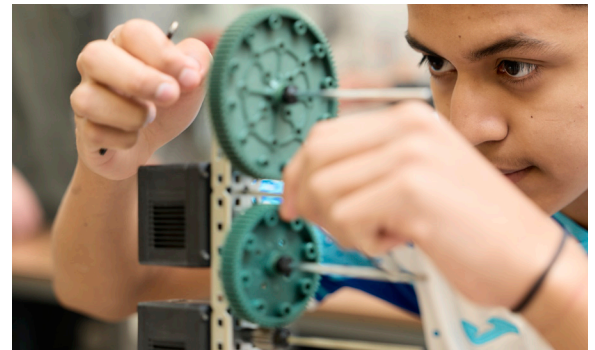


School Board of the City of Roanoke, Virginia
Component Unit of the City of Roanoke, Virginia

2025-2026 BUDGET



201 Campbell Avenue, SW
Roanoke, VA 24011
www.rcps.info

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PHOTO CREDITS

Cover and Section Divide: Our students and staff

Photographs by the Roanoke City Schools Department of Communications and Public Relations

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

2025-2026 Budget
Covering the Fiscal Year
Beginning July 1, 2025 and
Ending June 30, 2026

Roanoke City School Board

Eli C. S. Jamison, Ph.D., Chairperson
Franny Apel, Vice Chairperson
Michael L. Cherry, II
Christopher T. Link
Auraliz C. Quintana
Deidre E. Trigg
Joyce W. Watkins

Verletta White, Ed.D., Superintendent

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

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EXECUTIVE SUMMARY



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Profile of the School Division

Roanoke City Public Schools (RCPS) is a progressive, urban school division located in the heart of the Blue Ridge Mountains in the City of Roanoke, Virginia. Roanoke is located at the southern end of the Shenandoah Valley, approximately 170 miles west of Richmond and 235 miles southwest of Washington, DC. Roanoke City's population estimate per the 2024 Census is 97,912. Roanoke is the largest city in Virginia west of Richmond, and makes up one-third of the population in the Roanoke Metropolitan Statistical Area (MSA), which includes the surrounding counties of Botetourt, Craig, Franklin and Roanoke, the City of Salem, and the Town of Vinton. The total population of the Roanoke MSA as of the 2024 Census is 315,749.

In the 2024-25 school year, RCPS provided a comprehensive program of study for 13,883 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, the Roanoke Technical Education Center (ROTEC), the Charles W. Day Technical Education Center (DAYTEC), two alternative education programs, adult education, and preschool programs for at-risk children.

A significant enrollment increase was experienced in 2019-20, but the Coronavirus (COVID-19) pandemic quickly halted that progress. As expected, RCPS experienced a significant decrease in enrollment in 2020-21 due to the disruptions caused by the pandemic. Fall membership fluctuated throughout the pandemic response period but that downward trend reversed in 2024-25. Funded Average Daily Membership (ADM), which is the membership count used by the Virginia Department of Education to calculate state basic aid funding, increased between 2020-21 and 2021-22, decreased again in 2022-23 and then increased slightly in 2023-24. The first significant growth since before the pandemic was realized in 2024-25. Funded ADM was 12,903.94 which is 114.54 more than Funded ADM in 2023-24.

Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 38.5% of students are black, 28.7% are white, 22.7% are Hispanic, 6.6% are two or more races, and 3.6% are Asian or another race. The diversity of this school system has broadened over the last decade. Ten years ago, 83% of the student population was either white or black. Today those primary groups together make up only 67% of the RCPS student population.

In 2024-25, all RCPS students qualified for free or reduced-price school lunches based on the overall needs in the 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, the level of student need led RCPS to apply and receive approval to expand participation and include all but two school sites in the CEP program. The final two schools were added as CEP schools at the beginning of the 2020-21 school year, making it possible for all RCPS students to have access to free breakfast and lunch daily without having to apply or prove individual family need.

RCPS is working to improve student achievement and counter the challenges that have grown tremendously in the pandemic's aftermath. The struggle to access basic needs such as food and shelter is very real for many RCPS students. Growing numbers of students and adults are reporting mental health challenges, up to and including thoughts of suicide. Disruptive, threatening, and even violent behavior on the part of students and adults has also escalated. These experiences are not unique to Roanoke, and we, like other school divisions across the United States, are engaged in meeting these challenges head-on by providing a variety of supports to help our students achieve success.

How RCPS is going about this important work is outlined in *The Roadmap to Student Success*, Roanoke City Public Schools' 2022-2028 Strategic Plan. As stated in the plan, the school system's vision is "to provide all students with a strong educational foundation that enables them to become lifelong learners and contributing members and leaders of the global community." The RCPS mission is to provide "an inclusive and equitable, student-centered culture that empowers lifelong learning. Through meaningful, relevant, and engaging learning opportunities, we will empower all students to dream, excel, and meet their full potential to benefit our city and its citizens." RCPS believes that we owe it to our children to set a very high bar.

It is important to note that the Strategic Plan was intentionally established as a six-year plan so it could be revisited after two complete years for a status review and any updates that may be needed. 2024-25 is the year in which the plan has been reviewed and adjusted. This process was still ongoing as the 2025-26 budget was being developed, so any strategic plan updates will not be reflected until the 2026-27 budget development process.

The School Division's strategic plan, in effect at the time of budget development, is divided into seven pathways, with established goals within each pathway to guide our efforts and measure progress and success.

Pathway 1 - Early Literacy. RCPS will ensure students are reading at or above grade level by the end of third grade.

Pathway 2 - Academics. RCPS will eliminate achievement and opportunity gaps, while simultaneously accelerating academic growth for every student in reading and math.

Pathway 3 - Post-Secondary Success. RCPS will improve access to and achievement in advanced courses and career and technical education (CTE) programs for every student. RCPS will also increase on-time graduation rates overall and by reporting group.

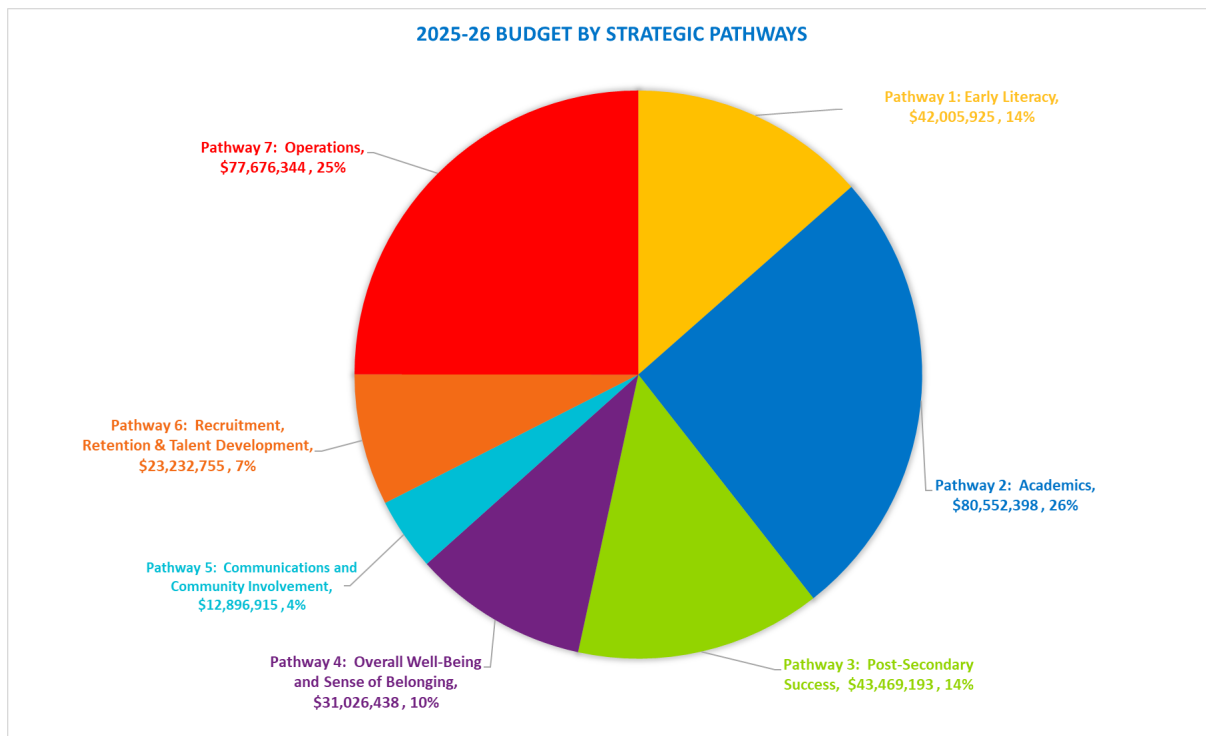
Pathway 4 - Overall Well-Being and Sense of Belonging. RCPS will foster inclusive, safe, and welcoming learning communities for students, staff, and families. RCPS will also invest in the whole child by promoting student participation in the arts and co/extra-curricular activities that interest them, such as athletics and school clubs.

Pathway 5 - Communications and Community Engagement. RCPS will openly communicate with all students, families, and the community, utilizing multiple relevant channels and languages, and providing timely information. This will foster a sense of belonging and involvement in the education and well-being of our students. RCPS will facilitate family outreach and engagement opportunities that foster an inclusive culture for students, families, and our community.

Pathway 6 - Recruitment, Retention, and Talent Development. RCPS will actively recruit talent to create and retain a highly effective and diverse workforce. RCPS will know our employees, learn what matters to them, and align our support to their specific needs.

Pathway 7 - Operations. RCPS will be good stewards of the budget, the environment, and in providing equitable and universal access to safe, healthy, and secure school and work facilities. RCPS's outsourced vendor services will meet the expectations outlined in contractual agreements.

The expenditure budget, including all funds, is reflected below by Strategic Plan pathways.



Source: Roanoke City Public Schools, Accounting Department

Roanoke City School Board and Administrative Leaders

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 2024-25 School Board of the City of Roanoke includes (in the order pictured from left to right below) Christopher T. Link, Deidre E. Trigg, Dr. Eli C.S. Jamison, Ph.D., Chairperson; Franny Apel, Vice Chairperson; Michael L. Cherry, II, Joyce W. Watkins, and Auraliz C. Quintana.

2024-2025 Roanoke City School Board



Beginning in 2022-23, two student representative positions were added to the School Board. Rising seniors are invited to apply and one representative from each of the city's two high schools is selected by the School Board to serve a one-year term. These are non-voting positions, but representatives are invited to participate fully in all public meetings and bring the student voice and perspective to the decision-making process. These positions were held in 2024-25 by William Dewire from Patrick Henry High School and Ja'Zyah English-Bey from William Fleming High School.

Superintendent of Schools

Dr. Verletta White was appointed Superintendent of Roanoke City Public Schools effective July 1, 2020. As a results-driven, student-centered leader, Dr. White always puts the needs of children first. She has dedicated her life to public service, specifically to serving students, their families, and the community at large. Dr. White is an experienced and highly respected visionary leader. She was voted the Virginia Region Six Superintendent of the Year by peer superintendents, and was announced April 24, 2023 at the Virginia Association of School Superintendents' Spring Conference as Virginia Superintendent of the Year for 2024.



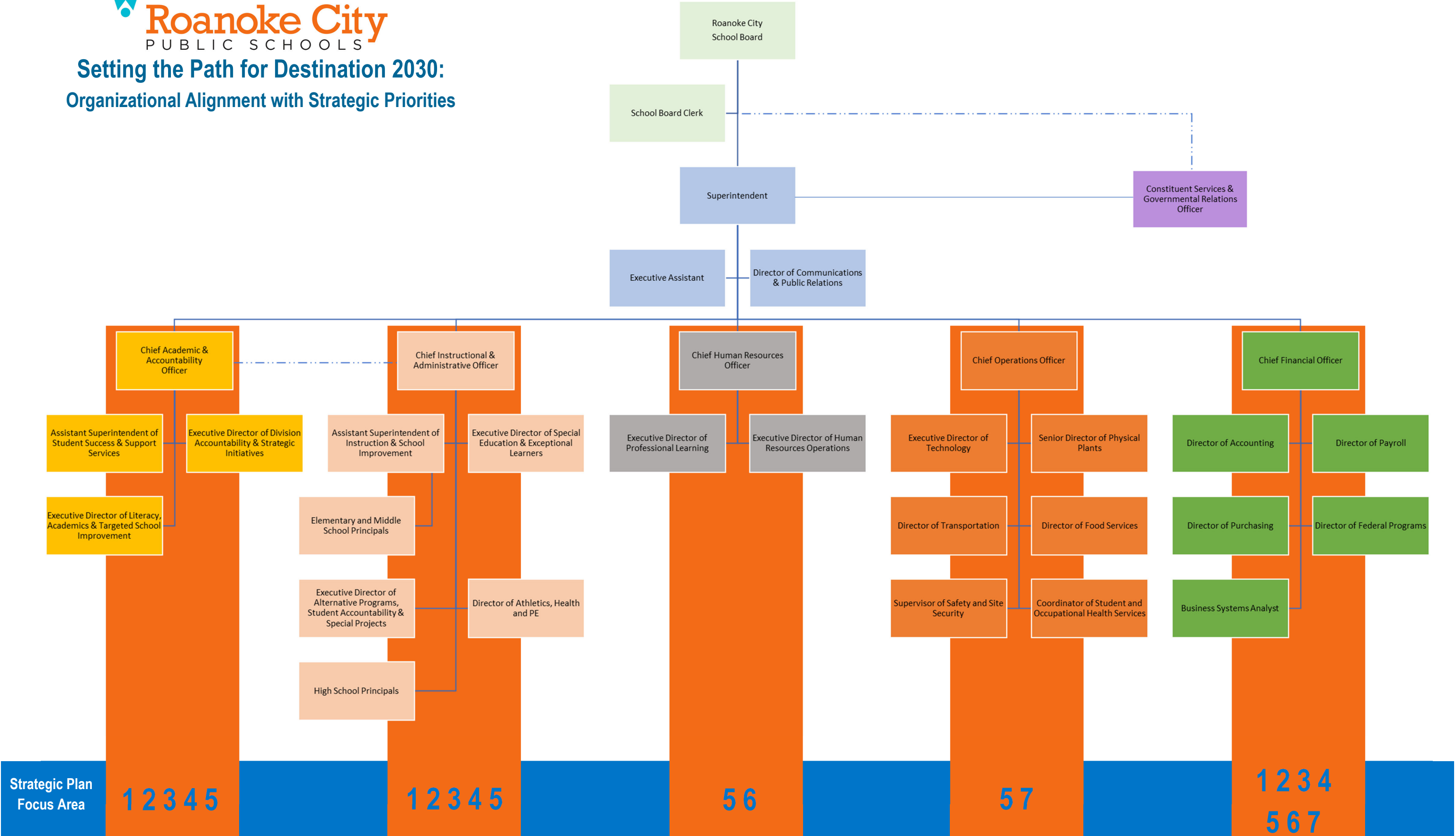
The School Division's core leadership team for 2025-26 includes the administrators listed below. The Organizational Chart on the following page is the current chart as of this document's printing in June 2025.

Dr. Cyndi Williams – Chief Academics and Accountability Officer
 Ms. Kathleen Jackson – Chief Financial Officer
 Mr. Dominick McKee – Chief Human Resources Officer
 Mr. Archie Freeman – Chief Instructional and Administrative Officer
 Mr. Chris Perkins – Chief Operations Officer



Roanoke City
PUBLIC SCHOOLS

**Setting the Path for Destination 2030:
Organizational Alignment with Strategic Priorities**





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 2024–2025.

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



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'.

Ryan S. Stechschulte
President

A handwritten signature in black ink, reading 'James M. Rowan'.

James M. Rowan, CAE, SFO
CEO/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. To meet its obligations under this state timeline, the City of Roanoke requires by City Code § 33 that the School Board (and other boards and departments) provide a budget estimate to the city manager no later than March 15. This March 15 deadline was met during 2025-26 budget development.

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 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.

The School Board reports the following major governmental funds:

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

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 *Grants Fund* is a special revenue fund that accounts for the proceeds of specific revenue sources (other than the 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 *Capital Fund* was established during the 2021-22 fiscal year to provide the school division with the ability to commit funds for the purpose of capital outlays, including the acquisition or construction of capital facilities and other capital assets, and to be able to separately account for such funding and expenditures. Projects funded through bond issuance are not accounted for in this fund, nor are debt service payments made. Bonds are issued by the City of Roanoke, not the school division, so bonds issued for school construction projects are accounted for by the City of Roanoke. Anything to be funded by general funds that remain available at year-end, or other general funds approved to be used for capital outlays, are accounted for in the Capital Fund. Please note the availability of prior-year education funding for such uses is under discussion by City Council at present which could change the use of this fund going forward.

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 the categories defined by the Virginia Department of Education (VDOE). 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 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 cover 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. Previously, by policy, the City Council guaranteed 40% of local tax revenue, excluding local taxes for particular purposes, would be used to support schools.

However, that policy has been changed in 2024 and 2025, and for the 2025-26 budget year, the City's adopted budget includes no increase in budgeted funds for schools. The amended policy now states that "up to 40%" of local tax revenue would be budgeted for schools annually.

- **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 United States Department of Agriculture (USDA) Food Program reimbursements, and funding through Federal grants and entitlement programs such as Title I-A and Individuals with Disabilities Education Act (IDEA) Special Education funding.
- **OTHER AGENCIES** revenue includes any revenue anticipated from other government agencies or organizations. For RCPS, this primarily includes payments from other participating school divisions for Roanoke Valley Governor's School tuition (RCPS hosts the Governor's School and is the fiscal agent).
- **CHARGES FOR SERVICES** includes anticipated revenue from cafeteria sales, tuition paid by other school divisions for special education classes for low-incidence populations hosted by RCPS, and payments for summer school classes.
- **ATHLETICS** includes anticipated gate receipts from athletic events throughout the year.
- **OTHER REVENUE** encompasses all other sources of non-sustaining revenue, which can vary from year to year and is estimated from actual and current year trends. This can include interest income, donations, rebates from health insurance, and revenue share from recycling.

Budget Development Timeline

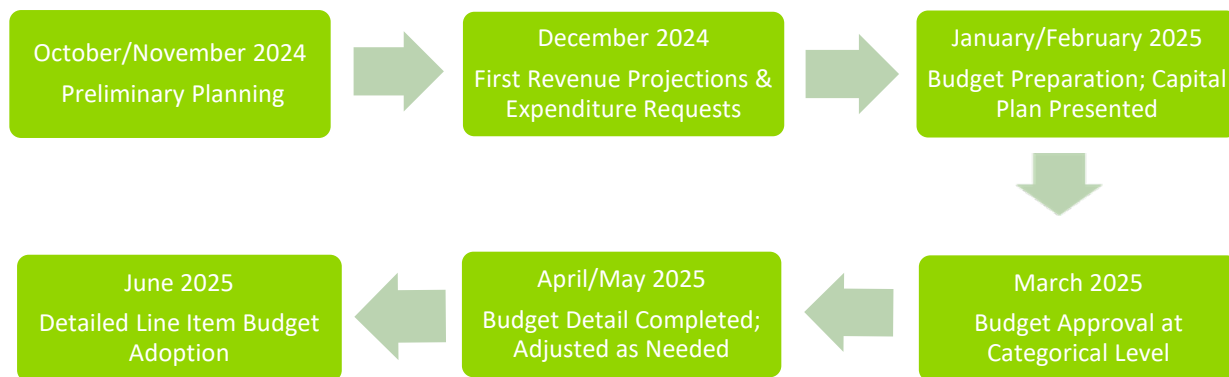
Budget development begins each fall with a review of the cost implications of various potential employee salary increases and the solicitation of non-personnel budget requests from budget managers. The budget requests include completing a questionnaire that guides budget managers through the budget development process to better ensure alignment with the Strategic Plan. Initial 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 2025-26 marks the second year of the current biennium. The Virginia General Assembly convened its regular session on January 8, 2025, and the Governor's proposed budget went to both houses for action. On February 2, 2025 the Virginia Senate and House of Delegates each decided on their own amended versions of the budget. Both amendments included more funding for public education than was included in the introduced budget. Both houses included \$3.8 million more than introduced. On March 6, 2025 the General Assembly approved a compromise budget. The Governor did not approve this budget and sent it back to the General Assembly with several recommended amendments. A final budget was ultimately approved by the General Assembly and the Governor on May 2, 2025.

Roanoke City Council similarly reviews revenue adjustments throughout its budget process leading up to budget adoption, which for the 2025-26 budget took place on May 12, 2025. Unfortunately the City Council also took action at that meeting to change its long-standing policy on school funding for the second time in two years. In 2024-25 the policy went from a revenue-sharing agreement where by the schools were funded by 40% of actual revenue each year, to a set budgeted amount of 40% of projected revenue. If revenue exceeded budget, the schools were no

longer guaranteed to receive 40% of that variance. If revenue came in under budget, RCPS would then only receive 40% of the lower actual amount. On May 12, 2025, the policy's intent was reversed from one that guarantees a certain portion of local tax revenue supports education, to one that instead puts a cap on how much taxpayer money would support the schools.

The School Board is committed to transparency in the budget development process, and budget discussion takes place at every meeting and workshop held between January and March, prior to approval of the preliminary budget at the categorical level on or before March 14. Public comment is welcomed at every board meeting, plus a special Public Hearing on the budget is publicized and held in advance of the March approval. The final detailed budget is then completed and presented to the School Board on or before June 30. The School Board typically approves the subsequent year budget at its regularly scheduled June meeting, which for the 2025-26 budget, was June 10, 2025. Given the significant changes to the prioritization of education funding by city leadership, budget discussions occurred throughout the spring including in 2024: October 22 and December 10; and in 2025: January 14 and 28, February 11, 25, 27, March 3 and 11, April 8 and 22, May 13 and 27, and June 10.



Fiscal Year (FY) 2025-2026 Adopted Budget Including Expenditures and Transfers Out (Transfers out impact the fund from which they are being transferred like an expenditure, so it is helpful for budget managers to see the expenditures and transfers for which they are responsible together, as is reflected here and on the subsequent page.)

All Funds

FUND	FY 2025-26 Budget
GENERAL FUND	\$272,277,717
GRANTS FUND	\$30,750,657
FOOD SERVICES FUND	\$13,092,794
CAPITAL FUND	\$1,000,000
TOTAL ALL FUNDS	\$317,121,168

Fiscal Year (FY) 2025-2026 Adopted Expenditure Budget (transfers reported separately.)

All Funds

FUND	FY 2025-26 Budget
GENERAL FUND	\$267,444,333
GRANTS FUND	\$29,469,904
FOOD SERVICES FUND	\$12,945,731
CAPITAL FUND	\$1,000,000
TOTAL ALL FUNDS	\$310,859,968

2025-2026 Roanoke City Public Schools Categorical Budget

REVENUE CATEGORY	ADOPTED BUDGET FY 2025-26	EXPENDITURE CATEGORY	ADOPTED BUDGET FY 2025-26
State	\$ 130,063,212	Instruction	
State Sales Tax	20,571,610	Expenditures	\$188,762,621
Total State Revenue	150,634,822	Transfers to Grant Fund-Local Share	4,327,627
Other Revenue	2,750,000		193,090,248
Total Non-City	153,384,822	Administration, Attendance, Health and Technology	
City Funds	106,900,961	Expenditures	21,338,339
Total Athletics Revenue	240,000	Transfers to/from Grant Fund-Local Share/Indirect	505,757
Total Operating Revenue	260,525,783		21,844,096
Interfund Transfer from Food Services Fund	147,063	Transportation	
Interfund Transfer from Grants Fund	1,280,753	Expenditures	16,105,234
		Transfers to Grant Fund-Local Share	-
			16,105,234
TOTAL GENERAL FUND BEFORE USE OF FUND BALANCE	261,953,599	Operations and Facilities	
FUNDS REQUIRED FROM UNASSIGNED FUND BALANCE	10,324,118	Expenditures	25,363,548
		Transfers to Grant Fund-Local Share	-
TOTAL GENERAL FUND REVENUE BUDGET	\$272,277,717		25,363,548
		Debt Service	
		Expenditures	13,187,881
		Transfers from Grant Fund-Restricted Share	-
			13,187,881
		Subtotal - General Fund (Excluding Athletics)	269,591,007
		Athletics	2,686,710
		TOTAL GENERAL FUND EXPENDITURE BUDGET	\$272,277,717
FOOD SERVICES FUND			
Food Services Revenue	12,360,235	FOOD SERVICES FUND	
FUNDS REQUIRED FROM FUND BALANCE	732,559	Expenditures	12,945,731
TOTAL FOOD SERVICES FUND	\$13,092,794	Transfers to General Fund - Indirect Costs	147,063
		TOTAL FOOD SERVICES FUND	\$13,092,794
GRAND TOTAL FUNDS	\$285,370,511		
		GRAND TOTAL FUNDS	\$285,370,511
GRANTS FUND			
Grant/Restricted Sources Revenue	25,917,273	GRANTS FUND	
Transfers from General Fund - Local Match	4,833,384	Expenditures	29,469,904
TOTAL GRANTS FUND	\$30,750,657	Transfers to General Fund - Indirect Costs	1,280,753
		TOTAL GRANTS FUND	\$30,750,657
GRAND TOTAL FUNDS	\$316,121,168		
		GRAND TOTAL FUNDS	\$316,121,168
CAPITAL FUND			
Capital Source Revenue	-	CAPITAL FUND	
FUNDS REQUIRED FROM FUND BALANCE	1,000,000	Expenditures	1,000,000
TOTAL CAPITAL FUND	\$1,000,000	Transfers to General Fund	-
		TOTAL CAPITAL FUND	\$1,000,000
GRAND TOTAL FUNDS	\$317,121,168		
		GRAND TOTAL FUNDS	\$317,121,168

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 recommended format in which all transfers are clearly identified. The total budget, General Fund Budget, restricted Grants Fund Budget, Food Services Fund Budget, and Capital Fund Budget are outlined by state-defined category and object code.

ROANOKE CITY PUBLIC SCHOOLS
2025-26 TOTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ACTUAL FY 2023-24	AMENDED BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29
REVENUE SOURCES:								
CITY OF ROANOKE	\$ 88,930,471	\$ 99,027,420	\$ 102,839,462	\$ 106,900,961	\$ 106,900,961	\$ 110,107,990	\$ 113,411,230	\$ 116,813,567
COMMONWEALTH OF VIRGINIA	115,847,291	132,785,782	148,908,845	155,604,093	159,311,436	162,397,575	165,648,855	168,969,155
FEDERAL GOVERNMENT	57,407,820	65,720,274	47,246,549	26,856,005	27,401,871	27,499,886	28,314,613	28,878,547
OTHER AGENCIES	653,339	692,993	907,919	681,000	695,530	709,441	723,629	738,102
CHARGES FOR SERVICES	941,363	1,011,255	1,665,733	1,040,892	1,603,492	1,651,597	1,674,871	1,698,494
ATHLETICS	202,185	248,622	241,671	200,000	240,000	242,400	244,824	247,272
OTHER REVENUE	1,307,585	2,611,380	2,690,954	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
TOTAL REVENUES	\$ 265,290,054	\$ 302,097,726	\$ 304,501,133	\$ 293,932,951	\$ 298,803,291	\$ 305,258,889	\$ 312,668,022	\$ 319,995,137
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ 90,895,777	\$ 114,106,588	\$ 122,390,549	\$ 124,049,620	\$ 129,382,041	\$ 131,386,817	\$ 136,026,279	\$ 138,121,548
PERSONNEL BENEFITS	47,762,182	53,345,841	55,365,546	57,596,881	62,061,085	62,641,522	64,044,447	64,767,254
PURCHASED SERVICES	13,498,661	12,800,560	14,017,799	14,919,045	16,513,169	16,512,906	16,629,158	17,051,156
INTERNAL SERVICES	62,021	63,927	83,269	107,448	117,755	118,743	119,943	121,155
OTHER CHARGES	1,010,645	1,204,494	3,830,454	3,646,859	3,039,032	3,075,013	3,101,759	3,130,129
MATERIALS AND SUPPLIES	8,298,707	5,321,470	5,092,289	6,068,479	5,242,298	5,579,146	5,137,609	5,191,444
CAPITAL OUTLAY	3,056,371	1,230,745	4,371,545	814,442	811,663	821,958	832,425	793,066
TOTAL INSTRUCTION	164,584,364	188,073,625	205,151,451	207,202,774	217,167,043	220,136,105	225,891,620	229,175,752
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	6,888,056	7,405,660	7,814,477	8,413,649	8,658,032	8,787,645	8,918,680	9,051,680
PERSONNEL BENEFITS	3,225,025	3,638,816	4,003,497	4,236,894	4,549,146	4,594,637	4,640,385	4,709,693
PURCHASED SERVICES	2,324,718	3,161,197	3,339,297	4,094,500	4,085,604	4,124,810	4,164,408	4,204,402
INTERNAL SERVICES	13,440	7,907	8,140	14,450	15,580	15,736	15,893	16,052
OTHER CHARGES	946,300	2,673,155	1,256,738	1,612,384	1,609,825	1,625,823	1,644,431	2,158,301
MATERIALS AND SUPPLIES	1,759,226	2,025,761	1,707,319	2,201,182	2,335,654	2,358,521	2,381,616	2,404,942
CAPITAL OUTLAY	1,394,593	582,418	566,139	2,321,357	1,053,620	1,484,974	1,238,808	1,242,681
TOTAL ADMIN, ATTENDANCE, & HEALTH	16,551,358	19,494,914	18,695,607	22,894,416	22,307,461	22,992,146	23,004,221	23,787,751
TRANSPORTATION:								
PERSONNEL	221,785	304,911	598,085	261,844	280,332	284,537	288,805	293,137
PERSONNEL BENEFITS	107,817	119,020	159,571	125,873	107,283	108,356	109,440	110,534
PURCHASED SERVICES	10,066,279	10,595,844	11,268,937	14,241,680	14,787,819	14,935,697	15,085,054	15,235,905
INTERNAL SERVICES	132	-	-	300	250	253	256	259
OTHER CHARGES	2,167	1,583	1,462	5,000	3,500	3,535	3,570	3,606
MATERIALS AND SUPPLIES	413,708	693,909	822,412	992,723	914,050	923,191	932,423	941,747
CAPITAL OUTLAY	3,441	16,566	10,847	21,000	12,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	10,815,329	11,731,833	12,861,314	15,648,420	16,105,234	16,260,569	16,424,648	16,590,390
OPERATIONS & FACILITIES:								
PERSONNEL	6,622,729	8,712,507	9,344,963	10,249,348	10,322,053	10,476,573	10,632,987	10,791,747
PERSONNEL BENEFITS	2,987,714	3,197,377	3,295,852	3,638,291	4,017,745	4,057,922	4,098,402	4,139,287
PURCHASED SERVICES	3,716,753	3,563,601	2,985,095	2,787,388	3,458,667	3,493,254	3,528,187	3,563,469
INTERNAL SERVICES	53	-	-	-	-	-	-	-
OTHER CHARGES	3,881,129	4,956,243	4,965,608	5,134,657	5,288,595	5,337,101	5,390,132	5,443,693
MATERIALS AND SUPPLIES	1,633,740	1,768,341	1,306,295	1,455,846	1,467,120	1,481,791	1,496,609	1,511,575
CAPITAL OUTLAY	17,011,610	22,740,557	11,715,266	763,981	905,729	914,786	923,934	933,173
TOTAL OPERATIONS & FACILITIES	35,853,728	44,938,626	33,613,079	24,029,511	25,459,909	25,761,427	26,070,251	26,382,944
FOOD SERVICES:								
PERSONNEL	227,851	246,147	265,275	503,730	623,836	636,313	649,039	662,020
PERSONNEL BENEFITS	67,015	79,208	87,849	148,360	151,327	151,327	154,354	157,441
PURCHASED SERVICES	9,181,687	10,634,236	10,711,889	11,491,000	11,486,000	11,658,290	11,833,164	12,010,661
INTERNAL SERVICES	2,310	103	208	400	400	406	412	418
OTHER CHARGES	39,440	67,289	78,476	133,470	22,600	22,939	23,283	23,632
MATERIALS AND SUPPLIES	22,255	84,469	81,904	91,400	149,535	151,778	154,055	156,366
CAPITAL OUTLAY	266,518	200,435	306,948	650,000	515,000	215,000	218,225	221,498
TOTAL FOOD SERVICES	9,807,076	11,311,887	11,532,549	13,011,435	12,945,731	12,836,053	13,032,532	13,232,036
ATHLETICS:								
PERSONNEL	806,366	891,982	863,120	926,978	976,424	991,070	1,005,936	1,021,026
PERSONNEL BENEFITS	146,978	152,575	116,975	139,810	173,686	175,423	177,177	178,949
PURCHASED SERVICES	321,965	442,367	541,220	730,000	864,500	873,145	881,876	890,695
INTERNAL SERVICES	3,658	3,610	1,470	8,500	4,000	4,040	4,080	4,121
OTHER CHARGES	209,933	216,460	221,895	262,376	253,400	255,934	258,493	261,078
MATERIALS AND SUPPLIES	258,066	331,161	305,774	378,700	337,700	341,077	344,488	347,933
CAPITAL OUTLAY	60,543	80,311	72,068	124,000	77,000	77,770	78,548	79,333
TOTAL ATHLETICS	1,807,509	2,118,466	2,122,522	2,570,364	2,686,710	2,718,459	2,750,598	2,783,135
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	12,674,638	12,686,378	12,753,544	11,833,528	13,187,881	12,847,586	12,411,079	12,411,079
TOTAL DEBT SERVICE	12,674,638	12,686,378	12,753,544	11,833,528	13,187,881	12,847,586	12,411,079	12,411,079
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	213,658	1,922,666	1,120,412	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	33,046	-	20,572	-	-	-	-	-
MATERIALS AND SUPPLIES	-	25,175	37,460	-	-	-	-	-
CAPITAL OUTLAY	5,935,198	4,186,726	6,617,434	17,874,219	1,000,000	218,750	-	-
TOTAL CAPITAL FUND	6,181,902	6,134,567	7,795,878	17,874,219	1,000,000	218,750	-	-
TOTAL EXPENDITURES	\$ 258,275,904	\$ 296,490,296	\$ 304,525,944	\$ 315,064,667	\$ 310,859,968	\$ 313,771,095	\$ 319,584,949	\$ 324,363,087
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	\$ 36,105,100	\$ 18,992,103	\$ 10,589,954	\$ 6,192,128	\$ 6,261,200	\$ 5,969,848	\$ 5,775,591	\$ 5,846,251
TRANSFERS TO OTHER FUNDS	(36,105,100)	(18,992,103)	(10,589,954)	(6,192,128)	(6,261,200)	(5,969,848)	(5,775,591)	(5,846,251)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE:								
BEGINNING BALANCE	\$ 47,751,575	\$ 54,765,725	\$ 60,373,155	\$ 60,348,344	\$ 39,216,628	\$ 27,159,951	\$ 18,647,745	\$ 11,730,819
INCREASE/(DECREASE) OF FUND BALANCE	7,014,150	5,607,430	(24,810)	(21,131,716)	(12,056,677)	(8,512,206)	(6,916,927)	(4,367,949)
TOTAL FUND BALANCE, END OF YEAR	\$ 54,765,725	\$ 60,373,155	\$ 60,348,344	\$ 39,216,628	\$ 27,159,951	\$ 18,647,745	\$ 11,730,818	\$ 7,362,870

ROANOKE CITY PUBLIC SCHOOLS
2025-26 GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL	ACTUAL	ACTUAL	AMENDED	ADOPTED	FORECASTED	FORECASTED	FORECASTED
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
REVENUE SOURCES:								
CITY OF ROANOKE	\$ 88,930,471	\$ 99,027,420	\$ 102,839,462	\$ 106,900,961	\$ 106,900,961	\$ 110,107,990	\$ 113,411,230	\$ 116,813,567
COMMONWEALTH OF VIRGINIA	108,667,823	123,504,822	125,387,295	140,184,573	150,634,822	153,647,518	156,720,468	159,854,877
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	107,841	83,955	136,858	100,000	100,000	100,000	100,000	100,000
ATHLETICS	202,185	248,622	241,671	200,000	240,000	242,400	244,824	247,272
OTHER REVENUE	1,306,166	2,610,800	2,690,954	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
TOTAL REVENUES	\$ 199,214,486	\$ 225,475,619	\$ 231,296,240	\$ 250,035,534	\$ 260,525,783	\$ 266,747,908	\$ 273,126,522	\$ 279,665,716
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ 73,167,973	\$ 89,527,140	\$ 94,177,281	\$ 104,289,534	\$ 112,530,753	\$ 114,751,391	\$ 119,042,672	\$ 120,781,652
PERSONNEL BENEFITS	40,121,148	43,498,431	44,399,283	48,781,387	53,867,796	54,549,338	55,784,822	56,334,327
PURCHASED SERVICES	8,954,048	9,392,105	10,755,949	12,076,487	14,704,333	14,851,376	14,999,890	15,448,460
INTERNAL SERVICES	42,750	53,323	68,950	105,090	115,353	116,507	117,672	118,849
OTHER CHARGES	500,168	686,738	2,643,807	3,397,403	2,808,145	2,836,226	2,864,588	2,893,234
MATERIALS AND SUPPLIES	4,677,480	3,574,746	2,935,272	5,043,967	4,399,934	4,918,933	4,508,372	4,553,256
CAPITAL OUTLAY	230,632	246,147	222,516	413,876	336,308	339,671	343,068	346,499
TOTAL INSTRUCTION	127,694,199	146,978,630	155,203,058	174,107,744	188,762,622	192,363,442	197,661,084	200,476,277
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	6,571,242	7,037,714	7,508,370	8,362,180	8,606,564	8,735,662	8,866,697	8,999,697
PERSONNEL BENEFITS	3,091,136	3,503,046	3,886,881	4,217,240	4,529,492	4,574,787	4,620,535	4,689,843
PURCHASED SERVICES	1,845,818	2,764,452	3,190,875	3,929,500	3,920,604	3,959,810	3,999,408	4,039,402
INTERNAL SERVICES	13,440	7,907	8,140	14,450	15,580	15,736	15,893	16,052
OTHER CHARGES	943,596	2,661,441	1,237,120	1,602,384	1,599,825	1,615,823	1,634,431	2,148,301
MATERIALS AND SUPPLIES	1,674,591	1,887,791	1,696,654	2,152,182	2,286,654	2,309,521	2,332,616	2,355,942
CAPITAL OUTLAY	451,830	247,294	230,689	379,357	379,620	633,416	387,250	391,123
TOTAL ADMIN, ATTENDANCE, & HEALTH	14,591,653	18,109,645	17,758,729	20,657,293	21,338,339	21,844,755	21,856,830	22,640,360
TRANSPORTATION:								
PERSONNEL	221,785	301,911	595,835	261,844	280,332	284,537	288,805	293,137
PERSONNEL BENEFITS	107,817	118,797	159,403	125,873	107,283	108,356	109,440	110,534
PURCHASED SERVICES	9,129,395	10,028,956	11,268,937	14,241,680	14,787,819	14,935,697	15,085,054	15,235,905
INTERNAL SERVICES	132	-	-	300	250	253	256	259
OTHER CHARGES	2,167	1,583	1,462	5,000	3,500	3,535	3,570	3,606
MATERIALS AND SUPPLIES	413,708	693,909	822,412	992,723	914,050	923,191	932,423	941,747
CAPITAL OUTLAY	3,441	16,566	10,847	21,000	12,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	9,878,445	11,161,722	12,858,896	15,648,420	16,105,234	16,260,569	16,424,648	16,590,390
OPERATIONS & FACILITIES:								
PERSONNEL	6,587,031	8,493,618	9,161,412	10,200,810	10,273,515	10,427,618	10,584,032	10,742,792
PERSONNEL BENEFITS	2,971,250	3,174,833	3,272,646	3,628,383	4,007,922	4,048,001	4,088,481	4,129,366
PURCHASED SERVICES	2,526,565	2,655,884	2,679,749	2,787,388	3,458,667	3,493,254	3,528,187	3,563,469
INTERNAL SERVICES	53.0	-	-	-	-	-	-	-
OTHER CHARGES	3,843,706	4,912,166	4,919,094	5,096,657	5,250,595	5,303,101	5,356,132	5,409,693
MATERIALS AND SUPPLIES	1,308,462	1,408,809	1,234,145	1,455,846	1,467,120	1,481,791	1,496,609	1,511,575
CAPITAL OUTLAY	1,284,340	536,451	1,007,089	763,981	905,729	914,786	923,934	933,173
TOTAL OPERATIONS & FACILITIES	18,521,407	21,181,761	22,274,135	23,933,065	25,363,548	25,668,551	25,977,375	26,290,068
ATHLETICS:								
PERSONNEL	806,366	881,482	859,745	926,978	976,424	991,070	1,005,936	1,021,026
PERSONNEL BENEFITS	146,978	151,771	116,717	139,810	173,686	175,423	177,177	178,949
PURCHASED SERVICES	321,965	442,367	541,220	730,000	864,500	873,145	881,876	890,695
INTERNAL SERVICES	3,658	3,610	1,470	8,500	4,000	4,040	4,080	4,121
OTHER CHARGES	209,933	216,460	221,895	262,376	253,400	255,934	258,493	261,078
MATERIALS AND SUPPLIES	258,066	331,161	305,774	378,700	337,700	341,077	344,488	347,933
CAPITAL OUTLAY	60,543	80,311	72,068	124,000	77,000	77,770	78,548	79,333
TOTAL ATHLETICS	1,807,509	2,107,162	2,118,889	2,570,364	2,686,710	2,718,459	2,750,598	2,783,135
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	12,674,638	12,686,378	12,753,544	11,833,528	13,187,881	12,847,586	12,411,079	12,411,079
TOTAL DEBT SERVICE	12,674,638	12,686,378	12,753,544	11,833,528	13,187,881	12,847,586	12,411,079	12,411,079
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 185,167,851	\$ 212,225,298	\$ 222,967,251	\$ 248,750,414	\$ 267,444,333	\$ 271,703,362	\$ 277,081,613	\$ 281,191,308
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	\$ 3,318,548	\$ 3,722,484	\$ 3,771,228	\$ 1,576,847	\$ 1,427,816	\$ 1,435,901	\$ 1,440,923	\$ 1,446,118
TRANSFERS TO OTHER FUNDS	(34,857,788)	(17,615,297)	(9,048,442)	(4,615,281)	(4,833,384)	(4,533,947)	(4,334,668)	(4,400,133)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (31,539,240)	\$ (13,892,813)	\$ (5,277,214)	\$ (3,038,434)	\$ (3,405,568)	\$ (3,098,046)	\$ (2,893,745)	\$ (2,954,015)
FUND BALANCE:								
BEGINNING BALANCE	\$ 43,318,800	\$ 25,826,195	\$ 25,183,703	\$ 28,235,478	\$ 26,482,164	\$ 16,158,046	\$ 8,104,546	\$ 1,255,710
INCREASE/(DECREASE) OF FUND BALANCE	(17,492,605)	(642,492)	3,051,775	(1,753,314)	(10,324,118)	(8,053,500)	(6,848,836)	(4,479,607)
TOTAL GENERAL FUND BALANCE, END OF YEAR	\$ 25,826,195	\$ 25,183,703	\$ 28,235,478	\$ 26,482,164	\$ 16,158,046	\$ 8,104,546	\$ 1,255,710	\$ (3,223,897)

Adjusted for Restricted Fund Balance

Available Total General Fund Balance

Fund Balance Policy Reserve Fund Balance

Excess/(Under) Fund Balance

(5,379,914)	(379,914)	(379,914)	(379,914)	(379,914)
21,102,250	15,778,132	7,724,632	875,796	(3,603,811)
12,800,000	13,300,000	13,300,000	13,300,000	13,300,000
8,302,250	2,478,132	(5,575,368)	(12,424,204)	(16,903,811)

ROANOKE CITY PUBLIC SCHOOLS
2025-26 GRANTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ACTUAL FY 2023-24	AMENDED BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	7,009,418	9,112,304	23,313,566	15,243,656	8,462,450	8,532,680	8,707,749	8,890,330
FEDERAL GOVERNMENT	46,407,655	54,360,873	36,389,314	15,665,509	15,759,293	15,508,031	15,963,002	16,156,388
OTHER AGENCIES	653,339	692,663	907,919	681,000	695,530	709,441	723,629	738,102
CHARGES FOR SERVICES	500,264	463,074	1,085,075	500,000	1,000,000	1,015,000	1,030,225	1,045,678
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	1,419	580	-	-	-	-	-	-
TOTAL REVENUES	\$ 54,572,095	\$ 64,629,494	\$ 61,695,874	\$ 32,090,165	\$ 25,917,273	\$ 25,765,152	\$ 26,424,605	\$ 26,830,498
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ 17,727,804	\$ 24,579,448	\$ 28,213,268	\$ 19,760,086	\$ 16,851,288	\$ 16,635,426	\$ 16,983,607	\$ 17,339,896
PERSONNEL BENEFITS	7,641,034	9,847,410	10,966,263	8,815,494	8,193,289	8,092,184	8,259,625	8,432,927
PURCHASED SERVICES	4,544,613	3,408,455	3,261,850	2,842,558	1,808,836	1,661,530	1,629,268	1,602,696
INTERNAL SERVICES	19,271	10,604	14,319	2,358	2,402	2,236	2,271	2,306
OTHER CHARGES	510,477	517,756	1,186,647	249,456	230,887	238,787	237,171	236,895
MATERIALS AND SUPPLIES	3,621,227	1,746,724	2,157,017	1,024,512	842,364	660,213	629,237	638,188
CAPITAL OUTLAY	2,825,739	984,598	4,149,029	400,566	475,355	482,287	489,357	446,567
TOTAL INSTRUCTION	36,890,165	41,094,995	49,948,393	33,095,030	28,404,421	27,772,663	28,230,536	28,699,475
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	316,814	367,946	306,107	51,469	51,468	51,983	51,983	51,983
PERSONNEL BENEFITS	133,889	135,770	116,616	19,654	19,654	19,850	19,850	19,850
PURCHASED SERVICES	478,900	396,745	148,422	165,000	165,000	165,000	165,000	165,000
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	2,704	11,714	19,618	10,000	10,000	10,000	10,000	10,000
MATERIALS AND SUPPLIES	84,635	137,970	10,665	49,000	49,000	49,000	49,000	49,000
CAPITAL OUTLAY	942,763	335,124	335,450	1,942,000	674,000	851,558	851,558	851,558
TOTAL ADMIN, ATTENDANCE, & HEALTH	1,959,705	1,385,269	936,878	2,237,123	969,122	1,147,391	1,147,391	1,147,391
TRANSPORTATION:								
PERSONNEL	-	3,000	2,250	-	-	-	-	-
PERSONNEL BENEFITS	-	223	168	-	-	-	-	-
PURCHASED SERVICES	936,884	566,888	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	936,884	570,111	2,418	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	35,698	218,889	183,551	48,538	48,538	48,955	48,955	48,955
PERSONNEL BENEFITS	16,464	22,544	23,206	9,908	9,823	9,921	9,921	9,921
PURCHASED SERVICES	1,190,188	907,717	305,346	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	37,423	44,077	46,514	38,000	38,000	34,000	34,000	34,000
MATERIALS AND SUPPLIES	325,278	359,532	72,150	-	-	-	-	-
CAPITAL OUTLAY	15,727,270	22,204,106	10,708,177	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	17,332,321	23,756,865	11,338,944	96,446	96,361	92,876	92,876	92,876
FOOD SERVICES:								
PERSONNEL	-	3,500	2,625	-	-	-	-	-
PERSONNEL BENEFITS	-	263	197	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	-	3,763	2,822	-	-	-	-	-
ATHLETICS:								
PERSONNEL	-	10,500	3,375	-	-	-	-	-
PERSONNEL BENEFITS	-	804	258	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	-	11,304	3,633	-	-	-	-	-
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 57,119,075	\$ 66,822,307	\$ 62,233,088	\$ 35,428,599	\$ 29,469,904	\$ 29,012,930	\$ 29,470,803	\$ 29,939,742
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	\$ 3,494,292	\$ 3,269,619	\$ 1,778,726	\$ 4,615,281	\$ 4,833,384	\$ 4,533,947	\$ 4,334,668	\$ 4,400,133
TRANSFERS TO OTHER FUNDS	(947,312)	(1,076,806)	(1,241,512)	(1,276,847)	(1,280,753)	(1,286,169)	(1,288,470)	(1,290,889)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 2,546,980	\$ 2,192,813	\$ 537,214	\$ 3,338,434	\$ 3,552,631	\$ 3,247,778	\$ 3,046,198	\$ 3,109,244
FUND BALANCE:								
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCREASE/(DECREASE) OF FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL GRANTS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ROANOKE CITY PUBLIC SCHOOLS
2025-26 FOOD SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ACTUAL FY 2023-24	AMENDED BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	170,050	168,656	207,984	175,864	214,164	217,377	220,638	223,948
FEDERAL GOVERNMENT	11,000,165	11,359,401	10,857,235	11,190,496	11,642,578	11,991,855	12,351,611	12,722,159
OTHER AGENCIES	-	330	-	-	-	-	-	-
CHARGES FOR SERVICES	333,258	464,226	443,800	440,892	503,492	536,597	544,646	552,816
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 11,503,473	\$ 11,992,613	\$ 11,509,019	\$ 11,807,252	\$ 12,360,235	\$ 12,745,829	\$ 13,116,895	\$ 13,498,923
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	-	-	-	-	-	-	-	-
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL ADMIN, ATTENDANCE, & HEALTH	-	-	-	-	-	-	-	-
TRANSPORTATION:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	-	-	-	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	-	-	-	-	-	-	-	-
FOOD SERVICES:								
PERSONNEL	227,851	242,647	262,650	503,730	623,836	636,313	649,039	662,020
PERSONNEL BENEFITS	67,015	78,945	87,652	141,435	148,360	151,327	154,354	157,441
PURCHASED SERVICES	9,181,687	10,634,236	10,711,889	11,491,000	11,486,000	11,658,290	11,833,164	12,010,661
INTERNAL SERVICES	2,310	103	208	400	400	406	412	418
OTHER CHARGES	39,440	67,289	78,476	133,470	22,600	22,939	23,283	23,632
MATERIALS AND SUPPLIES	22,255	84,469	81,904	91,400	149,535	151,778	154,055	156,366
CAPITAL OUTLAY	266,518	200,435	306,948	650,000	515,000	215,000	218,225	221,498
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	9,807,076	11,308,124	11,529,727	13,011,435	12,945,731	12,836,053	13,032,532	13,232,036
ATHLETICS:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	-	-	-	-	-	-	-	-
DEBT SERVICE:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 9,807,076	\$ 11,308,124	\$ 11,529,727	\$ 13,011,435	\$ 12,945,731	\$ 12,836,053	\$ 13,032,532	\$ 13,232,036
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS TO OTHER FUNDS	(300,000)	(300,000)	(300,000)	(300,000)	(147,063)	(149,732)	(152,453)	(155,229)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (147,063)	\$ (149,732)	\$ (152,453)	\$ (155,229)
FUND BALANCE:								
BEGINNING BALANCE	\$ 4,432,775	\$ 5,829,172	\$ 6,213,661	\$ 5,892,953	\$ 4,388,770	\$ 3,656,211	\$ 3,416,255	\$ 3,348,165
INCREASE/(DECREASE) OF FUND BALANCE	1,396,397	384,489	(320,708)	(1,504,183)	(732,559)	(239,956)	(68,090)	111,658
TOTAL FOOD SERVICES FUND BALANCE, END OF YEAR	\$ 5,829,172	\$ 6,213,661	\$ 5,892,953	\$ 4,388,770	\$ 3,656,211	\$ 3,416,255	\$ 3,348,165	\$ 3,459,823
Fund Balance Reserve for three month average expenditures					3,273,199	3,246,446	3,296,246	3,346,816
Excess/(Under) Fund Balance					383,013	169,809	51,919	113,007

ROANOKE CITY PUBLIC SCHOOLS
2025-26 CAPITAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ACTUAL FY 2023-24	AMENDED BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	-	-	-	-	-	-	-	-
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	-	-	-	-	-	-	-	-
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ADMIN, ATTENDANCE, & HEALTH	-	-	-	-	-	-	-	-
TRANSPORTATION:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	-	-	-	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	-	-	-	-	-	-	-	-
FOOD SERVICES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	-	-	-	-	-	-	-	-
ATHLETICS:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	-	-	-	-	-	-	-	-
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	213,658	1,922,666	1,120,412	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	33,046	-	20,572	-	-	-	-	-
MATERIALS AND SUPPLIES	-	25,175	37,460	-	-	-	-	-
CAPITAL OUTLAY	5,935,198	4,186,726	6,617,434	17,874,219	1,000,000	218,750	-	-
TOTAL CAPITAL FUND	6,181,902	6,134,567	7,795,878	17,874,219	1,000,000	218,750	-	-
TOTAL EXPENDITURES	\$ 6,181,902	\$ 6,134,567	\$ 7,795,878	\$ 17,874,219	\$ 1,000,000	\$ 218,750	\$ -	\$ -
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	\$ 29,292,260	\$ 12,000,000	\$ 5,040,000	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 29,292,260	\$ 12,000,000	\$ 5,040,000	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE:								
BEGINNING BALANCE	\$ -	\$ 23,110,358	\$ 28,975,791	\$ 26,219,913	\$ 8,345,694	\$ 7,345,694	\$ 7,126,944	\$ 7,126,944
INCREASE/(DECREASE) OF FUND BALANCE	23,110,358	5,865,433	(2,755,878)	(17,874,219)	(1,000,000)	(218,750)	-	-
TOTAL CAPITAL FUND BALANCE, END OF YEAR	\$ 23,110,358	\$ 28,975,791	\$ 26,219,913	\$ 8,345,694	\$ 7,345,694	\$ 7,126,944	\$ 7,126,944	\$ 7,126,944

Budget Highlights

The key area of focus in developing the 2025-2026 budget has been meeting the staffing standards as required by the Virginia Standards of Quality (SOQs), and keeping class sizes as manageable as possible given enrollment growth. Last year, RCPS was able to incorporate into the local budget most positions and ongoing programs that had proven to be beneficial to students, after the federal pandemic-relief funding used to implement those programs expired. Unfortunately, the requirements to increase staffing, combined with the unexpected cut to the city's education funding policy, have required the school division to make difficult decisions about what programs and services can remain in the budget another year.

Revenue

Funding for public education from the Commonwealth of Virginia is primarily based on formulas dependent on the number of students each school division serves. Specifically, the funded Average Daily Membership (ADM), calculated March 31 of each year, is used. The state has identified certain Standards of Quality (SOQ) that are partially funded by state dollars. RCPS is required to pay the local share of funding for meeting those SOQs, plus fully fund out of local funds anything beyond those minimum standards that is necessary to truly meet the needs of students. The Commonwealth experienced significant revenue gains in recent years. This has improved state support for education, but the gulf between Virginia's education funding and the national average remains wide. Additionally, the antiquated funding formula continues to under-represent the staffing and supports that are truly needed to provide quality education.

RCPS has been able to make 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 that was in place through the 2023-24 school year. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS, for more than a decade, received 40% of annual local tax revenue from the City of Roanoke to fund public education. On May 13, 2024 the Roanoke City Council voted to change this policy so, beginning with the 2024-25 school year, schools would only receive 40% of budgeted local revenue and only if revenue meets or exceeds budgeted projections. RCPS can still apply to receive the full 40% of actual revenue in 2024-25, but it will be at the discretion of City Council as to whether they will provide that full funding or divert the difference between actual and budget to other city priorities. On May 12, 2025, City Council changed the city's school funding policy again, effectively ensuring the policy going forward will now do the opposite of what was originally intended. Instead of guaranteeing taxpayers that a set portion of their tax dollars will support public education, the policy now puts a cap on how much taxpayer money will support Roanoke schools. Additionally, the May 12, 2025 amendment provided no share of the projected local tax revenue increase to schools, and stated that funding for education in 2025-26 would be at the same level as was budgeted in 2024-25.

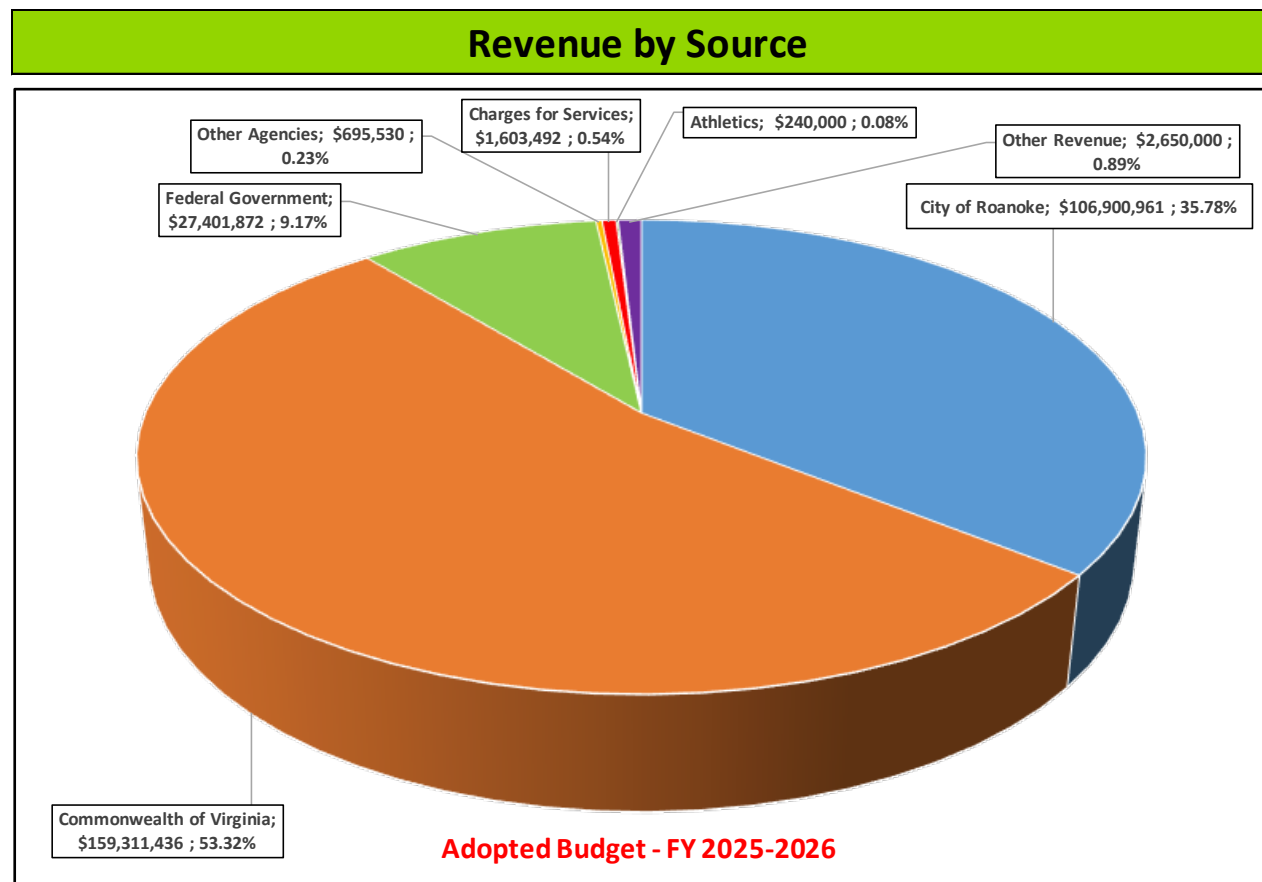
Federal funding for RCPS comes primarily in the form of entitlement grant funds, and all Federal funding is accounted for in the restricted Grants Fund or Food Services Fund. Projections for Fiscal Year (FY) 2026 grant awards do not vary significantly from prior years. A small portion of pandemic-relief federal funding was available and budgeted to spend through September 30, 2024 in the prior fiscal year, but those funds are now completely closed. 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 award has been received so we are assured continued funding at least into the coming fiscal year.

Federal Food Services reimbursements are expected to continue to increase, and cafeteria sales to hold steady, because all Roanoke City schools qualify under the USDA Community Eligibility Provision (CEP) to offer free breakfast and lunch to all students without requiring parents

to apply. Though the higher reimbursement rates put in place during the pandemic did not continue beyond 2021-22, RCPS has continued to see an increase in meal service and the associated federal reimbursements.

While there has been much news about staffing reductions at the U.S. Department of Education and potential efforts to disband that office all together, RCPS is not projecting a major change in federal funding at this time. This is due, in part, to the fact that existing federal funding programs already pass through the Virginia Department of Education and are managed and distributed to school divisions by the state. Another area that has received some attention is the qualifying criteria used in determining eligibility under CEP for free breakfast and lunch. Were that to change, it could result in certain schools no longer qualifying for school-wide meal support. No actual changes to the program have been implemented at this time. The school division will closely monitor these developments, however, as there is still much uncertainty surrounding federal funding and oversight.

Receipts from other agencies, interest income, and charges for service are unpredictable budget areas. During the pandemic years RCPS kept projections for these revenue categories fairly flat due to that added level of uncertainty. However, interest rates and other changes have led RCPS to more confidently anticipate higher than previously budgeted total revenue from these other sources. Other revenue areas that are also included are tuition from other participating school divisions 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 gate receipts from athletic events (General Fund). All other revenue not previously mentioned encompasses sources that are challenging to predict, including proceeds from the sale of recycled obsolete equipment and scrap material and donations.



Source: Roanoke City Public Schools, Accounting Department

Expenditures

In recent years, Roanoke City Public Schools has made a concerted effort to focus on improving employee pay. Given the sizeable increases in revenue budgeted for 2022-23 by both the state and the City of Roanoke, RCPS put significant raises into the 2022-23 budget. Maintaining this higher level of pay, and continuing with increases to remain as a market leader in the region has been a top priority. Unfortunately, the move by the City of Roanoke away from their prior funding commitment to schools has limited the school division's ability to continue these efforts to the same degree in 2025-26. This budget includes an average 2.5% raise for employees through a combination of moving employees up one step on their respective salary scales (typically there is 1.5% between steps) and then moving the entire scale up to arrive at an average of 2.5%. Particularly for those in teaching and comparable positions, it is standard in Virginia for the salary step to equal the employee's years of teaching experience, so it is important for that to reflect accurately as employees move through their careers. The Commonwealth of Virginia put the state share of a 3% raise in both years of the budget, so school divisions can access those dollars provided they average a 6% raise across the biennium. Because RCPS gave an average 3.5% raise in 2024-25, the 2.5% raise included in this budget will allow the school division to meet that requirement and qualify for that portion of state funding.

