380	\$ 6,825,007	\$ 7,072,786	\$ 247,779

(Continued)

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Technology Replacement Fund Revenues by Source and Expenditures by Object

(Continued)

Expenditures

Salaries and related costs
Contractual services
Internal services
Other charges
Materials and supplies
Payment to joint operations
Capital outlay
Debt service
Grant contingency
Transfer to Student Activity Fund
Total expenditures

Excess (deficiency) of revenues
over (under) expenditures
Beginning fund balance
Ending fund balance

2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
			①	①	
\$ 443,540	\$ 569,427	\$ 355,190	\$ 807,113	\$ -	\$ (807,113)
-	-	-	-	-	-
3,466,241	4,361,549	118,012	5,105,462	5,312,643	207,181
15,390	14,349	-	-	-	-
-	-	-	-	-	-
1,147,880	735,581	4,495,179	1,141,731	1,821,056	679,325
-	-	5,046,683	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,073,051	5,680,906	10,015,064	7,054,306	7,133,699	79,393
(894,059)	(550,201)	75,316	(229,299)	(60,913)	168,386
1,779,576	885,517	335,316	410,632	181,333	(229,299)
\$ 885,517	\$ 335,316	\$ 410,632	\$ 181,333	\$ 120,420	\$ (60,913)

Notes:

① The fiscal year 2024 fund balance of \$410,632 will be sufficient to fund the projected budget deficits in fiscal years 2025 and 2026.

Roanoke County Public Schools
Budget Years 2026-2031
Technology Replacement Plan

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

Funding sources

Sale of machinery and equipment	\$ 56,500	\$ 150,000	\$ 200,000	\$ 210,000	\$ 203,000	\$ 150,000
Rental income (EBS lease)	27,786	28,620	29,478	30,366	31,278	32,214
Transfer from General Fund	6,985,500	7,935,500	9,000,000	9,000,000	9,000,000	9,000,000
Transfer from Student Activity Fund	3,000	3,000	3,000	3,000	3,000	3,000
Total funding sources	\$ 7,072,786	\$ 8,117,120	\$ 9,232,478	\$ 9,243,366	\$ 9,237,278	\$ 9,185,214

Replacement needs

E-hallpass license	\$ 26,599	\$ 26,599	\$ 26,599	\$ 26,599	\$ -	\$ -
IP telephony license	87,000	87,000	87,000	87,000	87,000	87,000
Radio license	253,344	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-card access	410,000	410,000	410,000	410,000	410,000	-
Equipment lease-computers	2,846,533	3,528,435	4,049,886	4,140,499	3,807,567	3,637,380
Equipment lease-IP telephony	-	199,900	199,900	199,900	199,900	199,900
Equipment lease-prometheans	637,508	637,508	637,508	637,508	637,508	1,022,695
Equipment lease-radio BDA	-	-	-	-	321,584	321,584
Equipment lease-radios	327,307	327,307	-	-	-	-
Equipment lease-vape detection	128,467	128,467	128,467	128,467	-	-
Equipment lease-wireless	455,535	455,535	455,535	455,535	127,500	127,500
Building security	236,000	95,000	95,000	95,000	95,000	236,000
iPads	-	-	-	81,000	-	-
Distance learning equipment	-	-	75,000	-	-	-
Network	473,000	611,960	326,000	516,800	480,000	665,660
Server	100,000	100,000	174,854	300,000	100,000	100,000
Total replacement needs	\$ 7,133,699	\$ 8,013,461	\$ 8,071,499	\$ 8,484,058	\$ 7,671,809	\$ 7,803,469

Fund Balance

Funding sources less needs	\$ (60,913)	\$ 103,659	\$ 1,160,979	\$ 759,308	\$ 1,565,469	\$ 1,381,745
Beginning fund balance	65,436	4,523	108,182	1,269,161	2,028,469	3,593,938
Ending fund balance	\$ 4,523	\$ 108,182	\$ 1,269,161	\$ 2,028,469	\$ 3,593,938	\$ 4,975,683

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Grant Fund Revenues by Source and Expenditures by Object

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

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Revenues						
State revenues	\$ 1,815,777	\$ 2,041,074	\$ 2,631,054	\$ 2,546,517	\$ 2,566,980	\$ 20,463
Local revenues	35,124	44,560	36,996	41,700	41,700	-
Federal revenues	12,855,960	11,986,582	11,892,443	5,886,563	6,071,490	184,927
Other revenues	24,288	90,858	81,086	705,500	695,319	(10,181)
Transfer from Student Activity Fund	4,888	7,572	1,164	-	-	-
Total revenues	14,736,037	14,170,646	14,642,743	9,180,280	9,375,489	195,209
Expenditures						
Salaries and related costs	11,659,810	10,632,288	9,791,058	6,629,263	6,896,727	267,464
Contractual services	887,128	1,059,848	1,743,796	796,850	709,329	(87,521)
Internal services	-	-	-	500	701	201
Other charges	50,008	149,026	70,684	80,311	74,352	(5,959)
Materials and supplies	1,749,114	1,715,738	798,533	1,502,277	1,525,062	22,785
Capital outlay	171,356	404,275	1,692,641	171,079	169,318	(1,761)
Debt service	-	-	223,101	-	-	-
Transfer to General Fund	-	-	348	-	-	-
Transfer to Fleet Replacement Fund	-	32	539	-	-	-
Transfer to Student Activity Fund	218,621	209,439	322,043	-	-	-
Total expenditures	14,736,037	14,170,646	14,642,743	9,180,280	9,375,489	195,209
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-
Beginning fund balance	-	-	-	-	-	-
Ending fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Roanoke County Public Schools
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Grant Fund Revenues by Source and Grant

The details of Grant Fund revenues are shown below.

