

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

2019-2020 Budget



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

PHOTO CREDITS

Cover and Section Dividers: Our students and staff
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School Board of the City of Roanoke, Virginia,
A Component Unit of the City of Roanoke, Virginia

2019-2020 Budget
Covering the Fiscal Year beginning July 1, 2019 and
ending June 30, 2020

Roanoke City School Board

Annette Lewis, Chairman
Mark K. Cathey, Vice Chairman
William B. Hopkins, Jr.
Eli C. S. Jamison
Laura D. Rottenborn
Lutheria H. Smith
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 2018 estimated population, as per the US Census Bureau, was 99,920. This accounts for just under 31% of the population in the metropolitan statistical area (MSA), which includes the neighboring city of Salem, Town of Vinton and the Counties of Roanoke, Botetourt, Craig, and Franklin.

In the 2018-19 school year, RCPS provided a comprehensive program of study for 13,746 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. Enrollment is predicted to increase at an average rate of .02% over the next two years.

Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 44% of students are black, 35% are white, 13% are Hispanic, and 8% are Asian or another race.

In 2018-19, 96.33% 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 are fully accredited by the Virginia Department of Education in 2018-19. All but one school were fully accredited in 2017-18.

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:

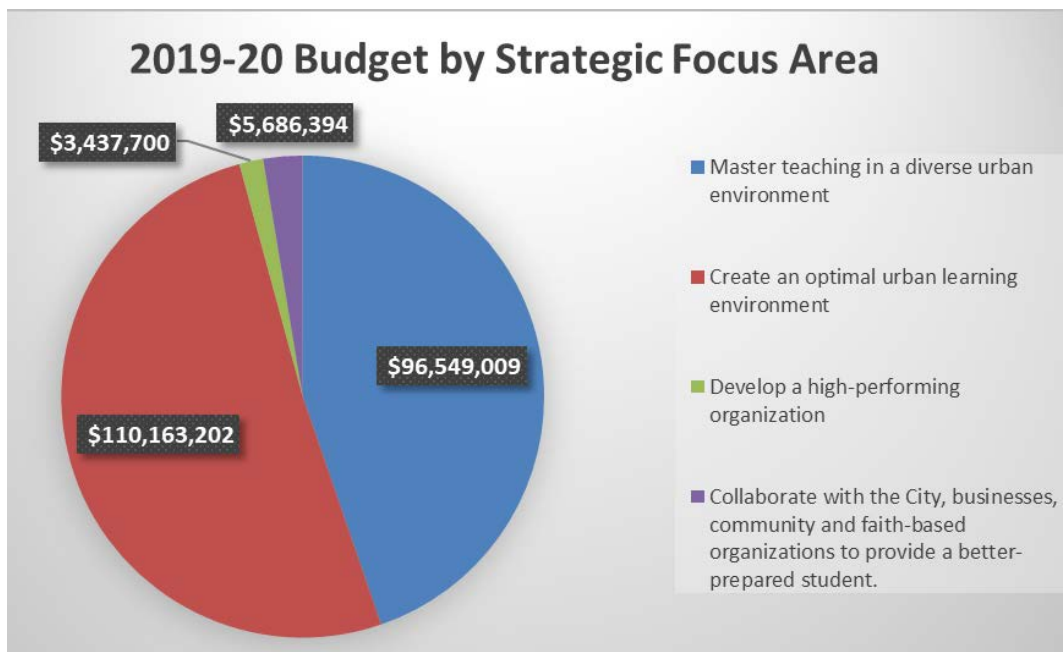
- Our diversity is a source of strength
- Our schools must be safe
- All students are capable of meeting high expectations
- We are accountable for our students' success
- Every individual in RCPS contributes to our students' success
- We have a responsibility to work collaboratively with our families
- 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 2018-19 School Board of the City of Roanoke includes Annette Lewis, Chairperson; Mark K. Cathey, Vice Chairperson; William B. Hopkins, Jr.; Eli C. S. Jamison; Laura D. Rottenborn; Lutheria H. Smith; and Dick Willis.



Dr. Rita D. Bishop has served as Superintendent of Schools 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.



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
- Ms. Sandra Burks, Executive Director for Human Resources
- Dr. Julie Drewry, Executive Director for School Improvement
- Mr. 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 2018-19 Chart of Organization

School Board

Dr. Rita D. Bishop
Superintendent
Ext. 2381

Dr. Dan Lyons
Deputy
Superintendent
Ext. 2382

Timothy Hahn
Executive Director for
Student Support
Services
Ext. 1393

Cindy Poulton
School Board Clerk
Executive Assistant to
Superintendent
FOIA Officer
Ext. 2381

Sandra Burks
Executive Director for
Human Resources
Ext. 2502

Justin McLeod
Coordinator
Community Relations
Ext. 2905

Kathleen Jackson
Chief Financial
Officer
Ext. 6502

Jeff Shawver
Chief of Physical Plants
Ext. 6301

Taisha Claytor Steele
Director of School
Counseling
Ext. 2090

Jeremy Howard
Coordinator
Occupational Health
Ext. 1430

Ellen Craddock
Director of
Food Services
Ext. 2863

Malora Horn
Homeless Program
Coordinator
400-9787

TBD
Coordinator
Student Health
Ext. 1430

Chris Perkins
Chief of Security
Ext. 6230

Hayley Poland
Executive Director of
Special Education
and REACH
Ext. 2468

Donna Caldwell
Director of Accounting
Ext. 2125

Curtis Dudley
Site Safety & Security
Supervisor
Ext. 6301

Dr. Julie Drewry
Executive Director
of School Improvement
Ext. 6052

Secondary Principals | **Elementary Principals**

Greg Johnston
Executive Director for
Pre-K - 5 Instruction
Ext. 2300

Eric Thornton
Director of
Purchasing
Ext. 1348

**Jamey McKenna
Britt Simmons
Dan Smith**
Technology
Ext. 1641

Mike Trussell
Director of Data
and Analysis
Ext. 2101

Eric Lear
Acting Director of Career &
Technical Education
Ext. 2803

**Instructional
Coordinators**

Joey Camp
Warehouse
Supervisor
Ext. 6014

Stan Crowgey
Director of
Transportation
Ext. 2807

Carisa Stallworth
Director
Payroll
Ext. 2370

F. L. Slough
Coordinator,
Middle School
Athletics and Health/PE
Ext. 6075

Carl McDaniel
Federal Programs
Specialist
Ext. 2958

Teaching & Learning



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 2018–2019.

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



A handwritten signature in black ink, reading 'Charles E. Peterson, Jr.' The signature is written in a cursive style and is positioned above a horizontal line.

Charles E. Peterson, Jr. MBA, PRSBA, SFO
President

A handwritten signature in black ink, reading 'John D. Musso'. The signature is written in a cursive style and is positioned above a horizontal line.

John D. Musso, CAE, RSBA
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. Once the city has approved its annual budget, the School Division must publish its budget in line item form. 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.

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 fiscal agent).

- CHARGES FOR SERVICES includes anticipated revenue from cafeteria sales, tuition paid by other school division for regional programs like the Roanoke Valley Governor's School, 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 2019-20 marks the second year of the biennium. The Virginia General Assembly convened its regular session on January 9, 2019, and the Governor's Amendments to the 2018-2020 budget went to both houses for action. Differences were worked out fairly quickly and a final budget bill was approved by the General Assembly on February 24, 2019. After the veto session, through which no changes to public school funding were made, the 2019-20 budget for the Commonwealth of Virginia was adopted May 2, 2019.

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 by March 14. The final detailed budget is then completed and presented to the School Board on or before June 30.

The 2018-19 budget process involved new activity as RCPS worked to develop a new budget format designed to meet the best practice standards for school budgeting established by the Association of School Business Officials International (ASBO). The 2019-20 budget follows this same new format, with some changes in how information is displayed, and some additional detail added, in response to both School Board recommendations and reviewer recommendations received from the ASBO review team in response to the 2018-19 budget.

Fiscal Year 2019-2020 Budget

All Funds

FUND	FY 2019-20 Budget
GENERAL FUND	\$180,056,095
GRANTS FUND	\$26,247,260
FOOD SERVICES FUND	\$9,832,950
TOTAL ALL FUNDS	\$216,136,305

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
2019-20 TOTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	BUDGET FY 2018-19	PROPOSED BUDGET FY 2019-20	FORECASTED BUDGET FY 2020-21	FORECASTED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23
REVENUE SOURCES:								
CITY OF ROANOKE	79,354,317	78,369,658	80,922,413	81,246,526	83,346,865	84,646,640	85,966,684	87,307,314
COMMONWEALTH OF VIRGINIA	83,245,409	89,760,821	91,828,510	93,579,669	97,123,787	101,338,097	105,588,868	108,317,005
FEDERAL GOVERNMENT	22,238,051	22,200,985	22,677,812	20,838,371	22,464,280	22,995,928	23,221,666	23,455,609
OTHER AGENCIES	660,494	333,927	611,218	645,955	718,428	719,424	747,452	762,402
CHARGES FOR SERVICES	6,165,705	6,433,934	6,240,713	6,785,786	6,638,272	6,734,097	6,831,358	6,930,078
ATHLETICS	171,751	182,988	197,842	190,000	190,000	195,081	200,298	205,654
OTHER REVENUE	1,660,904	836,586	1,259,303	900,000	900,000	1,250,000	1,250,000	1,250,000
TOTAL REVENUES	193,496,631	198,118,899	203,737,811	204,186,307	211,381,632	217,879,267	223,806,326	228,228,062
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	77,799,294	81,078,641	81,938,887	82,067,946	86,514,357	88,783,881	90,639,618	92,353,536
PERSONNEL BENEFITS	33,510,914	36,868,799	37,647,200	39,261,383	40,129,256	41,182,799	42,048,347	42,848,861
PURCHASED SERVICES	12,257,767	13,116,160	13,572,076	13,585,667	14,736,729	15,107,632	15,194,118	15,406,882
INTERNAL SERVICES	36,571	36,083	37,207	42,320	45,250	46,495	47,427	48,378
OTHER CHARGES	1,246,815	903,893	1,568,811	1,144,403	1,132,450	1,152,273	1,172,645	1,163,643
MATERIALS AND SUPPLIES	2,673,982	2,930,268	3,370,658	3,412,041	3,745,652	3,576,527	3,457,241	3,474,756
CAPITAL OUTLAY	717,635	850,348	1,155,165	944,506	996,277	963,179	964,750	981,394
TOTAL INSTRUCTION	128,242,978	135,784,192	139,290,004	140,458,266	147,299,971	150,812,786	153,524,146	156,277,450
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	4,584,631	4,801,288	4,688,958	5,078,585	5,334,534	5,484,211	5,594,902	5,707,846
PERSONNEL BENEFITS	1,511,008	1,915,802	1,835,048	2,114,388	2,748,871	2,826,166	2,883,396	2,941,827
PURCHASED SERVICES	2,449,277	2,378,015	2,230,855	2,513,055	2,773,228	2,850,499	2,907,824	2,966,351
INTERNAL SERVICES	6,515	9,201	11,615	14,550	12,800	13,161	13,429	13,703
OTHER CHARGES	1,035,104	1,079,018	1,213,077	1,434,110	1,655,012	1,401,608	1,430,068	1,459,124
MATERIALS AND SUPPLIES	1,376,725	1,146,030	1,231,104	1,438,712	1,549,525	1,390,030	1,416,007	1,442,529
CAPITAL OUTLAY	3,211,193	2,049,554	1,241,286	3,364,530	1,879,638	1,345,273	1,157,049	1,224,489
TOTAL ADMIN, ATTENDANCE, & HEALTH	14,174,453	13,378,908	12,451,943	15,957,930	15,953,608	15,310,948	15,402,675	15,755,869
TRANSPORTATION:								
PERSONNEL	151,125	155,276	173,511	159,208	179,259	184,318	188,071	191,900
PERSONNEL BENEFITS	95,398	133,383	134,726	113,241	77,195	79,373	80,989	82,639
PURCHASED SERVICES	9,768,055	9,912,873	9,875,507	10,430,344	8,900,000	9,151,150	9,337,469	9,527,696
INTERNAL SERVICES	29	0	0	0	0	0	0	0
OTHER CHARGES	41,883	11,639	20,915	7,400	7,400	7,609	7,764	7,922
MATERIALS AND SUPPLIES	460,376	506,189	566,201	708,172	708,172	728,156	742,981	758,117
CAPITAL OUTLAY	0	2,480	24,937	0	727,500	5,000	5,102	5,206
TOTAL TRANSPORTATION	10,516,866	10,721,840	10,795,797	11,418,365	10,599,526	10,155,606	10,362,376	10,573,480
OPERATIONS & FACILITIES:								
PERSONNEL	5,347,619	5,442,222	5,691,442	6,070,039	6,464,448	6,646,281	6,780,938	6,918,336
PERSONNEL BENEFITS	2,214,627	2,352,582	2,540,233	2,939,151	2,909,215	2,990,870	3,051,268	3,112,933
PURCHASED SERVICES	2,106,821	1,769,547	1,476,212	2,670,250	2,250,700	2,314,170	2,361,256	2,409,330
INTERNAL SERVICES	17	10	0	0	0	0	0	0
OTHER CHARGES	4,361,422	4,542,471	4,482,828	4,431,380	4,714,627	4,846,146	4,943,715	5,043,330
MATERIALS AND SUPPLIES	996,873	948,121	979,683	1,327,950	1,420,650	1,460,739	1,490,480	1,520,845
CAPITAL OUTLAY	350,854	365,510	534,923	446,169	1,553,158	1,096,987	753,585	700,901
TOTAL OPERATIONS & FACILITIES	15,378,233	15,420,463	15,705,321	17,884,939	19,312,798	19,355,193	19,381,242	19,705,675
FOOD SERVICES:								
PERSONNEL	1,229,298	139,028	136,470	104,518	146,130	148,322	150,547	152,805
PERSONNEL BENEFITS	847,697	73,597	88,710	82,007	86,306	87,601	88,915	90,249
PURCHASED SERVICES	1,204,875	8,402,301	8,173,959	8,542,545	8,775,000	8,697,679	8,915,821	9,139,563
INTERNAL SERVICES	1,218	2,544	2,484	2,000	2,200	2,233	2,266	2,300
OTHER CHARGES	16,141	19,225	21,036	38,150	28,750	29,181	29,619	30,663
MATERIALS AND SUPPLIES	4,091,091	67,206	60,180	48,150	49,200	49,938	50,687	51,447
CAPITAL OUTLAY	32,595	175,145	69,633	195,000	445,364	452,044	458,825	465,707
TOTAL FOOD SERVICES	7,422,915	8,879,046	8,552,472	9,012,370	9,532,950	9,466,998	9,696,680	9,932,134
ATHLETICS:								
PERSONNEL	821,444	877,082	801,608	841,094	851,306	875,329	893,151	911,347
PERSONNEL BENEFITS	159,633	165,796	172,704	145,977	159,724	164,231	167,575	170,989
PURCHASED SERVICES	414,709	398,080	399,733	475,000	488,500	502,285	512,512	522,953
INTERNAL SERVICES	1,341	231	1,124	2,500	3,500	3,599	3,672	3,747
OTHER CHARGES	180,262	198,222	195,222	205,800	185,600	190,837	194,722	198,689
MATERIALS AND SUPPLIES	280,227	256,019	263,770	303,450	331,500	340,855	347,795	354,880
CAPITAL OUTLAY	27,166	15,810	36,531	47,500	50,000	51,411	52,458	53,527
PAYMENT FOR DEBT SERVICE	0	0	0	0	0	0	0	0
TOTAL ATHLETICS	1,884,782	1,911,240	1,870,692	2,021,321	2,070,130	2,128,547	2,171,885	2,216,132
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	15,073,688	14,274,185	13,867,098	13,344,496	11,067,322	12,167,322	13,267,322	13,767,322
TOTAL DEBT SERVICE	15,073,688	14,274,185	13,867,098	13,344,496	11,067,322	12,167,322	13,267,322	13,767,322
TOTAL EXPENDITURES	192,693,915	200,369,874	202,533,327	210,097,687	215,836,305	219,397,400	223,806,326	228,228,062
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	4,007,153	4,625,309	5,490,331	3,962,154	5,061,310	5,135,470	5,193,395	5,216,086
TRANSFERS TO OTHER FUNDS	(4,007,153)	(4,625,309)	(5,490,331)	(3,962,154)	(5,061,310)	(5,135,470)	(5,193,395)	(5,216,086)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0	0	0	0
FUND BALANCE:								
BEGINNING BALANCE	26,630,220	27,432,936	25,181,961	26,386,445	20,475,065	16,020,392	14,502,259	14,502,259
INCREASE/(DECREASE) OF FUND BALANCE	802,716	(2,250,975)	1,204,484	(5,911,380)	(4,454,673)	(1,518,133)	0	0
TOTAL FUND BALANCE, END OF YEAR	27,432,936	25,181,961	26,386,445	20,475,065	16,020,392	14,502,259	14,502,259	14,502,259

ROANOKE CITY PUBLIC SCHOOLS
2019-20 OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	BUDGET FY 2018-19	PROPOSED BUDGET FY 2019-20	FORECASTED BUDGET FY 2020-21	FORECASTED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23
REVENUE SOURCES:								
CITY OF ROANOKE	79,354,317	78,369,658	80,922,413	81,246,526	83,346,865	84,646,640	85,966,684	87,307,314
COMMONWEALTH OF VIRGINIA	75,934,391	81,640,953	83,823,968	86,158,045	90,186,876	94,166,290	98,321,292	100,950,326
FEDERAL GOVERNMENT								
OTHER AGENCIES								
CHARGES FOR SERVICES	271,779	232,929	252,705	250,000	250,000	250,000	250,000	250,000
ATHLETICS	171,751	182,988	197,842	190,000	190,000	195,081	200,298	205,654
OTHER REVENUE	1,618,596	825,703	509,303	900,000	900,000	1,250,000	1,250,000	1,250,000
TOTAL REVENUES	157,350,834	161,252,231	165,706,231	168,744,571	174,873,741	180,508,011	185,988,274	189,963,294
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	64,963,531	67,580,616	67,741,063	69,208,311	73,470,007	75,543,263	77,081,337	78,650,730
PERSONNEL BENEFITS	28,187,858	31,274,341	31,714,428	33,322,163	34,103,831	35,066,210	35,780,166	36,509,095
PURCHASED SERVICES	5,949,513	6,243,571	6,431,245	6,629,277	7,145,335	7,346,970	7,396,556	7,547,242
INTERNAL SERVICES	32,995	32,820	32,342	39,570	43,050	44,265	45,166	46,086
OTHER CHARGES	797,072	655,513	602,125	829,244	862,516	886,855	904,912	923,347
MATERIALS AND SUPPLIES	1,751,549	1,873,770	2,068,414	2,772,955	2,824,586	2,604,293	2,657,317	2,711,453
CAPITAL OUTLAY	132,051	183,129	241,311	291,191	363,100	323,346	329,929	336,650
TOTAL INSTRUCTION	101,814,569	107,843,760	108,830,928	113,092,711	118,812,425	121,815,202	124,195,383	126,724,603
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	4,553,503	4,761,026	4,647,783	5,037,272	5,287,403	5,436,609	5,547,300	5,660,244
PERSONNEL BENEFITS	1,499,289	1,901,101	1,818,934	2,098,554	2,733,747	2,810,891	2,868,121	2,926,552
PURCHASED SERVICES	2,158,005	2,193,555	2,194,830	2,478,073	2,735,246	2,812,432	2,869,694	2,928,157
INTERNAL SERVICES	6,515	9,201	11,615	14,550	12,800	13,161	13,429	13,703
OTHER CHARGES	1,025,948	1,065,860	1,192,626	1,425,470	1,654,210	1,400,890	1,429,412	1,458,533
MATERIALS AND SUPPLIES	1,082,743	1,012,166	1,116,429	1,324,547	1,435,360	1,275,865	1,301,842	1,328,364
CAPITAL OUTLAY	917,700	903,343	352,012	2,204,275	1,349,345	637,422	507,902	518,249
TOTAL ADMIN, ATTENDANCE, & HEALTH	11,243,703	11,846,252	11,334,229	14,582,741	15,208,111	14,387,270	14,537,700	14,833,802
TRANSPORTATION:								
PERSONNEL	151,125	155,276	173,511	159,208	179,259	184,318	188,071	191,900
PERSONNEL BENEFITS	95,398	133,383	134,726	113,241	77,195	79,373	80,989	82,639
PURCHASED SERVICES	9,693,686	9,831,698	9,875,507	10,430,344	8,900,000	9,151,150	9,337,469	9,527,696
INTERNAL SERVICES	29	0	0	0	0	0	0	0
OTHER CHARGES	41,883	11,639	20,915	7,400	7,400	7,609	7,764	7,922
MATERIALS AND SUPPLIES	460,376	506,189	566,201	708,172	708,172	728,156	742,981	758,117
CAPITAL OUTLAY	0	2,480	24,937	0	727,500	5,000	5,102	5,206
TOTAL TRANSPORTATION	10,442,497	10,640,665	10,795,797	11,418,365	10,599,526	10,155,606	10,362,376	10,573,480
OPERATIONS & FACILITIES:								
PERSONNEL	5,316,849	5,410,514	5,659,416	6,037,796	6,432,205	6,613,716	6,748,373	6,885,771
PERSONNEL BENEFITS	2,185,180	2,326,579	2,516,245	2,915,004	2,885,068	2,966,482	3,026,880	3,088,545
PURCHASED SERVICES	2,106,821	1,767,565	1,476,212	2,668,750	2,249,200	2,312,670	2,359,756	2,407,830
INTERNAL SERVICES	17	10	0	0	0	0	0	0
OTHER CHARGES	4,307,266	4,494,831	4,434,025	4,377,380	4,660,627	4,792,146	4,889,715	4,989,330
MATERIALS AND SUPPLIES	996,873	948,121	979,683	1,327,950	1,420,650	1,460,739	1,490,480	1,520,845
CAPITAL OUTLAY	350,854	365,510	534,923	446,169	1,553,158	1,096,987	753,585	700,900
TOTAL OPERATIONS & FACILITIES	15,263,860	15,313,130	15,600,504	17,773,049	19,200,908	19,242,740	19,268,789	19,593,221
ATHLETICS:								
PERSONNEL	821,444	877,082	801,608	841,094	851,306	875,329	893,151	911,347
PERSONNEL BENEFITS	159,633	165,796	172,704	145,977	159,724	164,231	167,575	170,989
PURCHASED SERVICES	414,709	398,080	399,733	475,000	488,500	502,285	512,512	522,953
INTERNAL SERVICES	1,341	231	1,124	2,500	3,500	3,599	3,672	3,747
OTHER CHARGES	180,262	198,222	195,222	205,800	185,600	190,837	194,722	198,689
MATERIALS AND SUPPLIES	280,227	254,864	263,770	303,450	331,500	340,855	347,795	354,880
CAPITAL OUTLAY	27,166	7,285	36,531	47,500	50,000	51,411	52,458	53,527
TOTAL ATHLETICS	1,884,782	1,901,560	1,870,692	2,021,321	2,070,130	2,128,547	2,171,885	2,216,132
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	15,073,688	14,274,185	13,867,098	13,344,496	11,067,322	12,167,322	13,267,322	13,767,322
TOTAL DEBT SERVICE	15,073,688	14,274,185	13,867,098	13,344,496	11,067,322	12,167,322	13,267,322	13,767,322
TOTAL EXPENDITURES	155,723,099	161,819,552	162,299,248	172,232,683	176,958,422	179,896,687	183,803,455	187,708,560
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	1,146,561	1,456,945	1,507,390	769,443	1,490,659	1,503,007	1,504,288	1,480,676
TRANSFERS TO OTHER FUNDS	(2,860,592)	(3,168,364)	(3,982,940)	(3,192,711)	(3,570,651)	(3,632,463)	(3,689,107)	(3,735,410)
TOTAL OTHER FINANCING SOURCES (USES)	(1,714,031)	(1,711,419)	(2,475,550)	(2,423,268)	(2,079,992)	(2,129,456)	(2,184,819)	(2,254,734)
FUND BALANCE:								
BEGINNING BALANCE	24,445,246	24,358,950	22,080,210	23,011,643	17,100,263	12,935,590	11,417,458	11,417,458
INCREASE/(DECREASE) OF FUND BALANCE	(86,296)	(2,278,740)	931,433	(5,911,380)	(4,164,673)	(1,518,132)	0	0
TOTAL OPERATING FUND BALANCE, END OF YEAR	24,358,950	22,080,210	23,011,643	17,100,263	12,935,590	11,417,458	11,417,458	11,417,458

ROANOKE CITY PUBLIC SCHOOLS
2019-20 GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	BUDGET FY 2018-19	PROPOSED BUDGET FY 2019-20	FORECASTED BUDGET FY 2020-21	FORECASTED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23
REVENUE SOURCES:								
CITY OF ROANOKE								
COMMONWEALTH OF VIRGINIA	7,161,322	7,908,356	7,780,140	7,206,624	6,736,000	6,974,009	7,072,843	7,174,963
FEDERAL GOVERNMENT	14,695,358	14,140,149	14,558,874	12,640,371	13,789,551	14,104,048	14,107,199	14,112,983
OTHER AGENCIES	660,494	333,927	611,218	645,955	718,428	719,424	747,452	762,402
CHARGES FOR SERVICES	4,974,388	5,266,542	5,205,826	5,636,416	5,720,962	5,806,777	5,893,878	5,982,286
ATHLETICS								
OTHER REVENUE	42,308	10,883	750,000	0	0	0	0	0
TOTAL REVENUES	27,533,870	27,659,857	28,906,058	26,129,366	26,964,941	27,604,258	27,821,372	28,032,634
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	12,835,763	13,498,025	14,197,825	12,859,635	13,044,350	13,240,618	13,558,281	13,702,806
PERSONNEL BENEFITS	5,323,056	5,594,458	5,932,772	5,939,220	6,025,425	6,116,589	6,268,181	6,339,766
PURCHASED SERVICES	6,308,254	6,872,589	7,140,831	6,956,390	7,591,394	7,760,662	7,797,562	7,859,640
INTERNAL SERVICES	3,576	3,263	4,865	2,750	2,200	2,230	2,261	2,292
OTHER CHARGES	449,743	248,380	966,686	315,159	269,934	265,418	267,733	240,296
MATERIALS AND SUPPLIES	922,433	1,056,498	1,302,244	639,086	921,066	972,234	799,924	763,303
CAPITAL OUTLAY	585,584	667,219	913,854	653,315	633,177	639,833	634,821	644,744
TOTAL INSTRUCTION	26,428,409	27,940,432	30,459,077	27,365,555	28,487,546	28,997,584	29,328,763	29,552,847
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	31,128	40,262	41,175	41,313	47,131	47,602	47,602	47,602
PERSONNEL BENEFITS	11,719	14,701	16,114	15,834	15,124	15,275	15,275	15,275
PURCHASED SERVICES	291,272	184,460	36,025	34,982	34,982	34,982	34,982	34,982
INTERNAL SERVICES	0	0	0	0	0	0	0	0
OTHER CHARGES	9,156	13,158	20,451	8,640	3,802	3,802	3,802	3,802
MATERIALS AND SUPPLIES	293,982	133,864	114,675	114,165	114,165	114,165	114,165	114,165
CAPITAL OUTLAY	2,293,493	1,146,211	889,274	1,160,255	530,293	707,851	649,149	706,242
TOTAL ADMIN, ATTENDANCE, & HEALTH	2,930,750	1,532,656	1,117,714	1,375,189	745,497	923,677	864,975	922,068
TRANSPORTATION:								
PURCHASED SERVICES	74,369	81,175	0	0	0	0	0	0
TOTAL TRANSPORTATION	74,369	81,175	0	0	0	0	0	0
OPERATIONS & FACILITIES:								
PERSONNEL	30,770	31,708	32,026	32,243	32,243	32,565	32,565	32,565
PERSONNEL BENEFITS	29,447	26,003	23,988	24,147	24,147	24,388	24,388	24,388
PURCHASED SERVICES	0	1,982	0	1,500	1,500	1,500	1,500	1,500
INTERNAL SERVICES	0	0	0	0	0	0	0	0
OTHER CHARGES	54,156	47,640	48,803	54,000	54,000	54,000	54,000	54,000
MATERIALS AND SUPPLIES	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL OPERATIONS & FACILITIES	114,373	107,333	104,817	111,890	111,890	112,453	112,453	112,453
ATHLETICS:								
MATERIALS AND SUPPLIES	0	1,155	0	0	0	0	0	0
CAPITAL OUTLAY	0	8,525	0	0	0	0	0	0
TOTAL ATHLETICS	0	9,680	0	0	0	0	0	0
TOTAL EXPENDITURES	29,547,901	29,671,276	31,681,608	28,852,634	29,344,933	30,033,714	30,306,191	30,587,368
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	2,860,592	3,168,364	3,982,941	3,192,711	3,570,651	3,632,463	3,689,107	3,735,410
TRANSFERS TO OTHER FUNDS	(846,561)	(1,156,945)	(1,207,391)	(469,443)	(1,190,659)	(1,203,007)	(1,204,288)	(1,180,676)
TOTAL OTHER FINANCING SOURCES (USES)	2,014,031	2,011,419	2,775,550	2,723,268	2,379,992	2,429,456	2,484,819	2,554,734
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
2019-20 FOOD SERVICE
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	BUDGET FY 2018-19	PROPOSED BUDGET FY 2019-20	FORECASTED BUDGET FY 2020-21	FORECASTED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23
REVENUE SOURCES:								
CITY OF ROANOKE								
COMMONWEALTH OF VIRGINIA	149,696	211,512	224,402	215,000	200,911	197,798	194,733	191,716
FEDERAL GOVERNMENT	7,542,693	8,060,836	8,118,938	8,198,000	8,674,729	8,891,880	9,114,467	9,342,626
OTHER AGENCIES								
CHARGES FOR SERVICES	919,538	934,463	782,182	899,370	667,310	677,320	687,480	697,792
ATHLETICS								
OTHER REVENUE								
TOTAL REVENUES	8,611,927	9,206,811	9,125,522	9,312,370	9,542,950	9,766,998	9,996,680	10,232,134
EXPENDITURE CATEGORY AND OBJECT:								
FOOD SERVICES:								
PERSONNEL	1,229,298	139,028	136,470	104,518	146,130	148,322	150,547	152,805
PERSONNEL BENEFITS	847,697	73,597	88,710	82,007	86,306	87,601	88,915	90,249
PURCHASED SERVICES	1,204,875	8,402,301	8,173,959	8,542,545	8,775,000	8,697,679	8,915,821	9,139,563
INTERNAL SERVICES	1,218	2,544	2,484	2,000	2,200	2,233	2,266	2,300
OTHER CHARGES	16,141	19,225	21,036	38,150	28,750	29,181	29,619	30,063
MATERIALS AND SUPPLIES	4,091,091	67,206	60,180	48,150	49,200	49,938	50,687	51,447
CAPITAL OUTLAY	32,595	175,145	69,633	195,000	445,364	452,044	458,825	465,707
PAYMENT FOR DEBT SERVICE	0	0	0	0	0	0	0	0
TOTAL FOOD SERVICES	7,422,915	8,879,046	8,552,472	9,012,370	9,532,950	9,466,998	9,696,680	9,932,134
TOTAL EXPENDITURES	7,422,915	8,879,046	8,552,472	9,012,370	9,532,950	9,466,998	9,696,680	9,932,134
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	2,184,974	3,073,986	3,101,751	3,374,801	3,374,801	3,084,801	3,084,801	3,084,801
INCREASE/(DECREASE) OF FUND BALANCE	889,012	27,765	273,050	0	(290,000)	0	0	0
TOTAL FOOD SERVICE FUND BALANCE, END OF YEAR	3,073,986	3,101,751	3,374,801	3,374,801	3,084,801	3,084,801	3,084,801	3,084,801

Budget Highlights

The 2019-20 RCPS budget follows the significant formatting change implemented with the 2018-19 budget, but with further enhancements designed to provide additional detail and insight into the school division's budget priorities. Expenditures for the entire division's budget as a whole are displayed in further detail, and while all expenditures are still believed to support all strategic priorities, RCPS worked to drill down further with the Fiscal Year (FY) 2019-20 budget, in an effort to assign budget dollars to each of the four priority areas of the strategic plan.

In approving the 2018-19 Budget, the School Board voted to use up to \$2 million out of General Fund fund balance to complete capital improvements deemed necessary to improve the security and accessibility of several school buildings. All identified projects could not be completed within one year, due to the availability of contractors and materials, and the need to minimize disruption to student learning. Any remaining funds already appropriated for this project will be set aside as committed fund balance to continue to be used as intended to complete these projects in 2019-20. The total carry-forward is expected to be \$725,000, though the final carry forward will be determined through the 2018-19 year-end closing activities and annual audit process. These funds are reflected separately within this budget because while they are funds expected to be expended in 2019-20, they are previously appropriated FY2019 budgeted funds.

With its 2019 amendments to the Commonwealth's 2018-2020 biennial budget, the Virginia General Assembly included additional funds for the state share of up to a 5% average salary increase for positions defined by the Virginia Department of Education (VDOE) as those positions necessary to meet the VDOE's definition of minimum standards of quality. RCPS implemented an average 2% increase in 2018-19, so at least an average increase of 3% is needed in 2019-20 in order to access the full amount of state funding available. The administration chose to meet this requirement in part through a comprehensive overhaul of Roanoke City's professional (teacher) salary scale. These changes allowed the school division to correct for issues that largely resulted from the period of years during and immediately following the Great Recession when salaries were frozen. Contingent upon sufficient funding from the state in 2020-21, RCPS intends to complete the implementation of its new teacher salary scale over a two-year period. Once implementation is complete, the starting teacher salary will increase by almost \$2,000, and there will be a uniform percentage increase between steps which will allow for both step and scale raises in future years, helping RCPS's teacher pay keep pace with inflation and surrounding school divisions. The average increase across all positions being implemented is expected to be 3.4% in 2019-20. The school division also increased, and made more uniform, supplements provided for graduate coursework completed beyond what is required for the teaching or administrative position held.

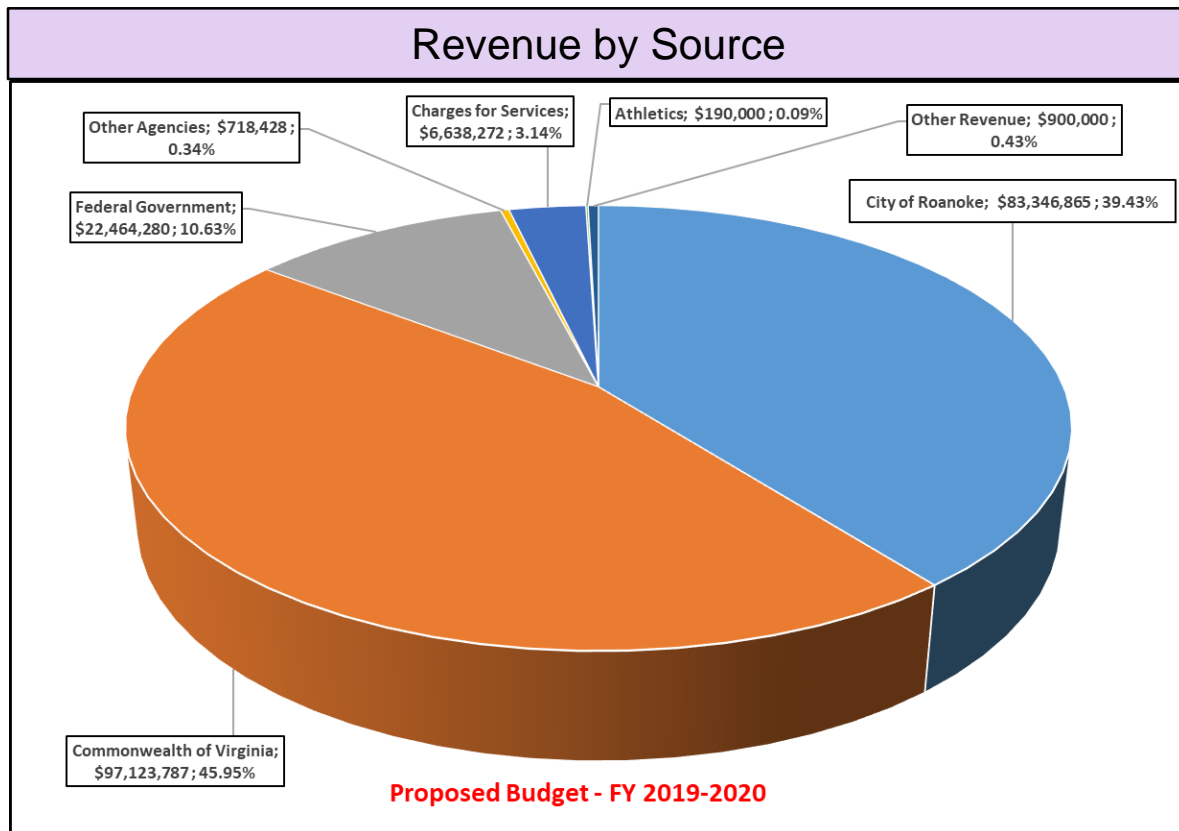
State Revenue expectations increased due to the additional funding noted above, and also due to adjustments in projected Average Daily Membership counts. Most state funding formulas calculate a per pupil funding amount that is multiplied by the school division's Average Daily Membership (ADM) to determine total funding. At the beginning of the 2019-20 budget process, the school division was projecting no increase in ADM, and used the same expected ADM of 12,850 as was used in the 2018-19 budget. The March 31, 2019 ADM count was 12,898, so RCPS revised its 2019-20 projection up (though still keeping it conservative) to 12,875.

City funding of schools, thanks to the 40% revenue sharing formula that is in place, is expected to increase approximately 2.6% over the previous fiscal year. The City of Roanoke has budgeted \$83,346,865 in funding for RCPS in 2019-20. All City of Roanoke funding for schools is budgeted to the General (Operating) Fund.

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 FY2020 grant awards do not vary significantly from prior years. 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 2019-20. Federal Food Services reimbursements are expected to increase, and cafeteria sales to decrease, due to the increased number of schools qualifying under the USDA Community Eligibility Provision (CEP). The 2019-20 budget reflects these year-over-year expected differences.

RCPS expects, and has budgeted for, minimal change in receipts from other agencies and charges for service. 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 reimbursement for regional classrooms hosted by RCPS from the Special Education Roanoke Valley Regional Board (Grants Fund). No change has been budgeted in anticipated revenue in the General Operating Fund from athletic events. 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, donations, and interest income.



Personnel needs are expected to stay fairly level year-over-year for 2019-20. Enrollment increased in 2018-19, but growth has been slow, so the school division does not anticipate needing a significantly different number of teachers or other instructional personnel as a result. Where RCPS does see a growing need for increased personnel resources is in addressing childhood trauma and student mental health needs. RCPS is adding a combined total of nine new school counselor and social worker positions for the 2019-20 school year. RCPS is a trauma-informed school division that recognizes the significant impact adverse childhood experiences can have on a student's ability to learn and successfully navigate the school environment. Helping students through those challenges so they can persevere is a top priority, and one that will continue to get focus and additional resources as necessary and available in the years ahead.

The budget for Pupil Transportation reflects a significant decrease compared to the prior year. RCPS outsourced its pupil transportation services a decade ago. As that initial contract (and one renewal as was allowed by contract) was coming to an end in 2018-19, a Request for Proposals (RFP) process was initiated. This resulted in a new contract that will begin with the 2019-20 school year, that includes significant savings.