The Standards of Quality (SOQ) state requirement for supporting students who are English learners (EL) changed recently from a required ratio of 1 teacher for every 50 EL students to a tiered approach that takes the students' proficiency levels into consideration. Now, the required staffing ratios are as follows:

- 1 teacher for every 20 students at proficiency level 1
- 1 teacher for every 30 students at proficiency level 2
- 1 teacher for every 40 students at proficiency level 3
- 1 teacher for every 50 students at proficiency level 4
- 1 teacher for every 100 students at proficiency level off scale

Roanoke City Public Schools has a large population of students at proficiency level 1, resulting in a projection that approximately 40 new EL teachers would need to be added to remain compliant with state standards and keep our schools accredited. This is a significant impact both budgetarily and from a staffing perspective. Teacher shortages continue, so finding 40 new teachers with the appropriate credentials is a challenging task. These are the reasons RCPS is ending, at least for the foreseeable future, an elementary Spanish program that provides 30 minutes of Spanish instruction per week for elementary school students. The ability for these teachers to transition more seamlessly into an EL teaching position is a primary reason why this program was tapped to help the division meet this unprecedented need.

The percentage-of-salary employer contribution towards the Virginia Retirement System (VRS) is established at the beginning of each new biennium. For the 2022-2024 biennium, this rate was 16.62%. For the 2024-2026 biennium, the VRS board recommended a rate reduction to 14.21%. An important caveat, however, is that VRS also changed how it calculates the rates for employees on the hybrid retirement plan. This plan is a combination of a defined benefit or traditional pension plan, and a defined contribution plan. Since its inception, the hybrid rates were set at a maximum of the rate established by VRS so if an employee voluntarily contributed more to the defined contribution portion of their plan (increasing the employer contribution required), the required contribution to that employee's defined benefit portion of the plan would be reduced accordingly so the net total would not exceed the set rate. Going forward, VRS is separating the management of these portions of the plan. The rate employers must contribute to the defined benefit portion is 14.21% and any required employer share to the defined contribution portion of the plan is above and beyond that amount. Just over half of RCPS employees are in the hybrid VRS plan.

The average cost to the division, based on current elections by employees in the plan, is 15% of salary over all positions.

Health insurance is one of the biggest drivers of employee benefit costs annually. Because RCPS's health coverage is a self-insured plan, ultimately, the school division's costs are dependent on claims experience. Experience can vary widely from year to year, and in spite of efforts to control costs, increases are still expected. RCPS has budgeted based on an expectation that costs will increase 5.5% year-over-year for the plan year which will begin January 2026.

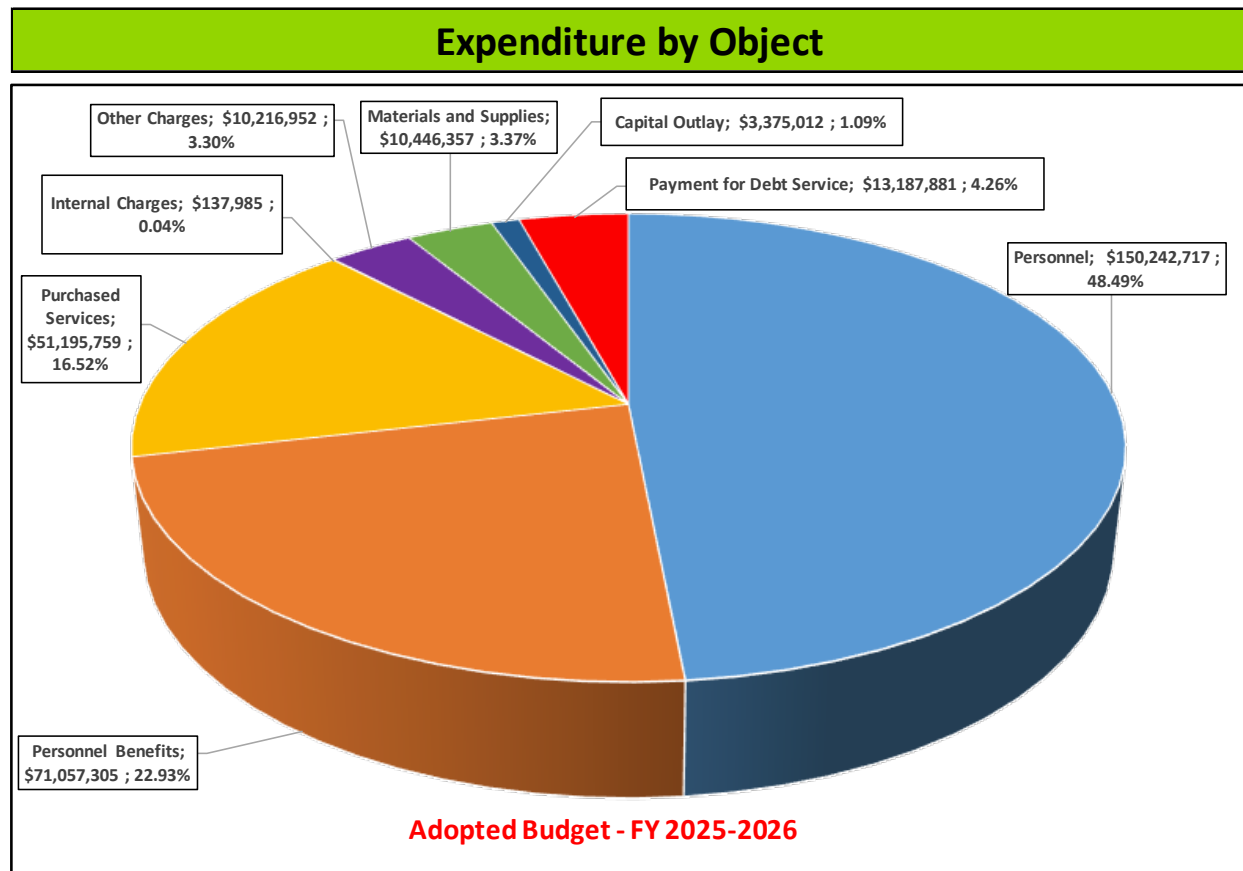
Changes to the expenditure budget within the Administration, Attendance, Health, and Technology category net to a decrease of approximately \$0.6 million compared to the 2024-25 budget. This is primarily due to the required local match for School Instructional Technology Series grant purchases being delayed from 2023-2024 into 2024-2025 but then leveled back out again in 2025-2026. This decrease was offset by increases in raises for existing positions.

Even before the pandemic, RCPS struggled to fill all vacant positions, but that challenge reached new heights in recent years. One area where RCPS, and most school divisions nationwide, particularly struggle is pupil transportation. With a new transportation provider in the 2024-2025 school year, RCPS has seen great improvement in students arriving on time for instruction. However, there continues to be challenges and escalation of costs for individualized transportation services provided in special circumstances. RCPS is reviewing these processes and reduced the budget in 2025-2026 for expected improvements in this area. Increased costs in transportation are related to an anticipated increase in vendor contract pricing but offset some by improvement in fuel prices.

The increase in costs budgeted for building operations and maintenance is related to pay increases and health insurance increases put in place for 2025-26, escalation of costs, and anticipated one-time capital improvements projects. The school division was considering a 10% reduction in budgeted funds for facility maintenance, but the School Board encouraged leaving those funds in place and using one-time money from fund balance to keep efforts going to allow more time for developing solutions before the 2026-27 budget cycle.

The Debt Service budget shows a \$1.4 million year-over-year increase based on the expected principal and interest payments due to existing capital projects, the most current being the replacement of Preston Park Elementary School. Additionally, principal and interest payments for energy improvement measures completed in 2020-21 through a lease-purchase agreement have been included. The City of Roanoke used Bond Anticipation Notes (BANs) in recent years to align borrowing with the timing of capital projects but did not use BANs in 2021-22 or beyond. The City of Roanoke decided to delay the 2022-23 bond issuance until the fall of the subsequent fiscal year. This delayed when those funds for FY2023 projects outlined in the Capital Improvement Plan, and indeed all subsequent years, are available. Large final payments of prior year bond funds were scheduled to be due in 2024-25, but the city intends to refinance those bonds at better interest rates, which is chiefly responsible for the anticipated reduction in costs in this area in future years.

Food Services costs associated with providing breakfast and lunch to students are budgeted to decrease in 2025-2026. Personnel costs increased for raises and additional cafeteria aide support that is funded 1/3 through Food Services and 2/3 through General Fund. This was offset by decreases in building rental following the restructuring of administrative offices and by decreases in the indirect cost allocation to the General Fund following the Virginia Department of Education audit. In addition, capital outlay decreased as RCPS has invested in keeping kitchen equipment up to date over the last few years with plans to lower that spending in the 2025-2026 budget year and subsequent years.



Source: Roanoke City Public Schools, Accounting Department

Personnel Resources

The school division's full and part-time positions, as experienced in three prior years (2021-22, 2022-23, and 2023-24), as projected for the current year (2024-25), and as budgeted for 2025-26, 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. It is important to note that prior year actual numbers include all filled positions, whereas 2024-25 and 2025-26 include both filled and vacant budgeted positions.

Classifications	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budgeted
Administrator	141	155	158	161	161
Classified	624	713	760	798	860
Part-Time	199	213	266	370	283
Professional	1,245	1,324	1,356	1,372	1,467
School Board	7	7	7	7	7
Total	2,216	2,412	2,547	2,708	2,778

Student Enrollment

Historical activity is the primary guide used to forecast student enrollment, with three-year rolling averages analyzed to help project future activity. Much of the school division's state funding is a factor of enrollment, as measured by ADM taken on March 31 each year. Our estimates of enrollment growth (or decline) are an important step in looking ahead to anticipated revenues and expenditures. RCPS looks at projections from the Weldon Cooper Center for Public Service, and those used for budgeting by the Virginia Department of Education, but often projects more conservatively than those organizations' outlooks would suggest. RCPS budgets based on an estimated ADM that is more consistent with the fluctuations in enrollment experienced in recent years. In 2024-25, though RCPS did experience an enrollment increase that exceeded budgetary projections, that experience resulted in revised VDOE projections for 2025-26 that seemed too risky to count on for budgeted state funding. As a result, RCPS is using a smaller funded ADM estimate than what the VDOE currently projects.

After a sizeable increase in student enrollment was experienced in 2019-20, RCPS initially expected that upward trend to continue. The COVID-19 pandemic led to the fear that enrollment would be down significantly across the state, so the 2020-21 projection was adjusted downward significantly. This proved correct, as the final March 31, 2021, ADM was only 12,827.72. RCPS did experience a rebound in enrollment in 2021-22, but that was followed by another dip in 2022-23. RCPS went through a period of fluctuations between increases and decreases, but with the overall trend continuing to be downward. However, the small changes in enrollment experienced in recent years gave way to a sizeable increase experienced in 2024-25. Funded ADM for 2024-25 was 12,903.94 or 114.54 more than the prior year.

	Sept. 30 Membership	March 31 ADM
2020-21	12,915.25	12,827.72
2021-22	13,033.75	12,941.26
2022-23	12,937.50	12,738.80
2023-24	12,955.00	12,789.40
2024-25	13,883.00	12,903.94

Given this volatility, estimating future enrollment and its impact on state funding is challenging. In keeping with the up-and-down trend in recent years, RCPS is projecting a year-over-year increase in funded ADM for 2025-26 that is slightly below the Virginia Department of Education's projection for 2025-26. No state estimates beyond 2025-26 are currently available.

	March 31 Forecasted ADM
2025-26	12,984.00
2026-27	13,009.00
2027-28	13,034.00
2028-29	13,059.00

Budget Forecast

The Commonwealth of Virginia adopts biennial budgets and 2025-26 is the second year in the two-year budget cycle. Projections of state funding for schools beyond 2025-26 will not be available until the next biennial budget is developed beginning in December 2025. As a result, RCPS

utilized a modest increase projection for state revenues beyond FY2026. The City of Roanoke is also forecasting continued growth in coming years, after a better-than-expected experience coming out of the COVID-19 pandemic and significantly-increased real estate property values. However, given the change the city has made to their school funding policy, RCPS must adjust its projections for future city funding accordingly.

Tax Rates and Trends

The City of Roanoke moved to a tax rate of \$1.22 per \$100.00 on real property in FY2016, and that rate has remained in place since that time. The real estate tax levy has increased from \$79.6 million to \$116.8 million during the ten-year period between FY2015 and FY2024. This also holds true for Public Service Corporations, with an increase from \$5.3 million to \$6.0 million during the same ten-year period. The personal property tax rate has remained at \$3.45 per \$100.00 for the last 10 years and the tax levy has increased from \$31.0 million to \$40.7 million during the ten-year period.

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ORGANIZATIONAL SECTION



We Are One #RCPS Proud

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 division in the heart of the Blue Ridge Mountains in the City of Roanoke, Virginia. Roanoke, the largest city in the Commonwealth of Virginia 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 City's population estimate, per 2024 U.S. Census data, is 97,912. This accounts for one-third of the population in the Roanoke Metropolitan Statistical Area (MSA), which also includes the surrounding counties of Botetourt, Craig, Franklin and Roanoke, the City of Salem, and the Town of Vinton.

RCPS has twenty-nine school and educational program locations serving students in grades pre-kindergarten through twelve, including seventeen elementary schools, five middle schools, two high schools, and five program schools. All program schools, the Roanoke Technical Education Center (ROTEC), the Charles W. Day Technical Education Center (DAYTEC), the Roanoke Valley Governor's School for Science and Technology, and two alternative education centers have students from both city high schools who attend, so their enrollment is counted at their home high school. The Governor's School is a regional program, so it also has students from neighboring districts who pay tuition to attend the part-day program.

The Charles W. Day Technical Education Center is the newest educational center within RCPS and opened in January of 2024. RCPS began working in October 2021 to consolidate administrative and operational functions, thereby making available the former Ruffner building that is adjacent to William Fleming High School (WFHS) so that career and technical education (CTE) classes could be offered on the campuses of both high schools. The ROTEC facility is on the campus of Patrick Henry High School (PHHS), which means that William Fleming students had to miss additional class time to travel to and from their CTE courses. Unsurprisingly, this resulted in significantly fewer William Fleming students participating in CTE courses than Patrick Henry students. This inequity has been remedied with the renovation and repurposing of the former Ruffner building, and the opening of DAYTEC has enabled expansion of CTE offerings to include barbering, HVAC (Heating, Ventilation, and Air Conditioning), landscaping, criminal justice, and enhancements to coding, cybersecurity, and sports medicine.

In the 2024–25 school year, Roanoke City Public Schools (RCPS) served 13,883 students across grades pre-kindergarten through twelve, based on fall membership counts. This represents an increase of 174 students compared to the previous year, indicating renewed enrollment growth. RCPS experienced a notable enrollment surge in 2019–20, but this momentum was interrupted by the COVID-19 pandemic, leading to a significant drop in 2020–21. Enrollment continued to decline at a slower rate in the following years. However, recent years have shown a positive turnaround in student numbers. In terms of Funded Average Daily Membership (ADM), the figure used by the Virginia Department of Education to determine state funding for K–12 students, for 2024-25, it is 12,903.94 which represents an increase of 114.54 students. While funded ADM increased between 2020–21 and 2021–22, it fluctuated in the years since. The increase in 2024–25 suggests a gradual recovery in state-funded enrollment, aligned with overall growth in student membership.

Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 38.5% of students are black, 28.7% are white, 22.7% are Hispanic, 6.6% are two or more races, and 3.6% are Asian or another race. The diversity of this school system has

broadened over the last decade. Ten years ago, 83% of the student population was either white or black. Today those primary groups together make up only 67% of the RCPS student population.

Though the overall enrollment of schools in Roanoke City has not changed significantly over the last decade, the needs of the students served have increased notably over that time. Total fall membership in 2024-25 was 1.7% more than in 2014-15; an increase of 234 students. In contrast, RCPS had 1,148 more English Learners in 2024-25 compared to 10 years earlier, an increase of 110%. Seventy-four more students were identified as experiencing homelessness than a decade ago, which represents a 28% increase. Nineteen percent (19%), or 385 more students with disabilities are being served in 2024-25 compared to the number served in 2014-15.

In 2024-25, all RCPS students qualified for free or reduced-price school lunches based on the overall needs in the 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, the level of student need led RCPS to apply and receive approval to expand participation and include all but two school sites in the CEP program. The final two schools were added as CEP schools at the beginning of the 2020-21 school year, making it possible for all RCPS students to have access to free breakfast and lunch daily without having to apply or prove individual family need.

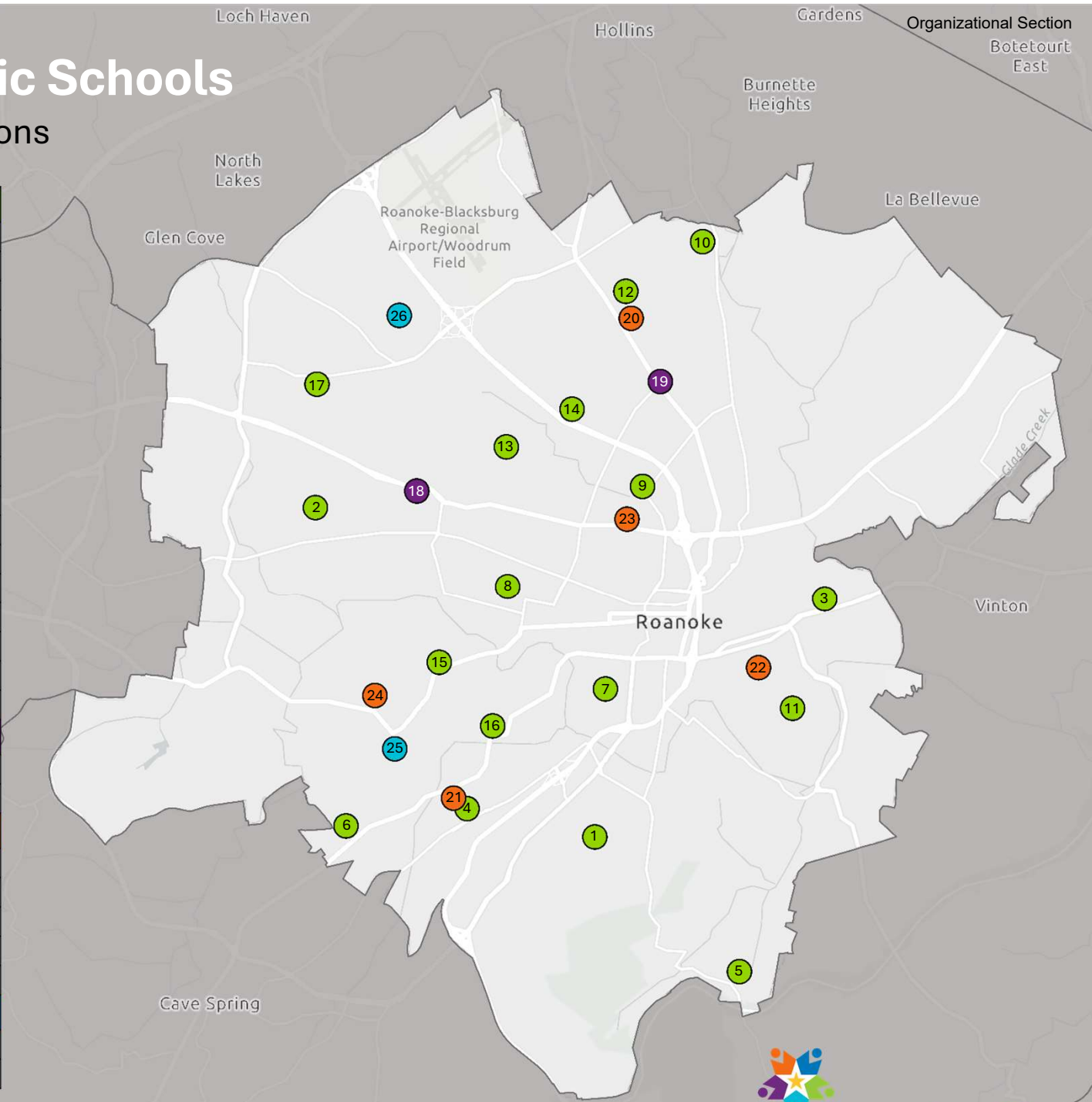
RCPS is working to improve student achievement and counter the challenges that have grown tremendously in the pandemic's aftermath. The struggle to access basic needs such as food and shelter is very real for many RCPS students. Growing numbers of students and adults are reporting mental health challenges, up to and including thoughts of suicide. Disruptive, threatening, and even violent behavior on the part of students and adults has also escalated. These experiences are not unique to Roanoke, and we, like other school divisions across the United States, are engaged in meeting these challenges head-on by providing a variety of supports to help our students achieve success.

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

Roanoke City Public Schools

School Locations

Locator ID	Elementary Schools	Enrollment
1	Crystal Spring	323
2	Fairview	481
3	Fallon Park	591
4	Fishburn Park	280
5	Garden City	304
6	Grandin Court	332
7	Highland Park	362
8	Hurt Park	321
9	Lincoln Terrace	287
10	Monterey	508
11	Morningside	279
12	Preston Park	535
13	Roanoke Academy	466
14	Round Hill	725
15	Virginia Heights	247
16	Wasena	247
17	Westside	626
Locator ID	Program Schools	Enrollment
18	Forest Park	124
19	Noel C. Taylor	90
Locator ID	Middle Schools	Enrollment
20	James Breckinridge	733
21	James Madison	596
22	John P. Fishwick	457
23	Lucy Addison	539
24	Woodrow Wilson	605
Locator ID	High Schools	Enrollment
25	Patrick Henry	1950
26	William Fleming	1925



Roanoke City Public Schools is the **20th** largest school division of the 132 school divisions in Virginia.



Virginia School Division Rankings by 2024-2025 Membership

Roanoke City Public Schools is the **20th** largest school division of the 132 school divisions in Virginia.

1	Fairfax County	23	Portsmouth City	45	Tazewell County	67	Fredericksburg City	89	Bristol City	111	Middlesex County
2	Prince William County	24	Williamsburg-James City County	46	Orange County	68	Giles County	90	King William County	112	Northumberland County
3	Loudoun County	25	Rockingham County	47	Warren County	69	New Kent County	91	Poquoson City	113	Franklin City
4	Virginia Beach City	26	Fauquier County	48	Gloucester County	70	Carroll County	92	Greensville County	114	Essex County
5	Chesterfield County	27	Augusta County	49	Accomack County	71	Manassas Park City	93	Clarke County	115	Sussex County
6	Henrico County	28	Montgomery County	50	Caroline County	72	Russell County	94	Buckingham County	116	Lancaster County
7	Chesapeake City	29	Bedford County	51	King George County	73	Radford City	95	Prince Edward County	117	Buena Vista City
8	Stafford County	30	Culpeper County	52	Petersburg City	74	Fluvanna County	96	Dickenson County	118	Norton City
9	Arlington County	31	Pittsylvania County	53	Halifax County	75	Waynesboro City	97	Martinsville & Nottoway (tied)	119	West Point
10	Norfolk City	32	Campbell County	54	Charlottesville City	76	Colonial Heights City	98	Charlotte County	120	Bland County
11	Newport News City	33	Lynchburg City	55	Botetourt County	77	Lee County	99	Floyd County	121	Mathews County
12	Spotsylvania County	34	Manassas City	56	Pulaski County	78	Page County	100	Amelia County	122	Rappahannock County
13	Richmond City	35	Washington County	57	Winchester City	79	Alleghany Highlands	101	Madison County	123	Surry County
14	Hampton City	36	Henry County	58	Scott County	80	Greene County	102	Lunenburg County	124	King and Queen County
15	Hanover County	37	Harrisonburg City	59	Dinwiddie County	81	Staunton City	103	Westmoreland County	125	Colonial Beach
16	Alexandria City	38	Prince George County	60	Smyth County	82	Falls Church City	104	Grayson County	126	Lexington City
17	Suffolk City	39	Franklin County	61	Powhatan County	83	Goochland County	105	Nelson County	127	Charles City County
18	Frederick County	40	Wise County	62	Salem City	84	Rockbridge County	106	Galax City	128	Bath County
19	Albemarle County	41	Shenandoah County	63	Hopewell City	85	Appomattox County	107	Richmond County	129	Craig County
20	Roanoke City	42	Danville City	64	Mecklenburg County	86	Southampton County	108	Brunswick County	130	Highland County
21	Roanoke County	43	Isle of Wight County	65	Amherst County	87	Buchanan County	109	Northampton County	131	Dept. of Juvenile Justice
22	York County	44	Louisa County	66	Wythe County	88	Patrick County	110	Cumberland County	132	VA School for the Deaf and Blind

RCPS administrators and faculty believe that all students are capable of meeting high expectations, and the continued strength of the division-wide on-time graduation rate (OGR) is evidence of that. For the past five years, the OGR has averaged 88% across the division. This is up from 86% a decade ago.

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 helped RCPS plan during the budget process and tied the fortunes of the City and the Schools together in a positive way. Annually, a year-end true-up occurred based on actual final revenue totals, and the total funding for schools increased or decreased accordingly, depending on whether tax revenues met, exceeded, or fell below budgeted projections. This ensured that school funding was truly 40% of actual revenues from the relevant local taxes.

On May 13, 2024, the Roanoke City Council voted to change their School Funding Policy to reduce the amount of local tax revenue that would be guaranteed to support public education. The funding policy was changed to provide 40% of budgeted revenue for schools, but in the event that actual revenue exceeds budget, the schools would no longer be guaranteed to receive 40% of that variance. The school division would have to apply to City Council and compete against other city priorities for a possible share of up to 40% of that variance. In the event that actual local tax revenues are lower than budget, the school division will only receive 40% of actual revenue received and will have to return funds to the city to ensure school funding does not exceed 40% of actual revenue received in a down-turn year. This policy change went into effect in the 2024-2025 fiscal year.

On May 12, 2025 the Roanoke City Council again modified their School Funding Policy. Now, instead of committing a certain portion of local tax revenue to education (40%), the policy puts a cap on the portion of local revenue that will support schools by changing the policy to read “up to 40%” of local tax revenue, and to further specify that for the 2025-26 budget year, the school division would receive no share of the increased revenue projected.

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 up to three consecutive three-year terms. The School Board hires the Superintendent of Schools to carry out the day-to-day management of school operations.

Roanoke City School Board 2024-2025



Left to right: Christopher T. Link, Deidre E. Trigg, Dr. Eli C.S. Jamison, Chairperson; Franny Apel, Vice Chairperson; Michael L. Cherry II, Joyce W. Watkins, and Auraliz C. Quintana.

Beginning in 2022-23, two student representative positions were added to the School Board. Rising seniors are invited to apply and one representative from each of the city's two high schools is selected by the School Board to serve a one-year term. These are non-voting positions, but representatives are invited to participate fully in all public meetings and bring the student voice and perspective to the decision-making process. These positions were held in 2024-25 by William Dewire from Patrick Henry High School and Ja'Zyah English-Bey from William Fleming High School.

Superintendent Verletta White, Ed.D.



A results-driven, student-centered, visionary leader, Dr. Verletta White was appointed Superintendent of Roanoke City Public Schools (RCPS) on July 1, 2020. She has been recognized regionally and nationally for her ability to bring together communities for the benefit of students. In 2023, she was named Virginia's 2024 State Superintendent of the Year, Virginia's Region VI Superintendent of the Year, and was also touted as one of the five superintendents in the nation to watch by K-12 Dive.

Often referring to Roanoke City as "the sweetest City on earth," Dr. White is involved and engaged within the community. She serves on boards and advisory councils for many local, regional, and state organizations.

Dr. White holds a Bachelor of Science degree in education from Towson University, a Master of Arts degree in leadership in teaching from the Notre Dame of Maryland University, and a Doctor of Education degree in urban educational leadership from Morgan State University.

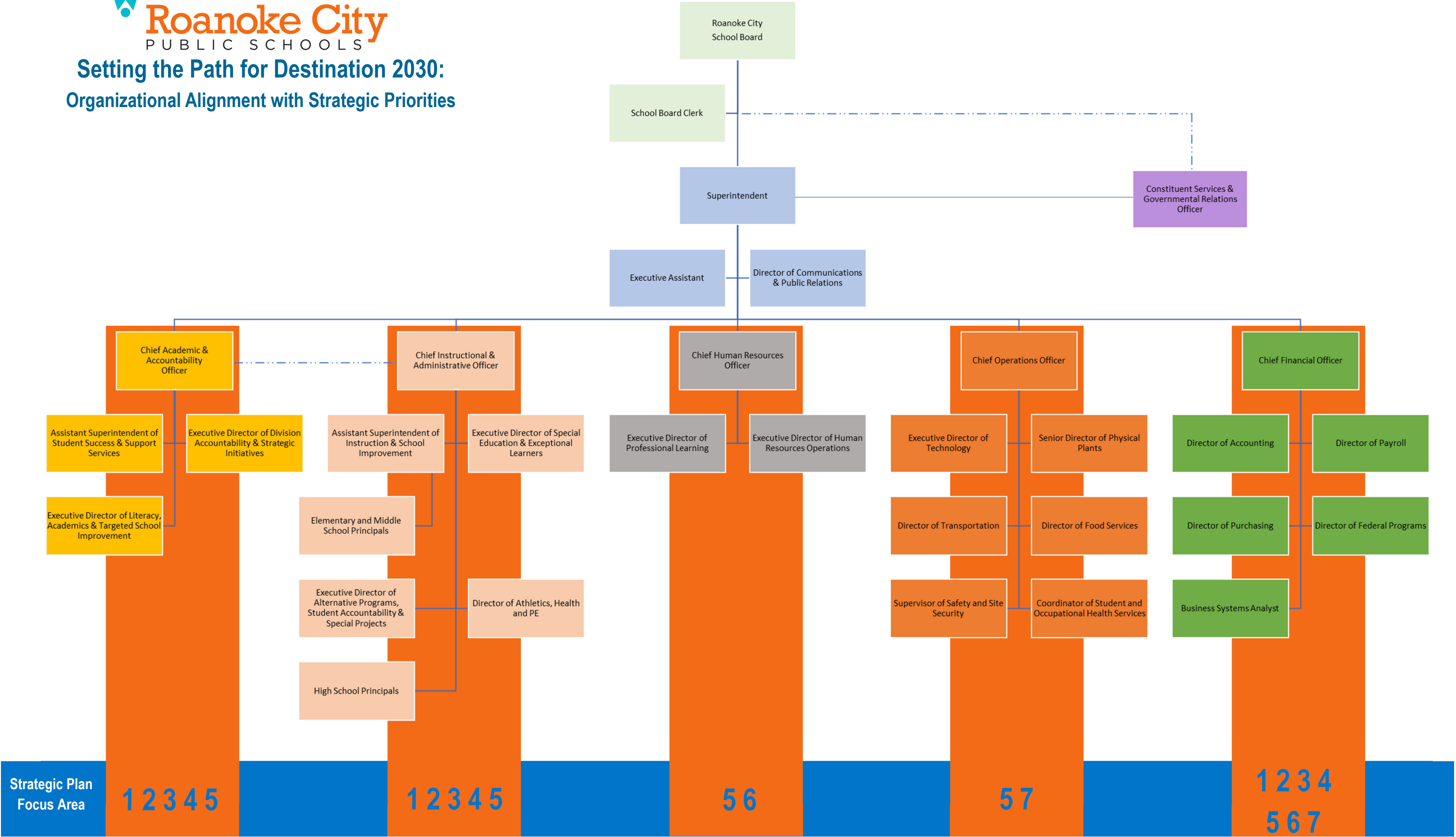
The School Division's District Leadership Team for 2024-25 includes the administrators listed below. The organizational structure is illustrated on the next page with the Organizational Chart.

Dr. Cyndi Williams – Chief Academics and Accountability Officer
Ms. Kathleen Jackson – Chief Financial Officer
Mr. Dominick McKee – Chief Human Resources Officer
Mr. Archie Freeman – Chief Instructional and Administrative Officer
Mr. Chris Perkins – Chief Operations Officer
Dr. Lori Wimbush, Assistant Superintendent of Instruction & School Improvement
Dr. Hayley Poland, Assistant Superintendent of Student Success & Support Services
Dr. H. Alan Seibert, Constituent Services and Government Relations Officer
Dr. Jesse Mazur, Executive Director of Alternative Programs, Student Accountability, & Special Projects
Dr. Jonathan Schulz, Executive Director of Division Accountability & Strategic Initiatives
Ms. Jennifer Bailey, Executive Director of Human Resources
Dr. Wendy Durham, Executive Director of Literacy, Academics, & Targeted School Improvement
Ms. Cari Gates, Executive Director of Professional Learning
Dr. Nicholas Pontius, Executive Director of Special Education & Exceptional Learners
Mr. Wesley Williams, Executive Director of Technology



Roanoke City
PUBLIC SCHOOLS

Setting the Path for Destination 2030:
Organizational Alignment with Strategic Priorities



Mission and Vision and Theory of Action

MISSION

Roanoke City Public Schools provides an inclusive and equitable student-centered culture that empowers lifelong learning. Through meaningful, relevant, and engaging learning opportunities, we will empower all students to dream, excel, and meet their full potential to benefit our city and its citizens.

VISION

To provide all students with a strong educational foundation that enables them to become lifelong learners and contributing members and leaders of the global community.

THEORY OF ACTION

In Roanoke City Public Schools, our theory of action is to graduate our students with a diploma and a resume of skills and experiences that are based on effective daily instruction and relationship building.

These practices will be evident in the literacy-rich learning environment for all students.

CORE BELIEFS

- We put students first.
- We embrace equity and celebrate diversity.
- We value effective, high-quality instruction.
- We value our community.

Strategic Goals and Budget by Strategic Pathways

RCPS completed its new Strategic Plan, *The Roadmap to Student Success*, in the spring of 2022. This is a six-year plan that will take the division through 2028. Seven pathways have been identified, with specific goals under each pathway. Beyond that, the Strategic Plan outlines the targeted outcomes, how those will be measured, and the specific strategies identified for reaching each goal. The seven pathways and identified goals within each are as follows:

Pathway 1 - Early Literacy. RCPS will ensure students are reading at or above grade level by the end of third grade (Goal 1 of 1).

Pathway 2 - Academics. RCPS will eliminate achievement and opportunity gaps, while simultaneously accelerating academic growth for every student in reading and math (Goal 1 of 1).

Pathway 3 - Post-Secondary Success. RCPS will improve access to and achievement in advanced courses and career and technical education (CTE) programs for every student (Goal 1). RCPS will also increase on-time graduation rates overall and by reporting group (Goal 2).

Pathway 4 - Overall Well-Being and Sense of Belonging. RCPS will foster inclusive, safe, and welcoming learning communities for students, staff, and families (Goal 1). RCPS will also invest in the whole child by promoting student participation in the arts and co/extra-curricular activities that interest them, such as athletics and school clubs (Goal 2).

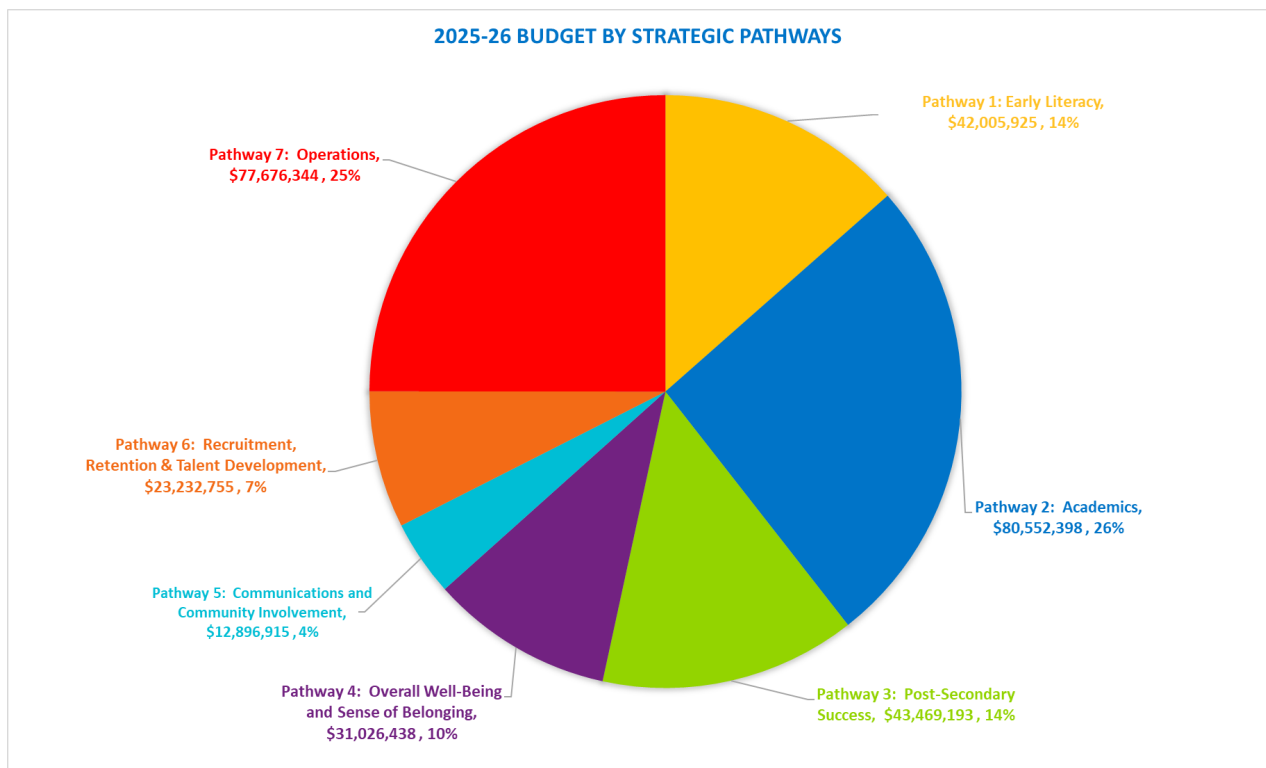
Pathway 5 - Communications and Community Engagement. RCPS will openly communicate with all students, families, and the community, utilizing multiple relevant channels and languages, and providing timely information. This will foster a sense of belonging and involvement in the education and well-being of our students (Goal 1). RCPS will facilitate family outreach and engagement opportunities that foster an inclusive culture for students, families, and our community (Goal 2).

Pathway 6 - Recruitment, Retention, and Talent Development. RCPS will actively recruit talent to create and retain a highly effective and diverse workforce (Goal 1). RCPS will know our employees, learn what matters to them, and align our support to their specific needs (Goal 2).

Pathway 7 - Operations. RCPS will be good stewards of the budget, the environment, and in providing equitable and universal access to safe, healthy, and secure school and work facilities (Goal 1). RCPS's outsourced vendor services will meet the expectations outlined in contractual agreements (Goal 2).

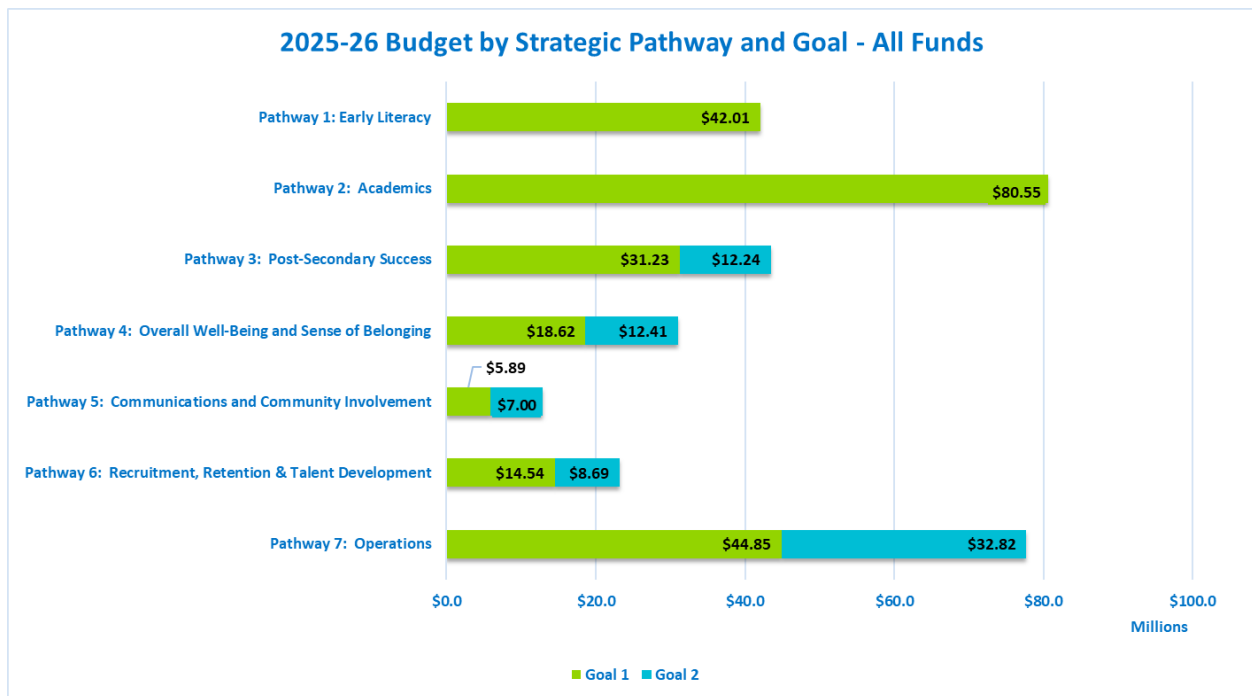
All school division spending supports the seven strategic plan pathways in various ways, and assigning specific spending to one pathway versus another is difficult. In order to reflect the 2025-26 budget by strategic pathway, each budget manager was asked to identify, to the best of their ability, the strategic plan areas that their budget needs would help achieve. The expenditure budget breakdown by strategic pathways illustrated below gives a sense of the priorities on which the majority of budget dollars are expected to be spent, in accordance with each departmental area's planned efforts to support the success of RCPS students, faculty, staff, and families.

It is important to note that the Strategic Plan was intentionally established as a six-year plan so it could be revisited after two complete years for a status review and any updates that may be needed. 2024-25 is the year in which the plan has been reviewed and adjusted. This process was still ongoing as the 2025-26 budget was being developed, so any strategic plan updates will not be reflected until the 2026-27 budget development process.



Source: Roanoke City Public Schools, Accounting Department

Each Strategic Plan pathway is broken down further into one or two goals as noted on the previous page. The budget, broken out further by pathway and goal, is represented below.



Source: Roanoke City Public Schools, Accounting Department

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. To meet its obligations under this state timeline, the City of Roanoke requires by City Code § 33 that the School Board (and other boards and departments) provide a budget estimate to the city manager no later than March 15. This March 15 deadline was met during 2025-26 budget development.

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 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.

Meeting the Unique Needs of All Students and Schools

The School Board is committed to seeking the funding necessary to allocate appropriate resources to every school. This 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 \$10 million annually in Every Student Succeeds Act (ESSA) entitlement grants (Title I-A, II-A, III-A, IV-A, X-C) and \$4 million annually in Individuals with Disabilities Education Act (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 General Fund building allocations allotted to each school annually.

Fund Balance Policy

In Roanoke City, since at least the adoption of the original School Funding Policy in 2011 by City Council, the School Division has been permitted to retain any school-related fund balances in the School Board accounts, for use for school purposes in future years. On a day-to-day basis, the Fund Balance supports the School Division’s cash flow needs that occasionally arise due to timing differences between receipt of funding allotments or grant reimbursements, and the expenditure of funds. More broadly, the Fund Balance enabled the School Board to maintain steady progress during a volatile time period when, in the wake of the great recession, RCPS would have faced serious programmatic budget cuts. During that time, 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 that 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. Most notably in recent years, RCPS was able to commit to planned raises in 2022-23 well in advance of other school divisions because the available Fund Balance provided a necessary safety net should the state budget, which was not passed until June 2022, not meet expectations. RCPS committed to raises on February 22, 2022 and was able to get the word out immediately. This was critical to the school division’s ability to retain and attract teachers and other staff amid the staffing shortages currently being experienced across all industries.

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 the original 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.

Given the significant inflation currently being experienced, the School Board revisited Policy DBA and approved amendments to the policy in December 2022 in recognition of the fact that \$10 million provides significantly less security today than it did in 2017 when the policy was first adopted. The amended policy states that the required reserve amount will be adjusted for inflation and changes in student enrollment in each subsequent year following initial policy adoption (March 2017) but will never be reduced below the initially established \$10 million threshold. The total required minimum stabilization fund for each fiscal year will be calculated based on the U.S. Bureau of Labor Statistics (BLS) Consumer Price Index Inflation Calculator by March of each year and will be noted in the adopted budget documents for the subsequent fiscal year.

At Adoption (March 2017) Fall Membership = 13,677 so \$10 million = \$731.15 per pupil

\$731.15 in March 2025 dollars (per the BLS Inflation Calculator) = \$959.07 per pupil today

\$959.07 x 2024-25 Fall Membership of 13,883 = \$13.3 million (rounded)

Per the revised policy and this calculation, the minimum portion of unassigned fund balance in the General Fund that must be maintained as a stabilization reserve in 2025-26 is \$13.3 million.

During the budget development process in the spring of 2025, City of Roanoke leadership began to express disfavor over the practice of investments in education continuing to support schools across multiple years. It remains to be seen whether the financial management of school functions will continue to operate as described above, or whether new restrictions will be implemented by city government.

Deposits and Investments Policy

The School Board manages its own cash balances and invests excess cash with the Local Government Investment Pool, (LGIP), and the Virginia Investment Pool (VIP), as recommended by the Roanoke City Treasurer. The Food Services deposits and expenditures are maintained in a separate account. Additionally payroll transactions are also managed through a separate bank account.

Investment Policy. RCPS follows the investment policy of the City of Roanoke as adopted by City Council (Policy). The Policy, in accordance with the Code of Virginia and other applicable laws and regulations, articulates the City's investment objectives and authorized investments and serves as a guide for asset allocation development, cash equivalent development, fixed income development and investment performance measurement. Preservation of principal is the City's primary responsibility in making investment decisions and these decisions are made with the assumption that all investments will be held to maturity unless a specific case warrants otherwise.

The Policy limits investment maturities to five years maximum maturity for any negotiable certificate of deposit or any sovereign government obligation excluding those of the United States and to five years for any single corporate security or any single asset-backed security.

As of June 30, 2024, the School Board's investment, with its respective credit ratings, was as follows:

<u>Investment Type</u>	<u>Credit Rating</u>
Virginia LGIP	AAAm
Virginia Stable NAV Liquidity Pool (VIP)	AAAm

The State Treasurer's Office of the Commonwealth of Virginia has regulatory oversight over the LGIP. RCPS' fair value of investment in the LGIP is the same as the pooled value of its shares. As required by state statute, the Policy requires that commercial paper have a short-term debt rating of no less than "A-1" (or its equivalent) from at least two of the following: Moody's Investors Service, Standard and Poor's, and Fitch Investor's Service, provided that the issuing corporation has a net worth of at least \$50 million and its long-term debt is rated "A" or better by Moody's and Standard and Poor's. Banker's acceptances and Certificates of Deposit maturing in less than one year must have a short-term debt rating of at least "A-1" by Standard and Poor's and "P-1" by Moody's Investor Service.

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

Prior to the 2021-22 fiscal year, agency funds were reported separately as a fiduciary fund in the annual comprehensive financial report. RCPS adopted Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, effective July 1, 2021. Upon adoption of this new GASB, agency funds are now represented in the financial report as a special revenue fund. However, they are not required to be included in the adopted budget.

The School Board reports the following major governmental funds:

The *General Fund* is the School Board's operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Athletics revenue and expenditures are included as part of the General 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 most of the remaining funds come from operational receipts.

The *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 most of the remaining funding coming from the Commonwealth of Virginia.

The *Capital Fund* was established during the 2021-22 fiscal year to provide the school division with the ability to commit funds for the purpose of capital outlays, including the acquisition or construction of capital facilities and other capital assets, and to be able to separately account for such funding and expenditures. Projects funded through bond issuance are not accounted for in this fund, nor are debt service payments made. Bonds are issued by the City of Roanoke, not the school division, so bonds issued for school construction projects are accounted for by the City of Roanoke. Anything to be funded by general funds that remain available at year-end, or other general funds approved to be used for capital outlays, are accounted for in the Capital Fund. Please note the availability of prior-year education funding for such uses is under discussion by City Council at present which could change the use of this fund going forward.

Additionally, the School Board reports the following fund:

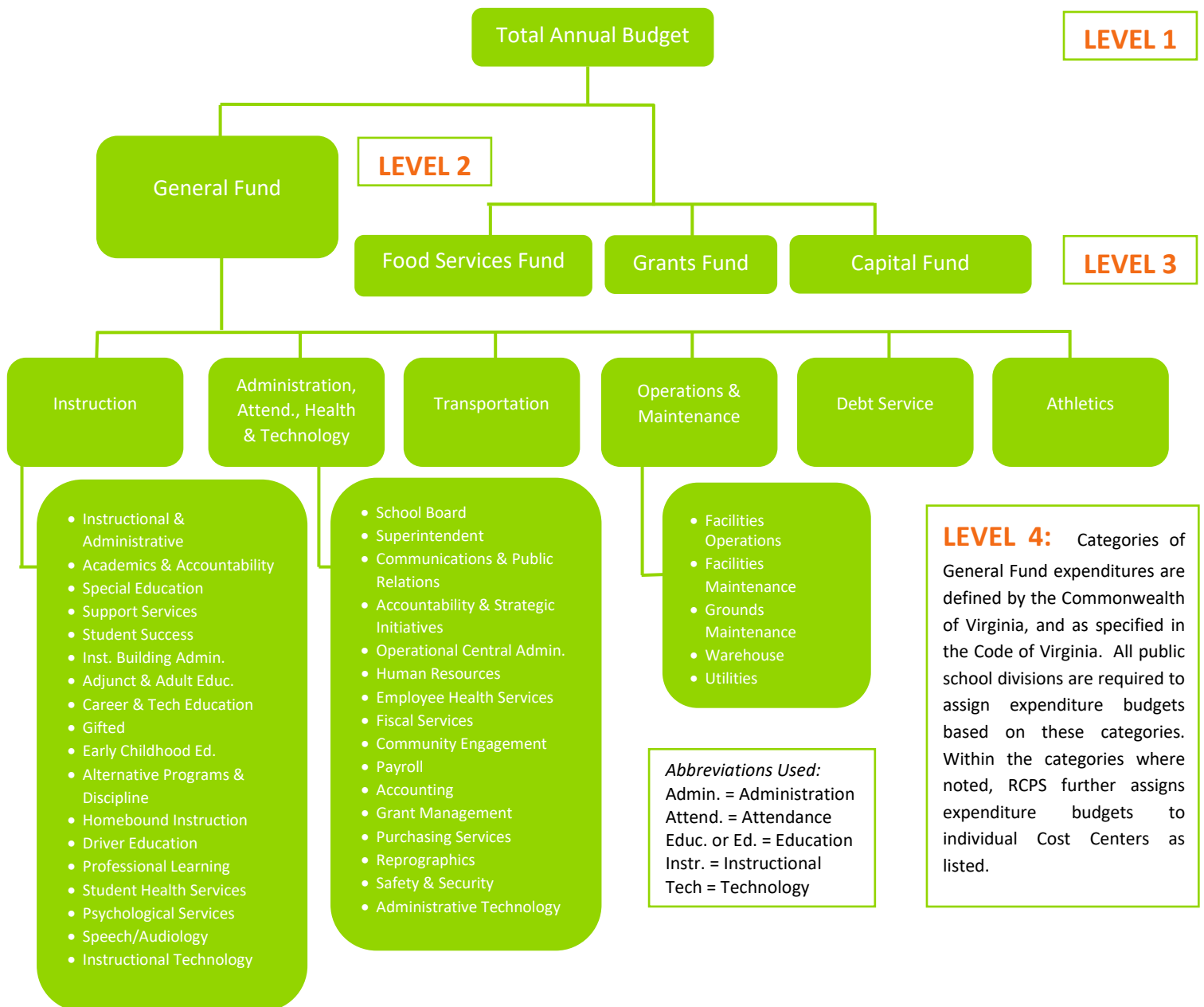
The *School Activity Fiduciary Funds* account for assets held by the twenty-four Roanoke City Public Schools, the Roanoke Technical Education Center (ROTEC), the Charles W. Day Technical Education Center (DAYTEC), the Roanoke Valley Regional Governor's School, Noel C. Taylor Learning Academy, Forest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

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

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



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, substitute teachers, crossing guard services, 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** cover 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. Previously, by policy, the City Council guaranteed 40% of local tax revenue, excluding local taxes specified for particular purposes, would be used to support schools. However, that policy has been changed in 2024 and 2025, and for the 2025-26 budget year, the City's adopted budget includes no increase in budgeted funds for schools.
- **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 on March 31 annually and reported to the state). Other state funding is allocated for specific programs or through state-sponsored competitive grant programs.
- **FEDERAL GOVERNMENT** funding is almost always exclusively reflected in the Food Services Fund and the Grants Fund. It comes in the form of USDA Food Program reimbursements, and funding through Federal grants and entitlement programs such as Title I-A and IDEA Special Education funding.
- **OTHER AGENCIES** revenue includes any revenue anticipated from other government agencies or organizations. For RCPS, this primarily includes payments from other participating school divisions for Roanoke Valley Governor's School tuition (RCPS hosts the Governor's School and is fiscal agent).
- **CHARGES FOR SERVICES** includes anticipated revenue from cafeteria sales, tuition paid by other school divisions for special education classes hosted by RCPS for low-incidence populations, and payments for summer school classes.
- **ATHLETICS** includes anticipated gate receipts from athletic events throughout the year.
- **OTHER REVENUE** encompasses all other sources of non-sustaining revenue, which can vary from year to year and are estimated from actuals and current year trends. This can include interest income, donations, rebates from health insurance, and revenue share from recycling.

Budget Development Process

Total General Funds Budget Development Process and Timeline

Budget development begins each fall with the Chief Financial Officer and Accounting Department staff updating non-personnel budget request templates and looking at the cost implications of various potential employee salary increases. Nothing can be seriously considered, however, until revenue information becomes available. The first look at revenue projections for the coming year takes place each December. The Governor typically introduces the state budget around the middle of December, or shortly thereafter, and the Virginia Department of Education makes an allocation template available with which school divisions can see the individualized impact on their budget. The City of Roanoke Finance Department also provides a first look at City revenue projections, and by extension City funding of Schools, on or around December 15.

Department managers with budget responsibility are asked to submit non-personnel budget requests annually in December and January. Personnel needs are to be discussed with the Chief Human Resources Officer and the Superintendent. In continuation of budget process changes that were implemented in the 2023-2024 budget development process, budget managers were asked to align the line-item budget requests with the pathway and goals of the 2022-2028 Strategic Plan. Training was made available to all budget managers in advance of their budget request preparation.

The Commonwealth of Virginia adopts its budget biennially, and 2025-26 marks the second year of the current biennium. The Virginia General Assembly convened its regular session on January 8, 2025, and the Governor's proposed budget went to both houses for action. On February 2, 2025 the Virginia Senate and House of Delegates each decided on their own amended versions of the budget. Both houses amendments included more funding for public education than was included in the introduced budget. Both houses included \$3.8 million more than introduced. On March 6, 2025 the General Assembly approved a compromise budget. The Governor did not approve this budget and sent it back to the General Assembly with several recommended amendments. A final budget was ultimately approved by the General Assembly and the Governor on May 2, 2025.

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 typically kept informed about shifts in the projected funding for schools as the city's budget development progresses. RCPS typically receives the final budget projection of city funding for schools in late April or early May. The Roanoke City Council approved the City of Roanoke's 2025-26 budget, including the school fund appropriations, on May 12, 2025.

School Board budget discussion takes place at every meeting and workshop held by the School Board between January and March. All initial RCPS budget work is focused on development of the Categorical Budget for forwarding to the City Manager by March 15. 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 2025-26 budget was held on February 11, 2025. The final detailed budget is then completed and presented to the School Board on or before June 30. The School Board typically approves the subsequent year budget at its regularly scheduled June meeting, which for the 2025-26 budget, was June 10, 2025.

Capital Improvement Plan Development

A schedule of capital improvement needs is developed and maintained by the Chief Operations Officer and the Senior Director of Physical 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 available, the School Board may request a larger allotment of bond funding.

The five-year Capital Improvement Plan (CIP) 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 March School Board meeting. The Capital Improvement Plan covering FY2026 – FY2030 was approved by the School Board on March 11, 2025. Along with the typical five-year plan, recommendations were also included for CIP for FY2031 – FY2035 using the established process for evaluating and scheduling capital work based on a comprehensive committee review to carefully evaluate and prioritize projects. Please see the Financial Section for more information on this process.

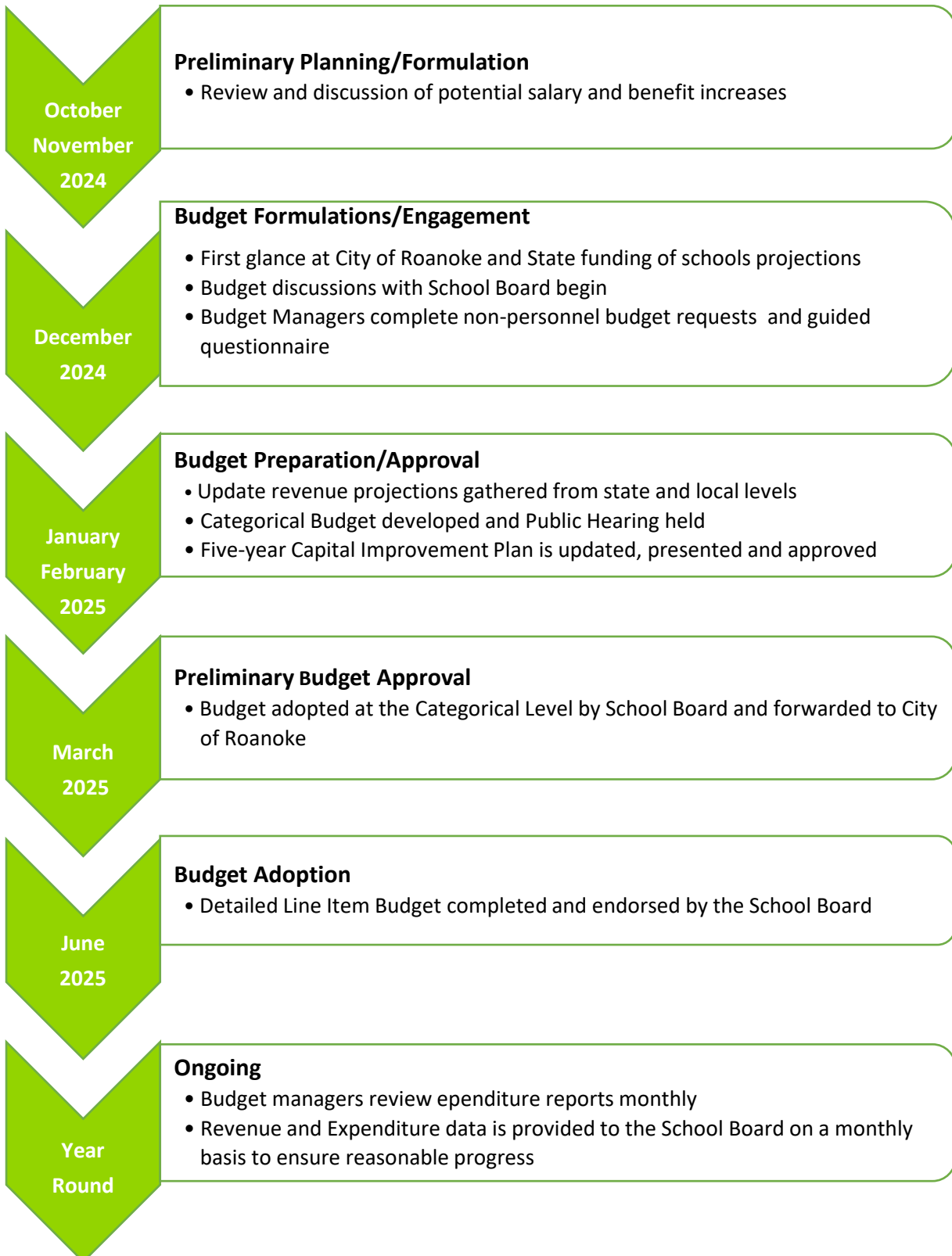
Budget Administration and Management

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 \$10,000 or greater also route to the Chief Financial Officer for review and approval. Before a purchase order is issued, the final review of a purchase requisition rests with the Purchasing Department. The Purchasing Department checks to make sure that appropriate purchasing procedures were followed in accordance with School Board Policy, the Virginia Public Procurement Act, and/or Federal regulations.

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

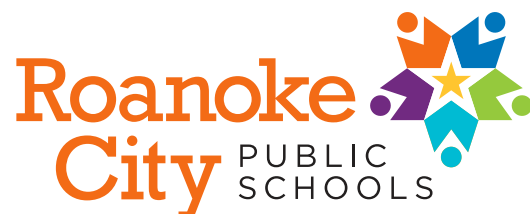
Revenue and Expenditure data is shared with the School Board on a monthly basis. Year-to-date experience as a percentage of budget is used to help project year-end totals. This is done by comparing the current percentage of budgeted revenue received (or expenditures incurred) to the five-year average of actual total revenues received (or actual total expenditures incurred) by the same month-end point in the year. Prior to 2021-22, RCPS consistently used a three-year average to help forecast the current year, but anomalies in both revenue and expenditures since spring of 2020 due to the COVID-19 pandemic made the prior three years a poor predictor. Still, with the pandemic and Federal pandemic-relief funding not yet over, RCPS administration did not feel excluding those years completely was appropriate. To include but lessen the impact of those anomalous years, the comparison average was expanded to include the last five years of data. This was re-evaluated at the start of 2024-25 fiscal year, and it was determined to be an appropriate time to return to a three-year average.

