

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

# 2022-2023 BUDGET



**ROANOKE CITY**  
**PUBLIC SCHOOLS**

40 Douglass Avenue, Northwest  
Roanoke, Virginia 24012  
[www.rcps.info](http://www.rcps.info)

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## PHOTO CREDITS

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

**2022-2023 Budget**  
Covering the Fiscal Year  
Beginning July 1, 2022 and  
Ending June 30, 2023

Roanoke City School Board

Lutheria H. Smith, Chairperson  
Eli C. S. Jamison, Ph.D., Vice Chairperson  
Diane M. Casola  
Mark K. Cathey  
Michael L. Cherry, II  
Natasha N. Saunders  
Joyce W. Watkins

Verletta White, Superintendent

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

## Table of Contents

	<b>Page Number</b>
<b>EXECUTIVE SUMMARY:</b>	
Profile of the School District .....	1-3
Roanoke City School Board and Principal Administrators .....	4-5
Organizational Chart .....	6
Meritorious Budget Award .....	7
Budget Process and Timeline .....	8-11
Fiscal Year 2022-23 Adopted Budget .....	12-17
Budget Highlights .....	18-22
Personnel Resources .....	22
Student Enrollment .....	23
Budget Forecast .....	23
Tax Rates and Trends.....	24
 <b>ORGANIZATIONAL SECTION:</b>	
About Roanoke City Public Schools .....	25-29
Map of School Locations.....	27
Map of Virginia School Divisions by Size.....	28
Governance Structure .....	30-31
Organizational Chart .....	32
Mission and Vision and Theory of Action.....	33
Strategic Goals and Budget by Strategic Pathways.....	33-34
Budget Development Policies and Regulations .....	35-36
Fund Balance Policy .....	36
Basis of Accounting for Financial Reporting .....	36-38
Budget Structure and Classifications.....	38-40
Budget Development Process .....	40-43
Budget Timeline.....	42
 <b>FINANCIAL SECTION:</b>	
Budget Narrative and Historic Reporting Comparison .....	45-48
Total Budget All Funds.....	49
General Fund Budget (Operating Fund) .....	50
Individual Funds	
Grants Fund.....	51
Food Services Fund .....	52
Capital Fund.....	53
Budget Discussion	
Other Post-Employment Benefits .....	54
Revenue – Total, Operating and Individual Funds.....	54-62
Expenditures – Total, Operating and Individual Funds .....	63-68
Future Year Forecasting.....	68-69

<b>FINANCIAL SECTION Continued:</b>	<b>Page Number</b>
Capital Improvement Projects .....	69-81
Budget Detail by Category and Cost Center.....	82-176
General Fund Expenditure Budget by Cost Center.....	83-133
General Fund Categorical Budget by Cost Center Discussion.....	134-140
Grants Fund Expenditures Budget by Grant Program .....	141-172
Food Services Expenditure Budget with Object Code Detail .....	173-174
Capital Fund Expenditures Budget with Object Code Detail .....	175-176

**INFORMATIONAL SECTION:**

Tax Rates and Assessed Value .....	177-184
Student Enrollment Statistics.....	185
Personnel Resource Allocations – Position Control .....	186-205
Bond Amortization Schedules .....	206-208
Performance Measures	
Accreditation and Standardized Test Pass Rates.....	209-213
On-Time Graduation Rates, Drop-Out Rates.....	214-217
Students Qualified for Free or Reduced-Price Meals.....	218
2022-2023 School Calendar.....	219
Glossary of Terms and Acronyms .....	220-222

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# EXECUTIVE SUMMARY



**ROANOKE CITY  
PUBLIC SCHOOLS**

**We Are One. #RCPS Proud**





## ROANOKE CITY PUBLIC SCHOOLS

Strong Students. Strong Schools. Strong City.

### Profile of the School District

Roanoke City Public Schools (RCPS) is a progressive urban school district located in the heart of the Blue Ridge Mountains in the City of Roanoke, Virginia. Roanoke is located at the southern end of the Shenandoah Valley, approximately 170 miles west of Richmond and 235 miles southwest of Washington, DC. Roanoke's estimated population, as per the most recently available US Census Bureau estimate from July 2021, was 98,865.

In the 2021-22 school year, RCPS provided a comprehensive program of study for 13,701 students in grades pre-kindergarten through twelve (based on fall membership counts). The school division is made up of seventeen elementary schools, five middle schools, two high schools, the Roanoke Valley Governor's School for Science and Technology, a vocational school, two alternative education 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, that began to affect the United States in January and February 2020, changed the way public education operates. As expected, RCPS experienced a significant reduction in enrollment in 2020-21 due to the disruptions caused by the pandemic. Fall membership in 2019-20 was 14,039; in 2020-21 it was 13,853. Though total enrollment continued a downward trend through fall of 2021, funded fall membership (membership counted in calculating state basic aid funding) did increase between 2020-21 and 2021-22.

Though new COVID-19 variants continued to arise leading up to, and during, the 2021-22 school year, RCPS was able to return to fully in-person instruction for the 2021-22 academic year. Virtual instruction continued to be offered for students who had greater success with that model, or students with medical needs that necessitated continuation of virtual instruction. RCPS intends to continue to offer virtual instruction at the high school level for students who can be successful in that learning environment and/or have specific circumstances that necessitate virtual learning. RCPS recognizes the importance of in-person teaching and learning experiences, so getting most students back to the classroom has been a priority.

Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 41.5% of students are black, 32.0% are white, 17.2% are Hispanic, 5.8% are two or more races, and 3.4% are Asian or another race.

In 2021-22, all RCPS students qualified for free or reduced-price school lunch 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, student needs 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 needs.

RCPS continues to make strides in student academic progress and achievement. All Roanoke City Public Schools were fully accredited by the Virginia Department of Education (VDOE) in 2018-19 and 2019-20. The 2020 end-of-year assessments used to determine accreditation were

canceled by the VDOE in response to the Governor's order that schools close as a result of the COVID-19 pandemic. Schools that met accreditation standards in 2019-20 maintained their accredited status going into 2020-21. End-of-year assessments, which in Virginia are referred to as the Standards of Learning (SOL) tests, were held in 2021 but did not impact accreditation. Accreditation carried forward one more year into 2021-22 due to the continued disruption and challenges faced by all school divisions as a result of the pandemic. Accreditation status for 2022-23 will be determined based on achievement measures from 2021-22, including 2022 SOL test results, which are expected to be available in late summer 2022.

Roanoke City Public Schools completed a comprehensive strategic planning process during the 2021-22 school year. The new strategic plan, *The Roadmap to Student Success*, guides the school division's path forward from 2022 to 2028. As stated in the plan, the school division'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.

The decisions, direction, and actions of RCPS are guided by five core beliefs, which are: we put students first; we embrace equity and celebrate diversity; we value effective, high-quality instruction; we value our community; and we value our students, staff and families.

The RCPS theory of action is to graduate our students with a diploma and resume of skills and experiences that are based on effective daily instruction and relationship building. It is also steeped in our values of:

- equity;
- collective teacher efficacy;
- community engagement and involvement; and
- organizational trust.

The School Division's strategic plan for achieving its mission 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.

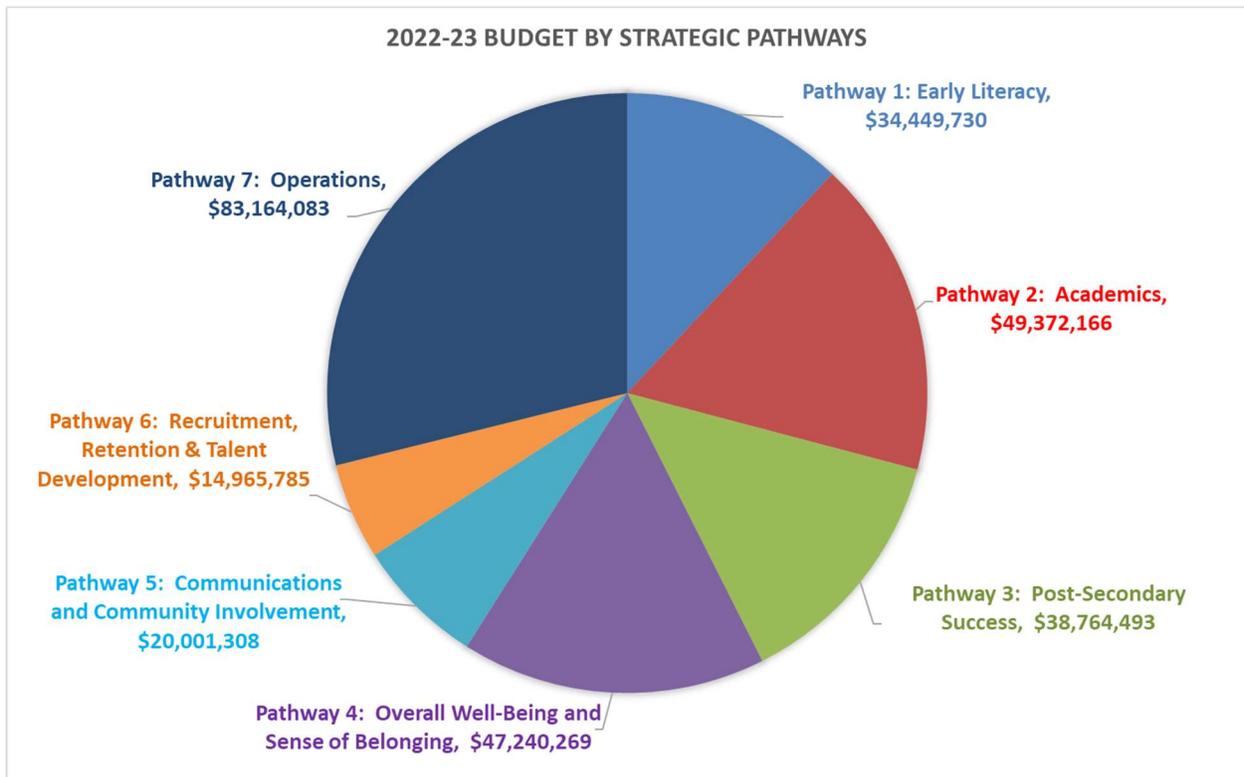
*Pathway 3 - Post-Secondary Success.* RCPS will improve access to and achievement in advanced courses and career and technical education (CTE) programs for every student. RCPS will also increase on-time graduation rates overall and by reporting group.

*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 supports 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 expectations outlined in contractual agreements.



Source: Roanoke City Public Schools, Accounting Department

## Roanoke City School Board and Principal Administrators

Roanoke City Public Schools is governed by a seven-member School Board, the members of which are appointed to three-year terms by the Roanoke City Council. The 2021-22 School Board of the City of Roanoke includes (in the order pictured from left to right below) Diane M. Casola; Mark K. Cathey; Joyce W. Watkins; Lutheria H. Smith, Chairperson; Eli C. S. Jamison, Ph.D., Vice Chairperson; Michael L. Cherry, II; and Natasha N. Saunders.

### 2021-2022 Roanoke City School Board



### Superintendent of Schools

Verletta White was appointed Superintendent of Roanoke City Public Schools effective July 1, 2020. As a results-driven, student-centered leader, Mrs. 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. Mrs. White is an experienced and highly respected visionary leader.



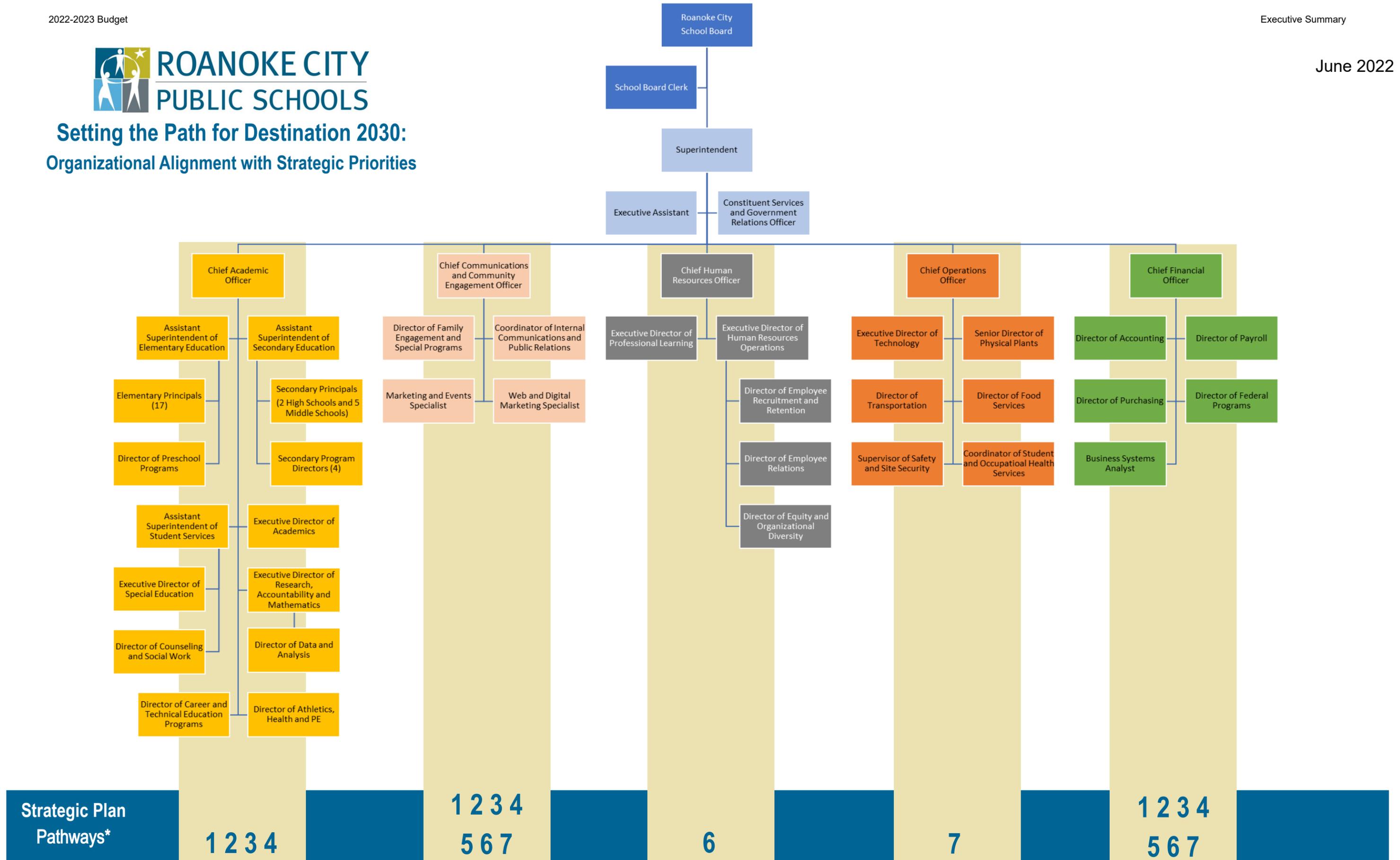
The School Division's executive leadership team for 2022-23 includes the administrators listed below. The Organizational Chart on the following page is the current chart as of this document's printing in June 2022.

Mr. Archie Freeman – Chief Academic Officer  
Ms. Kathleen Jackson - Chief Financial Officer  
Mr. Dominick McKee – Chief of Human Resources  
Mr. Chris Perkins – Chief Operations Officer  
Ms. Kelly Sandridge – Chief Communications and Community Engagement Officer  
Dr. Eric Anderson – Assistant Superintendent of Elementary Education  
Ms. Hayley Poland – Assistant Superintendent of Student Services  
Ms. Lori Wimbush – Assistant Superintendent of Secondary Education  
Dr. H. Alan Seibert – Constituent Services and Government Relations Officer  
Ms. Kimberlee Brown – Executive Director of Human Resources  
Dr. Julie Drewry – Executive Director of Research, Accountability and Mathematics  
Ms. Cari Gates – Executive Director of Professional Learning  
Mr. Greg Johnston – Executive Director of Academics  
Dr. Benjamin Lewis – Executive Director for Special Education  
Mr. Wesley Williams – Executive Director of Technology



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

June 2022



Strategic Plan Pathways*	1	2	3	4	5	6	7	8
					1 2 3 4			
					5 6 7	6	7	
								1 2 3 4
								5 6 7

\*Further explanation regarding the Strategic Plan Pathways numbering is on pages 2 and 3.



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

# ROANOKE CITY PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2021-2022.

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



A handwritten signature in black ink, reading 'W. Edward Chabal'. The signature is written in a cursive style and is positioned above a horizontal line.

**W. Edward Chabal**  
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style and is positioned above a horizontal line.

**David J. Lewis**  
Executive Director

## Budget Process and Timeline

### *Regulations Guiding the Budget Process and Timeline*

The Code of Virginia requires school division superintendents to develop an itemized budget to be presented to and adopted by the School Board each year (§ 22.1-92). That same code requires the School Board to in turn submit that budget to the governing body, in this case, the City of Roanoke. The Code of Virginia § 22.1-93 requires that the city approve its budget for educational purposes by May 15, or within 30 days of receiving an estimate of state funds for public education, whichever is later. In order to meet its obligations under this state timeline, the City of Roanoke requires by City Code § 33 that the School Board (and other boards and departments) provide a budget estimate to the city manager no later than March 15. Roanoke City Public Schools met this required deadline.

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 governing the Annual Budget (Policy DP) requires that a categorical budget for the next fiscal year be adopted by the School Board by March 14 of the current fiscal year, in order to ensure that RCPS can meet the city's March 15 deadline. Policy DB also establishes the school division's fiscal year as beginning July 1 and ending June 30.

### *Budget Classifications*

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

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

The School Board reports the following major governmental funds:

The *General Fund* is the School Board's 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.

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. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS receives 40% of annual local tax revenue from the City of Roanoke to fund public education.
- COMMONWEALTH OF VIRGINIA funding represents RCPS's share of K-12 funding budgeted annually by the Commonwealth of Virginia. The majority is in the form of basic aid

to fund the state's share of state determined minimum quality standards based largely on Average Daily Membership (required to be measured March 31 annually and reported to the state). Other state funding is allocated for specific programs or through state-sponsored competitive grant programs.

- FEDERAL GOVERNMENT funding is almost always exclusively reflected in the Food Services Fund and the Grants Fund. It comes in the form of USDA Food Program reimbursements, and funding through Federal grants and entitlement programs such as Title I-A and 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. This year, additional steps were added to guide budget managers through a more comprehensive budget development process that better ensures equity guides all our decisions about what and where resources are needed. 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 2022-23 marks the first year of a new biennium. The Virginia General Assembly convened its regular session on January 12, 2022, and the Governor's proposed budget went to both houses for action. On February 20, 2022 the Virginia Senate and House of Delegates each decided on their own amended versions of the budget. There were significant differences between these two options. Unfortunately, the General Assembly session ended without these variances being reconciled. The conference committee appointed continued to work through the differences and other General Assembly members were requested to reconvene on June 1, 2022 to hear, and vote on, the final budget; almost two months later than when the FY2022 budget was finalized with Governor approval one year ago. Most state funding for public schools is calculated as a per-pupil amount multiplied by the school division's funded Average Daily Membership (ADM). Though the pandemic's influence appears to be waning, it is still difficult to predict how or when the school division's enrollment numbers will bounce back fully.

Roanoke City Council similarly reviews revenue adjustments throughout its budget process leading up to budget adoption, which for the 2022-23 budget took place on May 9, 2022. School Board budget discussion takes place at every meeting and workshop held by the School Board between January and March, prior to approval of the preliminary budget at the categorical level on or before March 14. The final detailed budget is then completed and presented to the School Board on or before June 30. The School Board typically approves the subsequent year budget at its regularly scheduled June meeting, which for the 2022-23 budget, was June 14, 2022. However,

due to the Virginia General Assembly's delay in finalizing a state budget, the Roanoke City School Board was presented with the final detailed budget at its June 28, 2022 scheduled meeting.



**Fiscal Year 2022-2023 Adopted Budget**

**All Funds**

<b>FUND</b>	<b>FY 2022-23 Budget</b>
GENERAL FUND	\$224,794,234
GRANTS FUND	\$47,947,753
FOOD SERVICES FUND	\$10,537,776
CAPITAL FUND	\$9,000,000
<b>TOTAL ALL FUNDS</b>	<b>\$292,279,763</b>

**2022-2023 Roanoke City Public Schools Categorical Budget**

REVENUE CATEGORY	PROPOSED BUDGET FY 2022-23
State	\$107,050,180
State Sales Tax	19,802,048
Total State Revenue	126,852,228
Other Revenue	1,500,000
Total Non-City	128,352,228
City Funds	92,541,877
Total Athletics Revenue	100,000
Total Operating Revenue	220,994,105
Interfund Transfer from Food Services Fund	300,000
Interfund Transfer from Grants Fund	1,038,985
<b>TOTAL GENERAL FUND BEFORE USE OF FUND BALANCE</b>	<b>222,333,090</b>
<b>FUNDS REQUIRED FROM UNASSIGNED FUND BALANCE</b>	<b>2,461,144</b>
<b>TOTAL GENERAL FUND REVENUE BUDGET</b>	<b>\$224,794,234</b>

EXPENDITURE CATEGORY	PROPOSED BUDGET FY 2022-23
Instruction	
Expenditures	\$150,373,178
Transfers to Grant Fund-Local Share	2,848,144
	153,221,322
Administration, Attendance, Health and Technology	
Expenditures	20,876,317
Transfers to/from Grant Fund-Local Share/Indirect	134,800
	21,011,117
Transportation	
Expenditures	12,730,271
Transfers to Grant Fund-Local Share	0
	12,730,271
Operations and Facilities	
Expenditures	22,427,413
Transfers to Grant Fund-Local Share	0
	22,427,413
Debt Service	
Expenditures	12,980,738
Transfers from Grant Fund-Restricted Share	(12,506)
	12,968,232
<b>Subtotal - General Fund (Excluding Athletics)</b>	<b>222,358,355</b>
<b>Athletics</b>	<b>2,435,879</b>
<b>TOTAL GENERAL FUND EXPENDITURE BUDGET</b>	<b>\$224,794,234</b>

FOOD SERVICES FUND	
Food Services Revenue	10,537,776
<b>FUNDS REQUIRED FROM FUND BALANCE</b>	<b>0</b>
<b>TOTAL FOOD SERVICES FUND</b>	<b>10,537,776</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$235,332,010</b>

FOOD SERVICES FUND	
Expenditures	10,237,776
Transfers to General Fund - Indirect Costs	300,000
<b>TOTAL FOOD SERVICES FUND</b>	<b>10,537,776</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$235,332,010</b>

GRANTS FUND	
Grant/Restricted Sources Revenue	44,964,809
Transfers from General Fund - Local Match	2,982,944
<b>TOTAL GRANTS FUND</b>	<b>47,947,753</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$283,279,763</b>

GRANTS FUND	
Expenditures	46,908,768
Transfers to General Fund - Indirect Costs	1,038,985
<b>TOTAL GRANTS FUND</b>	<b>47,947,753</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$283,279,763</b>

CAPITAL FUND	
Capital Source Revenue	0
<b>FUNDS REQUIRED FROM FUND BALANCE</b>	<b>9,000,000</b>
<b>TOTAL CAPITAL FUND</b>	<b>9,000,000</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$292,279,763</b>

CAPITAL FUND	
Expenditures	9,000,000
Transfers to General Fund	0
<b>TOTAL CAPITAL FUND</b>	<b>9,000,000</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$292,279,763</b>

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  
2022-23 TOTAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ACTUAL FY 2020-21	AMENDED BUDGET FY 2021-22	ADOPTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ 83,620,493	\$ 83,048,279	\$ 85,258,328	\$ 85,768,502	\$ 92,541,877	\$ 94,964,745	\$ 97,451,047	\$ 100,002,443
COMMONWEALTH OF VIRGINIA	95,685,773	99,979,094	108,744,107	114,217,163	132,816,284	135,686,253	138,467,281	141,306,561
FEDERAL GOVERNMENT	23,340,443	22,526,415	34,791,102	40,234,398	48,082,745	33,841,836	26,509,629	25,400,535
OTHER AGENCIES	675,124	671,300	660,992	657,810	653,095	666,157	679,480	693,070
CHARGES FOR SERVICES	6,278,092	6,372,855	2,198,195	1,410,592	1,052,689	1,064,729	1,076,950	1,089,354
ATHLETICS	179,868	174,832	61,847	100,000	100,000	101,000	102,010	103,030
OTHER REVENUE	1,528,371	1,224,603	1,040,474	900,000	1,250,000	1,250,000	1,250,000	1,250,000
<b>TOTAL REVENUES</b>	<b>\$ 211,308,164</b>	<b>\$ 213,997,378</b>	<b>\$ 232,755,045</b>	<b>\$ 243,288,465</b>	<b>\$ 276,496,690</b>	<b>\$ 267,574,720</b>	<b>\$ 265,536,397</b>	<b>\$ 269,844,993</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>INSTRUCTION:</b>								
PERSONNEL	\$ 83,972,122	\$ 84,682,042	\$ 88,543,514	\$ 92,773,749	\$ 109,567,655	\$ 110,428,318	\$ 106,889,043	\$ 108,054,329
PERSONNEL BENEFITS	41,329,796	41,698,639	42,999,754	46,399,360	52,376,981	52,564,705	51,408,413	51,903,450
PURCHASED SERVICES	14,596,384	13,325,171	8,196,354	10,117,449	10,402,659	10,504,791	10,003,508	9,720,862
INTERNAL SERVICES	50,792	54,308	40,679	83,700	75,408	74,452	75,204	75,963
OTHER CHARGES	1,070,037	775,294	852,882	1,290,042	1,222,991	1,214,267	1,234,258	1,245,626
MATERIALS AND SUPPLIES	3,920,806	3,113,868	4,181,401	6,924,524	8,905,091	6,426,985	5,917,891	5,862,044
CAPITAL OUTLAY	1,002,570	933,283	2,698,285	1,514,878	928,042	940,485	948,610	960,299
<b>TOTAL INSTRUCTION</b>	<b>145,942,507</b>	<b>144,582,605</b>	<b>147,512,869</b>	<b>159,103,702</b>	<b>183,478,827</b>	<b>182,154,003</b>	<b>176,476,927</b>	<b>177,822,573</b>
<b>ADMINISTRATION, ATTENDANCE, &amp; HEALTH:</b>								
PERSONNEL	5,181,000	5,159,872	5,387,920	6,850,288	7,258,709	7,121,075	7,227,111	7,334,738
PERSONNEL BENEFITS	2,133,963	2,187,877	2,049,258	3,632,838	4,172,934	4,171,206	4,212,720	4,254,649
PURCHASED SERVICES	3,396,062	3,727,134	3,035,716	3,162,685	4,033,450	4,076,270	4,116,683	4,157,500
INTERNAL SERVICES	13,052	12,120	8,077	16,400	16,800	16,968	17,138	17,309
OTHER CHARGES	906,501	878,582	1,032,501	2,140,031	3,582,155	5,088,653	5,111,090	5,162,163
MATERIALS AND SUPPLIES	1,259,722	1,290,827	1,230,626	1,559,905	1,789,358	1,806,584	1,823,982	1,841,554
CAPITAL OUTLAY	1,652,158	1,715,645	1,902,040	1,351,195	929,437	1,109,611	1,112,253	1,114,921
<b>TOTAL ADMIN, ATTENDANCE, &amp; HEALTH</b>	<b>14,542,458</b>	<b>14,972,057</b>	<b>14,646,138</b>	<b>18,713,342</b>	<b>21,782,843</b>	<b>23,390,367</b>	<b>23,620,977</b>	<b>23,882,834</b>
<b>TRANSPORTATION:</b>								
PERSONNEL	184,117	189,890	183,738	220,258	238,749	242,330	245,965	249,654
PERSONNEL BENEFITS	315,256	71,701	72,676	100,438	111,314	112,427	113,551	114,687
PURCHASED SERVICES	10,554,858	9,572,105	9,687,235	10,869,676	11,592,162	11,339,734	11,191,929	10,955,398
INTERNAL SERVICES	3	-	-	-	250	253	256	259
OTHER CHARGES	7,345	1,753	1,481	2,475	16,187	16,349	16,512	16,677
MATERIALS AND SUPPLIES	617,712	503,300	550,897	636,924	1,558,623	1,565,376	1,581,030	1,596,840
CAPITAL OUTLAY	115,743	-	319,490	11,461	5,774	5,000	5,100	5,202
<b>TOTAL TRANSPORTATION</b>	<b>11,795,034</b>	<b>10,338,749</b>	<b>10,815,517</b>	<b>11,841,232</b>	<b>13,523,059</b>	<b>13,281,469</b>	<b>13,154,343</b>	<b>12,938,717</b>
<b>OPERATIONS &amp; FACILITIES:</b>								
PERSONNEL	6,405,061	6,190,788	6,417,378	6,800,634	9,149,599	9,126,151	9,262,491	9,400,876
PERSONNEL BENEFITS	3,011,801	2,726,372	2,667,084	3,068,667	4,719,103	4,766,295	4,813,819	4,861,818
PURCHASED SERVICES	2,515,970	1,997,822	2,450,688	13,414,874	2,625,750	2,652,008	2,678,528	2,705,313
INTERNAL SERVICES	-	-	27	-	-	-	-	-
OTHER CHARGES	4,458,802	3,893,372	3,148,341	3,842,424	3,941,697	3,819,093	3,856,944	3,895,173
MATERIALS AND SUPPLIES	1,162,295	1,056,918	2,084,442	1,737,728	1,657,250	1,673,823	1,690,561	1,707,467
CAPITAL OUTLAY	369,180	14,508,914	5,391,042	1,033,000	12,437,819	433,290	437,623	441,999
<b>TOTAL OPERATIONS &amp; FACILITIES</b>	<b>17,923,109</b>	<b>30,374,186</b>	<b>22,159,002</b>	<b>29,897,327</b>	<b>34,531,218</b>	<b>22,470,660</b>	<b>22,739,966</b>	<b>23,012,646</b>
<b>FOOD SERVICES:</b>								
PERSONNEL	133,176	165,728	194,710	232,579	266,146	270,138	274,190	278,303
PERSONNEL BENEFITS	49,564	42,974	40,331	104,415	93,983	95,393	96,824	98,276
PURCHASED SERVICES	8,510,036	8,191,629	7,020,054	8,950,000	9,023,644	9,158,999	9,296,384	9,435,830
INTERNAL SERVICES	2,393	2,280	885	3,000	1,700	1,726	1,752	1,778
OTHER CHARGES	22,585	21,414	16,066	16,100	61,541	62,464	63,401	64,352
MATERIALS AND SUPPLIES	61,123	47,458	69,355	46,750	43,065	43,711	44,367	45,033
CAPITAL OUTLAY	301,915	464,306	85,467	300,000	747,697	648,418	547,305	444,330
<b>TOTAL FOOD SERVICES</b>	<b>9,080,792</b>	<b>8,935,789</b>	<b>7,426,868</b>	<b>9,652,844</b>	<b>10,237,776</b>	<b>10,280,849</b>	<b>10,324,223</b>	<b>10,367,902</b>
<b>ATHLETICS:</b>								
PERSONNEL	820,309	804,494	607,714	863,904	991,923	1,006,802	1,021,904	1,037,233
PERSONNEL BENEFITS	144,393	135,676	121,382	144,137	165,812	167,470	169,145	170,836
PURCHASED SERVICES	432,769	247,903	120,830	532,500	536,000	507,556	512,631	517,757
INTERNAL SERVICES	1,440	149	340	4,500	9,000	9,090	9,181	9,273
OTHER CHARGES	188,680	109,517	115,683	200,220	222,394	224,618	226,864	229,133
MATERIALS AND SUPPLIES	291,447	241,902	140,388	373,975	425,250	429,503	433,798	438,136
CAPITAL OUTLAY	44,603	64,294	26,606	39,000	85,500	136,355	87,219	88,091
<b>TOTAL ATHLETICS</b>	<b>1,923,641</b>	<b>1,603,935</b>	<b>1,132,943</b>	<b>2,158,236</b>	<b>2,435,879</b>	<b>2,481,394</b>	<b>2,460,742</b>	<b>2,490,459</b>
<b>DEBT SERVICE:</b>								
PAYMENT FOR DEBT SERVICE	13,244,672	12,700,743	12,041,842	13,042,352	12,968,232	13,515,978	14,370,223	13,323,149
<b>TOTAL DEBT SERVICE</b>	<b>13,244,672</b>	<b>12,700,743</b>	<b>12,041,842</b>	<b>13,042,352</b>	<b>12,968,232</b>	<b>13,515,978</b>	<b>14,370,223</b>	<b>13,323,149</b>
<b>CAPITAL FUND:</b>								
CAPITAL OUTLAY	-	-	-	10,292,260	9,000,000	975,000	5,040,000	1,000,000
<b>TOTAL CAPITAL FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,292,260</b>	<b>9,000,000</b>	<b>975,000</b>	<b>5,040,000</b>	<b>1,000,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 214,452,213</b>	<b>\$ 223,508,064</b>	<b>\$ 215,735,179</b>	<b>\$ 254,701,295</b>	<b>\$ 287,957,834</b>	<b>\$ 268,549,720</b>	<b>\$ 268,187,401</b>	<b>\$ 264,838,280</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	5,895,951	5,061,998	4,444,262	34,425,122	4,321,929	4,372,928	6,805,703	10,476,024
TRANSFERS TO OTHER FUNDS	(5,895,951)	(5,061,998)	(4,444,262)	(34,425,122)	(4,321,929)	(4,372,928)	(6,805,703)	(10,476,024)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 17,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE:</b>								
BEGINNING BALANCE	\$ 26,386,444	\$ 23,242,395	\$ 30,731,709	\$ 47,751,575	\$ 36,338,745	\$ 24,877,601	\$ 23,902,601	\$ 21,251,597
INCREASE/(DECREASE) OF FUND BALANCE	(3,144,049)	7,489,314	17,019,866	(11,412,830)	(11,461,144)	(975,000)	(2,651,004)	5,006,713
<b>TOTAL FUND BALANCE, END OF YEAR</b>	<b>\$ 23,242,395</b>	<b>\$ 30,731,709</b>	<b>\$ 47,751,575</b>	<b>\$ 36,338,745</b>	<b>\$ 24,877,601</b>	<b>\$ 23,902,601</b>	<b>\$ 21,251,597</b>	<b>\$ 26,258,310</b>

