

School Board of the City of Roanoke, Virginia
Component Unit of the City of Roanoke, Virginia

2020-2021 Budget



40 Douglass Avenue, Northwest
Roanoke, Virginia 24012
www.rcps.info

PHOTO CREDITS

Cover and Section Dividers: Our students and staff
Photographs by the Roanoke City Schools Department of Community Relations

School Board of the City of Roanoke, Virginia,
A Component Unit of the City of Roanoke, Virginia

2020-2021 Budget
Covering the Fiscal Year beginning July 1, 2020 and
ending June 30, 2021

Roanoke City School Board

Mark K. Cathey, Chairman
Lutheria H. Smith, Vice Chairman
William B. Hopkins, Jr.
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Laura D. Rottenborn
Joyce W. Watkins
Dick Willis

Dr. Rita D. Bishop, Superintendent

**Prepared by the Accounting Department and
the Chief Financial Officer**

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EXECUTIVE SUMMARY



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ROANOKE CITY PUBLIC SCHOOLS

Strong Students. Strong Schools. Strong City.

Profile of the School District

Roanoke City Public Schools (RCPS) is a progressive urban school district located in the heart of the Blue Ridge Mountains in the City of Roanoke, Virginia. Roanoke, the largest city in the Commonwealth of Virginia (Commonwealth) west of Richmond, is located at the southern end of the Shenandoah Valley, approximately 170 miles west of Richmond and 235 miles southwest of Washington, DC. Roanoke's 2019 estimated population, as per the US Census Bureau, was 99,920.

In the 2019-20 school year, RCPS provided a comprehensive program of study for 14,039 students in grades pre-kindergarten through twelve (based on fall membership counts). The school division is made up of seventeen elementary schools, five middle schools, two high schools, the Roanoke Valley Governor's School for Science and Technology, a vocational school, two alternative education facilities, adult education programs, and preschool programs for at-risk children. A significant enrollment increase was experienced in 2019-20, but the Coronavirus (COVID-19) pandemic, that began to affect the United States in January and February 2020, has changed the way public education operates for the foreseeable future. RCPS is preparing for possible enrollment loss in 2020-21 due to fears of the virus. Beyond the coming year, modest growth is expected.

Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 42.5% of students are black, 33.5% are white, 15% are Hispanic, and 9% are Asian or another race.

In 2019-20, 96.42% of RCPS students qualified for free or reduced price school lunch, where eligibility is determined based on the financial need of the individual student's family, or the overall needs in the school's community as determined through the United States Department of Agriculture (USDA) Community Eligibility Provision (CEP). RCPS began participating in the CEP in the fall of 2015, providing free lunch for 84.7% of the overall student population through 19 school locations. In 2018-19, student needs led RCPS to apply, and receive approval, to include all but two school sites in the CEP program. Students at all but two elementary schools have access to free breakfast and lunch daily without having to apply or prove individual family need. At the two schools that are not participating in CEP, students can still receive free or reduced price school lunch (and breakfast) through the traditional application process.

RCPS continues to make strides in student academic progress and achievement. All Roanoke City Public Schools were fully accredited by the Virginia Department of Education in 2019-20 and 2018-19. The 2020 end-of-year assessments used to determine accreditation were cancelled by the Virginia Department of Education (VDOE) as a result of the COVID-19 pandemic and the Governor's order that schools close in response. Schools that met accreditation standards for the current year will maintain their accredited status going into 2020-21.

The Roanoke City Public Schools' strategic plan has affirmed that the school division's mission is to "graduate students prepared for life in a rapidly changing world." The plan also establishes RCPS' vision, which is "to be a model for urban public education." This vision means that our students will have the skills to be successful and opportunities to reach their full potential

regardless of poverty, ethnicity, disabilities, or other challenges. Only a few urban places in the country have been able to achieve this, and they are usually individual schools as opposed to entire school districts. RCPS believes that we owe it to our children to set a very high bar.

The decisions, direction, and actions of RCPS are guided by eight core beliefs, as follows:

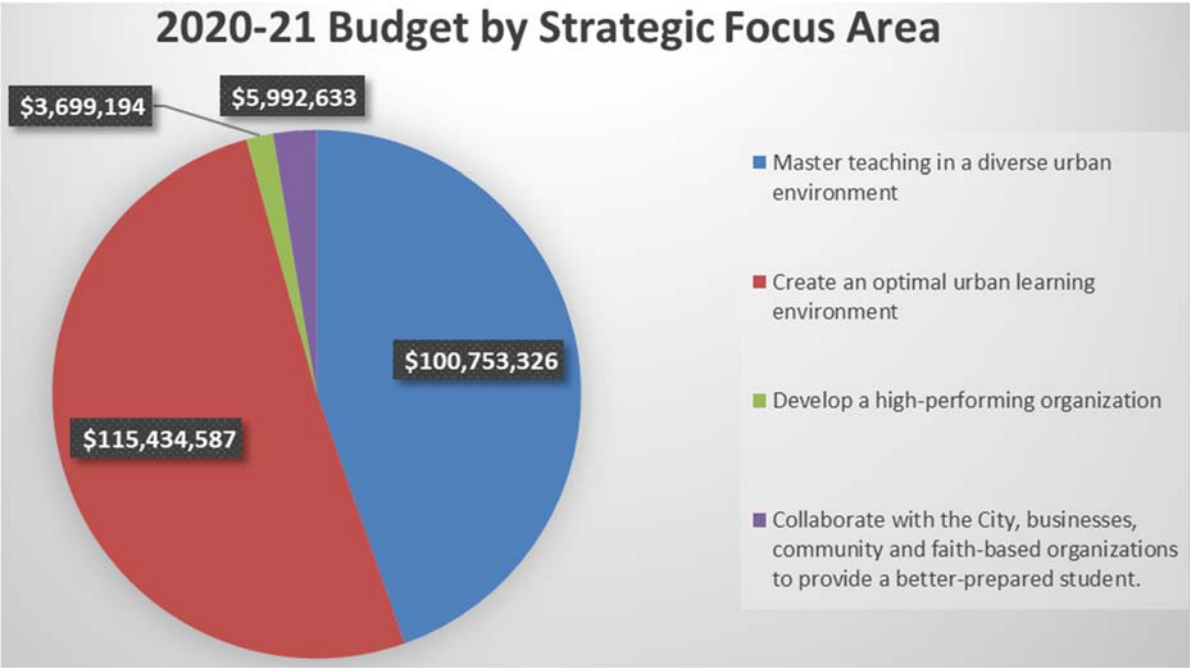
- Our diversity is a source of strength
- Our schools must be safe
- All students are capable of meeting high expectations
- We are accountable for our students' success
- Every individual in RCPS contributes to our students' success
- We have a responsibility to work collaboratively with our families
- Respect, trust, and honest communication are the foundation of successful and productive relationships
- The vitality of our community depends on a strong school system

“Strong Students. Strong Schools. Strong City.” The School Board has the following established priorities in the current year:

- Achieve academic excellence for all students.
- Ensure the safest schools for our students and staff.
- Attract, train, and retain the best staff for our urban Division.
- Ensure efficient use, maintenance, and improvement of the Division's facilities and infrastructure.
- Enhance music and the arts, athletics, and extracurricular activities.

The School Division's strategic plan for meeting these performance measures and achieving its priorities is organized into four strategic focus areas:

- Master teaching in a diverse urban environment
- Create an optimal urban learning environment
- Develop a high-performing organization
- Collaborate with the City, business, community and faith-based organizations to provide a better-prepared student



Roanoke City School Board and Principal Administrators

Roanoke City Public Schools is governed by a seven-member School Board, the members of which are appointed to three-year terms by the Roanoke City Council. The 2019-20 School Board of the City of Roanoke includes Mark K. Cathey, Chairperson, Lutheria H. Smith, Vice Chairperson; William B. Hopkins, Jr.; Elizabeth C. S. Jamison; Laura D. Rottenborn; Joyce W. Watkins; and Dick Willis.



Dr. Rita D. Bishop became Superintendent of Roanoke City Public Schools on August 1, 2007. After thirteen years of distinguished service as this school division's superintendent, Dr. Bishop is retiring at the end of the 2019-20 school year. This budget's development, which concluded in June 2020, was accomplished with Dr. Bishop's leadership and support.



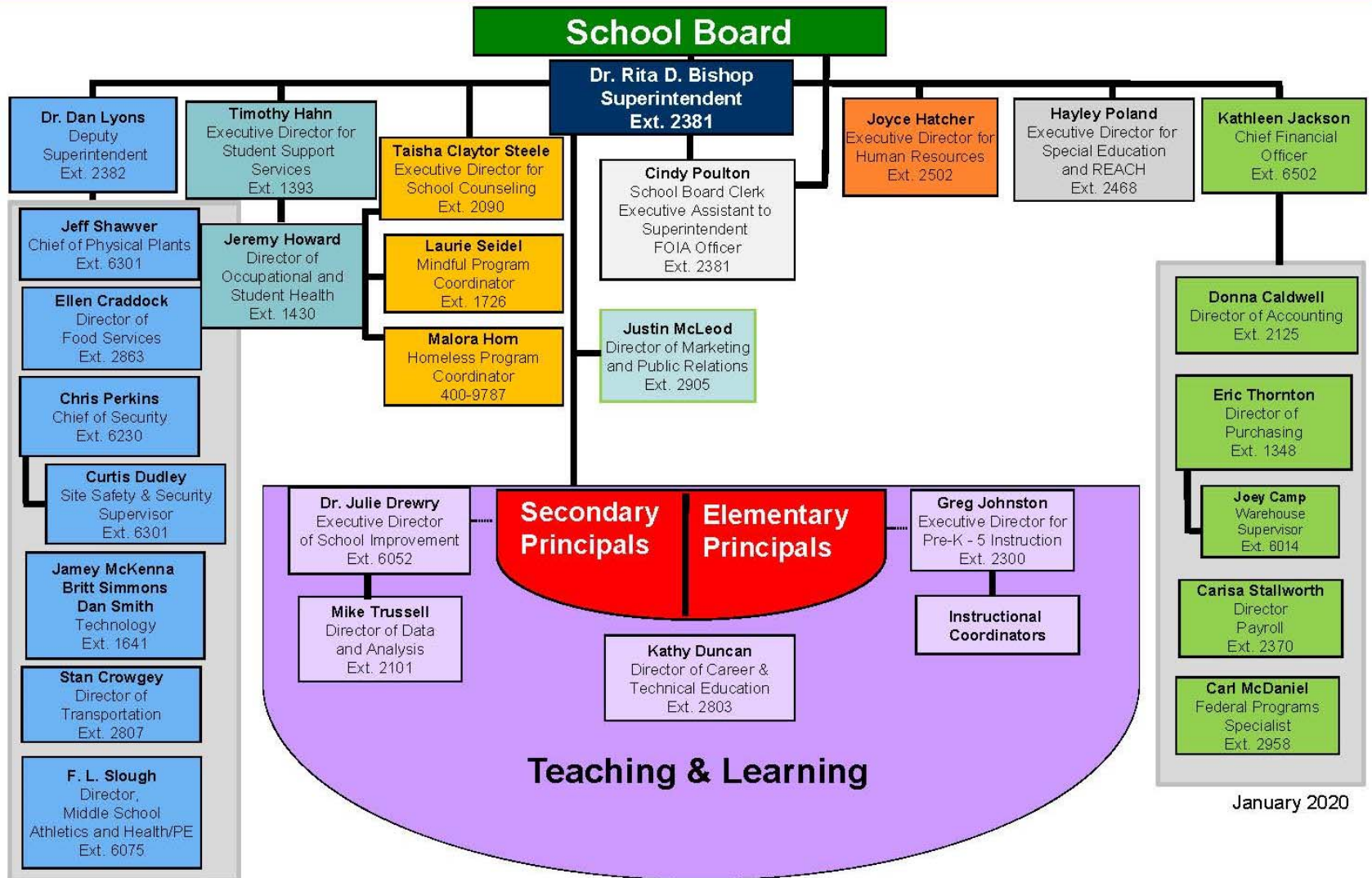
The School Division's executive leadership team for 2019-20 includes the administrators listed below. The Organizational Chart on the following page is the most recently approved as of this document's printing.

- Dr. Dan Lyons, Deputy Superintendent
- Mrs. Joyce Hatcher, Executive Director for Human Resources
- Dr. Julie Drewry, Executive Director for School Improvement
- Dr. Tim Hahn, Executive Director for Student Support Services
- Mrs. Kathleen Jackson, Chief Financial Officer
- Mr. Greg Johnston, Executive Director for K-5 Instruction
- Mr. Chris Perkins, Chief Security Officer
- Mrs. Hayley Poland, Executive Director for Special Education
- Mrs. Taisha Steele, Executive Director for School Counseling



ROANOKE CITY
PUBLIC SCHOOLS

Roanoke City Public Schools 2019-20 Chart of Organization



January 2020



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

ROANOKE CITY PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2019–2020.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'T E Wohlleber'.

Thomas E. Wohlleber, CSRM
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

Budget Process and Timeline

Regulations Guiding the Budget Process and Timeline

The Code of Virginia requires school division superintendents to develop an itemized budget to be presented to and adopted by the School Board each year (§ 22.1-92). That same code requires the School Board to in turn submit that budget to the governing body, in this case, the City of Roanoke. The Code of Virginia § 22.1-93 requires that the city approve its budget for educational purposes by May 15, or within 30 days of receiving an estimate of state funds for public education, whichever is later. In order to meet its obligations under this state timeline, the City of Roanoke requires by City Code § 33 that the School Board (and other boards and departments) provide a budget estimate to the city manager no later than March 15. This March 15 deadline was met for the 2020-21 budget, however, further timelines were adjusted due to the COVID-19 pandemic. On March 12, 2020, Governor Ralph S. Northam issued Executive Order Number Fifty-One, declaring that a state of emergency exists within the Commonwealth of Virginia as a result of the COVID-19 pandemic disaster. Virginia Code Section 15.2-1413 authorizes governing bodies of localities to provide for continuity of government in the case of a disaster. Per Code of Virginia § 15.2-1413, and City Ordinance No. 41703-032720, the Roanoke City Manager was authorized to take such actions as necessary to provide for the continuity of Roanoke City government, including recommending a revised budget schedule, which was approved by Roanoke City Council on April 6, 2020. This revised schedule gave the City of Roanoke more time to analyze rapidly changing economic conditions and extended the timeline for budget adoption by one month to June 15.

The School Board of the City of Roanoke has adopted policies governing the school division's budget development and management process to, in part, ensure that RCPS is in compliance with the above stated requirements codified by the Commonwealth of Virginia and the City of Roanoke. School Board Policy DB requires that a categorical budget for the next fiscal year be adopted by the School Board by March 14 of the current fiscal year, in order to ensure that RCPS can meet the city's March 15 deadline. Policy DB also establishes the school division's fiscal year as beginning July 1 and ending June 30 of the following June.

Budget Classifications

The categorical budget adopted by the School Board no later than March 14 refers to budgeted expenditures by categorical classifications as prescribed by the State Board of Education in the Code of Virginia § 22.1-115. RCPS develops a categorical budget that represents anticipated expenditures in the following categories:

- Instruction
- Administration, Attendance, Health and Technology
- Pupil Transportation
- Operations and Maintenance
- Debt Service
- Food Services
- Athletics

The School Board reports the following major governmental funds:

The *General Fund* is the School Board's primary operating fund. It accounts for all school division financial resources, except those required to be accounted for separately.

The *Food Services Fund* is a special revenue fund that accounts for the proceeds of specific revenue sources, legally restricted to the operation of the school food service program. The primary source of funding comes from the National School Lunch Program and the School Breakfast Program as provided by the Federal Government, and the majority of the remaining funds come from operational receipts.

The *School Grants Fund* is a special revenue fund that accounts for the proceeds of specific revenue sources (other than the school food service program) that are restricted to expenditures for specified purposes. The primary source of grant funding comes from awards made by the Federal Government with the majority of the remaining funding coming from the Commonwealth of Virginia.

The annual budget for Roanoke City Public Schools is legally adopted at the fund level by City Council as part of the City of Roanoke annual budget. The School Board approves a budget, referred to as the Categorical Budget, which breaks down the General Fund budget into categories defined by the Virginia Department of Education. This is the format in which the budget is provided to the City Manager on or before March 15 as is required by City Code. To manage its operations, RCPS breaks the categorical budget down into cost centers, and from there to object code line items.

The system of object codes used to specifically identify types of costs has been developed to align with the chart of accounts established by the Virginia Department of Education (VDOE) for reporting purposes. Primary expenditure types include:

- PAYROLL costs for all full and part-time employees, as well as overtime costs, pay for supplemental duty, and any other allowances.
- FRINGE BENEFITS include the costs of all benefits provided to or on behalf of employees including Social Security, life insurance, retirement savings, medical, vision and dental insurance coverage, and unemployment.
- PURCHASED SERVICES include all contractual services required for the operations of the school division. Examples include repair and maintenance services, school nursing services, school bus transportation, and school nutrition services.
- INTERNAL SERVICES are those services provided by one functional area of the school division to another. In RCPS, the Print Shop operates as an Internal Service.
- OTHER CHARGES covers an assortment of costs including utilities, postage, insurance, rentals, and travel.
- MATERIALS AND SUPPLIES include expenditures for consumable commodities.
- CAPITAL OUTLAY includes purchases of equipment items where the individual item value is \$500 or more. The capitalization threshold for RCPS (above which assets must be depreciated) is \$5,000, but the school division has many important assets with an individual item value less than \$5,000 (for example, computers) that have a useful life of several years and that need to be tracked and maintained.

Revenue is budgeted by revenue source using the following categories:

- CITY OF ROANOKE revenue reflects the annual allocation of funds made by the City of Roanoke for the operation of schools. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS receives 40% of annual local tax revenue from the City of Roanoke to fund public education.
- COMMONWEALTH OF VIRGINIA funding represents RCPS's share of K-12 funding budgeted annually by the Commonwealth of Virginia. The majority is in the form of basic aid to fund the state's share of state determined minimum quality standards based largely on Average Daily Membership (required to be measured March 31 annually and reported to the state). Other state funding is allocated for specific programs or through state-sponsored competitive grant programs.
- FEDERAL GOVERNMENT funding is almost always exclusively reflected in the Food Services Fund and the Grants Fund. It comes in the form of USDA Food Program

reimbursements, and funding through Federal grants and entitlement programs such as Title I-A and IDEA Special Education funding.

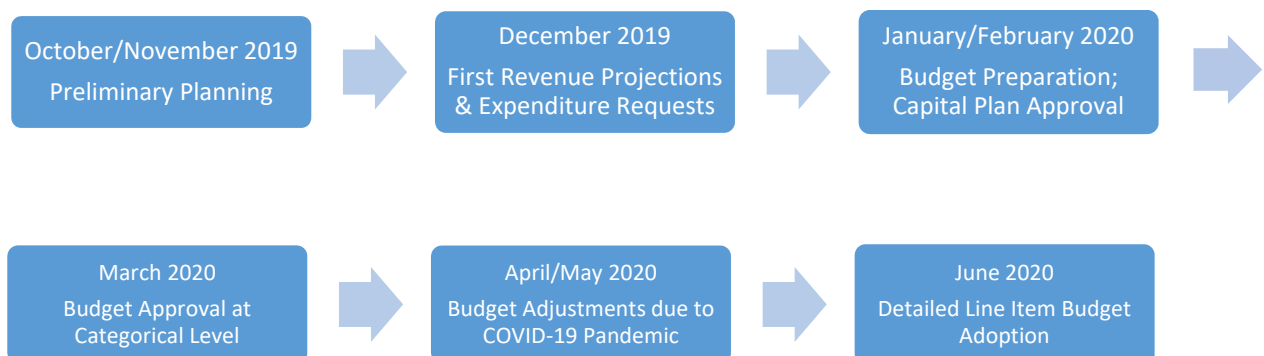
- OTHER AGENCIES revenue includes any revenue anticipated from other government agencies or organizations. For RCPS, this primarily includes payments from other participating school divisions for Roanoke Valley Governor’s School tuition (RCPS hosts the Governor’s School and is the fiscal agent).
- CHARGES FOR SERVICES includes anticipated revenue from cafeteria sales, tuition paid by other school divisions for regional special education classes hosted by RCPS, and payments for summer school classes.
- ATHLETICS includes anticipated gate receipts from athletic events throughout the year.
- OTHER REVENUE encompasses all other sources of revenue, which can vary from year to year. This can include interest income, donations, and prior year refunds or rebates.

Budget Development Timeline

Budget development begins each fall with a review of the cost implications of various potential employee salary increases, and the solicitation of non-personnel budget requests from budget managers. First revenue projections from the City of Roanoke and the Commonwealth of Virginia become available in December.

The Commonwealth of Virginia adopts its budget biennially, and 2020-21 marks the first year of the new biennium. The Virginia General Assembly convened its regular session on January 8, 2020, and the Governor’s proposed budget went to both houses for action. Differences were worked out fairly quickly, and the General Assembly was poised to approve the budget in mid-March, just as the impact of the COVID-19 pandemic was intensifying in Virginia. To keep the process moving, the General Assembly approved the budget on March 12, 2020, with the intention of making adjustments through the regular veto session once more information on COVID-19 would be available. The budget reductions recommended by the Governor through several amendments were approved by the General Assembly on April 22, 2020. The Governor and General Assembly have said they intend to revisit the budget later in the summer once more is known about the economic impact of the response to the pandemic. Though it is the hope of all school divisions that the impact will be less than expected and some of the cuts made in April may be restored, RCPS is not counting on that relief.

Roanoke City Council similarly reviewed revenue adjustments throughout its extended budget process in April and May, leading up to the June 15 scheduled budget adoption. School Board budget discussion takes place at every meeting and workshop held by the School Board between January and March, leading up to the approval of a budget at the categorical level on or before March 14. The final detailed budget is then completed and presented to the School Board on or before June 30. The School Board typically approves the subsequent year budget at its regularly scheduled June meeting, so this timeline did not need to be adjusted.



Fiscal Year 2020-2021 Budget

All Funds

FUND	FY 2020-21 Budget
GENERAL FUND	\$184,003,692
GRANTS FUND	\$37,039,619
FOOD SERVICES FUND	\$9,965,112
TOTAL ALL FUNDS	\$231,008,423

Totals represented here include budgeted transfers that impact individual funds' budgeted costs. Food Services indirect cost has historically been reflected as revenue in the General Fund, so the impact on Food Services expense is represented above but not an offset in the General Fund. The comprehensive budgets on the following pages follow the new format in which all transfers are clearly identified. The total budget, Operating Fund budget, restricted Grants Fund Budget, and Food Services Fund budget are outlined by state-defined category and object code.

ROANOKE CITY PUBLIC SCHOOLS
2020-21 TOTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	FORECASTED	FORECASTED	FORECASTED
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
REVENUE SOURCES:								
CITY OF ROANOKE	78,369,658	80,922,413	83,620,493	83,346,865	82,788,981	83,946,972	85,121,160	86,311,772
COMMONWEALTH OF VIRGINIA	89,760,821	91,828,510	95,685,773	97,123,787	103,839,645	108,319,997	112,811,376	116,803,708
FEDERAL GOVERNMENT	22,200,985	22,677,812	23,340,443	22,464,280	28,421,913	22,690,812	22,901,596	23,404,725
OTHER AGENCIES	333,927	611,218	675,124	718,428	657,810	670,966	684,386	698,073
CHARGES FOR SERVICES	6,433,934	6,240,713	6,278,092	6,638,272	6,877,644	6,977,058	7,077,964	7,180,383
ATHLETICS	182,988	197,842	179,868	190,000	100,000	101,000	102,010	103,030
OTHER REVENUE	836,586	1,259,303	1,528,371	900,000	900,000	1,250,000	1,250,000	1,250,000
TOTAL REVENUES	198,118,899	203,737,811	211,308,164	211,381,632	223,585,993	223,956,805	229,948,492	235,751,691
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	81,078,641	81,938,888	83,972,122	86,514,357	87,922,171	87,698,627	90,076,933	92,706,331
PERSONNEL BENEFITS	36,868,799	37,647,200	41,329,796	40,129,256	43,427,592	44,532,833	45,752,729	46,824,424
PURCHASED SERVICES	13,116,160	13,572,076	14,596,384	14,736,729	16,291,721	15,978,228	16,164,214	16,531,404
INTERNAL SERVICES	36,083	37,207	50,792	45,250	146,500	58,322	59,924	61,671
OTHER CHARGES	903,893	1,568,811	1,070,037	1,132,450	946,532	959,372	951,714	975,204
MATERIALS AND SUPPLIES	2,930,268	3,370,658	3,920,806	3,745,652	5,578,268	4,188,930	4,247,274	4,367,025
CAPITAL OUTLAY	850,348	1,155,165	1,002,570	996,277	1,730,902	956,893	976,297	1,031,110
TOTAL INSTRUCTION	135,784,192	139,290,005	145,942,507	147,299,971	156,043,686	154,373,205	158,229,085	162,497,169
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	4,801,288	4,688,958	5,181,000	5,334,535	5,412,320	5,589,842	5,745,025	5,904,553
PERSONNEL BENEFITS	1,915,802	1,835,048	2,133,963	2,748,871	3,026,969	3,126,511	3,213,626	3,294,953
PURCHASED SERVICES	2,378,015	2,230,855	3,396,062	2,770,228	2,767,518	2,857,692	2,936,728	3,010,513
INTERNAL SERVICES	9,201	11,615	13,052	12,800	13,300	13,739	14,124	14,483
OTHER CHARGES	1,079,018	1,213,077	906,501	1,658,012	1,491,715	1,540,816	1,583,852	1,624,029
MATERIALS AND SUPPLIES	1,146,030	1,231,104	1,259,722	1,549,525	1,502,195	1,548,000	1,588,147	1,625,277
CAPITAL OUTLAY	2,049,554	1,241,286	1,652,158	1,879,638	1,658,275	1,868,055	1,896,297	1,922,663
TOTAL ADMIN, ATTENDANCE, & HEALTH	13,378,908	12,451,943	14,542,458	15,953,609	15,872,292	16,544,655	16,977,799	17,396,821
TRANSPORTATION:								
PERSONNEL	155,276	173,511	184,117	179,259	183,259	189,307	194,608	200,057
PERSONNEL BENEFITS	133,383	134,726	315,256	77,195	81,150	83,828	86,175	88,366
PURCHASED SERVICES	9,912,873	9,875,507	10,554,858	8,900,000	9,848,938	10,173,953	10,458,824	10,724,770
INTERNAL SERVICES	0	0	3	0	0	0	0	0
OTHER CHARGES	11,639	20,915	7,345	7,400	7,400	7,644	7,858	8,058
MATERIALS AND SUPPLIES	506,189	566,201	617,712	708,172	730,892	755,011	776,151	795,887
CAPITAL OUTLAY	2,480	24,937	115,743	727,500	350,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	10,721,840	10,795,797	11,795,034	10,599,526	11,201,639	11,214,743	11,528,716	11,822,340
OPERATIONS & FACILITIES:								
PERSONNEL	5,442,222	5,691,442	6,405,061	6,464,448	6,519,981	6,734,398	6,922,049	7,114,955
PERSONNEL BENEFITS	2,352,582	2,540,233	3,011,801	2,909,215	3,536,285	3,652,427	3,754,012	3,848,849
PURCHASED SERVICES	1,769,547	1,476,212	2,515,970	2,250,700	2,272,100	2,347,030	2,412,705	2,474,017
INTERNAL SERVICES	10	0	0	0	0	0	0	0
OTHER CHARGES	4,542,471	4,482,828	4,458,802	4,714,627	4,260,765	4,407,852	4,529,760	4,643,569
MATERIALS AND SUPPLIES	948,121	979,683	1,162,295	1,420,650	1,444,981	1,492,665	1,534,460	1,573,478
CAPITAL OUTLAY	365,510	534,923	363,902	1,553,158	472,500	488,093	501,760	514,519
TOTAL OPERATIONS & FACILITIES	15,420,463	15,705,321	17,917,831	19,312,798	18,506,612	19,122,465	19,654,746	20,169,387
FOOD SERVICES:								
PERSONNEL	139,028	136,470	133,176	146,130	197,953	200,922	203,936	206,995
PERSONNEL BENEFITS	73,597	88,710	49,564	86,306	104,559	106,127	107,719	109,335
PURCHASED SERVICES	8,402,301	8,173,959	8,510,036	8,775,000	9,021,000	8,982,039	9,197,992	9,418,972
INTERNAL SERVICES	2,544	2,484	2,393	2,200	3,500	3,553	3,606	3,660
OTHER CHARGES	19,225	21,036	22,585	28,750	23,650	24,005	24,365	24,730
MATERIALS AND SUPPLIES	67,206	60,180	61,123	49,200	29,450	29,892	30,340	30,795
CAPITAL OUTLAY	175,145	69,633	301,915	445,364	285,000	289,275	293,614	298,018
TOTAL FOOD SERVICES	8,879,046	8,552,472	9,080,792	9,532,950	9,665,112	9,635,813	9,861,572	10,092,505
ATHLETICS:								
PERSONNEL	877,082	801,608	820,309	851,306	843,137	870,961	895,348	918,115
PERSONNEL BENEFITS	165,796	172,704	144,393	159,724	148,219	153,110	157,397	161,399
PURCHASED SERVICES	398,080	399,733	432,769	488,500	465,745	481,115	494,586	507,162
INTERNAL SERVICES	231	1,124	1,440	3,500	2,539	2,623	2,696	2,765
OTHER CHARGES	198,222	195,222	188,680	185,600	179,528	185,452	190,645	195,493
MATERIALS AND SUPPLIES	256,019	263,770	291,447	331,500	311,084	321,350	330,348	338,748
CAPITAL OUTLAY	15,810	36,531	44,603	50,000	12,500	12,913	13,275	13,613
PAYMENT FOR DEBT SERVICE	0	0	0	0	0	0	0	0
TOTAL ATHLETICS	1,911,240	1,870,692	1,923,641	2,070,130	1,962,752	2,027,524	2,084,295	2,137,295
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	14,274,185	13,867,098	13,244,672	11,067,322	12,627,647	11,038,400	11,612,279	11,636,174
TOTAL DEBT SERVICE	14,274,185	13,867,098	13,244,672	11,067,322	12,627,647	11,038,400	11,612,279	11,636,174
TOTAL EXPENDITURES	200,369,874	202,533,328	214,446,935	215,836,306	225,879,740	223,956,805	229,948,492	235,751,691
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	4,625,309	5,490,331	5,895,951	5,061,310	5,128,683	5,185,744	5,221,545	5,301,597
TRANSFERS TO OTHER FUNDS	(4,625,309)	(5,490,331)	(5,895,951)	(5,061,310)	(5,128,683)	(5,185,744)	(5,221,545)	(5,301,597)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0	0	0	0
FUND BALANCE:								
BEGINNING BALANCE	27,432,936	25,181,961	26,386,444	23,247,673	18,792,999	16,499,252	16,499,252	16,499,252
INCREASE/(DECREASE) OF FUND BALANCE	(2,250,975)	1,204,483	(3,138,771)	(4,454,674)	(2,293,747)	0	0	0
TOTAL FUND BALANCE, END OF YEAR	25,181,961	26,386,444	23,247,673	18,792,999	16,499,252	16,499,252	16,499,252	16,499,252

ROANOKE CITY PUBLIC SCHOOLS
2020-21 OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	FORECASTED	FORECASTED	FORECASTED
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
REVENUE SOURCES:								
CITY OF ROANOKE	78,369,658	80,922,413	83,620,493	83,346,865	82,788,981	83,946,972	85,121,160	86,311,772
COMMONWEALTH OF VIRGINIA	81,640,953	83,823,968	86,915,004	90,186,876	96,728,531	100,931,228	105,316,525	109,200,106
FEDERAL GOVERNMENT								
OTHER AGENCIES								
CHARGES FOR SERVICES	232,929	252,705	251,115	250,000	250,000	250,000	250,000	250,000
ATHLETICS	182,988	197,842	179,868	190,000	100,000	101,000	102,010	103,030
OTHER REVENUE	825,703	509,303	1,397,213	900,000	900,000	1,250,000	1,250,000	1,250,000
TOTAL REVENUES	161,252,231	165,706,231	172,363,693	174,873,741	180,767,512	186,479,200	192,039,695	197,114,908
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	67,580,616	67,741,063	69,413,666	73,470,007	72,026,496	74,429,193	76,575,125	78,977,740
PERSONNEL BENEFITS	31,274,341	31,714,428	35,130,464	34,103,831	36,932,292	38,151,058	39,219,288	40,216,554
PURCHASED SERVICES	6,243,571	6,431,245	6,366,570	7,145,335	7,551,678	7,800,883	8,019,308	8,223,222
INTERNAL SERVICES	32,820	32,342	41,001	43,050	54,300	56,092	57,663	59,129
OTHER CHARGES	655,513	602,125	542,678	862,516	688,557	711,279	731,195	749,788
MATERIALS AND SUPPLIES	1,873,770	2,068,414	2,344,913	2,824,586	3,276,396	3,384,517	3,479,283	3,567,254
CAPITAL OUTLAY	183,129	241,311	193,511	363,100	367,725	379,860	390,496	400,426
TOTAL INSTRUCTION	107,843,760	108,830,928	114,032,803	118,812,425	120,897,444	124,912,882	128,472,358	132,194,613
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	4,761,026	4,647,783	5,134,447	5,287,404	5,365,189	5,542,240	5,697,423	5,856,951
PERSONNEL BENEFITS	1,901,101	1,818,934	2,116,489	2,733,747	3,011,845	3,111,236	3,198,351	3,279,678
PURCHASED SERVICES	2,193,555	2,194,830	3,295,117	2,735,246	2,732,536	2,822,710	2,901,746	2,975,531
INTERNAL SERVICES	9,201	11,615	13,052	12,800	13,300	13,739	14,124	14,483
OTHER CHARGES	1,065,860	1,192,626	898,066	1,654,210	1,487,913	1,537,014	1,580,050	1,620,227
MATERIALS AND SUPPLIES	1,012,166	1,116,429	1,200,478	1,435,360	1,388,030	1,433,835	1,473,982	1,511,462
CAPITAL OUTLAY	903,343	352,012	895,958	1,349,345	976,425	1,008,647	1,036,889	1,063,255
TOTAL ADMIN, ATTENDANCE, & HEALTH	11,846,252	11,334,229	13,553,607	15,208,112	14,975,238	15,469,421	15,902,565	16,321,587
TRANSPORTATION:								
PERSONNEL	155,276	173,511	184,117	179,259	183,259	189,307	194,608	200,057
PERSONNEL BENEFITS	133,383	134,726	315,256	77,195	81,150	83,828	86,175	88,366
PURCHASED SERVICES	9,831,698	9,875,507	10,554,858	8,900,000	9,848,938	10,173,953	10,458,824	10,724,770
INTERNAL SERVICES	0	0	3	0	0	0	0	0
OTHER CHARGES	11,639	20,915	7,345	7,400	7,400	7,644	7,858	8,058
MATERIALS AND SUPPLIES	506,189	566,201	617,712	708,172	730,892	755,011	776,151	795,887
CAPITAL OUTLAY	2,480	24,937	115,743	727,500	350,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	10,640,665	10,795,797	11,795,034	10,599,526	11,201,639	11,214,743	11,528,716	11,822,340
OPERATIONS & FACILITIES:								
PERSONNEL	5,410,514	5,659,416	6,370,790	6,432,205	6,487,738	6,701,833	6,889,484	7,082,390
PERSONNEL BENEFITS	2,326,579	2,516,245	2,987,820	2,885,068	3,512,138	3,628,039	3,729,624	3,824,461
PURCHASED SERVICES	1,767,565	1,476,212	2,514,855	2,249,200	2,270,600	2,345,530	2,411,205	2,472,517
INTERNAL SERVICES	10	0	0	0	0	0	0	0
OTHER CHARGES	4,494,831	4,434,025	4,399,755	4,660,627	4,214,765	4,353,852	4,475,760	4,589,569
MATERIALS AND SUPPLIES	948,121	979,683	1,161,525	1,420,650	1,444,981	1,492,665	1,534,460	1,573,478
CAPITAL OUTLAY	365,510	534,923	363,902	1,553,158	472,500	488,093	501,760	514,519
TOTAL OPERATIONS & FACILITIES	15,313,130	15,600,504	17,798,647	19,200,908	18,402,722	19,010,012	19,542,293	20,056,934
ATHLETICS:								
PERSONNEL	877,082	801,608	820,309	851,306	843,137	870,961	895,348	918,115
PERSONNEL BENEFITS	165,796	172,704	144,393	159,724	148,219	153,110	157,397	161,399
PURCHASED SERVICES	398,080	399,733	432,769	488,500	465,745	481,115	494,586	507,162
INTERNAL SERVICES	231	1,124	1,440	3,500	2,539	2,623	2,696	2,765
OTHER CHARGES	198,222	195,222	188,680	185,600	179,528	185,452	190,645	195,493
MATERIALS AND SUPPLIES	254,864	263,770	291,447	331,500	311,084	321,350	330,348	338,748
CAPITAL OUTLAY	7,285	36,531	44,603	50,000	12,500	12,913	13,275	13,613
TOTAL ATHLETICS	1,901,560	1,870,692	1,923,641	2,070,130	1,962,752	2,027,524	2,084,295	2,137,295
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	14,274,185	13,867,098	13,244,672	11,067,322	12,627,647	11,038,400	11,612,279	11,636,174
TOTAL DEBT SERVICE	14,274,185	13,867,098	13,244,672	11,067,322	12,627,647	11,038,400	11,612,279	11,636,174
TOTAL EXPENDITURES	161,819,552	162,299,248	172,348,404	176,958,423	180,067,442	183,672,982	189,142,506	194,168,943
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	1,456,945	1,507,390	1,191,845	1,490,659	1,192,433	1,189,763	1,162,178	1,177,816
TRANSFERS TO OTHER FUNDS	(3,168,364)	(3,982,940)	(4,717,489)	(3,570,651)	(3,936,250)	(3,995,981)	(4,059,367)	(4,123,781)
TOTAL OTHER FINANCING SOURCES (USES)	(1,711,419)	(2,475,550)	(3,525,644)	(2,079,992)	(2,743,817)	(2,806,218)	(2,897,189)	(2,945,965)
FUND BALANCE:								
BEGINNING BALANCE	24,358,950	22,080,210	23,011,643	19,501,288	15,336,614	13,292,867	13,292,867	13,292,867
INCREASE/(DECREASE) OF FUND BALANCE	(2,278,740)	931,433	(3,510,355)	(4,164,674)	(2,043,747)	0	0	0
TOTAL OPERATING FUND BALANCE, END OF YEAR	22,080,210	23,011,643	19,501,288	15,336,614	13,292,867	13,292,867	13,292,867	13,292,867

ROANOKE CITY PUBLIC SCHOOLS
2020-21 GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	FORECASTED	FORECASTED	FORECASTED
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
REVENUE SOURCES:								
CITY OF ROANOKE								
COMMONWEALTH OF VIRGINIA	7,908,356	7,780,140	8,531,866	6,736,000	6,886,175	7,158,986	7,260,120	7,363,817
FEDERAL GOVERNMENT	14,140,149	14,558,874	14,491,037	13,789,551	19,609,060	13,672,261	13,672,546	13,960,263
OTHER AGENCIES	333,927	611,218	675,124	718,428	657,810	670,966	684,386	698,073
CHARGES FOR SERVICES	5,266,542	5,205,826	5,362,910	5,720,962	5,950,324	6,039,579	6,130,173	6,222,125
ATHLETICS								
OTHER REVENUE	10,883	750,000	131,158	0	0	0	0	0
TOTAL REVENUES	27,659,857	28,906,058	29,192,095	26,964,941	33,103,369	27,541,792	27,747,225	28,244,278
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	13,498,025	14,197,825	14,558,456	13,044,350	15,895,675	13,269,434	13,501,808	13,728,591
PERSONNEL BENEFITS	5,594,458	5,932,772	6,199,332	6,025,425	6,495,300	6,381,775	6,533,441	6,607,870
PURCHASED SERVICES	6,872,589	7,140,831	8,229,814	7,591,394	8,740,043	8,177,345	8,144,906	8,308,182
INTERNAL SERVICES	3,263	4,865	9,791	2,200	92,200	2,230	2,261	2,542
OTHER CHARGES	248,380	966,686	527,359	269,934	257,975	248,093	220,519	225,416
MATERIALS AND SUPPLIES	1,056,498	1,302,244	1,575,893	921,066	2,301,872	804,413	767,991	799,271
CAPITAL OUTLAY	667,219	913,854	809,059	633,177	1,363,177	577,033	585,801	630,684
TOTAL INSTRUCTION	27,940,432	30,459,077	31,909,704	28,487,546	35,146,242	29,460,323	29,756,727	30,302,556
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	40,262	41,175	46,553	47,131	47,131	47,602	47,602	47,602
PERSONNEL BENEFITS	14,701	16,114	17,474	15,124	15,124	15,275	15,275	15,275
PURCHASED SERVICES	184,460	36,025	100,945	34,982	34,982	34,982	34,982	34,982
INTERNAL SERVICES	0	0	0	0	0	0	0	0
OTHER CHARGES	13,158	20,451	8,435	3,802	3,802	3,802	3,802	3,802
MATERIALS AND SUPPLIES	133,864	114,675	59,244	114,165	114,165	114,165	114,165	114,165
CAPITAL OUTLAY	1,146,211	889,274	756,200	530,293	681,850	859,408	859,408	859,408
TOTAL ADMIN, ATTENDANCE, & HEALTH	1,532,656	1,117,714	988,851	745,497	897,054	1,075,234	1,075,234	1,075,234
TRANSPORTATION:								
PURCHASED SERVICES	81,175	0	0	0	0	0	0	0
TOTAL TRANSPORTATION	81,175	0	0	0	0	0	0	0
OPERATIONS & FACILITIES:								
PERSONNEL	31,708	32,026	34,271	32,243	32,243	32,565	32,565	32,565
PERSONNEL BENEFITS	26,003	23,988	23,981	24,147	24,147	24,388	24,388	24,388
PURCHASED SERVICES	1,982	0	1,115	1,500	1,500	1,500	1,500	1,500
INTERNAL SERVICES	0	0	0	0	0	0	0	0
OTHER CHARGES	47,640	48,803	59,047	54,000	46,000	54,000	54,000	54,000
MATERIALS AND SUPPLIES	0	0	770	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL OPERATIONS & FACILITIES	107,333	104,817	119,184	111,890	103,890	112,453	112,453	112,453
ATHLETICS:								
MATERIALS AND SUPPLIES	1,155	0	0	0	0	0	0	0
CAPITAL OUTLAY	8,525	0	0	0	0	0	0	0
TOTAL ATHLETICS	9,680	0	0	0	0	0	0	0
TOTAL EXPENDITURES	29,671,276	31,681,608	33,017,739	29,344,933	36,147,186	30,648,010	30,944,414	31,490,243
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	3,168,364	3,982,941	4,704,106	3,570,651	3,936,250	3,995,981	4,059,367	4,123,781
TRANSFERS TO OTHER FUNDS	(1,156,945)	(1,207,391)	(878,462)	(1,190,659)	(892,433)	(889,763)	(862,178)	(877,816)
TOTAL OTHER FINANCING SOURCES (USES)	2,011,419	2,775,550	3,825,644	2,379,992	3,043,817	3,106,218	3,197,189	3,245,965
FUND BALANCE:								
BEGINNING BALANCE	0	0	0	0	0	0	0	0
INCREASE/(DECREASE) OF FUND BALANCE	0	0	0	0	0	0	0	0
TOTAL GRANT FUND BALANCE, END OF YEAR	0	0	0	0	0	0	0	0

ROANOKE CITY PUBLIC SCHOOLS
2020-21 FOOD SERVICE
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20	PROPOSED BUDGET FY 2020-21	FORECASTED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24
REVENUE SOURCES:								
CITY OF ROANOKE								
COMMONWEALTH OF VIRGINIA	211,512	224,402	238,903	200,911	224,939	229,783	234,731	239,785
FEDERAL GOVERNMENT	8,060,836	8,118,938	8,849,406	8,674,729	8,812,853	9,018,551	9,229,050	9,444,462
OTHER AGENCIES								
CHARGES FOR SERVICES	934,463	782,182	664,067	667,310	677,320	687,479	697,791	708,258
ATHLETICS								
OTHER REVENUE								
TOTAL REVENUES	9,206,811	9,125,522	9,752,376	9,542,950	9,715,112	9,935,813	10,161,572	10,392,505
EXPENDITURE CATEGORY AND OBJECT:								
FOOD SERVICES:								
PERSONNEL	139,028	136,470	133,176	146,130	197,953	200,922	203,936	206,995
PERSONNEL BENEFITS	73,597	88,710	49,564	86,306	104,559	106,127	107,719	109,335
PURCHASED SERVICES	8,402,301	8,173,959	8,510,036	8,775,000	9,021,000	8,982,039	9,197,992	9,418,972
INTERNAL SERVICES	2,544	2,484	2,393	2,200	3,500	3,553	3,606	3,660
OTHER CHARGES	19,225	21,036	22,585	28,750	23,650	24,005	24,365	24,730
MATERIALS AND SUPPLIES	67,206	60,180	61,123	49,200	29,450	29,892	30,340	30,795
CAPITAL OUTLAY	175,145	69,633	301,915	445,364	285,000	289,275	293,614	298,018
PAYMENT FOR DEBT SERVICE	0	0	0	0	0	0	0	0
TOTAL FOOD SERVICES	8,879,046	8,552,472	9,080,792	9,532,950	9,665,112	9,635,813	9,861,572	10,092,505
TOTAL EXPENDITURES	8,879,046	8,552,472	9,080,792	9,532,950	9,665,112	9,635,813	9,861,572	10,092,505
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS								
TRANSFERS TO OTHER FUNDS	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
TOTAL OTHER FINANCING SOURCES (USES)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
FUND BALANCE:								
BEGINNING BALANCE	3,073,986	3,101,751	3,374,801	3,746,385	3,456,385	3,206,385	3,206,385	3,206,385
INCREASE/(DECREASE) OF FUND BALANCE	27,765	273,050	371,584	(290,000)	(250,000)	0	0	0
TOTAL FOOD SERVICE FUND BALANCE, END OF YEAR	3,101,751	3,374,801	3,746,385	3,456,385	3,206,385	3,206,385	3,206,385	3,206,385

Budget Highlights

The highly unusual situation, including drastic economic changes, that began mid-way through budget finalization as a result of the COVID-19 (Coronavirus) pandemic, has had a significant impact on Roanoke City Public Schools and the dollars that are reflected in the 2020-21 budget.

The Commonwealth of Virginia's initial 2020-2022 biennial budget included a significant increase in funding for Roanoke City Public Schools. The impact of COVID-19 was beginning to be felt in earnest within Virginia just as the General Assembly was poised to adopt this budget in March 2020. As a result, during the veto session on April 22, significant amendments proposed by the Governor's Office to reduce the budget were approved by the General Assembly. This change reduced state funding budgeted for Roanoke City Public Schools in 2020-21 by over \$3 million. Roanoke City's expected state support was further reduced by the school division's concern over COVID-19's impact on student enrollment in 2020-21. State funds are largely computed as a per pupil amount multiplied by the school division's Average Daily Membership (ADM). Since what school opening will look like for the 2020-21 school year is still unknown, and there is state-wide worry that families will be uncomfortable sending their students back to school even if schools do open normally, Roanoke City's ADM could be significantly lower in 2020-21. As a result, RCPS projected state funding assuming an ADM of 12,850 as opposed to the 13,100 estimate that was being used pre-COVID-19. This further reduced expected state funding to a total reduction of almost \$5 million.

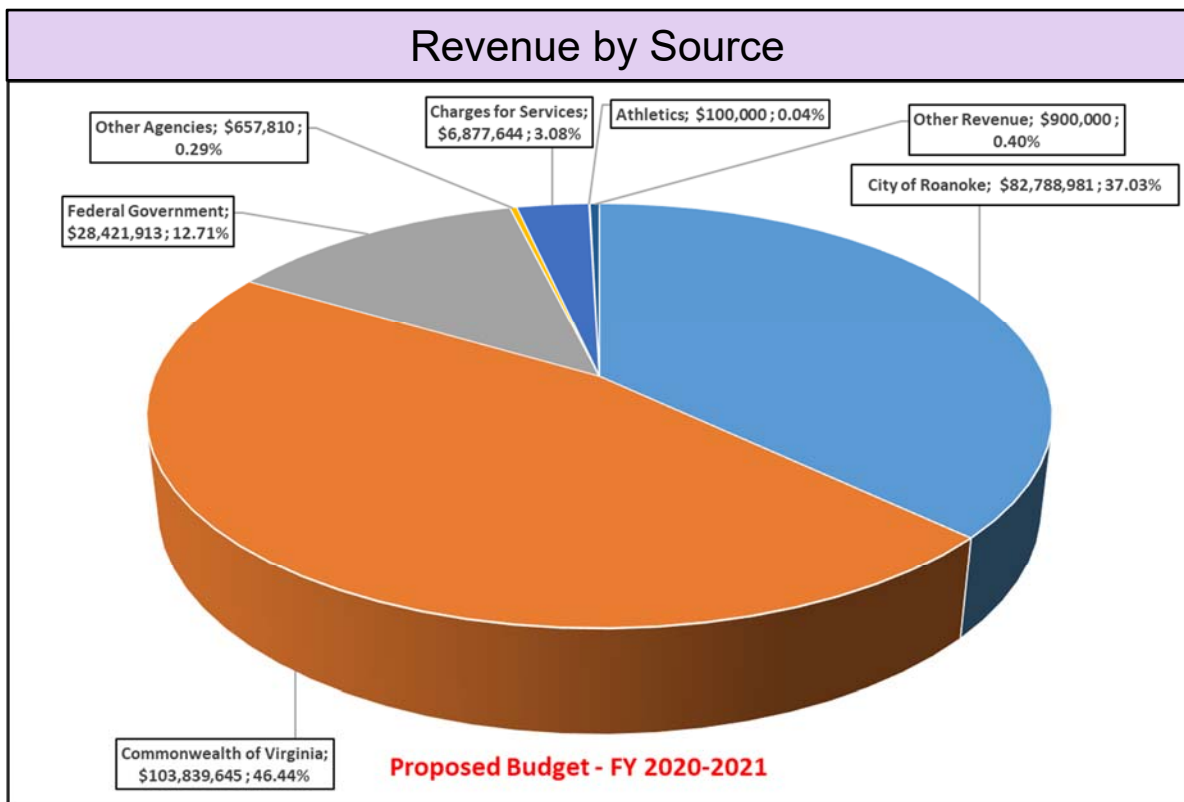
City funding of schools, thanks to the 40% revenue sharing formula that is in place, was expected to increase approximately 2.7%, or \$2.3 million over the previous fiscal year. Anticipating the impact of the economic shut down due to the COVID-19 pandemic, the City of Roanoke revised revenue projections, resulting in a 2020-21 budget for school funding that is now 0.7% or \$557,884 below the 2019-20 budget.

Federal funding for RCPS comes primarily in the form of entitlement grant funds, and all Federal funding is accounted for in the restricted Grants Fund or Food Services Fund. Projections for FY2021 grant awards do not vary significantly from prior years, with the exception of the addition of Coronavirus Aid, Relief, and Economic Security (CARES) Act Stimulus Funding. The U.S. Congress has approved multiple rounds of stimulus packages to help combat the economic devastation resulting from the response to the COVID-19 threat. One of those packages (to this point) included funding for K-12 education. The U.S. Department of Education directed that these funds be distributed using the same formula used in calculating Title I-A entitlements.