Budget Timeline



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FINANCIAL SECTION



We Are One #RCPS Proud

The total division budget includes the General Fund, which is the basic operating fund for Roanoke City Public Schools (RCPS). Though Athletics revenue and expenditures are tracked separately, Athletics activity is part of General Funds. Similarly, in 2021-22, a Capital Fund was also added which accounts for general operating funds set aside for current and future school construction projects. Food Services is a separate fund, as is the Grants (or restricted) Fund.

2025-2026 Roanoke City Public Schools Categorical Budget

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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 51, include the following:

From	Budgeted Transfers	To
Grants Fund	\$11,587 in Governor's School debt service paid from the Governor's School's budget	General Fund
Grants Fund	\$47,184 in anticipated indirect costs from the Juvenile Detention Center Program	General Fund
Grants Fund	\$3,600 in anticipated indirect costs from the McKinney Vento Program	General Fund
Grants Fund	\$130,198 in anticipated Federal Reimbursement for ROTC	General Fund
Grants Fund	\$1,088,184 in anticipated Federal Medicaid reimbursement	General Fund
General Fund	\$3,226,618 in local share for RCPS students serviced in Students with Intensive Support Needs Application	Grants Fund
General Fund	\$617,665 in tuition for RCPS students attending Governor's School	Grants Fund
General Fund	\$454,933 in local match required to receive Start-up Program Funding	Grants Fund
General Fund	\$28,411 in local match required to receive Adult Basic Education Federal funding	Grants Fund
General Fund	\$266,457 in local match required to receive security funding	Grants Fund
General Fund	\$239,300 in local match required to receive state technology funding	Grants Fund
Food Services Fund	\$147,063 in anticipated indirect costs	General Fund

Total expenditures across all funds are budgeted to be \$310,859,968. RCPS anticipates \$298,803,291 in revenue in 2025-26. The variance is budgeted to be funded by \$12,056,677 from Fund Balance; \$10,324,118 from the General Fund Balance, \$732,559 from the Food Service Fund Balance, and \$1,000,000 from the Capital Fund Balance. Because capital projects are often multi-year, the Capital Fund expenditure budget will be adjusted once the completion levels of current projects at June 30, 2025 are known.

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). Since that time, a more detailed reporting of grant budgets has been used. To that end, the anticipated total budgeted revenue and expenditures by grant program for 2025-26 are reflected, 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 upfront 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 school nutrition services throughout Roanoke City Public Schools. It is a self-sustaining fund in which annual revenues are from three sources: federal food programs, state food programs, and cafeteria or catering receipts. In 2015-16, RCPS began participating in the Community Eligibility Provision (CEP) through which 19 schools qualified for all students to receive free lunch. Beginning in 2018-19, RCPS received approval to expand its CEP participation to provide free lunch at all but two school sites, and at the beginning of the 2020-21 school year, those final two schools were added. This means that for all RCPS 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 School 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.

The Capital Fund is a newer fund that was established during the 2021-22 fiscal year. The intent of this fund is to give the school division the ability to commit funds for the purpose of capital outlays, including the acquisition or construction of capital facilities and other capital assets, and to be able to separately account for such funding and expenditures. Projects funded through bond issuance are not accounted for in this fund, nor are debt service payments made. Bonds are issued by the City of Roanoke, not the school division, so bonds issued for school construction projects are accounted for by the City of Roanoke. Anything to be funded by general funds that remain available at year-end, or other general funds approved to be used for capital outlays, are accounted for in the Capital Fund. Please note the availability of prior-year education funding for such uses is under discussion by City Council at present which could change the use of this fund going forward.

Change in Use of Fund Balance – RCPS has a history of strategically leveraging its General 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 influences on 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.

Because Fund Balance is one-time funding that results from higher than anticipated revenues and/or lower than anticipated expenditures in a given year, this is not funding that can be counted on to sustain ongoing expenses indefinitely. This is, in part, why RCPS established the Capital Fund as noted above. This fund provides a conduit for the School Board to identify and keep track of any available fund balance that is intended to specifically support one-time capital improvement needs.

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 for general operating needs

in recent years, however, during development of the 2025-26 budget, the City of Roanoke indicated that they would not provide any increase in funding to the school division, in spite of a significant increase in local tax revenue projected. City administration stated that the school division should use fund balance to make ends meet for this budget year. While utilizing one-time funds to support a significant portion of ongoing expenses is not financially prudent, RCPS is following this recommendation for the 2025-26 school year to allow time to fully understand the changes in school funding intended by city leadership and to be able to plan and prepare thoughtfully for sustainable changes that may be needed.

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 a favorable experience in recent years, and as a result, has built its fund balance to a level that as of the end of 2019-20 was slightly beyond a three-month reserve. RCPS has submitted plans to the VDOE for utilizing the surplus for necessary food services equipment at various schools in each subsequent year when required. In 2020-21, the pandemic impacted meal service by significantly decreasing both revenue and expenditures. Because these levels were anomalies, RCPS did not feel it would be prudent for long-term sustainability to allow fund balance to dip to that year's lower three-month average. Meal service returned to normal levels in 2021-22. Additionally, the USDA issued a waiver to allow Summer Food Service Program Reimbursement Rates during the 2021-22 school year. Those reimbursement rates are higher than those of the National Breakfast and Lunch Programs. This waiver did not extend to 2022-23, but meal service and Federal reimbursement continued to climb in that year. As a result, a higher budget for both revenue and expenditures was developed for the 2024-25 school year in the Food Services Fund that used a portion of available fund balance to meet food service equipment maintenance and replacement needs. For 2025-26 that intended use of fund balance has been reduced based on expected completion of those one-time updates that were a focus in the prior year.

ROANOKE CITY PUBLIC SCHOOLS
2025-26 TOTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ACTUAL FY 2023-24	AMENDED BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29
REVENUE SOURCES:								
CITY OF ROANOKE	\$ 88,930,471	\$ 99,027,420	\$ 102,839,462	\$ 106,900,961	\$ 106,900,961	\$ 110,107,990	\$ 113,411,230	\$ 116,813,567
COMMONWEALTH OF VIRGINIA	115,847,291	132,785,782	148,908,845	155,604,093	159,311,436	162,397,575	165,648,855	168,969,155
FEDERAL GOVERNMENT	57,407,820	65,720,274	47,246,549	26,856,005	27,401,871	27,499,886	28,314,613	28,878,547
OTHER AGENCIES	653,339	692,993	907,919	681,000	695,530	709,441	723,629	738,102
CHARGES FOR SERVICES	941,363	1,011,255	1,665,733	1,040,892	1,603,492	1,651,597	1,674,871	1,698,494
ATHLETICS	202,185	248,622	241,671	200,000	240,000	242,400	244,824	247,272
OTHER REVENUE	1,307,585	2,611,380	2,690,954	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
TOTAL REVENUES	\$ 265,290,054	\$ 302,097,726	\$ 304,501,133	\$ 293,932,951	\$ 298,803,291	\$ 305,258,889	\$ 312,668,022	\$ 319,995,137
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ 90,895,777	\$ 114,106,588	\$ 122,390,549	\$ 124,049,620	\$ 129,382,041	\$ 131,386,817	\$ 136,026,279	\$ 138,121,548
PERSONNEL BENEFITS	47,762,182	53,345,841	55,365,546	57,596,881	62,061,085	62,641,522	64,044,447	64,767,254
PURCHASED SERVICES	13,498,661	12,800,560	14,017,799	14,919,045	16,513,169	16,512,906	16,629,158	17,051,156
INTERNAL SERVICES	62,021	63,927	83,269	107,448	117,755	118,743	119,943	121,155
OTHER CHARGES	1,010,645	1,204,494	3,830,454	3,646,859	3,039,032	3,075,013	3,101,759	3,130,129
MATERIALS AND SUPPLIES	8,298,707	5,321,470	5,092,289	6,068,479	5,242,298	5,579,146	5,137,609	5,191,444
CAPITAL OUTLAY	3,056,371	1,230,745	4,371,545	814,442	811,663	821,958	832,425	793,066
TOTAL INSTRUCTION	164,584,364	188,073,625	205,151,451	207,202,774	217,167,043	220,136,105	225,891,620	229,175,752
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	6,888,056	7,405,660	7,814,477	8,413,649	8,658,032	8,787,645	8,918,680	9,051,680
PERSONNEL BENEFITS	3,225,025	3,638,816	4,003,497	4,236,894	4,594,637	4,640,385	4,709,693	4,799,693
PURCHASED SERVICES	2,324,718	3,161,197	3,339,297	4,094,500	4,085,604	4,124,810	4,164,408	4,204,402
INTERNAL SERVICES	13,440	7,907	8,140	14,450	15,580	15,736	15,893	16,052
OTHER CHARGES	946,300	2,673,155	1,256,738	1,612,384	1,609,825	1,625,823	1,644,431	2,158,301
MATERIALS AND SUPPLIES	1,759,226	2,025,761	1,707,319	2,201,182	2,335,654	2,358,521	2,381,616	2,404,942
CAPITAL OUTLAY	1,394,593	582,418	566,139	2,321,357	1,053,620	1,484,974	1,238,808	1,242,681
TOTAL ADMIN, ATTENDANCE, & HEALTH	16,551,358	19,494,914	18,695,607	22,894,416	22,307,461	22,992,146	23,004,221	23,787,751
TRANSPORTATION:								
PERSONNEL	221,785	304,911	598,085	261,844	280,332	284,537	288,805	293,137
PERSONNEL BENEFITS	107,817	119,020	159,571	125,873	107,283	108,356	109,440	110,534
PURCHASED SERVICES	10,066,279	10,595,844	11,268,937	14,241,680	14,787,819	14,935,697	15,085,054	15,235,905
INTERNAL SERVICES	132	-	-	300	250	253	256	259
OTHER CHARGES	2,167	1,583	1,462	5,000	3,500	3,535	3,570	3,606
MATERIALS AND SUPPLIES	413,708	693,909	822,412	992,723	914,050	923,191	932,423	941,747
CAPITAL OUTLAY	3,441	16,566	10,847	21,000	12,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	10,815,329	11,731,833	12,861,314	15,648,420	16,105,234	16,260,569	16,424,648	16,590,390
OPERATIONS & FACILITIES:								
PERSONNEL	6,622,729	8,712,507	9,344,963	10,249,348	10,322,053	10,476,573	10,632,987	10,791,747
PERSONNEL BENEFITS	2,987,714	3,197,377	3,295,852	3,638,291	4,017,745	4,057,922	4,098,402	4,139,287
PURCHASED SERVICES	3,716,753	3,563,601	2,985,095	2,787,388	3,458,667	3,493,254	3,528,187	3,563,469
INTERNAL SERVICES	53	-	-	-	-	-	-	-
OTHER CHARGES	3,881,129	4,956,243	4,965,608	5,134,657	5,288,595	5,337,101	5,390,132	5,443,693
MATERIALS AND SUPPLIES	1,633,740	1,768,341	1,306,295	1,455,846	1,467,120	1,481,791	1,496,609	1,511,575
CAPITAL OUTLAY	17,011,610	22,740,557	11,715,266	763,981	905,729	914,786	923,934	933,173
TOTAL OPERATIONS & FACILITIES	35,853,728	44,938,626	33,613,079	24,029,511	25,459,909	25,761,427	26,070,251	26,382,944
FOOD SERVICES:								
PERSONNEL	227,851	246,147	265,275	503,730	623,836	636,313	649,039	662,020
PERSONNEL BENEFITS	67,015	79,208	87,849	148,360	151,327	151,327	154,354	157,441
PURCHASED SERVICES	9,181,687	10,634,236	10,711,889	11,491,000	11,486,000	11,658,290	11,833,164	12,010,661
INTERNAL SERVICES	2,310	103	208	400	400	406	412	418
OTHER CHARGES	39,440	67,289	78,476	133,470	22,600	22,939	23,283	23,632
MATERIALS AND SUPPLIES	22,255	84,469	81,904	91,400	149,535	151,778	154,055	156,366
CAPITAL OUTLAY	266,518	200,435	306,948	650,000	515,000	215,000	218,225	221,498
TOTAL FOOD SERVICES	9,807,076	11,311,887	11,532,549	13,011,435	12,945,731	12,836,053	13,032,532	13,232,036
ATHLETICS:								
PERSONNEL	806,366	891,982	863,120	926,978	976,424	991,070	1,005,936	1,021,026
PERSONNEL BENEFITS	146,978	152,575	116,975	139,810	173,686	175,423	177,177	178,949
PURCHASED SERVICES	321,965	442,367	511,220	730,000	864,500	873,145	881,876	890,695
INTERNAL SERVICES	3,658	3,610	1,470	8,500	4,000	4,040	4,080	4,121
OTHER CHARGES	209,933	216,460	221,895	262,376	253,400	255,934	258,493	261,078
MATERIALS AND SUPPLIES	258,066	331,161	305,774	378,700	337,700	341,077	344,488	347,933
CAPITAL OUTLAY	60,543	80,311	72,068	124,000	77,000	77,770	78,548	79,333
TOTAL ATHLETICS	1,807,509	2,118,466	2,122,522	2,570,364	2,686,710	2,718,459	2,750,598	2,783,135
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	12,674,638	12,686,378	12,753,544	11,833,528	13,187,881	12,847,586	12,411,079	12,411,079
TOTAL DEBT SERVICE	12,674,638	12,686,378	12,753,544	11,833,528	13,187,881	12,847,586	12,411,079	12,411,079
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	213,658	1,922,666	1,120,412	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	33,046	-	20,572	-	-	-	-	-
MATERIALS AND SUPPLIES	-	25,175	37,460	-	-	-	-	-
CAPITAL OUTLAY	5,935,198	4,186,726	6,617,434	17,874,219	1,000,000	218,750	-	-
TOTAL CAPITAL FUND	6,181,902	6,134,567	7,795,878	17,874,219	1,000,000	218,750	-	-
TOTAL EXPENDITURES	\$ 258,275,904	\$ 296,490,296	\$ 304,525,944	\$ 315,064,667	\$ 310,859,968	\$ 313,771,095	\$ 319,584,949	\$ 324,363,087
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	\$ 36,105,100	\$ 18,992,103	\$ 10,589,954	\$ 6,192,128	\$ 6,261,200	\$ 5,969,848	\$ 5,775,591	\$ 5,846,251
TRANSFERS TO OTHER FUNDS	(36,105,100)	(18,992,103)	(10,589,954)	(6,192,128)	(6,261,200)	(5,969,848)	(5,775,591)	(5,846,251)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE:								
BEGINNING BALANCE	\$ 47,751,575	\$ 54,765,725	\$ 60,373,155	\$ 60,348,344	\$ 39,216,628	\$ 27,159,951	\$ 18,647,745	\$ 11,730,819
INCREASE/(DECREASE) OF FUND BALANCE	7,014,150	5,607,430	(24,810)	(21,131,716)	(12,056,677)	(8,512,206)	(6,916,927)	(4,367,949)
TOTAL FUND BALANCE, END OF YEAR	\$ 54,765,725	\$ 60,373,155	\$ 60,348,344	\$ 39,216,628	\$ 27,159,951	\$ 18,647,745	\$ 11,730,818	\$ 7,362,870

ROANOKE CITY PUBLIC SCHOOLS
2025-26 GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL	ACTUAL	ACTUAL	AMENDED	ADOPTED	FORECASTED	FORECASTED	FORECASTED
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
REVENUE SOURCES:								
CITY OF ROANOKE	\$ 88,930,471	\$ 99,027,420	\$ 102,839,462	\$ 106,900,961	\$ 106,900,961	\$ 110,107,990	\$ 113,411,230	\$ 116,813,567
COMMONWEALTH OF VIRGINIA	108,667,823	123,504,822	125,387,295	140,184,573	150,634,822	153,647,518	156,720,468	159,854,877
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	107,841	83,955	136,858	100,000	100,000	100,000	100,000	100,000
ATHLETICS	202,185	248,622	241,671	200,000	240,000	242,400	244,824	247,272
OTHER REVENUE	1,306,166	2,610,800	2,690,954	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
TOTAL REVENUES	\$ 199,214,486	\$ 225,475,619	\$ 231,296,240	\$ 250,035,534	\$ 260,525,783	\$ 266,747,908	\$ 273,126,522	\$ 279,665,716
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ 73,167,973	\$ 89,527,140	\$ 94,177,281	\$ 104,289,534	\$ 112,530,753	\$ 114,751,391	\$ 119,042,672	\$ 120,781,652
PERSONNEL BENEFITS	40,121,148	43,498,431	44,399,283	48,781,387	53,867,796	54,549,338	55,784,822	56,334,327
PURCHASED SERVICES	8,954,048	9,392,105	10,755,949	12,076,487	14,704,333	14,851,376	14,999,890	15,448,460
INTERNAL SERVICES	42,750	53,323	68,950	105,090	115,353	116,507	117,672	118,849
OTHER CHARGES	500,168	686,738	2,643,807	3,397,403	2,808,145	2,836,226	2,864,588	2,893,234
MATERIALS AND SUPPLIES	4,677,480	3,574,746	2,935,272	5,043,967	4,399,934	4,918,933	4,508,372	4,553,256
CAPITAL OUTLAY	230,632	246,147	222,516	413,876	336,308	339,671	343,068	346,499
TOTAL INSTRUCTION	127,694,199	146,978,630	155,203,058	174,107,744	188,762,622	192,363,442	197,661,084	200,476,277
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	6,571,242	7,037,714	7,508,370	8,362,180	8,606,564	8,735,662	8,866,697	8,999,697
PERSONNEL BENEFITS	3,091,136	3,503,046	3,886,881	4,217,240	4,529,492	4,574,787	4,620,535	4,689,843
PURCHASED SERVICES	1,845,818	2,764,452	3,190,875	3,929,500	3,920,604	3,959,810	3,999,408	4,039,402
INTERNAL SERVICES	13,440	7,907	8,140	14,450	15,580	15,736	15,893	16,052
OTHER CHARGES	943,596	2,661,441	1,237,120	1,602,384	1,599,825	1,615,823	1,634,431	2,148,301
MATERIALS AND SUPPLIES	1,674,591	1,887,791	1,696,654	2,152,182	2,286,654	2,309,521	2,332,616	2,355,942
CAPITAL OUTLAY	451,830	247,294	230,689	379,357	379,620	633,416	387,250	391,123
TOTAL ADMIN, ATTENDANCE, & HEALTH	14,591,653	18,109,645	17,758,729	20,657,293	21,338,339	21,844,755	21,856,830	22,640,360
TRANSPORTATION:								
PERSONNEL	221,785	301,911	595,835	261,844	280,332	284,537	288,805	293,137
PERSONNEL BENEFITS	107,817	118,797	159,403	125,873	107,283	108,356	109,440	110,534
PURCHASED SERVICES	9,129,395	10,028,956	11,268,937	14,241,680	14,787,819	14,935,697	15,085,054	15,235,905
INTERNAL SERVICES	132	-	-	300	250	253	256	259
OTHER CHARGES	2,167	1,583	1,462	5,000	3,500	3,535	3,570	3,606
MATERIALS AND SUPPLIES	413,708	693,909	822,412	992,723	914,050	923,191	932,423	941,747
CAPITAL OUTLAY	3,441	16,566	10,847	21,000	12,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	9,878,445	11,161,722	12,858,896	15,648,420	16,105,234	16,260,569	16,424,648	16,590,390
OPERATIONS & FACILITIES:								
PERSONNEL	6,587,031	8,493,618	9,161,412	10,200,810	10,273,515	10,427,618	10,584,032	10,742,792
PERSONNEL BENEFITS	2,971,250	3,174,833	3,272,646	3,628,383	4,007,922	4,048,001	4,088,481	4,129,366
PURCHASED SERVICES	2,526,565	2,655,884	2,679,749	2,787,388	3,458,667	3,493,254	3,528,187	3,563,469
INTERNAL SERVICES	53.0	-	-	-	-	-	-	-
OTHER CHARGES	3,843,706	4,912,166	4,919,094	5,096,657	5,250,595	5,303,101	5,356,132	5,409,693
MATERIALS AND SUPPLIES	1,308,462	1,408,809	1,234,145	1,455,846	1,467,120	1,481,791	1,496,609	1,511,575
CAPITAL OUTLAY	1,284,340	536,451	1,007,089	763,981	905,729	914,786	923,934	933,173
TOTAL OPERATIONS & FACILITIES	18,521,407	21,181,761	22,274,135	23,933,065	25,363,548	25,668,551	25,977,375	26,290,068
ATHLETICS:								
PERSONNEL	806,366	881,482	859,745	926,978	976,424	991,070	1,005,936	1,021,026
PERSONNEL BENEFITS	146,978	151,771	116,717	139,810	173,686	175,423	177,177	178,949
PURCHASED SERVICES	321,965	442,367	541,220	730,000	864,500	873,145	881,876	890,695
INTERNAL SERVICES	3,658	3,610	1,470	8,500	4,000	4,040	4,080	4,121
OTHER CHARGES	209,933	216,460	221,895	262,376	253,400	255,934	258,493	261,078
MATERIALS AND SUPPLIES	258,066	331,161	305,774	378,700	337,700	341,077	344,488	347,933
CAPITAL OUTLAY	60,543	80,311	72,068	124,000	77,000	77,770	78,548	79,333
TOTAL ATHLETICS	1,807,509	2,107,162	2,118,889	2,570,364	2,686,710	2,718,459	2,750,598	2,783,135
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	12,674,638	12,686,378	12,753,544	11,833,528	13,187,881	12,847,586	12,411,079	12,411,079
TOTAL DEBT SERVICE	12,674,638	12,686,378	12,753,544	11,833,528	13,187,881	12,847,586	12,411,079	12,411,079
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 185,167,851	\$ 212,225,298	\$ 222,967,251	\$ 248,750,414	\$ 267,444,333	\$ 271,703,362	\$ 277,081,613	\$ 281,191,308
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	\$ 3,318,548	\$ 3,722,484	\$ 3,771,228	\$ 1,576,847	\$ 1,427,816	\$ 1,435,901	\$ 1,440,923	\$ 1,446,118
TRANSFERS TO OTHER FUNDS	(34,857,788)	(17,615,297)	(9,048,442)	(4,615,281)	(4,833,384)	(4,533,947)	(4,334,668)	(4,400,133)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (31,539,240)	\$ (13,892,813)	\$ (5,277,214)	\$ (3,038,434)	\$ (3,405,568)	\$ (3,098,046)	\$ (2,893,745)	\$ (2,954,015)
FUND BALANCE:								
BEGINNING BALANCE	\$ 43,318,800	\$ 25,826,195	\$ 25,183,703	\$ 28,235,478	\$ 26,482,164	\$ 16,158,046	\$ 8,104,546	\$ 1,255,710
INCREASE/(DECREASE) OF FUND BALANCE	(17,492,605)	(642,492)	3,051,775	(1,753,314)	(10,324,118)	(8,053,500)	(6,848,836)	(4,479,607)
TOTAL GENERAL FUND BALANCE, END OF YEAR	\$ 25,826,195	\$ 25,183,703	\$ 28,235,478	\$ 26,482,164	\$ 16,158,046	\$ 8,104,546	\$ 1,255,710	\$ (3,223,897)

Adjusted for Restricted Fund Balance
Available Total General Fund Balance
Fund Balance Policy Reserve Fund Balance
Excess/(Under) Fund Balance

(5,379,914)	(379,914)	(379,914)	(379,914)	(379,914)
21,102,250	15,778,132	7,724,632	875,796	(3,603,811)
12,800,000	13,300,000	13,300,000	13,300,000	13,300,000
8,302,250	2,478,132	(5,575,368)	(12,424,204)	(16,903,811)

ROANOKE CITY PUBLIC SCHOOLS
2025-26 GRANTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ACTUAL FY 2023-24	AMENDED BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	7,009,418	9,112,304	23,313,566	15,243,656	8,462,450	8,532,680	8,707,749	8,890,330
FEDERAL GOVERNMENT	46,407,655	54,360,873	36,389,314	15,665,509	15,759,293	15,508,031	15,963,002	16,156,388
OTHER AGENCIES	653,339	692,663	907,919	681,000	695,530	709,441	723,629	738,102
CHARGES FOR SERVICES	500,264	463,074	1,085,075	500,000	1,000,000	1,015,000	1,030,225	1,045,678
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	1,419	580	-	-	-	-	-	-
TOTAL REVENUES	\$ 54,572,095	\$ 64,629,494	\$ 61,695,874	\$ 32,090,165	\$ 25,917,273	\$ 25,765,152	\$ 26,424,605	\$ 26,830,498
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ 17,727,804	\$ 24,579,448	\$ 28,213,268	\$ 19,760,086	\$ 16,851,288	\$ 16,635,426	\$ 16,983,607	\$ 17,339,896
PERSONNEL BENEFITS	7,641,034	9,847,410	10,966,263	8,815,494	8,193,289	8,092,184	8,259,625	8,432,927
PURCHASED SERVICES	4,544,613	3,408,455	3,261,850	2,842,558	1,808,836	1,661,530	1,629,268	1,602,696
INTERNAL SERVICES	19,271	10,604	14,319	2,358	2,402	2,236	2,271	2,306
OTHER CHARGES	510,477	517,756	1,186,647	249,456	230,887	238,787	237,171	236,895
MATERIALS AND SUPPLIES	3,621,227	1,746,724	2,157,017	1,024,512	842,364	660,213	629,237	638,188
CAPITAL OUTLAY	2,825,739	984,598	4,149,029	400,566	475,355	482,287	489,357	446,567
TOTAL INSTRUCTION	36,890,165	41,094,995	49,948,393	33,095,030	28,404,421	27,772,663	28,230,536	28,699,475
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	316,814	367,946	306,107	51,469	51,468	51,983	51,983	51,983
PERSONNEL BENEFITS	133,889	135,770	116,616	19,654	19,654	19,850	19,850	19,850
PURCHASED SERVICES	478,900	396,745	148,422	165,000	165,000	165,000	165,000	165,000
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	2,704	11,714	19,618	10,000	10,000	10,000	10,000	10,000
MATERIALS AND SUPPLIES	84,635	137,970	10,665	49,000	49,000	49,000	49,000	49,000
CAPITAL OUTLAY	942,763	335,124	335,450	1,942,000	674,000	851,558	851,558	851,558
TOTAL ADMIN, ATTENDANCE, & HEALTH	1,959,705	1,385,269	936,878	2,237,123	969,122	1,147,391	1,147,391	1,147,391
TRANSPORTATION:								
PERSONNEL	-	3,000	2,250	-	-	-	-	-
PERSONNEL BENEFITS	-	223	168	-	-	-	-	-
PURCHASED SERVICES	936,884	566,888	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	936,884	570,111	2,418	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	35,698	218,889	183,551	48,538	48,538	48,955	48,955	48,955
PERSONNEL BENEFITS	16,464	22,544	23,206	9,908	9,823	9,921	9,921	9,921
PURCHASED SERVICES	1,190,188	907,717	305,346	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	37,423	44,077	46,514	38,000	38,000	34,000	34,000	34,000
MATERIALS AND SUPPLIES	325,278	359,532	72,150	-	-	-	-	-
CAPITAL OUTLAY	15,727,270	22,204,106	10,708,177	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	17,332,321	23,756,865	11,338,944	96,446	96,361	92,876	92,876	92,876
FOOD SERVICES:								
PERSONNEL	-	3,500	2,625	-	-	-	-	-
PERSONNEL BENEFITS	-	263	197	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	-	3,763	2,822	-	-	-	-	-
ATHLETICS:								
PERSONNEL	-	10,500	3,375	-	-	-	-	-
PERSONNEL BENEFITS	-	804	258	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	-	11,304	3,633	-	-	-	-	-
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 57,119,075	\$ 66,822,307	\$ 62,233,088	\$ 35,428,599	\$ 29,469,904	\$ 29,012,930	\$ 29,470,803	\$ 29,939,742
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	\$ 3,494,292	\$ 3,269,619	\$ 1,778,726	\$ 4,615,281	\$ 4,833,384	\$ 4,533,947	\$ 4,334,668	\$ 4,400,133
TRANSFERS TO OTHER FUNDS	(947,312)	(1,076,806)	(1,241,512)	(1,276,847)	(1,280,753)	(1,286,169)	(1,288,470)	(1,290,889)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 2,546,980	\$ 2,192,813	\$ 537,214	\$ 3,338,434	\$ 3,552,631	\$ 3,247,778	\$ 3,046,198	\$ 3,109,244
FUND BALANCE:								
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCREASE/(DECREASE) OF FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL GRANTS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ROANOKE CITY PUBLIC SCHOOLS
2025-26 FOOD SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ACTUAL FY 2023-24	AMENDED BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	170,050	168,656	207,984	175,864	214,164	217,377	220,638	223,948
FEDERAL GOVERNMENT	11,000,165	11,359,401	10,857,235	11,190,496	11,642,578	11,991,855	12,351,611	12,722,159
OTHER AGENCIES	-	330	-	-	-	-	-	-
CHARGES FOR SERVICES	333,258	464,226	443,800	440,892	503,492	536,597	544,646	552,816
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 11,503,473	\$ 11,992,613	\$ 11,509,019	\$ 11,807,252	\$ 12,360,235	\$ 12,745,829	\$ 13,116,895	\$ 13,498,923
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	-	-	-	-	-	-	-	-
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL ADMIN, ATTENDANCE, & HEALTH	-	-	-	-	-	-	-	-
TRANSPORTATION:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	-	-	-	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	-	-	-	-	-	-	-	-
FOOD SERVICES:								
PERSONNEL	227,851	242,647	262,650	503,730	623,836	636,313	649,039	662,020
PERSONNEL BENEFITS	67,015	78,945	87,652	141,435	148,360	151,327	154,354	157,441
PURCHASED SERVICES	9,181,687	10,634,236	10,711,889	11,491,000	11,486,000	11,658,290	11,833,164	12,010,661
INTERNAL SERVICES	2,310	103	208	400	400	406	412	418
OTHER CHARGES	39,440	67,289	78,476	133,470	22,600	22,939	23,283	23,632
MATERIALS AND SUPPLIES	22,255	84,469	81,904	91,400	149,535	151,778	154,055	156,366
CAPITAL OUTLAY	266,518	200,435	306,948	650,000	515,000	215,000	218,225	221,498
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	9,807,076	11,308,124	11,529,727	13,011,435	12,945,731	12,836,053	13,032,532	13,232,036
ATHLETICS:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	-	-	-	-	-	-	-	-
DEBT SERVICE:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 9,807,076	\$ 11,308,124	\$ 11,529,727	\$ 13,011,435	\$ 12,945,731	\$ 12,836,053	\$ 13,032,532	\$ 13,232,036
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS TO OTHER FUNDS	(300,000)	(300,000)	(300,000)	(300,000)	(147,063)	(149,732)	(152,453)	(155,229)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (147,063)	\$ (149,732)	\$ (152,453)	\$ (155,229)
FUND BALANCE:								
BEGINNING BALANCE	\$ 4,432,775	\$ 5,829,172	\$ 6,213,661	\$ 5,892,953	\$ 4,388,770	\$ 3,656,211	\$ 3,416,255	\$ 3,348,165
INCREASE/(DECREASE) OF FUND BALANCE	1,396,397	384,489	(320,708)	(1,504,183)	(732,559)	(239,956)	(68,090)	111,658
TOTAL FOOD SERVICES FUND BALANCE, END OF YEAR	\$ 5,829,172	\$ 6,213,661	\$ 5,892,953	\$ 4,388,770	\$ 3,656,211	\$ 3,416,255	\$ 3,348,165	\$ 3,459,823
Fund Balance Reserve for three month average expenditures					3,273,199	3,246,446	3,296,246	3,346,816
Excess/(Under) Fund Balance					383,013	169,809	51,919	113,007

ROANOKE CITY PUBLIC SCHOOLS
2025-26 CAPITAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

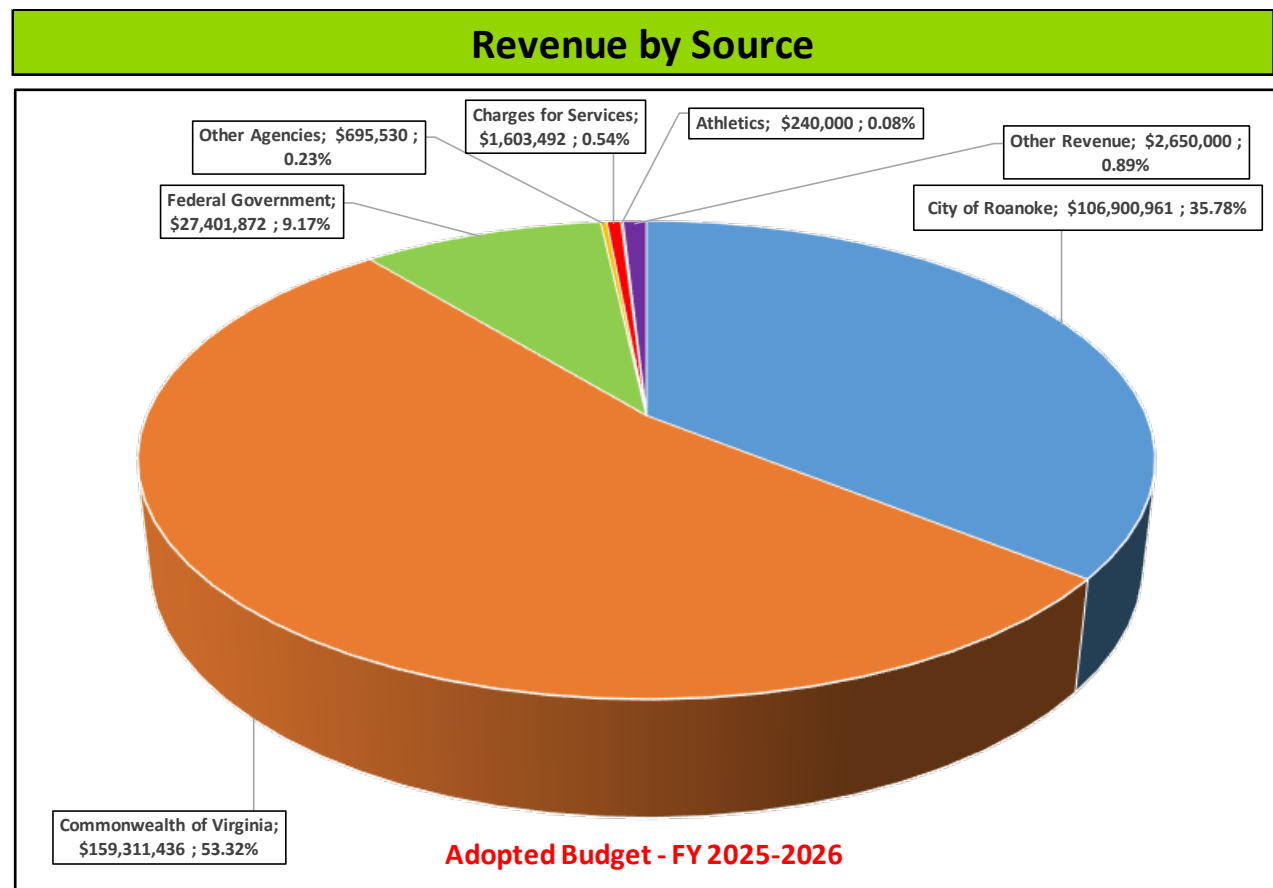
	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ACTUAL FY 2023-24	AMENDED BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	-	-	-	-	-	-	-	-
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	-	-	-	-	-	-	-	-
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ADMIN, ATTENDANCE, & HEALTH	-	-	-	-	-	-	-	-
TRANSPORTATION:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	-	-	-	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	-	-	-	-	-	-	-	-
FOOD SERVICES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	-	-	-	-	-	-	-	-
ATHLETICS:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	-	-	-	-	-	-	-	-
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	213,658	1,922,666	1,120,412	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	33,046	-	20,572	-	-	-	-	-
MATERIALS AND SUPPLIES	-	25,175	37,460	-	-	-	-	-
CAPITAL OUTLAY	5,935,198	4,186,726	6,617,434	17,874,219	1,000,000	218,750	-	-
TOTAL CAPITAL FUND	6,181,902	6,134,567	7,795,878	17,874,219	1,000,000	218,750	-	-
TOTAL EXPENDITURES	\$ 6,181,902	\$ 6,134,567	\$ 7,795,878	\$ 17,874,219	\$ 1,000,000	\$ 218,750	\$ -	\$ -
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	\$ 29,292,260	\$ 12,000,000	\$ 5,040,000	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 29,292,260	\$ 12,000,000	\$ 5,040,000	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE:								
BEGINNING BALANCE	\$ -	\$ 23,110,358	\$ 28,975,791	\$ 26,219,913	\$ 8,345,694	\$ 7,345,694	\$ 7,126,944	\$ 7,126,944
INCREASE/(DECREASE) OF FUND BALANCE	23,110,358	5,865,433	(2,755,878)	(17,874,219)	(1,000,000)	(218,750)	-	-
TOTAL CAPITAL FUND BALANCE, END OF YEAR	\$ 23,110,358	\$ 28,975,791	\$ 26,219,913	\$ 8,345,694	\$ 7,345,694	\$ 7,126,944	\$ 7,126,944	\$ 7,126,944

BUDGET DISCUSSION

Other Post-Employment Benefits (OPEB)

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

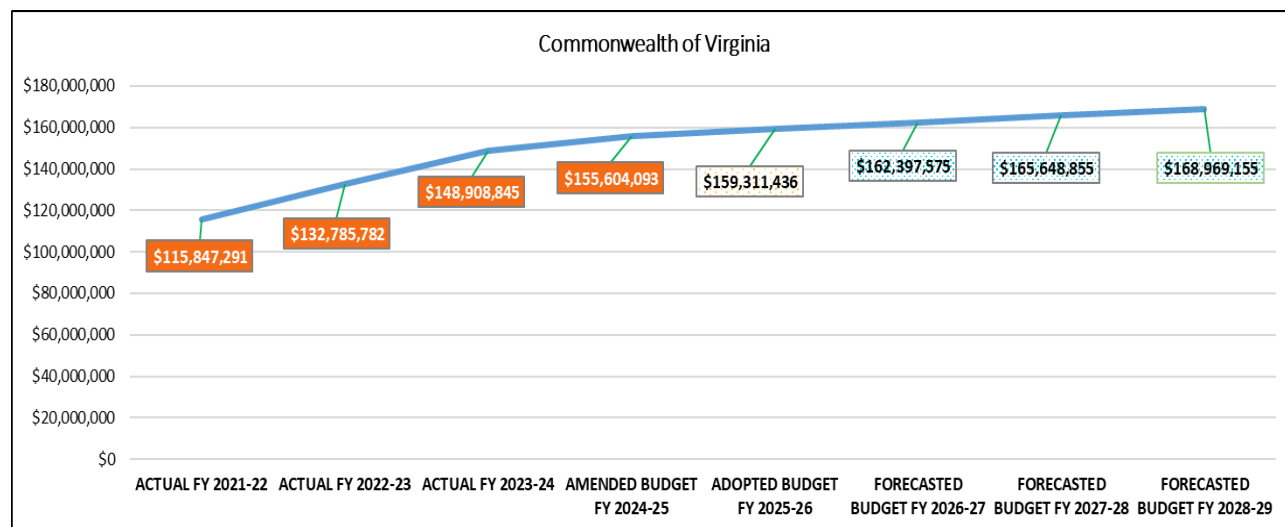
For the year ended June 30, 2024, the school board recognized a net OPEB liability of \$19,558,226 on the entity wide Statement of Net Position. Deferred Outflows related to OPEB were \$5,487,419, and Deferred Inflows related to OPEB were \$1,817,961. There was a net OPEB asset for the non-teacher HIC plan totaling \$33,569 and net OPEB expense of \$1,614,827.



Source: Roanoke City Public Schools, Accounting Department

The overall division budget for 2025-26 will reflect a significant change compared to recent years because the influx of federal COVID-19 (Coronavirus) pandemic relief funding, which has assisted the school division since the 2020-21 fiscal year, came to a close September 30, 2024. The 2025-26 budget reflects an overall revenue increase compared to the 2024-25 adopted budget of 1.7%, thanks to a 2.4% increase in budgeted state funding and a 2.0% increase in budgeted revenue from Federal grant programs which offset the flat change in budgeted revenue from local funding and other revenue.

Commonwealth of Virginia Funding



Source: Roanoke City Public Schools, Accounting Department

State Revenue is apportioned to Virginia public school divisions primarily based on formulas dependent on the number of students each school division serves. Specifically, the funded Average Daily Membership (ADM), calculated March 31 of each year, is used. 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 areas of funding include 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 programs for students with intensive support needs, the Virginia Public Schools Authority (VPSA) Technology Initiative, the Mentor Teacher Program, and Project Graduation.

In fiscal year 2024, the Commonwealth of Virginia made a significant one-time investment in public education dedicated to academic tutoring, accelerating the implementation of the Virginia Literacy Act (VLA), and combatting chronic absenteeism, known as ALL In VA (Virginia). Since this investment started in the fall of 2023-24 and is allowable for use over three years, RCPS budgeted most of the school divisions allotted funds of \$7,991,830 in 2024-25 within grant funds, with the remaining budgeted in 2025-26. 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

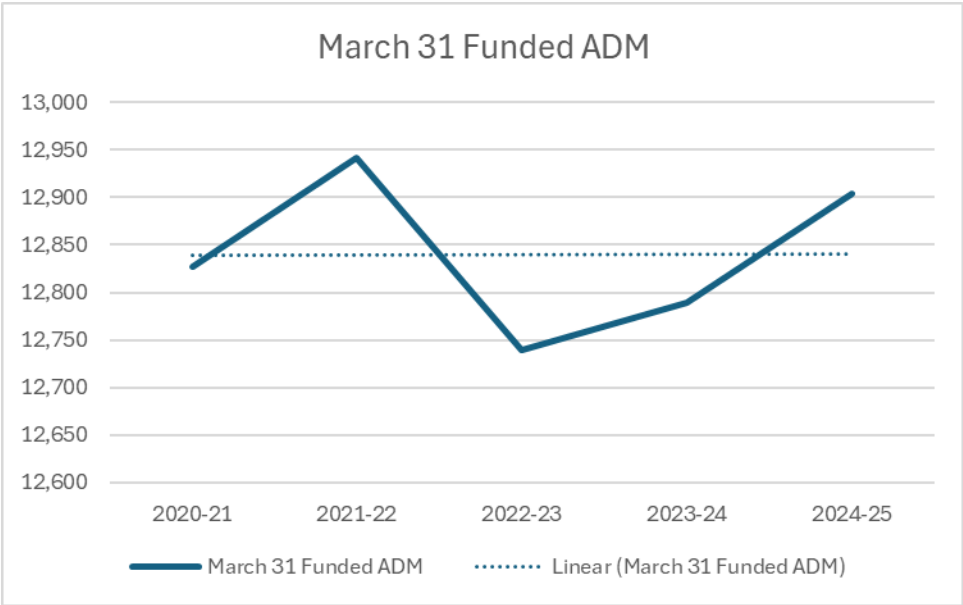
	2018-2020	2020-2022	2022-2024	2024-2026
LCI	.3416	.3284	.3387	.3388
State Share	.6584	.6716	.6613	.6612
Change in Local Share		(.0132)	.0103	.0001

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 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 represented on the previous pie chart.

The Commonwealth of Virginia adopts its budget biennially, and 2025-26 marks the second year of the current biennium. The Virginia General Assembly convened its regular session on January 8, 2025, and the Governor's proposed budget went to both houses for action. On February 2, 2025 the Virginia Senate and House of Delegates each decided on their own amended versions of the budget. Both houses amendments included more funding for public education than was included in the introduced budget. Both houses included \$3.8 million more than introduced. On March 6, 2025 the General Assembly approved a compromise budget. The Governor did not approve this budget and sent it back to the General Assembly with several recommended amendments. A final budget was ultimately approved by the General Assembly and the Governor on May 2, 2025.

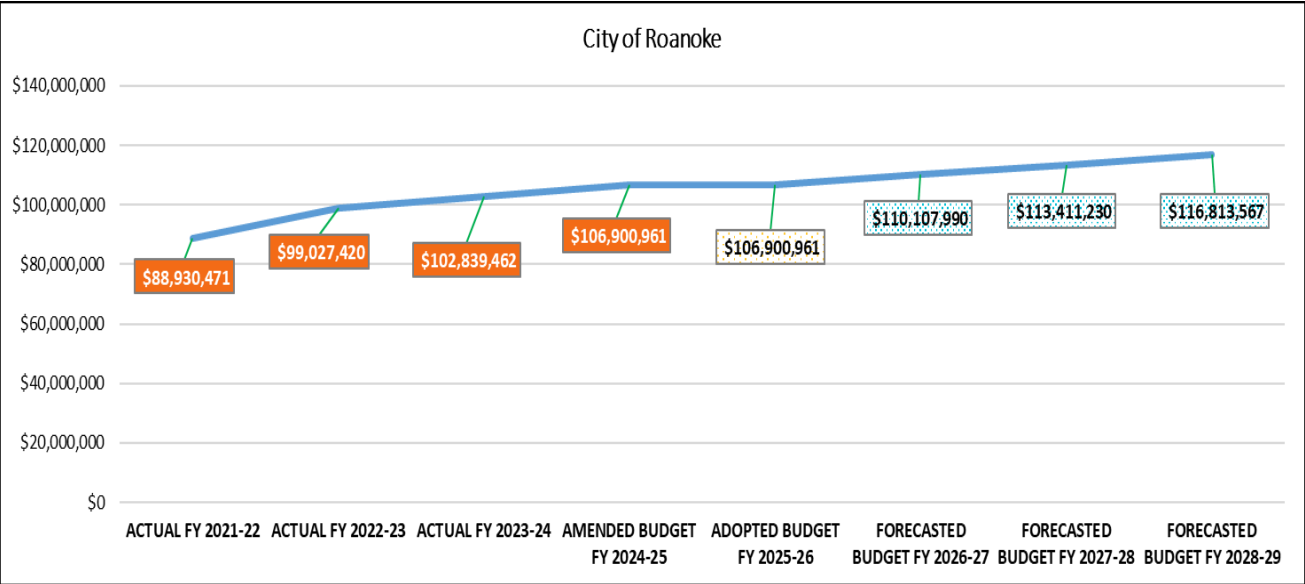
As noted above, most state funding for public schools is calculated as a per-pupil amount multiplied by the school division's funded Average Daily Membership (ADM). RCPS experienced a significant enrollment increase between 2018-19 and 2019-20, and that trend was expected to continue before the COVID-19 pandemic. Unsurprisingly, ADM in 2020-21 reflected a significant decrease compared to the prior year. Since then, RCPS has seen its funded ADM fluctuate in a manner that is difficult to predict. Over the last two years, enrollment has begun to grow again, with a significant increase in 2024-25 flattening out what had been a downward trend over the prior five-year period.

	March 31 ADM
2020-21	12,827.72
2021-22	12,941.26
2022-23	12,738.80
2023-24	12,789.40
2024-25	12,903.94



2025-26 Budget – ADM Projection Used	12,984.00
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City of Roanoke Funding



Source: Roanoke City Public Schools, Accounting Department

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 that was in place through 2023-24. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS received 40% of annual local tax revenue from the City of Roanoke to fund public education. Though some localities prefer to tie funding to student enrollment as the state does, RCPS found that the stability and planning ability that comes with an agreed upon funding percentage with the locality has worked well. On May 13, 2024, City Council voted to change the city’s school funding policy to no longer share 40% of local tax revenues with schools. Instead, it changed to provide only 40% of *budgeted* revenues to schools, presuming revenues actually meet or exceed what was budgeted. In times when

revenues do not meet budget, the schools would only receive 40% of actual revenues as had previously been the case. The major shift is in the event, which is typically the case, that actual revenues exceed budget. In that event, the schools would not receive 40% of that variance. Rather, the School Board will have to submit a proposal to City Council for how it would like to use up to 40% of the actual revenue variance and the Council will weigh that request against other city priorities and decide whether to provide any of that additional revenue for school use.

On May 19, 2025, City Council voted to again alter the city's School Funding Policy to convert the policy from one that guaranteed a set percentage of local revenue would support public education, to one that instead puts a cap on the portion of local revenue that will be considered for support of schools. The amended policy now states that "up to 40%" of local tax revenue would be budgeted for schools annually. Additionally, the amended policy states that for the 2025-26 budget year, the school division would be budgeted to receive the same amount of local funding as was budgeted in 2024-25 with no increase.

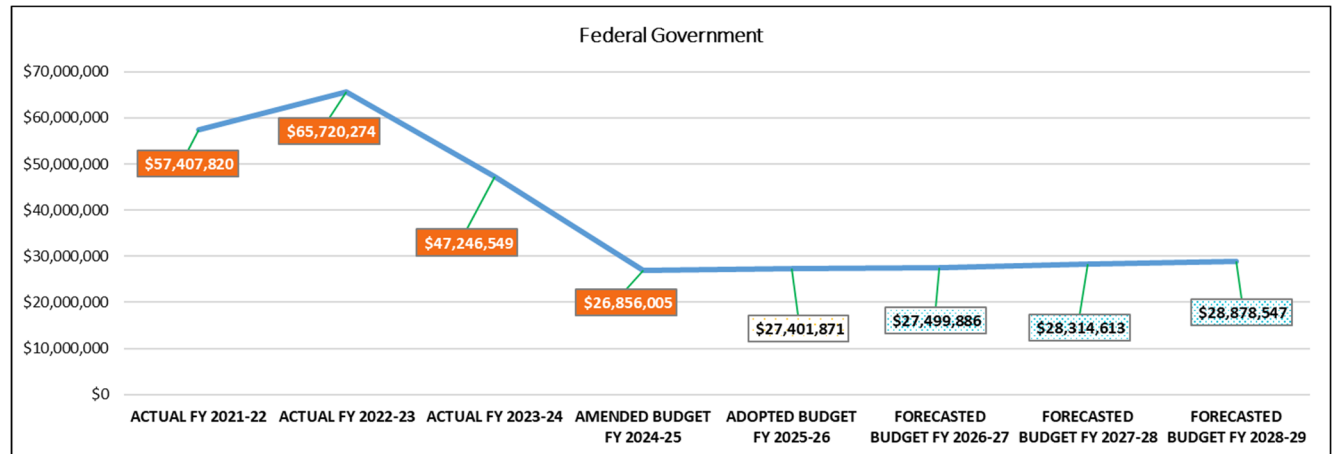
The City of Roanoke has continued to realize favorable revenue experience with rising real estate and property values, and better than anticipated returns from other tax sources. City projections for 2025-26 revenue, based on experience in FY25 and forecasts for the coming year, result in increased budgeted funds for the City. As noted above, local funding for schools will not increase in 2025-26.

When the original funding formula for schools was initiated in FY2012 by Roanoke City Council, the Roanoke City School Board agreed to take over responsibility for paying all debt service on the portion of bonds issued by the City of Roanoke to fund school improvement projects. Prior to that agreement, the school division was only expected to cover half of debt service costs for school projects out of school funds. Additionally, out of the local funding RCPS receives, the school division is expected to reimburse the City of Roanoke for other services coordinated by or through the city. The anticipated portion of the 2025-26 budget to be paid back to the city for these services includes the following:

- Police and Sheriff's Departments School Resource Officers - \$1,500,000
- Municipal Audit Services - \$80,520
- Local Cost of Children's Services Act-funded services for students placed for services by the school division - \$4,000,000
- Debt Service on School Projects - \$11,859,480
- Storm Water Fees - \$163,000
- Radio Support - \$95,000

The above is noted to assist users of this document who may also have reason to refer to the City of Roanoke's 2025-26 Budget document, because these costs will also be reflected in the City's expenditure budget in the relevant expenditure area. Additionally, local funding of schools is often compared across school divisions by region and also state-wide. While many school divisions in Virginia do not have the generous local funding that has existed in Roanoke City, those other localities also do not typically consider the above referenced costs to be educational costs that are the responsibility of the school division. Just looking at funding totals or as a percentage of local revenue without this important context would not yield an accurate comparison.

Federal Government Funding



Source: Roanoke City Public Schools, Accounting Department

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 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 Federal COVID-19 pandemic relief funding. There were three stimulus packages that include funding for K-12 education. The Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan Act (ARPA). These award periods ended September 30 of 2022, 2023, and 2024 respectively. A small portion of final expenditures of these funds occurred in the first three months of the 2024-25 fiscal year. There will be no further expenses related to these funds in 2025-26 or beyond.

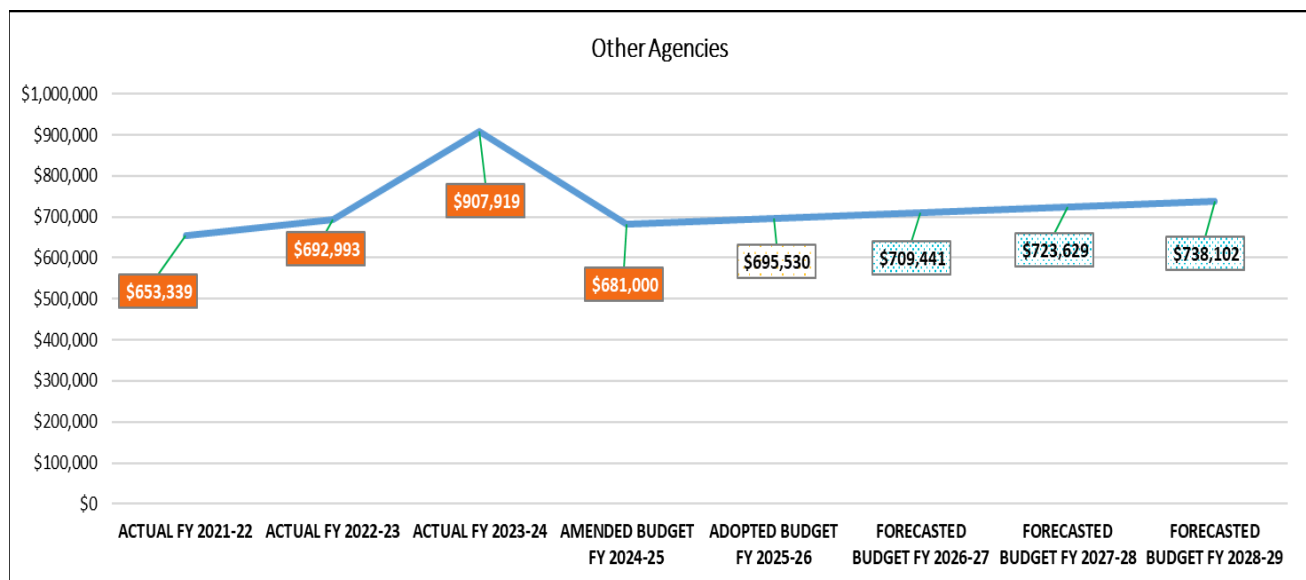
Competitive Federal grant programs, for which RCPS is qualified to apply, become available from time to time. It is the school division's practice not to budget for competitive grant award revenue unless the school division received a multi-year grant award in a prior year, and as a result has confirmed revenue expectations for the future years covered by the grant award period.

Federal Food Services reimbursements decreased substantially in 2020-21 due to extended periods of remote learning. In 2021-22 RCPS was able to return to a more normal in-person school schedule. In response to the pandemic, and to continue supporting schools as they re-opened to more in-person learning, the USDA issued a waiver to allow Summer Food Service Program Reimbursement Rates during the 2021-22 school year. Those reimbursement rates were higher than those of the National Breakfast and Lunch Programs. This waiver did not extend into 2022-23 or beyond. Increased food and labor costs, coupled with continued increases in numbers of meals served, led to higher costs and associated federal reimbursements.

RCPS also participates in the USDA Community Eligibility Provision (CEP) to offer free breakfast and lunch to all students without requiring parents to apply. With all students qualifying for free meals without having to go through an application process that could be a barrier for some families, we expect that we will continue to see expanded access and continued growth in the number of meals served, which directly impacts Federal reimbursements.

While there has been much news about staffing reductions at the U.S. Department of Education and potential efforts to disband that office all together, RCPS is not projecting a major change in federal funding at this time. This is due, in part, to the fact that existing federal funding programs already pass through the Virginia Department of Education and are managed and distributed to school divisions by the state. The school division will closely monitor these developments, however, as there is still much uncertainty surrounding federal funding and oversight.

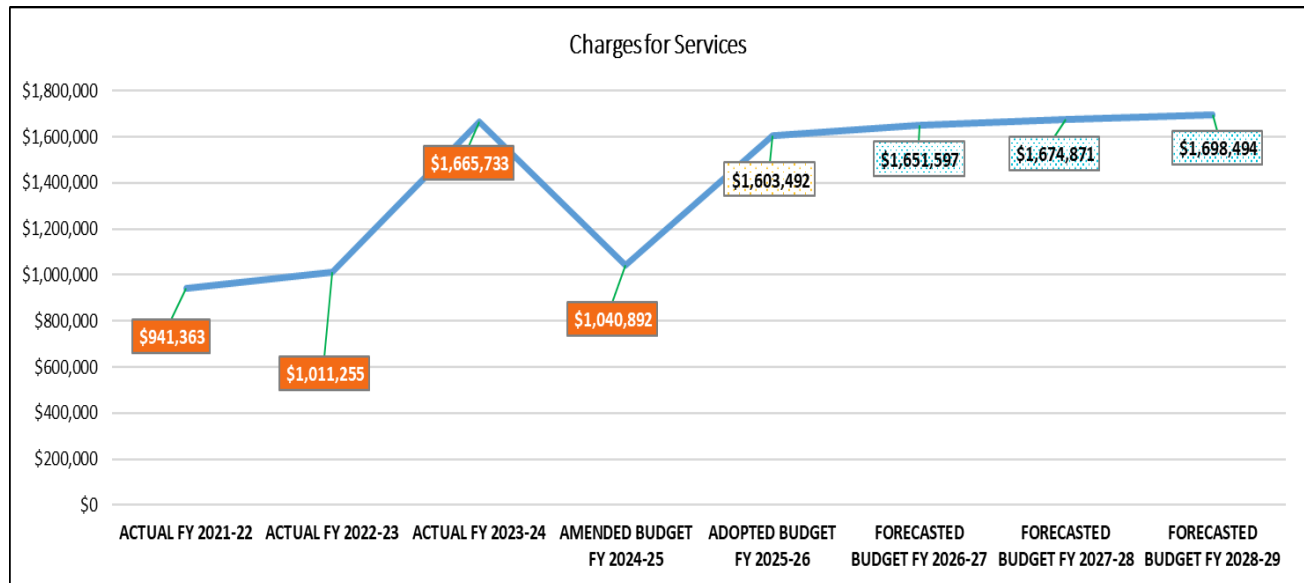
Funding from Other Agencies



Source: Roanoke City Public Schools, Accounting Department

Other Agency receipts are budgeted exclusively within the restricted Grants Fund and chiefly reflect tuition payments received annually from the other local school divisions that 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

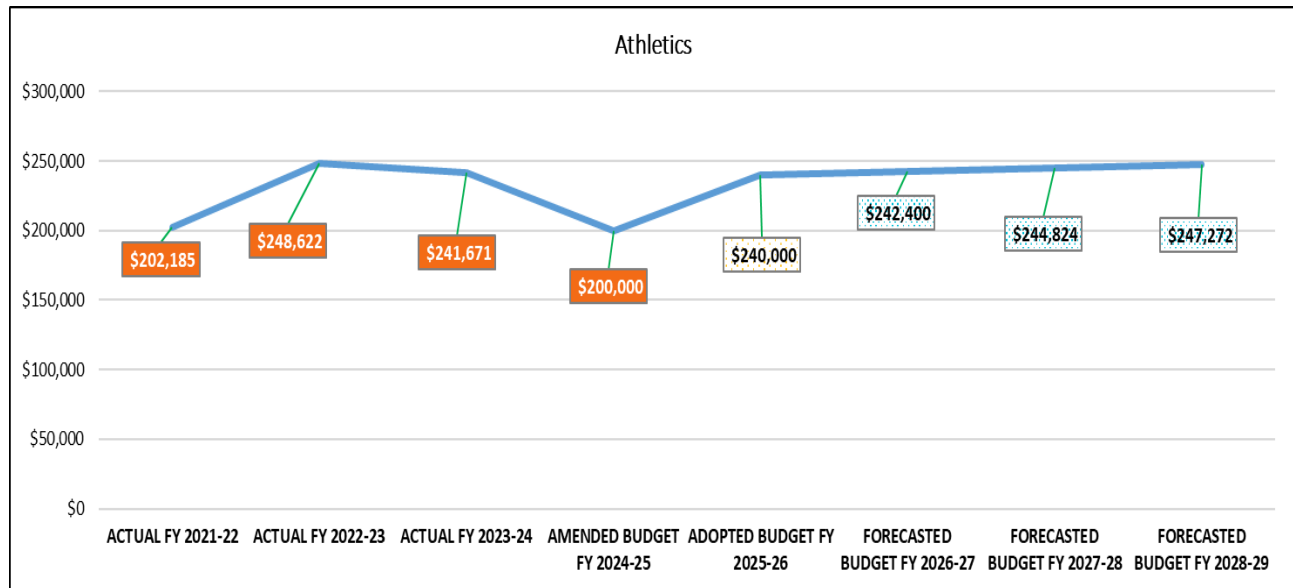


Source: Roanoke City Public Schools, Accounting Department

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

RCPS is budgeting 2025-26 cafeteria sales slightly higher than the prior year. Sales reduced significantly when all schools became covered under CEP and we have seen fairly modest increases since that time. As long as breakfast and lunch remains free for all students, we expect the lower level of revenue from sales to continue.