	2022	2023	2024	2025	2026	Increase/
	Actual	Actual	Actual	Budget	Budget	(Decrease)
State revenues						
Virginia Preschool Initiative (VPI)	\$ 1,003,163	\$ 1,028,397	\$ 1,565,656	\$ 1,586,158	\$ 1,649,605	\$ 63,447
Community Provider Add-on Mixed Delivery	-	4,500	9,000	15,000	-	(15,000)
VPI Provisionally Licensed Teacher Incentive	6,541	-	-	25,696	25,696	-
Early Reading Initiative	360,758	625,469	266,426	352,245	333,278	(18,967)
Algebra Readiness	186,855	116,061	126,374	188,604	182,895	(5,709)
Special Education in Regional Jail	116,084	122,066	130,870	150,230	156,203	5,973
Project Graduation	9,690	6,723	32,010	15,751	15,751	-
Jobs for Virginia Graduates	30,000	30,000	30,000	30,000	30,000	-
ISAEF	16,465	16,405	16,346	16,405	16,054	(351)
Equipment Funding	20,145	20,651	20,366	20,651	19,144	(1,507)
Additional Equipment Funding	15,723	16,117	15,895	15,895	14,935	(960)
Industry Certifications	17,931	18,415	16,501	16,501	15,361	(1,140)
Stem-H Industry Credentials	6,147	6,292	6,197	6,197	5,769	(428)
Workplace Readiness	3,794	3,884	3,825	3,825	3,561	(264)
Adult Education Region V	-	16,015	-	97,101	90,000	(7,101)
Adult Education	-	1,435	47	2,618	2,618	-
CTE Competitive Innovation Program Equipment	-	-	37,500	-	-	-
Mentor Teacher	12,135	6,318	3,640	3,640	2,210	(1,430)
ALL In VA	-	-	337,950	-	-	-
STEM Competition Team Grant	4,075	2,326	8,551	-	-	-
Career Switcher	4,600	-	3,900	-	3,900	3,900
Albuterol and Valved Holding Chambers	1,671	-	-	-	-	-
Total state revenues	\$ 1,815,777	\$ 2,041,074	\$ 2,631,054	\$ 2,546,517	\$ 2,566,980	\$ 20,463

(Continued)

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Grant Fund Revenues by Source and Grant

(Continued)

Local revenues

Roanoke County Taubman Museum Program
Total local revenues

2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
\$ 35,124	\$ 44,560	\$ 36,996	\$ 41,700	\$ 41,700	\$ -
35,124	44,560	36,996	41,700	41,700	-

Federal revenues

Department of Education - Elementary and Secondary Education Act

Title I Part A Programs	1,523,457	1,474,123	1,484,605	1,528,825	1,765,823	236,998
Title II Part A Teacher Quality	357,400	334,978	291,627	311,484	310,623	(861)
Title III Part A Language	62,535	28,023	67,428	56,659	60,810	4,151
Title III Immigrant and Youth	-	9,959	5,656	5,657	-	(5,657)
Title IV Student Support	75,328	124,011	119,700	108,972	115,272	6,300

Department of Education - Individuals with Disabilities Education Act

Title VI-B Flow Through	2,974,288	3,362,703	3,567,635	3,570,608	3,510,060	(60,548)
Title VI-B Preschool	102,324	103,727	71,640	98,225	98,082	(143)
Title VI-B Excellence in Co-Teaching	10,000	10,000	10,000	25,000	25,000	-
Title VI-B Flow Through - ARP Act	665,287	14,572	-	-	-	-
Title VI-B Preschool - ARP Act	-	32,780	16,929	-	-	-
Title VI-B Hearing Impaired Technical Assistance Center	1,211	3,348	1,600	-	-	-

Department of Education - Carl D. Perkins

Carl Perkins	162,021	158,362	189,095	179,133	182,320	3,187
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Department of Agriculture

Schools and Roads - Grants to States	-	3,109	-	-	3,500	3,500
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Library of Congress (via Waynesburg University)

Teaching with Primary Sources Program	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)
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(Continued)

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Grant Fund Revenues by Source and Grant

(Continued)

Federal revenues (continued)

Department of Education - CARES Act

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
ESSER I	\$ 39,641	\$ 958	\$ -	\$ -	\$ -	\$ -
GEER	286,245	-	-	-	-	-
ESSER I Special Education Supports	1,232	-	-	-	-	-
ESSER I Cleaning Supplies	874	-	-	-	-	-
ESSER I Facilities Upgrade	3,343	-	-	-	-	-

Department of Education - CRRSA Act

ESSER II	1,495,779	698,154	208,474	-	-	-
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	2,900,331	-	-	-
ESSER III Unfinished Learning Program	-	447,001	588,263	-	-	-
ESSER III Summer School	-	235,813	355,572	-	-	-
ESSER III Before and After School	-	-	196,713	-	-	-
ESSER III Postsecondary Special Education Support	33,458	-	-	-	-	-
ESSER III Mentor Teacher	6,282	-	-	-	-	-
ESSER III Homeless Children and Youth	6,385	23,918	5,404	-	-	-
ESSER III Recruitment Incentive for Public Education	-	20,072	12,361	-	-	-
ESSER III Recruitment and Retention Support Grant	-	14,287	15,713	-	-	-

Department of the Treasury

FY 2023 Federal Pandemic Relief Bonus Payment	-	1,400,968	-	-	-	-
Ventilation Replacement and Improvement Projects	-	316,363	1,742,007	-	-	-
Recruitment Incentive for Public Education	\$ -	\$ 10,000	\$ 4,980	\$ -	\$ -	\$ -

(Continued)

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Grant Fund Revenues by Source and Grant

(Continued)

Federal revenues (continued)

Department of Justice Programs

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
STOP School Violence	\$ 49,164	\$ -	\$ -	\$ -	\$ -	\$ -

Department of Health and Human Services

Provider Relief Fund	6,274	100,564	-	-	-	-
Preschool Development Grant Birth-5	6,342	-	-	-	-	-
COVID-19 Public Health Workforce	-	83,278	-	-	-	-

Federal Communications Commission

Emergency Connectivity Fund Program	-	161,262	-	-	-	-
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Department of Education - Adult Education

Office of Career Technical and Adult Education	-	39,184	35,715	-	-	-
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National Endowment for the Arts

Virginia Touring Assistance	-	-	995	-	-	-
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Total federal revenues	\$ 12,855,960	\$ 11,986,582	\$ 11,892,443	\$ 5,886,563	\$ 6,071,490	\$ 184,927
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Other revenues

Claude Moore Foundation	\$ -	\$ 79,339	\$ 27,212	\$ 32,000	\$ 26,519	\$ (5,481)
William M. Cage Library Trust	12,500	12,000	12,000	12,000	10,800	(1,200)
Adult Education Tuition	(75)	(5,250)	5,325	8,000	8,000	-
Other revenues	11,863	4,769	36,549	653,500	650,000	(3,500)
Total other revenues	24,288	90,858	81,086	705,500	695,319	(10,181)

Transfers

Transfer from Student Activity Fund	4,888	7,572	1,164	-	-	-
Total transfers	4,888	7,572	1,164	-	-	-

Total revenues	\$ 14,736,037	\$ 14,170,646	\$ 14,642,743	\$ 9,180,280	\$ 9,375,489	\$ 195,209
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Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