RCPS often receives competitive grant awards, but it is the school division's practice not to budget for competitive grant revenue unless a multi-year grant award has been received. No competitive awards are budgeted in 2020-21.

Federal Food Services reimbursements are expected to continue to increase, and cafeteria sales to decrease, due to the fact that all but two Roanoke City schools qualify under the USDA Community Eligibility Provision (CEP) to offer free breakfast and lunch to all students without requiring parents to apply.

Though prior to COVID-19, receipts from other agencies, interest income, and charges for service in 2019-20 seemed to indicate a budget increase in this area might be in order, RCPS has left the budget flat year-over-year. The overall uncertainty surrounding all sources of revenue, combined with the lowering of interest rates, led to this decision. These revenue areas include tuition from other participating school districts for their students to attend the Roanoke Valley Governor's School (Grants Fund), payments for summer school, facility rentals and other services (General Fund), payments for meals and catering (Food Services Fund), and tuition for regional classrooms hosted by RCPS for special education low incidence populations (Grants Fund). Anticipated revenue in the General Operating Fund from athletic events has been reduced significantly given the uncertainty over whether athletic activities will be prohibited during part, or all, of the 2020-21 school year. All other revenue budgeted is level with the prior year. This encompasses sources that are challenging to predict, including proceeds from the sale of obsolete equipment and donations.



Two cost drivers that impact almost all expenditure categories have been influential in driving the development of the 2020-21 budget, particularly after the revenue reductions that resulted from the economic impact of the COVID-19 pandemic response. The Virginia Retirement System (VRS) recommended an increase to retirement rates for 2020-21, and that increase was approved and incorporated into the budget adopted by the General Assembly. As a result, the public school employer share increases from 15.68% in 2019-20 to 16.62% in 2020-21. This increase is projected to cost RCPS \$900,000 across all funds. Secondly, RCPS expects health care costs to continue to rise. Though some mitigation could be considered in sharing more of the cost with employees, RCPS leadership feels strongly that this benefit should be maintained at its current level if at all possible. This is particularly important given the current pandemic, and the school division's need to remove the salary increases that were previously planned for 2020-21, as a result of lost revenue. Health insurance costs are projected to increase 12%, which brings with it a cost increase to RCPS of approximately \$2.5 million.

Though RCPS saw a healthy increase in enrollment in 2019-20, concerns over the COVID-19 pandemic lead RCPS administrators to question whether a significant enrollment decrease will be experienced in 2020-21. RCPS is preparing for fairly level personnel needs, and grade levels where an increase that would necessitate a new position are expected are being checked carefully. RCPS is scrutinizing enrollment, and whether other options for meeting instructional needs exist, before filling any vacancies. Division-wide administrative positions that are vacant have been put on hold. RCPS is expanding its number of early childhood education classrooms because the Virginia Department of Education (VDOE) is funding 122 more slots through the Virginia Preschool Initiative (VPI) than were funded in 2019-20. This increase was part of the re-benchmarking process done biennially to update data that impacts state funding. An increase in the per pupil funding provided by VDOE was originally included in the state's budget, but funding was reverted to the 2019-20 level in the COVID-19-related reductions. The higher number of student slots to be funded remained. RCPS expects the net increase in costs to add, and staff, these five classes to be approximately \$150,000.

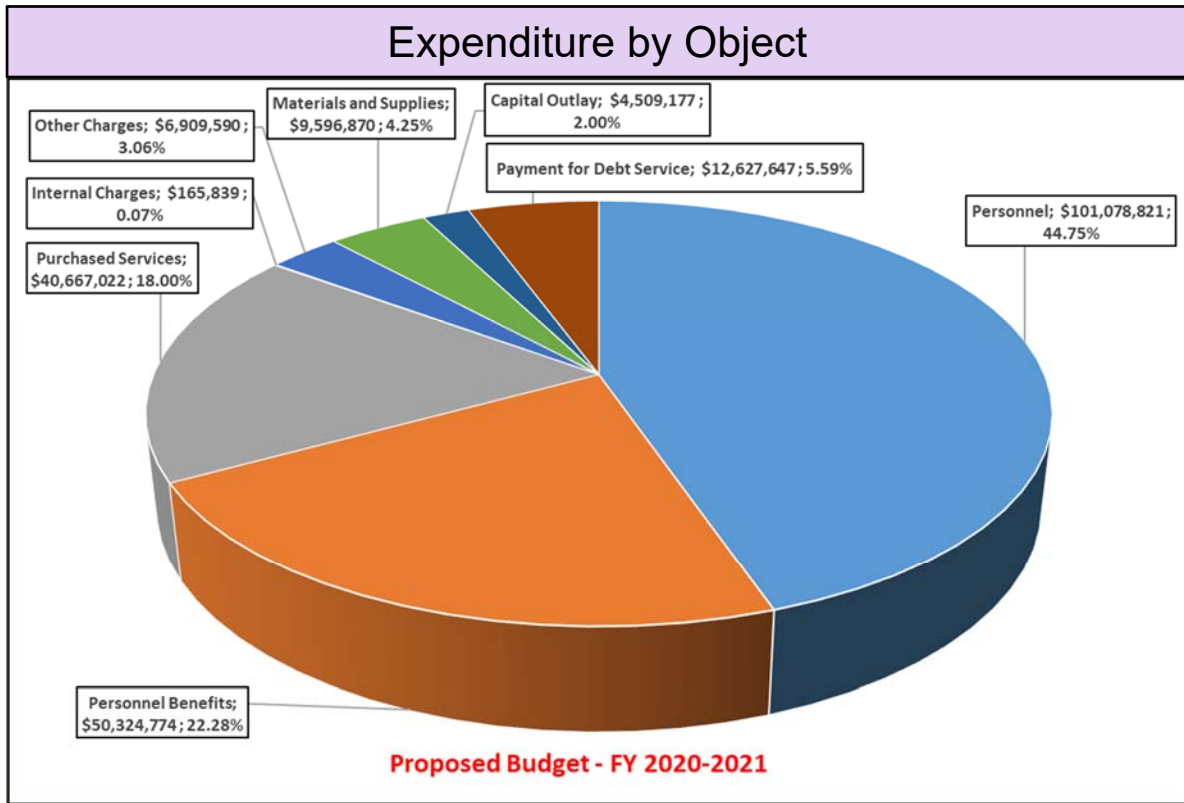
The budget for Pupil Transportation reflects a fairly sizeable increase compared to the prior year. RCPS found that more routes, particularly to meet the needs of special education students, were needed in 2019-20. Had schools not closed in March because of the pandemic, RCPS would likely have ended 2019-20 overbudget in that category. The assumption that this continued level of service will be required in 2020-21 has, therefore, been factored into the 2020-21 budget projections. Though an enrollment reduction due to concerns over COVID-19 is feared, RCPS is not counting on that happening or resulting in fewer route needs. The potential for new state requirements for lower occupancy on school buses and in school itself in response to the pandemic, could just as easily result in higher than expected costs in this area.

The budget for Operational Central Administration is expected to stay fairly flat in 2020-21. RCPS expects a slight reduction in property and liability insurance premiums, which help to offset slight increases expected for technology needs. The Deputy Superintendent for Operations is retiring at the end of the 2019-20 fiscal year; the budget for that area was kept consistent with prior years, with the expectation that some adjustments may be needed within the category depending on the new deputy superintendent's priorities.

A significant decrease is budgeted in the Operations and Maintenance area for 2020-21. This is due to removal of one-time funding budgeted in 2019-20 for repairs and updates to facilities and capital equipment. RCPS expected a one-year decrease in debt service costs which enabled this one-time investment. Additionally, in 2019-20, RCPS entered into an energy saving performance agreement with Trane and TD Equipment Finance, to complete \$17 million in energy-saving improvements at all RCPS facilities. The updates, which included some HVAC systems, windows and building envelope improvements, plumbing fixtures, and lighting, are guaranteed to produce energy savings that will equal (if not exceed) the cost of the improvements over the life of the loan. RCPS expects reductions in utilities costs, and in maintenance contract costs, as a result of these improvements.

The Debt Service budget shows an increase year-over-year based on the expected principal and interest payments due on existing capital projects, the most current being the replacement of Fallon Park Elementary School, which is expected to be finished in summer 2020. Additionally, principal and interest due for the energy improvement measures mentioned previously has been included. The City of Roanoke is continuing to use Bond Anticipation Notes (BANs) to align borrowing with the timing of capital projects, so RCPS is also continuing to include its share of interest on BANs funding school projects.

Food Services Fund costs are budgeted to increase based on increased projected student utilization, thanks to greater access for students to free breakfast and lunch. Additional spending on capital equipment needs is also planned, using a portion of that fund's fund balance.



Personnel Resources

The school division's full and part-time positions, as experienced in three prior years, 2016-17, 2017-18, and 2018-19, as projected for the current year 2019-20, and as budgeted for 2020-21, are reflected below. These counts fluctuate throughout each year. Key factors that influence changes in personnel resources include enrollment changes and employee separations and new hires. The actual and projected counts for prior and current years were measured at the same point in time each year in an effort to provide a valid comparison.

Classifications	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Estimated	2020-2021 Budgeted
Administrator	113	112	115	121	127
Classified	605	643	640	664	676
Part-Time	167	137	216	229	223
Professional	1,229	1,220	1,189	1,240	1,261
School Board	7	7	7	7	7
Total	2,121	2,119	2,167	2,261	2,294

Student Enrollment

Historical activity is the primary guide used to forecast student enrollment, with three-year rolling averages analyzed to help project future activity. RCPS experienced slow growth in student enrollment over the last several years, but a sizeable increase was experienced in 2019-20. In 2017-18, after a fairly large increase in fall membership of 96 students year-over-year, spring Average Daily Membership (ADM) was a surprise when it came in less than the prior year. In 2018-19, fall membership was essentially flat with the prior year, but RCPS did not experience the significant decrease between fall and spring as had occurred the year before. 2019-20 began, and continued, with a large increase in student membership compared to prior years.

	Sept. 30 Membership	March 31 ADM
2015-16	12,806	12,791
2016-17	12,836	12,825
2017-18	12,915	12,823
2018-19	12,921	12,898
2019-20	13,187	13,110

Given this most recent increase, RCPS initially planned to budget based on an assumption that enrollment would continue to stay strong. Early budget projections for 2020-21 based state funding calculations on an estimated ADM of 13,100. The unknown impact of the COVID-19 pandemic on school attendance in 2020-21 led RCPS to use a much lower ADM assumption of 12,850 in final budget calculations. This reset to a lower assumption for 2020-21 will be used to forecasted ADM for future budgeting as follows:

	March 31 Forecasted ADM
2020-21	12,850
2021-22	12,885
2022-23	12,980
2023-24	13,000

Budget Forecast

The Commonwealth of Virginia was poised to make significant improvements to its overall funding of public K-12 education with the 2020-21 budget, coming close, and possibly exceeding for the first time since 2008-09, the state's pre-recession level of support for schools (adjusted for inflation). However, revenue outlooks at the state and local level changed drastically when the economy was largely shut down to help curb the spread of COVID-19. Though there is reason to hope the impact of COVID-19 will be short-lived, RCPS will continue to conservatively forecast funding for future years given the level of uncertainty. The school division's 2020-21 expenditure budget includes an average year-over-year expenditure budget increase of 4.65%. Changes of (0.85%), 2.68%, 2.52% are forecasted for years 2021-22, 2022-23, and 2023-24 respectively. The year-over-year increase expected in 2020-21 is helped by the CARES Act stimulus funding issued to support public K-12 school divisions by the U.S. Department of Education. This is expected to be one-time funding that will chiefly benefit RCPS in 2020-21 only.

Tax Rates and Trends

The City of Roanoke had a tax rate of \$1.22 per \$100.00 on real property in 2019. This has remained consistent over the last three years. During the seven years' prior, the tax rate per \$100.00 was \$1.19, however the tax levy has increased from \$79.7 million to \$87.6 million during the ten-year period. This also holds true for Public Service Corporations, however, the tax levy has increased from \$4.2 million to \$5.8 million during the ten-year period. The personal property rate has remained at \$3.45 per \$100.00 for the last 10 years, however the tax levy has increased from \$26.1 million to \$33.2 million during the ten-year period.

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ORGANIZATIONAL SECTION



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ORGANIZATIONAL SECTION

About Roanoke City Public Schools

The School Board of the City of Roanoke, doing business as Roanoke City Public Schools (RCPS), is a progressive urban school district nestled in the heart of the Blue Ridge Mountains in the City of Roanoke, Virginia. Roanoke, the largest city in the Commonwealth of Virginia (Commonwealth) west of Richmond, is located at the southern end of the Shenandoah Valley, approximately 170 miles west of Richmond and 235 miles southwest of Washington, DC. Roanoke's estimated population as of July 2019 per the US Census Bureau of 99,920 accounts for around 31% of the population in its metropolitan statistical area (MSA), which also includes the city of Salem, Town of Vinton and the Counties of Roanoke, Botetourt, Craig and Franklin.

Roanoke City has twenty-eight school and educational program locations serving students in grades pre-kindergarten through twelve, including seventeen elementary schools, five middle schools, two high schools and four program schools. Two program schools, the Roanoke Technical Education Center (ROTEC) and the Roanoke Valley Governor's School, have students from both city high schools who attend, so their enrollment is counted at their home high school. The Governor's School also has students from neighboring districts who pay tuition to attend the part-day program.

Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 42.5% of students are black, 33.5% are white, 15% are Hispanic, and 9% are Asian or another race (based on fall membership reports from fall 2019).

In 2019-20, 96.42% of RCPS students qualified for free or reduced price school lunch, where eligibility is determined based on the financial need of the individual student's family, or the overall needs in the school's community as determined through the United States Department of Agriculture (USDA) Community Eligibility Provision (CEP). RCPS began participating in the CEP in the fall of 2015, providing free lunch for the total student population at 19 schools. The program has since expanded and RCPS now makes free breakfast and lunch available to all students at all but two schools in the district. At the two schools that are not participating in CEP, students can still receive free or reduced price school lunch (and breakfast) through the traditional application process.

The Virginia Department of Education has revised the state's standards of accreditation, and these changes began to take effect with 2017-18 assessments (determining 2018-19 accreditation status). The new standards' intent is to provide a more comprehensive view of school quality; looking at more than just the numbers of students who pass year-end Standards of Learning (SOL) state-mandated exams. The new standards take into account students making progress towards proficiency in English and/or mathematics, English language learners making progress towards English proficiency, schools' success in narrowing achievement gaps between subgroups of students, the level of absenteeism within a school, and graduation and dropout rates at high schools. All Roanoke City Public Schools were accredited in 2018-19 and 2019-20. Assessments used to determine accreditation were eliminated by the Virginia Department of Education in 2019-20 as a result of the COVID-19 pandemic and the Governor's order that schools close and move to remote instruction only. Schools' accreditation status in 2019-20 will carry forward and continue to apply in 2020-21.

The map on the following page shows the location within the City of Roanoke of all Roanoke City Public Schools. Following that page is a map showing the geographic areas covered by each Virginia School division, and the size of each based on student membership. Roanoke City Public Schools is the nineteenth largest school division out of the one hundred and thirty-two public school divisions in the Commonwealth of Virginia.

Roanoke City Public School Locations

Locator Information

Locator ID	Elementary School	Enrollment
1	Crystal Spring	358
2	Fairview	555
3	Fallon park	608
4	Fishburn Park	299
5	Garden City	296
6	Grandin Court	340
7	Highland Park	367
8	Hurt Park	375
9	Lincoln Terrace	329
10	Monterey	526
11	Morningside	244
12	Preston Park	498
13	Roanoke Academy	410
14	Round Hill	715
15	Virginia Heights	316
16	Wasena	238
17	Westside	716

Locator ID	Programs	Enrollment
18	Forest Park Academy	93
19	Noel C. Taylor	68

Locator ID	Middle School	Enrollment
20	James Breckinridge	705
21	James Madison	612
22	John P. Fishwick	528
23	Lucy Addison	646
24	Woodrow Wilson	656

Locator ID	High School	Enrollment
25	Patrick Henry	1931
26	William Fleming	1610

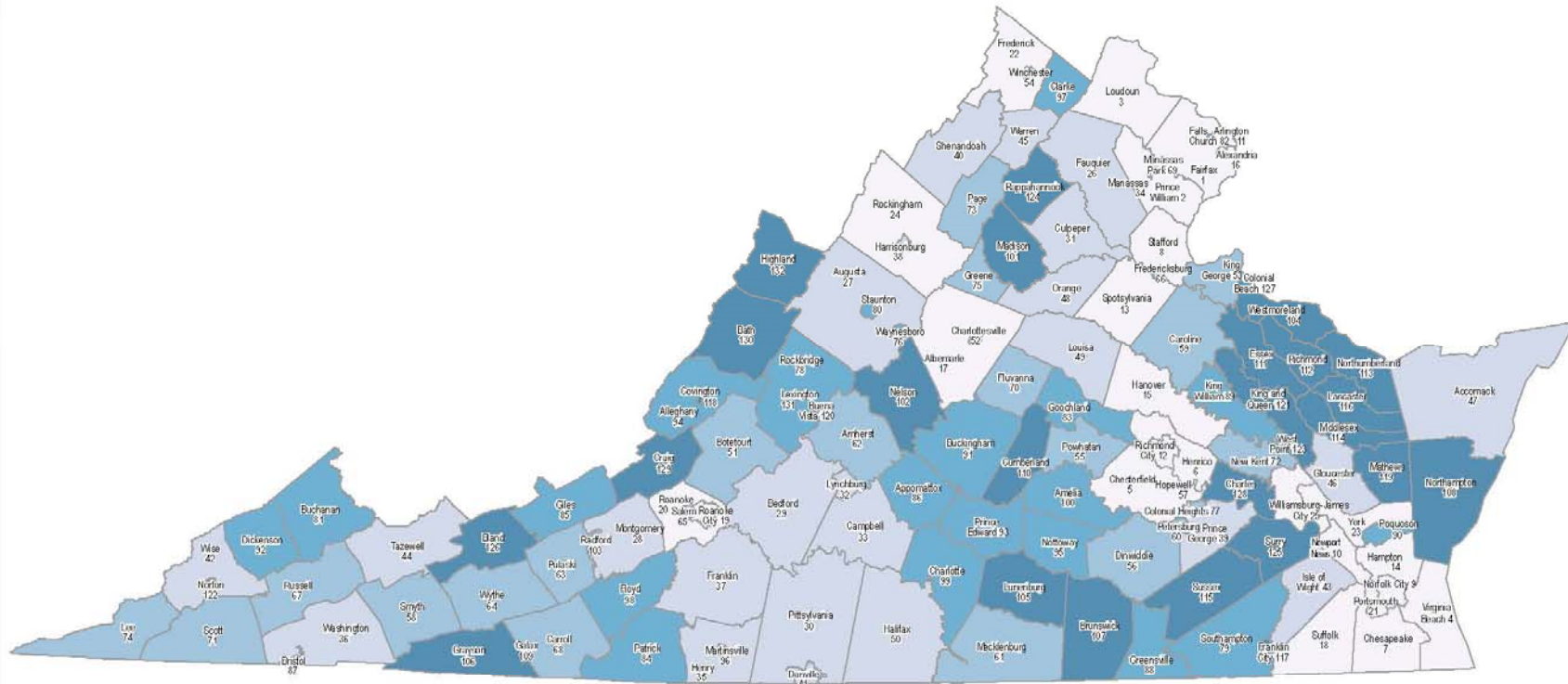
Enrollment from the VDOE October 1, 2019 Membership report.

Roanoke County

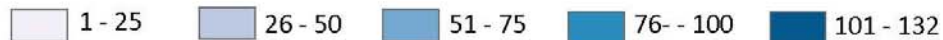
City of Roanoke

Virginia School Division Ranking Based on Fall 2019 Membership

Roanoke City Public Schools is ranked as the 19th largest school division out of the 132 public school districts in Virginia.

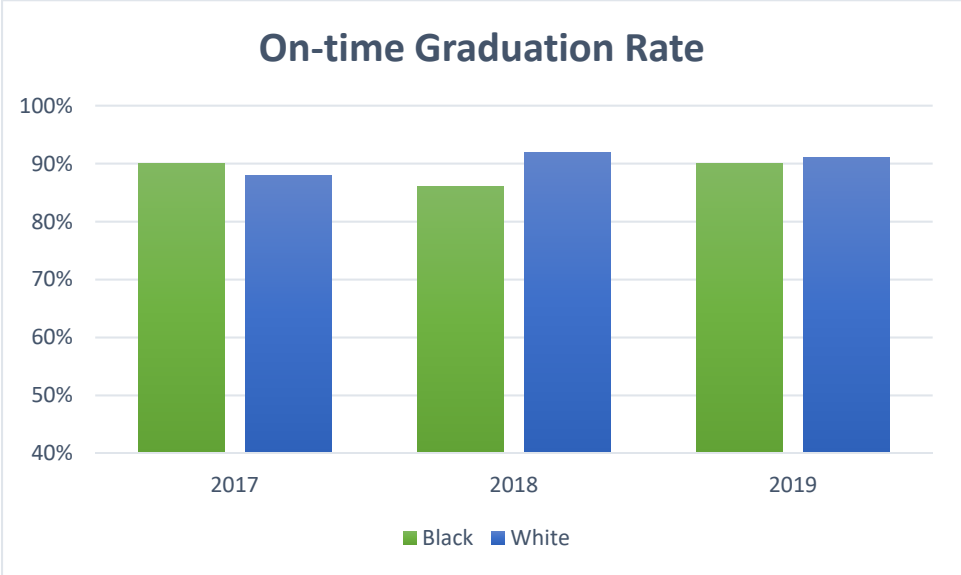


Virginia School Divisions Fall 2019 Membership Population Ranking



3/19/2020

RCPS administrators and faculty believe that all students are capable of meeting high expectations, and the continued growth in the division-wide on-time graduation rate (OGR) is evidence of that truism. In 2018-19, the OGR in Roanoke City was 90.05%, up from 75.60% a decade ago. With its diverse student body, most of whom are economically disadvantaged, it is important to RCPS that success is achieved equitably and that achievement gaps between subgroups of students are identified and challenged head-on. RCPS is one of the first school divisions in the nation to have an equity policy and to annually report on achievement data according to racial subgroups and economic factors, through its Equity Scorecard. The School Division continues to work against disparities in areas including the number of black students versus the number of white students enrolled in gifted or advanced programs, and the percentage of black students versus the percentage of white students who earned a Career and Technical Education (CTE) credential. One area where RCPS proudly achieved and has worked to maintain racial equity is in the OGR. Over the last three years, the percentage of black students and percentage of white students who graduated on time has been virtually identical, fluctuating only a few percentage points year over year.



Roanoke City Public Schools is a component unit of the City of Roanoke, and as such, is dependent primarily on city funding, and funding of public education from the Commonwealth of Virginia, to support its operations. In 2011, the Roanoke City Council adopted a School Funding Policy stating that city funding of schools will equal 40% of local taxes received by the City, less adjustments for certain revenues identified for specific other purposes. This funding formula helps RCPS plan during the budget process, and ties the fortunes of the City and the Schools together in a positive way. Annually, a year-end true-up occurs based on actual final revenue totals, and the total funding for schools may increase or decrease accordingly, depending on whether tax revenues met, exceeded, or fell below budgeted projections. Few school divisions can boast of this level of commitment to education from their municipality. Roanoke City’s elected officials and appointed administrators have consistently demonstrated their belief in Roanoke City Public Schools’s motto: “Strong Students. Strong Schools. Strong City.”

Governance Structure

As just noted, Roanoke City Public Schools is a component unit of the City of Roanoke, Virginia. The City of Roanoke is governed by a Council of seven elected officials, one of whom is elected as Mayor of the City of Roanoke. The City Council appoints a City Manager to carry out the day-to-day management and operations of city government and services.

Roanoke City Public Schools is managed by a seven-member School Board, the members of which are appointed by City Council. School Board members serve three-year terms, and can be reappointed to serve a total of up to three consecutive three-year terms. The School Board hires a Superintendent of Schools to carry out the day-to-day management of school operations and services.

Roanoke City School Board 2019-2020

Mark K. Cathey, Chairman
Lutheria H. Smith, Vice Chairman
William B. Hopkins, Jr.
Elizabeth C. S. Jamison, Ph.D.
Laura D. Rottenborn
Joyce W. Watkins
Dick Willis

Dr. Rita D. Bishop served as Superintendent of Schools through 2019-20, since her return to Roanoke on August 1, 2007, after having served for three years as Superintendent of Schools in Lancaster, Pennsylvania. Dr. Bishop served as Associate Superintendent for Instruction in Roanoke City Public Schools from 1994-2004. Dr. Bishop retires from RCPS at the end of the 2019-20 school year. The 2020-21 budget represents the final Roanoke City Public Schools budget prepared under her leadership and direction.

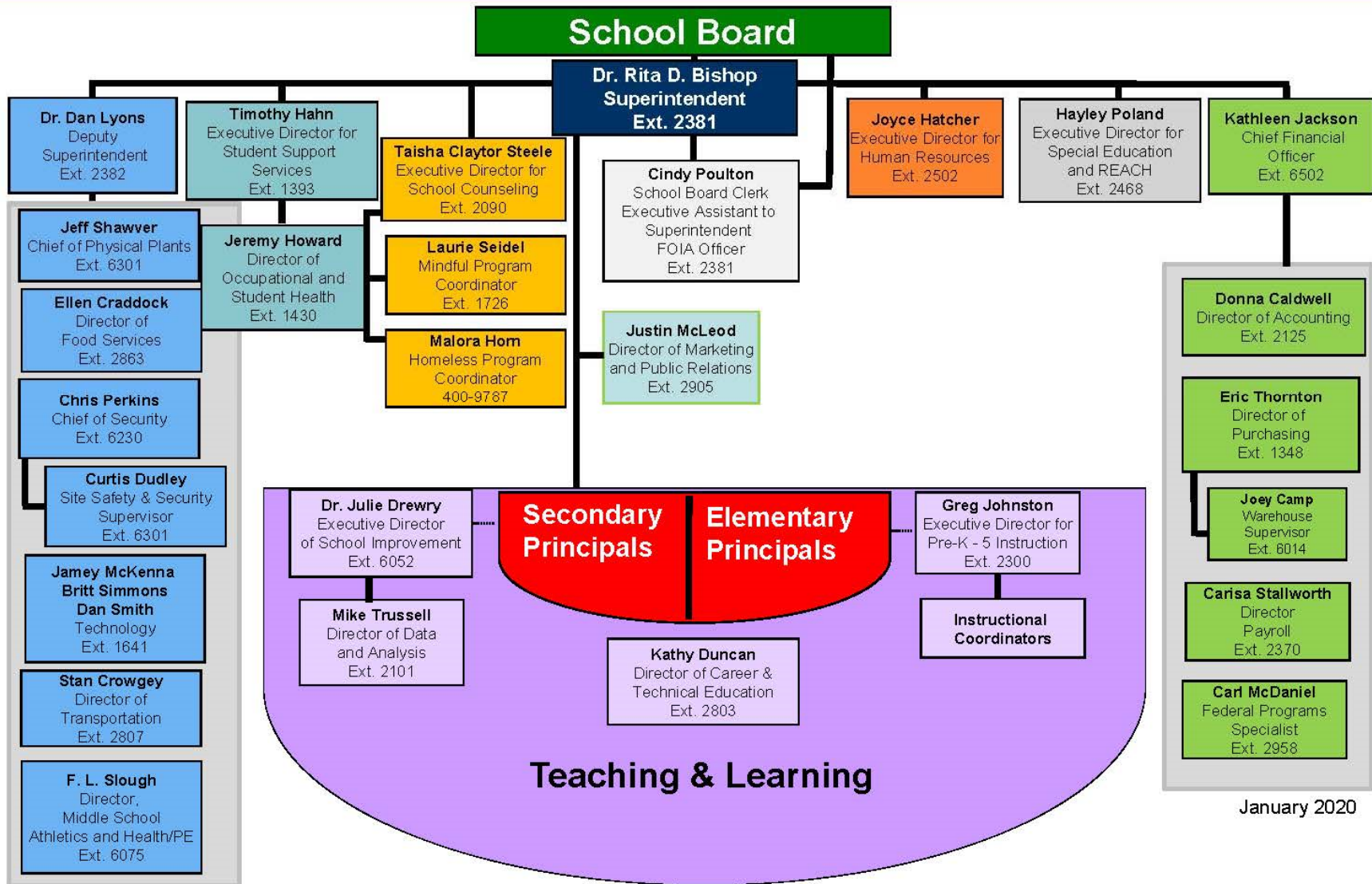
The School Division's executive leadership team for 2019-20 includes the following administrators:

Dr. Dan Lyons, Deputy Superintendent
Mrs. Joyce Hatcher, Executive Director for Human Resources
Dr. Julie Drewry, Executive Director for School Improvement
Dr. Timothy Hahn, Executive Director for Student Support Services
Mrs. Kathleen Jackson, Chief Financial Officer
Mr. Greg Johnston, Executive Director for K-5 Instruction
Mr. Chris Perkins, Chief Security Officer
Mrs. Hayley Poland, Executive Director for Special Education
Mrs. Taisha Steele, Executive Director for School Counseling

The administrative leadership structure is illustrated in the Organizational Chart on the next page (this is the most recently approved Organizational Chart as of the date of this document's printing).



Roanoke City Public Schools 2019-20 Chart of Organization



January 2020

Mission and Vision

MISSION

Graduate students prepared for life in a rapidly changing world.

VISION

To be a model for urban public education.

While individual schools around the country have risen to this standard, no Division has comprehensively performed at this level. We owe it to our children to set a very high bar. With persistence, dedication, creativity, and student focus, we will reach our vision.

What does the vision mean?

Our students will have the skills to be successful and the opportunities to reach their full potential regardless of income, ethnicity, disabilities, or other challenges.

Strategic Goals

In its 2015-2020 Strategic Plan, Roanoke City Public Schools identified three main goals:

- Raise the level of academic achievement for all students
- Intentionally close the achievement gap
- Graduate 100% of our students

With these three primary goals in mind, the Division has identified five performance measurements that are the foundation for achieving its vision *to be a model for urban public education*.

They are:

- All schools will achieve and maintain accreditation based on Virginia's Standards of Learning (SOL) tests.
- All schools will meet and sustain federal government standards as outlined in the Every Student Succeeds Act (ESSA).
- The high school graduation rate will meet or exceed that of the Commonwealth of Virginia.
- Roanoke City Public Schools will continue to submit evidence as a high performance organization.
- The City's strategic plan and other community organizations' strategic plans will have components addressing the success of our students.

CORE BELIEFS

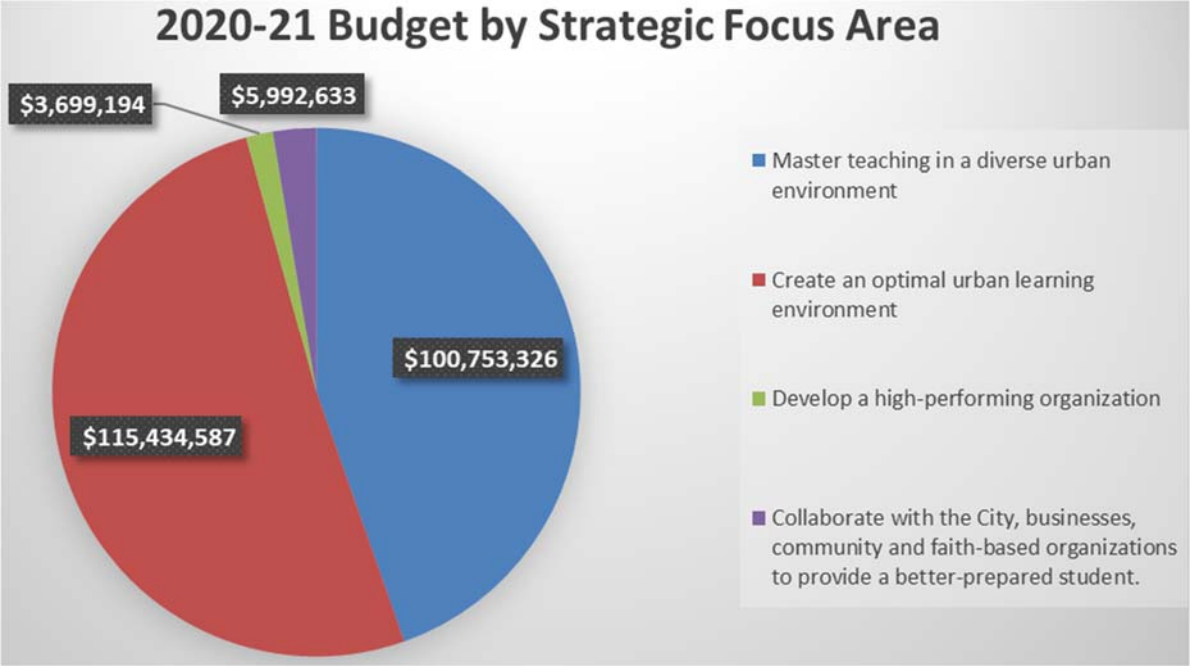
We believe:

- Our diversity is a source of strength.
- Our schools must be safe.
- All students are capable of meeting high expectations.
- We are accountable for our students' success.
- Every individual in our Division contributes to student success.
- We have a responsibility to work collaboratively with our families.
- Respect, trust, and honest communication are the foundation of successful and productive relationships.
- The vitality of our community depends on a strong school system.

The School Division’s strategic plan for meeting these performance measures and achieving its strategic goals is organized into four strategic focus areas:

- Master teaching in a diverse urban environment
- Create an optimal urban learning environment
- Develop a high-performing organization
- Collaborate with the City, business, community and faith-based organizations to provide a better-prepared student

All school division spending supports these four strategic focus areas in various ways, and assigning specific spending to one strategic area versus another is difficult. In order to reflect the 2020-21 budget by strategic focus area, each cost center and grant budget was reviewed, and their budgets were divided across each of the strategic priorities within these four focus areas to which some or all of the individual budget was deemed applicable. While this is not an exact science, the budget breakdown by strategic focus area illustrated below gives a sense of the priorities on which the majority of budget dollars are expected to be spent. Not surprisingly, the majority of budget is assigned towards efforts to master teaching in a diverse urban environment, and create an optimal urban learning environment.



RCPS expects to develop the next five-year strategic plan during the 2020-21 school year, under the direction of the school system’s newly appointed superintendent.

Budget Development Policies and Regulations

Regulations Guiding the Budget Process and Timeline

The Code of Virginia requires school division superintendents to develop an itemized budget to be presented to and adopted by the School Board each year (§ 22.1-92). That same code requires the School Board to in turn submit that budget to the governing body, in this case, the City of Roanoke. The Code of Virginia § 22.1-93 requires that the city approve its budget for educational purposes by May 15, or within 30 days of receiving an estimate of state funds for public education, whichever is later. In order to meet its obligations under this state timeline, the City of Roanoke requires by City Code § 33 that the School Board (and other boards and departments) provide a budget estimate to the city manager no later than March 15. This March 15 deadline was met during 2020-21 budget development, however, further timelines were adjusted due to the COVID-19 pandemic. On March 12, 2020, Governor Ralph S. Northam issued Executive Order Number Fifty-One, declaring that a state of emergency exists within the Commonwealth of Virginia as a result of the COVID-19 pandemic disaster. Virginia Code Section 15.2-1413 authorizes governing bodies of localities to provide for continuity of government in the case of a disaster. Per Code of Virginia § 15.2-1413, and City Ordinance No. 41703-032720, the Roanoke City Manager was authorized to take such actions as necessary to provide for the continuity of Roanoke City government, including recommending a revised budget schedule, which was approved by Roanoke City Council on April 6, 2020. This revised schedule gave the City of Roanoke more time to analyze rapidly changing economic conditions and extended the timeline for budget adoption by one month to June 15.

The School Board of the City of Roanoke has adopted policies governing the school division's budget development and management process to, in part, ensure that RCPS is in compliance with the above stated requirements codified by the Commonwealth of Virginia and the City of Roanoke. School Board Policy DB requires that a categorical budget for the next fiscal year be adopted by the School Board by March 14 of the current fiscal year, in order to ensure that RCPS can meet the city's March 15 deadline. Policy DB also establishes the school division's fiscal year as beginning July 1 and ending June 30 of the following June.

Budget Classification Requirements

The categorical budget adopted by the School Board no later than March 14 refers to budgeted expenditures by categorical classifications as prescribed by the State Board of Education in the Code of Virginia § 22.1-115. RCPS develops a categorical budget that represents anticipated expenditures in the following categories:

- Instruction
- Administration, Attendance, Health and Technology
- Pupil Transportation
- Operations and Maintenance
- Debt Service
- Food Services
- Athletics

The budget detail found in the Financial Section is presented in accordance with these expenditure categories, as required.

Equitable Funding of Schools

Included in the RCPS Equity Policy (Policy DAB) is the School Board's commitment to seek the funding necessary to equitably fund the allocation of resources to every school. This policy is in keeping with Federal "supplement, not supplant" regulations that accompany Federal entitlement programs such as Title I-A Improving Basic Programs. As a school division serving a significant number of disadvantaged children, RCPS receives approximately \$8.5 million annually in Every

Student Succeeds Act (ESSA) entitlement grants (Title I-A, II-A, III-A, IV-A, X-C) and \$3.6 million annually in IDEA entitlement grants. These funds must be used to supplement, not supplant, local funding.

In accordance with these requirements, RCPS utilizes a funding formula based on student enrollment to determine building allocations allotted to each school annually.

Fund Balance Policy

In Roanoke City, the School Division is permitted to retain any school-related fund balances in the School Board accounts, for use for school purposes in future years. On a day-to-day basis, the Fund Balance supports the School Division's cash flow needs that occasionally arise due to timing differences between receipt of funding allotments or grant reimbursements, and the expenditure of funds. More broadly, the Fund Balance has enabled the School Board to maintain steady progress during a volatile time period when without it, RCPS would have faced serious programmatic budget cuts. In the wake of the recession, the Roanoke City Council voted to implement a temporary, two-year additional 2% meals tax, 100% of which supported Roanoke City Public Schools. This additional tax was in place during Fiscal Years 2010-11 and 2011-12. This additional support was dubbed the "Eat for Education" campaign and citizens were encouraged to choose to eat out at city establishments instead of choosing those in surrounding areas because in doing so, they were directly supporting the public schools. This campaign was effective, and many restaurant owners who initially feared the higher city tax would cause patrons to eat elsewhere, found that their business increased during this period. The availability of American Recovery and Reinvestment Act (ARRA) stimulus funds during this same period resulted in RCPS not needing to immediately spend the additional local tax revenue in the years in which it was generated. This influx was the foundation for the current Fund Balance. In the years following the sunset of the Eat for Education meals tax, economic recovery was slow to occur. RCPS has relied on the Fund Balance to maintain and expand educational offerings and opportunities for students. To ensure the continued availability of a Fund Balance, and guide its future use, School Board Policy DBA was adopted on March 28, 2017. In accordance with this policy, a minimum of \$10 million must be held as a stabilization fund reserve within the Unassigned Fund Balance. At any time during the year the Superintendent can make a recommendation to the School Board for the use of the reserve. Use of the reserve can only be approved by an affirmative vote of at least five (5) members of the School Board. The Policy allows for the use of unassigned fund balance in excess of the required reserve for annual operating expenses as approved through the annual budget process, or for capital, unplanned, or other one-time needs, by a majority vote of School Board members present.

Basis of Accounting for Financial Reporting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The fiduciary fund financial statements of the student activity funds are reported on an accrual basis.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School Board considers non-grant related revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due.

Interest income and grant revenue associated with the current fiscal period is considered to be susceptible to accrual and has been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the district.

Agency fiduciary funds are unlike all other types of funds, reporting only assets and liabilities, and are reported on the accrual basis.

The School Board reports the following major governmental funds:

The *General Fund* is the School Board's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Food Services Fund* is a special revenue fund that accounts for the proceeds of specific revenue sources, legally restricted to the operation of the school food service program. The primary source of funding comes from the National School Lunch Program and the School Breakfast Program as provided by the Federal Government and the majority of the remaining funds come from operational receipts.

The *School Grants Fund* is a special revenue fund that accounts for the proceeds of specific revenue sources (other than the school food service program) that are restricted to expenditures for specified purposes. The primary source of grant funding comes from awards made by the Federal Government with the majority of the remaining funding coming from the Commonwealth of Virginia.

Additionally, the School Board reports the following funds:

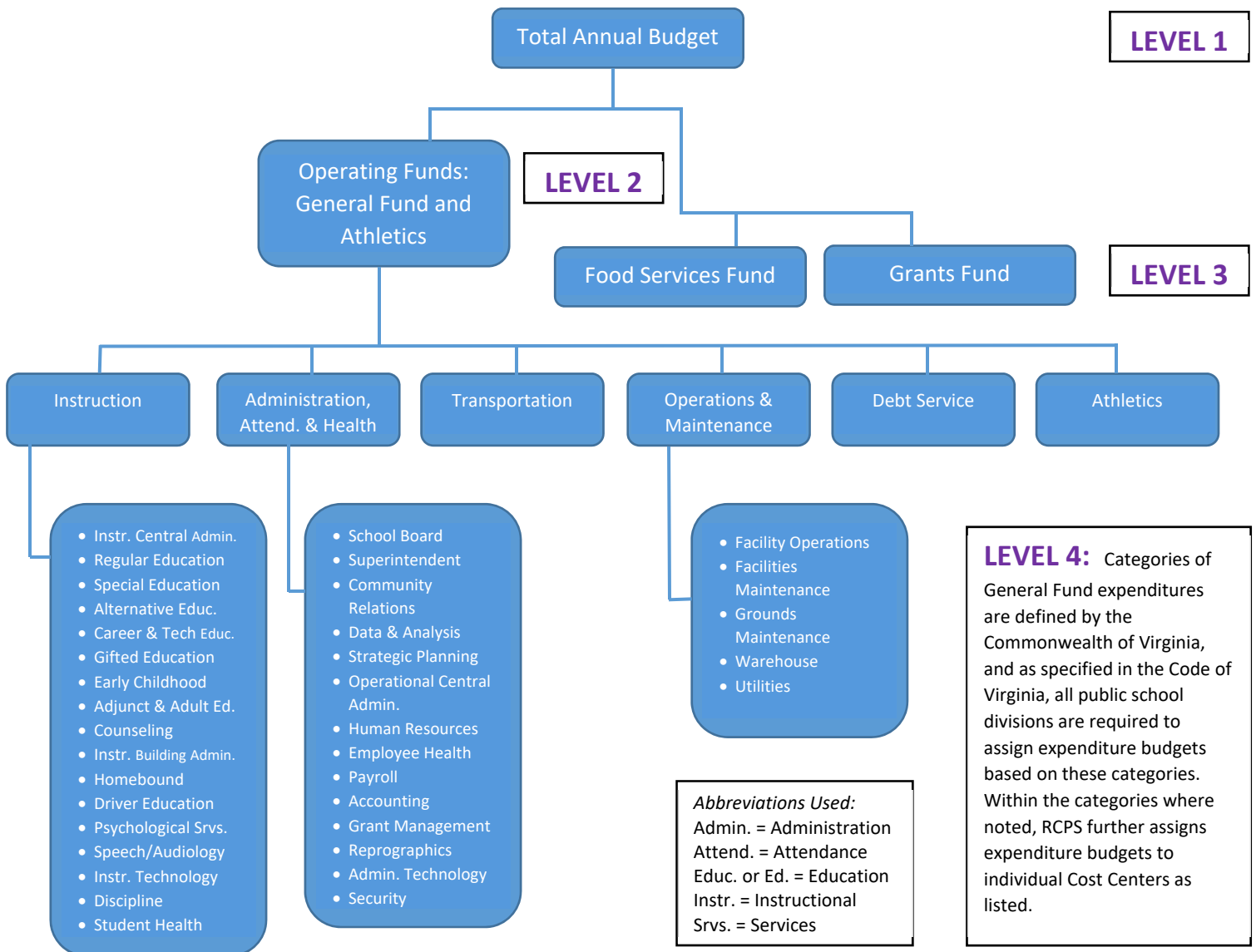
The *School Activity Fiduciary Funds* account for assets held by the twenty-four Roanoke City Public Schools, the Roanoke Technical Education Center (ROTEC), the Roanoke Valley Regional Governor's School, the Noel C. Taylor Learning Academy, Forest Park Academy and the Adult Education program. These agency funds are custodial in nature, and do not involve measurement of results of operations.

The School Board has established a comprehensive internal control framework designed to both safeguard the district's assets against loss from unauthorized use or theft and to properly record and adequately document transactions in order to compile information for the presentation of the School Board's financial statements in conformity with generally accepted accounting principles (GAAP).

The School Board maintains budgetary controls to ensure compliance with the annual appropriated categorical budget adopted by the School Board. In accordance with state law, the advertised and adopted budget is submitted to City Council for adoption and appropriation. City Council includes the School Board adopted budget with the City budget, which is in turn advertised and typically adopted by May 15. The School Board exercises management control over the budget at the cost center level within each fund, however, the budget is legally adopted at the fund level. The School Board also maintains an encumbrance accounting system as an additional method of accomplishing budgetary control. Activities of the General Fund and Food Services Fund are included in the annual appropriated budget. Multi-year programs are appropriated separately for the School Grants Fund.

Budget Structure and Classifications

The annual budget for Roanoke City Public Schools is legally adopted at the fund level by City Council as part of the City of Roanoke annual budget. The School Board approves a budget, referred to as the Categorical Budget, which breaks down the General Fund expenditure budget into categories defined by the Virginia Department of Education. This is the format in which the budget is provided to the City Manager on or before March 15 as is required by City Code. To manage its operations, RCPS breaks the categorical expenditure budget down into cost centers, and tracks expenditures by object code line items.



The system of object codes used to specifically identify types of expenditures has been developed to align with the chart of accounts established by the Virginia Department of Education (VDOE) for reporting purposes. Object Codes are defined as follows:

- PAYROLL costs for all full and part-time employees, as well as overtime costs, pay for supplemental duty, and any other allowances.
- FRINGE BENEFITS include the costs of all benefits provided to or on behalf of employees including Social Security, life insurance, retirement savings, medical, vision and dental insurance coverage, and unemployment.
- PURCHASED SERVICES include all contractual services required for the operations of the school division. Examples include repair and maintenance services, school nursing services, school bus transportation, and school nutrition services.
- INTERNAL SERVICES are those services provided by one functional area of the school division to another. In RCPS, the Print Shop operates as an Internal Service.
- OTHER CHARGES covers an assortment of costs including utilities, postage, insurance, rentals, and travel.
- MATERIALS AND SUPPLIES include expenditures for consumable commodities.
- CAPITAL OUTLAY includes purchases of equipment items where the individual item value is \$500 or more. The capitalization threshold for RCPS (above which assets must be depreciated) is \$5,000, but the school division has many important assets with an individual item value less than \$5,000 (for example, computers) that have a useful life of several years and that need to be tracked and maintained.

Revenue is budgeted by revenue source using the following categories:

- CITY OF ROANOKE revenue reflects the annual allocation of funds made by the City of Roanoke for the operation of schools. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS receives 40% of annual local tax revenue from the City of Roanoke to fund public education.
- COMMONWEALTH OF VIRGINIA funding represents RCPS's share of K-12 funding budgeted annually by the Commonwealth of Virginia. The majority is in the form of basic aid to fund the state's share of state determined minimum quality standards based largely on Average Daily Membership (required to be measured March 31 annually and reported to the state). Other state funding is allocated for specific programs or through state-sponsored competitive grant programs.
- FEDERAL GOVERNMENT funding is almost always exclusively reflected in the Food Services Fund and the Grants Fund. It comes in the form of USDA Food Program reimbursements, and funding through Federal grants and entitlement programs such as Title I-A and IDEA Special Education funding.
- OTHER AGENCIES revenue includes any revenue anticipated from other government agencies or organizations. For RCPS, this primarily includes payments from other participating school divisions for Roanoke Valley Governor's School tuition (RCPS hosts the Governor's School and is fiscal agent).
- CHARGES FOR SERVICES includes anticipated revenue from cafeteria sales, tuition paid by other school divisions for regional special education classes hosted by RCPS, and payments for summer school classes.
- ATHLETICS includes anticipated gate receipts from athletic events throughout the year.
- OTHER REVENUE encompasses all other sources of revenue, which can vary from year to year. This can include interest income, donations, and prior year refunds or rebates.

Budget Development Process

Total Operating Funds Budget Development Process and Timeline

Budget development begins each fall with the Chief Financial Officer and Accounting Department staff updating non-personnel budget request templates and looking at the cost implications of various potential employee salary increases. Nothing can be seriously considered, however, until revenue information becomes available. The first look at revenue projections for the

coming year takes place each December. The Governor typically introduces the state budget around the middle of December, or shortly thereafter, and the Virginia Department of Education makes an allocation template available with which school divisions can see the individualized impact on their budget. The City of Roanoke Finance Department also provides a first look at City revenue projections, and by extension City funding of Schools, on or around December 15.

Department managers with budget responsibility are asked to submit non-personnel budget requests annually in December and January. Personnel needs are to be discussed with the Executive Director for Human Resources and the Superintendent.

The Commonwealth of Virginia adopts its budget biennially, and 2020-21 marks the first year of the new biennium. The Virginia General Assembly convened its regular session on January 8, 2020, and the Governor's proposed budget went to both houses for action. Differences were worked out fairly quickly, and the General Assembly was poised to approve the budget in mid-March, just as the impact of the COVID-19 pandemic was intensifying in Virginia. To keep the process moving, the General Assembly approved the budget on March 12, 2020, with the intention of making changes through the regular veto session once more information on COVID-19 would be available. The budget reductions recommended by the Governor through several amendments were approved by the General Assembly on April 22, 2020. The Governor and General Assembly have said they intend to revisit the budget later in the summer or early fall once more is known about the economic impact of the response to the pandemic. Though it is the hope of all school divisions that the impact will be less than expected and some of the cuts made in April may be restored, RCPS is not counting on that relief.