**ROANOKE CITY PUBLIC SCHOOLS  
2022-23 GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE**

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ACTUAL FY 2020-21	AMENDED BUDGET FY 2021-22	ADOPTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ 83,620,493	\$ 83,048,279	\$ 85,258,328	\$ 85,768,502	\$ 92,541,877	\$ 94,964,745	\$ 97,451,047	\$ 100,002,443
COMMONWEALTH OF VIRGINIA	86,915,004	91,934,851	101,681,682	108,054,434	126,852,228	129,484,995	132,172,404	134,915,589
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	251,115	82,219	54,252	250,000	250,000	250,000	250,000	250,000
ATHLETICS	179,868	174,832	61,847	100,000	100,000	101,000	102,010	103,030
OTHER REVENUE	1,397,213	1,215,851	1,030,350	900,000	1,250,000	1,250,000	1,250,000	1,250,000
<b>TOTAL REVENUES</b>	<b>\$ 172,363,693</b>	<b>\$ 176,456,032</b>	<b>\$ 188,086,459</b>	<b>\$ 195,072,936</b>	<b>\$ 220,994,105</b>	<b>\$ 226,050,740</b>	<b>\$ 231,225,461</b>	<b>\$ 236,521,062</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>INSTRUCTION:</b>								
PERSONNEL	\$ 69,413,666	\$ 70,942,237	\$ 74,412,277	\$ 76,394,691	\$ 91,351,575	\$ 91,568,721	\$ 92,524,074	\$ 93,911,934
PERSONNEL BENEFITS	35,130,464	35,390,714	36,676,404	39,057,196	44,595,615	44,692,542	44,965,061	45,414,711
PURCHASED SERVICES	6,366,570	5,584,465	5,509,523	7,967,853	8,310,693	8,467,099	8,477,738	8,562,516
INTERNAL SERVICES	41,001	50,462	26,431	69,600	71,650	72,367	73,091	73,822
OTHER CHARGES	542,678	478,087	481,520	1,012,266	940,091	949,492	958,987	968,577
MATERIALS AND SUPPLIES	2,344,913	2,351,383	1,990,437	5,483,909	4,707,671	4,784,748	4,802,295	4,850,318
CAPITAL OUTLAY	193,511	238,538	219,158	467,885	395,885	399,844	403,842	407,880
<b>TOTAL INSTRUCTION</b>	<b>114,032,803</b>	<b>115,035,886</b>	<b>119,315,750</b>	<b>130,453,400</b>	<b>150,373,180</b>	<b>150,934,813</b>	<b>152,205,088</b>	<b>154,189,758</b>
<b>ADMINISTRATION, ATTENDANCE, &amp; HEALTH:</b>								
PERSONNEL	5,134,447	5,121,745	5,347,113	6,812,161	7,207,241	7,069,092	7,175,128	7,282,755
PERSONNEL BENEFITS	2,116,489	2,172,200	2,031,937	3,617,151	4,153,280	4,151,356	4,192,870	4,234,799
PURCHASED SERVICES	3,295,117	3,673,686	2,426,350	3,127,703	3,998,468	4,041,288	4,081,701	4,122,518
INTERNAL SERVICES	13,052	12,120	8,077	16,400	16,800	16,968	17,138	17,309
OTHER CHARGES	898,066	866,840	1,018,907	2,136,229	3,516,353	5,084,851	5,107,288	5,158,361
MATERIALS AND SUPPLIES	1,200,478	1,177,798	1,068,652	1,481,836	1,722,598	1,739,824	1,757,222	1,774,794
CAPITAL OUTLAY	895,958	769,881	569,358	683,825	261,575	264,191	266,833	269,501
<b>TOTAL ADMIN, ATTENDANCE, &amp; HEALTH</b>	<b>13,553,607</b>	<b>13,794,270</b>	<b>12,470,394</b>	<b>17,875,305</b>	<b>20,876,315</b>	<b>22,367,570</b>	<b>22,598,180</b>	<b>22,860,037</b>
<b>TRANSPORTATION:</b>								
PERSONNEL	184,117	189,890	183,738	220,258	238,749	242,330	245,965	249,654
PERSONNEL BENEFITS	315,256	71,701	72,676	100,438	111,314	112,427	113,551	114,687
PURCHASED SERVICES	10,554,858	9,572,105	8,593,109	10,026,076	10,799,374	10,739,534	10,846,929	10,955,398
INTERNAL SERVICES	3	-	-	-	250	253	256	259
OTHER CHARGES	7,345	1,753	1,481	2,475	16,187	16,349	16,512	16,677
MATERIALS AND SUPPLIES	617,712	503,300	436,172	636,924	1,558,623	1,565,376	1,581,030	1,596,840
CAPITAL OUTLAY	115,743	-	319,490.0	11,461	5,774	5,000	5,100	5,202
<b>TOTAL TRANSPORTATION</b>	<b>11,795,034</b>	<b>10,338,749</b>	<b>9,606,666</b>	<b>10,997,632</b>	<b>12,730,271</b>	<b>12,681,269</b>	<b>12,809,343</b>	<b>12,938,717</b>
<b>OPERATIONS &amp; FACILITIES:</b>								
PERSONNEL	6,370,790	6,158,225	6,373,866	6,768,391	9,108,352	9,089,356	9,225,696	9,364,081
PERSONNEL BENEFITS	2,987,820	2,701,774	2,640,618	3,044,520	4,705,364	4,752,418	4,799,942	4,847,941
PURCHASED SERVICES	2,514,855	1,997,306	2,106,619	2,850,014	2,625,750	2,652,008	2,678,528	2,705,313
INTERNAL SERVICES	-	-	27	-	-	-	-	-
OTHER CHARGES	4,399,755	3,850,295	3,114,273	3,792,244	3,901,697	3,785,093	3,822,944	3,861,173
MATERIALS AND SUPPLIES	1,161,525	1,056,918	998,754	1,445,550	1,657,250	1,673,823	1,690,561	1,707,467
CAPITAL OUTLAY	369,180	14,508,914	4,088,942	1,033,000	429,000	433,290	437,623	441,999
<b>TOTAL OPERATIONS &amp; FACILITIES</b>	<b>17,803,925</b>	<b>30,273,432</b>	<b>19,323,099</b>	<b>18,933,719</b>	<b>22,427,413</b>	<b>22,385,988</b>	<b>22,655,294</b>	<b>22,927,974</b>
<b>ATHLETICS:</b>								
PERSONNEL	820,309	804,494	607,714	863,904	991,923	1,006,802	1,021,904	1,037,233
PERSONNEL BENEFITS	144,393	135,676	121,382	144,137	165,812	167,470	169,145	170,836
PURCHASED SERVICES	432,769	247,903	116,515	532,500	536,000	507,556	512,631	517,757
INTERNAL SERVICES	1,440	149	340	4,500	9,000	9,090	9,181	9,273
OTHER CHARGES	188,680	109,517	115,683	200,220	222,394	224,618	226,864	229,133
MATERIALS AND SUPPLIES	291,447	241,082	125,221	373,975	425,250	429,503	433,798	438,136
CAPITAL OUTLAY	44,603	64,294	26,606	39,000	85,500	136,355	87,219	88,091
<b>TOTAL ATHLETICS</b>	<b>1,923,641</b>	<b>1,603,115</b>	<b>1,113,461</b>	<b>2,158,236</b>	<b>2,435,879</b>	<b>2,481,394</b>	<b>2,460,742</b>	<b>2,490,459</b>
<b>DEBT SERVICE:</b>								
PAYMENT FOR DEBT SERVICE	13,244,672	12,700,743	12,041,842	13,042,352	12,968,232	13,515,978	14,370,223	13,323,149
<b>TOTAL DEBT SERVICE</b>	<b>13,244,672</b>	<b>12,700,743</b>	<b>12,041,842</b>	<b>13,042,352</b>	<b>12,968,232</b>	<b>13,515,978</b>	<b>14,370,223</b>	<b>13,323,149</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 172,353,682</b>	<b>\$ 183,746,195</b>	<b>\$ 173,871,212</b>	<b>\$ 193,460,644</b>	<b>\$ 221,811,290</b>	<b>\$ 224,367,012</b>	<b>\$ 227,098,870</b>	<b>\$ 228,730,094</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	1,191,845	1,314,566	3,387,417	1,300,000	1,338,985	1,344,600	1,339,556	1,342,528
TRANSFERS TO OTHER FUNDS	(4,717,489)	(3,747,432)	(1,056,845)	(33,125,122)	(2,982,944)	(3,028,328)	(5,466,147)	(9,133,496)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (3,525,644)</b>	<b>\$ 14,567,134</b>	<b>\$ 2,330,572</b>	<b>\$ (31,825,122)</b>	<b>\$ (1,643,959)</b>	<b>\$ (1,683,728)</b>	<b>\$ (4,126,591)</b>	<b>\$ (7,790,968)</b>
<b>FUND BALANCE:</b>								
BEGINNING BALANCE	\$ 23,011,643	\$ 19,496,010	\$ 26,772,981	\$ 43,318,800	\$ 13,105,970	\$ 10,644,826	\$ 10,644,826	\$ 10,644,826
INCREASE/(DECREASE) OF FUND BALANCE	(3,515,633)	7,276,971	16,545,819	(30,212,830)	(2,461,144)	-	-	-
<b>TOTAL GENERAL FUND BALANCE, END OF YEAR</b>	<b>\$ 19,496,010</b>	<b>\$ 26,772,981</b>	<b>\$ 43,318,800</b>	<b>\$ 13,105,970</b>	<b>\$ 10,644,826</b>	<b>\$ 10,644,826</b>	<b>\$ 10,644,826</b>	<b>\$ 10,644,826</b>

**ROANOKE CITY PUBLIC SCHOOLS  
2022-23 GRANTS FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE**

	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	ADOPTED BUDGET	FORECASTED BUDGET	FORECASTED BUDGET	FORECASTED BUDGET
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	8,531,866	7,801,222	6,873,442	5,921,767	5,748,054	5,980,221	6,068,688	6,159,511
FEDERAL GOVERNMENT	14,491,037	13,834,055	26,957,374	31,409,996	38,090,548	23,816,544	16,451,133	15,308,725
OTHER AGENCIES	675,124	671,300	660,992	657,810	653,095	666,157	679,480	693,070
CHARGES FOR SERVICES	5,362,910	5,777,885	1,995,596	473,112	473,112	480,209	487,412	494,723
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	131,158	8,752	10,124	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 29,192,095</b>	<b>\$ 28,093,214</b>	<b>\$ 36,497,528</b>	<b>\$ 38,462,685</b>	<b>\$ 44,964,809</b>	<b>\$ 30,943,131</b>	<b>\$ 23,686,713</b>	<b>\$ 22,656,029</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>INSTRUCTION:</b>								
PERSONNEL	\$ 14,558,456	\$ 13,739,805	\$ 14,131,237	\$ 16,379,058	\$ 18,216,080	\$ 18,859,597	\$ 14,364,969	\$ 14,142,395
PERSONNEL BENEFITS	6,199,332	6,307,925	6,323,350	7,342,164	7,781,366	7,872,163	6,443,352	6,488,739
PURCHASED SERVICES	8,229,814	7,740,706	2,686,831	2,149,596	2,091,966	2,037,692	1,525,770	1,158,346
INTERNAL SERVICES	9,791	3,846	14,248	14,100	3,758	2,085	2,113	2,141
OTHER CHARGES	527,359	297,207	371,362	277,776	282,900	264,775	275,271	277,049
MATERIALS AND SUPPLIES	1,575,893	762,485	2,190,964	1,440,615	4,197,420	1,642,237	1,115,596	1,011,726
CAPITAL OUTLAY	809,059	694,745	2,479,127	1,046,993	532,157	540,641	544,768	552,419
<b>TOTAL INSTRUCTION</b>	<b>31,909,704</b>	<b>29,546,719</b>	<b>28,197,119</b>	<b>28,650,302</b>	<b>33,105,647</b>	<b>31,219,190</b>	<b>24,271,839</b>	<b>23,632,815</b>
<b>ADMINISTRATION, ATTENDANCE, &amp; HEALTH:</b>								
PERSONNEL	46,553	38,127	40,807	38,127	51,468	51,983	51,983	51,983
PERSONNEL BENEFITS	17,474	15,677	17,321	15,687	19,654	19,850	19,850	19,850
PURCHASED SERVICES	100,945	53,448	609,366	34,982	34,982	34,982	34,982	34,982
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	8,435	11,742	13,594	3,802	65,802	3,802	3,802	3,802
MATERIALS AND SUPPLIES	59,244	113,029	161,974	78,069	66,760	66,760	66,760	66,760
CAPITAL OUTLAY	756,200	945,764	1,332,682	667,370	667,862	845,420	845,420	845,420
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
<b>TOTAL ADMIN, ATTENDANCE, &amp; HEALTH</b>	<b>988,851</b>	<b>1,177,787</b>	<b>2,175,744</b>	<b>838,037</b>	<b>906,528</b>	<b>1,022,797</b>	<b>1,022,797</b>	<b>1,022,797</b>
<b>TRANSPORTATION:</b>								
PURCHASED SERVICES	-	-	1,094,126	843,600	792,788	600,200	345,000	-
MATERIALS AND SUPPLIES	-	-	114,725	-	-	-	-	-
<b>TOTAL TRANSPORTATION</b>	<b>-</b>	<b>-</b>	<b>1,208,851</b>	<b>843,600</b>	<b>792,788</b>	<b>600,200</b>	<b>345,000</b>	<b>-</b>
<b>OPERATIONS &amp; FACILITIES:</b>								
PERSONNEL	34,271	32,563	43,512	32,243	41,247	36,795	36,795	36,795
PERSONNEL BENEFITS	23,981	24,598	26,466	24,147	13,739	13,877	13,877	13,877
PURCHASED SERVICES	1,115	516	344,069	10,564,860	-	-	-	-
OTHER CHARGES	59,047	43,077	34,068	50,180	40,000	34,000	34,000	34,000
MATERIALS AND SUPPLIES	770	-	1,085,688	292,178	-	-	-	-
CAPITAL OUTLAY	-	-	1,302,100	-	12,008,819	-	-	-
<b>TOTAL OPERATIONS &amp; FACILITIES</b>	<b>119,184</b>	<b>100,754</b>	<b>2,835,903</b>	<b>10,963,608</b>	<b>12,103,805</b>	<b>84,672</b>	<b>84,672</b>	<b>84,672</b>
<b>FOOD SERVICES:</b>								
MATERIALS AND SUPPLIES	-	-	29,857	-	-	-	-	-
<b>TOTAL FOOD SERVICES</b>	<b>-</b>	<b>-</b>	<b>29,857</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ATHLETICS:</b>								
PURCHASED SERVICES	-	-	4,315	-	-	-	-	-
MATERIALS AND SUPPLIES	-	820	15,167	-	-	-	-	-
<b>TOTAL ATHLETICS</b>	<b>-</b>	<b>820</b>	<b>19,482</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,017,739</b>	<b>\$ 30,826,080</b>	<b>\$ 34,466,956</b>	<b>\$ 41,295,547</b>	<b>\$ 46,908,768</b>	<b>\$ 32,926,859</b>	<b>\$ 25,724,308</b>	<b>\$ 24,740,284</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	4,704,106	3,747,432	1,056,845	3,832,862	2,982,944	3,028,328	3,077,151	3,126,783
TRANSFERS TO OTHER FUNDS	(878,462)	(1,014,566)	(3,087,417)	(1,000,000)	(1,038,985)	(1,044,600)	(1,039,556)	(1,042,528)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 3,825,644</b>	<b>\$ 2,732,866</b>	<b>\$ (2,030,572)</b>	<b>\$ 2,832,862</b>	<b>\$ 1,943,959</b>	<b>\$ 1,983,728</b>	<b>\$ 2,037,595</b>	<b>\$ 2,084,255</b>
<b>FUND BALANCE:</b>								
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCREASE/(DECREASE) OF FUND BALANCE	-	-	-	-	-	-	-	-
<b>TOTAL GRANTS FUND BALANCE, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ROANOKE CITY PUBLIC SCHOOLS  
2022-23 FOOD SERVICES FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE**

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ACTUAL FY 2020-21	AMENDED BUDGET FY 2021-22	ADOPTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	238,903	243,021	188,983	240,962	216,002	221,037	226,189	231,461
FEDERAL GOVERNMENT	8,849,406	8,692,360	7,833,728	8,824,402	9,992,197	10,025,292	10,058,496	10,091,810
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	664,067	512,751	148,347	687,480	329,577	334,520	339,538	344,631
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 9,752,376</b>	<b>\$ 9,448,132</b>	<b>\$ 8,171,058</b>	<b>\$ 9,752,844</b>	<b>\$ 10,537,776</b>	<b>\$ 10,580,849</b>	<b>\$ 10,624,223</b>	<b>\$ 10,667,902</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>FOOD SERVICES:</b>								
PERSONNEL	\$ 133,176	\$ 165,728	\$ 194,710	\$ 232,579	\$ 266,146	\$ 270,138	\$ 274,190	\$ 278,303
PERSONNEL BENEFITS	49,564	42,974	40,331	104,415	93,983	95,393	96,824	98,276
PURCHASED SERVICES	8,510,036	8,191,629	7,020,054	8,950,000	9,023,644	9,158,999	9,296,384	9,435,830
INTERNAL SERVICES	2,393	2,280	885	3,000	1,700	1,726	1,752	1,778
OTHER CHARGES	22,585	21,414	16,066	16,100	61,541	62,464	63,401	64,352
MATERIALS AND SUPPLIES	61,123	47,458	39,498	46,750	43,065	43,711	44,367	45,033
CAPITAL OUTLAY	301,915	464,306	85,467	300,000	747,697	648,418	547,305	444,330
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
<b>TOTAL FOOD SERVICES</b>	<b>9,080,792</b>	<b>8,935,789</b>	<b>7,397,011</b>	<b>9,652,844</b>	<b>10,237,776</b>	<b>10,280,849</b>	<b>10,324,223</b>	<b>10,367,902</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,080,792</b>	<b>\$ 8,935,789</b>	<b>\$ 7,397,011</b>	<b>\$ 9,652,844</b>	<b>\$ 10,237,776</b>	<b>\$ 10,280,849</b>	<b>\$ 10,324,223</b>	<b>\$ 10,367,902</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (300,000)</b>	<b>\$ (300,000)</b>	<b>\$ (300,000)</b>	<b>\$ (300,000)</b>	<b>\$ (300,000)</b>	<b>\$ (300,000)</b>	<b>\$ (300,000)</b>	<b>\$ (300,000)</b>
<b>FUND BALANCE:</b>								
BEGINNING BALANCE	\$ 3,374,801	\$ 3,746,385	\$ 3,958,728	\$ 4,432,775	\$ 4,232,775	\$ 4,232,775	\$ 4,232,775	\$ 4,232,775
INCREASE/(DECREASE) OF FUND BALANCE	371,584	212,343	474,047	(200,000)	-	-	-	-
<b>TOTAL FOOD SERVICES FUND BALANCE, END OF YEAR</b>	<b>\$ 3,746,385</b>	<b>\$ 3,958,728</b>	<b>\$ 4,432,775</b>	<b>\$ 4,232,775</b>	<b>\$ 4,232,775</b>	<b>\$ 4,232,775</b>	<b>\$ 4,232,775</b>	<b>\$ 4,232,775</b>

ROANOKE CITY PUBLIC SCHOOLS  
2022-23 CAPITAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ACTUAL FY 2020-21	AMENDED BUDGET FY 2021-22	ADOPTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	-	-	-	-	-	-	-	-
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>CAPITAL FUND:</b>								
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	10,292,260	9,000,000	975,000	5,040,000	1,000,000
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,292,260</b>	<b>9,000,000</b>	<b>975,000</b>	<b>5,040,000</b>	<b>1,000,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,292,260</b>	<b>\$ 9,000,000</b>	<b>\$ 975,000</b>	<b>\$ 5,040,000</b>	<b>\$ 1,000,000</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	-	-	-	29,292,260	-	-	2,388,996.0	6,006,713.0
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,292,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,388,996</b>	<b>\$ 6,006,713</b>
<b>FUND BALANCE:</b>								
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 19,000,000	\$ 10,000,000	\$ 9,025,000	\$ 6,373,996
INCREASE/(DECREASE) OF FUND BALANCE	-	-	-	19,000,000	(9,000,000)	(975,000)	(2,651,004)	5,006,713
<b>TOTAL CAPITAL FUND BALANCE, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ 9,025,000</b>	<b>\$ 6,373,996</b>	<b>\$ 11,380,709</b>

## Budget Highlights

The impact of the COVID-19 (Coronavirus) pandemic on Roanoke City Public Schools changed in 2021-22 but is far from over. The continuation of the pandemic significantly impacted the development of the 2021-22 budget, as well as actual financial activity throughout that year. The Commonwealth of Virginia continued to hold school divisions harmless from the negative impact on state funding that would normally result from a drop in enrollment. This, plus better-than-expected revenue experience at the state and local level, contributed to a healthier financial outcome in 2021-22. Current year experience directly impacts projections for the subsequent budget year, so significant year-over-year increases in school funding for 2022-23 have been budgeted at both the state and local level. Additionally, several rounds of federal pandemic relief funding have assisted RCPS in responding to the pandemic.

### *Revenue*

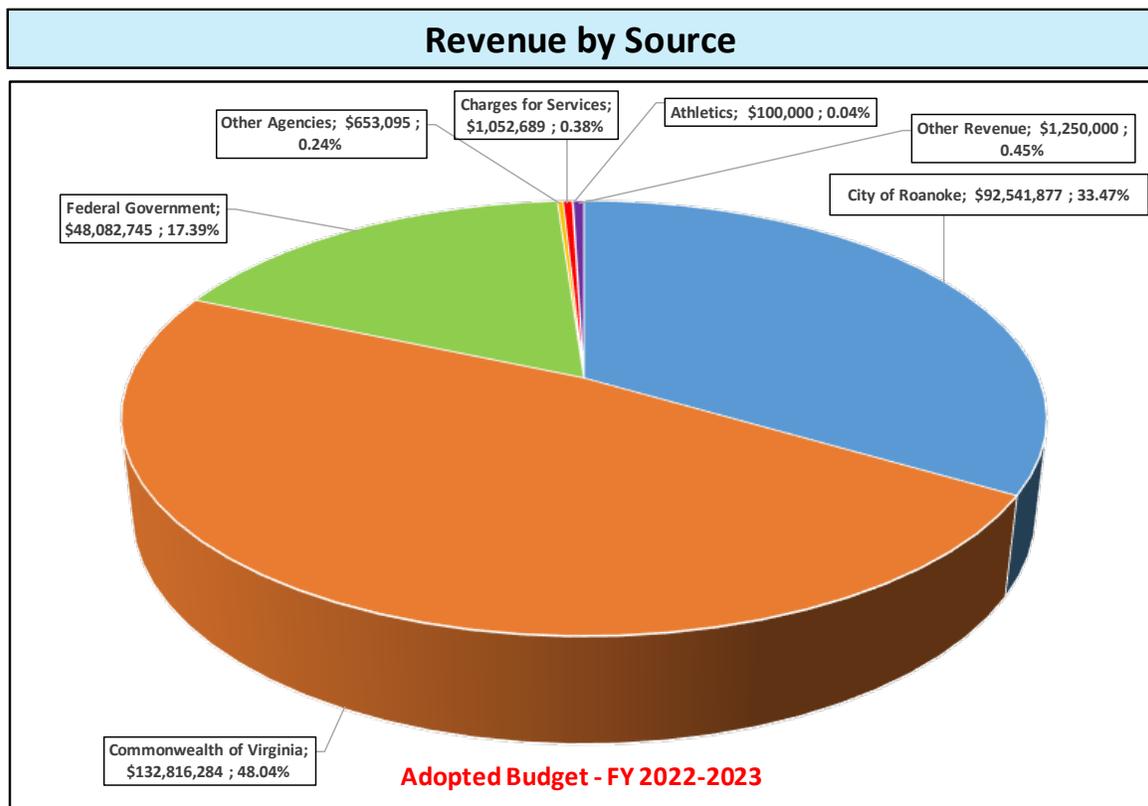
Funding for public education from the Commonwealth of Virginia is primarily based on formulas dependent on the number of students each school division serves. Specifically, the funded Average Daily Membership (ADM), calculated March 31 of each year, is used. The state has identified certain Standards 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 2021-22, and projects continued growth in 2022-23, resulting in a sizeable increase in funding for education. Compared to the 2021-22 adopted budget, RCPS expects a 17.4% increase in funding which equates to a budget increase of \$18.8 million year-over-year.

RCPS has been able to make great strides in academic improvement and achievement in large part because of the value placed on education by city leaders through the 40% revenue sharing formula in place for local funding of schools. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS receives 40% of annual local tax revenue from the City of Roanoke to fund public education. When the COVID-19 pandemic's impact began in earnest, the City of Roanoke adjusted revenue projections down significantly, but fortunately, revenue has exceeded projections and with personal property and real estate values continuing to increase, local revenue projections for 2022-23 are expected to continue to go up. The City of Roanoke funding for schools in 2022-23 is budgeted to be \$92,541,877 or \$6,773,375 (7.9%) above the 2021-22 adopted budget. Enrollment increases and inflation have diminished the impact of this percentage-based funding formula over time. Per pupil city funding a decade ago in 2012-13 reflected in 2022 dollars was \$7,412.52 compared to the FY2023 budget of \$7,047.78 per pupil. However, there is value in having a set percentage that ties the fortunes of the city and school division together and helps both entities plan.

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) 2023 grant awards do not vary significantly from prior years, with the exception of the Elementary and Secondary Schools Emergency Relief (ESSER) pandemic relief funding, which was awarded through three rounds of aid approved by Congress in 2020 and 2021. The main allocations of these ESSER funds were directed to be distributed to school divisions using the same formula used in calculating Title I-A federal funding entitlements. Though the majority of this support was awarded in the prior year, the award periods extend through FY2025, so these funds will continue to be a big part of RCPS grant-funded activity this fiscal year. RCPS often receives competitive grant awards, but it is the school division's practice not to budget for competitive grant revenue unless a multi-year grant award has been received.

Federal Food Services reimbursements are expected to continue to increase, and cafeteria sales to hold steady, due to the fact that all Roanoke City schools qualify under the United States Department of Agriculture (USDA) Community Eligibility Provision (CEP) to offer free breakfast and lunch to all students without requiring parents to apply. In response to the pandemic, and to continue supporting schools as they re-opened to more in-person learning in 2021-22, 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 is not expected to be extended to 2022-23, but pre-pandemic meal service levels and reimbursement rates have been used to help project revenues and expenditures for 2022-23 and lead to an expectation of a balanced budget in the Food Services Fund.