	2025 Budget	2026 Budget	Increase (Decrease)	Description of Program or Grant
Virginia Preschool Initiative (VPI)	\$ 1,586,158	\$ 1,649,605	\$ 63,447	Educational programs for unserved and at-risk 4-year old children.
Community Provider Add-On Funds	15,000	-	(15,000)	Educational programs for unserved and at-risk 3-year old children.
VPI Provisionally Licensed Teacher Incentive Program	25,696	25,696	-	Provides financial incentives to provisionally licensed teachers of students enrolled in VPI or other publicly-funded preschool programs operated by the school division.
Early Reading Initiative	352,245	333,278	(18,967)	Provides assistance to reduce the number of students needing remedial reading services.
Algebra Readiness	188,604	182,895	(5,709)	Serves 7th and 8th grade students who are at risk of failing the Algebra I end-of-course SOL.
Special Education in Regional Jail	150,230	156,203	5,973	Provides special education instruction to children with disabilities in jail.
Project Graduation	15,751	15,751	-	To assist high school students to pass end-of-course SOL exams in order to complete their diploma requirements.
Jobs for Virginia Graduates	30,000	30,000	-	Assists disadvantaged and at-risk students to graduate and transition to work.
ISAEP	16,405	16,054	(351)	Program offering an alternative education plan for a student at risk of dropping-out of school.
Equipment Funding	20,651	19,144	(1,507)	Secondary Career and Technical Education (CTE) approved equipment.
Additional Equipment Funding	15,895	14,935	(960)	Update CTE equipment to industry standards providing students with classroom experiences that translate to the 21st century workforce.
Industry Certifications	16,501	15,361	(1,140)	Student industry certification examinations, licensure tests, and occupational competency assessments.
Stem-H Industry Credentials	6,197	5,769	(428)	Industry credentialing for students and professional development for instructors in science, technology, engineering, and mathematics-health sciences (STEM-H) CTE programs.
Workplace Readiness	3,825	3,561	(264)	Workplace Readiness Skills for the Commonwealth examination and/or other Board-approved industry certification assessments.

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

	2025 Budget	2026 Budget	Increase (Decrease)	Description of Program or Grant
Adult Education Region V	97,101	90,000	(7,101)	Provides assistance for adult education through the Region V program.
Adult Education	2,618	2,618	-	Provides assistance for adult education through the school division program.
Mentor Teacher	3,640	2,210	(1,430)	Funds for providing mentors for new teachers with zero years of teaching experience.
Career Switcher	-	3,900	3,900	Provides an option for career professionals to transition into teaching.
ALL In VA	-	-	-	One-time state funding for the implementation of the Virginia Literacy Act, learning loss, and to combat chronic absenteeism.
Total state revenues	\$ 2,546,517	\$ 2,566,980	\$ 20,463	
Taubman Agreement	41,700	41,700	-	County program to educate students and teachers in art education and appreciation.
Claude Moore Foundation	32,000	26,519	(5,481)	Private foundation funding for radiologic technology program.
William M. Cage Library Trust	12,000	10,800	(1,200)	Private foundation provides library books for school divisions.
Adult Education (Local)	8,000	8,000	-	To provide assistance for adult education.
Load the Bus	3,500	-	(3,500)	Cash donations received during the Load the Bus event in August. Proceeds used to purchase additional supplies for students.
Special projects	650,000	650,000	-	Funding for unexpected grants.
Total local and other revenues	\$ 747,200	\$ 737,019	\$ (10,181)	
<i>Elementary and Secondary Education Act</i>				
Title I Part A Programs	\$ 1,528,825	\$ 1,765,823	\$ 236,998	Supports elementary schools with high disadvantaged population.
Title II Part A Teacher Quality	311,484	310,623	(861)	Supports professional development for teachers and principals.

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

	2025 Budget	2026 Budget	Increase (Decrease)	Description of Program or Grant
Title III Part A Language	56,659	60,810	4,151	Supports students who do not speak English as their primary language.
Title III Immigrant and Youth	5,657	-	(5,657)	Supports immigrant students who do not speak English as their primary language.
Title IV Student Support	108,972	115,272	6,300	Supports student and academic enrichment.
<i>Individuals with Disabilities Education Act</i>				
Title VI-B Flow Through	3,570,608	3,510,060	(60,548)	Supports students with disabilities in K-12.
Title VI-B Preschool	98,225	98,082	(143)	Supports programs for students with disabilities 2 years to KG.
Title VI-B Excellence in Co-Teaching	25,000	25,000	-	Supports the collaboration between general and special education teachers actively co-teaching for achievement by all students.
<i>Carl D. Perkins Career & Technical Education Act</i>				
Carl Perkins	179,133	182,320	3,187	Supports the academic achievement of career and technical education students.
<i>Department of Agriculture - Schools and Roads</i>				
National Forest Reserves	-	3,500	3,500	Based on the National forest land in the division and used under title I.
<i>Library of Congress (via Waynesburg University)</i>				
Teaching with Primary Sources Program	2,000	-	(2,000)	Supports collaboration for an employee to attend the conference.
Total federal revenues	\$ 5,886,563	\$ 6,071,490	\$ 184,927	

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Nutrition Services Fund Revenues by Source and Expenditures by Object

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

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Revenues				①	①	
<i>State revenues</i>						
State reimbursement	\$ 128,833	\$ 230,283	\$ 182,719	\$ 250,123	\$ 250,123	\$ -
<i>Federal revenues</i>						
Federal reimbursement	8,838,119	5,114,312	5,490,680	4,271,415	5,301,918	1,030,503
<i>Other revenues</i>						
Charges for services	137,750	1,933,094	1,946,701	3,155,547	2,644,425	(511,122)
Interest income	9,506	137,252	262,186	20,000	20,000	-
Other Miscellaneous Revenue	32,150	148,700	95,272	65,000	105,000	40,000
Other income	265	375	11,457	5,000	5,000	-
Total revenues	9,146,623	7,564,016	7,989,015	7,767,085	8,326,466	559,381

(Continued)

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Nutrition Services Fund Revenues by Source and Expenditures by Object

(Continued)