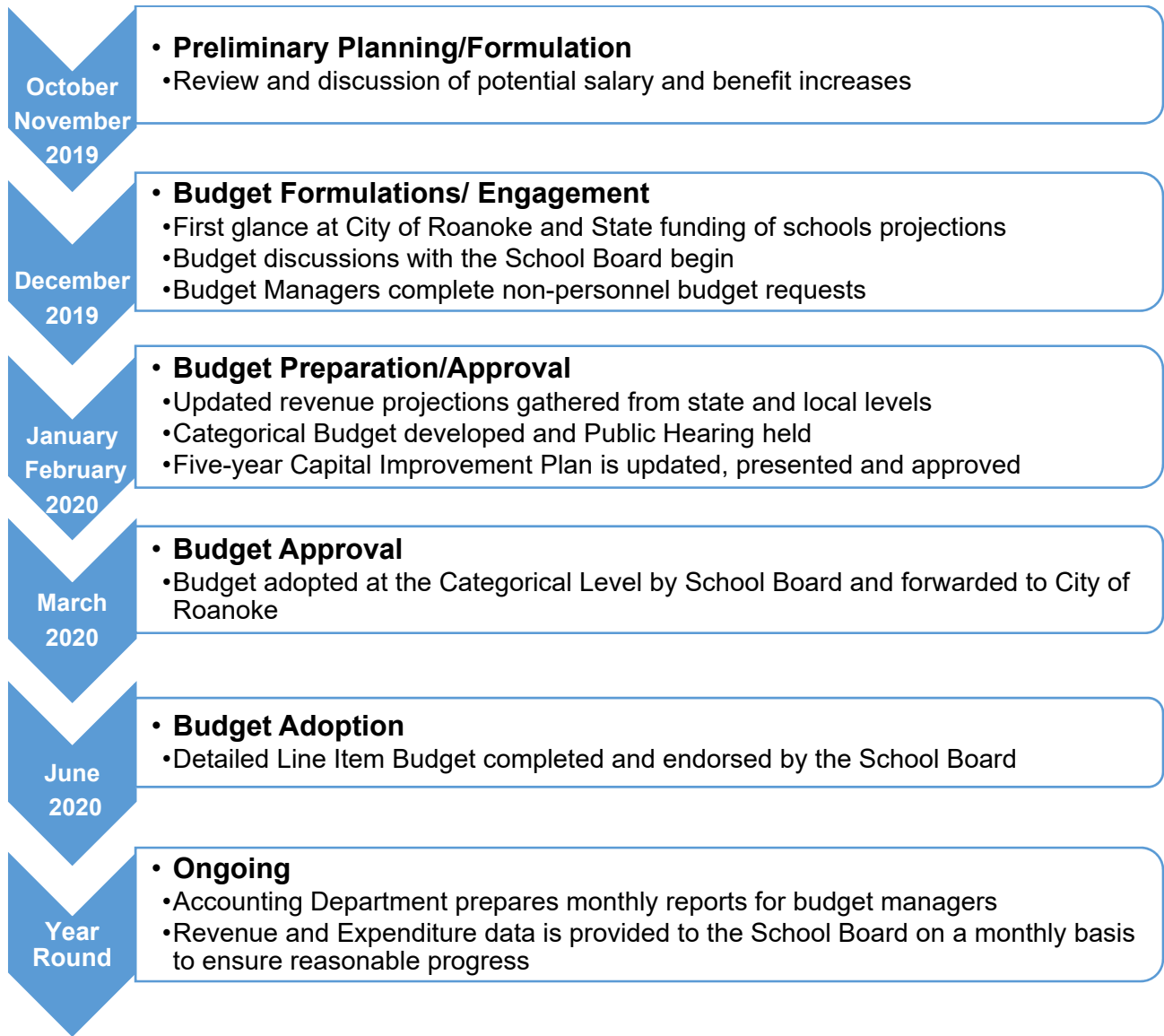
The City of Roanoke holds budget workshops on the first Monday of every month beginning in January. Updates to revenue estimates are presented at these meetings and the school division is kept informed about shifts in the projected funding for schools as the city's budget development progresses. Revenue projections, and therefore projected funding for schools, fell rapidly throughout March and April. RCPS received the final budget projection from the City of Roanoke in May, in preparation for adoption by City Council on or around June 15.

All initial budget work is focused on development of the Categorical Budget for forwarding to the City Manager by March 15. Budget discussions with the School Board begin with the December School Board meeting and continue at each monthly School Board meeting January through March. In addition, budget workshops are also held in January and February. A public hearing on the budget is held prior to the February School Board meeting, in accordance with the Code of Virginia § 22.1-92. The public hearing for the 2020-21 budget was held on February 11, 2020.

Once the Categorical Budget is approved, Accounting Department staff and the Chief Financial Officer, with input from executive leadership and budget managers, work to flesh out the detailed line item budget under each categorical expenditure area. The final detailed budget is presented to and endorsed by the School Board on or before June 30, typically at the regularly scheduled June School Board meeting.

The 2020-21 budget process required significant mid-course changes given the rapid impact of the COVID-19 pandemic on revenue outlook for the final quarter of Fiscal Year 2020 (FY2020), and the expectation that its economic impact will extend into the first quarter of Fiscal Year 2021 (FY2021) at a minimum. The potential COVID-19 impact on FY2020 and FY2021 school division budgets were reviewed at School Board meetings in April and May, and significant adjustments were put in motion.

Budget Timeline



Capital Improvement Plan Development

A schedule of capital improvement needs is developed and maintained by the Deputy Superintendent and the Chief of School Plants. This schedule is analyzed annually and reprioritized as needed. As Roanoke City Public Schools is a component unit of the City of Roanoke, school buildings and grounds are the property of the City, not the schools. As part of the funding arrangement with the City, the School Board takes responsibility for maintaining the physical assets designated for school use, and the School Board takes responsibility for paying the debt service on bonds issued to fund school improvement projects. A long-standing agreement between the City of Roanoke and the School Board apportions \$5,000,000 of the city's annual debt issuance for school capital projects. Occasionally, as needs arise and funding is felt to be available, the School Board may request a larger allotment of bond funding.

The five-year Capital Improvement Plan is updated for the coming fiscal year each January and February, with the plan typically going to the School Board for approval at each year's February School Board meeting. The Capital Improvement Plan covering FY2021 – FY2025 was presented to and approved by the School Board on February 11, 2020.

Budget Administration and Management

Administrators with budget responsibility are the first point of authority in spending decisions out of their budget area. Depending on the categorical spending area, the purchase requisition also routes to other director or executive director level administrators for review and approval. All purchase requisitions with a total value of \$5,000 or greater also route to the Chief Financial Officer for review and approval. Before a purchase order is issued, the final review of a purchase requisition rests with the Purchasing Department. The Purchasing Department checks to make sure that appropriate purchasing procedures were followed in accordance with School Board Policy, the Virginia Public Procurement Act, and/or Federal regulations.

Budget managers are able to run reports showing their department budget, year-to-date funds expended and encumbered, and balances remaining, or they can request this information at any time from the Accounting Department. This reporting helps budget managers keep track of their funding status and plan for future needs throughout the year.

Revenue and Expenditure data is shared with the School Board on a monthly basis. Year-to-date experience as a percentage of budget is used to help project year-end totals. This is done by comparing the current percentage of budgeted revenue received and expenditures incurred, to the three-year averages of the percentage of actual total revenues received, and the percentage of actual total expenditures incurred at each month-end point throughout the year.

FINANCIAL SECTION



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2020-2021 ROANOKE CITY PUBLIC SCHOOLS TOTAL BUDGET

The total division budget includes the Operating Fund, which is referred to as the General Fund by Roanoke City Public Schools (RCPS). Though Athletics revenue and expenditures are tracked separately, Athletics activity is part of Operating Funds. Food Services is the second fund operated by RCPS, and the Grants or Restricted Fund is the third and final budgeted fund.

Historically, RCPS has included transfers as part of its expenditure and revenue budgets. In accordance with best practices in budget reporting, transfers between funds have been broken out and reported separately in the budget detail to follow. However, to ease comparative review for regular users of RCPS budget documents, each fund is reported here first using the historical method, followed by an explanation of reporting changes that align to the final budget presented on the following pages.

2020-2021 Roanoke City Public Schools Categorical Budget

REVENUE CATEGORY	PROPOSED BUDGET FY 2020-21
STATE	\$80,293,956
STATE SALES TAX	16,434,575
TOTAL STATE REVENUE	96,728,531
OTHER REVENUE	1,150,000
TOTAL NON-CITY	97,878,531
CITY FUNDS	82,788,981
TOTAL ATHLETICS REVENUE	100,000
TOTAL OPERATING REVENUE	180,767,512
INTERFUND TRANSFER FROM FOOD SERVICE	300,000
INTERFUND TRANSFER FROM GRANTS FUND	892,433
TOTAL GENERAL FUND BEFORE USE OF FUND BALANCE	181,959,945
FUNDS REQUIRED FROM UNASSIGNED FUND BALANCE	2,043,747
TOTAL GENERAL FUND REVENUE BUDGET	\$184,003,692

FOOD SERVICES FUND	
Food Services Revenue	9,715,112
FUNDS REQUIRED FROM FUND BALANCE	250,000
TOTAL FOOD SERVICE FUND	9,965,112
GRAND TOTAL FUNDS	\$193,968,804

GRANTS FUND	
Grant/Restricted Sources Revenue	33,103,369
Transfers from General Fund - Local Match	3,936,250
TOTAL GRANTS FUND	37,039,619
GRAND TOTAL FUNDS	\$231,008,423

EXPENDITURE CATEGORY	PROPOSED BUDGET FY 2020-21
Instruction	
Expenditures	\$120,897,444
Transfers to Grant Fund-Local Share	3,801,450
	124,698,894
Administration, Attendance, Health and Technology	
Expenditures	14,975,238
Transfers to/from Grant Fund-Local Share/Indirect	134,800
	15,110,038
Transportation	
Expenditures	11,201,639
Transfers to Grant Fund-Local Share	0
	11,201,639
Operations and Facilities	
Expenditures	18,402,722
Transfers to Grant Fund-Local Share	0
	18,402,722
Debt Service	
Expenditures	12,640,875
Transfers from Grant Fund-Restricted Share	(13,228)
	12,627,647
Subtotal - General Fund (Excluding Athletics)	182,040,940
Athletics	1,962,752
TOTAL GENERAL FUND EXPENDITURE BUDGET	\$184,003,692

FOOD SERVICES FUND	
Expenditures	9,665,112
Transfers to General Fund - Indirect Costs	300,000
TOTAL FOOD SERVICE FUND	9,965,112
GRAND TOTAL FUNDS	\$193,968,804

GRANTS FUND	
Expenditures	36,147,186
Transfers to General Fund - Indirect Costs	892,433
TOTAL GRANTS FUND	37,039,619
GRAND TOTAL FUNDS	\$231,008,423

This method, at a division-wide level, inflates totals because both sides of transfers between funds that net against one another are reflected separately. Transfer amounts are indicated above in the categories where they would previously have been included. Those transfers, which net to zero on the entity-wide budget on page 44, include the following:

From	Budgeted Transfers	To
Grants Fund	\$268,986 in anticipated indirect costs from Title I-A	General Fund
Grants Fund	\$13,228 in Governor's School debt service paid from the Governor's School's budget	General Fund
Grants Fund	\$37,539 in anticipated indirect costs from the Juvenile Detention Center Program	General Fund
Grants Fund	\$102,680 in anticipated Federal Reimbursement for ROTC	General Fund
Grants Fund	\$470,000 in anticipated Federal Medicaid reimbursement	General Fund
General Fund	\$3,145,944 in local share for RCPS students served in Regional Special Education High Incidence Population Classrooms	Grants Fund
General Fund	\$627,095 in tuition for RCPS students attending Governor's School	Grants Fund
General Fund	\$28,411 in local match required to receive Adult Basic Education Federal funding	Grants Fund
General Fund	\$134,800 in local match required to receive state technology funding	Grants Fund
Food Services Fund	\$300,000 in anticipated indirect costs	General Fund

Total expenditures across all funds are budgeted to be \$225,879,740. RCPS anticipates \$223,585,993 in revenue in 2020-21. The variance is budgeted to be funded by \$2,293,747 from Fund Balance; \$2,043,747 from the General Fund and \$250,000 from the Food Services Fund.

The *General Fund* is the basic operating fund for the school division. It is used to account for all funds except those that are restricted for other uses and accounted for separately. Funding of General Fund activity comes from the City of Roanoke, the Commonwealth of Virginia, charges for services and athletic events, and miscellaneous other sources.

The *Grants Fund*, sometimes referred to as the Restricted Fund, separately accounts for programs made possible by grants or otherwise restricted funds. RCPS receives extensive support through both federal and state entitlement programs, and competitive grant opportunities. Prior to 2018-19, RCPS presented its Grants Fund budget as the total funds anticipated through new award totals, and any expected carryover of funds from prior year awards (when the award period covers more than one fiscal year). This budget provides a more detailed reporting of grant budgets, and thereby reflects the anticipated total budgeted revenue and expenditures by grant program for 2020-21, regardless of whether the funds are prior year carryover or new award dollars. This is an important distinction, particularly in terms of revenue. In accordance with Generally Accepted Accounting Principles (GAAP), revenue is recognized in the period in which it is earned. Most grants are awarded on a reimbursement basis, meaning that RCPS must expend the funds up front and submit a reimbursement request to the awarding entity documenting the expenditure of funds on allowable costs before the grant funds will be released. Since grant revenue is considered earned once it has been spent, and many award periods cover two or more years, the period in which the revenue is recognized is not necessarily the same period in which the grant award was originally made.

Some restricted funding programs, as a condition of award, require that a certain percentage or amount be spent on the project out of local funds. This is referred to as a local match or local share. In order to account for these project related costs and be able to clearly show how the proper

amount of local funds were spent on the project, local share is transferred from the General Fund to the Grants Fund, and all grant program related expenses are accounted for together (though local match expenditures are identified by a designated element within the account code).

The *Food Services Fund* is a special revenue fund that supports food and nutrition services throughout Roanoke City Public Schools. It is a self-sustaining fund in which annual revenues are from three sources: federal food programs, state food programs, and cafeteria or catering receipts. In 2015-16, RCPS began participating in the Community Eligibility Provision (CEP) through which 19 schools qualified for all students to receive free lunch. Beginning in 2018-19, RCPS received approval to expand its CEP participation to provide free lunch at 24 out of 26 school sites. At these schools, the community needs are such that individual families no longer have to fill out applications and prove qualification for free or reduced price school lunch. That administrative burden is lifted off the families and our Food and Nutrition staff, as is the very real possibility that students whose parents or guardians cannot, or will not, fill out the application form, go without. Students at the remaining two schools can still qualify for free or reduced price school lunch through the traditional method.

Change in Use of Fund Balance – RCPS has a history of strategically leveraging its General Fund fund balance to ensure consistent service delivery and the school division’s ability to meet the changing, and in many areas increasing, needs of its students. Since 2012-13, the first year RCPS budgeted to utilize Fund Balance to support planned services, RCPS has never utilized the full amount of Fund Balance budgeted. Budgeting a portion of fund balance allowed RCPS to stabilize its service delivery in the years following the great recession when the economy was slow to recover, long after Federal stimulus funds and other temporary resources had ended. Revenue sources continue to be unpredictable, as are significant influencers of annual expenditures such as health care claims and salary lapse. Approved use of fund balance provides the potential funds necessary for the school division to continue moving forward.

That said, fund balance is also important for meeting cash flow needs throughout the year, and providing a sustained stabilization fund for true emergencies or catastrophic changes in revenue. RCPS has worked to curtail its reliance on Fund Balance in recent years, and as the three-year budget projections included on the Operating Fund budget indicate, RCPS is currently projecting a balanced budget by 2021-22.

In the Food Services Fund, maintaining a fund balance that covers three-months of expenditures is considered best practice. The Virginia Department of Education Office of School Nutrition Programs monitors this among Virginia school divisions. RCPS has had favorable experience in recent years, and as a result, has built its fund balance to a level that is slightly beyond a three-month reserve. RCPS has submitted a plan to the VDOE for utilizing the surplus for necessary food services equipment at various schools. That approved plan resulted in the budgeted use of fund balance in the Food Services Fund in 2020-21 of \$250,000. This planned use of Fund Balance could change depending on final 2019-20 year-end balances.

ROANOKE CITY PUBLIC SCHOOLS
2020-21 TOTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20	PROPOSED BUDGET FY 2020-21	FORECASTED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24
REVENUE SOURCES:								
CITY OF ROANOKE	78,369,658	80,922,413	83,620,493	83,346,865	82,788,981	83,946,972	85,121,160	86,311,772
COMMONWEALTH OF VIRGINIA	89,760,821	91,828,510	95,685,773	97,123,787	103,839,645	108,319,997	112,811,376	116,803,708
FEDERAL GOVERNMENT	22,200,985	22,677,812	23,340,443	22,464,280	28,421,913	22,690,812	22,901,596	23,404,725
OTHER AGENCIES	333,927	611,218	675,124	718,428	657,810	670,966	684,386	698,073
CHARGES FOR SERVICES	6,433,934	6,240,713	6,278,092	6,638,272	6,877,644	6,977,058	7,077,964	7,180,383
ATHLETICS	182,988	197,842	179,868	190,000	100,000	101,000	102,010	103,030
OTHER REVENUE	836,586	1,259,303	1,528,371	900,000	900,000	1,250,000	1,250,000	1,250,000
TOTAL REVENUES	198,118,899	203,737,811	211,308,164	211,381,632	223,585,993	223,956,805	229,948,492	235,751,691
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	81,078,641	81,938,888	83,972,122	86,514,357	87,922,171	87,698,627	90,076,933	92,706,331
PERSONNEL BENEFITS	36,868,799	37,647,200	41,329,796	40,129,256	43,427,592	44,532,833	45,752,729	46,824,424
PURCHASED SERVICES	13,116,160	13,572,076	14,596,384	14,736,729	16,291,721	15,978,228	16,164,214	16,531,404
INTERNAL SERVICES	36,083	37,207	50,792	45,250	146,500	58,322	59,924	61,671
OTHER CHARGES	903,893	1,568,811	1,070,037	1,132,450	946,532	959,372	951,714	975,204
MATERIALS AND SUPPLIES	2,930,268	3,370,658	3,920,806	3,745,652	5,578,268	4,188,930	4,247,274	4,367,025
CAPITAL OUTLAY	850,348	1,155,165	1,002,570	996,277	1,730,902	956,893	976,297	1,031,110
TOTAL INSTRUCTION	135,784,192	139,290,005	145,942,507	147,299,971	156,043,686	154,373,205	158,229,085	162,497,169
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	4,801,288	4,688,958	5,181,000	5,334,535	5,412,320	5,589,842	5,745,025	5,904,553
PERSONNEL BENEFITS	1,915,802	1,835,048	2,133,963	2,748,871	3,026,969	3,126,511	3,213,626	3,294,953
PURCHASED SERVICES	2,378,015	2,230,855	3,396,062	2,770,228	2,767,518	2,857,692	2,936,728	3,010,513
INTERNAL SERVICES	9,201	11,615	13,052	13,739	13,300	13,739	14,124	14,483
OTHER CHARGES	1,079,018	1,213,077	906,501	1,658,012	1,491,715	1,540,816	1,583,852	1,624,029
MATERIALS AND SUPPLIES	1,146,030	1,231,104	1,259,722	1,549,525	1,502,195	1,548,000	1,588,147	1,625,627
CAPITAL OUTLAY	2,049,554	1,241,286	1,652,158	1,879,638	1,658,275	1,868,055	1,896,297	1,922,663
TOTAL ADMIN, ATTENDANCE, & HEALTH	13,378,908	12,451,943	14,542,458	15,953,609	15,872,292	16,544,655	16,977,799	17,396,821
TRANSPORTATION:								
PERSONNEL	155,276	173,511	184,117	179,259	183,259	189,307	194,608	200,057
PERSONNEL BENEFITS	133,383	134,726	315,256	77,195	81,150	83,828	86,175	88,366
PURCHASED SERVICES	9,912,873	9,875,507	10,554,858	8,900,000	9,848,938	10,173,953	10,458,824	10,724,770
INTERNAL SERVICES	0	0	3	0	0	0	0	0
OTHER CHARGES	11,639	20,915	7,345	7,400	7,400	7,644	7,858	8,058
MATERIALS AND SUPPLIES	506,189	566,201	617,712	708,172	730,892	755,011	776,151	795,887
CAPITAL OUTLAY	2,480	24,937	115,743	727,500	350,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	10,721,840	10,795,797	11,795,034	10,599,526	11,201,639	11,214,743	11,528,716	11,822,340
OPERATIONS & FACILITIES:								
PERSONNEL	5,442,222	5,691,442	6,405,061	6,464,448	6,519,981	6,734,398	6,922,049	7,114,955
PERSONNEL BENEFITS	2,352,582	2,540,233	3,011,801	2,909,215	3,536,285	3,652,427	3,754,012	3,848,849
PURCHASED SERVICES	1,769,547	1,476,212	2,515,970	2,250,700	2,272,100	2,347,030	2,412,705	2,474,017
INTERNAL SERVICES	10	0	0	0	0	0	0	0
OTHER CHARGES	4,542,471	4,482,828	4,458,802	4,714,627	4,260,765	4,407,852	4,529,760	4,643,569
MATERIALS AND SUPPLIES	948,121	979,683	1,162,295	1,420,650	1,444,981	1,492,665	1,534,460	1,573,478
CAPITAL OUTLAY	365,510	334,923	363,902	1,553,158	472,500	488,093	501,760	514,519
TOTAL OPERATIONS & FACILITIES	15,420,463	15,705,321	17,917,831	19,312,798	18,506,612	19,122,465	19,654,746	20,169,387
FOOD SERVICES:								
PERSONNEL	139,028	136,470	133,176	146,130	197,953	200,922	203,936	206,995
PERSONNEL BENEFITS	73,597	88,710	49,564	86,306	104,559	106,127	107,719	109,335
PURCHASED SERVICES	8,402,301	8,173,959	8,510,036	8,775,000	9,021,000	8,982,039	9,197,992	9,418,972
INTERNAL SERVICES	2,544	2,484	2,393	2,200	3,500	3,553	3,606	3,660
OTHER CHARGES	19,225	21,036	22,585	28,750	23,650	24,005	24,365	24,730
MATERIALS AND SUPPLIES	67,206	60,180	61,123	49,200	29,450	29,892	30,340	30,795
CAPITAL OUTLAY	175,145	69,633	301,915	445,364	285,000	289,275	293,614	298,018
TOTAL FOOD SERVICES	8,879,046	8,552,472	9,080,792	9,532,950	9,665,112	9,635,813	9,861,572	10,092,505
ATHLETICS:								
PERSONNEL	877,082	801,608	820,309	851,306	843,137	870,961	895,348	918,115
PERSONNEL BENEFITS	165,796	172,704	144,393	159,724	148,219	153,110	157,397	161,399
PURCHASED SERVICES	398,080	399,733	432,769	488,500	465,745	481,115	494,586	507,162
INTERNAL SERVICES	231	1,124	1,440	3,500	2,539	2,623	2,696	2,765
OTHER CHARGES	198,222	195,222	188,680	185,600	179,528	185,452	190,645	195,493
MATERIALS AND SUPPLIES	256,019	263,770	291,447	331,500	311,084	321,350	330,348	338,748
CAPITAL OUTLAY	15,810	36,531	44,603	50,000	12,500	12,913	13,275	13,613
PAYMENT FOR DEBT SERVICE	0	0	0	0	0	0	0	0
TOTAL ATHLETICS	1,911,240	1,870,692	1,923,641	2,070,130	1,962,752	2,027,524	2,084,295	2,137,295
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	14,274,185	13,867,098	13,244,672	11,067,322	12,627,647	11,038,400	11,612,279	11,636,174
TOTAL DEBT SERVICE	14,274,185	13,867,098	13,244,672	11,067,322	12,627,647	11,038,400	11,612,279	11,636,174
TOTAL EXPENDITURES	200,369,874	202,533,328	214,446,935	215,836,306	225,879,740	223,956,805	229,948,492	235,751,691
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	4,625,309	5,490,331	5,895,951	5,061,310	5,128,683	5,185,744	5,221,545	5,301,597
TRANSFERS TO OTHER FUNDS	(4,625,309)	(5,490,331)	(5,895,951)	(5,061,310)	(5,128,683)	(5,185,744)	(5,221,545)	(5,301,597)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0	0	0	0
FUND BALANCE:								
BEGINNING BALANCE	27,432,936	25,181,961	26,386,444	23,247,673	18,792,999	16,499,252	16,499,252	16,499,252
INCREASE/(DECREASE) OF FUND BALANCE	(2,250,975)	1,204,483	(3,138,771)	(4,454,674)	(2,293,747)	0	0	0
TOTAL FUND BALANCE, END OF YEAR	25,181,961	26,386,444	23,247,673	18,792,999	16,499,252	16,499,252	16,499,252	16,499,252

**ROANOKE CITY PUBLIC SCHOOLS
2020-21 OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE**

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	FORECASTED	FORECASTED	FORECASTED
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
REVENUE SOURCES:								
CITY OF ROANOKE	78,369,658	80,922,413	83,620,493	83,346,865	82,788,981	83,946,972	85,121,160	86,311,772
COMMONWEALTH OF VIRGINIA	81,640,953	83,823,968	86,915,004	90,186,876	96,728,531	100,931,228	105,316,525	109,200,106
FEDERAL GOVERNMENT								
OTHER AGENCIES								
CHARGES FOR SERVICES	232,929	252,705	251,115	250,000	250,000	250,000	250,000	250,000
ATHLETICS	182,988	197,842	179,868	190,000	100,000	101,000	102,010	103,030
OTHER REVENUE	825,703	509,303	1,397,213	900,000	900,000	1,250,000	1,250,000	1,250,000
TOTAL REVENUES	161,252,231	165,706,231	172,363,693	174,873,741	180,767,512	186,479,200	192,039,695	197,114,908
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	67,580,616	67,741,063	69,413,666	73,470,007	72,026,496	74,429,193	76,575,125	78,977,740
PERSONNEL BENEFITS	31,274,341	31,714,428	35,130,464	34,103,831	36,932,292	38,151,058	39,219,288	40,216,554
PURCHASED SERVICES	6,243,571	6,431,245	6,366,570	7,145,335	7,551,678	7,800,883	8,019,308	8,223,222
INTERNAL SERVICES	32,820	32,342	41,001	43,050	54,300	56,092	57,663	59,129
OTHER CHARGES	655,513	602,125	542,678	862,516	688,557	711,279	731,195	749,788
MATERIALS AND SUPPLIES	1,873,770	2,068,414	2,344,913	2,824,586	3,276,396	3,384,517	3,479,283	3,567,254
CAPITAL OUTLAY	183,129	241,311	193,511	363,100	367,725	379,860	390,496	400,426
TOTAL INSTRUCTION	107,843,760	108,830,928	114,032,803	118,812,425	120,897,444	124,912,882	128,472,358	132,194,613
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	4,761,026	4,647,783	5,134,447	5,287,404	5,365,189	5,542,240	5,697,423	5,856,951
PERSONNEL BENEFITS	1,901,101	1,818,934	2,116,489	2,733,747	3,011,845	3,111,236	3,198,351	3,279,678
PURCHASED SERVICES	2,193,555	2,194,830	3,295,117	2,735,246	2,732,536	2,822,710	2,901,746	2,975,531
INTERNAL SERVICES	9,201	11,615	13,052	12,800	13,300	13,739	14,124	14,483
OTHER CHARGES	1,065,860	1,192,626	898,066	1,654,210	1,487,913	1,537,014	1,580,050	1,620,227
MATERIALS AND SUPPLIES	1,012,166	1,116,429	1,200,478	1,435,360	1,388,030	1,433,835	1,473,982	1,511,462
CAPITAL OUTLAY	903,343	352,012	895,958	1,349,345	976,425	1,008,647	1,036,889	1,063,255
TOTAL ADMIN, ATTENDANCE, & HEALTH	11,846,252	11,334,229	13,553,607	15,208,112	14,975,238	15,469,421	15,902,565	16,321,587
TRANSPORTATION:								
PERSONNEL	155,276	173,511	184,117	179,259	183,259	189,307	194,608	200,057
PERSONNEL BENEFITS	133,383	134,726	315,256	77,195	81,150	83,828	86,175	88,366
PURCHASED SERVICES	9,831,698	9,875,507	10,554,858	8,900,000	9,848,938	10,173,953	10,458,824	10,724,770
INTERNAL SERVICES	0	0	3	0	0	0	0	0
OTHER CHARGES	11,639	20,915	7,345	7,400	7,400	7,644	7,858	8,058
MATERIALS AND SUPPLIES	506,189	566,201	617,712	708,172	730,892	755,011	776,151	795,887
CAPITAL OUTLAY	2,480	24,937	115,743	727,500	350,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	10,640,665	10,795,797	11,795,034	10,599,526	11,201,639	11,214,743	11,528,716	11,822,340
OPERATIONS & FACILITIES:								
PERSONNEL	5,410,514	5,659,416	6,370,790	6,432,205	6,487,738	6,701,833	6,889,484	7,082,390
PERSONNEL BENEFITS	2,326,579	2,516,245	2,987,820	2,885,068	3,512,138	3,628,039	3,729,624	3,824,461
PURCHASED SERVICES	1,767,565	1,476,212	2,514,855	2,249,200	2,270,600	2,345,530	2,411,205	2,472,517
INTERNAL SERVICES	10	0	0	0	0	0	0	0
OTHER CHARGES	4,494,831	4,434,025	4,399,755	4,660,627	4,214,765	4,353,852	4,475,760	4,589,569
MATERIALS AND SUPPLIES	948,121	979,683	1,161,525	1,420,650	1,444,981	1,492,665	1,534,460	1,573,478
CAPITAL OUTLAY	365,510	534,923	363,902	1,553,158	472,500	488,093	501,760	514,519
TOTAL OPERATIONS & FACILITIES	15,313,130	15,600,504	17,798,647	19,200,908	18,402,722	19,010,012	19,542,293	20,056,934
ATHLETICS:								
PERSONNEL	877,082	801,608	820,309	851,306	843,137	870,961	895,348	918,115
PERSONNEL BENEFITS	165,796	172,704	144,393	159,724	148,219	153,110	157,397	161,399
PURCHASED SERVICES	398,080	399,733	432,769	488,500	465,745	481,115	494,586	507,162
INTERNAL SERVICES	231	1,124	1,440	3,500	2,539	2,623	2,696	2,765
OTHER CHARGES	198,222	195,222	188,680	185,600	179,528	185,452	190,645	195,493
MATERIALS AND SUPPLIES	254,864	263,770	291,447	331,500	311,084	321,350	330,348	338,748
CAPITAL OUTLAY	7,285	36,531	44,603	50,000	12,500	12,913	13,275	13,613
TOTAL ATHLETICS	1,901,560	1,870,692	1,923,641	2,070,130	1,962,752	2,027,524	2,084,295	2,137,295
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	14,274,185	13,867,098	13,244,672	11,067,322	12,627,647	11,038,400	11,612,279	11,636,174
TOTAL DEBT SERVICE	14,274,185	13,867,098	13,244,672	11,067,322	12,627,647	11,038,400	11,612,279	11,636,174
TOTAL EXPENDITURES	161,819,552	162,299,248	172,348,404	176,958,423	180,067,442	183,672,982	189,142,506	194,168,943
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	1,456,945	1,507,390	1,191,845	1,490,659	1,192,433	1,189,763	1,162,178	1,177,816
TRANSFERS TO OTHER FUNDS	(3,168,364)	(3,982,940)	(4,717,489)	(3,570,651)	(3,936,250)	(3,995,981)	(4,059,367)	(4,123,781)
TOTAL OTHER FINANCING SOURCES (USES)	(1,711,419)	(2,475,550)	(3,525,644)	(2,079,992)	(2,743,817)	(2,806,218)	(2,897,189)	(2,945,965)
FUND BALANCE:								
BEGINNING BALANCE	24,358,950	22,080,210	23,011,643	19,501,288	15,336,614	13,292,867	13,292,867	13,292,867
INCREASE/(DECREASE) OF FUND BALANCE	(2,278,740)	931,433	(3,510,355)	(4,164,674)	(2,043,747)	0	0	0
TOTAL OPERATING FUND BALANCE, END OF YEAR	22,080,210	23,011,643	19,501,288	15,336,614	13,292,867	13,292,867	13,292,867	13,292,867

ROANOKE CITY PUBLIC SCHOOLS
2020-21 GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20	PROPOSED BUDGET FY 2020-21	FORECASTED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24
REVENUE SOURCES:								
CITY OF ROANOKE								
COMMONWEALTH OF VIRGINIA	7,908,356	7,780,140	8,531,866	6,736,000	6,886,175	7,158,986	7,260,120	7,363,817
FEDERAL GOVERNMENT	14,140,149	14,558,874	14,491,037	13,789,551	19,609,060	13,672,261	13,672,546	13,960,263
OTHER AGENCIES	333,927	611,218	675,124	718,428	657,810	670,966	684,386	698,073
CHARGES FOR SERVICES	5,266,542	5,205,826	5,362,910	5,720,962	5,950,324	6,039,579	6,130,173	6,222,125
ATHLETICS								
OTHER REVENUE	10,883	750,000	131,158	0	0	0	0	0
TOTAL REVENUES	27,659,857	28,906,058	29,192,095	26,964,941	33,103,369	27,541,792	27,747,225	28,244,278
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	13,498,025	14,197,825	14,558,456	13,044,350	15,895,675	13,269,434	13,501,808	13,728,591
PERSONNEL BENEFITS	5,594,458	5,932,772	6,199,332	6,025,425	6,495,300	6,381,775	6,533,441	6,607,870
PURCHASED SERVICES	6,872,589	7,140,831	8,229,814	7,591,394	8,740,043	8,177,345	8,144,906	8,308,182
INTERNAL SERVICES	3,263	4,865	9,791	2,200	92,200	2,230	2,261	2,542
OTHER CHARGES	248,380	966,686	527,359	269,934	257,975	248,093	220,519	225,416
MATERIALS AND SUPPLIES	1,056,498	1,302,244	1,575,893	921,066	2,301,872	804,413	767,991	799,271
CAPITAL OUTLAY	667,219	913,854	809,059	633,177	1,363,177	577,033	585,801	630,684
TOTAL INSTRUCTION	27,940,432	30,459,077	31,909,704	28,487,546	35,146,242	29,460,323	29,756,727	30,302,556
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	40,262	41,175	46,553	47,131	47,131	47,602	47,602	47,602
PERSONNEL BENEFITS	14,701	16,114	17,474	15,124	15,124	15,275	15,275	15,275
PURCHASED SERVICES	184,460	36,025	100,945	34,982	34,982	34,982	34,982	34,982
INTERNAL SERVICES	0	0	0	0	0	0	0	0
OTHER CHARGES	13,158	20,451	8,435	3,802	3,802	3,802	3,802	3,802
MATERIALS AND SUPPLIES	133,864	114,675	59,244	114,165	114,165	114,165	114,165	114,165
CAPITAL OUTLAY	1,146,211	889,274	756,200	530,293	681,850	859,408	859,408	859,408
TOTAL ADMIN, ATTENDANCE, & HEALTH	1,532,656	1,117,714	988,851	745,497	897,054	1,075,234	1,075,234	1,075,234
TRANSPORTATION:								
PURCHASED SERVICES	81,175	0	0	0	0	0	0	0
TOTAL TRANSPORTATION	81,175	0	0	0	0	0	0	0
OPERATIONS & FACILITIES:								
PERSONNEL	31,708	32,026	34,271	32,243	32,243	32,565	32,565	32,565
PERSONNEL BENEFITS	26,003	23,988	23,981	24,147	24,147	24,388	24,388	24,388
PURCHASED SERVICES	1,982	0	1,115	1,500	1,500	1,500	1,500	1,500
INTERNAL SERVICES	0	0	0	0	0	0	0	0
OTHER CHARGES	47,640	48,803	59,047	54,000	46,000	54,000	54,000	54,000
MATERIALS AND SUPPLIES	0	0	770	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL OPERATIONS & FACILITIES	107,333	104,817	119,184	111,890	103,890	112,453	112,453	112,453
ATHLETICS:								
MATERIALS AND SUPPLIES	1,155	0	0	0	0	0	0	0
CAPITAL OUTLAY	8,525	0	0	0	0	0	0	0
TOTAL ATHLETICS	9,680	0	0	0	0	0	0	0
TOTAL EXPENDITURES	29,671,276	31,681,608	33,017,739	29,344,933	36,147,186	30,648,010	30,944,414	31,490,243
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	3,168,364	3,982,941	4,704,106	3,570,651	3,936,250	3,995,981	4,059,367	4,123,781
TRANSFERS TO OTHER FUNDS	(1,156,945)	(1,207,391)	(878,462)	(1,190,659)	(892,433)	(889,763)	(862,178)	(877,816)
TOTAL OTHER FINANCING SOURCES (USES)	2,011,419	2,775,550	3,825,644	2,379,992	3,043,817	3,106,218	3,197,189	3,245,965
FUND BALANCE:								
BEGINNING BALANCE	0	0	0	0	0	0	0	0
INCREASE/(DECREASE) OF FUND BALANCE	0	0	0	0	0	0	0	0
TOTAL GRANT FUND BALANCE, END OF YEAR	0	0	0	0	0	0	0	0

ROANOKE CITY PUBLIC SCHOOLS
2020-21 FOOD SERVICE
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	BUDGET FY 2019-20	PROPOSED BUDGET FY 2020-21	FORECASTED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24
REVENUE SOURCES:								
CITY OF ROANOKE								
COMMONWEALTH OF VIRGINIA	211,512	224,402	238,903	200,911	224,939	229,783	234,731	239,785
FEDERAL GOVERNMENT	8,060,836	8,118,938	8,849,406	8,674,729	8,812,853	9,018,551	9,229,050	9,444,462
OTHER AGENCIES								
CHARGES FOR SERVICES	934,463	782,182	664,067	667,310	677,320	687,479	697,791	708,258
ATHLETICS								
OTHER REVENUE								
TOTAL REVENUES	9,206,811	9,125,522	9,752,376	9,542,950	9,715,112	9,935,813	10,161,572	10,392,505
EXPENDITURE CATEGORY AND OBJECT:								
FOOD SERVICES:								
PERSONNEL	139,028	136,470	133,176	146,130	197,953	200,922	203,936	206,995
PERSONNEL BENEFITS	73,597	88,710	49,564	86,306	104,559	106,127	107,719	109,335
PURCHASED SERVICES	8,402,301	8,173,959	8,510,036	8,775,000	9,021,000	8,982,039	9,197,992	9,418,972
INTERNAL SERVICES	2,544	2,484	2,393	2,200	3,500	3,553	3,606	3,660
OTHER CHARGES	19,225	21,036	22,585	28,750	23,650	24,005	24,365	24,730
MATERIALS AND SUPPLIES	67,206	60,180	61,123	49,200	29,450	29,892	30,340	30,795
CAPITAL OUTLAY	175,145	69,633	301,915	445,364	285,000	289,275	293,614	298,018
PAYMENT FOR DEBT SERVICE	0	0	0	0	0	0	0	0
TOTAL FOOD SERVICES	8,879,046	8,552,472	9,080,792	9,532,950	9,665,112	9,635,813	9,861,572	10,092,505
TOTAL EXPENDITURES	8,879,046	8,552,472	9,080,792	9,532,950	9,665,112	9,635,813	9,861,572	10,092,505
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS								
TRANSFERS TO OTHER FUNDS	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
TOTAL OTHER FINANCING SOURCES (USES)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
FUND BALANCE:								
BEGINNING BALANCE	3,073,986	3,101,751	3,374,801	3,746,385	3,456,385	3,206,385	3,206,385	3,206,385
INCREASE/(DECREASE) OF FUND BALANCE	27,765	273,050	371,584	(290,000)	(250,000)	0	0	0
TOTAL FOOD SERVICE FUND BALANCE, END OF YEAR	3,101,751	3,374,801	3,746,385	3,456,385	3,206,385	3,206,385	3,206,385	3,206,385

BUDGET DISCUSSION

Other Post-Employment Benefits (OPEB)

During fiscal year 2018, the School Board adopted GASB Statement No. 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions. This standard replaced the requirements of GASB Statement No. 45 as it related to governments that provide post-employment benefits other than pensions. The new statement required governments providing defined benefit post-employment benefits to recognize the long-term obligation for those benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of other post-employment benefits. The School Board participates in various cost-sharing and agent multi-employer OPEB plans including Group Life Insurance which is for all full-time teachers and employees of the school division and are automatically covered by the VRS Life Insurance (GLI) Program upon employment. All full time, salaried permanent employees are also automatically covered by the VRS Teacher or General Employee Health Insurance Credit (HIC) program which is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage.

For the year ended June 30, 2019 the school board recognized a net OPEB liability of \$19,441,000 on the entity wide Statement of Net Position. Deferred Outflows related to OPEB were \$1,889,787, and Deferred Inflows related to OPEB were \$1,224,622. There was a net OPEB asset for the non-teacher HIC plan totaling \$20,633.

Revenue

The highly unusual situation, including drastic economic changes, that began mid-way through budget finalization as a result of the COVID-19 (Coronavirus) pandemic, has had a significant impact on Roanoke City Public Schools and the dollars that are reflected in the 2020-21 budget.

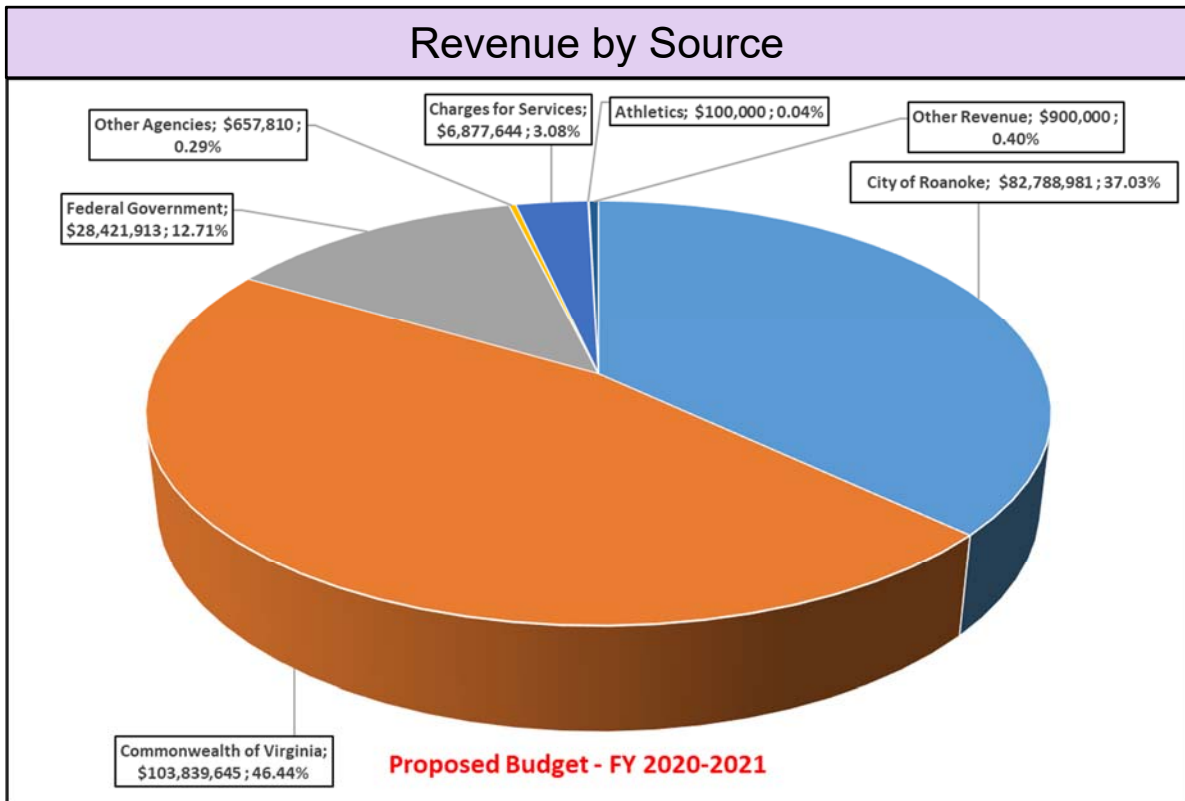
Commonwealth of Virginia Funding

State Revenue is apportioned to Virginia public school divisions primarily based on formulas dependent on each school division’s average daily membership (ADM). Standards of Quality Programs are the main source of funding. Standards of Quality (SOQ) are the levels of service identified by the Virginia Department of Education as the minimum service required to provide quality public education. Funding for the state’s share of basic aid costs, textbooks, gifted and special education, fringe benefits for SOQ positions, English as a Second Language services, and remediation are allocated. Other funding areas include funding for at-risk youth, early reading interventions, homebound instruction, and reducing class sizes in grades K-3. There are other specific programs partially funded with state funds that RCPS accounts for within the Grants Fund because of their specific restricted use. These include funding for Governor’s Schools, Special Education Regional Program tuition, the Virginia Public Schools Authority (VPSA) Technology Initiative, the Mentor Teacher Program, and Project Graduation. State funding in support of school breakfast and lunch is accounted for within the Food Services Fund. All major state funding areas require that localities share proportionately in the cost of services. Each locality’s share is determined through the calculation of the Local Composite Index (LCI) of local ability to pay. This is calculated by the Virginia Department of Education at the start of each new biennial state budget. It takes into consideration true value of property, adjusted gross income, taxable retail sales, population estimates, and the school division’s ADM. State-wide, Virginia funds approximately 55% and localities fund 45% of direct aid, but the actual split depends on local ability to pay as calculated through the LCI.

Roanoke City Public Schools Local and State Share

	2016-2018	2018-2020	2020-2022
LCI	.3443	.3416	.3284
State Share	.6557	.6584	.6716
Change in Local Share		(.0027)	(.0132)

Though this data indicates that Roanoke City’s demographics qualify for a greater than average share of SOQ funding from the state level, RCPS, like most other Virginia school divisions, finds that total costs to truly provide the quality education our students need and deserve far exceed those minimum levels identified and funded by the Commonwealth. This is evident in the breakdown of budgeted revenue sources across all funds:



The Commonwealth of Virginia’s initial 2020-2022 biennial budget included a significant increase in funding for Roanoke City Public Schools. The impact of COVID-19 was beginning to be felt in earnest within Virginia just as the General Assembly was poised to adopt this budget in March 2020. As a result, during the veto session on April 22, significant amendments proposed by the Governor’s Office to reduce the budget were approved by the General Assembly. This change reduced state funding budgeted for Roanoke City Public Schools in 2020-21 by over \$3 million. Roanoke City Schools’ expected state support was further reduced by the school division’s concern over COVID-19’s impact on student enrollment in 2020-21. State funds are largely computed as a per pupil amount multiplied by the school division’s Average Daily Membership (ADM). Since what school opening will look like for the 2020-21 school year is still unknown, and there is state-wide worry that families will be uncomfortable sending their students back to school even if schools do open normally, Roanoke City’s ADM could be significantly lower in 2020-21. As a result, RCPS projected state funding assuming an ADM of 12,850 as opposed to the 13,100 estimate that was being used pre-COVID-19. This further reduced expected state funding to a total reduction of almost \$5 million.

	March 31 ADM
2016-17	12,825
2017-18	12,823
2018-19	12,898
2019-20	13,110

2020-21 Budget – ADM Projection Used	12,850
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City of Roanoke Funding

RCPS has been able to make great strides in academic improvement and achievement in large part because of the value placed on education by city leaders through the 40% revenue sharing formula in place for local funding of schools. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS receives 40% of annual local tax revenue from the City of Roanoke to fund public education. Prior to the economic shut down due to the COVID-19 pandemic, RCPS was expecting an increase of 2.7% or \$2.3 million over FY20 budgeted funding from the City of Roanoke. The City's revised revenue projections for 2020-21 now result in a 0.7% year-over-year decrease. This is \$557,884 below the 2019-20 budget, and a total loss of just under \$2.9 million compared to pre-COVID-19 FY21 projections.

Federal Government Funding

Federal funding for RCPS comes primarily in the form of entitlement grant funds, and all Federal funding is accounted for in the restricted Grants Fund or Food Services Fund. Due to the demonstrated needs of Roanoke City students, measured in part by the high percentage of students who qualify for free or reduced price school lunch, RCPS qualifies for annual allocations from the Every Student Succeeds Act (ESSA) entitlement programs including Title I-A Improving Basic Programs, Title II-A Improving Teacher Quality, Title III-A Language Instruction for Limited English Proficient and Immigrant Students, and the recently introduced Title IV-A Student Support and Academic Enrichment. RCPS also receives significant federal funding in support of students with disabilities through the Individuals with Disabilities Education Act (IDEA) entitlement programs. Budgeted Federal grant revenue is expected to remain fairly flat year-over-year with the exception of the addition of CARES Act Stimulus Funding. The U.S. Congress has approved multiple rounds of stimulus packages to help combat the economic devastation resulting from the response to the COVID-19 threat. One of those packages (to this point) included funding for K-12 education. The U.S. Department of Education directed that these funds be distributed using the same formula used in calculating Title I-A entitlements.

Competitive Federal grant programs, for which RCPS is qualified to apply, come available from time to time. It is the school division's practice not to budget for competitive grant award revenue unless the school division received a multi-year grant award in a prior year, and as a result has confirmed revenue expectations for the future years covered by the grant award period. No competitive awards are budgeted in 2020-21.

Federal Food Services reimbursements are expected to continue to increase, and cafeteria sales to decrease, due to the fact that all but two Roanoke City schools qualify under the USDA Community Eligibility Provision (CEP) to offer free breakfast and lunch to all students without requiring parents to apply. RCPS began participating in the CEP in 2015-16 with 19 schools, and added five more in 2018-19. RCPS continued to serve meals after schools were closed in March 2020 and into the summer. Regardless of how schools open in 2020-21, meals will continue to be provided to RCPS students, so no adjustments due to COVID-19 have been made to revenue projections in this area.

Revenue from Other Agencies

Other Agency receipts is budgeted exclusively within the restricted Grants Fund and chiefly reflects tuition payments received annually from the other local school divisions who participate in the Roanoke Valley Governor's School for Science and Technology. All participating school divisions pay tuition for their selected number of student slots (RCPS's tuition is reflected as a transfer from the General Fund) at the school. The school is funded by a combination of state support and the tuition paid in by all participating school divisions. The Governor's School has a board of directors made up of representatives of all participating school divisions. That board sets tuition rates and adopts its own budget annually. RCPS hosts the Governor's School and serves as the fiscal agent.

Charges for Services

Charges for Services includes payment for student or staff cafeteria meals and some catering in the Food Services Fund; payments for summer school, internal printing services, adult education, and facility rental in the General Fund; and payment accounted for in the restricted Grants Fund from the regional special education classes hosted by RCPS for low incidence populations.

RCPS is budgeting 2020-21 cafeteria sales as fairly flat year-over-year, though some decline is still expected given the current economic situation as a result of COVID-19, and the expectation that more students may take advantage of the already-free meals at schools that participate in the USDA Community Eligibility Provision (CEP).

Charges for Services in the General Fund remain fairly steady from year to year, so minimal differences are budgeted for FY2021 or future years. The biggest area of charges for services is the payment, accounted for in the Restricted/Grants Fund, RCPS receives from the Roanoke Valley Special Education Regional Board for regional classes hosted by this school division. The intent of regional special education programs is to share services for low incidence populations. The Virginia Department of Education is changing the format of regional special education programs in 2020-21, and as a result, RCPS will manage the regional classes hosted within RCPS, as opposed to a third-party administrator coordinating all regional classes and setting tuition accordingly. Instead of paying tuition for RCPS students in regional classes, and then getting refunded our costs for the regional classes we host, RCPS will retain those costs but no longer pay tuition to the regional board. RCPS will need to begin directly charging tuition to other school divisions who wish to place students in RCPS-hosted regional classes.