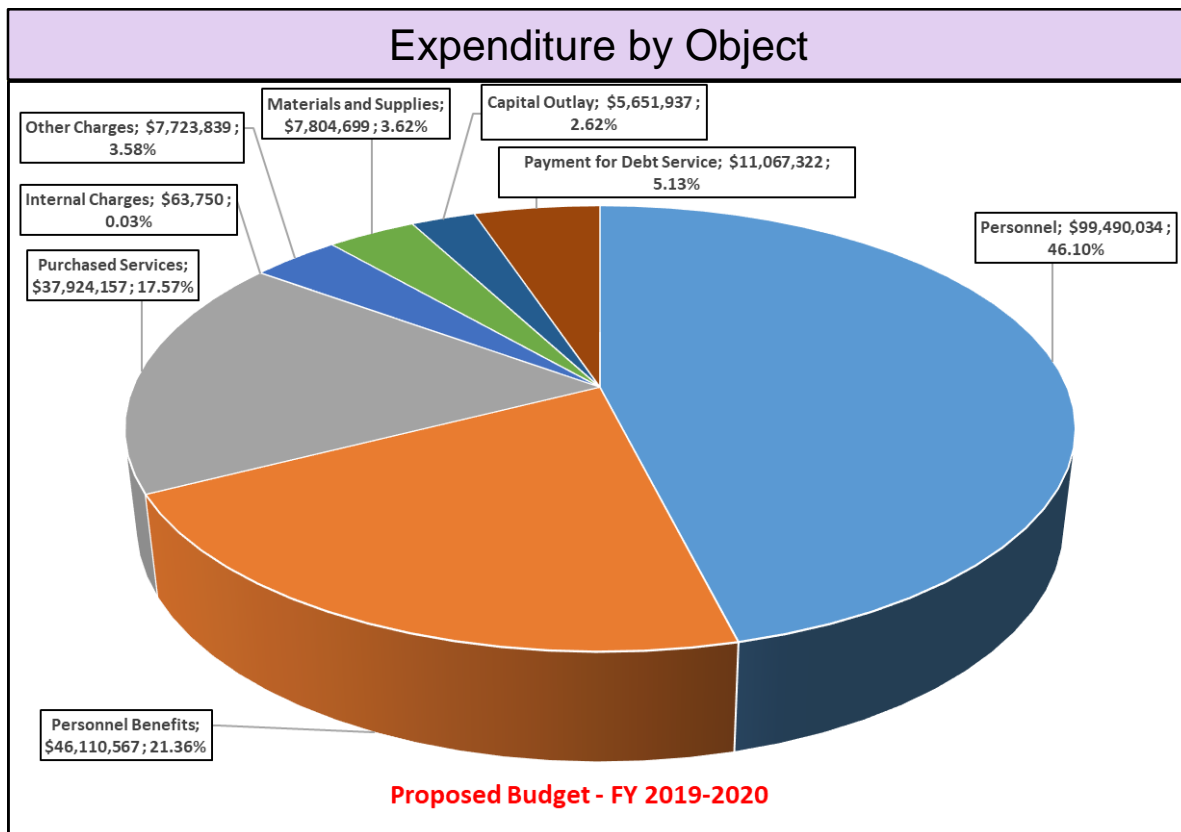
The budget for Operational Central Administration was increased in 2018-19 because RCPS expected to begin implementing a new Enterprise Resource Planning (ERP) system during the year. This implementation did begin in 2018-19 as expected. The new system will be in use for the 2019-20 fiscal year. Some elements of the implementation will still be in process during

the first few months of 2019-20, and we expect to run the legacy system for some months in FY20 to ensure complete and accurate data transfer has occurred. However, the bulk of the implementation and associated cost was budgeted, and will have been incurred, in 2018-19. This, combined with savings on property and liability insurance coverage, resulted in the expected reduction in needed funds for Central Administration Operations.

A notable budget increase was applied to the Operations and Maintenance area for 2019-20. This is in response to growing needs for repairs or replacement of capital systems and equipment such as heating and air units in schools, and other upkeep of aging school buildings. While RCPS primarily uses bond proceeds for capital improvements, division administrators are mindful of the need to utilize those funds for larger projects such as extensive school renovation or replacement.

The budget for Debt Service expenditures is another area where a sizeable year-over-year decrease can be seen. In 2017-18, the City of Roanoke changed its methodology for issuing debt and began using Bond Anticipation Notes (BANs) to better align the sale of bonds with the anticipated timing of the projects to be funded. Bonds were not sold in 2017-18 or 2018-19, and instead BANs were issued. RCPS, therefore, is paying its share of interest from the portion of the BANs funding new school capital projects, and will not have principal payments from the current school being built (replacing Fallon Park Elementary) due until 2020-21 (bonds are expected to be sold in the spring of 2020).

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, 2015-16, 2016-17, and 2017-18, as projected for the current year 2018-19, and as budgeted for 2019-20 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	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Estimated	2019-2020 Budgeted
Administrative	109	113	112	120	127
Classified	638	605	643	655	660
Part-Time	183	167	137	120	129
Professional	1,219	1,229	1,220	1,223	1,226
School Board	7	7	7	7	7
Total	2,156	2,121	2,119	2,125	2,149

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 has experienced slow growth in student enrollment over the last several years. In 2017-18, after a fairly large increase in fall membership of 96 students year-over-year, spring ADM was a surprise when it came in less than the prior year. In 2018-19, fall membership was down slightly compared to the prior year, but RCPS did not experience the significant decrease between fall and spring like occurred the year before.

	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	12,900	12,898

As a result, RCPS continues to project and budget conservatively. The bulk of state funding is determined through formulas that are a factor of ADM, so overestimating ADM can cause a revenue shortfall. After March 31, 2019 ADM was known, RCPS increased its projected 2019-20 ADM, but still kept it slightly below the FY2019 number. This will be carefully watched and forecasts revised as necessary. Forecasted ADM for future budgeting is as follows:

	March 31 Forecasted ADM
2019-20	12,875
2020-21	12,885
2021-22	12,885
2022-23	12,900

Budget Forecast

The Commonwealth of Virginia has yet to reach the level of funding for public education provided in 2008-09, adjusted for inflation, and reports from the state make a return to that level of funding seem unlikely in the near term. The Commonwealth adopts biennial budgets and 2019-20 is the second year of the 2018-2020 biennium. Projections of state funding for schools beyond 2019-20 are not expected to be available until December 2019. As a result, RCPS utilized a modest increase projection for state revenues. The City of Roanoke is also forecasting modest growth in coming years. In keeping with recent year experience and the outlook of the City of Roanoke and Commonwealth of Virginia budget offices, the school division's 2019-20 expenditure budget includes an average year-over-year expenditure budget increase of 2.73%. Increases of 1.65%, 2.0%, and 1.98% are forecasted for years 2020-21, 2021-22, and 2022-23 respectively.

Tax Rates and Trends

The City of Roanoke had a tax rate of \$1.22 per \$100.00 on real property in 2018. 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 \$78.1 million to \$85.0 million during the ten-year period. This also holds true for Public Service Corporations, however, the tax levy has increased from \$3.9 million to \$5.3 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 \$27.9 million to \$32.6 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 2018 estimated population as 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 44% of students are black, 35% are white, 13% are Hispanic, and 8% are Asian or another race.

In 2018-19, 96.33% 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.

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 are accredited in 2018-19.*

The map on the following page shows the location within the City of Roanoke of all Roanoke City Public Schools. Following that 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 twenty-first 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	360
2	Fairview	550
3	Fallon Park	609
4	Fishburn Park	297
5	Garden City	283
6	Grandin Court	345
7	Highland Park	399
8	Hurt Park	383
9	Lincoln Terrace	311
10	Monterey	533
11	Morningside	263
12	Preston Park	498
13	Roanoke Academy	420
14	Round Hill	708
15	Virginia Heights	310
16	Wasena	219
17	Westside	701

Locator ID	Programs	Enrollment
18	Forest Park Academy	101
19	Noel C. Taylor	69

Locator ID	Middle School	Enrollment
20	James Breckinridge	670
21	James Madison	572
22	John P. Fishwick	521
23	Lucy Addison	591
24	Woodrow Wilson	564

Locator ID	High School	Enrollment
25	Patrick Henry	1871
26	William Fleming	1598

Enrollment from the VDOE October 1, 2018 Membership report.

Roanoke County

Town of Vinton

ORANGE AVE

DALE AVE

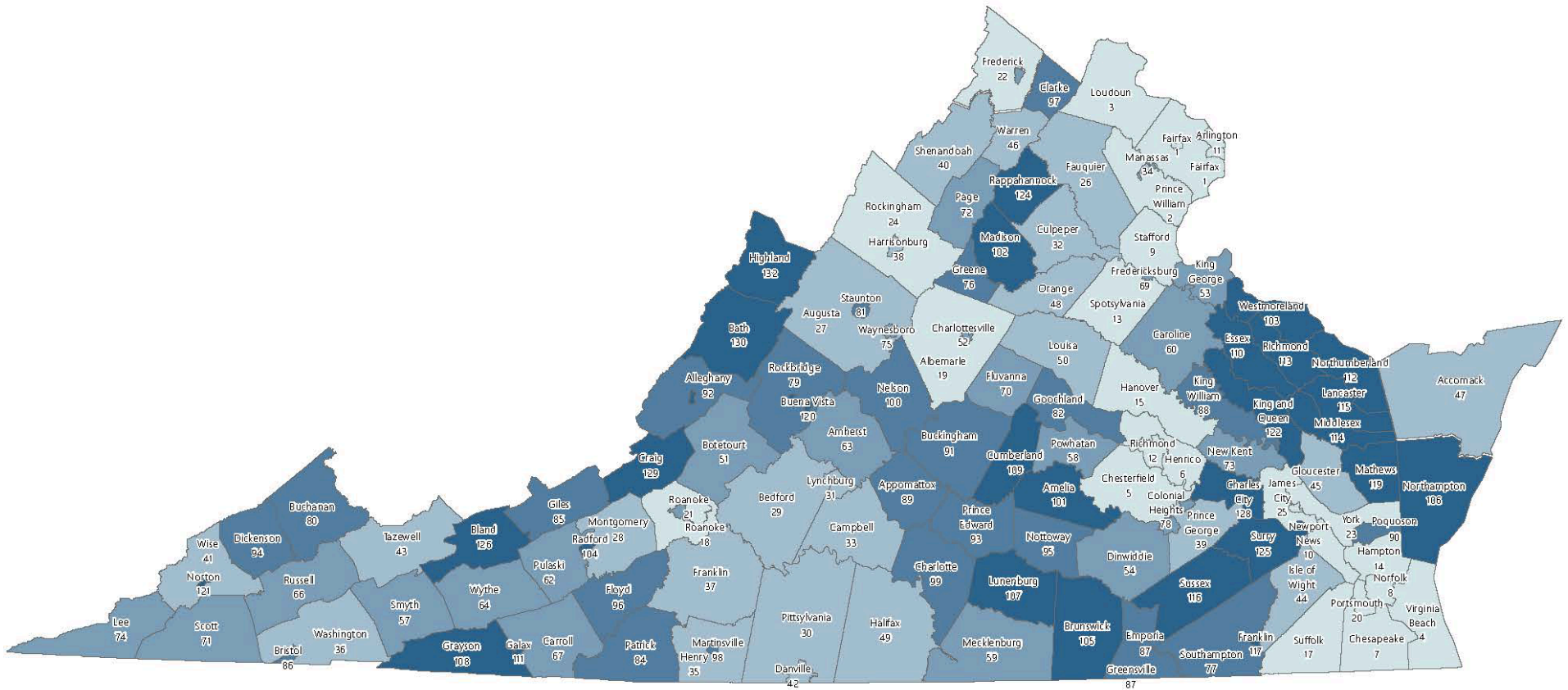
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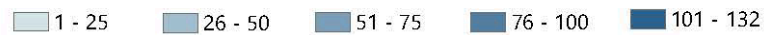
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Virginia School Division Ranking Based on Fall 2018 Membership

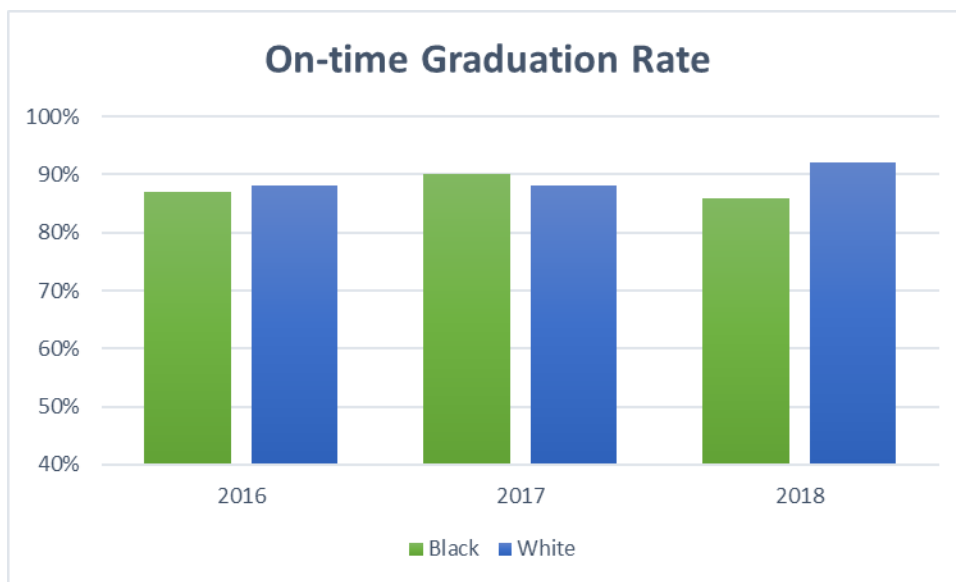
Roanoke City Public Schools is ranked as the 21st largest school division out of the 132 public school divisions in Virginia.



Virginia School Divisions Fall 2018 Membership Population Ranking



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 2017-18, the OGR in Roanoke City was 89.99%, up from 59.06% 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 2018-2019

Annette Lewis, Chairman
Mark K. Cathey, Vice Chairman
William B. Hopkins, Jr.
Eli C. S. Jamison, Ph.D.
Laura D. Rottenborn
Lutheria H. Smith
Dick Willis

Dr. Rita D. Bishop has served as Superintendent of Schools 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 holds a Doctor of Education in educational policy planning and administration from the University of Southern California, a Master of Arts in counseling psychology from the University of Santa Clara, and a Bachelor of Arts in English and speech from the University of Nevada.

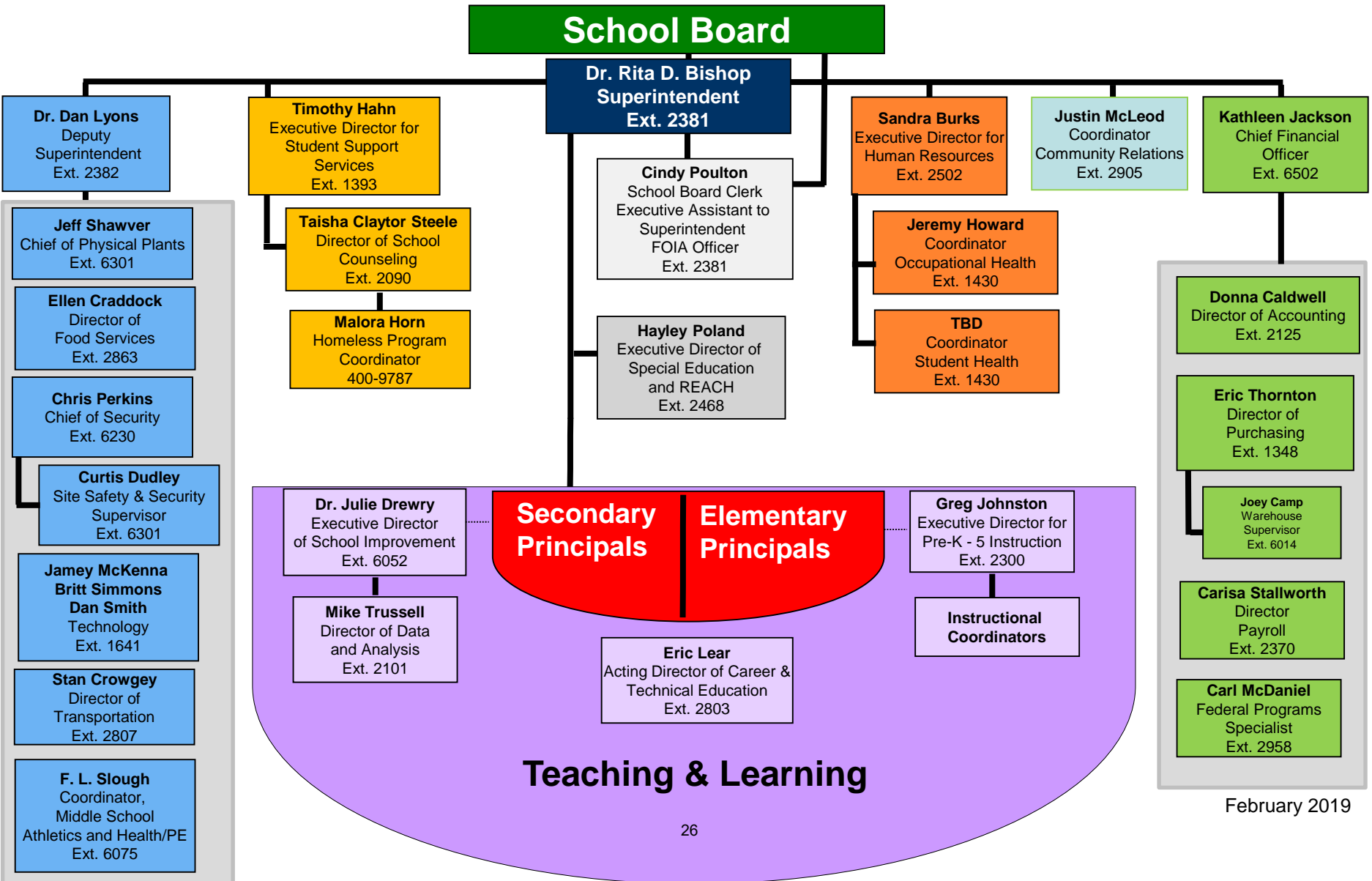
The School Division's executive leadership team for 2019-20 includes the following administrators:

Dr. Dan Lyons, Deputy Superintendent
Ms. Sandra Burks, Executive Director for Human Resources
Dr. Julie Drewry, Executive Director for School Improvement
Mr. 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 2018-19 Chart of Organization



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.

CORE BELIEFS

We believe:

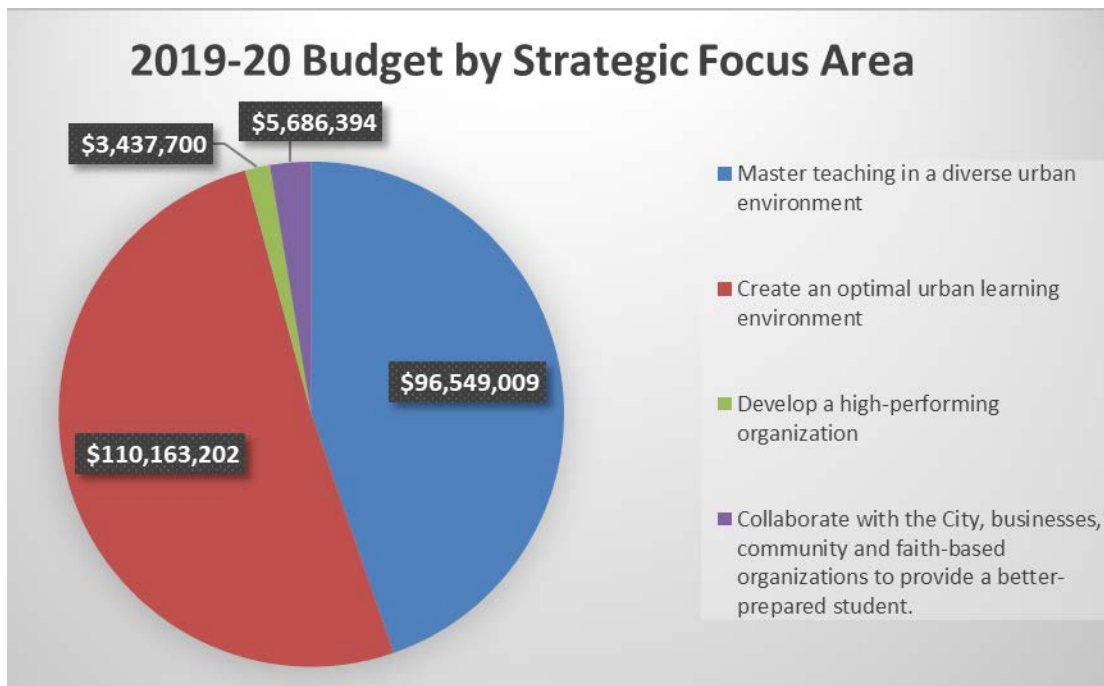
- Our diversity is a source of strength.
- Our schools must be safe.
- All students are capable of meeting high expectations.
- We are accountable for our students' success.
- Every individual in our Division contributes to student success.
- We have a responsibility to work collaboratively with our 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.

- 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.

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 2019-20 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.



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. Once the city has approved its annual budget, the School Division must publish its budget in line item form. 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.

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 arise from time to time 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:

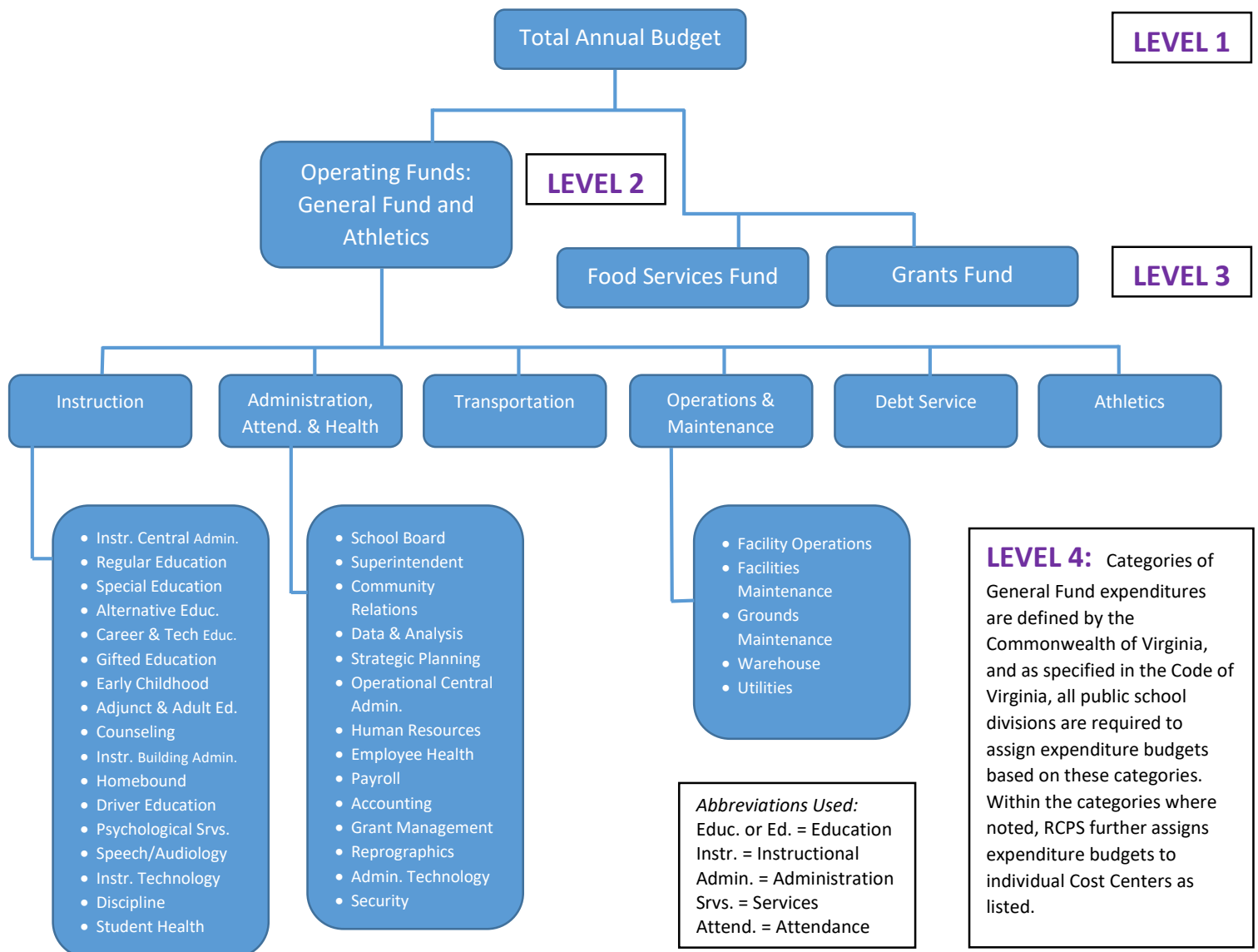
The *School Activity Fiduciary Funds* account for assets held by the twenty-four Roanoke City Public Schools, the Roanoke Technical Education Center (ROTEC), the Roanoke Valley Regional Governor's School, the Noel C. Taylor Learning Academy, Forest Park Academy and the Adult Education program. These 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 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 division for regional programs like the Roanoke Valley Governor's School, 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 by mid-December. Personnel needs are to be discussed with the Executive Director for Human Resources and the Superintendent.

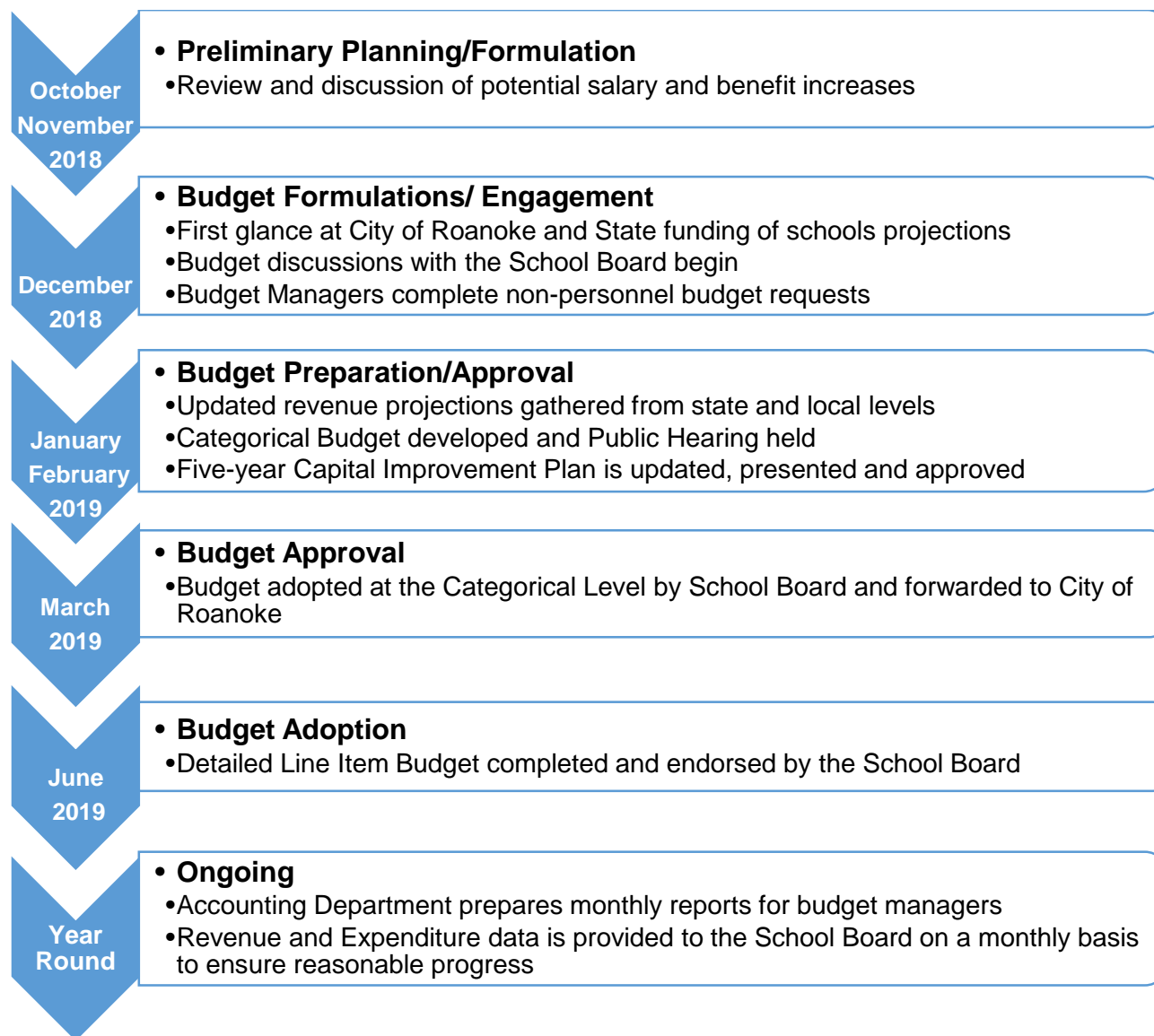
The Commonwealth of Virginia adopts its budget in two-year increments, though there is an opportunity for changes and updates in advance of every fiscal year. 2019-20 marks the second year in the 2018-2020 biennial budget period. The Governor presented proposed amendments to the 2019-20 budget in December in what is referred to as the “Caboose Bill.” The Virginia General Assembly convened its regular session on January 9, 2019, and the Caboose Bill went to both houses for action. The House of Delegates and the Virginia Senate each produced their own versions of the budget bill, and then worked to come to agreement and ultimately adopt a final budget bill on February 24, 2019. After the veto session, through which no changes to public school funding were made, the 2019-20 budget for the Commonwealth of Virginia was adopted May 2, 2019.

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.

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 2019-20 budget was held on February 12, 2019.

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.

Budget Timeline



The 2018-19 budget marked the first year that RCPS developed a new budget format designed to meet the best practice standards for school budgeting established by the Association of School Business Officials International (ASBO). The 2019-20 budget follows this same new format, with some changes in how information is displayed, and some additional detail added, in response to both School Board recommendations and reviewer recommendations received from the ASBO review team in response to the 2018-19 budget.

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 most pressing capital need currently is renovation and expansion of Fallon Park Elementary. Analysis of the project possibilities determined that building a new school, as opposed to extensively renovating the existing structure, was the best option in terms of cost, long-term value, and minimizing disruption to student learning. RCPS requested, and was granted, additional capital funding in FY18 and FY19 in order to proceed with this new build. In FY20, RCPS will return to a \$5,000,000 per year portion of bond proceeds for building updates and renovations.

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 FY2020 – FY2024 was presented to and approved by the School Board on February 12, 2019.

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 and the Virginia Public Procurement Act.

The Accounting Department prepares monthly reports for budget managers showing the original budget, year-to-date funds expended and encumbered, and balances remaining. This report 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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2019-2020 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.

REVENUE CATEGORY	PROPOSED BUDGET FY 2019-20
STATE	73,636,632
STATE SALES TAX	16,550,244
TOTAL STATE REVENUE	90,186,876
OTHER REVENUE	1,150,000
TOTAL NON-CITY	91,336,876
CITY FUNDS	83,346,865
TOTAL ATHLETICS REVENUE	190,000
TOTAL OPERATING REVENUE	174,873,741
INTERFUND TRANSFER FROM FOOD SERVICE	300,000
INTERFUND TRANSFER FROM GRANTS FUND	717,681
TOTAL GENERAL FUND BEFORE USE OF FUND BALANCE	175,891,422
FUNDS REQUIRED FROM UNASSIGNED FUND BALANCE	4,164,673
TOTAL GENERAL FUND	180,056,095
Carry-Forward of FY19 Budgeted Funds for School Security Upgrades - Committed Fund Balance	\$725,000
TOTAL REVENUE AND FUND BALANCE BUDGET	\$180,781,095

FOOD SERVICES FUND	
Food Services Revenue	9,542,950
FUNDS REQUIRED FROM FUND BALANCE	290,000
TOTAL FOOD SERVICE FUND	9,832,950
GRAND TOTAL FUNDS	\$190,614,045

GRANTS FUND	
Grant/Restricted Sources Revenue	26,964,941
Transfers from General Fund - Local Match	3,570,651
TOTAL FOOD SERVICE FUND	30,535,592
GRAND TOTAL FUNDS	\$221,149,637

EXPENDITURE CATEGORY	PROPOSED BUDGET FY 2019-20
Instruction	
Expenditures	\$118,812,425
Transfers to Grant Fund-Local Share	\$3,419,651
	122,232,076
Administration, Attendance, Health and Technology	
Expenditures	15,208,111
Transfers to/from Grant Fund-Local Share/Indirect	(148,639)
	15,059,472
Transportation	
Expenditures	10,599,526
Transfers to Grant Fund-Local Share	0
	10,599,526
Operations and Facilities	
Expenditures	19,200,909
Transfers to Grant Fund-Local Share	0
	19,200,909
Debt Service	
Expenditures	11,067,322
Transfers from Grant Fund-Restricted Share	(173,340)
	10,893,982
Subtotal - General Fund (Excluding Athletics)	177,985,965
Athletics	2,070,130
TOTAL GENERAL FUND	180,056,095
School Security Upgrades	\$725,000
TOTAL GENERAL FUND EXPENDITURE BUDGET	\$180,781,095

FOOD SERVICES FUND	
Expenditures	9,532,950
Transfers to General Fund - Indirect Costs	300,000
TOTAL FOOD SERVICE FUND	9,832,950
GRAND TOTAL FUNDS	\$190,614,045

GRANTS FUND	
Expenditures	29,344,933
Transfers to General Fund - Indirect Costs	1,190,659
TOTAL FOOD SERVICE FUND	30,535,592
GRAND TOTAL FUNDS	\$221,149,637

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 42, include the following:

From	Budgeted Transfers	To
Grants Fund	\$260,690 in anticipated indirect costs from Title I-A	General Fund
Grants Fund	\$173,340 in Governor's School debt service paid from the Governor's School's budget	General Fund
Grants Fund	\$38,949 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	\$615,000 in anticipated Federal Medicaid reimbursement	General Fund
General Fund	\$2,750,000 in tuition for RCPS students attending Special Education Regional Program	Grants Fund
General Fund	\$641,240 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	\$151,000 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 \$215,836,305. RCPS anticipates \$211,381,632 in revenue in 2019-20. The variance is budgeted to be funded by \$4,454,673 from Fund Balance; \$4,164,673 from the General Fund and \$290,000 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 2019-20, 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 anticipates receiving 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 2019-20 of \$290,000. This planned use of Fund Balance could change depending on final 2018-19 year-end balances.

ROANOKE CITY PUBLIC SCHOOLS
2019-20 TOTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	BUDGET FY 2018-19	PROPOSED BUDGET FY 2019-20	FORECASTED BUDGET FY 2020-21	FORECASTED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23
REVENUE SOURCES:								
CITY OF ROANOKE	79,354,317	78,369,658	80,922,413	81,246,526	83,346,865	84,646,640	85,966,684	87,307,314
COMMONWEALTH OF VIRGINIA	83,245,409	89,760,821	91,828,510	93,579,669	97,123,787	101,338,097	105,588,868	108,317,005
FEDERAL GOVERNMENT	22,238,051	22,200,985	22,677,812	20,838,371	22,464,280	22,995,928	23,221,666	23,455,609
OTHER AGENCIES	660,494	333,927	611,218	645,955	718,428	719,424	747,452	762,402
CHARGES FOR SERVICES	6,165,705	6,433,934	6,240,713	6,785,786	6,638,272	6,734,097	6,831,358	6,930,078
ATHLETICS	171,751	182,988	197,842	190,000	190,000	195,081	200,298	205,654
OTHER REVENUE	1,660,904	836,586	1,259,303	900,000	900,000	1,250,000	1,250,000	1,250,000
TOTAL REVENUES	193,496,631	198,118,899	203,737,811	204,186,307	211,381,632	217,879,267	223,806,326	228,228,062
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	77,799,294	81,078,641	81,938,887	82,067,946	86,514,357	88,783,881	90,639,618	92,353,536
PERSONNEL BENEFITS	33,510,914	36,868,799	37,647,200	41,182,799	40,129,256	41,182,799	42,048,347	42,848,861
PURCHASED SERVICES	12,257,767	13,116,160	13,572,076	13,585,667	14,736,729	15,107,632	15,194,118	15,406,882
INTERNAL SERVICES	36,571	36,083	37,207	42,320	45,250	46,495	47,427	48,378
OTHER CHARGES	1,246,815	903,893	1,568,811	1,132,450	1,132,450	1,152,273	1,172,645	1,163,643
MATERIALS AND SUPPLIES	2,673,982	2,930,268	3,370,658	3,412,041	3,745,652	3,576,527	3,457,241	3,474,756
CAPITAL OUTLAY	717,635	850,348	1,155,165	996,277	996,277	963,129	964,750	981,394
TOTAL INSTRUCTION	128,242,978	135,784,192	139,290,004	140,458,266	147,299,971	150,812,786	153,524,146	156,277,450
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	4,584,631	4,801,288	4,688,958	5,078,585	5,334,534	5,484,211	5,594,902	5,707,846
PERSONNEL BENEFITS	1,511,008	1,915,802	1,835,048	2,114,388	2,748,871	2,826,166	2,883,396	2,941,827
PURCHASED SERVICES	2,449,277	2,378,015	2,230,855	2,513,055	2,773,228	2,850,499	2,907,824	2,966,351
INTERNAL SERVICES	6,515	9,201	11,615	14,550	12,800	13,161	13,429	13,703
OTHER CHARGES	1,035,104	1,079,018	1,213,077	1,434,110	1,655,012	1,401,608	1,430,068	1,459,124
MATERIALS AND SUPPLIES	1,376,725	1,146,030	1,231,104	1,438,712	1,549,525	1,390,030	1,416,007	1,442,529
CAPITAL OUTLAY	3,211,193	2,049,554	1,241,286	3,364,530	1,879,638	1,345,273	1,157,049	1,224,489
TOTAL ADMIN, ATTENDANCE, & HEALTH	14,174,453	13,378,908	12,451,943	15,957,930	15,953,608	15,310,948	15,402,675	15,755,869
TRANSPORTATION:								
PERSONNEL	151,125	155,276	173,511	159,208	179,259	184,318	188,071	191,900
PERSONNEL BENEFITS	95,398	133,383	134,726	113,241	77,195	79,373	80,989	82,639
PURCHASED SERVICES	9,768,055	9,912,873	9,875,507	10,340,344	8,900,000	9,151,150	9,337,469	9,527,696
INTERNAL SERVICES	29	0	0	0	0	0	0	0
OTHER CHARGES	41,883	11,639	20,915	7,400	7,400	7,609	7,764	7,922
MATERIALS AND SUPPLIES	460,376	506,189	566,201	708,172	708,172	728,156	742,981	758,117
CAPITAL OUTLAY	0	2,480	24,937	0	727,500	5,000	5,102	5,206
TOTAL TRANSPORTATION	10,516,866	10,721,840	10,795,797	11,418,365	10,599,526	10,155,606	10,362,376	10,573,480
OPERATIONS & FACILITIES:								
PERSONNEL	5,347,619	5,442,222	5,691,442	6,070,039	6,464,448	6,646,281	6,780,938	6,918,336
PERSONNEL BENEFITS	2,214,627	2,352,582	2,540,233	2,939,151	2,909,215	2,990,870	3,051,268	3,112,933
PURCHASED SERVICES	2,106,821	1,769,547	1,476,212	2,670,250	2,250,700	2,314,170	2,361,256	2,409,330
INTERNAL SERVICES	17	10	0	0	0	0	0	0
OTHER CHARGES	4,361,422	4,542,471	4,482,828	4,431,380	4,714,627	4,846,146	4,943,715	5,043,330
MATERIALS AND SUPPLIES	996,873	948,121	979,683	1,327,950	1,420,650	1,460,739	1,490,480	1,520,845
CAPITAL OUTLAY	350,854	365,510	534,923	446,169	1,553,158	1,096,987	753,585	700,901
TOTAL OPERATIONS & FACILITIES	15,378,233	15,420,463	15,705,321	17,884,939	19,312,798	19,355,193	19,381,242	19,705,675
FOOD SERVICES:								
PERSONNEL	1,229,298	139,028	136,470	104,518	146,130	148,322	150,547	152,805
PERSONNEL BENEFITS	847,697	73,597	88,710	82,007	86,306	87,601	88,915	90,249
PURCHASED SERVICES	1,204,875	8,402,301	8,173,959	8,542,545	8,775,000	8,697,679	8,915,821	9,139,563
INTERNAL SERVICES	1,218	2,544	2,484	2,000	2,200	2,233	2,266	2,300
OTHER CHARGES	16,141	19,225	21,036	38,150	28,750	29,181	29,619	30,663
MATERIALS AND SUPPLIES	4,091,091	67,206	60,180	48,150	49,200	49,938	50,687	51,447
CAPITAL OUTLAY	32,595	175,145	69,633	195,000	445,364	452,044	458,825	465,707
TOTAL FOOD SERVICES	7,422,915	8,879,046	8,552,472	9,012,370	9,532,950	9,466,998	9,696,680	9,932,134
ATHLETICS:								
PERSONNEL	821,444	877,082	801,608	841,094	851,306	875,329	893,151	911,347
PERSONNEL BENEFITS	159,633	165,796	172,704	145,977	159,724	164,231	167,575	170,989
PURCHASED SERVICES	414,709	398,080	399,733	475,000	488,500	502,285	512,512	522,953
INTERNAL SERVICES	1,341	231	1,124	2,500	3,500	3,599	3,672	3,747
OTHER CHARGES	180,262	198,222	195,222	205,800	185,600	190,837	194,722	198,689
MATERIALS AND SUPPLIES	280,227	256,019	263,770	303,450	331,500	340,855	347,795	354,880
CAPITAL OUTLAY	27,166	15,810	36,531	47,500	50,000	51,411	52,458	53,527
PAYMENT FOR DEBT SERVICE	0	0	0	0	0	0	0	0
TOTAL ATHLETICS	1,884,782	1,911,240	1,870,692	2,021,321	2,070,130	2,128,547	2,171,885	2,216,132
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	15,073,688	14,274,185	13,867,098	13,344,496	11,067,322	12,167,322	13,267,322	13,767,322
TOTAL DEBT SERVICE	15,073,688	14,274,185	13,867,098	13,344,496	11,067,322	12,167,322	13,267,322	13,767,322
TOTAL EXPENDITURES	192,693,915	200,369,874	202,533,327	210,097,687	215,836,305	219,397,400	223,806,326	228,228,062
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	4,007,153	4,625,309	5,490,331	3,962,154	5,061,310	5,135,470	5,193,395	5,216,086
TRANSFERS TO OTHER FUNDS	(4,007,153)	(4,625,309)	(5,490,331)	(3,962,154)	(5,061,310)	(5,135,470)	(5,193,395)	(5,216,086)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0	0	0	0
FUND BALANCE:								
BEGINNING BALANCE	26,630,220	27,432,936	25,181,961	26,386,445	20,475,065	16,020,392	14,502,259	14,502,259
INCREASE/(DECREASE) OF FUND BALANCE	802,716	(2,250,975)	1,204,484	(5,911,380)	(4,454,673)	(1,518,133)	0	0
TOTAL FUND BALANCE, END OF YEAR	27,432,936	25,181,961	26,386,445	20,475,065	16,020,392	14,502,259	14,502,259	14,502,259