Prior to COVID-19, receipts from other agencies, interest income, and charges for service in 2019-20 seemed to indicate a budget increase in this area might be in order. However, the overall uncertainty surrounding all sources of revenue, combined with the lowering of interest rates, led RCPS to keep projections for these revenue categories fairly flat in recent years and for 2022-23. The VDOE’s shift away from a regional management model for special education low incidence populations in 2020-21 means that RCPS no longer charges the Regional Program for the cost of classrooms we host. This reduction in revenue is offset by a reduction to expense, since we no longer pay tuition to that third party for our students being served. This change is reflected in the Grants Fund. These revenue areas also include tuition from other participating school districts for their students to attend the Roanoke Valley Governor’s School (Grants Fund), payments for summer school, facility rentals and other services (General Fund), and payments for meals and catering (Food Services Fund). Anticipated revenue in the General Fund from athletic events was reduced in 2020-21 due to the pandemic and has been retained at that lower level since that time due to continued uncertainty about potential restrictions on attendance numbers. All other revenue not previously mentioned encompasses sources that are challenging to predict, including proceeds from the sale of obsolete equipment 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. In spite of a temporary set back caused by the pandemic, which resulted in RCPS delaying raises in 2020-21 until the pandemic's impact on revenue was better known at mid-year, RCPS has moved forward with competitive employee raises. Given the sizeable increases in revenue projected for 2022-23 by both the state and the City of Roanoke, RCPS worked to put significant raises into the 2022-23 budget. Primary goals in setting raises included:

- Adjusting the Classified Pay Scale to reach a minimum wage of \$15 per hour and increase all other steps on the scale to continue accounting for the longevity of existing employees. The Commonwealth of Virginia passed legislation in 2020 to phase in a minimum wage increase between May 2021 and January 2026 to ultimately reach \$15 per hour by 2026. With the increased revenue budgets for public education at the state and local level in FY2023, however, the RCPS School Board encouraged the administration to move to \$15 per hour sooner if possible. It was important to RCPS to improve pay for the lowest paid positions in the school division in a way that would continue to respect the longevity earned by employees who have been in these positions for years. We did not want an employee who has finally reached \$15 per hour after years of service to have their pay unchanged and suddenly be making the same as a new employee with no experience. As a result, the entire Classified Salary Scale was adjusted accordingly. Raises varied somewhat, but at its base, this adjustment moved our lowest starting pay from \$11 to \$15 per hour, a 36% increase.
- Adjusting the Professional (teacher) Pay Scale in an effort to make starting teacher pay for Roanoke City Public Schools the highest in the region, and increasing the full scale beyond that accordingly to continue accounting for current employees' longevity. In the process of budget development, RCPS administration noted that starting pay for a teacher in two nearby school divisions in 2021-22 was \$44,500, or 5% more than RCPS's starting salary of \$42,420. Given the challenges faced by the school division in filling vacancies, combined with the extra support needed by our students to overcome the impacts of the pandemic and successfully return to in-person learning, the administration and School Board agreed that pay for teaching in Roanoke City needed to be among the highest in the area. Though other school divisions' final 2022-23 teacher salary scales are not yet known, it is hoped that moving the Professional Pay Scale to \$48,000 and up, which is included in this budget, will accomplish this goal.

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, a rate decrease was recommended by the VRS board, but the General Assembly elected to keep the rate flat in order to pay down more of the unfunded liability in the VRS teacher retirement fund. As a result, the employer contribution rate will continue to be 16.62% in FY2023 and FY2024. A small number of employees participate in the City of Roanoke's retirement plan instead of VRS. That employer contribution decreased significantly from 13.74% in FY2022 to 11.92% in FY2023. 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 4.8% year-over-year for the plan year which will begin January 2023. This increase is expected to cost the school division an additional \$1.4 million across all funds.

Important strides continue to be made by the school division's new superintendent to enhance the support available to our schools, particularly in the area of instructional leadership, by reorganizing Central Administration and adding school-level support. The reorganization at the administrative level resulted in some changes to the budgetary structure at the cost center level. A particular focus of the 2022-23 efforts to support schools is in the area of class-size reduction. RCPS administration analyzed class sizes and met with each principal individually to discuss enrollment forecasts and areas of need. The current focus is on core content areas (English, Math, Science and Social Studies), though other areas were considered and accommodated where most needed. Space limitations at some schools also hindered efforts to add teaching positions. Those needs have been noted and are expected to be able to be met soon as construction projects to add instructional space are completed. Based on this analysis, 34 additional teaching positions were added to the General Fund budget for FY2023.

Changes to the expenditure budget within the Administration, Attendance, Health and Technology category can chiefly be attributed to two areas. First, an intentional effort began in 2021-22 to improve the school division's recruitment and retention efforts. Though a teacher shortage has been experienced nationwide for several years, the pandemic exacerbated the issue and like most other school divisions, RCPS was unable to fill all vacancies in 2021-22. Additionally, the expanded Human Resources department is positioned to put more focus and effort behind addressing underrepresented ethnic and other subgroups among our employee make-up, particularly as compared to the make-up of our student body. Secondly, RCPS raced to move to a 1:1 student technology initiative as the pandemic hit and in-person learning came to a halt. Prior to the spring of 2020, RCPS provided laptops to students in grades 8-12 only. Now with a 1:1 technology device initiative across all grades, RCPS is phasing in a lease program for computers, tablets and other devices.

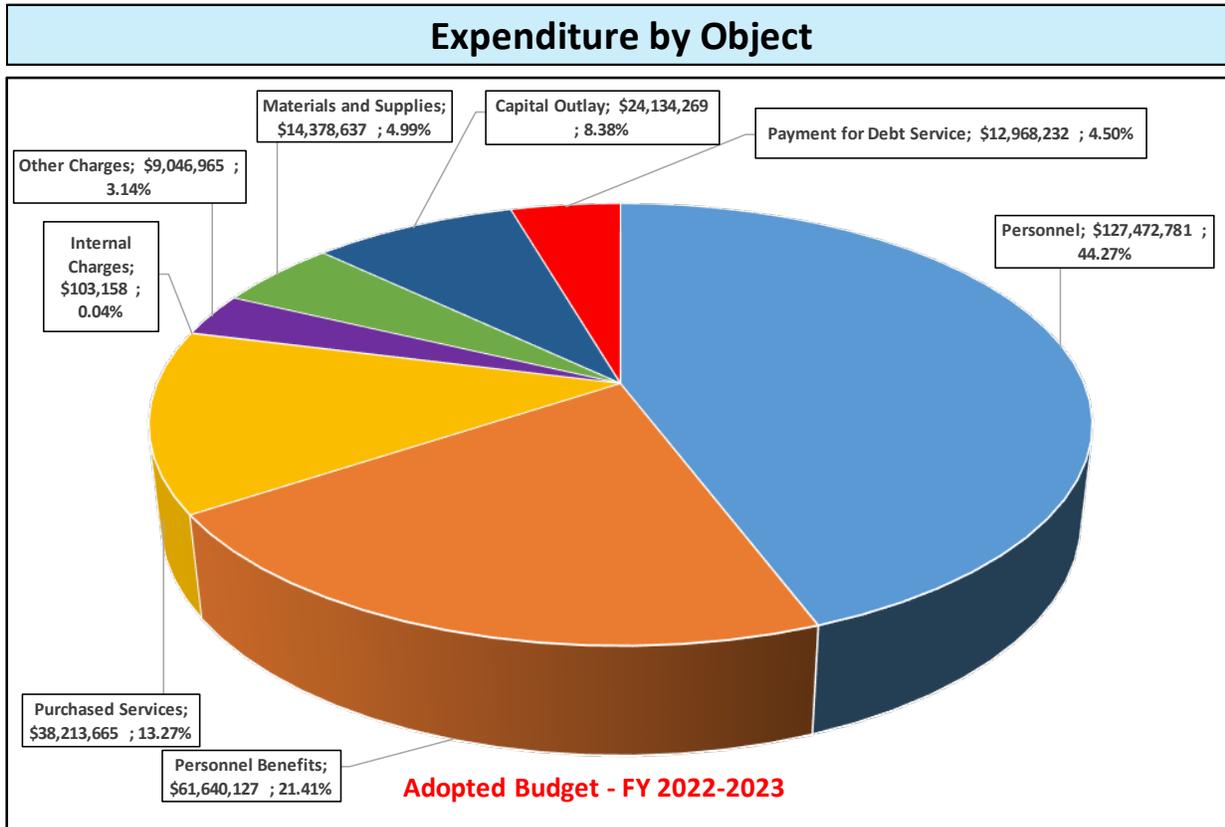
Though RCPS struggled to fill all vacant positions across the division in 2021-22, an area where this was particularly felt was pupil transportation. RCPS supported incentive and advertising efforts, pay increases, and other measures implemented by the transportation provider, but continued to struggle to reach staffing targets. It is hoped that as the pandemic's impact changes, more drivers will be able to be identified and brought on board to serve RCPS students in 2022-23. The anticipated need responsible for the vast majority of the year-over-year budget increase projected in this area for FY2023 is the cost of fuel. As fuel prices rose in 2022 RCPS benefited from its contracted price of \$1.44 per gallon. This contract will end early in FY2023 however, and a significant increase is expected.

The increase in costs budgeted for building operations and maintenance is entirely related to pay increases put in place for 2022-23. The majority of positions in these departments are classified positions and paid from the salary scale which has been adjusted to ensure that the minimum wage is \$15 per hour and that all pay for people with more years of experience has also been moved up accordingly.

The Debt Service budget shows a slight year-over-year decrease based on the expected principal and interest payments due on existing capital projects, the most recent being the replacement of Fallon 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 based on current and projected interest rates. The use of BANs will be evaluated annually but is not currently anticipated for 2022-23.

Food Service costs associated with providing breakfast and lunch to students are budgeted to increase based on increased projected student participation as well as investment in keeping

kitchen equipment up-to-date. School breakfast and lunch is free to all students in all Roanoke City Public Schools through the USDA Community Eligibility Provision.



Source: Roanoke City Public Schools, Accounting Department

### Personnel Resources

The school division’s full and part-time positions, as experienced in three prior years (2018-19, 2019-20, and 2020-21), as projected for the current year (2021-22), and as budgeted for 2022-23, 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 2021-22 and 2022-23 include both filled and vacant budgeted positions.

Classifications	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimated	2022-2023 Budgeted
<b>Administrator</b>	115	121	124	141	150
<b>Classified</b>	640	664	635	624	642
<b>Part-Time</b>	216	229	175	199	220
<b>Professional</b>	1,189	1,240	1,263	1,245	1,263
<b>School Board</b>	7	7	7	7	7
<b>Total</b>	2,167	2,261	2,204	2,216	2,282

## Student Enrollment

RCPS experienced slow growth in student enrollment for several years prior to the pandemic, though a significant increase was experienced in 2019-20, leading administrators to anticipate further growth in the years to follow. As was common for many school divisions in Virginia and across the country, RCPS experienced a significant enrollment drop in 2020-21 due to the COVID-19 pandemic. The majority of funding allocated to public school divisions through the Virginia Department of Education (VDOE) is calculated at a per-pupil amount that is multiplied by the school division's Average Daily Membership (ADM), so a significant drop in enrollment could have a catastrophic effect on school funding. Fortunately, the Virginia General Assembly recognized this issue and included funding to hold school divisions harmless against the budgetary impact of enrollment loss in 2020-21 and 2021-22. This will not be the case in 2022-23.

	Sept. 30 Membership	March 31 ADM
2017-18	12,915.00	12,822.83
2018-19	12,921.50	12,898.54
2019-20	13,187.50	13,109.99
2020-21	12,915.25	12,827.72
2021-22	13,033.75	12,941.26

RCPS enrollment has slowly begun to recover, though still has not reached pre-pandemic levels. With the effects of the COVID-19 pandemic still being felt, it is difficult to predict where enrollment will go from here. RCPS has aligned 2022-23 enrollment projections, and by extension, budgeting for state revenue, with the enrollment projections calculated by the VDOE. From there, forecasted ADM for future budgeting reflects modest variances as follows:

	March 31 Forecasted ADM
2022-23	13,130.65
2023-24	13,100.00
2024-25	13,150.00
2025-26	13,200.00

## Budget Forecast

The Commonwealth of Virginia adopts biennial budgets and 2022-23 is the first year in this two-year budget cycle. Projections of state funding for schools beyond 2023-24 will not be available until the next biennial budget is developed beginning in December 2023. As a result, RCPS utilized a modest increase projection for state revenues beyond FY2024. 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. In keeping with recent year experience and the outlook of the City of Roanoke and Commonwealth of Virginia budget offices, the school division's 2022-23 General Fund expenditure budget includes three-years of projections that reflect 1.15%, 1.22%, and 0.72% year-over-year changes in 2023-24, 2024-25, and 2025-26 respectively.

## **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 the rate has remained there since that time. During the five years' prior, the tax rate was \$1.19 per \$100.00. The tax levy has increased from \$80.9 million to \$94.8 million during the ten-year period. This also holds true for Public Service Corporations, however the tax levy increased from \$4.3 million to \$6.0 million during the ten-year period. The personal property tax rate has remained at \$3.45 per \$100.00 for the last 10 years, however the tax levy has increased from \$27.3 million to \$35.5 million during the ten-year period.

# ORGANIZATIONAL SECTION



ROANOKE CITY  
PUBLIC SCHOOLS

We Are One. #RCSProud



## ORGANIZATIONAL SECTION

### About Roanoke City Public Schools

The School Board of the City of Roanoke, doing business as Roanoke City Public Schools (RCPS), is a progressive urban school district nestled in the heart of the Blue Ridge Mountains in the City of Roanoke, Virginia. Roanoke, the largest city in the Commonwealth of Virginia (Commonwealth) west of Richmond, is located at the southern end of the Shenandoah Valley, approximately 170 miles west of Richmond and 235 miles southwest of Washington, DC. Roanoke's population, as per the most recently available US Census Bureau estimate from July 2021, is 98,865. This accounts for almost 32% of the population in its metropolitan statistical area (MSA), which also includes the city of Salem, Town of Vinton and the Counties of Roanoke, Botetourt, Craig and Franklin.

RCPS has twenty-eight school and educational program locations serving students in grades pre-kindergarten through twelve, including seventeen elementary schools, five middle schools, two high schools, and four program schools. All program schools, the Roanoke Technical Education Center (ROTEC), the Roanoke Valley Governor's School, 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.

Of important note is the school division's efforts to add a building to consolidate administrative and operational functions, thereby opening up the Ruffner building, a former school building that is adjacent to William Fleming High School (WFHS), so that career and technical education (CTE) classes can be offered on the campuses of both high schools. The current ROTEC facility is on the campus of Patrick Henry High School (PHHS), which means that William Fleming students must miss additional class time to travel to and from their CTE courses. Unsurprisingly, this has resulted in significantly fewer William Fleming students participating in those CTE courses than Patrick Henry students. The additional space was secured in October 2021 and all administrative staff have moved out of the main Ruffner building so that retrofitting the building for CTE classes can begin. The new CTE courses offered next door to WFHS are expected to begin with the 2023-24 school year.

In 2021-22, RCPS provided a comprehensive program of study for 13,701 students in grades pre-kindergarten through twelve (based on fall membership counts). A significant enrollment increase was experienced in 2019-20, but the Coronavirus (COVID-19) pandemic, that began to affect the United States in January and February 2020, changed the way public education operates. RCPS expected, and experienced, a significant reduction in enrollment in 2020-21 due to the disruptions caused by the pandemic. A rebound in enrollment numbers happened in 2021-22, but not up to pre-pandemic levels. RCPS was able to return to in-person instruction during 2021-22, though continued to have many staff and student absences due to COVID-19 infections or exposures. Virtual instruction will continue to be offered for secondary students who have found more success with that model, and students whose medical needs necessitate continuation of virtual instruction, but instruction for the majority of RCPS students in 2022-23 will be in-person.

Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 41.5% of students are black, 32.0% are white, 17.2% are Hispanic, 5.8% are two or more races, and 3.4% are Asian or another race.

In 2021-22, 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, student needs 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 continues to make strides in student academic progress and achievement. All Roanoke City Public Schools were fully accredited by the Virginia Department of Education (VDOE) in 2018-19 and 2019-20. The 2020 end-of-year assessments used to determine accreditation were canceled by the VDOE as a result of the COVID-19 pandemic and the Governor's order that schools close in response. Schools that met accreditation standards in 2019-20 maintained their accredited status going into 2020-21. End-of-year assessments, which in Virginia are referred to as the Standards of Learning (SOL) tests, were held in 2021 but did not impact school accreditation. Accreditation carried forward one more year into 2021-22 due to the continued disruption and challenges faced by all school divisions as a result of the pandemic. The results of 2022 year-end SOL tests will impact school accreditation for 2022-23.

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-two public school divisions in the Commonwealth of Virginia.

## Roanoke City Public School Locations

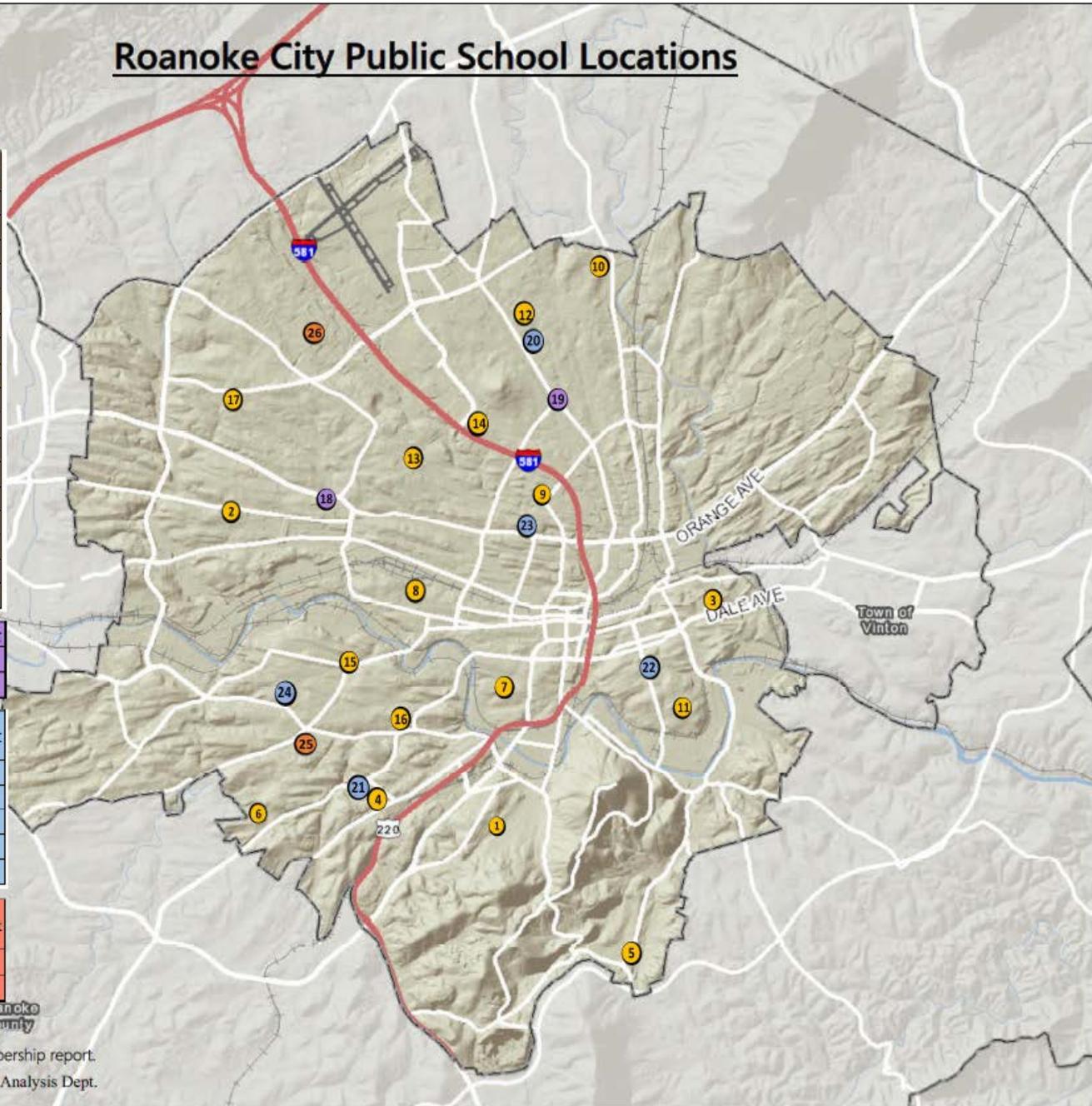
### Locator Information

Locator ID	Elementary School	Enrollment
1	Crystal Spring	321
2	Fairview	512
3	Fallon park	566
4	Fishburn Park	269
5	Garden City	280
6	Grandin Court	341
7	Highland Park	376
8	Hurt Park	340
9	Lincoln Terrace	291
10	Monterey	477
11	Morningside	250
12	Preston Park	512
13	Roanoke Academy	385
14	Round Hill	745
15	Virginia Heights	290
16	Wasena	215
17	Westside	681

Locator ID	Programs	Enrollment
18	Forest Park Academy	293
19	Noel C. Taylor	45

Locator ID	Middle School	Enrollment
20	James Breckinridge	664
21	James Madison	586
22	John P. Fishwick	489
23	Lucy Addison	583
24	Woodrow Wilson	651

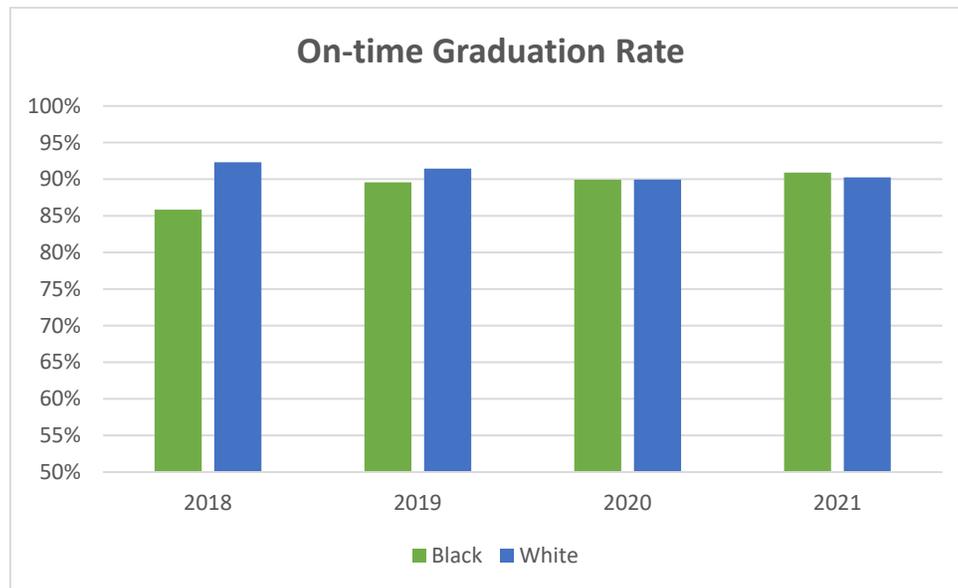
Locator ID	High School	Enrollment
25	Patrick Henry	1,870
26	William Fleming	1,669



Enrollment from the VDOE October 1, 2021 Membership report.  
 Prepared by Roanoke City Public Schools, Data & Analysis Dept.



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 89% across the division. This is up from 76.6% a decade ago. With its diverse student body, most of whom are economically disadvantaged, it is important to RCPS that success is achieved equitably and that achievement gaps between subgroups of students are identified and challenged head-on. RCPS was one of the first school divisions in the nation to have an equity policy and to annually report on achievement data according to racial subgroups and economic factors through its Equity Scorecard. The school division continues to work against disparities in areas including the number of black students versus the number of white students enrolled in gifted or advanced programs, and the percentage of black students versus the percentage of white students who earned a CTE credential. One area where RCPS proudly achieved and has worked to maintain racial equity is in the OGR. Over the last few years, the percentage of black students and the percentage of white students who graduated on time has been virtually identical, fluctuating only a few percentage points, if that, year over year.



Source: Roanoke City Public Schools, Accounting Department

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

## 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 2021-2022



Left to right: Diane M. Casola; Mark K. Cathey; Joyce W. Watkins; Lutheria H. Smith, Chairperson; Eli C. S. Jamison, Ph.D., Vice Chairperson; Michael L. Cherry, II; and Natasha N. Saunders

### Superintendent Verletta White



Verletta White began as Superintendent of Roanoke City Public Schools on July 1, 2020, undeterred by the daunting task of beginning her tenure during a global pandemic. She has over 29 years of experience in education, most recently serving as the interim superintendent for Baltimore County Public Schools. Superintendent White's background includes experience as an elementary school teacher, school principal, chief academic officer, assistant superintendent and executive director of professional development. Her focus on literacy crosses all subject areas and she is committed to equity, inclusion, and opportunity for all students.

The School Division's executive leadership team for 2022-23 includes the following administrators:

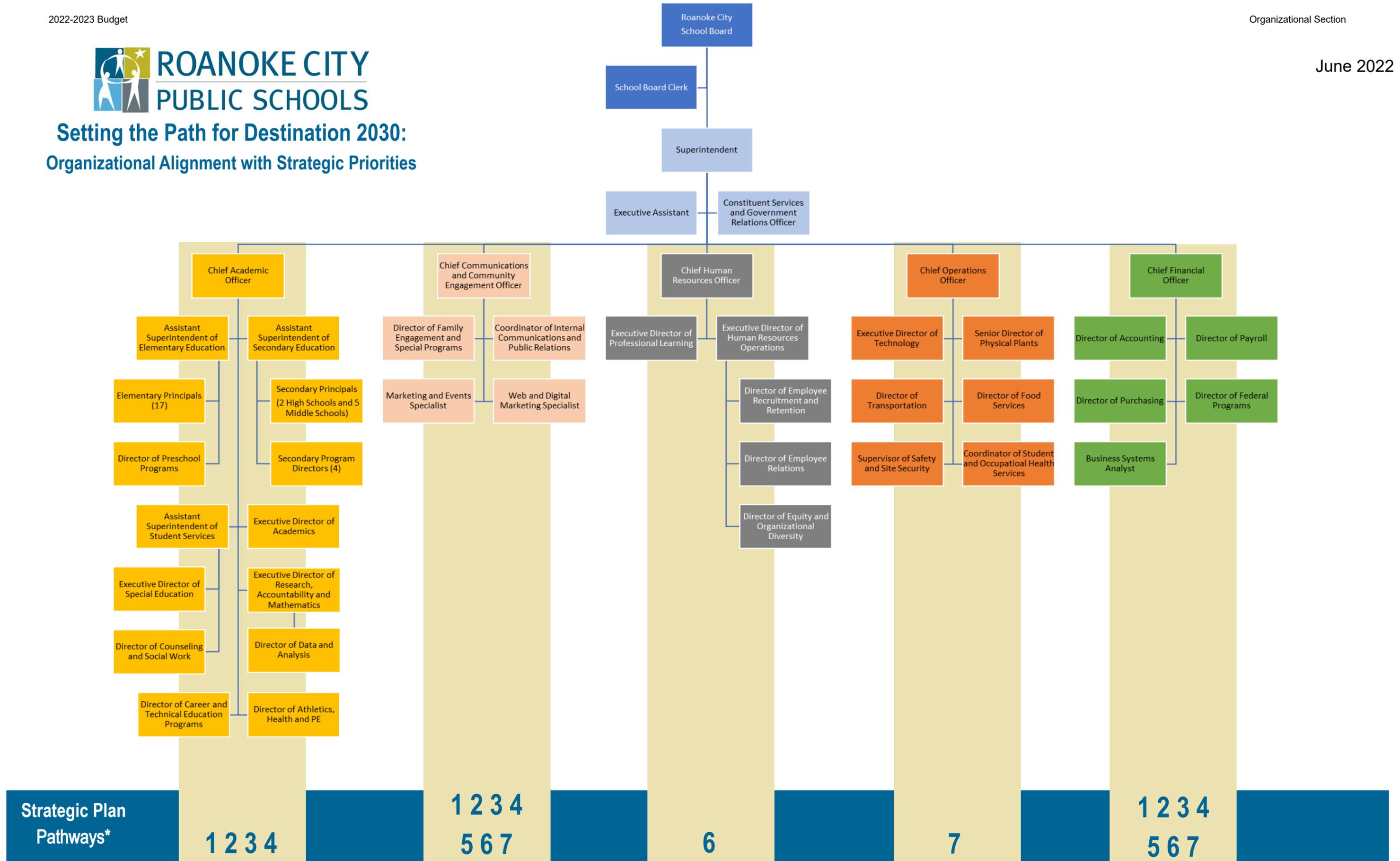
- Mr. Archie Freeman, Chief Academic Officer
- Ms. Kathleen Jackson, Chief Financial Officer
- Mr. Dominick McKee, Chief of Human Resources
- Mr. Chris Perkins, Chief Operations Officer
- Ms. Kelly Sandridge, Chief Communications and Community Engagement Officer
- Dr. Eric Anderson, Assistant Superintendent for Elementary Education
- Ms. Hayley Poland, Assistant Superintendent for Student Services
- Ms. Lori Wimbush, Assistant Superintendent for Secondary Education
- Dr. H. Alan Seibert, Constituent Services and Government Relations Officer
- Ms. Kimberlee Brown, Executive Director for Human Resources
- Dr. Julie Drewry, Executive Director of Research, Accountability and Mathematics
- Ms. Cari Gates, Executive Director for Professional Learning
- Mr. Greg Johnston, Executive Director for Academics
- Dr. Benjamin Lewis, Executive Director for Special Education
- Mr. Wesley Williams, Executive Director for Technology

The administrative leadership structure is illustrated in the Organizational Chart on the next page. This is the most recent Organizational Chart as of this document's printing in June 2022.



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

June 2022



Strategic Plan Pathways\*

1 2 3 4

1 2 3 4  
5 6 7

6

7

1 2 3 4  
5 6 7

\*Further explanation regarding the Strategic Plan Pathways numbering is on the next page.

## 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 resume of skills and experiences that are based on effective daily instruction and relationship building. It is also steeped in our values of:

- equity;
- collective teacher efficacy;
- community engagement and involvement; and
- organizational trust.

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.

*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.

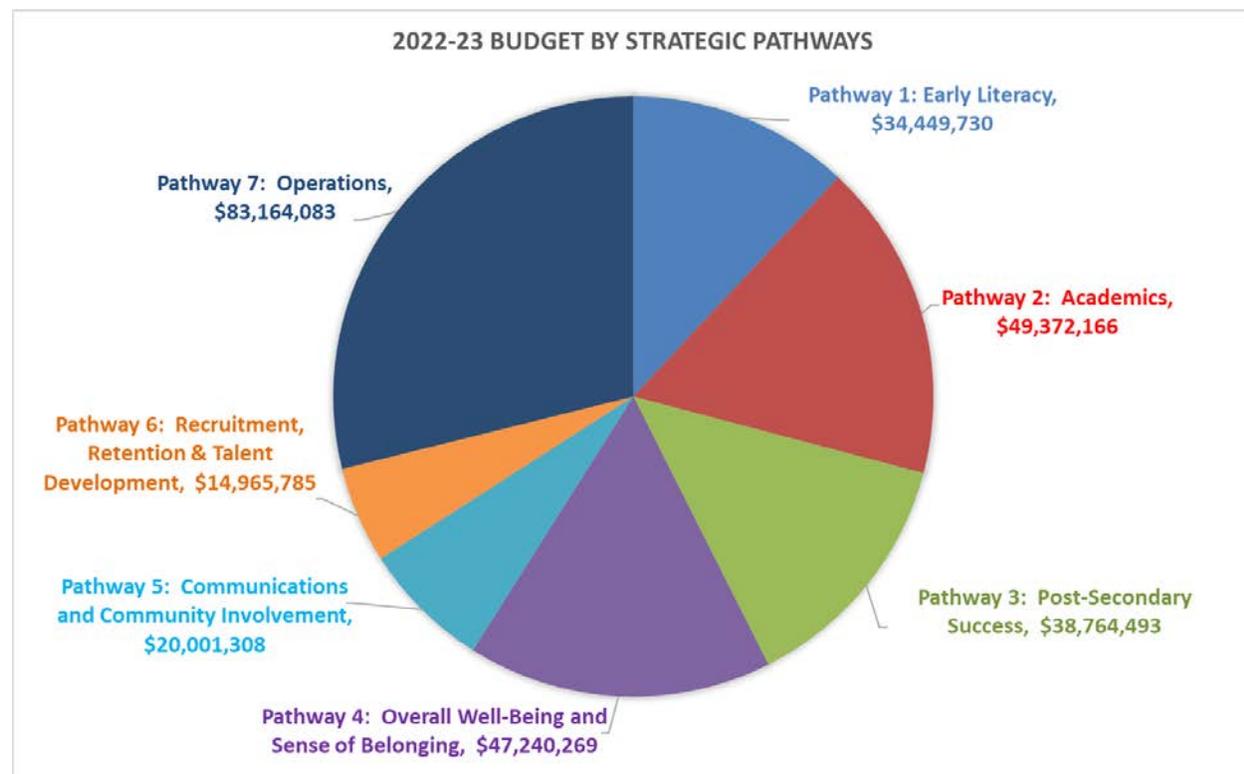
*Pathway 5 - Communications and Community Engagement.* RCPS will openly communicate with all students, families, and the community, utilizing multiple relevant channels and languages, and providing timely information. This will foster a sense of belonging and involvement in the education and well-being 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.