Athletics Revenue

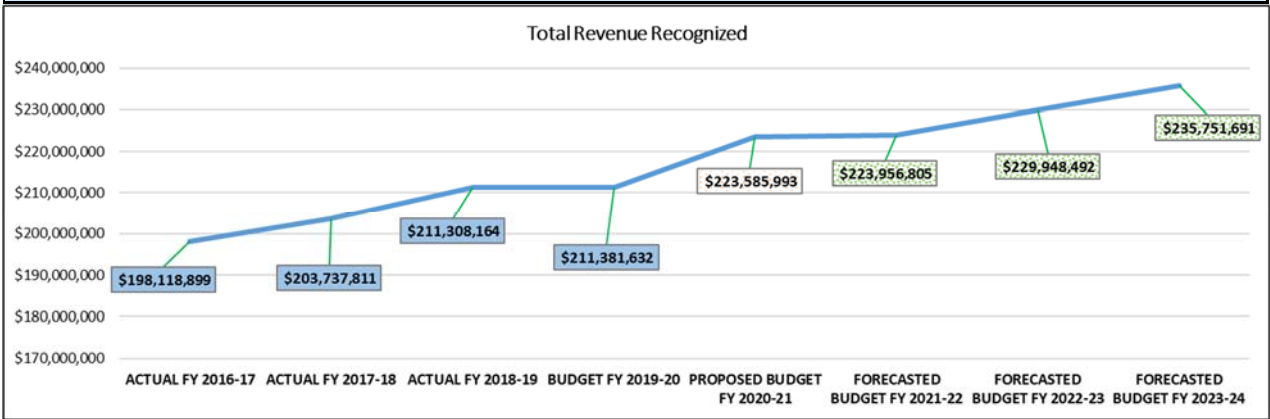
Athletics Revenue is part of total Operating Funds and accounts for anticipated gate receipts from athletic events throughout the year. These totals can vary depending on athletic schedules and the extent of conference play. While this revenue could be considered a part of Charges for Services, both revenue and expenditure data is broken out because the Roanoke City School Board has long desired the ability to view and analyze athletic budgets and activity independently. Budgeted athletics revenue has been reduced for FY2021 due to the uncertainty over whether athletics will be prohibited for all, or a portion, of the 2020-21 school year as a precaution due to the ongoing COVID-19 pandemic.

Other Revenue

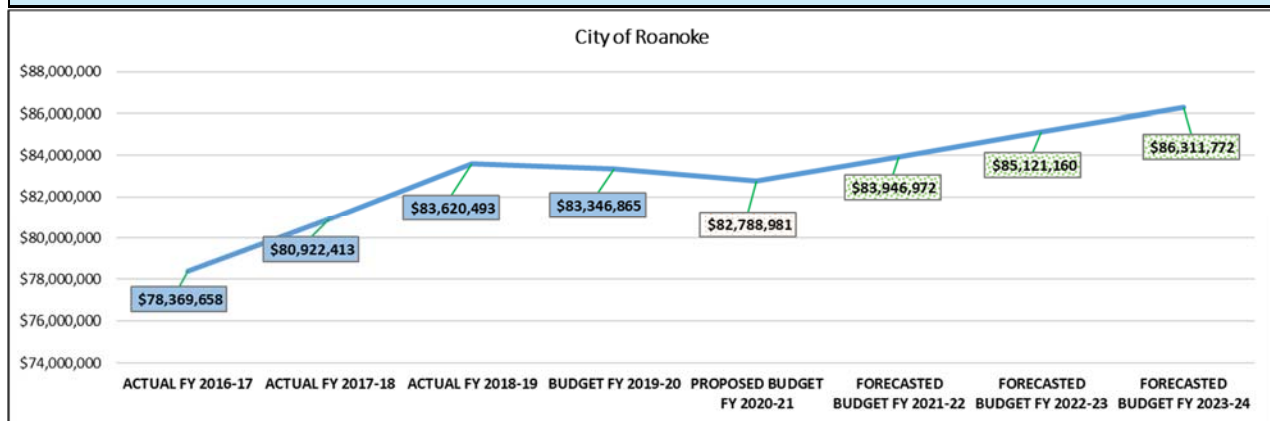
Other Revenue encompasses a variety of smaller revenue sources including donations, obsolete equipment sale, vending commissions, prior year rebates and refunds, and interest income. This revenue area is unpredictable and can vary significantly from year to year. RCPS is budgeting no change in this area for FY2021.

The following line graphs show the eight-year trend for the school division's revenue overall, and separated out by each major revenue source.

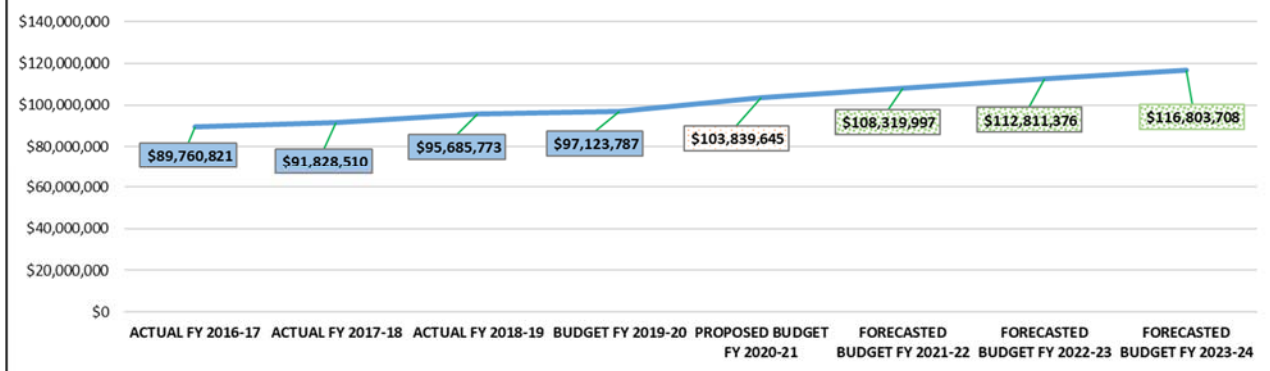
Revenue Eight Year Trend



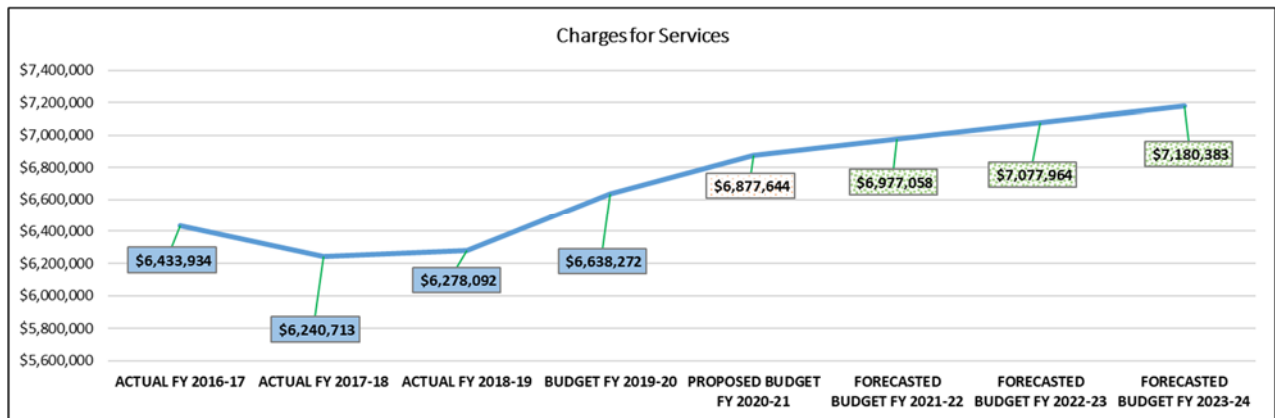
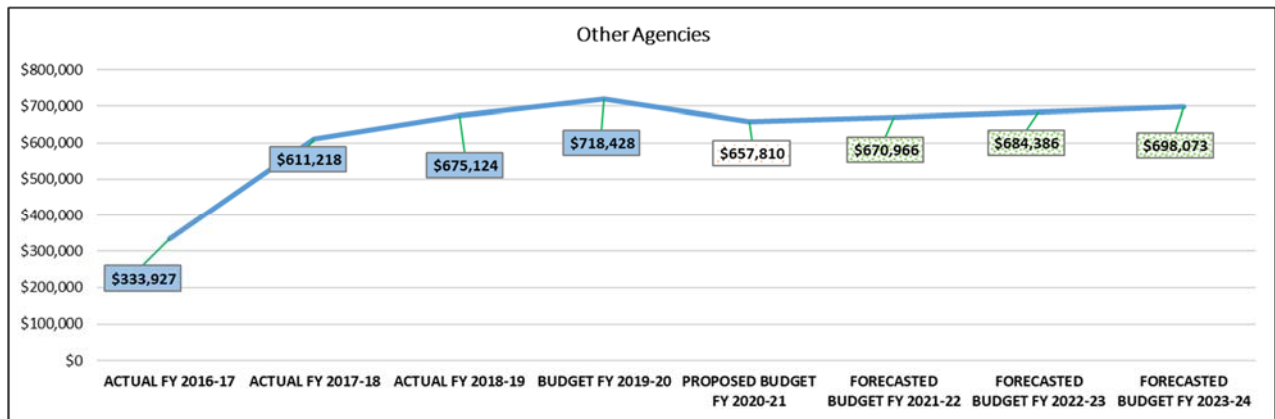
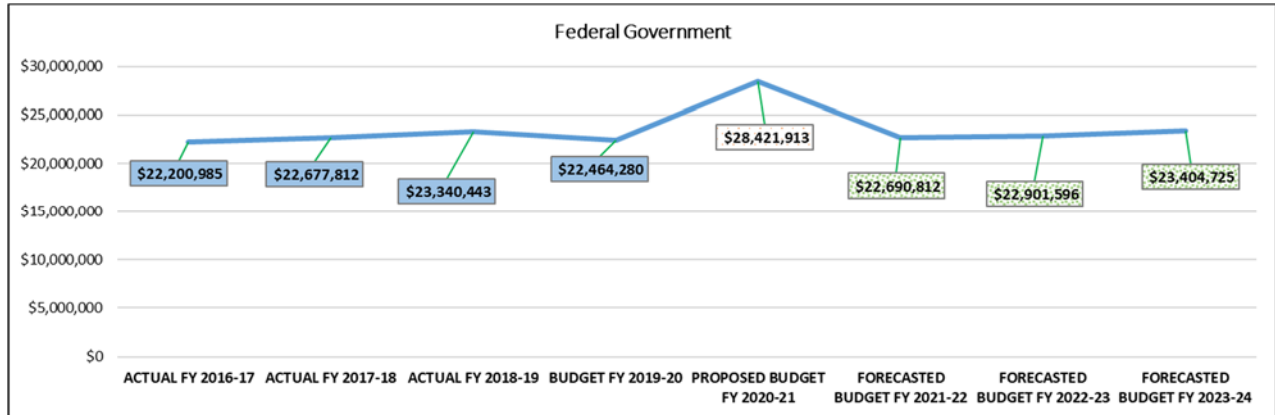
Revenue Sources



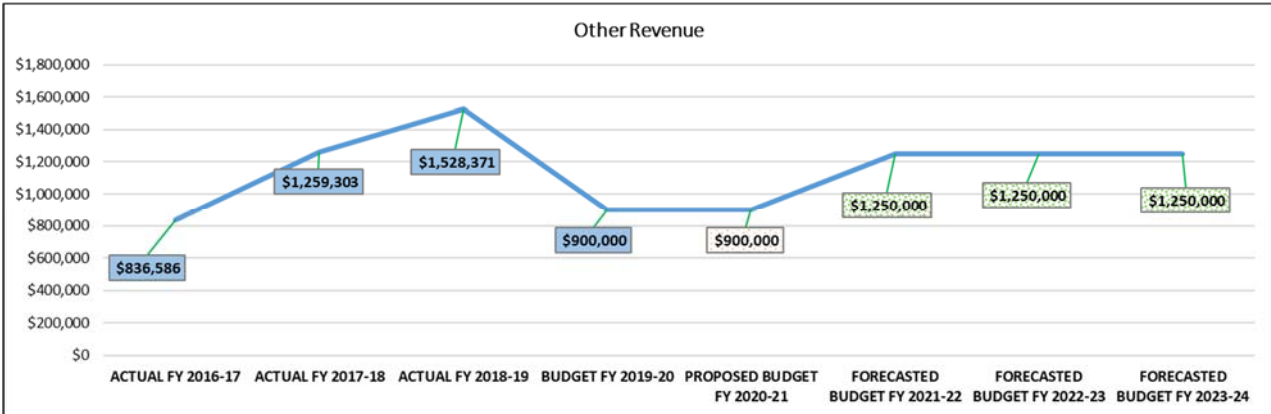
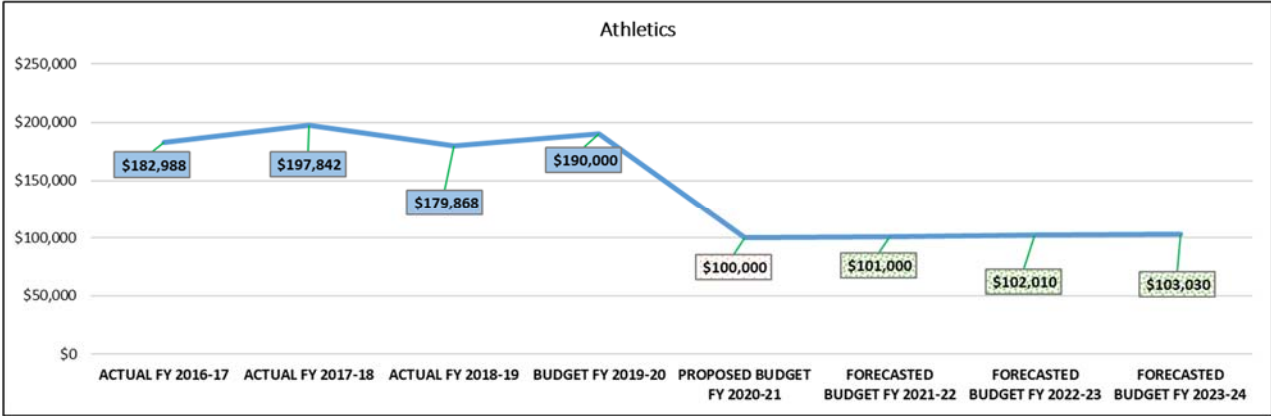
Commonwealth of Virginia



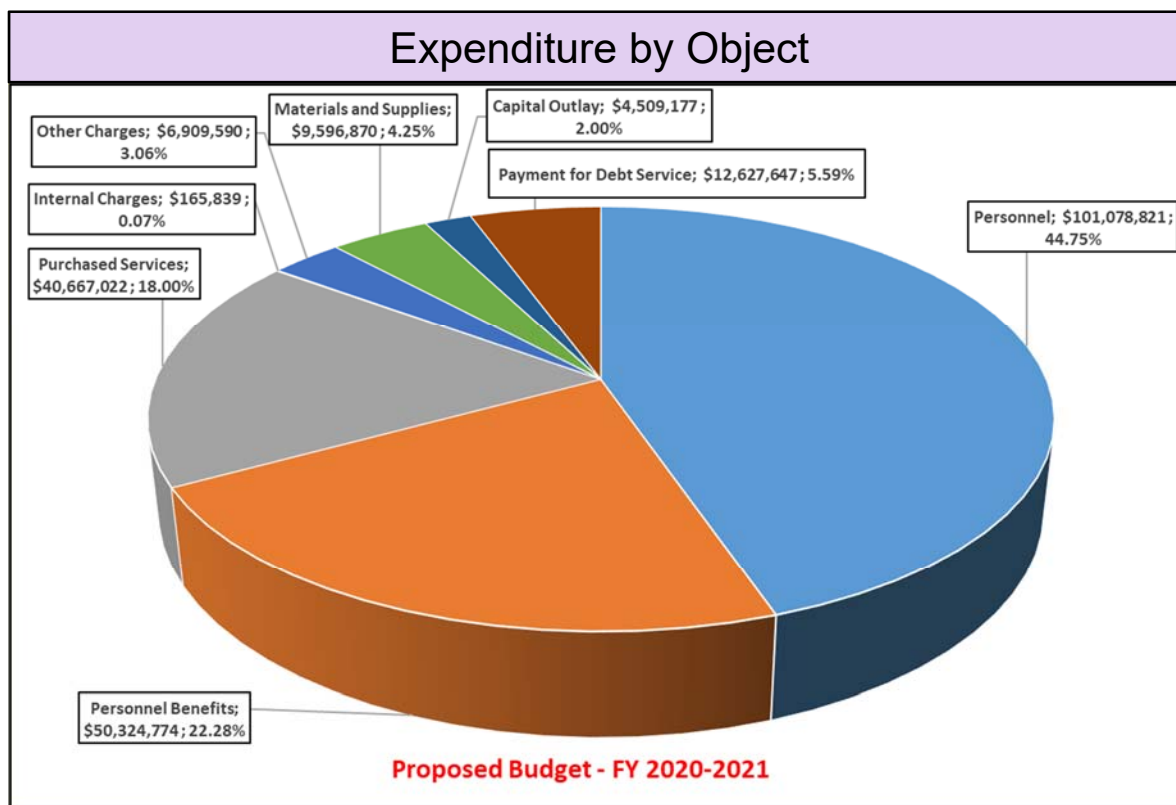
Revenue Sources



Revenue Sources



Expenditures



Personnel are the most important resource for Roanoke City Public Schools, and employee salaries and benefits consume the majority of the RCPS budget annually. In 2019-20, RCPS began the process of improving its teacher salary schedule to make increases between steps more uniform, and to move the entire scale up to improve the school division's competitiveness in recruiting new staff when compared to comparable school divisions in Virginia. These changes being costly, were to be implemented over a two-year period, contingent on adequate funding in the 2020-21 school year. Prior to COVID-19, RCPS was well positioned to implement the second phase of these salary improvements in 2020-21, as planned. Unfortunately, with projected revenues suddenly almost \$8.5 million less than pre-COVID-19 figures, RCPS had to remove salary increases from the 2020-21 expenditure budget. Additionally, filling some existing administrative vacancies has already been suspended, and all other vacancies are being carefully scrutinized against enrollment projections before moving forward with hiring.

The percentage-of-salary employer contribution towards the Virginia Retirement System (VRS) is established at the beginning of each new biennium. For the 2020-2022 biennium, the rate has increase to 16.62%, compared to 15.68% in 2019-20. This rate increase is projected to cost RCPS an additional \$900,000 across all funds. A small number of employees participate in the City of Roanoke's retirement plan instead of VRS. That employer contribution increased, from 13.21% in FY2020 to 13.89% in FY2021. Health insurance is one of the biggest drivers of employee benefit costs annually. RCPS has a very generous selection of health insurance plans available to employees, and continually works to find ways to lower costs without diminishing the richness of those benefits for our employees. Beginning in January 2019, RCPS carved out pharmacy coverage to realize more cost savings for employees and the school division. Because RCPS's health coverage is a self-funded plan, ultimately, the school division's costs are dependent on claims experience. Experience can vary widely from year to year, and in spite of efforts to control costs, increases are still expected. RCPS has budgeted based on an expectation that costs will increase

12% year-over-year, for the plan year which will begin January 2021. This increase is expected to cost the school division over \$2.5 million across all funds.

The budget for Pupil Transportation reflects a fairly sizeable increase compared to the prior year. RCPS found that more routes, particularly to meet the needs of special education students, were needed in 2019-20. Had schools not closed in March because of the pandemic, RCPS would likely have ended 2019-20 over budget in that category. The assumption that this continued level of service will be required in 2020-21 has, therefore, been factored into the 2020-21 budget projections. Though an enrollment reduction due to fears over COVID-19 is a possibility, RCPS is not counting on that happening or resulting in fewer route needs. The potential for new state requirements for lower occupancy on school buses and in classrooms in response to the pandemic could just as easily result in higher than expected costs in this area, if something like that is implemented.

Lower-than-anticipated renewal costs for property and liability insurance coverage helped to reduce the budgeted expenditures within the Administration, Attendance, Health, and Technology category. Other costs removed or reduced in this area as a result of the pandemic's negative impact on revenue projections include deferred security equipment upgrade purchases, reduced technology equipment replacements budgeted, and removal of budgeted funds for stipends for summer workers and other technology temporary help that will not be hired because of the pandemic.

A notable budget decrease is budgeted in the Operations and Maintenance area for 2020-21. This is due, in part, to deferred expenditures as a result of the pandemic, but the majority of this reduction was always planned. It chiefly results from the removal of one-time funding budgeted in 2019-20 for repairs and updates to facilities and capital equipment. RCPS expected a one-year decrease in debt service costs in 2019-20, which resulted in this temporary increase. Additionally, in 2019-20, RCPS entered into an energy saving performance agreement with Trane, and financed with TD Equipment Finance, to complete \$17 million in energy-saving improvements at all RCPS facilities. The updates, which included some heating and air conditioning systems (HVAC), windows and building envelope improvements, plumbing fixtures, and lighting, are guaranteed to produce energy savings that will equal, if not exceed, the cost of the improvements over the life of the loan. RCPS expects reductions in utility costs and in the cost of maintenance contracts as a result of these improvements.

The Debt Service budget shows an increase year-over-year based on the expected principal and interest payments due on existing capital projects, the most current being the replacement of Fallon Park Elementary School, which is expected to be finished in summer 2020. Additionally, principal and interest due for the energy improvement measures mentioned above has been included. The City of Roanoke is continuing to use Bond Anticipation Notes (BANs) to align borrowing with the timing of capital projects, so RCPS is also continuing to include its anticipated share of interest on BANs funding school projects going forwards.

Costs associated with providing breakfast and lunch to students are budgeted to increase based on increased projected student participation. Additional spending on capital equipment needs is also planned, using a portion of that fund's fund balance.

FUTURE YEAR FORECASTING

Historical activity is the primary guide used to forecast student enrollment, with three-year rolling averages analyzed to help project future activity. Much of the school division's state funding is a factor of enrollment, as measured by ADM taken on March 31 each year. Our estimates of

enrollment growth (or decline) are an important step in looking ahead to anticipated revenues and expenditures. The Chief Financial Officer works with the Director for Data and Analysis to forecast enrollment changes going forward. RCPS looks at projections from the Weldon Cooper Center for Public Service, but usually projects more conservatively than Weldon Cooper’s (and the Virginia Department of Education’s) outlook would suggest.

RCPS experienced slow growth in student enrollment in recent years, with 2019-20 being a notable exception. In 2017-18, after a fairly large increase in fall membership of 96 students year-over-year, spring Average Daily Membership (ADM) was a surprise when it came in less than the prior year. Though some reduction between fall and spring is typical, prior trends led to the expectation that the variance would be relatively small. In 2018-19, fall membership was fairly flat when compared to the prior year, but did not experience the significant decrease between fall and spring like occurred the year before. 2019-20 began, and continued, with a large increase in student membership compared to prior years.

	Sept. 30 Membership	March 31 ADM
2015-16	12,806	12,791
2016-17	12,836	12,825
2017-18	12,915	12,823
2018-19	12,921	12,898
2019-20	13,187	13,110

Given this most recent increase, RCPS initially planned to budget based on an assumption that enrollment would continue to stay strong. Early budget projections for 2020-21 based state funding calculations on an estimated ADM of 13,100. The unknown impact of the COVID-19 pandemic on school attendance in 2020-21 led RCPS to use a much lower ADM assumption of 12,850 in final budget calculations. That reset to a lower assumption will be used to forecasted ADM for future budgeting as follows:

	March 31 Forecasted ADM
2020-21	12,850
2021-22	12,885
2022-23	12,980
2023-24	13,000

The Commonwealth of Virginia adopts biennial budgets and 2020-21 is the first year in this two-year budget cycle. Projections of state funding for schools beyond 2021-22 will not be available until December 2021. As a result, RCPS utilized a modest increase projection for state revenues beyond FY2022. The City of Roanoke is also forecasting modest growth in coming years, after the setback expected from COVID-19 in FY2021. In keeping with recent year experience and the outlook of the City of Roanoke and Commonwealth of Virginia budget offices, the school division’s 2020-21 expenditure budget includes three-years of projections that reflect a (0.85%), 2.68%, 2.52% year-over-year changes in 2021-22, 2022-23, and 2023-24 respectively.

CAPITAL IMPROVEMENT PROJECTS

As Roanoke City Public Schools is a component unit of the City of Roanoke, school properties are assets that belong to the city, not to the schools. School divisions in Virginia also do not have the authority to issue debt, so all bond sales for capital project funding must be conducted by the City of Roanoke on behalf of the schools. By long-standing agreement, the city earmarks \$5,000,000 of its annual capital funding budget for school projects. As part of the funding formula with the city, the School Board agreed to take on all debt service related to school projects funded through bond proceeds. This is the annual amount that RCPS budgets for to accomplish most improvements or renovations necessary to maintain its facilities. When the need arises, and debt capacity is available, the city may approve more than \$5 million for school projects. The Commonwealth of Virginia imposes no legal debt limitation on municipalities. The limit of indebtedness for the school division is dependent upon the City’s policies and regulations since Roanoke City Public Schools is a component unit of the City.

RCPS accounts for capital projects funded with bond funds in a separate capital fund. Documentation of capital project expenditures is kept and submitted to the City of Roanoke on a monthly basis for reimbursement out of capital project accounts held by the City. The following pages outline ongoing projects and the school division’s five-year capital improvement plan (CIP) for FY2021 through FY2025.

SCHOOL IMPROVEMENT PROJECTS



Fallon Park Elementary School

Description

The scope of this project describes School capital improvements or additions to the extent they are funded with new and future debt issuance. Projects funded through residual capital balances or other funds are excluded but may be found in the School Board’s CIP report presented on February 11, 2020.

The most significant project during the current year involves the Phased new construction of Fallon Park Elementary. Construction of the new two-story school continues behind the existing school. The remaining modular was demolished, and in March 2019, four classrooms in Phase I opened. Upon complete occupancy, Phase I will house a total of 26 classrooms in a two-story building.

SCHOOL IMPROVEMENT PROJECTS (Continued)

Phase II construction, including continuation of the site improvements, cafeteria, administrative offices and a two-story wing with 13 classrooms and support spaces, was able to begin early and was completed in December 2019. Phase III includes demolition of the existing building, construction of the bus loop, completion of the remaining parking spaces, renovation of the existing gymnasium and conversion of the existing cafeteria into an art and music center. Completion of Phase III is scheduled to allow occupancy for the 2020-21 school year and is expected to be completed in July 2020.

Capital projects for the summer of 2020 include air conditioning the gymnasiums at Addison and Breckinridge Middle Schools. With a need for continual infrastructure improvements at additional selected schools, roofing replacements are scheduled for Garden City Elementary, Grandin Court Elementary and Breckinridge Middle during summer 2020. Repaving is scheduled for Grandin Court Elementary, Fairview Elementary, and Noel C. Taylor Academy during summer 2020.

Fallon Park, Fishburn Park, Grandin Court, Preston Park and Virginia Heights elementary schools will receive new playgrounds during summer 2020.

Renovation and expansion needs may exist at Morningside and Preston Park Elementary Schools. Expanding to eliminate an aging modular at Morningside is currently the most pressing need after Fallon Park, but if enrollment continues to grow at Preston Park, these projects may need to be reprioritized.

Plans are being developed for construction of a field house at the Patrick Henry High School stadium with an estimated cost of \$3M. Construction is tentatively scheduled to begin late fall 2020 with a completion date later in spring 2021.

Equity Policy DAB: Modulares (use for classrooms will be temporary and limited)

As of March 15, 2019, RCPS has removed 41 modular units since 2008.

Current modular locations:

Breckinridge Middle	1*
Lincoln Terrace Elementary	1
Morningside Elementary	2
Preston Park Elementary	1
TOTAL MODULARS	5

**Breckinridge modular onsite with occupancy on February 4, 2019, to alleviate overcrowding.*

Project Status

Completed Projects are as follows:

- Round Hill Elementary Playground.
- Repaving at Lincoln Terrace Elementary, and Fishburn Park Elementary, Madison Middle, and Breckinridge Middle Schools.
- Fallon Park Elementary Phase II.
- Repaving at Central Office.
- New roof at Fishburn Park Elementary.

SCHOOL IMPROVEMENTS PROJECT (Continued)

Projects underway are as follows:

- Fallon Park Elementary new construction began in January 2018 with completion in summer 2020.
- Repaving at Grandin Court Elementary and Fairview Elementary, and Noel C. Taylor Academy.
- Installation of new playground equipment at Fallon Park, Fishburn Park, Grandin Court, Preston Park and Virginia Heights Elementary Schools.
- New roofing at Garden City Elementary, Grandin Court Elementary and Breckinridge Middle School.
- Air conditioning the gymnasiums at Addison and Breckinridge Middle Schools.

Comprehensive Plan Impact

Fulfills the City’s Comprehensive Plan (Vision 2001) goal in the focus area of People and Human Development. Roanoke’s schools will be known for their enhanced education programs that ensure all children receive a quality education that prepares them for entry into the workplace or participation in higher education. School facilities are important community facilities. The location of new school facilities will be carefully planned to enhance the surrounding community and adhere to the City Design principles recommended.

Service Impact

The project will address several improvement needs due to aging facilities, inadequate designs, electrical, HVAC and plumbing needs.

Operating Budget Impact

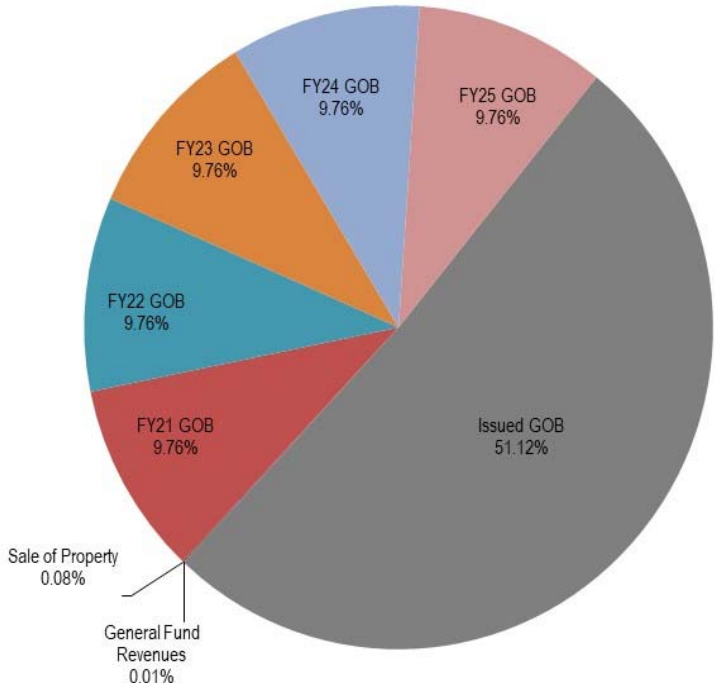
Operational cost or savings will be identified as the projects progress. Any additional operational costs or savings will be borne by or be a benefit to the Schools rather than the City. Operational efficiencies are anticipated in any HVAC and lighting projects.

Funding Source(s):

Funding Previously Appropriated:	
General Fund Revenues	\$ 2,667
Sale of Property	38,663
General Obligation Bonds	<u>26,189,516</u>
Subtotal Previously Appropriated	\$26,230,846

Future Funds:	
General Obligation Bonds FY 2021	5,000,000
General Obligation Bonds FY 2022	5,000,000
General Obligation Bonds FY 2023	5,000,000
General Obligation Bonds FY 2024	5,000,000
General Obligation Bonds FY 2025	<u>\$ 5,000,000</u>
Subtotal Future Funds	<u>\$25,000,000</u>

Total \$51,230,846



SCHOOL IMPROVEMENTS PROJECT (Continued)

Beginning in FY 2012, the Schools became responsible for covering the costs of their own debt service as a part of altering the funding formula between the City and the Schools. This new agreement allows the schools more flexibility and responsibility when considering capital projects that best suit the needs of the Schools.

Project Cost Summary:

Description	Prior Years' Spending *	FY 2021	FY 2022-2025	Total Project Cost
Total By Fiscal Year	\$26,230,846	\$5,000,000	\$20,000,000	\$51,230,846

* Prior Years' Spending assumes all funds appropriated are spent by the end of Fiscal Year 2020. Projects completed in prior years that were removed from the CIP totaled \$19,072,541.

Projected Five-Year Capital Resource Allocation and Proposed Work Program – FY 2021-25

		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025		
		Bond Funding	Bond Funding	Bond Funding	Bond Funding	Bond Funding	TOTAL	
Building	Project							Project Notes
Patrick Henry	Field House	3,000,000					3,000,000	Construction of new field house. Estimated completion Summer 2021.
TBD	Renovations	250,000	2,000,000	3,000,000	3,250,000	3,500,000	12,000,000	The potential for renovation and expansion exists at Morningside and Preston Park . Breckinridge has been supported through modulars, but enrollment and building needs are being watched carefully across the district.
Various Sites	Maintenance Upgrades	945,000	1,100,000	1,000,000	1,000,000	1,500,000	5,545,000	The primary projects identified in order of need are roof replacements at Breckinridge , Garden City , and Grandin Court . Ongoing analysis of the wear on school buildings may necessitate reprioritization of these or other projects if more pressing needs, such as improvements to HVAC or plumbing systems, should surface.
Fairview	HVAC		1,900,000				1,900,000	
Patrick Henry	Chiller Replacement			1,000,000			1,000,000	
Roanoke Academy for Math and Science	Chiller Replacement				750,000		750,000	
Fishburn Park	Playground	250,000					250,000	
Preston Park	Playground	225,000					225,000	
Grandin Court	Playground	330,000					330,000	
FUNDING		5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000	

**February 11, 2020
School Board Meeting**

Assumptions guiding the Board as part of capital improvement planning:

1. Costs presented for the first year of a multi-year project must not be projected as absolutes for future years; costs must be updated for inflation, changes to the project, and economic conditions. New City, State, and Federal mandates, and economic conditions will also impact costs.
2. Underages or overages may result in the capital improvement plan having to shift one or more projects from existing timetables as presented. Projects can move either forward or be pushed further out depending on the fiscal requirements of each plan year.
3. The goal of all capital improvement projects is to be on time and under budget. However, project overages and underages may result from many factors including unforeseen City ordinances, weather conditions, connections to water and sewer lines and the like.
4. Project overages will always be reported to the Board as they occur. Underages will be reported upon completion of the project.
5. We must consider inflation year-over-year with all of our cost scenarios.
6. When classroom additions are planned, a minimum of three years of enrollment data must be considered to establish a trend. Enrollment and building occupancy are driving forces in project planning.
7. In all projects, a contingency line will be included in the project budget. The percentage of the project included as a contingency is subject to the project scope and specifications.
8. Each year, planned maintenance for Roanoke City Public Schools will be discussed with the capital improvement plan so that economies can be achieved with actual work projects and proper fiscal controls are practiced.
9. Reporting during each fiscal year of the Capital Improvement Plan will be provided as projects progress and at the completion of each year's work. Intermediary reporting will be provided at the Board's request.
10. Landscaping for any project is deemed a separate scope of work, procured and managed as such, and will not be included in any other contracts let for capital work.
11. Overcrowding will always be considered in determining capital improvement priorities.

Patrick Henry High School Field House

School	Square Footage	Estimated Cost
Design Fees: FY 2020		\$ 200,000
Construction: FY2021	12,480	\$3,000,000

Vestibule Projects (Prioritized)

School	Construction	Estimated Cost FY20
Highland Park Elementary	Summer 2020	\$ 130,000
Grandin Court Elementary	Summer 2020	\$ 100,000
Virginia Heights Elementary	Summer 2020	\$ 175,000
Preston Park Elementary	Summer 2020	\$ 125,000

HVAC Projects (Prioritized)

School	Project	Estimated Cost
Fairview Elementary*	HVAC	\$ 150,000/\$1.9m
Patrick Henry High	Chiller Replacement	\$ 1,000,000
Roanoke Academy for Math and Science	Chiller Replacement	\$ 750,000

* Design to begin Summer 2020/Installation Summer 2021.

Playground Projects (Prioritized)

School	Type / Location	Estimated Cost
Fishburn Park Elementary	Colonial Avenue	\$ 250,000
Preston Park Elementary	Ages 2-5	\$ 225,000
Grandin Court Elementary	Upper / Lower	\$ 330,000

Paving Projects (Prioritized)

School	Square Footage	Estimated Cost FY20
Grandin Court Elementary	28,000	\$ 95,000
Fairview Elementary	47,000	\$ 155,000
Noel Taylor Academy	40,000	\$ 140,000

Roofing Projects (Prioritized)

School	Square Footage	Estimated Cost FY20
Breckinridge Middle	44,994	\$ 1,000,000
Garden City Elementary	37,487	\$ 900,000
Grandin Court Elementary	22,202	\$ 500,000

Current Modular Units

School	Number of Modulares
Breckinridge Middle	1
Lincoln Terrace Elementary	1
Morningside Elementary	2
Preston Park Elementary	1
TOTAL	5

Modular Units Removed Since 2008

School	Number of Modular Units	Removal Notes
Fallon Park Elementary	3	<i>Removed for construction.</i>
Fishburn Park Elementary	1	
Garden City Elementary	1	
Monterey Elementary	1	<i>Modular removed during Summer 2017 Work Program.</i>
Preston Park Elementary Annex	16	
Preston Park Elementary	1	<i>Removed prior to construction of Sprung building.</i>
Round Hill Elementary	3	<i>Final modular relocated to Preston Park during Winter Break 2017.</i>
Virginia Heights Elementary	1	
Madison Middle	1	<i>After completion of construction.</i>
Patrick Henry High	6	<i>After completion of construction.</i>
William Fleming High	6	<i>After completion of construction.</i>
Ruffner Maintenance/Operations	1	<i>Former Employee Health Clinic.</i>

BUDGET DETAIL BY CATEGORY AND COST CENTER

As noted previously, school divisions in Virginia are required to classify expenditures by state-defined categories. Within those categories, RCPS chooses to divide its General Fund budget still further, into cost center budgets that are available to, and the responsibility of, appropriate department managers. This method of delineating expenditure budgets assists budget managers in understanding the details of their available budgets, and keeping track of departmental spending throughout the year. Similarly, providing further detail by grant award budgeted within the Grants Fund assists grant managers in understanding funds available and keeping track of available funds throughout the life of the grant award. The Food Services Fund budget is its own budget category, but the Food Services budget is provided in additional detail for the benefit of department budget managers and other administrators.

General Fund Expenditure Budget by Cost Center

**ROANOKE CITY PUBLIC SCHOOLS
2020-21 BUDGET BY CATEGORY AND COST CENTER**

Code		TOTAL		PERSONNEL		NON-PERSONNEL
	GENERAL FUND					
	INSTRUCTION					
100	Instructional Central Admin	\$ 711,167		\$ 670,817		\$ 40,350
110	Regular Education	69,140,266		\$ 64,120,591		\$ 5,019,675
120	Special Education	18,955,453		\$ 13,758,819		\$ 5,196,634
191	Alternative Education	2,645,768		\$ 2,305,768		\$ 340,000
170	Career & Technical Education	3,111,255		\$ 2,917,205		\$ 194,050
180	Gifted Education	2,049,560		\$ 1,321,065		\$ 728,495
190	Early Childhood Education	3,833,541		\$ 3,692,041		\$ 141,500
160	Adjunct & Adult Education	28,411		\$ -		\$ 28,411
140	School Counseling	4,858,338		\$ 4,642,188		\$ 216,150
150	Instructional Building Admin	11,619,874		\$ 10,419,874		\$ 1,200,000
192	Homebound	235,315		\$ 234,315		\$ 1,000
193	Driver Education	46,000		\$ -		\$ 46,000
233	Psychological Services	952,045		\$ 930,270		\$ 21,775
234	Speech / Audiology Services	1,799,082		\$ 1,686,882		\$ 112,200
270	Instructional Technology	1,231,569		\$ 1,041,569		\$ 190,000
130	Discipline	1,292,383		\$ 1,217,383		\$ 75,000
232	Student Health	2,188,866		\$ -		\$ 2,188,866
	Subtotal: Instruction	124,698,893		108,958,787		15,740,106
	ADMINISTRATION, ATTENDANCE, HEALTH & TECHNOLOGY					
201	School Board	181,349		\$ 31,649		\$ 149,700
202	Superintendent	704,931		\$ 507,631		\$ 197,300
203	Community Relations	258,018		\$ 186,873		\$ 71,145
204	Data & Analysis	711,409		\$ 415,109		\$ 296,300
205	Strategic Planning	50,000		\$ -		\$ 50,000
206	Operational Central Admin	1,798,479		\$ 863,751		\$ 934,728
210	Human Resources	1,401,152		\$ 1,123,180		\$ 277,972
211	Employee Health Services	677,985		\$ 528,881		\$ 149,104
216	Payroll	305,448		\$ 292,368		\$ 13,080
218	Accounting	859,093		\$ 674,343		\$ 184,750
219	Grant Management	12,105		\$ 10,056		\$ 2,049

Code		TOTAL		PERSONNEL		NON-PERSONNEL
224	Purchasing	322,779		\$ 311,419		\$ 11,360
225	Reprographics	418,126		\$ 66,126		\$ 352,000
280	Administrative Technology	4,399,337		\$ 2,024,412		\$ 2,374,925
253	Security	3,009,827		\$ 1,341,237		\$ 1,668,590
	Subtotal: Admin., Attend., Health & Tech	15,110,038		8,377,035		6,733,003
	TRANSPORTATION					
240	Transportation	11,201,639		\$ 264,409		\$ 10,937,230
	Subtotal: Transportation	11,201,639		264,409		10,937,230
	OPERATIONS & MAINTENANCE					
250	Facilities Operations	7,430,772		\$ 6,584,622		\$ 846,150
251	Facilities Maintenance	4,367,698		\$ 2,210,867		\$ 2,156,831
252	Grounds Maintenance	1,813,093		\$ 535,593		\$ 1,277,500
260	Warehouse	781,243		\$ 668,794		\$ 112,449
290	Utilities	4,009,916		\$ -		\$ 4,009,916
	Subtotal: Operations & Maintenance	18,402,722		9,999,876		8,402,846
	DEBT SERVICE					
300	Debt Service	12,627,647		\$ -		\$ 12,627,647
	Subtotal: Debt Service	12,627,647		0		12,627,647
	ATHLETICS					
341	Athletics	1,962,752		\$ 991,356		\$ 971,396
	TOTAL GENERAL FUND	\$ 184,003,691		\$ 128,591,463		\$ 55,412,228

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Instructional Central Administration (100)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	254,572	260,217	265,452	234,745	269,686	279,294
Classified Salaries	147,305	146,580	149,238	131,548	156,033	161,167
Supplements	13,052	30,956	20,210	6,083	15,000	15,000
Overtime	501	1,128	505	149	1,000	1,000
Sub-Total Personnel	415,431	438,881	435,405	372,524	441,719	456,461
Retiree Health Credit	4,465	5,024	4,984	4,360	5,109	5,330
Social Security / FICA	32,636	33,068	32,643	28,127	33,792	34,919
Virginia Retirement System	58,967	66,665	65,129	56,564	66,753	73,205
Alternative Fringes	(1,305)	0	0	0	0	0
Health / Dental Insurance:	75,372	66,933	78,228	63,234	67,254	95,000
State Group Life Insurance	5,269	5,351	5,441	4,525	5,577	5,902
Sub-Total Fringe Benefits	175,405	177,042	186,426	156,808	178,484	214,356
TOTAL PERSONNEL	590,836	615,923	621,831	529,332	620,203	670,817
Professional Services	8,041	10,995	8,719	4,572	6,000	9,500
Contracted Services - Food Service	0	4,050	4,350	6,000	0	7,500
Internal Printing	1,683	564	1,351	34	2,000	1,750
Dues & Memberships	7,856	6,000	286	178	6,500	3,000
Other	2,600	0	17	0	2,600	500
Postage	412	752	171	98	500	500
Rental Equipment	2,643	2,588	2,340	2,517	3,500	3,000
Travel	168	526	293	209	750	750
Books & Subscriptions	377	1,352	530	279	1,500	1,500
Educational Supplies	418	0	644	0	0	750
Food	305	0	0	0	10,000	0
Non Capital Tech Hardware	997	720	0	512	1,000	1,000
Office Supplies	2,968	3,352	1,942	1,011	3,500	3,500
Operating Supplies	59	25	0	21	0	0
PD-Supplies	0	1,225	4,340	19	0	5,000
Software	201	0	0	0	0	0
Equipment	806	5,941	0	866	2,500	2,100
TOTAL NON-PERSONNEL	29,533	38,089	24,982	16,314	40,350	40,350
TOTAL INSTRUCTIONAL CENTRAL ADMIN	620,369	654,012	646,813	545,646	660,553	711,167

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Regular Education (110)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	959,624	875,637	741,779	559,381	785,789	645,718
Classified Salaries	1,084,292	1,100,866	1,220,044	1,151,922	1,281,237	1,223,580
Professional Salaries	38,619,383	38,634,472	39,190,896	38,025,158	41,498,410	40,001,274
Substitute	0	1,113	0	0	0	0
Part-Time	600	585	25,171	0	1,000	1,000
Supplements	916,934	835,007	909,519	582,710	875,000	741,457
Overtime	653	1,095	1,077	2,130	1,000	1,000
Sub-Total Personnel	41,581,485	41,448,774	42,088,484	40,321,301	44,442,436	42,614,029
Retiree Health Credit	441,105	488,061	481,637	465,406	511,985	506,634
Social Security / FICA	3,131,010	3,087,135	3,127,911	3,024,623	3,399,846	3,259,973
Virginia Retirement System	5,975,595	6,225,906	6,295,736	6,074,823	6,689,940	6,958,889
Alternative Fringes	37,220	45,782	92,212	32,103	0	0
Unemployment Tax	29,005	15,080	13,468	3,120	20,000	20,000
Worker's Compensation	262,096	653,389	265,908	(1,642)	0	0
Health / Dental Insurance:	8,719,939	8,168,771	10,266,694	9,036,454	9,313,274	10,200,000
State Group Life Insurance	520,830	519,960	526,301	506,694	558,917	561,066
Sub-Total Fringe Benefits	19,116,800	19,204,084	21,069,866	19,141,581	20,493,963	21,506,562
TOTAL PERSONNEL	60,698,285	60,652,858	63,158,350	59,462,882	64,936,399	64,120,591
PD-Tuition	9,801	18,414	20,493	0	74,500	36,500
Professional Services	220,247	244,902	259,283	289,234	292,250	389,077
Contracted Services - Substitutes	2,144,969	2,253,872	2,002,578	2,100,000	2,346,000	2,392,920
Contracted Services - Food Service	4,448	3,883	7,368	6,575	0	6,850
Transportation	57,610	100,781	99,849	70,839	262,000	128,295
Internal Printing	12,504	16,838	17,387	20,595	23,300	28,500
Building Rentals	9,367	9,472	9,795	13,250	10,000	14,000
Dues & Memberships	11,567	12,434	16,455	5,163	14,209	21,000
Field Trips	135,650	41,508	42,937	44,256	88,000	67,182
Other	(104,853)	676	2,237	0	5,000	500
Postage	185	256	1,141	46	400	475
Rental Equipment	6,175	9,657	6,891	8,039	15,000	15,000

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Regular Education (110)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Telecommunications	0	0	18	372	0	1,000
Testing Supplies	68,071	73,475	11,995	20,000	60,000	15,000
Travel	43,997	40,573	71,708	32,751	69,277	40,300
Books & Subscriptions	200,446	224,642	193,308	199,690	367,417	327,071
Educational Supplies	263,561	299,824	287,205	267,262	355,900	380,320
Food	24,377	3,661	2,213	1,605	25,200	7,474
Medical Supplies	0	40	0	0	0	0
Non Capital Tech Hardware	38,834	89,088	138,296	29,651	24,000	127,400
Office Supplies	12,853	8,468	9,725	10,202	81,760	18,197
Operating Supplies	7,772	4,409	117,059	198,575	120,500	259,500
PD-Supplies	2,352	216	157	955	15,300	18,500
Software	87,914	91,223	167,113	100,968	99,214	208,414
Textbooks	104,931	144,083	178,646	112,294	221,500	354,000
Uniforms	8,150	10,984	9,974	3,264	5,000	6,700
Local Match	278,875	657,221	308,945	308,945	0	0
Transfers	7,509	2,620	3,533	2,000	10,000	2,000
Equipment	73,330	86,147	78,961	51,808	165,500	153,500
TOTAL NON-PERSONNEL	3,730,642	4,449,364	4,065,268	3,898,338	4,751,227	5,019,675
TOTAL REGULAR EDUCATION	64,428,927	65,102,222	67,223,618	63,361,220	69,687,626	69,140,266

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
REGULAR EDUCATION (110)**

A Breakout of Relevant Non-Personnel Budget Areas by Subject Area

Line Item	Art	English	Reading	PE/Health	Dance	Science	Foreign Language	Math	Library Media	Music	Social Studies	EL	Summer Programs	Total	Non Subject Area	Total Line Item
PD-Tuition		-				35,000	1,500							36,500	-	36,500
Professional Services	4,000			32,500	55,663				5,000	97,400	23,000	40,000	73,176	330,739	58,338	389,077
Contracted Services - Substitutes														-	2,392,920	2,392,920
Contracted Services - Food	800				1,000					2,000				3,800	3,050	6,850
Transportation	2,000			8,000	2,600	9,500				67,700	16,500		-	106,300	21,995	128,295
Internal Printing	500	2,000	3,000	1,000		3,000	500	2,000		1,500	12,000		-	25,500	3,000	28,500
Building Rentals														-	14,000	14,000
Dues & Memberships	500	400	2,000	500		90	100		1,980	4,000	250			9,820	11,180	21,000
Field Trips	1,500					5,000				14,300	33,000		-	53,800	13,382	67,182
Insurance														-	-	-
Other				500										500	-	500
Postage	200					75				200				475	-	475
Rental Equipment										15,000				15,000	-	15,000
Telecommunications														-	1,000	1,000
Testing Supplies								-						-	15,000	15,000
Travel	1,500	2,300	5,000	5,000		5,000	2,500	5,000	5,000	5,000	4,000			40,300	-	40,300
Books & Subscriptions	300	14,000		500		600	2,000		214,741	500	30,000	1,000	-	263,641	63,430	327,071
Educational Supplies	29,500	5,500	10,000	25,000	1,000	54,000	6,000	70,000	36,058	72,000	55,500	3,000	-	367,558	12,762	380,320
Food	800	1,000				500			-	2,500	500	500	-	5,800	1,674	7,474
Vehicle Fuel														-	-	-
Medical Supplies														-	-	-
Non Capital Tech Hardware		-						82,000	18,400	1,200	5,500	1,000	-	108,100	19,300	127,400
Office Supplies	1,500	3,500	250	2,000			800		500	5,000	2,000	500	-	16,050	2,147	18,197
Operating Supplies						2,000		3,000	4,000	500				9,500	250,000	259,500
PD-Supplies		500		500		7,000		8,000	500		2,000		-	18,500	-	18,500
Software		96,000		2,000		17,000		28,000	41,700	2,000	21,714		-	208,414	-	208,414
Textbooks		19,000	200,000	20,000		40,000	15,000				55,000	5,000	-	354,000	-	354,000
Uniforms					1,000				700	5,000				6,700	-	6,700
Vehicle Supplies														-	-	-
Transfers						2,000								2,000	-	2,000
Educational Equipment														-	-	-
Equipment	20,000	-			14,000		28,000		12,000	73,500	1,500	2,500		151,500	2,000	153,500
														-	-	-
TOTAL	63,100	144,200	220,250	97,500	75,263	180,765	56,400	198,000	340,579	369,300	262,464	53,500	73,176	2,134,497	2,885,178	5,019,675