ROANOKE CITY PUBLIC SCHOOLS
2019-20 OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	BUDGET FY 2018-19	PROPOSED BUDGET FY 2019-20	FORECASTED BUDGET FY 2020-21	FORECASTED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23
REVENUE SOURCES:								
CITY OF ROANOKE	79,354,317	78,369,658	80,922,413	81,246,526	83,346,865	84,646,640	85,966,684	87,307,314
COMMONWEALTH OF VIRGINIA	75,934,391	81,640,953	83,823,968	86,158,045	90,186,876	94,166,290	98,321,292	100,950,326
FEDERAL GOVERNMENT								
OTHER AGENCIES								
CHARGES FOR SERVICES	271,779	232,929	252,705	250,000	250,000	250,000	250,000	250,000
ATHLETICS	171,751	182,988	197,842	190,000	190,000	195,081	200,298	205,654
OTHER REVENUE	1,618,596	825,703	509,303	900,000	900,000	1,250,000	1,250,000	1,250,000
TOTAL REVENUES	157,350,834	161,252,231	165,706,231	168,744,571	174,873,741	180,508,011	185,988,274	189,963,294
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	64,963,531	67,580,616	67,741,063	69,208,311	73,470,007	75,543,263	77,081,337	78,650,730
PERSONNEL BENEFITS	28,187,858	31,274,341	31,714,428	33,322,163	34,103,831	35,066,210	35,780,166	36,509,095
PURCHASED SERVICES	5,949,513	6,243,571	6,431,245	6,629,277	7,145,335	7,346,970	7,396,556	7,547,242
INTERNAL SERVICES	32,995	32,820	32,342	39,570	43,050	44,265	45,166	46,086
OTHER CHARGES	797,072	655,513	602,125	829,244	862,516	886,855	904,912	923,347
MATERIALS AND SUPPLIES	1,751,549	1,873,770	2,068,414	2,772,955	2,824,586	2,604,293	2,657,317	2,711,453
CAPITAL OUTLAY	132,051	183,129	241,311	291,191	363,100	323,346	329,929	336,650
TOTAL INSTRUCTION	101,814,569	107,843,760	108,830,928	113,092,711	118,812,425	121,815,202	124,195,383	126,724,603
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	4,553,503	4,761,026	4,647,783	5,037,272	5,287,403	5,436,609	5,547,300	5,660,244
PERSONNEL BENEFITS	1,499,289	1,901,101	1,818,934	2,098,554	2,733,747	2,810,891	2,868,121	2,926,552
PURCHASED SERVICES	2,158,005	2,193,555	2,194,830	2,478,073	2,735,246	2,812,432	2,869,694	2,928,157
INTERNAL SERVICES	6,515	9,201	11,615	14,550	12,800	13,161	13,429	13,703
OTHER CHARGES	1,025,948	1,065,860	1,192,626	1,425,470	1,654,210	1,400,890	1,429,412	1,458,533
MATERIALS AND SUPPLIES	1,082,743	1,012,166	1,116,429	1,324,547	1,435,360	1,275,865	1,301,842	1,328,364
CAPITAL OUTLAY	917,700	903,343	352,012	2,204,275	1,349,345	637,422	507,902	518,249
TOTAL ADMIN, ATTENDANCE, & HEALTH	11,243,703	11,846,252	11,334,229	14,582,741	15,208,111	14,387,270	14,537,700	14,833,802
TRANSPORTATION:								
PERSONNEL	151,125	155,276	173,511	159,208	179,259	184,318	188,071	191,900
PERSONNEL BENEFITS	95,398	133,383	134,726	113,241	77,195	79,373	80,989	82,639
PURCHASED SERVICES	9,693,686	9,831,698	9,875,507	10,430,344	8,900,000	9,151,150	9,337,469	9,527,696
INTERNAL SERVICES	29	0	0	0	0	0	0	0
OTHER CHARGES	41,883	11,639	20,915	7,400	7,400	7,609	7,764	7,922
MATERIALS AND SUPPLIES	460,376	506,189	566,201	708,172	708,172	728,156	742,981	758,117
CAPITAL OUTLAY	0	2,480	24,937	0	727,500	5,000	5,102	5,206
TOTAL TRANSPORTATION	10,442,497	10,640,665	10,795,797	11,418,365	10,599,526	10,155,606	10,362,376	10,573,480
OPERATIONS & FACILITIES:								
PERSONNEL	5,316,849	5,410,514	5,659,416	6,037,796	6,432,205	6,613,716	6,748,373	6,885,771
PERSONNEL BENEFITS	2,185,180	2,326,579	2,516,245	2,915,004	2,885,068	2,966,482	3,026,880	3,088,545
PURCHASED SERVICES	2,106,821	1,767,565	1,476,212	2,668,750	2,249,200	2,312,670	2,359,756	2,407,830
INTERNAL SERVICES	17	10	0	0	0	0	0	0
OTHER CHARGES	4,307,266	4,494,831	4,434,025	4,377,380	4,660,627	4,792,146	4,889,715	4,989,330
MATERIALS AND SUPPLIES	996,873	948,121	979,683	1,327,950	1,420,650	1,460,739	1,490,480	1,520,845
CAPITAL OUTLAY	350,854	365,510	534,923	446,169	1,553,158	1,096,987	753,585	700,900
TOTAL OPERATIONS & FACILITIES	15,263,860	15,313,130	15,600,504	17,773,049	19,200,908	19,242,740	19,268,789	19,593,221
ATHLETICS:								
PERSONNEL	821,444	877,082	801,608	841,094	851,306	875,329	893,151	911,347
PERSONNEL BENEFITS	159,633	165,796	172,704	145,977	159,724	164,231	167,575	170,989
PURCHASED SERVICES	414,709	398,080	399,733	475,000	488,500	502,285	512,512	522,953
INTERNAL SERVICES	1,341	231	1,124	2,500	3,500	3,599	3,672	3,747
OTHER CHARGES	180,262	198,222	195,222	205,800	185,600	190,837	194,722	198,689
MATERIALS AND SUPPLIES	280,227	254,864	263,770	303,450	331,500	340,855	347,795	354,880
CAPITAL OUTLAY	27,166	7,285	36,531	47,500	50,000	51,411	52,458	53,527
TOTAL ATHLETICS	1,884,782	1,901,560	1,870,692	2,021,321	2,070,130	2,128,547	2,171,885	2,216,132
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	15,073,688	14,274,185	13,867,098	13,344,496	11,067,322	12,167,322	13,267,322	13,767,322
TOTAL DEBT SERVICE	15,073,688	14,274,185	13,867,098	13,344,496	11,067,322	12,167,322	13,267,322	13,767,322
TOTAL EXPENDITURES	155,723,099	161,819,552	162,299,248	172,232,683	176,958,422	179,896,687	183,803,455	187,708,560
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	1,146,561	1,456,945	1,507,390	769,443	1,490,659	1,503,007	1,504,288	1,480,676
TRANSFERS TO OTHER FUNDS	(2,860,592)	(3,168,364)	(3,982,940)	(3,192,711)	(3,570,651)	(3,632,463)	(3,689,107)	(3,735,410)
TOTAL OTHER FINANCING SOURCES (USES)	(1,714,031)	(1,711,419)	(2,475,550)	(2,423,268)	(2,079,992)	(2,129,456)	(2,184,819)	(2,254,734)
FUND BALANCE:								
BEGINNING BALANCE	24,445,246	24,358,950	22,080,210	23,011,643	17,100,263	12,935,590	11,417,458	11,417,458
INCREASE/(DECREASE) OF FUND BALANCE	(86,296)	(2,278,740)	931,433	(5,911,380)	(4,164,673)	(1,518,132)	0	0
TOTAL OPERATING FUND BALANCE, END OF YEAR	24,358,950	22,080,210	23,011,643	17,100,263	12,935,590	11,417,458	11,417,458	11,417,458

ROANOKE CITY PUBLIC SCHOOLS
2019-20 GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	BUDGET FY 2018-19	PROPOSED BUDGET FY 2019-20	FORECASTED BUDGET FY 2020-21	FORECASTED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23
REVENUE SOURCES:								
CITY OF ROANOKE								
COMMONWEALTH OF VIRGINIA	7,161,322	7,908,356	7,780,140	7,206,624	6,736,000	6,974,009	7,072,843	7,174,963
FEDERAL GOVERNMENT	14,695,358	14,140,149	14,558,874	12,640,371	13,789,551	14,104,048	14,107,199	14,112,983
OTHER AGENCIES	660,494	333,927	611,218	645,955	718,428	719,424	747,452	762,402
CHARGES FOR SERVICES	4,974,388	5,266,542	5,205,826	5,636,416	5,720,962	5,806,777	5,893,878	5,982,286
ATHLETICS								
OTHER REVENUE	42,308	10,883	750,000	0	0	0	0	0
TOTAL REVENUES	27,533,870	27,659,857	28,906,058	26,129,366	26,964,941	27,604,258	27,821,372	28,032,634
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	12,835,763	13,498,025	14,197,825	12,859,635	13,044,350	13,240,618	13,558,281	13,702,806
PERSONNEL BENEFITS	5,323,056	5,594,458	5,932,772	5,939,220	6,025,425	6,116,589	6,268,181	6,339,766
PURCHASED SERVICES	6,308,254	6,872,589	7,140,831	6,956,390	7,591,394	7,760,662	7,797,562	7,859,640
INTERNAL SERVICES	3,576	3,263	4,865	2,750	2,200	2,230	2,261	2,292
OTHER CHARGES	449,743	248,380	966,686	315,159	269,934	265,418	267,733	240,296
MATERIALS AND SUPPLIES	922,433	1,056,498	1,302,244	639,086	921,066	972,234	799,924	763,303
CAPITAL OUTLAY	585,584	667,219	913,854	653,315	633,177	639,833	634,821	644,744
TOTAL INSTRUCTION	26,428,409	27,940,432	30,459,077	27,365,555	28,487,546	28,997,584	29,328,763	29,552,847
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	31,128	40,262	41,175	41,313	47,131	47,602	47,602	47,602
PERSONNEL BENEFITS	11,719	14,701	16,114	15,834	15,124	15,275	15,275	15,275
PURCHASED SERVICES	291,272	184,460	36,025	34,982	34,982	34,982	34,982	34,982
INTERNAL SERVICES	0	0	0	0	0	0	0	0
OTHER CHARGES	9,156	13,158	20,451	8,640	3,802	3,802	3,802	3,802
MATERIALS AND SUPPLIES	293,982	133,864	114,675	114,165	114,165	114,165	114,165	114,165
CAPITAL OUTLAY	2,293,493	1,146,211	889,274	1,160,255	530,293	707,851	649,149	706,242
TOTAL ADMIN, ATTENDANCE, & HEALTH	2,930,750	1,532,656	1,117,714	1,375,189	745,497	923,677	864,975	922,068
TRANSPORTATION:								
PURCHASED SERVICES	74,369	81,175	0	0	0	0	0	0
TOTAL TRANSPORTATION	74,369	81,175	0	0	0	0	0	0
OPERATIONS & FACILITIES:								
PERSONNEL	30,770	31,708	32,026	32,243	32,243	32,565	32,565	32,565
PERSONNEL BENEFITS	29,447	26,003	23,988	24,147	24,147	24,388	24,388	24,388
PURCHASED SERVICES	0	1,982	0	1,500	1,500	1,500	1,500	1,500
INTERNAL SERVICES	0	0	0	0	0	0	0	0
OTHER CHARGES	54,156	47,640	48,803	54,000	54,000	54,000	54,000	54,000
MATERIALS AND SUPPLIES	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL OPERATIONS & FACILITIES	114,373	107,333	104,817	111,890	111,890	112,453	112,453	112,453
ATHLETICS:								
MATERIALS AND SUPPLIES	0	1,155	0	0	0	0	0	0
CAPITAL OUTLAY	0	8,525	0	0	0	0	0	0
TOTAL ATHLETICS	0	9,680	0	0	0	0	0	0
TOTAL EXPENDITURES	29,547,901	29,671,276	31,681,608	28,852,634	29,344,933	30,033,714	30,306,191	30,587,368
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	2,860,592	3,168,364	3,982,941	3,192,711	3,570,651	3,632,463	3,689,107	3,735,410
TRANSFERS TO OTHER FUNDS	(846,561)	(1,156,945)	(1,207,391)	(469,443)	(1,190,659)	(1,203,007)	(1,204,288)	(1,180,676)
TOTAL OTHER FINANCING SOURCES (USES)	2,014,031	2,011,419	2,775,550	2,723,268	2,379,992	2,429,456	2,484,819	2,554,734
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
2019-20 FOOD SERVICE
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	BUDGET FY 2018-19	PROPOSED BUDGET FY 2019-20	FORECASTED BUDGET FY 2020-21	FORECASTED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23
REVENUE SOURCES:								
CITY OF ROANOKE								
COMMONWEALTH OF VIRGINIA	149,696	211,512	224,402	215,000	200,911	197,798	194,733	191,716
FEDERAL GOVERNMENT	7,542,693	8,060,836	8,118,938	8,198,000	8,674,729	8,891,880	9,114,467	9,342,626
OTHER AGENCIES								
CHARGES FOR SERVICES	919,538	934,463	782,182	899,370	667,310	677,320	687,480	697,792
ATHLETICS								
OTHER REVENUE								
TOTAL REVENUES	8,611,927	9,206,811	9,125,522	9,312,370	9,542,950	9,766,998	9,996,680	10,232,134
EXPENDITURE CATEGORY AND OBJECT:								
FOOD SERVICES:								
PERSONNEL	1,229,298	139,028	136,470	104,518	146,130	148,322	150,547	152,805
PERSONNEL BENEFITS	847,697	73,597	88,710	82,007	86,306	87,601	88,915	90,249
PURCHASED SERVICES	1,204,875	8,402,301	8,173,959	8,542,545	8,775,000	8,697,679	8,915,821	9,139,563
INTERNAL SERVICES	1,218	2,544	2,484	2,000	2,200	2,233	2,266	2,300
OTHER CHARGES	16,141	19,225	21,036	38,150	28,750	29,181	29,619	30,063
MATERIALS AND SUPPLIES	4,091,091	67,206	60,180	48,150	49,200	49,938	50,687	51,447
CAPITAL OUTLAY	32,595	175,145	69,633	195,000	445,364	452,044	458,825	465,707
PAYMENT FOR DEBT SERVICE	0	0	0	0	0	0	0	0
TOTAL FOOD SERVICES	7,422,915	8,879,046	8,552,472	9,012,370	9,532,950	9,466,998	9,696,680	9,932,134
TOTAL EXPENDITURES	7,422,915	8,879,046	8,552,472	9,012,370	9,532,950	9,466,998	9,696,680	9,932,134
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	2,184,974	3,073,986	3,101,751	3,374,801	3,374,801	3,084,801	3,084,801	3,084,801
INCREASE/(DECREASE) OF FUND BALANCE	889,012	27,765	273,050	0	(290,000)	0	0	0
TOTAL FOOD SERVICE FUND BALANCE, END OF YEAR	3,073,986	3,101,751	3,374,801	3,374,801	3,084,801	3,084,801	3,084,801	3,084,801

In approving the 2018-19 Budget, the School Board voted to use up to \$2 million out of General Fund Fund Balance to complete capital improvements deemed necessary to improve the security and accessibility of several school buildings. All identified projects could not be completed within one year, due to the availability of contractors and materials, and the need to minimize disruption to student learning. Any remaining funds already appropriated for these projects will be set aside as committed fund balance to continue to be used as intended to complete these projects in 2019-20. The total carry-forward is expected to be \$725,000, though the final carry forward amount will be determined through the 2018-19 year-end closing activities and annual audit process. These funds are reflected separately within this budget because while they are funds expected to be expended in 2019-20, they are previously appropriated FY2019 budgeted funds.

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. As a result of this new standard, the school board recognized a net OPEB liability of \$19,739,000 on the entity wide Statement of Net Position. Deferred Outflows related to OPEB were \$1,520,767, and Deferred Inflows related to OPEB were \$984,808. There was a net OPEB asset for the non-teacher HIC plan totaling \$16,209.

Revenue

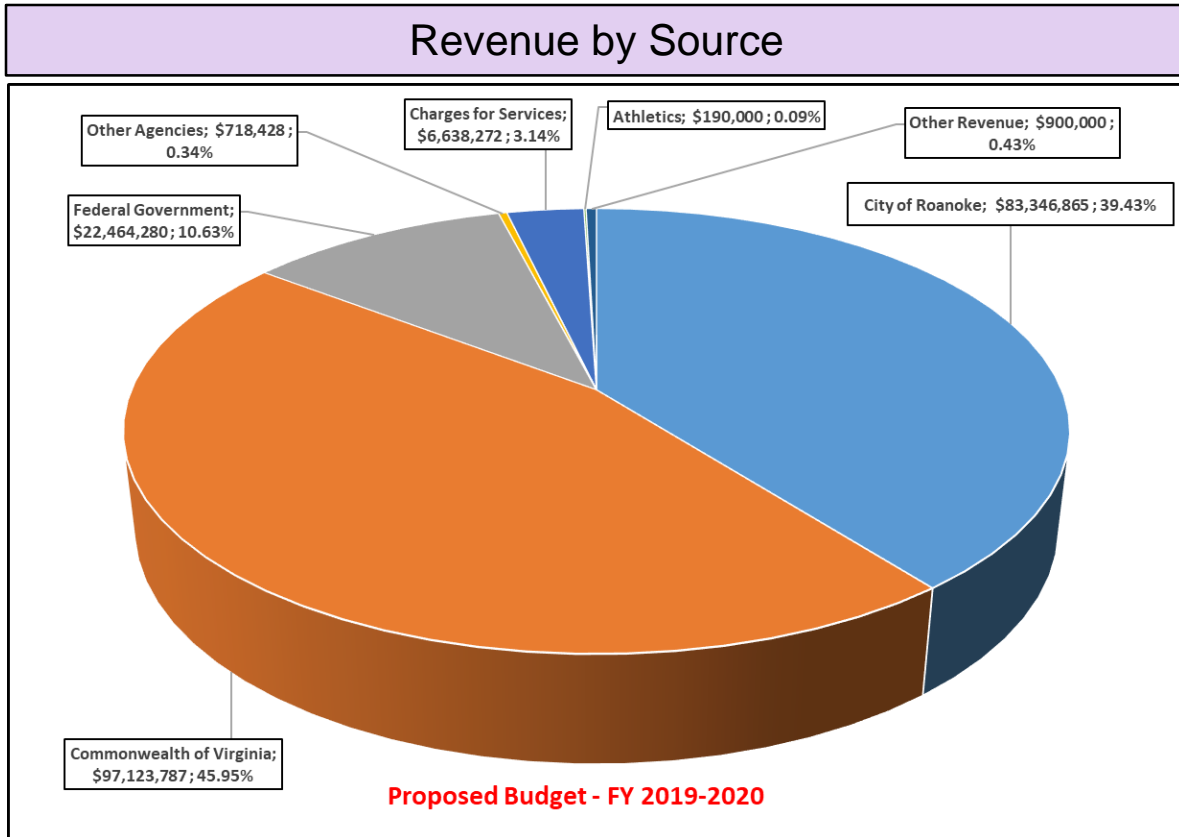
Commonwealth of Virginia Funding

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

	2014-16	2016-2018	2018-2020
LCI	.3592	.3443	.3416
State Share	.6409	.6557	.6584
Change in Local Share		(.0149)	(.0027)

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 2018-2020 biennial budget, as it was originally adopted, included additional funding for public education in the second year of the biennium for the state share of a 3% salary increase for positions defined by the Virginia Department of Education (VDOE) as those necessary to meet the VDOE's definition of minimum standards of quality. See the Expenditure Discussion for further explanation of Standards of Quality (SOQ) positions. With its 2019 amendments to the biennial budget, the Virginia General Assembly included additional funds for the state share of up to a 5% average salary increase for SOQ positions. RCPS additionally expects increased state funding as a result of growing student enrollment. At the beginning of the 2019-20 budget process, the school division was projecting no increase in ADM, and used the same expected ADM of 12,850 as was used in the 2018-19 budget. This was in direct response to the small decline experienced between 2016-17 and 2017-18. With March 31, 2019 counts now available, RCPS revised its 2019-20 projection up, though is still keeping it conservative in light of recent experience.

	March 31 ADM
2015-16	12,791
2016-17	12,825
2017-18	12,823
2018-19	12,898

2019-20 Budget – ADM Projection Used	12,875
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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. That share in FY20 is expected to amount to approximately 2.6% more than was budgeted in the previous fiscal year. The City of Roanoke has budgeted \$83,346,865 in funding for RCPS in 2019-20. All City of Roanoke funding for schools is budgeted to General (Operating) Fund.

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 Title IV-A. That funding became available to RCPS in 2017-18 and the available allocation in 2018-19 was significantly higher than the program's inaugural year. RCPS received an award of \$493,507 in 2018-19 as compared to \$170,520 in 2017-18. RCPS expects the FY2020 award to be comparable to the 2018-19 award amount, and has budgeted accordingly.

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.

By increasing the number of schools participating in the USDA Community Eligibility Provision (CEP) in 2018-19, a program that provides for completely free breakfast and lunch for all students at qualifying schools, RCPS expects an increase in Federally funded meals (and a decrease in cafeteria sales). RCPS first joined the CEP in 2015-16 with 19 of 26 school locations where meals are served. Beginning in 2018-19, all but two schools are now in the CEP. The 2019-20 budget reflects this year-over-year expected difference.

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 Roanoke Valley Special Education Regional Board for regional classes hosted by RCPS.

RCPS is budgeting a decrease in revenue from cafeteria sales in 2019-20 based on available 2018-19 experience. Though predicting the size of the decrease was difficult, RCPS expected a decline in payments because more schools began to participate in the USDA Community Eligibility Provision (CEP) in 2018-19. This adjustment is reflected in the 2019-20 budget.

Charges for Services in the General Fund remain fairly steady from year to year, so minimal differences are budgeted for FY2020 or future years. The biggest area of charges for services is the payment 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, particularly for low incidence disability areas. The Virginia Department of Education is in the process of implementing changes to how this program is operated, and it could function very differently in the years ahead. RCPS has not received any guidance, other than an assurance that changes would not take effect in 2019-20, so at present, FY2020 and beyond are budgeted in a consistent manner.

Athletics Revenue

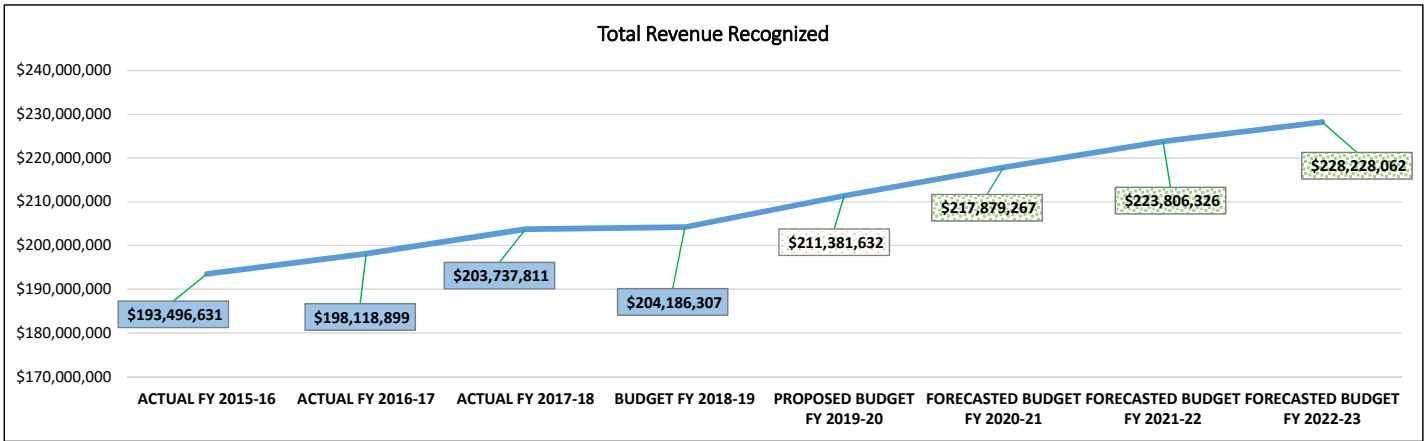
Athletics Revenue is part of total Operating Funds and accounts for anticipated gate receipts from athletic events throughout the year. These totals can vary depending on athletic schedules and the extent of conference play. While this revenue could be considered a part of Charges for Services, both 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.

Other Revenue

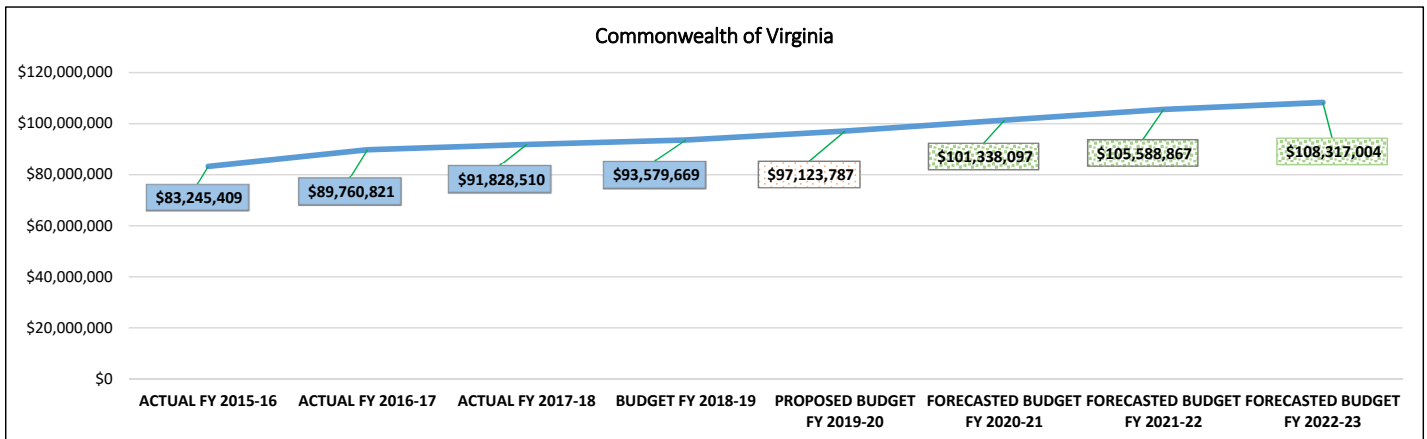
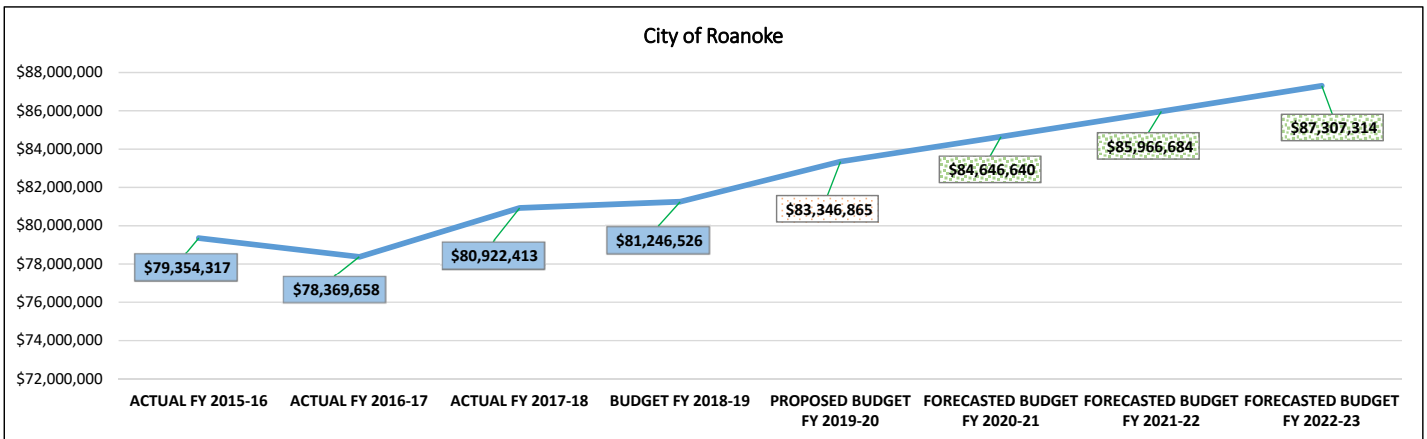
Other Revenue encompasses a variety of smaller revenue sources including donations, obsolete equipment sale, vending commissions, prior year rebates and refunds, and interest income. This revenue area is unpredictable and can vary significantly from year to year. RCPS is budgeting no change in this area for FY2020.

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

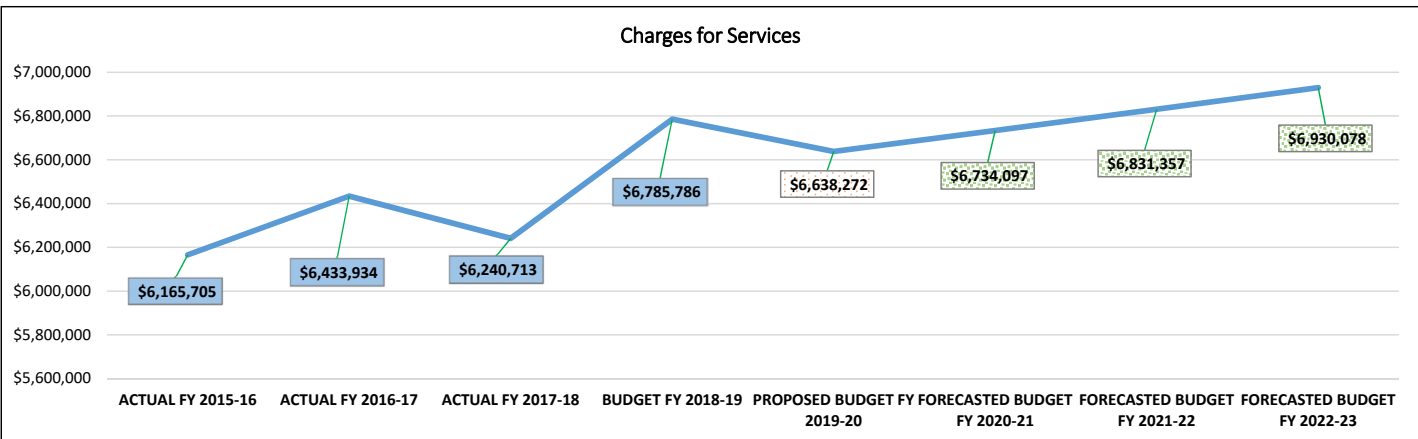
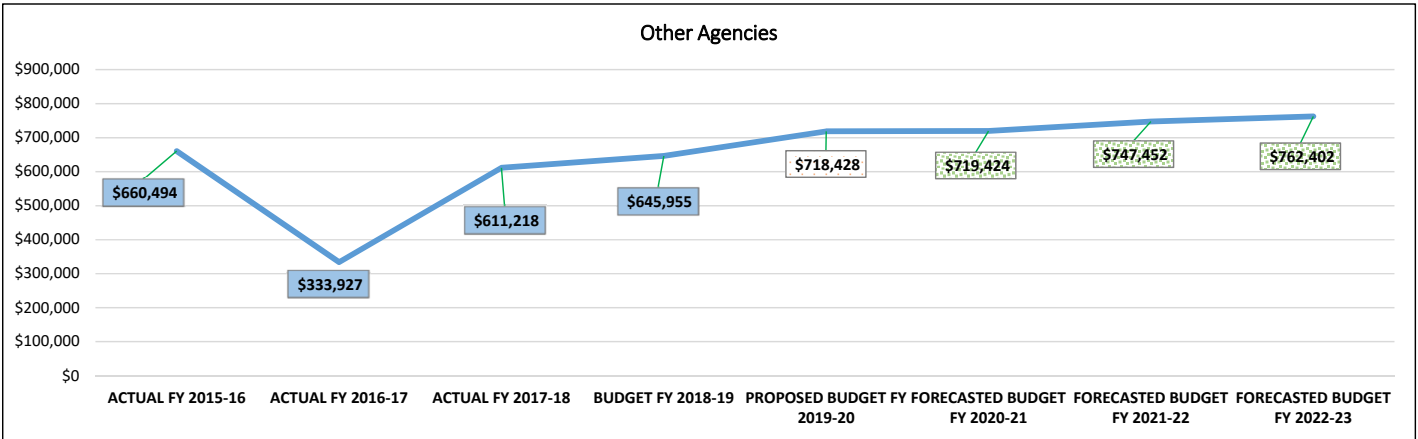
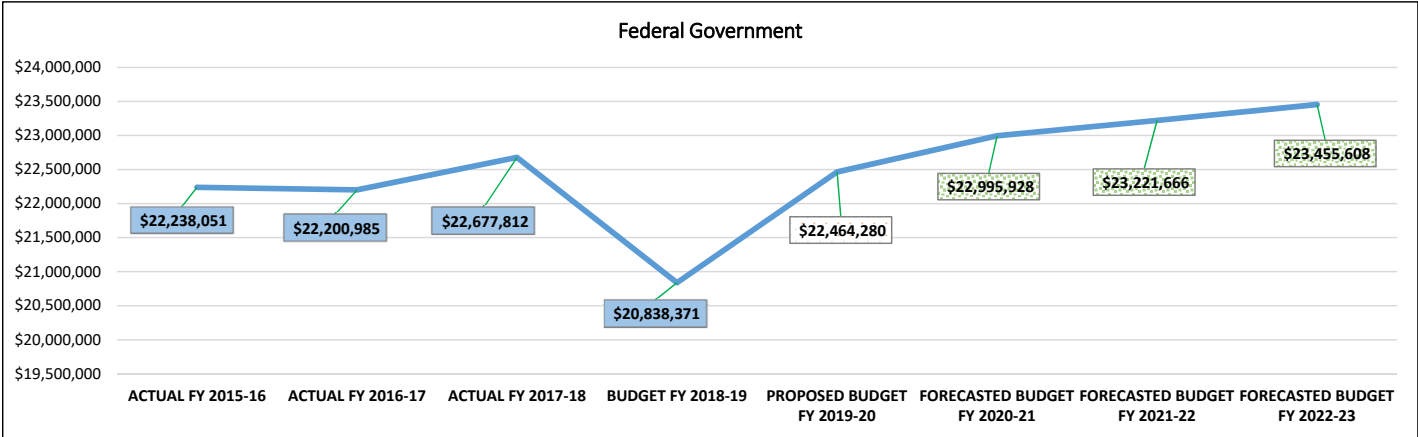
Revenue Eight Year Trend



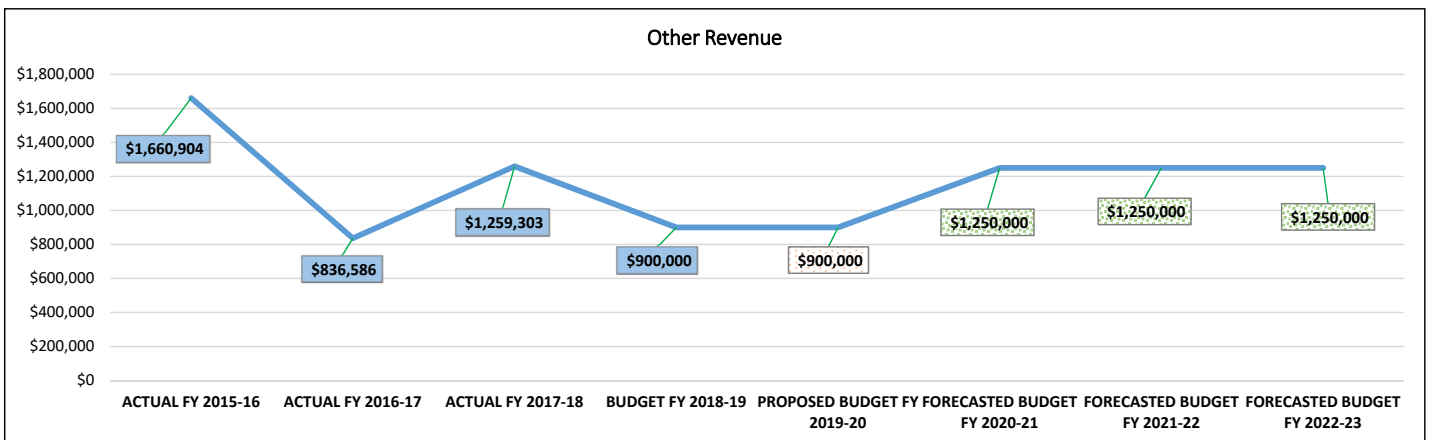
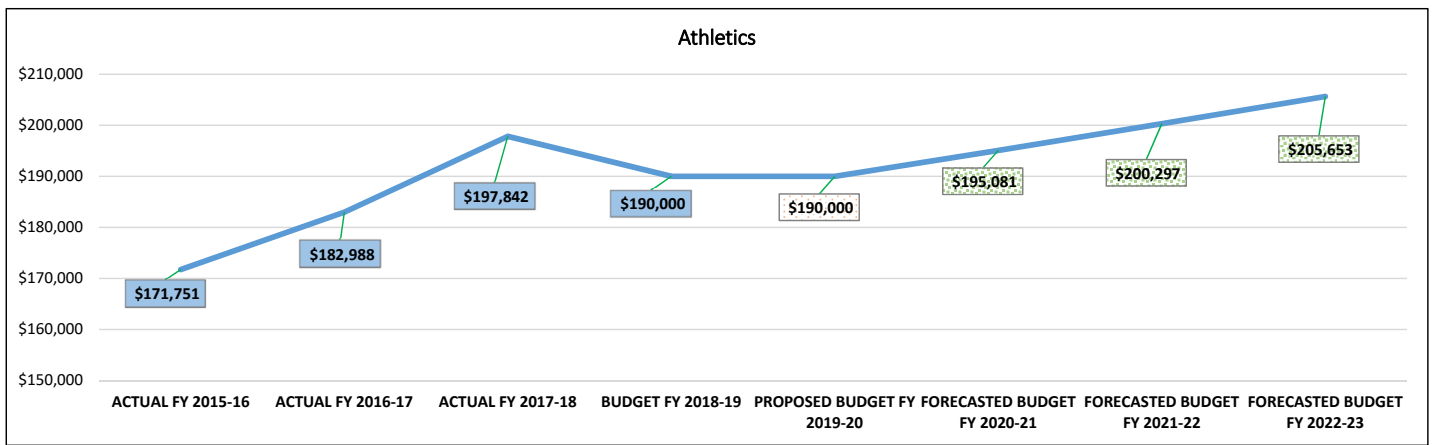
Revenue Sources



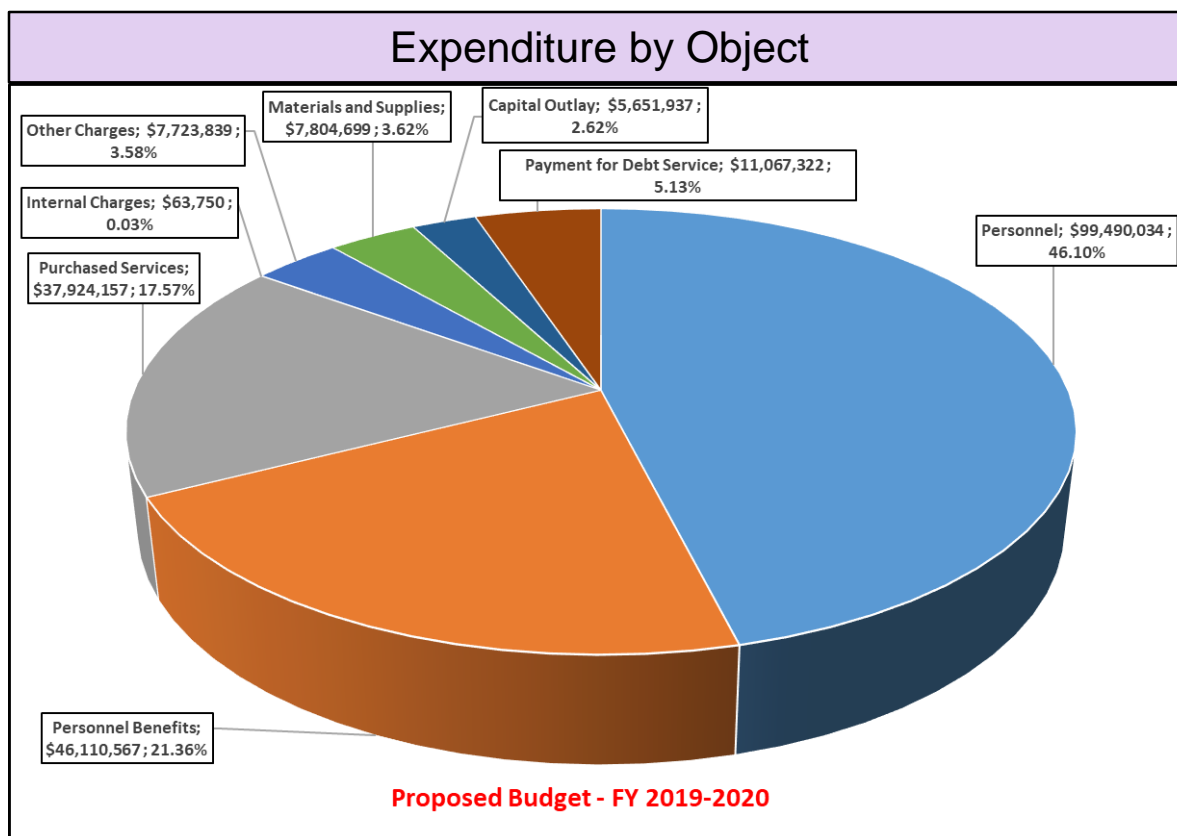
Revenue Sources



Revenue Sources



Expenditures



With its 2019 amendments to the Commonwealth's 2018-2020 biennial budget, the Virginia General Assembly included additional funds for the state share of up to a 5% average salary increase over the biennium for positions defined by the Virginia Department of Education (VDOE) as those positions necessary to meet the VDOE's definition of minimum standards of quality. Standards of Quality (SOQ) positions are those deemed by the Virginia Department of Education (VDOE) to be the minimum necessary, based on student enrollment, for a school division to be able to provide a quality education. Most, if not all, school divisions in Virginia find that far more staffing and other supports are necessary to be able to truly meet student needs and provide a quality educational experience. School divisions must be able to fund the local share for SOQ positions, plus fully fund any positions beyond state-defined SOQ, each year.