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 2022-23 budget by strategic pathway, each cost center and grant budget was reviewed, and their budgets were divided across each of the established goals where some or all of the individual budget was deemed applicable. While this is not an exact science, the 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.

Because the new Strategic Plan was finalized after initial budget requests were submitted by budget managers, a more detailed breakdown of the budget based on the intended strategies included was not possible. However, in future years, RCPS will ask budget managers to include information about which strategies under each goal they are intending to support through their budget development process.



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 2022-23 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.

### *Equitable Funding of Schools*

Included in the RCPS Equity Policy (Policy DAB) is the School Board's commitment to seek the funding necessary to equitably fund the allocation of resources to every school. This policy is in keeping with Federal "supplement, not supplant" regulations that accompany Federal entitlement programs such as Title I-A Improving Basic Programs. As a school division serving a significant number of disadvantaged children, RCPS receives approximately \$9.5 million annually in Every Student Succeeds Act (ESSA) entitlement grants (Title I-A, II-A, III-A, IV-A, X-C) and \$3.8 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.

While this is an important component of equitably serving the children and families of Roanoke City, we recognize that more can and should be done to ensure equity across all areas of our school division. A key tool in doing so is the budget. The Fiscal Services Department team partnered with the Director of Organizational Diversity to develop a comprehensive budget process

for the 2022-2023 school year. This included a detailed needs analysis, needs-based funding, and reallocations of funds for programs, personnel, materials, and/or resources to better meet the needs of all our students. RCPS will continue to revise and enhance the budget process as needed.

## **Fund Balance Policy**

In Roanoke City, the School Division is permitted to retain any school-related fund balances in the School Board accounts, for use for school purposes in future years. On a day-to-day basis, the Fund Balance supports the School Division's cash flow needs that occasionally arise due to timing differences between receipt of funding allotments or grant reimbursements, and the expenditure of funds. More broadly, the Fund Balance 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 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 relation to the 2022-23 budget's development, RCPS was able to commit to planned raises 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 this policy, a minimum of \$10 million must be held as a stabilization fund reserve within the Unassigned Fund Balance. At any time during the year, the Superintendent can make a recommendation to the School Board for the use of the reserve. Use of the reserve can only be approved by an affirmative vote of at least five (5) members of the School Board. The Policy allows for the use of unassigned fund balance in excess of the required reserve for annual operating expenses as approved through the annual budget process, or for capital, unplanned, or other one-time needs, by a majority vote of School Board members present.

## **Basis of Accounting for Financial Reporting**

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

are reported on an accrual basis.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are 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 *School Grants Fund* is a special revenue fund that accounts for the proceeds of specific revenue sources (other than the school food service program) that are restricted to expenditures for specified purposes. The primary source of grant funding comes from awards made by the Federal Government with 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.

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 Roanoke

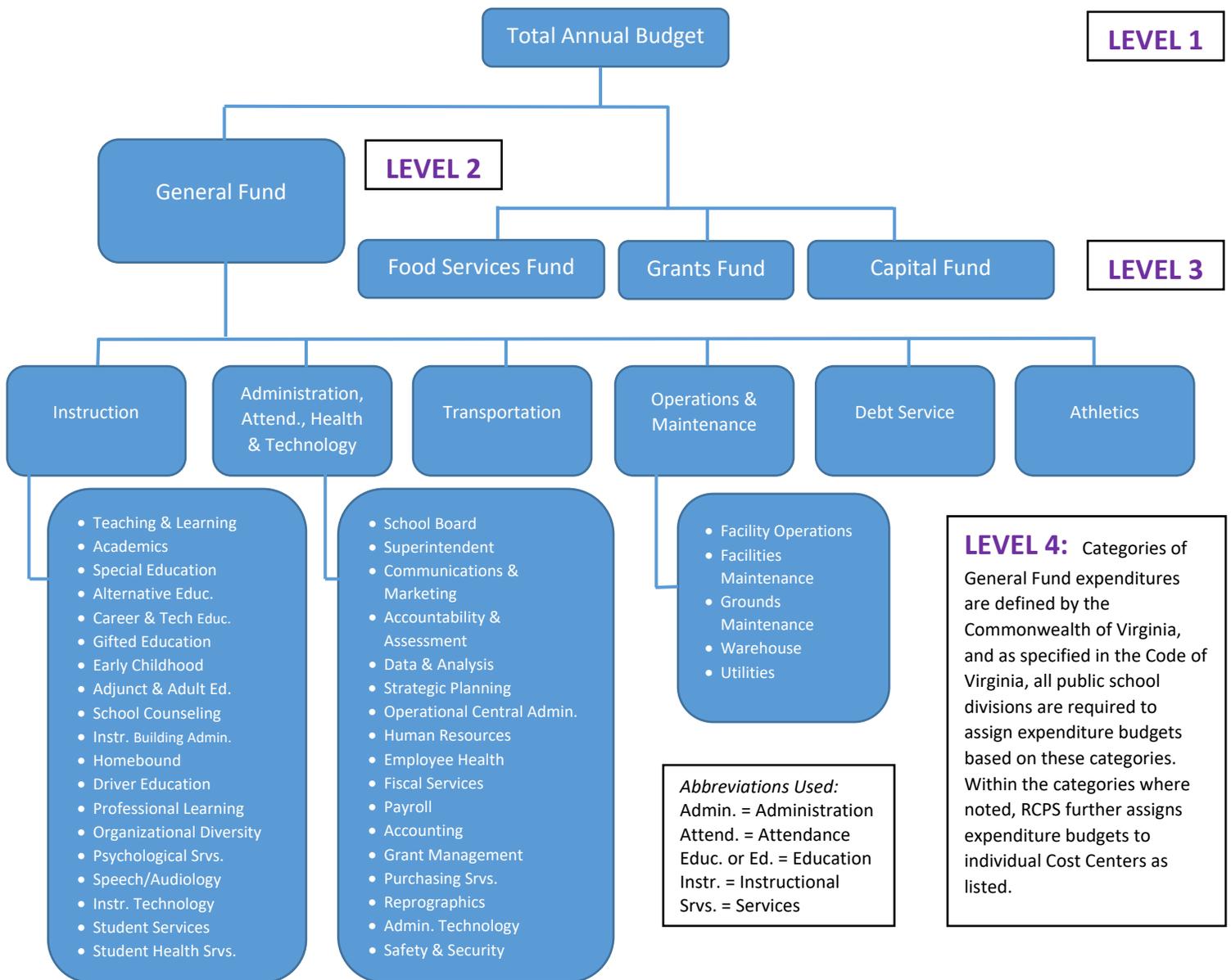
Valley Regional Governor's School, Noel C. Taylor Learning Academy, Forest Park Academy and the Adult Education program. These agency funds are custodial in nature, and do not involve measurement of results of operations.

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 School Grants Fund.

### **Budget Structure and Classifications**

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



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. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS receives 40% of annual local tax revenue from the City of Roanoke to fund public education.
- COMMONWEALTH OF VIRGINIA funding represents RCPS's share of K-12 funding budgeted annually by the Commonwealth of Virginia. The majority is in the form of basic aid to fund the state's share of state determined minimum quality standards based largely on Average Daily Membership (required to be measured 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.

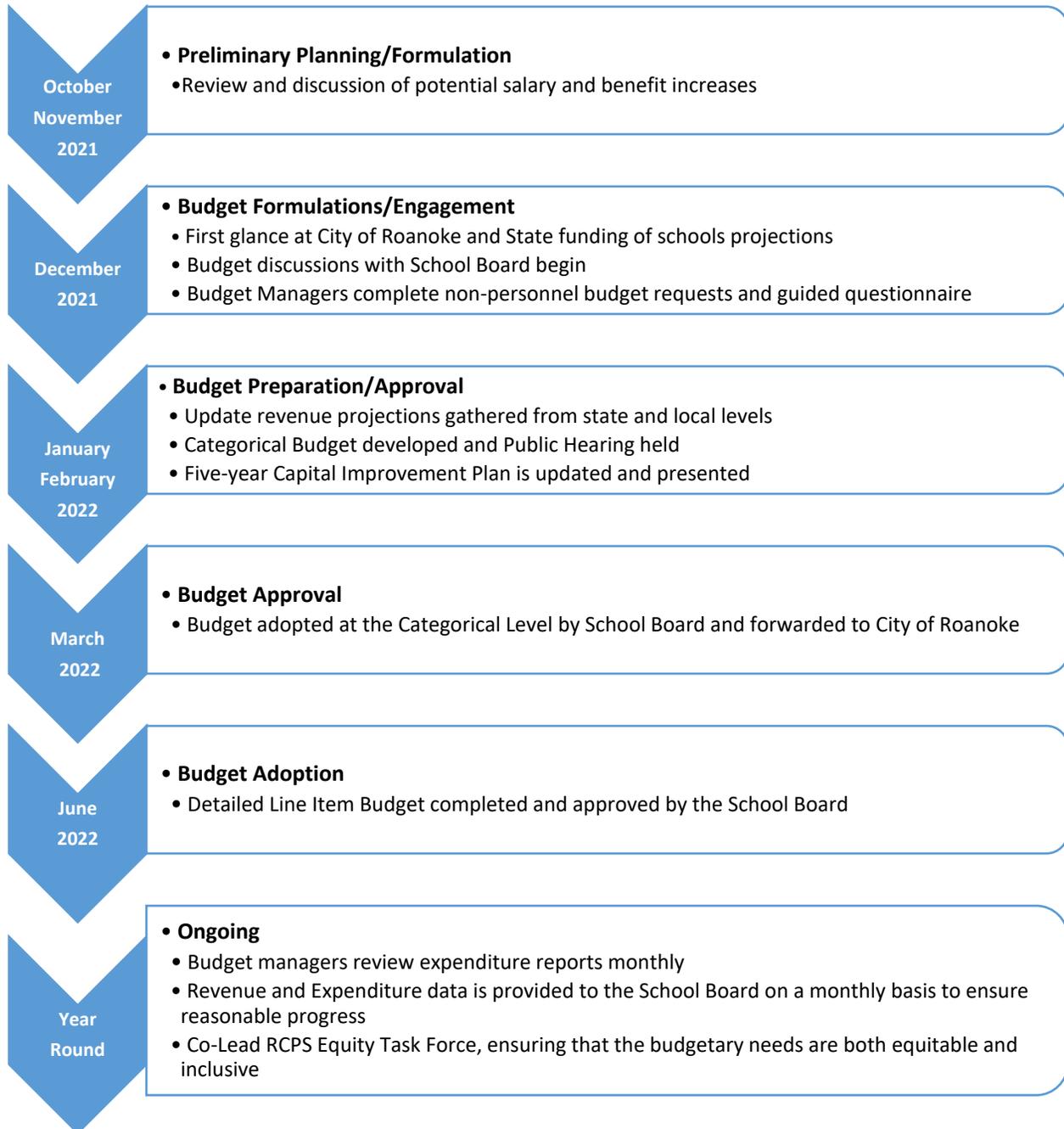
Department managers with budget responsibility are asked to submit non-personnel budget requests annually in December and January. Personnel needs are to be discussed with the Chief Human Resources Officer and the Superintendent. This year, budget managers were asked to provide information along with their budget requests to outline how their budgets would ensure equitable access to resources and education across the school division. The new process was developed jointly by the Director for Organizational Diversity and the Coordinator for Budget and Special Projects. Training was made available to all budget managers in advance of their budget request preparation, and a follow-up training was held in May to evaluate department managers' use of the new process and to review the next steps. Based on this first-year of implementation, enhancements to this part of the process are already being discussed to enable the school division to continue to improve its ability to evaluate its use of resources through an equity lens.

The Commonwealth of Virginia adopts its budget biennially, and 2022-23 marks the first year of a new biennium. The Virginia General Assembly convened its regular session on January 12, 2022, and the Governor's proposed budget went to both houses for action. On February 20, 2022 the Virginia Senate and House of Delegates each decided on their own amended versions of the budget. There were significant differences between these two options. Unfortunately, the General Assembly session ended without these variances being reconciled. The conference committee appointed continued to work through the differences and other General Assembly members were requested to reconvene on June 1, 2022 to hear, and vote on, the final budget; almost two months later than when the FY2022 budget was finalized with Governor approval one year ago. Most state funding for public schools is calculated as a per-pupil amount multiplied by the school division's funded Average Daily Membership (ADM). Though the pandemic's influence appears to be waning, it is still difficult to predict how or when the school division's enrollment numbers will bounce back fully.

The City of Roanoke holds budget workshops on the first Monday of every month beginning in January. Updates to revenue estimates are presented at these meetings and the school division is kept informed about shifts in the projected funding for schools as the city's budget development progresses. 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 2022-23 budget on May 9, 2022.

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 2022-23 budget was held on February 8, 2022. 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 2022-23 budget, was June 14, 2022. However, due to the Virginia General Assembly's delay in finalizing a state budget, the Roanoke City School Board was presented with the final detailed budget at its June 28, 2022 scheduled meeting.

## Budget Timeline



### *Capital Improvement Plan Development*

A schedule of capital improvement needs is developed and maintained by the Chief Operations Officer and the Chief of School Plants. This schedule is analyzed annually and reprioritized as needed. As Roanoke City Public Schools is a component unit of the City of Roanoke, school buildings and grounds are the property of the City, not the schools. As part of the funding arrangement with the City, the School Board takes responsibility for maintaining the physical assets designated for school use, and the School Board takes responsibility for paying the debt service on bonds issued to fund school improvement projects. A long-standing agreement between the City of Roanoke and the School Board apportions \$5,000,000 of the city's annual debt issuance for school capital projects. Occasionally, as needs arise and funding is 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 February School Board meeting. The Capital Improvement Plan covering FY2023 – FY2027 was presented to and approved by the School Board on February 22, 2022. Along with the typical five-year plan, this year recommendations were also included for CIP for FY2028 – FY2032 using the newly instituted process for evaluating and scheduling capital work based on a comprehensive review by a subcommittee of the Equity Task Force. 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 make the prior three years a poor predictor. Still, with the pandemic 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.

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# FINANCIAL SECTION



ROANOKE CITY  
PUBLIC SCHOOLS

**We Are One. #RCSProud**



## 2022-2023 ROANOKE CITY PUBLIC SCHOOLS TOTAL BUDGET

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. Food Services is a separate fund operated by RCPS, as is the Grants (or Restricted) Fund. In 2021-22, a Capital Fund was also added.

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

### 2022-2023 Roanoke City Public Schools Categorical Budget

REVENUE CATEGORY	PROPOSED BUDGET FY 2022-23
State	\$107,050,180
State Sales Tax	19,802,048
Total State Revenue	126,852,228
Other Revenue	1,500,000
Total Non-City	128,352,228
City Funds	92,541,877
Total Athletics Revenue	100,000
Total Operating Revenue	220,994,105
Interfund Transfer from Food Services Fund	300,000
Interfund Transfer from Grants Fund	1,038,985
<b>TOTAL GENERAL FUND BEFORE USE OF FUND BALANCE</b>	<b>222,333,090</b>
<b>FUNDS REQUIRED FROM UNASSIGNED FUND BALANCE</b>	<b>2,461,144</b>
<b>TOTAL GENERAL FUND REVENUE BUDGET</b>	<b>\$224,794,234</b>

FOOD SERVICES FUND	
Food Services Revenue	10,537,776
<b>FUNDS REQUIRED FROM FUND BALANCE</b>	<b>0</b>
<b>TOTAL FOOD SERVICES FUND</b>	<b>10,537,776</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$235,332,010</b>

GRANTS FUND	
Grant/Restricted Sources Revenue	44,964,809
Transfers from General Fund - Local Match	2,982,944
<b>TOTAL GRANTS FUND</b>	<b>47,947,753</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$283,279,763</b>

CAPITAL FUND	
Capital Source Revenue	0
<b>FUNDS REQUIRED FROM FUND BALANCE</b>	<b>9,000,000</b>
<b>TOTAL CAPITAL FUND</b>	<b>9,000,000</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$292,279,763</b>

EXPENDITURE CATEGORY	PROPOSED BUDGET FY 2022-23
Instruction	
Expenditures	\$150,373,178
Transfers to Grant Fund-Local Share	2,848,144
	153,221,322
Administration, Attendance, Health and Technology	
Expenditures	20,876,317
Transfers to/from Grant Fund-Local Share/Indirect	134,800
	21,011,117
Transportation	
Expenditures	12,730,271
Transfers to Grant Fund-Local Share	0
	12,730,271
Operations and Facilities	
Expenditures	22,427,413
Transfers to Grant Fund-Local Share	0
	22,427,413
Debt Service	
Expenditures	12,980,738
Transfers from Grant Fund-Restricted Share	(12,506)
	12,968,232
<b>Subtotal - General Fund (Excluding Athletics)</b>	<b>222,358,355</b>
<b>Athletics</b>	<b>2,435,879</b>
<b>TOTAL GENERAL FUND EXPENDITURE BUDGET</b>	<b>\$224,794,234</b>

FOOD SERVICES FUND	
Expenditures	10,237,776
Transfers to General Fund - Indirect Costs	300,000
<b>TOTAL FOOD SERVICES FUND</b>	<b>10,537,776</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$235,332,010</b>

GRANTS FUND	
Expenditures	46,908,768
Transfers to General Fund - Indirect Costs	1,038,985
<b>TOTAL GRANTS FUND</b>	<b>47,947,753</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$283,279,763</b>

CAPITAL FUND	
Expenditures	9,000,000
Transfers to General Fund	0
<b>TOTAL CAPITAL FUND</b>	<b>9,000,000</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$292,279,763</b>

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 49, include the following:

From	Budgeted Transfers	To
Grants Fund	\$263,684 in anticipated indirect costs from Title I-A	General Fund
Grants Fund	\$12,506 in Governor's School debt service paid from the Governor's School's budget	General Fund
Grants Fund	\$42,290 in anticipated indirect costs from the Juvenile Detention Center Program	General Fund
Grants Fund	\$3,600 in anticipated indirect costs from the McKinney Vento	General Fund
Grants Fund	\$124,653 in anticipated Federal Reimbursement for ROTC	General Fund
Grants Fund	\$592,252 in anticipated Federal Medicaid reimbursement	General Fund
General Fund	\$2,202,068 in local share for RCPS students served 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	\$28,411 in local match required to receive Adult Basic Education Federal funding	Grants Fund
General Fund	\$134,800 in local match required to receive state technology funding	Grants Fund
Food Services Fund	\$300,000 in anticipated indirect costs	General Fund

Total expenditures across all funds are budgeted to be \$287,957,834. RCPS anticipates \$276,496,690 in revenue in 2022-23. The variance is budgeted to be funded by \$11,461,144 from Fund Balance; \$2,461,144 from the General Fund Balance and \$9,000,000 from the Capital Fund Balance.

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 2022-23 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 new fund 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.

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 influencers of annual expenditures such as health care claims and salary lapse. Approved use of fund balance provides the potential funds necessary for the school division to continue moving forward.

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 Projects Fund as noted above. This new 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 in recent years, and as the three-year budget projections included on the General Fund budget indicate, RCPS is currently projecting a balanced budget by 2023-24 in this area.

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 submitted a plan to the VDOE for utilizing the surplus for necessary food services equipment at various schools. 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 is not expected to be extended to 2022-23, but pre-pandemic meal service levels and reimbursement rates have been used to help project revenues and expenditures for 2022-23 and lead to an expectation of a balanced budget in the Food Services Fund.

ROANOKE CITY PUBLIC SCHOOLS  
2022-23 TOTAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ACTUAL FY 2020-21	AMENDED BUDGET FY 2021-22	ADOPTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ 83,620,493	\$ 83,048,279	\$ 85,258,328	\$ 85,768,502	\$ 92,541,877	\$ 94,964,745	\$ 97,451,047	\$ 100,002,443
COMMONWEALTH OF VIRGINIA	95,685,773	99,979,094	108,744,107	114,217,163	132,816,284	135,686,253	138,467,281	141,306,561
FEDERAL GOVERNMENT	23,340,443	22,526,415	34,791,102	40,234,398	48,082,745	33,841,836	26,509,629	25,400,535
OTHER AGENCIES	675,124	671,300	660,992	657,810	653,095	666,157	679,480	693,070
CHARGES FOR SERVICES	6,278,092	6,372,855	2,198,195	1,410,592	1,052,689	1,064,729	1,076,950	1,089,354
ATHLETICS	179,868	174,832	61,847	100,000	100,000	101,000	102,010	103,030
OTHER REVENUE	1,528,371	1,224,603	1,040,474	900,000	1,250,000	1,250,000	1,250,000	1,250,000
<b>TOTAL REVENUES</b>	<b>\$ 211,308,164</b>	<b>\$ 213,997,378</b>	<b>\$ 232,755,045</b>	<b>\$ 243,288,465</b>	<b>\$ 276,496,690</b>	<b>\$ 267,574,720</b>	<b>\$ 265,536,397</b>	<b>\$ 269,844,993</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>INSTRUCTION:</b>								
PERSONNEL	\$ 83,972,122	\$ 84,682,042	\$ 88,543,514	\$ 92,773,749	\$ 109,567,655	\$ 110,428,318	\$ 106,889,043	\$ 108,054,329
PERSONNEL BENEFITS	41,329,796	41,698,639	42,999,754	46,399,360	52,376,981	52,564,705	51,408,413	51,903,450
PURCHASED SERVICES	14,596,384	13,325,171	8,196,354	10,117,449	10,402,659	10,504,791	10,003,508	9,720,862
INTERNAL SERVICES	50,792	54,308	40,679	83,700	75,408	74,452	75,204	75,963
OTHER CHARGES	1,070,037	775,294	852,882	1,290,042	1,222,991	1,214,267	1,234,258	1,245,626
MATERIALS AND SUPPLIES	3,920,806	3,113,868	4,181,401	6,924,524	8,905,091	6,426,985	5,917,891	5,862,044
CAPITAL OUTLAY	1,002,570	933,283	2,698,285	1,514,878	928,042	940,485	948,610	960,299
<b>TOTAL INSTRUCTION</b>	<b>145,942,507</b>	<b>144,582,605</b>	<b>147,512,869</b>	<b>159,103,702</b>	<b>183,478,827</b>	<b>182,154,003</b>	<b>176,476,927</b>	<b>177,822,573</b>
<b>ADMINISTRATION, ATTENDANCE, &amp; HEALTH:</b>								
PERSONNEL	5,181,000	5,159,872	5,387,920	6,850,288	7,258,709	7,121,075	7,227,111	7,334,738
PERSONNEL BENEFITS	2,133,963	2,187,877	2,049,258	3,632,838	4,172,934	4,171,206	4,212,720	4,254,649
PURCHASED SERVICES	3,396,062	3,727,134	3,035,716	3,162,685	4,033,450	4,076,270	4,116,683	4,157,500
INTERNAL SERVICES	13,052	12,120	8,077	16,400	16,800	16,968	17,138	17,309
OTHER CHARGES	906,501	878,582	1,032,501	2,140,031	3,582,155	5,088,653	5,111,090	5,162,163
MATERIALS AND SUPPLIES	1,259,722	1,290,827	1,230,626	1,559,905	1,789,358	1,806,584	1,823,982	1,841,554
CAPITAL OUTLAY	1,652,158	1,715,645	1,902,040	1,351,195	929,437	1,109,611	1,112,253	1,114,921
<b>TOTAL ADMIN, ATTENDANCE, &amp; HEALTH</b>	<b>14,542,458</b>	<b>14,972,057</b>	<b>14,646,138</b>	<b>18,713,342</b>	<b>21,782,843</b>	<b>23,390,367</b>	<b>23,620,977</b>	<b>23,882,834</b>
<b>TRANSPORTATION:</b>								
PERSONNEL	184,117	189,890	183,738	220,258	238,749	242,330	245,965	249,654
PERSONNEL BENEFITS	315,256	71,701	72,676	100,438	111,314	112,427	113,551	114,687
PURCHASED SERVICES	10,554,858	9,572,105	9,687,235	10,869,676	11,592,162	11,339,734	11,191,929	10,955,398
INTERNAL SERVICES	3	-	-	-	250	253	256	259
OTHER CHARGES	7,345	1,753	1,481	2,475	16,187	16,349	16,512	16,677
MATERIALS AND SUPPLIES	617,712	503,300	550,897	636,924	1,558,623	1,565,376	1,581,030	1,596,840
CAPITAL OUTLAY	115,743	-	319,490	11,461	5,774	5,000	5,100	5,202
<b>TOTAL TRANSPORTATION</b>	<b>11,795,034</b>	<b>10,338,749</b>	<b>10,815,517</b>	<b>11,841,232</b>	<b>13,523,059</b>	<b>13,281,469</b>	<b>13,154,343</b>	<b>12,938,717</b>
<b>OPERATIONS &amp; FACILITIES:</b>								
PERSONNEL	6,405,061	6,190,788	6,417,378	6,800,634	9,149,599	9,126,151	9,262,491	9,400,876
PERSONNEL BENEFITS	3,011,801	2,726,372	2,667,084	3,068,667	4,719,103	4,766,295	4,813,819	4,861,818
PURCHASED SERVICES	2,515,970	1,997,822	2,450,688	13,414,874	2,625,750	2,652,008	2,678,528	2,705,313
INTERNAL SERVICES	-	-	27	-	-	-	-	-
OTHER CHARGES	4,458,802	3,893,372	3,148,341	3,842,424	3,941,697	3,819,093	3,856,944	3,895,173
MATERIALS AND SUPPLIES	1,162,295	1,056,918	2,084,442	1,737,728	1,657,250	1,673,823	1,690,561	1,707,467
CAPITAL OUTLAY	369,180	14,508,914	5,391,042	1,033,000	12,437,819	433,290	437,623	441,999
<b>TOTAL OPERATIONS &amp; FACILITIES</b>	<b>17,923,109</b>	<b>30,374,186</b>	<b>22,159,002</b>	<b>29,897,327</b>	<b>34,531,218</b>	<b>22,470,660</b>	<b>22,739,966</b>	<b>23,012,646</b>
<b>FOOD SERVICES:</b>								
PERSONNEL	133,176	165,728	194,710	232,579	266,146	270,138	274,190	278,303
PERSONNEL BENEFITS	49,564	42,974	40,331	104,415	93,983	95,393	96,824	98,276
PURCHASED SERVICES	8,510,036	8,191,629	7,020,054	8,950,000	9,023,644	9,158,999	9,296,384	9,435,830
INTERNAL SERVICES	2,393	2,280	885	3,000	1,700	1,726	1,752	1,778
OTHER CHARGES	22,585	21,414	16,066	16,100	61,541	62,464	63,401	64,352
MATERIALS AND SUPPLIES	61,123	47,458	69,355	46,750	43,065	43,711	44,367	45,033
CAPITAL OUTLAY	301,915	464,306	85,467	300,000	747,697	648,418	547,305	444,330
<b>TOTAL FOOD SERVICES</b>	<b>9,080,792</b>	<b>8,935,789</b>	<b>7,426,868</b>	<b>9,652,844</b>	<b>10,237,776</b>	<b>10,280,849</b>	<b>10,324,223</b>	<b>10,367,902</b>
<b>ATHLETICS:</b>								
PERSONNEL	820,309	804,494	607,714	863,904	991,923	1,006,802	1,021,904	1,037,233
PERSONNEL BENEFITS	144,393	135,676	121,382	144,137	165,812	167,470	169,145	170,836
PURCHASED SERVICES	432,769	247,903	120,830	532,500	536,000	507,556	512,631	517,757
INTERNAL SERVICES	1,440	149	340	4,500	9,000	9,090	9,181	9,273
OTHER CHARGES	188,680	109,517	115,683	200,220	222,394	224,618	226,864	229,133
MATERIALS AND SUPPLIES	291,447	241,902	140,388	373,975	425,250	429,503	433,798	438,136
CAPITAL OUTLAY	44,603	64,294	26,606	39,000	85,500	136,355	87,219	88,091
<b>TOTAL ATHLETICS</b>	<b>1,923,641</b>	<b>1,603,935</b>	<b>1,132,943</b>	<b>2,158,236</b>	<b>2,435,879</b>	<b>2,481,394</b>	<b>2,460,742</b>	<b>2,490,459</b>
<b>DEBT SERVICE:</b>								
PAYMENT FOR DEBT SERVICE	13,244,672	12,700,743	12,041,842	13,042,352	12,968,232	13,515,978	14,370,223	13,323,149
<b>TOTAL DEBT SERVICE</b>	<b>13,244,672</b>	<b>12,700,743</b>	<b>12,041,842</b>	<b>13,042,352</b>	<b>12,968,232</b>	<b>13,515,978</b>	<b>14,370,223</b>	<b>13,323,149</b>
<b>CAPITAL FUND:</b>								
CAPITAL OUTLAY	-	-	-	10,292,260	9,000,000	975,000	5,040,000	1,000,000
<b>TOTAL CAPITAL FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,292,260</b>	<b>9,000,000</b>	<b>975,000</b>	<b>5,040,000</b>	<b>1,000,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 214,452,213</b>	<b>\$ 223,508,064</b>	<b>\$ 215,735,179</b>	<b>\$ 254,701,295</b>	<b>\$ 287,957,834</b>	<b>\$ 268,549,720</b>	<b>\$ 268,187,401</b>	<b>\$ 264,838,280</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	5,895,951	5,061,998	4,444,262	34,425,122	4,321,929	4,372,928	6,805,703	10,476,024
TRANSFERS TO OTHER FUNDS	(5,895,951)	(5,061,998)	(4,444,262)	(34,425,122)	(4,321,929)	(4,372,928)	(6,805,703)	(10,476,024)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 17,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE:</b>								
BEGINNING BALANCE	\$ 26,386,444	\$ 23,242,395	\$ 30,731,709	\$ 47,751,575	\$ 36,338,745	\$ 24,877,601	\$ 23,902,601	\$ 21,251,597
INCREASE/(DECREASE) OF FUND BALANCE	(3,144,049)	7,489,314	17,019,866	(11,412,830)	(11,461,144)	(975,000)	(2,651,004)	5,006,713
<b>TOTAL FUND BALANCE, END OF YEAR</b>	<b>\$ 23,242,395</b>	<b>\$ 30,731,709</b>	<b>\$ 47,751,575</b>	<b>\$ 36,338,745</b>	<b>\$ 24,877,601</b>	<b>\$ 23,902,601</b>	<b>\$ 21,251,597</b>	<b>\$ 26,258,310</b>