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Special Education (120)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	97,442	87,917	92,831	94,228	97,125	98,325
Classified Salaries	2,011,722	2,173,917	2,477,920	2,472,077	2,600,190	2,957,517
Professional Salaries	4,825,044	4,912,817	5,316,291	5,285,385	5,700,964	5,465,719
Substitute	360	21,280	0	0	1,000	0
Part-Time	4,404	14,671	23,788	11,244	6,000	30,000
Supplements	135,021	135,431	163,935	110,655	130,000	135,000
Overtime	2,312	1,390	1,384	1,423	2,000	2,000
Sub-Total Personnel	7,076,305	7,347,423	8,076,148	7,975,012	8,537,279	8,688,561
Retiree Health Credit	75,503	86,932	92,886	92,545	97,779	103,111
Social Security / FICA	529,359	548,405	593,620	599,474	653,102	664,675
Virginia Retirement System	997,849	1,153,594	1,213,639	1,206,901	1,277,650	1,416,283
Alternative Fringes	28,344	8,019	22,982	(320)	0	0
Unemployment Tax	(45)	17,646	600	4,981	12,000	12,000
Worker's Compensation	54,528	48,753	133,582	0	0	0
Health / Dental Insurance:	1,942,191	1,989,231	2,600,297	2,245,038	2,350,875	2,760,000
State Group Life Insurance	89,108	92,597	101,403	100,412	106,742	114,189
Sub-Total Fringe Benefits	3,716,839	3,945,176	4,759,007	4,249,030	4,498,149	5,070,258
TOTAL PERSONNEL	10,793,144	11,292,599	12,835,155	12,224,042	13,035,428	13,758,819
PD-Tuition	9,758	9,758	8,674	9,758	138,158	10,000
Professional Services	1,564,850	1,644,782	1,780,844	1,840,954	1,518,505	1,923,690
Contracted Services - Food Service	0	49	456	0	0	0
Regional Program	2,017,985	2,498,478	3,577,611	2,291,667	2,750,000	3,145,944
Transportation	12,633	3,845	16,855	10,269	15,000	20,000
Internal Printing	4,355	1,526	1,799	1,146	0	2,000
Dues & Memberships	4,473	3,632	1,394	450	2,750	4,000
Postage	1,002	834	890	2,134	0	1,000
Rental Equipment	9,345	8,967	10,461	12,348	20,000	20,000
Testing Supplies	760	10,122	13,005	9,972	4,200	4,500
Travel	35,991	34,898	29,190	27,549	35,000	10,000
Books & Subscriptions	330	367	401	295	0	1,000
Educational Supplies	6,632	1,777	3,420	562	26,000	10,000
Food	268	379	253	0	0	500
Medical Supplies	0	0	100	0	0	0
Non Capital Tech Hardware	2,996	891	744	1,620	0	1,500
Office Supplies	9,540	9,167	10,154	10,741	6,000	10,000
Operating Supplies	426	0	193	0	0	0
PD-Supplies	74	70	3,400	0	0	0
Software	19,724	41,126	82,067	22,820	18,175	20,000
Textbooks	0	0	0	2,667	0	2,500
Equipment	4,335	2,344	0	3,544	0	10,000
TOTAL NON-PERSONNEL	3,705,476	4,273,009	5,541,912	4,248,495	4,533,788	5,196,634
TOTAL SPECIAL EDUCATION	14,498,620	15,565,608	18,377,067	16,472,537	17,569,216	18,955,453

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Alternative Education (191)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	63,670	22,928	0	0	0	0	0
Professional Salaries	1,383,707	1,465,226	1,438,367	1,443,539	1,439,805	1,644,091	1,520,082
Supplements	4,034	1,177	8,352	2,660	2,619	0	0
Sub-Total Personnel	1,451,411	1,489,331	1,446,719	1,446,199	1,442,424	1,644,091	1,520,082
Retiree Health Credit	15,766	16,979	18,405	18,185	17,367	19,249	18,393
Social Security / FICA	110,571	115,174	113,382	114,489	107,759	125,773	116,286
Virginia Retirement System	218,589	224,372	244,247	237,686	226,850	251,521	252,638
Alternative Fringes	0	745	0	30	0	0	0
Worker's Compensation	0	2,233	0	0	0	0	0
Health / Dental Insurance:	277,070	320,505	312,757	362,190	310,466	320,568	378,000
State Group Life Insurance	17,699	20,038	19,602	19,852	18,853	21,014	20,369
Sub-Total Fringe Benefits	639,694	700,046	708,392	752,433	681,295	738,125	785,686
TOTAL PERSONNEL	2,091,105	2,189,377	2,155,111	2,198,632	2,123,719	2,382,216	2,305,768
Professional Services	0	341	27,000	59,994	63,000	60,000	65,000
Contracted Services - Substitutes	0	0	0	18,027	0	0	0
Software	247,921	248,039	254,089	253,467	254,535	265,000	275,000
TOTAL NON-PERSONNEL	247,921	248,380	281,089	331,489	317,535	325,000	340,000
TOTAL ALTERNATIVE EDUCATION	2,339,026	2,437,757	2,436,200	2,530,121	2,441,254	2,707,216	2,645,768

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Career & Technical Education (170)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	0	35,282	50,384	81,519	54,664	84,959
Professional Salaries	1,835,144	1,733,777	1,832,155	1,844,102	1,888,675	1,871,581
Part-Time	0	570	0	0	0	0
Supplements	1,375	8,289	7,773	8,946	5,000	5,000
Overtime	0	580	0	25	500	500
Sub-Total Personnel	1,836,519	1,778,499	1,890,312	1,934,592	1,948,839	1,962,040
Retiree Health Credit	20,302	21,775	22,879	23,674	23,320	23,674
Social Security / FICA	138,275	133,402	141,525	144,478	149,086	150,096
Virginia Retirement System	268,174	288,916	298,958	306,256	304,716	325,177
Alternative Fringes	3,530	1,890	1,510	0	0	0
Worker's Compensation	1,883	252	0	0	0	0
Health / Dental Insurance:	342,259	318,236	438,686	388,263	409,703	430,000
State Group Life Insurance	23,961	23,191	24,976	25,409	25,458	26,218
Sub-Total Fringe Benefits	798,384	787,661	928,534	888,080	912,283	955,165
TOTAL PERSONNEL	2,634,903	2,566,160	2,818,846	2,822,672	2,861,122	2,917,205
Professional Services	227	3,405	12,979	5,862	5,500	7,000
Contracted Services - Substitutes	0	0	35,929	0	0	0
Contracted Services - Food Service	0	100	0	135	0	0
Transportation	5,630	17,727	3,720	3,408	10,000	14,000
Internal Printing	477	188	124	222	500	500
Dues & Memberships	566	814	315	130	1,750	1,750
Field Trips	12,182	1,140	728	0	8,000	8,000
Postage	232	83	154	75	800	800
Rental Equipment	5,342	5,197	393	3,785	7,500	7,500
Testing Supplies	30,437	8,075	0	200	30,000	18,000
Travel	8,420	9,807	14,571	1,501	12,000	13,000
Books & Subscriptions	0	0	415	100	500	500
Educational Supplies	36,471	45,548	54,301	57,860	60,000	70,000
Food	112	0	0	0	0	0
Vehicle Fuel	0	12	0	0	0	0
Medical Supplies	19	11	641	0	0	0
Non Capital Tech Hardware	623	2,542	599	0	5,000	2,000
Office Supplies	15,183	15,805	20,377	15,604	15,000	20,000
Operating Supplies	140	1,638	0	0	1,000	1,000
Software	0	720	0	0	1,000	1,000
Textbooks	121	0	0	2,309	10,000	0
Uniforms	478	70	(1,491)	0	0	0
Transfers	17,000	9,521	10,200	10,000	10,000	11,000
Equipment	13,638	14,160	11,508	2,895	18,000	18,000
TOTAL NON-PERSONNEL	147,297	136,564	165,463	104,086	196,550	194,050
TOTAL CAREER & TECHNICAL EDUCATION	2,782,200	2,702,724	2,984,309	2,926,758	3,057,672	3,111,255

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Gifted Education (180)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	36,478	37,462	38,211	37,848	38,894	38,894
Professional Salaries	792,365	787,896	840,754	750,807	871,980	852,039
Stipends	0	0	0	0	0	500
Supplements	1,354	100	3,287	536	500	600
Sub-Total Personnel	830,197	825,457	882,252	789,191	911,374	892,033
Retiree Health Credit	8,348	9,420	9,768	8,593	10,930	10,780
Social Security / FICA	61,911	61,359	65,335	58,040	69,720	68,241
Virginia Retirement System	112,000	124,981	127,683	112,285	142,825	148,073
Alternative Fringes	0	2,035	0	2,085	0	0
Health / Dental Insurance:	158,114	163,577	177,560	149,990	154,100	190,000
State Group Life Insurance	9,852	10,032	10,663	9,356	11,932	11,939
Sub-Total Fringe Benefits	350,225	371,403	391,009	340,349	389,508	429,032
TOTAL PERSONNEL	1,180,422	1,196,860	1,273,261	1,129,540	1,300,882	1,321,065
PD-Tuition	0	3,620	1,640	0	10,000	15,000
Professional Services	0	0	3,212	0	0	8,000
Transportation	0	294	2,594	1,153	5,000	10,000
Internal Printing	165	23	32	22	300	300
Dues & Memberships	317	273	583	408	1,000	1,000
Field Trips	952	277	55	12,563	7,500	7,500
Other	0	0	0	0	15,000	0
Postage	134	103	124	108	200	200
Rental Equipment	1,052	1,095	1,477	1,618	1,600	1,700
Testing Supplies	365	0	250	0	500	3,500
Travel	13,065	9,700	8,188	7,670	10,000	5,000
Books & Subscriptions	0	455	752	1,579	4,000	4,000
Educational Supplies	6,096	4,693	7,337	6,510	6,000	5,000
Food	144	112	198	205	200	500
Non Capital Tech Hardware	8,452	16	16,104	8,187	2,000	2,000
Office Supplies	1,858	529	2,343	903	1,700	1,500
Operating Supplies	0	7	(8)	(15)	0	500
PD-Supplies	0	0	0	0	0	200
Software	0	0	189	319	500	500
Textbooks	3,602	50,551	6,963	1,291	10,000	10,000
Local Match	618,450	617,665	631,810	631,810	641,240	627,095
Equipment	7,258	29,030	3,781	10,279	25,000	25,000
TOTAL NON-PERSONNEL	661,908	718,444	687,623	684,609	741,740	728,495
TOTAL GIFTED EDUCATION	1,842,330	1,915,304	1,960,884	1,814,149	2,042,622	2,049,560

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Early Childhood Education (190)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	24,780	29,586	48,444	46,828	48,264	48,864
Classified Salaries	467,413	506,596	484,928	469,456	494,813	605,108
Professional Salaries	1,560,894	1,556,131	1,349,311	1,316,799	1,390,921	1,636,286
Supplements	3,518	4,750	7,346	9,442	5,000	7,000
Sub-Total Personnel	2,056,604	2,097,062	1,890,029	1,842,525	1,938,998	2,297,258
Retiree Health Credit	22,830	25,867	22,639	22,019	23,208	27,712
Social Security / FICA	149,982	152,854	138,436	136,988	148,333	175,740
Virginia Retirement System	302,035	343,220	295,839	287,432	303,251	380,641
Alternative Fringes	0	2,280	2,944	0	0	0
Worker's Compensation	4,566	2,742	670	0	0	0
Health / Dental Insurance	671,325	635,940	661,798	559,946	575,404	780,000
State Group Life Insurance	26,943	27,549	24,714	23,736	25,335	30,689
Sub-Total Fringe Benefits	1,177,680	1,190,453	1,147,040	1,030,122	1,075,531	1,394,783
TOTAL PERSONNEL	3,234,284	3,287,515	3,037,069	2,872,647	3,014,529	3,692,041
PD-Tuition	0	0	0	0	4,000	18,750
Professional Services	10,789	20,794	16,930	29,500	29,500	42,500
Contracted Services - Food Service	0	0	310	0	0	0
Transportation	3,711	9,155	7,612	4,065	5,000	6,000
Internal Printing	126	970	804	2,558	500	750
Building Rentals	7,800	0	0	0	0	0
Field Trips	12,533	4,956	2,912	2,769	10,000	14,000
Testing Supplies	0	644	0	590	650	2,000
Travel	562	1,966	441	603	2,000	3,000
Books & Subscriptions	0	173	214	303	0	500
Educational Supplies	8,099	7,645	22,211	3,902	15,000	20,000
Food	143	0	0	0	0	0
Non Capital Tech Hardware	358	98	0	0	0	0
Office Supplies	51	0	140	279	350	500
Operating Supplies	403	0	0	0	0	0
PD-Supplies	0	0	0	0	500	500
Software	308	179	308	45	500	8,000
Equipment	0	0	0	0	6,947	25,000
TOTAL NON-PERSONNEL	44,885	46,580	51,882	44,614	74,947	141,500
TOTAL EARLY CHILDHOOD EDUCATION	3,279,169	3,334,095	3,088,951	2,917,261	3,089,476	3,833,541

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Adjunct & Adult Education (160)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Social Security / FICA	0	0	0	0	0	0
Worker's Compensation	0	0	3,581	0	0	0
Sub-Total Fringe Benefits	0	0	3,581	0	0	0
TOTAL PERSONNEL	0	0	3,581	0	0	0
Local Match	28,411	28,411	28,411	28,411	28,411	28,411
TOTAL NON-PERSONNEL	28,411	28,411	28,411	28,411	28,411	28,411
TOTAL ADJUNCT & ADULT EDUCATION	28,411	28,411	31,992	28,411	28,411	28,411

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
School Counseling (140)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	80,298	80,298	81,905	120,226	93,353	93,353
Classified Salaries	51,158	51,315	55,270	48,925	53,548	53,548
Professional Salaries	2,437,178	2,500,987	2,523,095	2,766,229	3,142,766	2,950,848
Part-Time	7,263	5,765	9,900	7,022	8,000	8,000
Supplements	43,422	35,356	34,090	51,823	30,000	30,000
Overtime	56	75	60	163	0	0
Sub-Total Personnel	2,619,376	2,673,796	2,704,321	2,994,389	3,327,667	3,135,749
Retiree Health Credit	28,368	31,734	31,075	34,084	39,476	37,483
Social Security / FICA	196,531	199,726	202,090	224,693	254,567	239,885
Virginia Retirement System	375,289	421,098	406,079	444,579	515,820	514,846
Alternative Fringes	22,693	198	5,269	0	0	0
Worker's Compensation	556	0	1,192	0	0	0
Health / Dental Insurance:	455,772	438,366	520,613	572,664	443,006	672,716
State Group Life Insurance	33,479	33,799	33,923	36,638	43,095	41,510
Sub-Total Fringe Benefits	1,112,688	1,124,920	1,200,241	1,312,658	1,295,963	1,506,439
TOTAL PERSONNEL	3,732,064	3,798,716	3,904,562	4,307,047	4,623,630	4,642,188
PD-Tuition	108,362	110,884	(141)	146,856	118,780	125,000
Professional Services	38,715	18,593	26,507	11,926	64,500	42,250
Contracted Services - Food Service	0	191	129	169	0	300
Transportation	0	0	620	1,199	0	1,000
Internal Printing	2,824	2,409	2,519	2,381	2,500	2,700
Dues & Memberships	500	80	0	0	1,300	1,300
Field Trips	0	661	0	0	5,500	5,500
Postage	1,732	801	1,545	457	750	1,500
Rental Equipment	1,157	1,043	1,623	2,011	2,000	2,000
Travel	4,082	1,944	3,786	5,156	5,000	5,000
Books & Subscriptions	882	2,088	165	70	2,200	2,200
Educational Supplies	5,386	5,819	4,910	568	10,000	9,000
Food	0	0	119	292	0	400
Vehicle Fuel	0	0	0	0	0	1,200
Non Capital Tech Hardware	71	627	289	1,334	1,000	1,200
Office Supplies	2,821	2,455	1,706	4,233	5,000	3,500
Operating Supplies	0	0	0	50	0	0
Software	1,275	0	0	0	500	500
Equipment	1,116	620	826	3,281	1,000	11,600
TOTAL NON-PERSONNEL	168,923	148,215	44,602	179,982	220,030	216,150
TOTAL SCHOOL COUNSELING	3,900,987	3,946,931	3,949,164	4,487,029	4,843,660	4,858,338

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Instructional Building Administration (150)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	4,183,388	4,482,164	4,693,554	4,170,767	4,966,953	5,166,163
Classified Salaries	1,788,409	1,772,300	1,831,736	1,547,938	1,910,598	1,816,756
Substitute	19,195	20,255	21,555	13,087	15,000	15,000
Part-Time	711	15,922	15,121	0	11,000	11,000
Supplements	6,056	4,260	5,331	51,733	10,000	10,000
Overtime	34,602	42,929	58,569	31,904	5,000	5,000
Sub-Total Personnel	6,032,361	6,337,830	6,625,866	5,815,429	6,918,551	7,023,919
Retiree Health Credit	64,863	75,187	77,590	68,659	82,531	84,493
Social Security / FICA	453,427	475,627	496,379	438,043	529,269	537,330
Virginia Retirement System	856,756	997,708	1,013,622	896,505	1,078,400	1,160,561
Alternative Fringes	54,389	16,332	38,314	751	0	0
Worker's Compensation	31,669	21,606	10,296	0	0	0
Health / Dental Insurance:	1,204,201	1,107,647	1,380,221	1,084,507	1,262,900	1,520,000
State Group Life Insurance	76,551	80,079	84,719	71,428	90,096	93,571
Sub-Total Fringe Benefits	2,741,856	2,774,186	3,101,142	2,559,893	3,043,195	3,395,955
TOTAL PERSONNEL	8,774,217	9,112,016	9,727,008	8,375,322	9,961,746	10,419,874
Professional Services	26,040	21,530	21,512	15,218	0	0
Contracted Services - Food Service	0	131	75	0	0	0
Transportation	4,406	5,118	5,643	1,534	0	0
Internal Printing	9,984	9,503	16,202	14,045	0	0
Building Rentals	900	855	0	0	0	0
Dues & Memberships	2,574	1,144	1,381	2,883	0	0
Field Trips	1,329	0	0	0	0	0
Other	1,590	1,524	20,509	108	0	0
Postage	21,830	22,583	22,452	16,826	0	0
Rental Equipment	243,428	231,947	200,410	243,244	0	0
Telecommunications	1,314	0	0	388	0	0
Testing Supplies	3,738	2,146	1,034	0	0	0
Travel	3,575	1,792	1,877	6	0	0
Books & Subscriptions	32,829	34,223	28,209	24,994	0	0
Educational Supplies	190,401	213,511	235,052	199,779	0	0
Food	408	348	261	133	0	0
Vehicle Fuel	10	0	7	0	0	0
Medical Supplies	501	521	959	0	0	0
Non Capital Tech Hardware	57,102	42,320	40,879	23,618	0	0
Office Supplies	296,718	274,636	288,421	245,444	0	0
Operating Supplies	5,454	4,487	4,339	4,339	0	0
PD Supplies	39	0	0	0	0	0
Software	24,795	23,992	18,598	30,228	0	0
Textbooks	1,811	1,344	395	0	0	0
Uniforms	788	344	0	989	0	0
Transfers	7,413	2,815	0	0	1,200,000	1,200,000
Equipment	55,484	78,834	89,617	27,247	0	0
TOTAL NON-PERSONNEL	994,460	975,648	997,829	851,023	1,200,000	1,200,000
TOTAL INSTRUCTIONAL BUILDING ADMIN	9,768,677	10,087,664	10,724,837	9,226,345	11,161,746	11,619,874

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Homebound Instruction (192)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Professional Salaries	224,497	188,668	198,992	139,096	165,000	165,000
Sub-Total Personnel	224,497	188,668	198,992	139,096	165,000	165,000
Retiree Health Credit	0	0	0	0	0	1,997
Social Security / FICA	16,860	14,332	14,902	10,614	12,623	12,623
Virginia Retirement System	7	0	0	12	0	27,423
Unemployment Tax	0	0	0	545	0	0
Worker's Compensation	(10,660)	0	0	0	0	0
Health / Dental Insurance:	21,083	21,094	26,434	0	25,062	25,062
State Group Life Insurance	0	0	0	515	0	2,211
Sub-Total Fringe Benefits	27,290	35,427	41,336	11,686	37,684	69,315
TOTAL PERSONNEL	251,787	224,095	240,328	150,782	202,684	234,315
Travel	0	0	0	504	500	500
Educational Supplies	0	0	0	0	500	500
TOTAL NON-PERSONNEL	0	0	0	504	1,000	1,000
TOTAL HOMEBOUND INSTRUCTION	251,787	224,095	240,328	151,286	203,684	235,315

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Driver Education (193)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Professional Services	18,710	16,590	11,180	19,000	40,000	25,000
Internal Printing	0	0	187	0	0	500
Books & Subscriptions	0	0	0	0	250	0
Educational Supplies	0	0	0	0	500	0
Office Supplies	0	0	0	0	0	500
Textbooks	0	0	0	0	0	20,000
TOTAL NON-PERSONNEL	18,710	16,590	11,367	19,000	40,750	46,000
TOTAL DRIVER EDUCATION	18,710	16,590	11,367	19,000	40,750	46,000

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Psychological Services (233)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Professional Salaries	535,560	535,108	536,779	478,687	543,633	606,537
Supplements	43,726	47,297	45,053	59,073	40,000	40,000
Sub-Total Personnel	579,286	582,405	581,832	537,760	583,633	646,537
Retiree Health Credit	5,621	6,261	6,210	5,308	6,524	7,339
Social Security / FICA	43,464	43,492	43,923	40,870	44,648	49,460
Virginia Retirement System	74,258	83,091	81,139	69,354	85,242	100,806
Alternative Fringes	0	0	3,395	0	0	0
Health / Dental Insurance:	108,375	111,753	128,289	92,568	124,195	118,000
State Group Life Insurance	6,635	6,668	6,779	5,745	7,122	8,128
Sub-Total Fringe Benefits	238,353	251,265	269,734	213,845	267,730	283,733
TOTAL PERSONNEL	817,639	833,670	851,566	751,605	851,363	930,270
Dues & Memberships	140	0	280	0	0	300
Testing Supplies	8,879	9,769	4,878	456	13,000	13,000
Travel	3,801	5,896	4,930	2,135	5,500	5,000
Educational Supplies	75	0	0	195	0	0
Non Capital Tech Hardware	124	20	0	0	0	0
Office Supplies	419	812	983	1,550	2,200	2,200
PD-Supplies	221	0	0	0	0	0
Software	0	0	0	17	0	0
Equipment	0	0	0	0	1,275	1,275
TOTAL NON-PERSONNEL	13,658	16,497	11,071	4,353	21,975	21,775
TOTAL PSYCHOLOGICAL SERVICES	831,297	850,167	862,637	755,958	873,338	952,045

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Speech/Audiology Services (234)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Professional Salaries	939,278	998,334	1,013,553	977,383	1,046,456	1,109,901
Substitute	561	0	4,956	0	0	0
Stipends	0	0	0	0	2,000	4,000
Supplements	45,553	69,420	62,203	40,534	50,000	0
Sub-Total Personnel	985,391	1,067,754	1,080,712	1,017,917	1,098,456	1,113,901
Retiree Health Credit	8,824	11,825	11,022	10,784	12,557	13,430
Social Security / FICA	72,540	78,702	79,413	74,976	84,032	85,213
Virginia Retirement System	116,243	156,900	144,074	140,852	164,084	184,466
Health / Dental Insurance:	204,435	231,411	259,440	207,461	231,560	275,000
State Group Life Insurance	10,413	12,594	12,032	11,835	13,709	14,873
Sub-Total Fringe Benefits	412,454	491,432	505,980	445,909	505,943	572,981
TOTAL PERSONNEL	1,397,845	1,559,186	1,586,692	1,463,826	1,604,399	1,686,882
Professional Services	8,550	992	2,383	2,561	79,700	79,700
Internal Printing	0	67	0	0	0	0
Dues & Memberships	965	3,298	3,676	3,704	5,000	5,000
Testing Supplies	8,145	974	3,676	4,316	15,240	16,000
Travel	4,545	4,953	4,324	2,764	13,300	5,000
Educational Supplies	401	402	0	242	0	0
Non Capital Tech Hardware	0	0	0	159	0	0
Office Supplies	963	1,896	1,562	2,185	6,500	6,500
PD-Supplies	0	225	0	0	0	0
Textbooks	0	0	0	405	0	0
Equipment	0	0	0	861	0	0
TOTAL NON-PERSONNEL	23,568	12,807	15,619	17,198	119,740	112,200
TOTAL SPEECH/AUDIOLOGY SERVICES	1,421,413	1,571,993	1,602,311	1,481,024	1,724,139	1,799,082

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Instructional Technology (270)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Classified Salaries	57,755	0	0	0	0	0
Professional Salaries	672,914	638,000	622,814	606,550	660,880	669,356
Overtime	2,842	3,239	(12)	0	2,500	2,500
Sub-Total Personnel	733,510	641,239	622,801	606,550	663,380	671,856
Retiree Health Credit	7,807	7,568	6,558	6,496	7,931	8,099
Social Security / FICA	54,974	48,176	46,293	45,181	50,749	51,397
Virginia Retirement System	103,107	100,413	85,694	84,882	103,626	111,247
Alternative Fringes	0	3,555	0	0	0	0
Worker's Compensation	304	0	0	0	0	0
Health / Dental Insurance:	152,654	128,631	162,247	135,130	146,717	190,000
State Group Life Insurance	9,213	8,060	7,159	6,996	8,658	8,969
Sub-Total Fringe Benefits	328,060	296,404	307,951	278,686	317,679	369,713
TOTAL PERSONNEL	1,061,570	937,643	930,752	885,236	981,059	1,041,569
Professional Services	0	11,220	9,917	12,883	37,500	37,500
Travel	0	0	0	0	2,000	2,000
Books & Subscriptions	9,469	1,587	0	0	10,000	10,000
Educational Supplies	0	0	0	0	500	500
Non Capital Tech Hardware	0	0	0	0	3,000	3,000
Office Supplies	0	0	0	0	1,500	1,500
Operating Supplies	0	0	0	0	2,000	2,000
Software	95,687	112,085	100,696	87,224	133,500	133,500
Equipment	0	0	849	0	53,500	0
TOTAL NON-PERSONNEL	105,156	124,892	111,462	100,107	243,500	190,000
TOTAL INSTRUCTIONAL TECHNOLOGY	1,166,726	1,062,535	1,042,214	985,343	1,224,559	1,231,569

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Discipline (130)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	102,290	115,587	120,557	118,648	122,607	123,807
Classified Salaries	37,518	40,925	43,662	39,178	42,787	42,787
Professional Salaries	682,652	664,322	663,820	650,313	674,190	663,476
Substitute	5,380	6,208	42,470	4,030	5,000	5,000
Stipends	0	0	0	0	(3,000)	0
Supplements	3,700	504	5,790	9,676	7,000	4,000
Overtime	192	3	312	624	0	0
Sub-Total Personnel	831,732	827,549	876,611	822,469	848,584	839,070
Retiree Health Credit	9,183	8,727	10,131	9,796	10,075	10,044
Social Security / FICA	62,373	62,825	64,831	61,182	64,917	64,189
Virginia Retirement System	121,290	115,276	132,378	128,002	131,647	137,958
Alternative Fringes	7,883	17,107	820	0	0	0
Worker's Compensation	24,725	7,331	0	0	0	0
Health / Dental Insurance:	120,123	111,845	148,759	127,736	131,958	155,000
State Group Life Insurance	10,837	9,294	11,059	10,485	10,999	11,123
Sub-Total Fringe Benefits	356,414	332,405	367,979	337,200	349,595	378,313
TOTAL PERSONNEL	1,188,146	1,159,954	1,244,590	1,159,669	1,198,179	1,217,383
Professional Services	2,321	0	7,142	38,078	31,000	52,000
Contracted Services - Food Service	0	3,550	0	0	0	0
Transportation	1,500	1,590	3,399	850	2,000	0
Internal Printing	682	115	268	822	1,500	1,500
Dues & Memberships	1,490	0	0	0	0	0
Postage	100	158	957	1,662	500	1,000
Rental Equipment	1,289	905	888	986	1,000	1,000
Travel	8,957	9,017	12,764	8,665	9,000	5,000
Books & Subscriptions	149	0	213	213	500	500
Educational Supplies	411	393	0	0	7,000	7,000
Food	398	0	0	0	750	0
Non Capital Tech Hardware	1,148	190	831	1,943	1,000	1,000
Office Supplies	2,036	1,893	3,087	2,745	1,000	1,500
Operating Supplies	92	339	242	0	0	0
PD-Supplies	0	0	0	0	1,000	1,000
Software	0	0	193	0	1,000	1,000
Equipment	1,989	1,570	655	2,309	2,500	2,500
TOTAL NON-PERSONNEL	22,560	19,720	30,639	58,272	59,750	75,000
TOTAL DISCIPLINE	1,210,706	1,179,674	1,275,229	1,217,941	1,257,929	1,292,383

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Student Health Services (232)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	41,828	35,870	12,839	0	0	0
Sub-Total Personnel	41,828	35,870	12,839	0	0	0
Retiree Health Credit	464	425	0	0	0	0
Social Security / FICA	3,183	2,886	1,021	0	0	0
Virginia Retirement System	6,132	5,645	0	0	0	0
Alternative Fringes	0	1,641	642	0	0	0
Worker's Compensation	7,105	10,373	94,316	0	0	0
Health / Dental Insurance:	4,415	2,754	2,226	0	0	0
State Group Life Insurance	548	453	0	0	0	0
Sub-Total Fringe Benefits	21,847	24,177	98,205	0	0	0
TOTAL PERSONNEL	63,675	60,047	111,044	0	0	0
Professional Services	1,981,913	1,863,274	1,905,481	1,954,442	1,954,442	2,044,946
Contracted Services - Food Service	0	156	311	200	0	400
Internal Printing	20	138	329	0	450	200
Rental Equipment	87	138	192	0	240	0
Travel	0	0	83	0	500	0
Books & Subscriptions	0	195	0	16	0	0
Food	337	387	339	0	900	0
Medical Supplies	5,167	13,309	7,419	55,636	78,000	109,500
Non Capital Tech Hardware	6,892	2,057	2,529	2,452	0	0
Office Supplies	1,235	3,746	1,424	1,619	2,250	3,250
Operating Supplies	52	187	199	0	0	0
Software	0	0	3,944	10,365	13,820	13,820
Equipment	25,174	22,665	7,315	5,859	8,878	16,750
TOTAL NON-PERSONNEL	2,020,878	1,906,251	1,929,565	2,030,588	2,059,480	2,188,866
TOTAL STUDENT HEALTH SERVICES	2,084,553	1,966,298	2,040,609	2,030,588	2,059,480	2,188,866

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
School Board (201)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Stipends	29,400	29,400	29,400	24,500	29,400	29,400
Sub-Total Personnel	29,400	29,400	29,400	24,500	29,400	29,400
Social Security / FICA	2,250	2,250	2,250	1,875	2,249	2,249
Sub-Total Fringe Benefits	2,250	2,250	2,250	1,875	2,249	2,249
TOTAL PERSONNEL	31,650	31,650	31,650	26,375	31,649	31,649
Professional Services	8,219	28,836	5,972	50,895	90,000	65,000
Contracted Services - Food Service	469	2,838	2,176	2,762	3,200	3,200
Internal Printing	382	48	1	163	500	500
Building Rentals	0	0	0	500	0	0
Dues & Memberships	31,299	28,994	19,528	22,791	35,000	35,000
Other	150	582	366	383	600	600
Postage	0	0	0	0	100	100
Rental Equipment	0	0	0	0	600	600
Travel	12,910	14,632	14,144	11,308	25,000	25,000
Books & Subscriptions	589	529	559	574	600	600
Educational Supplies	0	58	0	0	100	100
Food	1,492	0	0	0	0	0
Non Capital Tech Hardware	0	60	0	0	0	0
Office Supplies	0	11	8	359	1,000	1,000
Operating Supplies	130	0	102	322	0	0
Software	10,032	10,200	10,200	7,650	11,000	11,000
Equipment	1,506	0	0	0	15,000	7,000
TOTAL NON-PERSONNEL	67,178	86,788	53,055	97,706	182,700	149,700
TOTAL SCHOOL BOARD	98,828	118,438	84,705	124,081	214,349	181,349

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Superintendent (202)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	331,653	293,992	304,691	309,302	297,967	306,221
Classified Salaries	23,767	27,754	4,775	0	20,000	0
Part-Time	0	0	20,456	15,290	79,500	35,779
Supplements	9,960	9,960	9,960	8,300	10,000	10,000
Sub-Total Personnel	365,380	331,706	339,882	332,892	407,467	352,000
Retiree Health Credit	3,101	3,505	3,488	3,427	3,816	3,705
Social Security / FICA	22,909	20,525	21,001	19,324	31,171	26,928
Virginia Retirement System	40,961	46,511	45,581	44,775	49,857	50,894
Annuity	10,000	10,000	10,000	10,000	10,000	10,000
Health / Dental Insurance:	24,506	23,804	29,046	26,284	26,130	60,000
State Group Life Insurance	3,660	3,733	3,808	3,577	4,165	4,103
Sub-Total Fringe Benefits	105,137	108,079	112,923	107,387	125,139	155,631
TOTAL PERSONNEL	470,517	439,785	452,805	440,279	532,606	507,631
Professional Services	50,852	68,079	65,824	51,123	100,000	80,000
Contracted Services - Food Service	300	479	2,061	2,818	500	4,000
Transportation	2,235	937	297	299	500	500
Internal Printing	57	329	198	282	500	1,200
Building Rentals	0	0	0	2,047	0	2,000
Contingency	0	0	0	0	20,000	0
Dues & Memberships	6,295	6,172	33,900	28,527	35,000	40,000
Other	2,040	3,196	1,730	902	10,000	25,000
Postage	644	883	973	906	1,000	1,000
Rental Equipment	1,289	5,090	2,365	8,730	6,200	9,400
Travel	12,682	7,674	11,798	7,675	20,000	20,000
Books & Subscriptions	3,761	7,856	4,961	3,460	2,500	2,500
Educational Supplies	5,034	2,587	0	260	2,500	2,500
Food	1,310	0	0	0	0	0
Non Capital Tech Hardware	0	295	0	25	0	0
Office Supplies	964	1,305	1,895	797	2,200	2,200
Operating Supplies	407	0	0	21	0	0
Software	0	0	0	0	1,000	0
Textbooks	0	457	0	0	0	0
Uniforms	879	0	0	0	0	0
Equipment	5,752	1,118	845	6,170	2,500	7,000
TOTAL NON-PERSONNEL	94,500	106,458	126,846	114,041	204,400	197,300
TOTAL SUPERINTENDENT	565,017	546,243	579,651	554,320	737,006	704,931

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Community Relations (203)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	77,700	79,435	81,024	82,829	86,430	86,430
Classified Salaries	30,330	23,026	26,247	30,362	32,849	32,849
Professional Salaries	17,034	11,179	4,259	3,447	18,000	0
Part-Time	0	0	2,059	0	0	0
Stipends	0	0	0	0	0	6,000
Supplements	3,600	3,600	4,067	3,000	3,600	3,600
Overtime	122	26	2,297	1,135	250	250
Sub-Total Personnel	128,786	117,266	119,952	120,773	141,129	129,129
Retiree Health Credit	1,200	1,198	1,262	1,404	1,647	1,443
Social Security / FICA	9,791	8,897	8,922	9,292	10,796	9,878
Virginia Retirement System	15,840	15,895	16,492	18,341	21,525	19,824
Unemployment Tax	0	1,357	599	0	0	0
Health / Dental Insurance:	24,497	9,236	18,899	21,665	14,615	25,000
State Group Life Insurance	1,416	1,276	1,378	1,432	1,798	1,598
Sub-Total Fringe Benefits	52,743	37,859	47,553	52,134	50,383	57,744
TOTAL PERSONNEL	181,529	155,125	167,505	172,907	191,512	186,873
Professional Services	35,814	30,171	39,285	39,314	30,000	40,000
Contracted Services - Food Service	0	3,454	3,281	3,300	0	0
Transportation	0	0	0	0	500	0
Internal Printing	737	597	2,248	1,033	1,000	0
Building Rentals	3,300	5,816	5,711	5,811	5,800	6,000
Dues & Memberships	325	370	285	312	250	285
Other	940	1,210	1,588	538	1,000	1,000
Postage	4,509	3,663	3,971	3,238	4,000	4,000
Rental Equipment	3,603	4,459	7,560	2,856	5,000	5,000
Travel	2,978	2,231	2,679	1,174	3,500	3,500
Books & Subscriptions	239	280	249	376	400	860
Educational Supplies	11,745	9,968	10,328	9,092	9,000	0
Food	3,559	12	6	0	100	250
Non Capital Tech Hardware	200	326	802	0	0	500
Office Supplies	3,080	1,843	2,204	966	2,000	1,500
Operating Supplies	129	4,732	6,068	4,998	4,500	8,250
Software	88	115	693	667	200	0
Equipment	1,615	1,190	782	550	1,200	0
TOTAL NON-PERSONNEL	72,862	70,437	87,739	74,226	68,450	71,145
TOTAL COMMUNITY RELATIONS	254,391	225,562	255,244	247,133	259,962	258,018

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ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Data and Analysis (204)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	116,466	119,698	133,717	135,644	141,332	141,333
Classified Salaries	114,939	116,793	130,234	120,985	128,887	129,887
Part-Time	388	4,901	23,736	4,050	8,500	10,000
Supplements	19,592	100	0	0	22,500	0
Overtime	5,328	8,638	3,649	105	5,500	5,000
Sub-Total Personnel	256,713	250,129	291,337	260,784	306,719	286,220
Retiree Health Credit	2,571	2,910	3,071	3,119	3,243	3,282
Social Security / FICA	19,299	19,328	21,932	20,041	23,464	21,896
Virginia Retirement System	33,960	38,614	40,127	40,755	42,370	45,077
Alternative Fringes	0	9,531	0	1,265	0	0
Worker's Compensation	373	0	0	0	0	0
Health / Dental Insurance:	49,292	45,266	53,650	47,742	48,122	55,000
State Group Life Insurance	3,035	3,100	3,353	3,257	3,540	3,634
Sub-Total Fringe Benefits	108,530	118,749	122,133	116,179	120,739	128,889
TOTAL PERSONNEL	365,243	368,878	413,470	376,963	427,458	415,109
PD-Tuition	0	0	0	240	3,500	1,500
Contracted Services - Substitutes	0	0	0	0	3,000	0
Transportation	0	0	2,857	0	0	0
Internal Printing	2,098	3,353	1,999	988	3,500	3,500
Dues & Memberships	0	0	168	0	350	350
Postage	637	986	1,472	1,386	1,900	1,900
Rental Equipment	2,346	2,324	4,331	7,821	9,500	9,500
Testing Supplies	92,517	100,122	106,047	123,317	127,800	127,800
Travel	879	608	364	282	1,500	500
Books & Subscriptions	0	57	132	0	250	250
Food	55	191	71	0	0	0
Non Capital Tech Hardware	2,387	611	216	821	0	0
Office Supplies	6,125	6,964	1,989	1,696	4,500	4,500
Software	152,293	154,821	155,297	103,301	173,000	145,000
Equipment	2,281	4,925	0	0	1,500	1,500
TOTAL NON-PERSONNEL	261,617	274,960	274,942	239,853	330,300	296,300
TOTAL DATA AND ANALYSIS	626,860	643,838	688,412	616,816	757,758	711,409

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Strategic Planning (205)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Professional Services	0	0	0	0	50,000	50,000
TOTAL NON-PERSONNEL	0	0	0	0	50,000	50,000
TOTAL STRATEGIC PLANNING	0	0	0	0	50,000	50,000

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Operational Central Administration (206)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	371,801	400,951	430,776	425,230	440,002	443,564
Classified Salaries	78,482	79,100	81,653	79,816	83,286	86,286
Supplements	7,560	7,560	7,560	6,300	10,000	10,000
Overtime	10	0	13	0	0	0
Sub-Total Personnel	457,853	488,297	520,002	510,659	533,288	539,850
Retiree Health Credit	4,982	5,916	6,149	6,052	6,279	6,411
Social Security / FICA	33,073	36,703	37,786	35,746	40,797	41,299
Virginia Retirement System	65,795	78,500	80,349	79,084	82,052	88,061
Alternative Fringes	0	12,428	0	0	0	0
Worker's Compensation	12,351	17,104	24,030	9,374	0	0
Health / Dental Insurance:	(70,202)	(142,567)	58,529	59,829	284,479	181,030
State Group Life Insurance	5,880	6,301	6,713	6,320	6,855	7,100
Sub-Total Fringe Benefits	51,879	14,385	213,556	196,405	420,461	323,901
TOTAL PERSONNEL	509,732	502,682	733,558	707,064	953,749	863,751
Professional Services	252,071	253,968	257,608	271,539	288,250	244,600
Contracted Services - Food Service	0	710	7,082	2,253	0	500
Transportation	1,641	5,349	1,985	405	4,950	3,100
Internal Printing	432	440	931	1,162	500	1,200
Dues & Memberships	478	553	558	513	544	1,744
Insurance	392,995	349,455	220,938	195,825	280,000	248,084
Other	106,073	100,403	117,268	100,027	151,000	143,500
Postage	190	136	170	516	1,000	500
Rental Equipment	5,289	5,500	22,736	7,786	6,882	11,300
Travel	2,039	1,371	826	7,680	4,000	5,000
Books & Subscriptions	233	224	244	311	660	300
Educational Supplies	87	422	1,070	9	125	0
Food	379	151	274	144	500	900
Medical Supplies	0	0	0	1,149	0	0
Non Capital Tech Hardware	1,215	772	425	498	500	0
Office Supplies	4,822	3,071	4,470	3,503	5,000	5,000
Operating Supplies	119	3,854	142	21	500	0
Software	182,260	191,363	201,490	239,793	309,000	269,000
Transfers	0	0	0	899	0	0
Equipment	32,435	2,788	305,555	2,438	1,000	0
TOTAL NON-PERSONNEL	982,759	920,529	1,143,774	836,471	1,054,411	934,728
TOTAL OPERATIONAL CENTRAL ADMIN	1,492,491	1,423,211	1,877,332	1,543,535	2,008,160	1,798,479

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Human Resources (210)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	265,708	287,974	304,695	282,773	333,534	361,531
Classified Salaries	273,210	284,504	268,693	282,397	285,277	300,049
Professional Salaries	50	0	41	0	0	0
Substitute	11,524	11,208	28,738	23,108	10,000	10,000
Part-Time	0	0	0	425	35,752	35,752
Supplements	30,397	32,973	11,620	16,474	23,000	23,000
Overtime	694	3,154	2,321	4,594	2,000	2,000
Sub-Total Personnel	581,584	619,813	616,110	609,770	689,563	732,332
Retiree Health Credit	5,959	7,014	6,822	6,408	7,426	8,005
Social Security / FICA	43,489	46,545	46,705	47,653	52,752	56,023
Virginia Retirement System	78,708	93,063	89,218	85,446	97,030	109,955
Alternative Fringes	648	0	7,926	20,712	0	0
Disability Insurance	43,508	53,620	67,497	67,500	50,000	70,000
Health / Dental Insurance:	111,206	94,230	(106,039)	100,218	93,877	138,000
State Group Life Insurance	7,034	7,470	7,447	6,887	8,106	8,865
Sub-Total Fringe Benefits	290,552	301,943	119,576	334,824	309,190	390,848
TOTAL PERSONNEL	872,136	921,756	735,686	944,594	998,753	1,123,180
PD-Tuition	9,040	14,303	21,385	29,745	45,000	16,600
Professional Services	74,517	77,256	84,118	136,930	134,242	140,242
Contracted Services - Substitutes	3,669	1,519	0	0	0	0
Contracted Services - Food Service	0	8,207	10,645	908	13,000	13,000
Transportation	618	2,870	3,275	357	1,000	1,000
Internal Printing	3,491	4,891	4,283	3,858	4,000	4,000
Building Rentals	50	0	0	0	0	0
Dues & Memberships	1,355	1,939	1,695	539	1,810	1,810
Field Trips	2,660	0	0	0	0	0
Other	126	189	4,403	3,142	1,000	0
Postage	3,805	5,826	5,647	3,359	7,650	7,650
Rental Equipment	3,269	3,179	2,838	4,155	4,500	4,500
Telecommunications	176	0	0	0	0	0
Travel	14,128	25,736	19,241	15,837	20,000	20,000
Books & Subscriptions	3,495	2,548	1,414	1,285	3,500	3,500
Educational Supplies	132	0	0	1,301	0	0
Food	10,229	0	107	46	0	0
Medical Supplies	0	0	26	0	0	0
Non Capital Tech Hardware	1,643	801	570	1,197	1,800	1,800
Office Supplies	10,009	20,011	13,005	8,538	10,000	10,000
Operating Supplies	0	132	11,367	1,290	1,500	1,500
PD-Supplies	18	25	233	0	2,000	2,000
Software	26,635	29,382	42,712	28,091	40,370	40,370
Uniforms	0	0	0	326	0	0
Equipment	0	1,525	5,489	2,562	10,000	10,000
TOTAL NON-PERSONNEL	169,065	200,336	232,453	243,464	301,372	277,972
TOTAL HUMAN RESOURCES	1,041,201	1,122,092	968,139	1,188,058	1,300,125	1,401,152

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Employee Health Services (211)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	41,828	35,870	83,656	87,886	85,757	93,740
Classified Salaries	19,590	18,373	0	0	20,000	0
Supplements	0	0	0	31,435	0	0
Sub-Total Personnel	61,418	54,243	83,656	119,321	105,757	93,740
Retiree Health Credit	647	638	1,004	1,058	1,269	1,134
Social Security / FICA	4,600	4,268	6,397	9,123	8,090	7,171
Virginia Retirement System	8,544	8,464	13,117	13,823	16,583	15,580
Alternative Fringes	0	1,641	0	0	0	0
Worker's Compensation	89	3,238	59,204	283,567	400,000	400,000
Health / Dental Insurance:	18,961	16,524	10,609	8,425	8,435	10,000
State Group Life Insurance	764	680	1,096	1,108	1,385	1,256
Sub-Total Fringe Benefits	33,604	35,453	91,427	317,103	435,763	435,141
TOTAL PERSONNEL	95,022	89,696	175,083	436,424	541,520	528,881
Professional Services	78,438	101,889	88,068	101,191	101,054	117,854
Contracted Services - Food Service	0	91	39	0	0	200
Internal Printing	0	73	205	5	450	450
Dues & Memberships	150	0	180	0	0	200
Other	156	0	0	0	0	0
Postage	258	119	52	97	50	100
Rental Equipment	1,278	1,308	1,594	1,760	2,020	2,000
Travel	440	219	797	691	600	800
Food	212	225	326	0	400	0
Medical Supplies	24,247	11,042	17,096	16,195	19,500	25,000
Non Capital Tech Hardware	262	696	0	0	0	0
Office Supplies	4,031	1,998	1,194	1,277	1,800	2,500
Software	88	0	0	0	0	0
Equipment	1,343	826	0	1,879	0	0
TOTAL NON-PERSONNEL	110,902	118,485	109,551	123,095	125,874	149,104
TOTAL EMPLOYEE HEALTH SERVICES	205,924	208,181	284,634	559,519	667,394	677,985

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Payroll (216)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	77,570	79,255	78,035	72,889	76,058	76,058
Classified Salaries	87,701	90,051	93,877	90,357	94,979	94,979
Part-Time	0	0	0	0	10,000	10,000
Supplements	360	360	9,650	13,400	360	360
Overtime	2,903	1,971	2,205	671	4,000	4,000
Sub-Total Personnel	168,534	171,637	183,767	177,316	185,397	185,397
Retiree Health Credit	1,835	2,082	2,038	1,967	2,052	2,070
Social Security / FICA	12,511	12,661	14,153	13,147	14,183	14,183
Virginia Retirement System	24,229	27,631	26,629	25,701	26,819	28,426
Alternative Fringes	0	0	14,794	0	0	0
Worker's Compensation	0	5,617	0	0	0	0
Health / Dental Insurance:	48,008	47,968	57,174	51,013	51,167	60,000
State Group Life Insurance	2,165	2,218	2,225	2,054	2,241	2,292
Sub-Total Fringe Benefits	88,747	98,178	117,013	93,882	96,461	106,971
TOTAL PERSONNEL	257,281	269,815	300,780	271,198	281,858	292,368
Internal Printing	60	0	0	47	100	150
Dues & Memberships	0	0	0	0	0	1,830
Postage	3,511	4,354	3,544	3,127	4,500	4,500
Rental Equipment	1,576	1,572	1,965	2,323	2,500	2,500
Travel	0	0	208	209	400	800
Books & Subscriptions	0	0	0	0	0	600
Non Capital Tech Hardware	0	0	764	528	210	0
Office Supplies	1,411	1,435	1,734	1,076	0	2,200
Operating Supplies	0	0	0	0	2,500	0
Equipment	134	0	1,731	861	2,366	500
TOTAL NON-PERSONNEL	6,692	7,361	9,947	8,171	12,576	13,080
TOTAL PAYROLL	263,973	277,176	310,727	279,369	294,434	305,448

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Accounting (218)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	285,804	294,572	305,446	303,128	318,205	318,205
Classified Salaries	126,707	129,235	134,039	126,672	134,463	134,463
Overtime	95	6	145	17	250	250
Sub-Total Personnel	412,606	423,812	439,630	429,818	452,918	452,918
Retiree Health Credit	4,637	5,249	5,265	5,206	5,432	5,477
Social Security / FICA	30,919	31,389	32,324	32,031	34,648	34,648
Virginia Retirement System	61,234	69,746	68,797	68,021	70,978	75,233
Health / Dental Insurance:	64,216	80,294	96,376	84,919	81,959	100,000
State Group Life Insurance	5,472	5,591	5,748	5,436	5,930	6,066
Sub-Total Fringe Benefits	166,479	192,269	208,510	195,612	198,948	221,425
TOTAL PERSONNEL	579,085	616,081	648,140	625,430	651,866	674,343
PD-Tuition	0	0	0	0	1,000	1,500
Professional Services	148,914	138,053	146,694	147,097	149,500	157,000
Contracted Services - Food Service	0	0	126	246	0	500
Internal Printing	170	164	3	10	250	300
Dues & Memberships	2,548	2,622	2,809	2,972	2,900	3,150
Other	717	566	5,392	194	3,000	2,000
Postage	2,009	3,901	3,701	2,779	4,000	4,300
Rental Equipment	1,873	1,736	2,414	2,685	2,500	3,000
Travel	1,572	2,563	2,491	783	3,000	2,000
Food	0	0	7	81	0	500
Non Capital Tech Hardware	2,135	227	366	159	2,000	2,500
Office Supplies	5,736	6,598	6,658	3,815	6,000	6,000
Operating Supplies	26	0	0	0	0	0
Software	176	289	0	0	500	0
Equipment	5,549	1,682	0	0	2,000	2,000
TOTAL NON-PERSONNEL	171,424	158,401	170,660	160,821	176,650	184,750
TOTAL ACCOUNTING	750,509	774,482	818,800	786,251	828,516	859,093

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Grants Management (219)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Part-Time	3,970	3,074	2,948	988	9,000	9,000
Sub-Total Personnel	3,970	3,074	2,948	988	9,000	9,000
Social Security / FICA	237	261	284	39	689	689
Health / Dental Insurance:	364	151	320	0	368	368
Sub-Total Fringe Benefits	601	412	604	39	1,056	1,056
TOTAL PERSONNEL	4,571	3,486	3,552	1,027	10,056	10,056
Dues & Memberships	0	0	0	0	300	519
Postage	0	1	0	0	400	300
Travel	101	34	23	47	500	230
Books & Subscriptions	0	0	0	399	450	500
Office Supplies	212	172	0	0	500	500
Software	0	688	0	0	0	0
TOTAL NON-PERSONNEL	313	896	23	446	2,150	2,049
TOTAL GRANTS MANAGEMENT	4,884	4,382	3,575	1,473	12,206	12,105