RCPS implemented an average 2% increase in 2018-19, so at least an average increase of 3% is needed in 2019-20 in order to access the full amount of state funding available. The administration chose to meet this requirement in part through a comprehensive overhaul of Roanoke City's professional (teacher) salary scale. These changes allowed the school division to correct for issues that largely resulted from the period of years during and immediately following the Great Recession when salaries were frozen. Contingent upon sufficient funding from the state in 2020-21, RCPS intends to complete the implementation of its new teacher salary scale over a two-year period. Once implementation is complete, the starting teacher salary will increase by almost \$2,000, and there will be a uniform percentage increase between steps which will allow for both step and scale raises in future years, helping RCPS's teacher pay keep pace with inflation and surrounding school divisions. The average increase across all positions being implemented is expected to be 3.4% in 2019-20. The school division also increased, and made more uniform,

supplements provided for graduate coursework completed beyond what is required for the teaching or administrative position held.

Personnel needs are expected to stay fairly level year-over-year for 2019-20. Enrollment increased in 2018-19, but growth has been slow, so the school division does not anticipate needing a significantly different number of teachers or other instructional personnel as a result. Where RCPS does see a growing need for increased personnel resources is in addressing childhood trauma and student mental health needs. RCPS is adding a combined total of nine new school counselor and social worker positions for the 2019-20 school year. RCPS is a trauma-informed school division that recognizes the significant impact adverse childhood experiences can have on a student's ability to learn and successfully navigate the school environment. Helping students through those challenges so they can persevere is a top priority, and one that will continue to get focus and additional resources as necessary and available in the years ahead.

The percentage of salary employer contribution towards the Virginia Retirement System (VRS) is established at the beginning of the biennium, but can be changed if deemed necessary. No mid-year change was implemented by the General Assembly, so the VRS rate stayed the same as last year at 15.68%. A small number of employees participate in the City of Roanoke's retirement plan instead of VRS. That employer contribution decreased slightly from 13.87% in FY2019 to 13.21% in FY2020. Health insurance is one of the biggest drivers of employee benefit costs annually. RCPS changed its health coverage to carve out pharmacy coverage beginning January 2019, because of significant projected savings to employees and the school division. Because RCPS's health coverage is a self-funded plan, ultimately, the school division's costs are depending on claims experience. Experience in Calendar Year 2018 was favorable, but the first quarter of Calendar Year 2019 saw a significant increase in claims. Because of this volatility, RCPS is again budgeting for a 10% increase in premiums beginning January 2020.

The budget for Pupil Transportation reflects a significant decrease compared to the prior year. RCPS outsourced its pupil transportation services a decade ago. As that initial contract (and one renewal as was allowed by contract) was coming to an end in 2018-19, a Request for Proposals (RFP) process was initiated. This resulted in a new contract that will begin with the 2019-20 school year, that includes significant savings.

The budget for Operational Central Administration was increased in 2018-19 because RCPS expected to begin implementing a new Enterprise Resource Planning (ERP) system during the year. This implementation did begin in 2018-19 as expected. The new system will be in use for the 2019-20 fiscal year. Some elements of the implementation will still be in process during the first few months of 2019-20, and we expect to run the legacy system for some months in FY20 to ensure complete and accurate data transfer has occurred. However, the bulk of the implementation and associated cost was budgeted, and will have been incurred, in 2018-19. This, combined with savings on property and liability insurance coverage, resulted in the expected reduction in needed funds for Central Administration Operations.

A notable budget increase was applied to the Operations and Maintenance area for 2019-20. This is in response to growing needs for repairs or replacement of capital systems and equipment such as heating and air units in schools, and other upkeep of aging school buildings. While RCPS primarily uses bond proceeds for capital improvements, division administrators are mindful of the need to utilize those funds for larger projects such as extensive school renovation or replacement.

The budget for Debt Service expenditures is another area where a sizeable year-over-year decrease can be seen. In 2017-18 the City of Roanoke changed its methodology for issuing debt and began using Bond Anticipation Notes (BANs) to better align the sale of bonds with the anticipated timing of the projects to be funded. Bonds were not sold in 2017-18 or 2018-19, and instead BANs were issued. RCPS, therefore, is paying its share of interest from the portion of the BANs funding new school capital projects, and will not have principal payments from the Fallon Park Elementary projects until 2020-21 (bonds are expected to be sold in the spring of 2020).

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. RCPS has experienced slow growth in student enrollment over the last several years. 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 down slightly compared to the prior year, but RCPS did not experience the significant decrease between fall and spring like occurred the year before.

Much of the school division's funding (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 has experienced slow but steady growth in student enrollment over most of the last several years. 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 down slightly compared to the prior year, but RCPS did not experience the significant decrease between fall and spring like occurred the year before.

	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	12,900	12,898

RCPS continues to project and budget conservatively, as overestimating ADM can cause a revenue shortfall. After March 31, 2019 ADM was known, RCPS increased its projected 2019-20 ADM, but still kept it slightly below the FY2019 number. This will be carefully watched and forecasts revised as necessary. Forecasted ADM for future budgeting is as follows:

	March 31 Forecasted ADM
2019-20	12,875
2020-21	12,885
2021-22	12,885
2022-23	12,900

The Commonwealth adopts biennial budgets and 2019-20 is the second year of the 2018-2020 biennium. Projections of state funding for schools beyond 2019-20 are not expected to be available until December 2019. As a result, RCPS utilized a modest increase projection for state revenues. The City of Roanoke is also forecasting modest growth in coming years. In keeping with recent year experience and the outlook of the City of Roanoke and Commonwealth of Virginia budget offices, the school division's 2019-20 expenditure budget includes three-years of projections that reflect a 1.65%, 2.0%, and 1.98% year-over-year increase in 2020-21, 2021-22, and 2022-23 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. In 2017-18 and 2018-19 this occurred to enable RCPS to replace Fallon Park Elementary as opposed to renovating the existing school. The City of Roanoke agreed to allow \$12.7 million of its debt issuance for FY2018 and \$12.7 million of its debt issuance for FY2019 to be used for the construction of this new school. In FY 2020, RCPS will return to the \$5 million funding level.

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 FY2020 through FY2024.

SCHOOL IMPROVEMENT PROJECTS



Fallon Park Elementary School

SCHOOL IMPROVEMENT PROJECTS (Continued)

Description

This section 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 12, 2019 (following this section beginning on page 60).

The most significant project during the current year involves the new construction of Fallon Park Elementary. The two-story school is being constructed behind the existing school. The last remaining modular has been 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. 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, with estimated completion in December 2019. Phase III will include 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.

The construction of the Hurt Park Elementary gymnasium was originally discussed as a fabric structure; however, working closely with the project team, a concrete block and metal structure was constructed. Construction began in January 2018 and the gymnasium was ready for occupancy on April 11, 2018. Final installation work of the wood floor was completed in June 2018. Construction of this gym helps meet the Equity Policy DAB goals for the Roanoke City School Board.

The heating, ventilation, and air conditioning (HVAC) systems at some school facilities are at least 20 years old. These units are costly and inefficient in terms of energy use and are at or beyond their expected useful life. A new chiller will be installed at Addison Middle School and a new HVAC system will be installed at Noel C. Taylor Learning Academy during the Summer 2019.

There is a need for continual infrastructure improvements at selected schools. Roofing replacements are scheduled for Fishburn Park Elementary and Breckinridge Middle during Summer 2019. Grandin Court Elementary and Garden City Elementary are scheduled during Summer 2020.

Repaving is scheduled for Lincoln Terrace Elementary and Breckinridge Middle during Summer 2019. James Madison Middle and Fishburn Park Elementary are scheduled for repaving during Summer 2020. Round Hill and Virginia Heights Elementary will receive new playgrounds during Summer 2019.

Various improvements are planned at several locations. 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 be reprioritized. At the Patrick Henry High School Stadium, a Public-Private partnership is being sought to construct a field house which will cost a total of approximately \$1 million.

SCHOOL IMPROVEMENT PROJECTS (Continued)

**Equity Policy DAB: Modulares (use for classrooms will be temporary and limited.)
As of March 15, 2019, RCPS has removed 41 modular classroom 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:

- William Fleming High School: stadium turf replacement project completed in March 2019.
- Fallon Park Elementary Phase I.
- Hurt Park Elementary gymnasium.

Projects underway or to be completed include the following:

- Fallon Park Elementary new construction began in January 2018 and will continue through Summer 2020.
- Repaving at Lincoln Terrace Elementary and Breckinridge Middle Schools.
- Installation of accessible playground equipment at Round Hill Elementary and Virginia Heights Elementary 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.

SCHOOL IMPROVEMENT PROJECTS (Continued)

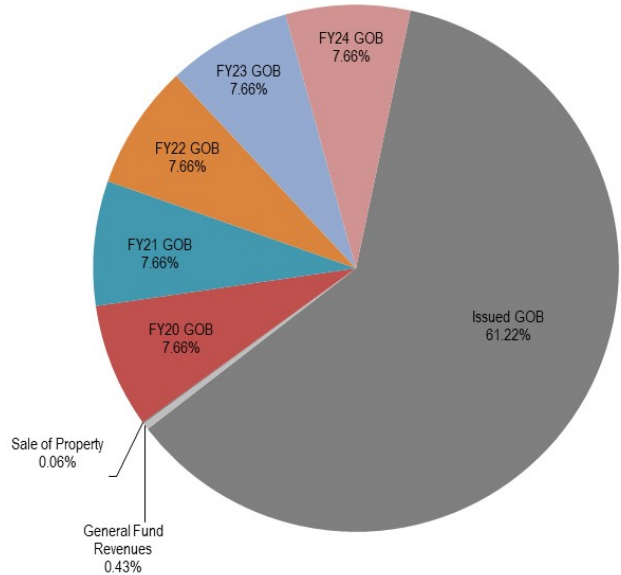
Funding Source(s):

Funding Previously Appropriated:

General Fund Revenues	\$	282,498
Sale of Property		38,663
General Obligation Bonds		<u>39,979,753</u>
Subtotal Previously Appropriated		\$40,300,914

Future Funds:

General Obligation Bonds FY 2020		5,000,000
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		<u>\$ 5,000,000</u>
Subtotal Future Funds		<u>\$25,000,000</u>
Total		<u>\$65,300,914</u>



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 2020	FY 2021-2024	Total Project Cost
Total By Fiscal Year	\$40,300,914	\$5,000,000	\$20,000,000	\$65,300,914

* Prior Years' Spending assumes all funds appropriated are spent by the end of Fiscal Year 2019.

Projected Five-Year Capital Resource Allocation and Proposed Work Program – FY 2020-24

		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024		
		Bond Funding	Bond Funding	Bond Funding	Bond Funding	Bond Funding	TOTAL	
Building	Project							Project Notes
Patrick Henry	Field House - RCPS Match Maximum \$500,000							
TBD	School Renovation	250,000	2,000,000	4,000,000	4,000,000	3,500,000	13,750,000	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	4,100,000	3,000,000	1,000,000	1,000,000	1,500,000	10,600,000	The primary projects identified in order of need are roof replacements at Breckinridge , Garden City and Fishburn Park . 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.
Fallon Park	Playground	300,000					300,000	Accessible
Round Hill	Playground	100,000					100,000	Accessible
Virginia Heights	Playground	250,000					250,000	Accessible
FUNDING		5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000	

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 - A Public-Private Partnership

In March 2014, the Administration recommended and the Board approved the following:

1. The Patrick Henry Booster Club and School Division Administration will determine the appropriate location for the field house and provide a site drawing for the purpose of fundraising and preliminary cost determination.
2. PHHS Booster Club will accelerate fundraising including certain in-kind costs; i.e., full architectural renderings, with a goal of \$500,000.
3. When the private entity reaches the \$500,000 goal, the School Division will match the amount.
4. The total cost of the project is not to exceed \$1.0 million.

The Administration recommends these efforts continue.

Roofing Projects (Prioritized)

School	Square Footage (SF)	Amount
Breckinridge Middle	44,994	\$ 1,100,000
Garden City Elementary	37,487	\$ 900,000
Fishburn Park Elementary	42,502	\$ 1,000,000
Grandin Court Elementary	22,202	\$ 500,000

HVAC Projects (Prioritized)

School	Project	Amount
Noel C. Taylor Academy	Complete Replacement	\$ 1,200,000*
Fishwick Middle	Complete Replacement	\$ 2,100,000*
Addison Middle	Chiller Replacement	\$ 750,000
Patrick Henry High	Chiller Replacement	\$ 1,000,000
Roanoke Academy Elementary	Chiller Replacement	\$ 750,000
Fairview Elementary	Complete Replacement	\$ 1,500,000

*Summer 2019

Performance-Based Contracting

- Lower utility and maintenance cost.
- Replacement of aged equipment with higher-efficiency equipment of advanced technology.
- Guaranteed savings with ongoing measurement and verification.
- District-wide LED lighting, control upgrades, HVAC upgrades and building weatherization.

Current Modular Units

School	Number of Modulars
Breckinridge Middle	1*
Fallon Park Elementary	1**
Lincoln Terrace Elementary	1
Morningside Elementary	2
Preston Park Elementary	1
TOTAL	6

* *Modular onsite with occupancy on February 4, 2019.*

** *Modular to be removed by Spring Break 2019. (Weather permitting)*

Modular Units Removed Since 2008

School	Number of Modular Units	Removal Notes
Fallon Park Elementary	2	<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 gymnasium.</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 supervisors. 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
2019-20 BUDGET BY CATEGORY AND COST CENTER**

Code		TOTAL		PERSONNEL		NON-PERSONNEL
	GENERAL FUND					
	INSTRUCTION					
100	Instructional Central Admin	\$ 660,553		\$ 620,203		\$ 40,350
110	Regular Education	69,687,626		64,936,399		4,751,227
120	Special Education	17,569,216		13,035,428		4,533,788
191	Alternative Education	2,707,216		2,382,216		325,000
170	Career & Technical Education	3,057,672		2,861,122		196,550
180	Gifted Education	2,042,622		1,300,882		741,740
190	Early Childhood Education	3,089,476		3,014,529		74,947
160	Adjunct & Adult Education	28,411		0		28,411
140	Guidance & Counseling	4,843,660		4,623,630		220,030
150	Instructional Building Admin	11,161,746		9,961,746		1,200,000
192	Homebound	203,684		202,684		1,000
193	Driver Education	40,750		0		40,750
233	Psychological Services	873,338		851,363		21,975
234	Speech / Audiology Services	1,724,139		1,604,399		119,740
270	Instructional Technology	1,224,559		981,059		243,500
130	Discipline	1,257,929		1,198,179		59,750
232	Student Health	2,059,480		0		2,059,480
	Subtotal: Instruction	122,232,077		107,573,839		14,658,238
	ADMINISTRATION, ATTENDANCE, HEALTH & TECHNOLOGY					
201	School Board	214,349		31,649		182,700
202	Superintendent	737,006		532,606		204,400
203	Community Relations	259,962		191,512		68,450
204	Data & Analysis	757,758		427,458		330,300
205	Strategic Planning	50,000		0		50,000
206	Operational Central Admin	2,008,160		953,749		1,054,411
210	Human Resources	1,300,125		998,753		301,372
211	Employee Health Services	667,394		541,520		125,874
215	Financial Control	0		0		0
216	Payroll	294,434		281,858		12,576
218	Accounting	828,516		651,866		176,650

Code		TOTAL		PERSONNEL		NON-PERSONNEL
219	Grant Management	12,206		10,056		2,150
224	Purchasing	315,455		302,040		13,415
225	Reprographics	400,691		63,746		336,945
280	Administrative Technology	4,097,974		1,878,049		2,219,925
253	Security	3,115,441		1,156,287		1,959,154
	Subtotal: Admin., Attend., Health & Tech	15,059,471		8,021,149		7,038,322
	TRANSPORTATION					
240	Transportation	10,599,526		256,454		10,343,072
	Subtotal: Transportation	10,599,526		256,454		10,343,072
	OPERATIONS & MAINTENANCE					
250	Facilities Operations	6,914,080		6,150,180		763,900
251	Facilities Maintenance	5,439,887		2,208,537		3,231,350
252	Grounds Maintenance	1,588,079		330,529		1,257,550
260	Warehouse	741,871		628,028		113,843
290	Utilities	4,516,992		0		4,516,992
	Subtotal: Operations & Maintenance	19,200,909		9,317,274		9,883,635
	DEBT SERVICE					
300	Debt Service	10,893,982		0		10,893,982
	Subtotal: Debt Service	10,893,982		0		10,893,982
	ATHLETICS					
341	Athletics	2,070,130		1,011,030		1,059,100
	TOTAL GENERAL FUND	\$ 180,056,095		\$ 126,179,746		\$ 53,876,349

Reappropriated 2018-19 Budgeted Funds for Security Improvements	\$ 725,000		\$ -		\$ 725,000
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**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Instructional Central Administration (100)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	334,356	254,572	260,217	265,452	262,700	269,686
Classified Salaries	163,896	147,305	146,580	149,927	150,946	156,033
Professional Salaries	35,796	0	0	0	0	0
Supplements	2,851	13,052	30,956	10,006	15,000	15,000
Overtime	313	501	1,128	420	1,000	1,000
Sub-Total Personnel	537,211	415,431	438,881	425,805	429,646	441,719
Retiree Health Credit	5,667	4,465	5,024	5,021	4,964	5,109
Social Security / FICA	38,885	32,636	33,068	32,072	32,868	33,792
Virginia Retirement System	79,403	58,967	66,665	65,611	64,860	66,753
Alternative Fringes	18,359	(1,305)	0	0	0	0
Worker's Compensation	0	0	0	0	250	0
Health / Dental Insurance:	76,038	75,372	66,933	71,749	69,637	67,254
State Group Life Insurance	6,363	5,269	5,351	5,482	5,419	5,577
Sub-Total Fringe Benefits	224,715	175,405	177,042	179,934	177,997	178,484
TOTAL PERSONNEL	761,926	590,836	615,923	605,739	607,643	620,203
Professional Services	5,815	8,041	10,995	7,919	6,000	6,000
Contracted Services - Food Service	0	0	4,050	0	0	0
Transportation	1,500	0	0	0	0	0
Internal Printing	2,456	1,683	564	126	2,000	2,000
Dues & Memberships	4,500	7,856	6,000	286	6,500	6,500
Field Trips	77	0	0	0	0	0
Other	2,600	2,600	0	17	2,600	2,600
Postage	893	412	752	114	500	500
Rental Equipment	2,671	2,643	2,588	2,673	3,500	3,500
Travel	408	168	526	210	750	750
Books & Subscriptions	3,427	377	1,352	530	1,500	1,500
Educational Supplies	943	418	0	644	0	0
Food	0	305	0	0	10,000	10,000
Non Capital Tech Hardware	469	997	720	0	1,000	1,000
Office Supplies	2,903	2,968	3,352	2,047	3,500	3,500
Operating Supplies	10	59	25	0	0	0
PD-Supplies	0	0	1,225	4,435	0	0
Software	0	201	0	0	0	0
Equipment	2,432	806	5,941	0	2,500	2,500
TOTAL NON-PERSONNEL	31,104	29,533	38,089	19,001	40,350	40,350
TOTAL INSTRUCTIONAL CENTRAL ADMIN	793,030	620,369	654,012	624,740	647,993	660,553

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Regular Education (110)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	753,551	959,624	875,637	741,779	770,699	785,789
Classified Salaries	1,041,668	1,084,292	1,100,866	1,219,844	1,143,944	1,281,237
Professional Salaries	37,458,767	38,619,383	38,634,472	38,936,234	39,189,664	41,498,410
Substitute	(1,778)	0	1,113	0	0	0
Part-Time	22,195	600	585	22,153	1,000	1,000
Supplements	855,667	916,934	835,007	634,996	875,000	875,000
Overtime	381	653	1,095	855	1,000	1,000
Sub-Total Personnel	40,130,451	41,581,485	41,448,774	41,555,861	41,981,307	44,442,436
Retiree Health Credit	403,236	441,105	488,061	479,578	479,372	511,985
Social Security / FICA	2,971,317	3,131,010	3,087,135	3,105,355	3,165,287	3,399,846
Virginia Retirement System	5,612,823	5,975,595	6,225,906	6,266,951	6,263,793	6,689,940
Alternative Fringes	43,335	37,220	45,782	5,237	0	0
Unemployment Tax	21,812	29,005	15,080	13,286	20,000	20,000
Worker's Compensation	226,372	262,096	653,389	90,490	150,000	0
Health / Dental Insurance:	7,393,633	8,719,939	8,168,771	9,585,833	9,426,349	9,313,274
State Group Life Insurance	452,389	520,830	519,960	523,564	523,314	558,917
Sub-Total Fringe Benefits	17,124,916	19,116,800	19,204,084	20,070,295	20,028,115	20,493,963
TOTAL PERSONNEL	57,255,367	60,698,285	60,652,858	61,626,156	62,009,422	64,936,399
PD-Tuition	428	9,801	18,414	20,493	27,195	74,500
Professional Services	278,888	220,247	244,902	268,153	283,750	292,250
Contracted Services - Substitutes	2,180,822	2,144,969	2,253,872	1,997,758	2,200,000	2,346,000
Contracted Services - Food Service	0	4,448	3,883	6,289	0	0
Transportation	6,055	57,610	100,781	85,180	115,000	262,000
Internal Printing	11,168	12,504	16,838	15,709	21,250	23,300
Building Rentals	8,537	9,367	9,472	10,715	10,000	10,000
Dues & Memberships	11,265	11,567	12,434	13,947	10,485	14,209
Field Trips	134,439	135,650	41,508	42,937	93,000	88,000
Other	60	(104,853)	676	2,280	5,000	5,000
Postage	18	185	256	956	400	400
Rental Equipment	5,510	6,175	9,657	6,856	10,000	15,000
Telecommunications	0	0	0	18	0	0
Testing Supplies	47,257	68,071	73,475	19,987	85,000	60,000
Travel	49,926	43,997	40,573	56,051	57,224	69,277
Books & Subscriptions	134,278	200,446	224,642	197,727	249,812	367,417
Educational Supplies	260,074	263,561	299,824	296,839	361,500	355,900
Food	17,109	24,377	3,661	2,147	25,100	25,200
Medical Supplies	0	0	40	0	0	0
Non Capital Tech Hardware	12,940	38,834	89,088	136,789	22,100	24,000

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Regular Education (110)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Office Supplies	11,550	12,853	8,468	8,410	85,670	81,760
Operating Supplies	21,369	7,772	4,409	116,884	120,000	120,500
PD-Supplies	20	2,352	216	157	14,100	15,300
Software	37,763	87,914	91,223	144,526	64,050	99,214
Textbooks	93,763	104,931	144,083	158,921	381,818	221,500
Uniforms	1,797	8,150	10,984	8,836	5,000	5,000
Local Match	0	278,875	657,221	280,860	0	0
Transfers	3,931	7,509	2,620	3,533	10,000	10,000
Equipment	62,552	73,330	86,147	62,321	159,100	165,500
TOTAL NON-PERSONNEL	3,391,518	3,730,642	4,449,364	3,965,277	4,416,554	4,751,227
TOTAL REGULAR EDUCATION	60,646,885	64,428,927	65,102,222	65,591,433	66,425,976	69,687,626

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
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	Media	Music	Social Studies	EL	RCPS+	Total
PD-Tuition		2,000	27,500				2,000	20,000			23,000			74,500
Professional Services	4,500		6,500	32,500	47,000					74,750		22,000	25,000	212,250
Transportation	2,000			8,000		8,000				75,000	16,500		2,500	112,000
Internal Printing	500	2,000		1,000		3,000	500	1,800		1,500	12,000		1,000	23,300
Building Rentals														-
Dues & Memberships	265	154	3,170	100		90	100	5,000	1,980	3,100	250			14,209
Field Trips	2,000				3,500	35,000				12,000	33,000		2,500	88,000
Insurance														-
Other				500					4,500					5,000
Postage	150					50				200				400
Rental Equipment										15,000				15,000
Telecommunications														-
Testing Supplies								10,000			20,000			30,000
Travel	1,000	7,250		2,000		11,200	3,500	20,000	10,327	9,000	4,000	1,000		69,277
Books & Subscriptions		29,000	32,900			600			263,917	4,000	30,000		2,000	362,417
Educational Supplies	30,000	6,500	400	25,000	1,500	32,000	10,000	70,000	1,000	90,000	40,000	5,000	20,000	331,400
Food	600	1,000			500				300	2,300	1,000	500	2,500	8,700
Vehicle Field														-
Medical Supplies														-
Non Capital Tech Hardware									1,500		1,000		2,500	5,000
Office Supplies	1,500	3,500	1,000	500		1,200	500	6,000	59,060	2,000	2,000	500	3,000	80,760
Operating Supplies				500										500
PD-Supplies		500		500		2,000		8,000	300		2,000		2,000	15,300
Software		63,000		1,500		10,000			500		21,714		2,500	99,214
Textbooks		29,000				30,000	20,000	80,000			60,000		2,500	221,500
Uniforms										5,000				5,000
Vehicle Supplies														-
Transfers						3,000								3,000
Educational Equipment														-
Equipment	20,000			-			25,000		6,000	65,000	1,500	6,000	2,000	125,500
TOTAL	62,515	143,904	71,470	72,100	52,500	136,140	61,600	220,800	349,384	358,850	267,964	35,000	70,000	1,902,227

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Special Education (120)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	102,087	97,442	87,917	92,831	86,894	97,125
Classified Salaries	1,959,189	2,011,722	2,173,917	2,449,849	2,468,679	2,600,190
Professional Salaries	4,709,197	4,825,044	4,912,817	5,255,761	5,505,171	5,700,964
Substitute	844	360	21,280	0	1,000	1,000
Part-Time	0	4,404	14,671	18,738	6,000	6,000
Supplements	124,247	135,021	135,431	135,316	130,000	130,000
Overtime	175	2,312	1,390	1,094	2,000	2,000
Sub-Total Personnel	6,895,739	7,076,305	7,347,423	7,953,589	8,199,744	8,537,279
Retiree Health Credit	70,262	75,503	86,932	92,957	93,729	97,779
Social Security / FICA	506,182	529,359	548,405	593,103	627,280	653,102
Virginia Retirement System	967,406	997,849	1,153,594	1,214,414	1,224,725	1,277,650
Alternative Fringes	23,408	28,344	8,019	10,402	0	0
Unemployment Tax	4,116	(45)	17,646	8	12,000	12,000
Worker's Compensation	77,823	54,528	48,753	50,856	50,000	0
Health / Dental Insurance:	1,631,883	1,942,191	1,989,231	2,428,916	2,226,282	2,350,875
State Group Life Insurance	78,908	89,108	92,597	101,480	102,321	106,742
Sub-Total Fringe Benefits	3,359,987	3,716,839	3,945,176	4,492,137	4,336,337	4,498,149
TOTAL PERSONNEL	10,255,726	10,793,144	11,292,599	12,445,726	12,536,081	13,035,428
PD-Tuition	103,166	9,758	9,758	9,758	138,158	138,158
Professional Services	1,330,036	1,564,850	1,644,782	1,560,003	1,335,000	1,518,505
Contracted Services - Food Service	0	0	49	456	0	0
Regional Program	1,810,377	2,017,985	2,498,478	1,873,033	2,247,640	2,750,000
Transportation	0	12,633	3,845	19,425	10,000	15,000
Internal Printing	2,516	4,355	1,526	1,445	0	0
Dues & Memberships	1,308	4,473	3,632	1,394	2,750	2,750
Other	50	0	0	0	0	0
Postage	2,552	1,002	834	466	0	0
Rental Equipment	9,272	9,345	8,967	11,763	20,000	20,000
Testing Supplies	2,636	760	10,122	13,005	4,200	4,200
Travel	35,452	35,991	34,898	35,754	30,000	35,000
Books & Subscriptions	668	330	367	406	0	0
Educational Supplies	1,260	6,632	1,777	3,095	26,000	26,000
Food	348	268	379	253	0	0
Medical Supplies	0	0	0	100	0	0
Non Capital Tech Hardware	244	2,996	891	744	0	0
Office Supplies	6,456	9,540	9,167	9,185	6,000	6,000
Operating Supplies	48	426	0	82	0	0
PD-Supplies	3,515	74	70	3,400	0	0
Software	18,400	19,724	41,126	61,557	18,175	18,175
Equipment	2,995	4,335	2,344	5,457	0	0
TOTAL NON-PERSONNEL	3,331,299	3,705,476	4,273,009	3,610,782	3,837,923	4,533,788
TOTAL SPECIAL EDUCATION	13,587,025	14,498,620	15,565,608	16,056,508	16,374,004	17,569,216

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Alternative Education (191)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	63,670	22,928	0	0	0	0
Professional Salaries	1,383,707	1,465,226	1,438,367	1,521,154	1,514,710	1,644,091
Supplements	4,034	1,177	8,352	2,660	0	0
Sub-Total Personnel	1,451,411	1,489,331	1,446,719	1,523,814	1,514,710	1,644,091
Retiree Health Credit	15,766	16,979	18,405	18,185	17,697	19,249
Social Security / FICA	110,571	115,174	113,382	115,016	115,875	125,773
Virginia Retirement System	218,589	224,372	244,247	237,686	231,235	251,521
Alternative Fringes	0	745	0	0	0	0
Worker's Compensation	0	2,233	0	0	0	0
Health / Dental Insurance:	277,070	320,505	312,757	338,933	344,717	320,568
State Group Life Insurance	17,699	20,038	19,602	19,852	19,319	21,014
Sub-Total Fringe Benefits	639,694	700,046	708,392	729,673	728,842	738,125
TOTAL PERSONNEL	2,091,105	2,189,377	2,155,111	2,253,487	2,243,552	2,382,216
Professional Services	0	341	27,000	59,994	60,000	60,000
Software	247,921	248,039	254,089	253,467	265,000	265,000
TOTAL NON-PERSONNEL	247,921	248,380	281,089	313,461	325,000	325,000
TOTAL ALTERNATIVE EDUCATION	2,339,026	2,437,757	2,436,200	2,566,948	2,568,552	2,707,216

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Career & Technical Education (170)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	0	0	35,282	50,384	51,983	54,664
Professional Salaries	1,741,359	1,835,144	1,733,777	1,837,468	1,802,931	1,888,675
Part-Time	0	0	570	0	0	0
Supplements	3,946	1,375	8,289	3,915	5,000	5,000
Overtime	0	0	580	0	500	500
Sub-Total Personnel	1,745,306	1,836,519	1,778,499	1,891,767	1,860,414	1,948,839
Retiree Health Credit	18,378	20,302	21,775	22,800	21,659	23,320
Social Security / FICA	130,946	138,275	133,402	141,917	138,497	149,086
Virginia Retirement System	256,060	268,174	288,916	297,927	283,011	304,716
Alternative Fringes	1,860	3,530	1,890	0	0	0
Worker's Compensation	0	1,883	252	0	250	0
Health / Dental Insurance:	319,676	342,259	318,236	408,913	389,917	409,703
State Group Life Insurance	20,631	23,961	23,191	24,890	23,644	25,458
Sub-Total Fringe Benefits	747,551	798,384	787,661	896,448	856,977	912,283
TOTAL PERSONNEL	2,492,857	2,634,903	2,566,160	2,788,215	2,717,391	2,861,122
Professional Services	867	227	3,405	6,549	5,500	5,500
Contracted Services - Food Service	0	0	100	0	0	0
Transportation	0	5,630	17,727	3,720	10,000	10,000
Internal Printing	310	477	188	67	500	500
Dues & Memberships	625	566	814	290	1,750	1,750
Field Trips	15,031	12,182	1,140	0	8,000	8,000
Other	94	0	0	0	0	0
Postage	10	232	83	154	800	800
Rental Equipment	6,080	5,342	5,197	4,620	7,500	7,500
Testing Supplies	27,225	30,437	8,075	3,255	30,000	30,000
Travel	9,542	8,420	9,807	6,962	12,000	12,000
Books & Subscriptions	169	0	0	415	500	500
Educational Supplies	38,319	36,471	45,548	51,553	60,000	60,000
Food	262	112	0	0	0	0
Vehicle Fuel	0	0	12	0	0	0
Medical Supplies	0	19	11	641	0	0
Non Capital Tech Hardware	2,327	623	2,542	599	5,000	5,000
Office Supplies	15,230	15,183	15,805	19,244	15,000	15,000
Operating Supplies	7	140	1,638	0	1,000	1,000
Software	236	0	720	0	1,000	1,000
Textbooks	1,394	121	0	0	10,000	10,000
Uniforms	0	478	70	270	0	0
Transfers	15,956	17,000	9,521	10,200	10,000	10,000
Equipment	754	13,638	14,160	11,508	18,000	18,000
TOTAL NON-PERSONNEL	134,438	147,297	136,564	120,048	196,550	196,550
TOTAL CAREER & TECHNICAL EDUCATION	2,627,295	2,782,200	2,702,724	2,908,263	2,913,941	3,057,672

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Gifted Education (180)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	35,796	36,478	37,462	38,211	37,840	38,894
Professional Salaries	692,101	792,365	787,896	841,389	805,028	871,980
Part-Time	2,358	0	0	0	0	0
Supplements	2,418	1,354	100	3,187	500	500
Sub-Total Personnel	732,673	830,197	825,457	882,787	843,368	911,374
Retiree Health Credit	7,051	8,348	9,420	9,768	10,114	10,930
Social Security / FICA	55,223	61,911	61,359	65,438	64,518	69,720
Virginia Retirement System	97,897	112,000	124,981	127,626	132,162	142,825
Alternative Fringes	0	0	2,035	0	0	0
Worker's Compensation	299	0	0	0	0	0
Health / Dental Insurance:	132,705	158,114	163,577	166,136	178,720	154,100
State Group Life Insurance	7,916	9,852	10,032	10,663	11,042	11,932
Sub-Total Fringe Benefits	301,090	350,225	371,403	379,632	396,555	389,508
TOTAL PERSONNEL	1,033,763	1,180,422	1,196,860	1,262,419	1,239,923	1,300,882
PD-Tuition	1,231	0	3,620	1,640	10,000	10,000
Professional Services	102	0	0	0	500	0
Transportation	0	0	294	12,787	5,000	5,000
Internal Printing	150	165	23	0	200	300
Dues & Memberships	328	317	273	583	1,000	1,000
Field Trips	866	952	277	0	5,000	7,500
Other	(0)	0	0	0	0	15,000
Postage	171	134	103	16	200	200
Rental Equipment	1,028	1,052	1,095	1,518	1,500	1,600
Testing Supplies	0	365	0	255	2,000	500
Travel	10,822	13,065	9,700	7,523	15,000	10,000
Books & Subscriptions	137	0	455	752	1,000	4,000
Educational Supplies	9,093	6,096	4,693	5,517	10,200	6,000
Food	59	144	112	198	200	200
Non Capital Tech Hardware	2,195	8,452	16	16,104	2,000	2,000
Office Supplies	986	1,858	529	2,349	1,000	1,700
Operating Supplies	0	0	7	(15)	0	0
Software	516	0	0	189	500	500
Textbooks	9,302	3,602	50,551	6,901	10,000	10,000
Local Match	613,800	618,450	617,665	636,525	617,665	641,240
Equipment	4,446	7,258	29,030	3,781	20,000	25,000
TOTAL NON-PERSONNEL	655,232	661,908	718,444	696,622	702,965	741,740
TOTAL GIFTED EDUCATION	1,688,995	1,842,330	1,915,304	1,959,041	1,942,888	2,042,622