ROANOKE CITY PUBLIC SCHOOLS  
2022-23 GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL	ACTUAL	ACTUAL	AMENDED	ADOPTED	FORECASTED	FORECASTED	FORECASTED
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ 83,620,493	\$ 83,048,279	\$ 85,258,328	\$ 85,768,502	\$ 92,541,877	\$ 94,964,745	\$ 97,451,047	\$ 100,002,443
COMMONWEALTH OF VIRGINIA	86,915,004	91,934,851	101,681,682	108,054,434	126,852,228	129,484,995	132,172,404	134,915,589
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	251,115	82,219	54,252	250,000	250,000	250,000	250,000	250,000
ATHLETICS	179,868	174,832	61,847	100,000	100,000	101,000	102,010	103,030
OTHER REVENUE	1,397,213	1,215,851	1,030,350	900,000	1,250,000	1,250,000	1,250,000	1,250,000
<b>TOTAL REVENUES</b>	<b>\$ 172,363,693</b>	<b>\$ 176,456,032</b>	<b>\$ 188,086,459</b>	<b>\$ 195,072,936</b>	<b>\$ 220,994,105</b>	<b>\$ 226,050,740</b>	<b>\$ 231,225,461</b>	<b>\$ 236,521,062</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>INSTRUCTION:</b>								
PERSONNEL	\$ 69,413,666	\$ 70,942,237	\$ 74,412,277	\$ 76,394,691	\$ 91,351,575	\$ 91,568,721	\$ 92,524,074	\$ 93,911,934
PERSONNEL BENEFITS	35,130,464	35,390,714	36,676,404	39,057,196	44,595,615	44,692,542	44,965,061	45,414,711
PURCHASED SERVICES	6,366,570	5,584,465	5,509,523	7,967,853	8,310,693	8,467,099	8,477,738	8,562,516
INTERNAL SERVICES	41,001	50,462	26,431	69,600	71,650	72,367	73,091	73,822
OTHER CHARGES	542,678	478,087	481,520	1,012,266	940,091	949,492	958,987	968,577
MATERIALS AND SUPPLIES	2,344,913	2,351,383	1,990,437	5,483,909	4,707,671	4,784,748	4,802,295	4,850,318
CAPITAL OUTLAY	193,511	238,538	219,158	467,885	395,885	399,844	403,842	407,880
<b>TOTAL INSTRUCTION</b>	<b>114,032,803</b>	<b>115,035,886</b>	<b>119,315,750</b>	<b>130,453,400</b>	<b>150,373,180</b>	<b>150,934,813</b>	<b>152,205,088</b>	<b>154,189,758</b>
<b>ADMINISTRATION, ATTENDANCE, &amp; HEALTH:</b>								
PERSONNEL	5,134,447	5,121,745	5,347,113	6,812,161	7,207,241	7,069,092	7,175,128	7,282,755
PERSONNEL BENEFITS	2,116,489	2,172,200	2,031,937	3,617,151	4,153,280	4,151,356	4,192,870	4,234,799
PURCHASED SERVICES	3,295,117	3,673,686	2,426,350	3,127,703	3,998,468	4,041,288	4,081,701	4,122,518
INTERNAL SERVICES	13,052	12,120	8,077	16,400	16,800	16,968	17,138	17,309
OTHER CHARGES	898,066	866,840	1,018,907	2,136,229	3,516,353	5,084,851	5,107,288	5,158,361
MATERIALS AND SUPPLIES	1,200,478	1,177,798	1,068,652	1,481,836	1,722,598	1,739,824	1,757,222	1,774,794
CAPITAL OUTLAY	895,958	769,881	569,358	683,825	261,575	264,191	266,833	269,501
<b>TOTAL ADMIN, ATTENDANCE, &amp; HEALTH</b>	<b>13,553,607</b>	<b>13,794,270</b>	<b>12,470,394</b>	<b>17,875,305</b>	<b>20,876,315</b>	<b>22,367,570</b>	<b>22,598,180</b>	<b>22,860,037</b>
<b>TRANSPORTATION:</b>								
PERSONNEL	184,117	189,890	183,738	220,258	238,749	242,330	245,965	249,654
PERSONNEL BENEFITS	315,256	71,701	72,676	100,438	111,314	112,427	113,551	114,687
PURCHASED SERVICES	10,554,858	9,572,105	8,593,109	10,026,076	10,799,374	10,739,534	10,846,929	10,955,398
INTERNAL SERVICES	3	-	-	-	250	253	256	259
OTHER CHARGES	7,345	1,753	1,481	2,475	16,187	16,349	16,512	16,677
MATERIALS AND SUPPLIES	617,712	503,300	436,172	636,924	1,558,623	1,565,376	1,581,030	1,596,840
CAPITAL OUTLAY	115,743	-	319,490.0	11,461	5,774	5,000	5,100	5,202
<b>TOTAL TRANSPORTATION</b>	<b>11,795,034</b>	<b>10,338,749</b>	<b>9,606,666</b>	<b>10,997,632</b>	<b>12,730,271</b>	<b>12,681,269</b>	<b>12,809,343</b>	<b>12,938,717</b>
<b>OPERATIONS &amp; FACILITIES:</b>								
PERSONNEL	6,370,790	6,158,225	6,373,866	6,768,391	9,108,352	9,089,356	9,225,696	9,364,081
PERSONNEL BENEFITS	2,987,820	2,701,774	2,640,618	3,044,520	4,705,364	4,752,418	4,799,942	4,847,941
PURCHASED SERVICES	2,514,855	1,997,306	2,106,619	2,850,014	2,625,750	2,652,008	2,678,528	2,705,313
INTERNAL SERVICES	-	-	27	-	-	-	-	-
OTHER CHARGES	4,399,755	3,850,295	3,114,273	3,792,244	3,901,697	3,785,093	3,822,944	3,861,173
MATERIALS AND SUPPLIES	1,161,525	1,056,918	998,754	1,445,550	1,657,250	1,673,823	1,690,561	1,707,467
CAPITAL OUTLAY	369,180	14,508,914	4,088,942	1,033,000	429,000	433,290	437,623	441,999
<b>TOTAL OPERATIONS &amp; FACILITIES</b>	<b>17,803,925</b>	<b>30,273,432</b>	<b>19,323,099</b>	<b>18,933,719</b>	<b>22,427,413</b>	<b>22,385,988</b>	<b>22,655,294</b>	<b>22,927,974</b>
<b>ATHLETICS:</b>								
PERSONNEL	820,309	804,494	607,714	863,904	991,923	1,006,802	1,021,904	1,037,233
PERSONNEL BENEFITS	144,393	135,676	121,382	144,137	165,812	167,470	169,145	170,836
PURCHASED SERVICES	432,769	247,903	116,515	532,500	536,000	507,556	512,631	517,757
INTERNAL SERVICES	1,440	149	340	4,500	9,000	9,090	9,181	9,273
OTHER CHARGES	188,680	109,517	115,683	200,220	222,394	224,618	226,864	229,133
MATERIALS AND SUPPLIES	291,447	241,082	125,221	373,975	425,250	429,503	433,798	438,136
CAPITAL OUTLAY	44,603	64,294	26,606	39,000	85,500	136,355	87,219	88,091
<b>TOTAL ATHLETICS</b>	<b>1,923,641</b>	<b>1,603,115</b>	<b>1,113,461</b>	<b>2,158,236</b>	<b>2,435,879</b>	<b>2,481,394</b>	<b>2,460,742</b>	<b>2,490,459</b>
<b>DEBT SERVICE:</b>								
PAYMENT FOR DEBT SERVICE	13,244,672	12,700,743	12,041,842	13,042,352	12,968,232	13,515,978	14,370,223	13,323,149
<b>TOTAL DEBT SERVICE</b>	<b>13,244,672</b>	<b>12,700,743</b>	<b>12,041,842</b>	<b>13,042,352</b>	<b>12,968,232</b>	<b>13,515,978</b>	<b>14,370,223</b>	<b>13,323,149</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 172,353,682</b>	<b>\$ 183,746,195</b>	<b>\$ 173,871,212</b>	<b>\$ 193,460,644</b>	<b>\$ 221,811,290</b>	<b>\$ 224,367,012</b>	<b>\$ 227,098,870</b>	<b>\$ 228,730,094</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	1,191,845	1,314,566	3,387,417	1,300,000	1,338,985	1,344,600	1,339,556	1,342,528
TRANSFERS TO OTHER FUNDS	(4,717,489)	(3,747,432)	(1,056,845)	(33,125,122)	(2,982,944)	(3,028,328)	(5,466,147)	(9,133,496)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (3,525,644)</b>	<b>\$ 14,567,134</b>	<b>\$ 2,330,572</b>	<b>\$ (31,825,122)</b>	<b>\$ (1,643,959)</b>	<b>\$ (1,683,728)</b>	<b>\$ (4,126,591)</b>	<b>\$ (7,790,968)</b>
<b>FUND BALANCE:</b>								
BEGINNING BALANCE	\$ 23,011,643	\$ 19,496,010	\$ 26,772,981	\$ 43,318,800	\$ 13,105,970	\$ 10,644,826	\$ 10,644,826	\$ 10,644,826
INCREASE/(DECREASE) OF FUND BALANCE	(3,515,633)	7,276,971	16,545,819	(30,212,830)	(2,461,144)	-	-	-
<b>TOTAL GENERAL FUND BALANCE, END OF YEAR</b>	<b>\$ 19,496,010</b>	<b>\$ 26,772,981</b>	<b>\$ 43,318,800</b>	<b>\$ 13,105,970</b>	<b>\$ 10,644,826</b>	<b>\$ 10,644,826</b>	<b>\$ 10,644,826</b>	<b>\$ 10,644,826</b>

**ROANOKE CITY PUBLIC SCHOOLS  
2022-23 GRANTS FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE**

	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	ADOPTED BUDGET	FORECASTED BUDGET	FORECASTED BUDGET	FORECASTED BUDGET
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	8,531,866	7,801,222	6,873,442	5,921,767	5,748,054	5,980,221	6,068,688	6,159,511
FEDERAL GOVERNMENT	14,491,037	13,834,055	26,957,374	31,409,996	38,090,548	23,816,544	16,451,133	15,308,725
OTHER AGENCIES	675,124	671,300	660,992	657,810	653,095	666,157	679,480	693,070
CHARGES FOR SERVICES	5,362,910	5,777,885	1,995,596	473,112	473,112	480,209	487,412	494,723
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	131,158	8,752	10,124	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 29,192,095</b>	<b>\$ 28,093,214</b>	<b>\$ 36,497,528</b>	<b>\$ 38,462,685</b>	<b>\$ 44,964,809</b>	<b>\$ 30,943,131</b>	<b>\$ 23,686,713</b>	<b>\$ 22,656,029</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>INSTRUCTION:</b>								
PERSONNEL	\$ 14,558,456	\$ 13,739,805	\$ 14,131,237	\$ 16,379,058	\$ 18,216,080	\$ 18,859,597	\$ 14,364,969	\$ 14,142,395
PERSONNEL BENEFITS	6,199,332	6,307,925	6,323,350	7,342,164	7,781,366	7,872,163	6,443,352	6,488,739
PURCHASED SERVICES	8,229,814	7,740,706	2,686,831	2,149,596	2,091,966	2,037,692	1,525,770	1,158,346
INTERNAL SERVICES	9,791	3,846	14,248	14,100	3,758	2,085	2,113	2,141
OTHER CHARGES	527,359	297,207	371,362	277,776	282,900	264,775	275,271	277,049
MATERIALS AND SUPPLIES	1,575,893	762,485	2,190,964	1,440,615	4,197,420	1,642,237	1,115,596	1,011,726
CAPITAL OUTLAY	809,059	694,745	2,479,127	1,046,993	532,157	540,641	544,768	552,419
<b>TOTAL INSTRUCTION</b>	<b>31,909,704</b>	<b>29,546,719</b>	<b>28,197,119</b>	<b>28,650,302</b>	<b>33,105,647</b>	<b>31,219,190</b>	<b>24,271,839</b>	<b>23,632,815</b>
<b>ADMINISTRATION, ATTENDANCE, &amp; HEALTH:</b>								
PERSONNEL	46,553	38,127	40,807	38,127	51,468	51,983	51,983	51,983
PERSONNEL BENEFITS	17,474	15,677	17,321	15,687	19,654	19,850	19,850	19,850
PURCHASED SERVICES	100,945	53,448	609,366	34,982	34,982	34,982	34,982	34,982
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	8,435	11,742	13,594	3,802	65,802	3,802	3,802	3,802
MATERIALS AND SUPPLIES	59,244	113,029	161,974	78,069	66,760	66,760	66,760	66,760
CAPITAL OUTLAY	756,200	945,764	1,332,682	667,370	667,862	845,420	845,420	845,420
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
<b>TOTAL ADMIN, ATTENDANCE, &amp; HEALTH</b>	<b>988,851</b>	<b>1,177,787</b>	<b>2,175,744</b>	<b>838,037</b>	<b>906,528</b>	<b>1,022,797</b>	<b>1,022,797</b>	<b>1,022,797</b>
<b>TRANSPORTATION:</b>								
PURCHASED SERVICES	-	-	1,094,126	843,600	792,788	600,200	345,000	-
MATERIALS AND SUPPLIES	-	-	114,725	-	-	-	-	-
<b>TOTAL TRANSPORTATION</b>	<b>-</b>	<b>-</b>	<b>1,208,851</b>	<b>843,600</b>	<b>792,788</b>	<b>600,200</b>	<b>345,000</b>	<b>-</b>
<b>OPERATIONS &amp; FACILITIES:</b>								
PERSONNEL	34,271	32,563	43,512	32,243	41,247	36,795	36,795	36,795
PERSONNEL BENEFITS	23,981	24,598	26,466	24,147	13,739	13,877	13,877	13,877
PURCHASED SERVICES	1,115	516	344,069	10,564,860	-	-	-	-
OTHER CHARGES	59,047	43,077	34,068	50,180	40,000	34,000	34,000	34,000
MATERIALS AND SUPPLIES	770	-	1,085,688	292,178	-	-	-	-
CAPITAL OUTLAY	-	-	1,302,100	-	12,008,819	-	-	-
<b>TOTAL OPERATIONS &amp; FACILITIES</b>	<b>119,184</b>	<b>100,754</b>	<b>2,835,903</b>	<b>10,963,608</b>	<b>12,103,805</b>	<b>84,672</b>	<b>84,672</b>	<b>84,672</b>
<b>FOOD SERVICES:</b>								
MATERIALS AND SUPPLIES	-	-	29,857	-	-	-	-	-
<b>TOTAL FOOD SERVICES</b>	<b>-</b>	<b>-</b>	<b>29,857</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ATHLETICS:</b>								
PURCHASED SERVICES	-	-	4,315	-	-	-	-	-
MATERIALS AND SUPPLIES	-	820	15,167	-	-	-	-	-
<b>TOTAL ATHLETICS</b>	<b>-</b>	<b>820</b>	<b>19,482</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,017,739</b>	<b>\$ 30,826,080</b>	<b>\$ 34,466,956</b>	<b>\$ 41,295,547</b>	<b>\$ 46,908,768</b>	<b>\$ 32,926,859</b>	<b>\$ 25,724,308</b>	<b>\$ 24,740,284</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	4,704,106	3,747,432	1,056,845	3,832,862	2,982,944	3,028,328	3,077,151	3,126,783
TRANSFERS TO OTHER FUNDS	(878,462)	(1,014,566)	(3,087,417)	(1,000,000)	(1,038,985)	(1,044,600)	(1,039,556)	(1,042,528)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 3,825,644</b>	<b>\$ 2,732,866</b>	<b>\$ (2,030,572)</b>	<b>\$ 2,832,862</b>	<b>\$ 1,943,959</b>	<b>\$ 1,983,728</b>	<b>\$ 2,037,595</b>	<b>\$ 2,084,255</b>
<b>FUND BALANCE:</b>								
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCREASE/(DECREASE) OF FUND BALANCE	-	-	-	-	-	-	-	-
<b>TOTAL GRANTS FUND BALANCE, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ROANOKE CITY PUBLIC SCHOOLS  
2022-23 FOOD SERVICES FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE**

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ACTUAL FY 2020-21	AMENDED BUDGET FY 2021-22	ADOPTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	238,903	243,021	188,983	240,962	216,002	221,037	226,189	231,461
FEDERAL GOVERNMENT	8,849,406	8,692,360	7,833,728	8,824,402	9,992,197	10,025,292	10,058,496	10,091,810
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	664,067	512,751	148,347	687,480	329,577	334,520	339,538	344,631
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 9,752,376</b>	<b>\$ 9,448,132</b>	<b>\$ 8,171,058</b>	<b>\$ 9,752,844</b>	<b>\$ 10,537,776</b>	<b>\$ 10,580,849</b>	<b>\$ 10,624,223</b>	<b>\$ 10,667,902</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>FOOD SERVICES:</b>								
PERSONNEL	\$ 133,176	\$ 165,728	\$ 194,710	\$ 232,579	\$ 266,146	\$ 270,138	\$ 274,190	\$ 278,303
PERSONNEL BENEFITS	49,564	42,974	40,331	104,415	93,983	95,393	96,824	98,276
PURCHASED SERVICES	8,510,036	8,191,629	7,020,054	8,950,000	9,023,644	9,158,999	9,296,384	9,435,830
INTERNAL SERVICES	2,393	2,280	885	3,000	1,700	1,726	1,752	1,778
OTHER CHARGES	22,585	21,414	16,066	16,100	61,541	62,464	63,401	64,352
MATERIALS AND SUPPLIES	61,123	47,458	39,498	46,750	43,065	43,711	44,367	45,033
CAPITAL OUTLAY	301,915	464,306	85,467	300,000	747,697	648,418	547,305	444,330
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
<b>TOTAL FOOD SERVICES</b>	<b>9,080,792</b>	<b>8,935,789</b>	<b>7,397,011</b>	<b>9,652,844</b>	<b>10,237,776</b>	<b>10,280,849</b>	<b>10,324,223</b>	<b>10,367,902</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,080,792</b>	<b>\$ 8,935,789</b>	<b>\$ 7,397,011</b>	<b>\$ 9,652,844</b>	<b>\$ 10,237,776</b>	<b>\$ 10,280,849</b>	<b>\$ 10,324,223</b>	<b>\$ 10,367,902</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (300,000)</b>	<b>\$ (300,000)</b>	<b>\$ (300,000)</b>	<b>\$ (300,000)</b>	<b>\$ (300,000)</b>	<b>\$ (300,000)</b>	<b>\$ (300,000)</b>	<b>\$ (300,000)</b>
<b>FUND BALANCE:</b>								
BEGINNING BALANCE	\$ 3,374,801	\$ 3,746,385	\$ 3,958,728	\$ 4,432,775	\$ 4,232,775	\$ 4,232,775	\$ 4,232,775	\$ 4,232,775
INCREASE/(DECREASE) OF FUND BALANCE	371,584	212,343	474,047	(200,000)	-	-	-	-
<b>TOTAL FOOD SERVICES FUND BALANCE, END OF YEAR</b>	<b>\$ 3,746,385</b>	<b>\$ 3,958,728</b>	<b>\$ 4,432,775</b>	<b>\$ 4,232,775</b>	<b>\$ 4,232,775</b>	<b>\$ 4,232,775</b>	<b>\$ 4,232,775</b>	<b>\$ 4,232,775</b>

ROANOKE CITY PUBLIC SCHOOLS  
2022-23 CAPITAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ACTUAL FY 2020-21	AMENDED BUDGET FY 2021-22	ADOPTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	-	-	-	-	-	-	-	-
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>CAPITAL FUND:</b>								
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	10,292,260	9,000,000	975,000	5,040,000	1,000,000
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,292,260</b>	<b>9,000,000</b>	<b>975,000</b>	<b>5,040,000</b>	<b>1,000,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,292,260</b>	<b>\$ 9,000,000</b>	<b>\$ 975,000</b>	<b>\$ 5,040,000</b>	<b>\$ 1,000,000</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	-	-	-	29,292,260	-	-	2,388,996.0	6,006,713.0
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,292,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,388,996</b>	<b>\$ 6,006,713</b>
<b>FUND BALANCE:</b>								
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 19,000,000	\$ 10,000,000	\$ 9,025,000	\$ 6,373,996
INCREASE/(DECREASE) OF FUND BALANCE	-	-	-	19,000,000	(9,000,000)	(975,000)	(2,651,004)	5,006,713
<b>TOTAL CAPITAL FUND BALANCE, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ 9,025,000</b>	<b>\$ 6,373,996</b>	<b>\$ 11,380,709</b>

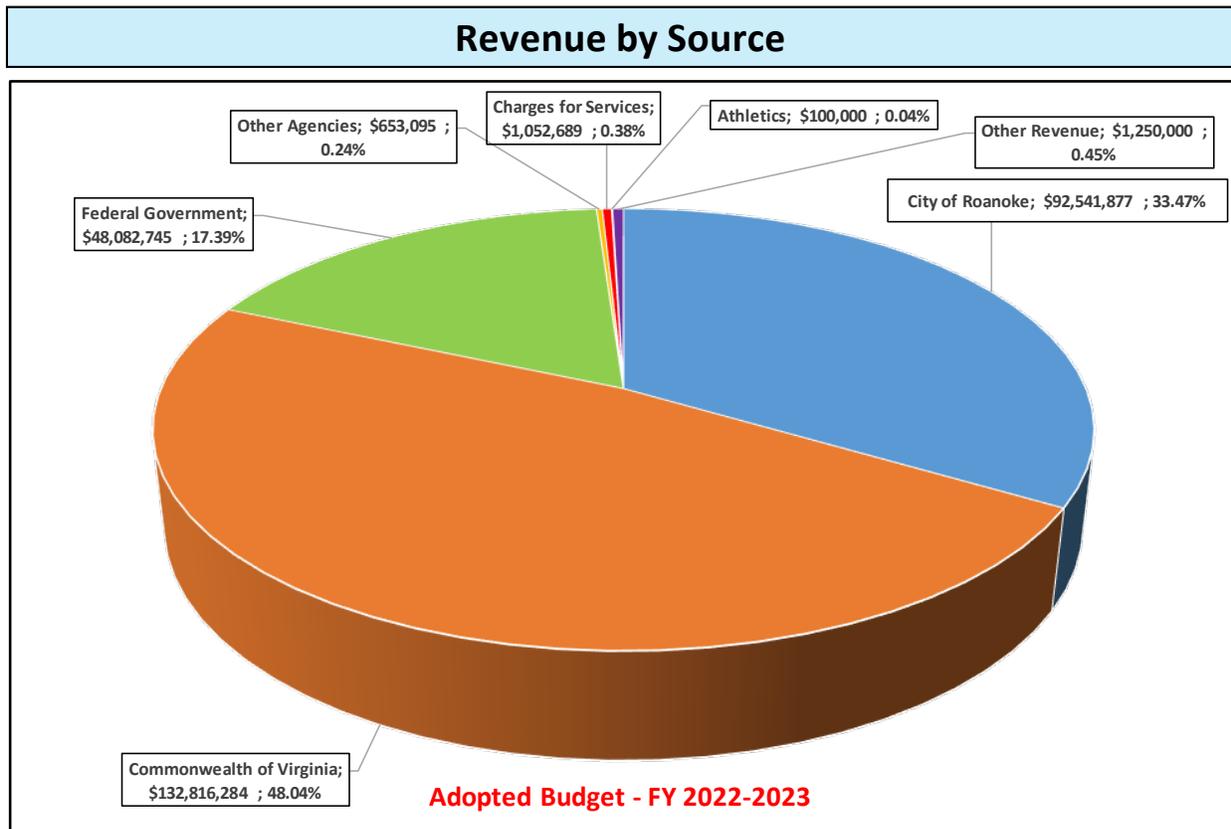
## BUDGET DISCUSSION

### 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 VRS Life Insurance (GLI) Program upon employment. All full time, salaried permanent employees are also automatically covered by the VRS Teacher or General Employee Health Insurance Credit (HIC) program which is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage.

For the year ended June 30, 2021 the school board recognized a net OPEB liability of \$20,045,124 on the entity wide Statement of Net Position. Deferred Outflows related to OPEB were \$3,004,763, and Deferred Inflows related to OPEB were \$1,105,832. There was a net OPEB asset for the non-teacher HIC plan totaling \$22,820 and net OPEB expense of \$1,227,357.

### Revenue

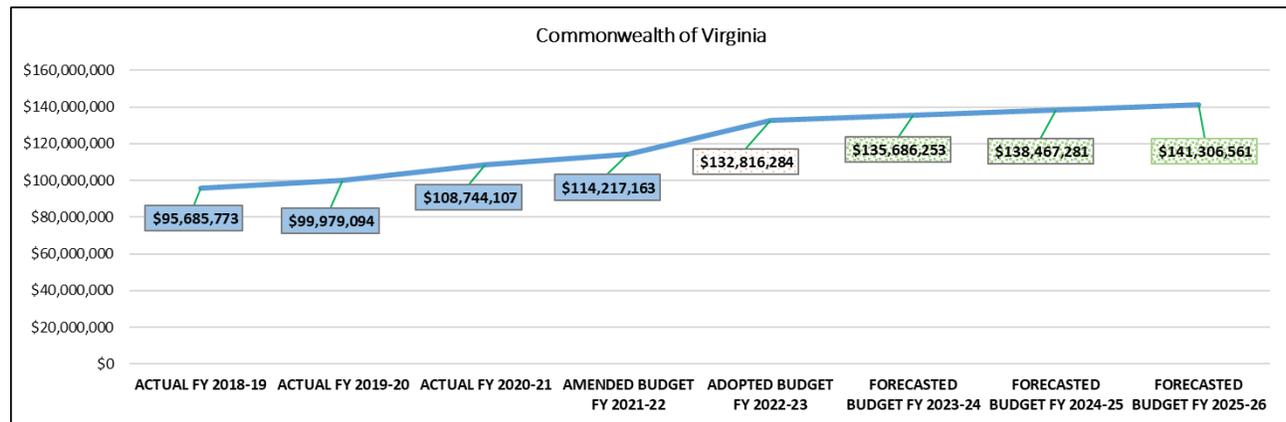


Source: Roanoke City Public Schools, Accounting Department

The impact of the COVID-19 (Coronavirus) pandemic on Roanoke City Public Schools changed in 2021-22, but is far from over. The continuation of the pandemic significantly impacted

the development of the 2021-22 budget, as well as actual financial activity throughout that year. The Commonwealth of Virginia continued to hold school divisions harmless from the negative impact on state funding that would normally result from a drop in enrollment. This, plus better-than-expected revenue experience at the state and local level, contributed to a better-than-expected financial outcome in 2021-22. Current year experience directly impacts projections for the subsequent budget year, so significant year-over-year increases in school funding for 2022-23 have been budgeted at both the state and local level. Additionally, several rounds of federal pandemic relief funding have assisted RCPS in responding to the pandemic.

### 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 funding areas include funding for at-risk youth, early reading interventions, homebound instruction, and reducing class sizes in grades K-3. There are other specific programs partially funded with state funds that RCPS accounts for within the Grants Fund because of their specific restricted use. These include funding for Governor’s Schools, Special Education programs for students with intensive support needs, the Virginia Public Schools Authority (VPSA) Technology Initiative, the Mentor Teacher Program, and Project Graduation. State funding in support of school breakfast and lunch is accounted for within the Food Services Fund.

All major state funding areas require that localities share proportionately in the cost of services. Each locality’s share is determined through the calculation of the Local Composite Index (LCI) of local ability to pay. This is calculated by the Virginia Department of Education at the start of each new biennial state budget. It takes into consideration true value of property, adjusted gross income, taxable retail sales, population estimates, and the school division’s ADM. State-wide, Virginia funds approximately 55% and localities fund 45% of direct aid, but the actual split depends on local ability to pay as calculated through the LCI.

### Roanoke City Public Schools Local and State Share

	2016-2018	2018-2020	2020-2022	2022-2024
LCI	.3443	.3416	.3284	.3387
State Share	.6557	.6584	.6716	.6613
Change in Local Share		(.0027)	(.0132)	.0103

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

The 2022-2024 biennial state budget originally introduced in December 2021 by former Governor Northam reflected the significant revenue gains Virginia has experienced, and a commitment to improving the state's support for public education. This initial budget proposed a \$22.7 million revenue increase for RCPS compared to the 2021-22 adopted budget. The Virginia General Assembly convened its regular session on January 12, 2022, and the Governor's proposed budget went to both houses for action. On February 20, 2022 the Virginia Senate and House of Delegates each decided on their own amended versions of the budget. There were significant differences between these two options as tax cuts, rebates, and increased deductions were debated. Unfortunately, the General Assembly session ended without these variances being reconciled. The conference committee appointed continued to work through the differences and other General Assembly members were requested to reconvene on June 1, 2022 to hear, and vote on, the final budget.

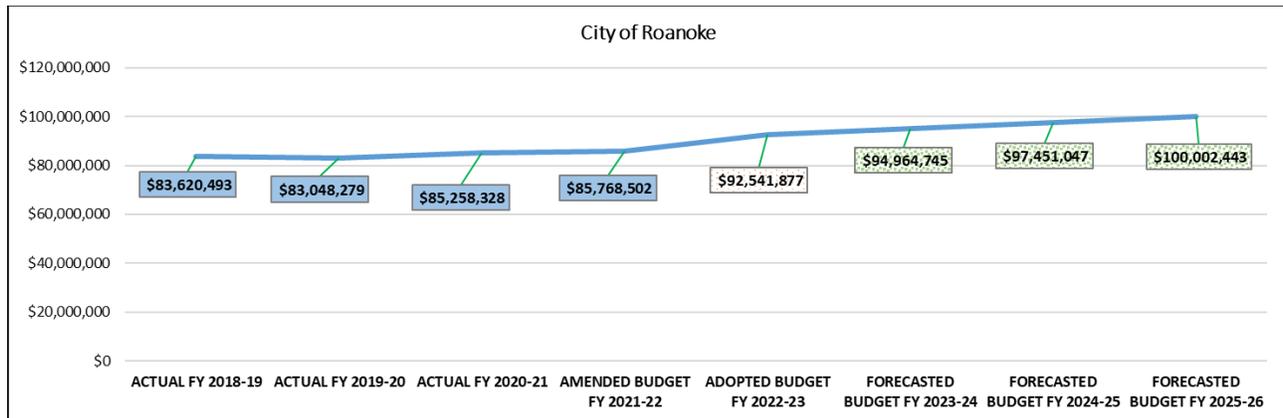
Most state funding for public schools is calculated as a per-pupil amount multiplied by the school division's funded Average Daily Membership (ADM). RCPS experienced a significant enrollment increase between 2018-19 and 2019-20, and that trend was expected to continue before the COVID-19 pandemic. Unsurprisingly, ADM in 2020-21 reflected a significant decrease compared to the prior year. Though the pandemic's influence appears to be waning, it is still difficult to predict how or when the school division's enrollment numbers will bounce back fully. As a result, RCPS is currently projecting very modest variations in ADM over the next few years and is aligning ADM used in budget projections to what the Virginia Department of Education is also projecting for our school division.

	March 31 ADM
2018-19	12,898.54
2019-20	13,109.99
2020-21	12,827.72
2021-22	12,941.26

2022-23 Budget – ADM Projection Used	13,130.65
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The final budget that was agreed upon by the General Assembly includes a substantial increase in funding for pre-kindergarten through 12 public education, though significantly less funding for schools than was originally proposed at the beginning of the budget process. RCPS is budgeted to receive \$18.3 million more than the 2021-22 adopted budget, or \$4.4 million less than was originally proposed.