Expenditures

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
				①	①	
Salaries and related costs	\$ 2,784,578	\$ 3,732,873	\$ 4,320,903	\$ 5,285,288	\$ 5,129,821	\$ (155,467)
Contractual services	135,089	150,894	165,898	197,426	111,000	(86,426)
Internal services	10,300	10,300	40,300	10,300	10,300	-
Other charges	2,964	115,342	14,692	19,250	14,000	(5,250)
Materials and supplies	3,173,136	3,232,070	4,059,843	3,286,089	3,258,989	(27,100)
Capital outlay	107,049	147,365	914,245	5,000	96,426	91,426
Debt service	-	-	40,795	-	-	-
Transfers	52,867	-	-	-	-	-
Total expenditures	6,265,983	7,388,844	9,556,676	8,803,353	8,620,536	(182,817)
Excess (deficiency) of revenues over (under) expenditures	2,880,640	175,172	(1,567,661)	(1,036,268)	(294,070)	742,198
Beginning fund balance	4,443,444	7,324,084	7,499,256	5,931,595	4,895,327	(1,036,268)
Ending fund balance	\$ 7,324,084	\$ 7,499,256	\$ 5,931,595	\$ 4,895,327	\$ 4,601,257	\$ (294,070)

Note:

① The fiscal year 2024 fund balance of \$5,931,595 will be sufficient to fund the projected budget deficits in fiscal years 2025 and 2026.

Roanoke County Public Schools
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Financial Section

Nutrition Services Fund Expenditures by Location

Elementary Schools

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Back Creek Elementary School	\$ 126,535	\$ 132,804	\$ 171,609	\$ 149,323	\$ 150,772	\$ 1,449
Bonsack Elementary School	139,048	157,868	199,488	182,292	179,533	(2,759)
Burlington Elementary School	245,634	276,850	363,882	348,431	346,552	(1,879)
Cave Spring Elementary School	160,199	191,279	199,517	219,501	220,301	800
Clearbrook Elementary School	157,314	159,219	185,261	160,136	165,035	4,899
Fort Lewis Elementary School	104,309	116,467	159,405	149,591	150,948	1,357
Glen Cove Elementary School	180,827	213,334	253,730	257,769	256,689	(1,080)
Glenvar Elementary School	143,815	175,971	319,690	259,284	250,672	(8,612)
Green Valley Elementary School	228,367	224,084	279,598	256,128	267,162	11,034
Herman L. Horn Elementary School	209,393	247,586	319,756	302,796	298,042	(4,754)
Masons Cove Elementary School	127,046	160,396	177,758	169,608	168,931	(677)
Mount Pleasant Elementary School	173,494	207,981	234,334	215,697	216,463	766
Mountain View Elementary School	181,836	224,737	282,679	284,508	269,155	(15,353)
Oak Grove Elementary School	144,950	173,482	222,858	224,156	222,460	(1,696)
Penn Forest Elementary School	188,135	212,495	249,237	245,952	239,919	(6,033)
W.E. Cundiff Elementary School	226,708	293,914	328,799	333,702	317,544	(16,158)
Total Elementary Schools	\$ 2,737,610	\$ 3,168,467	\$ 3,947,601	\$ 3,758,874	\$ 3,720,178	\$ (38,696)

(Continued)

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Nutrition Services Fund Expenditures by Location

(Continued)

Middle Schools

Cave Spring Middle School	\$ 261,546	\$ 287,428	\$ 331,454	\$ 368,189	\$ 343,415	\$ (24,774)
Hidden Valley Middle School	152,660	199,532	281,126	297,070	268,328	(28,742)
Northside Middle School	271,963	317,253	363,701	331,622	348,782	17,160
William Byrd Middle School	284,586	321,929	418,883	398,080	370,999	(27,081)
Total Middle Schools	970,755	1,126,142	1,395,164	1,394,961	1,331,524	(63,437)

High Schools

Cave Spring High School	200,496	254,115	296,002	328,803	313,745	(15,058)
Glenvar High School ❶	301,901	374,455	413,498	407,739	391,890	(15,849)
Hidden Valley High School	184,314	233,700	308,190	350,591	314,319	(36,272)
Northside High School	238,299	302,527	409,094	426,367	414,990	(11,377)
William Byrd High School	233,193	292,075	363,291	375,150	359,380	(15,770)
Total High Schools	1,158,203	1,456,872	1,790,075	1,888,650	1,794,324	(94,326)

Central Office	1,399,415	1,637,363	2,423,836	1,760,868	1,774,510	13,642
Total Expenditures	\$ 6,265,983	\$ 7,388,844	\$ 9,556,676	\$ 8,803,353	\$ 8,620,536	\$ (182,817)

Note:

❶ The Glenvar High School Cafeteria includes Glenvar Middle School.

Roanoke County Public Schools
Budget Years 2026-2040
Nutrition Services Equipment Replacement Plan

2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Budget	~~~~~For Future Planning Purposes~~~~~													

Funding sources

Nutrition Services Fund	\$ 252,000	\$ 448,840	\$ 308,900	\$ 541,800	\$ 557,600	\$ 357,200	\$ 493,040	\$ 253,300	\$ 366,500	\$ 196,200	\$ 137,400	\$ 144,100	\$ 105,000	\$ 218,900	\$ 111,500
Total funding sources	\$ 252,000	\$ 448,840	\$ 308,900	\$ 541,800	\$ 557,600	\$ 357,200	\$ 493,040	\$ 253,300	\$ 366,500	\$ 196,200	\$ 137,400	\$ 144,100	\$ 105,000	\$ 218,900	\$ 111,500

Replacement needs

Dishwasher	\$ 45,000	\$ 45,000	\$ 165,000	\$ 135,000	\$ 75,000	\$ 165,000	\$ 210,000	\$ -	\$ -	\$ 45,000	\$ 30,000	\$ -	\$ 105,000	\$ 45,000	\$ -
Disposal	-	4,200	2,100	-	2,100	4,200	4,200	-	-	-	2,100	-	-	8,400	-
Freezer	-	7,000	4,500	4,500	-	-	-	7,000	14,000	-	7,000	-	-	-	7,000
Hot holding cabinet	-	6,500	-	-	-	13,000	32,500	6,500	71,500	39,000	19,500	19,500	-	32,500	19,500
Hot holding pass through	30,000	60,000	10,000	-	10,000	-	-	20,000	-	-	-	-	-	-	-
Hot water dispenser	-	3,600	-	-	-	-	3,600	-	28,800	25,200	7,200	-	-	-	7,200
Ice maker	-	5,000	5,000	10,000	5,000	-	20,000	-	45,000	-	10,000	-	-	5,000	20,000
Micro steam	-	8,600	4,300	4,300	-	-	4,300	4,300	17,200	-	8,600	-	-	-	4,300
Milk cooler	12,000	8,000	4,000	-	4,000	8,000	8,000	-	20,000	-	-	8,000	-	60,000	8,000
Oven	-	112,440	36,000	24,000	36,000	-	76,440	24,000	90,000	-	36,000	12,000	-	42,000	24,000
Refrigerator	85,000	28,500	78,000	44,000	25,500	7,000	54,000	31,500	-	7,000	17,000	24,600	-	26,000	21,500
Walk-in combo	80,000	160,000	-	320,000	400,000	160,000	80,000	160,000	80,000	80,000	-	80,000	-	-	-
Total replacement needs	\$ 252,000	\$ 448,840	\$ 308,900	\$ 541,800	\$ 557,600	\$ 357,200	\$ 493,040	\$ 253,300	\$ 366,500	\$ 196,200	\$ 137,400	\$ 144,100	\$ 105,000	\$ 218,900	\$ 111,500