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Early Childhood Education (190)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	28,270	24,780	29,586	48,444	30,353	48,264
Classified Salaries	461,898	467,413	506,596	485,000	493,859	494,813
Professional Salaries	1,479,034	1,560,894	1,556,131	1,351,763	1,344,656	1,390,921
Supplements	3,067	3,518	4,750	5,930	5,000	5,000
Sub-Total Personnel	1,972,269	2,056,604	2,097,062	1,891,137	1,873,868	1,938,998
Retiree Health Credit	20,897	22,830	25,867	22,639	21,586	23,208
Social Security / FICA	142,902	149,982	152,854	138,091	137,996	148,333
Virginia Retirement System	293,621	302,035	343,220	295,813	282,063	303,251
Alternative Fringes	3,950	0	2,280	759	0	0
Worker's Compensation	4,157	4,566	2,742	0	2,500	0
Health / Dental Insurance:	551,544	671,325	635,940	615,393	648,813	575,404
State Group Life Insurance	23,459	26,943	27,549	24,714	23,565	25,335
Sub-Total Fringe Benefits	1,040,530	1,177,680	1,190,453	1,097,408	1,116,523	1,075,531
TOTAL PERSONNEL	3,012,799	3,234,284	3,287,515	2,988,545	2,990,391	3,014,529
PD-Tuition	0	0	0	0	0	4,000
Professional Services	29,750	10,789	20,794	16,930	20,000	29,500
Contracted Services - Food Service	0	0	0	322	0	0
Transportation	0	3,711	9,155	4,413	4,000	5,000
Internal Printing	27	126	970	797	500	500
Building Rentals	58,000	7,800	0	0	0	0
Field Trips	8,018	12,533	4,956	3,086	15,000	10,000
Testing Supplies	0	0	644	0	650	650
Travel	0	562	1,966	441	600	2,000
Books & Subscriptions	0	0	173	214	0	0
Educational Supplies	4,932	8,099	7,645	8,295	15,000	15,000
Food	103	143	0	0	0	0
Non Capital Tech Hardware	124	358	98	0	0	0
Office Supplies	99	51	0	186	350	350
Operating Supplies	25,000	403	0	0	0	0
PD-Supplies	(14)	0	0	0	0	500
Software	278	308	179	308	5,350	500
Equipment	0	0	0	0	0	6,947
TOTAL NON-PERSONNEL	126,318	44,885	46,580	34,993	61,450	74,947
TOTAL EARLY CHILDHOOD EDUCATION	3,139,117	3,279,169	3,334,095	3,023,538	3,051,841	3,089,476

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Adjunct & Adult Education (160)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Social Security / FICA	0	0	0	0	0	0
Worker's Compensation	0	0	0	1,551	0	0
Sub-Total Fringe Benefits	0	0	0	1,551	0	0
TOTAL PERSONNEL	0	0	0	1,551	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	28,411	29,962	28,411	28,411

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Guidance & Counseling (140)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	78,724	80,298	80,298	81,905	81,163	93,353
Classified Salaries	48,166	51,158	51,315	52,868	52,344	53,548
Professional Salaries	2,356,549	2,437,178	2,500,987	2,520,607	2,506,708	3,142,766
Part-Time	7,985	7,263	5,765	8,076	0	8,000
Supplements	49,010	43,422	35,356	25,839	25,000	30,000
Overtime	36	56	75	41	0	0
Sub-Total Personnel	2,540,470	2,619,376	2,673,796	2,689,335	2,665,215	3,327,667
Retiree Health Credit	26,198	28,368	31,734	31,075	31,263	39,476
Social Security / FICA	189,713	196,531	199,726	201,095	199,299	254,567
Virginia Retirement System	363,450	375,289	421,098	406,032	408,498	515,820
Alternative Fringes	14,308	22,693	198	2,214	0	0
Worker's Compensation	2,285	556	0	377	0	0
Health / Dental Insurance:	399,260	455,772	438,366	486,391	496,915	443,006
State Group Life Insurance	29,410	33,479	33,799	33,922	34,128	43,095
Sub-Total Fringe Benefits	1,024,624	1,112,688	1,124,920	1,161,106	1,170,103	1,295,963
TOTAL PERSONNEL	3,565,094	3,732,064	3,798,716	3,850,441	3,835,318	4,623,630
PD-Tuition	66,343	108,362	110,884	250,430	116,280	118,780
Professional Services	20,405	38,715	18,593	25,002	37,000	64,500
Contracted Services - Food Service	0	0	191	129	0	0
Transportation	0	0	0	620	0	0
Internal Printing	2,644	2,824	2,409	2,519	2,500	2,500
Dues & Memberships	500	500	80	0	500	1,300
Field Trips	0	0	661	0	5,500	5,500
Postage	812	1,732	801	1,421	750	750
Rental Equipment	1,134	1,157	1,043	1,790	2,000	2,000
Travel	870	4,082	1,944	3,741	2,500	5,000
Books & Subscriptions	2,281	882	2,088	162	2,200	2,200
Educational Supplies	8,341	5,386	5,819	4,910	10,000	10,000
Food	58	0	0	0	0	0
Non Capital Tech Hardware	534	71	627	289	1,000	1,000
Office Supplies	5,149	2,821	2,455	1,645	5,000	5,000
Software	735	1,275	0	0	500	500
Equipment	0	1,116	620	826	1,000	1,000
TOTAL NON-PERSONNEL	109,806	168,923	148,215	293,482	186,730	220,030
TOTAL GUIDANCE & COUNSELING	3,674,900	3,900,987	3,946,931	4,143,923	4,022,048	4,843,660

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Instructional Building Administration (150)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	4,050,621	4,183,388	4,482,164	4,683,859	4,689,623	4,966,953
Classified Salaries	1,718,700	1,788,409	1,772,300	1,803,198	1,807,881	1,910,598
Professional Salaries	32,081	0	0	0	0	0
Substitute	10,068	19,195	20,255	18,017	15,000	15,000
Part-Time	0	711	15,922	15,121	11,000	11,000
Supplements	92,318	6,056	4,260	5,030	10,000	10,000
Overtime	30,190	34,602	42,929	48,732	50,000	5,000
Sub-Total Personnel	5,933,978	6,032,361	6,337,830	6,573,958	6,583,504	6,918,551
Retiree Health Credit	60,649	64,863	75,187	77,590	75,450	82,531
Social Security / FICA	445,431	453,427	475,627	492,300	484,131	529,269
Virginia Retirement System	847,686	856,756	997,708	1,013,517	1,015,881	1,078,400
Alternative Fringes	45,580	54,389	16,332	17,634	0	0
Worker's Compensation	17,294	31,669	21,606	3,252	20,000	0
Health / Dental Insurance	1,012,626	1,204,201	1,107,647	1,285,657	1,304,543	1,262,900
State Group Life Insurance	68,093	76,551	80,079	84,719	82,366	90,096
Sub-Total Fringe Benefits	2,497,359	2,741,856	2,774,186	2,974,669	2,982,371	3,043,195
TOTAL PERSONNEL	8,431,337	8,774,217	9,112,016	9,548,627	9,565,875	9,961,746
Professional Services	26,130	26,040	21,530	19,717	0	0
Contracted Services - Food Service	0	0	131	0	0	0
Transportation	1,500	4,406	5,118	5,452	0	0
Internal Printing	9,836	9,984	9,503	14,075	0	0
Building Rentals	900	900	855	900	0	0
Dues & Memberships	2,410	2,574	1,144	1,381	0	0
Field Trips	2,913	1,329	0	0	0	0
Other	846	1,590	1,524	555	0	0
Postage	25,375	21,830	22,583	19,426	0	0
Rental Equipment	245,087	243,428	231,947	216,535	0	0
Telecommunications	0	1,314	0	0	0	0
Testing Supplies	11,891	3,738	2,146	1,034	0	0
Travel	5,815	3,575	1,792	2,181	0	0
Books & Subscriptions	50,311	32,829	34,223	28,995	0	0
Educational Supplies	191,112	190,401	213,511	222,724	0	0
Food	1,493	408	348	261	0	0
Vehicle Fuel	22	10	0	7	0	0
Medical Supplies	1,182	501	521	959	0	0
Non Capital Tech Hardware	43,605	57,102	42,320	38,472	0	0
Office Supplies	300,823	296,718	274,636	257,448	0	0
Operating Supplies	8,269	5,454	4,487	3,628	0	0
PD Supplies	0	39	0	0	0	0
Software	29,749	24,795	23,992	17,149	0	0
Textbooks	7,265	1,811	1,344	395	0	0
Uniforms	1,782	788	344	1,189	0	0
Transfers	3,901	7,413	2,815	0	1,100,000	1,200,000
Equipment	53,289	55,484	78,834	56,211	0	0
TOTAL NON-PERSONNEL	1,025,507	994,460	975,648	908,694	1,100,000	1,200,000
TOTAL INSTRUCTIONAL BUILDING ADMIN	9,456,844	9,768,677	10,087,664	10,457,321	10,665,875	11,161,746

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Homebound Instruction (192)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Professional Salaries	161,662	224,497	188,668	154,238	165,000	165,000
Sub-Total Personnel	161,662	224,497	188,668	154,238	165,000	165,000
Social Security / FICA	12,235	16,860	14,332	11,634	12,623	12,623
Virginia Retirement System	0	7	0	0	0	0
Unemployment Tax	85	0	0	0	0	0
Worker's Compensation	54,765	(10,660)	0	0	10,000	0
Health / Dental Insurance:	14,702	21,083	21,094	20,086	30,624	25,062
Sub-Total Fringe Benefits	81,787	27,290	35,427	31,721	53,247	37,684
TOTAL PERSONNEL	243,449	251,787	224,095	185,959	218,247	202,684
Travel	0	0	0	0	500	500
Educational Supplies	0	0	0	0	500	500
TOTAL NON-PERSONNEL	0	0	0	0	1,000	1,000
TOTAL HOMEBOUND INSTRUCTION	243,449	251,787	224,095	185,959	219,247	203,684

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Driver Education (193)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Professional Services	23,000	18,710	16,590	19,000	40,000	40,000
Internal Printing	0	0	0	187	0	0
Books & Subscriptions	59	0	0	0	250	250
Educational Supplies	195	0	0	0	500	500
TOTAL NON-PERSONNEL	23,254	18,710	16,590	19,187	40,750	40,750
TOTAL DRIVER EDUCATION	23,254	18,710	16,590	19,187	40,750	40,750

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Psychological Services (233)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Professional Salaries	448,932	535,560	535,108	541,216	527,604	543,633
Supplements	37,701	43,726	47,297	32,937	40,000	40,000
Sub-Total Personnel	486,634	579,286	582,405	574,153	567,604	583,633
Retiree Health Credit	4,462	5,621	6,261	6,210	6,331	6,524
Social Security / FICA	36,477	43,464	43,492	42,675	43,422	44,648
Virginia Retirement System	61,183	74,258	83,091	81,138	82,728	85,242
Health / Dental Insurance:	80,889	108,375	111,753	121,203	128,804	124,195
State Group Life Insurance	5,009	6,635	6,668	6,779	6,912	7,122
Sub-Total Fringe Benefits	188,020	238,353	251,265	258,004	268,197	267,730
TOTAL PERSONNEL	674,654	817,639	833,670	832,157	835,801	851,363
Dues & Memberships	256	140	0	0	0	0
Testing Supplies	11,049	8,879	9,769	4,878	13,000	13,000
Travel	3,561	3,801	5,896	3,173	5,000	5,500
Books & Subscriptions	255	0	0	0	0	0
Educational Supplies	0	75	0	0	0	0
Non Capital Tech Hardware	0	124	20	0	0	0
Office Supplies	509	419	812	983	2,700	2,200
PD-Supplies	0	221	0	0	0	0
Equipment	0	0	0	0	1,275	1,275
TOTAL NON-PERSONNEL	15,630	13,658	16,497	9,034	21,975	21,975
TOTAL PSYCHOLOGICAL SERVICES	690,284	831,297	850,167	841,191	857,776	873,338

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Speech/Audiology Services (234)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Classified Salaries	0	0	0	0	0	0
Professional Salaries	769,504	939,278	998,334	1,012,739	976,947	1,046,456
Substitute	1,290	561	0	4,956	0	0
Stipends	0	0	0	0	2,000	2,000
Supplements	41,311	45,553	69,420	54,935	50,000	50,000
Sub-Total Personnel	812,105	985,391	1,067,754	1,072,630	1,028,947	1,098,456
Retiree Health Credit	7,096	8,824	11,825	11,022	11,723	12,557
Social Security / FICA	60,752	72,540	78,702	78,434	78,714	84,032
Virginia Retirement System	99,429	116,243	156,900	144,010	153,185	164,084
Worker's Compensation	1,039	0	0	0	0	0
Health / Dental Insurance:	143,619	204,435	231,411	240,584	256,762	231,560
State Group Life Insurance	7,966	10,413	12,594	12,032	12,798	13,709
Sub-Total Fringe Benefits	319,900	412,454	491,432	486,081	513,183	505,943
TOTAL PERSONNEL	1,132,005	1,397,845	1,559,186	1,558,711	1,542,130	1,604,399
Professional Services	4,590	8,550	992	2,383	25,700	79,700
Internal Printing	0	0	67	0	0	0
Dues & Memberships	2,224	965	3,298	3,165	5,000	5,000
Testing Supplies	3,772	8,145	974	3,676	15,240	15,240
Travel	4,358	4,545	4,953	2,952	13,300	13,300
Books & Subscriptions	24	0	0	0	0	0
Educational Supplies	356	401	402	0	0	0
Office Supplies	899	963	1,896	1,353	6,500	6,500
PD-Supplies	0	0	225	0	0	0
TOTAL NON-PERSONNEL	16,223	23,568	12,807	13,527	65,740	119,740
TOTAL SPEECH/AUDIOLOGY SERVICES	1,148,228	1,421,413	1,571,993	1,572,238	1,607,870	1,724,139

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Instructional Technology (270)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	62,930	0	0	0	0	0
Classified Salaries	56,046	57,755	0	0	0	0
Professional Salaries	570,675	672,914	638,000	622,850	607,193	660,880
Supplements	15,443	0	0	0	16,000	0
Overtime	2,592	2,842	3,239	(12)	2,500	2,500
Sub-Total Personnel	707,685	733,510	641,239	622,838	625,693	663,380
Retiree Health Credit	7,472	7,807	7,568	6,558	7,286	7,931
Social Security / FICA	53,163	54,974	48,176	45,833	47,866	50,749
Virginia Retirement System	106,166	103,107	100,413	85,694	95,208	103,626
Alternative Fringes	138	0	3,555	0	0	0
Worker's Compensation	0	304	0	0	0	0
Health / Dental Insurance:	134,563	152,654	128,631	151,737	134,369	146,717
State Group Life Insurance	8,389	9,213	8,060	7,159	7,954	8,658
Sub-Total Fringe Benefits	309,890	328,060	296,404	296,981	292,683	317,679
TOTAL PERSONNEL	1,017,575	1,061,570	937,643	919,819	918,376	981,059
Professional Services	0	0	11,220	5,667	37,500	37,500
Internal Printing	2,142	0	0	0	0	0
Travel	0	0	0	0	2,000	2,000
Books & Subscriptions	8,435	9,469	1,587	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	86,445	95,687	112,085	124,785	133,500	133,500
Equipment	0	0	0	16,414	3,500	53,500
TOTAL NON-PERSONNEL	97,022	105,156	124,892	146,865	193,500	243,500
TOTAL INSTRUCTIONAL TECHNOLOGY	1,114,597	1,166,726	1,062,535	1,066,684	1,111,876	1,224,559

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Discipline (130)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	140,368	102,290	115,587	120,347	114,882	122,607
Classified Salaries	39,518	37,518	40,925	41,743	41,744	42,787
Professional Salaries	632,493	682,652	664,322	663,820	664,703	674,190
Substitute	1,855	5,380	6,208	35,028	35,000	5,000
Stipends	0	0	0	0	(3,000)	0
Supplements	3,600	3,700	504	3,840	3,000	4,000
Overtime	92	192	3	248	0	0
Sub-Total Personnel	817,926	831,732	827,549	865,026	856,329	848,584
Retiree Health Credit	8,631	9,183	8,727	10,131	9,736	10,075
Social Security / FICA	60,716	62,373	62,825	63,442	62,449	64,917
Virginia Retirement System	120,389	121,290	115,276	132,382	127,216	131,647
Alternative Fringes	0	7,883	17,107	0	0	0
Worker's Compensation	140	24,725	7,331	0	7,000	0
Health / Dental Insurance:	112,451	120,123	111,845	135,401	132,110	131,958
State Group Life Insurance	9,689	10,837	9,294	11,060	10,628	10,999
Sub-Total Fringe Benefits	312,016	356,414	332,405	352,416	349,140	349,595
TOTAL PERSONNEL	1,129,942	1,188,146	1,159,954	1,217,442	1,205,469	1,198,179
Professional Services	555	2,321	0	6,723	9,000	31,000
Contracted Services - Food Service	0	0	3,550	0	0	0
Transportation	0	1,500	1,590	1,700	2,000	2,000
Internal Printing	586	682	115	251	1,500	1,500
Dues & Memberships	577	1,490	0	0	1,000	0
Postage	366	100	158	892	500	500
Rental Equipment	1,647	1,289	905	1,134	3,000	1,000
Travel	13,336	8,957	9,017	10,195	8,000	9,000
Books & Subscriptions	100	149	0	213	500	500
Educational Supplies	0	411	393	0	6,000	7,000
Food	306	398	0	0	750	750
Non Capital Tech Hardware	1,253	1,148	190	831	1,000	1,000
Office Supplies	2,628	2,036	1,893	3,087	3,000	1,000
Operating Supplies	398	92	339	0	0	0
PD-Supplies	0	0	0	0	(500)	1,000
Software	0	0	0	193	500	1,000
Uniforms	256	0	0	0	0	0
Equipment	0	1,989	1,570	655	2,500	2,500
TOTAL NON-PERSONNEL	22,008	22,560	19,720	25,873	38,750	59,750
TOTAL DISCIPLINE	1,151,950	1,210,706	1,179,674	1,243,315	1,244,219	1,257,929

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Student Health Services (232)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	41,008	41,828	35,870	12,839	12,962	0
Sub-Total Personnel	41,008	41,828	35,870	12,839	12,962	0
Retiree Health Credit	435	464	425	0	721	0
Social Security / FICA	3,079	3,183	2,886	1,021	1,095	0
Virginia Retirement System	5,766	6,132	5,645	0	18	0
Alternative Fringes	0	0	1,641	642	0	0
Worker's Compensation	1,899	7,105	10,373	40,859	45,000	0
Health / Dental Insurance:	4,112	4,415	2,754	2,021	4,273	0
State Group Life Insurance	488	548	453	0	787	0
Sub-Total Fringe Benefits	15,778	21,847	24,177	44,542	51,893	0
TOTAL PERSONNEL	56,786	63,675	60,047	57,381	64,855	0
Professional Services	1,868,330	1,981,913	1,863,274	1,939,639	2,098,694	1,954,442
Contracted Services - Food Service	0	0	156	150	0	0
Internal Printing	1,160	20	138	329	120	450
Dues & Memberships	0	0	0	0	155	0
Rental Equipment	101	87	138	192	215	240
Travel	0	0	0	83	175	500
Books & Subscriptions	0	0	195	0	0	0
Food	428	337	387	605	600	900
Medical Supplies	6,103	5,167	13,309	6,340	78,280	78,000
Non Capital Tech Hardware	1,742	6,892	2,057	2,529	0	0
Office Supplies	370	1,235	3,746	1,479	2,750	2,250
Operating Supplies	48	52	187	240	0	0
Software	0	0	0	3,944	5,500	13,820
Equipment	5,584	25,174	22,665	7,315	11,816	8,878
TOTAL NON-PERSONNEL	1,883,866	2,020,878	1,906,251	1,962,844	2,198,305	2,059,480
TOTAL STUDENT HEALTH SERVICES	1,940,652	2,084,553	1,966,298	2,020,225	2,263,160	2,059,480

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
School Board (201)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Stipends	29,400	29,400	29,400	29,400	29,400	29,400
Sub-Total Personnel	29,400	29,400	29,400	29,400	29,400	29,400
Social Security / FICA	2,250	2,250	2,250	2,250	2,249	2,249
Sub-Total Fringe Benefits	2,250	2,250	2,250	2,250	2,249	2,249
TOTAL PERSONNEL	31,650	31,650	31,650	31,650	31,649	31,649
Professional Services	12,068	8,219	28,836	5,582	28,500	90,000
Contracted Services - Food Service	0	469	2,838	1,746	0	3,200
Internal Printing	0	382	48	0	500	500
Dues & Memberships	24,533	31,299	28,994	15,219	35,000	35,000
Other	400	150	582	233	500	600
Postage	0	0	0	0	0	100
Rental Equipment	0	0	0	0	0	600
Travel	20,953	12,910	14,632	13,815	25,000	25,000
Books & Subscriptions	609	589	529	559	700	600
Educational Supplies	0	0	58	0	0	100
Food	1,371	1,492	0	0	0	0
Non Capital Tech Hardware	0	0	60	0	100	0
Office Supplies	0	0	11	8	1,000	1,000
Operating Supplies	523	130	0	0	0	0
Software	10,200	10,032	10,200	13,659	11,000	11,000
Equipment	0	1,506	0	0	0	15,000
TOTAL NON-PERSONNEL	70,657	67,178	86,788	50,822	102,300	182,700
TOTAL SCHOOL BOARD	102,307	98,828	118,438	82,472	133,949	214,349

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Superintendent (202)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	270,946	331,653	293,992	301,191	290,691	297,967
Classified Salaries	20,970	23,767	27,754	4,775	20,000	20,000
Part-Time	0	0	0	16,497	79,500	79,500
Supplements	9,960	9,960	9,960	9,960	10,000	10,000
Sub-Total Personnel	301,876	365,380	331,706	332,423	400,191	407,467
Retiree Health Credit	2,872	3,101	3,505	3,488	3,728	3,816
Social Security / FICA	18,650	22,909	20,525	20,449	30,615	31,171
Virginia Retirement System	40,805	40,961	46,511	45,581	48,716	49,857
Annuity	10,000	10,000	10,000	10,000	10,000	10,000
Health / Dental Insurance:	20,046	24,506	23,804	26,090	26,467	26,130
State Group Life Insurance	3,224	3,660	3,733	3,808	4,070	4,165
Sub-Total Fringe Benefits	95,596	105,137	108,079	109,416	123,597	125,139
TOTAL PERSONNEL	397,472	470,517	439,785	441,839	523,788	532,606
Professional Services	130,902	50,852	68,079	78,822	105,000	100,000
Contracted Services - Food Service	0	300	479	2,061	0	500
Transportation	2,989	2,235	937	297	2,000	500
Internal Printing	63	57	329	168	750	500
Contingency	0	0	0	0	20,000	20,000
Dues & Memberships	6,320	6,295	6,172	26,232	6,000	35,000
Other	2,507	2,040	3,196	1,730	10,000	10,000
Postage	338	644	883	1,112	500	1,000
Rental Equipment	1,647	1,289	5,090	2,813	6,100	6,200
Travel	11,554	12,682	7,674	11,798	15,000	20,000
Books & Subscriptions	3,012	3,761	7,856	1,770	2,500	2,500
Educational Supplies	0	5,034	2,587	0	0	2,500
Food	3,870	1,310	0	0	0	0
Non Capital Tech Hardware	162	0	295	0	0	0
Office Supplies	1,164	964	1,305	1,895	2,000	2,200
Operating Supplies	0	407	0	0	0	0
Software	11,693	0	0	0	0	1,000
Textbooks	0	0	457	0	0	0
Uniforms	0	879	0	0	0	0
Equipment	0	5,752	1,118	845	0	2,500
TOTAL NON-PERSONNEL	176,221	94,500	106,458	129,540	169,850	204,400
TOTAL SUPERINTENDENT	573,693	565,017	546,243	571,379	693,638	737,006

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Community Relations (203)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	71,998	77,700	79,435	81,024	81,024	86,430
Classified Salaries	29,742	30,330	23,026	24,773	37,653	32,849
Professional Salaries	16,700	17,034	11,179	3,620	18,000	18,000
Part-Time	0	0	0	2,059	0	0
Supplements	3,600	3,600	3,600	3,600	3,600	3,600
Overtime	209	122	26	2,064	250	250
Sub-Total Personnel	122,249	128,786	117,266	117,140	140,527	141,129
Retiree Health Credit	1,079	1,200	1,198	1,262	1,640	1,647
Social Security / FICA	9,285	9,791	8,897	8,825	10,750	10,796
Virginia Retirement System	14,306	15,840	15,895	16,492	21,431	21,525
Unemployment Tax	0	0	1,357	599	0	0
Health / Dental Insurance:	24,301	24,497	9,236	17,861	8,856	14,615
State Group Life Insurance	1,211	1,416	1,276	1,378	1,790	1,798
Sub-Total Fringe Benefits	50,182	52,743	37,859	46,417	44,468	50,383
TOTAL PERSONNEL	172,431	181,529	155,125	163,557	184,995	191,512
Professional Services	30,561	35,814	30,171	40,521	35,000	30,000
Contracted Services - Food Service	0	0	3,454	3,281	0	0
Transportation	500	0	0	0	500	500
Internal Printing	161	737	597	2,121	750	1,000
Building Rentals	4,264	3,300	5,816	5,711	5,250	5,800
Dues & Memberships	489	325	370	285	250	250
Other	1,262	940	1,210	1,338	1,000	1,000
Postage	2,679	4,509	3,663	3,968	4,000	4,000
Rental Equipment	3,910	3,603	4,459	7,167	5,000	5,000
Travel	3,150	2,978	2,231	2,492	3,500	3,500
Books & Subscriptions	282	239	280	249	400	400
Educational Supplies	7,525	11,745	9,968	10,328	0	9,000
Food	3,592	3,559	12	6	3,750	100
Non Capital Tech Hardware	0	200	326	802	0	0
Office Supplies	1,035	3,080	1,843	2,129	2,750	2,000
Operating Supplies	284	129	4,732	8,243	0	4,500
Software	0	88	115	633	200	200
Equipment	526	1,615	1,190	782	1,200	1,200
TOTAL NON-PERSONNEL	60,221	72,862	70,437	90,056	63,550	68,450
TOTAL COMMUNITY RELATIONS	232,652	254,391	225,562	253,613	248,545	259,962

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Data and Analysis (204)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	79,451	116,466	119,698	133,717	122,092	141,332
Classified Salaries	105,248	114,939	116,793	126,565	118,227	128,887
Part-Time	15,411	388	4,901	23,736	20,500	8,500
Supplements	15,922	19,592	100	0	7,000	22,500
Overtime	4,241	5,328	8,638	3,616	9,000	5,500
Sub-Total Personnel	220,273	256,713	250,129	287,635	276,819	306,719
Retiree Health Credit	1,934	2,571	2,910	3,071	2,884	3,243
Social Security / FICA	17,858	19,299	19,328	21,790	21,177	23,464
Virginia Retirement System	27,259	33,960	38,614	40,126	37,682	42,370
Alternative Fringes	14,811	0	9,531	0	0	0
Worker's Compensation	0	373	0	0	0	0
Health / Dental Insurance:	39,114	49,292	45,266	49,700	49,929	48,122
State Group Life Insurance	2,171	3,035	3,100	3,353	3,148	3,540
Sub-Total Fringe Benefits	103,146	108,530	118,749	118,040	114,820	120,739
TOTAL PERSONNEL	323,419	365,243	368,878	405,675	391,639	427,458
PD-Tuition	0	0	0	0	750	3,500
Contracted Services - Substitutes	0	0	0	0	3,000	3,000
Contracted Services - Food Service	0	0	0	0	0	0
Internal Printing	1,276	2,098	3,353	1,999	3,500	3,500
Dues & Memberships	0	0	0	0	350	350
Postage	1,270	637	986	1,579	1,900	1,900
Rental Equipment	2,157	2,346	2,324	8,954	3,500	9,500
Testing Supplies	108,565	92,517	100,122	122,606	122,000	127,800
Travel	1,918	879	608	222	2,000	1,500
Books & Subscriptions	0	0	57	132	250	250
Food	0	55	191	71	0	0
Non Capital Tech Hardware	7,825	2,387	611	216	3,000	0
Office Supplies	2,382	6,125	6,964	1,920	5,000	4,500
Software	150,305	152,293	154,821	155,297	170,000	173,000
Equipment	529	2,281	4,925	0	3,650	1,500
TOTAL NON-PERSONNEL	276,226	261,617	274,960	292,994	318,900	330,300
TOTAL DATA AND ANALYSIS	599,645	626,860	643,838	698,669	710,539	757,758

**ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2019-2020
 Strategic Planning (205)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Professional Services	0	0	0	0	0	50,000
Building Rentals	471	0	0	0	0	0
TOTAL NON-PERSONNEL	471	0	0	0	0	50,000
TOTAL STRATEGIC PLANNING	471	0	0	0	0	50,000

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Operational Central Administration (206)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	249,231	371,801	400,951	431,462	401,637	440,002
Classified Salaries	134,407	78,482	79,100	81,653	81,653	83,286
Supplements	7,200	7,560	7,560	7,560	10,000	10,000
Overtime	9	10	0	13	0	0
Sub-Total Personnel	390,847	457,853	488,297	520,002	493,290	533,288
Retiree Health Credit	4,063	4,982	5,916	6,149	5,799	6,279
Social Security / FICA	28,759	33,073	36,703	37,648	37,737	40,797
Virginia Retirement System	56,264	65,795	78,500	80,349	75,780	82,052
Alternative Fringes	0	0	12,428	0	0	0
Worker's Compensation	11,950	12,351	17,104	10,410	15,000	0
Health / Dental Insurance:	(313,319)	(70,202)	(142,567)	56,639	1,568	284,479
State Group Life Insurance	4,561	5,880	6,301	6,713	6,331	6,855
Sub-Total Fringe Benefits	(207,722)	51,879	14,385	197,907	142,215	420,461
TOTAL PERSONNEL	183,125	509,732	502,682	717,909	635,505	953,749
Professional Services	319,173	252,071	253,968	267,317	288,250	288,250
Contracted Services - Food Service	0	0	710	6,687	0	0
Transportation	449	1,641	5,349	1,393	4,950	4,950
Internal Printing	201	432	440	478	500	500
Dues & Memberships	627	478	553	558	544	544
Field Trips	77	0	0	0	0	0
Insurance	391,650	392,995	349,455	166,636	325,762	280,000
Other	98,570	106,073	100,403	117,268	183,000	151,000
Postage	1,026	190	136	268	1,000	1,000
Rental Equipment	5,093	5,289	5,500	23,191	6,882	6,882
Travel	2,015	2,039	1,371	826	2,500	4,000
Books & Subscriptions	419	233	224	244	660	660
Educational Supplies	3,453	87	422	1,070	125	125
Food	578	379	151	274	500	500
Non Capital Tech Hardware	497	1,215	772	425	500	500
Office Supplies	4,643	4,822	3,071	4,378	5,000	5,000
Operating Supplies	480	119	3,854	142	500	500
Software	173,581	182,260	191,363	214,897	450,017	309,000
Equipment	0	32,435	2,788	8,496	1,000	1,000
TOTAL NON-PERSONNEL	1,002,533	982,759	920,529	814,549	1,271,690	1,054,411
TOTAL OPERATIONAL CENTRAL ADMIN	1,185,658	1,492,491	1,423,211	1,532,458	1,907,195	2,008,160

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Human Resources (210)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	188,911	265,708	287,974	304,695	334,049	333,534
Classified Salaries	261,336	273,210	284,504	264,944	289,671	285,277
Professional Salaries	67,126	50	0	41	0	0
Substitute	12,574	11,524	11,208	23,312	10,000	10,000
Part-Time	0	0	0	0	35,752	35,752
Supplements	31,675	30,397	32,973	11,504	23,000	23,000
Overtime	241	694	3,154	1,920	2,000	2,000
Sub-Total Personnel	561,863	581,584	619,813	606,417	694,472	689,563
Retiree Health Credit	5,459	5,959	7,014	6,822	7,485	7,426
Social Security / FICA	41,795	43,489	46,545	45,894	53,127	52,752
Virginia Retirement System	77,257	78,708	93,063	89,467	97,799	97,030
Alternative Fringes	0	648	0	3,561	0	0
Disability Insurance	31,678	43,508	53,620	62,400	50,000	50,000
Health / Dental Insurance:	108,749	111,206	94,230	105,874	94,124	93,877
State Group Life Insurance	6,129	7,034	7,470	7,447	8,171	8,106
Sub-Total Fringe Benefits	271,067	290,552	301,943	321,466	310,705	309,190
TOTAL PERSONNEL	832,930	872,136	921,756	927,883	1,005,177	998,753
PD-Tuition	12,174	9,040	14,303	19,745	10,000	45,000
Professional Services	79,165	74,517	77,256	121,250	128,240	134,242
Contracted Services - Substitutes	0	3,669	1,519	0	0	0
Contracted Services - Food Service	0	0	8,207	10,896	0	13,000
Transportation	481	618	2,870	3,275	500	1,000
Internal Printing	4,372	3,491	4,891	4,155	6,000	4,000
Building Rentals	0	50	0	0	0	0
Dues & Memberships	1,465	1,355	1,939	1,500	2,500	1,810
Field Trips	1,950	2,660	0	0	0	0
Other	115	126	189	4,403	1,000	1,000
Postage	5,775	3,805	5,826	4,552	7,500	7,650
Rental Equipment	3,279	3,269	3,179	3,888	4,500	4,500
Telecommunications	364	176	0	0	0	0
Travel	15,475	14,128	25,736	18,500	18,000	20,000
Books & Subscriptions	2,028	3,495	2,548	1,414	3,500	3,500
Educational Supplies	670	132	0	0	0	0
Food	14,495	10,229	0	107	12,000	0
Medical Supplies	0	0	0	26	0	0
Non Capital Tech Hardware	285	1,643	801	255	1,800	1,800
Office Supplies	7,977	10,009	20,011	12,675	10,000	10,000
Operating Supplies	805	0	132	11,367	1,500	1,500
PD-Supplies	0	18	25	233	2,000	2,000
Software	21,427	26,635	29,382	42,712	35,000	40,370
Equipment	0	0	1,525	2,410	10,000	10,000
TOTAL NON-PERSONNEL	172,303	169,065	200,336	263,363	254,040	301,372
TOTAL HUMAN RESOURCES	1,005,233	1,041,201	1,122,092	1,191,246	1,259,217	1,300,125

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Employee Health Services (211)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	41,008	41,828	35,870	83,656	83,656	85,757
Classified Salaries	13,237	19,590	18,373	0	20,000	20,000
Sub-Total Personnel	54,245	61,418	54,243	83,656	103,656	105,757
Retiree Health Credit	601	647	638	1,004	1,244	1,269
Social Security / FICA	4,028	4,600	4,268	6,396	7,930	8,090
Virginia Retirement System	8,135	8,544	8,464	13,117	16,253	16,583
Alternative Fringes	0	0	1,641	0	0	0
Worker's Compensation	200	89	3,238	25,648	0	400,000
Health / Dental Insurance:	15,171	18,961	16,524	9,315	17,768	8,435
State Group Life Insurance	675	764	680	1,096	1,358	1,385
Sub-Total Fringe Benefits	28,811	33,604	35,453	56,576	44,553	435,763
TOTAL PERSONNEL	83,056	95,022	89,696	140,232	148,209	541,520
Professional Services	49,277	78,438	101,889	83,790	104,850	101,054
Contracted Services - Food Service	0	0	91	39	0	0
Internal Printing	0	0	73	205	200	450
Dues & Memberships	0	150	0	180	135	0
Other	0	156	0	0	0	0
Postage	236	258	119	50	100	50
Rental Equipment	1,270	1,278	1,308	1,680	1,600	2,020
Travel	0	440	219	688	0	600
Food	226	212	225	216	250	400
Medical Supplies	13,585	24,247	11,042	17,096	13,600	19,500
Non Capital Tech Hardware	190	262	696	0	150	0
Office Supplies	1,713	4,031	1,998	1,194	1,800	1,800
Operating Supplies	45	0	0	0	0	0
Software	0	88	0	0	0	0
Equipment	0	1,343	826	0	0	0
TOTAL NON-PERSONNEL	66,542	110,902	118,485	105,138	122,685	125,874
TOTAL EMPLOYEE HEALTH SERVICES	149,598	205,924	208,181	245,370	270,894	667,394

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Payroll (216)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	75,109	77,570	79,255	78,035	80,840	76,058
Classified Salaries	85,106	87,701	90,051	91,852	91,852	94,979
Part-Time	0	0	0	0	0	10,000
Supplements	460	360	360	3,060	360	360
Overtime	1,622	2,903	1,971	2,126	4,000	4,000
Sub-Total Personnel	162,297	168,534	171,637	175,073	177,052	185,397
Retiree Health Credit	1,698	1,835	2,082	2,038	2,072	2,052
Social Security / FICA	12,007	12,511	12,661	13,690	13,544	14,183
Virginia Retirement System	24,128	24,229	27,631	26,628	27,078	26,819
Alternative Fringes	0	0	0	14,794	0	0
Worker's Compensation	823	0	5,617	0	5,000	0
Health / Dental Insurance:	37,639	48,008	47,968	52,792	51,393	51,167
State Group Life Insurance	1,907	2,165	2,218	2,225	2,262	2,241
Sub-Total Fringe Benefits	78,201	88,747	98,178	112,167	101,350	96,461
TOTAL PERSONNEL	240,498	257,281	269,815	287,240	278,402	281,858
Internal Printing	30	60	0	0	100	100
Other	(13)	0	0	0	500	0
Postage	4,913	3,511	4,354	2,196	4,000	4,500
Rental Equipment	1,575	1,576	1,572	2,144	2,500	2,500
Travel	0	0	0	208	0	400
Non Capital Tech Hardware	0	0	0	764	0	210
Office Supplies	1,632	1,411	1,435	1,472	3,500	0
Operating Supplies	0	0	0	0	0	2,500
Equipment	0	134	0	1,731	0	2,366
TOTAL NON-PERSONNEL	8,137	6,692	7,361	8,515	10,600	12,576
TOTAL PAYROLL	248,635	263,973	277,176	295,755	289,002	294,434

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Accounting (218)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	265,354	285,804	294,572	306,127	303,167	318,205
Classified Salaries	30,926	126,707	129,235	131,827	131,827	134,463
Overtime	33	95	6	126	250	250
Sub-Total Personnel	296,314	412,606	423,812	438,080	435,244	452,918
Retiree Health Credit	3,129	4,637	5,249	5,265	5,220	5,432
Social Security / FICA	22,348	30,919	31,389	32,316	33,296	34,648
Virginia Retirement System	42,457	61,234	69,746	68,797	68,207	70,978
Health / Dental Insurance:	37,868	64,216	80,294	90,230	90,049	81,959
State Group Life Insurance	3,513	5,472	5,591	5,748	5,698	5,930
Sub-Total Fringe Benefits	109,314	166,479	192,269	202,356	202,471	198,948
TOTAL PERSONNEL	405,628	579,085	616,081	640,436	637,715	651,866
PD-Tuition	0	0	0	0	500	1,000
Professional Services	135,789	148,914	138,053	146,474	145,000	149,500
Contracted Services - Food Service	0	0	0	126	0	0
Internal Printing	140	170	164	3	250	250
Dues & Memberships	2,422	2,548	2,622	2,689	2,680	2,900
Other	879	717	566	4,564	3,000	3,000
Postage	21	2,009	3,901	3,377	2,500	4,000
Rental Equipment	0	1,873	1,736	2,484	2,500	2,500
Travel	1,259	1,572	2,563	1,743	3,500	3,000
Food	0	0	0	7	0	0
Non Capital Tech Hardware	767	2,135	227	225	2,000	2,000
Office Supplies	4,107	5,736	6,598	6,035	6,500	6,000
Operating Supplies	0	26	0	0	0	0
Software	0	176	289	0	500	500
Equipment	525	5,549	1,682	0	2,000	2,000
TOTAL NON-PERSONNEL	145,908	171,424	158,401	167,726	170,930	176,650
TOTAL ACCOUNTING	551,536	750,509	774,482	808,162	808,645	828,516

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Grants Management (219)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Part-Time	7,875	3,970	3,074	1,592	9,000	9,000
Sub-Total Personnel	7,875	3,970	3,074	1,592	9,000	9,000
Social Security / FICA	543	237	261	183	689	689
Health / Dental Insurance:	726	364	151	158	0	368
Sub-Total Fringe Benefits	1,270	601	412	341	689	1,056
TOTAL PERSONNEL	9,145	4,571	3,486	1,933	9,689	10,056
Dues & Memberships	0	0	0	0	234	300
Postage	0	0	1	0	500	400
Travel	498	101	34	11	500	500
Books & Subscriptions	0	0	0	0	1,050	450
Office Supplies	0	212	172	0	500	500
Software	0	0	688	0	0	0
TOTAL NON-PERSONNEL	498	313	896	11	2,784	2,150
TOTAL GRANTS MANAGEMENT	9,643	4,884	4,382	1,944	12,473	12,206