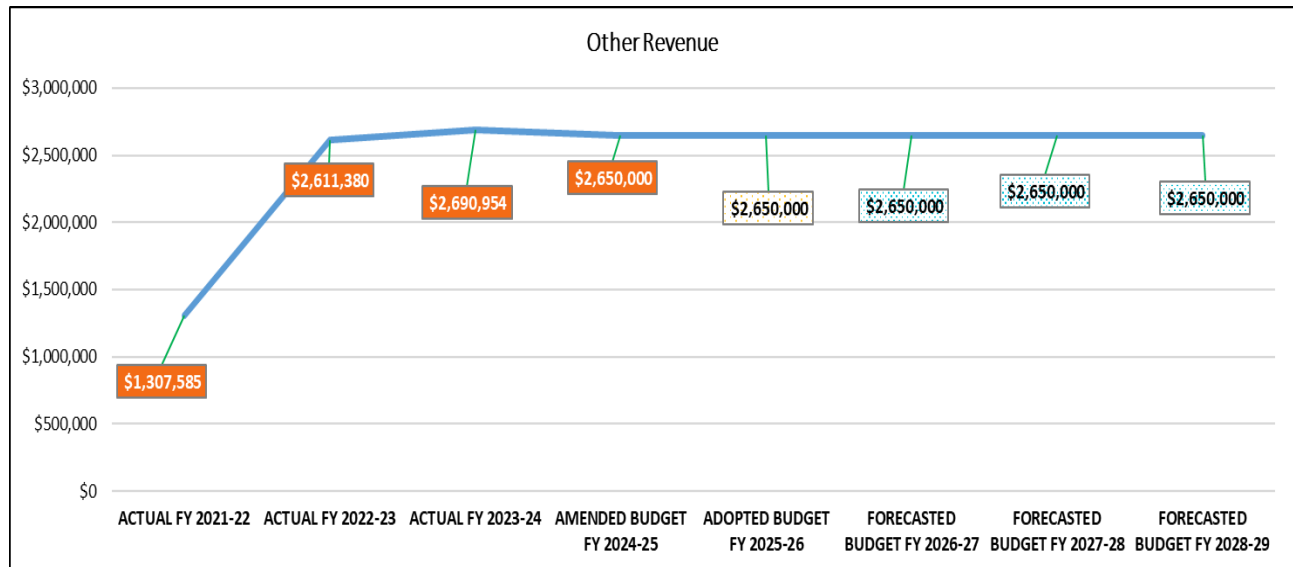
Charges for Services in the General Fund remain fairly steady from year to year, so minimal differences are budgeted for FY2026 or future years. The biggest area of charges for services that historically has been accounted for in the Restricted/Grants Fund is payments RCPS received from the Roanoke Valley Special Education Regional Board for regional classes hosted by this school division. The intent of regional special education programs is to share services for low incidence populations. The Virginia Department of Education changed the format of regional special education programs in 2020-21, and as a result, RCPS is now managing the regional classes hosted within RCPS, as opposed to a third-party administrator coordinating all regional classes and setting tuition accordingly. Instead of paying tuition for RCPS students in regional classes, and then being refunded our costs for the regional classes we host, RCPS now retains those costs but no longer pays tuition to the regional board. The removal of this payment from the Regional Board for classes hosted by RCPS is responsible for the sharp decline in this budget category between FY2021 and FY2022. RCPS now directly charges tuition to other school divisions that place students in RCPS-hosted regional classes, though the majority of students served are already RCPS students. This program will continue to operate in this new format, and budgeted tuition paid to RCPS by other school divisions is reflected as Charges for Services in the Grants Fund.

Athletics Revenue

Source: Roanoke City Public Schools, Accounting Department

Athletics Revenue is part of the operating General Fund and accounts for anticipated gate receipts from athletic events throughout the year. These totals can vary depending on athletic schedules and the extent of conference play. While this revenue could be considered a part of Charges for Services, both revenue and expenditure data is broken out because the Roanoke City School Board has long desired the ability to view and analyze athletic budgets and activity independently. Budgeted athletics revenue was reduced in FY2021 due to the uncertainty over whether athletics would be prohibited for all, or a portion, of the 2020-21 school year as a precaution due to the ongoing COVID-19 pandemic. While some athletic events had to be postponed or canceled during 2021-22 due to potential exposures or other pandemic precautions, in general, RCPS was able to return to a more normal athletic experience for our students in 2021-22. RCPS saw a healthy return to athletic participation and spectator involvement in 2022-23. RCPS is keeping budgeted athletic revenue consistent for 2025-26 due to the normal uncertainties noted above.

Other Revenue

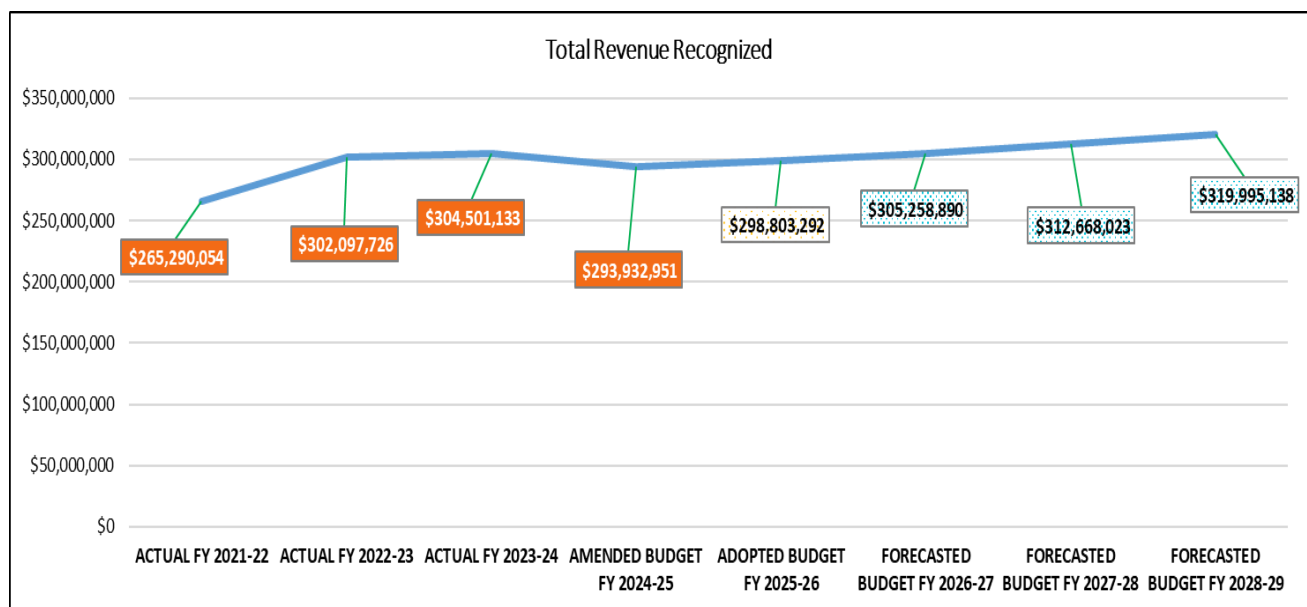


Source: Roanoke City Public Schools, Accounting Department

Other Revenue encompasses a variety of smaller revenue sources including donations, recycled sales from obsolete equipment and scrap material, rebates and refunds, and interest income. This revenue area is unpredictable and can vary significantly from year to year. After having reduced this budget area in recent years based on experience and volatility due to the pandemic, in FY2026 projected other revenue was kept at \$2.65 million. This projection will stay consistent for the foreseeable future. This change is based on actual experience in prior years and interest rates.

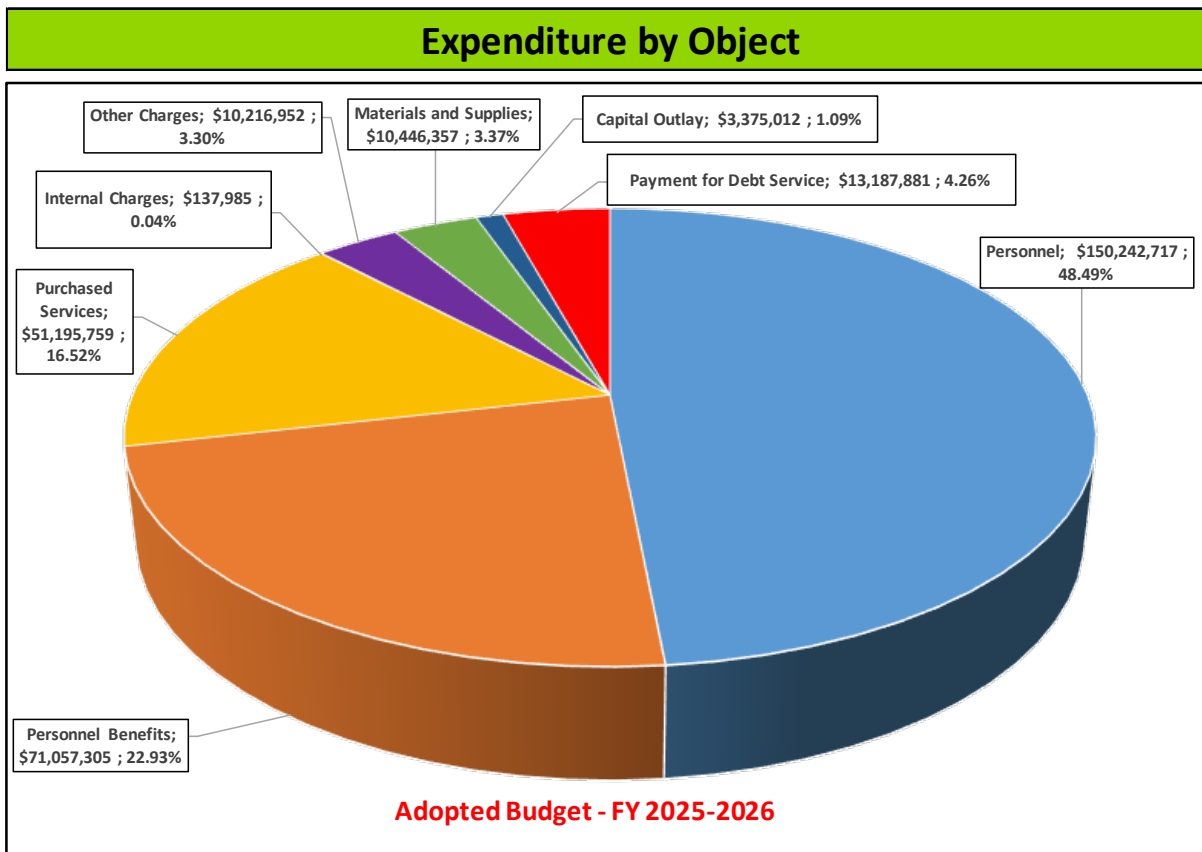
Total Revenue

The following line graph shows the eight-year trend for the school division's revenue overall.



Source: Roanoke City Public Schools, Accounting Department

Expenditures



Source: Roanoke City Public Schools, Accounting Department

In recent years, Roanoke City Public Schools has made a concerted effort to focus on improving employee pay. Given the sizeable increases in revenue budgeted for 2022-23 by both the state and the City of Roanoke, RCPS put significant raises into the 2022-23 budget to increase the Classified Pay Scale to reach a minimum wage of \$15 per hour and to increase the Professional Pay Scale starting pay. Maintaining this higher level of pay and continuing with increases to remain as a market leader in the region is a top priority.

In 2023-24 RCPS implemented a raise that included a cost-of-living scale adjustment and existing employees moving to the next step which averaged together totaled 5%. RCPS included an average 3.5% raise in the 2024-25 budget. This was accomplished through a combination of a cost-of-living scale adjustment and existing employees moving to the next step on their pay scale. The state budget included the state share of cost for a 3% raise for Standards of Quality funded positions. Local funding must cover the difference for SOQ positions, and the full cost for positions for which no state support is received.

The state budget included the state share of another 3% raise for SOQ positions in 2025-26. These funds are accessible to school divisions provided they can certify that they gave a total 6% raise across the biennium. Because RCPS gave an average 3.5% in 2024-25, this budget includes an average 2.5% to reach the required 6% across both years of the biennium.

The percentage-of-salary employer contribution towards the Virginia Retirement System (VRS) is established at the beginning of each new biennium. For the 2024-2026 biennium, a rate

decrease was recommended by the VRS board, moving rates from 16.62% to 14.21%. An important shift is being implemented by VRS, however, in how rates for employees on the hybrid retirement plan are calculated. The hybrid plan includes a defined benefit (pension) portion managed by VRS, and a defined contribution portion managed by Voya. Prior to 2024-25, VRS established the total maximum contribution, most recently 16.62%, and depending on employee voluntary contributions into their defined contribution plan, the amount employers were required to contribute to the defined benefit plan was reduced so the total contribution across both portions equaled 16.62%. Going forward, the rate set by VRS is for the defined benefit plan only. Anything the employer is required to contribute to the employee's defined contribution plan is above and beyond that amount. This makes budgeting for this cost more difficult for school divisions, as employee voluntary contributions into their defined contribution plan are at the discretion of each employee. Just over half of RCPS benefit-eligible employees are in the hybrid retirement plan. RCPS analyzed those employees' current contributions into their defined contribution plan to estimate that the actual percentage RCPS will pay into retirement for employees in 2025-26 will be closer to 15% on average.

A small number of employees participate in the City of Roanoke's retirement plan instead of VRS. That employer contribution decreased from 13.74% to 11.92% in FY2023, but jumped up to 18.58% in FY2024 due to changes in actuarial assumptions and negative investment returns. The rate for FY2025 is tracking to be similar at 18.52%. For FY2026, the rate for city retirement is 18.99%.

Health insurance is one of the biggest drivers of employee benefit costs annually. Because RCPS's health coverage is a self-insured plan, ultimately, the school division's costs are dependent on claims experience. Experience can vary widely from year to year, and despite efforts to control costs, increases are still expected. RCPS has budgeted based on an expectation that costs will increase 5.5% year-over-year for the plan year which will begin January 2026.

A particular focus for the 2024-25 budget year was to transition away from reliance on federal pandemic relief funding which ended September 30, 2024, and work to sustain those positions and initiatives that were begun with those temporary funds but whose impact has been important for student success. Unfortunately, with the unexpected changes to City Council's long-held policy on school-funding, continuing all of the efforts that were begun during the pandemic beyond the 2024-25 school year has become an unexpected challenge. Additionally, changes to the standard of quality and enrollment increases require additional staffing. The school division has been forced to reduce raises and cut or reduce some programs and services. The main change is closing the elementary Spanish program to repurpose staff to fill the required English Learner positions that must be added to meet state standards.

The Standards of Quality (SOQ) state requirement for supporting students who are English learners (EL) changed recently from a required ratio of 1 teacher for every 50 EL students to a tiered approach that takes the students' proficiency levels into consideration. Now, the required staffing ratios are as follows:

- 1 teacher for every 20 students at proficiency level 1
- 1 teacher for every 30 students at proficiency level 2
- 1 teacher for every 40 students at proficiency level 3
- 1 teacher for every 50 students at proficiency level 4
- 1 teacher for every 100 students at proficiency level off scale

Roanoke City Public Schools has had a large population of students at proficiency level 1, resulting in a projection that approximately 40 new EL teachers would need to be added to remain compliant with state standards and keep our schools accredited.

Changes to the expenditure budget within the Administration, Attendance, Health, and Technology category net to a decrease of approximately \$0.6 million compared to the 2024-25 budget. This is primarily due to the School Instructional Technology Series grant purchases being delayed from 2023-2024 into 2024-2025 but then leveled back out again in 2025-2026. This decrease was offset by increases in raises for existing positions.

Even before the pandemic, RCPS struggled to fill all vacant positions, but that challenge reached new heights in recent years. One area where RCPS, and most school divisions nationwide, particularly struggle is pupil transportation. With a new transportation provider in the 2024-2025 school year, RCPS has seen great improvement in students arriving on time for instruction. However, there continues to be challenges and escalation of costs for individualized transportation services provided in special circumstances. RCPS is reviewing these processes and reduced the budget in 2025-2026 for expected improvements in this area. Increased costs in transportation are related to an anticipated increase in vendor contract pricing but offset some by improvement in fuel prices.

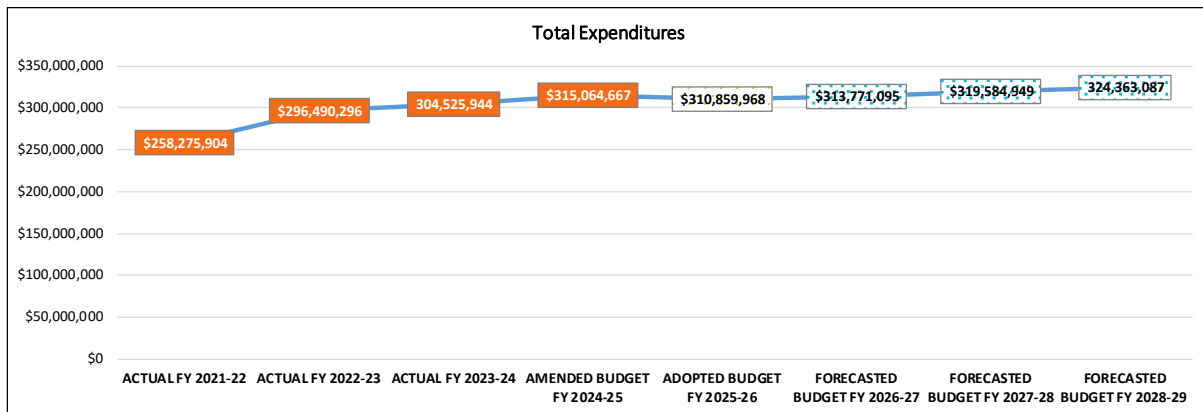
The increase in costs budgeted for building operations and maintenance is related to pay increases and health insurance increases put in place for 2025-26, escalation of costs, and anticipated one-time capital improvements projects. The school division was considering a 10% reduction in budgeted funds for facility maintenance, but the School Board encouraged leaving those funds in place and using one-time money from fund balance to keep efforts going to allow more time for developing solutions before the 2026-27 budget cycle.

The Debt Service budget shows a \$1.4 million year-over-year increase based on the expected principal and interest payments due to existing capital projects, the most current being the replacement of Preston Park Elementary School. Additionally, principal and interest payments for energy improvement measures completed in 2020-21 through a lease-purchase agreement have been included. The City of Roanoke used Bond Anticipation Notes (BANs) in recent years to align borrowing with the timing of capital projects but did not use BANs in 2021-22 or beyond. The City of Roanoke decided to delay the 2022-23 bond issuance until the fall of the subsequent fiscal year. This delayed when those funds for FY2023 projects outlined in the Capital Improvement Plan, and indeed all subsequent years, are available. Large final payments of prior year bond funds were scheduled to be due in 2024-25, but the city intends to refinance those bonds at better interest rates, which is chiefly responsible for the anticipated reduction in costs in this area in future years.

Food Services costs associated with providing breakfast and lunch to students are budgeted to decrease in 2025-2026. Personnel costs increased for raises and additional cafeteria aide support that is funded 1/3 through Food Services and 2/3 through General Fund. This was offset by decreases in building rental following the restructuring of administrative offices and by decreases in the indirect cost allocation to the General Fund following the Virginia Department of Education audit. In addition, capital outlay decreased as RCPS has invested in keeping kitchen equipment up to date over the last few years with plans to lower that spending in the 2025-2026 budget year and subsequent years.

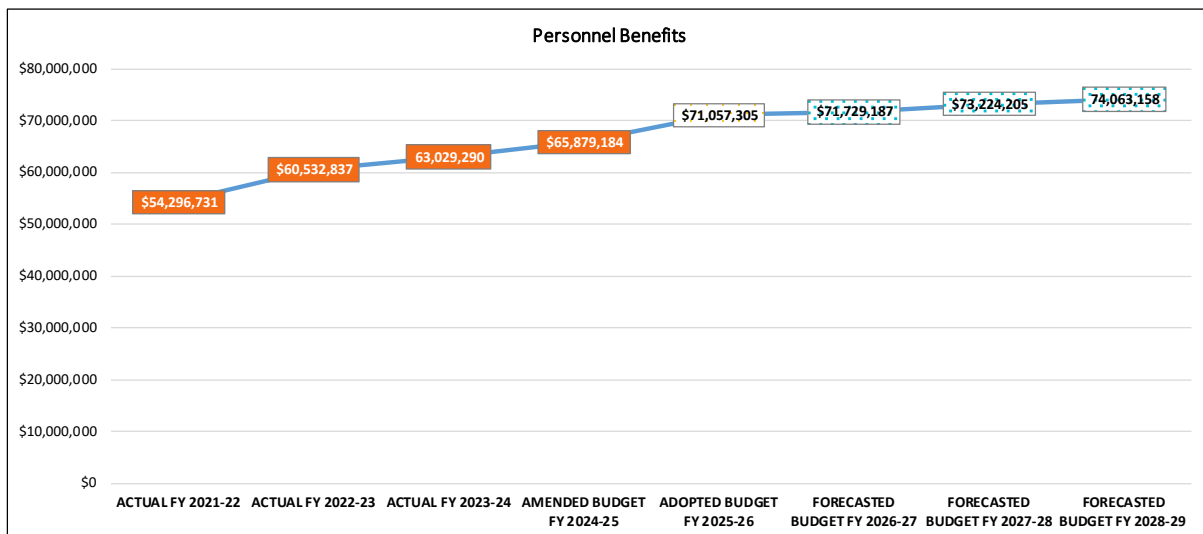
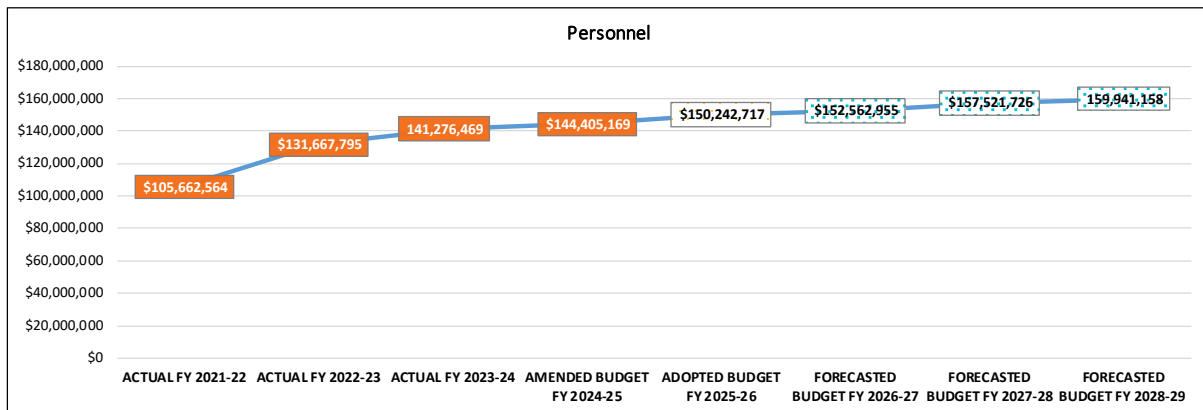
The following charts illustrate the eight-year trend of expenditures in total and by line-item type. Three prior year actual totals, the budgeted total for 2024-25, the budgeted total for 2025-26, and the forecasted budget for the 2026-2029 fiscal years are included.

Expenditure Eight Year Trend

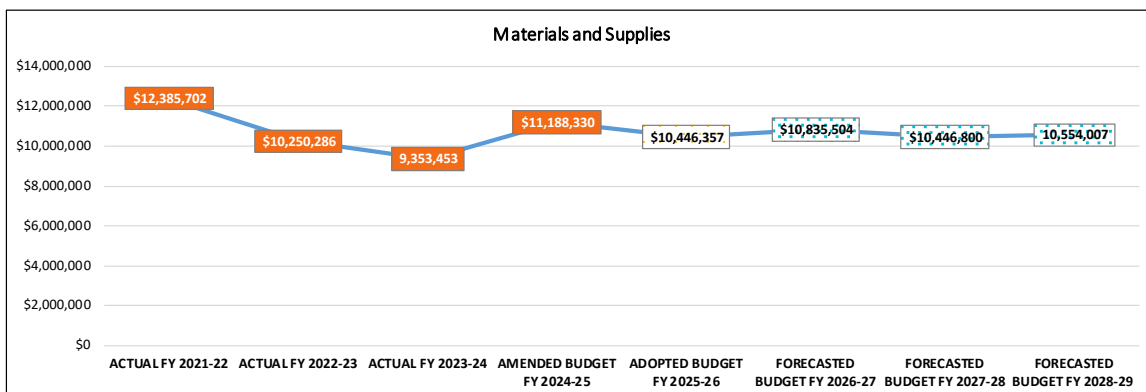
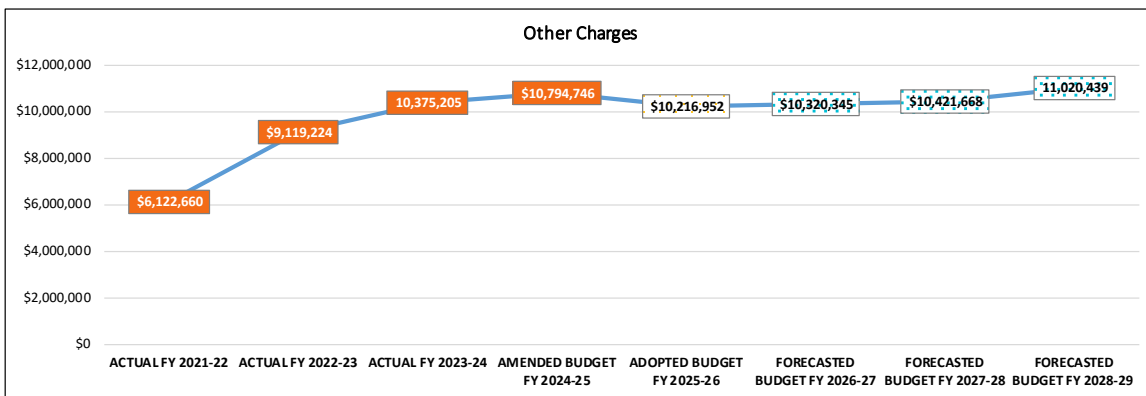
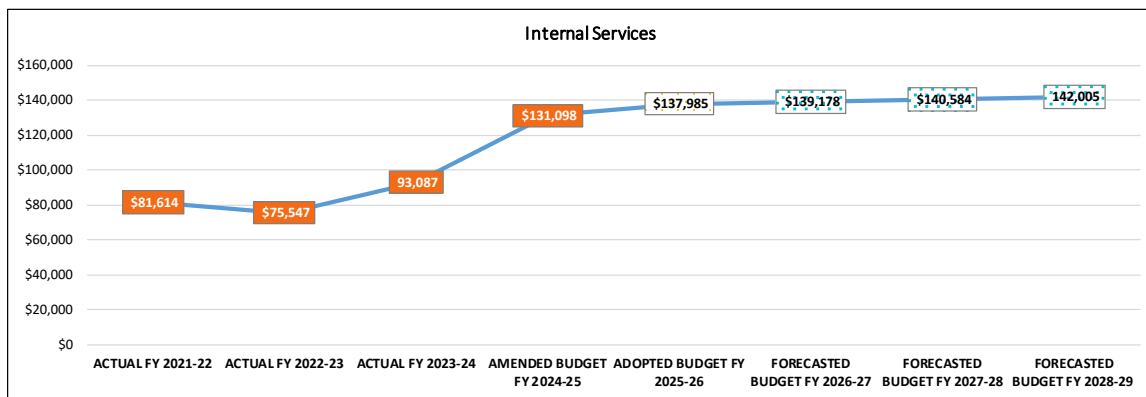
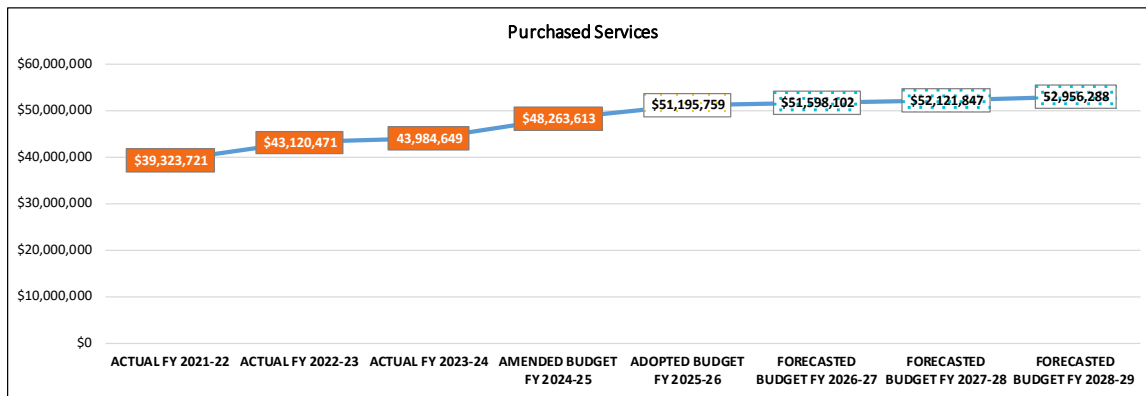


Source: Roanoke City Public Schools, Accounting Department

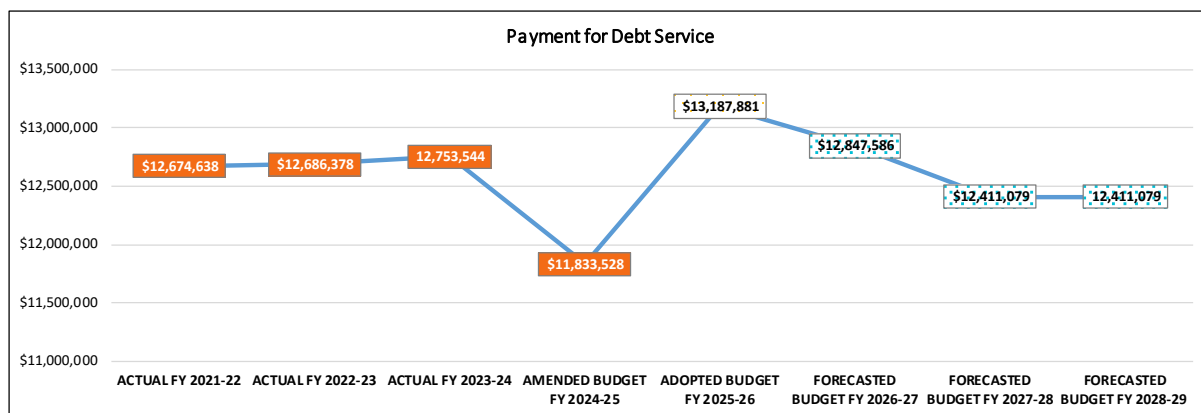
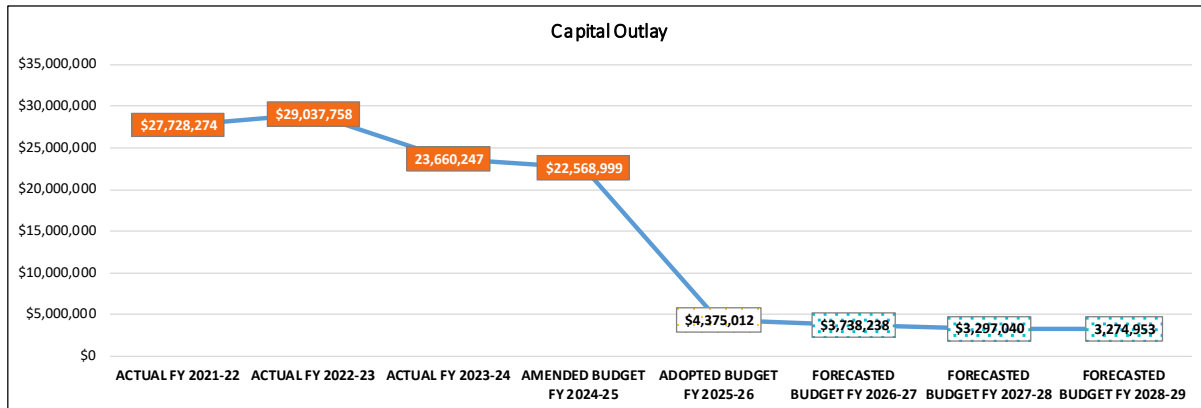
Expenditure Sources



Expenditure Sources



Expenditure Sources



Source: Roanoke City Public Schools, Accounting Department

FUTURE YEAR FORECASTING

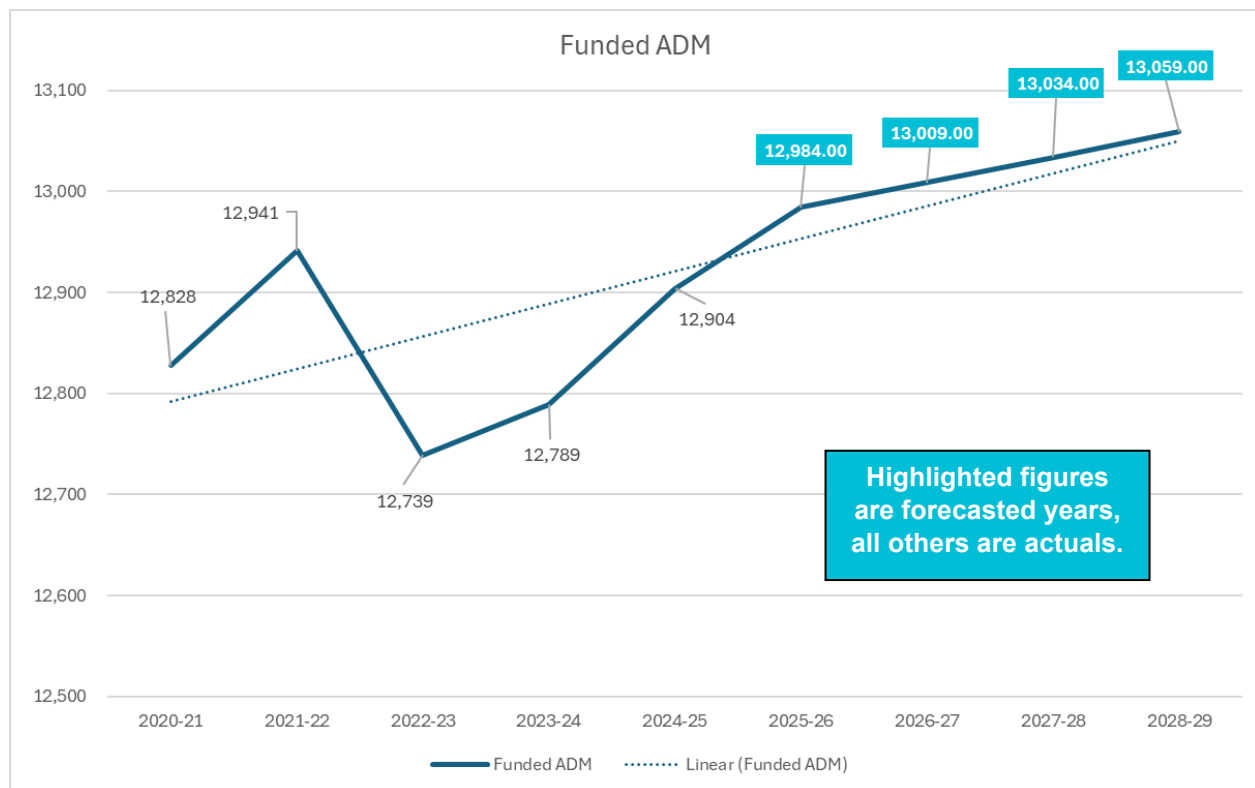
Historical activity is the primary guide used to forecast student enrollment, with three-year rolling averages analyzed to help project future activity. Much of the school division's state funding is a factor of enrollment, as measured by ADM taken on March 31 each year. Our estimates of enrollment growth (or decline) are an important step in looking ahead to anticipated revenues and expenditures. RCPS looks at projections from the Weldon Cooper Center for Public Service, and those used for budgeting by the Virginia Department of Education, but often projects more conservatively than those organizations' outlooks would suggest. RCPS budgets based on an estimated ADM that is more consistent with the fluctuations in enrollment experienced in recent years. In 2024-25, though RCPS did experience an enrollment increase that exceeded budgetary projections, that experience resulted in revised VDOE projections for 2025-26 that seemed too risky to count on for budgeted state funding. As a result, RCPS is using a smaller funded ADM estimate than what the VDOE currently projects.

After a sizeable increase in student enrollment was experienced in 2019-20, RCPS initially expected that upward trend to continue. The COVID-19 pandemic led to the fear that enrollment would be down significantly across the state, so the 2020-21 projection was adjusted downward significantly. This proved correct, as the final March 31, 2021, ADM was only 12,827.72. RCPS did experience a rebound in enrollment in 2021-22, but that was followed by another dip in 2022-23. RCPS went through a period of fluctuations between increases and decreases, but with the overall trend continuing to be downward. However, the small increases in enrollment experienced

in recent years gave way to a sizeable increase experienced in 2024-25. Funded ADM for 2024-25 was 12,903.94 or 114.54 more than the prior year.

	Sept. 30 Membership	March 31 ADM
2020-21	12,915.25	12,827.72
2021-22	13,033.75	12,941.26
2022-23	12,937.50	12,738.80
2023-24	12,955.00	12,789.40
2024-25	13,833.00	12,903.94

It is difficult to know how student enrollment will change in future years given the volatility currently being experienced. For planning purposes, RCPS is assuming the current trend will continue.



Source: Roanoke City Public Schools, Accounting Department

The forecasted ADM for FY2026 and the subsequent three years are as follows:

	March 31 Forecasted ADM
2025-26	12,984.00
2026-27	13,009.00
2027-28	13,034.00
2028-29	13,059.00

The Commonwealth of Virginia adopts biennial budgets and 2025-26 is the second year in this two-year budget cycle. Projections for years beyond that will not begin to be discussed until the fall of 2025. As a result, RCPS utilized a modest increase projection for state revenues beyond FY2026. The City of Roanoke is also forecasting modest growth in coming years. Added to that, RCPS can no longer count on receiving 40% of actual local revenues as has been the case for more than the last decade. This potential loss of revenue limits the school division's

flexibility in continuing programs and planning ahead to maximize the impact of instructional efforts to benefit students. This significant change, amid the “fiscal cliff” that all school divisions are experiencing in the wake of the huge influx of federal pandemic relief funding that supported schools for the past three years, leads the school division to anticipate that the next few years will be extremely challenging financially. This budget reflects an increase in spending of 7.46% in the general operating budget compared to the FY2025 budget, but forecasts a 1.45%, 1.87%, and 1.48% year-over-year increase, respectively, in years 2026-27, 2027-28, and 2028-29. Unless actual revenues exceed what is currently projected, the school division will have difficult decisions ahead to keep pay competitive and to maintain initiatives that are proving successful in meeting student needs.

CAPITAL IMPROVEMENT PROJECTS

Project Description and Scope

Roanoke City Public Schools (RCPS) partners with the City of Roanoke on all of its capital improvement expenditures. Working in tangent with RCPS, the City issues debt and manages the debt ceiling for all City projects, while the Division is responsible for paying the debt service on all bond-funded school projects, and the full cost of any projects that are funded out of other sources. Historically, the City allocates \$5 million in capital bond funding to RCPS for school projects on an annual basis. Projects may include new construction, renovation of buildings, HVAC replacements, repaving of parking lots, recreation equipment, and roof replacement. The RCPS 2026-2035 Capital Improvement Plan (CIP) was approved at the March 11, 2025, School Board meeting.

As we begin a new year, the transformation of the William B. Robertson Administration Building stands as a testament to what’s possible through vision and purpose-driven action, which officially opened on April 11, 2025. The renovation and repurposing of this space is bringing to life the long-envisioned Charles W. Day Technical Education Center, which opened in January 2024, and the Community Empowerment Center, which is now moving from concept to reality and is scheduled to open in the summer of 2025.

This progress has also laid the foundation for *Equity In Action*, a bold initiative that may never have taken shape without the strategic support of the Elementary and Secondary School Emergency Relief (ESSER) and the School Construction Assistance Program (SCAP) funding. These milestones reflect what can be achieved when opportunity, planning, and commitment align.

The two largest projects in the CIP that are currently in various stages of development are the Booker T. Washington building and Preston Park Elementary.



Exterior photo of the finished William B. Robertson Administration Building



Exterior photo of the new outdoor brick picnic area at the Community Empowerment Center at Booker T. Washington

The Community Empowerment Center at Booker T. Washington (Formerly the Booker T. Washington Administration Building on Douglass Avenue)

On March 14, 2025, RCPS marked a historic milestone with the "Honoring the Past, Building the Future" Brick Removal Event, symbolizing the official groundbreaking of the Community Empowerment Center at Booker T. Washington. Electrical and heating, ventilation, and air conditioning (HVAC) replacement began in the winter of 2024, with substantial completion expected by summer 2025. This vital project - the third phase of RCPS' *Equity in Action Plan* - will serve as a welcoming space for all members of the community. The Center is designed to increase access to essential services, foster community collaboration, and empower families through knowledge, resources, and support that will enrich lives and strengthen our city. The Community Empowerment Center represents our commitment to building a stronger, more inclusive future - honoring the legacy of Booker T. Washington while creating new opportunities for generations to come.

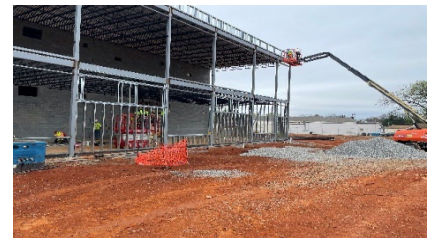
Preston Park Elementary School

The largest project that is under construction is the replacement structure for Preston Park Elementary School. With construction officially underway as of summer 2024 and substantial completion expected in summer 2026, the new two-story Preston Park Elementary School is progressing as planned. When complete, the facility will span over 81,000 square feet and be designed to support 21st-century learning while prioritizing student safety and community engagement.

This project represents a strategic investment in education, student well-being, and neighborhood access, reflecting our commitment to creating safe, modern, and inclusive learning environments for all.

Key features include:

- Separate bus and vehicle entrances to reduce congestion and improve traffic flow
- A longer car rider driveway to enhance safety during arrival and dismissal
- Secure classroom wings with enclosed courtyards and playgrounds, located safely away from main roads
- New multipurpose sports fields for student use during the day and community use after school hours
- Traffic safety improvements, including safe routes to school enhancements and a dedicated traffic garden to help students learn pedestrian and bicycle safety skills in a safe, simulated setting



Construction is well underway for the new two-story Preston Park Elementary School

Capital and Facility Maintenance Achievements

Through capital and annual maintenance planning, RCPS has continued to ensure that our facilities are well-maintained, safe, and equipped to support the long-term educational success of our students, staff, and community.

1. Security Improvements:

- The vestibule project at Fairview has completed the district-wide vestibule upgrade initiative. This will fulfill our objective of ensuring that each RCPS school has a secure main entrance, meaning that there will be an interior secure area before entering the school, serving as a screening point for public access.

2. Facilities Enhancement:

- Patrick Henry High School – painted the 2nd and 3rd floor corridors
- William Fleming High School - replaced water heaters and provided ADA accessible route for the track from the stadium
- Districtwide sidewalk repairs for ADA compliance and trip hazards
 - Lucy Addison Middle School
 - Fairview Elementary School
 - Grandin Court Elementary School
 - Lincoln Terrace Elementary School
 - Monterey Elementary School
 - Westside Elementary School
- Westside Elementary – installed new playground equipment



*New Playground at
Westside Elementary School*

3. Renewable Energy Programs:

- 12 electric vehicles in its fleet: 10 vans and 2 cars.
- Two of the six electric charging stations have been ordered and will be installed at various locations throughout the district.
- Roanoke City Public Schools (RCPS) has entered into a 25-year Solar Power Purchase Agreement (PPA) with Secure Solar Futures to develop 5.7 megawatts of solar power systems across eleven locations and restore roofs at seven sites. This initiative follows the successful completion of Phase 1, which installed 1.6 megawatts of solar arrays at six schools in 2024.

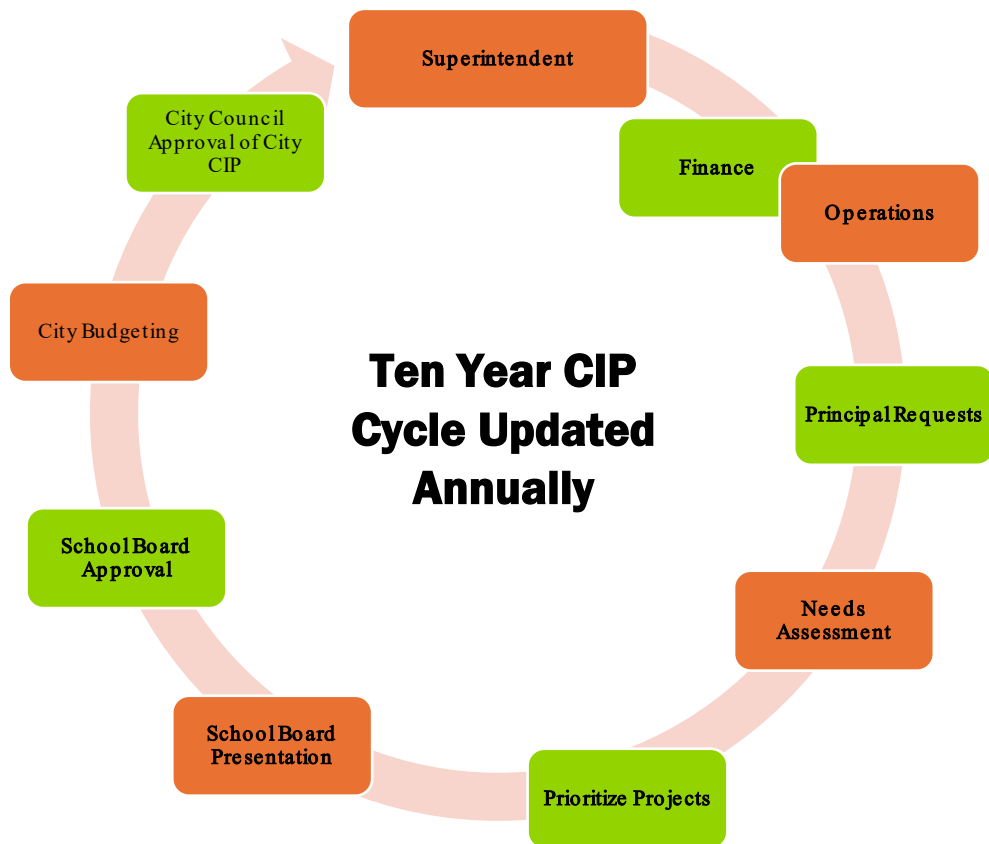
Equity Policy: Modulares (use for classrooms will be temporary and limited.)

Current modular locations:

Lincoln Terrace Elementary	1
Preston Park Elementary	3
TOTAL MODULARS	4

A total of 42 modular units have been removed from RCPS since 2008.

CIP Preparation Process



CIP is a **ROAD MAP**, generally spread over five years for major improvements to school facilities and infrastructure. **RCPS has chosen a Ten-Year Process.**

CIP Prioritization Indicators

Level 1 Indicators

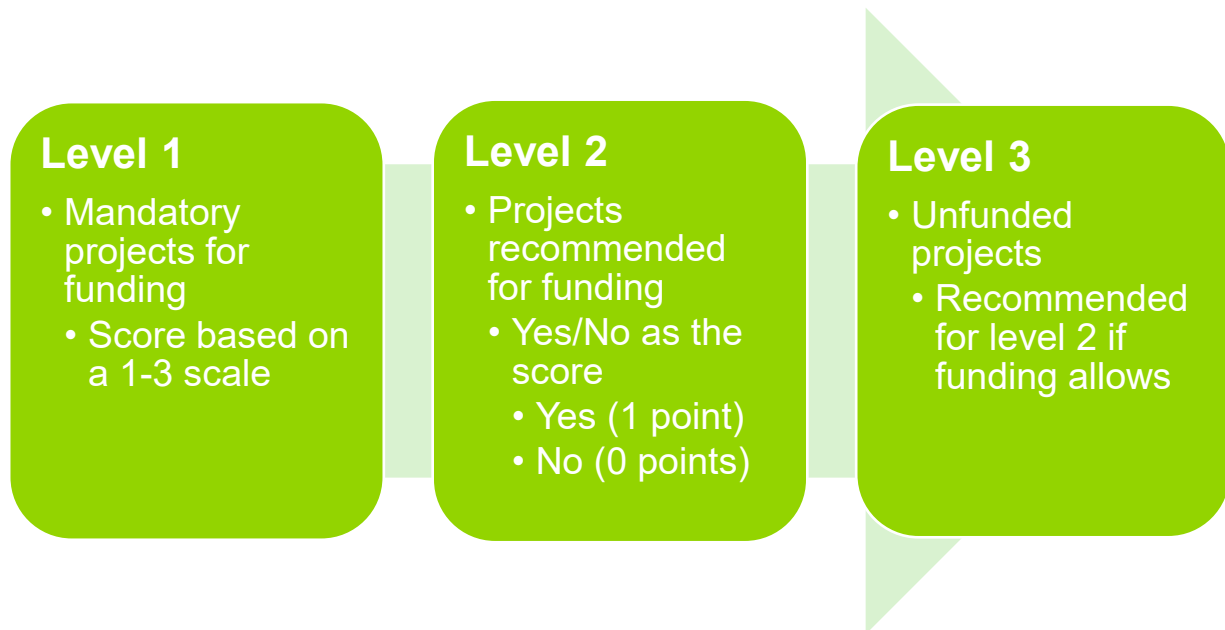
- Equity
- Health and Safety
- Existing Conditions
- Required Work
- Economy

Level 2 Indicators

- Environment
- Improvement
- Collaboration
- Shovel Ready

Generally, the Capital Improvement Plan (CIP), is comprised of projects that are determined based on a list of standard criteria and prioritized according to the allocated budget over a five-year budget cycle. For this upcoming school year, RCPS incorporated equity indicators and scoring criteria into its CIP process. To ensure a fair, consistent, and equitable approach, a diverse group of stakeholders made up the advisory committee to better infuse the principles of equity into the budget cycle. Equity indicators and scorecards allowed RCPS to take a more systematic approach to track how projects ranked. All capital projects were evaluated using this process and prioritized based on CIP scores, the greater the score the higher the priority. In addition, grouping similar projects together provide for efficiency and cost savings. Implementing this process has provided a more transparent look at how projects are ranked and insight into future projects and needs.

Project Recommendations



Operations Capital Development Initiative (CDI) Worksheet 2025													
School/Request	Type of Request			Needs Assessment Scoring			Type of Funding				Status	Review	Notes
	Principal	School Plants / IT	Capital Forecast	1	2	3	City Capital (311)	Local Funds (312)	General (301)	Other Funding (ESSER, SCAP, Grant, PTA, Donation)	Approved	Completion Timeline	
Crystal Spring Elementary													
Playground Ages 5-12			X			8.20	\$ 325,000.00						CIP - Currently not within the 10 year Plan
100 Desks	X					9.00							School Budget 301-150
Carpet Removed & Replaced w/Tile - 3rd Floor Rooms 140-144	X				13.22				\$ 10,000.00		X	FY25	Work in progress
Replace or Repair Door 3	X				9.30				\$ 2,500.00		X	FY25	Work in progress
Athletics - Basketball Goal Replacement			X		CIP		\$ 93,750.00				X	CIP FY32	
Replace Window & Outside Doors		X				10.33		\$ 25,000.00			X	FY35	
Fairview Elementary													
Bldg C - Wheelchair Lifts	X			17.62					\$ 36,942.00		X	FY25	Work in progress
Window Main Office Winter Break 2023 (Part of the vestibule upgrade)	X				14.62				\$ 40,000.00		X	FY25	Completed Summer 2024
Bathroom Lighting (K, 1st & 2nd grades)	X				12.12				\$ 30,000.00		X	FY26	
Hallway Lighting Upgrade	X				13.40				\$ 15,000.00		X	FY25	Work in progress
Security Vestibule		X		NA				\$ 300,000.00			X	FY25	Completed Fall 2024
Fallon Park Elementary													
Additional Playground	X					8.70	\$ 325,000.00						CIP - Currently not within the 10 year Plan
Paved Activity Area	X					9.00	\$ 80,000.00						CIP - Currently not within the 10 year Plan
Shaded Area at Existing Playground	X					7.60	\$ 50,000.00						School Budget 301-150
Improve Court Yard	X					9.25		\$ 125,000.00					Unfunded - New School
Increase Cameras	X				14.20					Grant or General	X		On Security Work List
Fishburn Park Elementary													
New intercom system		X			11.60					Grant or General	X		On Security Work List
Electrical Wiring (main building & floor outlets)		X			12.20				\$ 50,000.00		X	FY26	
Garden City Elementary													
Playground Ages 5-12			X		CIP		\$ 437,500.00				X	CIP FY32	
Playground Ages 2-5			X		CIP		\$ 343,750.00				X	CIP FY31	
New intercom system		X			12.00					Grant or General			On Security Work List
Grandin Court Elementary													
Storage Shed	X					6.60			\$ 10,000.00				CIP - Currently not within the 10 year Plan
Additional Classroom Space	X					10.60	*						CIP - Currently not within the 10 year Plan
Paving - Additional Parking Spaces	X		X			8.20	\$ 75,000.00				X	CIP FY30	Limited by the property boundaries
New Intercom system		X			10.14				\$ 100,000.00	Grant or General	X		On Security Work List
Replace / Repair Gutter	X				12.25				\$ 20,000.00		X	FY26	
Highland Park Elementary													
Floor Replace - Classroom/other			X		12.62		\$ 325,000.00				X	CIP FY35	
Roof Replacement			X		13.20		\$ 687,500.00				X	CIP FY30	
Replace Water Heater		X				12.83			\$ 25,000.00		X	FY25	Completed Summer 2024
Fence Around Mounted VRF System		X				10.50			\$ 3,000.00		X	FY29	Historical approval needed for fence
Remove Old Abandoned Boiler		X				10.00			\$ 45,000.00		X	FY25	Completed Summer 2024
Paving			X		CIP		\$ 215,000.00				X	CIP FY28	
Hurt Park Elementary													
Restroom Renovations	X				8.40				\$ 5,000.00				Study Underway to Identify Need
Basketball Court/Playground Ages 5-12	X		X		10.60		\$ 150,000.00						CIP - Currently not within the 10 year Plan
Renovate Stage for Office Space	X					12.50			\$ 20,000.00		X	FY28	
Remove basketball goals in Cafeteria / redo flooring	X					10.60			\$ 5,000.00		X	FY25	Work in progress
New intercom system		X				13.50			\$ 100,000.00	Grant or General			On Security Work List
Paving			X		CIP		\$ 200,000.00				X	CIP FY28	
Lincoln Terrace Elementary													
Roofing			X		15.16		\$ 1,925,000.00				X	CIP FY29	
Floor Replace - Classroom/other			X		15.16		\$ 250,000.00				X	CIP FY35	
Repaint	X					11.00			\$ 70,000.00		X	FY35	
Remove Abandoned Boiler (possible office space)		X				11.50			\$ 45,000.00		X	FY25	Work in progress(if it doesn't get done now scheduled FY29)
Replace or Remove Water Heaters		X				13.75			\$ 20,000.00		X	FY25	Work in progress
Athletics - Basketball Goals Replacement			X		CIP		\$ 93,750.00				X	CIP FY 32	

School/Request	Type of Request			Needs Assessment Scoring			Type of Funding				Status	Review	Notes
	Principal	School Plants / IT	Capital Forecast	1	2	3	City Capital (311)	Local Funds (312)	General (301)	Other Funding (ESSER, SCAP, Grant, PTA, Donation)	Approved	Completion Timeline	
Monterey Elementary													
Additional Classroom Space	X					13.16	X						New Preston Park Elementary - Relief
Learning Cottage	X					14.50	X						New Preston Park Elementary - Relief
Replace doors (K, 2 & 3rd grades)	X				14.60				\$ 100,000.00		X	FY26	
Elevator ADA access	X				14.66		\$ 900,000.00				X	CIP FY35	
Playground Ages 5-12			X		CIP		\$ 343,750.00				X	CIP FY34	
Playground Ages 2-5			X		CIP		\$ 343,750.00				X	CIP FY32	
HVAC / Air Quality			X		13.83		\$ 2,875,000.00				X	CIP FY29	Air Purifiers Available
Water Heater - Replace, Repair, Remove		X			CIP				\$ 85,000.00		X	FY26	
Athletics - Basketball Goals Replacement			X		CIP		\$ 93,750.00				X	CIP FY32	
Morningside Elementary													
Floor Replace - Classroom/other	X				14.80		\$ 250,000.00				X	CIP FY35	
New Desks minus New Addition	X								\$ 80,000.00				School Budget 301-150
Roof Replacement			X		CIP		\$ 1,000,000.00				X	CIP FY32	
Playground Ages 2-5			X		CIP		\$ 325,000.00				X	CIP FY31	
Playground Ages 5-12			X		CIP		\$ 425,000.00				X	CIP FY 31	
Preston Park Elementary													
No Submission													
RAMS Elementary													
Roof Replacement			X	14.16				\$ 2,500,000.00			X	CIP FY27	SCAP Funding Request
Playground Ages 2-5	X		X		14.20		\$ 350,000.00				X	CIP FY28	
New Intercom system		X				14.00			\$ 20,000.00	Grant or General			On Security Work List
Paving			X		CIP		\$ 312,500.00				X	CIP FY30	
Playground Ages 5-12			X		CIP		\$ 425,000.00				X	CIP FY31	
Security Camera Upgrades	X			18.00						Grant or General			On Security Work List
Round Hill Elementary													
School Classroom Expansion	X					11.20	*						CIP - Currently not within the 10 year Plan
Playground Ages 5-12	X		X			11.25		\$ 425,000.00			X	CIP FY35	
Athletics - Full Basketball Court	X				CIP		\$ 224,750.00				X	CIP FY27	
Radio Upgrade for Better Reception	X				14.75					Grant or General	X	FY25	Completed Fall 2024
Virginia Heights Elementary													
Repair/Resurface Basketball Court	X		X		8.80				\$ 50,000.00			FY25	Work in progress
Additional Classroom Space	X				9.60		*						CIP - Currently not within the 10 year Plan
Wasena Elementary													
Enclose Stage for Security	X				14.20		\$ 120,000.00				X	FY35	
Playground Ages 2-5	X					11.40	\$ 275,000.00				X	FY35	
Install Shades on Front of Building	X				11.60				\$ 1,500.00		X	FY25	Completed Fall 2024
IT closet (Gym and Library) Need Upgrade		X			8.50				\$ 20,000.00		X		IT Closet Upgrade
Roof Replacement			X		CIP		\$ 1,187,500.00				X	CIP FY32	
Paving			X		CIP			\$ 100,000.00			X	CIP FY30	
Replace or Remove Skylight in Media Center		X			9.75		\$ 150,250.00				X	CIP FY28	
Westside Elementary													
Additional Cameras	X				10.30					Grant or General			On Security Work List
Exterior Lights at car-rider entrance - Hershberger Road NW	X				9.10					\$ 10,000.00	X	FY26	Exterior Building Lights
Entry Vestibule Expansion	X					6.20				\$ 5,000.00			Entry is Adequate
Roof Replacement		X		15.25			\$ 1,712,500.00				X	CIP FY28	
Lucy Addison Middle													
200 Student Chairs	X					5.60							School Budget 301-150
25 Conference Room Chairs	X					5.10							School Budget 301-150
Stage Curtain Replacement	X					8.40				\$ 12,000.00			Need Quote
100 Science Tables	X					9.00							School Budget 301-150
Athletics - Tennis Court Replacement			X		CIP		\$ 625,000.00				X	CIP FY31	
Paving			X		CIP		\$ 160,000.00				X	CIP FY28	
Elevator Modernization		X			12.00		\$ 200,000.00				X	CIP FY35	
James Breckinridge Middle													
Cafeteria Expansion	X				10.60				\$ 150,000.00				Study Confirms Need
Locker Removal	X					4.30				\$ 10,000.00			Submit Work Order
Carpet Removal in grade-level hallways and office	X				6.40				\$ 50,000.00				
Floor Replace - Classroom/other			X		CIP		\$ 625,000.00				X	CIP FY35	
Elevator Modernization		X			12.75		\$ 200,000.00				X	CIP FY35	

School/Request	Type of Request			Needs Assessment Scoring			Type of Funding				Status	Review	Notes
	Principal	School Plants / IT	Capital Forecast	1	2	3	City Capital (311)	Local Funds (312)	General (301)	Other Funding (ESSER, SCAP, Grant, PTA, Donation)	Approved	Completion Timeline	
John P. Fishwick Middle													
Remove Fence to create extra Parking - Cafeteria Area	X					8.60			\$ 50,000.00		X	FY27	Pending paving improvements FY27
Add Fence around School for increased Security	X				14.00				\$ 60,000.00		X	FY27	
Paving			X		CIP		\$ 162,750.00				X	CIP FY27	
Replace 3 Water Heaters		X				12.00			\$ 20,000.00		X	FY28	
James Madison Middle													
HVAC Replacement			X		10.70		\$ 4,500,000.00						CIP - Currently not within the 10 year Plan
Science & Room 108 in the basement both need to be changed to 2 post racks		X				11.33			\$ 2,000.00		X	FY29	
Woodrow Wilson Middle													
MDF needs to be completely rewired		X			11.25				\$ 50,000.00		X	FY27	IT Closet Upgrade
Patrick Henry High													
Paving	X				5.70								CIP - Currently not within the 10 year Plan
Athletic - Stadium LED Upgrades			X		CIP		\$ 585,000.00				X	CIP FY35	
Athletic - Stadium Turf Replacement			X		CIP		\$ 750,000.00				X	CIP FY32	
Chiller Replacement			X		CIP			\$ 1,950,000.00			X	CIP FY30	
Paint 2nd & 3rd Floor Halls		X		10.00				\$ 70,000.00			X	FY25	Complete
Paint 2nd & 3rd Floor Classrooms		X		10.00			\$ 220,000.00				X	CIP FY35	
RoTEC													
Staff Bathroom / Gender Neutral	X					10.83			\$ 5,000.00		X	FY26	
HVAC - A/C in Trades Classrooms	X	X			11.20		\$ 2,856,250.00				X	CIP FY31	
Roof Replacement			X		9.75		\$ 1,800,000.00				X	CIP FY34	
Rewire Precision machine Shop		X		X					\$ 98,000.00	Grant or General	X	FY25	VWCC/City grant - Complete
William Fleming High													
Athletics- Stadium LED Lighting Upgrades			X		CIP		\$ 525,000.00				X	CIP FY34	
Athletics - Baseball/Softball Lighting	X				6.20				\$ 500,000.00				
ADA Upgrades at Baseball/Softball Fields	X			8.60					\$ 35,000.00			FY26	
Covered Walkway to DayTEC	X				6.70				\$ 5,000.00				RoTEC does not have covered walkway - Study
Paving			X			5.50	\$ 500,000.00				X	CIP FY35	
Restrooms at Baseball/Softball Fields	X				5.40				\$ 5,000.00				Study
Remove & Replace Water heaters & hot water holding tanks - QTY 5		X			12.75				\$ 85,000.00		X	FY25	Complete Summer 2024
HVAC - 210 Unit Controllers - VAV Boxes			X		11.00		\$ 200,000.00				X	CIP FY29	
HVAC - Cooling Tower Replacement			X		CIP		\$ 420,000.00				X	CIP FY35	
Press Box Roof Replacement or Cover		X			10.50				\$ 25,000.00		X	FY26	
Track ADA Upgrade	X				X				\$ 35,000.00		X	FY25	Work in progress
Roof Replacement (1)			X		CIP		\$ 3,500,000.00				X	CIP FY33	
Roof Replacement (2)			X		CIP		\$ 875,000.00				X	CIP FY32	
Athletics - Replace Track Coating			X	8.70			\$ 1,500,000.00				X	CIP FY28	
DayTEC													
Open-sided building to protect snow removal and grounds equipment-Solar structure		X			CIP		\$ 100,000.00				X	CIP FY35	Equipment being storage under the stadium at WFHS, and should be moved
Equipment Storage Lot (Courtland)													
Electrical service		X							\$ 10,000.00				For lighting and security
Raleigh Court Elementary													
Demolition		X	X			5.10			\$ 750,000.00				CIP - Currently not within the 10 year Plan
Forest Park Academy													
Replace VAV Boxes		X			12.00		\$ 656,250.00				X	CIP FY30	
IT closet upgrades		X			9.75				\$ 24,000.00		X	FY27	
Paving			X		CIP			\$ 218,750.00			X	CIP FY27	
AC in Gym		X			12.00		\$ 712,250.00				X	CIP FY28	
Noel C. Taylor Academy													
Replace Slate Roof & Gutters		X			10.25		X		\$ 7,500.00		X	FY25	Work in progress
MDF is not TEMP regulated and needs A/C unit		X			12.00				\$ 75,000.00		X	FY26	IT Closet Upgrade
Roof Replacement			X		CIP		\$ 1,218,750.00				X	CIP FY30	
Remove existing wall & Relocate Washer & Dryer		X			11.00				\$ 20,000.00		X	FY27	
Community Empowerment Center at Booker T. Washington													
Emergency Power	X				X				\$ 50,000.00			FY25	Work in progress - Empowerment Center Project
Demo annex building		X			X				\$ 175,000.00			FY25	Work in progress - Empowerment Center Project
William B. Robertson Administration Building													
Paving/fencing warehouse Salem Ave		X			X				\$ 150,000.00		X	FY25	Work in progress

School/Request	Type of Request			Needs Assessment Scoring			Type of Funding				Status	Review	Notes
	Principal	School Plants / IT	Capital Forecast	1	2	3	City Capital (311)	Local Funds (312)	General (301)	Other Funding (ESSER, SCAP, Grant, PTA, Donation)	Approved	Completion Timeline	
Transportation	No Submission												
District Wide													
Sidewalk repairs (ADA compliance)		X			X				\$ 24,642.00		X	FY25	Work in progress
Rewire Janitor Closet to Support Chemical Generator		X			X				\$ 30,000.00		X	FY26	
Plumb Janitor Closet to Support Chemical Generator		X			X				\$ 15,000.00		X	FY26	

Projected Five-Year Capital Resource Allocation FY 2026-2030

		Debt Funded FY26	Local Funds FY26	Debt Funded FY27	Local Funds FY27	Debt Funded FY28	Local Funds FY28	Debt Fund FY29	Local Funds FY29	Debt Fund FY30	Local Funds FY30	Total Per Project
Preston Park	New Construction	5,000,000	1,000,000	2,000,000								8,000,000
Crystal Spring	Paving			112,500								112,500
Forest Park	Paving				218,750							218,750
Hurt Park	Paving					200,000						200,000
Highland Park	Paving					215,000						215,000
Fishwick Park	Paving			162,750								162,750
Addison	Paving					160,000						160,000
RAMS	Paving									312,500		312,500
Grandin Court	Paving - Additional parking area									75,000		75,000
Wasena	Paving									100,000		100,000
RAMS	Roof			2,500,000								2,500,000
Westside	Roof					1,712,500						1,712,500
Lincoln Terrance	Roof							1,925,000				1,925,000
Highland Park	Roof									687,500		687,500
Noel C. Taylor	Roof									1,218,750		1,218,750
Forest Park	Gym Cooling System					712,250						712,250
Monterey	HVAC Replacement							2,875,000				2,875,000
Patrick Henry	Chiller Replacement									1,950,000		1,950,000
Forest Park	VAV Replacement (HVAC)									656,250		656,250
Wasena	Skylight - Media Center					150,250						150,250
William Fleming	210 Unit Controllers - VAV Boxes (HVAC)							200,000				200,000
Round Hill	Athletic - Full Court Basketball			224,750								224,750
William Fleming	Athletic - Recoating of outdoor track					1,500,000						1,500,000
RAMS	Playground 2-5 age group					350,000						350,000
TOTAL		5,000,000	1,000,000	5,000,000	218,750	5,000,000	-	5,000,000	-	5,000,000	-	26,218,750

Projected Five-Year Capital Resource Allocation FY 2030-2034

		Debt Fund FY31	Local Funds FY31	Debt Fund FY32	Local Funds FY32	Debt Fund FY33	Local Funds FY33	Debt Fund FY34	Local Funds FY34	Debt Fund FY35	Local Funds FY35	Total Per Project
Wasena	Roof			1,187,500								1,187,500
William Fleming	Roof			875,000		3,500,000						4,375,000
Morningside	Roof			1,000,000								1,000,000
ROTEC- PHHS	Roof							1,800,000				1,800,000
William Fleming	Paving									500,000		500,000
ROTEC - PHHS	HVAC Replacement	2,856,250										2,856,250
Fleming	Cooling Tower Replacement									420,000		420,000
RAMS	Playground 2-12 age group	425,000										425,000
Garden City	Playground 2-5 age group	343,750										343,750
Morningside	Playground 2-5 age group	325,000										325,000
Morningside	Playground 5-12 age group	425,000										425,000
Monterey	Playground 2-5 age group			343,750								343,750
Garden City	Playground 5-12 age group			437,500								437,500
Round Hill	Playground 5-12 age group									425,000		425,000
Addison	Athletic - Tennis Court Replacement	625,000										625,000
Lincoln Terrance	Athletic - Basketball Goals			93,750								93,750
Monterey	Athletic - Basketball Goals			93,750								93,750
Crystal Spring	Athletic - Basketball Goals			93,750								93,750
Patrick Henry	Athletic - Stadium Turf Replacement			750,000								750,000
William Fleming	Athletic - Stadium LED Lighting Upgrades							525,000				525,000
Patrick Henry	Athletic - Stadium LED Lighting Upgrades									585,000		585,000
Highland Park	Floor Replacement - Classroom/Other									325,000		325,000
Lincoln Terrance	Floor Replacement - Classroom/Other									250,000		250,000
Breckinridge	Floor Replacement - Classroom/Other									625,000		625,000
Morningside	Floor Replacement - Classroom/Other									250,000		250,000
DayTECH - William Fleming	Open-sided Building									100,000		100,000
Monterey	Elevator - ADA Accessible									900,000		900,000
Breckinridge	Elevator - Modernization									200,000		200,000
Addison	Elevator - Modernization									200,000		200,000
Patrick Henry	Paint - Second/Third Floor									220,000		220,000
TOTAL					3,931,250		3,000,000					

Note – The high school overcrowding and elementary schools funding, based on the feasibility study priorities, are still in discussion and highlighted in **RED** until local and debt funding are determined based on the options approved.