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Student Activity Fund Revenues by Source and Expenditures by Object

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

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Revenues						
<i>Charges for Services</i>						
Other revenues	\$ 3,915,352	\$ 4,770,156	\$ 5,056,198	\$ 5,853,472	\$ 6,062,903	\$ 209,431
Tuition - Regular School	150,549	187,418	211,704	-	-	-
Tuition - RCPS Online	155,600	213,100	196,400	-	-	-
Tuition - Summer School	21,000	32,000	32,000	-	-	-
Tuition - Gifted Art	23,990	25,385	26,545	-	-	-
Tuition - Gifted Quest	-	1,755	1,800	-	-	-
Tuition - Gifted	300	-	-	-	-	-
Tuition - Adult Education	3,000	5,250	-	-	-	-
Rental of School Property	(9,045)	(9,321)	1,952	193,600	-	(193,600)
Student Parking Fees	-	-	-	36,800	-	(36,800)
Recovered costs	20,108	26,155	30,802	10,000	10,000	-
Damaged Property	6,951	5,609	10,231	3,000	3,000	-
Fingerprinting Fees	-	3,400	2,450	-	-	-
<i>Transfers</i>						
Transfer from General Fund	944,100	1,090,723	1,297,864	1,228,878	1,249,847	20,969
Transfer from Grant Fund	218,621	209,438	322,043	-	-	-
Transfer from Capital Projects Fund	20,690	11,869	23,823	-	-	-
Total revenues	\$ 5,471,216	\$ 6,572,937	\$ 7,213,812	\$ 7,325,750	\$ 7,325,750	\$ -

(Continued)

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Student Activity Fund Revenues by Source and Expenditures by Object

(Continued)

Expenditures

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Salaries and related costs	\$ (335,910)	\$ (422,300)	\$ 60,539	\$ -	\$ -	\$ -
Contractual services	125,660	223,685	340,444	437,280	437,280	-
Internal services	-	165	-	-	-	-
Other charges	5,107	26,314	70,631	443,000	11,633	(431,367)
Materials and supplies	4,530,615	5,541,731	5,021,188	6,428,870	6,860,237	431,367
Capital outlay	4,609	4,120	3,519	-	-	-
<i>Transfers</i>						
Transfer to General Fund	988,716	1,243,174	1,299,689	3,600	3,600	-
Transfer to Fleet Replacement Fund	16,108	26,271	30,203	10,000	10,000	-
Transfer to Instructional Resources Fund	225	30	171	-	-	-
Transfer to Technology Replacement Fund	10,575	5,579	10,060	3,000	3,000	-
Transfer to Grant Fund	4,888	7,572	1,164	-	-	-
Transfer to Capital Projects Fund	7,002	23,616	-	-	-	-
Total expenditures	5,357,595	6,679,957	6,837,608	7,325,750	7,325,750	-
Excess (deficiency) of revenues over (under) expenditures	113,621	(107,020)	376,204	-	-	-
Beginning fund balance	2,423,021	2,536,642	2,429,622	2,805,826	2,805,826	-
Ending fund balance	\$ 2,536,642	\$ 2,429,622	\$ 2,805,826	\$ 2,805,826	\$ 2,805,826	\$ -

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Capital Projects Fund Revenues by Source and Expenditures by Object

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

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
CIP Project Revenues						
<i>Local revenues</i>						
Bond allocation from financing agreement	\$ 12,922,778	\$ 9,872,121	\$ 628,568	\$ 95,000,000	\$ -	\$ (95,000,000)
County transfer from Future Capital Fund	838,169	770,357	757,453	792,494	818,764	26,270
County transfer per MOU	-	-	-	5,000,000	-	(5,000,000)
<i>Other revenues</i>						
Transfer from General Fund	3,740,118	1,827,206	2,320,713	2,100,000	1,500,000	(600,000)
Total CIP project revenues	17,501,065	12,469,684	3,706,734	102,892,494	2,318,764	(100,573,730)
CIP Project Expenditures						
Cave Spring High renovation	93,260	-	-	-	-	-
William Byrd High renovation	14,352,460	11,415,628	5,392,743	-	-	-
Human resources and payroll system upgrade	-	-	500,000	-	-	-
Roanoke County Career and Technology Center	-	4,265,161	2,459,200	53,864,255	-	(53,864,255)
W.E. Cundiff Elementary renovation	-	13,711	1,006,125	23,764,119	-	(23,764,119)
Glen Cove Elementary renovation	-	13,711	903,325	23,764,120	-	(23,764,120)
Northside Middle renovation (2030)	-	-	-	-	818,764	818,764
Capital Maintenance Plan	1,314,424	1,397,571	1,103,436	1,500,000	1,500,000	-
Total CIP project expenditures	15,760,144	17,105,782	11,364,829	102,892,494	2,318,764	(100,573,730)
Excess (deficiency) of CIP project revenues over (under) CIP project expenditures	\$ 1,740,921	\$ (4,636,098)	\$ (7,658,095)	\$ -	\$ -	\$ -

(Continued)

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Capital Projects Fund Revenues by Source and Expenditures by Object

(Continued)

Other Project Revenues

State revenues

State revenues	\$	248,439	\$	4,645,330	\$	-	\$	-	\$	-
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Local revenues

County transfer for turf replacement	45,000	75,000	75,000	75,000	100,000	25,000
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Other revenues

Other income	15,788	205,330	56,530	200,000	200,000	-
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Transfer from General Fund	1,932,783	927,206	1,170,713	105,000	130,000	25,000
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Transfer from Student Activity Fund	7,002	23,616	-	-	-	-
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Total other project revenues	2,249,012	5,876,482	1,302,243	380,000	430,000	50,000
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Other Project Expenditures