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Purchasing Services (224)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	87,082	88,975	90,755	90,419	93,150	94,350
Classified Salaries	91,676	98,278	98,104	96,213	100,264	100,264
Part-Time	0	0	0	0	13,000	13,000
Supplements	0	0	0	0	500	0
Overtime	51	103	296	212	1,500	1,500
Sub-Total Personnel	178,809	187,355	189,155	186,844	208,414	209,114
Retiree Health Credit	1,941	2,277	2,267	2,233	2,321	2,355
Social Security / FICA	14,705	14,214	14,327	14,162	15,944	15,997
Virginia Retirement System	25,630	30,217	29,613	29,181	30,327	32,345
Alternative Fringes	4,401	0	0	0	0	0
Worker's Compensation	11,188	17,340	0	0	0	0
Health / Dental Insurance:	39,168	39,152	47,242	41,874	42,500	49,000
State Group Life Insurance	2,290	2,426	2,474	2,332	2,534	2,608
Sub-Total Fringe Benefits	99,323	105,627	95,923	89,783	93,626	102,305
TOTAL PERSONNEL	278,132	292,982	285,078	276,627	302,040	311,419
Professional Services	4,215	5,424	5,245	5,000	5,000	5,000
Contracted Services - Food Service	540	450	403	0	0	500
Internal Printing	407	274	512	155	500	500
Dues & Memberships	415	415	438	370	415	360
Postage	2,256	262	1,056	316	2,000	1,000
Rental Equipment	0	20	0	0	0	0
Travel	636	1,033	1,567	59	1,500	1,000
Educational Supplies	0	0	202	0	0	0
Food	0	0	0	0	500	0
Vehicle Fuel	0	0	0	43	0	0
Non Capital Tech Hardware	174	30	494	72	0	0
Office Supplies	1,975	2,155	1,942	1,542	2,000	2,000
Operating Supplies	25	0	6	0	500	500
Software	0	193	96	0	0	0
Equipment	939	0	2,251	0	1,000	500
TOTAL NON-PERSONNEL	11,582	10,256	14,212	7,556	13,415	11,360
TOTAL PURCHASING SERVICES	289,714	303,238	299,290	284,183	315,455	322,779

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Reprographics (225)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Classified Salaries	45,017	40,469	41,278	40,600	42,104	42,104
Supplements	0	0	0	162	0	0
Overtime	372	418	705	600	3,000	3,000
Sub-Total Personnel	45,389	40,887	41,983	41,362	45,104	45,104
Retiree Health Credit	477	498	495	484	505	509
Social Security / FICA	3,493	3,127	3,216	3,161	3,450	3,450
Virginia Retirement System	6,301	6,605	6,473	6,327	6,602	6,998
Alternative Fringes	6,997	0	0	0	0	0
Health / Dental Insurance:	15,813	7,983	8,601	7,567	7,533	9,500
State Group Life Insurance	563	530	541	506	552	564
Sub-Total Fringe Benefits	33,645	18,743	19,326	18,044	18,642	21,022
TOTAL PERSONNEL	79,034	59,630	61,309	59,406	63,746	66,126
Professional Services	77,311	60,236	60,252	50,000	52,000	63,000
Internal Printing	0	133	262	370	0	0
Rental Equipment	69,309	79,967	63,440	70,761	80,000	80,000
Non Capital Tech Hardware	0	148	0	0	0	0
Office Supplies	151,908	140,368	163,032	203,611	187,000	187,000
Operating Supplies	0	0	111	0	0	0
Software	4,902	19,906	39,943	11,374	17,945	22,000
Equipment	0	5,513	3,640	0	0	0
TOTAL NON-PERSONNEL	303,430	306,272	330,680	336,115	336,945	352,000
TOTAL REPROGRAPHICS	382,464	365,902	391,989	395,521	400,691	418,126

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Administrative Technology (280)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	530,624	418,523	505,850	415,675	507,180	433,748
Classified Salaries	828,027	739,199	829,749	734,570	767,401	920,533
Part-Time	0	7,778	29,746	23,586	0	0
Supplements	0	1,591	492	189	0	0
Overtime	21,547	28,838	19,462	8,982	25,000	25,000
Sub-Total Personnel	1,380,197	1,195,929	1,385,298	1,183,002	1,299,581	1,379,281
Retiree Health Credit	14,580	13,548	14,971	13,242	15,295	16,387
Social Security / FICA	103,561	89,307	102,362	90,613	99,418	105,515
Virginia Retirement System	192,558	179,763	195,617	172,675	192,294	217,082
City of Roanoke Retirement	6,989	7,778	7,782	7,245	7,560	8,000
Alternative Fringes	15,803	5,391	6,269	1,478	0	0
Unemployment Tax	0	3,024	0	2,268	0	0
Worker's Compensation	993	0	0	0	0	0
Health / Dental Insurance:	247,281	192,840	270,358	223,878	247,204	280,000
State Group Life Insurance	17,913	15,150	17,078	14,486	16,697	18,147
Sub-Total Fringe Benefits	599,678	506,802	614,436	525,884	578,468	645,131
TOTAL PERSONNEL	1,979,875	1,702,731	1,999,734	1,708,886	1,878,049	2,024,412
Professional Services	398,969	328,147	480,233	336,469	380,000	380,000
Internal Printing	1,332	1,278	1,739	1,441	1,500	1,500
Postage	112	23	129	500	500	500
Rental Equipment	3,835	4,090	4,125	4,480	10,000	10,000
Telecommunications	248,089	396,766	149,053	149,966	425,000	425,000
Travel	5,195	6,494	30,203	7,900	15,000	5,000
Books & Subscriptions	218	239	195	0	0	0
Educational Supplies	2,430	319	473	358	0	0
Food	0	398	0	0	0	0
Non Capital Tech Hardware	66,930	57,515	61,084	43,905	100,000	100,000
Office Supplies	1,719	4,595	2,520	3,021	6,000	6,000
Operating Supplies	5,223	1,265	4,495	3,977	3,000	3,000
Software	260,222	367,053	285,679	376,503	475,000	475,000
Vehicle Supplies	0	0	0	0	0	15,000
Local Match	200,511	154,166	137,904	107,840	151,000	276,000
Equipment	841,386	320,412	493,255	459,637	652,925	677,925
TOTAL NON-PERSONNEL	2,036,170	1,642,760	1,651,087	1,495,997	2,219,925	2,374,925
TOTAL ADMINISTRATIVE TECHNOLOGY	4,016,045	3,345,491	3,650,821	3,204,883	4,097,974	4,399,337

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Safety & Security (253)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	83,656	106,484	212,779	181,422	217,346	217,346
Classified Salaries	566,364	592,606	628,445	591,082	616,320	664,358
Supplements	5,554	1,270	11,457	3,459	10,000	10,000
Overtime	34,813	33,874	33,372	24,375	30,000	30,000
Sub-Total Personnel	690,387	734,235	886,052	800,337	873,666	921,704
Retiree Health Credit	3,273	3,883	5,350	5,855	3,795	10,669
Social Security / FICA	50,998	53,938	65,798	60,409	66,835	70,510
Virginia Retirement System	46,285	54,591	72,703	77,351	28,270	124,539
City of Roanoke Retirement	19,219	21,839	21,915	14,382	21,311	22,000
Alternative Fringes	0	425	3,548	0	0	0
Annuity	0	0	0	550	0	0
Unemployment Tax	0	0	0	1,134	0	0
Worker's Compensation	2,667	3,020	9,631	0	0	0
Health / Dental Insurance:	137,765	132,402	162,458	135,619	158,267	180,000
State Group Life Insurance	7,726	8,090	9,857	9,396	4,142	11,815
Sub-Total Fringe Benefits	267,934	278,187	351,260	304,697	282,621	419,533
TOTAL PERSONNEL	958,321	1,012,422	1,237,312	1,105,034	1,156,287	1,341,237
Professional Services	1,045,723	1,061,565	2,006,206	2,629,686	1,279,050	1,343,740
Contracted Services - Food Service	0	0	0	172	0	0
Internal Printing	35	34	672	1,394	0	0
Field Trips	0	480	0	0	0	0
Other	0	0	345	165	0	0
Postage	0	98	192	72	0	0
Travel	7,848	685	7,050	4,115	1,000	3,000
Educational Supplies	2,608	545	168	0	0	0
Food	307	0	0	0	0	0
Medical Supplies	0	0	391	0	0	0
Non Capital Tech Hardware	3,468	1,914	12,687	246	0	0
Office Supplies	1,103	484	2,117	574	0	500
Operating Supplies	20,703	35,704	111,061	87,304	5,500	5,600
Software	3,943	895	11,685	29,586	10,000	12,000
Uniforms	0	3,301	625	552	3,750	3,750
Local Match	22,083	25,000	19,074	0	0	30,000
Capital Improvements	0	0	0	0	435,104	0
Equipment	10,403	12,034	82,409	16,454	224,750	270,000
TOTAL NON-PERSONNEL	1,118,225	1,142,740	2,254,682	2,770,319	1,959,154	1,668,590
TOTAL SAFETY & SECURITY	2,076,546	2,155,162	3,491,994	3,875,353	3,115,441	3,009,827

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Transportation (240)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	152,942	156,086	159,208	156,857	163,259	163,259
Classified Salaries	0	16,200	23,453	17,233	0	20,000
Substitute	2,334	1,225	1,456	0	0	0
Part-Time	0	0	0	8,878	16,000	0
Sub-Total Personnel	155,276	173,511	184,117	182,968	179,259	183,259
Retiree Health Credit	976	1,103	1,097	1,078	1,959	2,217
Social Security / FICA	11,503	12,848	13,593	13,538	13,713	14,019
Virginia Retirement System	12,885	14,631	14,336	14,086	16,416	20,458
City of Roanoke Retirement	8,430	9,394	9,399	8,801	9,183	10,000
Alternative Fringes	0	0	0	83	0	0
Annuity	0	0	0	550	0	0
Unemployment Tax	0	(925)	0	0	0	0
Worker's Compensation	73,063	67,078	239,774	0	0	0
Health / Dental Insurance:	24,521	28,553	34,971	26,784	33,785	32,000
State Group Life Insurance	2,004	2,045	2,086	2,108	2,139	2,456
Sub-Total Fringe Benefits	133,383	134,726	315,256	67,028	77,195	81,150
TOTAL PERSONNEL	288,659	308,237	499,373	249,996	256,454	264,409
Professional Services	5,062	5,550	15,063	7,020	0	0
Transportation	9,826,636	9,869,957	10,539,795	9,162,053	8,900,000	9,848,938
Internal Printing	0	0	3	0	0	0
Other	4,846	19,204	5,692	0	0	5,000
Rental Equipment	2,364	1,510	1,653	1,647	2,400	2,400
Telecommunications	4,429	0	0	0	5,000	0
Travel	0	200	0	0	0	0
Vehicle Fuel	490,167	550,442	593,759	643,100	690,672	711,392
Non Capital Tech Hardware	1,056	1,223	8,947	9,558	0	1,000
Operating Supplies	1,971	1,022	540	1,145	2,500	3,000
Software	12,995	13,514	14,466	11,068	15,000	15,500
Equipment	2,480	24,937	115,743	0	727,500	350,000
TOTAL NON-PERSONNEL	10,352,006	10,487,560	11,295,660	9,835,590	10,343,072	10,937,230
TOTAL TRANSPORTATION	10,640,665	10,795,797	11,795,033	10,085,586	10,599,526	11,201,639

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Facilities Operations (250)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	106,090	95,943	100,736	115,924	120,860	120,860
Classified Salaries	3,207,430	3,370,084	3,839,999	3,643,708	3,901,958	3,873,677
Part-Time	(73)	0	0	0	0	0
Stipends	0	0	0	0	0	12,000
Supplements	8,229	15,321	22,033	18,713	10,000	5,000
Overtime	212,679	162,755	237,766	97,426	200,000	300,000
Sub-Total Personnel	3,534,355	3,644,103	4,200,535	3,875,771	4,232,818	4,311,537
Retiree Health Credit	4,161	4,941	6,478	6,611	48,274	48,334
Social Security / FICA	264,553	273,775	310,769	295,211	323,811	329,833
Virginia Retirement System	93,980	109,372	132,874	133,095	301,826	563,892
City of Roanoke Retirement	140,281	125,331	101,790	87,658	100,456	100,000
Alternative Fringes	21,988	43,375	20,650	16,482	0	0
Unemployment Tax	1,438	(296)	(36)	36	2,500	2,500
Worker's Compensation	51,092	119,193	224,127	0	0	0
Health / Dental Insurance:	933,500	929,393	1,203,622	1,042,589	1,087,797	1,175,000
State Group Life Insurance	43,181	44,369	50,139	46,528	52,699	53,527
Sub-Total Fringe Benefits	1,554,172	1,649,454	2,050,413	1,628,211	1,917,362	2,273,085
TOTAL PERSONNEL	5,088,527	5,293,557	6,250,948	5,503,982	6,150,180	6,584,622
Professional Services	294,623	218,721	196,016	205,943	250,000	275,000
Internal Printing	5	0	0	0	0	0
Dues & Memberships	0	60	0	0	2,500	2,500
Postage	28	17	10	9	50	0
Rental Equipment	41	150	0	0	3,200	3,000
Travel	0	0	0	1,070	2,000	2,500
Educational Supplies	0	387	0	0	0	0
Food	216	290	0	0	250	0
Medical Supplies	749	0	17	0	500	500
Non Capital Tech Hardware	202	34	271	434	1,700	8,300
Office Supplies	3,199	2,245	1,824	2,421	3,000	3,000
Operating Supplies	258,330	293,816	252,247	345,820	286,000	296,000
PD-Supplies	0	0	0	0	2,500	8,750
Uniforms	782	0	580	26,567	51,600	56,000
Vehicle Supplies	611	797	0	0	600	600
Equipment	16,147	44,847	37,298	96,870	160,000	190,000
TOTAL NON-PERSONNEL	574,931	561,366	488,262	679,135	763,900	846,150
TOTAL FACILITIES OPERATIONS	5,663,458	5,854,923	6,739,210	6,183,117	6,914,080	7,430,772

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Facilities Maintenance (251)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	77,298	86,487	117,996	115,507	120,425	120,425
Classified Salaries	1,133,732	1,266,270	1,349,602	1,171,718	1,361,032	1,264,140
Supplements	1,465	5,221	4,647	5,150	6,000	6,000
Overtime	100,922	79,079	81,600	42,559	85,000	85,000
Sub-Total Personnel	1,313,416	1,437,056	1,553,845	1,334,934	1,572,457	1,475,565
Retiree Health Credit	1,416	1,855	2,330	2,412	17,777	16,753
Social Security / FICA	97,800	106,739	112,618	101,104	120,293	112,881
Virginia Retirement System	31,945	41,435	45,952	45,296	93,002	174,115
City of Roanoke Retirement	58,364	58,573	56,438	48,606	55,144	56,000
Alternative Fringes	9,322	7,402	7,460	0	0	0
Unemployment Tax	(318)	(342)	(1,000)	556	0	0
Worker's Compensation	32,503	46,278	(20,636)	0	0	0
Health / Dental Insurance	268,824	304,929	376,192	304,545	330,456	357,000
State Group Life Insurance	15,774	17,921	18,697	16,378	19,407	18,553
Sub-Total Fringe Benefits	515,630	584,790	598,051	518,898	636,080	735,302
TOTAL PERSONNEL	1,829,046	2,021,846	2,151,896	1,853,832	2,208,537	2,210,867
PD-Tuition	0	0	0	0	10,000	10,000
Professional Services	722,952	628,003	1,637,395	1,302,901	1,100,000	1,075,000
Building Rentals	7,200	7,200	46,780	75,052	7,200	63,000
Connectivity	0	244	0	0	0	0
Dues & Memberships	652	60	1,040	313	2,900	2,000
Other	(8)	160	77	3,378	0	0
Postage	0	51	242	526	100	100
Rental Equipment	13,501	9,598	81,470	5,218	20,000	20,000
Telecommunications	0	0	0	0	0	15,000
Travel	1,874	3,860	3,137	1,239	6,000	1,000
Books & Subscriptions	123	0	0	0	2,650	0
Educational Supplies	40	637	459	0	0	0
Food	0	0	486	451	0	0
Vehicle Fuel	42,320	43,201	48,534	50,305	70,000	70,000
Non Capital Tech Hardware	10,748	5,944	6,062	14,395	7,500	7,500
Office Supplies	4,587	4,468	7,326	4,922	3,000	3,000
Operating Supplies	386,490	432,392	653,655	541,374	700,000	673,231
Software	613	1,401	3,600	0	1,000	1,000
Textbooks	0	0	152	0	0	0
Uniforms	1,900	78	0	5,519	14,000	16,000
Vehicle Supplies	57,019	16,549	14,370	35,036	50,000	50,000
Capital Improvements	0	0	0	0	1,000,000	0
Equipment	234,156	334,123	225,190	597,784	237,000	150,000
Debt-Interest	0	0	0	176,847	0	0
TOTAL NON-PERSONNEL	1,484,169	1,487,970	2,729,975	2,815,261	3,231,350	2,156,831
TOTAL FACILITIES MAINTENANCE	3,313,215	3,509,816	4,881,871	4,669,093	5,439,887	4,367,698

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Grounds Maintenance (252)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	58,033	58,613	59,786	57,919	60,437	60,437
Classified Salaries	92,563	107,479	144,547	183,312	142,068	209,773
Supplements	2,700	2,155	2,564	3,283	3,500	5,000
Overtime	1,756	779	1,395	1,979	2,500	20,000
Sub-Total Personnel	155,052	169,026	208,292	246,493	208,505	295,210
Retiree Health Credit	97	118	170	224	2,430	3,270
Social Security / FICA	10,776	11,733	14,325	17,333	15,951	22,584
Virginia Retirement System	2,947	3,545	4,597	6,061	12,267	36,909
City of Roanoke Retirement	8,300	8,316	8,320	7,673	7,984	8,000
Alternative Fringes	0	47	0	0	0	0
Worker's Compensation	0	334	49	0	0	0
Health / Dental Insurance:	49,901	64,306	85,438	108,630	80,740	166,000
State Group Life Insurance	2,006	2,168	2,636	3,073	2,653	3,621
Sub-Total Fringe Benefits	74,026	90,566	115,534	142,993	122,024	240,383
TOTAL PERSONNEL	229,078	259,592	323,826	389,486	330,529	535,593
Professional Services	737,423	615,206	677,775	672,958	880,200	900,000
Internal Printing	5	0	0	0	0	0
Dues & Memberships	400	0	0	0	1,000	1,500
Other	0	1,263	1,068	0	0	0
Postage	4	0	0	0	0	0
Rental Equipment	1,094	2,021	17,400	15,332	6,500	6,500
Telecommunications	0	0	0	0	0	2,000
Travel	490	2,110	765	0	4,500	4,500
Books & Subscriptions	155	0	0	0	2,100	1,000
Educational Supplies	12,457	0	0	0	10,000	6,500
Vehicle Fuel	125	1,194	1,284	1,133	2,000	2,500
Non Capital Tech Hardware	0	0	0	2,093	0	0
Office Supplies	223	0	0	244	250	1,000
Operating Supplies	131,722	137,919	144,469	161,732	130,000	120,000
PD-Supplies	0	0	0	0	3,000	0
Software	2,000	2,000	0	4,000	2,000	3,000
Uniforms	731	0	0	1,400	4,000	4,000
Vehicle Supplies	5,040	19,145	18,143	25,894	60,000	100,000
Equipment	91,106	155,953	101,414	216,804	152,000	125,000
TOTAL NON-PERSONNEL	982,975	936,812	962,319	1,101,591	1,257,550	1,277,500
TOTAL GROUNDS MAINTENANCE	1,212,053	1,196,404	1,286,145	1,491,077	1,588,079	1,813,093

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Warehouse (260)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	76,952	78,832	73,842	53,853	56,194	56,194
Classified Salaries	311,024	307,546	316,745	290,337	334,231	321,232
Part-Time	0	0	0	0	8,000	8,000
Supplements	300	100	100	0	0	0
Overtime	19,415	22,752	17,430	9,923	20,000	20,000
Sub-Total Personnel	407,691	409,230	408,118	354,113	418,425	405,426
Retiree Health Credit	2,070	2,063	1,666	1,472	4,685	4,567
Social Security / FICA	30,766	30,642	30,005	26,340	32,010	31,015
Virginia Retirement System	30,833	31,420	25,752	22,871	34,509	57,928
City of Roanoke Retirement	4,261	4,697	4,698	4,344	4,533	4,800
Alternative Fringes	2,736	894	3,518	0	0	0
Worker's Compensation	0	(2,543)	0	0	0	0
Health / Dental Insurance:	106,992	119,085	153,131	133,222	128,751	160,000
State Group Life Insurance	5,030	5,178	5,052	4,331	5,115	5,058
Sub-Total Fringe Benefits	182,751	191,435	223,821	192,580	209,603	263,368
TOTAL PERSONNEL	590,442	600,665	631,939	546,693	628,028	668,794
Professional Services	12,567	14,281	3,669	12,713	9,000	10,600
Building Rentals	52,778	58,712	59,947	66,391	61,000	62,250
Dues & Memberships	15	15	0	55	0	40
Other	40	5	54	5	4,135	4,867
Postage	6,757	(6,429)	10,732	34,784	10,000	500
Rental Equipment	9,732	16,403	12,141	10,458	12,500	13,592
Travel	0	0	0	0	50	0
Food	124	378	0	720	0	0
Vehicle Fuel	417	351	483	800	800	900
Medical Supplies	89	0	24	0	300	200
Non Capital Tech Hardware	1,002	67	33	392	0	0
Office Supplies	9,246	6,236	3,464	3,013	4,500	4,000
Operating Supplies	4,914	9,783	3,933	0	6,500	6,500
Uniforms	740	369	108	48	900	1,500
Vehicle Supplies	11,205	0	0	0	0	0
Equipment	24,101	0	0	0	4,158	7,500
TOTAL NON-PERSONNEL	133,729	100,171	94,588	129,379	113,843	112,449
TOTAL WAREHOUSE	724,171	700,836	726,527	676,072	741,871	781,243

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Utilities (290)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Utilities - Electricity	3,354,397	3,295,250	3,123,083	3,114,674	3,424,876	3,024,876
Utilities - Natural Gas	408,516	408,806	442,656	471,419	445,524	388,448
Utilities - Water	637,320	634,469	599,154	658,815	646,592	596,592
TOTAL NON-PERSONNEL	4,400,232	4,338,525	4,164,893	4,244,908	4,516,992	4,009,916
TOTAL UTILITIES	4,400,232	4,338,525	4,164,893	4,244,908	4,516,992	4,009,916

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
Debt Service (300)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Debt Service Fees	0	0	48,727	0	0	0
Debt-Interest	4,051,318	3,803,816	3,575,440	3,645,332	3,671,867	3,957,334
Debt-Principal	10,222,867	10,063,281	9,620,506	9,142,558	7,222,115	8,670,313
TOTAL NON-PERSONNEL	14,274,185	13,867,098	13,244,672	12,787,890	10,893,982	12,627,647
TOTAL DEBT SERVICE	14,274,185	13,867,098	13,244,672	12,787,890	10,893,982	12,627,647

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
ATHLETICS**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	142,890	146,136	149,521	150,491	157,034	157,034
Classified Salaries	46,128	8,422	8,979	0	9,922	7,753
Professional Salaries	105,214	81,893	82,610	80,695	76,850	76,850
Part-Time	5,633	10,700	14,233	2,137	0	19,000
Supplements	569,597	548,228	557,886	486,447	600,000	575,000
Overtime	7,621	6,230	7,081	4,695	7,500	7,500
Sub-Total Personnel	877,082	801,608	820,309	724,465	851,306	843,137
Retiree Health Credit	2,467	2,730	2,722	2,728	2,926	2,924
Social Security / FICA	64,368	60,374	62,175	54,642	65,125	64,500
Virginia Retirement System	33,491	36,441	35,697	35,647	38,229	40,160
Unemployment Tax	79	477	346	359	500	0
Worker's Compensation	10,269	28,301	6,452	0	0	0
Health / Dental Insurance	51,532	41,382	33,936	29,027	49,751	37,397
State Group Life Insurance	3,590	3,000	3,065	2,892	3,193	3,238
Sub-Total Fringe Benefits	165,796	172,704	144,393	125,296	159,724	148,219
TOTAL PERSONNEL	1,042,878	974,312	964,702	849,761	1,011,030	991,356
PD-Tuition	0	0	0	0	5,000	0
Professional Services	153,573	170,120	186,379	175,222	183,500	205,961
Contracted Services - Food Service	19	8,069	3,352	2,200	0	1,975
Transportation	244,488	221,544	243,038	321,839	300,000	257,809
Internal Printing	231	1,124	1,440	149	3,500	2,539
Building Rentals	9,200	10,700	6,371	10,700	10,900	11,700
Dues & Memberships	32,512	36,018	35,482	29,389	38,000	36,735
Field Trips	0	1,565	0	0	0	0
Insurance	106,600	98,400	80,360	59,040	80,000	80,000
Other	9,753	10,952	11,253	10,879	7,500	9,493
Postage	7	0	0	0	0	0
Rental Equipment	873	863	7,394	4,830	5,000	1,600
Telecommunications	0	0	0	1,066	0	0
Testing Supplies	0	0	0	0	700	0
Travel	39,278	36,724	47,820	36,949	43,500	40,000
Books & Subscriptions	27	0	0	0	500	500
Educational Supplies	48,828	113,286	88,423	110,904	40,000	143,473
Food	58,574	33,126	58,969	31,625	60,000	62,000
Vehicle Fuel	855	972	575	409	300	200
Medical Supplies	15,099	12,366	12,459	12,573	15,500	13,241
Non Capital Tech Hardware	302	0	0	55	0	0
Office Supplies	1,254	401	2,026	662	1,200	1,725
Operating Supplies	35,972	7,193	5,315	5,564	102,000	0
Software	7,031	5,379	5,467	3,883	9,000	4,945
Uniforms	86,922	91,047	118,213	86,089	103,000	85,000
Transfers	2,571	800	180	0	0	0
Equipment	7,285	36,531	44,603	55,248	50,000	12,500
TOTAL NON-PERSONNEL	861,253	897,180	959,119	959,276	1,059,100	971,396
TOTAL ATHLETICS	1,904,131	1,871,492	1,923,821	1,809,037	2,070,130	1,962,752

General Fund Categorical Budget by Cost Center Discussion

All department budgets include increases to personnel and/or benefit budgets as a result of personnel changes and anticipated increases in benefit costs. RCPS continues to experience increases in health care costs, and has budgeted a 12% increase in the employer share of costs effective January 2021 (RCPS's health plan year is a calendar year). Benefits calculated as a percentage of salary have also increased.

Category of Instruction:

Instructional Central Administration (100)

The professional services category includes services for document shredding that are necessary to meet document retention and destruction requirements. Dues and memberships includes membership to the Virginia School University Partnership (VSUP). The overall budget increase is primarily due to health care cost increases.

Regular Education (110)

All line item categories include expenditures for subject area programs such as Art, English, Health/Physical Education, Dance, Music, English Language Learning (ELL), RCPS+, Science, Foreign Language, Math, Media, and Social Studies. RCPS has outsourced substitute teacher services to Source4Teachers (now named ESS), and that budget can be found on the Contracted Services – Substitutes budget line. The overall budget increase is due in part to health care cost increases, textbooks series for K-5 whole group reading program, and various furniture needs.

Special Education (120)

The Professional Development – Tuition budget line includes services provided by Goodwill Industries for students through the School to Work Program and Project Search. Professional Services includes Comprehensive Services Act (CSA) billing payable to the City of Roanoke for the local share of costs for students placed by RCPS through CSA for private day services. Professional therapy (Occupational, Speech, and Physical Therapies), legal services, and Medicaid billing also are included in professional services for Special Education.

RCPS participates in a Regional Special Education Program for low incidence populations. By pooling resources regionally, participating divisions can save on personnel and facility costs. For example, if RCPS had two hearing impaired elementary students and a participating neighboring school district had one hearing impaired elementary student, we can create one hearing impaired elementary classroom for all three students, rather than each division having their own program serving a small number of children. Previously, a third-party regional office managed this program and RCPS paid tuition for all RCPS students we place into regional classrooms. If a regional classroom was hosted by RCPS, which many are, RCPS was reimbursed for the costs of that class by the Regional Program (out of the tuition that all participating school divisions collectively pay into the program). Beginning in 2020-21, the Virginia Department of Education has changed the funding structure for regional programs serving low incidence populations. Going forward, RCPS will retain the costs of regional classrooms we provide, and will only pay tuition directly to the hosting school division, for any RCPS students being served by another participating school division. Likewise, RCPS will charge other school divisions tuition directly for any of their students served in RCPS-hosted regional classes. Because it is regional in nature, RCPS will continue to account for this program as a separate unit within the Restricted Grants Fund. A General Fund transfer will cover the costs for RCPS students served in these regional classrooms, which is budgeted in the General Fund Special Education Budget. All other reporting for the Regional Program can be found in the Grants Fund Information.

Alternative Education (191)

Professional Services includes tuition for secondary students to attend a unique vocational program called Makers Mart, where students learn wood working and other building trades. Software consists of a district-wide program for academic credit recovery, assessment, test-prep and universal remediation for students.

Career and Technical Education (170)

All expenditures are related to the costs of the career and technical program offered to the district's secondary students for programs that prepare students for technical fields and occupations. Included in testing are workplace readiness and personal finance certification exams required for graduation.

Gifted Education (180)

The Professional Development – Tuition budget category includes funds for conferences and training in teaching advanced placement (AP) courses. The Local Match includes a transfer of tuition for Roanoke City Public Schools (RCPS) students attending the Roanoke Valley Governor's School. RCPS houses the Roanoke Valley Governor's School and serves as its fiscal agent. Because it is a separately managed Local Education Agency (LEA), its funds are managed within the Restricted Grants Fund. The transfer referenced above is between the General Fund and the Grants Fund. Funds budgeted for equipment include laptop computers for the Plato Centers and Gifted Resource Teachers. Plato is a gifted pull-out program for students in grades three through five. Plato classrooms are located at Fairview Elementary and Highland Park Elementary and qualifying students from all RCPS elementary schools are invited to participate.

Early Childhood Education (190)

The Professional Services budget funds curriculum training services. Equipment includes furniture needed for additional pre-kindergarten classrooms. An increase in this budget in both personnel and non-personnel is due to additional Early Childhood Special Education (ECSE) four-year old students to be served, general education three-year old students to be served, and Virginia Preschool Initiative (VPI) students to be served.

Adjunct & Adult Education (160)

There is one expenditure line in this budget and it funds the required local share for adult education services provided through the Adult Basic Education federal grant program. This transfer is between the General Fund and the Grants Fund; expenditures of grant funds and the required local match are tracked within the Grants Fund.

School Counseling (140)

The Professional Development budget includes a portion of dual enrollment tuition for courses offered in partnership with Virginia Western Community College. Professional Services includes counseling services, legal fees, equipment maintenance, student surveys and supports.

Instructional Building Administration (150)

These expenditures represent the total amount of building allocations provided to each school for basic operating costs for the year. Building allocations are determined using a formula that is based on the prior year March 31 ADM for each school. Principals are informed of their building allocations at the start of each school year and they spend those funds throughout the year on things such as copier costs, classroom materials, and professional development materials.

Driver Education (193)

Classroom driver's education instruction is provided by health and physical education teachers. The Virginia Driving Training program, commonly referred to as "Behind-the-Wheel," is

contracted out, and the budget for this instruction is found on the Professional Services budget line in this cost center.

Psychological Services (233)

Testing Supplies include interactive subtests and site licenses.

Speech/Audiology Services (234)

The Professional Services budget includes audiometer calibration, hearing equipment maintenance and warranties, and contracted speech services. The Dues & Memberships budget includes membership for the American Speech – Language and Hearing Association (ASHA) Certification.

Instructional Technology (270)

Professional Services includes specialized technical support and advice, digital and video support, and support and service of the eLearning system. Software includes an annual renewal of the district's tracking system for library materials, textbooks and fixed assets, content area digital licenses, streaming services, and interactive software.

Discipline (130)

The Professional Services budget includes services for Positive Behavioral Intervention and Supports (PBIS) and for printing of the student code of conduct handbooks.

Student Health Services (232)

This Professional Services budget includes outsourced school nursing services provided by Carilion Clinic. Software includes the School Nurse Documentation Program (SNAP) annual contract. Equipment includes computer replacements for school nurses.

Category of Administration, Attendance, Health, and Technology:

School Board (201)

Professional Services includes legal and consulting fees for the district. It also budgets for facilitation services for School Board retreats.

Superintendent (202)

The Professional Services budget includes professional and consulting fees, and services for a mentoring program. Dues and memberships include costs for the American Association of School Administrators, Virginia Association of School Superintendents, and the district leadership forum fees. Travel includes lodging and transportation for National School Board Association conferences and other travel as needed.

Community Relations (203)

Professional Services within Community Relations consists of production services of the district's parent handbooks, marketing materials, and advertisements including event signage. Educational supplies include support for the "Load the Bus" school supply collection project. The operating supplies budget includes funds for plaques, certificates, Teacher of the Year awards, and other recognition items.

Data and Analysis (204)

The Professional Development – Tuition budget includes funds for continuing education. The Contracted Services – Substitutes includes temporary clerical staffing assistance. Testing Supplies include materials needed to complete various testing throughout the schools, examples include Peer-Assisted Learning Strategies (PALS), American College Test (ACT), WIDA for English

Learning, and the SAT. Budgeted software includes PowerSchool Assessment, Performance Plus, Tableau, Adobe Acrobat and other software needs.

Operational Central Administration (206)

Professional Services includes property and excess liability coverage services, insurance coverage consulting, worker's compensation insurance, bank service fees, legal fees, sound and lighting fees, and fees owed to the City of Roanoke for services including off-duty police officers and radio support. Operational Central Administration has an overall non-personnel budget decrease due to lower insurance and software costs.

Human Resources (210)

The Professional Services budget includes Cobra benefits administration, hiring fees and service charges for background checks, benefits consulting fees, outsourced professional training, and advertisement of job opportunities. Software includes an online job application system, an employee evaluation system, a system for Affordable Care Act filings, and the maintenance of identification networks. The decrease in non-personnel costs is due to a reduction in the budget for background checks to account for reimbursements received from outsourced vendors for which RCPS conducts these searches.

Employee Health Services (211)

The Professional Services budget includes Employee Assistant Program (EAP) services, Worker's Compensation administrative fees, and clinic lab registration. Medical Supplies include 750 flu vaccine doses and drug screening equipment. Budgets for worker's compensation claim costs are consolidated within the Employee Health budget for better tracking and budget control.

Payroll (216)

The non-personnel expenditures include postage for mailing W-2 and personnel checks, a copier lease, and office equipment.

Accounting (218)

The Professional Services budget includes services for external financial audit services, city municipal audit services and actuarial reporting. The Dues & Memberships includes memberships to the Government Finance Officers Association (GFOA), Virginia Government Finance Officers Association (VGFOA), the Association of School Business Officials (ASBO), the Virginia Association of School Business Officials (VASBO), and the Virginia Society of Certified Public Accountants (VSCPA).

Grant Management (219)

The Dues & Memberships budget includes memberships into the National Grants Management Association and the Blue Ridge Grants Management Association. Books & Subscriptions includes subscription to the National Foundation Directory Online (FDO Preferred Grants Database).

Purchasing Services (224)

The Professional Services line item budget includes advertising Requests for Bids and Proposals. The Dues & Memberships budget includes Sam's Club, Virginia Association of Government Purchasers (VAGP) and the National Institute of Government Purchasing (NIGP). Other costs include postage and office supplies.

Reprographics (225)

The Professional Services budget includes equipment maintenance services and an electronic file storage system. Office Supplies include copy paper and binding materials and other

supplies. Software includes the print job request and set-up system. Other costs include copier rental fees.

Administration Technology (280)

The Professional Services category includes upgrades to the WAN/internet, cellular and cable services, a student information system, network and security support, and improvements to the division's telephone system. The overall budget increase is primarily due to an increase in equipment and the local match associated with VPSA and eRate Category 2 (1-year match).

Safety & Security (253)

The Professional Services budget includes crossing guard services, fire alarm monitoring and sprinkler system inspection, kitchen hood inspections and cleaning, suppression inspections and fire extinguisher yearly maintenance inspections, testing of fire hydrants on school property, elevator examinations and code inspections, Sherriff's Deputy DARE Officers and Roanoke City Police Department School Resource Officers (SROs). The local match requirement is budgeted for the school's portion of the School Security Equipment Grant.

Category of Transportation:

Transportation (240)

All expenditures are related to school bus transportation for students. The school buses are owned and operated through a contractual agreement with Durham School Services, L.P. The fuel for the buses and the software to track school trips is also budgeted through this cost center. Equipment costs pertain to the installation of two-way radios on all the buses which will upgrade the current system from analog to digital.

Category of Operations and Facilities Maintenance:

Facilities Operations (250)

The Professional Services budget includes services for equipment repairs, pest control, dumpster services, and other needs. Operating Supplies includes all paper and cleaning products for custodial services.

Facilities Maintenance (251)

The Professional Services budget includes services for painting, roofing and building repairs, architectural fees, electric, auto and glass, chiller maintenance and work order software support. The Operating Supplies budget includes tires, vehicle parts, maintenance and repairs tools and supplies. Equipment includes water heaters, HVAC units, vehicles and other equipment or parts.

Grounds Maintenance (252)

Professional Services includes sidewalk and parking lot repairs, engineering services and lawn care and landscaping. Operating Supplies includes landscaping materials and various athletic equipment. Examples of items included in the equipment budget are grounds, playgrounds, and athletic field equipment.

Warehouse (260)

The Professional Services budget includes temporary workers, public services, advertising, municipal waste fees and repair service charges for the department's vehicles. Rental equipment includes tables and chairs for district events, and rental vehicles as needed to maintain operations if a fleet vehicle is not in service.

Utilities (290)

These expenditures include utility service for electricity, natural gas, and water.

Category of Athletics:

Athletics (330)

The expenditures in professional services include charges for officials, off duty police officers, and EMS services for high school and middle school sporting events. Transportation charges are for bus and rental vehicles for travel to/from games, camps, and other team events. The insurance budget is for Student Athlete Accident Insurance. The decrease in the budget is due to delaying the purchases of equipment and uniform replacements, delaying the use of FY20 spring sport purchases until FY21, and minimizing conference travel.

Grants Fund Expenditure Budget by Grant Program

**ROANOKE CITY PUBLIC SCHOOLS
2020-21 BUDGET BY GRANT OR OTHER RESTRICTED SOURCE**

Code	Grant Program	BUDGET 2020-21		
		TOTAL	PERSONNEL	NON-PERSONNEL
	Federal			
101X	Adult Basic Education	\$ 159,599	\$ 157,903	\$ 1,696
CARES	CARES Act	5,925,873	3,077,276	2,848,597
111X	Flow Thru	3,782,970	3,439,602	343,368
119X	Perkins Act	422,196	17,000	405,196
121X	Preschool Incentive	128,627	108,127	20,500
132X	Title I-A	7,121,019	5,893,618	1,227,401
134X	Title I-D Detention Center Literacy Program	2,193	0	2,193
135X	Title II-A	822,185	760,580	61,605
137X	Title III-A	130,851	36,888	93,963
169X	Title III-A Immigrant Children & Youth	0	0	0
138X	Title IV-A	503,278	90,642	412,636
145X	Title X-C McKinney-Vento	66,000	58,000	8,000
	Subtotal: Federal	19,064,791	13,639,636	5,425,155
	State			
306X	Career & Technology Education Equipment	14,622	0	14,622
317X	CTE High-Demand Fast - Growth Industry	11,395	0	11,395
319X	CTE STEM-H	4,287	0	4,287
311X	Gear Up Virginia	0	0	0
313X	Governor's School	1,754,410	1,452,182	302,228
315X	Industry Certification & Licensure Testing	11,417	0	11,417
316X	Juvenile Detention Home	1,200,001	1,085,262	114,739
362X	Mentor Teacher Program	14,114	14,114	0
322X	Project Graduation	34,523	34,523	0
355X	Race To GED	17,574	17,574	0
325X	Regional Alternative Ed	358,084	217,795	140,289
329X	School Instructional Tech Series	834,799	0	834,799
330X	Special Education Jail Program	101,211	98,211	3,000
335X	Special Education Regional Program	13,043,064	5,950,324	7,092,740
380X	VA E-Learning Backpack Initiative	0	0	0
314X	Workplace Readiness	2,647	0	2,647
	Subtotal: State	17,402,148	8,869,985	8,532,163
	TOTAL GRANTS FUND	\$ 36,466,939	\$ 22,509,621	\$ 13,957,318

Total expected expenditures reflected above include projected expenditure of General Fund dollars transferred into the Grants Fund for required local match or tuition for participating RCPS students.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Adult Basic Education (101X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Administrative Salaries	47,617	48,604	57,658	46,316	31,500	31,500
Classified Salaries	17,650	20,243	17,248	16,493	17,900	17,900
Professional Salaries	96,006	69,242	56,444	49,421	96,585	96,585
Part-Time	0	6,500	7,008	0	0	0
Sub-Total Personnel	161,273	144,589	138,357	112,229	145,985	145,985
Social Security / FICA	12,280	11,010	10,536	8,540	11,559	11,559
Virginia Retirement System	1	0	0	0	0	0
Health / Dental Insurance:	4,204	1,171	0	0	359	359
Sub-Total Fringe Benefits	16,485	12,181	10,536	8,540	11,918	11,918
TOTAL PERSONNEL	177,758	156,770	148,893	120,769	157,903	157,903
Testing Supplies	0	0	6,454	0	0	0
Travel	567	0	352	0	500	500
Non Capital Tech Hardware	978	0	0	0	1,000	1,000
Office Supplies	0	1,544	0	1,597	0	0
Textbooks	4,868	0	0	0	196	196
TOTAL NON-PERSONNEL	6,413	1,544	6,806	1,597	1,696	1,696
TOTAL Adult Basic Education	184,171	158,314	155,699	122,366	159,599	159,599

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
CARES Act (CARES)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Supplements	0	0	0	0	0	2,858,320
Sub-Total Personnel	0	0	0	0	0	2,858,320
Social Security / FICA	0	0	0	0	0	218,956
Sub-Total Fringe Benefits	0	0	0	0	0	218,956
TOTAL PERSONNEL	0	0	0	0	0	3,077,276
PD-Tuition	0	0	0	0	0	165,000
Professional Services	0	0	0	0	0	40,000
Contracted Services/Food Services	0	0	0	0	0	150,000
Transportation	0	0	0	0	0	300,000
Internal Printing	0	0	0	0	0	90,000
Books & Subscriptions	0	0	0	0	0	240,000
Educational Supplies	0	0	0	0	0	910,000
Medical Supplies	0	0	0	0	0	13,597
Office Supplies	0	0	0	0	0	15,000
Operating Supplies	0	0	0	0	0	15,000
Software	0	0	0	0	0	130,000
Educational Equipment	0	0	0	0	0	780,000
TOTAL NON-PERSONNEL	0	0	0	0	0	2,848,597
TOTAL CARES Act	0	0	0	0	0	5,925,873

NOTE: The application in which Roanoke City Public Schools will outline its intended use of CARES Act stimulus funding is still in development. The above breakdown of proposed expenditures by line item is an estimate, and may change once the application is finalized and approved by the Virginia Department of Education. The budget above reflects the intended expenditure of the full grant award in 2020-21, though the award period extends to September 20, 2022, so some portion of this award may carry forward into FY2022.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Flow Through (111X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Administrative Salaries	325,330	327,951	335,721	347,303	328,951	343,951
Classified Salaries	274,490	263,277	291,781	258,993	266,088	279,088
Professional Salaries	1,660,328	1,694,348	1,697,148	1,627,582	1,711,677	1,658,677
Supplements	79,586	56,175	48,928	58,936	63,873	63,873
Sub-Total Personnel	2,339,735	2,341,751	2,373,578	2,292,814	2,370,589	2,345,589
Retiree Health Credit	25,172	28,629	28,199	27,025	28,050	28,050
Social Security / FICA	171,833	172,810	177,461	171,758	178,821	166,821
Virginia Retirement System	332,562	379,943	368,518	352,890	366,525	346,525
Alternative Fringes	4,082	0	2,065	0	0	0
Worker's Compensation	4,956	5,901	0	0	3,550	3,550
Health / Dental Insurance:	554,216	569,628	566,212	545,642	634,175	519,175
State Group Life Insurance	29,708	30,491	30,783	29,081	30,218	29,890
Sub-Total Fringe Benefits	1,122,529	1,187,403	1,173,237	1,126,395	1,241,340	1,094,013
TOTAL PERSONNEL	3,462,264	3,529,154	3,546,815	3,419,209	3,611,929	3,439,602
Professional Services	62,891	142,200	103,045	139,133	140,073	144,328
Transportation	60,270	148,376	171,188	154,065	160,000	160,000
Dues & Memberships	209	0	0	0	0	0
Field Trips	(7,262)	159	1,088	1,140	0	0
Other	(1,350)	225	0	0	0	0
Testing Supplies	(13)	6,991	6,740	13,772	7,476	7,476
Travel	16,036	19	13,971	11,120	927	927
Books & Subscriptions	0	0	174	0	0	0
Educational Supplies	14,410	14,229	22,043	24,257	7,841	7,841
Food	912	762	73	210	419	300
Medical Supplies	1,671	0	87	0	0	0
Non Capital Tech Hardware	4,852	1,014	5,355	15,539	1,000	1,000
Office Supplies	30	2,746	2,526	1,816	2,595	1,595
Operating Supplies	24	26	0	1,878	16	16
PD-Supplies	19,454	10,190	3,270	0	7,739	0
Software	11,381	12,088	8,932	12,807	7,657	7,657
Equipment	33,281	12,240	43,714	30,253	12,228	12,228
TOTAL NON-PERSONNEL	216,796	351,264	382,204	406,008	367,972	343,368
TOTAL Flow Through	3,679,060	3,880,418	3,929,019	3,825,217	3,979,901	3,782,970

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Perkins Act (119X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Professional Salaries	0	0	5,056	0		
Supplements	10,005	12,056	9,944	16,496	15,000	15,000
Sub-Total Personnel	10,005	12,056	15,000	16,496	15,000	15,000
Social Security / FICA	853	913	1,739	1,260	2,000	2,000
Health / Dental Insurance:	267	705	261	0	0	0
Sub-Total Fringe Benefits	1,120	1,618	2,000	1,260	2,000	2,000
TOTAL PERSONNEL	11,125	13,674	17,000	17,756	17,000	17,000
Professional Services	3,424	5,000	8,536	2,521	5,000	5,000
Transportation	4,795	3,925	5,371	12,103	15,000	15,000
Dues & Memberships	192	60	0	0	0	0
Field Trips	14,179	1,235	1,455	0	15,000	15,000
Other	0	0	0	12,563	0	0
Rental Equipment	0	0	3,891	0		
Telecommunications	0	48	0	0	0	0
Testing Supplies	3,965	12,137	19,371	33,176	14,000	14,000
Travel	17,992	32,043	10,602	14,071	15,000	15,000
Books & Subscriptions	1,618	73,513	420	10,843	70,000	70,000
Educational Supplies	35,558	19,916	18,765	11,438	20,284	20,284
Non Capital Tech Hardware	11,458	17,239	28,446	28,047	18,000	18,000
Office Supplies	1,218	0	0	0	0	0
Operating Supplies	150	19	0	0	150	150
Software	10,612	13,712	28,711	29,180	20,000	20,000
Textbooks	5,260	0	4,813	10,336	0	0
Uniforms	4,524	7,171	2,781	6,596	5,000	5,000
Equipment	205,774	197,752	245,959	233,566	207,762	207,762
TOTAL NON-PERSONNEL	320,718	383,769	379,121	404,440	405,196	405,196
TOTAL Perkins Act	331,843	397,443	396,121	422,196	422,196	422,196

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Preschool Incentive (121X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Classified Salaries	0	3,453	0	7,050	3,453	3,453
Professional Salaries	62,963	73,960	65,951	56,841	78,174	78,174
Supplements	6,549	3,943	8,088	6,160	0	0
Sub-Total Personnel	69,512	81,355	74,039	70,051	81,627	81,627
Retiree Health Credit	699	1,007	791	804	620	920
Social Security / FICA	5,141	5,904	5,443	5,146	4,585	4,785
Virginia Retirement System	9,230	13,357	10,341	10,502	8,688	9,688
Health / Dental Insurance:	9,749	19,081	10,984	11,236	11,062	11,062
State Group Life Insurance	825	1,072	864	877	45	45
Sub-Total Fringe Benefits	25,644	40,420	28,423	28,566	25,000	26,500
TOTAL PERSONNEL	95,156	121,775	102,462	98,617	106,627	108,127
Professional Services	4,394	1,650	99	0	5,000	5,000
Field Trips	0	0	428	0	3,596	3,596
Testing Supplies	5,925	0	0	0	3,833	3,833
Travel	0	0	137	376	285	285
Educational Supplies	670	948	397	0	5,581	5,581
Vehicle Fuel	0	0	0	0	1,800	1,800
Office Supplies	424	533	0	0	405	405
TOTAL NON-PERSONNEL	11,413	3,131	1,061	376	20,500	20,500
TOTAL Preschool Incentive	106,569	124,906	103,523	98,993	127,127	128,627

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Title I-A (132X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 YTD Actual	FY 19-20 YTD Encumb	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Administrative Salaries	275,001	129,795	132,568	208,602	21,647	230,248	193,818	197,695
Classified Salaries	311,147	300,330	310,092	287,054	19,623	306,677	352,783	359,839
Professional Salaries	2,667,666	2,939,874	3,127,106	2,665,761	299,569	2,965,330	3,316,383	3,382,711
Part-Time	0	0	0	3,844	0	3,844	31,000	31,000
Supplements	359,108	411,267	499,599	345,589	7,079	352,669	205,350	205,350
Overtime	41	50	62	232	0	232	0	0
Sub-Total Personnel	3,612,963	3,781,316	4,069,427	3,511,082	347,917	3,858,999	4,099,334	4,176,595
Retiree Health Credit	31,545	37,034	39,826	34,475	4,088	38,563	41,347	42,174
Social Security / FICA	274,595	287,641	305,937	263,467	25,115	288,582	316,301	322,627
Virginia Retirement System	419,445	491,404	520,507	449,443	51,958	501,401	516,833	527,170
Alternative Fringes	1,926	0	960	0	0	0	0	0
Worker's Compensation	72,471	0	0	0	0	0	0	0
Health / Dental Insurance:	671,178	709,548	850,546	727,346	200,653	927,999	775,267	783,020
State Group Life Insurance	37,466	39,443	43,478	37,514	4,336	41,851	41,208	42,032
Sub-Total Fringe Benefits	1,508,625	1,565,070	1,761,254	1,512,245	286,151	1,798,395	1,690,956	1,717,023
TOTAL PERSONNEL	5,121,588	5,346,386	5,830,681	5,023,326	634,068	5,657,394	5,790,290	5,893,618
PD-Tuition	100	0	0	0	0	0	0	0
Professional Services	169,488	147,340	124,579	114,620	15,003	129,623	159,080	209,080
Transportation	21,634	63,456	54,246	48,800	2,995	51,795	22,000	22,000
Internal Printing	570	1,143	1,072	940	0	940	700	700
Building Rentals	1,800	1,800	1,800	3,000	0	3,000	1,800	1,800
Field Trips	1,075	1,815	1,649	265	0	265	2,400	2,400
Other	0	2,141	0	0	0	0	0	0
Postage	29	53	62	0	0	0	0	0
Rental Equipment	54,197	50,497	46,942	35,662	14,850	50,513	80,000	80,000
Testing Supplies	0	0	0	460	0	460	0	0
Travel	19,523	11,115	21,678	3,994	2,955	6,949	20,000	20,000
Books & Subscriptions	44,244	141,993	76,454	25,938	3,233	29,170	0	0
Educational Supplies	74,908	54,686	46,604	33,445	5,998	39,443	401,451	447,235
Food	1,204	2,842	3,559	2,311	0	2,311	8,500	8,500
Non Capital Tech Hardware	15,404	44,411	116,320	147,454	943	148,398	24,000	24,000
Office Supplies	16,560	15,194	26,811	8,288	5,576	13,864	9,700	9,700
Operating Supplies	800	176	447	303	0	303	0	0
PD Supplies	0	0	0	0	0	0	0	0
Software	28,510	35,121	78,156	63,751	2,881	66,632	19,000	19,000
Textbooks	(99)	0	0	0	0	0	0	0
Uniforms	1,130	1,902	116	0	283	283	0	0
Transfers	219,791	243,678	204,045	85,480	0	85,480	260,690	268,986
Equipment	90,582	545,190	345,542	279,635	1,722	281,357	114,000	114,000
TOTAL NON-PERSONNEL	761,452	1,365,122	1,150,082	854,343	56,440	910,783	1,123,321	1,227,401
TOTAL Title I-A	5,883,040	6,711,508	6,980,763	5,877,669	690,508	6,568,177	6,913,611	7,121,019