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 budget managers. This method of delineating expenditure budgets assists budget managers in understanding the details of their available budgets and keeping track of departmental spending throughout the year. Similarly, providing further detail by grant award budgeted within the Grants Fund assists grant managers in understanding funds available and keeping track of available funds throughout the life of the grant award. The Food Services Fund budget is its own budget category, but the Food Services budget is provided in additional detail for the benefit of department budget managers and other administrators. The Capital Fund budget is also its own budget category that was established in FY2022 but is provided in additional detail to include spending from all budgeted funds.

General Fund Expenditure Budget by Cost Center

ROANOKE CITY PUBLIC SCHOOLS
2025-26 BUDGET BY CATEGORY AND COST CENTER

Code		TOTAL		PERSONNEL		NON-PERSONNEL
	GENERAL FUND					
	INSTRUCTION					
100	Instructional & Administrative	\$ 2,086,153		\$ 1,948,218		\$ 137,935
110	Academics & Accountability	100,029,647		92,264,994		7,764,653
120	Special Education	36,785,477		27,480,359		9,305,118
130	Support Services	3,846,907		3,246,005		600,902
140	Student Success	6,817,363		6,205,363		612,000
150	Instructional Building Administration	15,906,310		14,736,310		1,170,000
160	Adjunct & Adult Education	28,411		0		28,411
170	Career & Technical Education	6,294,082		5,743,722		550,360
180	Gifted	2,397,584		1,654,069		743,515
190	Early Childhood Education	4,742,968		4,524,883		218,085
191	Alternative Programs & Discipline	3,133,352		3,093,052		40,300
192	Homebound Instruction	105,624		105,624		0
193	Driver Education	24,700		0		24,700
194	Professional Learning	639,664		468,966		170,698
232	Student Health Services	3,011,989		0		3,011,989
233	Psychological Services	1,430,987		1,374,087		56,900
234	Speech / Audiology Services	2,289,999		1,890,499		399,500
270	Instructional Technology	3,519,030		1,662,396		1,856,634
	Subtotal: Instruction	\$ 193,090,247		\$ 166,398,547		\$ 26,691,700
	ADMINISTRATION, ATTENDANCE, HEALTH & TECHNOLOGY					
201	School Board	\$ 304,054		\$ 185,954		\$ 118,100
202	Superintendent	965,144		679,329		285,815
203	Communications & Public Relations	473,339		212,224		261,115
204	Accountability & Strategic Initiatives	1,815,557		1,260,527		555,030
206	Operational Central Administration	495,382		346,832		148,550
210	Human Resources	3,268,710		2,199,415		1,069,295
211	Employee Health Services	1,023,455		935,286		88,169
214	Fiscal Services (CFO)	1,255,229		495,669		759,560

Code		TOTAL		PERSONNEL		NON-PERSONNEL
215	Community Engagement	197,359		162,384		34,975
216	Payroll	386,853		368,938		17,915
218	Accounting	1,164,663		957,852		206,811
219	Grant Management	154,600		149,571		5,029
224	Purchasing Services	404,875		393,115		11,760
225	Reprographics	337,442		80,442		257,000
253	Safety & Security	5,082,926		2,287,396		2,795,530
280	Administrative Technology	4,514,508		2,421,122		2,093,386
	Subtotal: Admin., Attend., Health & Tech	\$ 21,844,096		\$ 13,136,056		\$ 8,708,040
	TRANSPORTATION					
240	Transportation	\$ 16,105,234		\$ 387,615		\$ 15,717,619
	Subtotal: Transportation	\$ 16,105,234		\$ 387,615		\$ 15,717,619
	OPERATIONS & MAINTENANCE					
250	Facilities Operations	\$ 10,776,004		\$ 9,809,361		\$ 966,643
251	Facilities Maintenance	6,093,485		3,080,182		3,013,303
252	Grounds Maintenance	2,440,307		632,637		1,807,670
260	Warehouse	930,503		759,258		171,245
290	Utilities	5,123,250		0		5,123,250
	Subtotal: Operations & Maintenance	\$ 25,363,549		\$ 14,281,438		\$ 11,082,111
	DEBT SERVICE					
300	Debt Service	\$ 13,187,881		\$ -		\$ 13,187,881
	Subtotal: Debt Service	\$ 13,187,881		\$ -		\$ 13,187,881
	ATHLETICS					
341	Athletics	\$ 2,686,710		\$ 1,150,110		\$ 1,536,600
	TOTAL GENERAL FUND	\$ 272,277,717		\$ 195,353,766		\$ 76,923,951

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Instructional & Administrative (100)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	605,789	499,038	532,446	473,814	568,764	485,659
Classified Salaries	148,179	178,927	187,419	209,206	194,447	199,126
Professional Salaries	-	-	-	486,159	620,892	620,232
Supplements	16,750	10,650	10,800	6,000	10,800	10,800
Overtime	29	-	97	105	100	100
Bonus	932	-	-	-	-	-
Sub-Total Personnel	771,680	688,614	730,762	1,175,283	1,395,003	1,315,916
Retiree Health Credit	9,050	8,277	8,713	13,756	14,256	15,791
Social Security / FICA	65,876	50,751	56,363	84,233	106,718	100,668
Virginia Retirement System	124,429	113,684	119,683	167,940	207,616	195,752
Alternative Fringes	97,001	-	-	-	-	-
Health / Dental Insurance	113,755	86,260	84,374	241,158	217,633	304,691
State Group Life Insurance	10,022	9,166	9,649	13,415	16,333	15,400
Sub-Total Fringe Benefits	420,133	268,137	278,783	520,503	562,556	632,302
TOTAL PERSONNEL	1,191,813	956,751	1,009,545	1,695,786	1,957,559	1,948,218
PD-Tuition	-	-	-	-	3,500	4,000
Professional Services	12,847	18,393	13,932	8,119	29,100	29,700
Contracted Services - Food Services	2,408	3,696	323	1,639	2,750	3,500
Transportation	1,002	1,136	2,690	-	1,750	1,800
Internal Printing	329	223	955	772	650	500
Building Rentals	16,281	21,174	18,561	4,685	23,500	30,500
Dues & Memberships	1,723	3,159	2,507	3,727	4,700	5,200
Field Trips	308	-	-	-	1,250	1,000
Other	-	746	157	897	5,075	10,500
Postage	11	14	2	-	350	200
Rental Equipment	17,080	17,627	14,546	4,700	19,700	20,200
Travel	9,456	14,095	21,597	11,854	13,500	12,800
Books & Subscriptions	2,176	170	1,352	-	1,550	1,445
Educational Supplies	1,959	1,928	949	1,084	1,750	2,250
Food	192	666	157	400	1,000	1,500
Non Capital Tech Hardware	-	895	1,090	202	570	800
Office Supplies	3,596	7,163	1,150	2,024	7,750	2,940
Operating Supplies	292	18	2	-	1,350	1,350
PD-Supplies	-	-	-	40	2,250	1,750
Software	-	-	-	-	-	1,000
Uniforms	-	973	1,339	747	-	-
Equipment	4,239	-	999	7,534	11,500	5,000
TOTAL NON-PERSONNEL	73,900	92,075	82,309	48,424	133,545	137,935
TOTAL INSTRUCTIONAL & ADMINISTRATIVE	\$1,265,713	\$1,048,826	\$1,091,854	\$1,744,210	\$2,091,104	\$2,086,153

Historical data for FY23-24 and prior years include costs for Assistant Superintendents of Elementary and Secondary Education.
During FY23-24 as a result of reorganization within the division, this department was renamed from Teaching & Learning to Instructional & Administrative.

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
INSTRUCTIONAL & ADMINISTRATIVE (100)**

A Breakout of Non-Personnel Budget Areas by Focus Area

Focus Area Code	1201	1211	
Line Item	Chief Instructional & Administrative Officer	Asst Supt of Instruction & School Improvement	Total by Line Item
PD-Tuition	4,000	-	4,000
Professional Services	28,700	1,000	29,700
Contracted Services - Substitutes			-
Contracted Services - Food Services	1,500	2,000	3,500
Regional Program			-
Transportation	1,800	-	1,800
Internal Printing	250	250	500
Internal Food Services			-
Building Rentals	30,000	500	30,500
Connectivity			-
Contingency	-	-	-
Dues & Memberships	2,000	3,200	5,200
Utilities - Electricity			-
Field Trips	1,000	-	1,000
Utilities - Natural Gas			-
Insurance			-
Other	9,000	1,500	10,500
Postage	100	100	200
Rental Equipment	17,000	3,200	20,200
Telecommunications			-
Testing Supplies			-
Travel	4,000	8,800	12,800
Utilities - Water			-
Books & Subscriptions	295	1,150	1,445
Educational Supplies	750	1,500	2,250
Food	500	1,000	1,500
Vehicle Fuel			-
Medical Supplies			-
Non Capital Tech Hardware	500	300	800
Office Supplies	1,690	1,250	2,940
Operating Supplies	500	850	1,350
PD-Supplies	250	1,500	1,750
Software	1,000	-	1,000
Textbooks			-
Uniforms			-
Vehicle Supplies			-
Local Match			-
Transfers			-
Educational Equipment			-
Equipment	5,000	-	5,000
Debt Service Fees			-
Debt-Interest			-
Debt-Principal			-
TOTAL	\$109,835	\$28,100	\$137,935

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Academics & Accountability (110)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	663,365	888,204	1,162,258	1,073,888	1,365,932	1,175,479
Classified Salaries	1,033,717	1,628,927	1,877,542	1,716,635	2,202,105	2,352,276
Professional Salaries	40,205,811	48,379,435	48,522,914	51,837,995	53,456,816	57,476,216
Substitute	-	14,000	-	-	-	-
Part-Time	48,501	67,901	131,823	283,788	273,840	523,840
Supplements	656,198	734,465	673,516	909,127	970,557	970,557
Overtime	1,357	465	2,622	(374)	1,000	1,000
Bonus	387,417	50,801	404,516	35,381	54,000	54,000
Sub-Total Personnel	42,996,367	51,764,198	52,775,191	55,856,439	58,324,250	62,553,367
Retiree Health Credit	501,277	583,144	600,276	648,843	687,356	738,148
Social Security / FICA	3,207,382	3,861,934	3,891,310	4,089,241	4,461,805	4,785,333
Virginia Retirement System	6,890,314	8,391,885	8,234,495	8,123,538	8,553,728	9,150,596
Alternative Fringes	39,611	27,501	71,191	10,682	50,000	50,000
Annuity	-	-	1	-	-	-
Unemployment Tax	1,361	-	(663)	-	20,000	20,000
Health / Dental Insurance	12,182,725	11,452,460	10,938,536	12,180,158	12,497,728	14,247,704
State Group Life Insurance	555,174	619,262	662,844	631,992	672,893	719,847
Sub-Total Fringe Benefits	23,377,844	24,936,186	24,397,989	25,684,453	26,843,510	29,711,627
TOTAL PERSONNEL	66,374,211	76,700,384	77,173,180	81,540,892	85,167,760	92,264,994
PD-Tuition	1,295	3,993	-	-	2,500	-
Professional Services	174,902	191,059	301,930	150,308	323,400	272,566
Contracted Services - Substitutes	2,883,949	3,747,276	3,718,108	4,196,487	4,020,000	4,020,000
Contracted Services - Food Services	5,712	8,399	32,961	(4,652)	8,500	7,750
Transportation	43,455	84,097	234,119	(8,336)	191,000	229,200
Internal Printing	15,625	26,383	32,229	21,194	61,450	68,450
Building Rentals	857	71	2,700	1,750	2,750	5,250
Dues & Memberships	9,484	11,643	10,887	11,890	21,839	17,284
Field Trips	32,229	38,405	50,645	48,691	66,750	65,000
Other	1,084	808	1,271	-	4,575	6,000
Postage	63	44	34	2,510	2,050	1,800
Rental Equipment	12,769	13,585	15,790	16,720	34,000	38,500
Testing Supplies	-	-	-	-	-	1,000
Travel	28,406	68,365	56,630	71,413	88,963	76,600
Books & Subscriptions	335,244	344,406	470,318	346,144	336,544	481,600
Educational Supplies	250,103	351,189	344,797	255,638	651,669	400,050
Food	712	4,558	8,224	2,859	9,300	9,700
Medical Supplies	-	-	79	-	-	-
Non Capital Tech Hardware	23,323	17,621	16,573	2,363	49,070	50,700
Office Supplies	5,359	9,263	11,749	5,720	20,560	25,250
Operating Supplies	128	78,006	108,755	1,391	2,000	2,000
PD-Supplies	29	1,702	10,137	9,765	35,250	37,750
Software	562,982	444,332	385,206	838,002	526,700	1,271,270
Textbooks	2,258,934	1,030,587	(14,320)	9,304	1,187,925	52,900
Uniforms	2,020	5,967	74,224	54,030	68,250	15,600
Local Match	210,240	-	213,832	156,617	191,250	454,933
Equipment	76,613	108,016	114,705	121,057	191,500	153,500
TOTAL NON-PERSONNEL	6,935,521	6,589,777	6,202,674	6,309,767	8,097,795	7,764,653
TOTAL ACADEMICS & ACCOUNTABILITY	\$73,309,732	\$83,290,161	\$83,375,854	\$87,850,659	\$93,265,555	\$100,029,647

Historical data for FY23-24 and prior years was for Academics and now includes leadership for Academics and Accountability.
 During FY23-24 as a result of reorganization within the division, this department was renamed from Academics to Academics & Accountability.

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
ACADEMICS & ACCOUNTABILITY (110)**

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

Focus Area Code	1301	1302	1315	1311	1330	1307	1303	1305	1313	1306	1308	1101	555X	1060	RPLU	RPLU/555X /1060	1209	1210 & Non- focus areas	
Line Item	Art	English	Reading	PE/Health	Dance	Science	Foreign Language	Math	Library Media	Music	Social Studies	EL	Summer ROTEC	Summer School	RCPS+	Total Summer Programs	Academics & Accountability	Literacy, Academics, & Targeted School Improvement	Total Line Item
PD-Tuition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Services	5,000	3,600	-	24,500	12,000	-	-	-	3,000	109,000	4,000	65,000	-	15,000	1,000	16,000	27,966	2,500	272,566
Contracted Services - Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	-	4,000,000	4,020,000
Contracted Services - Food Services Regional Program	1,000	1,000	-	-	-	-	-	2,000	-	3,500	250	-	-	-	-	-	-	-	7,750
Transportation	5,000	-	-	20,000	800	22,400	-	1,000	-	90,000	15,000	-	10,000	50,000	15,000	75,000	-	-	229,200
Internal Printing	500	1,500	5,000	1,000	-	2,500	1,000	3,000	-	4,000	12,000	200	5,000	20,000	10,000	35,000	250	2,500	68,450
Internal Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Rentals	-	-	-	-	-	-	-	-	-	-	5,250	-	-	-	-	-	-	-	5,250
Connectivity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues & Memberships	500	1,584	500	1,000	200	2,100	100	750	2,500	4,500	50	-	-	-	-	-	1,000	2,500	17,284
Utilities - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Field Trips	1,500	-	-	-	5,000	28,000	1,000	-	-	14,500	5,000	-	-	-	10,000	10,000	-	-	65,000
Utilities - Natural Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	-	6,000
Postage	200	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	100	500	1,800
Rental Equipment	-	-	-	-	-	1,500	-	6,000	-	30,000	-	-	-	-	-	-	-	1,000	38,500
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Testing Supplies	-	-	-	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
Travel	1,200	4,200	8,000	2,000	-	9,200	4,400	20,000	4,800	4,800	4,000	1,600	-	-	-	-	6,000	6,400	76,600
Utilities - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Books & Subscriptions	300	50,000	256,000	-	-	-	15,000	1,000	118,000	2,000	5,000	1,000	-	-	30,000	30,000	300	3,000	481,600
Educational Supplies	44,600	200	-	28,250	2,000	50,000	10,000	50,000	40,000	75,000	4,000	1,000	10,000	-	80,000	90,000	-	5,000	400,050
Food	2,000	1,000	2,000	-	-	400	-	-	800	3,000	500	-	-	-	-	-	-	-	9,700
Vehicle Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Capital Tech Hardware	-	-	-	-	-	-	-	1,500	5,000	1,200	-	1,000	-	-	40,000	40,000	2,000	-	50,700
Office Supplies	1,500	1,000	500	1,000	-	700	500	5,000	360	3,000	500	500	-	5,000	1,000	6,000	1,690	3,000	25,250
Operating Supplies	-	-	-	-	-	-	-	-	-	500	-	-	-	1,000	-	1,000	500	-	2,000
PD-Supplies	-	1,000	1,000	5,000	-	5,000	-	20,000	-	-	-	-	-	-	3,000	3,000	250	2,500	37,750
Software	5,000	74,000	200,000	5,000	-	7,000	10,000	34,000	137,000	22,000	53,000	30,000	-	10,000	5,000	15,000	318,270	361,000	1,271,270
Textbooks	-	3,900	-	15,000	-	24,000	10,000	-	-	-	-	-	-	-	-	-	-	-	52,900
Uniforms	-	-	-	-	-	-	-	-	-	15,000	600	-	-	-	-	-	-	-	15,600
Vehicle Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Match	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	454,933	454,933
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Educational Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment	15,500	-	-	5,000	7,000	-	-	-	44,000	55,000	-	-	-	-	20,000	20,000	5,000	2,000	153,500
Debt Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt-Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt-Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$83,800	\$142,984	\$473,000	\$107,750	\$27,000	\$152,800	\$53,000	\$144,250	\$355,460	\$437,000	\$109,150	\$100,300	25,000	122,000	215,000	\$362,000	\$369,326	\$4,846,833	\$7,764,653

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Special Education (120)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	130,560	301,081	249,414	547,901	153,482	408,828
Classified Salaries	2,847,299	4,492,952	5,184,314	5,537,032	5,703,576	6,473,874
Professional Salaries	6,023,673	7,940,843	8,617,520	9,935,136	9,844,303	11,042,196
Part-Time	12,913	14,632	13,658	10,422	24,000	14,000
Supplements	78,103	193,673	203,552	176,648	144,100	214,100
Overtime	988	785	1,935	324	2,000	2,000
Bonus	138,320	3,000	3,420	200	4,500	4,500
Sub-Total Personnel	9,231,856	12,946,966	14,273,813	16,207,664	15,875,961	18,159,498
Retiree Health Credit	105,202	147,282	163,721	190,300	161,724	216,891
Social Security / FICA	694,307	949,654	1,069,388	1,198,794	1,214,511	1,389,202
Virginia Retirement System	1,463,325	2,034,708	2,287,837	2,404,710	2,355,204	2,688,735
Alternative Fringes	7,430	13,759	8,240	1,095	15,000	15,000
Unemployment Tax	(3,504)	-	-	-	12,000	12,000
Health / Dental Insurance	3,085,854	3,352,398	3,643,852	4,192,050	4,435,864	4,787,520
State Group Life Insurance	115,081	157,728	179,536	183,600	185,275	211,513
Sub-Total Fringe Benefits	5,467,694	6,655,528	7,352,575	8,170,549	8,379,578	9,320,861
TOTAL PERSONNEL	14,699,550	19,602,494	21,626,388	24,378,213	24,255,539	27,480,359
PD-Tuition	13,565	249	50,309	705	-	-
Professional Services	3,340,014	2,415,279	3,226,008	3,173,786	3,598,000	4,656,000
Contracted Services - Food Services	969	1,896	759	980	-	-
Regional Program (SiSNA)	2,433,709	2,202,068	659,882	2,633,659	3,557,753	3,226,618
Transportation	108,446	298,181	18,527	999,584	15,000	825,000
Internal Printing	964	2,688	4,602	3,449	5,000	5,000
Dues & Memberships	135	610	735	874	6,000	6,000
Field Trips	1,071	405	1,394	596	-	6,000
Other	-	-	2,396	-	-	80,000
Postage	1,414	1,426	1,829	871	1,000	1,400
Rental Equipment	11,104	11,145	2,694	11,867	12,000	12,000
Testing Supplies	2,185	10,662	12,712	9,957	7,000	30,000
Travel	17,334	34,102	45,497	39,195	33,000	41,600
Books & Subscriptions	597	-	766	4,611	-	2,000
Educational Supplies	24,119	40,231	26,117	16,447	30,000	101,000
Food	51	578	412	437	1,000	10,000
Medical Supplies	-	-	58	585	1,000	7,500
Non Capital Tech Hardware	4,960	1,537	2,162	1,521	8,000	2,000
Office Supplies	127	7,536	5,767	8,404	20,000	10,000
Operating Supplies	-	20	21	96	-	-
PD-Supplies	-	-	8,554	27,558	82,500	-
Software	106,398	111,820	122,859	237,344	140,000	260,000
Textbooks	1,190	-	-	-	-	-
Uniforms	-	-	394	-	-	-
	4,270	7,604	4,176	12,873	17,000	23,000
TOTAL NON-PERSONNEL	6,072,622	5,148,038	4,198,627	7,185,398	7,534,253	9,305,118
TOTAL SPECIAL EDUCATION	\$20,772,172	\$24,750,532	\$25,825,015	\$31,563,611	\$31,789,792	\$36,785,477

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Support Services (130)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	-	-	158,421	165,056	163,467	169,182
Classified Salaries	36,403	46,794	65,897	67,215	67,215	326,074
Professional Salaries	-	921,442	1,016,294	1,684,359	1,051,392	1,730,339
Substitute	14,800	4,800	-	-	-	-
Part-Time	2,730	-	-	-	-	-
Supplements	(384)	250	10,836	31,935	3,600	32,896
Overtime	18	-	-	-	-	-
Bonus	932	100	-	-	-	-
Sub-Total Personnel	54,499	973,387	1,251,448	1,948,565	1,285,674	2,258,491
Retiree Health Credit	476	11,860	15,112	23,224	13,205	26,930
Social Security / FICA	4,563	73,035	94,173	144,056	98,354	172,775
Virginia Retirement System	6,647	163,400	206,910	290,982	192,311	333,839
Alternative Fringes	-	-	-	142	-	-
Worker's Compensation	-	(89,613)	-	-	-	-
Health / Dental Insurance	8,067	182,060	203,382	356,901	213,510	427,708
State Group Life Insurance	527	13,134	16,735	22,648	15,129	26,262
Sub-Total Fringe Benefits	20,280	353,876	536,313	837,954	532,509	987,514
TOTAL PERSONNEL	74,779	1,327,263	1,787,761	2,786,519	1,818,183	3,246,005
PD-Tuition	-	1,250	-	-	-	-
Professional Services	-	15,000	14,233	186,503	245,800	555,002
Contracted Services - Food Services	-	59	-	-	-	-
Transportation	-	-	-	1,700	-	-
Internal Printing	-	46	516	256	3,000	5,000
Postage	-	600	16	-	3,000	3,000
Rental Equipment	1,645	-	1,140	1,137	2,000	1,500
Travel	203	10,121	13,490	9,456	17,000	14,400
Books & Subscriptions	40	-	-	-	1,000	1,000
Educational Supplies	-	21	-	-	-	-
Food	-	23	-	-	-	-
Non Capital Tech Hardware	473	342	15	135	300	-
Office Supplies	-	2,764	1,264	2,406	10,000	10,000
Operating Supplies	-	-	-	-	10,000	10,000
Software	-	-	-	-	1,000	1,000
Equipment	-	-	-	1,176	-	-
TOTAL NON-PERSONNEL	2,362	30,225	30,673	202,769	293,100	600,902
TOTAL SUPPORT SERVICES	\$77,141	\$1,357,488	\$1,818,434	\$2,989,288	\$2,111,283	\$3,846,907

Costs associated with student support specialists for FY21-22 were reported in cost center #231 - Accountability and Assessment. During FY23-24 as a result of reorganization within the division, this department was renamed from Student Services to Support Services.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Student Success (140)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	221,077	150,081	-	-	-	-
Classified Salaries	55,382	41,643	53,444	55,513	55,158	56,537
Professional Salaries	2,950,211	3,274,842	3,434,596	3,938,086	3,942,819	4,145,862
Substitute	-	-	17,564	-	-	-
Part-Time	10,437	12,958	11,885	9,595	12,000	12,000
Supplements	35,864	42,845	68,162	41,334	30,000	30,000
Overtime	80	55	279	20	-	-
Bonus	19,098	-	-	-	-	-
Sub-Total Personnel	3,292,148	3,522,423	3,585,930	4,044,547	4,039,977	4,244,399
Retiree Health Credit	38,278	41,947	41,962	48,191	41,179	50,849
Social Security / FICA	247,214	263,940	267,441	301,745	309,058	324,697
Virginia Retirement System	526,185	567,892	576,645	603,917	599,697	630,360
Alternative Fringes	11,002	-	2,172	-	-	-
Unemployment Tax	2	-	-	-	-	-
Health / Dental Insurance	840,705	669,741	688,142	822,138	835,280	905,471
State Group Life Insurance	42,391	45,789	46,470	46,996	47,176	49,588
Sub-Total Fringe Benefits	1,705,777	1,588,710	1,622,832	1,822,987	1,832,390	1,960,964
TOTAL PERSONNEL	4,997,925	5,111,133	5,208,762	5,867,534	5,872,367	6,205,363
PD-Tuition	-	-	-	71,200	-	-
Professional Services	32,189	82,309	117,793	114,373	251,885	240,000
Contracted Services - Food Services	2,313	1,795	2,158	-	1,000	1,000
Transportation	318	543	9,565	13,159	8,000	258,000
Internal Printing	1,120	3,635	1,587	588	3,000	3,500
Dues & Memberships	16,436	16,796	27,286	26,582	32,000	32,000
Field Trips	-	-	5,219	3,353	7,500	8,000
Other	1,700	527	-	-	-	-
Postage	1,498	3,683	1,634	2,172	3,000	3,000
Rental Equipment	1,554	2,992	1,154	1,232	-	-
Testing Supplies	-	-	836	-	17,000	18,000
Travel	3,510	8,743	6,948	17,761	10,000	8,000
Books & Subscriptions	1,143	-	-	37	-	-
Educational Supplies	2,144	3,594	703	1,300	17,500	17,500
Food	69	262	-	-	-	-
Non Capital Tech Hardware	609	300	-	-	-	-
Office Supplies	3,617	5,679	761	1,481	8,000	8,000
Operating Supplies	432	482	-	-	-	-
PD-Supplies	-	-	-	-	6,000	6,000
Software	17,600	7,545	8,550	7,000	8,550	9,000
Textbooks	18,360	-	-	-	-	-
Uniforms	364	335	-	-	-	-
Equipment	1,020	-	-	699	-	-
TOTAL NON-PERSONNEL	105,994	139,221	184,196	260,937	373,435	612,000
TOTAL STUDENT SUCCESS	\$5,103,919	\$5,250,354	\$5,392,958	\$6,128,471	\$6,245,802	\$6,817,363

Historical data for FY22-23 and prior years include costs for Director of School Counseling that was vacant in FY23-24 and removed in FY24-25.
During FY23-24 as a result of reorganization within the division, this department was renamed from School Counseling to Student Success.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Instructional Building Administration (150)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	5,393,543	5,891,309	6,205,282	6,367,855	6,609,931	7,280,755
Classified Salaries	2,072,820	2,416,832	2,639,252	2,715,141	2,727,039	2,743,858
Substitute Part-Time	(20)	36,400	59,600	40,000	65,000	65,000
Supplements	2,763	4,631	2,022	1,589	10,000	10,000
Overtime	47,182	62,705	80,718	31,340	50,000	80,000
Bonus	40,423	1,232	400	-	-	-
Sub-Total Personnel	7,556,711	8,413,880	8,990,074	9,155,925	9,461,970	10,179,612
Retiree Health Credit	89,430	101,248	107,071	108,919	96,171	121,298
Social Security / FICA	574,342	634,085	676,959	681,713	723,841	778,740
Virginia Retirement System	1,229,073	1,389,096	1,476,931	1,318,373	1,400,545	1,503,692
Alternative Fringes	98,012	63,006	13,689	29,731	-	-
Health / Dental Insurance	1,884,394	1,733,036	1,699,464	1,825,945	1,800,567	2,034,678
State Group Life Insurance	98,937	110,789	117,194	104,984	110,176	118,290
Sub-Total Fringe Benefits	3,974,187	4,031,259	4,091,309	4,069,665	4,131,300	4,556,698
TOTAL PERSONNEL	11,530,898	12,445,139	13,081,383	13,225,590	13,593,270	14,736,310
Professional Services	11,744	19,170	16,258	27,939	-	-
Contracted Services - Food Services	698	14,104	20,399	14,778	-	-
Transportation	9,083	1,613	6,532	2,151	-	-
Internal Printing	22,839	17,704	25,833	24,073	-	-
Dues & Memberships	6,004	8,446	7,623	6,260	-	-
Field Trips	-	142	348	1,443	-	-
Other	1,064	9,413	8,700	3,964	-	-
Postage	19,796	21,149	25,173	14,741	-	-
Rental Equipment	211,299	210,892	140,139	165,997	-	-
Travel	1,631	3,594	8,936	9,653	-	-
Books & Subscriptions	28,722	17,348	12,438	7,430	-	-
Educational Supplies	285,698	307,697	358,581	284,229	-	-
Food	723	9,440	9,261	7,733	-	-
Medical Supplies	378	2,304	415	263	-	-
Non Capital Tech Hardware	28,979	22,618	14,481	14,750	-	-
Office Supplies	267,946	255,683	230,612	175,451	-	-
Operating Supplies	17,583	7,763	10,834	24,230	-	-
Software	41,686	40,806	40,155	12,966	-	-
Textbooks	-	1,227	4,765	1,102	-	-
Uniforms	5,341	22,807	31,488	29,300	-	-
Transfers	-	-	-	-	1,200,000	1,170,000
Equipment	65,550	69,221	54,190	99,213	-	-
TOTAL NON-PERSONNEL	1,026,764	1,063,141	1,027,162	927,665	1,200,000	1,170,000
TOTAL INSTRUCTIONAL BUILDING ADMINISTRATION	\$12,557,662	\$13,508,280	\$14,108,545	\$14,153,255	\$14,793,270	\$15,906,310

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Adjunct & Adult Education (160)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Local Match	28,411	28,411	31,187	25,570	28,411	28,411
TOTAL NON-PERSONNEL	28,411	28,411	31,187	25,570	28,411	28,411
TOTAL ADJUNCT & ADULT EDUCATION	\$28,411	\$28,411	\$31,187	\$25,570	\$28,411	\$28,411

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Career & Technical Education (170)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	160,712	317,193	429,207	442,791	443,592	452,392
Classified Salaries	-	15,650	49,239	152,252	50,781	212,306
Professional Salaries	2,004,490	2,612,487	3,080,995	3,022,914	3,326,629	3,208,823
Part-Time	-	-	-	-	11,340	11,340
Supplements	4,582	13,178	9,302	13,103	5,000	5,000
Overtime	-	345	2,131	-	3,000	3,000
Bonus	16,325	-	200	-	-	-
Sub-Total Personnel	2,186,108	2,958,853	3,571,074	3,631,058	3,840,342	3,892,862
Retiree Health Credit	25,824	32,902	42,996	43,459	39,356	46,870
Social Security / FICA	162,218	219,589	265,040	266,809	293,786	297,804
Virginia Retirement System	354,962	491,426	593,113	543,474	573,150	581,028
Alternative Fringes	-	-	2,800	-	-	-
Health / Dental Insurance	596,860	634,394	752,850	793,599	835,068	879,451
State Group Life Insurance	27,889	35,671	46,989	42,271	45,088	45,708
Sub-Total Fringe Benefits	1,167,754	1,413,981	1,703,788	1,689,612	1,786,448	1,850,860
TOTAL PERSONNEL	3,353,862	4,372,834	5,274,862	5,320,670	5,626,790	5,743,722
Professional Services	1,306	4,542	2,850	11,623	14,800	14,800
Contracted Services - Substitutes	16,395	30,917	69,327	-	-	-
Contracted Services - Food Services	195	-	695	-	2,100	2,100
Transportation	10,709	10,507	3,979	10,580	49,000	40,000
Internal Printing	289	492	589	150	2,500	2,500
Dues & Memberships	1,931	2,015	2,269	3,582	5,100	5,100
Field Trips	9,765	4,724	8,703	-	21,500	21,000
Postage	81	89	138	132	2,200	2,200
Rental Equipment	3,503	922	2,599	26,500	20,000	24,500
Testing Supplies	-	838	-	-	40,000	-
Travel	6,666	11,488	6,314	4,642	31,450	24,560
Books & Subscriptions	599	369	578	-	1,100	-
Educational Supplies	71,392	58,174	183,411	203,248	268,000	306,500
Food	-	-	256	-	-	300
Medical Supplies	-	16	125	-	-	-
Non Capital Tech Hardware	-	295	1,326	416	12,500	5,000
Office Supplies	4,124	9,222	25,203	11,768	43,000	47,000
Operating Supplies	2,266	-	99	-	5,200	-
Software	-	-	5,055	-	20,000	6,000
Textbooks	-	-	2,023	-	2,100	-
Uniforms	949	-	-	-	-	-
Transfers	13,000	9,481	8,800	8,800	13,000	8,800
Equipment	18,511	11,497	18,511	18,304	40,000	40,000
TOTAL NON-PERSONNEL	161,681	155,588	342,851	299,744	593,550	550,360
TOTAL CAREER & TECHNICAL EDUCATION	\$3,515,543	\$4,528,422	\$5,617,713	\$5,620,414	\$6,220,340	\$6,294,082

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Gifted Education (180)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	41,629	45,016	47,267	48,922	49,071	50,145
Professional Salaries	880,704	952,444	993,790	1,029,367	1,056,347	1,056,039
Supplements	1,014	5,524	5,324	-	3,000	3,000
Bonus	6,005	-	-	-	-	-
Sub-Total Personnel	929,352	1,002,984	1,046,381	1,078,288	1,108,418	1,109,183
Retiree Health Credit	11,162	12,009	12,600	13,073	11,386	13,385
Social Security / FICA	68,625	74,652	78,601	80,777	84,794	84,852
Virginia Retirement System	153,376	167,245	173,067	159,393	165,813	165,927
Health / Dental Insurance	245,579	211,753	220,263	242,405	237,180	267,668
State Group Life Insurance	12,361	13,300	13,954	12,749	13,044	13,053
Sub-Total Fringe Benefits	491,103	478,959	498,485	508,396	512,217	544,886
TOTAL PERSONNEL	1,420,455	1,481,943	1,544,866	1,586,684	1,620,635	1,654,069
PD-Tuition	1,280	2,099	-	-	40,000	50,000
Professional Services	2,059	200	4,604	3,855	-	-
Contracted Services - Food Services	327	-	289	175	-	500
Transportation	-	1,043	221	9,415	15,000	15,000
Internal Printing	247	127	209	134	500	300
Dues & Memberships	3,829	523	1,254	204	2,000	2,000
Field Trips	91	15,672	11,637	12,005	10,000	10,000
Other	-	-	68	-	-	-
Postage	144	147	213	53	1,000	1,000
Rental Equipment	1,528	1,567	585	-	1,500	1,500
Testing Supplies	-	-	-	-	3,500	3,500
Travel	1,754	6,802	7,278	5,279	10,000	8,000
Books & Subscriptions	7,895	6,622	27,363	6,324	8,000	10,000
Educational Supplies	11,956	21,576	15,316	9,833	10,000	5,000
Food	-	185	131	231	500	750
Non Capital Tech Hardware	5,793	133	5,964	3,696	1,000	2,000
Office Supplies	2,073	1,044	1,076	2,400	2,000	3,000
Operating Supplies	(8)	249	(8)	-	2,000	2,000
PD-Supplies	-	-	-	97	500	500
Software	9,404	2,180	13,812	10,245	500	500
Textbooks	3,731	2,411	5,023	5,540	10,000	10,000
Uniforms	-	-	117	-	500	300
Local Match	617,665	537,510	640,000	655,000	655,000	617,665
Equipment	5,642	3,868	3,174	-	-	-
TOTAL NON-PERSONNEL	675,410	603,959	738,326	724,485	773,500	743,515
TOTAL GIFTED EDUCATION	\$2,095,865	\$2,085,902	\$2,283,192	\$2,311,169	\$2,394,135	\$2,397,584

During FY23-24 as a result of reorganization within the division, this department was renamed from Gifted to Exceptional Learners.

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Early Childhood Education (190)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	51,318	55,436	33,934	42,092	42,836	43,144
Classified Salaries	612,803	767,248	810,764	803,305	871,832	898,097
Professional Salaries	1,568,133	1,836,734	1,869,905	1,954,785	2,006,887	2,030,719
Supplements	9,116	9,052	12,264	15,058	33,000	33,000
Bonus	23,038	4,500	-	-	-	-
Sub-Total Personnel	2,264,407	2,672,970	2,726,867	2,815,240	2,954,555	3,004,960
Retiree Health Credit	27,711	32,529	33,292	34,312	30,092	35,961
Social Security / FICA	167,641	199,092	203,383	210,035	226,023	229,879
Virginia Retirement System	381,618	446,821	457,474	419,311	438,233	445,794
Alternative Fringes	4,900	7,200	4,125	-	5,000	5,000
Unemployment Tax	1,800	-	-	-	-	-
Health / Dental Insurance	824,836	775,320	671,954	683,069	709,566	768,220
State Group Life Insurance	30,383	35,613	36,437	33,098	34,475	35,069
Sub-Total Fringe Benefits	1,438,889	1,496,574	1,406,665	1,379,826	1,443,389	1,519,923
TOTAL PERSONNEL	3,703,296	4,169,544	4,133,532	4,195,066	4,397,944	4,524,883
Professional Services	70,500	18,608	69,527	240,327	61,399	99,710
Contracted Services - Food Services	496	2,080	2,376	3,849	-	-
Transportation	3,026	5,722	12,449	5,411	7,000	7,500
Internal Printing	401	1,247	1,443	356	1,500	1,500
Building Rentals	-	-	-	1,724	-	-
Field Trips	4,140	4,402	8,903	5,916	16,000	13,000
Other	-	-	-	-	92,400	-
Postage	-	153	2	-	-	-
Testing Supplies	-	-	-	-	1,500	-
Travel	1,270	43,242	3,746	612	2,500	10,400
Books & Subscriptions	-	60	1,965	-	-	28,975
Educational Supplies	11,905	26,757	7,517	42,054	210,000	45,000
Food	-	214	429	273	1,000	1,000
Non Capital Tech Hardware	213	-	223	762	-	-
Office Supplies	138	497	-	380	1,000	1,000
Operating Supplies	-	-	-	10	-	-
PD-Supplies	-	-	-	-	250	-
Software	-	95	-	948	-	-
Uniforms	-	88	-	-	-	-
Equipment	720	1,706	522	549	10,000	10,000
TOTAL NON-PERSONNEL	92,809	104,870	109,101	303,170	404,549	218,085
TOTAL EARLY CHILDHOOD EDUCATION	\$3,796,105	\$4,274,414	\$4,242,633	\$4,498,236	\$4,802,493	\$4,742,968

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Alternative Programs & Discipline (191)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	-	-	-	134,296	165,423	156,973
Professional Salaries	1,276,269	1,366,460	1,729,620	1,726,408	1,788,980	1,875,547
Supplements	2,271	814	26,082	22,335	23,045	23,045
Bonus	9,013	-	-	-	-	-
Sub-Total Personnel	1,287,554	1,367,275	1,755,702	1,883,038	1,977,448	2,055,565
Retiree Health Credit	16,617	18,471	21,389	22,842	20,130	24,593
Social Security / FICA	96,173	102,151	131,151	140,667	151,275	157,251
Virginia Retirement System	228,397	254,005	294,241	292,128	293,160	304,878
Alternative Fringes	-	-	500	-	-	-
Health / Dental Insurance	401,074	386,179	454,887	491,780	505,298	526,781
State Group Life Insurance	18,403	20,455	23,687	22,276	23,062	23,984
Sub-Total Fringe Benefits	760,663	781,261	925,856	969,694	992,925	1,037,487
TOTAL PERSONNEL	2,048,217	2,148,536	2,681,558	2,852,732	2,970,373	3,093,052
Professional Services	-	-	-	-	600	-
Contracted Services - Substitutes	34,646	122,117	83,069	-	-	-
Contracted Services - Food Services	-	-	-	-	1,000	1,000
Transportation	-	-	-	-	1,000	-
Internal Printing	-	-	-	-	150	150
Building Rentals	-	-	-	-	500	-
Dues & Memberships	-	-	-	-	1,500	1,500
Travel	-	-	-	-	8,853	7,200
Books & Subscriptions	-	-	-	-	650	-
Educational Supplies	-	-	288	-	800	1,000
Food	-	-	-	-	500	500
Non Capital Tech Hardware	-	-	-	227	20	-
Office Supplies	-	-	-	2,077	750	3,750
Operating Supplies	-	-	-	-	600	600
PD-Supplies	-	-	-	-	1,500	1,500
Software	93,544	92,700	124,269	148,815	130,000	7,322
Textbooks	-	-	3,610	129	13,830	15,000
Equipment	-	-	-	-	7,500	778
TOTAL NON-PERSONNEL	128,189	214,817	211,235	151,247	169,753	40,300
TOTAL ALTERNATIVE PROGRAMS & DISCIPLINE	\$2,176,406	\$2,363,353	\$2,892,793	\$3,003,979	\$3,140,126	\$3,133,352

During FY23-24 as a result of reorganization within the division, this department was renamed from Alternative Education to Alternative Programs & Discipline.

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Homebound Instruction (192)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Professional Salaries	102,814	87,316	54,154	102,600	123,118	98,118
Bonus	1,811	-	-	-	-	-
Sub-Total Personnel	104,624	87,316	54,154	102,600	123,118	98,118
Retiree Health Credit	-	-	0	3	-	-
Social Security / FICA	7,800	6,531	4,083	3,895	9,419	7,506
Virginia Retirement System	-	67	1	30	-	-
State Group Life Insurance	-	-	0	2	-	-
Sub-Total Fringe Benefits	7,800	6,598	4,084	3,930	9,419	7,506
TOTAL PERSONNEL	112,424	93,914	58,238	106,530	132,537	105,624
TOTAL HOMEBOUND INSTRUCTION	\$112,424	\$93,914	\$58,238	\$106,530	\$132,537	\$105,624

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Driver Education (193)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Supplements	-	-	-	1,520	-	-
Sub-Total Personnel	-	-	-	1,520	-	-
Social Security / FICA	-	-	-	67	-	-
Sub-Total Fringe Benefits	-	-	-	67	-	-
TOTAL PERSONNEL	-	-	-	1,587	-	-
Professional Services	10,885	5,875	-	-	-	-
Internal Printing	-	1	-	-	2,500	2,500
Travel	-	-	-	-	1,500	1,200
Educational Supplies	-	-	9,999	1,042	-	4,000
Office Supplies	-	-	-	-	1,000	1,000
PD-Supplies	-	-	-	-	4,000	1,000
Textbooks	-	-	3,000	6,000	24,000	15,000
TOTAL NON-PERSONNEL	10,885	5,876	12,999	7,042	33,000	24,700
TOTAL DRIVER EDUCATION	\$10,885	\$5,876	\$12,999	\$8,629	\$33,000	\$24,700

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Professional Learning (194)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	3,677	222,489	257,547	245,766	246,342	251,931
Classified Salaries	-	68	62,977	65,148	64,013	64,645
Supplements	-	6,260	5,605	6,360	8,500	8,600
Overtime	-	-	1,199	473	1,500	1,500
Sub-Total Personnel	3,677	228,817	327,328	317,768	320,355	326,676
Retiree Health Credit	-	2,736	3,876	3,749	3,197	3,831
Social Security / FICA	281	16,935	24,361	22,369	24,507	24,991
Virginia Retirement System	-	37,589	53,235	44,022	46,553	47,486
Health / Dental Insurance	-	40,208	57,674	57,683	56,880	62,247
State Group Life Insurance	-	3,030	4,292	3,655	3,662	3,736
Sub-Total Fringe Benefits	281	100,498	143,437	131,478	134,799	142,290
TOTAL PERSONNEL	3,958	329,315	470,765	449,246	455,154	468,966
PD-Tuition	-	-	-	-	10,000	10,000
Professional Services	3,750	41,787	30,534	61,953	41,173	71,173
Contracted Services - Food Services	3,914	20,719	28,053	22,996	30,000	30,000
Internal Printing	907	777	986	389	1,500	1,500
Building Rentals	1,084	226	40	960	5,000	5,000
Dues & Memberships	239	635	2,392	3,099	1,500	5,000
Other	40	69	81	-	-	-
Postage	1	18	15	-	-	-
Rental Equipment	-	5,477	4,356	3,055	5,000	5,000
Travel	3,473	6,055	14,978	7,541	11,265	6,400
Books & Subscriptions	1,994	4,280	4,016	774	10,000	10,000
Educational Supplies	-	553	-	3,980	3,000	4,000
Food	98	406	602	687	5,000	5,000
Non Capital Tech Hardware	1,260	171	112	-	-	-
Office Supplies	757	14,384	5,721	3,320	7,000	7,000
Operating Supplies	75	2,971	769	101	-	125
PD-Supplies	-	4,006	9,153	5,090	5,000	5,000
Uniforms	-	985	726	-	1,500	500
Equipment	4,120	788	-	-	20,000	5,000
TOTAL NON-PERSONNEL	21,712	104,307	102,535	113,945	156,938	170,698
TOTAL PROFESSIONAL LEARNING	\$25,670	\$433,622	\$573,300	\$563,191	\$612,092	\$639,664

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Student Health Services (232)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Bonus	932	-	-	-	-	-
Sub-Total Personnel	932	-	-	-	-	-
Social Security / FICA	71	-	-	-	-	-
Sub-Total Fringe Benefits	71	-	-	-	-	-
TOTAL PERSONNEL	1,003	-	-	-	-	-
Professional Services	2,117,200	2,091,789	2,430,684	2,686,843	2,885,662	2,878,774
Field Trips	-	-	-	-	700	700
Postage	25	-	-	-	250	250
Telecommunications	-	-	9,750	9,750	13,197	13,593
Books & Subscriptions	-	-	-	159	-	-
Medical Supplies	53,003	60,967	58,905	68,341	88,020	91,164
Non Capital Tech Hardware	718	1,006	4,608	-	-	-
Office Supplies	4,197	5,102	4,179	3,658	5,250	5,250
Software	14,135	14,460	14,853	15,158	15,315	17,258
Equipment	14,023	23,647	(1,500)	-	5,000	5,000
TOTAL NON-PERSONNEL	2,203,301	2,196,971	2,521,479	2,783,908	3,013,394	3,011,989
TOTAL STUDENT HEALTH SERVICES	\$2,204,304	\$2,196,971	\$2,521,479	\$2,783,908	\$3,013,394	\$3,011,989

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Psychological Services (233)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Professional Salaries	568,530	687,417	801,835	899,776	969,403	927,851
Supplements	40,322	42,785	-	995	40,000	40,000
Bonus	3,419	-	-	-	-	-
Sub-Total Personnel	612,270	730,203	801,835	900,770	1,009,403	967,851
Retiree Health Credit	6,364	7,770	9,019	10,401	9,985	11,227
Social Security / FICA	45,860	54,704	60,316	67,471	77,219	74,041
Virginia Retirement System	87,414	106,730	123,877	133,478	145,410	139,178
Health / Dental Insurance	128,583	126,602	122,839	154,016	143,581	170,842
State Group Life Insurance	7,048	8,605	9,988	10,142	11,439	10,949
Sub-Total Fringe Benefits	275,268	304,411	326,039	375,508	387,634	406,236
TOTAL PERSONNEL	887,538	1,034,614	1,127,874	1,276,278	1,397,037	1,374,087
Professional Services	-	316	-	-	-	-
Dues & Memberships	560	350	-	-	500	500
Postage	-	19	-	-	-	-
Testing Supplies	11,541	10,073	13,720	17,206	15,800	20,000
Travel	2,504	3,538	5,169	4,686	10,000	6,400
Educational Supplies	546	964	1,165	-	1,200	1,500
Non Capital Tech Hardware	5,449	1,966	212	359	300	1,000
Office Supplies	-	582	635	1,107	4,000	3,500
Software	-	22	2,220	15,635	4,500	24,000
Equipment	-	-	-	-	1,500	-
TOTAL NON-PERSONNEL	20,600	17,830	23,121	38,992	37,800	56,900
TOTAL PSYCHOLOGICAL SERVICES	\$908,138	\$1,052,444	\$1,150,995	\$1,315,270	\$1,434,837	\$1,430,987

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Speech/Audiology Services (234)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Professional Salaries	1,080,149	1,179,781	1,247,386	1,157,322	1,503,609	1,237,127
Supplements	26,202	23,429	23,281	46,551	28,000	28,000
Bonus	10,046	-	-	-	-	-
Sub-Total Personnel	1,116,397	1,203,210	1,270,667	1,203,872	1,531,609	1,265,127
Retiree Health Credit	11,876	12,115	14,445	13,215	15,487	14,969
Social Security / FICA	81,943	90,457	94,589	88,504	117,168	96,782
Virginia Retirement System	163,211	181,671	197,951	167,500	225,541	185,569
Alternative Fringes	-	1,965	3,600	-	-	-
Health / Dental Insurance	324,811	307,084	299,018	283,270	356,086	313,453
State Group Life Insurance	13,153	14,647	15,997	12,888	17,743	14,598
Sub-Total Fringe Benefits	594,994	607,940	625,599	565,377	732,025	625,372
TOTAL PERSONNEL	1,711,391	1,811,150	1,896,266	1,769,249	2,263,634	1,890,499
Professional Services	26,330	119,456	229,593	640,527	155,800	311,500
Dues & Memberships	3,552	3,813	3,814	4,249	5,000	4,000
Postage	-	-	79	-	100	-
Testing Supplies	1,528	11,715	2,674	6,826	13,900	53,000
Travel	3,355	1,792	2,246	2,406	7,500	4,000
Educational Supplies	334	1,478	1,493	357	2,000	5,000
Non Capital Tech Hardware	232	124	-	-	5,000	-
Office Supplies	-	1,380	1,506	1,206	6,000	3,500
Software	-	138	-	3,228	5,000	18,500
Equipment	6,825	13,728	1,572	-	7,500	-
TOTAL NON-PERSONNEL	42,155	153,625	242,977	658,799	207,800	399,500
TOTAL SPEECH/AUDIOLOGY SERVICES	\$1,753,546	\$1,964,775	\$2,139,243	\$2,428,048	\$2,471,434	\$2,289,999

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Instructional Technology (270)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	93,857	113,064	118,717	122,872	123,148	125,944
Professional Salaries	661,804	845,244	892,439	882,609	918,302	973,183
Supplements	-	157	-	283	-	-
Bonus	3,730	-	-	-	-	-
Sub-Total Personnel	759,391	958,466	1,011,156	1,005,765	1,041,450	1,099,127
Retiree Health Credit	8,402	10,793	11,394	11,575	10,727	13,299
Social Security / FICA	55,842	70,942	74,839	74,876	79,671	84,083
Virginia Retirement System	115,402	148,388	156,501	135,933	156,218	164,869
Health / Dental Insurance	229,458	232,436	230,177	231,805	241,783	288,048
State Group Life Insurance	9,305	11,952	12,618	11,288	12,289	12,970
Sub-Total Fringe Benefits	418,409	474,511	485,529	465,478	500,688	563,269
TOTAL PERSONNEL	1,177,800	1,432,977	1,496,685	1,471,243	1,542,138	1,662,396
Professional Services	5,802	4,600	675	7,984	27,500	25,000
Contracted Services - Food Services	319	231	130	-	-	-
Transportation	-	-	292	-	-	-
Internal Printing	27	-	-	-	-	-
Rental Equipment	-	-	2,014,467	2,297,056	2,308,914	1,734,634
Travel	8,230	5,189	3,992	6,396	3,000	8,000
Books & Subscriptions	-	1,231	-	-	9,000	9,000
Educational Supplies	1,890	1,509	1,356	240	500	500
Food	42	-	37	-	-	-
Non Capital Tech Hardware	6,236	1,691	5,844	769	3,000	-
Office Supplies	1,428	2,432	4,422	820	1,500	1,500
Operating Supplies	-	18	-	140	-	-
Software	54,735	60,844	61,362	112,166	40,000	53,000
Uniforms	-	-	-	557	-	-
Equipment	29,099	6,072	26,166	2,213	25,000	25,000
TOTAL NON-PERSONNEL	107,807	83,818	2,118,742	2,428,340	2,418,414	1,856,634
TOTAL INSTRUCTIONAL TECHNOLOGY	\$1,285,607	\$1,516,795	\$3,615,427	\$3,899,583	\$3,960,552	\$3,519,030

FY23-24 Budget includes reporting adjustment to move leased technology devices for instruction from cost center 280 Administrative Technology.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
School Board (201)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	7,992	77,468	81,341	106,252	84,379	106,403
Stipends	29,400	29,400	29,400	23,994	29,400	29,400
Supplements	1,602	3,600	3,600	3,079	3,600	3,600
Bonus	-	15,000	-	-	-	-
Sub-Total Personnel	38,993	125,468	114,341	133,325	117,379	139,403
Retiree Health Credit	72	937	984	1,295	869	1,287
Social Security / FICA	2,981	9,036	8,581	10,313	8,979	10,664
Virginia Retirement System	992	12,875	13,519	15,213	12,657	15,960
Alternative Fringes	-	-	-	2,492	-	-
Health / Dental Insurance	1,784	19,545	17,404	14,126	16,845	17,383
State Group Life Insurance	80	1,038	1,090	1,263	996	1,256
Sub-Total Fringe Benefits	5,909	43,432	41,578	44,702	40,346	46,551
TOTAL PERSONNEL	44,902	168,900	155,919	178,027	157,725	185,954
Professional Services	4,188	5,321	8,552	78,341	40,000	40,000
Contracted Services - Food Services	3,049	4,096	4,369	4,630	4,000	4,000
Transportation	-	-	-	325	-	500
Internal Printing	19	58	190	204	300	300
Building Rentals	-	-	-	589	500	500
Dues & Memberships	29,630	24,316	24,167	28,872	35,500	34,500
Other	478	1,117	623	1,751	500	500
Postage	-	-	-	-	100	-
Rental Equipment	-	-	-	-	100	-
Travel	27,922	24,318	16,288	26,044	25,000	24,800
Books & Subscriptions	-	486	264	-	1,000	500
Food	28	259	-	391	-	500
Non Capital Tech Hardware	-	25	-	-	-	-
Office Supplies	184	2,382	2,529	958	1,200	1,000
Operating Supplies	750	-	-	6	-	-
Software	10,200	10,200	10,200	10,200	11,000	11,000
Equipment	850	-	-	-	2,000	-
TOTAL NON-PERSONNEL	77,298	72,578	67,181	152,313	121,200	118,100
TOTAL SCHOOL BOARD	\$122,200	\$241,478	\$223,100	\$330,340	\$278,925	\$304,054