Other major and minor projects	2,072,689	3,471,881	1,894,472	200,000	200,000	-
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Bogle turf replacement	-	-	-	50,000	50,000	-
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Glenvar High turf replacement	-	-	-	50,000	50,000	-
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Northside High turf replacement	-	-	-	-	50,000	50,000
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William Byrd High turf replacement	-	-	-	50,000	50,000	-
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Music uniforms	5,901	40,001	47,813	30,000	30,000	-
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Transfers

Transfer to Student Activity Fund	20,690	11,869	23,823	-	-	-
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Total other project expenditures	2,099,280	3,523,751	1,966,108	380,000	430,000	50,000
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Excess (deficiency) of other project revenues over (under) other project expenditures	149,732	2,352,731	(663,865)	-	-	-
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Excess (deficiency) of revenues over (under) expenditures	1,890,653	(2,283,367)	(8,321,960)	-	-	-
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Beginning fund balance	11,565,957	13,456,610	11,173,243	2,851,283	2,851,283	-
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Ending fund balance	\$ 13,456,610	\$ 11,173,243	\$ 2,851,283	\$ 2,851,283	\$ 2,851,283	\$ -
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Roanoke County Public Schools
Budget Years 2026-2035
Capital Improvement Plan

2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Future Allocation	Total Project Costs
Budget / ~~~~~For Future Planning Purposes~~~~~/											

Funding sources

Major capital special projects	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 21,964	\$ 5,421,964
County allocation for future bonds	-	-	20,000,000	-	20,000,000	20,000,000	-	20,000,000	20,000,000	-	12,300,000	112,300,000
County transfer for debt reserves	700,833	725,424	752,750	644,694	-	-	-	-	-	-	-	2,823,701
County transfer for refunding credits	117,931	114,831	74,943	74,631	3,987	4,012	-	-	-	-	-	390,335
General Fund transfer for CMP	1,500,000	1,750,000	2,000,000	2,250,000	2,500,000	2,750,000	3,000,000	3,250,000	3,500,000	4,000,000	4,000,000	30,500,000
Total funding sources	\$ 2,318,764	\$ 3,190,255	\$23,427,693	\$ 3,569,325	\$23,103,987	\$23,354,012	\$ 3,600,000	\$23,850,000	\$24,100,000	\$ 4,600,000	\$16,321,964	\$151,436,000

Capital projects

Project Fully Funded in Fiscal Year ↓

Northside Middle (1969) 109,889 square feet 611 enrollment 12/15/23	\$ 818,764	\$ 1,440,255	\$21,427,693	\$ 1,319,325	\$14,137,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,144,000	2030
Glenvar Elementary (1959) 52,325 square feet 380 enrollment 12/15/23	-	-	-	-	6,466,024	11,543,976	-	-	-	-	-	18,010,000	2031
Hidden Valley Middle (1972) 119,824 square feet 566 enrollment 12/15/23	-	-	-	-	-	9,060,036	600,000	20,600,000	14,463,964	-	-	44,724,000	2034
Burlington Elementary (1939) 68,149 square feet 501 enrollment 12/15/23	-	-	-	-	-	-	-	-	6,136,036	600,000	3,014,964	9,751,000	2036
Penn Forest Elementary (1972) 65,047 square feet 406 enrollment 12/15/23	-	-	-	-	-	-	-	-	-	-	9,307,000	9,307,000	2036
Capital Maintenance Plan	1,500,000	1,750,000	2,000,000	2,250,000	2,500,000	2,750,000	3,000,000	3,250,000	3,500,000	4,000,000	4,000,000	30,500,000	
Total capital projects	\$ 2,318,764	\$ 3,190,255	\$23,427,693	\$ 3,569,325	\$23,103,987	\$23,354,012	\$ 3,600,000	\$23,850,000	\$24,100,000	\$ 4,600,000	\$16,321,964	\$151,436,000	

Roanoke County Public Schools
Capital Improvement Program 2026-2035
Capital Maintenance Plan

2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
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	\$ 3,000,000	\$ 3,250,000	\$ 3,500,000	\$ 4,000,000
Total funding sources	\$1,500,000	\$1,750,000	\$2,000,000	\$2,250,000	\$2,500,000	\$2,750,000	\$3,000,000	\$3,250,000	\$3,500,000	\$4,000,000

Replacement Needs

Bleachers	\$ 200,000	\$ -	\$ 250,000	\$ -	\$ -	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Digital signs	50,000	75,000	75,000	75,000	70,000	75,000	75,000	75,000	75,000	75,000
Electrical	20,000	-	200,000	-	300,000	300,000	300,000	200,000	200,000	200,000
Exterior maintenance	124,000	-	-	-	200,000	100,000	200,000	200,000	200,000	200,000
Fencing	-	140,000	-	200,000	100,000	100,000	100,000	100,000	100,000	100,000
Fire panel repair	-	-	-	-	100,000	100,000	100,000	100,000	100,000	100,000
Furniture	-	-	-	95,000	50,000	50,000	50,000	50,000	50,000	50,000
Grounds	100,000	-	100,000	-	200,000	200,000	200,000	200,000	200,000	200,000
HVAC	230,000	750,000	650,000	250,000	400,000	400,000	400,000	300,000	500,000	500,000
Parking lots	246,000	545,000	325,000	470,000	220,000	250,000	215,000	215,000	250,000	250,000
Playground equipment	100,000	100,000	240,000	300,000	100,000	100,000	100,000	100,000	100,000	100,000
Plumbing	-	-	-	-	100,000	100,000	100,000	100,000	100,000	100,000
Preventative maintenance	100,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Roofing	250,000	-	-	500,000	200,000	200,000	550,000	1,000,000	1,000,000	1,500,000
Scoreboards	80,000	80,000	100,000	100,000	100,000	100,000	100,000	100,000	90,000	90,000
Sidewalks	-	-	-	200,000	200,000	100,000	100,000	100,000	100,000	100,000
Stormwater management	-	-	-	-	-	15,000	-	-	25,000	25,000
Windows	-	-	-	-	100,000	-	100,000	100,000	100,000	100,000
Total replacement needs	\$1,500,000	\$1,750,000	\$2,000,000	\$2,250,000	\$2,500,000	\$2,750,000	\$3,000,000	\$3,250,000	\$3,500,000	\$4,000,000