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Title I-D SOP Detention Center Reading (134X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Books & Subscriptions	2,000	1,304	1,053	806	3,308	2,193
Non Capital Tech Hardware	0	0	250	0	0	0
Office Supplies	0	0	1,088	0	0	0
Software	0	0	0	309	0	0
TOTAL NON-PERSONNEL	2,000	1,304	2,391	1,115	3,308	2,193
TOTAL Title I-D SOP Detention Center Reading	2,000	1,304	2,391	1,115	3,308	2,193

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Title II-A Improving Teacher Quality (135X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Administrative Salaries	23,499	0	0	0	0	0
Professional Salaries	501,939	487,923	500,218	474,336	494,429	504,050
Sub-Total Personnel	525,438	487,923	500,218	474,336	494,429	504,050
Retiree Health Credit	5,900	6,035	6,006	5,692	6,084	6,206
Social Security / FICA	39,345	35,872	35,933	35,393	36,057	36,778
Virginia Retirement System	77,923	80,074	78,473	74,376	80,772	82,871
Health / Dental Insurance:	100,896	120,438	123,269	118,654	122,837	124,066
State Group Life Insurance	6,963	6,427	6,556	6,208	6,479	6,609
Sub-Total Fringe Benefits	231,026	248,847	250,237	240,323	252,229	256,530
TOTAL PERSONNEL	756,464	736,770	750,455	714,659	746,658	760,580
PD-Tuition	15,893	14,855	40,807	27,146	37,900	47,900
Professional Services	2,200	12,770	8,663	20,350	5,780	5,780
Transportation	0	573	605	0	0	0
Other	0	0	6,639	0	0	0
Testing Supplies	765	500	0	0	1,100	825
Travel	6,155	2,151	5,367	10,607	6,800	7,100
Educational Supplies	0	40	0	0	0	0
Office Supplies	173	157	0	0	0	0
Software	21,470	500	0	0	0	0
TOTAL NON-PERSONNEL	46,656	31,546	62,081	58,103	51,580	61,605
TOTAL Title II-A Improving Teacher Quality	803,120	768,316	812,536	772,762	798,238	822,185

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Title III-A Limited English Proficient (137X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Classified Salaries	6,038	5,771	7,142	7,057	8,000	8,000
Supplements	18,591	48,464	24,137	38,099	21,500	21,500
Sub-Total Personnel	24,629	54,235	31,279	45,155	29,500	29,500
Retiree Health Credit	67	76	83	85	96	96
Social Security / FICA	1,705	4,071	2,272	3,366	1,845	1,845
Virginia Retirement System	888	1,006	1,143	1,143	1,054	1,054
Health / Dental Insurance:	4,923	5,678	6,227	3,755	4,288	4,288
State Group Life Insurance	79	81	95	179	105	105
Sub-Total Fringe Benefits	7,663	10,912	9,821	8,528	7,388	7,388
TOTAL PERSONNEL	32,292	65,147	41,100	53,683	36,888	36,888
PD-Tuition	7,025	9,000	1,800	0	40,000	40,000
Professional Services	10,452	13,794	42,675	23,079	2,000	2,000
Transportation	5,630	6,419	8,371	4,680	0	0
Internal Printing	2	0	24	57	0	0
Dues & Memberships	0	40	0	0	0	0
Field Trips	0	153	139	155	0	0
Rental Equipment	0	0	531	0	0	0
Travel	2,931	4,337	2,316	1,870	5,000	5,000
Books & Subscriptions	0	1,606	1,840	4,750	8,069	8,069
Educational Supplies	4,444	2,886	7,517	4,959	4,555	4,555
Food	0	64	220	(152)	3,000	3,000
Non Capital Tech Hardware	0	300	431	0	75	75
Office Supplies	8	0	61	31	72	72
Operating Supplies	0	10	0	426	0	0
Software	45,940	17,427	89,585	28,532	18,792	18,792
Textbooks	8,097	23,700	5,000	2,966	12,400	12,400
TOTAL NON-PERSONNEL	84,529	79,736	160,510	71,353	93,963	93,963
TOTAL Title III-A Limited English Proficient	116,821	144,883	201,610	125,036	130,851	130,851

**ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
 Title III-A Immigrant Children & Youth (169X)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Supplements	7,422	7,750	17,750	290	8,000	0
Sub-Total Personnel	7,422	7,750	17,750	290	8,000	0
Social Security / FICA	629	780	1,434	22	500	0
Sub-Total Fringe Benefits	629	780	1,434	22	500	0
TOTAL PERSONNEL	8,051	8,530	19,184	312	8,500	0
Educational Supplies	278	0	0	0	2,380	0
TOTAL NON-PERSONNEL	278	0	0	0	2,380	0
TOTAL Title III-A Immigrant Children & Youth	8,329	8,530	19,184	312	10,880	0

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Title IV-A Student Support and Academic Enrichment (138X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Classified Salaries	0	0	0	3,068	0	0
Stipends	0	0	0	0	8,000	8,000
Supplements	0	12,042	16,132	55,174	76,200	76,200
Sub-Total Personnel	0	12,042	16,132	58,242	84,200	84,200
Retiree Health Credit	0	0	0	66	0	0
Social Security / FICA	0	900	1,207	2,699	6,442	6,442
Virginia Retirement System	0	0	0	859	0	0
Health / Dental Insurance:	0	210	3,045	1,702	0	0
State Group Life Insurance	0	0	0	152	0	0
Sub-Total Fringe Benefits	0	1,110	4,253	5,477	6,442	6,442
TOTAL PERSONNEL	0	13,152	20,385	63,719	90,642	90,642
PD-Tuition	0	0	158,500	0	24,874	25,881
Professional Services	0	0	30,941	138,150	107,355	107,355
Transportation	0	0	0	822	0	0
Internal Printing	0	0	0	116	0	0
Field Trips	0	0	0	495	0	0
Other	0	0	0	100	0	0
Testing Supplies	0	0	69,652	0	0	0
Travel	0	0	7,856	22,692	8,500	9,200
Books & Subscriptions	0	0	6,974	2,507	0	0
Educational Supplies	0	0	5,600	20,508	98,000	108,000
Non Capital Tech Hardware	0	0	160,813	0	0	0
Operating Supplies	0	0	0	1,442	0	0
PD-Supplies	0	0	0	0	2,400	5,400
Software	0	0	0	23,081	0	0
Educational Equipment	0	0	0	0	131,800	156,800
Equipment	0	0	72,012	8,217	25,000	0
TOTAL NON-PERSONNEL	0	0	512,347	218,129	397,929	412,636
TOTAL Title IV-A Student Support and Academic Enrichment	0	13,152	532,732	281,848	488,571	503,278

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Title X-C McKinney-Vento Homeless (145X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Professional Salaries	55,000	58,000	48,000	63,007	58,000	58,000
Sub-Total Personnel	55,000	58,000	48,000	63,007	58,000	58,000
Retiree Health Credit	0	0	0	159	0	0
Social Security / FICA	0	0	0	1,007	0	0
Virginia Retirement System	0	0	0	2,080	0	0
Health / Dental Insurance:	0	0	0	1,755	0	0
State Group Life Insurance	0	0	0	174	0	0
Sub-Total Fringe Benefits	0	0	0	5,175	0	0
TOTAL PERSONNEL	55,000	58,000	48,000	68,182	58,000	58,000
Transportation	9,500	8,000	20,000	18,000	8,000	8,000
Travel	0	0	0	1,700	0	0
Transfers	1,500	0	0	0	0	0
TOTAL NON-PERSONNEL	11,000	8,000	20,000	19,700	8,000	8,000
TOTAL Title X-C McKinney-Vento Homeless	66,000	66,000	68,000	87,882	66,000	66,000

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Career & Technical Education Equipment (306X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Educational Supplies	27	0	0	0	0	0
Equipment	13,807	14,622	14,019	14,322	14,622	14,622
TOTAL NON-PERSONNEL	13,834	14,622	14,019	14,322	14,622	14,622
TOTAL Career & Technical Education Equipment	13,834	14,622	14,019	14,322	14,622	14,622

**ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
 CTE High-Demand Fast - Growth Industry (317X)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Software	1,145	0	0	0	0	0
Equipment	9,632	11,395	10,921	11,159	11,395	11,395
TOTAL NON-PERSONNEL	10,778	11,395	10,921	11,159	11,395	11,395
TOTAL CTE High-Demand Fast - Growth Industry	10,778	11,395	10,921	11,159	11,395	11,395

**ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
 CTE STEM-H (319X)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Testing Supplies	1,634	3,705	4,071	4,174	4,000	4,000
Travel	2,248	582	0	0	287	287
Educational Supplies	137	0	0	0	0	0
TOTAL NON-PERSONNEL	4,020	4,287	4,071	4,174	4,287	4,287
TOTAL CTE STEM-H	4,020	4,287	4,071	4,174	4,287	4,287

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Gear Up Virginia (311X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Professional Salaries	13,011	27,336	10,104	598	23,000	0
Supplements	15,935	20,055	19,701	21,607	12,500	0
Sub-Total Personnel	28,946	47,391	29,805	22,205	35,500	0
Social Security / FICA	2,663	3,610	2,242	1,414	2,716	0
Virginia Retirement System	0	1	0	0	0	0
Health / Dental Insurance:	1,853	2,518	0	0	0	0
Sub-Total Fringe Benefits	4,516	6,129	2,242	1,414	2,716	0
TOTAL PERSONNEL	33,462	53,520	32,047	23,619	38,216	0
Professional Services	2,000	34,111	18,818	47,831	28,000	0
Transportation	2,920	7,846	7,668	2,896	10,500	0
Internal Printing	0	38	0	384	0	0
Field Trips	1,566	0	2,632	0	0	0
Travel	7,196	15,059	2,984	1,656	18,000	0
Books & Subscriptions	0	3,890	0	0	3,484	0
Educational Supplies	4,108	22,826	85	0	5,000	0
Food	2,021	979	456	152	0	0
Non Capital Tech Hardware	9,408	450	0	0	500	0
Office Supplies	310	1,101	0	0	1,200	0
Operating Supplies	76	78	0	12	100	0
Uniforms	1,273	0	0	0	0	0
Equipment	8,617	0	0	0	0	0
TOTAL NON-PERSONNEL	39,495	86,378	32,643	52,932	66,784	0
TOTAL Gear Up Virginia	72,957	139,898	64,690	76,551	105,000	0

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Governor's School (313X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Administrative Salaries	95,080	88,203	89,958	88,314	90,501	92,154
Classified Salaries	73,453	74,553	77,534	73,677	91,848	77,581
Professional Salaries	663,907	657,678	682,788	666,415	683,037	752,472
Part-Time	0	0	540	0	0	0
Supplements	32,948	30,869	38,598	25,007	24,083	30,946
Overtime	918	624	521	498	9,323	9,639
Sub-Total Personnel	866,306	851,928	889,939	853,912	898,792	962,792
Retiree Health Credit	8,835	9,642	9,595	9,591	9,700	10,670
Social Security / FICA	64,590	63,153	64,707	63,199	68,758	73,654
Virginia Retirement System	116,699	127,936	125,377	125,321	141,673	155,840
City of Roanoke Retirement	4,009	4,468	4,472	4,163	4,500	4,950
Alternative Fringes	13,457	0	0	0	0	0
Health / Dental Insurance:	189,293	181,237	190,020	191,869	188,329	232,123
State Group Life Insurance	10,833	10,683	10,897	10,791	11,048	12,153
Sub-Total Fringe Benefits	407,715	397,125	405,069	404,934	424,008	489,390
TOTAL PERSONNEL	1,274,021	1,249,053	1,295,008	1,258,846	1,322,800	1,452,182
PD-Tuition	0	120	80	0	120	120
Professional Services	4,232	6,714	19,706	12,730	57,500	57,500
Contracted Services - Substitutes	0	0	3,048	0	0	0
Transportation	3,550	2,244	3,343	0	3,300	3,300
Internal Printing	1,398	1,725	2,479	2,315	1,500	1,500
Dues & Memberships	434	778	859	819	800	800
Utilities - Electricity	47,640	48,803	56,561	53,220	60,000	46,000
Field Trips	4,543	1,760	1,799	0	4,500	4,500
Utilities - Natural Gas	1,640	1,741	2,486	2,640	0	2,500
Other	0	2	0	0	0	0
Postage	362	403	725	297	400	400
Rental Equipment	3,656	3,687	3,038	3,926	3,800	3,800
Telecommunications	0	0	635	884	0	0
Testing Supplies	4,000	4,000	2,000	0	4,000	4,000
Travel	2,678	7,513	7,597	2,934	7,000	7,000
Utilities - Water	0	0	0	3,960	0	3,500
Books & Subscriptions	1,355	8,291	2,480	831	8,500	8,500
Educational Supplies	35,970	43,499	48,312	53,442	48,000	48,000
Food	328	341	333	590	350	350
Medical Supplies	0	33	0	95	50	50
Non Capital Tech Hardware	781	2,035	2,517	11,725	2,100	2,100
Office Supplies	4,333	4,067	6,814	5,789	4,000	4,000
Operating Supplies	834	1,646	3,646	5,962	1,600	1,600
Software	8,318	10,791	10,548	12,750	12,000	12,000
Textbooks	3,515	12,908	11,888	7,088	13,000	13,000
Uniforms	0	110	183	0	110	110
Transfers	200,283	192,971	183,179	175,340	173,340	13,228
Equipment	23,782	53,798	49,378	78,675	114,370	64,370
TOTAL NON-PERSONNEL	353,634	409,981	423,634	436,010	520,340	302,228
TOTAL Governor's School	1,627,655	1,659,034	1,718,642	1,694,856	1,843,140	1,754,410

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Industry Certification & Licensure Testing (315X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Testing Supplies	10,704	11,417	14,913	15,289	11,417	11,417
TOTAL NON-PERSONNEL	10,704	11,417	14,913	15,289	11,417	11,417
TOTAL Industry Certification & Licensure Testing	10,704	11,417	14,913	15,289	11,417	11,417

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Juvenile Detention Home (316X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Administrative Salaries	119,146	121,801	124,237	122,323	181,848	173,848
Classified Salaries	20,427	24,179	2,984	0	24,644	24,644
Professional Salaries	563,305	567,951	561,309	575,451	572,494	552,094
Part-Time	0	0	21,748	21,301	0	0
Supplements	4,500	0	0	139	0	0
Sub-Total Personnel	707,377	713,931	710,278	719,214	778,986	750,586
Retiree Health Credit	7,575	8,484	8,280	8,386	9,348	9,082
Social Security / FICA	52,836	53,699	53,346	54,413	59,592	57,420
Virginia Retirement System	100,047	112,568	109,456	109,575	122,145	124,747
Alternative Fringes	0	0	2,680	0	0	0
Health / Dental Insurance:	122,495	113,149	109,554	116,863	125,629	133,370
State Group Life Insurance	8,940	9,036	9,039	9,083	10,205	10,057
Sub-Total Fringe Benefits	291,894	296,935	292,356	298,320	326,919	334,676
TOTAL PERSONNEL	999,271	1,010,866	1,002,634	1,017,534	1,105,905	1,085,262
Professional Services	494	5,875	1,590	760	3,000	3,000
Other	0	0	51	0	0	0
Rental Equipment	1,393	748	898	1,243	1,200	3,000
Telecommunications	8,910	13,770	8,100	10,800	9,000	11,800
Testing Supplies	0	0	0	1,601	0	0
Travel	8,950	6,942	88,506	4,685	8,200	9,000
Books & Subscriptions	44	0	964	307	300	1,000
Educational Supplies	2,368	2,499	7,748	3,686	3,000	8,400
Food	0	0	0	0	100	1,000
Non Capital Tech Hardware	1,174	1,855	2,081	7,303	1,000	3,000
Office Supplies	1,082	1,440	6,067	4,672	3,000	5,000
Software	40,138	22,117	8,964	32,206	22,508	30,000
Uniforms	80	0	0	0	0	0
Transfers	26,151	44,914	35,493	27,981	38,949	37,539
Equipment	1,527	16,368	6,134	695	2,000	2,000
TOTAL NON-PERSONNEL	92,313	116,529	166,596	95,938	92,257	114,739
TOTAL Juvenile Detention Home	1,091,584	1,127,395	1,169,230	1,113,472	1,198,162	1,200,001

**ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
 Mentor Teacher Program (362X)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Professional Salaries	13,294	10,755	18,159	0	9,500	13,000
Supplements	504	0	0	0	404	0
Sub-Total Personnel	13,798	10,755	18,159	0	9,904	13,000
Social Security / FICA	832	0	0	0	727	995
Health / Dental Insurance:	113	0	0	0	124	119
Sub-Total Fringe Benefits	946	0	0	0	851	1,114
TOTAL PERSONNEL	14,744	10,755	18,159	0	10,755	14,114
TOTAL Mentor Teacher Program	14,744	10,755	18,159	0	10,755	14,114

**ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
 Project Graduation (322X)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Professional Salaries	26,892	12,564	21,554	2,665	14,318	14,318
Supplements	6,990	336	0	11,198	11,663	11,739
Sub-Total Personnel	33,882	12,900	21,554	13,863	25,982	26,058
Social Security / FICA	2,595	925	1,730	1,192	2,829	2,829
Health / Dental Insurance:	3,929	2,420	2,009	0	5,448	5,448
State Group Life Insurance	0	0	0	89	188	188
Sub-Total Fringe Benefits	6,524	3,345	3,738	1,281	8,465	8,465
TOTAL PERSONNEL	40,406	16,245	25,292	15,144	34,447	34,523
TOTAL Project Graduation	40,406	16,245	25,292	15,144	34,447	34,523

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Race To GED (355X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Classified Salaries	2,238	0	0	0	0	0
Professional Salaries	13,000	4,425	7,998	10,798	16,325	16,325
Sub-Total Personnel	15,238	4,425	7,998	10,798	16,325	16,325
Social Security / FICA	1,151	337	506	826	1,249	1,249
Sub-Total Fringe Benefits	1,151	337	506	826	1,249	1,249
TOTAL PERSONNEL	16,389	4,762	8,504	11,624	17,574	17,574
TOTAL Race To GED	16,389	4,762	8,504	11,624	17,574	17,574

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Regional Alternative Education (325X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Professional Salaries	122,451	144,655	143,257	169,489	125,910	178,059
Supplements	22,938	15,366	18,948	14,250	22,000	14,808
Sub-Total Personnel	145,389	160,021	162,205	183,739	147,910	192,867
Retiree Health Credit	730	813	809	775	853	721
Social Security / FICA	6,771	6,229	6,594	6,035	11,315	6,537
Virginia Retirement System	9,637	10,789	10,573	10,129	10,212	9,418
Health / Dental Insurance:	12,124	10,566	11,460	7,986	15,000	7,387
State Group Life Insurance	861	866	883	922	1,700	865
Sub-Total Fringe Benefits	30,123	29,262	30,320	25,847	39,080	24,928
TOTAL PERSONNEL	175,512	189,283	192,525	209,586	186,990	217,795
Professional Services	8,921	1,229	2,925	0	15,000	0
Regional Program	124,230	128,253	128,912	138,191	128,995	140,289
TOTAL NON-PERSONNEL	133,151	129,482	131,837	138,191	143,995	140,289
TOTAL Regional Alternative Education	308,663	318,765	324,362	347,777	330,985	358,084

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
School Instructional Technology Series (329X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Supplements	0	0	7,254	0	0	0
Sub-Total Personnel	0	0	7,254	0	0	0
Social Security / FICA	0	0	399	0	0	0
Health / Dental Insurance:	0	0	1,001	0	0	0
Sub-Total Fringe Benefits	0	0	1,401	0	0	0
TOTAL PERSONNEL	0	0	8,655	0	0	0
Professional Services	14,945	31,802	80,000	22,581	34,982	34,982
Travel	0	5,451	5,445	0	3,802	3,802
Non Capital Tech Hardware	20,082	13,312	2,269	0	92,158	92,158
Software	0	17,184	0	8,762	22,007	22,007
Equipment	811,650	741,749	721,450	768,219	530,293	681,850
TOTAL NON-PERSONNEL	846,677	809,498	809,164	799,562	683,242	834,799
TOTAL School Instructional Technology Series	846,677	809,498	817,819	799,562	683,242	834,799

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Special Education Jail Program (330X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Classified Salaries	22,788	23,235	24,991	22,161	22,575	24,259
Professional Salaries	57,416	60,990	48,491	39,047	66,565	41,374
Supplements	1,728	543	2,000	0	0	0
Overtime	1,141	784	0	0	1,200	0
Sub-Total Personnel	83,073	85,553	75,482	61,207	90,340	65,633
Retiree Health Credit	919	1,093	885	751	1,084	1,100
Social Security / FICA	6,257	6,323	5,617	4,679	6,911	5,075
Virginia Retirement System	12,141	14,497	11,568	9,809	14,165	11,583
Health / Dental Insurance:	11,362	12,167	7,681	5,890	12,653	13,931
State Group Life Insurance	1,085	1,164	967	806	1,183	889
Sub-Total Fringe Benefits	31,764	35,245	26,719	21,934	35,996	32,578
TOTAL PERSONNEL	114,837	120,798	102,201	83,141	126,336	98,211
Professional Services	0	0	0	260	0	0
Telecommunications	1,080	1,080	1,080	1,080	1,090	1,090
Travel	649	210	437	312	1,000	910
Non Capital Tech Hardware	0	0	385	0	0	0
Office Supplies	0	147	360	0	911	1,000
TOTAL NON-PERSONNEL	1,729	1,437	2,262	1,651	3,001	3,000
TOTAL Special Education Jail Program	116,566	122,235	104,463	84,792	129,337	101,211

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
Special Education Regional Program (335X)

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Classified Salaries	1,641,979	1,682,845	2,060,311	1,855,433	1,922,600	2,011,039
Professional Salaries	1,584,655	1,620,217	1,506,002	1,497,283	1,808,005	1,635,125
Supplements	5,381	2,211	4,074	1,273	2,257	2,291
Overtime	0	444	14	(143)	460	467
Sub-Total Personnel	3,232,015	3,305,717	3,570,401	3,353,846	3,733,322	3,648,922
Retiree Health Credit	33,730	37,758	40,132	38,601	39,673	47,661
Social Security / FICA	231,445	237,591	264,316	255,302	252,862	301,328
Virginia Retirement System	447,462	501,087	524,582	499,211	518,284	654,649
Worker's Compensation	31,181	33,125	0	0	24,049	24,410
Health / Dental Insurance:	1,000,888	1,089,623	1,165,868	1,209,412	1,103,899	1,227,553
State Group Life Insurance	39,807	40,255	43,810	41,856	48,872	45,802
Sub-Total Fringe Benefits	1,784,513	1,939,441	2,038,708	2,044,382	1,987,639	2,301,402
TOTAL PERSONNEL	5,016,528	5,245,158	5,609,109	5,398,228	5,720,961	5,950,324
Professional Services	0	74,768	73,605	158,321	83,479	93,456
Regional Program	5,558,638	5,452,798	6,493,080	6,532,827	6,502,204	6,977,549
Transportation	5,500	13,742	18,402	10,196	8,734	14,005
Dues & Memberships	0	0	225	225	0	0
Field Trips	0	116	480	0	130	132
Other	0	0	125	0	0	0
Travel	0	220	4,038	2,577	246	250
Educational Supplies	0	1,298	2,402	1,620	1,449	3,000
Food	79	1,078	2,322	2,262	1,104	2,000
Non Capital Tech Hardware	0	299	3,477	182	334	339
Office Supplies	0	1,383	512	345	1,544	1,567
Operating Supplies	22	210	84	0	234	238
Software	0	180	406	2,331	202	205
Equipment	0	0	9,236	0	0	0
TOTAL NON-PERSONNEL	5,564,239	5,546,091	6,608,394	6,710,886	6,599,660	7,092,740
TOTAL Special Education Regional Program	10,580,767	10,791,249	12,217,503	12,109,114	12,320,621	13,043,064

**ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
 VA E-Learning Backpack Initiative (380X)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Supplements	1,867	4,773	2,168	0	0	0
Sub-Total Personnel	1,867	4,773	2,168	0	0	0
Social Security / FICA	150	307	297	0	0	0
Health / Dental Insurance:	434	847	640	0	0	0
Sub-Total Fringe Benefits	584	1,153	937	0	0	0
TOTAL PERSONNEL	2,451	5,926	3,105	0	0	0
Travel	658	0	0	0	0	0
Equipment	212,550	103,040	0	117,124	0	0
TOTAL NON-PERSONNEL	213,208	103,040	0	117,124	0	0
TOTAL VA E-Learning Backpack Initiative	215,659	108,966	3,105	117,124	0	0

**ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2020-2021 - RESTRICTED GRANTS FUND
 Workplace Readiness (314X)**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY 19-20 Forecasted Actual	FY 19-20 Budget	FY 20-21 Budget
Testing Supplies	2,481	2,647	2,513	2,577	2,647	2,647
TOTAL NON-PERSONNEL	2,481	2,647	2,513	2,577	2,647	2,647
TOTAL Workplace Readiness	2,481	2,647	2,513	2,577	2,647	2,647

**Food Services Fund Expenditure Budget
with Object Code Detail**

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2020-2021
FOOD SERVICE**

Line Item	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Forecasted Actual	FY 19-20 Budget	FY20-21 Budget
Administrative Salaries	136,777	133,755	131,672	140,041	146,130	146,130
Classified Salaries	1,351	0	0	17,186	0	51,823
Substitute	0	2,515	0	0	0	0
Supplements	900	200	1,504	167	0	0
Overtime	0	0	0	65	0	0
Sub-Total Personnel	139,028	136,470	133,176	157,459	146,130	197,953
Retiree Health Credit	888	942	887	1,013	1,754	2,395
Social Security / FICA	13,116	10,358	10,086	11,939	11,179	15,143
Virginia Retirement System	11,857	12,497	11,591	13,489	15,036	23,900
City of Roanoke Retirement	7,416	8,093	8,096	7,572	7,878	9,000
Alternative Fringes	10,073	0	0	0	0	0
Unemployment Tax	5,268	6,705	416	0	0	0
Worker's Compensation	11,656	36,812	7,430	0	40,000	40,000
Health / Dental Insurance:	11,520	11,552	9,328	8,321	8,546	11,468
State Group Life Insurance	1,793	1,750	1,730	1,994	1,913	2,653
Sub-Total Fringe Benefits	73,597	88,710	49,564	44,327	86,306	104,559
TOTAL PERSONNEL	212,625	225,180	182,740	201,786	232,436	302,512
Professional Services	95,868	64,173	70,736	104,456	50,000	171,000
Contracted Services - Food Service	8,306,433	8,109,786	8,439,301	8,564,959	8,725,000	8,850,000
Internal Printing	2,544	2,484	2,393	2,280	2,200	3,500
Building Rentals	10,593	14,551	18,933	14,942	20,000	15,000
Dues & Memberships	173	258	294	278	400	400
Other	949	729	640	1,053	0	0
Postage	3,983	2,712	182	155	600	500
Rental Equipment	2,418	1,866	1,934	4,950	5,250	5,250
Travel	1,108	919	602	1,137	2,500	2,500
Food	30,529	30,502	0	0	0	0
Vehicle Fuel	759	270	239	500	1,350	1,000
Non Capital Tech Hardware	9,348	1,362	763	1,419	1,200	1,200
Office Supplies	7,319	7,217	7,899	5,472	12,000	9,000
Operating Supplies	2,760	777	24,150	2,928	3,000	18,250
PD-Supplies	0	0	0	0	150	0
Software	16,490	20,052	28,072	21,914	31,500	0
Transfers	300,000	300,000	300,000	250,000	300,000	300,000
Equipment	175,145	69,633	301,915	442,306	445,364	285,000
TOTAL NON-PERSONNEL	8,966,421	8,627,291	9,198,052	9,418,748	9,600,514	9,662,600
TOTAL FOOD SERVICE	9,179,046	8,852,471	9,380,792	9,620,534	9,832,950	9,965,112

INFORMATIONAL SECTION



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CITY OF ROANOKE, VIRGINIA ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

REAL PROPERTY

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2010	6,698,391,113	2.04%	6,698,391,113	1
2011	6,801,971,286	1.55%	6,801,971,286	1
2012	6,794,772,298	(0.11%)	6,794,772,298	1
2013	6,725,168,858	(1.02%)	6,725,168,858	1
2014	6,679,969,872	(0.67%)	6,679,969,872	1
2015	6,693,874,349	0.21%	6,693,874,349	1
2016	6,724,229,966	0.45%	6,724,229,966	1
2017	6,783,463,907	0.88%	6,783,463,907	1
2018	6,970,302,556	2.75%	6,970,302,556	1
2019	7,180,263,228	3.01%	7,180,263,228	1

PERSONAL PROPERTY

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2010	758,872,026	(6.28%)	1,264,786,710	0.60
2011	769,951,558	1.46%	1,283,252,597	0.60
2012	816,148,651	6.00%	1,360,247,752	0.60
2013	840,633,111	3.00%	1,401,055,185	0.60
2014	859,809,462	2.28%	1,433,015,770	0.60
2015	899,096,367	4.57%	1,498,493,945	0.60
2016	942,611,706	4.84%	1,571,019,510	0.60
2017	943,805,249	0.13%	1,573,008,748	0.60
2018	956,571,007	1.35%	1,594,285,012	0.60
2019	993,064,403	3.82%	1,655,107,338	0.60

PUBLIC SERVICE CORPORATIONS

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2010	359,212,368	7.20%	360,848,221	0.995
2011	353,515,462	(1.59%)	357,281,499	0.989
2012	360,309,314	1.92%	360,309,314	1.000
2013	416,800,579	15.68%	418,303,022	0.996
2014	414,953,913	(0.44%)	413,969,355	1.002
2015	437,573,144	5.45%	441,997,287	0.990
2016	439,744,208	0.50%	447,535,616	0.983
2017	451,184,702	2.60%	460,947,191	0.979
2018	437,557,641	(3.02%)	446,761,907	0.979
2019	471,816,290	7.83%	481,020,556	0.981

TOTAL ASSESSED VALUE

2010	7,816,475,507
2011	7,925,438,306
2012	7,971,230,263
2013	7,982,602,548
2014	7,954,733,247
2015	8,030,543,860
2016	8,106,585,880
2017	8,178,453,858
2018	8,364,431,204
2019	8,645,143,921

Source: City of Roanoke, Department of Finance.

CITY OF ROANOKE, VIRGINIA PROPERTY TAX RATES AND TAX LEVIES

Year	<u>REAL PROPERTY</u>		<u>PERSONAL PROPERTY</u>		<u>PUBLIC SERVICE CORPORATIONS</u>			
	Tax Rate		Tax Rate		Tax Rate			
	Per \$100	Levy	Per \$100	Levy	Per \$100	Levy		
2010	1.19		79,710,636	3.45	26,141,385	1.19		4,246,026
2011	1.19		80,943,458	3.45	27,385,166	1.19		4,231,507
2012	1.19		80,857,790	3.45	27,311,532	1.19		4,316,603
2013	1.19		80,029,509	3.45	28,188,385	1.19		4,991,552
2014	1.19		79,491,642	3.45	28,709,212	1.19		4,982,967
2015	1.19		79,600,752	3.45	31,024,476	1.19		5,260,278
2016	1.22	(1)	82,035,606	3.45	32,374,952	1.22	(1)	5,458,834
2017	1.22		82,758,259	3.45	32,593,307	1.22		5,542,928
2018	1.22		85,037,691	3.45	32,639,181	1.22		5,382,350
2019	1.22		87,599,213	3.45	33,159,157	1.22		5,809,857

TOTAL TAX LEVIES

2010	110,098,047
2011	112,560,131
2012	112,485,925
2013	113,209,446
2014	113,183,821
2015	115,885,506
2016	119,869,392
2017	120,894,494
2018	123,059,222
2019	126,568,227

Source: City of Roanoke, Department of Finance.
 (1) Effective July 1, 2015, the rate became \$1.22.

The real estate tax rate per 100 has remained the same for the last four years. For a citizen owning a home in Roanoke City, the average annual tax rate is \$1,611.51 as of the last record of data was available.

The real estate values have increased approximately 6.5% over the last five years resulting in an increase in the average tax bill of approximately 5.5%.

Fiscal Year	Assessed Value of Real Estate	Over Age 18 Population Estimate per Weldon Cooper		Average Tax Payer Assessment Real Estate	Tax Rate per 100	Average Tax Bill Real Estate
2016	3,770,592,700	77,517		125,165	1.22	1,527.01
2017	3,755,121,700	77,380		124,482	1.22	1,518.68
2018	3,789,830,600	77,383		125,495	1.22	1,531.04
2019	3,896,115,000	77,498 *		128,453	1.22	1,567.13
2020	4,015,447,200	77,498 *		132,091	1.22	1,611.51

Per Weldon Cooper, data is not available for 2019 and 2020. Therefore, an average of the last four years was used.

<https://demographics.coopercenter.org/population-estimates-age-sex-race-hispanic-towns>

CITY OF ROANOKE, VIRGINIA GENERAL PROPERTY TAX LEVIES AND COLLECTIONS

	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10
Total Tax Levies	\$ 126,568,227	\$ 123,059,222	\$ 120,894,494	\$ 119,869,392	\$ 115,885,506	\$ 113,183,821	\$ 113,209,446	\$ 112,485,925	\$ 112,560,131	\$ 110,098,047
Current Tax Collections	117,652,216	113,368,012	110,623,042	110,372,175	105,842,394	103,746,942	103,802,153	103,693,219	102,130,123	100,833,008
Current Tax Collections - State Share	8,075,992	8,075,992	8,075,992	8,075,992	8,075,992	8,075,992	8,075,992	8,075,992	8,075,992	8,075,992
Delinquent Tax Collections	-	-	3,007,291	2,799,543	3,926,119	4,193,129	4,838,415	2,972,963	2,756,631	2,389,214
Delinquent Tax Collections - State Share	-	-	-	-	-	-	-	-	-	-
Total Tax Collections	\$ 125,728,208	\$ 121,444,004	\$ 121,706,325	\$ 121,247,710	\$ 117,844,505	\$ 116,016,063	\$ 116,716,560	\$ 114,742,174	\$ 112,962,746	\$ 111,298,214
Current Tax Collections As										
Percent of Levies	99.34%	98.69%	98.18%	98.81%	98.30%	98.80%	98.82%	99.36%	97.91%	98.92%
Total Tax Collections As										
Percent of Levies (1)	99.34%	98.69%	100.67%	101.15%	101.69%	102.50%	103.10%	102.01%	100.36%	101.09%

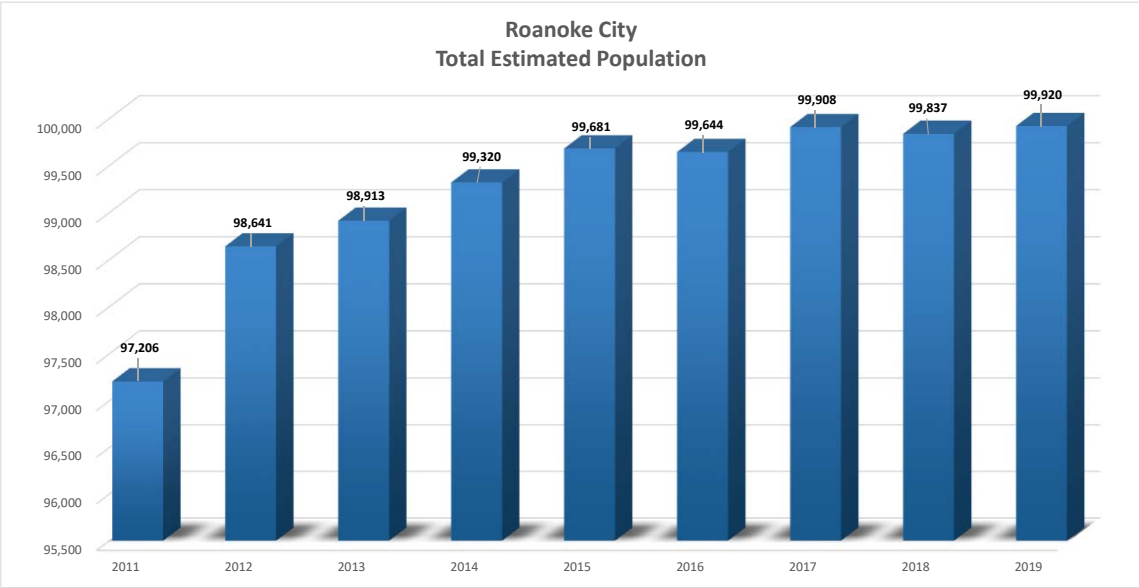
CITY OF ROANOKE, VIRGINIA PRINCIPAL PROPERTY TAXPAYERS

Tax Year 2019

Taxpayer	Rank	Description	Taxable	Percentage of Total City
			Assessed Value	Taxable Assessed Value
			Value	
Carilion Clinic	1	Healthcare Provider	\$ 256,193,314	2.96%
Appalachian Power	2	Public Utility	165,567,338	1.92%
Norfolk Southern Railway	3	Transportation	155,004,608	1.79%
Valley View Mall LLC	4	Shopping Mall	92,601,300	1.07%
Roanoke Gas Company	5	Public Utility	61,571,298	0.71%
Roanoke Electric Steel Corp	6	Primary Metals	54,510,171	0.63%
HR Foundation	7	Hotel	35,879,377	0.42%
Wholesome Harvest	8	Bakery	34,983,850	0.40%
Verizon Virginia, Inc.	9	Communications	31,217,298	0.36%
Faison Roanoke Office Limited	10	Office Building	30,044,500	0.35%
			\$ 917,573,054	10.61%

Source: City of Roanoke, Department of Finance

City of Roanoke, Virginia Population



Source: Weldon Cooper Center for Public Service

City of Roanoke, Virginia

Property Tax Analysis

Property taxes are assessed annually as of January 1. Real estate tax is payable in two equal installments, each due on or before October 5 and April 5. On April 6, real property taxes become an enforceable lien against the property. The annual assessment for real estate is based on 100% of the assessed fair market value. The tax rates are established annually, without limitation, by City Council. The tax rate for real estate was \$1.22 per \$100 of assessed value for the year.

Personal property tax is due on or before May 31 during the year of assessment. The personal property tax rate was \$3.45 per \$100 of assessed value for the year. The Commonwealth funds localities for a portion of the personal property taxes billed to property tax owners. The Personal Property Tax Relief Act as amended provides a flat amount of reimbursement to localities, such as the City of Roanoke, thereby altering the percent of tax relief provided. The Commonwealth's share of the tax was 54.1% for tax year 2019. A penalty of 10% of unpaid real estate and personal property tax is due for late payment. Interest on unpaid taxes is 10% in the first year. Thereafter, the interest is calculated using the Internal Revenue Service (IRS) rate. At June 30, 2019, the IRS rate was 5%.

The City bills and collects taxes and recognizes revenue upon levy for government-wide purposes. For the fund financial statements, the City recognizes revenue to the extent that it results in current receivables.

Source: City of Roanoke, Comprehensive Annual Financial Report

CITY OF ROANOKE, VIRGINIA LOCAL TAX REVENUES BY SOURCE

	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10
General Property Tax	\$ 120,758,870	\$ 116,465,065	\$ 113,275,390	\$ 113,081,794	\$ 108,639,136	\$ 106,192,008	\$ 105,475,896	\$ 105,846,418	\$ 104,463,578	\$ 103,019,671
Sales Tax	22,389,378	21,426,783	19,696,458	20,600,395	20,564,044	19,236,561	19,437,336	19,147,211	18,602,105	18,095,643
Utility Consumer Tax	9,579,846	9,640,336	9,270,713	9,363,331	9,386,233	9,486,778	9,325,645	9,115,344	9,433,181	9,072,887
Cigarette Tax	2,108,127	2,152,811	2,267,939	2,371,201	2,256,249	2,332,535	2,431,242	2,456,680	2,338,732	2,515,209
Recordation and Probate Tax	1,122,549	1,085,920	1,017,518	1,034,652	961,270	863,485	947,178	880,865	740,733	781,542
Business, Professional, and Occupational License Tax	14,374,602	13,902,987	13,388,278	12,886,986	13,215,775	12,812,877	12,550,814	12,238,455	11,780,678	12,073,505
Transient Room Tax (1)	4,784,182	5,375,713	4,317,618	4,305,977	4,162,522	3,874,018	3,391,403	2,983,586	2,918,631	2,636,536
Admissions Tax	972,422	992,421	447,622	462,216	443,116	439,693	417,015	433,932	422,279	442,030
Telecommunications/Telephone Surcharge -E911	5,897,696	6,357,300	6,562,456	6,727,824	6,933,071	6,994,183	7,115,248	7,096,448	7,247,927	7,383,848
Motor Vehicle License Tax	2,914,811	2,955,266	2,765,343	2,594,635	2,123,181	2,046,686	2,069,532	2,130,313	2,002,299	1,951,813
Franchise Tax	403,332	482,719	449,488	496,151	338,193	485,678	479,215	447,420	474,064	579,288
Prepared Food and Beverage Tax (2)	17,335,630	16,609,514	15,996,897	15,704,954	13,856,899	13,225,652	12,874,902	17,216,380	16,030,878	11,159,911
Bank Stock Tax	1,677,904	1,750,847	1,600,050	1,575,655	1,585,268	1,586,786	1,558,030	1,463,718	1,853,502	1,473,670
Total Local Taxes	\$ 204,319,349	\$ 199,197,682	\$ 191,055,770	\$ 191,205,771	\$ 184,464,957	\$ 179,576,940	\$ 178,073,456	\$ 181,456,770	\$ 178,308,587	\$ 171,185,553

(1) Effective January 1, 2013, the Transient Room Tax increased from 7% to 8%.

(2) Effective July 1, 2010, the Prepared Food and Beverage Tax increased from 5% to 7%. The tax rate reverted to 5% on July 1, 2012. The tax rate increased to 5.5% on July 1, 2015.

Source: City of Roanoke, Department of Finance

Enrollment Statistics

School*

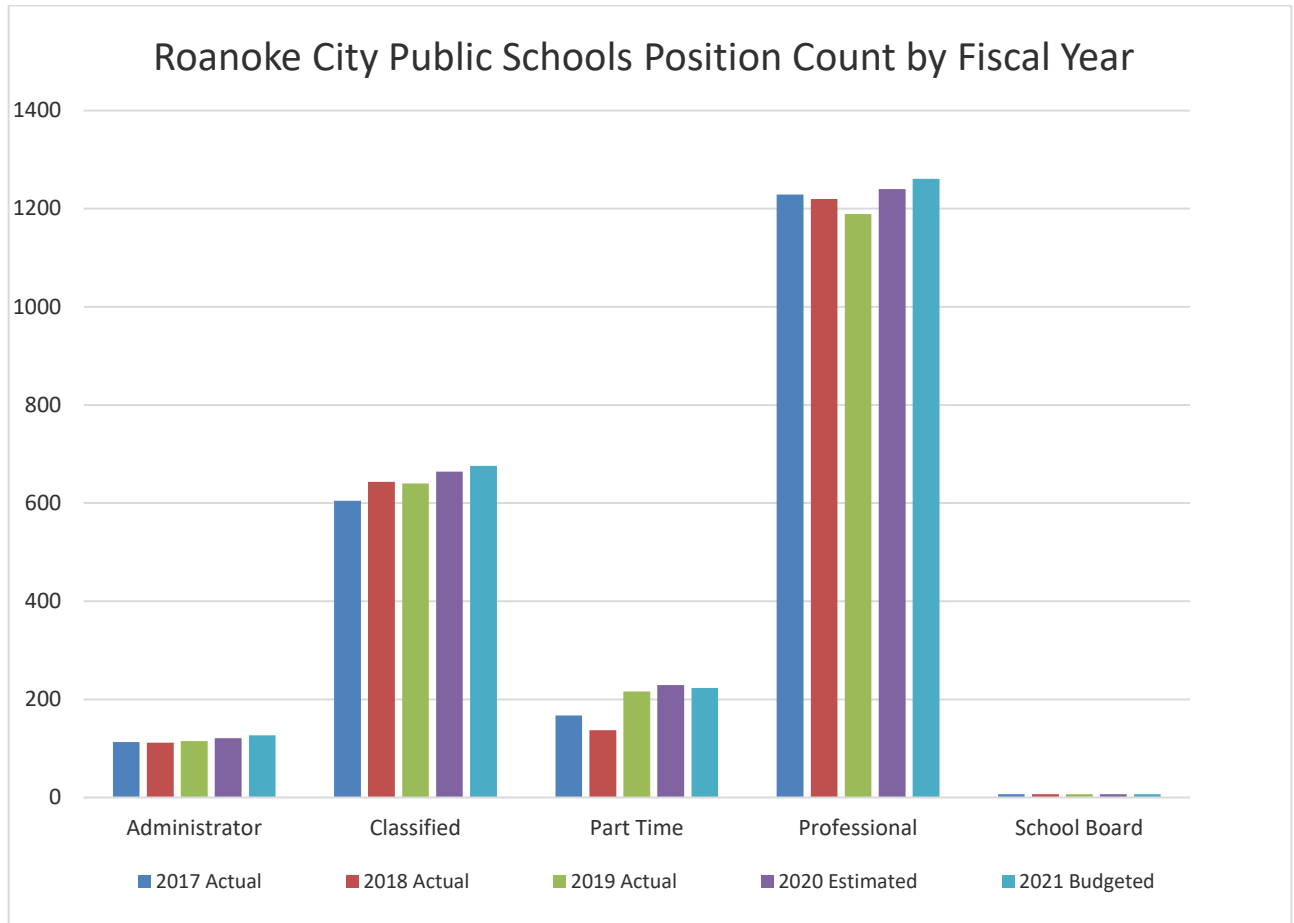
<i>Elementary Schools</i>	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Crystal Spring Elementary	347	344	342	340	350	354	348
Fairview Elementary	526	556	533	538	544	564	557
Fallon Park Elementary	645	660	568	557	560	552	561
Fishburn Park Elementary	330	321	233	229	230	234	228
Garden City Elementary	275	274	260	274	281	278	285
Grandin Court Elementary	353	342	345	340	345	339	342
Highland Park Elementary	370	355	380	349	352	342	348
Hurt Park Elementary	397	365	348	339	336	325	321
Lincoln Terrace Elementary	306	353	294	311	320	322	317
Monterey Elementary	582	495	533	526	523	530	522
Morningside Elementary	307	288	228	209	208	207	205
Preston Park Elementary	504	531	481	480	470	478	467
Roanoke Academy Elementary	423	450	304	304	302	295	300
Round Hill Elementary	636	694	612	621	633	646	628
Virginia Heights Elementary	324	322	309	315	323	331	327
Wasena Elementary	244	224	201	220	227	231	228
Westside Elementary	750	756	666	680	686	684	675
<i>Middle Schools</i>	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Lucy Addison Middle	605	609	593	650	688	677	671
James Breckinridge Middle	571	624	674	710	728	732	738
John P. Fishwick Middle	598	571	529	532	543	533	528
James Madison Middle	609	585	576	615	635	627	632
Woodrow Wilson Middle	460	487	564	657	674	664	663
<i>High Schools</i>	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Patrick Henry High	1972	1923	1943	2007	2018	2010	2015
William Fleming High	1552	1659	1678	1678	1709	1753	1744
Totals	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Total Schools	26	26	26	26	26	26	26
Total Enrollment	13686	13788	13194	13481	13685	13708	13650

*Actual figures based on Fall Membership reported to the VA Department of Education; excluding Pre-Kindergarten

*Projections based on Fall Membership reported to the VA Department of Education in previous school years; excluding Pre-Kindergarten

Personnel Resource Allocations

The school division’s full and part-time positions, as experienced in three prior years, 2016-17, 2017-18, and 2018-19, as projected for the current year 2019-20, and as budgeted for 2020-21 are reflected below. These counts fluctuate throughout each year. Key factors that influence changes in personnel resources include enrollment changes and employee separations and new hires. The actual and projected counts for prior and current years were measured at the same point in time each year in an effort to provide a valid comparison.



Classifications	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Estimated	2020-2021 Budgeted
Administrator	113	112	115	121	127
Classified	605	643	640	664	676
Part-Time	167	137	216	229	223
Professional	1,229	1,220	1,189	1,240	1,261
School Board	7	7	7	7	7
Total	2,121	2,119	2,167	2,261	2,294

The following pages provide additional detail on position control for the 2020-21 budget year, in alphabetical order by cost center. Temporary positions and supplemental duty jobs are not included.

