Roanoke County Coalition of Parent Organizations

January 12, 2026

Roanoke County Public Schools Budget & Operations Overview

Agenda

- Roanoke County Public Schools Budgeting
- School Operations with Parent Organizations

Roanoke County Public Schools Budgeting

- *Budget Process*
- *Revenues*
- *Expenditures*

RCPS Budget Process

Planning

Establish goals and estimate the resources needed to achieve them

Set calendar

Forecast revenues

Identify priorities

Budget meetings

Public hearing

Communications

Adoption

Legislative approval establishes legal spending authority

School Board

Board of Supervisors

Execution

Funds are obligated and spent under internal controls

Load budget

Operations

Monthly reporting

Evaluation

Results are audited, analyzed, and used to improve the next cycle

Annual audit

ACFR

Year-end carryover

Revenues

- Standards of quality
- Categorical
- Lottery

- Local revenue

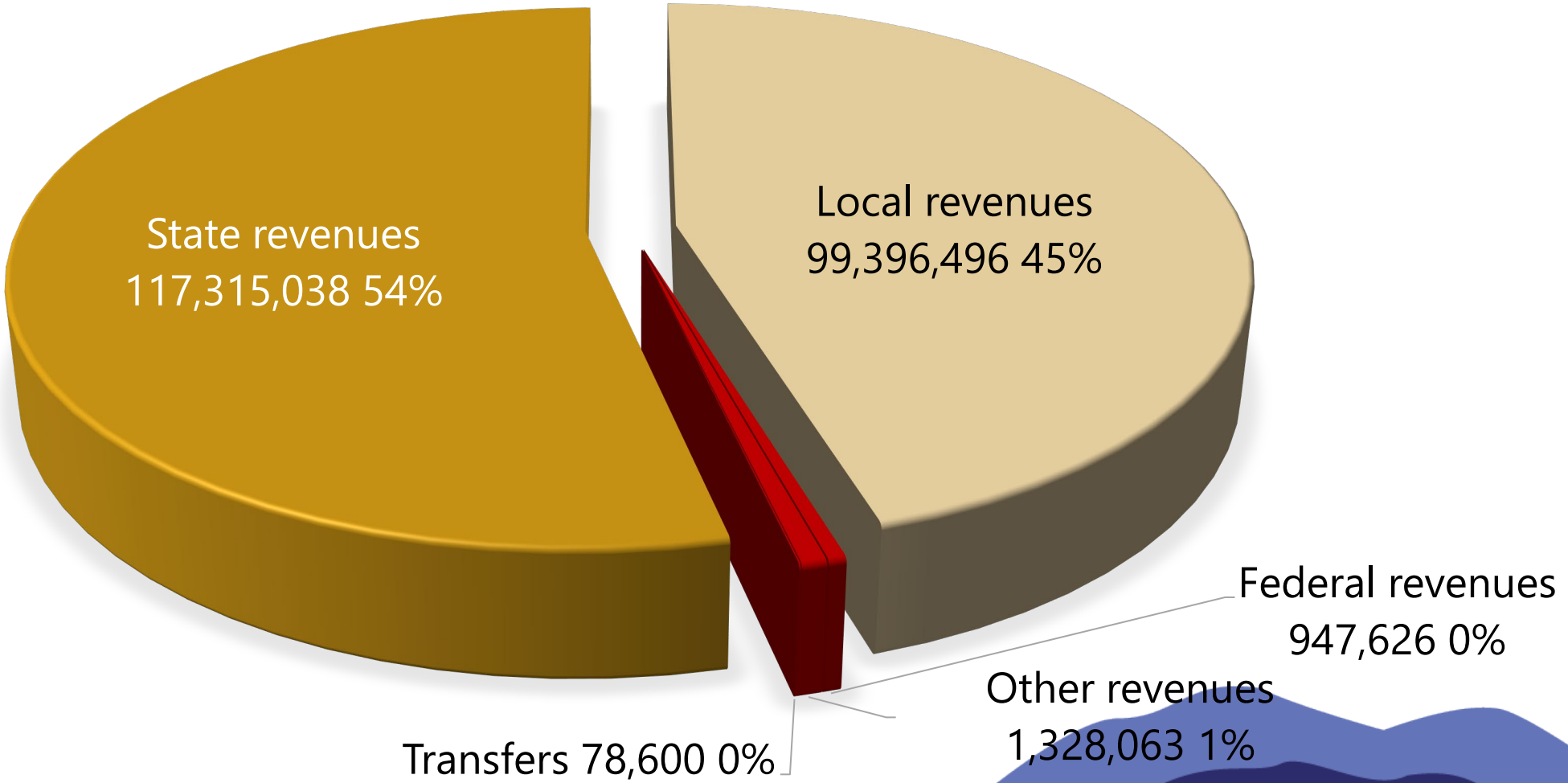
- Federal funds
- Fees
- Other

State Revenue
March 31 ADM
Local Composite Index

County Revenue
Revenue Sharing Agreement

Other Revenue
Various factors

2026 General Fund Revenues



Balancing Revenues and Expenditures

State

- Standards of quality
- Categorical
- Lottery

County

- Local revenue

Other

- Federal funds
- Fees
- Other

Comp & Benefits

- Staffing
- Wages
- Benefits

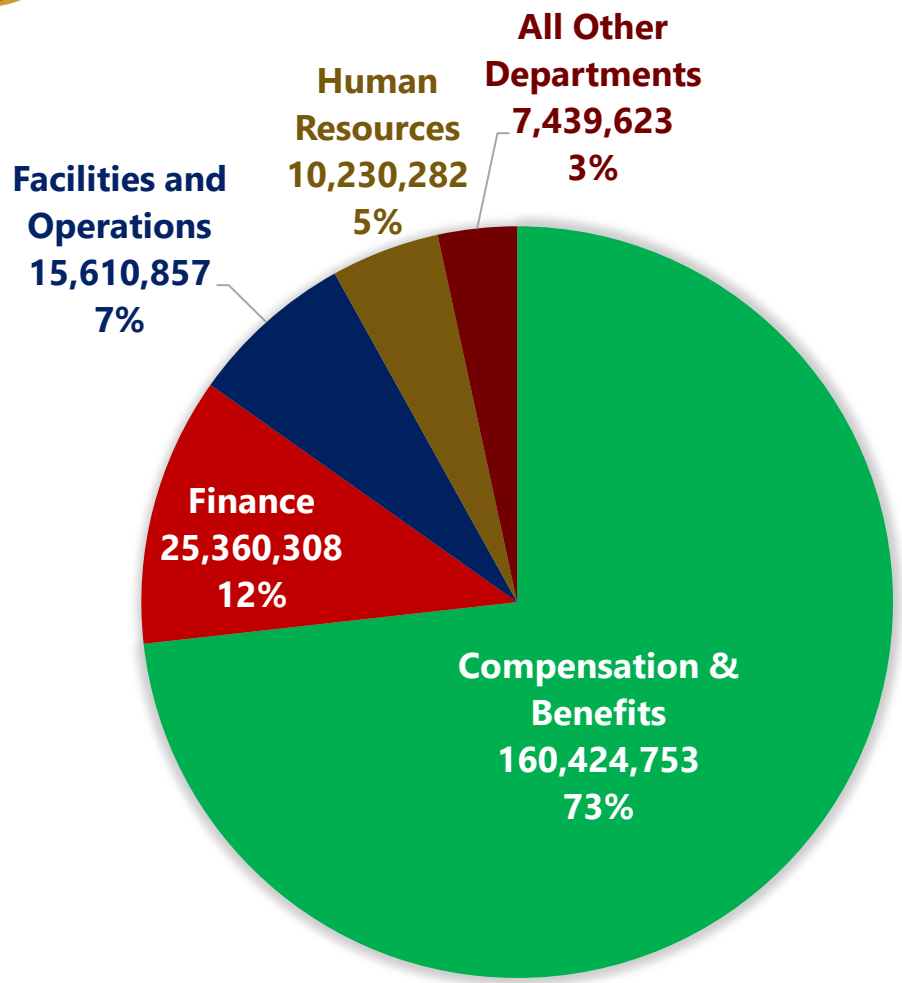
Current Needs

- Departments
- Schools

Long-Term

- Capital plan
- Debt service
- Replacement plans

2026 General Fund Expenditures



Wages 114,412,386	VRS 18,959,354
Health 17,368,850	Taxes 8,744,976
Dental 611,479	Other 327,708

Questions or Comments?