*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 in place for local funding of schools. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS receives 40% of annual local tax revenue from the City of Roanoke to fund public education. Though some localities prefer to tie funding to student enrollment as the state does, RCPS has found that the stability and planning ability that comes with an agreed upon funding percentage with the locality works well. This is something that does need to be monitored, as enrollment increases, but RCPS does not feel a change would be worthwhile for either the schools or city for the foreseeable future, in spite of the fact that funding on a per pupil basis, adjusted for inflation, is less today than it was a decade ago.

	<b>2012-13</b>	<b>2022-23</b>
<i>City Funding for Schools</i>	\$ 73,555,711.00	\$ 92,541,877.00
<i>ADM</i>	12,451.46	13,130.65
<i>Per Pupil Amount</i>	\$ 5,907.40	\$ <b>7,047.78</b>
<i>Adjusted for Inflation</i>	<b>\$ 7,412.52</b>	
	(In May 2022 dollars)	
<i>Variance from FY13 funding adjusted for inflation</i>		\$ <b>(364.74) per pupil</b>

When the COVID-19 pandemic’s impact began in earnest, RCPS was expecting an increase of 2.7% or \$2.3 million in 2020-21 city funding compared to the prior year. The City’s revised revenue projections for 2020-21 reflected a 0.7% year-over-year decrease and a total loss of just under \$2.9 million compared to pre-COVID-19 FY2021 projections. Actual experience during 2020-21 was much more favorable than feared and funding for schools was actually up from the originally projected 2.7% compared to actual FY2020 revenue.

The City of Roanoke has continued to realize favorable revenue experience in 2021-22 and projects that actual revenue will be substantially ahead of budget by year-end. At the time of this document’s printing a tax rebate was being considered by City Council, so final FY22 funding for schools will be dependent on that decision. City projections for 2022-23 revenue, based on

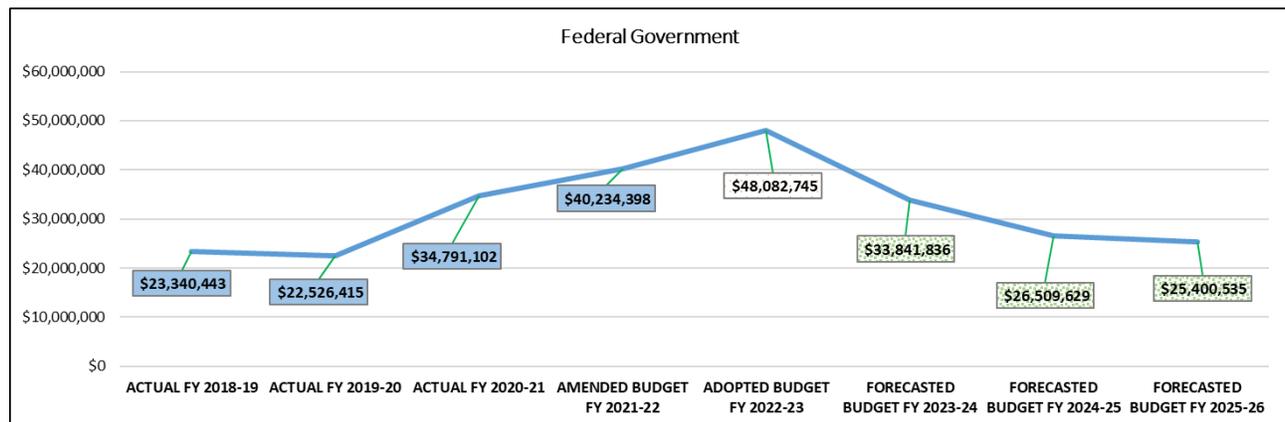
experience in FY22 and forecasts for the coming year, resulting in increased budgeted funds for the City and the Schools. Compared to the current FY22 budget, this will be a 7.9% increase for RCPS.

When the funding formula for schools was updated to its current 40% rate 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. 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 2022-23 budget to be paid back to the city for these services includes the following:

- Police and Sheriff’s Departments School Resource Officers - \$1,583,817
- Municipal Audit Services - \$75,000
- Local Cost of Children’s Services Act-funded services for students placed for services by the school division - \$1,500,000
- Debt Service on School Projects - \$11,726,771

The above is noted to assist users of this document who may also have reason to refer to the City of Roanoke’s 2022-23 Budget document, because these costs will also be reflected in the City’s expenditure budget in the relevant expenditure area.

*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 the recently introduced Title IV-A Student Support and Academic Enrichment. RCPS also receives significant federal funding in support of students with disabilities through the Individuals with Disabilities Education Act (IDEA) entitlement programs. Budgeted Federal grant revenue is expected to remain fairly flat year-over-year with the exception of the addition of Federal COVID-19 pandemic relief funding. The U.S. Congress has approved multiple rounds of stimulus packages to help combat the economic devastation and school disruption resulting from the COVID-19 threat. There have been 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).

<b>Federal Legislation</b>	<b>K-12 Funding Portion</b>	<b>RCPS Allocation</b>
CARES Act	Elementary and Secondary School Emergency Relief (ESSER)	\$5,840,467.74
CARES Act	Coronavirus Relief Funds (CRF)	\$2,342,095.00
CRRSA Act	ESSER II	\$23,039,852.51
ARPA	ESSER III	\$51,780,984.13

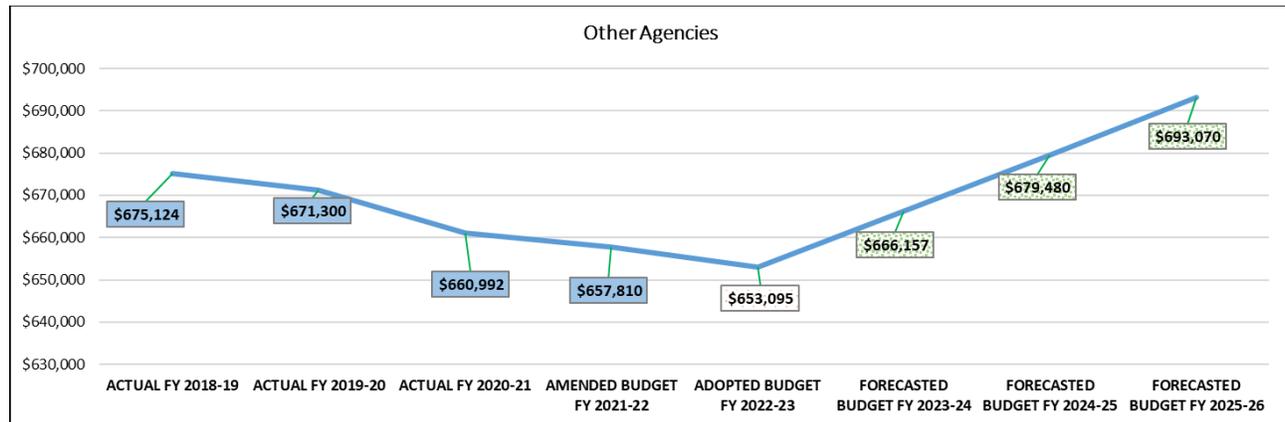
The last expenditure window for these pandemic-relief funds closes on September 30, 2024. The end of these temporary relief funds is the main reason for the sharp decline in Federal funding projected in the line graph above.

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

Federal Food Services reimbursements decreased substantially in 2020-21 due to extended periods of remote learning. RCPS continued to make meals available using both school bus delivery and meal pick-up locations throughout the year in an effort to keep school meals accessible, but meals served, and therefore Federal reimbursement amounts, were down substantially. 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 in 2021-22, 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 is not expected to be extended to 2022-23, but pre-pandemic meal service levels and reimbursement rates have been used to help project revenues and expenditures for 2022-23 and lead to an expectation of a balanced budget in the Food Services Fund.

RCPS also participates in the USDA Community Eligibility Provision (CEP) to offer free breakfast and lunch to all students without requiring parents to apply. RCPS was able to expand its application to include all schools at the beginning of the 2020-21 school year (previously all but two Roanoke City schools participated). 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.

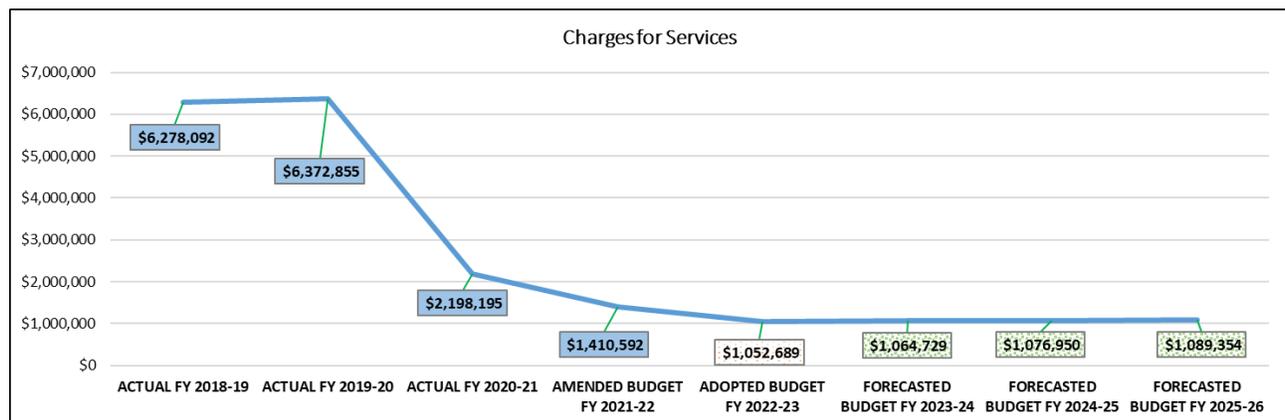
### Funding from Other Agencies



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

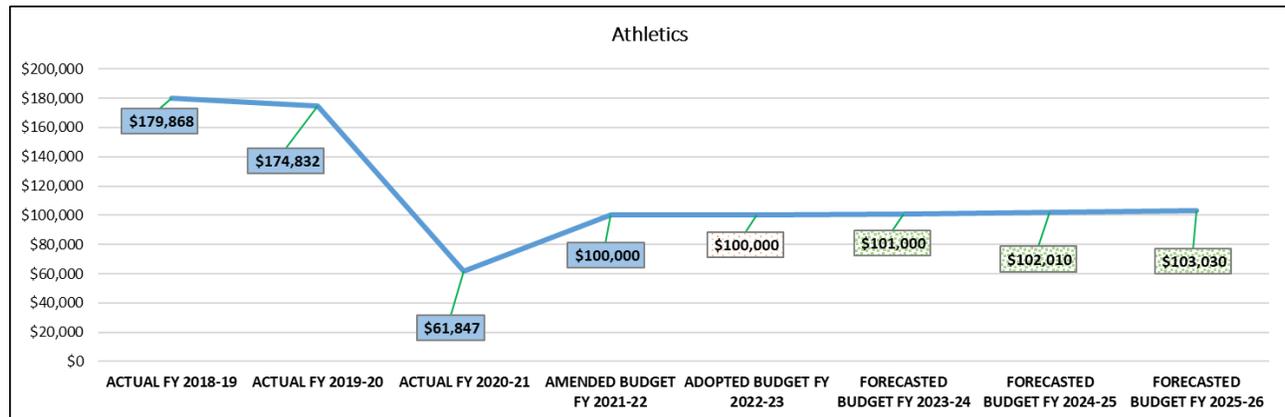
Charges for Services includes payment for student or staff cafeteria meals and some catering in the Food Services Fund; payments for summer school, internal printing services, adult education, and facility rental in the General Fund; and payment accounted for in the restricted Grants Fund from the regional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

RCPS is budgeting 2022-23 cafeteria sales at about half of what was experienced pre-pandemic. This is due to the inability to accurately project the impact on sales from RCPS moving all schools to the CEP in 2020-21. Since that year was substantially impacted by the pandemic, and 2021-22 was as well, though to a lesser extent, it is difficult to evaluate what, if any, impact on

cafeteria sales moving the last two schools to CEP has had. It would be our expectation that sales will be reduced now that all students can eat free, so the budget for 2022-23 is lower as a result.

Charges for Services in the General Fund remain fairly steady from year to year, so minimal differences are budgeted for FY2023 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 in FY2021. RCPS began directly charging tuition to other school divisions that placed students in RCPS-hosted regional classes during 2020-21, 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.

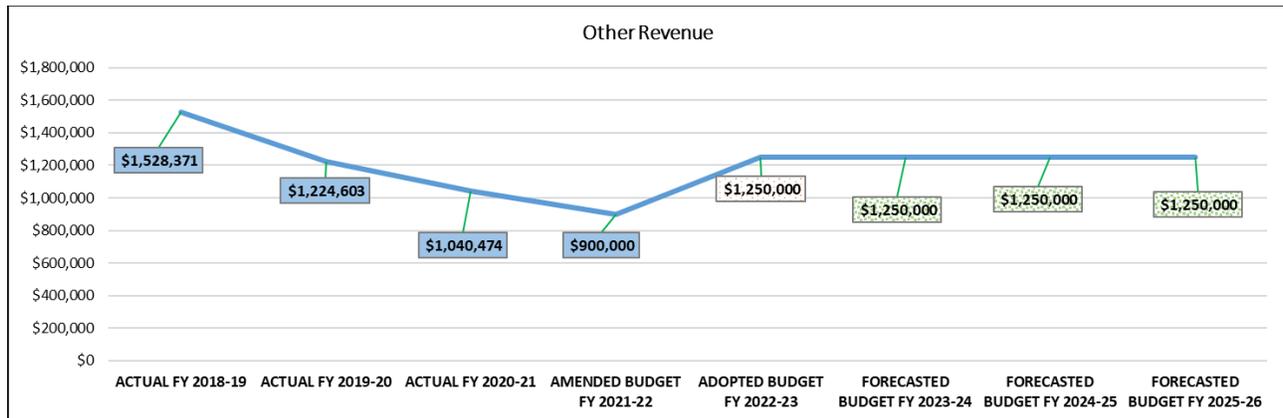
*Athletics Revenue*



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. The FY2023 revenue budget was kept the same as FY2022 since the pandemic continues to loom and could still impact athletic play and the number of spectators that can be allowed at athletic events in 2022-23.

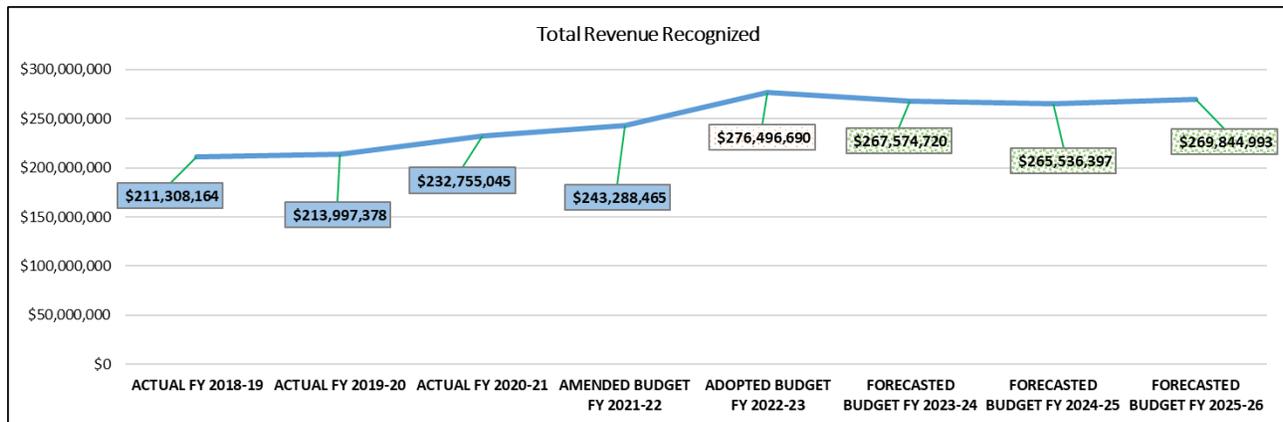
### Other Revenue



Source: Roanoke City Public Schools, Accounting Department

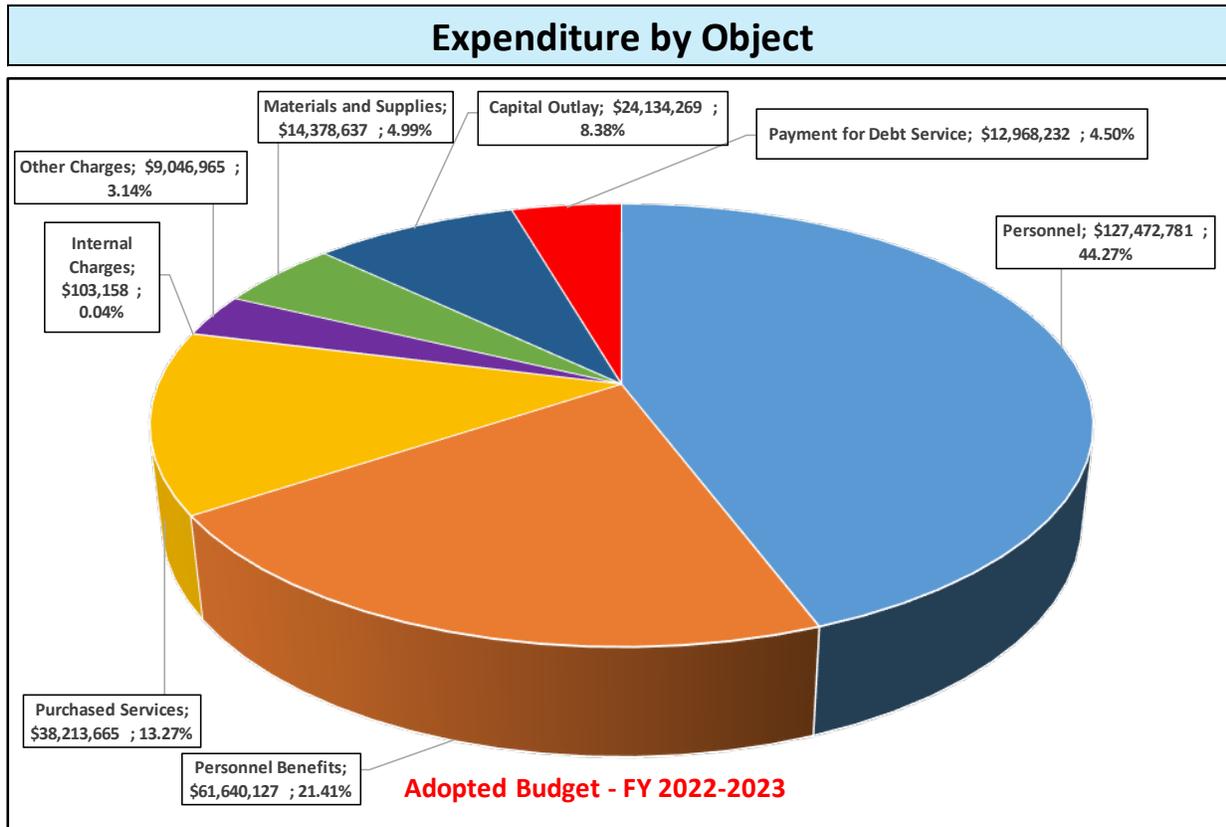
Other Revenue encompasses a variety of smaller revenue sources including donations, obsolete equipment sales, rebates and refunds, and interest income. This revenue area is unpredictable and can vary significantly from year to year. After having reduced this budget area in recent years based on experience and volatility due to the pandemic, the FY23 budget increases this budget to \$1.25 million. This change is based on actual experience in FY22 which is projected to exceed budget.

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. In spite of a temporary set-back caused by the pandemic, which resulted in RCPS delaying raises in 2020-21 until the pandemic's impact on revenue was better known at mid-year, RCPS has moved forward with competitive employee raises. Given the sizeable increases in revenue projected for 2022-23 by both the state and the City of Roanoke, RCPS worked to put significant raises into the 2022-23 budget. Primary goals in setting raises included:

- Adjusting the Classified Pay Scale to reach a minimum wage of \$15 per hour and increase all other steps on the scale to continue accounting for the longevity and years of service of existing employees. The Commonwealth of Virginia passed legislation in 2020 to phase in a minimum wage increase between May 2021 and January 2026 to ultimately reach \$15 per hour by 2026. With the increased revenue budgets for public education at the state and local level in FY2023, however, the RCPS School Board encouraged the administration to move to \$15 per hour sooner if possible. It was important to RCPS to improve pay for the lowest paid positions in the school division in a way that would continue to respect the longevity earned by employees who have been in these positions for years. We did not want an employee who has finally reached \$15 per hour after years of service to have their pay unchanged and suddenly be making the same as a new employee with no experience. As a result, the entire Classified Salary Scale was adjusted accordingly. Raises varied somewhat, but at its base, this adjustment moved our lowest starting pay from \$11 to \$15 per hour, a 36% increase.

- Adjusting the Professional (teacher) Pay Scale in an effort to make starting teacher pay for Roanoke City Public Schools the highest in the region, and to increase the full scale beyond that accordingly to continue accounting for current employees' longevity and experience. In the process of budget development, RCPS administration noted that starting pay for a teacher in two nearby school divisions in 2021-22 was \$44,500, or 5% more than RCPS's starting salary of \$42,420. Given the challenges faced by the school division in filling vacancies, combined with the extra support needed by our students to overcome the impacts of the pandemic and successfully return to in-person learning, the administration and School Board agreed that pay for teaching in Roanoke City needed to be among the highest in the area. Though other school divisions' final 2022-23 teacher salary scales are not yet known, it is hoped that moving the Professional Pay Scale to \$48,000 and up, which is included in this budget, will accomplish this goal.

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, a rate decrease was recommended by the VRS board, but the General Assembly elected to keep the rate flat in order to pay down more of the unfunded liability in the VRS teacher retirement fund. As a result, the employer contribution rate will continue to be 16.62% in FY2023 and FY2024. A small number of employees participate in the City of Roanoke's retirement plan instead of VRS. That employer contribution decreased significantly from 13.74% in FY2022 to 11.92% in FY2023. Health insurance is one of the biggest drivers of employee benefit costs annually. Because RCPS's health coverage is a self-funded plan, ultimately, the school division's costs are dependent on claims experience. Experience can vary widely from year to year, and in spite of efforts to control costs, increases are still expected. RCPS has budgeted based on an expectation that costs will increase 4.8% year-over-year for the plan year which will begin January 2023. This increase is expected to cost the school division an additional \$1.4 million across all funds.

Important strides continue to be made by the school division's new superintendent to enhance the support available to our schools, particularly in the area of instructional leadership, by reorganizing Central Administration and adding school-level support. The reorganization at the administrative level resulted in some changes to the budgetary structure at the cost center level. A particular focus of the 2022-23 efforts to support schools is in the area of class-size reduction. RCPS administration analyzed class sizes and met with each principal individually to discuss enrollment forecasts and areas of need. The current focus is on core content areas (English, Math, Science and Social Studies), though other areas were considered and accommodated where most needed. Space limitations at some schools also hindered efforts to add teaching positions. Those needs have been noted and are expected to be able to be met as soon as construction projects to add instructional space are completed. Based on this analysis, 34 additional teaching positions were added to the General Fund budget for FY2023.

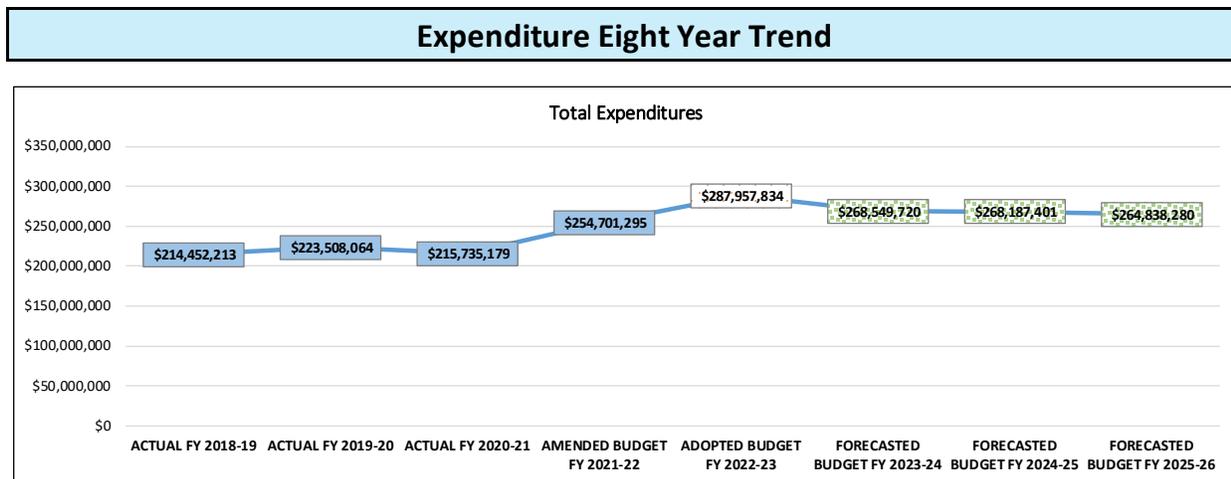
Changes to the expenditure budget within the Administration, Attendance, Health and Technology category can chiefly be attributed to two areas. First, an intentional effort began in 2021-22 to improve the school division's recruitment and retention efforts. Though a teacher shortage has been experienced nationwide for several years, the pandemic exacerbated the issue and like most other school divisions, RCPS was unable to fill all vacancies in 2021-22. Additionally, the expanded Human Resources department is positioned to put more focus and effort behind addressing underrepresented ethnic and other subgroups among our employee make-up, particularly as compared to the make-up of our student body. Secondly, RCPS raced to move to a 1:1 student technology initiative as the pandemic hit and in-person learning came to a halt. Prior to the spring of 2020, RCPS provided laptops to students in grades 8-12 only. Now with a 1:1 technology device initiative across all grades, RCPS is phasing in a lease program for computers, tablets and other devices.

Though RCPS struggled to fill all vacant positions across the division in 2021-22, an area where this was particularly felt was pupil transportation. RCPS supported incentive and advertising efforts, pay increases, and other measures implemented by the transportation provider, but continued to struggle to reach staffing targets. It is hoped that as the pandemic's impact changes, more drivers will be able to be identified and brought on board to serve RCPS students in 2022-23. The anticipated need responsible for the vast majority of the year-over-year budget increase projected in this area for FY2023 is the cost of fuel. As fuel prices rose in 2022 RCPS benefited from its contracted price of \$1.44 per gallon. This contract will end early in FY2023 however, and a significant increase is expected.

The increase in costs budgeted for building operations and maintenance is entirely related to pay increases put in place for 2022-23. The majority of positions in these departments are classified positions and paid from the salary scale which has been adjusted to ensure that the minimum wage is \$15 per hour and that all pay for people with more years of experience have also been moved up accordingly.

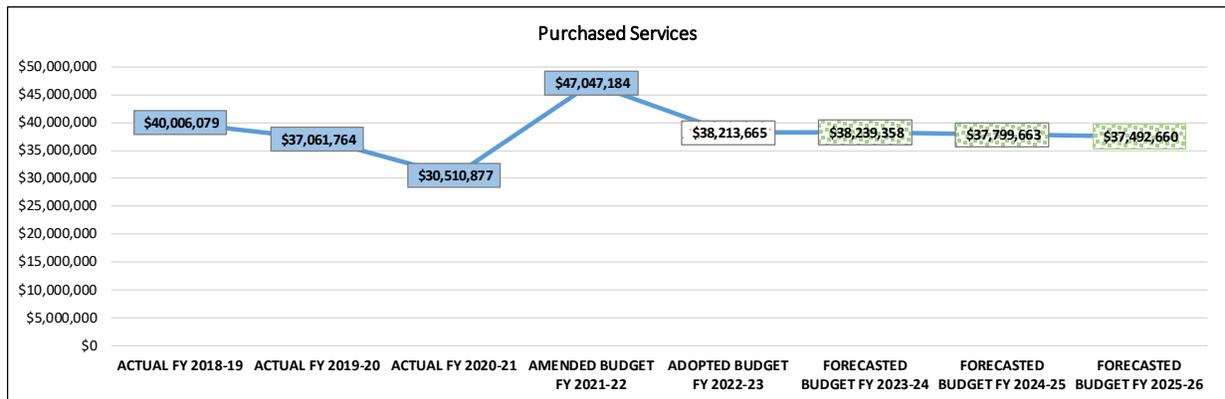
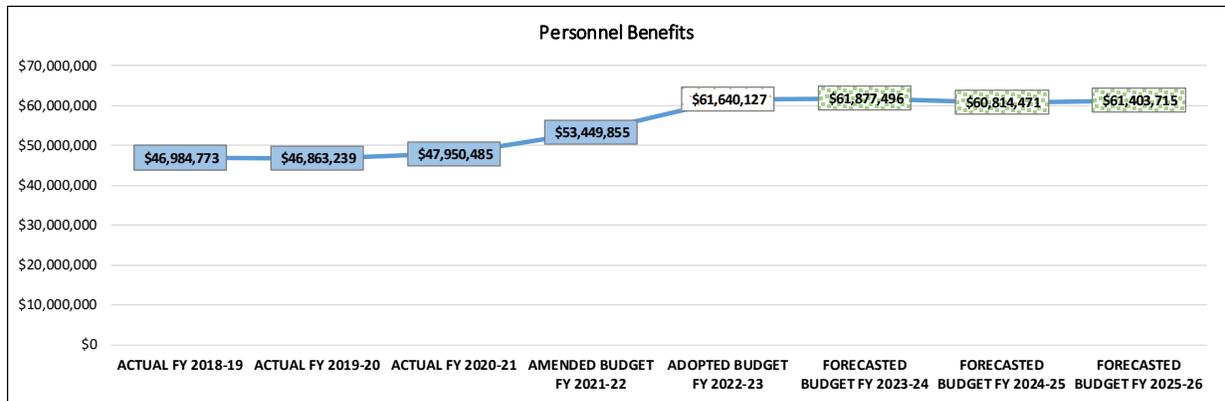
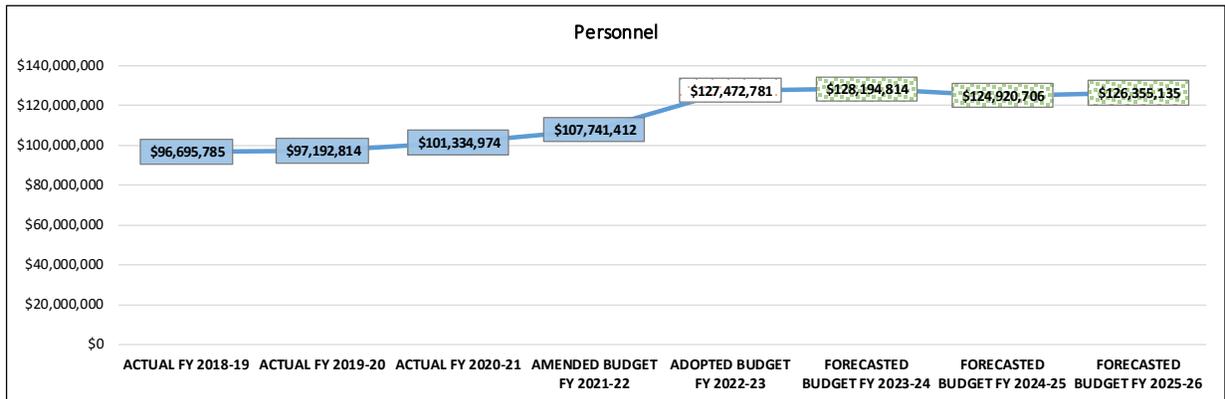
The Debt Service budget shows a slight year-over-year decrease based on the expected principal and interest payments due on existing capital projects, the most recent being the replacement of Fallon Park Elementary School. Additionally, principal and interest payments for energy improvement measures 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 based on current and projected interest rates. Use of BANs will be evaluated annually but are not currently anticipated for 2022-23.