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Superintendent (202)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	413,531	445,620	470,127	482,511	486,605	494,574
Supplements	15,045	15,060	19,685	12,550	15,160	15,160
Bonus	932	-	-	-	-	-
Sub-Total Personnel	429,509	460,680	489,812	495,061	501,765	509,734
Retiree Health Credit	3,980	3,936	4,171	4,317	5,012	5,984
Social Security / FICA	27,570	28,885	30,105	27,843	38,385	38,995
Virginia Retirement System	54,661	54,066	57,293	54,669	72,991	74,186
Alternative Fringes	6,665	-	-	-	-	-
Annuity	10,000	10,000	10,000	10,000	10,000	10,000
Health / Dental Insurance	25,929	30,640	30,299	32,147	31,819	34,594
State Group Life Insurance	4,407	4,359	4,619	4,210	5,742	5,836
Sub-Total Fringe Benefits	133,211	131,887	136,487	133,186	163,949	169,595
TOTAL PERSONNEL	562,720	592,567	626,299	628,247	665,714	679,329
Professional Services	58,730	59,015	34,860	53,133	135,540	135,525
Contracted Services - Food Services	9,236	10,865	7,255	12,245	6,600	6,600
Transportation	-	1,634	1,232	4,500	3,000	3,000
Internal Printing	3,230	395	97	26	3,100	3,100
Building Rentals	1,585	3,471	691	4,927	8,000	8,000
Dues & Memberships	36,196	37,438	38,369	38,939	10,650	45,650
Other	882	3,061	2,690	4,360	20,000	20,000
Postage	1,572	1,817	2,079	2,464	2,050	2,050
Rental Equipment	2,924	3,053	3,069	6,210	10,000	10,000
Travel	18,588	22,211	28,744	32,856	40,900	36,400
Books & Subscriptions	1,414	998	655	740	6,225	6,390
Educational Supplies	-	-	99	-	1,500	1,500
Food	-	516	414	122	1,000	1,000
Non Capital Tech Hardware	52	510	-	-	9,300	-
Office Supplies	1,763	2,971	2,605	2,183	3,900	3,100
Operating Supplies	59	81	419	29	1,000	1,500
Equipment	1,600	505	-	-	4,000	2,000
TOTAL NON-PERSONNEL	137,830	148,541	123,277	162,732	266,765	285,815
TOTAL SUPERINTENDENT	\$700,550	\$741,108	\$749,576	\$790,979	\$932,479	\$965,144

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
SUPERINTENDENT (202)**

A Breakout of Non-Personnel Budget Areas by Focus Area

Focus Area Code	0000	1208	
Line Item	Superintendent	Constituent Services & Governmental Relations Officer	Total by Line Item
Professional Services	103,000	32,525	135,525
Contracted Services - Food Service	6,000	600	6,600
Transportation	3,000	-	3,000
Internal Printing	3,000	100	3,100
Building Rentals	8,000	-	8,000
Dues & Memberships	45,000	650	45,650
Other	20,000	-	20,000
Postage	2,000	50	2,050
Rental Equipment	10,000	-	10,000
Travel	20,000	16,400	36,400
Books & Subscriptions	6,150	240	6,390
Educational Supplies	1,500	-	1,500
Food	1,000	-	1,000
Office Supplies	3,000	100	3,100
Operating Supplies	1,500	-	1,500
Equipment	2,000	-	2,000
TOTAL	\$235,150	\$50,665	\$285,815

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Communications & Public Relations (203)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	252,091	293,790	258,270	79,661	185,564	81,653
Professional Salaries	102,334	157,868	189,423	63,853	63,853	65,449
Supplements	3,600	3,600	3,600	-	3,600	-
Overtime	(4)	-	-	-	-	-
Bonus	932	-	-	-	-	-
Sub-Total Personnel	358,953	455,258	451,293	143,514	253,017	147,102
Retiree Health Credit	4,314	5,476	5,311	1,736	2,569	1,780
Social Security / FICA	27,396	35,553	35,508	10,912	19,356	11,253
Virginia Retirement System	59,262	75,212	72,955	23,181	37,413	22,065
Alternative Fringes	-	12,712	15,809	-	-	-
Health / Dental Insurance	55,762	57,206	64,501	26,422	44,908	28,288
State Group Life Insurance	4,778	6,064	5,882	1,693	2,943	1,736
Sub-Total Fringe Benefits	151,513	192,222	199,966	63,945	107,189	65,122
TOTAL PERSONNEL	510,466	647,480	651,259	207,459	360,206	212,224
Professional Services	30,590	14,473	117,571	132,198	201,235	193,653
Contracted Services - Food Services	4,097	5,323	7,508	8,447	-	15,000
Transportation	-	2,475	1,898	4,455	2,515	3,000
Internal Printing	843	953	1,968	928	1,500	2,500
Building Rentals	4,811	13,787	17,372	18,590	19,000	19,000
Dues & Memberships	470	710	1,230	775	755	375
Other	1,956	990	2,219	363	3,200	2,000
Postage	649	35	15	39	500	500
Rental Equipment	1,239	1,638	253	5,806	3,000	3,000
Travel	-	4,667	2,036	465	7,200	960
Books & Subscriptions	1,094	999	2,349	2,897	200	300
Food	-	18	231	-	15,300	300
Non Capital Tech Hardware	-	142	679	777	4,800	-
Office Supplies	2,169	1,469	8,836	1,098	5,200	2,000
Operating Supplies	5,133	4,170	5,688	9,723	-	4,200
Software	22,747	56,228	10,129	9,201	420	14,027
Uniforms	180	-	431	270	-	300
Equipment	-	600	-	3,418	-	-
TOTAL NON-PERSONNEL	75,978	108,677	180,412	199,449	264,825	261,115
TOTAL COMMUNICATIONS & PUBLIC RELATION	\$586,444	\$756,157	\$831,671	\$406,908	\$625,031	\$473,339

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Accountability & Strategic Initiatives (204)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	484,552	441,689	364,544	530,020	679,371	686,985
Classified Salaries	116,189	153,307	171,950	195,452	177,859	208,218
Professional Salaries	668,601	-	-	-	-	-
Supplements	5,610	2,425	23,800	2,942	1,800	3,600
Overtime	886	-	176	467	8,000	4,000
Bonus	6,627	100	100	-	-	-
Sub-Total Personnel	1,282,465	597,521	560,570	728,881	867,030	902,803
Retiree Health Credit	15,410	7,149	6,496	8,777	8,830	10,832
Social Security / FICA	97,400	44,971	42,567	55,300	66,328	69,064
Virginia Retirement System	212,211	98,194	89,236	108,464	128,584	134,280
Alternative Fringes	10,963	503	2,162	4,856	-	-
Health / Dental Insurance	272,198	115,902	93,036	120,326	145,241	132,983
State Group Life Insurance	17,066	7,949	7,195	8,559	10,115	10,563
Sub-Total Fringe Benefits	625,249	274,668	240,692	306,281	359,098	357,724
TOTAL PERSONNEL	1,907,714	872,189	801,262	1,035,162	1,226,128	1,260,527
PD-Tuition	-	-	-	-	7,000	3,000
Professional Services	26,115	31,000	32,248	97,937	151,500	-
Contracted Services - Food Services	-	-	-	1,380	-	-
Transportation	850	-	-	-	-	-
Internal Printing	2,522	1,486	1,272	1,917	4,000	4,000
Dues & Memberships	89	-	-	-	-	-
Postage	3,858	2,341	1,617	2,501	2,500	2,800
Rental Equipment	5,116	5,215	3,549	5,000	9,500	9,500
Testing Supplies	100,384	123,928	127,025	96,927	162,550	111,770
Travel	6,497	1,527	739	925	2,050	7,200
Books & Subscriptions	191	35	-	-	-	-
Food	32	-	-	-	-	2,000
Non Capital Tech Hardware	724	64	1,161	1,102	-	1,000
Office Supplies	2,700	4,587	3,421	3,771	8,000	7,000
Software	181,588	438,282	443,242	368,140	465,251	401,760
Uniforms	-	-	231	-	-	1,000
Equipment	1,787	-	-	-	3,000	4,000
TOTAL NON-PERSONNEL	332,453	608,465	614,504	579,600	815,351	555,030
TOTAL ACCOUNTABILITY & STRATEGIC INITIATIVES	\$2,240,167	\$1,480,654	\$1,415,766	\$1,614,762	\$2,041,479	\$1,815,557

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Operational Central Administration (206)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	209,171	230,253	241,767	255,332	250,792	256,485
Supplements	6,650	3,600	3,600	3,000	3,600	3,600
Bonus	311	-	-	-	-	-
Sub-Total Personnel	216,132	233,853	245,367	258,332	254,392	260,085
Retiree Health Credit	2,532	2,786	2,925	3,028	2,583	3,103
Social Security / FICA	16,150	17,384	19,144	17,781	19,461	19,897
Virginia Retirement System	34,785	38,268	40,182	42,726	37,619	38,473
Worker's Compensation	5,870	-	-	-	-	-
Health / Dental Insurance	13,917	19,545	19,352	20,712	20,552	22,248
State Group Life Insurance	2,805	3,085	3,240	2,953	2,960	3,027
Sub-Total Fringe Benefits	76,059	81,068	84,842	87,199	83,175	86,747
TOTAL PERSONNEL	292,191	314,921	330,209	345,531	337,567	346,832
Professional Services	76,266	94,305	89,322	92,029	92,925	96,000
Contracted Services - Food Services	10,320	7,602	13,584	10,668	10,000	10,000
Transportation	927	-	425	-	1,000	-
Internal Printing	144	11	195	245	500	250
Building Rentals	-	198	198	-	-	-
Dues & Memberships	490	456	255	95	1,200	800
Insurance	(4,196)	-	-	-	-	-
Other	141	19	179	205	-	-
Postage	61	119	62	31	300	50
Rental Equipment	1,580	2,523	5,715	3,763	5,000	3,500
Travel	10	-	125	-	3,000	26,400
Books & Subscriptions	247	46	22	-	100	100
Educational Supplies	-	192	-	-	-	-
Food	132	69	610	94	2,000	700
Medical Supplies	305	-	-	-	-	-
Non Capital Tech Hardware	19	122	61	-	500	250
Office Supplies	2,267	3,438	1,974	3,089	3,000	3,000
Operating Supplies	769	-	1,319	1,326	10,000	7,500
Software	-	6,000	2,000	-	-	-
Uniforms	-	451	-	-	-	-
Equipment	-	-	-	7,871	6,100	-
TOTAL NON-PERSONNEL	89,482	115,553	116,045	119,416	135,625	148,550
TOTAL OPERATIONAL CENTRAL ADMIN	\$381,673	\$430,474	\$446,254	\$464,947	\$473,192	\$495,382

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Human Resources (210)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	606,992	780,138	954,926	898,463	982,050	1,012,198
Classified Salaries	147,610	280,006	282,424	259,742	247,541	252,626
Substitute	29,298	33,664	30,995	19,498	30,000	30,000
Part-Time	8,059	6,099	7,685	-	15,000	-
Supplements	15,594	7,545	7,200	8,627	20,000	46,200
Overtime	5,758	2,125	144	169	1,000	1,000
Bonus	3,672	63,500	30,500	25,250	40,000	88,000
Sub-Total Personnel	816,985	1,173,077	1,313,874	1,211,750	1,335,591	1,430,024
Retiree Health Credit	8,464	12,458	14,993	13,525	12,665	15,304
Social Security / FICA	62,762	87,475	98,209	87,449	102,173	109,397
Virginia Retirement System	122,581	176,492	205,932	169,999	184,439	189,724
Alternative Fringes	9,759	2,695	2,521	12,249	50,000	50,000
Disability Insurance	85,337	129,651	133,969	174,555	175,000	180,000
Health / Dental Insurance	172,849	210,958	200,646	178,788	211,328	210,041
State Group Life Insurance	8,663	14,228	16,604	13,190	14,509	14,925
Sub-Total Fringe Benefits	470,415	633,957	672,872	649,755	750,114	769,391
TOTAL PERSONNEL	1,287,400	1,807,034	1,986,746	1,861,505	2,085,705	2,199,415
PD-Tuition	35,829	14,759	49,910	44,139	53,000	58,000
Professional Services	81,195	151,992	319,033	551,230	620,000	755,195
Contracted Services - Food Services	15,667	18,926	13,445	14,104	28,000	14,000
Transportation	-	1,253	1,128	951	1,500	3,000
Internal Printing	2,763	2,248	1,596	1,610	2,000	2,000
Building Rentals	-	1,713	3,574	2,180	500	3,000
Dues & Memberships	1,399	(14,987)	6,826	4,400	7,500	10,000
Other	803	883	6,826	1,080	-	7,000
Postage	2,336	1,630	1,258	1,112	3,800	1,500
Rental Equipment	3,246	4,873	2,002	5,448	4,200	4,200
Travel	18,040	30,414	70,140	57,390	51,000	51,600
Books & Subscriptions	2,748	1,119	1,595	1,445	1,300	1,200
Educational Supplies	2,423	-	-	-	-	-
Food	142	216	985	512	2,000	1,000
Medical Supplies	48	-	-	-	-	-
Non Capital Tech Hardware	3,179	1,656	1,019	960	3,000	5,000
Office Supplies	14,989	12,562	21,156	8,509	28,000	20,000
Operating Supplies	201	6,217	8,604	2,113	5,000	8,500
Software	31,037	83,549	78,890	76,846	135,050	121,500
Uniforms	367	725	1,699	315	3,000	600
Equipment	5,905	8,258	3,403	16,052	1,000	2,000
TOTAL NON-PERSONNEL	222,316	328,005	593,089	790,394	949,850	1,069,295
TOTAL HUMAN RESOURCES	\$1,509,716	\$2,135,039	\$2,579,835	\$2,651,899	\$3,035,555	\$3,268,710

Historical data for FY24-25 and prior years include costs for Department of Organizational Diversity.

During FY24-25, the personnel was assigned to a vacant role within Human Resources and the Department of Organizational Diversity was dissolved.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Employee Health Services (211)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	88,348	95,522	100,298	103,808	104,043	106,403
Classified Salaries	-	-	67,425	76,152	76,152	78,056
Bonus	622	-	-	-	-	-
Sub-Total Personnel	88,970	95,522	167,723	179,960	180,195	184,459
Retiree Health Credit	1,069	1,156	2,029	2,178	1,856	2,232
Social Security / FICA	6,730	7,149	12,527	13,422	13,785	14,111
Virginia Retirement System	14,683	15,876	27,845	30,348	27,029	27,669
Unemployment Tax	701	-	-	-	-	-
Worker's Compensation	-	358,872	600,081	635,398	595,593	654,140
Health / Dental Insurance	14,819	24,492	43,860	46,802	46,157	50,499
State Group Life Insurance	1,184	1,280	2,248	2,124	2,127	2,177
Sub-Total Fringe Benefits	39,186	408,825	688,591	730,271	686,547	750,827
TOTAL PERSONNEL	128,156	504,347	856,314	910,231	866,742	935,286
PD-Tuition	-	-	-	-	-	2,000
Professional Services	53,108	76,260	37,403	44,001	99,278	74,169
Internal Printing	763	-	-	21	-	-
Dues & Memberships	180	-	180	-	-	200
Postage	8	-	414	-	100	100
Rental Equipment	1,523	1,514	1,158	1,232	2,000	2,000
Travel	-	-	-	387	-	-
Books & Subscriptions	-	-	85	45	-	-
Medical Supplies	2,452	15,647	(10,716)	4,003	9,500	8,200
Office Supplies	806	1,479	206	88	1,500	1,500
Software	-	-	-	2,000	-	-
TOTAL NON-PERSONNEL	58,840	94,900	28,729	51,777	112,378	88,169
TOTAL EMPLOYEE HEALTH SERVICES	\$186,996	\$599,247	\$885,043	\$962,008	\$979,120	\$1,023,455

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Fiscal Services (CFO) (214)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	221,522	241,934	254,031	202,651	263,517	272,387
Classified Salaries	68,880	73,140	76,798	79,486	79,664	81,473
Part-Time	-	-	-	-	5,000	6,000
Supplements	3,600	3,600	3,625	3,000	3,600	3,600
Bonus	622	-	-	-	-	-
Sub-Total Personnel	294,623	318,674	334,454	285,137	351,781	363,460
Retiree Health Credit	3,514	3,812	4,003	3,492	3,535	4,282
Social Security / FICA	22,129	23,850	25,695	20,207	26,911	27,805
Virginia Retirement System	48,267	52,365	54,984	42,132	51,477	53,079
Alternative Fringes	-	-	-	5,362	-	-
Health / Dental Insurance	40,961	36,300	35,821	25,723	41,793	42,868
State Group Life Insurance	3,892	4,222	4,433	3,406	4,050	4,176
Sub-Total Fringe Benefits	118,762	120,550	124,936	100,322	127,766	132,209
TOTAL PERSONNEL	413,385	439,224	459,390	385,459	479,547	495,669
Professional Services	150,459	116,308	116,750	36,246	62,250	65,000
Contracted Services - Food Services	-	175	97	346	-	-
Transportation	-	-	88	355	-	-
Internal Printing	489	352	601	-	750	750
Dues & Memberships	478	1,002	952	1,102	2,225	2,725
Insurance	240,534	252,971	271,655	277,840	280,526	345,000
Other	100,095	100,000	100,214	100,066	106,000	106,000
Postage	-	-	1	-	25	25
Rental Equipment	550	1,066	3,200	3,000	3,000	-
Travel	4,890	5,665	6,096	1,920	6,000	2,960
Books & Subscriptions	49	-	-	-	-	-
Food	-	27	36	200	-	100
Non Capital Tech Hardware	244	11	-	384	-	-
Office Supplies	2,243	1,201	2,483	474	3,000	1,500
Operating Supplies	-	-	18	53	-	-
Software	108,768	101,192	240,148	201,606	218,000	235,000
Uniforms	-	335	401	501	-	500
Equipment	-	632	-	10,037	15,000	-
TOTAL NON-PERSONNEL	608,799	580,936	742,740	634,130	696,776	759,560
TOTAL FISCAL SERVICES (CFO)	\$1,022,184	\$1,020,160	\$1,202,130	\$1,019,589	\$1,176,323	\$1,255,229

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Community Engagement (215)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	-	-	-	102,735	103,008	105,303
Supplements	-	-	-	-	-	5,000
Overtime	-	-	-	-	-	1,000
Sub-Total Personnel	-	-	-	102,735	103,008	111,303
Retiree Health Credit	-	-	-	1,243	1,061	1,274
Social Security / FICA	-	-	-	7,827	7,880	8,515
Virginia Retirement System	-	-	-	14,599	15,451	15,796
Health / Dental Insurance	-	-	-	22,723	22,738	24,254
State Group Life Insurance	-	-	-	1,212	1,215	1,243
Sub-Total Fringe Benefits	-	-	-	47,604	48,345	51,081
TOTAL PERSONNEL	-	-	-	150,339	151,353	162,384
Professional Services	-	-	-	3,000	-	10,000
Contracted Services - Food Services	-	-	-	285	-	-
Internal Printing	-	-	-	-	-	500
Dues & Memberships	-	-	-	275	575	275
Travel	-	-	-	502	4,700	1,200
Educational Supplies	-	-	-	-	400	-
Food	-	-	-	-	3,500	2,500
Office Supplies	-	-	-	-	4,070	3,000
Equipment	-	-	-	-	-	17,500
TOTAL NON-PERSONNEL	-	-	-	4,062	13,245	34,975
TOTAL COMMUNITY ENGAGEMENT	\$0	\$0	\$0	\$154,401	\$164,598	\$197,359

No historical data due to the creation of this cost center during FY23-24 as a result of reorganization within the division.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Payroll (216)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	89,778	100,361	83,493	119,189	109,565	127,352
Classified Salaries	55,595	61,089	71,600	57,312	64,013	52,481
Professional Salaries	27,966	66,835	70,177	32,025	72,993	55,417
Part-Time	-	-	2,338	6,627	25,000	5,000
Supplements	33,342	12,805	36,298	48,574	2,000	24,500
Overtime	576	-	-	2,853	3,500	4,000
Bonus	932	-	-	-	-	-
Sub-Total Personnel	208,190	241,090	263,904	266,580	277,071	268,750
Retiree Health Credit	2,062	2,757	2,657	2,291	2,540	2,847
Social Security / FICA	15,128	17,580	20,942	20,010	21,196	20,559
Virginia Retirement System	28,260	37,871	36,498	27,991	36,986	35,288
Alternative Fringes	-	-	19,734	210	-	-
Health / Dental Insurance	51,915	55,331	52,404	24,556	57,606	38,719
State Group Life Insurance	2,284	3,053	2,943	2,234	2,910	2,776
Sub-Total Fringe Benefits	99,649	116,592	135,177	77,290	121,238	100,188
TOTAL PERSONNEL	307,839	357,682	399,081	343,870	398,309	368,938
Professional Services	-	-	63	138	2,300	3,120
Contracted Services - Food Services	-	205	-	-	-	-
Internal Printing	3	3	106	144	150	180
Dues & Memberships	275	1,039	298	-	1,880	650
Other	-	-	68	-	-	-
Postage	3,785	1,508	1,872	2,208	4,000	3,000
Rental Equipment	2,144	2,144	1,156	1,232	2,500	2,500
Travel	86	4,599	1,472	398	4,500	4,400
Books & Subscriptions	-	724	-	-	1,040	1,525
Educational Supplies	-	46	-	-	-	-
Food	-	121	47	-	40	40
Non Capital Tech Hardware	175	187	526	57	-	-
Office Supplies	944	944	1,942	2,025	2,500	2,500
Operating Supplies	-	7	-	-	-	-
Equipment	773	-	-	-	-	-
TOTAL NON-PERSONNEL	8,186	11,526	7,550	6,202	18,910	17,915
TOTAL PAYROLL	\$316,025	\$369,208	\$406,631	\$350,072	\$417,219	\$386,853

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Accounting (218)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	322,080	363,887	380,508	447,302	455,387	462,931
Classified Salaries	140,337	169,659	177,180	182,449	182,370	184,993
Supplements	-	1,000	1,000	1,881	2,000	2,000
Overtime	19	-	-	-	-	-
Bonus	2,486	-	-	-	-	-
Sub-Total Personnel	464,922	534,546	558,688	631,632	639,757	649,924
Retiree Health Credit	5,654	6,502	6,816	7,671	6,569	7,840
Social Security / FICA	34,939	39,797	41,835	47,103	48,941	49,719
Virginia Retirement System	77,662	89,308	93,618	101,059	95,664	97,189
Health / Dental Insurance	127,922	117,040	116,137	134,748	129,347	145,535
State Group Life Insurance	6,261	7,200	7,548	7,481	7,525	7,645
Sub-Total Fringe Benefits	252,439	259,848	265,952	298,063	288,046	307,928
TOTAL PERSONNEL	717,361	794,394	824,640	929,695	927,803	957,852
Professional Services	157,499	163,045	168,125	189,514	167,175	177,520
Contracted Services - Food Services	85	53	181	-	500	250
Internal Printing	364	432	585	320	650	500
Dues & Memberships	2,857	2,972	2,972	2,852	2,950	2,391
Other	9,524	55	154	(222)	1,000	1,000
Postage	1,983	3,118	3,136	2,689	3,000	3,000
Rental Equipment	2,414	2,414	1,549	1,611	2,500	2,500
Travel	3,196	2,796	5,821	352	5,000	2,400
Food	72	116	25	-	150	-
Non Capital Tech Hardware	294	186	-	34	250	250
Office Supplies	4,266	9,143	4,930	3,697	3,000	3,000
Operating Supplies	-	-	39	225	-	-
Software	6,500	8,500	10,000	11,000	10,000	13,000
Equipment	4,496	-	-	749	3,000	1,000
TOTAL NON-PERSONNEL	193,550	192,829	197,518	212,822	199,175	206,811
TOTAL ACCOUNTING	\$910,911	\$987,223	\$1,022,158	\$1,142,517	\$1,126,978	\$1,164,663

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Grants Management (219)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	-	-	-	-	91,000	-
Professional Salaries	-	-	-	86,896	-	109,745
Supplements	3,200	3,005	2,281	-	-	-
Sub-Total Personnel	3,200	3,005	2,281	86,896	91,000	109,745
Retiree Health Credit	-	-	-	1,070	937	1,328
Social Security / FICA	238	228	172	6,592	6,962	8,395
Virginia Retirement System	-	-	-	12,568	13,650	16,462
Health / Dental Insurance	-	-	-	11,932	14,635	12,346
State Group Life Insurance	-	-	-	1,044	1,074	1,295
Sub-Total Fringe Benefits	238	228	172	33,205	37,258	39,826
TOTAL PERSONNEL	3,438	3,233	2,453	120,101	128,258	149,571
Dues & Memberships	-	169	179	280	310	330
Postage	-	-	-	-	45	15
Travel	6	36	130	607	2,658	2,064
Books & Subscriptions	538	449	-	926	1,674	1,204
Office Supplies	292	-	106	600	2,220	1,416
Software	-	-	449	-	-	-
TOTAL NON-PERSONNEL	836	654	864	2,413	6,907	5,029
TOTAL GRANTS MANAGEMENT	\$4,274	\$3,887	\$3,317	\$122,514	\$135,165	\$154,600

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Purchasing Services (224)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	147,155	184,630	193,861	200,596	201,099	205,662
Classified Salaries	63,015	70,380	72,677	74,229	74,104	74,834
Supplements	110	-	-	-	-	-
Overtime	815	709	13	-	500	500
Bonus	932	-	-	-	-	-
Sub-Total Personnel	212,028	255,719	266,551	274,825	275,703	280,996
Retiree Health Credit	2,538	3,084	3,225	3,324	2,835	3,394
Social Security / FICA	16,023	19,060	19,834	20,642	21,091	21,496
Virginia Retirement System	34,856	42,358	44,294	39,042	41,280	42,074
Health / Dental Insurance	43,870	43,795	40,582	39,104	43,013	41,844
State Group Life Insurance	2,810	3,415	3,571	3,242	3,248	3,310
Sub-Total Fringe Benefits	100,097	111,711	111,506	105,354	111,467	112,119
TOTAL PERSONNEL	312,125	367,430	378,057	380,179	387,170	393,115
Professional Services	1,135	917	383	552	5,000	1,500
Contracted Services - Food Services	-	-	-	-	500	-
Internal Printing	269	849	1,039	289	500	500
Building Rentals	-	275	189	360	-	-
Dues & Memberships	435	1,219	425	200	1,260	3,960
Postage	378	139	112	96	500	500
Travel	277	650	630	270	2,500	2,800
Non Capital Tech Hardware	1,213	-	-	-	-	-
Office Supplies	1,291	1,550	1,767	2,096	2,000	2,000
Operating Supplies	-	-	-	-	500	500
Equipment	1,787	-	-	-	-	-
TOTAL NON-PERSONNEL	6,786	5,599	4,545	3,863	12,760	11,760
TOTAL PURCHASING SERVICES	\$318,911	\$373,029	\$382,602	\$384,042	\$399,930	\$404,875

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Reprographics (225)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Classified Salaries	45,006	48,749	53,431	55,297	55,297	55,842
Overtime	387	394	578	120	500	500
Bonus	311	-	-	-	-	-
Sub-Total Personnel	45,704	49,143	54,009	55,417	55,797	56,342
Retiree Health Credit	541	616	646	669	570	676
Social Security / FICA	3,653	3,759	4,133	4,240	4,268	4,310
Virginia Retirement System	7,432	8,454	8,877	9,793	8,295	8,376
Health / Dental Insurance	10,164	9,231	9,050	9,459	9,487	10,079
State Group Life Insurance	599	682	716	653	652	659
Sub-Total Fringe Benefits	22,390	22,742	23,423	24,814	23,272	24,100
TOTAL PERSONNEL	68,094	71,885	77,432	80,231	79,069	80,442
Professional Services	79,448	57,643	85,520	100,589	60,000	-
Internal Printing	383	535	-	5	500	500
Rental Equipment	87,921	100,298	85,641	100,000	100,000	100,000
Office Supplies	53,899	62,870	18,272	37,540	169,300	129,500
Operating Supplies	-	83	-	-	-	-
Software	22,000	23,725	24,400	24,925	25,200	27,000
Equipment	11,124	3,995	4,010	-	-	-
TOTAL NON-PERSONNEL	254,775	249,148	217,843	263,059	355,000	257,000
TOTAL REPROGRAPHICS	\$322,869	\$321,033	\$295,275	\$343,290	\$434,069	\$337,442

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Safety & Security (253)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	95,631	101,369	104,351	105,885	106,125	106,403
Classified Salaries	816,801	1,011,492	1,054,590	1,149,992	1,164,931	1,306,151
Part-Time	-	25,206	58,849	13,019	60,000	60,000
Supplements	3,930	7,078	6,969	2,899	24,311	24,311
Overtime	41,835	47,974	53,915	23,794	40,000	40,000
Bonus	7,559	100	100	-	-	-
Sub-Total Personnel	965,757	1,193,218	1,278,773	1,295,589	1,395,367	1,536,865
Retiree Health Credit	6,573	7,353	7,675	7,802	13,742	12,592
Social Security / FICA	72,914	89,109	96,278	96,652	144,996	117,570
Virginia Retirement System	93,894	105,898	110,785	119,735	137,658	133,883
City of Roanoke Retirement	17,907	17,479	28,080	28,457	18,000	18,000
Alternative Fringes	2,485	-	-	165	-	-
Annuity	660	660	660	660	660	660
Unemployment Tax	(942)	-	1,928	-	-	-
Health / Dental Insurance	211,062	265,957	266,009	315,972	197,574	451,158
State Group Life Insurance	11,498	14,285	15,431	14,314	20,898	16,668
Sub-Total Fringe Benefits	416,050	500,740	526,846	583,756	533,528	750,531
TOTAL PERSONNEL	1,381,807	1,693,958	1,805,619	1,879,345	1,928,895	2,287,396
Professional Services	813,418	1,506,354	1,877,279	1,897,984	1,800,232	1,992,122
Internal Printing	-	-	-	32	-	-
Dues & Memberships	-	40	40	50	40	40
Other	-	-	-	58,184	91,000	80,000
Postage	105	35	-	-	-	-
Travel	7,821	4,533	4,654	350	4,000	3,200
Vehicle Fuel	-	3,822	2,839	3,500	4,000	4,500
Non Capital Tech Hardware	-	4,198	1,090	-	128,200	58,300
Office Supplies	54	7,032	-	2,197	1,800	1,900
Operating Supplies	84,619	250,196	64,446	77,112	40,100	41,500
Software	37,412	52,288	53,643	49,768	57,316	57,316
Uniforms	-	7,656	10,127	-	17,500	20,000
Local Match	-	89,203	99,025	-	40,567	266,457
Equipment	17,390	25,685	114,224	42,788	262,332	270,195
TOTAL NON-PERSONNEL	960,818	1,951,042	2,227,367	2,131,965	2,447,087	2,795,530
TOTAL SAFETY & SECURITY	\$2,342,625	\$3,645,000	\$4,032,986	\$4,011,310	\$4,375,982	\$5,082,926

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Administrative Technology (280)**

2025-2026 Budget

Financial Section

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	374,179	410,133	426,468	513,592	504,839	538,734
Classified Salaries	726,925	864,951	926,241	992,407	1,078,488	1,036,836
Part-Time	5,911	1,029	-	-	15,000	15,000
Supplements	3,600	3,600	34,789	25,898	40,000	40,000
Overtime	29,123	21,228	19,229	12,575	25,000	25,000
Bonus	5,073	-	-	-	-	-
Sub-Total Personnel	1,144,812	1,300,941	1,406,727	1,544,472	1,663,327	1,655,569
Retiree Health Credit	12,289	14,506	15,152	17,226	16,308	19,064
Social Security / FICA	88,202	97,537	105,362	114,260	127,245	126,651
Virginia Retirement System	168,802	199,252	208,121	219,042	229,499	228,335
City of Roanoke Retirement	8,263	8,125	13,299	13,724	8,000	8,000
Alternative Fringes	7,841	-	-	4,845	-	-
Health / Dental Insurance	280,154	268,178	274,167	331,060	336,167	364,911
State Group Life Insurance	14,416	16,978	17,739	17,673	18,683	18,592
Sub-Total Fringe Benefits	579,968	604,577	633,839	717,831	735,902	765,553
TOTAL PERSONNEL	1,724,780	1,905,518	2,040,566	2,262,303	2,399,229	2,421,122
Professional Services	233,293	419,701	202,425	140,684	374,450	254,450
Contracted Services - Food Services	315	752	222	573	-	-
Internal Printing	1,649	586	491	542	500	500
Dues & Memberships	85	-	-	-	-	-
Postage	18	75	18	759	250	250
Rental Equipment	15,015	1,631,052	150,037	34,851	159,785	159,785
Telecommunications	185,857	235,640	222,764	270,270	365,000	315,000
Travel	2,398	938	-	-	2,500	2,000
Books & Subscriptions	-	480	-	-	-	-
Food	36	63	30	-	1,000	1,000
Vehicle Fuel	-	4,282	3,368	5,000	6,000	6,000
Medical Supplies	-	23	-	-	-	-
Non Capital Tech Hardware	402,304	113,790	29,499	13,850	50,000	50,000
Office Supplies	13,968	7,956	6,018	3,297	4,000	4,000
Operating Supplies	-	19	-	254	-	-
Software	639,407	564,440	617,634	788,211	641,176	963,176
Uniforms	865	-	-	329	-	-
Vehicle Supplies	-	2,221	(721)	3,750	15,000	15,000
Local Match	204,266	412,427	134,800	107,840	142,300	239,300
Equipment	406,118	207,619	109,052	171,713	82,925	82,925
TOTAL NON-PERSONNEL	2,105,595	3,602,063	1,475,638	1,541,923	1,844,886	2,093,386
TOTAL ADMINISTRATIVE TECHNOLOGY	\$3,830,375	\$5,507,581	\$3,516,204	\$3,804,226	\$4,244,115	\$4,514,508

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Transportation (240)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	174,719	188,907	206,420	212,846	213,281	230,555
Classified Salaries	32,391	42,101	47,246	45,691	48,563	49,777
Part-Time	13,675	11,898	4,300	-	-	-
Supplements	68	59,005	335,040	487	-	-
Overtime	-	-	2,828	236	-	-
Bonus	932	-	-	-	-	-
Sub-Total Personnel	221,785	301,911	595,834	259,260	261,844	280,332
Retiree Health Credit	1,624	1,833	2,136	3,111	2,697	3,392
Social Security / FICA	16,462	29,565	45,872	18,492	20,031	21,445
Virginia Retirement System	22,306	25,274	29,527	42,658	29,277	32,050
City of Roanoke Retirement	10,042	9,419	12,866	-	10,000	10,000
Alternative Fringes	-	-	27,411	-	-	-
Annuity	908	1,320	880	220	1,320	1,320
Health / Dental Insurance	53,698	48,298	37,419	33,224	59,459	35,768
State Group Life Insurance	2,778	3,088	3,292	3,034	3,089	3,308
Sub-Total Fringe Benefits	107,817	118,797	159,403	100,740	125,873	107,283
TOTAL PERSONNEL	329,602	420,708	755,237	360,000	387,717	387,615
Professional Services	4,752	5,857	32,066	16,184	5,000	10,000
Transportation	9,124,643	10,023,099	11,236,871	14,339,455	14,236,680	14,777,819
Internal Printing	132	-	-	-	300	250
Other	582	-	-	-	-	-
Rental Equipment	1,586	1,583	1,462	1,523	3,000	2,000
Travel	-	-	-	120	2,000	1,500
Vehicle Fuel	395,237	673,091	808,842	765,000	966,000	884,300
Non Capital Tech Hardware	974	-	-	270	500	500
Office Supplies	-	-	-	570	-	750
Operating Supplies	882	1,390	2,932	3,519	3,600	3,500
Software	16,615	19,429	10,639	17,538	22,623	25,000
Equipment	3,441	16,566	10,847	16,173	21,000	12,000
TOTAL NON-PERSONNEL	9,548,844	10,741,013	12,103,659	15,160,354	15,260,703	15,717,619
TOTAL TRANSPORTATION	\$9,878,446	\$11,161,721	\$12,858,896	\$15,520,354	\$15,648,420	\$16,105,234

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Facilities Operations (250)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	127,122	139,102	146,057	151,269	151,775	154,948
Classified Salaries	3,844,549	5,356,022	5,826,052	6,260,369	6,435,017	6,511,312
Part-Time	57,106	63,866	124,244	127,408	284,039	235,564
Supplements	125,460	11,705	10,742	13,550	97,500	143,927
Overtime	97,178	128,455	87,404	20,954	160,000	115,000
Bonus	40,262	1,000	800	200	-	-
Sub-Total Personnel	4,291,677	5,700,149	6,195,299	6,573,750	7,128,331	7,160,752
Retiree Health Credit	6,784	10,921	11,906	7,836	12,844	15,662
Social Security / FICA	327,762	431,325	467,454	494,910	545,317	547,798
Virginia Retirement System	139,740	203,585	224,505	297,785	226,817	278,737
City of Roanoke Retirement	82,870	87,028	129,111	113,523	130,000	115,000
Alternative Fringes	30,518	32,048	10,773	38,277	30,000	30,000
Annuity	110	660	660	660	660	660
Unemployment Tax	1,943	-	-	-	1,840	1,840
Disability Insurance	(18)	-	-	-	-	-
Health / Dental Insurance	1,221,849	1,196,832	1,198,746	1,403,036	1,384,009	1,580,251
State Group Life Insurance	52,061	72,748	80,050	73,946	77,724	78,662
Sub-Total Fringe Benefits	1,863,619	2,035,146	2,123,206	2,429,974	2,409,211	2,648,609
TOTAL PERSONNEL	6,155,296	7,735,295	8,318,505	9,003,724	9,537,542	9,809,361
PD-Tuition	31,285	5,130	-	-	28,000	12,000
Professional Services	251,828	188,347	202,144	202,439	208,714	208,714
Internal Printing	53	-	-	-	-	-
Dues & Memberships	309	930	3,557	335	1,000	1,000
Postage	15	1	1	-	-	-
Telecommunications	-	8,946	-	-	862	-
Testing Supplies	-	-	-	-	1,800	-
Travel	755	2,054	626	488	10,000	2,000
Educational Supplies	-	-	174	-	220	-
Food	-	-	227	-	-	300
Vehicle Fuel	103	2,621	2,148	5,000	6,200	4,000
Medical Supplies	-	-	-	-	-	3,200
Non Capital Tech Hardware	1,016	512	-	-	-	-
Office Supplies	3,353	2,703	-	1,450	2,000	2,000
Operating Supplies	278,926	416,531	348,443	420,211	437,500	400,000
Software	-	3,000	-	3,000	-	-
Uniforms	29,862	50,717	51,525	54,938	70,000	60,000
Vehicle Supplies	-	5,335	-	8	3,500	3,500
Equipment	309,112	101,381	157,420	28,194	268,981	269,929
TOTAL NON-PERSONNEL	906,617	788,208	766,266	716,064	1,038,777	966,643
TOTAL FACILITIES OPERATIONS	\$7,061,913	\$8,523,503	\$9,084,771	\$9,719,788	\$10,576,319	\$10,776,004

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Facilities Maintenance (251)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	150,073	234,365	246,183	255,096	258,037	261,063
Classified Salaries	1,259,866	1,522,165	1,651,161	1,726,538	1,712,414	1,738,380
Part-Time	14,767	27,113	64,348	54,980	60,000	60,000
Supplements	41,019	31,183	33,180	27,100	30,000	36,000
Overtime	79,347	95,341	90,963	39,209	100,000	75,000
Bonus	8,081	-	-	-	-	-
Sub-Total Personnel	1,553,153	1,910,167	2,085,835	2,102,923	2,160,451	2,170,443
Retiree Health Credit	3,003	4,736	4,818	3,783	5,296	10,193
Social Security / FICA	118,816	141,785	155,611	156,930	165,275	166,039
Virginia Retirement System	57,308	81,501	84,207	113,655	85,568	129,916
City of Roanoke Retirement	37,475	37,988	57,300	26,681	60,000	60,000
Alternative Fringes	-	-	2,780	16,009	-	-
Annuity	110	990	1,319	1,320	1,320	1,320
Health / Dental Insurance	440,397	428,499	417,521	433,166	468,388	518,677
State Group Life Insurance	18,891	23,688	24,969	21,914	23,251	23,593
Sub-Total Fringe Benefits	675,999	719,188	748,524	773,459	809,098	909,739
TOTAL PERSONNEL	2,229,152	2,629,355	2,834,359	2,876,382	2,969,549	3,080,182
Professional Services	1,432,111	1,468,472	1,534,231	1,538,197	1,427,174	1,953,903
Contracted Services - Food Services	-	-	-	1,214	-	1,000
Transportation	-	(3)	-	-	-	-
Internal Printing	-	0	-	-	-	-
Building Rentals	103,257	134,113	87,826	66,098	79,000	60,000
Dues & Memberships	2,178	5,196	1,239	2,838	5,000	5,000
Postage	41	1,409	17	16	250	250
Rental Equipment	42,157	52,615	13,916	12,484	10,000	10,000
Telecommunications	16,024	12,822	-	-	-	-
Travel	604	724	7,212	6,639	5,000	7,000
Utilities - Water	-	-	-	1,285	-	-
Books & Subscriptions	1,515	-	-	-	-	-
Educational Supplies	-	-	22,403	-	-	-
Food	-	-	99	39	-	1,000
Vehicle Fuel	27,996	29,158	14,730	18,000	23,500	21,300
Medical Supplies	-	-	197	-	-	2,000
Non Capital Tech Hardware	2,476	3,086	2,158	65	2,000	2,000
Office Supplies	8,577	6,858	1,468	1,932	3,000	3,000
Operating Supplies	702,456	583,924	412,746	448,524	569,626	598,000
Software	45,429	55,132	58,160	41,010	15,000	30,850
Uniforms	7,351	37,947	39,484	40,895	40,000	44,000
Vehicle Supplies	62,407	25,913	10,332	21,789	25,000	25,000
Equipment	828,542	255,554	654,672	350,818	228,000	249,000
TOTAL NON-PERSONNEL	3,283,123	2,672,922	2,860,886	2,551,842	2,432,550	3,013,303
TOTAL FACILITIES MAINTENANCE	\$5,512,275	\$5,302,277	\$5,695,245	\$5,428,224	\$5,402,099	\$6,093,485

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Grounds Maintenance (252)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	63,634	70,353	72,880	74,736	74,236	74,966
Classified Salaries	226,796	281,849	288,845	316,838	312,030	334,182
Supplements	7,805	1,700	2,900	3,367	10,907	6,000
Overtime	6,223	10,749	13,575	5,230	12,000	13,000
Bonus	2,486	100	100	-	-	-
Sub-Total Personnel	306,945	364,751	378,300	400,170	409,173	428,148
Retiree Health Credit	284	431	433	181	479	1,451
Social Security / FICA	22,094	27,089	27,937	29,370	31,302	32,753
Virginia Retirement System	7,604	9,759	9,819	14,096	10,690	17,372
City of Roanoke Retirement	8,771	8,410	13,560	13,776	14,000	14,000
Alternative Fringes	-	-	881	-	-	-
Annuity	-	330	660	660	660	660
Health / Dental Insurance	126,552	116,733	124,761	126,413	122,707	133,425
State Group Life Insurance	4,037	4,789	4,845	4,433	4,557	4,828
Sub-Total Fringe Benefits	169,341	167,540	182,896	188,929	184,395	204,489
TOTAL PERSONNEL	476,286	532,291	561,196	589,099	593,568	632,637
Professional Services	807,504	974,443	913,528	996,916	1,088,500	1,235,050
Building Rentals	-	-	7,200	7,200	7,200	7,200
Dues & Memberships	725	945	899	55	1,500	1,850
Rental Equipment	8,721	236	13,900	24,500	10,000	15,000
Travel	10	507	-	1,110	-	-
Books & Subscriptions	90	-	-	-	1,000	100
Vehicle Fuel	-	15,671	17,465	18,000	25,000	25,000
Non Capital Tech Hardware	-	84	916	-	2,500	-
Office Supplies	494	814	289	253	500	750
Operating Supplies	104,638	117,036	172,206	172,404	154,900	158,520
Software	-	-	3,000	3,000	3,000	10,000
Uniforms	1,537	6,585	7,270	7,294	7,000	8,700
Vehicle Supplies	18,093	16,365	32,454	24,937	25,000	25,500
Equipment	134,712	156,392	135,101	257,199	217,000	320,000
TOTAL NON-PERSONNEL	1,076,523	1,289,077	1,304,228	1,512,868	1,543,100	1,807,670
TOTAL GROUNDS MAINTENANCE	\$1,552,809	\$1,821,368	\$1,865,424	\$2,101,967	\$2,136,668	\$2,440,307

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Warehouse (260)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	59,051	63,846	67,038	69,484	69,750	71,119
Classified Salaries	357,783	439,441	412,992	445,937	420,705	429,054
Part-Time	-	-	-	-	6,400	-
Supplements	-	-	100	200	-	-
Overtime	14,903	14,031	21,847	3,555	6,000	14,000
Bonus	3,519	-	-	-	-	-
Sub-Total Personnel	435,256	517,318	501,977	519,176	502,855	514,173
Retiree Health Credit	1,638	1,957	1,354	1,063	1,552	6,052
Social Security / FICA	32,975	38,350	37,378	38,438	38,468	39,334
Virginia Retirement System	26,783	31,511	23,436	28,593	24,568	26,026
City of Roanoke Retirement	4,872	5,396	8,701	8,847	9,000	9,000
Health / Dental Insurance	190,468	168,911	140,780	147,656	146,303	158,771
State Group Life Insurance	5,555	6,833	6,372	5,783	5,788	5,902
Sub-Total Fringe Benefits	262,290	252,958	218,021	230,380	225,679	245,085
TOTAL PERSONNEL	697,546	770,276	719,998	749,556	728,534	759,258
PD-Tuition	-	-	-	-	-	3,000
Professional Services	3,836	19,495	29,847	38,146	35,000	45,000
Building Rentals	63,436	-	-	-	-	-
Dues & Memberships	40	45	45	45	45	45
Postage	10,156	(21,254)	4,591	350	-	-
Rental Equipment	10,869	14,047	10,794	15,069	15,000	17,000
Travel	-	-	-	-	-	1,000
Vehicle Fuel	242	11,130	10,443	9,000	9,000	8,000
Non Capital Tech Hardware	829	-	-	33	-	-
Office Supplies	4,511	3,085	1,953	3,737	4,000	4,000
Operating Supplies	6,562	11,649	9,293	1,740	12,000	12,000
Uniforms	-	2,952	8,535	9,000	9,400	9,400
Vehicle Supplies	-	-	6,027	5,000	5,000	5,000
Equipment	11,974	23,124	59,897	49,362	50,000	66,800
TOTAL NON-PERSONNEL	112,453	64,272	141,426	131,482	139,445	171,245
TOTAL WAREHOUSE	\$809,999	\$834,548	\$861,424	\$881,038	\$867,979	\$930,503

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Utilities (290)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Utilities - Electricity	2,455,802	3,356,055	3,542,654	3,132,713	3,750,000	3,764,281
Utilities - Natural Gas	551,352	700,433	506,105	549,785	650,000	569,143
Utilities - Water	577,257	642,343	718,513	762,889	550,000	789,827
TOTAL NON-PERSONNEL	3,584,410	4,698,831	4,767,272	4,445,388	4,950,000	5,123,250
TOTAL UTILITIES	\$3,584,410	\$4,698,831	\$4,767,272	\$4,445,388	\$4,950,000	\$5,123,250

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Debt Service (300)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Debt-Interest	3,444,686	3,301,461	3,031,496	3,570,081	3,542,894	3,494,873
Debt-Principal	9,229,952	9,384,917	9,722,049	8,220,634	8,290,634	9,693,008
TOTAL NON-PERSONNEL	12,674,638	12,686,378	12,753,545	11,790,715	11,833,528	13,187,881
TOTAL DEBT SERVICE	\$12,674,638	\$12,686,378	\$12,753,545	\$11,790,715	\$11,833,528	\$13,187,881

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
ATHLETICS**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	160,678	173,416	155,455	180,958	180,874	185,482
Professional Salaries	49,794	56,040	-	-	-	65,738
Part-Time	-	-	-	-	14,000	-
Supplements	586,558	653,428	704,209	691,688	725,204	725,204
Overtime	6,539	-	259	-	6,900	-
Bonus	2,797	-	-	-	-	-
Sub-Total Personnel	806,366	882,883	859,922	872,646	926,978	976,424
Retiree Health Credit	2,536	2,719	1,733	2,190	1,863	3,040
Social Security / FICA	61,735	66,877	65,065	59,874	70,914	74,696
Virginia Retirement System	34,853	37,343	18,643	25,714	27,131	37,683
Alternative Fringes	8,044	-	-	-	-	-
Unemployment Tax	292	-	-	-	-	-
Health / Dental Insurance	36,695	41,820	29,357	36,676	37,768	55,303
State Group Life Insurance	2,823	3,011	1,919	2,135	2,134	2,964
Sub-Total Fringe Benefits	146,978	151,771	116,717	126,589	139,810	173,686
TOTAL PERSONNEL	953,344	1,034,654	976,639	999,235	1,066,788	1,150,110
Professional Services	177,897	213,607	215,641	241,547	264,000	311,500
Contracted Services - Food Services	2,419	7,085	72,902	64,613	106,000	103,000
Transportation	141,649	221,674	252,678	309,151	360,000	450,000
Internal Printing	3,658	3,610	1,470	231	8,500	4,000
Building Rentals	9,342	9,140	6,735	7,300	15,000	10,500
Dues & Memberships	38,360	44,434	48,471	42,609	67,000	62,500
Insurance	78,720	78,720	78,604	80,000	80,176	80,000
Other	20,752	18,982	18,516	15,201	27,000	28,500
Rental Equipment	13,686	2,710	2,571	1,381	6,500	5,000
Travel	49,074	62,474	66,999	55,617	66,700	66,900
Books & Subscriptions	-	-	-	-	2,000	1,000
Educational Supplies	91,003	117,060	146,921	124,642	170,000	157,000
Food	50,966	76,981	9,565	7,414	10,000	7,500
Vehicle Fuel	357	2,036	35	-	10,000	5,500
Medical Supplies	11,944	11,403	10,596	5,481	14,500	14,500
Non Capital Tech Hardware	515	715	20	682	6,000	1,500
Office Supplies	1,196	1,324	864	249	3,500	2,500
Operating Supplies	3,517	4,825	6,125	2,174	7,000	6,500
Software	6,802	13,714	12,005	23,555	37,700	36,700
Uniforms	91,766	103,103	119,642	86,333	118,000	105,000
Equipment	60,543	80,311	72,068	117,315	124,000	77,000
TOTAL NON-PERSONNEL	854,164	1,073,909	1,142,427	1,185,495	1,503,576	1,536,600
TOTAL ATHLETICS	\$1,807,508	\$2,108,563	\$2,119,066	\$2,184,730	\$2,570,364	\$2,686,710

General Fund Categorical Budget by Cost Center Discussion

All department budgets include changes in personnel costs due to an average of 2.5% raises for the 2025-26 budget year. For employee health benefits, RCPS has budgeted a 5.5% increase in the employer share of costs effective January 2026 (RCPS's health plan year is a calendar year). With the increases in salaries, benefits calculated as a percentage of salary have also increased. With new Virginia Retirement System (VRS) rates and changes in the hybrid plans starting in fiscal year 2024-25, the VRS Employer Contribution Rate was changed to 15.0% in FY25 and remained as such in FY26.

Category of Instruction:

Instructional & Administrative (100)

Grant funding supported the Empowering Educators to Excel (E3+) program through September 30, 2024. In fiscal year 2024-2025, the E3+ professional and supervisor positions were added to this cost center and continue in the 2025-2026 budget to focus on targeted school improvements. The non-personnel costs only increased slightly and reflect budget needs to support professional development, professional travel, supplies, rental needs for graduation ceremonies, and equipment.

Academics & Accountability (110)

Personnel cost changes include increases for English Learner teachers as required by revised Standards of Quality, increases for English Language instructional coaching positions, and increases for additional teacher positions and instructional assistant positions that support classroom staffing and enrollment projection needs at each school. Offsetting a portion of the staffing increases needed is the discontinuation of the elementary Spanish program that previously provided 30-minutes of Spanish instruction weekly at all elementary schools (more frequent instruction was provided to select classrooms at two schools). This is a cost savings, but more importantly reassigning the 13 teachers in that program is helping the school division fill the significant increase in English Learner teachers that are now required by the SOQs. The Part-Time personnel costs were increased for additional lunch aide support in the elementary and middle schools to enable teachers to have an unencumbered lunch break. The department non-personnel costs include expenditures for subject area programs such as Art, English, Health/Physical Education, Dance, Music, English Language Learning, Summer Programs, Science, Foreign Language, Math, Media, and Social Studies. RCPS has outsourced substitute teacher services to ESS Northeast, LLC (formerly Source4Teachers), and that budget can be found on the Contracted Services – Substitutes budget line and remains flat. The non-personnel budget increase is mostly in software and due to the continuation of previously grant funded Lexia Core5 program that assists with reading intervention for K-8 students to improve reading skills and due to the continuation of Hampton City Schools Instructional Resource Toolkit for curriculum, instruction, and assessments. The Lexia Core5 started in fiscal year 2023-2024 with ESSER funding for K-5 and continued in fiscal year 2024-2025 with one-time state funding for K-8. The local match is the local requirement for the Extended School Year (ESY) and Year-Round School (YRS) Start Up Grant. Due to shifts in guidelines from the Virginia Department of Education for grant funding for the summer programs, the summer academic program for elementary and middle school students will transition from the traditional RCPS+ model to the STAR Summer Program (Students Thriving and Rising). The increase in local match was due to the start of the new year award and the state requirement to fund 34% (LCI) of the awarded amount.

Special Education (120)

Personnel cost changes include increases for additional special education staffing to support classroom enrollment and increases for transitional support positions that were discontinued through Goodwill services. Professional Services includes Children's 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. The support needs for the CSA services continue to rise. Professional therapy (Occupational,

Speech, and Physical Therapies), legal services, and Medicaid billing fees also are included in professional services for Special Education and increased.

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

Transportation costs increased due to supporting individualized transportation services in special circumstances. Educational Supplies increased for PAES (Practical Assessment Exploration System) which was previously supported through Goodwill. Software, and Other costs increased to support case management, testing, and tracking of systems.

Support Services (130)

Personnel cost changes include increases for moving grant funded Student Support Specialist positions to the general fund as the grant previously supporting these positions has ended. The non-personnel costs include services for Restorative Justice and safety tip line as well as student support specialists' travel, mailings, printing, and supplies. Professional Services increased due to increases in virtual learning services that were previously funded through ESSER and due to moving the software for district-wide programs for academic credit recovery, assessment, test-prep and universal remediation for students through the programmed logic for automated teaching operations from Alternative Education (191).

Student Success (140)

Professional Services and Dues & Memberships includes costs to support Advancement by Individual Determination (AVID) programs in the middle and high schools that were increased. With the end of ESSER funding on September 30, 2024, the mental health services for students through Hazel Health were moved from the grant funding to the general fund budget, and this service will continue in 2025-26. Transportation costs increased due to challenges and escalation of costs to support individualized transportation services in special circumstances. However, RCPS is reviewing these processes to lower costs from the 2024-2025 trends.

Instructional Building Administration (150)

Personnel costs increased beyond the 2.5% raise following a salary compensation study that recommended improving the administrative staff salary for principals and assistant principals to help with retention and to stay competitive in the region. The 2025-2026 budget includes a phased in

approach of increases for salary compensation for principals and assistant principals. The non-personnel and overtime 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's March 31 enrollment for each school. Principals are informed of their building allocations at the start of each school year, and they spend those funds throughout the year on things such as copier costs, classroom materials, and professional development materials.

Adjunct & Adult Education (160)

The one expenditure line in this budget 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.

Career and Technical Education (170)

All costs are related to the career and technical programs offered to the district's secondary students for programs that prepare students for technical fields and occupations. Following the opening of Charles W. Day Technical Education Center (DAYTEC) in January 2024, the non-personnel costs were decreased to better align with anticipated costs. The non-personnel costs support the programs at both high schools.

Gifted (180)

The Local Match includes a transfer of tuition for Roanoke City Public Schools (RCPS) students attending the Roanoke Valley Governor's School. Although the tuition slots stayed the same for RCPS students at 131, the tuition rate decreased from \$5,000 per student to \$4,715 per student. 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. Pupils Learning Appropriately TOgether (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. The budgeted field trip costs support this program. Other non-personnel costs, including professional development tuition, transportation, supplies, software, travel, and textbooks, remain relatively flat.

Early Childhood Education (190)

The non-personnel costs of Professional Development and Educational Supplies were decreased for one-time adoption of a new curriculum that will not be recurring in the 2025-2026 school year. The Other budget line was decreased because local funding support was not needed for students who were previously grandfathered into the program following Virginia Preschool Initiative guideline changes for students residing outside the school division.

Alternative Programs & Discipline (191)

The software budget decreased due to moving the district-wide programs for academic credit recovery, assessment, test-prep and universal remediation for students through the Programmed Logic for Automated Teaching Operations (PLATO) software program to the Support Services (130) cost center. Some of the department personnel and non-personnel costs support the Individual Student Alternative Education Plan (ISAEP) program.

Homebound Instruction (192)

These expenditures support teacher visits with homebase/homebound students.

Driver Education (193)

Classroom driver's education instruction is provided by health and physical education teachers. The expenditure decreased and included travel to conferences to obtain updated changes and best

practices, supplies for pacing guides that follow new standards, and textbook replacement and workbooks.

Professional Learning (194)

The non-personnel budget includes coursework for professional development to provide opportunities to align with district goals and the strategic plan, professional travel, supplies, leadership conference expenses, and the Unified Talent PowerSchool platform tracking system for scheduling professional learning opportunities for all employees. There is an increase in Professional Services for a self-paced division wide compliance coursework solution and support for leadership development support. This was offset by a decrease in Equipment for one-time office furniture needs that will not be recurring in fiscal year 2025-2026.

Student Health Services (232)

The Professional Services budget includes outsourced school nursing services provided by Carilion Clinic. Software includes the School Nurse Documentation Program annual contract. The Medical Supplies include epi-pen supplies and automated external defibrillator supplies. Equipment includes replacing refrigerators, otoscopes, wheelchairs, and bed/cots for the school nursing stations. Note: RCPS received notice in late May 2025 that Carilion Clinic intends to discontinue school nursing services by December 2025. As a result, expenses currently budgeted as contracted services could transition to fund salary and benefits if school nurse services are brought in-house mid-year.

Psychological Services (233)

Software was increased to support Q-Interactive Psychological digital assessment system that was previously supported through grant funding.

Speech/Audiology Services (234)

The Professional Services budget includes audiometer calibration, hearing equipment maintenance and warranties, and contracted speech services. The increase was due to utilizing outside contracted services in place of vacant positions. Testing Supplies were increased to replace outdated hearing screening and audiometer equipment. Software was increased for speech language assistance.

Instructional Technology (270)

Rental Equipment decreased due to using one-time grant funding to replace student computers.

Category of Administration, Attendance, Health, and Technology:

School Board (201)

The personnel costs increased due to salary compensation for a vacancy filled in 2024-2025 (adjusting from budget to actual). The non-personnel budget decreased slightly for one-time needs for the newly renovated administrative building that will not be recurring in fiscal year 2025-2026.

Superintendent (202)

The Professional Services budget includes professional and consulting fees, services for a community feedback system, and legislative liaison services. Dues and Memberships include costs for the American Association of School Administrators, Virginia Association of School Superintendents, and the National and Virginia Alliance of Black School Educators. This expenditure increased due to renewing the Education Advisory Board membership. Travel expenditures include lodging and transportation for National School Board Association conferences, and for the Constituent Services and Government Relations Officer to attend General Assembly sessions and conferences. Non-Capital Technology Hardware decreased for one-time computer needs that will not be recurring in fiscal year 2025-2026.

Communications & Public Relations (203)

Personnel costs were reduced based on elimination of vacant administrative and marketing specialist positions. Professional Services consists of production services of the district's parent handbooks, marketing materials, photography services, advertisements, and website/mass communication systems, including an update for 2-way chat features. Events such as Convocation, Teacher of the Year, Support Staff of the Year, and Load the Bus are handled through this department.

Accountability and Strategic Initiatives (204)

The cost centers for Data & Analysis (204), Strategic Planning (205), and Accountability & Strategic Initiatives (231) were combined as one cost center called Office of Accountability and Strategic Initiatives. The total non-personnel costs decreased for a one-time feasibility study that will not be recurring in fiscal year 2025-2026, changes in testing resource tools, and changes in software programs.

Operational Central Administration (206)

Professional Services includes fees owed to the City of Roanoke for services including radio support. The Travel expense and total non-personnel costs increased for parking garage fees for district wide meetings and professional training events that are held at the Administrative Building and exceed the parking lot capacity.

Human Resources (210)

Professional Services budget increased for Educational Partners International placement fees to support the strategic pathway target to increase the diversity of the teacher workforce to align more closely with student demographics. All other budget line items showed a net decrease.

Employee Health Services (211)

There is an increase to Workers' Compensation expense which includes continued claims as RCPS transitions from being self-insured to being fully insured through VACORP for workers' compensation. The non-personnel expenditures decreased from moving the Employee Assistance Program services to Human Resources (210).

Fiscal Services (214)

The expenditures in this budget include the property and liability insurance coverage, insurance consulting services, legal and consulting services, and business services software and support. This also includes annual payments to Virginia Western Community College for the school division's participation in the CCAP (Community College Access Program). The professional services cost increased due to anticipated increase in insurance following property revaluations.