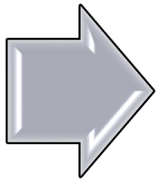
School Operations with Parent Organizations

- *Promote the general welfare of the entire student body at a school.*

Booster Boss! By Parent Booster USA

- Best practice is for school fundraising groups to focus their energy on volunteer support and raising money
- Booster funds should then be granted to the school or program and let the school staff manage programs

Band Booster raises money and gives it to school for uniforms



School works with Central/County Procurement to purchase

Parent Organizations Dos and Don’ts

Should do…

- Follow the recommendations in the Parent Organization Manual
- Follow Virginia PTA governance if applicable
- Apply for own Federal ID Number
- Apply for own 501(c)(3) if they want to qualify for tax exempt status
- Maintain own bank account
- Maintain own insurance

Cannot do…

- Legally bind the school, division, school, or an employee in a contract
- Provide change fund to an employee, coach, or sponsor
- Give gift certificates, cash or other gifts to employees in exchange for work performed in our schools
- Hold fundraising activities without Principal approval

Reporting

- Current by-laws
- Current officers
- Contact information

Organization

- Minutes

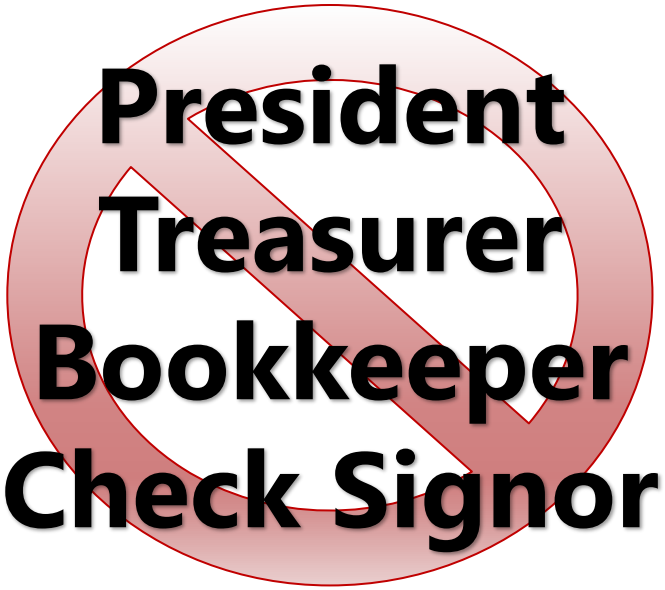
Meetings

- IRS Tax Form
- 6/30/xx financials
- 6/30/xx audit

Financial

Employee Volunteers

- Division employees may not serve in a board or officer role that controls or authorizes financial transactions for any booster or parent organization



- Division employees may not conduct any booster or parent organization business during paid employee working hours

Fundraiser Process

Fundraiser Request Workflow

Sponsor Completes OP.3-403 Fundraiser Approval Form

Bookkeeper Acknowledges

Principal Approves

Who does it apply to?

Employees

- Principals
- Bookkeeper
- Teacher/Other Staff
- Club Sponsor
- Sports Coach

PTA/PTSO/Booster

Resources on Finance Website

HOME / DEPARTMENTS / FINANCE / PARENT ORGANIZATION GUIDELINES

Parent Organizations

In Roanoke County, we have several types of parent organizations, including Parent-Teacher Associations (PTA's), Parent-Teacher-Student Organizations (PTSO's), and Booster Clubs (athletics and band).

School Board Policy 8.03 addresses Relations with Parent Organizations:

> The Roanoke County School Board encourages the establishment of parent-teacher organizations that seek to advance programs that improve educational opportunities for all students consistent with state and federal law. The School Board requests that parent-teacher organizations maintain a close relationship with the Board, administration, and staff and that they consider School Board and school policies when planning activities.

School Board Admin Reg 8.03AR establishes the procedures for administering Parent Organization funds.

Fundraising Form to be completed and submitted to School prior to initiating fundraisers.

- **RCPS Parent Organization Guidelines**
- **1/23/24 Memo About Relationships Between RCPS and Parent Organizations**
- **3/11/24 Presentation to the Roanoke County Coalition of Parent Organizations**

Excellent Training Opportunities

- **Booster Club Officer Training**
- **Booster Boss: The Short Course!**
- **Booster Resource Videos**

Other Resources

- **Internal Revenue Service**
  - **IRS Publication 557 Tax Exempt Status for Your Organization**
  - **IRS Application for Employer Identification Number**
  - **IRS Form 1023 Application for Recognition of Exemption Under Section 501(c)(3)**
  - **IRS Form 1023-EZ Streamlined Application for Recognition of Exemption Under Section 501(c)(3)**
  - **IRS Form 990-N Annual Electronic Filing Requirement for Small Exempt Organizations**
  - **IRS Form 990-EZ Short Form Return of Organization Exempt from Income Tax**
  - **IRS Form 990 Return of Organization Exempt from Income Tax**
- **Virginia Department of Taxation**
- **Virginia State Corporation Commission (Nonstock Corporation Application)**
  - **Virginia SCC Articles of Incorporation**
- **Virginia Department of Education**
- **National PTA**
  - **Virginia PTA**
- **PTO Today**
- **USDA Smart Snacks Information for Fundraisers in Schools**

Final Questions?