Food Services costs associated with providing breakfast and lunch to students are budgeted to increase based on increased projected student participation as well as investment in keeping kitchen equipment up-to-date. School breakfast and lunch is free to all students in all Roanoke City Public Schools through the USDA Community Eligibility Provision.



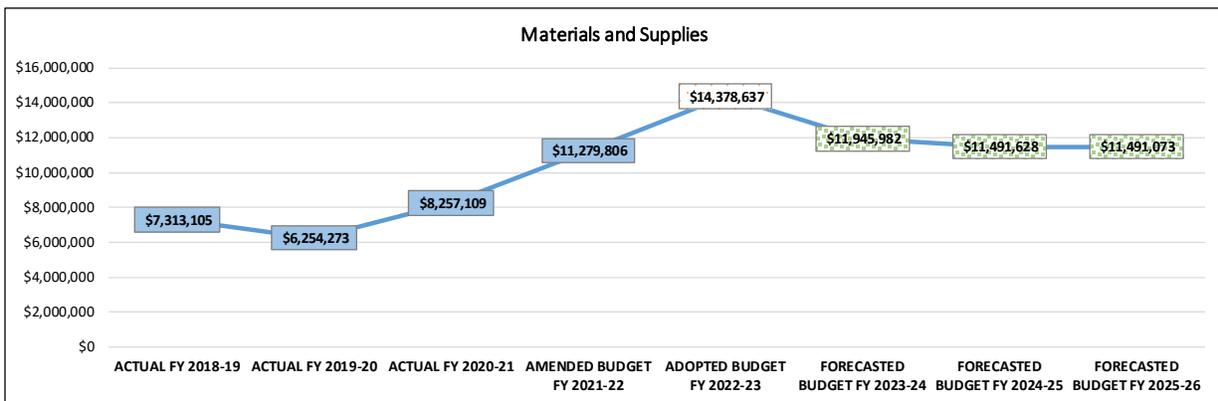
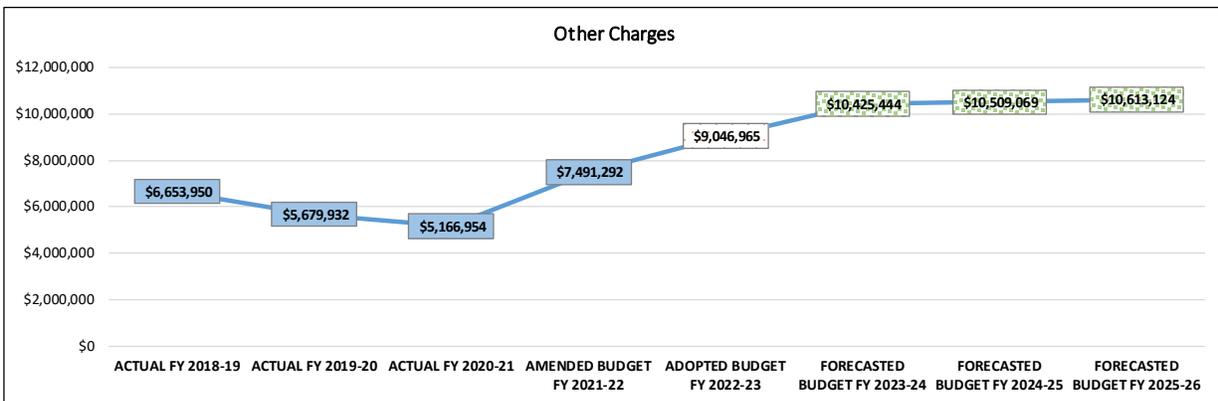
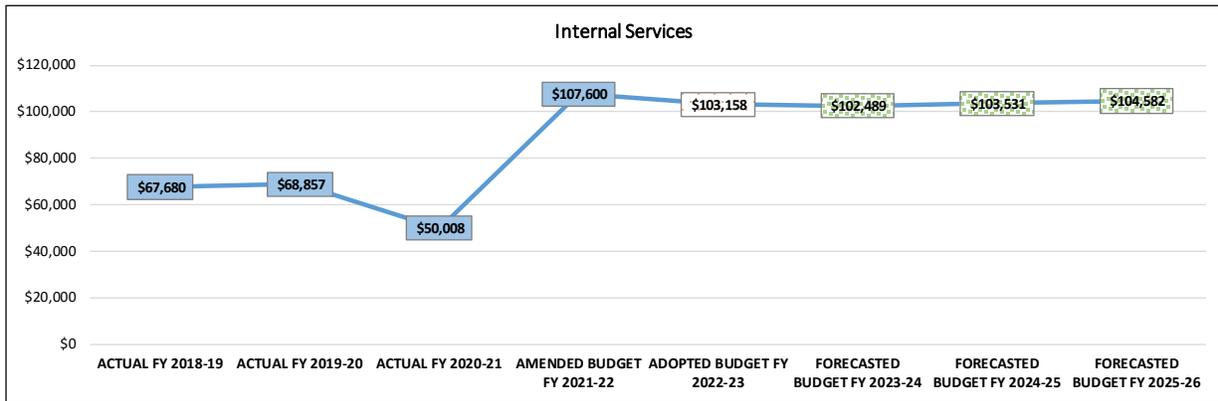
Source: Roanoke City Public Schools, Accounting Department

## Expenditure Sources



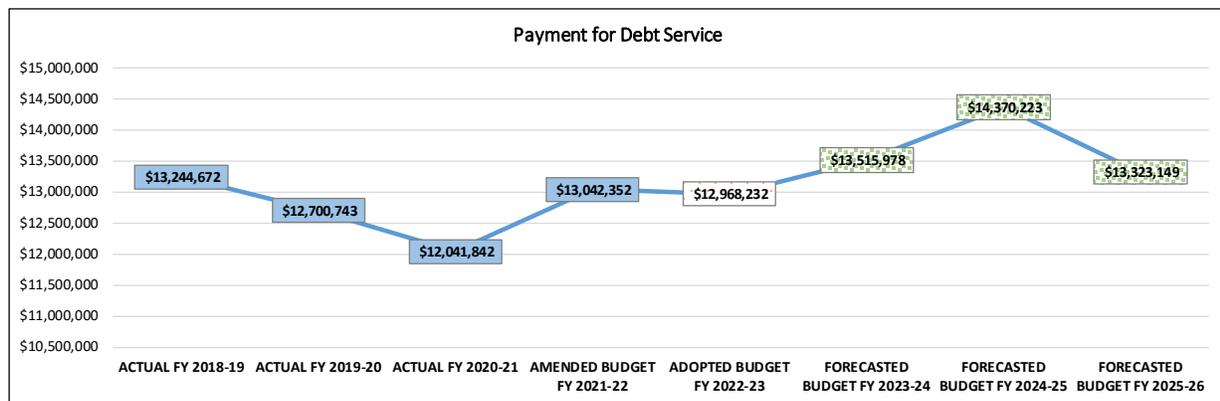
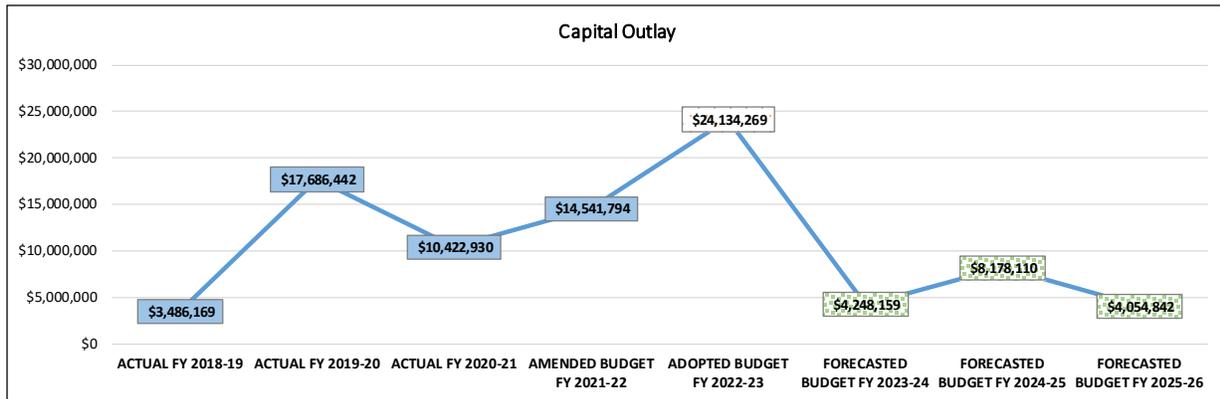
Source: Roanoke City Public Schools, Accounting Department

## Expenditure Sources



Source: Roanoke City Public Schools, Accounting Department

## 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. The Chief Financial Officer works with the Director for Data and Analysis to forecast enrollment changes going forward. RCPS looks at projections from the Weldon Cooper Center for Public Service, but usually projects more conservatively than Weldon Cooper’s (and the Virginia Department of Education’s) outlook would suggest.

RCPS experienced slow growth in student enrollment in recent years, though a sizeable increase occurred in 2019-20. RCPS initially planned to budget 2020-21 based on an assumption that enrollment would continue to stay strong, and an ADM estimate of 13,100 was originally used. 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 ADM did not reach pre-pandemic levels.

	Sept. 30 Membership	March 31 ADM
2017-18	12,915.00	12,822.83
2018-19	12,921.50	12,898.54
2019-20	13,187.50	13,109.99
2020-21	12,915.25	12,827.72
2021-22	13,033.75	12,941.26

It is difficult to know whether student enrollment will continue to grow in 2022-23 and beyond, so RCPS has used the same ADM projection used by the Virginia Department of Education for FY23 planning. From there, forecasted ADM for future budgeting will reflect only modest variances until more is known about how the aftermath of the COVID-19 pandemic will continue to influence enrollment changes in Roanoke City. The forecasted ADM for FY23 and the subsequent three years are as follows:

	March 31 Forecasted ADM
2022-23	13,130.65
2023-24	13,100.00
2024-25	13,150.00
2025-26	13,200.00

The Commonwealth of Virginia adopts biennial budgets and 2022-23 is the first year in this two-year budget cycle. Projections of state funding for schools in 2023-24 is included in the current state budget, but projections for 2024-25 and beyond will not be available until December 2023. As a result, RCPS utilized a modest increase projection for state revenues beyond FY2024. The City of Roanoke is also forecasting modest growth in coming years. In keeping with recent year experience and the outlook of the City of Roanoke and Commonwealth of Virginia budget offices, the school division's 2022-23 expenditure budget includes three-years of projections that reflect 1.15%, 1.22%, and 0.72% year-over-year changes in 2023-24, 2024-25, and 2025-26 respectively.

## **CAPITAL IMPROVEMENT PROJECTS**

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

RCPS accounts for capital projects funded with bond funds in a separate fund. Documentation of bond-funded capital project expenditures is kept and submitted to the City of Roanoke on a monthly basis for reimbursement out of capital project accounts held by the City.

RCPS is increasingly attempting to budget some portion of General Fund dollars for capital maintenance and renovation in order to control debt service costs and accomplish the most pressing capital needs of the school division in a timely manner. Funds identified for this purpose are being accounted for in the newly established Capital Fund, to maintain a distinction for accounting and reporting purposes between city bond-funded capital costs, and locally funded efforts. ESSER federal pandemic relief funding can also be used on some qualifying capital improvements such as heating, ventilation, and air conditioning (HVAC) updating or replacement. Historically the school division's Capital Improvement Plan (CIP) has only included an intended use of municipal bond proceeds, but the FY2023 – FY2027 CIP also includes information about projects for which local funds and/or federal pandemic relief funding is intended to be used.



A Capital Improvement Plan (CIP) is a roadmap for major improvements or additions to school facilities and infrastructure, generally spread over five years, and subject to revision. RCPS plans capital improvement expenditures with the City of Roanoke, as the City issues debt and manages the debt ceiling for all City projects, and the Division is responsible for paying the debt service on all bond-funded school projects, as well as the full cost of any projects that are funded out of other sources. The City typically allocates \$5 million in capital bond funding to RCPS for school projects annually. RCPS has requested additional debt funding in Fiscal Year (FY) 2023 and FY 2024 to fund the replacement of an older and overcrowded school building for Preston Park Elementary. RCPS is also using federal pandemic relief funding and funds from the local budget to complete additional projects as noted throughout this section. Projects may include new construction, additions and renovation of buildings, acquisition of property, mechanical equipment, repaving of parking lots, recreation equipment and roof replacement. The RCPS 2023-27 Capital Improvement Plan was presented and approved at the February 22, 2022 School Board meeting.

There are eleven assumptions guiding RCPS CIP planning and nine CIP indicators for equity that are included in the review and development of the CIP. A subcommittee of the Equity Task Force reviewed all projects and ranked them using an equity scoring system they established. This expanded process has helped the school division look beyond the current five-year CIP period and plan out necessary projects to ensure that capital needs are scheduled in the most equitable order.

## **School Expansion or Replacement**

A feasibility study was conducted at three schools due to concerns regarding increasing enrollment. The study, conducted at Morningside and Preston Park Elementary Schools and at Breckinridge Middle School, reviewed concerns and goals for each school and proposed options for new additions at Morningside and Breckinridge. Because Preston Park sits on a larger site, there were two options considered: a new addition and renovation, or a complete school rebuild. The School Board, in approving the CIP, has approved additions at Morningside and Breckinridge, and a replacement new school for Preston Park.

RCPS has begun the process of adding a two-story, 13,779 square foot addition to Breckinridge Middle School which will include seven classrooms, a band/orchestra room, and a choral room. This addition will be substantially complete by December 2023. This expansion of instructional space is being funded with ESSER Federal pandemic relief funding.

The second significant project is a two-story, 12,543 square foot addition at Morningside Elementary School. This addition includes five classrooms, speech, reading, resource, and guidance rooms. It too is expected to be substantially completed by December 2023. RCPS will be able to remove three modular units with the completion of these two projects.

With a population in the Preston Park Elementary attendance zone that continues to grow, and an older building and design that includes small classrooms that can make scheduling and collaboration difficult, Preston Park Elementary has been identified as the current priority for school renovation or replacement. RCPS has decided to replace Preston Park in order to improve classroom sizes and configurations, eliminate the need for students to move outside to access the gymnasium, and to eliminate the need for a separate classroom modular. Preston Park has a large footprint which will allow for instruction to continue in the existing building while the new building is constructed, minimizing the disruption to students and staff.

With a need for continual infrastructure improvements at schools, HVAC projects are scheduled for Lucy Addison, Woodrow Wilson, and James Breckinridge Middle Schools, and Hurt Park Elementary. Both William Fleming High School and Roanoke Academy for Mathematics and Science Elementary will receive replacement chillers. Interior HVAC work for Morningside and Wasena Elementary Schools will improve air-flow and controls. Replacement HVAC units are scheduled for Hurt Park Elementary and for Lucy Addison and Woodrow Wilson Middle Schools during the summer of 2022. These improvements to ventilation, heating and air will be funded with Federal pandemic relief ESSER funding.

RCPS will also be finishing FY 2022 funded projects including roof replacements at Monterey and Fairview Elementary Schools and Lucy Addison and Woodrow Wilson Middle Schools.

## **Roanoke Technical Education Center (ROTEC) at Ruffner**

RCPS currently has one dedicated site for career and technical education (CTE) located at Gibboney Hall on the campus of Patrick Henry High School. While students from both Patrick Henry and William Fleming High Schools can attend ROTEC, space is limited, and students from William Fleming must take extra class time during the school day to be transported by bus to take CTE classes. This scheduling challenge is an impediment for many Fleming students who would otherwise want to take CTE courses. It is our goal for all students to have equitable access to CTE courses at both high schools.

RCPS is in the process of repurposing the existing Ruffner School Operations Center, located at 3601 Ferncliff Avenue (adjacent to William Fleming High School), into a CTE Center that will offer the following career and educational programs:

- Engineering Robotics
- Cosmetology
- Barbering
- Health and Medical Sciences (including Certified Nursing Assistant)
- Culinary Arts (commercial kitchen and classroom space)
- Welding Lab
- Sports Medicine
- Automotive Technology
- Building Trades
- Teachers for Tomorrow
- TV/Video Production (broadcasting center and editing room)
- Business Information Technology
- Landscaping (greenhouse and outdoor facilities)
- Innovative Public Safety
- HVAC
- Technology

Federal pandemic relief ESSER funding is being utilized to provide this expanded CTE instructional space for William Fleming students.

### **New Location for Central Administration on Campbell Avenue**

The former newspaper building is approximately 121,319 square feet with onsite parking. The property consists of two full blocks in downtown Roanoke and comprises a total of 2.48 acres at the major intersection of Campbell Avenue and Second Street. This building is directly across the street from the Noel C. Taylor Municipal Building and within walking distance of multiple other government offices. The building has three floors and a connector over Salem Avenue SW that provides floor space to connect to the former pressroom. Currently, RCPS administration, facilities, warehouse, operations, human resources, information technology, and employee health are scattered throughout multiple locations across the city. To create greater functionality, RCPS will consolidate all departments into this building. The proposed work includes renovations on all floors, which will include a new data center, print shop, board room, collaborative spaces, and making the building fully accessible. The purchase of this building and the renovations that will be needed are being funded out of local capital funds designated for that purpose by the School Board.

### **Projects' Status**

Completed Projects:

- Installation of equipment for two new playgrounds at Fairview Elementary School.
- Repaving at Westside Elementary, Transportation, Ruffner Operations Center, ROTEC at Gibboney Hall, and the track at Lucy Addison Middle School.
- New LIFT Community Clinic Center at Fallon Park Elementary completed in January 2022.
- New roof at Fairview Elementary School.
- Air conditioning for gymnasiums at James Madison Middle, Westside Elementary, and Garden City Elementary.

- Patrick Henry High School Fieldhouse completed summer 2021.
- New HVAC system at Fairview Elementary.
- Security vestibules at Noel C. Taylor Academy, Forest Park Academy, and the Roanoke Valley Governor's School. This completed all school entrance security vestibules district-wide.

Projects planned or ongoing:

- Roof replacements for Monterey Elementary, Woodrow Wilson Middle, and Lucy Addison Middle schools.
- New HVAC systems are scheduled to be installed at Lucy Addison Middle, Woodrow Wilson Middle, James Breckinridge Middle, and Hurt Park Elementary. Both William Fleming High and Roanoke Academy for Mathematics and Science Elementary are receiving replacement chillers. Interior HVAC work for Morningside and Wasena Elementary Schools will improve air flow and controls.
- Repaving parking areas at Monterey Elementary.
- Renovations and roof replacement at newly acquired administration building in Downtown Roanoke.
- Adding classroom space at Morningside Elementary, William Fleming High School (via the conversion of Ruffner into a CTE Center for Fleming), and James Breckinridge Middle School.
- Replacing Preston Park Elementary with a new school building.

**Modulars (use for classrooms will be temporary and limited.)**

Current modular locations:

Breckinridge Middle	1
Lincoln Terrace Elementary	1
Morningside Elementary	2
Preston Park Elementary	1
<b>TOTAL MODULARS</b>	<b>5</b>

*A total of 41 modular units have been removed from RCPS since 2008.*

**Assumptions Guiding Capital Improvement Planning**

1. Costs presented for the first year of a multi-year project must not be projected as absolutes for future years; costs must be updated for inflation, changes to the project, and economic conditions. New City, State, and Federal mandates, and economic conditions will also impact costs.
2. Underages or overages may result in the capital improvement plan having to shift one or more projects from existing timetables as presented. Projects can move either forward or be pushed further out depending on the fiscal requirements of each plan year.
3. The goal of all capital improvement projects is to be on time and under budget. However, project overages and underages may result from many factors including unforeseen City ordinances, weather conditions, connections to water and sewer lines and the like.
4. Project overages will always be reported to the Board as they occur. Underages will be reported upon completion of the project.

5. We must consider inflation year-over-year with all of our cost scenarios.
6. When classroom additions are planned, a minimum of three years of enrollment data must be considered to establish a trend. Enrollment and building occupancy are driving forces in project planning.
7. In all projects, a contingency line will be included in the project budget. The percentage of the project included as a contingency is subject to the project scope and specifications.
8. Each year, planned maintenance for Roanoke City Public Schools will be discussed with the capital improvement plan so that economies can be achieved with actual work projects and proper fiscal controls are practiced.
9. Reporting during each fiscal year of the Capital Improvement Plan will be provided as projects progress and at the completion of each year's work. Intermediary reporting will be provided at the Board's request.
10. Landscaping for any project is deemed a separate scope of work, procured and managed as such, and will not be included in any other contracts left for capital work.
11. Overcrowding will always be considered in determining capital improvement priorities.

**CIP Based on Equity**

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 provides for efficiency and cost savings, so too was considered. Implementing this process has provided a more transparent look at how projects are ranked and insight into future projects and needs.

**CIP Equity Indicators**

<b>Level 1 Indicators</b>	<b>Level 2 Indicators</b>
<ul style="list-style-type: none"> <li>• Equity</li> <li>• Health and Safety</li> <li>• Existing Conditions</li> <li>• Required Work</li> <li>• Economy</li> </ul>	<ul style="list-style-type: none"> <li>• Environment</li> <li>• Improvement</li> <li>• Collaboration</li> <li>• Shovel Ready</li> </ul>

### Project Recommendations



#### Paving Scores: CIP FY23-27

School/Location	Projected Cost	Level	Year of Cycle	Total Equity Score
Hurt Park	\$ 150,000	1	FY25	20
Monterey	\$ 110,000	1	FY23	17
Woodrow Wilson	\$ 125,000	2	FY24	15
Highland Park	\$ 150,000	2	FY27	13
Crystal Spring	\$ 90,000	2	FY27	11

#### Paving Scores: CIP FY28-32

School/Location	Level	Year of Cycle	Total Equity Score
Lucy Addison	1	1	20
Morningside	1	1	16
John Fishwick	1	1	16
Forest Park Academy	1	1	16
RAMS	1	1	16
Wasena	2	2	14
Patrick Henry*	2	2	13
William Fleming	2	2	13
Round Hill	2	3	13
Lincoln Terrace	2	3	13
Virginia Heights	2	3	13
Governor’s School*	2	2	11

\*Combine projects due to location, efficiency, and possible cost-savings.

**Roofing Scores: CIP FY23-27**

School/Location	Projected Cost	Level	Year of Cycle	Total Equity Score
John Fishwick	\$ 700,000	1	FY23-24	20
Lincoln Terrace	\$ 750,000	1	FY24	19
RAMS	\$ 2,000,000	1	FY26	17
Highland Park	\$ 400,000	2	FY26	15
James Madison	\$ 1,500,000	3	FY26	13

**Roofing Scores: CIP FY28-32**

School/Location	Level	Year of Cycle	Total Equity Score
William Fleming	1	1	20
RAMS	1	1	17
Patrick Henry	2	2	16
Morningside	2	2	15
Noel C. Taylor	2	2	15
Forest Park Academy	2	3	15
ROTEC at Patrick Henry*	2	2	11
RVGS*	3	2	13

\*Combine projects due to location, efficiency, and possible cost-savings.

**Construction Scores: CIP FY23-27**

School/Location	Projected Cost	Level	Year of Cycle	Total Equity Score
Morningside – Addition	\$ 4,000,000	1	FY23	21
Breckinridge – Addition	\$ 4,500,000	1	FY24	21
Ruffner: ROTEC at William Fleming	\$ 12,500,000	1	FY24	20
Preston Park – New Construction	\$ 28,000,000	1	FY23-25	21
Westside – New Construction	\$ 25,250,000	1	FY26-27	21

**Playground Scores: CIP FY23-27**

School/Location	Projected Cost	Level	Year of Cycle	Total Equity Score
Lincoln Terrace	\$ 250,000	1	FY23	21
Hurt Park	\$ 235,000	1	FY24	19
Westside	\$ 235,000	1	FY25	19

**Playground Scores: CIP FY28-32**

School/Location	Type	Level	Year of Cycle	Total Equity Score
RAMS	2-5 and 5-12 age group	1	1	17
Garden City	2-5 and 5-12 age group	1	1	17
Morningside	2-5 and 5-12 age group	1	1	17
Monterey	2-5 age group	1	1	17
Round Hill	2-5 age group	2	3	15
Fishburn Park	2-12 age group	2	3	13
Crystal Spring	5-12 age group	2	3	13
Wasena	2-12 age group	2	4	12
Highland Park	2-5 and 5-12 age group	2	4	12
Grandin Court	5-12 age group	3	5	10

**HVAC Scores: CIP FY23-27**

School/Location	Projected Cost	Level	Year of Cycle	Total Equity Score
Lincoln Terrace	\$ 2,000,000	1	FY24	21

**HVAC Scores: CIP FY28-32**

School/Location	Level	Year of Cycle	Total Equity Score
Monterey	1	1	21
Forest Park Academy	1	1	19
Patrick Henry	1	2	18
ROTEC at Patrick Henry	2	3	16

**Athletics Scores: CIP FY23-27**

School/Location - Project	Projected Cost	Level	Year of Cycle	Total Equity Score
Patrick Henry – Track replacement	\$ 490,000	1	FY23	17
Breckinridge – Bleachers and basketball goals	\$200,000	1	FY24	17
Patrick Henry – Regrade and sod lower practice field	\$ 275,000	1	FY24	17
William Fleming – Track re-coating	\$ 610,000	2	FY26	16

**Athletics Scores: CIP FY28-32**

Project Type	School/Location	Level	Year of Cycle	Total Equity Score
Stadium LEDlights	Patrick Henry	1	2	17
Stadium LEDlights	William Fleming	1	2	17
Bleachers & new basketball goals	Woodrow Wilson	2	2	16
New basketball goals	Lincoln Terrace	2	2	16
New basketball goals	Monterey	2	2	16
New basketball goals	Crystal Spring	2	2	10
Tennis courts re-coating	William Fleming	2	2	14

Note: Level and years of cycle are based on current scores (January 2022). These will be re-evaluated and may be adjusted in future years as needs and circumstances may change scores over time.

## Projected Five-Year Capital Resource Allocation Debt Funded – FY 2023-27

Building	Project	Debt Funded FY23	Debt Funded FY24	Debt Funded FY25	Debt Funded FY26	Debt Funded FY27	Total Per Project
Morningside	New/Addition/Renovation	4,000,000					4,000,000
Preston Park	New/Addition/Renovation	8,750,000	11,595,000	5,000,000			25,345,000
Westside	New/Addition/Renovation				1,100,000	5,000,000	6,100,000
Campbell Avenue Admin	Renovation						
40 Douglass Avenue	Electrical Updates						
Garden City	Paving						
Woodrow Wilson	Paving						
Crystal Spring	Paving						
Highland Park	Paving						
Monterey	Paving						
Hurt Park	Paving						
RAMS	Roof				2,000,000		2,000,000
Fishwick	Roof						
Highland Park	Roof				400,000		400,000
James Madison	Roof				1,500,000		1,500,000
Woodrow Wilson	Roof						
Addison	Roof						
Lincoln Terrace	Roof		750,000				750,000
William Fleming	Athletic - Recoating of outdoor track						
Patrick Henry	Athletic - Regrade and sod lower practice field		275,000				275,000
Patrick Henry	Athletic - Outdoor Track Replacement						
Breckinridge	Athletic - New bleachers/Basketball goals and rims						
Hurt Park	Playground		235,000				235,000
Lincoln Terrace	Playground						
Round Hill	Playground						
<b>TOTAL</b>		<b>12,750,000</b>	<b>12,855,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>40,605,000</b>

## Projected Five-Year Capital Resource Allocation Local Funds – FY 2023-2027

Building	Project	Local Funds FY23	Local Funds FY24	Local Funds FY25	Local Funds FY26	Local Funds FY27	Total Per Project
Morningside	New/Addition/Renovation						
Preston Park	New/Addition/Renovation			4,655,000			4,655,000
Westside	New/Addition/Renovation				390,000	18,760,000	19,150,000
Campbell Avenue Admin	Renovation	6,000,000					6,000,000
40 Douglass Avenue	Electrical Updates	2,000,000					2,000,000
Garden City	Paving	100,000					100,000
Woodrow Wilson	Paving		125,000				125,000
Crystal Spring	Paving					90,000	90,000
Highland Park	Paving					150,000	150,000
Monterey	Paving	110,000					110,000
Hurt Park	Paving			150,000			150,000
RAMS	Roof						
Fishwick	Roof	50,000	650,000				700,000
Highland Park	Roof						
James Madison	Roof						
Woodrow Wilson	Roof						
Addison	Roof						
Lincoln Terrace	Roof						
William Fleming	Athletic - Recoating of outdoor track				610,000		610,000
Patrick Henry	Athletic - Regrade and sod lower practice field						
Patrick Henry	Athletic - Outdoor Track Replacement	490,000					490,000
Breckinridge	Athletic - New bleachers/Basketball goals and rims		200,000				200,000
Hurt Park	Playground						
Lincoln Terrace	Playground	250,000					250,000
Round Hill	Playground			235,000			235,000
<b>TOTAL</b>		<b>9,000,000</b>	<b>975,000</b>	<b>5,040,000</b>	<b>1,000,000</b>	<b>19,000,000</b>	<b>35,015,000</b>

## Projected Five-Year Capital Resource Allocation Federal Relief Funds – FY 2022-2024

### Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act – Elementary and Secondary Schools Emergency Relief (ESSER) II (Available through September 30, 2023)

School	Budget
Fairview Elementary School	\$2,700,000
Addison Middle School	\$4,000,000
Woodrow Wilson Middle School	\$3,800,000
<i>Total</i>	\$10,500,000

### American Rescue Plan Act (ARPA) – Elementary and Secondary Schools Emergency Relief (ESSER) III (Available through September 30, 2024)

School or Building	Budget
Ruffner – Technical Education Classrooms for WFHS	\$12,500,000
Breckinridge – Classroom Addition	\$4,500,000
William Fleming	\$1,350,000
Westside	\$400,000
Breckinridge	\$4,000,000
Garden City	\$420,000
Hurt Park	\$1,873,000
Madison	\$387,000
Noel C. Taylor	\$15,000
Round Hill	\$21,800
Virginia Heights	\$16,500
Highland Park	\$43,800
Crystal Spring	\$16,000
Wasena	\$531,190
Roanoke Academy for Math and Science	\$1,225,000
Morningside	\$500,000
Building Performance Annual Monitoring System	\$200,000
<i>Total</i>	\$27,999,290

Unless otherwise noted, the projects noted above by location are all related to ventilation and air quality improvement through HVAC system upgrades or replacements.