Community Engagement (215)

In fiscal year 2024-2025, this department was moved from within Communications & Public Relations. The non-personnel costs support school chapter dues for All Pro Dad Membership, travel for National Family Engagement Summit, and support for community engagement events for the schools. The Equipment budget increased for office furniture needed to support the newly renovated Community Empowerment & Education Center.

Payroll (216)

The non-personnel expenditure budget includes postage, a copier lease, and travel; there is a net decrease across these budget lines.

Accounting (218)

The Professional Services budget includes services for external financial audit services, City of Roanoke municipal audit services, and courier fees, and increased in total. The Equipment decreased for one-time furniture needs that are not recurring in fiscal year 2025-2026.

Grant Management (219)

Personnel include support for identifying potential funding sources and the development of successful competitive grant proposals. The non-personnel expenditure was reduced slightly.

Purchasing Services (224)

The Professional Service budget includes advertising for requests for bids and proposals and locally-owned, women-owned, and minority-owned business events. The Dues & Memberships budget includes Sam's Club, Virginia Association of Government Purchasers (VAGP), National Institute of Government Purchasing (NIGP), and Amazon Prime membership. Other costs include postage, travel, and supplies. The non-personnel budget was reduced slightly.

Reprographics (225)

The Professional Services budget decreased due to moving the equipment maintenance services and an electronic file storage system to Administrative Technology (280). Office Supplies include copy paper and binding materials and other supplies. Software includes the annual maintenance for the print job request and set-up system.

Safety & Security (253)

With the unknown continuation of the grant funding from Virginia Department of Criminal Justice Services (DCJS) to support school security officers at all schools, personnel costs for filled positions continue to be absorbed into the general fund but personnel costs were decreased from prior year due to excluding vacant school security positions. The vacant school security positions, if filled, will be absorbed through available grant funding. 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 fire hydrants on school property, Sheriff's Office and Roanoke City Police Department School Resource Officers (SROs), Guard911 system, Navigate360 system, and ScholarChip visitor systems. An inflationary increase in costs is planned for these areas. Other expenses were decreased mainly in non-capital equipment. The local match requirement increased for the school division's portion of the School Resource Officer Grant provided by the Commonwealth of Virginia.

Administration Technology (280)

The Professional Services costs increased due to moving the equipment maintenance services and an electronic file storage system from Reprographics (225) but decreased due to realigning costs within Software. Software costs increased for additions of Co-Pilot Licenses, Class Link, and Wasabi performance enhancements. The Local Match budget increased for eRate category 2 remaining local match and a cyber security pilot program local match.

*Category of Transportation:**Transportation (240)*

All expenditures are related to school bus transportation for students. The school buses are owned and operated through a contractual agreement. The 2025-26 school year is the second year with the new vendor, ZUM Services. Per the contract, these services can increase in cost annually by a minimum of 2% and a maximum of 5%, and within that range, will be adjusted based on the Consumer Price Index (CPI) year-over-year increase. Based on this requirement, an increase to the contracted services budget has been included. Other expenses decreased slightly because of improvements in contractual fuel costs for the buses which are the responsibility of RCPS.

*Category of Operations and Facilities Maintenance:**Facilities Operations (250)*

The Professional Development (PD) – Tuition line is for training and materials from Cleaning Management Institute for Certified Custodial Technicians. The Professional Services budget includes equipment repairs, pest control, dumpster services, and other needs and remains flat. Operating Supplies include all paper and cleaning products for custodial services and decreased from prior year budget. Equipment includes replacement of cleaning equipment and vehicle leases and increased slightly.

Facilities Maintenance (251)

The Professional Services budget includes services for painting, roofing and building repairs, architectural fees, electric, auto and glass, chiller maintenance, work order software support, and other operational costs. The cost increased due to realigning elevator and chair lift maintenance cost from Safety & Security (253) and adding one-time maintenance upgrade and replacement projects. Building Rentals decreased due to the change in the construction modular unit needs for the school locations. The Operating Supplies budget includes maintenance and repair tools and supplies including batteries, hardware, electrical, and HVAC supplies and increased about 5% from the 2024-25 budget. Equipment includes purchases of tools, small equipment, replacement of equipment, and vehicle leases, and increased slightly.

Grounds Maintenance (252)

Professional Services include sidewalk and parking lot repairs, landscaping contract, fencing and tree on-call services, and outdoor equipment inspections. This increased from the prior year budget for some one-time upgrade and repair projects. Operating Supplies include landscaping materials, playground repairs and replacements, and various athletic equipment supplies, and only increased slightly. Equipment includes leased vehicles and new/replacement equipment and increased for a one-time project of a storage shelter relocation.

Warehouse (260)

The PD-Tuition line increased for warehousing certifications and leadership development training. The Professional Services budget includes vehicle service, forklift/dock/pallet repairs, and municipal waste fees, and decreased slightly. Rental equipment includes the copier, postage machine, and tables and chairs for district events. This is expected to increase slightly. Equipment is increased for a new forklift lease.

Utilities (290)

These expenditures include utility services for electricity, natural gas, water, and storm water fees due to the City of Roanoke with an estimated 3.5% increase over the 2024-25 budgeted amount.

*Category of Athletics:**Athletics (330)*

Personnel cost changes include the 2.5% raises and an additional position for an Athletic Trainer. The athletic trainer role was formerly filled by a teacher with the required credentials, who served as athletic trainer as a supplemental duty. The school division does not have anyone who can perform this function as a supplemental duty any longer. The Professional Services budget includes charges for officials, off-duty police officers, and emergency medical services for high school and middle school sporting events. A Better Way coaches education, spectator expectations, and student sportsmanship service were added for the five middle schools as was already in place for the high schools. The Contracted Services – Food includes costs for student meals during athletic travel. Transportation charges are for bus and rental vehicles for travel to/from games, camps, and other team

events. With the transition to the new bus provider, ZUM services, fees were increased for each trip and fees were added for in-town trips for middle schools. The insurance budget is for Student Athlete Accident Insurance. The equipment budget is needed to replace equipment and for new weight room equipment of phase 2 at William Fleming High School. In total, the athletics budget increased slightly (2.2%) for all services that support the middle school and high school Athletic activities.

Grants Fund Expenditure Budget by Grant Program

ROANOKE CITY PUBLIC SCHOOLS
2025-26 BUDGET BY GRANT OR OTHER RESTRICTED SOURCE

Code	Grant Program	BUDGET 2025-26		
		TOTAL	PERSONNEL	NON- PERSONNEL
	Federal			
101X	Adult Basic Education	\$ 378,205	\$ 290,149	\$ 88,056
ARP	American Rescue Plan Act - ESSER III	-	-	-
CARES	CARES Act	-	-	-
CRRSA	CRRSA - ESSER II	-	-	-
111X	Flow Thru	3,890,089	3,890,089	-
119X	Perkins Act	475,987	18,889	457,098
121X	Preschool Incentive	136,721	125,811	10,910
132X	Title I-A	8,017,198	7,260,336	756,862
134X	Title I-D Detention Center Literacy Program	3,000	-	3,000
135X	Title II-A	864,255	520,795	343,460
137X	Title III-A	216,213	56,297	159,916
169X	Title III-A Immigrant Children & Youth	17,924	-	17,924.00
138X	Title IV-A	556,230	26,915	529,315
145X	Title X-C McKinney-Vento	110,500	106,900	3,600
	Subtotal: Federal	\$ 14,666,322	\$ 12,296,181	\$ 2,370,141
	State			
215X	ALL In VA	\$ 822,419	\$ 822,419	\$ -
306X	Career & Technology Education Equipment	13,838	-	13,838
317X	CTE High-Demand Fast - Growth Industry	10,775	-	10,775
319X	CTE STEM-H	3,970	-	3,970
RVGS	Governor's School	2,060,357	1,696,768	363,589
315X	Industry Certification & Licensure Testing	10,571	-	10,571
316X	Juvenile Detention Home	1,529,371	1,442,987	86,384
362X	Mentor Teacher Program	11,487	11,487	-
322X	Project Graduation	-	-	-
355X	Race To GED	68,962	42,163	26,799.00
325X	Regional Alternative Ed	300,936	183,636	117,300
329X	School Instructional Tech Series	898,000	-	898,000
330X	Special Education Jail Program	32,816	32,316	500
335X	Students with Intensive Support Needs Application (SISNA)	9,100,000	8,646,103	453,897
380X	VA E-Learning Backpack Initiative	-	-	-
314X	Workplace Readiness	2,451	-	2,451
	Subtotal: State	\$ 14,865,953	\$ 12,877,879	\$ 1,988,074
	Other Restricted Uses Managed Through Grant Fund			
	Medicaid reimbursements	\$ 1,088,184	\$ -	\$ 1,088,184
	Reserve Officers' Training Corps (ROTC) reimbursement	130,198	-	130,198
	Subtotal: Transfers	\$ 1,218,382	\$ -	\$ 1,218,382
	TOTAL GRANTS FUND	\$ 30,750,657	\$ 25,174,060	\$ 5,576,597

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. However, the anticipated expenditures for the federal reimbursements of Medicaid and Reserve Officers' Training Corps (ROTC) that are managed through the Grants Fund are not reflected in the detail.

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Adult Basic Education (101X)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Administrative Salaries	30,433	15,775	32,537	55,725	55,869	56,856
Classified Salaries	12,195	43,304	35,799	43,630	31,746	32,307
Professional Salaries	82,160	97,714	99,493	118,024	171,300	174,325
Substitute	890	-	-	-	-	-
Sub-Total Personnel	125,678	156,792	167,829	217,379	258,915	263,488
Retiree Health Credit	-	-	310	341	221	225
Social Security / FICA	9,588	11,971	12,686	10,975	19,604	19,950
Virginia Retirement System	-	-	4,252	4,300	3,039	3,093
Health / Dental Insurance	-	-	3,033	5,036	3,090	3,145
State Group Life Insurance	-	-	343	334	244	248
Sub-Total Fringe Benefits	9,588	11,971	20,624	20,986	26,198	26,661
TOTAL PERSONNEL	135,266	168,763	188,453	238,365	285,113	290,149
Professional Services	-	-	18,540	21,661	35,739	36,370
Regional Program	-	-	45,892	71,569	-	-
Transportation	-	-	-	205	-	-
Building Rentals	-	-	2,776	4,519	-	-
Other	-	-	3,615	-	-	-
Postage	203	-	14	-	500	509
Rental Equipment	-	-	310	1,137	-	-
Telecommunications	-	-	716	1,173	1,700	1,730
Travel	-	-	-	5,679	3,000	3,053
Educational Supplies	1,342	-	10,827	446	32,560	33,135
Non Capital Tech Hardware	-	-	-	-	12,030	12,242
Office Supplies	552	-	1,042	8,935	-	-
Software	-	-	1,770	708	1,000	1,017
Textbooks	-	-	1,264	40,415	-	-
Equipment	-	-	13,913	14,831	-	-
TOTAL NON-PERSONNEL	2,097	-	100,679	171,281	86,529	88,056
TOTAL Adult Basic Education	\$137,363	\$168,763	\$289,132	\$409,646	\$371,642	378,205

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
American Rescue Plan Act - ESSER III (ARP)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Administrative Salaries	5,021	61,366	139,199	-	-	-
Classified Salaries	1,012,108	276,536	378,489	-	-	-
Professional Salaries	1,367,412	1,273,165	3,844,730	-	-	-
Substitute	62,501	-	-	-	-	-
Part-Time	62,796	53,850	-	-	-	-
Supplements	152,459	180,548	241,815	47,300	100,000	-
Overtime	-	372	191	-	-	-
Bonus	-	-	1,385,219	-	-	-
Sub-Total Personnel	2,662,296	1,845,837	5,989,644	47,300	100,000	-
Retiree Health Credit	16,272	18,379	50,909	-	-	-
Social Security / FICA	245,381	139,005	445,725	3,618	7,650	-
Virginia Retirement System	226,555	254,574	701,945	-	-	-
Alternative Fringes	-	-	1,070	-	-	-
Health / Dental Insurance	468,429	326,839	920,205	-	-	-
State Group Life Insurance	17,966	20,353	56,379	-	-	-
Sub-Total Fringe Benefits	974,603	759,151	2,176,233	3,618	7,650	-
TOTAL PERSONNEL	3,636,899	2,604,988	8,165,877	50,918	107,650	-
Professional Services	1,042,229	1,309,830	1,286,492	120	70,000	-
Transportation	897,228	-	39,250	-	-	-
Internal Printing	-	-	600	100	-	-
Field Trips	1,595	-	-	-	-	-
Insurance	628	-	-	-	-	-
Other	-	826	-	-	-	-
Rental Equipment	-	-	628,247	-	-	-
Telecommunications	-	-	39,416	-	-	-
Travel	(69)	2,697	1,784	-	-	-
Books & Subscriptions	525,390	256,893	50,174	-	-	-
Educational Supplies	1,538	77,403	170,840	-	-	-
Food	575	-	-	-	-	-
Non Capital Tech Hardware	-	-	2,158	-	-	-
Operating Supplies	12	73,180	431,315	-	-	-
Software	-	-	2,364	-	-	-
Textbooks	-	23,210	16,625	-	-	-
Equipment	6,550,546	17,664,278	5,480,485	-	-	-
TOTAL NON-PERSONNEL	9,019,672	19,408,316	8,149,750	220	70,000	-
TOTAL American Rescue Plan Act - ESSER III	\$12,656,571	\$22,013,304	\$16,315,627	\$51,138	\$177,650	\$0

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
CARES Act (177X)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Part-Time	(3,600)	-	-	-	-	-
Sub-Total Personnel	(3,600)	-	-	-	-	-
Social Security / FICA	(275)	-	-	-	-	-
Sub-Total Fringe Benefits	(275)	-	-	-	-	-
TOTAL PERSONNEL	(3,875)	-	-	-	-	-
Professional Services	16,931	-	-	-	-	-
Internal Printing	3,438	-	-	-	-	-
Postage	107	-	-	-	-	-
Educational Supplies	5,639	-	-	-	-	-
Non Capital Tech Hardware	19,541	-	-	-	-	-
Operating Supplies	23,987	3,946	-	-	-	-
Software	3,100	-	-	-	-	-
Equipment	154,781	40,873	-	-	-	-
TOTAL NON-PERSONNEL	227,525	44,819	-	-	-	-
TOTAL CARES Act	\$223,650	\$44,819	\$0	\$0	\$0	\$0

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
CRRSA Act - ESSER II (188X)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Administrative Salaries	103,985	47,761	10,448	-	-	-
Classified Salaries	3,627	1,246	1,227	-	-	-
Professional Salaries	195,664	737,938	108,069	-	-	-
Substitute	10,800	-	-	-	-	-
Supplements	41,679	74,841	14,337	-	-	-
Bonus	-	855,940	-	-	-	-
Sub-Total Personnel	355,756	1,717,726	134,080	-	-	-
Retiree Health Credit	3,135	9,212	51	-	-	-
Social Security / FICA	27,285	130,161	4,432	-	-	-
Virginia Retirement System	43,053	126,641	695	-	-	-
Health / Dental Insurance	72,640	163,246	-	-	-	-
State Group Life Insurance	3,471	10,202	56	-	-	-
Sub-Total Fringe Benefits	149,583	439,462	5,233	-	-	-
TOTAL PERSONNEL	505,339	2,157,188	139,313	-	-	-
PD-Tuition	40,185	-	-	-	-	-
Professional Services	1,435,682	396,020	4,830	-	-	-
Transportation	8,363	567,550	1,623	-	-	-
Internal Printing	3,676	-	-	-	-	-
Rental Equipment	-	130	-	-	-	-
Telecommunications	143,953	67,290	-	-	-	-
Travel	2,805	2,261	-	-	-	-
Books & Subscriptions	67,426	53,560	-	-	-	-
Educational Supplies	199,604	22,376	-	-	-	-
Food	84,099	-	-	-	-	-
Medical Supplies	183,271	7,375	-	-	-	-
Non Capital Tech Hardware	823,936	27,358	-	-	-	-
Operating Supplies	325,243	16,532	72,150	-	-	-
Software	45,970	-	-	-	-	-
Textbooks	148,298	35,216	-	-	-	-
Equipment	9,404,734	4,225,905	-	-	-	-
TOTAL NON-PERSONNEL	12,917,244	5,421,572	78,603	-	-	-
TOTAL CRRSA Act - ESSER II	\$13,422,583	\$7,578,760	\$217,916	\$0	\$0	\$0

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Flow Through (111X)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Administrative Salaries	348,282	320,323	378,272	261,562	417,618	417,618
Classified Salaries	238,876	221,113	261,281	336,244	270,000	270,000
Professional Salaries	1,792,935	1,728,388	2,105,217	1,539,229	1,625,015	1,770,771
Supplements	71,872	73,208	152,000	72,175	100,367	69,481
Sub-Total Personnel	2,451,964	2,343,033	2,896,770	2,209,210	2,413,000	2,527,870
Retiree Health Credit	28,807	30,543	33,723	26,000	29,197	30,587
Social Security / FICA	183,181	192,327	213,337	161,393	184,595	193,382
Virginia Retirement System	397,166	432,789	465,721	326,002	401,041	420,132
Alternative Fringes	-	7,676	0	-	-	-
Health / Dental Insurance	587,370	615,436	581,951	532,193	684,244	684,244
State Group Life Insurance	31,903	37,285	37,514	25,355	32,334	33,873
Sub-Total Fringe Benefits	1,228,427	1,316,056	1,332,246	1,070,944	1,331,411	1,362,219
TOTAL PERSONNEL	3,680,391	3,659,089	4,229,016	3,280,154	3,744,411	3,890,089
PD-Tuition	17,739	-	-	-	-	-
Professional Services	37,028	145,680	-	-	35,000	-
Transportation	135,245	145,153	-	-	-	-
Internal Printing	1,119	57	-	-	-	-
Field Trips	-	896	-	-	-	-
Testing Supplies	11,416	5,432	-	-	-	-
Travel	4,545	14,817	1,714	-	-	-
Books & Subscriptions	3,880	320	-	-	-	-
Educational Supplies	34,836	14,438	100,515	-	100,000	-
Food	349	-	-	-	-	-
Non Capital Tech Hardware	5,004	799	1,581	-	-	-
PD-Supplies	-	-	3,800	-	-	-
Software	12,804	60,306	23,150	-	100,000	-
Textbooks	1,527	-	-	-	-	-
Equipment	23,905	-	-	-	-	-
TOTAL NON-PERSONNEL	289,398	387,898	130,760	-	235,000	-
TOTAL Flow Through	\$3,969,789	\$4,046,987	\$4,359,776	\$3,280,154	\$3,979,411	\$3,890,089

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Perkins Act (119X)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Supplements	10,648	8,810	13,869	9,688	16,135	16,791
Sub-Total Personnel	10,648	8,810	13,869	9,688	16,135	16,791
Social Security / FICA	800	659	1,052	275	2,016	2,098
Sub-Total Fringe Benefits	800	659	1,052	275	2,016	2,098
TOTAL PERSONNEL	11,448	9,469	14,921	9,963	18,151	18,889
Professional Services	2,630	-	2,145	2,729	5,391	5,610
Transportation	1,643	3,318	3,726	4,771	16,364	17,029
Dues & Memberships	10	-	-	-	-	-
Field Trips	4,077	7,486	352	1,975	16,364	17,029
Other	2,968	-	1,235	4,375	-	-
Rental Equipment	1,692	3,449	-	-	-	-
Testing Supplies	50,393	53,949	50,012	68,292	15,402	16,028
Travel	9,609	21,868	25,167	20,578	16,364	17,029
Books & Subscriptions	-	185	-	5,030	76,044	79,134
Educational Supplies	8,159	61,652	93,696	31,572	22,140	23,040
Non Capital Tech Hardware	6,922	13,159	1,761	540	19,251	20,033
Office Supplies	1,675	2,861	-	2,560	-	-
Operating Supplies	-	-	-	-	162	168
Software	28,427	31,560	42,374	56,538	21,658	22,538
Textbooks	31,908	31,150	34,959	24,421	-	-
Uniforms	6,273	-	3,063	5,169	5,391	5,610
Equipment	307,688	173,165	175,019	159,219	224,716	233,850
TOTAL NON-PERSONNEL	464,072	403,802	433,509	387,771	439,247	457,098
TOTAL Perkins Act	\$475,520	\$413,271	\$448,430	\$397,734	\$457,398	\$475,987

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Preschool Incentive (121X)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Classified Salaries	-	-	-	-	7,000	-
Professional Salaries	67,527	78,075	78,227	80,965	75,135	83,394
Supplements	-	-	-	5,715	5,000	4,984
Bonus	4,500	1,700	0	-	-	-
Sub-Total Personnel	72,027	79,775	78,227	86,680	87,135	88,378
Retiree Health Credit	861	1,982	947	980	1,054	1,009
Social Security / FICA	5,378	4,029	5,882	6,073	6,666	6,380
Virginia Retirement System	11,829	11,959	13,001	14,339	14,482	13,860
Health / Dental Insurance	13,574	12,681	14,980	16,074	11,550	15,000
State Group Life Insurance	954	964	1,048	955	1,168	1,184
Sub-Total Fringe Benefits	32,596	31,616	35,858	38,421	34,920	37,433
TOTAL PERSONNEL	104,623	111,391	114,085	125,101	122,055	125,811
Professional Services	5,143	-	-	-	5,500	500
Transportation	211	-	-	-	-	-
Field Trips	176	-	-	-	-	-
Testing Supplies	-	-	-	13,108	2,000	2,000
Travel	-	175	1,750	-	400	400
Books & Subscriptions	4,757	-	-	2,100	4,700	2,110
Educational Supplies	189	538	16,444	5,129	400	400
Office Supplies	-	-	711	1,874	500	1,500
Operating Supplies	-	-	-	1,308	-	-
PD-Supplies	-	-	-	3,975	-	4,000
Equipment	-	-	631	-	-	-
TOTAL NON-PERSONNEL	10,476	713	19,536	27,494	13,500	10,910
TOTAL Preschool Incentive	\$115,099	\$112,104	\$133,621	\$152,595	\$135,555	\$136,721

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Title I-A (132X)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Administrative Salaries	271,063	285,478	224,641	199,944	241,908	247,954
Classified Salaries	334,234	448,196	370,758	429,412	185,023	189,649
Professional Salaries	3,325,501	4,063,320	4,294,561	4,157,703	4,268,938	4,375,661
Part-Time	11,113	15,640	31,201	68,216	31,000	31,000
Supplements	176,810	169,937	171,573	181,050	126,244	126,244
Overtime	355	2,249	1,120	536	-	-
Bonus	4,600	680	2,500	2,500	-	-
Sub-Total Personnel	4,123,676	4,985,500	5,096,353	5,039,361	4,853,113	4,970,508
Retiree Health Credit	44,123	53,716	56,096	55,237	56,390	57,754
Social Security / FICA	307,831	372,544	378,994	364,058	371,263	380,244
Virginia Retirement System	607,115	740,836	783,402	679,720	704,893	721,944
Alternative Fringes	4,937	3,600	5,329	-	-	-
Health / Dental Insurance	930,117	1,059,248	1,063,165	1,113,594	1,047,000	1,072,327
State Group Life Insurance	48,863	59,487	62,122	53,868	56,200	57,559
Sub-Total Fringe Benefits	1,942,986	2,289,431	2,349,107	2,266,476	2,235,746	2,289,828
TOTAL PERSONNEL	6,066,662	7,274,931	7,445,460	7,305,837	7,088,859	7,260,336
PD-Tuition	-	-	210	-	-	-
Professional Services	207,404	259,188	276,718	247,474	293,397	323,000
Transportation	820	3,970	2,318	1,063	-	-
Internal Printing	220	1,292	974	216	1,000	700
Building Rentals	10,800	10,800	10,800	10,800	10,800	-
Field Trips	264	-	-	-	-	-
Other	16,931	4,664	-	776	-	-
Postage	42	38	65	29	-	-
Rental Equipment	49,923	52,196	47,957	48,060	51,200	51,715
Travel	10,981	31,259	24,930	10,968	28,051	16,447
Books & Subscriptions	14,523	40,541	61,969	32,650	-	22,000
Educational Supplies	50,841	103,791	201,381	73,038	85,337	285,000
Food	5,895	8,969	9,281	5,187	-	-
Non Capital Tech Hardware	16,004	11,720	62,913	17,051	-	-
Office Supplies	13,933	36,613	18,159	14,588	7,700	8,000
Operating Supplies	454	1,304	1,125	558	-	-
Software	88,492	7,876	97	-	-	-
Textbooks	185,883	1,386	21,089	392	-	-
Transfers	273,011	281,248	120,346	-	-	-
Equipment	15,759	261,903	42,400	22,154	-	50,000
TOTAL NON-PERSONNEL	962,178	1,118,757	902,730	485,005	477,485	756,862
TOTAL Title I-A	\$7,028,840	\$8,393,688	\$8,348,190	\$7,790,842	\$7,566,344	\$8,017,198

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Title I-D SOP Detention Center Reading (134X)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Travel	-	-	990	-	3,000	3,000
Books & Subscriptions	1,547	2,587	1,267	-	500	-
Educational Supplies	331	345	-	-	500	-
Software	340	14,688	17,264	13,200	14,000	-
Equipment	-	35,526	29,804	-	-	-
TOTAL NON-PERSONNEL	2,218	53,146	49,325	13,200	18,000	3,000
TOTAL Title I-D SOP Detention Center Reading	\$2,218	\$53,146	\$49,325	\$13,200	\$18,000	\$3,000

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Title II-A Improving Teacher Quality (135X)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Professional Salaries	473,591	423,002	75,859	86,107	78,515	86,107
Supplements	11,423	11,240	472,725	224,421	431,437	368,250
Bonus	4,600	-	-	-	-	-
Sub-Total Personnel	489,613	434,242	548,584	310,528	509,952	454,357
Retiree Health Credit	5,734	5,135	946	1,042	1,065	949
Social Security / FICA	35,776	31,444	40,736	20,934	39,012	34,815
Virginia Retirement System	78,756	70,529	12,995	12,236	16,084	14,330
Health / Dental Insurance	133,335	125,410	19,526	20,748	17,209	15,334
State Group Life Insurance	6,350	5,686	1,048	1,016	1,134	1,010
Sub-Total Fringe Benefits	259,951	238,203	75,251	55,976	74,504	66,438
TOTAL PERSONNEL	749,564	672,445	623,835	366,504	584,456	520,795
PD-Tuition	157,171	98,818	93,756	22,229	138,375	229,105
Professional Services	3,010	22,223	47,523	113,814	91,250	97,705
Building Rentals	-	185	-	-	-	-
Other	-	3,927	10,641	4,182	-	-
Testing Supplies	425	-	-	-	1,700	-
Travel	38,226	1,809	13,822	9,511	13,081	13,100
Books & Subscriptions	3,020	1,412	-	-	-	-
Non Capital Tech Hardware	-	-	-	849	-	-
Operating Supplies	-	75	-	-	-	-
Software	180	-	-	-	14,151	3,550
Equipment	-	-	-	17,806	-	-
TOTAL NON-PERSONNEL	202,031	128,448	165,741	168,391	258,557	343,460
TOTAL Title II-A Improving Teacher Quality	\$951,595	\$800,893	\$789,576	\$534,895	\$843,013	\$864,255

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Title III-A Limited English Proficient (137X)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Classified Salaries	15,102	19,807	6,944	6,342	8,160	8,907
Part-Time	-	-	18,964	23,219	-	-
Supplements	26,731	27,908	36,320	125,867	35,000	38,205
Overtime	359	377	419	444	-	-
Sub-Total Personnel	42,192	48,092	62,647	155,872	43,160	47,112
Retiree Health Credit	181	244	80	112	102	111
Social Security / FICA	3,245	3,641	4,986	8,325	2,040	2,227
Virginia Retirement System	2,484	3,350	1,093	1,384	1,530	1,670
Alternative Fringes	-	-	670	-	-	-
Health / Dental Insurance	5,672	6,630	1,077	-	4,590	5,010
State Group Life Insurance	200	270	88	110	153	167
Sub-Total Fringe Benefits	11,782	14,134	7,993	9,931	8,415	9,185
TOTAL PERSONNEL	53,974	62,226	70,640	165,803	51,575	56,297
PD-Tuition	-	-	-	-	30,000	32,747
Professional Services	18,921	25,575	22,025	10,614	2,000	2,183
Transportation	-	487	963	(275)	5,000	5,458
Internal Printing	-	196	200	-	-	-
Dues & Memberships	40	50	-	50	-	-
Other	-	36	-	-	-	-
Rental Equipment	0	0	0	500	0	0
Travel	2,995	3,170	13,912	3,865	5,000	5,458
Books & Subscriptions	3,693	1,258	4,180	13,513	5,000	5,458
Educational Supplies	1,398	1,239	9,627	(264)	8,000	8,733
Food	-	29	205	-	1,500	1,637
Non Capital Tech Hardware	-	-	-	-	500	546
Office Supplies	320	-	-	-	500	546
Operating Supplies	-	101	32	-	-	-
Software	37,511	79,597	96,808	118,234	84,000	91,692
Textbooks	-	-	-	-	5,000	5,458
TOTAL NON-PERSONNEL	64,879	111,739	147,952	146,236	146,500	159,916
TOTAL Title III-A Limited English Proficient	\$118,853	\$173,965	\$218,592	\$312,039	\$198,075	\$216,213

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Title III-A Immigrant Children & Youth (169X)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Part-Time	-	-	7,938	0		
Supplements	7,420	-	6,525	1,857	14,700	-
Sub-Total Personnel	7,420	-	14,462	1,857	14,700	-
Social Security / FICA	574	-	963	143	2,250	-
Sub-Total Fringe Benefits	574	-	963	143	2,250	-
TOTAL PERSONNEL	7,994	-	15,425	2,000	16,950	-
Professional Services	-	-	-	16,164	-	17,924
Books & Subscriptions	-	-	-	1,807	-	-
TOTAL NON-PERSONNEL	-	-	-	17,971	-	17,924
TOTAL Title III-A Immigrant Children & Youth	\$7,994	\$0	\$15,425	\$19,971	\$16,950	\$17,924

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Title IV-A Student Support and Academic Enrichment (138X)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Supplements	23,861	17,950	12,925	33,530	30,000	25,000
Sub-Total Personnel	23,861	17,950	12,925	33,530	30,000	25,000
Social Security / FICA	1,855	1,339	974	755	2,295	1,915
Sub-Total Fringe Benefits	1,855	1,339	974	755	2,295	1,915
TOTAL PERSONNEL	25,716	19,289	13,899	34,285	32,295	26,915
PD-Tuition	72,271	94,924	27,200	-	-	-
Professional Services	111,322	268,207	340,449	454,876	497,669	448,715
Field Trips	413	-	-	-	-	-
Testing Supplies	37,886	44,835	147,980	-	-	-
Travel	-	9,664	7,866	5,317	5,513	5,600
Books & Subscriptions	-	-	-	1,094	-	-
Educational Supplies	61,477	6,164	13,455	-	-	-
Software	34,136	-	-	-	-	-
Equipment	16,464	29,774	147,264	16,736	75,000	75,000
TOTAL NON-PERSONNEL	333,968	453,568	684,214	478,024	578,182	529,315
TOTAL Title IV-A Student Support and Academic Enrichment	\$359,684	\$472,857	\$698,113	\$512,309	\$610,477	\$556,230

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Title X-C McKinney-Vento Homeless (145X)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Professional Salaries	70,275	79,845	18,124	71,684	75,763	75,763
Sub-Total Personnel	70,275	79,845	18,124	71,684	75,763	75,763
Retiree Health Credit	856	966	200	867	916	917
Social Security / FICA	5,888	6,093	1,262	5,454	5,796	5,796
Virginia Retirement System	11,763	13,270	2,392	10,186	12,592	12,592
Health / Dental Insurance	9,687	10,254	2,113	9,820	10,818	10,818
State Group Life Insurance	948	1,070	221	846	1,015	1,015
Sub-Total Fringe Benefits	29,142	31,654	6,188	27,174	31,137	31,137
TOTAL PERSONNEL	99,417	111,499	24,312	98,858	106,900	106,900
Professional Services	-	-	-	1,675	-	-
Transportation	346	884	-	-	-	-
Dues & Memberships	33	45	-	45	-	-
Other	-	-	-	2,000	-	-
Travel	273	-	-	19,642	-	-
Food	-	-	-	1,626	-	-
Office Supplies	-	-	-	59	-	-
Uniforms	-	-	-	983	-	-
Transfers	2,619	3,051	665	1,317	3,100	3,600
TOTAL NON-PERSONNEL	3,272	3,980	665	27,347	3,100	3,600
TOTAL Title X-C McKinney-Vento Homeless	\$102,689	\$115,479	\$24,977	\$126,205	\$110,000	\$110,500

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
ALL In VA (215X)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Professional Salaries	-	-	431,697	918,745	1,771,025	548,712
Part-Time	-	-	789,343	1,877,101	-	-
Supplements	-	-	544,531	1,078,162	1,971,000	-
Bonus	-	-	-	2,500	-	-
Sub-Total Personnel	-	-	1,765,570	3,876,507	3,742,025	548,712
Retiree Health Credit	-	-	4,655	10,463	38,169	10,597
Social Security / FICA	-	-	133,759	274,277	287,085	51,976
Virginia Retirement System	-	-	63,946	127,566	621,925	64,871
Health / Dental Insurance	-	-	109,744	170,092	52,346	134,129
State Group Life Insurance	-	-	5,156	10,204	48,646	12,133
Sub-Total Fringe Benefits	-	-	317,260	592,602	1,048,171	273,707
TOTAL PERSONNEL	-	-	2,082,830	4,469,109	4,790,196	822,419
Professional Services	-	-	-	544,692	1,054,364	-
Transportation	-	-	53,627	-	-	-
Books & Subscriptions	-	-	1,149	-	-	-
Educational Supplies	-	-	1,939	-	218,205	-
Non Capital Tech Hardware	-	-	-	13,545	-	-
Software	-	-	2,520	-	-	-
TOTAL NON-PERSONNEL	-	-	59,235	558,237	1,272,569	-
TOTAL ALL In VA	\$0	\$0	\$2,142,065	\$5,027,346	\$6,062,765	\$822,419

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Career & Technical Education Equipment (306X)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Educational Supplies	-	9,858	6,679	-	-	-
Non Capital Tech Hardware	1,494	-	-	-	-	-
Office Supplies	-	468	-	-	-	-
Equipment	13,214	3,182	6,519	13,566	14,054	13,838
TOTAL NON-PERSONNEL	14,708	13,508	13,198	13,566	14,054	13,838
TOTAL Career & Technical Education Equipment	\$14,708	\$13,508	\$13,198	\$13,566	\$14,054	\$13,838

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
CTE High-Demand Fast - Growth Industry (317X)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Educational Supplies	-	2,748	2,523	-	-	-
Non Capital Tech Hardware	11,366	271	1,930	-	-	-
Equipment	95	7,500	5,824	10,564	10,944	10,775
TOTAL NON-PERSONNEL	11,461	10,519	10,276	10,564	10,944	10,775
TOTAL CTE High-Demand Fast - Growth Industry	\$11,461	\$10,519	\$10,276	\$10,564	\$10,944	\$10,775

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
CTE STEM-H (319X)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Testing Supplies	4,305	3,883	3,778	3,892	4,040	3,970
<i>TOTAL NON-PERSONNEL</i>	<i>4,305</i>	<i>3,883</i>	<i>3,778</i>	<i>3,892</i>	<i>4,040</i>	<i>3,970</i>
TOTAL CTE STEM-H	\$4,305	\$3,883	\$3,778	\$3,892	\$4,040	\$3,970

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Governor's School (RVGS)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Administrative Salaries	96,801	104,578	109,807	116,125	116,519	114,410
Classified Salaries	82,225	95,333	103,173	106,833	98,352	96,572
Professional Salaries	786,797	813,637	968,261	948,052	948,884	931,713
Supplements	23,510	24,983	33,037	37,715	19,546	19,192
Overtime	29	29	260	89	12,296	12,073
Bonus	8,000	-	2,500	-	-	-
Sub-Total Personnel	997,363	1,038,560	1,217,037	1,208,814	1,195,597	1,173,960
Retiree Health Credit	11,170	12,760	13,388	13,477	13,124	12,920
Social Security / FICA	75,020	85,098	90,498	90,553	91,260	89,838
Virginia Retirement System	153,433	175,258	183,895	160,250	175,785	173,046
City of Roanoke Retirement	4,765	5,396	8,701	8,847	5,501	5,415
Alternative Fringes	385	-	-	-	-	-
Health / Dental Insurance	228,171	213,484	224,810	227,306	233,258	230,244
State Group Life Insurance	12,835	14,737	15,454	13,707	11,493	11,345
Sub-Total Fringe Benefits	485,779	506,733	536,746	514,139	530,421	522,808
TOTAL PERSONNEL	1,483,142	1,545,293	1,753,783	1,722,953	1,726,018	1,696,768
PD-Tuition	-	14,280	-	-	109	137
Professional Services	21,327	7,231	14,322	10,334	52,049	65,226
Contracted Services - Substitutes	3,350	1,115	3,854	-	-	-
Transportation	1,800	2,000	300	-	2,987	3,743
Internal Printing	1,840	955	2,179	661	1,358	1,702
Dues & Memberships	2,550	905	2,275	707	724	907
Utilities - Electricity	29,467	35,226	38,727	-	46,750	46,750
Field Trips	-	-	2,200	4,329	4,073	5,104
Utilities - Natural Gas	2,606	3,842	2,631	-	2,750	2,750
Postage	576	565	500	377	362	454
Rental Equipment	3,024	3,461	2,799	3,833	3,440	4,311
Telecommunications	1,204	990	1,035	1,075	1,122	1,406
Testing Supplies	-	-	-	-	3,621	4,538
Travel	645	1,425	1,478	402	4,752	5,955
Utilities - Water	4,722	5,009	5,156	-	5,500	5,500
Books & Subscriptions	5,731	2,014	2,722	1,136	7,694	9,642
Educational Supplies	58,045	29,886	51,651	54,242	43,450	54,454
Food	115	934	1,342	1,449	317	397
Medical Supplies	-	-	20	85	45	56
Non Capital Tech Hardware	4,487	970	1,917	216	2,806	3,516
Office Supplies	5,748	5,378	7,349	6,531	5,431	6,806
Operating Supplies	1,805	1,277	2,956	2,000	2,127	2,665
Software	20,468	11,739	12,370	11,738	27,308	34,221
Textbooks	-	-	-	-	11,768	14,747
Uniforms	-	-	-	-	100	125
Transfers	12,843	12,506	12,212	11,905	11,905	11,587
Equipment	55,703	3,128	12,425	6,448	61,357	76,890
TOTAL NON-PERSONNEL	238,057	144,837	182,420	117,468	303,905	363,589
TOTAL Governor's School	\$1,721,199	\$1,690,130	\$1,936,203	\$1,840,421	\$2,029,923	\$2,060,357

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Industry Certification & Licensure Testing (315X)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Testing Supplies	11,463	10,339	10,060	10,364	10,757	10,571
TOTAL NON-PERSONNEL	11,463	10,339	10,060	10,364	10,757	10,571
TOTAL Industry Certification & Licensure Testing	\$11,463	\$10,339	\$10,060	\$10,364	\$10,757	\$10,571

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Juvenile Detention Home (316X)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Administrative Salaries	134,129	145,021	152,272	160,949	150,459	155,079
Classified Salaries	-	-	-	-	33,568	33,719
Professional Salaries	623,620	689,829	722,963	841,427	714,717	819,495
Part-Time	26,088	29,649	29,390	22,456	-	-
Supplements	-	182	-	2,051	-	-
Sub-Total Personnel	783,837	864,682	904,626	1,026,883	898,744	1,008,293
Retiree Health Credit	9,207	10,092	10,581	12,123	10,876	12,200
Social Security / FICA	59,484	65,162	68,472	75,156	68,754	77,134
Virginia Retirement System	126,454	138,622	145,336	143,008	149,371	148,868
Health / Dental Insurance	137,567	148,862	132,001	153,092	181,891	184,594
State Group Life Insurance	10,689	11,177	11,718	11,822	12,043	11,898
Sub-Total Fringe Benefits	343,401	373,914	368,109	395,201	422,935	434,694
TOTAL PERSONNEL	1,127,238	1,238,596	1,272,735	1,422,084	1,321,679	1,442,987
Professional Services	-	115	4,520	267	1,000	1,000
Postage	16	60	-	73	-	-
Rental Equipment	1,598	1,485	1,457	1,553	1,350	1,350
Telecommunications	10,800	10,800	8,100	10,800	12,200	12,200
Testing Supplies	-	-	964	-	-	-
Travel	782	3,983	4,232	4,716	3,850	3,850
Books & Subscriptions	2,261	639	1,693	1,458	-	-
Educational Supplies	5,344	7,820	1,725	15,758	8,200	8,200
Non Capital Tech Hardware	100	110	33	828	1,000	1,000
Office Supplies	-	-	350	2,685	3,000	3,000
Software	8,647	7,174	6,989	62,751	8,600	8,600
Transfers	39,187	43,234	45,231	37,457	44,937	47,184
Equipment	1,500	-	7,694	28,764	-	-
TOTAL NON-PERSONNEL	70,234	75,421	82,989	167,110	84,137	86,384
TOTAL Juvenile Detention Home	\$1,197,472	\$1,314,017	\$1,355,724	\$1,589,194	\$1,405,816	\$1,529,371

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Mentor Teacher Program (362X)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Professional Salaries	8,049	-	-	-	11,487	11,487
Sub-Total Personnel	8,049	-	-	-	11,487	11,487
TOTAL PERSONNEL	8,049	-	-	-	11,487	11,487
TOTAL Mentor Teacher Program	\$8,049	\$0	\$0	\$0	\$11,487	\$11,487

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Project Graduation (322X)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Professional Salaries	-	15,490	16,650	-	-	-
Supplements	15,743	15,794	3,710	-	30,469	-
Sub-Total Personnel	15,743	31,284	20,360	-	30,469	-
Retiree Health Credit	-	20	-	-	-	-
Social Security / FICA	1,178	2,368	1,184	-	2,331	-
Virginia Retirement System	-	272	-	-	-	-
State Group Life Insurance	-	22	-	-	-	-
Sub-Total Fringe Benefits	1,178	2,682	1,184	-	2,331	-
TOTAL PERSONNEL	16,921	33,966	21,544	-	32,800	-
Professional Services	-	164	-	-	-	-
Transportation	-	130	-	-	-	-
Books & Subscriptions	1,074	-	-	-	1,000	-
Educational Supplies	2,785	1,444	-	-	3,000	-
Food	137	745	-	-	2,000	-
Operating Supplies	-	102	-	-	-	-
TOTAL NON-PERSONNEL	3,996	2,586	-	-	6,000	-
TOTAL Project Graduation	\$20,917	\$36,552	\$21,544	\$0	\$38,800	\$0

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Race To GED (355X)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Administrative Salaries	-	-	4,674	-	-	-
Classified Salaries	-	-	12,097	-	-	-
Professional Salaries	200	1,313	7,305	30,228	37,605	37,605
Sub-Total Personnel	200	1,313	24,076	30,228	37,605	37,605
Retiree Health Credit	-	-	77	62	-	-
Social Security / FICA	15	100	1,773	1,249	4,558	4,558
Virginia Retirement System	-	-	1,059	757	-	-
Health / Dental Insurance	-	-	528	1,113	-	-
State Group Life Insurance	-	-	85	58	-	-
Sub-Total Fringe Benefits	15	100	3,523	3,239	4,558	4,558
TOTAL PERSONNEL	215	1,413	27,599	33,467	42,163	42,163
Professional Services	-	-	3,325	395	12,819	12,819
Regional Program	-	-	13,900	-	-	-
Other	-	-	4,796	10,019	-	-
Educational Supplies	-	-	-	266	-	-
Non Capital Tech Hardware	-	-	-	3,499	-	-
Software	-	-	12,045	12,505	13,980	13,980
Equipment	-	-	7,298	10,705	-	-
TOTAL NON-PERSONNEL	-	-	41,364	37,388	26,799	26,799
TOTAL Race To GED	\$215	\$1,413	\$68,963	\$70,855	\$68,962	\$68,962

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Regional Alternative Education (325X)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Professional Salaries	139,200	194,684	113,496	82,051	146,589	150,131
Supplements	33,603	-	-	-	12,191	12,485
Sub-Total Personnel	172,803	194,684	113,496	82,051	158,780	162,616
Retiree Health Credit	831	941	973	993	594	608
Social Security / FICA	13,298	14,942	8,733	6,320	5,382	5,512
Virginia Retirement System	11,414	12,921	13,368	11,659	7,753	7,940
Health / Dental Insurance	10,026	10,254	10,673	11,434	6,082	6,230
State Group Life Insurance	920	1,042	1,078	968	713	730
Sub-Total Fringe Benefits	36,489	40,100	34,826	31,375	20,524	21,020
TOTAL PERSONNEL	209,292	234,784	148,322	113,426	179,304	183,636
Professional Services	-	-	5,578	5,095	-	-
Regional Program	145,600	151,778	169,076	-	114,545	117,300
Transportation	-	-	2,740	575	-	-
Dues & Memberships	-	-	-	617	-	-
Field Trips	-	-	(432)	-	-	-
Other	-	-	-	415	-	-
Postage	-	-	1,634	-	-	-
Travel	-	-	1,387	5,778	-	-
Books & Subscriptions	-	-	429	2,161	-	-
Educational Supplies	-	-	21,321	8,897	-	-
Food	-	-	2,763	1,089	-	-
Non Capital Tech Hardware	-	-	1,171	1,259	-	-
Office Supplies	8,192	-	11,741	10,516	-	-
Operating Supplies	-	-	4,524	144	-	-
Software	-	-	-	3,600	-	-
Uniforms	-	-	7,123	7,206	-	-
Equipment	8,528	-	44,057	13,496	-	-
TOTAL NON-PERSONNEL	162,320	151,778	273,113	60,849	114,545	117,300
TOTAL Regional Alternative Education	\$371,612	\$386,562	\$421,435	\$174,275	\$293,849	\$300,936

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
School Instructional Technology Series (329X)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Professional Services	192,806	4,657	15,102	568,842	165,000	165,000
Travel	300	9,009	13,193	9,421	10,000	10,000
Non Capital Tech Hardware	20,403	15,934	11,535	2,176	22,000	22,000
Software	24,254	5,490	-	194,131	27,000	27,000
Equipment	835,514	77,791	133,060	1,535,917	1,942,000	674,000
TOTAL NON-PERSONNEL	1,073,277	112,880	172,889	2,310,487	2,166,000	898,000
TOTAL School Instructional Technology Series	\$1,073,277	\$112,880	\$172,889	\$2,310,487	\$2,166,000	\$898,000

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Special Education Jail Program (330X)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Classified Salaries	25,089	26,366	28,462	-	28,224	-
Professional Salaries	44,858	51,445	56,224	61,118	53,550	29,686
Sub-Total Personnel	69,947	77,811	84,686	61,118	81,774	29,686
Retiree Health Credit	846	955	1,025	740	960	359
Social Security / FICA	5,350	5,897	6,439	4,745	6,056	2,271
Virginia Retirement System	11,622	13,123	14,075	8,685	13,805	-
Health / Dental Insurance	6,645	7,137	7,416	401	7,094	-
State Group Life Insurance	937	1,058	1,135	721	1,287	-
Sub-Total Fringe Benefits	25,400	28,170	30,089	15,291	29,202	2,630
TOTAL PERSONNEL	95,347	105,981	114,775	76,409	110,976	32,316
Professional Services	90	-	76	-	-	-
Telecommunications	1,080	1,155	1,080	1,080	1,000	-
Travel	1,383	924	345	168	1,000	-
Educational Supplies	143	429	-	-	-	-
Non Capital Tech Hardware	53	-	-	-	-	-
Office Supplies	-	-	-	-	500	500
TOTAL NON-PERSONNEL	2,748	2,508	1,501	1,248	2,500	500
TOTAL Special Education Jail Program	\$98,095	\$108,489	\$116,276	\$77,657	\$113,476	\$32,816

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Students with Intensive Support Needs Application (SISNA) (335X)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Classified Salaries	1,890,719	2,533,260	3,478,368	4,042,328	3,076,093	3,206,124
Professional Salaries	1,781,963	1,914,835	2,227,420	2,310,524	2,222,017	2,299,788
Supplements	5,646	3,412	2,600	2,279	3,629	3,756
Bonus	100	200	-	-	-	-
Sub-Total Personnel	3,678,427	4,451,707	5,708,388	6,355,131	5,301,739	5,509,668
Retiree Health Credit	42,206	56,119	64,781	73,278	64,151	66,396
Social Security / FICA	282,141	362,637	426,787	467,668	405,583	419,778
Virginia Retirement System	582,476	775,747	894,327	934,183	856,149	886,114
Health / Dental Insurance	1,075,837	1,322,533	1,559,934	1,743,717	1,633,446	1,690,617
State Group Life Insurance	46,747	62,149	71,741	71,558	71,043	73,530
Sub-Total Fringe Benefits	2,029,406	2,579,186	3,017,570	3,290,404	3,030,372	3,136,435
TOTAL PERSONNEL	5,707,833	7,030,893	8,725,958	9,645,535	8,332,111	8,646,103
PD-Tuition	-	-	54,443	54,443	59,000	61,065
Professional Services	158,065	253,484	240,647	470,345	193,000	199,755
Transportation	18,290	71,187	270,359	256,060	127,000	131,445
Internal Printing	-	74	-	78	-	-
Dues & Memberships	450	675	450	336	275	285
Field Trips	-	1,851	1,134	2,348	1,321	1,367
Testing Supplies	-	1,320	-	-	-	-
Travel	5,688	2,009	3,124	291	2,000	2,070
Books & Subscriptions	194	-	110	97	-	-
Educational Supplies	39,710	66,352	35,406	31,870	2,100	2,174
Food	1,675	397	1,092	950	800	828
Medical Supplies	-	-	121	421	110	114
Non Capital Tech Hardware	3,411	2,322	27	471	2,938	3,041
Office Supplies	892	-	1,185	4,595	648	671
Operating Supplies	40	9	1,077	595	1,000	1,035
Software	3,861	1,265	3,626	4,843	33,236	34,399
Textbooks	268	-	-	374	-	-
Uniforms	-	-	540	-	625	647
Equipment	8,626	12,749	14,289	11,455	14,495	15,002
TOTAL NON-PERSONNEL	241,170	413,696	627,630	839,571	438,548	453,897
TOTAL Students with Intensive Support Needs Application (SISNA)	\$5,949,003	\$7,444,589	\$9,353,588	\$10,485,106	\$8,770,659	\$9,100,000

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
VA E-Learning Backpack Initiative (380X)**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Professional Services	3,511	-	-	-	-	-
Travel	1,200	-	-	-	-	-
Equipment	104,009	-	-	-	-	-
TOTAL NON-PERSONNEL	108,720	-	-	-	-	-
TOTAL VA E-Learning Backpack Initiative	\$108,720	\$0	\$0	\$0	\$0	\$0

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Workplace Readiness (314X)

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY 24-25 Forecasted Actual	FY 24-25 Budget	FY 25-26 Budget
Testing Supplies	2,657	2,397	2,332	2,402	2,494	2,451
<i>TOTAL NON-PERSONNEL</i>	<i>2,657</i>	<i>2,397</i>	<i>2,332</i>	<i>2,402</i>	<i>2,494</i>	<i>2,451</i>
TOTAL Workplace Readiness	\$2,657	\$2,397	\$2,332	\$2,402	\$2,494	\$2,451

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

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
FOOD SERVICE**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Administrative Salaries	154,055	166,747	176,180	238,437	181,213	244,377
Classified Salaries	72,352	74,230	66,166	68,427	143,397	67,876
Part-Time	-	-	19,605	66,456	175,920	308,383
Supplements	200	200	200	167	200	200
Overtime	-	1,470	499	218	3,000	3,000
Bonus	1,243	-	-	-	-	-
Sub-Total Personnel	227,851	242,647	262,650	373,705	503,730	623,836
Retiree Health Credit	1,168	1,286	1,349	1,369	3,343	3,778
Social Security / FICA	17,203	18,194	19,687	28,038	38,535	47,723
Virginia Retirement System	17,114	18,582	19,477	22,346	34,692	32,838
City of Roanoke Retirement	8,691	8,172	13,373	13,785	14,000	14,000
Health / Dental Insurance	20,014	29,623	30,538	46,695	47,034	46,336
State Group Life Insurance	2,826	3,088	3,229	3,617	3,831	3,685
Sub-Total Fringe Benefits	67,015	78,945	87,652	115,849	141,435	148,360
TOTAL PERSONNEL	294,866	321,592	350,302	489,554	645,165	772,196
Professional Services	41,363	107,759	91,915	152,247	91,000	86,000
Contracted Services - Food Services	9,140,324	10,526,477	10,619,975	11,200,000	11,400,000	11,400,000
Internal Printing	2,310	103	208	131	400	400
Building Rentals	36,909	63,027	71,674	85,438	127,000	-
Dues & Memberships	281	281	308	440	1,670	500
Other	315	1,301	503	42	-	2,500
Postage	1	11	79	106	-	-
Rental Equipment	1,934	1,934	2,679	4,077	2,900	15,500
Travel	-	735	3,235	4,624	1,900	4,100
Food	137	607	393	223	500	60,000
Vehicle Fuel	552	1,100	3,566	4,500	4,500	5,500
Non Capital Tech Hardware	13,466	2,271	11,412	4,859	1,500	11,500
Office Supplies	6,313	8,725	10,285	6,699	10,000	8,000
Operating Supplies	1,492	39,019	19,742	11,976	31,200	26,200
Software	295	32,230	35,487	33,178	43,000	37,335
Uniforms	-	517	1,020	3,138	700	1,000
Transfers	300,000	300,000	300,000	172,676	300,000	147,063
Equipment	266,518	200,435	306,948	295,242	650,000	515,000
TOTAL NON-PERSONNEL	9,812,211	11,286,532	11,479,425	11,979,598	12,666,270	12,320,598
TOTAL FOOD SERVICE	\$10,107,077	\$11,608,124	\$11,829,727	\$12,469,152	\$13,311,435	\$13,092,794

**Capital Fund Expenditure Budget
with Object Code Detail**

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
CAPITAL FUND**

Line Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 YTD Actual	FY24-25 YTD Encumb	FY24-25 Forecasted Actual	FY24-25 Budget	FY25-26 Budget
Professional Services	213,658	1,922,666	1,120,411	536,060	370,965	907,025	-	-
Rental Equipment	-	-	11,004	-	-	-	-	-
Telecommunications	33,046	-	9,568	-	-	-	-	-
Non Capital Tech Hardware	-	-	5,089	231	-	231	-	-
Software	-	-	29,426	-	-	-	-	-
Vehicle Supplies	-	25,175	2,945	-	-	-	-	-
Equipment	5,935,198	4,186,726	6,617,434	7,542,254	7,211,899	14,754,153	17,874,219	1,000,000
TOTAL NON-PERSONNEL	6,181,902	6,134,567	7,795,878	8,078,545	7,582,864	15,661,409	17,874,219	1,000,000
TOTAL CAPITAL FUND	\$6,181,902	\$6,134,567	\$7,795,878	8,078,545	7,582,864	\$15,661,409	\$17,874,219	\$1,000,000

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
2015	\$ 6,693,874,349	-0.07%	\$ 6,693,874,349	1.00
2016	6,724,229,966	0.45%	6,724,229,966	1.00
2017	6,783,463,907	0.88%	6,783,463,907	1.00
2018	6,970,302,556	2.75%	6,970,302,556	1.00
2019	7,180,263,228	3.01%	7,180,263,228	1.00
2020	7,444,437,601	3.68%	7,444,437,601	1.00
2021	7,764,101,330	4.29%	7,764,101,330	1.00
2022	8,629,427,867	11.15%	8,629,427,867	1.00
2023	8,512,032,700	-1.36%	8,512,032,700	1.00
2024	9,676,864,200	13.68%	9,676,864,200	1.00

PERSONAL PROPERTY

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2015	\$ 899,096,367	18.48%	\$ 1,498,493,945	0.60
2016	942,611,706	4.84%	1,571,019,510	0.60
2017	943,805,249	0.13%	1,573,008,748	0.60
2018	956,571,007	1.35%	1,594,285,012	0.60
2019	993,064,403	3.82%	1,655,107,338	0.60
2020	1,031,434,753	3.86%	1,719,057,922	0.60
2021	1,083,274,770	5.03%	1,805,457,950	0.60
2022	1,207,279,732	11.45%	2,012,132,887	0.60
2023	1,165,244,218	(3.48%)	1,942,073,697	0.60
2024	1,209,749,741	3.82%	2,016,249,568	0.60

PUBLIC SERVICE CORPORATIONS

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2015	\$ 437,573,144	15.52%	\$ 441,997,287	0.990
2016	439,744,208	0.50%	447,535,616	0.983
2017	451,184,702	2.60%	460,947,191	0.979
2018	437,557,641	(3.02%)	446,761,907	0.979
2019	471,816,290	7.83%	480,921,924	0.981
2020	489,031,454	3.65%	497,726,617	0.983
2021	488,147,929	(0.18%)	503,508,493	0.969
2022	450,208,362	(7.77%)	468,296,275	0.961
2023	221,613,090	(50.78%)	247,098,230	0.897
2024	483,846,036	118.33%	499,955,461	0.968

TOTAL ASSESSED VALUE

2015	\$ 8,030,543,860
2016	8,106,585,880
2017	8,178,453,858
2018	8,364,431,204
2019	8,645,143,921
2020	8,964,903,808
2021	9,335,524,029
2022	10,286,915,961
2023	9,898,890,008
2024	11,370,459,977

Source: City of Roanoke, Department of Finance.

CITY OF ROANOKE, VIRGINIA PROPERTY TAX RATES AND TAX LEVIES

<u>REAL PROPERTY</u>			<u>PERSONAL PROPERTY</u>		<u>PUBLIC SERVICE CORPORATIONS</u>	
Year	Tax Rate	Levy	Tax Rate		Tax Rate	
	Per \$100		Per \$100	Levy	Per \$100	Levy
2015	1.19	\$ 79,600,752	3.45	\$ 31,024,476	1.19	\$ 5,260,278
2016	1.22	82,035,606	3.45	32,374,952	1.22	5,458,834
2017	1.22	82,758,259	3.45	32,593,307	1.22	5,542,928
2018	1.22	85,037,691	3.45	32,639,181	1.22	5,382,350
2019	1.22	87,599,213	3.45	33,159,157	1.22	5,809,857
2020	1.22	90,822,140	3.45	34,507,463	1.22	6,018,473
2021	1.22	94,865,951	3.45	35,505,623	1.22	6,007,756
2022	1.22	105,279,020	3.45	42,661,925	1.22	5,946,802
2023	1.22	106,698,610	3.45	38,964,270	1.22	3,130,122
2024	1.22	116,803,324	3.45	40,673,359	1.22	5,973,783
TOTAL TAX LEVIES						
		2015 \$	115,885,506			
		2016	119,869,392			
		2017	120,894,494			
		2018	123,059,222			
		2019	126,568,227			
		2020	131,348,076			
		2021	136,379,330			
		2022	153,887,747			
		2023	148,793,002			
		2024	163,450,466			

Source: City of Roanoke, Department of Finance.

Analysis of Real Estate Valuation

The real estate tax rate per 100 has remained the same for the last five years. For a citizen owning a home in Roanoke City, the average annual tax rate is \$2,726.21 as of the last record of data was available.

The real estate values have increased approximately 55.8% over the last five years resulting in an increase in the average tax bill of approximately 55.0%.