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Purchasing Services (224)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	104,707	87,082	88,975	90,755	90,755	93,150
Classified Salaries	54,446	91,676	98,278	98,104	98,105	100,264
Part-Time	21,802	0	0	0	13,000	13,000
Supplements	460	0	0	0	500	500
Overtime	79	51	103	65	1,500	1,500
Sub-Total Personnel	181,493	178,809	187,355	188,924	203,860	208,414
Retiree Health Credit	1,687	1,941	2,277	2,267	2,266	2,321
Social Security / FICA	13,804	14,705	14,214	14,299	15,595	15,944
Virginia Retirement System	23,969	25,630	30,217	29,613	29,613	30,327
Alternative Fringes	9,982	4,401	0	0	0	0
Worker's Compensation	8,308	11,188	17,340	0	11,000	0
Health / Dental Insurance:	33,908	39,168	39,152	44,450	43,052	42,500
State Group Life Insurance	1,894	2,290	2,426	2,474	2,474	2,534
Sub-Total Fringe Benefits	93,551	99,323	105,627	93,102	104,001	93,626
TOTAL PERSONNEL	275,044	278,132	292,982	282,026	307,861	302,040
Professional Services	4,918	4,215	5,424	4,104	5,000	5,000
Contracted Services - Food Service	0	540	450	403	0	0
Internal Printing	221	407	274	358	500	500
Dues & Memberships	495	415	415	438	415	415
Postage	4,259	2,256	262	1,943	3,000	2,000
Rental Equipment	0	0	20	0	0	0
Travel	389	636	1,033	1,413	1,500	1,500
Educational Supplies	0	0	0	202	0	0
Food	0	0	0	0	500	500
Non Capital Tech Hardware	0	174	30	236	0	0
Office Supplies	1,524	1,975	2,155	1,851	2,000	2,000
Operating Supplies	0	25	0	6	500	500
Software	0	0	193	96	0	0
Equipment	0	939	0	866	0	1,000
TOTAL NON-PERSONNEL	11,806	11,582	10,256	11,914	13,415	13,415
TOTAL PURCHASING SERVICES	286,850	289,714	303,238	293,940	321,276	315,455

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Reprographics (225)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Classified Salaries	38,502	45,017	40,469	41,278	41,278	42,104
Overtime	143	372	418	705	3,000	3,000
Sub-Total Personnel	38,645	45,389	40,887	41,983	44,278	45,104
Retiree Health Credit	408	477	498	495	495	505
Social Security / FICA	2,891	3,493	3,127	3,208	3,387	3,450
Virginia Retirement System	5,798	6,301	6,605	6,473	6,472	6,602
Alternative Fringes	0	6,997	0	0	0	0
Health / Dental Insurance:	14,397	15,813	7,983	8,086	8,032	7,533
State Group Life Insurance	458	563	530	541	541	552
Sub-Total Fringe Benefits	23,953	33,645	18,743	18,803	18,928	18,642
TOTAL PERSONNEL	62,598	79,034	59,630	60,786	63,206	63,746
Professional Services	76,998	77,311	60,236	50,667	45,000	52,000
Internal Printing	0	0	133	262	0	0
Rental Equipment	65,738	69,309	79,967	70,974	92,000	80,000
Non Capital Tech Hardware	0	0	148	0	0	0
Office Supplies	169,008	151,908	140,368	214,629	170,500	187,000
Operating Supplies	0	0	0	111	0	0
Software	0	4,902	19,906	19,994	17,945	17,945
Equipment	0	0	5,513	3,640	5,000	0
TOTAL NON-PERSONNEL	311,743	303,430	306,272	360,277	330,445	336,945
TOTAL REPROGRAPHICS	374,341	382,464	365,902	421,063	393,651	400,691

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Administrative Technology (280)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	1,120,409	530,624	418,523	505,850	512,049	507,180
Classified Salaries	108,967	828,027	739,199	812,093	762,940	767,401
Professional Salaries	137,647	0	0	0	0	0
Part-Time	0	0	7,778	13,858	0	0
Supplements	(126)	0	1,591	492	0	0
Overtime	24,998	21,547	28,838	15,943	25,000	25,000
Sub-Total Personnel	1,391,895	1,380,197	1,195,929	1,348,235	1,299,989	1,299,581
Retiree Health Credit	13,968	14,580	13,548	14,971	15,300	15,295
Social Security / FICA	104,273	103,561	89,307	100,646	99,449	99,418
Virginia Retirement System	193,500	192,558	179,763	195,616	192,289	192,294
City of Roanoke Retirement	6,687	6,989	7,778	7,782	7,629	7,560
Alternative Fringes	841	15,803	5,391	0	0	0
Unemployment Tax	0	0	3,024	0	0	0
Worker's Compensation	0	993	0	0	500	0
Health / Dental Insurance:	214,425	247,281	192,840	252,128	216,685	247,204
State Group Life Insurance	16,293	17,913	15,150	17,078	16,702	16,697
Sub-Total Fringe Benefits	549,987	599,678	506,802	588,221	548,554	578,468
TOTAL PERSONNEL	1,941,882	1,979,875	1,702,731	1,936,456	1,848,543	1,878,049
Professional Services	273,751	398,969	328,147	536,455	380,000	380,000
Internal Printing	0	1,332	1,278	1,739	1,500	1,500
Postage	121	112	23	500	500	500
Rental Equipment	3,835	3,835	4,090	4,340	10,000	10,000
Telecommunications	193,772	248,089	396,766	161,978	275,000	425,000
Travel	12,232	5,195	6,494	25,842	15,000	15,000
Books & Subscriptions	426	218	239	239	0	0
Educational Supplies	247	2,430	319	443	0	0
Food	0	0	398	0	0	0
Non Capital Tech Hardware	49,048	66,930	57,515	56,128	100,000	100,000
Office Supplies	4,461	1,719	4,595	2,247	6,000	6,000
Operating Supplies	1,386	5,223	1,265	5,734	3,000	3,000
Software	360,370	260,222	367,053	302,337	250,000	475,000
Uniforms	32	0	0	0	0	0
Local Match	366,245	200,511	154,166	110,944	196,000	151,000
Transfers	366,245	0	0	0	0	0
Equipment	901,198	841,386	320,412	492,669	652,925	652,925
TOTAL NON-PERSONNEL	2,533,369	2,036,170	1,642,760	1,701,595	1,889,925	2,219,925
TOTAL ADMINISTRATIVE TECHNOLOGY	4,475,251	4,016,045	3,345,491	3,638,051	3,738,468	4,097,974

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Safety & Security (253)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	82,016	83,656	106,484	212,779	212,036	217,346
Classified Salaries	551,979	566,364	592,606	610,770	517,457	626,320
Supplements	207	5,554	1,270	8,779	0	10,000
Overtime	27,109	34,813	33,874	29,600	0	30,000
Sub-Total Personnel	661,311	690,387	734,235	861,928	729,493	883,666
Retiree Health Credit	2,971	3,273	3,883	5,384	8,574	10,004
Social Security / FICA	48,513	50,998	53,938	63,457	55,806	67,600
Virginia Retirement System	45,167	46,285	54,591	73,130	90,363	109,407
City of Roanoke Retirement	19,920	19,219	21,839	21,915	21,669	21,311
Alternative Fringes	821	0	425	0	0	0
Worker's Compensation	2,837	2,667	3,020	4,164	2,500	0
Health / Dental Insurance:	117,169	137,765	132,402	149,092	151,682	158,267
State Group Life Insurance	6,732	7,726	8,090	9,894	9,360	4,273
Sub-Total Fringe Benefits	244,129	267,934	278,187	327,035	339,955	370,864
TOTAL PERSONNEL	905,440	958,321	1,012,422	1,188,963	1,069,448	1,254,530
Professional Services	1,028,810	1,045,723	1,061,565	2,381,605	1,191,033	1,279,050
Internal Printing	52	35	34	672	0	0
Field Trips	0	0	480	0	0	0
Other	0	0	0	345	0	0
Postage	76	0	98	192	0	0
Rental Equipment	35	0	0	0	0	0
Travel	3,621	7,848	685	5,523	500	1,000
Educational Supplies	0	2,608	545	168	0	0
Food	129	307	0	0	0	0
Medical Supplies	0	0	0	391	0	0
Non Capital Tech Hardware	4,532	3,468	1,914	3,625	0	0
Office Supplies	0	1,103	484	2,117	0	0
Operating Supplies	28,098	20,703	35,704	123,762	5,000	5,500
PD-Supplies	1,941	0	0	0	0	0
Software	971	3,943	895	11,685	10,000	10,000
Uniforms	0	0	3,301	625	3,500	3,750
Local Match	38,768	22,083	25,000	19,074	0	0
Capital Improvements	0	0	0	0	1,341,000	336,861
Equipment	14,922	10,403	12,034	192,806	187,500	224,750
TOTAL NON-PERSONNEL	1,121,955	1,118,225	1,142,740	2,742,589	2,738,533	1,860,911
TOTAL SAFETY & SECURITY	2,027,395	2,076,546	2,155,162	3,931,552	3,807,981	3,115,441

2018-19 Reappropriated Funds - Safety Capital Improvements

725,000

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Facilities Operations (250)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	135,855	106,090	95,943	100,736	94,619	120,860
Classified Salaries	3,094,722	3,207,430	3,370,084	3,770,656	3,735,157	3,901,958
Part-Time	1,031	(73)	0	0	0	0
Supplements	9,322	8,229	15,321	19,009	10,000	10,000
Overtime	265,624	212,679	162,755	205,271	150,000	200,000
Sub-Total Personnel	3,506,554	3,534,355	3,644,103	4,095,673	3,989,776	4,232,818
Retiree Health Credit	3,863	4,161	4,941	6,475	45,957	48,274
Social Security / FICA	261,698	264,553	273,775	306,091	305,218	323,811
Virginia Retirement System	107,616	93,980	109,372	132,784	264,635	301,826
City of Roanoke Retirement	158,134	140,281	125,331	101,792	118,343	100,456
Alternative Fringes	33,046	21,988	43,375	14,226	0	0
Unemployment Tax	5,094	1,438	(296)	0	2,500	2,500
Worker's Compensation	47,454	51,092	119,193	80,420	50,000	0
Health / Dental Insurance:	864,104	933,500	929,393	1,130,518	1,092,191	1,087,797
State Group Life Insurance	37,877	43,181	44,369	50,103	50,170	52,699
Sub-Total Fringe Benefits	1,518,886	1,554,172	1,649,454	1,822,410	1,929,014	1,917,362
TOTAL PERSONNEL	5,025,440	5,088,527	5,293,557	5,918,083	5,918,790	6,150,180
Professional Services	371,066	294,623	218,721	228,648	225,000	250,000
Internal Printing	5	5	0	0	0	0
Dues & Memberships	0	0	60	0	0	2,500
Postage	20	28	17	9	50	50
Rental Equipment	536	41	150	0	200	3,200
Travel	0	0	0	0	0	2,000
Educational Supplies	414	0	387	0	0	0
Food	106	216	290	0	250	250
Medical Supplies	0	749	0	17	500	500
Non Capital Tech Hardware	19	202	34	271	200	1,700
Office Supplies	3,144	3,199	2,245	1,824	3,000	3,000
Operating Supplies	306,183	258,330	293,816	289,876	275,000	286,000
PD-Supplies	0	0	0	0	0	2,500
Uniforms	0	782	0	0	600	51,600
Vehicle Supplies	0	611	797	0	600	600
Equipment	10,845	16,147	44,847	13,376	50,000	160,000
TOTAL NON-PERSONNEL	692,337	574,931	561,366	534,021	555,400	763,900
TOTAL FACILITIES OPERATIONS	5,717,777	5,663,458	5,854,923	6,452,104	6,474,190	6,914,080

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Facilities Maintenance (251)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	207,639	77,298	86,487	117,996	118,831	120,425
Classified Salaries	969,305	1,133,732	1,266,270	1,316,936	1,212,288	1,361,032
Supplements	3,274	1,465	5,221	4,541	6,000	6,000
Overtime	95,373	100,922	79,079	66,178	85,000	85,000
Sub-Total Personnel	1,275,591	1,313,416	1,437,056	1,505,651	1,422,119	1,572,457
Retiree Health Credit	1,559	1,416	1,855	2,337	15,973	17,777
Social Security / FICA	93,694	97,800	106,739	110,927	108,792	120,293
Virginia Retirement System	38,122	31,945	41,435	46,139	77,828	93,002
City of Roanoke Retirement	61,934	58,364	58,573	56,440	55,284	55,144
Alternative Fringes	0	9,322	7,402	0	0	0
Unemployment Tax	(620)	(318)	(342)	(700)	0	0
Worker's Compensation	20,095	32,503	46,278	(5,315)	25,000	0
Health / Dental Insurance:	217,880	268,824	304,929	353,078	354,743	330,456
State Group Life Insurance	14,240	15,774	17,921	18,772	17,438	19,407
Sub-Total Fringe Benefits	446,904	515,630	584,790	581,678	655,059	636,080
TOTAL PERSONNEL	1,722,495	1,829,046	2,021,846	2,087,329	2,077,178	2,208,537
PD-Tuition	0	0	0	0	0	10,000
Professional Services	954,471	722,952	628,003	1,844,961	1,650,000	1,100,000
Transportation	0	0	0	0	0	0
Building Rentals	7,200	7,200	7,200	52,434	41,200	7,200
Connectivity	0	0	244	0	0	0
Dues & Memberships	1,174	652	60	860	900	2,900
Other	391	(8)	160	77	0	0
Postage	0	0	51	456	100	100
Rental Equipment	19,719	13,501	9,598	49,708	15,000	20,000
Travel	3,505	1,874	3,860	2,104	2,000	6,000
Books & Subscriptions	246	123	0	0	150	2,650
Educational Supplies	513	40	637	459	0	0
Food	0	0	0	406	0	0
Vehicle Fuel	46,633	42,320	43,201	50,044	70,000	70,000
Non Capital Tech Hardware	671	10,748	5,944	6,062	7,500	7,500
Office Supplies	1,601	4,587	4,468	6,896	3,000	3,000
Operating Supplies	427,020	386,490	432,392	923,235	750,000	700,000
Software	937	613	1,401	3,600	1,000	1,000
Uniforms	2,826	1,900	78	0	2,000	14,000
Vehicle Supplies	52,995	57,019	16,549	19,001	50,000	50,000
Capital Improvements	0	0	0	0	0	1,000,000
Equipment	192,824	234,156	334,123	321,058	267,000	237,000
TOTAL NON-PERSONNEL	1,712,726	1,484,169	1,487,970	3,281,361	2,859,850	3,231,350
TOTAL FACILITIES MAINTENANCE	3,435,221	3,313,215	3,509,816	5,368,690	4,937,028	5,439,887

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2018-2019
Grounds Maintenance (252)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	56,895	58,033	58,613	59,786	60,982	60,437
Classified Salaries	83,611	92,563	107,479	139,784	146,749	142,068
Supplements	2,949	2,700	2,155	2,396	3,500	3,500
Overtime	1,676	1,756	779	1,156	2,500	2,500
Sub-Total Personnel	145,131	155,052	169,026	203,122	213,731	208,505
Retiree Health Credit	64	97	118	170	2,493	2,430
Social Security / FICA	10,123	10,776	11,733	14,225	16,350	15,951
Virginia Retirement System	2,522	2,947	3,545	4,597	12,481	12,267
City of Roanoke Retirement	9,851	8,300	8,316	8,320	8,292	7,984
Alternative Fringes	0	0	47	0	0	0
Worker's Compensation	272	0	334	21	0	0
Health / Dental Insurance:	39,254	49,901	64,306	75,861	59,014	80,740
State Group Life Insurance	1,668	2,006	2,168	2,636	2,721	2,653
Sub-Total Fringe Benefits	63,754	74,026	90,566	105,829	101,351	122,024
TOTAL PERSONNEL	208,885	229,078	259,592	308,951	315,082	330,529
Professional Services	762,644	737,423	615,206	696,446	780,200	880,200
Internal Printing	7	5	0	0	0	0
Dues & Memberships	75	400	0	0	0	1,000
Other	0	0	1,263	1,068	0	0
Postage	12	4	0	0	0	0
Rental Equipment	1,223	1,094	2,021	20,109	1,500	6,500
Travel	645	490	2,110	765	500	4,500
Books & Subscriptions	80	155	0	0	100	2,100
Educational Supplies	5,232	12,457	0	0	10,000	10,000
Vehicle Fuel	2,219	125	1,194	1,284	2,000	2,000
Non Capital Tech Hardware	37	0	0	0	0	0
Office Supplies	325	223	0	0	250	250
Operating Supplies	117,921	131,722	137,919	158,223	125,000	130,000
PD-Supplies	0	0	0	0	0	3,000
Software	3,800	2,000	2,000	0	2,000	2,000
Uniforms	994	731	0	0	1,000	4,000
Vehicle Supplies	16,006	5,040	19,145	38,437	10,000	60,000
Equipment	147,185	91,106	155,953	103,104	125,000	152,000
TOTAL NON-PERSONNEL	1,058,405	982,975	936,812	1,019,436	1,057,550	1,257,550
TOTAL GROUNDS MAINTENANCE	1,267,290	1,212,053	1,196,404	1,328,387	1,372,632	1,588,079

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Warehouse (260)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	72,857	76,952	78,832	73,842	80,409	56,194
Classified Salaries	310,938	311,024	307,546	311,608	319,761	334,231
Part-Time	0	0	0	0	8,000	8,000
Supplements	100	300	100	0	0	0
Overtime	5,680	19,415	22,752	13,481	4,000	20,000
Sub-Total Personnel	389,574	407,691	409,230	398,930	412,170	418,425
Retiree Health Credit	1,853	2,070	2,063	1,666	4,802	4,685
Social Security / FICA	29,735	30,766	30,642	29,745	31,531	32,010
Virginia Retirement System	29,961	30,833	31,420	25,752	35,455	34,509
City of Roanoke Retirement	8,659	4,261	4,697	4,698	4,562	4,533
Alternative Fringes	6,842	2,798	894	3,518	0	0
Worker's Compensation	0	0	(2,543)	0	1,000	0
Health / Dental Insurance:	74,215	106,992	119,085	142,518	146,988	128,751
State Group Life Insurance	4,370	5,030	5,178	5,052	5,242	5,115
Sub-Total Fringe Benefits	155,635	182,751	191,435	212,948	229,580	209,603
TOTAL PERSONNEL	545,209	590,442	600,665	611,878	641,750	628,028
Professional Services	18,640	12,567	14,281	6,144	13,550	9,000
Internal Printing	5	0	0	0	0	0
Building Rentals	56,400	52,778	58,712	60,036	60,000	61,000
Dues & Memberships	15	15	15	0	15	0
Other	34	40	5	54	2,615	4,135
Postage	(8,640)	6,757	(6,429)	34,902	10,000	10,000
Rental Equipment	11,842	9,732	16,403	12,478	15,800	12,500
Travel	0	0	0	0	500	50
Food	0	124	378	0	0	0
Vehicle Fuel	458	417	351	850	700	800
Medical Supplies	0	89	0	24	300	300
Non Capital Tech Hardware	0	1,002	67	33	0	0
Office Supplies	4,820	9,246	6,236	3,433	3,000	4,500
Operating Supplies	672	4,914	9,783	3,933	8,900	6,500
Uniforms	913	740	369	108	900	900
Vehicle Supplies	89	11,205	0	0	0	0
Equipment	0	24,101	0	0	4,169	4,158
TOTAL NON-PERSONNEL	85,249	133,729	100,171	121,996	120,449	113,843
TOTAL WAREHOUSE	630,458	724,171	700,836	733,874	762,199	741,871

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Utilities (290)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Utilities - Electricity	3,322,515	3,354,397	3,295,250	3,370,043	3,150,000	3,424,876
Utilities - Natural Gas	358,043	408,516	408,806	365,717	432,000	445,524
Utilities - Water	532,556	637,320	634,469	682,712	645,000	646,592
TOTAL NON-PERSONNEL	4,213,113	4,400,232	4,338,525	4,418,473	4,227,000	4,516,992
TOTAL UTILITIES	4,213,113	4,400,232	4,338,525	4,418,473	4,227,000	4,516,992

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Transportation (240)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	148,922	152,942	156,086	159,208	159,208	163,259
Classified Salaries	0	0	16,200	18,824	0	0
Substitute	2,203	2,334	1,225	1,456	0	0
Part-Time	0	0	0	0	0	16,000
Sub-Total Personnel	151,125	155,276	173,511	179,488	159,208	179,259
Retiree Health Credit	904	976	1,103	1,097	1,910	1,959
Social Security / FICA	11,215	11,503	12,848	13,236	12,179	13,713
Virginia Retirement System	12,840	12,885	14,631	14,339	15,565	16,416
City of Roanoke Retirement	8,289	8,430	9,394	9,399	9,399	9,183
Unemployment Tax	0	0	(925)	0	0	0
Worker's Compensation	40,545	73,063	67,078	97,637	40,000	0
Health / Dental Insurance:	19,833	24,521	28,553	31,333	32,102	33,785
State Group Life Insurance	1,772	2,004	2,045	2,086	2,086	2,139
Sub-Total Fringe Benefits	95,398	133,383	134,726	169,126	113,241	77,195
TOTAL PERSONNEL	246,523	288,659	308,237	348,614	272,449	256,454
Professional Services	8,450	5,062	5,550	6,014	0	0
Transportation	9,685,236	9,826,636	9,869,957	9,247,864	10,430,344	8,900,000
Internal Printing	29	0	0	3	0	0
Other	31,115	4,846	19,204	10,000	0	0
Rental Equipment	2,364	2,364	1,510	1,547	2,400	2,400
Telecommunications	8,404	4,429	0	0	5,000	5,000
Travel	0	0	200	0	0	0
Vehicle Fuel	447,014	490,167	550,442	644,157	690,672	690,672
Non Capital Tech Hardware	0	1,056	1,223	0	0	0
Operating Supplies	986	1,971	1,022	540	2,500	2,500
Software	12,376	12,995	13,514	14,190	15,000	15,000
Equipment	0	2,480	24,937	0	0	727,500
TOTAL NON-PERSONNEL	10,195,974	10,352,006	10,487,560	9,924,315	11,145,916	10,343,072
TOTAL TRANSPORTATION	10,442,497	10,640,665	10,795,797	10,272,929	11,418,365	10,599,526

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
Debt Service (300)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Debt Service Fees	1,250	0	0	0	0	0
Debt-Interest	4,194,813	4,051,318	3,803,816	3,541,275	3,560,810	3,671,867
Debt-Principal	10,877,625	10,222,867	10,063,281	9,555,506	9,600,506	7,222,115
TOTAL NON-PERSONNEL	15,073,688	14,274,185	13,867,098	13,096,781	13,161,316	10,893,982
TOTAL DEBT SERVICE	15,073,688	14,274,185	13,867,098	13,096,781	13,161,316	10,893,982

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
ATHLETICS**

Line Item	FY15-16 YTD Actual	FY16-17 YTD Actual	FY17-18 YTD Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	0	142,890	146,136	149,521	149,058	157,034
Classified Salaries	44,832	46,128	8,422	8,839	7,946	9,922
Professional Salaries	234,564	105,214	81,893	81,890	76,590	76,850
Part-Time	4,997	5,633	10,700	13,763	0	0
Supplements	530,495	569,597	548,228	518,962	600,000	600,000
Overtime	6,556	7,621	6,230	7,081	7,500	7,500
Sub-Total Personnel	821,444	877,082	801,608	780,056	841,094	851,306
Retiree Health Credit	2,243	2,467	2,730	2,722	2,803	2,926
Social Security / FICA	61,557	64,368	60,374	59,052	64,344	65,125
Virginia Retirement System	32,433	33,491	36,441	35,697	36,628	38,229
Unemployment Tax	1,957	79	477	249	500	500
Worker's Compensation	4,045	10,269	28,301	1,895	1,000	0
Health / Dental Insurance	54,383	51,532	41,382	115,390	37,643	49,751
State Group Life Insurance	3,014	3,590	3,000	3,065	3,060	3,194
Sub-Total Fringe Benefits	159,633	165,796	172,704	218,070	145,977	159,724
TOTAL PERSONNEL	981,077	1,042,878	974,312	998,126	987,071	1,011,030
PD-Tuition	0	0	0	0	5,000	5,000
Professional Services	161,680	153,573	170,120	212,624	175,000	183,500
Contracted Services - Food Service	0	19	8,069	4,066	0	0
Transportation	253,029	244,488	221,544	294,180	295,000	300,000
Internal Printing	1,341	231	1,124	784	2,500	3,500
Building Rentals	8,620	9,200	10,700	6,371	11,600	10,900
Dues & Memberships	34,404	32,512	36,018	34,032	37,000	38,000
Field Trips	521	0	1,565	0	0	0
Insurance	82,000	106,600	98,400	80,360	100,000	80,000
Other	11,799	9,753	10,952	12,808	7,500	7,500
Postage	0	7	0	0	0	0
Rental Equipment	1,062	873	863	8,838	4,000	5,000
Testing Supplies	0	0	0	0	700	700
Travel	41,856	39,278	36,724	39,066	45,000	43,500
Books & Subscriptions	600	27	0	0	500	500
Educational Supplies	65,433	48,828	113,286	93,575	75,000	40,000
Food	53,366	58,574	33,126	37,599	64,000	60,000
Vehicle Fuel	1,434	855	972	470	250	300
Medical Supplies	9,464	15,099	12,366	12,459	14,500	15,500
Non Capital Tech Hardware	520	302	0	0	0	0
Office Supplies	1,928	1,254	401	1,960	1,200	1,200
Operating Supplies	33,896	35,972	7,193	5,651	44,500	102,000
Software	4,961	7,031	5,379	5,467	7,500	9,000
Uniforms	108,625	86,922	91,047	118,023	96,000	103,000
Transfers	1,780	2,571	800	180	0	0
Equipment	27,166	7,285	36,531	44,603	47,500	50,000
TOTAL NON-PERSONNEL	905,484	861,253	897,180	1,013,115	1,034,250	1,059,100
TOTAL ATHLETICS	1,886,561	1,904,131	1,871,492	2,011,241	2,021,321	2,070,130

General Fund Categorical Budget by Cost Center Discussion

All department budgets include increases to personnel and or benefit budgets as a result of raises given and anticipated increases in benefit costs. Many fringe benefits are calculated as a percentage of salary, so even with no change in the benefit percentage cost, salary increases result in corresponding benefit increases. RCPS continues to experience increases in health care costs, and has budgeted a 10% increase in the employer share of costs effective January 2020 (RCPS's health plan year is a calendar year).

Category of Instruction:

Instructional Central Administration (100)

The professional services category includes services for document shredding that is necessary to meet document retention and destruction requirements. Dues and memberships includes membership to the Virginia School University Partnership (VSUP). The overall budget decrease is primarily due to lower costs for transportation and food.

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 salary increases for professional staff, contracted substitutes, and professional development.

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 series, 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 through the Regional Program, 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. RCPS pays tuition into the Regional Program for all RCPS students we place into regional classrooms. If a regional classroom is hosted by RCPS, which many are, RCPS is 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). Prior to 2015-16, RCPS accounted for hosted Regional Program classroom costs within the Special Education General Fund Budget. In 2015-16, this was moved to the Restricted Grants Fund, so that costs being reimbursed by the Regional Program could be distinguished from costs being paid out of General Fund dollars. Since that time, only the RCPS tuition fees expected to be paid into the Regional Program for RCPS students placed in regional classrooms are budgeted to the Special Education General Fund 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 an additional pre-kindergarten classroom.

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.

Guidance & 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 like 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. The non-personnel overall budget increase is due to an increase in the area of professional services for contracted speech services.

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 districts tracking of fixed assets, content area digital licenses, streaming services, and interactive software. The slight increase in non-personnel expense is due to additional technology equipment needs.

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. The increase in professional services budgeted funds results from moving the expense for student code of conduct handbooks from the Security cost center to the Discipline budget.

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. The budget for Dues and Memberships increased for a new membership with District Leadership Forum which includes research, webinar series, briefings, and superintendent roundtable sessions.

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 the IOWA/CogAT, Nag, Peer-Assisted Learning Strategies (PALS), American College Test (ACT), WIDA for English Learning, and the SAT testing throughout the schools. 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 tax filings, and the maintenance of identification networks. The increase in non-personnel costs is due to anticipated increases in contracted services, recruitment efforts, and tuition reimbursements.

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, previously distributed across budgets where worker's compensation claims were known to exist or likely to occur, have been 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 telecommunications and software, which included a price structure change for FY2020.

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).

Funds continue to be budgeted for security-related capital improvements, including fencing needs at some school sites. Larger security improvements initiated in FY2019, with a budget of \$2 million, could not be completed in one year, so the unspent portion of FY2019 budgeted funds will carry forward as committed fund balance and be spent in FY2020.

Category of Transportation:

Transportation (240)

All expenditures are related to school bus transportation for students. The school buses were owned and operated through a contractual agreement with Mountain Valley Transportation through the end of Fiscal Year 2019. Beginning in Fiscal Year 2020, the school board has contracted with Durham School Services, L.P. for school bus transportation services. The fuel for the buses and the software to track school trips is also budgeted through this cost center. Significant savings are expected through this new contractual arrangement. One-time capital equipment expenditures are planned for upgrading bus radios from analog to digital. This transition will need to be completed within the next two years to ensure school bus radios continue to work with the City of Roanoke's central radio system.

Category of Operations and Facilities Maintenance:

Facilities Operations (250)

Operations Workers will be reclassified which will result in increases to their salary schedules. 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. The budget for uniforms includes a notable increase for the annual cost of updating rented uniforms for the division's custodial staff.

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. The increase includes additional improvements to buildings and facilities or equipment.

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.

Grants Fund Expenditure Budget by Grant Program

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**ROANOKE CITY PUBLIC SCHOOLS
2019-20 BUDGET BY GRANT OR OTHER RESTRICTED SOURCE**

Code	Grant Program	BUDGET 2019-20		
		TOTAL	PERSONNEL	NON-PERSONNEL
	<i>Federal</i>			
101X	Adult Basic Education	\$ 159,599	\$ 157,903	\$ 1,696
111X	Flow Thru	3,979,901	3,611,929	367,972
119X	Perkins Act	422,196	17,000	405,196
121X	Preschool Incentive	127,127	106,627	20,500
132X	Title I-A	6,913,611	5,790,290	1,123,321
134X	Title I-D Detention Center Literacy Program	3,308	0	3,308
135X	Title II-A	798,238	746,658	51,580
137X	Title III-A	130,851	36,888	93,963
169X	Title III-A Immigrant Children & Youth	10,880	8,500	2,380
138X	Title IV-A	488,571	90,642	397,929
145X	Title X-C Mckinney-Vento	66,000	58,000	8,000
	Subtotal: Federal	13,100,282	10,624,437	2,475,845
	<i>State</i>			
306X	Career & Technology Education Equipment	14,622	0	14,622
311X	Gear Up Virginia	105,000	38,216	66,784
313X	Governor's School	1,843,140	1,322,800	520,340
314X	Workplace Readiness	2,647	0	2,647
315X	Industry Certification & Licensure Testing	11,417	0	11,417
316X	Juvenile Detention Home	1,198,162	1,105,905	92,257
317X	CTE High-Demand Fast - Growth Industry	11,395	0	11,395
319X	CTE STEM-H	4,287	0	4,287
322X	Project Graduation	34,447	34,447	0
325X	Regional Alternative Ed	330,985	186,990	143,995
329X	School Instructional Tech Series	683,242	0	683,242
330X	Special Education Jail Program	129,337	126,336	3,001
335X	Special Education Regional Program	12,320,621	5,720,961	6,599,660
355X	Race To GED	17,574	17,574	0
362X	Mentor Teacher Program	10,755	10,755	0
380X	VA E-Learning Backpack Initiative	0	0	0
	Subtotal: State	16,717,631	8,563,984	8,153,647
	TOTAL GRANTS FUND	\$ 29,817,913	\$ 19,188,421	\$ 10,629,492

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 2019-2020 - RESTRICTED GRANTS FUND
 Career & Technical Education Equipment (306X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Educational Supplies	0	27	0	0	0	0
Non Capital Tech Hardware	13,939	0	0	0	0	0
Equipment	0	13,807	14,622	14,019	14,622	14,622
TOTAL NON-PERSONNEL	13,939	13,834	14,622	14,019	14,622	14,622
TOTAL Career & Technical Education Equipment	13,939	13,834	14,622	14,019	14,622	14,622

**ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
 CTE STEM-H (319X)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Testing Supplies	0	1,634	3,705	4,071	4,000	4,000
Travel	0	2,248	582	0	287	287
Educational Supplies	0	137	0	0	0	0
TOTAL NON-PERSONNEL	0	4,020	4,287	4,071	4,287	4,287
TOTAL CTE STEM-H	0	4,020	4,287	4,071	4,287	4,287

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
CTE High-Demand Fast - Growth Industry (317X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Software	0	1,145	0	0	0	0
Equipment	0	9,632	11,395	10,921	11,395	11,395
TOTAL NON-PERSONNEL	0	10,778	11,395	10,921	11,395	11,395
TOTAL CTE High-Demand Fast - Growth Industry	0	10,778	11,395	10,921	11,395	11,395

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
IDEA - Flow Through (111X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Administrative Salaries	261,182	325,330	327,951	335,721	328,951	328,951
Classified Salaries	270,311	274,490	263,277	291,824	266,088	266,088
Professional Salaries	1,666,966	1,660,328	1,694,348	1,704,876	1,711,677	1,711,677
Supplements	112,025	79,586	56,175	42,070	63,873	63,873
Sub-Total Personnel	2,310,484	2,339,735	2,341,751	2,374,491	2,370,589	2,370,589
Retiree Health Credit	23,452	25,172	28,629	28,226	28,050	28,050
Social Security / FICA	169,568	171,833	172,810	177,097	178,821	178,821
Virginia Retirement System	325,280	332,562	379,943	368,813	366,525	366,525
Alternative Fringes	(101)	4,082	0	0	0	0
Worker's Compensation	2,906	4,956	5,901	0	3,550	3,550
Health / Dental Insurance:	548,389	554,216	569,628	563,571	634,175	634,175
State Group Life Insurance	26,326	29,708	30,491	30,813	30,218	30,218
Sub-Total Fringe Benefits	1,095,820	1,122,529	1,187,403	1,168,520	1,241,339	1,241,340
TOTAL PERSONNEL	3,406,304	3,462,264	3,529,154	3,543,011	3,611,928	3,611,929
PD-Tuition	0	0	0	2,277	0	0
Professional Services	65,081	62,891	142,200	106,451	140,075	140,073
Transportation	10,274	60,270	148,376	203,025	180,000	180,000
Dues & Memberships	50	209	0	0	0	0
Field Trips	12,509	(7,262)	159	1,008	0	0
Other	2,700	(1,350)	225	0	0	0
Testing Supplies	4,364	(13)	6,991	6,740	7,476	7,476
Travel	5,113	16,036	19	11,652	927	927
Books & Subscriptions	56	0	0	174	0	0
Educational Supplies	4,732	14,410	14,229	16,799	7,841	7,841
Food	0	912	762	73	419	419
Medical Supplies	1,808	1,671	0	73	0	0
Non Capital Tech Hardware	1,872	4,852	1,014	2,676	1,000	1,000
Office Supplies	1,145	30	2,746	1,962	2,595	2,595
Operating Supplies	0	24	26	0	16	16
PD-Supplies	0	19,454	10,190	3,270	7,739	7,739
Software	6,876	11,381	12,088	9,102	7,657	7,657
Equipment	17,614	33,281	12,240	43,235	12,228	12,228
TOTAL NON-PERSONNEL	134,196	216,796	351,264	408,515	367,973	367,972
TOTAL Flow Through	3,540,500	3,679,060	3,880,418	3,951,526	3,979,901	3,979,901

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
IDEA - Preschool Incentive (121X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Classified Salaries	0	0	3,453	0	3,453	3,453
Professional Salaries	60,183	62,963	73,960	65,951	75,289	78,174
Supplements	11,063	6,549	3,943	7,659	0	0
Sub-Total Personnel	71,245	69,512	81,355	73,610	78,742	81,627
Retiree Health Credit	648	699	1,007	791	620	620
Social Security / FICA	5,290	5,141	5,904	5,380	4,585	4,585
Virginia Retirement System	9,202	9,230	13,357	10,341	8,688	8,688
Health / Dental Insurance:	9,739	9,749	19,081	11,002	11,062	11,062
State Group Life Insurance	727	825	1,072	864	45	45
Sub-Total Fringe Benefits	25,605	25,644	40,420	28,378	25,000	25,000
TOTAL PERSONNEL	96,850	95,156	121,775	101,988	103,742	106,627
Professional Services	19,892	4,394	1,650	0	5,000	5,000
Contracted Services/Food Services	0	0	0	111	0	0
Field Trips	5,686	0	0	428	3,596	3,596
Testing Supplies	1,813	5,925	0	0	3,833	3,833
Travel	58	0	0	137	285	285
Books & Subscriptions	41	0	0	0	0	0
Educational Supplies	1,429	670	948	397	5,581	5,581
Vehicle Fuel	0	0	0	0	1,800	1,800
Medical Supplies	2,228	0	0	0	0	0
Office Supplies	179	424	533	0	405	405
TOTAL NON-PERSONNEL	31,324	11,413	3,131	1,073	20,500	20,500
TOTAL Preschool Incentive	128,174	106,569	124,906	103,061	124,242	127,127

ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
 Industry Certification & Licensure Testing (315X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 YTD Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Testing Supplies	10,799	10,704	11,417	14,913	14,913	11,417	11,417
TOTAL NON-PERSONNEL	10,799	10,704	11,417	14,913	14,913	11,417	11,417
TOTAL Industry Certification & Licensure Testing	10,799	10,704	11,417	14,913	14,913	11,417	11,417

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Mentor Teacher Program (362X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Administrative Salaries	15,061	0	0	0	0	0
Professional Salaries	0	13,294	10,755	11,187	9,500	9,500
Supplements	450	504	0	404	404	404
Sub-Total Personnel	15,511	13,798	10,755	11,591	9,904	9,904
Retiree Health Credit	38	0	0	0	0	0
Social Security / FICA	306	832	0	727	727	727
Virginia Retirement System	741	0	0	0	0	0
Health / Dental Insurance:	798	113	0	124	124	124
State Group Life Insurance	43	0	0	0	0	0
Sub-Total Fringe Benefits	1,926	946	0	851	851	851
TOTAL PERSONNEL	17,437	14,744	10,755	12,442	10,755	10,755
TOTAL Mentor Teacher Program	17,437	14,744	10,755	12,442	10,755	10,755

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Perkins Act (119X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Supplements	8,085	10,005	12,056	9,181	15,000	15,000
Sub-Total Personnel	8,085	10,005	12,056	9,181	15,000	15,000
Social Security / FICA	573	853	913	699	2,000	2,000
Health / Dental Insurance:	206	267	705	237	0	0
Sub-Total Fringe Benefits	779	1,120	1,618	936	2,000	2,000
TOTAL PERSONNEL	8,864	11,125	13,674	10,117	17,000	17,000
Professional Services	0	3,424	5,000	7,578	5,000	5,000
Transportation	0	4,795	3,925	8,265	15,000	15,000
Dues & Memberships	0	192	60	25	0	0
Field Trips	16,275	14,179	1,235	0	15,000	15,000
Telecommunications	0	0	48	0	0	0
Testing Supplies	1,595	3,965	12,137	20,076	7,000	14,000
Travel	22,602	17,992	32,043	16,005	15,000	15,000
Books & Subscriptions	0	1,618	73,513	420	70,000	70,000
Educational Supplies	28,055	35,558	19,916	19,205	20,284	20,284
Non Capital Tech Hardware	7,351	11,458	17,239	22,741	18,000	18,000
Office Supplies	0	1,218	0	0	0	0
Operating Supplies	412	150	19	0	150	150
Software	15,684	10,612	13,712	28,615	20,000	20,000
Textbooks	31,184	5,260	0	4,813	0	0
Uniforms	2,940	4,524	7,171	2,511	5,000	5,000
Transfers	2,500	0	0	0	0	0
Equipment	236,680	205,774	197,752	258,453	185,850	207,762
TOTAL NON-PERSONNEL	365,278	320,718	383,769	388,706	376,284	405,196
TOTAL Perkins Act	374,142	331,843	397,443	398,823	393,284	422,196

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Project Graduation (322X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Professional Salaries	0	26,892	12,564	26,044	22,055	14,318
Supplements	18,000	6,990	336	0	1,577	11,663
Sub-Total Personnel	18,000	33,882	12,900	26,044	23,632	25,982
Social Security / FICA	1,565	2,595	925	2,224	6,094	2,829
Health / Dental Insurance:	2,748	3,929	2,420	1,747	0	5,448
State Group Life Insurance	0	0	0	0	289	188
Sub-Total Fringe Benefits	4,313	6,524	3,345	3,971	6,383	8,465
TOTAL PERSONNEL	22,313	40,406	16,245	30,015	30,015	34,447
TOTAL Project Graduation	22,313	40,406	16,245	30,015	30,015	34,447