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: ACCOUNTING (218)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 318,205	4.0
Classified Positions	\$ 134,463	3.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 452,668	7.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Accountant	Administrator	\$ 223,115	3.0
Admin Support Worker	Classified	\$ 49,325	1.0
Director	Administrator	\$ 95,090	1.0
Finance Support Personnel	Classified	\$ 85,138	2.0
		\$ 452,668	7.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: ADMINISTRATIVE TECHNOLOGY (280)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 473,887	6.0
Classified Positions	\$ 880,394	15.3
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,354,281	21.3
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 49,811	1.0
Coordinator	Administrator	\$ 309,002	4.0
Network Security Engineer	Classified	\$ 74,632	1.0
Programmer	Administrator	\$ 80,811	1.0
Programmer/Report Writer	Administrator	\$ 84,074	1.0
Technology Supp Personnel	Classified	\$ 755,951	13.3

\$ 1,354,281 21.3

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: ALTERNATIVE EDUCATION (191)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,520,082	30.0
TOTAL UNRESTRICTED	\$ 1,520,082	30.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 68,000	1.0
TOTAL RESTRICTED	\$ 68,000	1.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Teacher	Professional	\$ 1,504,295	29.0
Specialist	Professional	\$ 24,325	1.0
Teacher on Assignment	Professional	\$ 59,462	1.0
		\$ 1,588,082	31.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: ATHLETICS (341)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ -	0.0
RESTRICTED FUNDING		
Administrative Positions	\$ 157,034	2.0
Classified Positions	\$ 7,753	0.2
Professional Positions	\$ 76,850	1.0
TOTAL RESTRICTED	\$ 241,637	3.2

Master Position Name	Classification	Budgeted Salary	FTE Count
Athletic Director	Administrator	\$ 157,034	2.0
Athletic Trainer	Professional	\$ 76,850	1.0
Maintenance Worker - Grounds	Classified	\$ 7,753	0.2
		\$ 241,637	3.2

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: CAREER & TECHNICAL EDUCATION (170)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 84,959	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,871,581	34.1
TOTAL UNRESTRICTED	\$ 1,956,540	35.1
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Assistant Director	Administrator	\$ 84,959	1.0
Teacher	Professional	\$ 1,871,581	34.1
		\$ 1,956,540	35.1

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: COMMUNITY RELATIONS (203)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 86,430	1.0
Classified Positions	\$ 32,849	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 119,279	2.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Director	Administrator	\$ 86,430	1.0
Admin Support Worker	Classified	\$ 32,849	1.0
		\$ 119,279	2.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: DATA & ANALYSIS (204)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 141,333	1.5
Classified Positions	\$ 129,887	3.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 271,220	4.5
RESTRICTED FUNDING		
Administrative Positions	\$ 38,127	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 38,127	0.5

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 34,484	1.0
Assistant Director	Administrator	\$ 76,253	1.0
Director	Administrator	\$ 103,206	1.0
Instruct Support Personnel	Classified	\$ 95,403	2.0
		\$ 309,346	5.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: DISCIPLINE (130)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 123,807	1.0
Classified Positions	\$ 42,787	1.0
Professional Positions	\$ 663,476	11.0
TOTAL UNRESTRICTED	\$ 830,070	13
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 50,216	1.0
TOTAL RESTRICTED	\$ 50,216	1

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 42,787	1.0
Executive Director	Administrator	\$ 123,807	1.0
Student Support Specialist	Professional	\$ 713,692	12.0
		\$ 880,286	14.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: EARLY CHILDHOOD EDUCATION (190)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 48,864	0.5
Classified Positions	\$ 605,108	29.0
Professional Positions	\$ 1,636,286	29.5
TOTAL UNRESTRICTED	\$ 2,290,258	59.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Director	Administrator	\$ 48,864	0.5
Instruct Support Personnel	Classified	\$ 605,108	29.0
Teacher	Professional	\$ 1,636,286	29.5
		\$ 2,290,258	59.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: EMPLOYEE HEALTH SERVICES (211)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 93,740	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 93,740	1.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Director	Administrator	\$ 93,740	1.0
		\$ 93,740	1.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: FACILITIES MAINTENANCE (251)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 120,425	1.5
Classified Positions	\$ 1,264,140	25.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,384,565	26.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 41,292	1.0
Chief of Physical Plants	Administrator	\$ 49,486	0.5
Fac Maintenance Supvr	Administrator	\$ 70,939	1.0
Maintenance Worker	Classified	\$ 1,189,289	23.0
Work Order and Doc Spec	Classified	\$ 33,559	1.0
		\$ 1,384,565	26.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: FACILITIES OPERATIONS (250)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 120,860	1.5
Classified Positions	\$ 3,873,677	133.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 3,994,537	134.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 32,888	1.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 32,888	1.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 41,292	1.0
Building Manager - Large	Classified	\$ 97,270	2.0
Building Manager - Mid-Size	Classified	\$ 794,390	19.0
Building Manager - Small	Classified	\$ 232,620	6.0
Chief of Physical Plants	Administrator	\$ 49,486	0.5
Director	Administrator	\$ 71,374	1.0
Operations Worker	Classified	\$ 2,660,993	96.0
Operations Worker Sub PT	Classified	\$ 80,000	10.0
		\$ 4,027,425	135.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: FOOD SERVICES (321)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ -	0.0
RESTRICTED FUNDING		
Administrative Positions	\$ 146,130	2.0
Classified Positions	\$ 51,823	1.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 197,953	3.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Assistant Director	Administrator	\$ 59,634	1.0
Director	Administrator	\$ 86,496	1.0
Maintenance Worker	Classified	\$ 51,823	1.0
		\$ 197,953	3.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: GIFTED EDUCATION (180)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 38,894	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ 852,039	16.4
TOTAL UNRESTRICTED	\$ 890,933	16.9
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Supervisor	Administrator	\$ 38,894	0.5
Teacher	Professional	\$ 852,039	16.4
		\$ 890,933	16.9

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: GROUNDS MAINTENANCE (252)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 60,437	1.0
Classified Positions	\$ 209,773	5.8
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 270,210	6.8
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Assistant Supervisor	Classified	\$ 49,610	1.0
Maintenance Worker	Classified	\$ 160,163	4.8
Operational Serv Supervisor	Administrator	\$ 60,437	1.0
		\$ 270,210	6.8

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: HUMAN RESOURCES (210)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 361,531	4.0
Classified Positions	\$ 300,049	6.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 661,580	10.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 300,049	6.0
Coordinator	Administrator	\$ 154,231	2.0
Director	Administrator	\$ 84,693	1.0
Executive Director	Administrator	\$ 122,607	1.0
		\$ 661,580	10.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL BUILDING ADMINISTRATION (150)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 5,166,163	62.0
Classified Positions	\$ 1,816,756	49.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 6,982,919	111.0
RESTRICTED FUNDING		
Administrative Positions	\$ 219,795	2.0
Classified Positions	\$ 44,693	1.0
Professional Positions	\$ 10,000	1.0
TOTAL RESTRICTED	\$ 274,488	4.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 1,776,320	48.0
Assistant Director	Administrator	\$ -	0.0
Assistant Principal	Administrator	\$ 2,576,711	35.0
Community Outreach Coord PT	Professional	\$ 10,000	1.0
Director	Administrator	\$ 90,954	1.0
Finance Support Personnel	Classified	\$ 85,129	2.0
Principal	Administrator	\$ 2,393,734	25.0
Program Director	Administrator	\$ 324,559	3.0
		\$ 7,257,407	115.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL CENTRAL ADMINISTRATION (100)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 279,294	2.5
Classified Positions	\$ 161,167	3.5
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 440,461	6.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 28,130	0.5
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 28,130	0.5

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 189,297	4.0
Executive Director	Administrator	\$ 239,800	2.0
Supervisor	Administrator	\$ 39,494	0.5
		\$ 468,591	6.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL TECHNOLOGY (270)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 669,356	11.0
TOTAL UNRESTRICTED	\$ 669,356	11.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Teacher	Professional	\$ 669,356	11.0

\$ 669,356 11.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: OPERATIONAL CENTRAL ADMINISTRATION (206)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 443,564	4.0
Classified Positions	\$ 86,286	2.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 529,850	6.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 54,995	1.0
Business Systems Analyst	Administrator	\$ 72,358	1.0
Chief Financial Officer	Administrator	\$ 142,464	1.0
Deputy Superintendent	Administrator	\$ 165,000	1.0
Exec Asst/Deputy Super	Administrator	\$ 63,742	1.0
Finance Support Personnel	Classified	\$ 31,291	1.0

\$ 529,850 6.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: PAYROLL (216)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 76,058	1.0
Classified Positions	\$ 94,979	2.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 171,037	3.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Director	Administrator	\$ 76,058	1.0
Finance Support Personnel	Classified	\$ 94,979	2.0
		\$ 171,037	3.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: PSYCHOLOGICAL SERVICES (233)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 606,537	10.3
TOTAL UNRESTRICTED	\$ 606,537	10.3
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Psychologist	Professional	\$ 606,537	10.3
		\$ 606,537	10.3

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: PURCHASING SERVICES (224)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 94,350	1.0
Classified Positions	\$ 100,264	2.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 194,614	3.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Director	Administrator	\$ 94,350	1.0
Finance Support Personnel	Classified	\$ 100,264	2.0
		\$ 194,614	3.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: REGULAR EDUCATION (110)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 645,718	8.0
Classified Positions	\$ 1,223,580	66.0
Professional Positions	\$ 40,001,274	790.4
TOTAL UNRESTRICTED	\$ 41,870,572	864.4
RESTRICTED FUNDING		
Administrative Positions	\$ 182,391	3.0
Classified Positions	\$ 334,842	18.0
Professional Positions	\$ 4,478,315	79.6
TOTAL RESTRICTED	\$ 4,995,548	100.6

Master Position Name	Classification	Budgeted Salary	FTE Count
Academic Tutor-Forest Park	Classified	\$ 15,617	1.0
Community Outreach Coord PT	Professional	\$ 9,000	1.0
Coordinator	Administrator	\$ 249,812	4.0
Dean	Administrator	\$ 69,836	1.0
Director	Administrator	\$ 88,159	1.0
Educational Consult	Professional	\$ 74,147	1.0
Educational Diagnostician	Professional	\$ 123,360	2.0
Federal Programs Special	Professional	\$ 80,215	1.0
In-School Suspension	Professional	\$ 104,697	5.8
Instruct Support Personnel	Classified	\$ 993,143	54.0
Library Media Specialist	Professional	\$ 1,459,107	24.6
Mentor	Professional	\$ 60,878	1.0
PALS Intervention Specialist	Professional	\$ 64,440	1.0
Specialist	Professional	\$ 69,474	1.3
Student Support Specialist	Professional	\$ 103,608	2.0
Supervisor	Administrator	\$ 420,302	5.0
Teacher	Professional	\$ 42,053,556	823.4
Teacher on Assignment	Professional	\$ 240,489	4.0
Teaching Assistant	Classified	\$ 549,662	29.0
Transitional Class	Professional	\$ 36,617	2.0

\$ 46,866,119 965.1

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: REPROGRAPHICS (225)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 42,104	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 42,104	1.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 42,104	1.0
		\$ 42,104	1.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: SAFETY & SECURITY (253)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 217,346	2.0
Classified Positions	\$ 664,358	19.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 881,704	21.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Central Station Dispatcher	Classified	\$ 82,640	3.0
Chief of Security	Administrator	\$ 128,125	1.0
Security Worker	Classified	\$ 581,718	16.0
Supervisor	Administrator	\$ 89,221	1.0
		\$ 881,704	21.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: SCHOOL COUNSELING (140)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 93,353	1.0
Classified Positions	\$ 53,548	1.0
Professional Positions	\$ 2,950,848	52.1
TOTAL UNRESTRICTED	\$ 3,097,749	54.1
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 131,548	2.0
TOTAL RESTRICTED	\$ 131,548	2.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 53,548	1.0
Coord Homeless Grant	Professional	\$ 66,323	1.0
Coordinator	Professional	\$ 87,471	1.0
Executive Director	Administrator	\$ 93,353	1.0
School Counseling Coordinator	Professional	\$ 729,365	10.9
School Counselor	Professional	\$ 2,045,002	38.2
School Social Worker	Professional	\$ 54,066	1.0
Intervention Coach	Professional	\$ 40,073	1.0
Community and Family Engagement	Professional	\$ 55,096	1.0
		\$ 3,224,297	56.1

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: SPECIAL EDUCATION (120)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 98,325	1.0
Classified Positions	\$ 2,957,517	160.5
Professional Positions	\$ 5,465,719	108.2
TOTAL UNRESTRICTED	\$ 8,521,561	269.7
RESTRICTED FUNDING		
Administrative Positions	\$ 362,681	5.5
Classified Positions	\$ 1,835,328	107.5
Professional Positions	\$ 2,969,656	60.0
TOTAL RESTRICTED	\$ 5,167,665	173.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 94,719	2.0
Behavior Specialist	Professional	\$ 111,056	2.0
Coordinator	Administrator	\$ 313,817	5.0
Director	Administrator	\$ 48,864	0.5
Executive Director	Administrator	\$ 98,325	1.0
Instruct Support Personnel	Classified	\$ 4,698,126	266.0
Lead Alternative Serv Spec	Professional	\$ 59,168	1.0
Psychologist	Professional	\$ 45,087	1.0
REACH Diagnostician	Professional	\$ 70,500	1.0
School Social Worker	Professional	\$ 543,611	9.2
Specialist	Professional	\$ 38,969	0.5
Teacher	Professional	\$ 7,566,984	153.5
		\$ 13,689,226	442.7

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: SPEECH/AUDIOLOGY SERVICES (234)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,109,901	19.9
TOTAL UNRESTRICTED	\$ 1,109,901	19.9
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 342,183	8.0
Professional Positions	\$ 179,109	2.0
TOTAL RESTRICTED	\$ 521,292	10.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Instruct Support Personnel	Classified	\$ 342,183	8.0
Specialist	Professional	\$ 38,969	0.5
Speech Pathologist	Professional	\$ 1,197,224	20.4
Teacher	Professional	\$ 52,816	1.0
		\$ 1,631,192	29.9

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: SUPERINTENDENT (202)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 306,221	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 306,221	2.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Exect Asst/Sch Board Clrk	Administrator	\$ 89,221	1.0
Superintendent	Administrator	\$ 217,000	1.0

\$ 306,221 2.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: TRANSPORTATION (240)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 163,259	2.0
Classified Positions	\$ 20,000	0.5
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 183,259	2.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Assistant Director	Administrator	\$ 69,519	1.0
Support Services Director	Administrator	\$ 93,740	1.0
Admin Support Worker	Classified	\$ 20,000	0.5
		\$ 183,259	2.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2020-21 LINE ITEM BUDGET
COST CENTER: WAREHOUSE (260)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 56,194	1.0
Classified Positions	\$ 321,232	10.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 377,426	11.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 48,519	1.0
Finance Support Personnel	Classified	\$ 65,818	2.0
Operations Worker	Classified	\$ 206,895	7.0
Support Services Supervisor	Administrator	\$ 56,194	1.0
		\$ 377,426	11.0

**BOND AMORTIZATION SCHEDULE
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2020
GENERAL OBLIGATION BONDS, RCPS PORTION**

SERIES	2010C		2012A		2012C		2013A		2013A		2014A	
	PUBLIC IMPROVEMENT BONDS		PUBLIC IMPROVEMENT BONDS		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS	
ORIGINAL ISSUE AMOUNT	\$ 2,459,100		\$ 1,725,000		\$ 7,805,000		\$ 2,000,000		\$ 8,085,000		\$ 3,000,000	
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 127,439	\$ 47,885	\$ 85,000	\$ 37,400	\$ 1,190,000	\$ 299,900	\$ 88,200	\$ 52,038	\$ -	\$ 318,850	\$ 140,400	\$ 75,290
2022	127,439	42,788	85,000	34,850	1,895,000	252,300	88,200	48,510	1,535,000	288,150	140,400	68,270
2023	127,439	38,327	85,000	32,300	1,175,000	176,500	88,200	44,982	2,265,000	212,150	140,400	61,250
2024	127,439	34,424	-	28,050	1,180,000	117,750	88,200	41,013	2,270,000	110,100	140,400	54,230
2025	127,439	30,362	-	28,050	1,175,000	58,750	88,200	37,485	670,000	43,300	140,400	47,210
2026 and thereafter	764,633	87,169	595,000	116,450	-	-	793,800	168,021	665,000	16,625	1,263,600	227,798
	\$ 1,401,828	\$ 280,956	\$ 850,000	\$ 277,100	\$ 6,615,000	\$ 905,200	\$ 1,234,800	\$ 392,049	\$ 7,405,000	\$ 989,175	\$ 1,965,600	\$ 534,046

SERIES	2015		2015		2016		2016		2017		2019A	
	PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS	
ORIGINAL ISSUE AMOUNT	\$ 5,000,000		\$ 1,765,000		\$ 8,500,000		\$ 6,945,000		\$ 22,050,000		\$ 3,628,744	
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 210,000	\$ 126,994	\$ -	\$ 70,600	\$ 320,000	\$ 231,625	\$ -	\$ 403,788	\$ 180,000	\$ 161,225	\$ 3,009,905	\$ 35,467
2022	215,000	120,694	-	70,600	335,000	215,625	-	403,788	185,000	152,225	618,839	5,167
2023	220,000	112,094	-	70,600	350,000	198,875	100,000	403,788	190,000	142,975	-	-
2024	230,000	103,294	85,000	70,600	370,000	181,375	-	398,788	205,000	133,475	-	-
2025	240,000	94,094	1,680,000	67,200	375,000	172,125	-	398,788	210,000	123,225	-	-
2026 and thereafter	2,845,000	504,200	-	-	5,065,000	977,700	13,205,000	1,801,912	3,300,000	743,837	-	-
	\$ 3,960,000	\$ 1,061,369	\$ 1,765,000	\$ 349,600	\$ 6,815,000	\$ 1,977,325	\$ 13,305,000	\$ 3,810,850	\$ 4,270,000	\$ 1,456,962	\$ 3,628,744	\$ 40,634

SERIES	2019C		2019C	
	REFUNDING BONDS - BAN TAKEOUT		REFUNDING BONDS - NEW MONEY	
ORIGINAL ISSUE AMOUNT	\$ 12,719,042		\$ 67,263	
FISCAL YEAR	Principal	Interest	Principal	Interest
2021	\$ -	\$ 127,159	\$ -	\$ 672
2022	-	354,861	-	1,877
2023	635,953	354,861	3,364	1,877
2024	635,953	337,118	3,364	1,783
2025	635,952	319,375	3,364	1,689
2026 and thereafter	10,811,184	2,714,688	57,171	14,355
	\$ 12,719,042	\$ 4,208,062	\$ 67,263	\$ 22,263

BOND AMORTIZATION SCHEDULE
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2020
VIRGINIA PUBLIC SCHOOL AUTHORITY - SCHOOL FUND BONDS AND LOANS

SERIES	2000B		2000B.1		2000B.2		2001B		2001B		2003C	
ORIGINAL ISSUE AMOUNT	\$ 2,504,568		\$ 1,730,421		\$ 1,730,421		\$ 2,594,691		\$ 2,358,808		\$ 4,595,399	
FISCAL YEAR	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 136,763	\$ 3,487	\$ 94,490	\$ 2,410	\$ 94,490	\$ 2,410	\$ 136,657	\$ 9,093	\$ 124,234	\$ 8,266	\$ 241,198	\$ 43,802
2022	-	-	-	-	-	-	136,763	3,487	124,330	3,170	243,559	31,441
2023	-	-	-	-	-	-	-	-	-	-	246,044	18,956
2024	-	-	-	-	-	-	-	-	-	-	248,659	6,341
2025	-	-	-	-	-	-	-	-	-	-	-	-
2026 and thereafter	-	-	-	-	-	-	-	-	-	-	-	-
	\$ 136,763	\$ 3,487	\$ 94,490	\$ 2,410	\$ 94,490	\$ 2,410	\$ 273,420	\$ 12,581	\$ 248,564	\$ 11,437	\$ 979,460	\$ 100,539

SERIES	2004B		2005D		2005D		2006B		2008B		2014B	
ORIGINAL ISSUE AMOUNT	\$ 1,118,756		\$ 992,464		\$ 3,291,459		\$ 6,573,600		\$ 10,580,000		\$ 1,245,000	
FISCAL YEAR	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 61,147	\$ 12,628	\$ 52,782	\$ 14,841	\$ 175,045	\$ 49,217	\$ 343,136	\$ 104,989	\$ 316,716	\$ 153,909	\$ 95,000	\$ 22,386
2022	61,756	10,069	53,757	12,124	178,280	40,208	347,338	89,537	322,567	136,808	95,000	17,672
2023	62,549	7,326	54,784	9,356	181,684	31,029	351,817	73,808	328,740	119,385	95,000	13,172
2024	63,498	4,427	55,721	6,677	184,792	22,145	356,279	58,096	335,252	101,623	95,000	8,541
2025	64,492	1,483	56,634	4,023	187,822	13,340	361,079	42,046	342,121	83,504	95,000	3,946
2026 and thereafter	-	-	57,591	1,324	190,995	4,393	738,401	34,097	1,440,757	149,242	190,000	(5,111)
	\$ 313,442	\$ 35,933	\$ 331,269	\$ 48,345	\$ 1,098,618	\$ 160,332	\$ 2,498,050	\$ 402,574	\$ 3,086,153	\$ 744,471	\$ 665,000	\$ 60,606

SERIES	2015A	
ORIGINAL ISSUE AMOUNT	\$ 7,400,000	
FISCAL YEAR	<u>Principal</u>	<u>Interest</u>
2021	\$ 695,000	\$ 227,160
2022	695,000	189,240
2023	695,000	156,045
2024	695,000	118,366
2025	695,000	80,400
2026 and thereafter	2,595,000	(12,344)
	\$ 6,070,000	\$ 758,867

BOND AMORTIZATION SCHEDULE
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2020
OTHER BONDS

SERIES	QUALIFIED ZONE ACADEMY BOND		QUALIFIED ZONE ACADEMY BOND		QUALIFIED ZONE ACADEMY BOND		QUALIFIED SCHOOL CONSTRUCTION BONDS	
	FALLON PARK		PATRICK HENRY H.S.		SCHOOL CAPITAL PROJECTS		ELEMENTARY SCHOOLS	
ORIGINAL ISSUE AMOUNT	\$	439,100	\$	1,097,571	\$	2,014,104	\$	1,135,000
FISCAL YEAR	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 51,406	\$ (7,496)	\$ 73,947	\$ (19,821)	\$ 91,550	\$ -	\$ 65,000	\$ -
2022	-	-	75,743	(21,617)	91,550	-	70,000	-
2023	-	-	131,937	(23,461)	91,550	-	70,000	-
2024	-	-	-	-	91,550	-	70,000	-
2025	-	-	-	-	91,550	-	70,000	-
2026 and thereafter	-	-	-	-	915,500	-	140,000	-
	\$ 51,406	\$ (7,496)	\$ 281,627	\$ (64,899)	\$ 1,373,250	\$ -	\$ 485,000	\$ -

Proceeds from bonds issuance are used primarily for the purchase or construction of capital improvements or equipment with a minimum expected life of five years.

Accreditation Status 2019-2020

The revised accreditation standards measure performance on multiple school-quality indicators, not just on overall student achievement on state tests.

Elementary and middle schools are evaluated on the following indicators:

- Overall proficiency and growth in English reading/writing achievement (including progress of English learners toward English-language proficiency)
- Overall proficiency and growth in mathematics
- Overall proficiency in science
- English achievement gaps among student groups
- Mathematics achievement gaps among student groups
- Absenteeism

High schools are evaluated on the following school-quality indicators:

- Overall proficiency in English reading/ writing and progress of English learners toward English-language proficiency
- Overall proficiency in mathematics
- Overall proficiency in science
- English achievement gaps among student groups
- Mathematics achievement gaps among student groups
- Graduation and completion
- Dropout rate
- Absenteeism
- College, career and civic readiness

Accreditation Status 2019-2020

School	Accreditation Status
Crystal Spring Elementary	Fully Accredited
Fairview Elementary	Fully Accredited
Fallon Park Elementary	Fully Accredited
Fishburn Park Elementary	Fully Accredited
Garden City Elementary	Fully Accredited
Grandin Court Elementary	Fully Accredited
Highland Park Elementary	Fully Accredited
Hurt Park Elementary	Fully Accredited
Lincoln Terrace Elementary	Fully Accredited
Monterey Elementary	Fully Accredited
Morningside Elementary	Fully Accredited
Preston Park Elementary	Fully Accredited
Roanoke Academy Elementary	Fully Accredited
Round Hill Elementary	Fully Accredited
Virginia Heights Elementary	Fully Accredited
Wasena Elementary	Fully Accredited
Westside Elementary	Fully Accredited
Lucy Addison Middle	Fully Accredited
James Breckinridge Middle	Fully Accredited
John P. Fishwick Middle	Fully Accredited
James Madison Middle	Fully Accredited
Woodrow Wilson Middle	Fully Accredited
Patrick Henry High	Fully Accredited
William Fleming High	Fully Accredited

Source: Roanoke City Schools, Department of Data and Analysis

**Roanoke City Public Schools
SAT Results 2019**

Three hundred twenty-one (321) Roanoke City students took the SAT Reasoning Test. The division's mean Evidence-Based Reading and Writing score was five hundred fourteen (514), the mean Mathematics score was four hundred ninety-seven (497). The difference in scores over time in RCPS should be compared to Virginia and U.S. in order to compare magnitude of the change.

The proportion of students by ethnic group who took the SAT in 2019:

	<u>Roanoke</u>	<u>Virginia</u>	<u>U.S.</u>
African American	40%	18%	12%
Other Ethnicities	22%	28%	40%
White	37%	52%	43%

Mean scores of all students tested:

For the comparison in the chart the mean critical reading scores are being taken into account.

SAT Results	Roanoke		Virginia		U.S.		Difference	
	Mean 2018	Mean 2019	Mean 2018	Mean 2019	Mean 2018	Mean 2019	2019 SAT results RCPS vs VA US	
ERW**	527	514	567	567	536	531	-53	-17
Mathematics	507	497	550	551	531	528	-54	-31
Total Score	1034	1011	1117	1119*	1068*	1059	-108	-48

*The mean scores for Evidence-Based Reading and Writing and Math don't add up to the total mean score because of rounding.

Mean scores of tested students by ethnicity:

For the comparison in the chart the mean critical reading scores are being taken into account.

SAT Results	Roanoke		Virginia		U.S.		Difference	
	Black	White	Black	White	Black	White	Black	White
	Mean	Mean	Mean	Mean	Mean	Mean	RCPS vs VA US	RCPS vs VA US
ERW**	460	577	497	590	476	562	-37	-16
Mathematics	438	560	475	568	457	553	-37	-19
Total Score	898	1137	972	1159*	933	1114*	-74	-35

*The mean scores for Evidence-Based Reading and Writing and Math don't add up to the total mean score because of rounding.

Mean scores of students tested by high school:

For the comparison in the chart the mean critical reading scores are being taken into account.

SAT Results	Patrick Henry		William Fleming	
	Mean	Difference VA US	Mean	Difference VA US
ERW**	542	-25 +11	472	-95 -59
Mathematics	528	-23	450	-101 -78
Total Score	1070	-49 +11	922	-197 -137

**ERW is *Evidence-Based Reading and Writing*. It is replacing the separate Reading and Writing tests from 2011-2016.

The SAT and the one that came before are two different tests with two different scoring structures.

The scoring structure for the current SAT:

- **Total Score 400-1600**
- **Evidence-Based Reading and Writing Section: 200-800** (Writing is now COMBINED with Reading for one section.)
- **Math Section: 200-800**

**SAT I: Reasoning Test Scores for Graduating Seniors
Roanoke City Public Schools 2009-2019**

Table I. Mean Scores on SAT

	2009	2010	2011	2012	2013	2014	2015	2016	2017*	2018*	2019*
Mean Reading *ERW SAT Score	484	480	469~	475	473	487	483	464	522	527	514
Mean Mathematics SAT Score	472	472	464~	465	468	479	477	457	502	507	497
Writing	460	460	450~	458	453	464	461	433	-	-	-
Total	1416	1412	1383	1398	1394	1430	1421	1354	1025	1034	1011

~SAT data historically has included students who took the SAT at any point in high school through March of their senior year. Starting with 2011 the SAT data includes all students who tested through June of their senior year.

	<i>Black</i>											<i>White</i>										
	09	10	11	12	13	14	15	16	17*	18*	19*	09	10	11	12	13	14	15	16	17*	18*	19*
Mean Reading *ERW SAT Score	416	421	409~	409	410	410	422	417	456	462	460	548	545	541~	554	545	551	543	535	599	603	577
Mean Mathematics SAT Score	403	407	398~	399	407	404	419	411	445	443	438	534	535	537~	545	537	540	537	531	565	577	560
Writing	396	400	391~	396	395	395	404	388	-	-	-	521	522	515~	533	521	522	519	507	-	-	-
Total	1212	1228	1198	1204	1212	1209	1245	1216	901	905	898	1603	1603	1593	1632	1603	1613	1599	1573	1164	1180	1137

*ERW is *Evidence-Based Reading and Writing*. It is replacing the separate Reading and Writing tests from 2011-2016.

**Roanoke City Public Schools
2019 ACT Results**

Participation in ACT testing among Roanoke City Public School graduates increased slightly. During 2019, seventy (70) seniors took the ACT compared with eighty (80) in 2018.

Total participants: 70

Patrick Henry High School: 44
William Fleming High School: 26

Percentage of Students Meeting College Readiness Benchmarks 2018/2019

	Patrick Henry 2018 / 2019	William Fleming 2018 / 2019	District 2018 / 2019	State 2018 / 2019	National 2018 / 2019
English Composition	85 / 82	45 / 35	69 / 64	80 / 80	60 / 59
College Algebra	79 / 59	21 / 4	55 / 39	60 / 60	40 / 39
Reading	79 / 70	36 / 31	61 / 56	66 / 67	46 / 45
Science	77 / 59	24 / 12	55 / 41	57 / 57	36 / 36
Composite	64 / 52	15 / 0	44 / 33	45 / 46	27 / 26

Benchmarks: English=18; Math=22; Reading=22; Science=23

Comparison of Average ACT Scores

	English		Mathematics		Reading		Science		Composite	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
PH	25.9	23.2	25.8	23.2	27.1	24.9	26.7	24.9	26.5	24.2
Fleming	18.1	17.1	19.2	16.7	19.5	19.2	19.4	18.3	19.2	18.0
RCPS	22.7	20.9	23.0	20.8	23.9	22.8	23.7	22.4	23.5	21.9
Virginia	23.8	23.8	23.3	23.3	24.7	24.8	23.5	23.6	23.9	24.0
National	20.2	20.1	20.5	20.4	21.3	21.2	20.7	20.6	20.8	20.7

Graduation Rates 2010-2019

William Fleming

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR
All	74.20%	80.36%	74.66%	84.85%	85.36%	86.44%	88.52%	87.55%	89.43%	88.91%	65.08%	69.28%	71.52%	73.07%	77.43%	84.04%	85.36%	86.96%	87.40%	88.45%	88.22%
Black	77.78%	79.82%	76.24%	86.39%	87.14%	88.92%	89.45%	87.44%	85.13%	89.46%	68.40%	75.52%	70.94%	75.83%	78.19%	86.67%	87.76%	88.02%	87.94%	88.33%	88.94%
Hispanic	51.32%	71.25%	75.96%	84.56%	78.26%	80.42%	91.67%	95.24%	96.36%	84.44%	39.29%	44.44%	64.10%	69.23%	79.41%	78.26%	75.00%	91.43%	95.24%	96.36%	82.54%
White	68.20%	81.13%	67.82%	76.89%	83.73%	81.86%	84.42%	85.19%	92.33%	88.00%	61.97%	57.58%	70.19%	64.60%	70.21%	79.17%	82.29%	82.67%	83.02%	92.31%	88.64%
Students w/ Disabilities	84.17%	85.47%	69.23%	79.59%	83.33%	90.20%	85.37%	82.98%	84.86%	91.78%	95.65%	82.76%	83.72%	69.23%	79.17%	83.33%	90.00%	83.33%	82.98%	84.51%	91.55%
Eco Disadvantaged	73.91%	80.57%	74.18%	86.31%	89.65%	86.84%	84.58%	85.68%	91.08%	89.74%	62.69%	69.48%	73.29%	75.09%	81.59%	86.61%	86.43%	82.69%	86.81%	90.00%	88.46%
Limited English Pro	47.22%	60.42%	72.06%	79.55%	82.35%	77.94%	94.70%	97.37%	97.92%	77.63%	32.00%	44.44%	54.29%	70.59%	77.27%	82.35%	76.47%	93.94%	97.30%	97.92%	76.32%

Patrick Henry

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR
All	76.72%	85.06%	84.49%	84.53%	84.90%	87.68%	88.44%	91.53%	92.06%	91.90%	68.11%	66.43%	79.11%	79.49%	82.77%	83.50%	85.80%	87.89%	91.40%	91.36%	91.77%
Black	69.11%	80.27%	77.72%	74.18%	79.68%	86.06%	87.15%	91.54%	89.59%	91.68%	54.12%	61.41%	73.11%	75.14%	72.13%	79.35%	83.51%	85.86%	92.00%	89.07%	90.86%
Hispanic	67.65%	96.76%	82.00%	84.82%	63.64%	96.30%	90.79%	100.00%	97.14%	96.67%	69.23%	56.25%	88.24%	78.95%	84.62%	63.64%	96.30%	89.47%	100.00%	97.14%	96.67%
White	83.26%	86.84%	87.97%	91.89%	90.04%	89.33%	89.26%	90.52%	93.00%	92.07%	77.51%	70.37%	81.27%	81.03%	89.20%	87.91%	87.76%	89.50%	89.88%	92.31%	92.43%
Students w/ Disabilities	84.56%	90.74%	81.82%	85.83%	87.50%	81.67%	86.15%	91.30%	92.75%	92.11%	96.49%	82.09%	90.74%	81.82%	82.76%	87.50%	81.36%	84.62%	91.30%	92.65%	91.89%
Eco Disadvantaged	72.35%	81.60%	81.37%	80.71%	81.45%	82.76%	86.35%	91.26%	91.41%	88.69%	55.31%	64.29%	76.97%	75.91%	79.69%	79.93%	80.22%	86.19%	91.34%	90.70%	88.21%
Limited English Pro	48.00%	88.33%	88.64%	69.57%	69.79%	72.50%	93.75%	93.55%	96.97%	93.33%	50.00%	40.00%	86.67%	85.71%	65.22%	66.67%	70.00%	93.75%	93.55%	96.97%	93.33%

Division

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR
All	75.60%	82.93%	80.13%	84.67%	85.09%	87.10%	88.48%	89.80%	90.82%	90.54%	66.63%	67.69%	75.66%	76.59%	80.35%	83.41%	85.60%	87.47%	89.67%	89.99%	90.05%
Black	73.80%	80.02%	76.89%	80.95%	83.76%	87.70%	88.45%	89.48%	87.08%	90.43%	62.87%	69.07%	71.91%	75.53%	75.59%	83.04%	85.91%	87.07%	89.97%	85.85%	89.57%
Hispanic	59.03%	78.86%	78.59%	84.68%	71.11%	87.22%	91.36%	97.01%	96.67%	88.39%	48.78%	50.00%	71.43%	73.33%	81.67%	71.11%	84.13%	90.74%	97.01%	96.67%	87.10%
White	78.58%	85.31%	82.19%	87.87%	88.68%	87.09%	88.09%	88.94%	92.80%	91.01%	72.39%	66.43%	78.29%	76.24%	84.01%	85.59%	86.19%	87.86%	87.82%	92.31%	91.45%
Students w/ Disabilities	84.44%	88.40%	76.74%	83.03%	85.71%	85.59%	85.85%	87.93%	88.75%	91.95%	96.12%	82.29%	87.63%	76.15%	81.13%	83.17%	85.32%	84.11%	87.93%	88.49%	91.10%
Eco Disadvantaged	73.08%	81.10%	78.01%	83.41%	85.26%	84.85%	85.66%	89.03%	91.27%	89.17%	59.31%	66.73%	75.17%	75.53%	80.63%	83.01%	83.33%	84.81%	89.54%	90.39%	88.33%
Limited English Pro	47.58%	68.63%	81.41%	74.44%	75.00%	75.00%	94.39%	95.65%	97.53%	84.56%	37.14%	42.42%	64.00%	78.95%	71.11%	73.17%	72.97%	93.88%	95.59%	97.53%	83.82%

GCI = Graduation Completion Index is used to determine Accreditation [VA recognized diplomas (Advanced, Standard, Modified Standard, Special, and General Achievement Diploma) = 100 pts, GED = 75 pts, still enrolled = 70 pts, certificate of program completion = 25 pts]. Special students with plans in place may be allowed to "slide" into the next year's cohort.

OGR = On-time Graduation Rate is Virginia's official graduation rate [includes Advanced, Standard, Modified Standard, Special and General Achievement (GAD) diplomas]. Special students with plans in place may be allowed to "slide" into the next year's cohort.

Source: Roanoke City Public Schools, Dept of Data and Analysis

Graduation Rates 2009-2019

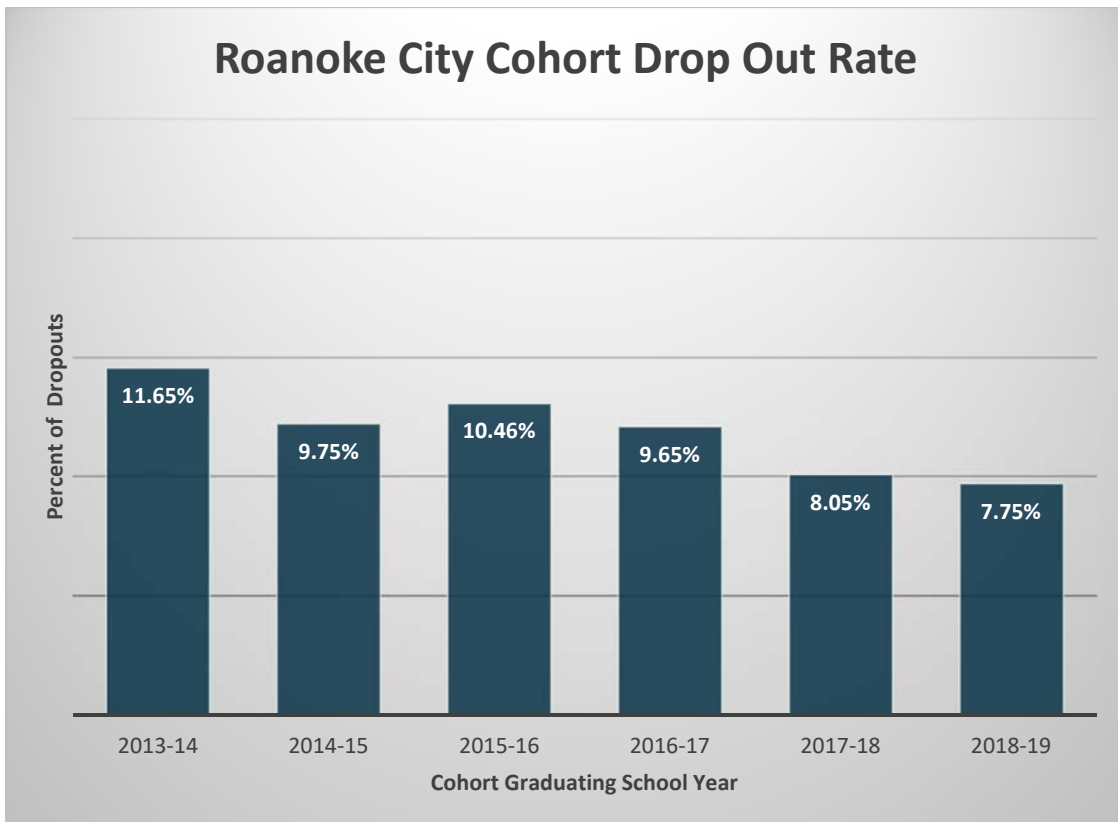
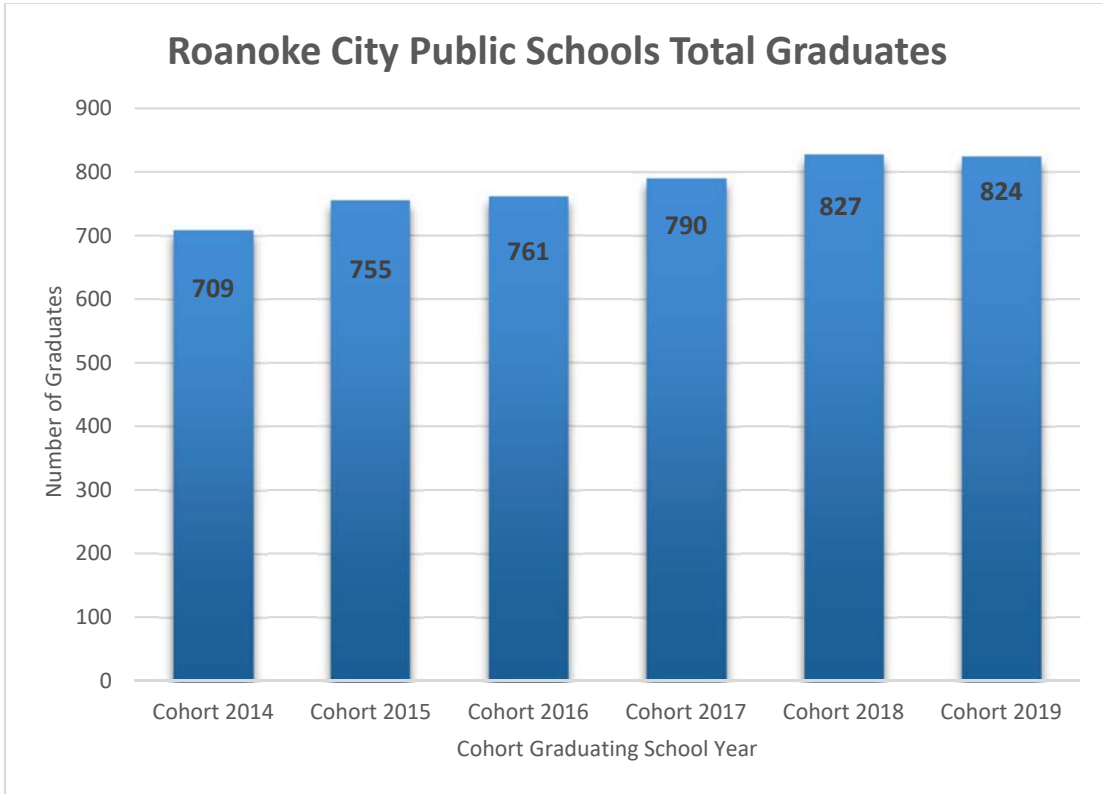
William Fleming	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	64.88%	64.08%	65.52%	68.57%	73.21%	75.19%	78.44%	78.85%	78.49%	77.75%
Black	71.38%	62.31%	66.67%	70.00%	76.19%	80.99%	80.42%	79.60%	75.32%	79.49%
Hispanic	36.84%	54.76%	60.71%	70.59%	80.00%	66.67%	71.43%	85.71%	78.33%	79.66%
White	52.34%	63.21%	60.00%	58.95%	68.49%	67.37%	73.08%	72.64%	78.43%	74.16%
Students w/ Disabilities	34.38%	16.33%	19.23%	20.00%	18.60%	19.57%	22.22%	28.00%	31.94%	35.71%
Eco Disadvantaged	62.25%	64.78%	64.45%	71.43%	75.51%	74.39%	75.63%	80.11%	80.08%	75.24%
Limited English Prof	30.00%	54.00%	48.78%	59.38%	55.88%	57.50%	68.89%	79.49%	83.05%	66.67%

Patrick Henry	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	58.86%	71.88%	71.11%	75.60%	76.80%	76.13%	80.30%	83.43%	83.26%	83.37%
Black	51.88%	65.32%	66.30%	64.97%	69.57%	72.73%	75.52%	85.45%	78.38%	80.00%
Hispanic	43.75%	88.24%	72.22%	80.77%	60.87%	81.48%	88.89%	100.00%	88.57%	87.50%
White	64.85%	75.00%	73.24%	83.40%	83.03%	81.78%	82.28%	80.65%	85.71%	85.66%
Students w/ Disabilities	19.40%	40.35%	23.53%	24.59%	27.78%	16.07%	26.56%	36.23%	36.36%	44.16%
Eco Disadvantaged	54.09%	66.88%	63.52%	70.44%	68.68%	68.06%	76.69%	80.71%	81.06%	77.56%
Limited English Prof	48.00%	55.56%	64.29%	62.16%	59.52%	50.00%	95.45%	84.85%	86.84%	68.29%

Division	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	61.53%	68.35%	68.60%	72.40%	75.21%	75.71%	79.46%	81.45%	81.00%	80.74%
Black	62.57%	63.67%	66.51%	67.87%	72.91%	77.39%	78.27%	82.50%	76.67%	79.53%
Hispanic	40.00%	64.41%	65.22%	75.00%	69.77%	72.73%	77.36%	91.04%	82.11%	82.42%
White	61.05%	71.79%	69.42%	76.72%	79.71%	77.64%	80.00%	78.25%	83.57%	82.65%
Students w/ Disabilities	24.24%	29.25%	21.67%	22.52%	23.23%	17.65%	24.77%	32.77%	34.06%	39.86%
Eco Disadvantaged	57.92%	65.85%	63.97%	70.93%	71.86%	71.20%	76.26%	80.48%	80.63%	76.51%
Limited English Prof	40.00%	54.65%	55.07%	60.87%	57.89%	53.85%	77.61%	81.94%	84.54%	67.42%

FGI = Federal Graduation Indicator is used to determine AYP (includes Advanced, IB and Standard Diplomas). The FGI does not allow special students with plans in place to "slide" into the next year's cohort. FGI for LEP students is no longer reported beginning in 2017.

Source: Roanoke City Public Schools, Department of Data and Analysis



Free or Reduced Meals

Elementary Schools	Actual FY 2018		Actual FY 2019		Actual FY 2020 *	
	Free	Reduced	Free	Reduced	Free	Reduced
Crystal Spring Elementary	58	10	58	21	71	12
Fairview Elementary	560	-	560	-	558	-
Fallon Park Elementary	672	-	623	-	611	-
Fishburn Park Elementary	167	32	300	-	308	-
Garden City Elementary	288	-	293	-	303	-
Grandin Court Elementary	96	15	99	19	116	12
Highland Park Elementary	359	-	399	-	367	-
Hurt Park Elementary	365	-	391	-	375	-
Lincoln Terrace Elementary	354	-	329	-	323	-
Monterey Elementary	498	-	546	-	516	-
Morningside Elementary	284	-	266	-	247	-
Preston Park Elementary	530	-	512	-	502	-
Roanoke Academy Elementary	472	-	444	-	408	-
Round Hill Elementary	693	-	719	-	723	-
Virginia Heights Elementary	332	-	311	-	333	-
Wasena Elementary	121	11	219	-	226	-
Westside Elementary	754	-	734	-	735	-

Middle Schools	Actual FY 2018		Actual FY 2019		Actual FY 2020 *	
	Free	Reduced	Free	Reduced	Free	Reduced
Lucy Addison Middle	585	-	597	-	632	-
James Breckinridge Middle	610	-	682	-	678	-
John P. Fishwick Middle	547	-	540	-	541	-
James Madison Middle	310	17	581	-	620	-
Woodrow Wilson Middle	262	30	566	-	667	-

High Schools	Actual FY 2018		Actual FY 2019		Actual FY 2020 *	
	Free	Reduced	Free	Reduced	Free	Reduced
Patrick Henry High	1,059	92	1,973	-	1,932	-
William Fleming High	1,464	-	1,704	-	1,491	-

Programs & Special Schools	Actual FY 2018		Actual FY 2019		Actual FY 2020 *	
	Free	Reduced	Free	Reduced	Free	Reduced
Noel C. Taylor Leaning Academy	87	-	77	-	71	-
Forest Park Academy	99	-	129	-	102	-

Total Free Lunch Approvals	11,626	13,652	13,456
Total Reduced Lunch Approvals	207	40	24
Total Average Daily Memberships	13,616	14,214	13,980
Percentage Free Lunch	85.38%	96.05%	96.25%
Percentage Reduced Lunch	1.52%	0.28%	0.17%

* FY 2020 - Free Eligibility/Reduced Lunch based on February 2020
 FY 2018 & FY 2019 based off Fall Memberships as reported to the Department of Education

Source: Roanoke City Public Schools, Department of Food and Nutrition

2020-2021 School Year Calendar

7/4 - Holiday

8/18 - First Student Day

9/7 - Labor Day (no school)

10/16 - Two hour early dismissal (students only)

10/19 - Professional Development Day (no school for students)

11/3 - Parent Teacher Conference Day (no school for students)

11/25 - Non-Student/Non-Teacher Day

11/26 & 11/27 –Holiday (no school)

12/18 – Two hour early dismissal (students only)

12/21 thru 12/31 - Winter Break

1/1 – Holiday (no school)

1/4 - Teachers and students return from Winter Break

1/18 - Martin Luther King Jr. Day (no school)

2/12 - Professional Development Day (no school for students)

2/15 - Parent Teacher Conference Day (no school for students)

3/11 - Two hour early dismissal (students only)

3/12 - Professional Development Day (no school for students)

4/2 – Holiday

4/5 thru 4/9 - Spring Break

4/12 – Staff and students return

5/31 - Holiday (no school)

6/2 - Two hour early dismissal (students only). Last Student Day

6/3 – Teacher Service Day/Graduation

Glossary of Terms and Acronyms

ACT	American College Test
ADM	Average Daily Membership. A measure of student enrollment required to be calculated and reported to the Virginia Department of Education annually as of March 31. The main sources of state funding for public K-12 education are calculated based on March 31 ADM.
Appropriation	An amount of funds an entity is legally authorized to expend for a particular purpose.
Accreditation	A designation of academic quality and achievement established and awarded by the Virginia Department of Education based on the percentage of students who pass state Standards of Learning tests at each school.
CAFR	Comprehensive Annual Financial Report
CARES Act	The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a law intended to address the economic fallout of the COVID-19 pandemic in the United States
CEP	Community Eligibility Provision. National School Lunch Program and School Breakfast Program provision that gives schools meeting the necessary community criteria for serving high percentages of low-income children the option to offer free school meals to all children in those schools without collecting applications.
CIP	Capital Improvement Plan
CY	Calendar Year (January through December)
Cost Center	A component of the chart of accounts which is used as measure for RCPS to allocate costs by category, such as Regular Education, Special Education, Payroll, etc.
COVID-19	COVID-19 is caused by a coronavirus called SARS-CoV-2. This new virus began spreading, and was identified in Asia in late 2019. It quickly became a world-wide pandemic in early 2020.
Debt Service	The amount owed to pay back principle and interest on borrowed money according to a set schedule. For RCPS debt service is budgeted and paid on general obligation bonds sold by the City of Roanoke on behalf of RCPS to fund school construction projects.
ECSE	Early Childhood Special Education
Encumbrances	Obligations in the form of purchase orders, contracts, or other commitments that are charged against appropriated funds, reserving those funds for the specified use.

E-Rate	Schools and libraries universal service support mechanism for discount telecommunications services and internet access.
ESSA	Every Student Succeeds Act. The replacement federal legislation for the No Child Left Behind Act, which governs federal funding of public education, and accountability standards.
Fiduciary Funds	Funds used to account for resources held for other governments, individuals, or agencies not part of RCPS
Fiscal Year	A twelve-month period of time used for accounting and budgetary purposes. The fiscal year for RCPS is July 1 through June 30.
Fund	A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.
Fund Balance	The excess of assets of a fund over its liabilities and reserves.
FY	Fiscal Year (for RCPS this period is July through June)
GASB	Governmental Accounting Standards Board
General Fund	The primary fund of the School Board used for accounting for all financial resources and uses except those with restricted use.
GLI	Group Life Insurance
Grant	Funding from a government or other entity restricted for a use towards a particular goal or activity.
HIC	Health Insurance Credit
LCI	Local Composite Index. This is the factor determined by the Virginia Department of Education to establish the portion of anticipated costs for providing a quality education expected to be covered by local funds based on local ability to pay. Each school division's LCI is unique and represents the portion of total cost identified by VDOE that will need to be paid locally, and 1-LCI is the portion funded by VDOE.
OPEB	Other post-employment benefits
SAT	Scholastic Aptitude Test
SOL	Standards of Learning. These are the curriculum standards established by the Virginia Department of Education for all required courses in K-12 instruction. More specifically, this acronym typically refers to the end-of-course tests that are administered beginning in grade three, testing student proficiency. SOL pass rates are used by VDOE to determine school accreditation.

SOQ	Standards of Quality. The state-identified minimum standards for student achievement.
VDOE	Virginia Department of Education
VPI	Virginia Preschool Initiative
VRS	Virginia Retirement System