Roanoke County Public Schools
2025-2026 Annual Budget
Financial Section

Health Insurance Fund Revenues by Source and Expenditures by Object

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

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Revenues				①		
<i>Other revenues</i>						
Employer contributions	\$ 13,492,679	\$ 13,908,858	\$ 13,969,479	\$ 15,399,749	\$ 18,853,140	\$ 3,453,391
Employee withholdings	5,365,753	5,469,269	5,394,477	7,150,835	7,000,984	(149,851)
Interest income	12,674	143,999	279,740	-	100,000	100,000
Transfers from General Fund	-	-	-	-	2,765,277	2,765,277
Total revenues	18,871,106	19,522,126	19,643,696	22,550,584	28,719,401	6,168,817
Expenditures						
Claims	17,660,087	17,575,182	19,271,655	20,060,030	21,534,400	1,474,370
Reinsurance costs	203,132	47,156	1,099,529	1,380,000	1,380,000	-
Wellness and HRA benefits	1,622,421	1,739,224	1,702,983	1,941,625	1,540,900	(400,725)
Administrative charges and taxes	128,406	152,966	155,811	203,233	60,400	(142,833)
Total expenditures	19,614,046	19,514,528	22,229,978	23,584,888	24,515,700	930,812
Excess (deficiency) of revenues over (under) expenditures	(742,940)	7,598	(2,586,282)	(1,034,304)	4,203,701	5,238,005
Beginning fund balance	7,169,566	6,426,626	6,434,224	3,847,942	-	(3,847,942)
Ending fund balance	\$ 6,426,626	\$ 6,434,224	\$ 3,847,942	\$ 2,813,638	\$ 4,203,701	\$ 1,390,063

Note:

① The fiscal year 2024 fund balance of \$3,847,942 will be sufficient to fund the projected budget deficits in fiscal year 2025.

Roanoke County Public Schools
2025-2026 Annual Budget
Health Rates

	Key Care 1000						Health Keepers 2000						Health Keepers 3400					
	HRA Contribution for Wellness \$500 / \$1000						HRA Contribution for Wellness \$500 / \$1000						HSA Contribution for Wellness \$1,200 / \$2,400					
	Deductible \$1,000 / \$2,000						Deductible \$2,000 / \$4,000						Deductible \$3,400 / \$6,800					
	Maximum OOP \$3,500 / \$7,000						Maximum OOP \$5,000 / \$10,000						Maximum OOP \$6,000 / \$12,000					
	Coinsurance 20% after deductible						Coinsurance 20% after deductible						Coinsurance 20% after deductible					
	Prescription Retail \$10 / \$25 / \$40						Prescription Retail \$10 / \$40 / \$80						Prescription Retail \$10 / \$40 / \$80					
	20% of Rx up to \$100						20% of Rx up to \$200											
	Prescription Mail (90-day) 2x retail						Prescription Mail (90-day) 2x retail						Prescription Mail (90-day) 2x retail					
	Monthly			Annual			Monthly			Annual			Monthly			Annual		
	Employee	RCPS	Premium	Employee	RCPS	Premium	Employee	RCPS	Premium	Employee	RCPS	Premium	Employee	RCPS	Premium	Employee	RCPS	Premium
12-Month Wellness - Single	185.00	740.00	925.00	2,220.00	8,880.00	11,100.00	93.14	740.00	833.14	1,117.68	8,880.00	9,997.68	-	740.00	740.00	0.00	8,880.00	8,880.00
12-Month Wellness - Employee + Minor	499.50	888.00	1,387.50	5,994.00	10,656.00	16,650.00	361.72	888.00	1,249.72	4,340.64	10,656.00	14,996.64	222.00	888.00	1,110.00	2,664.00	10,656.00	13,320.00
12-Month Wellness - Employee + Spouse	814.00	1,036.00	1,850.00	9,768.00	12,432.00	22,200.00	630.28	1,036.00	1,666.28	7,563.36	12,432.00	19,995.36	444.00	1,036.00	1,480.00	5,328.00	12,432.00	17,760.00
12-Month Wellness - Family	1,054.50	1,258.00	2,312.50	12,654.00	15,096.00	27,750.00	824.86	1,258.00	2,082.86	9,898.32	15,096.00	24,994.32	592.00	1,258.00	1,850.00	7,104.00	15,096.00	22,200.00
12-Month Wellness - Family - School Couple	536.50	1,776.00	2,312.50	6,438.00	21,312.00	27,750.00	306.86	1,776.00	2,082.86	3,682.32	21,312.00	24,994.32	74.00	1,776.00	1,850.00	888.00	21,312.00	22,200.00
11-Month Wellness - Single	201.82	807.28	1,009.10				101.60	807.28	908.88				-	807.28	807.28			
11-Month Wellness - Employee + Minor	544.92	968.72	1,513.64				394.62	968.72	1,363.34				242.18	968.72	1,210.90			
11-Month Wellness - Employee + Spouse	888.00	1,130.18	2,018.18				687.58	1,130.18	1,817.76				484.36	1,130.18	1,614.54			
11-Month Wellness - Family	1,150.36	1,372.36	2,522.72				899.86	1,372.36	2,272.22				645.82	1,372.36	2,018.18			
11-Month Wellness - Family - School Couple	585.26	1,937.46	2,522.72				334.76	1,937.46	2,272.22				80.72	1,937.46	2,018.18			
10-Month Wellness - Single	222.00	888.00	1,110.00				111.76	888.00	999.76				-	888.00	888.00			
10-Month Wellness - Employee + Minor	599.40	1,065.60	1,665.00				434.06	1,065.60	1,499.66				266.40	1,065.60	1,332.00			
10-Month Wellness - Employee + Spouse	976.80	1,243.20	2,220.00				756.34	1,243.20	1,999.54				532.80	1,243.20	1,776.00			
10-Month Wellness - Family	1,265.40	1,509.60	2,775.00				989.84	1,509.60	2,499.44				710.40	1,509.60	2,220.00			
10-Month Wellness - Family - School Couple	643.80	2,131.20	2,775.00				368.24	2,131.20	2,499.44				88.80	2,131.20	2,220.00			
Year 1 Retiree Wellness - Single	185.00	740.00	925.00				93.14	740.00	833.14				-	740.00	740.00			
Year 1 Retiree Wellness - Employee + Minor	499.50	888.00	1,387.50				361.72	888.00	1,249.72				222.00	888.00	1,110.00			
Year 1 Retiree Wellness - Employee + Spouse	814.00	1,036.00	1,850.00				630.28	1,036.00	1,666.28				444.00	1,036.00	1,480.00			
Year 1 Retiree Wellness - Family	1,054.50	1,258.00	2,312.50				824.86	1,258.00	2,082.86				592.00	1,258.00	1,850.00			
Year 1 Retiree Wellness - Family - School Couple	536.50	1,776.00	2,312.50				306.86	1,776.00	2,082.86				74.00	1,776.00	1,850.00			
EEWP Retiree Wellness - Single	675.00	250.00	925.00	8,100.00	3,000.00	11,100.00	583.14	250.00	833.14	6,997.68	3,000.00	9,997.68	490.00	250.00	740.00	5,880.00	3,000.00	8,880.00
EEWP Retiree Wellness - Employee + Minor	1,137.50	250.00	1,387.50	13,650.00	3,000.00	16,650.00	999.72	250.00	1,249.72	11,996.64	3,000.00	14,996.64	860.00	250.00	1,110.00	10,320.00	3,000.00	13,320.00
EEWP Retiree Wellness - Employee + Spouse	1,600.00	250.00	1,850.00	19,200.00	3,000.00	22,200.00	1,416.28	250.00	1,666.28	16,995.36	3,000.00	19,995.36	1,230.00	250.00	1,480.00	14,760.00	3,000.00	17,760.00
EEWP Retiree Wellness - Family	2,062.50	250.00	2,312.50	24,750.00	3,000.00	27,750.00	1,832.86	250.00	2,082.86	21,994.32	3,000.00	24,994.32	1,600.00	250.00	1,850.00	19,200.00	3,000.00	22,200.00
EEWP Retiree Wellness - Family - School Couple	1,812.50	500.00	2,312.50	21,750.00	6,000.00	27,750.00	1,582.86	500.00	2,082.86	18,994.32	6,000.00	24,994.32	1,350.00	500.00	1,850.00	16,200.00	6,000.00	22,200.00
Other Retiree Wellness - Single	925.00	-	925.00	11,100.00	-	11,100.00	833.14	-	833.14	9,997.68	-	9,997.68	740.00	-	740.00	8,880.00	-	8,880.00
Other Retiree Wellness - Employee + Minor	1,387.50	-	1,387.50	16,650.00	-	16,650.00	1,249.72	-	1,249.72	14,996.64	-	14,996.64	1,110.00	-	1,110.00	13,320.00	-	13,320.00
Other Retiree Wellness - Employee + Spouse	1,850.00	-	1,850.00	22,200.00	-	22,200.00	1,666.28	-	1,666.28	19,995.36	-	19,995.36	1,480.00	-	1,480.00	17,760.00	-	17,760.00
Other Retiree Wellness - Family	2,312.50	-	2,312.50	27,750.00	-	27,750.00	2,082.86	-	2,082.86	24,994.32	-	24,994.32	1,850.00	-	1,850.00	22,200.00	-	22,200.00
Cobra - Single	943.50	-	943.50				849.80	-	849.80				754.80	-	754.80			
Cobra - Employee + Minor	1,415.25	-	1,415.25				1,274.71	-	1,274.71				1,132.20	-	1,132.20			
Cobra - Employee + Spouse	1,887.00	-	1,887.00				1,699.61	-	1,699.61				1,509.60	-	1,509.60			
Cobra - Family	2,358.75	-	2,358.75				2,124.52	-	2,124.52				1,887.00	-	1,887.00			