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Regional Alternative Education (325X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Professional Salaries	110,931	122,451	144,655	129,751	120,000	125,910
Supplements	22,705	22,938	15,366	16,722	22,000	22,000
Overtime	4,172	0	0	0	0	0
Sub-Total Personnel	137,808	145,389	160,021	146,473	142,000	147,910
Retiree Health Credit	676	730	813	809	853	853
Social Security / FICA	6,828	6,771	6,229	11,196	10,863	11,315
Virginia Retirement System	9,606	9,637	10,789	10,573	10,212	10,212
Health / Dental Insurance:	13,570	12,124	10,566	11,032	15,000	15,000
State Group Life Insurance	759	861	866	883	1,572	1,700
Sub-Total Fringe Benefits	31,440	30,123	29,262	34,494	38,500	39,080
TOTAL PERSONNEL	169,248	175,512	189,283	180,967	180,500	186,990
Professional Services	5,661	8,921	1,229	14,560	15,000	15,000
Regional Program	117,968	124,230	128,253	128,912	128,995	128,995
TOTAL NON-PERSONNEL	123,629	133,151	129,482	143,472	143,995	143,995
TOTAL Regional Alternative Education	292,877	308,663	318,765	324,439	324,495	330,985

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
School Instructional Technology Series (329X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Supplements	0	0	0	7,254	0	0
Sub-Total Personnel	0	0	0	7,254	0	0
Social Security / FICA	0	0	0	399	0	0
Health / Dental Insurance:	0	0	0	1,001	0	0
Sub-Total Fringe Benefits	0	0	0	1,401	0	0
TOTAL PERSONNEL	0	0	0	8,655	0	0
Professional Services	0	14,945	31,802	80,000	34,982	34,982
Travel	0	0	5,451	6,205	3,802	3,802
Non Capital Tech Hardware	26,011	20,082	13,312	2,269	92,158	92,158
Software	4,875	0	17,184	0	22,007	22,007
Equipment	873,888	811,650	741,749	721,450	951,905	530,293
TOTAL NON-PERSONNEL	904,774	846,677	809,498	809,924	1,104,854	683,242
TOTAL School Instructional Technology Series	904,774	846,677	809,498	818,579	1,104,854	683,242

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Special Education Jail Program (330X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Classified Salaries	21,608	22,788	23,235	23,902	22,575	22,575
Professional Salaries	61,310	57,416	60,990	48,491	66,565	66,565
Supplements	6,216	1,728	543	2,000	0	0
Overtime	60	1,141	784	0	1,200	1,200
Sub-Total Personnel	89,194	83,073	85,553	74,394	90,340	90,340
Retiree Health Credit	880	919	1,093	885	1,084	1,084
Social Security / FICA	6,611	6,257	6,323	5,611	6,911	6,911
Virginia Retirement System	12,490	12,141	14,497	11,568	14,165	14,165
Health / Dental Insurance:	11,331	11,362	12,167	7,697	12,653	12,653
State Group Life Insurance	988	1,085	1,164	967	1,183	1,183
Sub-Total Fringe Benefits	32,300	31,764	35,245	26,728	35,996	35,996
TOTAL PERSONNEL	121,494	114,837	120,798	101,122	126,336	126,336
Telecommunications	1,080	1,080	1,080	1,080	1,090	1,090
Travel	420	649	210	337	1,000	1,000
Non Capital Tech Hardware	0	0	0	385	0	0
Office Supplies	0	0	147	360	911	911
TOTAL NON-PERSONNEL	1,500	1,729	1,437	2,162	3,001	3,001
TOTAL Special Education Jail Program	122,994	116,566	122,235	103,284	129,337	129,337

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Juvenile Detention Home (316X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Administrative Salaries	115,362	119,146	121,801	124,237	125,027	181,848
Classified Salaries	16,625	20,427	24,179	2,984	20,505	24,644
Professional Salaries	474,332	563,305	567,951	566,879	568,248	572,494
Part-Time	0	0	0	17,539	0	0
Supplements	4,500	4,500	0	0	800	0
Sub-Total Personnel	610,819	707,377	713,931	711,639	714,580	778,986
Retiree Health Credit	5,832	7,575	8,484	8,364	8,575	9,348
Social Security / FICA	45,849	52,836	53,699	53,672	54,665	59,592
Virginia Retirement System	82,353	100,047	112,568	109,281	113,776	122,145
Health / Dental Insurance:	118,953	122,495	113,149	109,554	127,737	125,629
State Group Life Insurance	6,128	8,940	9,036	9,130	9,351	10,205
Sub-Total Fringe Benefits	259,115	291,894	296,935	290,002	314,104	326,919
TOTAL PERSONNEL	869,934	999,271	1,010,866	1,001,641	1,028,684	1,105,905
Professional Services	1,551	494	5,561	1,380	2,194	3,000
Contracted Services/Food Services	0	0	315	211	0	0
Other	0	0	0	51	0	0
Postage	0	0	0	0	0	0
Rental Equipment	1,513	1,393	748	1,525	1,043	1,200
Telecommunications	11,880	8,910	13,770	8,100	8,750	9,000
Travel	97,375	8,950	6,942	87,646	105,988	8,200
Books & Subscriptions	584	44	0	964	241	300
Educational Supplies	3,650	2,368	2,499	7,742	2,441	3,000
Food	473	0	0	0	152	100
Non Capital Tech Hardware	1,425	1,174	1,855	1,672	4,782	1,000
Office Supplies	1,751	1,082	1,440	6,067	6,000	3,000
PD-Supplies	50	0	0	0	0	0
Software	220	40,138	22,117	8,964	4,239	22,508
Textbooks	0	0	0	0	400	0
Uniforms	0	80	0	0	0	0
Transfers	30,541	26,151	44,914	26,443	35,729	38,949
Equipment	31,636	1,527	16,368	6,134	15,220	2,000
TOTAL NON-PERSONNEL	182,649	92,313	116,529	156,898	187,179	92,257
TOTAL Juvenile Detention Home	1,052,583	1,091,584	1,127,395	1,158,539	1,215,863	1,198,162

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Title I-A (132X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Administrative Salaries	310,120	275,001	129,795	132,568	123,721	193,818
Classified Salaries	355,185	311,147	300,330	316,091	316,283	352,783
Professional Salaries	2,585,300	2,667,666	2,939,874	3,111,512	3,204,949	3,316,383
Substitute	6,936	0	0	0	0	0
Part-Time	0	0	0	0	0	31,000
Supplements	272,852	359,108	411,267	428,195	355,000	205,350
Overtime	0	41	50	55	0	0
Sub-Total Personnel	3,530,394	3,612,963	3,781,316	3,988,421	3,999,953	4,099,334
Retiree Health Credit	30,017	31,545	37,034	39,749	40,000	41,347
Social Security / FICA	268,054	274,595	287,641	300,174	305,996	316,301
Virginia Retirement System	421,406	419,445	491,404	519,389	499,994	516,833
Alternative Fringes	0	1,926	0	0	0	0
Worker's Compensation	11,070	72,471	0	0	0	0
Health / Dental Insurance:	688,025	671,178	709,548	849,409	759,991	775,267
State Group Life Insurance	34,223	37,466	39,443	43,394	40,000	41,208
Sub-Total Fringe Benefits	1,452,796	1,508,625	1,565,070	1,752,115	1,645,981	1,690,956
TOTAL PERSONNEL	4,983,190	5,121,588	5,346,386	5,740,536	5,645,934	5,790,290
PD-Tuition	3,153	100	0	0	0	0
Professional Services	66,545	165,222	142,296	118,317	162,000	159,080
Contracted Services/Food Services	0	4,266	5,043	4,917	0	0
Transportation	40,772	21,634	63,456	51,537	45,000	22,000
Internal Printing	1,214	570	1,143	1,072	1,200	700
Building Rentals	1,800	1,800	1,800	1,800	1,800	1,800
Field Trips	3,326	1,075	1,815	1,854	2,400	2,400
Other	17	0	2,141	0	1,800	0
Postage	169	29	53	30	150	0
Rental Equipment	51,432	54,197	50,497	51,315	60,000	80,000
Travel	21,949	19,523	11,115	18,410	10,400	20,000
Books & Subscriptions	102,625	44,244	141,993	76,991	132,000	0
Educational Supplies	51,376	74,908	54,686	47,100	55,000	401,451
Food	7,546	1,204	2,842	3,061	3,400	8,500
Non Capital Tech Hardware	18,467	15,404	44,411	102,028	34,000	24,000
Office Supplies	20,091	16,560	15,194	24,349	15,000	9,700
Operating Supplies	1,962	800	176	369	800	0
PD-Supplies	0	0	369	0	1,000	0
Software	73,395	28,510	35,121	81,388	32,000	19,000
Textbooks	0	(99)	0	0	0	0
Uniforms	0	1,130	1,902	116	0	0
Transfers	232,181	219,791	243,878	58,751	250,534	260,690
Equipment	235,035	90,582	545,190	295,866	350,000	114,000
TOTAL NON-PERSONNEL	933,056	761,452	1,365,122	939,270	1,158,484	1,123,321
TOTAL Title I-A	5,916,246	5,883,040	6,711,508	6,679,806	6,804,418	6,913,611

ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
 Title I-D SOP Detention Center Reading (134X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Books & Subscriptions	698	2,000	1,304	517	1,200	3,308
Educational Supplies	26	0	0	0	0	0
Non Capital Tech Hardware	0	0	0	250	0	0
Office Supplies	0	0	0	1,088	0	0
TOTAL NON-PERSONNEL	724	2,000	1,304	1,854	1,200	3,308
TOTAL Title I-D SOP Detention Center Reading	724	2,000	1,304	1,854	1,200	3,308

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Title II-A Improving Teacher Quality (135X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Administrative Salaries	75,335	23,499	0	0	25,054	0
Professional Salaries	413,594	501,939	487,923	500,218	475,411	494,429
Supplements	158	0	0	0		0
Sub-Total Personnel	489,087	525,438	487,923	500,218	500,465	494,429
Retiree Health Credit	5,185	5,900	6,035	6,006	6,156	6,084
Social Security / FICA	36,863	39,345	35,872	35,876	36,484	36,057
Virginia Retirement System	73,248	77,923	80,074	78,473	81,726	80,772
Health / Dental Insurance:	98,705	100,896	120,438	123,618	123,158	122,837
State Group Life Insurance	5,821	6,963	6,427	6,556	6,556	6,479
Sub-Total Fringe Benefits	219,822	231,026	248,847	250,529	254,080	252,229
TOTAL PERSONNEL	708,909	756,464	736,770	750,747	754,545	746,658
PD-Tuition	35,668	15,893	14,855	14,659	59,862	37,900
Professional Services	19,767	2,200	12,770	9,233	5,780	5,780
Transportation	0	0	573	457	0	0
Internal Printing	58	0	0	0	0	0
Other	0	0	0	6,639	0	0
Testing Supplies	780	765	500	0	1,100	1,100
Travel	22,881	6,155	2,151	4,803	6,600	6,800
Books & Subscriptions	3,728	0	0	0	0	0
Educational Supplies	0	0	40	0	0	0
Food	2,340	0	0	0	0	0
Office Supplies	579	173	157	0	0	0
Software	71,880	21,470	500	0	0	0
TOTAL NON-PERSONNEL	157,680	46,656	31,546	35,790	73,342	51,580
TOTAL Title II-A Improving Teacher Quality	866,589	803,120	768,316	786,537	827,887	798,238

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Title III-A Limited English Proficient (137X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Classified Salaries	5,322	6,038	5,771	7,149	8,000	8,000
Professional Salaries	966	0	0	0	0	0
Supplements	11,929	18,591	48,464	16,248	21,500	21,500
Sub-Total Personnel	18,217	24,629	54,235	23,396	29,500	29,500
Retiree Health Credit	55	67	76	83	96	96
Social Security / FICA	1,275	1,705	4,071	1,689	1,845	1,845
Virginia Retirement System	732	888	1,006	1,143	1,054	1,054
Health / Dental Insurance:	3,042	4,923	5,678	5,996	4,288	4,288
State Group Life Insurance	62	79	81	95	105	105
Sub-Total Fringe Benefits	5,165	7,663	10,912	9,006	7,388	7,388
TOTAL PERSONNEL	23,382	32,292	65,147	32,402	36,888	36,888
PD-Tuition	15,600	7,025	9,000	1,800	40,000	40,000
Professional Services	18,377	10,452	12,206	44,411	2,000	2,000
Contracted Services/Food Services	0	0	1,588	3,993	0	0
Transportation	2,773	5,630	6,419	7,939	0	0
Internal Printing	0	2	0	24	0	0
Dues & Memberships	0	0	40	0	0	0
Field Trips	0	0	153	160	0	0
Rental Equipment	0	0	0	531	0	0
Travel	3,572	2,931	4,337	2,799	5,000	5,000
Books & Subscriptions	4,961	0	1,606	1,840	8,069	8,069
Educational Supplies	72,719	4,444	2,886	7,122	4,555	4,555
Food	0	0	64	220	3,000	3,000
Non Capital Tech Hardware	0	0	300	437	75	75
Office Supplies	0	8	0	0	72	72
Operating Supplies	0	0	10	0	0	0
Software	11,800	45,940	17,427	89,585	18,792	18,792
Textbooks	2,827	8,097	23,700	5,099	12,400	12,400
TOTAL NON-PERSONNEL	132,628	84,529	79,736	165,961	93,963	93,963
TOTAL Title III-A Limited English Proficient	156,010	116,821	144,883	198,363	130,851	130,851

ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
 Title III-A Immigrant Children & Youth (169X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Supplements	0	7,422	7,750	20,265	8,000	8,000
Sub-Total Personnel	0	7,422	7,750	20,265	8,000	8,000
Social Security / FICA	0	629	780	1,626	500	500
Sub-Total Fringe Benefits	0	629	780	1,626	500	500
TOTAL PERSONNEL	0	8,051	8,530	21,891	8,500	8,500
Educational Supplies	811	278	0	0	2,380	2,380
TOTAL NON-PERSONNEL	811	278	0	0	2,380	2,380
TOTAL Title III-A Immigrant Children & Youth	811	8,329	8,530	21,891	10,880	10,880

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Title IV-A Student Support and Academic Enrichment (138X)

Line Item	FY 18-19 Budget	FY 19-20 Budget
Stipends	0	8,000
Supplements	92,576	76,200
Sub-Total Personnel	92,576	84,200
Social Security / FICA	7,083	6,442
Health / Dental Insurance:	0	0
Sub-Total Fringe Benefits	7,083	6,442
TOTAL PERSONNEL	99,659	90,642
PD-Tuition	7,966	24,874
Professional Services	47,700	107,355
Travel	0	8,500
Books & Subscriptions	0	0
Educational Supplies	13,755	98,000
Non Capital Tech Hardware	0	0
PD-Supplies	1,440	2,400
Educational Equipment	0	131,800
Equipment	0	25,000
TOTAL NON-PERSONNEL	70,861	397,929
TOTAL Title IV-A Student Support and Academic Enrichment	170,520	488,571

This grant program was new in 2018-19.

**ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
 Title X-C McKinney-Vento Homeless (145X)**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Professional Salaries	46,228	55,000	58,000	48,397	58,000	58,000
Sub-Total Personnel	46,228	55,000	58,000	48,397	58,000	58,000
Retiree Health Credit	0	0	0	77	0	0
Social Security / FICA	0	0	0	492	0	0
Virginia Retirement System	0	0	0	1,012	0	0
Health / Dental Insurance:	0	0	0	665	0	0
State Group Life Insurance	0	0	0	85	0	0
Sub-Total Fringe Benefits	0	0	0	2,331	0	0
TOTAL PERSONNEL	46,228	55,000	58,000	50,728	58,000	58,000
Transportation	1,950	9,500	8,000	21,000	8,000	8,000
Transfers	1,272	1,500	0	0	0	0
TOTAL NON-PERSONNEL	3,222	11,000	8,000	21,000	8,000	8,000
TOTAL Title X-C McKinney-Vento Homeless	49,450	66,000	66,000	71,728	66,000	66,000

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Workplace Readiness (314X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Testing Supplies	2,503	2,481	2,647	2,513	2,647	2,647
TOTAL NON-PERSONNEL	2,503	2,481	2,647	2,513	2,647	2,647
TOTAL Workplace Readiness	2,503	2,481	2,647	2,513	2,647	2,647

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Adult Basic Education (101X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Administrative Salaries	53,040	47,617	48,604	46,569	31,500	31,500
Classified Salaries	20,995	17,650	20,243	14,445	17,900	17,900
Professional Salaries	88,992	96,006	69,242	85,006	96,585	96,585
Part-Time	0	0	6,500	5,695	0	0
Sub-Total Personnel	163,027	161,273	144,589	151,715	145,985	145,985
Social Security / FICA	13,822	12,280	11,010	11,790	11,559	11,559
Virginia Retirement System	129	1	0	0	0	0
Health / Dental Insurance:	2,864	4,204	1,171	247	359	359
Sub-Total Fringe Benefits	16,815	16,485	12,181	12,036	11,918	11,918
TOTAL PERSONNEL	179,842	177,758	156,770	163,751	157,903	157,903
Travel	502	567	0	352	500	500
Non Capital Tech Hardware	571	978	0	1,000	1,000	1,000
Office Supplies	1,416	0	1,544	0	0	0
Textbooks	2,039	4,868	0	0	196	196
TOTAL NON-PERSONNEL	4,527	6,413	1,544	1,352	1,696	1,696
TOTAL Adult Basic Education	184,369	184,171	158,314	165,103	159,599	159,599

ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
 VA E-Learning Backpack Initiative (380X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 * Budget
Supplements	4,025	1,867	4,773	2,168	4,182	
Sub-Total Personnel	4,025	1,867	4,773	2,168	4,182	0
Social Security / FICA	0	150	307	297	320	0
Health / Dental Insurance:	0	434	847	640	390	
Sub-Total Fringe Benefits	0	584	1,153	937	710	0
TOTAL PERSONNEL	4,025	2,451	5,926	3,105	4,892	0
Travel	4,085	658	0	0	4,838	0
Equipment	206,080	212,550	103,040	0	208,350	0
TOTAL NON-PERSONNEL	210,165	213,208	103,040	0	213,188	0
TOTAL VA E-Learning Backpack Initiative	214,190	215,659	108,966	3,105	218,080	0

* The school division does not expect this award to be available in the 2019-20 Fiscal Year.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Gear Up Virginia (311X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Professional Salaries	8,707	13,011	27,336	8,376	49,564	23,000
Supplements	58,309	15,935	20,055	14,376	20,500	12,500
Sub-Total Personnel	67,016	28,946	47,391	22,752	70,064	35,500
Social Security / FICA	4,418	2,663	3,610	1,708	5,508	2,716
Virginia Retirement System	0	0	1	0	0	0
Health / Dental Insurance:	3,755	1,853	2,518	140	1,939	0
Sub-Total Fringe Benefits	8,173	4,516	6,129	1,848	7,447	2,716
TOTAL PERSONNEL	75,189	33,462	53,520	24,600	77,511	38,216
Professional Services	7,400	2,000	32,000	14,500	39,000	28,000
Contracted Services/Food Services	0	0	2,111	222		
Transportation	0	2,920	7,846	3,264	3,157	10,500
Internal Printing	0	0	38	0	50	0
Field Trips	23,656	1,566	0	2,632	0	0
Travel	33,511	7,196	15,059	2,984	12,000	18,000
Books & Subscriptions	0	0	3,890	0	3,493	3,484
Educational Supplies	1,468	4,108	22,826	85	11,500	5,000
Food	5,698	2,021	979	456	0	0
Non Capital Tech Hardware	0	9,408	450	0	500	500
Office Supplies	8	310	1,101	0	1,200	1,200
Operating Supplies	272	76	78	0	100	100
Textbooks	54,286	0	0	0	0	0
Uniforms	2,969	1,273	0	0	0	0
Equipment	0	8,617	0	0	0	0
TOTAL NON-PERSONNEL	129,268	39,495	86,378	24,144	71,000	66,784
TOTAL Gear Up Virginia	204,457	72,957	139,898	48,744	148,511	105,000

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Race To GED (355X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Classified Salaries	2,500	2,238	0	0	0	0
Professional Salaries	8,500	13,000	4,425	6,625	16,325	16,325
Sub-Total Personnel	11,000	15,238	4,425	6,625	16,325	16,325
Social Security / FICA	842	1,151	337	506	1,249	1,249
Sub-Total Fringe Benefits	842	1,151	337	506	1,249	1,249
TOTAL PERSONNEL	11,842	16,389	4,762	7,131	17,574	17,574
Equipment	12,000	0	0	0	0	0
TOTAL NON-PERSONNEL	12,000	0	0	0	0	0
TOTAL Race To GED	23,842	16,389	4,762	7,131	17,574	17,574

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Governor's School (313X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Administrative Salaries	110,538	95,080	88,203	89,958	89,458	90,501
Classified Salaries	69,991	73,453	74,553	76,059	76,059	91,848
Professional Salaries	653,472	663,907	657,678	668,122	677,937	683,037
Part-Time	0	0	0	480		0
Supplements	25,857	32,948	30,869	36,958	33,000	24,083
Overtime	431	918	624	505	8,750	9,323
Sub-Total Personnel	860,289	866,306	851,928	872,082	885,204	898,792
Retiree Health Credit	8,423	8,835	9,642	9,595	9,700	9,700
Social Security / FICA	63,970	64,590	63,158	64,574	67,718	68,758
Virginia Retirement System	117,652	116,699	127,936	125,377	129,000	141,673
City of Roanoke Retirement	3,947	4,009	4,468	4,472	4,500	4,500
Alternative Fringes	0	13,457	0	0		0
Health / Dental Insurance	168,606	189,293	181,237	187,439	198,440	188,329
State Group Life Insurance	9,817	10,833	10,683	10,897	11,049	11,048
Sub-Total Fringe Benefits	372,415	407,715	397,125	402,355	420,407	424,008
TOTAL PERSONNEL	1,232,704	1,274,021	1,249,053	1,274,437	1,305,611	1,322,800
PD-Tuition	0	0	120	80	120	120
Professional Services	7,214	4,232	6,714	19,286	7,500	57,500
Transportation	0	3,550	2,244	1,104	3,300	3,300
Internal Printing	1,074	1,398	1,725	2,279	1,500	1,500
Dues & Memberships	678	434	778	890	800	800
Utilities - Electricity	54,156	47,640	48,803	54,186	54,000	60,000
Field Trips	4,600	4,543	1,760	3,725	4,500	4,500
Utilities - Natural Gas	0	1,640	1,741	0	3,200	0
Other	0	0	2	0	0	0
Postage	443	362	403	578	400	400
Rental Equipment	3,664	3,656	3,687	3,356	3,800	3,800
Testing Supplies	0	4,000	4,000	0	4,000	4,000
Travel	256	2,678	7,513	11,232	7,000	7,000
Books & Subscriptions	7,785	1,355	8,291	2,480	8,500	8,500
Educational Supplies	49,635	35,970	43,499	49,058	48,000	48,000
Food	346	328	341	326	350	350
Medical Supplies	103	0	33	0	50	50
Non Capital Tech Hardware	1,443	781	2,035	2,517	2,100	2,100
Office Supplies	8,170	4,333	4,067	6,803	4,000	4,000
Operating Supplies	1,244	834	1,646	3,147	1,600	1,600
Software	9,519	8,318	10,791	11,907	12,000	12,000
Textbooks	7,681	3,515	12,908	11,888	13,000	13,000
Uniforms	635	0	110	183	110	110
Transfers	219,958	200,283	192,971	183,179	183,180	173,340
Equipment	42,501	23,782	53,798	49,378	64,000	114,370
TOTAL NON-PERSONNEL	421,105	353,634	409,981	417,582	427,010	520,340
TOTAL Governor's School	1,653,809	1,627,655	1,659,034	1,692,019	1,732,621	1,843,140

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020 - RESTRICTED GRANTS FUND
Special Education Regional Program (335X)

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY 18-19 Forecasted Actual	FY 18-19 Budget	FY 19-20 Budget
Classified Salaries	1,540,657	1,641,979	1,682,845	2,026,829	1,894,187	1,922,600
Professional Salaries	1,488,732	1,584,655	1,620,217	1,446,158	1,781,286	1,808,005
Substitute	5,555	0	0	0		0
Supplements	7,355	5,381	2,211	4,009	2,224	2,257
Overtime	58	0	444	14	453	460
Sub-Total Personnel	3,042,357	3,232,015	3,305,717	3,477,011	3,678,150	3,733,322
Retiree Health Credit	30,300	33,730	37,758	40,183	39,087	39,673
Social Security / FICA	221,815	231,445	237,591	265,971	249,125	252,862
Virginia Retirement System	416,016	447,462	501,087	525,173	510,625	518,284
Worker's Compensation	6,775	31,181	33,125	0	23,694	24,049
Health / Dental Insurance:	925,382	1,000,888	1,089,623	1,155,161	1,087,585	1,103,899
State Group Life Insurance	34,014	39,807	40,255	43,866	48,149	48,871
Sub-Total Fringe Benefits	1,634,302	1,784,513	1,939,441	2,030,354	1,958,265	1,987,639
TOTAL PERSONNEL	4,676,659	5,016,528	5,245,158	5,507,365	5,636,415	5,720,961
Professional Services	0	0	74,768	66,300	82,245	83,479
Regional Program	5,371,232	5,558,638	5,452,798	6,609,245	5,944,391	6,502,204
Transportation	0	5,500	13,742	10,583	8,605	8,734
Dues & Memberships	0	0	0	225	0	0
Field Trips	0	0	116	480	128	130
Other	0	0	0	125	0	0
Travel	0	0	220	3,104	242	246
Educational Supplies	0	0	1,298	2,311	1,428	1,449
Food	0	79	1,078	2,260	1,088	1,104
Non Capital Tech Hardware	0	0	299	3,738	329	334
Office Supplies	0	0	1,383	359	1,521	1,544
Operating Supplies	0	22	210	84	231	234
Software	0	0	180	406	199	202
Equipment	0	0	0	10,954	0	0
TOTAL NON-PERSONNEL	5,371,232	5,564,239	5,546,091	6,710,175	6,040,407	6,599,660
TOTAL Special Education Regional Program	10,047,891	10,580,767	10,791,249	12,217,540	11,676,822	12,320,621

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

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**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2019-2020
FOOD SERVICES**

Line Item	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Forecasted Actual	FY 18-19 Budget	FY19-20 Budget
Administrative Salaries	135,513	136,777	133,755	131,672	104,518	146,130
Classified Salaries	1,074,281	1,351	0	0	0	0
Substitute	0	0	2,515	0	0	0
Supplements	19,412	900	200	1,504	0	0
Overtime	92	0	0	0	0	0
Sub-Total Personnel	1,229,298	139,028	136,470	133,176	104,518	146,130
Retiree Health Credit	3,245	898	942	887	1,254	1,754
Social Security / FICA	98,319	13,116	10,358	10,079	7,996	11,179
Virginia Retirement System	53,659	11,857	12,497	11,591	8,320	15,036
City of Roanoke Retirement	63,416	7,416	8,093	8,096	8,069	7,878
Alternative Fringes	106,064	10,073	0	0	0	0
Unemployment Tax	1,829	5,268	6,705	416	0	0
Worker's Compensation	39,385	11,656	36,812	17,911	40,000	40,000
Health / Dental Insurance:	469,347	11,520	11,552	8,834	15,000	8,546
State Group Life Insurance	12,434	1,793	1,750	1,730	1,369	1,914
Sub-Total Fringe Benefits	847,697	73,597	88,710	59,544	82,007	86,306
TOTAL PERSONNEL	2,076,995	212,625	225,180	192,720	186,525	232,436
Professional Services	135,733	95,868	64,173	75,866	51,000	50,000
Contracted Services - Food Service	1,062,816	8,306,433	8,109,786	8,471,966	8,491,545	8,725,000
Transportation	6,325	0	0	0	0	0
Internal Printing	1,218	2,544	2,484	2,303	2,000	2,200
Building Rentals	8,329	10,593	14,551	24,982	25,000	20,000
Dues & Memberships	1,038	173	258	294	400	400
Other	1,799	949	729	403	500	0
Postage	2,570	3,983	2,712	152	4,500	600
Rental Equipment	1,913	2,418	1,866	2,494	5,250	5,250
Travel	493	1,108	919	602	2,500	2,500
Food	3,654,236	30,529	30,502	0	0	0
Vehicle Fuel	2,656	759	270	500	1,350	1,350
Medical Supplies	15	0	0	0	0	0
Non Capital Tech Hardware	1,880	9,348	1,362	763	1,200	1,200
Office Supplies	6,529	7,319	7,217	6,720	12,000	12,000
Operating Supplies	419,801	2,760	777	21,095	1,600	3,000
PD-Supplies	0	0	0	0	500	150
Software	0	16,490	20,052	28,072	31,500	31,500
Uniforms	5,974	0	0	0	0	0
Transfers	300,000	300,000	300,000	250,000	300,000	300,000
Equipment	32,595	175,145	69,633	158,466	195,000	445,364
TOTAL NON-PERSONNEL	5,645,921	8,966,421	8,627,291	9,044,680	9,125,845	9,600,514
TOTAL FOOD SERVICES	7,722,916	9,179,046	8,852,471	9,237,400	9,312,370	9,832,950

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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
2009	\$ 6,564,294,962	4.92%	\$ 6,564,294,962	1
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

PERSONAL PROPERTY

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2009	\$ 809,722,606	(3.22%)	\$ 1,349,537,677	0.60
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

PUBLIC SERVICE CORPORATIONS

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2009	\$ 335,086,164	6.51%	\$ 341,586,222	0.981
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

TOTAL ASSESSED VALUE

2009	\$ 7,709,103,732
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

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
2009	1.19	\$ 78,114,892	3.45	\$ 27,925,972	1.19	\$ 3,993,207
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

TOTAL TAX LEVIES

2009	\$ 110,034,071
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

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 \$1,567.13 as of the last record of data was available.

The real estate values have increased approximately 2.3% over the last five years resulting in an increase in the average tax bill of approximately 4.9%.

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
2015	\$ 3,779,025,000	77,713	\$ 125,545	1.19	\$ 1,493.99
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	77,526 *	125,495	1.22	1,531.04
2019	3,896,115,000	77,526 *	128,453	1.22	1,567.13

* Per Weldon Cooper, data is not available for 2018 and 2019. 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

	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09
Total Tax Levies	\$ 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	\$ 110,034,071
Current Tax Collections	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	98,726,769
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	3,555,384
Delinquent Tax Collections - State Share	-	-	-	-	-	-	-	-	-	-
Total Tax Collections	\$ 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	\$ 110,358,145
Current Tax Collections As										
Percent of Levies	98.69%	98.18%	98.81%	98.30%	98.80%	98.82%	99.36%	97.91%	98.92%	97.06%
Total Tax Collections As										
Percent of Levies (1)	98.69%	100.67%	101.15%	101.69%	102.50%	103.10%	102.01%	100.36%	101.09%	100.29%

City of Roanoke 2018-19 General Property Taxes Budgeted Revenue: \$118,836,366

City of Roanoke 2019-20 General Property Taxes Budgeted Revenue: \$122,704,220

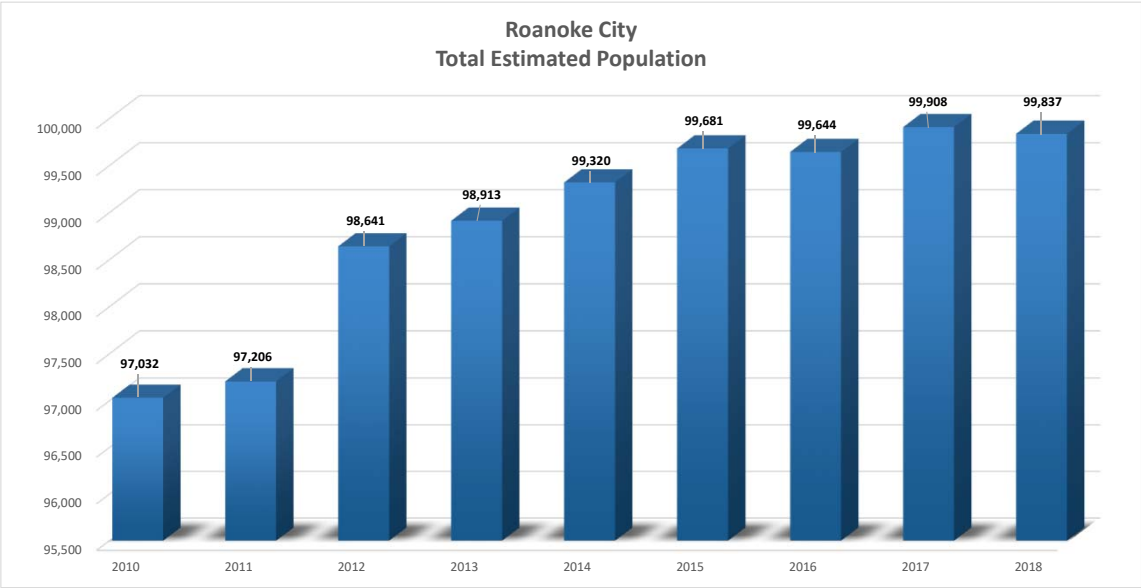
CITY OF ROANOKE, VIRGINIA PRINCIPAL PROPERTY TAXPAYERS

Tax Year 2018

Taxpayer	Rank	Description	Taxable	Percentage of Total City
			Assessed Value	Taxable Assessed Value
			Value	
Carilion Clinic	1	Healthcare Provider	\$ 249,511,824	2.98%
Norfolk Southern Railway	2	Transportation	155,452,422	1.86%
Appalachian Power	3	Public Utility	152,798,610	1.83%
Valley View Mall LLC	4	Shopping Mall	87,491,600	1.05%
Roanoke Gas Company	5	Public Utility	57,119,450	0.68%
Roanoke Electric Steel Corp	6	Primary Metals	37,983,223	0.45%
Wholesome Harvest Baking	7	Bakery	32,878,971	0.39%
Verizon Virginia, Inc.	8	Communications	31,531,352	0.38%
Faison Roanoke Office Limited	9	Office Building	30,044,500	0.36%
Advance Auto Parts	10	Auto Parts	24,096,084	0.29%
			\$ 858,908,036	10.27%

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 and levied during the month of August. 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 48.3% for tax year 2018. 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, which was 4%.

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 within the modified – accrual period.

Source: City of Roanoke, Comprehensive Annual Financial Report

CITY OF ROANOKE, VIRGINIA LOCAL TAX REVENUES BY SOURCE

	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09
General Property Tax	\$ 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	\$ 102,177,312
Sales Tax	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	20,448,423
Utility Consumer Tax (1)	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	9,245,881
Cigarette Tax	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	2,644,599
Recordation and Probate Tax	1,085,920	1,017,519	1,034,652	961,270	863,485	947,178	880,865	740,733	781,542	777,182
Business, Professional, and Occupational										
License Tax	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	12,969,765
Transient Room Tax (2)	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	2,754,683
Admissions Tax	992,421	447,622	462,216	443,116	439,693	417,015	433,932	422,279	442,030	476,491
Telecommunications/Telephone Surcharge										
E911 (1)	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	7,145,256
Motor Vehicle License Tax	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	1,937,500
Franchise Tax (1)	482,719	449,488	496,151	338,193	485,678	479,215	447,420	474,064	579,288	483,724
Prepared Food and Beverage Tax (3)	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	11,496,914
Bank Stock Tax	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	960,846
Total Local Taxes	\$ 199,197,682	\$ 191,055,771	\$ 191,205,770	\$ 184,464,957	\$ 179,576,940	\$ 178,073,456	\$ 181,456,770	\$ 178,308,587	\$ 171,185,553	\$ 173,518,576

(1) On January 1, 2007, the State began a new Telecommunications Tax, which replaced the Telephone Surcharge as well as Cable TV Franchise Tax, and Telephone and Cellular Utility Taxes.

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

(3) 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

Total budgeted revenue from Other Local Taxes per the 2018-2019 City of Roanoke adopted budget = \$80,188,000.

Total budgeted revenue from Other Local Taxes per the 2019-2020 City of Roanoke approved budget ordinance = \$81,372,780.