Fiscal Year	Assessed Value of Real Estate	Population in the Metropolitan Statistical Area (MSA)*	Average Tax Payer Assessment Real Estate	Tax Rate per 100	Average Tax Bill Real Estate
2021	4,402,972,394	315,242	144,237	1.22	1,759.69
2022	4,897,367,300	314,758	160,296	1.22	1,955.61
2023	5,511,652,300	314,295	180,237	1.22	2,198.89
2024	6,159,829,700	314,887	201,052	1.22	2,452.83
2025	6,860,902,300	315,749	223,460	1.22	2,726.21

*Sources: City of Roanoke, Department of Real Estate Valuation and U. S. Census Bureau

CITY OF ROANOKE, VIRGINIA GENERAL PROPERTY TAX LEVIES AND COLLECTIONS

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Total Tax Levies	\$ 115,885,506	\$ 119,869,392	\$ 120,894,494	\$ 123,059,222	\$ 126,568,227	\$ 131,348,076	\$ 136,379,330	\$ 153,887,747	\$ 148,193,002	\$ 163,450,466
Current Tax Collections	98,882,396	102,275,497	103,165,694	106,201,641	108,667,501	113,093,282	118,751,936	123,230,936	133,369,630	148,080,643
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	3,271,973	3,862,990	3,762,800	3,167,218	4,047,295	6,452,163	2,647,637	5,578,762		8,236,358
Delinquent Tax Collections - State Share	-	-	-	-	-	-	-	-	-	-
Total Tax Collections	\$ 110,230,361	\$ 114,214,479	\$ 115,004,486	\$ 117,444,851	\$ 120,790,788	\$ 127,621,437	\$ 129,475,565	\$ 136,885,690	\$ 141,445,622	\$ 164,392,993
Current Tax Collections As										
Percent of Levies	92.30%	92.06%	92.02%	92.86%	92.24%	92.25%	93.00%	85.33%	95.45%	95.54%
Total Tax Collections As										
Percent of Levies (1)	95.12%	95.28%	95.13%	95.44%	95.44%	97.16%	94.94%	88.95%	95.45%	100.58%

Source: City of Roanoke, Department of Finance

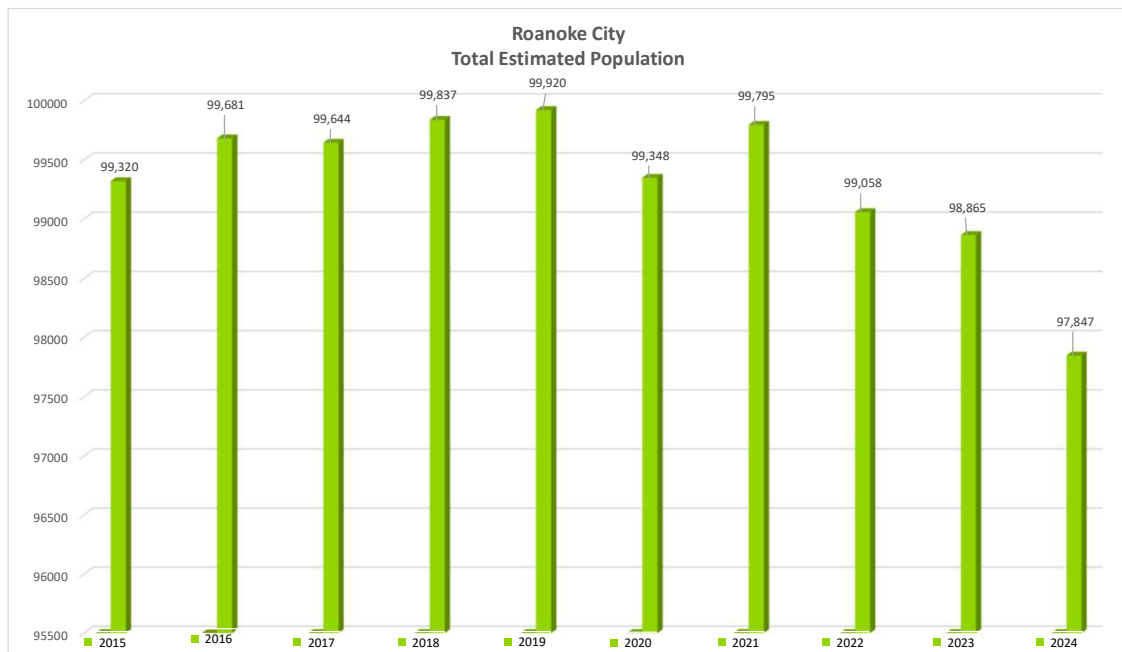
CITY OF ROANOKE, VIRGINIA PRINCIPAL PROPERTY TAXPAYERS

Tax Year 2024

Taxpayer	Rank	Description	Percentage of Total City Taxable Assessed Value	
			Taxable Assessed Value Value	Percentage
Carilion Clinic	1	Healthcare Provider	\$ 293,152,963	2.58%
Appalachian Power	2	Public Utility	200,572,352	1.76%
Norfolk Southern Railway	3	Transportation	141,754,399	1.25%
Valley View Mall LLC	4	Shopping Mall	103,161,100	0.91%
Roanoke Gas Company	5	Public Utility	71,428,860	0.63%
Blue Ridge Multi-Family LLC	6	Apartments	46,652,900	0.41%
United Parcel Service Inc.	7	Package Delivery	45,258,705	0.40%
HR Foundation Inc.	8	Hotel	44,219,619	0.39%
BRC Orange Avenue LLC	9	Apartments	42,400,400	0.37%
Advance Auto Parts	10	Auto Parts	39,362,921	0.35%
			\$ 1,027,964,219	9.05%

Source: City of Roanoke, Department of Finance

City of Roanoke, Virginia Population



Source: Weldon Cooper Center for Public Service

City of Roanoke, Virginia

Property Tax Analysis

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

Personal property tax is normally 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 42% for tax year 2024. A penalty of 10% of unpaid real estate and personal property tax is due for late payment. Interest on unpaid taxes is 10% in the first year. Thereafter, the interest is calculated using the Internal Revenue Service (IRS) rate. At June 30, 2024, the IRS rate was 7%.

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.

In the Commonwealth of Virginia, school divisions are not independent of their localities and do not have taxing authority. Roanoke City Public Schools receives an allocation of funding each year from the City of Roanoke's tax revenues to help fund school operations.

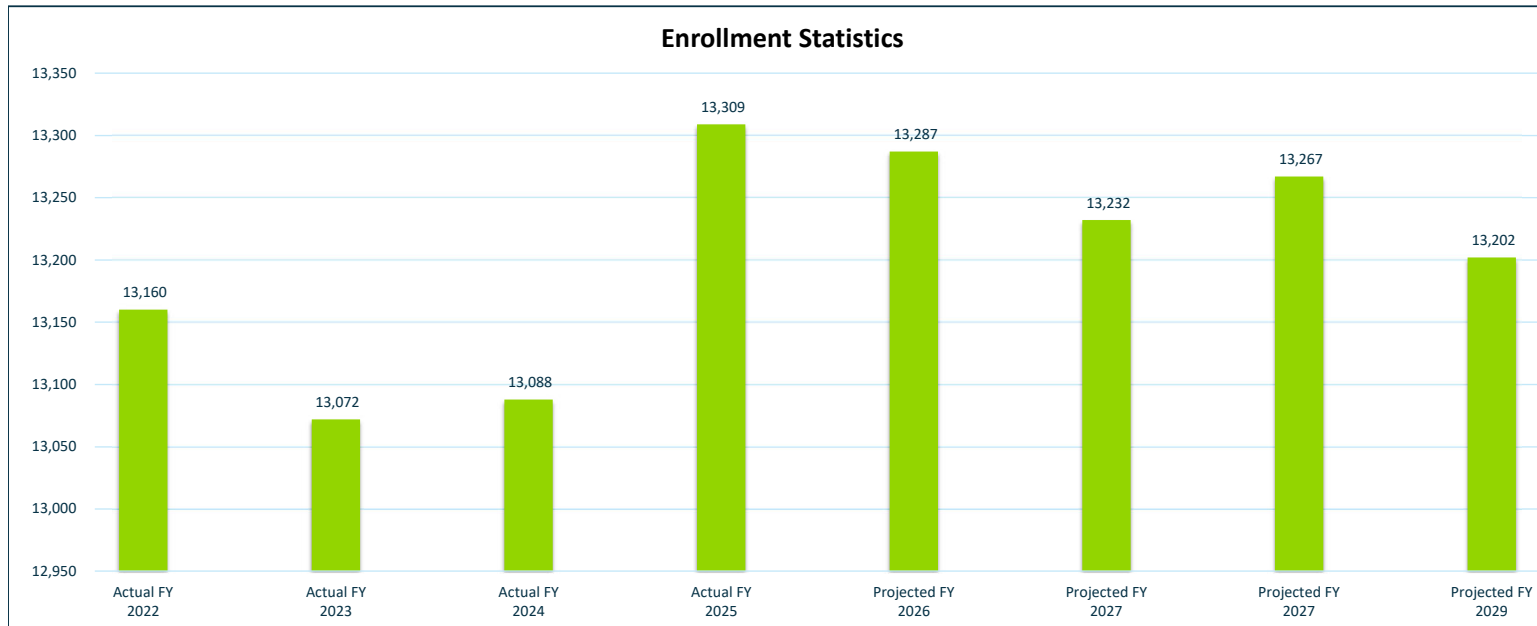
Source: City of Roanoke, Annual Comprehensive Financial Report 2024

CITY OF ROANOKE, VIRGINIA LOCAL TAX REVENUES BY SOURCE

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
General Property Tax (1)	\$ 108,639,136	\$ 113,081,794	\$ 113,275,390	\$ 116,465,065	\$ 120,758,870	\$ 124,280,901	\$ 131,250,933	\$ 134,435,422	\$ 142,581,629	\$ 158,313,747
Sales Tax	20,564,044	20,600,395	19,696,458	21,426,783	22,389,378	22,191,888	24,115,939	26,412,560	27,991,128	28,382,022
Utility Consumer Tax	9,386,233	9,363,331	9,270,713	9,640,336	9,579,846	9,271,091	9,295,425	9,355,793	9,165,773	8,343,782
Cigarette Tax	2,256,249	2,371,201	2,267,939	2,152,811	2,108,127	1,969,011	1,819,498	1,804,158	1,624,895	1,410,431
Recordation and Probate Tax	961,270	1,034,652	1,017,518	1,085,920	1,122,549	1,350,270	1,587,259	1,814,416	1,557,525	1,330,312
Business, Professional, and Occupational License Tax	12,731,565	12,421,850	12,932,282	13,425,036	13,893,514	14,810,889	13,887,187	15,300,818	15,800,551	17,365,797
Utility Consumption Tax	484,210	465,136	455,996	477,951	481,088	455,400	462,604	461,335	421,923	717,751
Transient Room Tax (1)	4,162,522	4,305,977	4,317,618	5,375,713	4,784,182	3,678,683	2,945,251	4,746,104	5,438,879	5,590,631
Admissions Tax	443,116	462,216	447,622	992,421	972,422	709,614	117,056	949,394	1,032,450	1,194,662
Telecommunications/Telephone Surcharge - E911	6,933,071	6,727,824	6,562,456	6,357,300	5,897,696	5,763,219	5,119,041	4,968,579	4,824,376	4,533,662
Motor Vehicle License Tax	2,123,181	2,594,635	2,765,343	2,955,266	2,914,811	2,630,898	3,214,542	2,684,923	3,402,539	3,157,603
Franchise Tax	338,193	496,151	449,488	482,719	403,332	399,756	354,540	414,134	270,601	280,377
Prepared Food and Beverage Tax (2)	13,856,899	15,704,954	15,996,897	16,609,514	17,335,630	15,545,216	15,978,463	19,248,569	20,785,877	21,662,618
Bank Stock Tax	1,585,268	1,575,655	1,600,050	1,750,847	1,677,904	1,249,767	1,664,928	2,032,726	1,770,580	1,830,817
Skill Games Tax	-	-	-	-	-	-	444,096	-	-	-
Total Local Taxes	\$ 184,464,957	\$ 191,205,771	\$ 191,055,770	\$ 199,197,682	\$ 204,319,349	\$ 204,306,603	\$ 212,256,762	\$ 224,628,931	\$ 236,668,726	\$ 254,114,212

(1) Category contains all tax type penalty and interest sources.

Source: City of Roanoke, Department of Finance



Source: Roanoke City Public Schools, Department of Data and Analysis and Weldon Cooper (UVA)

The above data shows enrollment statistics by district for 8 years.

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

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

Note: State funding is based on an average membership calculation so estimates for budget projections in other parts of this budget document are based off of the funded membership calculations and not total enrollment as is reflected here.

Per Hamilton Lombard, Demographer Weldon Cooper Center.

"The projections expect enrollment to decline over the next five years. The decline in births within the region since the mid-2000s has helped to push enrollment down, though births appear to have stabilized over the past few years. Roanoke's dropoff in Kindergarten enrollment this year compared with births five years ago is also helping push down enrollment. This year's fall numbers for Virginia as a whole showed a similar trend, which may indicate more families are educating their children privately. Among the three projection scenarios, the "Medium Term Trends" projection is the most reasonable of the three.

INPUT DATA:

School enrollment projections require the use of birth data and fall membership counts. Birth data are obtained from the Virginia Center for Health Statistics, reported by county. To ensure that the birth data have been assigned to the correct localities, Cooper Center demographers geocode the resident address of each birth mother and then assign each birth to the locality of residence.

The second element of input data - historical and current fall membership counts - are obtained from the school division or from the Virginia Department of Education.

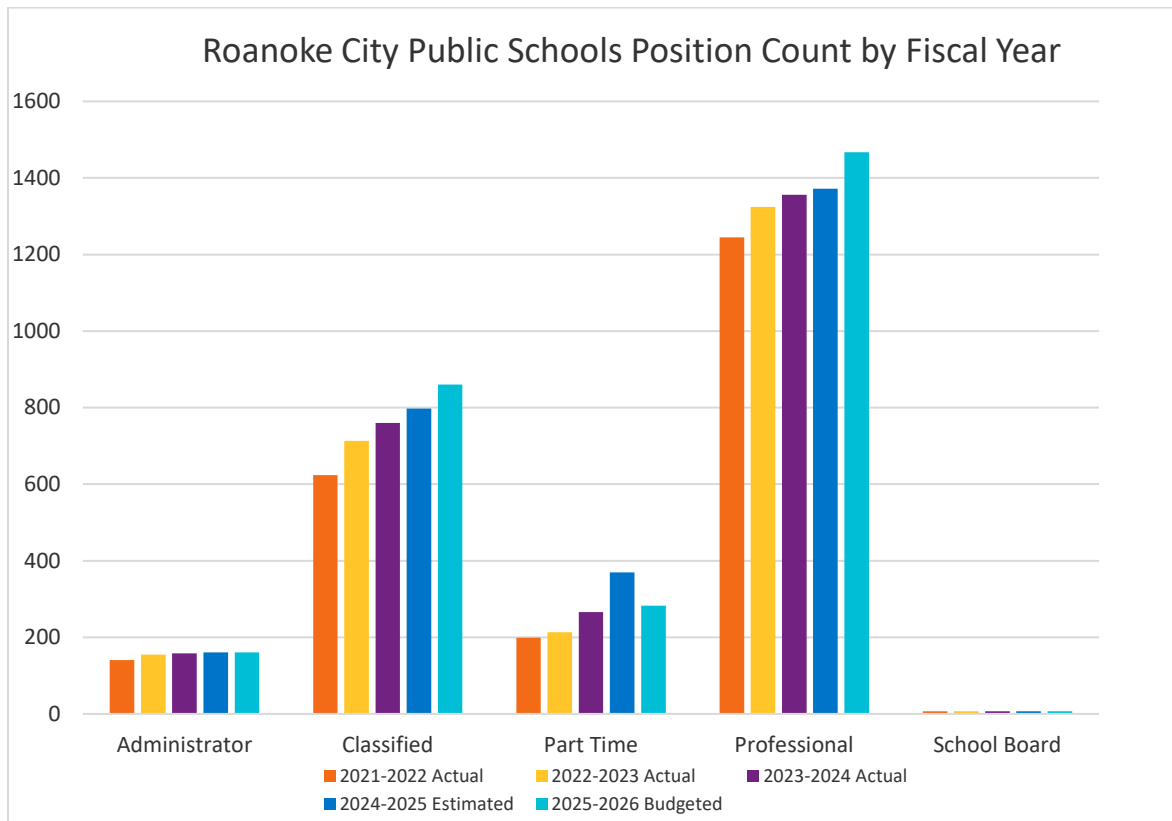
GRADE-PROGRESSION RATIO METHOD:

The grade-progression ratio captures the school enrollment patterns of a cohort of children as they move forward in time and progress from grade to grade. Grade progression ratios provide detail of how many students advance into the next grade from the lower grade one year before and are determined by dividing the number of students in a particular grade by the number of students from the previous grade in the previous school year. For example, the 2nd grade/1st grade-progression ratio is found by dividing the current number of 2nd grade students by last year's number of 1st grade students. (In the case of kindergarten, the ratio is the actual enrollment in kindergarten divided by births five years prior). A ratio larger than 1 means there are additional students coming in to the school who were not enrolled in the previous grade. A ratio smaller than 1 means students may be transferring to private school or home school, dropping out, or families with school children are moving away from the community, among other reasons.

Because grade-specific progression ratios can fluctuate considerably from one year to another, it is important to generate multiple sets of grade-progression ratios to minimize the "noise." The Cooper Center does this by creating three- and five-year average ratios based on data from those most recent years, along with the single-year ratio of the latest year. All three grade-progression ratios are applied to the current school enrollment data to obtain forecasts for the following year, which then become the basis for projecting enrollment the year after. The projections based on single- and multiple- year grade progression ratios are compared, and the middle series is selected as most probable.

Personnel Resource Allocations

The school division's full and part-time positions, as experienced in three prior years, 2021-22, 2022-23, and 2023-24, as projected for the current year 2024-25, and as budgeted for 2025-26 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. However, School Board positions receive supplemental pay and are not considered full-time roles. The part-time positions reflect a three-year average, based on the actual figures from the past two years and the estimated figures for the 2024-2025 fiscal year.



Classifications	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Budgeted
Administrator	141	155	158	161	161
Classified	624	713	760	798	860
Part-Time	199	213	266	370	283
Professional	1,245	1,324	1,356	1,372	1,467
School Board	7	7	7	7	7
Total	2,216	2,412	2,547	2,708	2,778

The following pages provide additional detail on position control for the 2025-26 budget year, in alphabetical order by cost center. Temporary positions and supplemental duty jobs are not included, with the exception of School Board positions which are supplemental pay.

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: ACADEMICS & ACCOUNTABILITY (110)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 1,175,479	10.0
Classified Positions	\$ 2,352,276	77.0
Professional Positions	\$ 57,161,216	877.1
TOTAL UNRESTRICTED	\$ 60,688,970	964.1
RESTRICTED FUNDING		
Administrative Positions	\$ 258,839	3.0
Classified Positions	\$ 504,254	13.5
Professional Positions	\$ 6,666,193	91.8
TOTAL RESTRICTED	\$ 7,429,286	108.3

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: ACCOUNTABILITY & STRATEGIC INITIATIVES (204)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 686,985	7.5
Classified Positions	\$ 208,218	5.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 895,203	12.5
RESTRICTED FUNDING		
Administrative Positions	\$ 42,568	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 42,568	0.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: ACCOUNTING (218)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 462,931	5.0
Classified Positions	\$ 184,993	3.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 647,924	8.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: ADJUNCT & ADULT EDUCATION (160)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ -	0.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 81,786	1.0
TOTAL RESTRICTED	\$ 81,786	1.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: ADMINISTRATIVE TECHNOLOGY (280)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 538,734	5.0
Classified Positions	\$ 1,036,836	15.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,575,569	20.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
FUND: ALTERNATIVE PROGRAMS & DISCIPLINE (191)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 156,973	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,875,547	29.5
TOTAL UNRESTRICTED	\$ 2,032,520	30.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 84,102	1.0
TOTAL RESTRICTED	\$ 84,102	1.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: ATHLETICS (341)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ -	0.0
RESTRICTED FUNDING		
Administrative Positions	\$ 185,482	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 65,738	1.0
TOTAL RESTRICTED	\$ 251,220	3.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: CAREER & TECHNICAL EDUCATION (170)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 452,392	4.0
Classified Positions	\$ 212,306	4.0
Professional Positions	\$ 3,208,823	46.0
TOTAL UNRESTRICTED	\$ 3,873,522	54.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: COMMUNICATIONS & PUBLIC RELATIONS (203)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 81,653	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 65,449	1.0
TOTAL UNRESTRICTED	\$ 147,102	2.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: COMMUNITY ENGAGEMENT (215)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 105,303	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 105,303	1.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: EARLY CHILDHOOD EDUCATION (190)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 43,144	0.5
Classified Positions	\$ 898,097	33.0
Professional Positions	\$ 2,030,719	29.0
TOTAL UNRESTRICTED	\$ 2,971,960	62.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: EMPLOYEE HEALTH SERVICES (211)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 106,403	1.0
Classified Positions	\$ 78,056	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 184,459	2.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: EXCEPTIONAL LEARNERS (180)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 50,145	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,056,039	15.0
TOTAL UNRESTRICTED	\$ 1,106,183	15.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: FACILITIES MAINTENANCE (251)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 261,063	2.5
Classified Positions	\$ 1,486,336	24.5
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,747,399	27.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: FACILITIES OPERATIONS (250)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 154,948	1.5
Classified Positions	\$ 6,511,312	142.5
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 6,666,261	144.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 48,962	1.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 48,962	1.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: FISCAL SERVICES-CFO (214)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 272,387	2.0
Classified Positions	\$ 81,473	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 353,860	3.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 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	\$ 244,377	3.0
Classified Positions	\$ 67,876	1.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 312,253	4.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: GRANTS MANAGEMENT (219)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 109,745	1.0
TOTAL UNRESTRICTED	\$ 109,745	1.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: GROUNDS MAINTENANCE (252)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 74,966	1.0
Classified Positions	\$ 334,182	6.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 409,148	7.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: HUMAN RESOURCES (210)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 1,012,198	9.0
Classified Positions	\$ 252,626	4.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,264,824	13.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL & ADMINISTRATIVE (100)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 485,659	3.5
Classified Positions	\$ 199,126	3.0
Professional Positions	\$ 620,232	9.0
TOTAL UNRESTRICTED	\$ 1,305,016	15.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL BUILDING ADMINISTRATION (150)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 7,280,755	71.0
Classified Positions	\$ 2,743,858	56.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 10,024,612	127.0
RESTRICTED FUNDING		
Administrative Positions	\$ 279,478	2.0
Classified Positions	\$ 59,513	1.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 338,990	3.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL TECHNOLOGY (270)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 125,944	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 973,183	11.5
TOTAL UNRESTRICTED	\$ 1,099,127	12.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: OPERATIONAL CENTRAL ADMINISTRATION (206)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 256,485	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 256,485	2.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: PAYROLL (216)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 127,352	1.0
Classified Positions	\$ 52,481	1.0
Professional Positions	\$ 55,417	1.0
TOTAL UNRESTRICTED	\$ 235,250	3.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: PROFESSIONAL LEARNING (194)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 251,931	2.0
Classified Positions	\$ 64,645	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 316,576	3.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: PSYCHOLOGICAL SERVICES (233)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 927,851	11.8
TOTAL UNRESTRICTED	\$ 927,851	11.8
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 88,093	1.0
TOTAL RESTRICTED	\$ 88,093	1.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: PURCHASING SERVICES (224)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 205,662	2.0
Classified Positions	\$ 74,834	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 280,496	3.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: REPROGRAPHICS (225)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 55,842	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 55,842	1.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: SAFETY & SECURITY (253)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 106,403	1.0
Classified Positions	\$ 1,306,151	30.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,412,554	31.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 252,381	7.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 252,381	7.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: SCHOOL BOARD (201)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 106,403	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 106,403	1.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: SPECIAL EDUCATION (120)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 408,828	3.5
Classified Positions	\$ 6,248,874	231.0
Professional Positions	\$ 10,692,196	163.0
TOTAL UNRESTRICTED	\$ 17,349,898	397.5
RESTRICTED FUNDING		
Administrative Positions	\$ 268,101	3.0
Classified Positions	\$ 4,495,582	169.0
Professional Positions	\$ 4,124,344	64.9
TOTAL RESTRICTED	\$ 8,888,028	236.9

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: SPEECH/AUDIOLOGY SERVICES (234)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,237,127	17.3
TOTAL UNRESTRICTED	\$ 1,237,127	17.3
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 506,738	11.0
Professional Positions	\$ 367,672	5.0
TOTAL RESTRICTED	\$ 874,411	16.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: STUDENT SUCCESS (140)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 56,537	1.0
Professional Positions	\$ 4,145,862	59.5
TOTAL UNRESTRICTED	\$ 4,202,399	60.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 280,559	3.5
TOTAL RESTRICTED	\$ 280,559	3.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: SUPERINTENDENT (202)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 494,574	2.8
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 494,574	2.8
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: SUPPORT SERVICES (130)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 169,182	1.0
Classified Positions	\$ 326,074	5.0
Professional Positions	\$ 1,730,339	23.5
TOTAL UNRESTRICTED	\$ 2,225,595	29.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 169,255	2.5
TOTAL RESTRICTED	\$ 169,255	2.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: TRANSPORTATION (240)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 230,555	2.0
Classified Positions	\$ 49,777	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 280,332	3.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2025-26 LINE ITEM BUDGET
COST CENTER: WAREHOUSE (260)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 71,119	1.0
Classified Positions	\$ 429,054	9.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 500,173	10.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**BOND AMORTIZATION SCHEDULE
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2025
GENERAL OBLIGATION BONDS, RCPS PORTION**

SERIES	2015		2015		2016		2016		2017		2019C	
	PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS - NEW MONEY	
	ORIGINAL ISSUE AMOUNT											
	\$	5,000,000	\$	1,765,000	\$	8,500,000	\$	6,945,000	\$	22,050,000	\$	12,786,305
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 280,386	\$ 93,486	\$ 212,704	\$ 62,946	\$ 395,000	\$ 153,375	\$ 1,735,000	\$ 398,788	\$ 220,000	\$ 112,725	\$ 639,315	\$ 284,738
2027	286,602	86,309	221,212	54,267	415,000	137,575	1,735,000	329,388	235,000	101,725	639,315	267,288
2028	297,866	78,644	230,061	45,242	420,000	129,275	1,705,000	294,688	245,000	89,975	639,315	249,797
2029	304,180	69,354	239,263	35,856	430,000	119,825	1,670,000	256,325	255,000	82,625	639,315	232,265
2030	315,548	59,859	248,834	26,094	445,000	106,925	1,650,000	206,225	265,000	74,975	639,315	214,690
2031 and thereafter	1,600,418	151,652	527,926	21,324	2,960,000	330,725	4,710,000	316,500	2,080,000	281,813	7,032,464	1,188,203
	<u>\$ 3,085,000</u>	<u>\$ 539,304</u>	<u>\$ 1,680,000</u>	<u>\$ 245,729</u>	<u>\$ 5,065,000</u>	<u>\$ 977,700</u>	<u>\$ 13,205,000</u>	<u>\$ 1,801,914</u>	<u>\$ 3,300,000</u>	<u>\$ 743,838</u>	<u>\$ 10,229,039</u>	<u>\$ 2,436,981</u>

SERIES	2020A		2020A		2020B		2021A		2021A		2021B	
	REFUNDING BONDS - NEW MONEY		REFUNDING BONDS		REFUNDING BONDS		REFUNDING BONDS		GOB NEW MONEY		REFUNDING BONDS	
	ORIGINAL ISSUE AMOUNT											
	\$	4,675,000	\$	1,104,471	\$	6,340,601	\$	11,065,000	\$	4,395,000	\$	1,447,290
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 235,000	\$ 136,918	\$ 108,559	\$ 31,482	\$ 790,031	\$ 31,215	\$ 555,000	\$ 321,200	\$ 220,000	\$ 136,300	\$ 143,910	\$ 34,123
2027	235,000	125,168	113,279	26,054	100,159	15,414	555,000	293,450	220,000	125,300	143,910	29,806
2028	235,000	113,417	113,279	20,390	98,664	13,410	555,000	265,700	220,000	114,300	143,910	25,488
2029	235,000	101,668	113,279	14,726	96,422	11,438	555,000	237,950	220,000	103,300	143,910	21,171
2030	235,000	89,918	113,279	9,062	94,927	9,509	555,000	210,200	220,000	92,300	145,080	16,819
2031 and thereafter	3,030,000	547,620	217,119	6,797	356,537	19,142	6,625,000	976,050	3,075,000	506,800	567,450	28,969
	<u>\$ 4,205,000</u>	<u>\$ 1,114,709</u>	<u>\$ 778,794</u>	<u>\$ 108,511</u>	<u>\$ 1,536,740</u>	<u>\$ 100,128</u>	<u>\$ 9,400,000</u>	<u>\$ 2,304,550</u>	<u>\$ 4,175,000</u>	<u>\$ 1,078,300</u>	<u>\$ 1,288,170</u>	<u>\$ 156,376</u>

SERIES	2022		2023		2024B		2024C	
	GOB New Money		GOB New Money		GOB Public Improvement		GOB Public Improvement Refunding	
	ORIGINAL ISSUE AMOUNT							
	\$	4,625,000	\$	12,045,000	\$	11,945,000	\$	1,914,353
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 235,000	\$ 177,850	\$ 605,000	\$ 536,000	\$ 360,000	\$ 547,150	\$ 234,353	\$ 95,718
2027	235,000	166,100	605,000	505,750	380,000	528,650	248,471	84,000
2028	235,000	154,350	605,000	475,500	395,000	509,275	259,765	71,576
2029	230,000	142,600	605,000	445,250	420,000	488,900	271,059	58,588
2030	230,000	131,100	605,000	415,000	440,000	467,400	285,176	45,035
2031 and thereafter	2,760,000	740,600	8,415,000	2,737,500	9,950,000	3,649,400	615,529	46,588
	<u>\$ 3,925,000</u>	<u>\$ 1,512,600</u>	<u>\$ 11,440,000</u>	<u>\$ 5,115,000</u>	<u>\$ 11,945,000</u>	<u>\$ 6,190,775</u>	<u>\$ 1,914,353</u>	<u>\$ 401,505</u>

BOND AMORTIZATION SCHEDULE
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2024
VIRGINIA PUBLIC SCHOOL AUTHORITY - SCHOOL FUND BONDS AND LOANS

SERIES	2005D		2005D		2006B		2008B		2014B		2025B	
ORIGINAL ISSUE AMOUNT	\$ 992,464		\$ 3,291,459		\$ 6,573,600		\$ 10,580,000		\$ 1,245,000		\$ 7,400,000	
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 57,591	\$ 1,324	\$ 190,995	\$ 4,393	\$ 366,334	\$ 25,541	\$ 349,369	\$ 65,006	\$ 95,000	\$ (708)	\$ 690,000	\$ 114,911
2027	-	-	-	-	372,068	8,557	356,556	46,569	95,000	(4,403)	690,000	79,560
2028	-	-	-	-	-	-	363,672	28,203	-	-	690,000	44,370
2029	-	-	-	-	-	-	371,160	9,465	-	-	525,000	13,388
2030	-	-	-	-	-	-	-	-	-	-	-	-
2031 and thereafter	-	-	-	-	-	-	-	-	-	-	-	-
	<u>\$ 57,591</u>	<u>\$ 1,324</u>	<u>\$ 190,995</u>	<u>\$ 4,393</u>	<u>\$ 738,402</u>	<u>\$ 34,098</u>	<u>\$ 1,440,757</u>	<u>\$ 149,243</u>	<u>\$ 190,000</u>	<u>\$ (5,111)</u>	<u>\$ 2,595,000</u>	<u>\$ 252,229</u>

BOND AMORTIZATION SCHEDULE
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2024
OTHER BONDS

SERIES	QUALIFIED ZONE ACADEMY BOND		QUALIFIED SCHOOL CONSTRUCTION BONDS	
	SCHOOL CAPITAL PROJECTS		ELEMENTARY SCHOOLS	
ORIGINAL ISSUE AMOUNT	\$ 2,014,104		\$ 1,135,000	
FISCAL YEAR	Principal	Interest	Principal	Interest
2026	\$ 91,550	\$ -	\$ 70,000	\$ -
2027	91,550	-	69,500	-
2028	91,550	-	-	-
2029	91,550	-	-	-
2030	91,550	-	-	-
2031 and thereafter	457,750	-	-	-
	<u>\$ 915,500</u>	<u>\$ -</u>	<u>\$ 139,500</u>	<u>\$ -</u>

The bond amortization schedule was provided by the City of Roanoke in Roanoke, Virginia. The School Board is responsible for the maintenance, utilities, and general upkeep of all facilities designated as school facilities. The school division funds this through funding that is provided by the City of Roanoke and the Commonwealth of Virginia and managed by the School Board. Capital needs are typically funded through bond proceeds from municipal bonds issued by the City of Roanoke. In Virginia, school divisions cannot issue their own debt. Through the City of Roanoke's School Funding Policy, adopted by Roanoke City Council on May 9, 2011 (Resolution No. 39108-050911) and last amended May 14, 2018, RCPS is responsible for capital expenditures and/or paying 100% of the debt service on any bonds used to fund capital projects in "property and buildings controlled by the School Board." However, school properties are owned by the City of Roanoke. Depending on the needs outlined in the capital improvement plan, bond proceeds may fund maintenance upgrades over multiple locations, building renovations, or construction of a new school building. At the advice of the city's bond counsel, bonds may be refunded at various times to achieve better rates and some of the bonds may also be combined with other projects with the City of Roanoke and the school division pays a portion related to those buildings.

The current bond funding needs are outlined in the explanation of our Capital Improvement Plan FY 2026 – FY 2030. Additional information on the City of Roanoke's bond issuance procedures can be found in their most recent budget book which is available at <https://www.roanokeva.gov/2933/FY-2024-Adopted-Budget-Document>.

Prepared by Accounting Department, Roanoke City Public Schools



Accreditation Status 2024-2025

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

Elementary and middle schools are evaluated on the following indicators:

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

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

- Overall proficiency in English reading/ writing and progress of English learners toward English-language proficiency
- Overall proficiency in mathematics
- Overall proficiency in science
- English achievement gaps among student groups
- Mathematics achievement gaps among student groups
- Graduation and Completion
- Dropout Rate
- Chronic Absenteeism
- College, Career and Civic Readiness Indicator

Accreditation Status 2024-2025

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

*Source: School Accreditation Reports Virginia Department of Education

SAT Results 2024

Roanoke City Public Schools

One hundred ninety-one (191) Roanoke City students took the SAT Reasoning Test. The division's mean Evidence-Based Reading and Writing (ERW) score was five hundred fifty-three (553), the mean mathematics score was five hundred twenty (520). The difference in scores over time in RCPS should be compared to Virginia and U. S. in order to compare the magnitude of the change.

The students by ethnic group who took the SAT in 2024:

	<u>Roanoke</u>	<u>Virginia</u>	<u>U.S.</u>
African American	20%	15%	12%
Other Ethnicities	18%	30%	40%
White	46%	45%	37%
<i>"No Response" in Ethnicity: Roanoke 16%, Virginia 9% and U.S. 12%</i>			

Mean scores of all students tested:

SAT Results	Roanoke		Virginia		U.S.		Difference	
	Mean		Mean		Mean		RCPS vs	
	2023	2024	2023	2024	2023	2024	VA	US
ERW	532	553	569	564	520	519	-11	+34
Mathematics	511	520	544	537	508	505	-17	+15
Total Score	1043	1073	1113	1101	1028	1024	-28	+49

The mean scores for Evidence-Based Reading and Writing and Math at times do not add up to the total mean score because of rounding.

Mean Scores of tested students by ethnicity:

SAT Results	Roanoke		Virginia		U.S.		Difference			
	Black	White	Black	White	Black	White	Black		White	
	Mean	Mean	Mean	Mean	Mean	Mean	RCPS vs VA US		RCPS vs VA US	
ERW	481	609	494	587	467	551	-13	+14	+22	+58
Mathematics	437	588	461	554	440	532	-24	-3	+34	+56
Total Score	918	1197	956	1142	907	1083	-38	+11	+55	+114

The mean score for Evidence-Based Reading and Writing at times do not add up to the total mean score because of rounding.

Mean scores of students tested by high school:

SAT Results	Patrick Henry			William Fleming		
	Mean	Difference VA US		Mean	Difference VA US	
ERW	593	+29	+74	493	-71	-26
Mathematics	565	+28	+60	452	-85	-53
Total Score	1159	+58	+135	945	-156	-79

SAT I: Reasoning Test Scores for Graduating Seniors Roanoke City Public Schools 2014-2024

Mean Scores on SAT

	2014	2015	2016	2017*	2018*	2019*	2020*	2021*	2022*	2023*	2024*
Mean Reading *ERW SAT Score	487	483	464	522	527	514	518	556	540	532	553
Mean Mathematics SAT Score	479	477	457	502	507	497	492	535	513	511	520
Writing	464	461	433	-	-	-	-	-	-	-	-
Total	1430	1421	1354	1025	1034	1011	1009	1091	1053	1043	1073

~SAT data historically has included students who took the SAT at any point in high school through March of their senior year. Starting with 2012 the SAT data includes all students who tested through June of their senior year.

	Black											White										
	14	15	16	17*	18*	19*	20*	21*	22*	23*	24*	14	15	16	17*	18*	19*	20*	21*	22*	23*	24*
Mean Reading *ERW SAT Score	410	422	417	456	462	460	458	484	460	484	481	551	543	535	599	603	577	592	608	609	582	609
Mean Mathematics SAT Score	404	419	411	445	443	438/	437	463	439	448	437	540	537	531	565	577	560	558	587	576	570	588
Writing	395	404	388	-	-	-	-	-	-	-	-	522	519	507	-	-	-	-	-	-	-	-
Total	1209	1245	1216	901	905	898	895	947	899	932	918	1613	1599	1573	1164	1180	1137	1151	1195	1186	1152	1197

***ERW is Evidence-Based Reading and Writing.** It is replacing the separate Reading and Writing tests from 2011-2016. Source: Roanoke City Public Schools – Office of Accountability and Strategic Initiatives Support

2024 ACT Results

Participation in ACT Testing among Roanoke City Public Schools graduates increased during the school year 2023-2024. During the 2023-2024 school year 21 graduates participated in ACT, while 11 students took ACT in 2022-2023.

Total Participants: 21

Separate high school data will not be displayed due to low participation and the possibility of identifying scores of individual students.

Percentage of Students Meeting College Readiness Benchmarks 2023 | 2024

	Roanoke City		State		National	
	2023	2024	2023	2024	2023	2024
English	73	76	83	85	51	51
Mathematics	27	33	61	60	30	29
Reading	73	52	72	73	40	40
Science	55	57	63	64	31	30
Composite	27	24	50	49	21	20

Comparison of Average ACT Scores 2023 | 2024

	Roanoke City		State		National	
	2023	2024	2023	2024	2023	2024
English	21.6	20.7	24.6	24.8	18.6	18.6
Mathematics	19.5	19.8	23.4	23.5	19	19
Reading	23.2	21.4	25.8	26.1	20.1	20.1
Science	21.8	22.6	24.3	24.5	19.6	19.6
Composite	21.6	21.2	24.6	24.8	19.5	19.4

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

The ACT reports **College Readiness Benchmark Scores** – A benchmark score is the minimum score needed on an ACT subject-area test to indicate a 50% chance of obtaining a B or higher or about a 75% chance of obtaining a C or higher in the corresponding credit-bearing college courses, which include English Composition, Algebra, Social Science, Biology, STEM and ELA. These scores were empirically derived based on the actual performance of students in college.



Graduation Rates 2015 - 2024 10 years

GCI - Graduation and Completion Index

William Fleming		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
		GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR
All		86.44%	88.52%	87.55%	89.43%	88.91%	84.19%	86.97%	83.38%	81.79%	82.93%	85.36%	86.96%	87.40%	88.45%	88.22%	84.22%	85.54%	83.04%	81.61%	81.97%
Black		88.92%	89.45%	87.44%	85.13%	89.46%	89.31%	90.67%	93.74%	89.54%	88.54%	87.76%	88.02%	87.94%	88.33%	88.94%	89.05%	89.27%	92.92%	89.58%	86.92%
Hispanic		80.42%	91.67%	95.24%	96.36%	84.44%	71.60%	73.30%	57.94%	68.58%	69.92%	75.00%	91.43%	95.24%	96.36%	82.54%	71.25%	72.53%	57.55%	67.86%	69.67%
White		81.86%	84.42%	85.19%	92.33%	88.00%	83.52%	85.41%	83.46%	82.41%	84.44%	82.29%	82.67%	83.02%	92.31%	88.64%	84.44%	83.49%	83.56%	82.93%	83.75%
Students w/ Disabilities		90.20%	85.37%	82.98%	84.86%	91.78%	91.67%	83.78%	84.06%	82.09%	76.56%	90.00%	83.33%	82.98%	84.51%	91.55%	91.67%	83.56%	83.58%	81.82%	76.56%
Economically Disadvantaged		86.84%	84.58%	85.68%	91.08%	89.74%	88.38%	86.68%	92.62%	87.60%	89.56%	86.43%	82.69%	86.81%	90.00%	88.46%	88.41%	84.52%	91.10%	87.59%	87.90%
English Learners		77.94%	94.70%	97.37%	97.92%	77.63%	66.15%	67.61%	44.00%	59.46%	73.21%	76.47%	93.94%	97.30%	97.92%	76.32%	66.15%	67.61%	44.00%	59.46%	72.73%

Patrick Henry		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
		GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR
All		87.68%	88.44%	91.53%	92.06%	91.90%	91.00%	93.43%	91.33%	90.43%	92.92%	85.80%	87.89%	91.40%	91.36%	91.77%	90.82%	93.20%	90.39%	90.66%	92.70%
Black		86.06%	87.15%	91.54%	89.59%	91.68%	91.16%	93.41%	92.40%	89.58%	89.22%	83.51%	85.86%	92.00%	89.07%	90.86%	90.73%	93.10%	91.41%	89.30%	88.27%
Hispanic		96.30%	90.79%	100.00%	97.14%	96.67%	83.33%	92.86%	69.65%	79.10%	91.67%	96.30%	89.47%	100.00%	97.14%	96.67%	82.86%	92.86%	67.27%	78.79%	92.73%
White		89.33%	89.26%	90.52%	93.00%	92.07%	92.08%	94.08%	95.49%	95.56%	95.54%	87.76%	89.50%	89.88%	92.31%	92.43%	92.02%	93.45%	94.90%	95.96%	95.54%
Students w/ Disabilities		81.67%	86.15%	91.30%	92.75%	92.11%	90.59%	85.92%	94.38%	94.81%	92.50%	81.36%	84.62%	91.30%	92.65%	91.89%	90.59%	85.92%	94.38%	94.81%	92.50%
Economically Disadvantaged		82.76%	86.35%	91.26%	91.41%	88.69%	88.65%	92.52%	92.90%	91.40%	92.31%	80.22%	86.19%	91.34%	90.70%	88.21%	88.40%	91.89%	91.41%	90.58%	91.34%
English Learners		72.50%	93.75%	93.55%	96.97%	93.33%	88.57%	90.32%	52.00%	69.23%	95.83%	70.00%	93.75%	93.55%	96.97%	93.33%	87.88%	90.32%	52.00%	69.23%	95.83%

Division		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
		GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR
All		87.10%	88.48%	89.80%	90.82%	90.54%	87.97%	90.10%	87.65%	86.35%	88.02%	85.60%	87.47%	89.67%	89.99%	90.05%	87.89%	89.26%	87.01%	86.41%	87.50%
Black		87.70%	88.45%	89.48%	87.08%	90.43%	90.24%	91.83%	93.13%	80.66%	79.74%	85.91%	87.07%	89.97%	85.85%	89.57%	89.93%	90.91%	92.24%	89.45%	87.53%
Hispanic		87.22%	91.36%	97.01%	96.67%	88.39%	75.21%	77.89%	62.01%	80.97%	75.99%	84.13%	90.74%	97.01%	96.67%	87.10%	74.78%	77.31%	60.87%	71.36%	76.84%
White		87.09%	88.09%	88.94%	92.80%	91.01%	89.73%	91.28%	92.68%	94.69%	92.59%	86.19%	87.86%	87.82%	92.31%	91.45%	89.94%	90.24%	92.38%	92.46%	92.43%
Students w/ Disabilities		85.59%	85.85%	87.93%	88.75%	91.95%	91.03%	84.82%	89.87%	87.16%	85.42%	85.32%	84.11%	87.93%	88.49%	91.10%	91.10%	84.72%	89.74%	88.81%	85.42%
Economically Disadvantaged		84.85%	85.66%	89.03%	91.27%	89.17%	88.52%	89.48%	92.76%	88.76%	90.85%	83.33%	84.81%	89.54%	90.39%	88.33%	88.43%	88.07%	91.26%	89.07%	89.51%
English Learners		75.00%	94.39%	95.65%	97.53%	84.56%	74.00%	74.51%	46.00%	60.32%	80.00%	72.97%	93.88%	95.59%	97.53%	83.82%	73.47%	74.51%	46.00%	62.00%	79.75%

OGR = OGR equals [on-time graduates in year x] divided by [(first-time entering 9th graders in year x minus 4) plus (transfers in) minus (transfers out)].

OGR = Graduates are defined as students who earn Advanced Studies, Standard, Applied Studies and General Achievement Diplomas. On-time graduates are graduates who earn diplomas within four years of the first time they entered the 9th grade. Special education students and limited English students who have plans in place that allow them more time to graduate will be assigned to different cohorts.

GCI = The GCI is the [weighted values for cohort & carryover diploma graduates, GEDs, and still-enrolled non-completers in year X] divided by [(first-time entering 9th graders in year x minus 4) plus (transfers in) minus (transfers out)] plus carryover students]

GCI Graduates are defined as students who earn Advanced Studies, Standard, Applied Studies and General Achievement Diplomas.

Source: Virginia Department of Education Graduation Cohort Reporting; Roanoke City Public Schools, Office of Accountability and Strategic Initiatives



Graduation Rates 2015-2024

FGI - Federal Graduation Indicator

William Fleming	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	75.19%	78.44%	78.85%	78.49%	77.75%	76.72%	79.45%	74.68%	74.02%	78.11%
Black	80.99%	80.42%	79.60%	75.32%	79.49%	80.20%	81.66%	82.92%	82.14%	79.91%
Hispanic	66.67%	71.43%	85.71%	78.33%	79.66%	68.75%	68.89%	52.14%	63.01%	69.83%
White	67.37%	73.08%	72.64%	78.43%	74.16%	74.16%	79.44%	79.17%	71.95%	81.25%
Students w/ Disabilities	19.57%	22.22%	28.00%	31.94%	35.71%	47.37%	42.03%	38.46%	44.93%	42.62%
Economically Disadvantaged	74.39%	75.63%	80.11%	80.08%	75.24%	79.15%	76.17%	80.28%	80.14%	81.79%
English Learners	57.50%	68.89%	79.49%	83.05%	66.67%	57.35%	65.79%	45.79%	50.46%	58.33%

Patrick Henry	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	76.13%	80.30%	83.43%	83.26%	83.37%	81.76%	85.34%	82.08%	82.83%	86.37%
Black	72.73%	75.52%	85.45%	78.38%	80.00%	78.28%	82.66%	78.11%	80.75%	80.83%
Hispanic	81.48%	88.89%	100.00%	88.57%	87.50%	81.82%	82.76%	60.34%	72.58%	90.57%
White	81.78%	82.28%	80.65%	85.71%	85.66%	83.83%	86.96%	90.20%	88.39%	88.74%
Students w/ Disabilities	16.07%	26.56%	36.23%	36.36%	44.16%	35.00%	38.36%	50.00%	46.25%	48.68%
Economically Disadvantaged	68.06%	76.69%	80.71%	81.06%	77.56%	75.21%	81.17%	78.91%	78.34%	82.35%
English Learners	50.00%	95.45%	84.85%	86.84%	68.29%	84.85%	87.10%	60.42%	63.16%	97.92%

Division	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	75.71%	79.46%	81.45%	81.00%	80.74%	79.41%	82.33%	78.66%	78.62%	82.38%
Black	77.39%	78.27%	82.50%	76.67%	79.53%	79.05%	82.09%	80.73%	81.46%	80.33%
Hispanic	72.73%	77.36%	91.04%	82.11%	82.42%	72.57%	72.27%	54.86%	65.87%	76.33%
White	77.64%	80.00%	78.25%	83.57%	82.65%	81.17%	84.57%	87.77%	83.99%	86.75%
Students w/ Disabilities	17.65%	24.77%	32.77%	34.06%	39.86%	39.86%	40.14%	45.16%	45.64%	45.99%
Economically Disadvantaged	71.20%	76.26%	80.48%	80.63%	76.51%	76.99%	78.60%	79.58%	79.26%	82.05%
English Learners	53.85%	77.61%	81.94%	84.54%	67.42%	66.34%	71.96%	50.32%	53.74%	72.73%

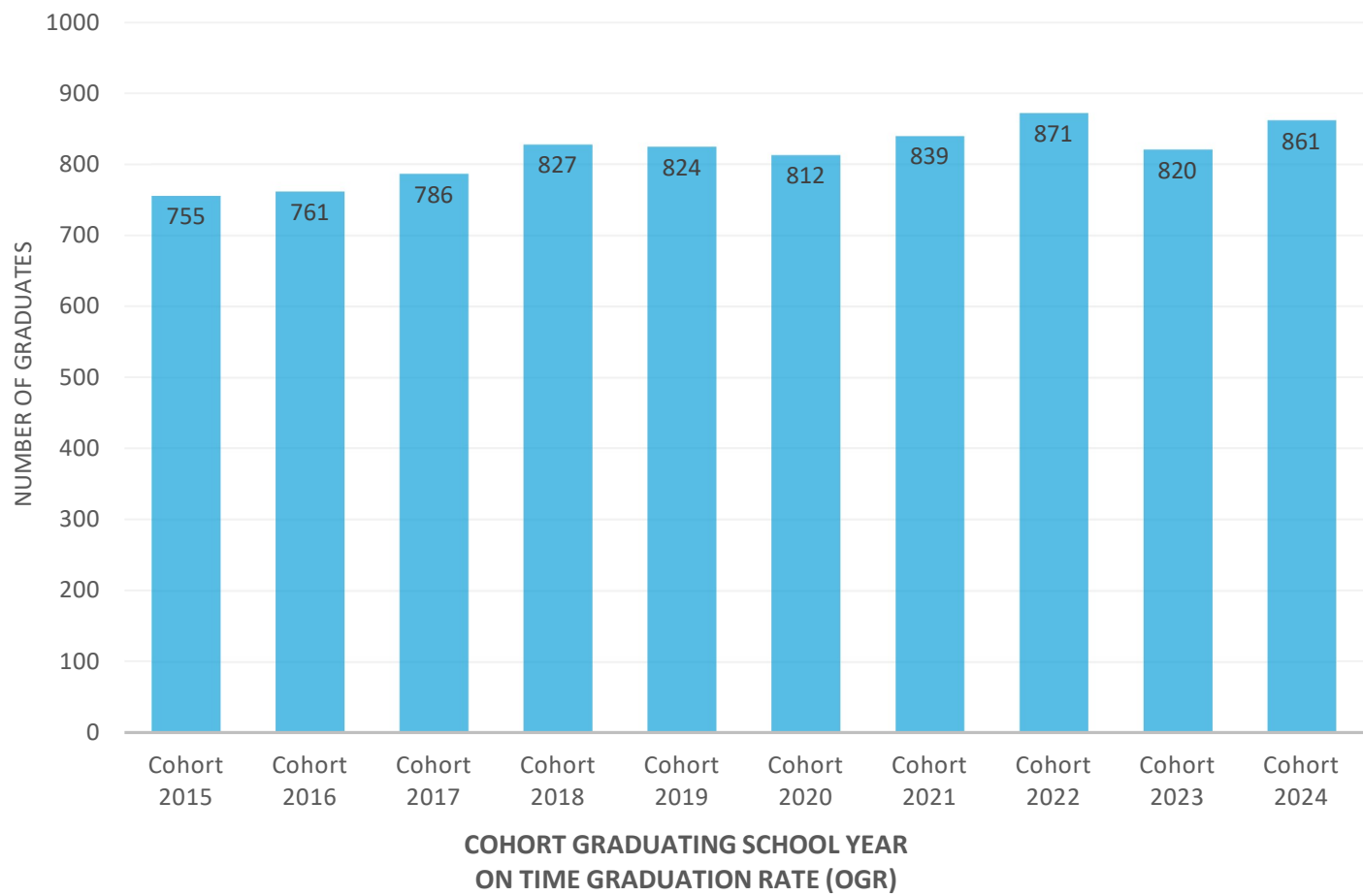
FGI equals [on-time graduates in year x] divided by [(first-time entering 9th graders in year x minus 4) plus (transfers in) minus (transfers out)].

FGI graduates are defined as students who earn Advanced Studies, Standard, or other diploma types. On-time graduates earn one of these three diplomas within four years of the first time they entered the 9th grade. Unlike the

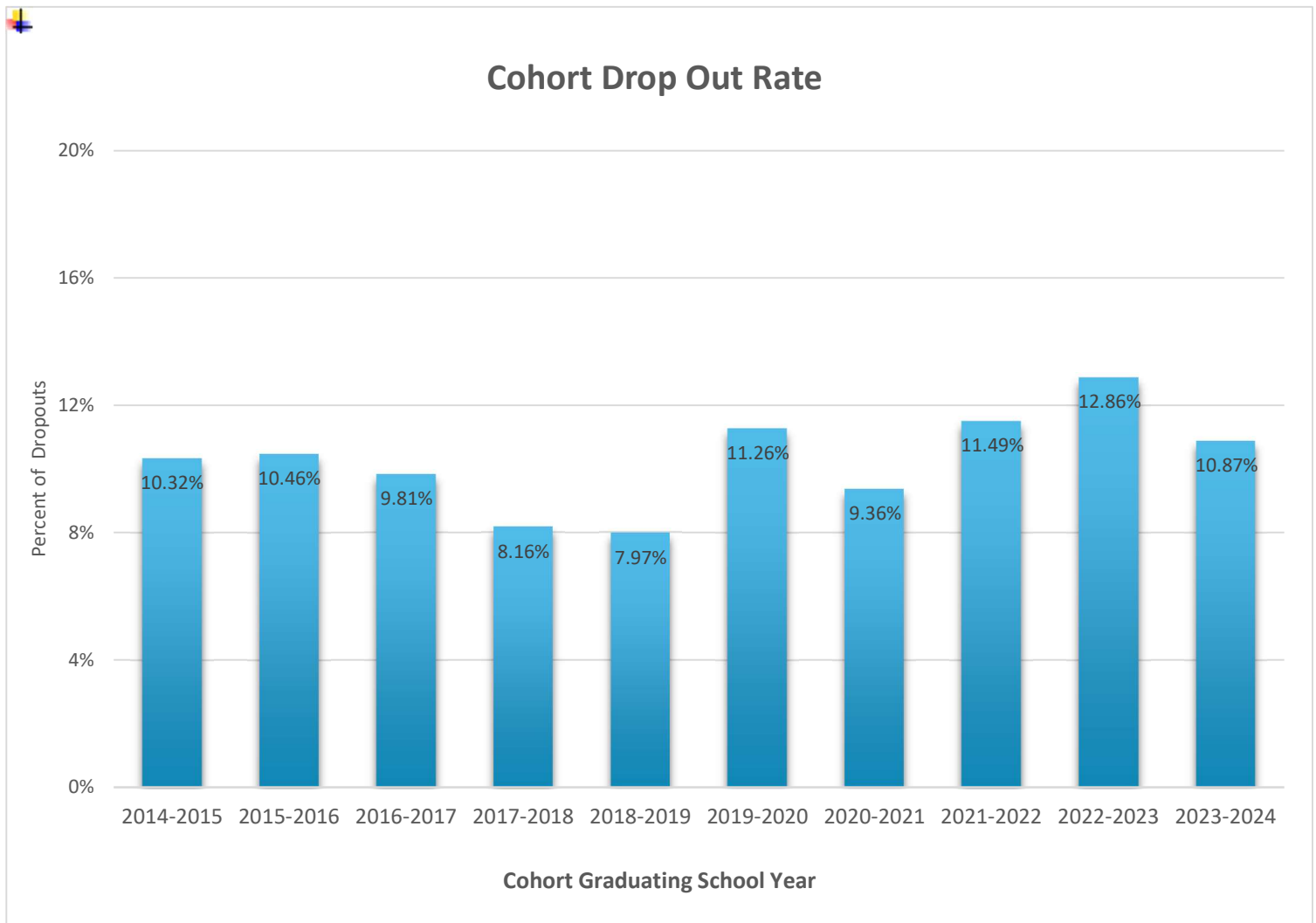
Source: Roanoke City Public Schools, Office of Accountability and Strategic Initiatives



Total Graduates



Data source Virginia Department of Education cohort graduation build-a-table.



Data source Virginia Department of Education cohort graduation build-a-table.

Free or Reduced Meals

<i>Elementary Schools</i>	Actual FY 2023		Actual FY 2024		Actual FY 2025	
	Free	Reduced	Free	Reduced	Free	Reduced
Crystal Spring Elementary	304	-	305	-	323	-
Fairview Elementary	506	-	477	-	481	-
Fallon Park Elementary	533	-	577	-	591	-
Fishburn Park Elementary	292	-	280	-	280	-
Garden City Elementary	304	-	312	-	303	-
Grandin Court Elementary	370	-	361	-	331	-
Highland Park Elementary	398	-	384	-	362	-
Hurt Park Elementary	323	-	334	-	321	-
Lincoln Terrace Elementary	297	-	252	-	287	-
Monterey Elementary	490	-	493	-	508	-
Morningside Elementary	240	-	224	-	278	-
Preston Park Elementary	505	-	513	-	535	-
Roanoke Academy Elementary	392	-	390	-	465	-
Round Hill Elementary	720	-	709	-	725	-
Virginia Heights Elementary	267	-	260	-	247	-
Wasena Elementary	233	-	252	-	247	-
Westside Elementary	640	-	647	-	626	-
<i>Middle Schools</i>	Actual FY 2023		Actual FY 2024		Actual FY 2025	
	Free	Reduced	Free	Reduced	Free	Reduced
Lucy Addison Middle	519	-	479	-	539	-
James Breckinridge Middle	621	-	593	-	731	-
John P. Fishwick Middle	498	-	577	-	453	-
James Madison Middle	577	-	556	-	595	-
Woodrow Wilson Middle	647	-	693	-	604	-
<i>High Schools</i>	Actual FY 2023		Actual FY 2024		Actual FY 2025	
	Free	Reduced	Free	Reduced	Free	Reduced
Patrick Henry High	1,934	-	1,960	-	1,921	-
William Fleming High	1,864	-	1,859	-	1,838	-
<i>Programs & Special Schools</i>	Actual FY 2023		Actual FY 2024		Actual FY 2025	
	Free	Reduced	Free	Reduced	Free	Reduced
Noel C. Taylor Learning Academy	69	-	78	-	143	-
Forest Park Academy	93	-	73	-	142	-
<i>Total Free Lunch Approvals</i>	13,636		13,638		13,876	
<i>Total Reduced Lunch Approvals</i>	-		-		-	
<i>Total Average School Nutrition Program Memberships</i>	13,636		13,638		13,876	
<i>Percentage Free Lunch</i>	100.00%		100.00%		100.00%	
<i>Percentage Reduced Lunch</i>	0.00%		0.00%		0.00%	

The totals listed above reflect Fall Memberships as reported to the Department of Education. RCPS participates in Division-Wide Community Eligibility Provision. All students participate in breakfast and lunch at no cost.

Source: Roanoke City Public Schools, Department of Food and Nutrition, Office of Accountability and Strategic Initiatives

2025-2026 School Year Calendar

August 19	First Day of School
August 29	Non-student/Non-teacher Day
September 1	Holiday (no school)
October 24	Two-hour Early Dismissal (students only)
October 27	Professional Development Day (no school for students)
November 3	Parent Teacher Conference Day (no school for students)
November 4	Holiday (no school)
November 26	Non-student/Non-teacher Day
November 27-28	Holiday (no school)
December 22-31	Winter Break (no school)
January 1-2	Winter Break (no school)
January 5	Staff & Students Return
January 16	Two-hour Early Dismissal (students only)
January 19	Holiday (no school)
February 20	Professional Development Day (no school for students)
February 23	Parent Teacher Conference Day (no school for students)
March 27	Two-hour Early Dismissal (students only)
March 30-31	Spring Break
April 1-3	Spring Break
April 6	Holiday (no school)
May 25	Holiday (no school)
June 4	Last Day of School (two-hour early dismissal)
June 5	Teacher Service Day/Graduation
June 19	Holiday

Glossary of Terms and Acronyms

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.
ACT	American College Test
ADA	Americans with Disabilities Act
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.
AOC	Administration on Campbell Avenue
AOD	Administration on Douglass Avenue
Appropriation	An amount of funds an entity is legally authorized to expend for a particular purpose.
ARPA	The American Rescue Plan Act Elementary and Secondary School Emergency Relief III Fund, also known as ESSER III, provides funds to help safely reopen and sustain the safe operation of schools and address the impact of COVID-19 on the nation's students by addressing students' academic, social, emotional, and mental health needs.
ARRA	American Recovery and Reinvestment Act
ASHA	American Speech-Language and Hearing Association
AVID	Advancement by Individual Determination is a program designed to close the opportunity gap by preparing all students for college readiness and success.
BAN	Bond Anticipation Notes
BLS	Bureau of Labor Statistics
CARES Act	The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a law intended to address the economic fallout of the COVID-19 pandemic in the United States.
CDI	Capital Development Initiative
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.
CFO	Chief Financial Officer

CIP	Capital Improvement Plan
Cost Center (CC)	A component of the chart of accounts which is used as measure for RCPS to allocate costs by category, such as Regular Education, Special Education, Payroll, etc.
COVID-19	COVID-19 is caused by a coronavirus called SARS-CoV-2. This new virus began spreading and was identified in Asia in late 2019. It quickly became a world-wide pandemic in early 2020.
CRF	Coronavirus Relief Fund provides emergency relief from the impact of the COVID-19 pandemic.
CRRSA	The Coronavirus Response and Relief Supplemental Appropriations Act Elementary and Secondary School Emergency Relief (ESSER) II Fund, also known as ESSER II, provides emergency relief funds for addressing the impact of the coronavirus pandemic on elementary and secondary schools
CSA	Children's Services Act
CTE	Career and Technical Education
DAYTEC	Charles W. Day Technical Education Center
DCJS	Virginia Department of Criminal Justice Services
Dept.	Department
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.
E3+	Empowering Educators to Excel
EL	English Learners
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.
ERW	Evidence-Based Reading and Writing
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.
ESSER Funds	Emergency and Secondary School Emergency Relief.
ESY	Extended School Year
FGI	Federal Graduation Indicator
Fiduciary Funds	Funds used to account for resources held for other governments, individuals, or agencies not part of RCPS

Fiscal Year (FY)	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 1 through June 30)
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GCI	Graduation and Completion Index
GED	General Education Development
General Fund	The primary fund of the School Board used for accounting for all financial resources and uses except those with restricted use.
GFOA	Government Finance Officers Association
GLI	Group Life Insurance
Grant	Funding from a government or other entity restricted for a use towards a particular goal or activity.
HIC	Health Insurance Credit
HVAC	Heating, Ventilation, and Air Conditioning
IDEA	Individuals with Disabilities Education Act
K-12	Kindergarten through 12 th Grade
K-8	Kindergarten through 8 th Grade
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.
LEA	Local Education Agency
LGIP	Local Government Investment Pool
MDF	Medium-density fireboard
MOU	Memorandum of Understanding
MSA	Metropolitan Statistical Area

OGR	On-time Graduation Rate
OPEB	Other post-employment benefits
PAES	Practical Assessment Exploration System
PHHS	Patrick Henry High School
RCPS	Roanoke City Public Schools
ROTEC	Roanoke Technical Education Center
RVGS	Roanoke Valley Governor School
SAT	Scholastic Aptitude Test
SCAP	School Construction Assistance Program
SISNA	Students with Intensive Support Needs Application
SOQ	Standards of Quality. The state-identified minimum standards for student achievement.
SRO	School Resource Officers
STAR	Students Thriving and Rising
Tech	Technology
USDA	United States Department of Agriculture
VA	Virginia
VAV	Variable Air Volume
VDOE	Virginia Department of Education
VGFOA	Virginia Government Finance Officers Association
VIP	Virginia Investment Pool
VLA	Virginia Literacy Act
VPSA	Virginia Public School Authority
VRS	Virginia Retirement System
WFHS	William Fleming High School
YRS	Year-Round School

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