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Financial Section

Dental Insurance Fund Revenues by Source and Expenditures by Object

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

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Revenues						
<i>Other revenues</i>						
Employer contributions	\$ 590,417	\$ 633,214	\$ 640,364	\$ 664,364	\$ 658,000	\$ (6,364)
Employee withholdings	995,655	1,033,623	1,020,634	1,049,737	1,031,000	(18,737)
Interest income	57	839	2,622	-	-	-
Total revenues	1,586,129	1,667,676	1,663,620	1,714,101	1,689,000	(25,101)
Expenditures						
Claims	1,610,500	1,643,399	1,641,010	1,714,101	1,689,000	(25,101)
Total expenditures	1,610,500	1,643,399	1,641,010	1,714,101	1,689,000	(25,101)
Excess (deficiency) of revenues over (under) expenditures	(24,371)	24,277	22,610	-	-	-
Beginning fund balance	99,454	75,083	99,360	121,970	121,970	-
Ending fund balance	\$ 75,083	\$ 99,360	\$ 121,970	\$ 121,970	\$ 121,970	\$ -

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Dental Rates

	Monthly			Annual		
	Employee	RCPS	Premium	Employee	RCPS	Premium
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			604.56
Retiree - Subscriber + 1 Person			82.26			987.12
Retiree - Family			143.26			1,719.12
Cobra - Subscriber			34.70			
Cobra - Subscriber + 1 Person			56.42			
Cobra - Family			97.62			

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Financial Section

Risk Management Fund Revenues by Source and Expenditures by Object

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

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Revenues						
<i>Other revenues</i>						
Employer contributions	\$ 414,094	\$ 385,300	\$ 489,508	\$ 408,203	\$ 408,203	\$ -
Interest income	2,576	36,290	75,751	-	-	-
Total revenues	416,670	421,590	565,259	408,203	408,203	-
Expenditures						
Claims	576,264	318,781	531,082	268,500	268,500	-
Administrative charges	124,596	134,368	161,183	139,703	139,703	-
Total expenditures	700,860	453,149	692,265	408,203	408,203	-
Excess (deficiency) of revenues over (under) expenditures	(284,190)	(31,559)	(127,006)	-	-	-
Beginning fund balance	1,196,606	912,416	880,857	753,851	753,851	-
Ending fund balance	\$ 912,416	\$ 880,857	\$ 753,851	\$ 753,851	\$ 753,851	\$ -

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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.

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase/ (Decrease)
Additions						
Employer contributions	\$ 92,290	\$ 92,290	\$ 92,290	\$ 92,290	\$ -	\$ (92,290)
<i>Investment income:</i>						
Increase (decrease) in fair value of investments	(143,929)	120,725	164,816	50,000	50,000	-
Interest and dividends	916	791	1,264	500	500	-
Total additions	(50,723)	213,806	258,370	142,790	50,500	(92,290)
Deductions						
Less investment expenses	2,100	2,063	2,166	2,000	2,250	250
Reserve for future spending	-	-	-	140,790	48,250	(92,540)
Total deduction	2,100	2,063	2,166	142,790	50,500	(92,290)
Net increase in net position	(52,823)	211,743	256,204	-	-	-
Beginning net position	1,501,193	1,448,370	1,660,113	1,916,317	1,916,317	-
Ending net position	\$ 1,448,370	\$ 1,660,113	\$ 1,916,317	\$ 1,916,317	\$ 1,916,317	\$ -