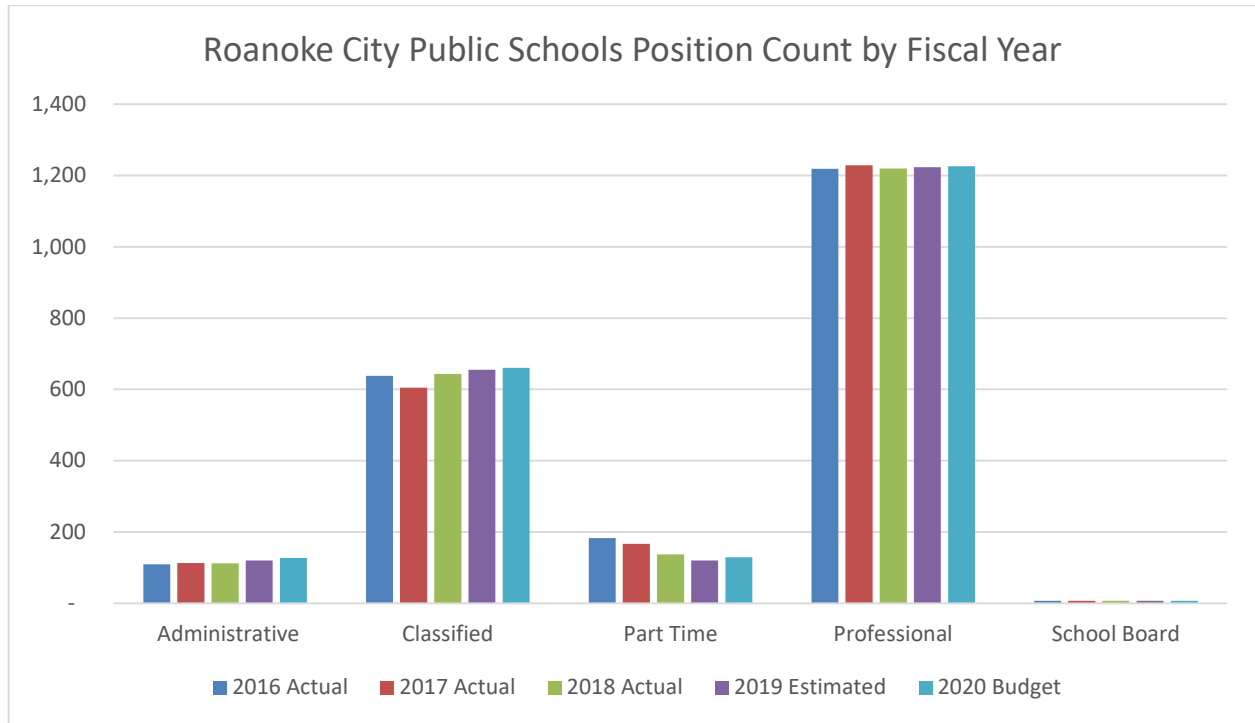
Enrollment Statistics

School*					Projected FY	Projected FY	Projected FY
<i>Elementary Schools</i>	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	2020	2021	2022
Crystal Spring Elementary	324	347	344	342	347	357	355
Fairview Elementary	467	526	556	533	544	561	564
Fallon Park Elementary	652	645	660	568	550	552	553
Fishburn Park Elementary	274	330	321	233	230	229	234
Garden City Elementary	295	275	274	260	258	269	267
Grandin Court Elementary	336	353	342	345	349	366	383
Highland Park Elementary	344	370	355	380	381	403	412
Hurt Park Elementary	399	397	365	348	329	325	324
Lincoln Terrace Elementary	339	306	353	294	289	289	295
Monterey Elementary	564	582	495	533	531	518	541
Morningside Elementary	301	307	288	228	215	204	204
Preston Park Elementary	475	504	531	481	480	480	484
Roanoke Academy Elementary	471	423	450	304	287	283	282
Round Hill Elementary	626	636	694	612	612	642	645
Virginia Heights Elementary	360	324	322	309	290	288	282
Wasena Elementary	245	244	224	201	200	198	207
Westside Elementary	823	750	756	666	623	599	588
<i>Middle Schools</i>	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY	Projected FY	Projected FY
Lucy Addison Middle	585	605	609	593	619	647	653
James Breckinridge Middle	586	571	624	674	750	750	735
John P. Fishwick Middle	594	598	571	529	527	499	490
James Madison Middle	630	609	585	576	576	591	573
Woodrow Wilson Middle	462	460	487	564	623	633	628
<i>High Schools</i>	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY	Projected FY	Projected FY
Patrick Henry High	1942	1972	1923	1943	1885	1856	1905
William Fleming High	1584	1552	1659	1678	1699	1766	1828
Totals	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY	Projected FY	Projected FY
Total Schools	26	26	26	26	26	26	26
Total Enrollment	13678	13686	13788	13194	13194	13305	13432

*Fall Memberships as reported to the Department of Education

Personnel Resource Allocations

The school division's full and part-time positions, as experienced in three prior years, 2015-16, 2016-17, and 2017-18, as projected for the current year 2018-19, and as budgeted for 2019-20 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	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Estimated	2019-2020 Budgeted
Administrative	109	113	112	120	127
Classified	638	605	643	655	660
Part-Time	183	167	137	120	129
Professional	1,219	1,229	1,220	1,223	1,226
School Board	7	7	7	7	7
Total	2,156	2,121	2,119	2,125	2,149

The following pages provide additional detail on position control for the 2019-20 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
2019-20 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
2019-20 LINE ITEM BUDGET
COST CENTER: ADMINISTRATIVE TECHNOLOGY (280)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 507,180	6.0
Classified Positions	\$ 767,401	13.3
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,274,581	19.3
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
Coordinator	Administrator	\$ 267,663	3.0
Network Security Engineer	Administrator	\$ 74,632	1.0
Programmer/Report Writer	Administrator	\$ 164,885	2.0
Admin Support Worker	Classified	\$ 49,811	1.0
Technology Supp Personnel	Classified	\$ 717,590	12.3
		\$ 1,274,581	19.3

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: ALTERNATIVE EDUCATION (191)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,604,091	31.3
TOTAL UNRESTRICTED	\$ 1,604,091	31.3
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	\$ 1,588,304	30.3
Specialist	Professional	\$ 24,325	1.0
Teacher on Assignment	Professional	\$ 59,462	1.0
		\$ 1,672,091	32.3

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: ATHLETICS (341)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 157,034	2.0
Classified Positions	\$ 9,922	0.2
Professional Positions	\$ 76,850	1.0
TOTAL UNRESTRICTED	\$ 243,806	3.2
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
Athletic Director	Administrator	\$ 157,034	2.0
Athletic Trainer	Professional	\$ 76,850	1.0
Assistant Supervisor - Grounds	Classified	\$ 9,922	0.2
		\$ 243,806	3.2

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: CAREER & TECHNICAL EDUCATION (170)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 54,664	0.7
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,888,675	35.1
TOTAL UNRESTRICTED	\$ 1,943,339	35.8
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 Director	Administrator	\$ 54,664	0.7
Teacher	Professional	\$ 1,888,675	35.1
		\$ 1,943,339	35.8

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 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
2019-20 LINE ITEM BUDGET
COST CENTER: DATA & ANALYSIS (204)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 141,332	1.5
Classified Positions	\$ 128,887	3.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 270,219	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	\$ 94,403	2.0
		\$ 308,346	5.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: DISCIPLINE (130)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 122,607	1
Classified Positions	\$ 42,787	1
Professional Positions	\$ 674,190	11
TOTAL UNRESTRICTED	\$ 839,584	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	\$ 122,607	1.0
Student Support Specialist	Professional	\$ 724,406	12.0
		\$ 889,800	14.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: EARLY CHILDHOOD EDUCATION (190)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 48,264	0.5
Classified Positions	\$ 494,813	26.0
Professional Positions	\$ 1,390,921	24.5
TOTAL UNRESTRICTED	\$ 1,933,998	51.0
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	\$ 48,264	0.5
Instruct Support Personnel	Classified	\$ 494,813	26.0
Teacher	Professional	\$ 1,390,921	24.5
		\$ 1,933,998	51.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: EMPLOYEE HEALTH SERVICES (211)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 85,757	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 85,757	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
Occupational Health Nurse	Administrator	\$ 85,757	1.0
		\$ 85,757	1.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: FACILITIES MAINTENANCE (251)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 120,425	1.5
Classified Positions	\$ 1,361,032	26.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,481,457	27.5
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	\$ 1,286,181	24.0
Work Order and Doc Spec	Classified	\$ 33,559	1.0
		\$ 1,481,457	27.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: FACILITIES OPERATIONS (250)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 120,860	1.5
Classified Positions	\$ 3,951,958	135.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 4,072,818	136.5
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	\$ 635,831	15.0
Building Manager - Small	Classified	\$ 377,380	10.0
Chief of Physical Plants	Administrator	\$ 49,486	0.5
Director	Administrator	\$ 71,374	1.0
Operations Worker	Classified	\$ 2,695,073	95.0
Operations Worker Sub PT	Classified	\$ 138,000	13.0
		\$ 4,105,706	137.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 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	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 146,130	2.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Assistant Director	Administrator	\$ 59,634	1.0
Director	Administrator	\$ 86,496	1.0
		\$ 146,130	2.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: GIFTED EDUCATION (180)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 38,894	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ 871,980	16.1
TOTAL UNRESTRICTED	\$ 910,874	16.6
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	\$ 871,980	16.1
		\$ 910,874	16.6

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: GROUNDS MAINTENANCE (252)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 60,437	1.0
Classified Positions	\$ 167,068	4.8
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 227,505	5.8
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	\$ 39,688	0.8
Maintenance Worker	Classified	\$ 127,380	4.0
Operational Serv Supervisor	Administrator	\$ 60,437	1.0
		\$ 227,505	5.8

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: GUIDANCE & COUNSELING (140)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 93,353	1.0
Classified Positions	\$ 53,548	1.0
Professional Positions	\$ 3,142,766	56.2
TOTAL UNRESTRICTED	\$ 3,289,667	58.2
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 163,775	2.5
TOTAL RESTRICTED	\$ 163,775	2.5

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 53,548	1.0
Coord Homeless Grant	Professional	\$ 66,323	1.0
Executive Director	Administrator	\$ 93,353	1.0
Guidance Coordinator	Professional	\$ 644,804	10.0
Guidance Counselor	Professional	\$ 2,323,044	42.2
School Social Worker	Professional	\$ 199,602	4.0
Intervention Coach	Professional	\$ 48,512	1.0
Community and Family Engagement	Professional	\$ 24,256	0.5
		\$ 3,453,442	60.7

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: HUMAN RESOURCES (210)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 333,534	4.0
Classified Positions	\$ 285,277	6.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 618,811	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	\$ 285,277	6.0
Coordinator	Administrator	\$ 133,439	2.0
Director	Administrator	\$ 77,488	1.0
Executive Director	Administrator	\$ 122,607	1.0
		\$ 618,811	10.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL BUILDING ADMINISTRATION (150)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 4,966,953	60.3
Classified Positions	\$ 1,910,598	52.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 6,877,551	112.3
RESTRICTED FUNDING		
Administrative Positions	\$ 218,595	2.0
Classified Positions	\$ 44,693	1.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 263,288	3.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 1,870,162	51.0
Assistant Director	Administrator	\$ 23,428	0.3
Assistant Principal	Administrator	\$ 2,351,833	33.0
Director	Administrator	\$ 90,954	1.0
Finance Support Personnel	Classified	\$ 85,129	2.0
Principal	Administrator	\$ 2,419,053	25.0
Program Director	Administrator	\$ 300,280	3.0
		\$ 7,140,839	115.3

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL CENTRAL ADMINISTRATION (100)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 269,686	2.5
Classified Positions	\$ 156,033	3.5
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 425,719	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	\$ 184,163	4.0
Executive Director	Administrator	\$ 230,792	2.0
Supervisor	Administrator	\$ 38,894	0.5
		\$ 453,849	6.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL TECHNOLOGY (270)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 660,880	11.0
TOTAL UNRESTRICTED	\$ 660,880	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	\$ 660,880	11.0

\$ 660,880 11.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: OPERATIONAL CENTRAL ADMINISTRATION (206)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 440,002	4.0
Classified Positions	\$ 83,286	2.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 523,288	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	\$ 161,438	1.0
Exec Asst/Deputy Super	Administrator	\$ 63,742	1.0
Finance Support Personnel	Classified	\$ 28,291	1.0
		\$ 523,288	6.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 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
2019-20 LINE ITEM BUDGET
COST CENTER: PSYCHOLOGICAL SERVICES (233)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 543,633	9.5
TOTAL UNRESTRICTED	\$ 543,633	9.5
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
Psychologist	Professional	\$ 543,633	9.5
		\$ 543,633	9.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: PURCHASING SERVICES (224)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 93,150	1.0
Classified Positions	\$ 100,264	2.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 193,414	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	\$ 93,150	1.0
Finance Support Personnel	Classified	\$ 100,264	2.0
		\$ 193,414	3.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: REGULAR EDUCATION (110)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 785,789	10.0
Classified Positions	\$ 1,281,237	67.0
Professional Positions	\$ 40,501,707	788.8
TOTAL UNRESTRICTED	\$ 42,568,733	865.8
RESTRICTED FUNDING		
Administrative Positions	\$ 95,083	2.0
Classified Positions	\$ 394,514	24.0
Professional Positions	\$ 4,603,202	82.1
TOTAL RESTRICTED	\$ 5,092,799	108.1

Master Position Name	Classification	Budgeted Salary	FTE Count
Academic Tutor-Forest Park	Classified	\$ 15,617	1.0
Coordinator	Administrator	\$ 270,106	5.0
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	\$ 108,170	5.8
Instruct Support Personnel	Classified	\$ 1,000,045	55.0
Lead Tchr Parent Inv	Professional	\$ 25,000	0.5
Library Media Specialist	Professional	\$ 1,514,291	25.6
Mentor	Professional	\$ 60,878	1.0
Program Secretary	Classified	\$ 19,500	5.0
School Improvement Officer	Administrator	\$ 84,703	1.0
Specialist	Professional	\$ 210,062	3.0
Student Support Specialist	Professional	\$ 103,608	2.0
Supervisor	Administrator	\$ 437,904	5.0
Teacher	Professional	\$ 42,661,943	825.0
Teacher on Assignment	Professional	\$ 105,533	2.0
Teaching Assistant	Classified	\$ 640,589	30.0
Transitional Class	Professional	\$ 37,702	2.0
		\$ 47,661,532	973.9

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 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
2019-20 LINE ITEM BUDGET
COST CENTER: SAFETY & SECURITY (253)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 217,346	2.0
Classified Positions	\$ 616,320	17.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 833,666	19.0
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	\$ 60,967	2.0
Chief of Security	Administrator	\$ 128,125	1.0
Security Worker	Classified	\$ 555,353	15.0
Supervisor	Administrator	\$ 89,221	1.0
		\$ 833,666	19.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: SPECIAL EDUCATION (120)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 97,125	1.0
Classified Positions	\$ 2,600,190	147.5
Professional Positions	\$ 5,450,964	108.0
TOTAL UNRESTRICTED	\$ 8,148,279	256.5
RESTRICTED FUNDING		
Administrative Positions	\$ 351,388	5.5
Classified Positions	\$ 2,192,540	127.5
Professional Positions	\$ 3,171,256	62.0
TOTAL RESTRICTED	\$ 5,715,184	195.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Admin Support Worker	Classified	\$ 94,719	2.0
Behavior Specialist	Professional	\$ 172,270	3.0
Coordinator	Administrator	\$ 303,124	5.0
Director	Administrator	\$ 48,264	0.5
Executive Director	Administrator	\$ 97,125	1.0
Instruct Support Personnel	Classified	\$ 4,698,011	273.0
Lead Alternative Serv Spec	Professional	\$ 59,168	1.0
REACH Diagnostician	Professional	\$ 70,500	1.0
School Psychologist Intern	Professional	\$ 19,000	1.0
School Social Worker	Professional	\$ 437,217	7.0
Specialist	Professional	\$ 38,969	0.5
Teacher	Professional	\$ 7,825,096	156.5
		\$ 13,863,463	451.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: SPEECH/AUDIOLOGY SERVICES (234)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,046,456	18.5
TOTAL UNRESTRICTED	\$ 1,046,456	18.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 447,088	10.0
Professional Positions	\$ 123,316	2.0
TOTAL RESTRICTED	\$ 570,404	12.0

Master Position Name	Classification	Budgeted Salary	FTE Count
Instruct Support Personnel	Classified	\$ 447,088	10.0
Specialist	Professional	\$ 38,969	0.5
Speech Pathologist	Professional	\$ 1,077,987	19.0
Teacher	Professional	\$ 52,816	1.0
		\$ 1,616,860	30.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: SUPERINTENDENT (202)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 297,967	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 297,967	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	\$ 208,746	1.0

\$ 297,967 2.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: TRANSPORTATION (240)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 163,259	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 163,259	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
Assistant Director	Administrator	\$ 69,519	1.0
Support Services Director	Administrator	\$ 93,740	1.0

\$ 163,259 2.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2019-20 LINE ITEM BUDGET
COST CENTER: WAREHOUSE (260)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 56,194	1.0
Classified Positions	\$ 334,231	10.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 390,425	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	\$ 79,879	2.0
Operations Worker	Classified	\$ 205,833	7.0
Support Services Supervisor	Administrator	\$ 56,194	1.0
		\$ 390,425	11.0

BOND AMORTIZATION SCHEDULE
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2019
GENERAL OBLIGATION BONDS, RCPS PORTION

SERIES	2010A		2010C		2012A		2012C		2013A		2013A	
	REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS		PUBLIC IMPROVEMENT BONDS		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS		REFUNDING BONDS	
ORIGINAL ISSUE AMOUNT	\$ 18,955,400		\$ 2,459,100		\$ 1,725,000		\$ 7,805,000		\$ 2,000,000		\$ 8,085,000	
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>
2020	\$ 2,219,800	\$ 222,511	\$ 127,439	\$ 52,983	\$ 85,000	\$ 39,950	\$ 1,190,000	\$ 347,500	\$ 87,600	\$ 54,459	\$ 680,000	\$ 323,950
2021	2,942,600	104,550	127,439	47,885	85,000	37,400	1,190,000	299,900	88,200	52,038	-	318,850
2022	619,700	15,493	127,439	42,788	85,000	34,850	1,895,000	252,300	88,200	48,510	1,535,000	288,150
2023	-	-	127,439	38,327	85,000	32,300	1,175,000	176,500	88,200	44,982	2,265,000	212,150
2024	-	-	127,439	34,424	-	28,050	1,180,000	117,750	88,200	41,013	2,270,000	110,100
2025 and thereafter	-	-	892,072	117,531	595,000	144,500	1,175,000	58,750	882,000	205,506	1,335,000	59,925
	\$ 5,782,100	\$ 342,554	\$ 1,529,267	\$ 333,938	\$ 935,000	\$ 317,050	\$ 7,805,000	\$ 1,252,700	\$ 1,322,400	\$ 446,508	\$ 8,085,000	\$ 1,313,125

SERIES	2013B		2014A		2015		2015		2016		2016	
	REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS	
ORIGINAL ISSUE AMOUNT	\$ 3,195,000		\$ 3,000,000		\$ 5,000,000		\$ 1,765,000		\$ 8,500,000		\$ 6,945,000	
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>
2020	\$ 755,000	\$ 6,304	\$ 140,400	\$ 82,310	\$ 200,000	\$ 134,994	\$ -	\$ 70,600	\$ 305,000	\$ 246,875	\$ -	\$ 403,788
2021	-	-	140,400	75,290	210,000	126,994	-	70,600	320,000	231,625	-	403,788
2022	-	-	140,400	68,270	215,000	120,694	-	70,600	335,000	215,625	-	403,788
2023	-	-	140,400	61,250	220,000	112,094	-	70,600	350,000	198,875	100,000	403,788
2024	-	-	140,400	54,230	230,000	103,294	85,000	70,600	370,000	181,375	-	398,788
2025 and thereafter	-	-	1,404,000	275,009	3,085,000	598,294	1,680,000	67,200	5,440,000	1,149,825	13,205,000	2,200,700
	\$ 755,000	\$ 6,304	\$ 2,106,000	\$ 616,357	\$ 4,160,000	\$ 1,196,363	\$ 1,765,000	\$ 420,200	\$ 7,120,000	\$ 2,224,200	\$ 13,305,000	\$ 4,214,638

SERIES	2017	
	PUBLIC IMPROVEMENT BONDS NEW MONEY	
ORIGINAL ISSUE AMOUNT	\$ 22,050,000	
FISCAL YEAR	<u>Principal</u>	<u>Interest</u>
2020	\$ 170,000	\$ 168,025
2021	180,000	161,225
2022	185,000	152,225
2023	190,000	142,975
2024	205,000	133,475
2025 and thereafter	3,510,000	867,063
	\$ 4,440,000	\$ 1,624,988

BOND AMORTIZATION SCHEDULE
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2019
VIRGINIA PUBLIC SCHOOL AUTHORITY - SCHOOL FUND BONDS AND LOANS

SERIES	1999A		1999B		2000B		2000B.1		2000B.2		2001B	
ORIGINAL ISSUE AMOUNT	\$ 3,100,000		\$ 1,091,854		\$ 2,504,568		\$ 1,730,421		\$ 1,730,421		\$ 2,594,691	
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 155,000	\$ 9,455	\$ 61,863	\$ 1,887	\$ 135,324	\$ 10,426	\$ 93,497	\$ 7,203	\$ 93,497	\$ 7,203	\$ 136,557	\$ 14,693
2021	-	-	-	-	136,763	3,487	94,490	2,410	94,490	2,410	136,657	9,093
2022	-	-	-	-	-	-	-	-	-	-	136,763	3,487
2023	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-
2025 and thereafter	-	-	-	-	-	-	-	-	-	-	-	-
	\$ 155,000	\$ 9,455	\$ 61,863	\$ 1,887	\$ 272,087	\$ 13,913	\$ 187,987	\$ 9,613	\$ 187,987	\$ 9,613	\$ 409,977	\$ 27,274

SERIES	2001B		2003C		2004B		2005D		2005D		2006B	
ORIGINAL ISSUE AMOUNT	\$ 2,358,808		\$ 4,595,399		\$ 1,118,756		\$ 992,464		\$ 3,291,459		\$ 6,573,600	
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 124,142	\$ 13,358	\$ 239,538	\$ 55,462	\$ 60,306	\$ 15,419	\$ 60,306	\$ 15,419	\$ 171,971	\$ 58,066	339,538.00	119,837.09
2021	124,234	8,266	241,198	43,802	61,147	12,628	61,147	12,628	175,045	49,217	343,136.00	104,988.93
2022	124,330	3,170	243,559	31,441	61,756	10,069	61,756	10,069	178,280	40,208	347,338.00	89,536.95
2023	-	-	246,044	18,956	62,549	7,326	62,549	7,326	181,684	31,029	351,817.00	73,808.20
2024	-	-	248,659	6,341	63,498	4,427	63,498	4,427	184,792	22,145	356,279.00	58,096.48
2025 and thereafter	-	-	-	-	64,492	1,483	64,492	1,483	378,817	17,733	1,099,480	76,144
	\$ 372,706	\$ 24,795	\$ 1,218,998	\$ 156,001	\$ 373,748	\$ 51,352	\$ 373,748	\$ 51,352	\$ 1,270,589	\$ 218,399	\$ 2,837,588	\$ 522,411

SERIES	2008B		2014B		2015A	
ORIGINAL ISSUE AMOUNT	\$ 10,580,000		\$ 1,245,000		\$ 7,400,000	
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 311,170	\$ 170,705	\$ 95,000	\$ 26,981	695,000.00	258,630.00
2021	316,716	153,909	95,000	22,386	695,000.00	227,160.00
2022	322,567	136,808	95,000	17,672	695,000.00	189,240.00
2023	328,740	119,385	95,000	13,172	695,000.00	156,045.00
2024	335,252	101,623	95,000	8,541	695,000.00	118,365.62
2025 and thereafter	1,782,878	232,746	285,000	(1,165)	3,290,000	68,056
	\$ 3,397,323	\$ 915,176	\$ 760,000	\$ 87,587	\$ 6,765,000	\$ 1,017,497

BOND AMORTIZATION SCHEDULE
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2019
OTHER BONDS

SERIES	LITERACY FUND LOAN		QUALIFIED ZONE ACADEMY BOND		QUALIFIED ZONE ACADEMY BOND		QUALIFIED ZONE ACADEMY BOND		QUALIFIED SCHOOL CONSTRUCTION BONDS	
	LUCY ADDISON MIDDLE SCHOOL		FALLON PARK		PATRICK HENRY H.S.		SCHOOL CAPITAL PROJECTS		ELEMENTARY SCHOOLS	
ORIGINAL ISSUE AMOUNT	\$ 5,000,000		\$ 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>	<u>Principal</u>	<u>Interest</u>
2020	\$ 250,000	\$ 10,000	\$ 29,619	\$ (7,234)	\$ 72,194	\$ (18,068)	\$ 91,550	\$ -	\$ 65,000	\$ -
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 and thereafter	-	-	-	-	-	-	1,007,050	-	210,000	-
	\$ 250,000	\$ 10,000	\$ 81,026	\$ (14,730)	\$ 353,821	\$ (82,966)	\$ 1,464,800	\$ -	\$ 550,000	\$ -

Accreditation Status 2018-19

State accreditation is determined by the overall percentage of students who pass SOL tests in four core subject areas: English, Mathematics, History, and Science. State accreditation status by school, based on the 2017-18 student performance data, is listed on the following chart.

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	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 2018 ACT Results

Participation in ACT testing among Roanoke City Public School graduates decreased slightly. During 2018 eighty (80) seniors took the ACT compared with seventy-four (74) in 2017.

Total Participants: 80
 Patrick Henry High School: 47
 William Fleming High School: 33

Percentage of Students Meeting College Readiness Benchmarks 2017 / 2018

	Patrick Henry 2017/2018	William Fleming 2017/2018	District 2017/2018	State 2017/2018	National 2017/2018
English Composition	78 / 85	36 / 45	62 / 69	80 / 80	61 / 60
College Algebra	72 / 79	21 / 21	53 / 55	60 / 60	41 / 40
Reading	70 / 79	29 / 36	54 / 61	67 / 66	47 / 46
Science	67 / 77	21 / 24	50 / 55	56 / 57	37 / 36
Composite	59 / 64	11 / 15	41 / 44	45 / 45	27 / 27

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

Comparison of Average ACT Scores

	English 2017/2018	Mathematics 2017/2018	Reading 2017/2018	Science 2017/2018	Composite 2017/2018
Patrick Henry	23.2 / 25.9	24.3 / 25.8	24.3 / 27.1	24.3 / 26.7	24.2 / 26.5
William Fleming	17.6 / 18.1	18.7 / 19.2	19.8 / 19.5	19.3 / 19.4	19.0 / 19.2
Roanoke City Public Schools	21.0 / 22.7	22.2 / 23.0	22.6 / 23.9	22.4 / 23.7	22.2 / 23.5
Virginia	23.5 / 23.8	23.3 / 23.3	24.6 / 24.7	23.5 / 23.5	23.8 / 23.9
National	20.3 / 20.2	20.7 / 20.5	21.4 / 21.3	21.0 / 20.7	21.0 / 20.8

Source: Roanoke City Public Schools Fiscal Year 2018 CAFR

Roanoke City Public Schools 2018 SAT Results

Three hundred thirty-nine (339) Roanoke City students took the SAT Reasoning Test. The division's mean Evidence-Based Reading and Writing score was 527, the mean Mathematics score was 507. The difference in scores over time in RCPS should be compared to Virginia and U.S. in order to compare magnitude of the change.

	<u>Roanoke</u>	<u>Virginia</u>	<u>U.S.</u>
White	41%	19%	12%
African American	21%	27%	38%
Other Ethnicities	37%	53%	44%

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	Mean	Mean	2018 SAT results
	2017 2018	2017 2018	2017 2018	RCPS vs VA US
ERW*	522 527	560 567	538 536	-40 -9
Mathematics	502 507	541 550	533 531	-43 -24
Total Score	1024 1034	1101 1117	1071 1067	-83 -34

Mean scores of students tested 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	Difference
	Black White	Black White	Black White	Black	White
	Mean	Mean	Mean	RCPS vs VA US	RCPS vs VA US
ERW*	462 603	499 589	483 566	-37 -21	+14 +37
Mathematics	443 577	475 568	463 557	-32 -20	+9 +20
Total Score	905 1180	974 1157	946 1123	-69 -41	+23 +57

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	Mean	Difference
		VA US		VA US
ERW*	524	-43 -12	532	-35 -4
Mathematics	505	-45 -26	510	-40 -21
Total Score	1029	-88 -38	1042	-75 -26

*ERW is Evidence-Based Reading and Writing. It is replacing the separate Reading and Writing tests from 2011-2016. The new SAT and the one that came before are two different tests with two different scoring structures.

The scoring structure for the new 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



Source: Roanoke City Public Schools Fiscal Year 2018 CAFR

Graduation Rates 2009-2018

William Fleming	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR
All	74.10%	74.20%	80.36%	74.66%	84.85%	85.36%	86.44%	88.52%	87.55%	89.43%	65.08%	69.28%	71.52%	73.07%	77.43%	84.04%	85.36%	86.96%	87.40%	88.45%
Black	74.57%	77.78%	0.7982	76.24%	86.39%	87.14%	88.92%	89.45%	87.44%	85.13%	68.40%	75.52%	70.94%	75.83%	78.19%	86.67%	87.76%	88.02%	87.94%	88.33%
Hispanic	51.61%	51.32%	71.25%	75.96%	84.56%	78.26%	80.42%	91.67%	95.24%	96.36%	39.29%	44.44%	64.10%	69.23%	79.41%	78.26%	75.00%	91.43%	95.24%	96.36%
White	76.33%	68.20%	81.13%	67.82%	76.89%	83.73%	81.86%	84.42%	85.19%	92.33%	61.97%	57.58%	70.19%	64.60%	70.21%	79.17%	82.29%	82.67%	83.02%	92.31%
Students w/ Disabilities	95.74%	84.17%	85.47%	69.23%	79.59%	83.33%	90.20%	85.37%	82.98%	84.86%	95.65%	82.76%	83.72%	69.23%	79.17%	83.33%	90.00%	83.33%	82.98%	84.51%
Eco Disadvantaged	73.22%	73.91%	80.57%	74.18%	86.31%	89.65%	86.84%	84.58%	85.68%	91.08%	62.69%	69.48%	73.29%	75.09%	81.59%	86.61%	86.43%	82.69%	86.81%	90.00%
Limited English Prof	36.00%	47.22%	60.42%	72.06%	79.55%	82.35%	77.94%	94.70%	97.37%	97.92%	32.00%	44.44%	54.29%	70.59%	77.27%	82.35%	76.47%	93.94%	97.30%	97.92%
Patrick Henry																				
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR
All	74.56%	76.72%	85.06%	84.49%	84.53%	84.90%	87.68%	88.44%	91.53%	92.06%	68.11%	66.43%	79.11%	79.49%	82.77%	83.50%	85.80%	87.89%	91.40%	91.36%
Black	60.46%	69.11%	80.27%	77.72%	74.18%	79.68%	86.06%	87.15%	91.54%	89.59%	54.12%	61.41%	73.11%	75.14%	72.13%	79.35%	83.51%	85.86%	92.00%	89.07%
Hispanic	76.43%	67.65%	96.76%	82.00%	84.82%	63.64%	96.30%	90.79%	100.00%	97.14%	69.23%	56.25%	88.24%	78.95%	84.62%	63.64%	96.30%	89.47%	100.00%	97.14%
White	84.02%	83.26%	86.84%	87.97%	91.89%	90.04%	89.33%	89.26%	90.52%	93.00%	77.51%	70.37%	81.27%	81.03%	89.20%	87.91%	87.76%	89.50%	89.88%	92.31%
Students w/ Disabilities	96.61%	84.56%	90.74%	81.82%	85.83%	87.50%	81.67%	86.15%	91.30%	92.75%	96.49%	82.09%	90.74%	81.82%	82.76%	87.50%	81.36%	84.62%	91.30%	92.65%
Eco Disadvantaged	64.83%	72.35%	81.60%	81.37%	80.71%	81.45%	82.76%	86.35%	91.26%	91.41%	55.31%	64.29%	76.97%	75.91%	79.69%	79.93%	80.22%	86.19%	91.34%	90.70%
English Learners	62.50%	48.00%	88.33%	88.64%	69.57%	69.79%	72.50%	93.75%	93.55%	96.97%	50.00%	40.00%	86.67%	85.71%	65.22%	66.67%	70.00%	93.75%	93.55%	96.97%
Division																				
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR
All	74.33%	75.60%	82.93%	80.13%	84.67%	85.09%	87.10%	88.48%	89.80%	90.80%	66.63%	67.69%	75.66%	76.59%	80.35%	83.41%	85.60%	87.47%	89.67%	89.99%
Black	69.09%	73.80%	80.02%	76.89%	80.95%	83.76%	87.70%	88.45%	89.48%	87.10%	62.87%	69.07%	71.91%	75.53%	75.59%	83.04%	85.91%	87.07%	89.97%	85.85%
Hispanic	59.88%	59.03%	78.86%	78.59%	84.68%	71.11%	87.22%	91.36%	97.01%	96.70%	48.78%	50.00%	71.43%	73.33%	81.67%	71.11%	84.13%	90.74%	97.01%	96.67%
White	81.53%	78.58%	85.31%	82.19%	87.87%	88.68%	87.09%	88.09%	88.94%	92.80%	72.39%	66.43%	78.29%	76.24%	84.01%	85.59%	86.19%	87.86%	87.82%	92.31%
Students w/ Disabilities	96.23%	84.44%	88.40%	76.74%	83.03%	85.71%	85.59%	85.85%	87.93%	88.80%	96.12%	82.29%	87.63%	76.15%	81.13%	83.17%	85.32%	84.11%	87.93%	84.49%
Eco Disadvantaged	69.37%	73.08%	81.10%	78.01%	83.41%	85.26%	84.85%	85.66%	89.03%	91.30%	59.31%	66.73%	75.17%	75.53%	80.63%	83.01%	83.33%	84.81%	89.54%	90.39%
English Learners	43.57%	47.58%	68.63%	81.41%	74.44%	75.00%	75.00%	94.39%	95.65%	97.50%	37.14%	42.42%	64.00%	78.95%	71.11%	73.17%	72.97%	93.88%	95.59%	97.53%

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.

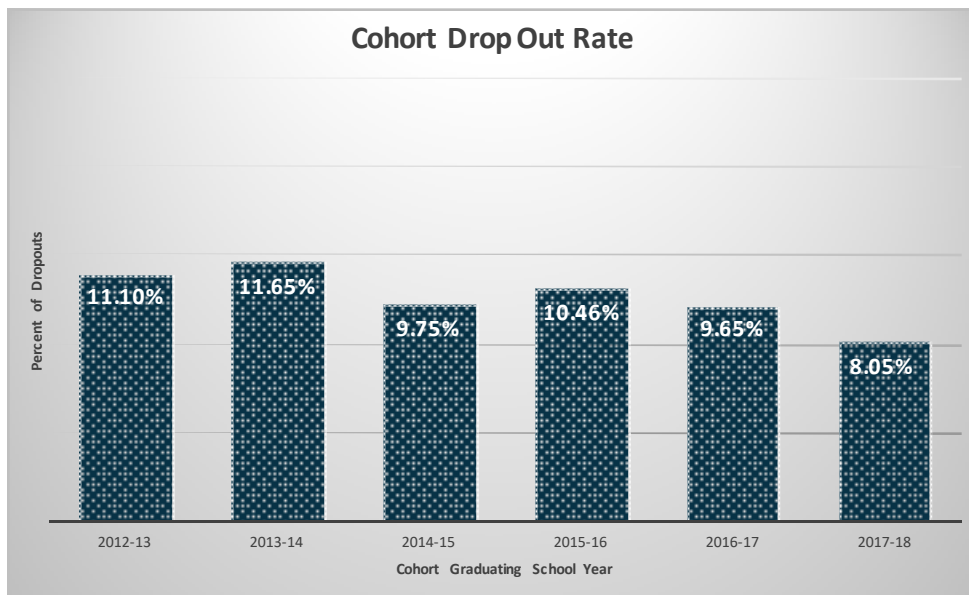
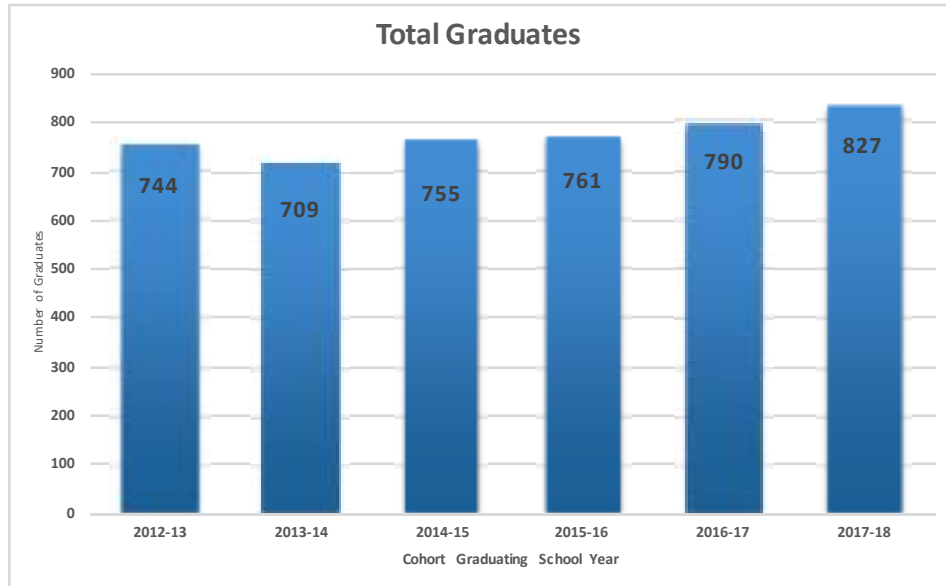
OGR = On-time Graduation Rate is Virginia's official graduation rate [includes Advanced, Standard, Modified Standard, Special and General Achievement (GAD) diplomas]. Special students with plans in place may be allowed to "slide" into the next year's cohort.

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

Graduation Rates 2009-2018

William Fleming	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	56.68%	64.88%	64.08%	65.52%	68.57%	73.21%	75.19%	78.44%	78.85%	78.49%
Black	59.35%	71.38%	62.31%	66.67%	70.00%	76.19%	80.99%	80.42%	79.60%	75.32%
Hispanic	33.33%	36.84%	54.76%	60.71%	70.59%	80.00%	66.67%	71.43%	85.71%	78.33%
White	54.79%	52.34%	63.21%	60.00%	58.95%	68.49%	67.37%	73.08%	72.64%	78.43%
Students w/ Disabilities	24.39%	34.38%	16.33%	19.23%	20.00%	18.60%	19.57%	22.22%	28.00%	31.94%
Eco Disadvantaged	52.90%	62.25%	64.78%	64.45%	71.43%	75.51%	74.39%	75.63%	80.11%	80.08%
English Learners	24.39%	30.00%	54.00%	48.78%	59.38%	55.88%	57.50%	68.89%	79.49%	83.05%
Patrick Henry	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	58.73%	58.86%	71.88%	71.11%	75.60%	76.80%	76.13%	80.30%	83.43%	83.26%
Black	42.08%	51.88%	65.32%	66.30%	64.97%	69.57%	72.73%	75.52%	85.45%	78.38%
Hispanic	57.14%	43.75%	88.24%	72.22%	80.77%	60.87%	81.48%	88.89%	100.00%	88.57%
White	69.97%	64.85%	75.00%	73.24%	83.40%	83.03%	81.78%	82.28%	80.65%	85.71%
Students w/ Disabilities	25.00%	19.40%	40.35%	23.53%	24.59%	27.78%	16.07%	26.56%	36.23%	36.36%
Eco Disadvantaged	42.32%	54.09%	66.88%	63.52%	70.44%	68.68%	68.06%	76.69%	80.71%	81.06%
English Learners	37.50%	48.00%	55.56%	64.29%	62.16%	59.52%	50.00%	95.45%	84.85%	86.84%
Division	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	57.68%	61.53%	68.35%	68.60%	72.40%	75.21%	75.71%	79.46%	81.45%	81.00%
Black	52.44%	62.57%	63.67%	66.51%	67.87%	72.91%	77.39%	78.27%	82.50%	76.67%
Hispanic	40.91%	40.00%	64.41%	65.22%	75.00%	69.77%	72.73%	77.36%	91.04%	82.11%
White	64.92%	61.05%	71.79%	69.42%	76.72%	79.71%	77.64%	80.00%	78.25%	83.57%
Students w/ Disabilities	24.53%	24.24%	29.25%	21.67%	22.52%	23.23%	17.65%	24.77%	32.77%	34.06%
Eco Disadvantaged	47.97%	57.92%	65.85%	63.97%	70.93%	71.86%	71.20%	76.26%	80.48%	80.63%
English Learners	28.07%	40.00%	54.65%	55.07%	60.87%	57.89%	53.85%	77.61%	81.94%	84.54%

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.



Source: Virginia Department of Education OGR Reports

Free or Reduced Meals

<i>Elementary Schools</i>	Actual FY 2017		Actual FY 2018		Actual FY 2019 *	
	Free	Reduced	Free	Reduced	Free	Reduced
Crystal Spring Elementary	54	12	58	10	63	20
Fairview Elementary	532	-	560	-	605	-
Fallon Park Elementary	642	-	672	-	660	-
Fishburn Park Elementary	183	37	167	32	311	-
Garden City Elementary	286	-	288	-	287	-
Grandin Court Elementary	83	19	96	15	99	18
Highland Park Elementary	361	-	359	-	389	-
Hurt Park Elementary	389	-	365	-	406	-
Lincoln Terrace Elementary	298	-	354	-	365	-
Monterey Elementary	583	-	498	-	535	-
Morningside Elementary	302	-	284	-	287	-
Preston Park Elementary	506	-	530	-	528	-
Roanoke Academy Elementary	430	-	472	-	515	-
Round Hill Elementary	622	-	693	-	748	-
Virginia Heights Elementary	329	-	332	-	331	-
Wasena Elementary	127	8	121	11	232	-
Westside Elementary	760	-	754	-	791	-

<i>Middle Schools</i>	Actual FY 2017		Actual FY 2018		Actual FY 2019 *	
	Free	Reduced	Free	Reduced	Free	Reduced
Lucy Addison Middle	598	-	585	-	627	-
James Breckinridge Middle	565	-	610	-	695	-
John P. Fishwick Middle	576	-	547	-	547	-
James Madison Middle	305	24	310	17	600	-
Woodrow Wilson Middle	215	24	262	30	591	-

<i>High Schools</i>	Actual FY 2017		Actual FY 2018		Actual FY 2019 *	
	Free	Reduced	Free	Reduced	Free	Reduced
Patrick Henry High	935	94	1,059	92	1,972	-
William Fleming High	1,425	-	1,464	-	1,709	-

<i>Programs & Special Schools</i>	Actual FY 2017		Actual FY 2018		Actual FY 2019 *	
	Free	Reduced	Free	Reduced	Free	Reduced
Noel C. Taylor Leaning Academy	81	-	87	-	170	-
Forest Park Academy	115	-	99	-	248	-

<i>Total Free Lunch Approvals</i>	11,302	11,626	14,311
<i>Total Reduced Lunch Approvals</i>	218	207	38
<i>Total Average Daily Memberships</i>	13,591	13,616	14,884
<i>Percentage Free Lunch</i>	83.16%	85.38%	96.15%
<i>Percentage Reduced Lunch</i>	1.60%	1.52%	0.26%

* FY 2019 - Free Eligibility/Reduced Lunch based on February 2019
 FY 2017 & FY 2018 based off Fall Memberships as reported to the Department of Education

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

2019-2020 School Year Calendar

7/4 - Holiday

8/20 - First Student Day

9/2 - Labor Day (no school)

10/18 - Two hour early dismissal (students only)

10/21 – Professional Development Day (no school for students)

11/5 - Parent Teacher Conference Day (no school for students)

11/27 - Non-Student/Non-Teacher Day

11/28 & 11/29 – Holiday (no school)

12/20 – Two hour early dismissal (students only)

12/21 thru 1/3 - Winter Break

1/6 - Teachers and students return from Winter Break

1/20 - Martin Luther King Jr. Day (no school)

2/14 - Professional Development Day (no school for students)

2/17 - Parent Teacher Conference Day (no school for students)

3/12 - Two hour early dismissal (students only)

3/13 - Professional Development Day (no school for students)

4/6 thru 4/10 - Spring Break

4/13 – Holiday (no school)

4/14 – Staff and students return

5/25 - Holiday (no school)

6/3 - Two hour early dismissal (students only). Last Student Day

6/4 – 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
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.
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.
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.
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 standards for student achievement.
VDOE	Virginia Department of Education
VRS	Virginia Retirement System

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