## **BUDGET DETAIL BY CATEGORY AND COST CENTER**

As noted previously, school divisions in Virginia are required to classify expenditures by state-defined categories. Within those categories, RCPS chooses to divide its General Fund budget still further, into cost center budgets that are available to, and the responsibility of, appropriate department managers. This method of delineating expenditure budgets assists budget managers in understanding the details of their available budgets, and keeping track of departmental spending throughout the year. Similarly, providing further detail by grant award budgeted within the Grants Fund assists grant managers in understanding funds available and keeping track of available funds throughout the life of the grant award. The Food Services Fund budget is its own budget category, but the Food Services budget is provided in additional detail for the benefit of department budget managers and other administrators. The Capital Fund budget is a new budget category established in FY22 that is provided for tracking capital outlay and expenditures.

## **General Fund Expenditure Budget by Cost Center**

## ROANOKE CITY PUBLIC SCHOOLS 2022-23 BUDGET BY CATEGORY AND COST CENTER

Code		TOTAL	PERSONNEL	NON-PERSONNEL
	<b>GENERAL FUND</b>			
	<b>INSTRUCTION</b>			
100	Teaching & Learning	\$ 1,261,363	\$ 1,084,213	\$ 177,150
110	Academics	83,946,527	77,305,247	6,641,280
120	Special Education	23,628,695	19,128,954	4,499,741
191	Alternative Education	2,453,591	2,263,591	190,000
170	Career & Technical Education	4,497,495	4,253,295	244,200
180	Gifted Education	2,550,532	1,817,867	732,665
190	Early Childhood Education	4,245,476	4,097,726	147,750
160	Adjunct & Adult Education	28,411	-	28,411
140	School Counseling	6,413,407	6,108,607	304,800
150	Instructional Building Administration	13,806,673	12,556,673	1,250,000
192	Homebound Instruction	199,153	199,153	-
193	Driver Education	40,000	-	40,000
194	Professional Learning	420,773	309,273	111,500
195	Organizational Diversity	187,889	123,689	64,200
233	Psychological Services	999,578	967,528	32,050
234	Speech / Audiology Services	2,952,922	2,880,922	72,000
270	Instructional Technology	1,536,905	1,427,905	109,000
130	Student Services	1,527,045	1,422,545	104,500
232	Student Health Services	2,524,887	-	2,524,887
	<b>Subtotal: Instruction</b>	<b>\$ 153,221,322</b>	<b>\$ 135,947,188</b>	<b>\$ 17,274,134</b>
	<b>ADMINISTRATION, ATTENDANCE, HEALTH &amp; TECHNOLOGY</b>			
201	School Board	\$ 293,296	\$ 148,396	\$ 144,900
202	Superintendent	881,575	620,757	260,818
203	Communications & Marketing	919,796	771,521	148,275
231	Accountability & Assessment	187,613	99,613	88,000
204	Data & Analysis	1,462,328	826,178	636,150
205	Strategic Planning	50,000	-	50,000
206	Operational Central Administration	492,647	308,822	183,825
210	Human Resources	2,222,355	1,824,531	397,824
211	Employee Health Services	1,015,692	894,436	121,256
214	Fiscal Services (CFO)	1,184,412	438,291	746,121

Code		TOTAL		PERSONNEL		NON-PERSONNEL
216	Payroll	360,213		343,373		16,840
218	Accounting	1,016,993		811,023		205,970
219	Grant Management	2,873		2,153		720
224	Purchasing Services	377,356		364,111		13,245
225	Reprographics	428,929		73,929		355,000
280	Administrative Technology	6,062,507		2,239,346		3,823,161
253	Safety & Security	4,052,532		1,594,044		2,458,488
	<b>Subtotal: Admin., Attend., Health &amp; Tech</b>	<b>\$ 21,011,117</b>		<b>\$ 11,360,524</b>		<b>\$ 9,650,593</b>
	<b>TRANSPORTATION</b>					
240	Transportation	\$ 12,730,271		\$ 350,063		\$ 12,380,208
	<b>Subtotal: Transportation</b>	<b>\$ 12,730,271</b>		<b>\$ 350,063</b>		<b>\$ 12,380,208</b>
	<b>OPERATIONS &amp; MAINTENANCE</b>					
250	Facilities Operations	\$ 10,614,221		\$ 9,582,821		\$ 1,031,400
251	Facilities Maintenance	5,600,464		2,826,676		2,773,788
252	Grounds Maintenance	1,879,053		583,853		1,295,200
260	Warehouse	910,675		820,366		90,309
290	Utilities	3,423,000		-		3,423,000
	<b>Subtotal: Operations &amp; Maintenance</b>	<b>\$ 22,427,413</b>		<b>\$ 13,813,716</b>		<b>\$ 8,613,697</b>
	<b>DEBT SERVICE</b>					
300	Debt Service	\$ 12,968,232		\$ -		\$ 12,968,232
	<b>Subtotal: Debt Service</b>	<b>\$ 12,968,232</b>		<b>\$ -</b>		<b>\$ 12,968,232</b>
	<b>ATHLETICS</b>					
341	Athletics	\$ 2,435,879		\$ 1,157,735		\$ 1,278,144
	<b>TOTAL GENERAL FUND</b>	<b>\$ 224,794,234</b>		<b>\$ 162,629,226</b>		<b>\$ 62,165,008</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Teaching & Learning (100)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	265,452	282,794	455,372	597,102	597,102	572,259
Classified Salaries	149,238	158,225	156,349	148,162	136,816	178,728
Supplements	20,210	7,283	19,559	14,200	26,000	26,000
Overtime	505	149	114	29	1,000	1,000
<b>Sub-Total Personnel</b>	<b>435,405</b>	<b>448,450</b>	<b>631,394</b>	<b>759,494</b>	<b>760,918</b>	<b>777,987</b>
Retiree Health Credit	4,984	5,240	7,340	9,050	8,880	9,087
Social Security / FICA	32,643	33,820	47,706	57,195	58,210	59,516
Virginia Retirement System	65,129	68,075	100,814	124,429	121,977	124,814
Unemployment Tax	0	224	1,120	0	0	0
Health / Dental Insurance	78,228	83,815	94,312	94,327	174,795	103,873
State Group Life Insurance	5,441	5,487	8,128	10,022	9,834	8,937
<b>Sub-Total Fringe Benefits</b>	<b>186,426</b>	<b>196,660</b>	<b>259,420</b>	<b>295,023</b>	<b>373,696</b>	<b>306,226</b>
<b>TOTAL PERSONNEL</b>	<b>621,831</b>	<b>645,110</b>	<b>890,814</b>	<b>1,054,517</b>	<b>1,134,614</b>	<b>1,084,213</b>
PD-Tuition	0	0	0	0	2,500	4,500
Professional Services	8,719	4,572	17,681	1,120	0	7,000
Contracted Services - Food Service	4,350	6,000	5,288	2,408	0	1,600
Transportation	0	0	0	200	0	1,000
Internal Printing	1,351	34	25	1	7,500	1,500
Building Rentals	0	0	0	750	16,000	25,750
Contingency	0	0	0	0	0	50,000
Dues & Memberships	286	178	2,283	1,723	4,500	4,500
Field Trips	0	0	0	308	0	2,500
Other	17	0	0	0	11,000	9,650
Postage	171	147	120	8	2,200	1,950
Rental Equipment	2,340	3,256	2,628	5,742	3,500	4,000
Travel	293	209	7,658	9,749	14,000	27,500
Books & Subscriptions	530	279	4,290	2,210	3,200	3,700
Educational Supplies	644	0	951	1,959	4,500	2,000
Food	0	0	107	192	1,000	1,500
Non Capital Tech Hardware	0	512	1,258	0	900	500
Office Supplies	1,942	1,011	3,837	3,227	5,000	9,000
Operating Supplies	0	21	335	219	2,500	3,000
PD-Supplies	4,340	19	1,293	0	5,500	6,000
Software	0	0	0	0	9,500	1,500
Equipment	0	866	682	4,287	6,500	8,500
<b>TOTAL NON-PERSONNEL</b>	<b>24,982</b>	<b>17,102</b>	<b>48,439</b>	<b>34,103</b>	<b>99,800</b>	<b>177,150</b>
<b>TOTAL TEACHING &amp; LEARNING</b>	<b>646,813</b>	<b>662,212</b>	<b>939,253</b>	<b>1,088,620</b>	<b>1,234,414</b>	<b>1,261,363</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
TEACHING & LEARNING (100)**

**A Breakout of Non-Personnel Budget Areas by Focus Area**

<b>Focus Area Code</b>	1201	1202	1203	
<b>Line Item</b>	<b>Chief Academic Officer</b>	<b>Asst Supt of Elementary Education</b>	<b>Asst Supt of Secondary Education</b>	<b>Total by Line Item</b>
PD-Tuition	2,500	-	2,000	4,500
Professional Services	-	2,000	5,000	7,000
Contracted Services - Food Service	100	500	1,000	1,600
Transportation	-	-	1,000	1,000
Internal Printing	500	-	1,000	1,500
Building Rentals	750	-	25,000	25,750
Contingency	50,000	-	-	50,000
Dues & Memberships	2,500	1,000	1,000	4,500
Field Trips	1,500	500	500	2,500
Other	9,150	-	500	9,650
Postage	1,500	200	250	1,950
Rental Equipment	3,500	-	500	4,000
Travel	5,000	20,000	2,500	27,500
Books & Subscriptions	1,200	1,500	1,000	3,700
Educational Supplies	1,500	-	500	2,000
Food	-	1,000	500	1,500
Non Capital Tech Hardware	500	-	-	500
Office Supplies	5,000	1,500	2,500	9,000
Operating Supplies	1,000	1,000	1,000	3,000
PD-Supplies	1,500	3,000	1,500	6,000
Software	1,500	-	-	1,500
Equipment	6,000	-	2,500	8,500
<b>TOTAL</b>	<b>95,200</b>	<b>32,200</b>	<b>49,750</b>	<b>177,150</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Academics (110)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Administrative Salaries	741,779	580,889	591,747	676,493	887,882	880,271
Classified Salaries	1,220,044	1,266,749	1,168,469	1,020,490	1,423,435	1,789,640
Professional Salaries	39,190,896	39,829,725	39,961,545	40,196,745	40,908,559	48,395,905
Substitute	0	0	180	0	0	0
Part-Time	25,171	0	0	0	1,000	1,000
Supplements	909,519	683,540	1,964,897	976,284	847,457	936,957
Overtime	1,077	2,130	217	1,290	1,000	1,000
<b>Sub-Total Personnel</b>	<b>42,088,484</b>	<b>42,363,033</b>	<b>43,687,054</b>	<b>42,871,301</b>	<b>44,069,333</b>	<b>52,004,773</b>
Retiree Health Credit	481,637	489,455	497,519	501,510	528,481	617,896
Social Security / FICA	3,127,911	3,178,070	3,241,462	3,163,466	3,304,202	3,978,365
Virginia Retirement System	6,295,736	6,371,285	6,930,298	6,893,168	7,258,963	8,487,139
Alternative Fringes	92,212	51,608	53,526	5,231	0	0
Unemployment Tax	13,468	51,932	129,496	1,361	20,000	20,000
Worker's Compensation	265,908	29,398	158,050	0	0	0
Health / Dental Insurance	10,266,694	10,344,462	10,019,514	10,100,166	10,661,997	11,589,391
State Group Life Insurance	526,301	533,380	550,975	555,431	585,259	607,683
<b>Sub-Total Fringe Benefits</b>	<b>21,069,866</b>	<b>21,049,591</b>	<b>21,580,839</b>	<b>21,220,334</b>	<b>22,358,902</b>	<b>25,300,474</b>
<b>TOTAL PERSONNEL</b>	<b>63,158,350</b>	<b>63,412,624</b>	<b>65,267,893</b>	<b>64,091,635</b>	<b>66,428,235</b>	<b>77,305,247</b>
PD-Tuition	20,493	0	0	700	1,500	0
Professional Services	259,283	271,465	127,122	179,244	264,257	260,563
Contracted Services - Substitutes	2,002,578	1,460,764	1,271,764	2,599,760	2,600,000	2,620,000
Contracted Services - Food Service	7,368	6,575	2,075	4,987	3,800	3,800
Transportation	99,849	70,294	(398)	38,555	120,800	163,300
Internal Printing	17,387	20,857	10,098	13,787	27,600	30,700
Building Rentals	9,795	250	23,165	857	0	3,200
Dues & Memberships	16,455	5,267	7,787	7,395	11,759	14,739
Field Trips	42,937	41,340	(2,803)	32,759	81,800	99,800
Other	2,237	0	1,500	516	0	0
Postage	1,141	222	122	58	900	1,100
Rental Equipment	6,891	7,135	11,325	11,630	17,000	18,000

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Academics (110)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Telecommunications	18	299	36	0	0	0
Testing Supplies	11,995	8,812	2,900	0	17,500	3,000
Travel	71,708	31,728	4,940	25,084	67,323	78,177
Books & Subscriptions	193,308	406,604	299,832	225,126	232,352	298,731
Educational Supplies	287,205	280,521	299,178	216,896	345,364	678,120
Food	2,213	1,605	194	642	6,300	6,800
Medical Supplies	0	0	665	0	0	0
Non Capital Tech Hardware	138,296	33,996	27,969	23,761	47,770	58,500
Office Supplies	9,725	(60,746)	7,995	5,774	22,900	23,650
Operating Supplies	117,059	198,575	2,574	46	7,000	115,500
PD-Supplies	157	955	0	29	18,500	18,100
Software	167,113	117,254	153,124	535,018	339,182	524,000
Textbooks	178,646	122,394	53,323	2,435,398	2,808,940	1,471,000
Uniforms	9,974	3,264	928	2,020	6,700	6,000
Local Match	308,945	308,945	210,240	210,240	210,240	0
Transfers	3,533	2,000	0	2,000	2,000	2,000
Equipment	78,961	53,939	61,372	74,977	165,000	142,500
<b>TOTAL NON-PERSONNEL</b>	<b>4,065,268</b>	<b>3,394,316</b>	<b>2,577,027</b>	<b>6,647,257</b>	<b>7,426,487</b>	<b>6,641,280</b>
<b>TOTAL ACADEMICS</b>	<b>67,223,618</b>	<b>66,806,940</b>	<b>67,844,920</b>	<b>70,738,892</b>	<b>73,854,722</b>	<b>83,946,527</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
ACADEMICS (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	RPLU/555X /1060	Total	Non Focus Area	Total Line Item
Line Item	Art	English	Reading	PE/Health	Dance	Science	Foreign Language	Math	Library Media	Music	Social Studies	EL	Summer Programs			
Professional Services	4,000	-	-	25,000	55,663	-	-	-	5,000	97,400	10,000	45,000	16,000	258,063	2,500	260,563
Contracted Services - Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	2,600,000	2,620,000
Contracted Services - Food Service	800	-	-	-	1,000	-	-	-	-	2,000	-	-	-	3,800	-	3,800
Transportation	5,000	-	-	7,500	4,100	9,500	-	-	-	67,700	29,500	-	40,000	163,300	-	163,300
Internal Printing	500	2,000	2,000	1,000	-	3,000	500	2,000	-	1,500	10,000	200	6,000	28,700	2,000	30,700
Building Rentals	-	-	-	-	-	-	-	-	-	-	3,200	-	-	3,200	-	3,200
Dues & Memberships	500	385	500	500	200	90	100	159	1,980	4,000	1,325	-	-	9,739	5,000	14,739
Field Trips	1,500	-	-	-	1,000	40,000	-	-	-	14,300	38,000	-	5,000	99,800	-	99,800
Postage	200	-	-	-	-	100	-	-	-	-	-	-	500	800	300	1,100
Rental Equipment	-	-	-	-	-	1,500	-	1,500	-	15,000	-	-	-	18,000	-	18,000
Testing Supplies	-	500	-	-	-	-	-	-	-	-	-	-	-	500	2,500	3,000
Travel	1,500	9,300	5,000	5,000	-	14,000	3,000	14,000	6,377	5,000	4,500	500	-	68,177	10,000	78,177
Books & Subscriptions	300	24,500	30,712	500	-	2,000	10,000	2,000	148,219	500	44,000	1,000	30,000	293,731	5,000	298,731
Educational Supplies	46,500	6,500	255,000	25,000	1,000	54,000	10,000	53,000	35,620	72,000	22,000	2,000	93,000	675,620	2,500	678,120
Food	800	1,000	1,000	-	-	500	-	-	-	2,500	500	500	-	6,800	-	6,800
Non Capital Tech Hardware	-	-	-	-	-	-	-	500	13,200	1,200	-	600	40,000	55,500	3,000	58,500
Office Supplies	1,500	2,750	500	2,000	-	2,000	500	2,000	400	5,000	1,500	500	3,000	21,650	2,000	23,650
Operating Supplies	-	-	-	-	-	-	-	-	4,000	500	-	-	6,000	10,500	105,000	115,500
PD-Supplies	-	500	1,000	-	-	7,000	-	8,000	100	-	-	-	500	17,100	1,000	18,100
Software	5,000	108,500	75,000	5,000	-	19,000	-	114,500	155,000	19,000	10,000	-	10,000	521,000	3,000	524,000
Textbooks	-	28,000	-	20,000	-	1,000,000	300,000	100,000	-	-	3,000	10,000	-	1,461,000	10,000	1,471,000
Uniforms	-	-	-	-	1,000	-	-	-	-	5,000	-	-	-	6,000	-	6,000
Transfers	-	-	-	-	-	2,000	-	-	-	-	-	-	-	2,000	-	2,000
Equipment	15,000	-	-	-	14,000	-	-	3,000	12,000	73,500	-	-	20,000	137,500	5,000	142,500
<b>TOTAL</b>	<b>83,100</b>	<b>183,935</b>	<b>370,712</b>	<b>91,500</b>	<b>77,963</b>	<b>1,154,690</b>	<b>324,100</b>	<b>300,659</b>	<b>381,896</b>	<b>386,100</b>	<b>177,525</b>	<b>60,300</b>	<b>290,000</b>	<b>3,882,480</b>	<b>2,758,800</b>	<b>6,641,280</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Special Education (120)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	92,831	98,325	41,371	130,560	125,059	220,455
Classified Salaries	2,477,920	2,629,635	2,528,137	2,848,771	3,494,715	4,866,691
Professional Salaries	5,316,291	5,603,119	5,925,756	6,089,853	6,220,037	7,215,798
Part-Time	23,788	11,244	14,350	5,113	30,000	30,000
Supplements	163,935	117,736	700,720	45,450	145,000	145,000
Overtime	1,384	1,423	1,377	717	2,000	2,000
Sub-Total Personnel	8,076,148	8,461,481	9,211,712	9,120,463	10,016,811	12,479,945
Retiree Health Credit	92,886	97,698	100,393	105,786	119,062	148,866
Social Security / FICA	593,620	634,483	679,978	674,253	766,286	954,716
Virginia Retirement System	1,213,639	1,275,412	1,380,860	1,471,034	1,635,377	2,044,749
Alternative Fringes	22,982	5,625	12,370	2,695	0	0
Unemployment Tax	600	49,225	106,980	(3,504)	12,000	12,000
Worker's Compensation	133,582	0	0	0	0	0
Health / Dental Insurance	2,600,297	2,625,951	2,590,255	2,574,589	3,100,599	3,342,273
State Group Life Insurance	101,403	106,065	111,182	115,727	131,853	146,405
Sub-Total Fringe Benefits	4,759,007	4,794,458	4,982,019	4,940,578	5,765,177	6,649,009
<b>TOTAL PERSONNEL</b>	<b>12,835,155</b>	<b>13,255,939</b>	<b>14,193,731</b>	<b>14,061,041</b>	<b>15,781,988</b>	<b>19,128,954</b>
PD-Tuition	8,674	6,855	28,871	14,000	13,000	30,000
Professional Services	1,780,844	1,802,770	1,703,795	2,192,097	2,065,323	2,100,000
Contracted Services - Food Service	456	0	0	474	0	0
Regional Program (SISNA)	3,577,611	2,616,369	0	2,912,271	3,047,271	2,202,068
Transportation	16,855	6,819	3,188	8,000	20,000	20,000
Internal Printing	1,799	1,458	2,276	914	2,000	2,000
Dues & Memberships	1,394	450	670	0	5,525	5,525
Other	0	150	85,000	0	0	0
Postage	890	5,132	1,667	1,068	1,000	1,000
Rental Equipment	10,461	11,758	11,199	11,773	20,000	20,000
Testing Supplies	13,005	9,972	3,634	424	6,000	6,000
Travel	29,190	33,192	11,008	14,277	30,000	30,000
Books & Subscriptions	401	295	312	0	0	0
Educational Supplies	3,420	13,040	1,576	14,947	10,000	10,000
Food	253	0	0	0	500	500
Medical Supplies	100	0	0	0	500	500
Non Capital Tech Hardware	744	19,439	2,527	3,130	3,500	3,500
Office Supplies	10,154	11,460	13,853	127	13,000	13,000
Operating Supplies	193	0	0	0	0	0
PD-Supplies	3,400	0	0	0	0	0
Software	82,067	39,463	88,513	50,986	40,000	40,000
Textbooks	0	2,667	0	864	1,000	1,000
Equipment	0	10,868	14,648	531	14,648	14,648
<b>TOTAL NON-PERSONNEL</b>	<b>5,541,912</b>	<b>4,592,159</b>	<b>1,972,736</b>	<b>5,225,882</b>	<b>5,293,267</b>	<b>4,499,741</b>
<b>TOTAL SPECIAL EDUCATION</b>	<b>18,377,067</b>	<b>17,848,098</b>	<b>16,166,467</b>	<b>19,286,923</b>	<b>21,075,255</b>	<b>23,628,695</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Alternative Education (191)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Professional Salaries	1,443,539	1,425,071	1,519,296	1,368,058	1,446,559	1,451,004
Supplements	2,660	2,619	45,100	2,271	2,600	2,600
<b>Sub-Total Personnel</b>	<b>1,446,199</b>	<b>1,427,690</b>	<b>1,564,396</b>	<b>1,370,329</b>	<b>1,449,159</b>	<b>1,453,604</b>
Retiree Health Credit	18,185	18,267	18,551	16,617	17,503	17,557
Social Security / FICA	114,489	106,289	117,409	102,504	110,861	111,201
Virginia Retirement System	237,686	238,803	254,814	228,397	240,418	241,157
Alternative Fringes	30	140	3,600	0	0	0
Health / Dental Insurance	362,190	362,628	336,644	332,604	365,233	422,805
State Group Life Insurance	19,852	19,843	20,545	18,403	19,385	17,267
<b>Sub-Total Fringe Benefits</b>	<b>752,433</b>	<b>745,971</b>	<b>751,564</b>	<b>698,525</b>	<b>753,400</b>	<b>809,987</b>
<b>TOTAL PERSONNEL</b>	<b>2,198,632</b>	<b>2,173,661</b>	<b>2,315,960</b>	<b>2,068,854</b>	<b>2,202,559</b>	<b>2,263,591</b>
Professional Services	59,994	63,000	64,000	0	65,000	65,000
Contracted Services - Substitutes	18,027	2,767	13,105	0	0	0
Office Supplies	0	0	89	0	0	0
Software	253,467	254,535	93,544	93,544	275,000	125,000
<b>TOTAL NON-PERSONNEL</b>	<b>331,489</b>	<b>320,302</b>	<b>170,738</b>	<b>93,544</b>	<b>340,000</b>	<b>190,000</b>
<b>TOTAL ALTERNATIVE EDUCATION</b>	<b>2,530,121</b>	<b>2,493,963</b>	<b>2,486,698</b>	<b>2,162,398</b>	<b>2,542,559</b>	<b>2,453,591</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Career & Technical Education (170)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	50,384	85,059	85,890	160,712	88,754	278,973
Professional Salaries	1,832,155	1,927,098	1,907,887	2,002,561	2,085,649	2,577,589
Part-Time	0	0	0	0	0	10,000
Supplements	7,773	12,805	73,160	8,140	5,000	5,000
Overtime	0	25	0	0	500	3,000
Sub-Total Personnel	1,890,312	2,024,987	2,066,937	2,171,413	2,179,903	2,874,562
Retiree Health Credit	22,879	24,592	24,047	25,824	23,890	34,564
Social Security / FICA	141,525	151,937	154,746	160,737	151,463	219,904
Virginia Retirement System	298,958	321,486	330,175	354,962	328,146	474,761
Alternative Fringes	1,510	0	6,570	0	0	0
Unemployment Tax	0	545	2,694	0	0	0
Health / Dental Insurance	438,686	448,305	448,891	494,927	530,914	615,511
State Group Life Insurance	24,976	26,669	26,631	27,889	26,457	33,993
Sub-Total Fringe Benefits	928,534	973,535	993,755	1,064,339	1,060,870	1,378,733
<b>TOTAL PERSONNEL</b>	<b>2,818,846</b>	<b>2,998,522</b>	<b>3,060,692</b>	<b>3,235,752</b>	<b>3,240,773</b>	<b>4,253,295</b>
Professional Services	12,979	4,512	3,634	2,822	7,000	7,000
Contracted Services - Substitutes	35,929	15,407	7,508	0	0	0
Contracted Services - Food Service	0	130	0	195	500	1,000
Transportation	3,720	3,408	0	5,596	16,000	20,000
Internal Printing	124	222	41	256	500	1,200
Dues & Memberships	315	130	1,633	1,931	2,000	3,000
Field Trips	728	0	0	2,667	8,000	10,000
Postage	154	75	50	42	800	1,000
Rental Equipment	393	1,329	4,772	5,498	7,500	7,500
Testing Supplies	0	816	9,630	0	18,000	20,000
Travel	14,571	3,491	4,336	3,090	13,000	15,000
Books & Subscriptions	415	100	55	599	500	1,000
Educational Supplies	54,301	47,905	34,576	70,334	77,000	100,000
Medical Supplies	641	0	0	0	0	0
Non Capital Tech Hardware	599	1,425	7,149	0	2,000	2,000
Office Supplies	20,377	18,606	8,245	3,942	21,000	20,000
Operating Supplies	0	0	169	2,266	1,000	2,500
PD-Supplies	0	0	0	0	0	1,000
Software	0	0	931	0	1,000	1,000
Textbooks	0	2,309	0	0	0	0
Uniforms	(1,491)	930	916	949	0	0
Transfers	10,200	10,000	11,000	13,000	13,000	13,000
Equipment	11,508	16,542	13,169	43,861	18,000	18,000
<b>TOTAL NON-PERSONNEL</b>	<b>165,463</b>	<b>127,337</b>	<b>107,814</b>	<b>157,047</b>	<b>206,800</b>	<b>244,200</b>
<b>TOTAL CAREER &amp; TECHNICAL EDUCATION</b>	<b>2,984,309</b>	<b>3,125,859</b>	<b>3,168,506</b>	<b>3,392,799</b>	<b>3,447,573</b>	<b>4,497,495</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Gifted Education (180)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	38,211	39,494	40,021	41,629	41,629	45,016
Professional Salaries	840,754	788,093	832,737	880,762	1,120,610	1,194,305
Supplements	3,287	536	31,500	454	3,600	3,000
<b>Sub-Total Personnel</b>	<b>882,252</b>	<b>828,123</b>	<b>904,258</b>	<b>922,845</b>	<b>1,165,839</b>	<b>1,242,321</b>
Retiree Health Credit	9,768	9,019	10,677	11,162	14,063	14,996
Social Security / FICA	65,335	60,893	66,273	68,052	89,187	95,038
Virginia Retirement System	127,683	117,884	146,710	153,376	193,165	205,975
Alternative Fringes	0	2,205	0	0	0	0
Unemployment Tax	0	237	590	0	0	0
Health / Dental Insurance	177,560	174,813	196,842	203,638	234,924	244,790
State Group Life Insurance	10,663	9,821	11,825	12,361	15,574	14,748
<b>Sub-Total Fringe Benefits</b>	<b>391,009</b>	<b>374,872</b>	<b>432,919</b>	<b>448,589</b>	<b>546,913</b>	<b>575,546</b>
<b>TOTAL PERSONNEL</b>	<b>1,273,261</b>	<b>1,202,995</b>	<b>1,337,177</b>	<b>1,371,434</b>	<b>1,712,752</b>	<b>1,817,867</b>
PD-Tuition	1,640	0	2,873	0	10,000	50,000
Professional Services	3,212	2,995	6,662	59	0	0
Transportation	2,594	1,153	0	0	15,000	15,000
Internal Printing	32	94	58	247	300	300
Dues & Memberships	583	1,870	248	2,373	1,000	1,000
Field Trips	55	323	0	1,873	7,500	7,500
Postage	124	206	1,169	35	1,000	1,000
Rental Equipment	1,477	1,566	1,323	1,518	1,700	1,700
Testing Supplies	250	0	0	0	3,500	3,500
Travel	8,188	7,760	1,505	1,906	10,000	10,000
Books & Subscriptions	752	1,579	2,182	5,424	4,000	4,000
Educational Supplies	7,337	9,430	8,545	12,255	5,000	5,000
Food	198	205	83	0	500	500
Non Capital Tech Hardware	16,104	9,620	758	3,174	2,000	2,000
Office Supplies	2,343	897	1,009	1,994	2,000	2,000
Operating Supplies	(8)	(8)	(6)	(15)	500	500
PD-Supplies	0	0	0	0	500	500
Software	189	3,750	525	4,439	500	500
Textbooks	6,963	1,334	4,150	3,712	10,000	10,000
Local Match	631,810	631,810	622,380	679,229	622,380	617,665
Equipment	3,781	21,413	30,918	5,647	25,000	0
<b>TOTAL NON-PERSONNEL</b>	<b>687,623</b>	<b>695,995</b>	<b>684,381</b>	<b>723,869</b>	<b>722,380</b>	<b>732,665</b>
<b>TOTAL GIFTED EDUCATION</b>	<b>1,960,884</b>	<b>1,898,990</b>	<b>2,021,558</b>	<b>2,095,303</b>	<b>2,435,132</b>	<b>2,550,532</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Early Childhood Education (190)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	48,444	48,864	49,465	51,318	51,318	55,436
Classified Salaries	484,928	497,941	551,974	612,387	623,966	757,965
Professional Salaries	1,349,311	1,386,113	1,626,550	1,578,582	1,678,440	1,810,514
Supplements	7,346	11,407	102,854	16,410	10,800	12,500
Overtime	0	0	719	0	0	0
<b>Sub-Total Personnel</b>	<b>1,890,029</b>	<b>1,944,326</b>	<b>2,331,561</b>	<b>2,258,696</b>	<b>2,364,524</b>	<b>2,636,415</b>
Retiree Health Credit	22,639	23,168	27,023	27,769	28,480	31,749
Social Security / FICA	138,436	144,688	173,164	166,657	180,672	201,686
Virginia Retirement System	295,839	302,514	371,847	382,415	391,189	436,095
Alternative Fringes	2,944	3,215	6,575	0	0	0
Unemployment Tax	0	3,366	11,594	1,800	0	0
Worker's Compensation	670	0	0	0	0	0
Health / Dental Insurance	661,798	652,347	702,531	682,217	765,600	760,556
State Group Life Insurance	24,714	24,974	29,630	30,447	31,540	31,225
<b>Sub-Total Fringe Benefits</b>	<b>1,147,040</b>	<b>1,154,273</b>	<b>1,322,365</b>	<b>1,291,305</b>	<b>1,397,481</b>	<b>1,461,311</b>
<b>TOTAL PERSONNEL</b>	<b>3,037,069</b>	<b>3,098,599</b>	<b>3,653,926</b>	<b>3,550,001</b>	<b>3,762,005</b>	<b>4,097,726</b>
PD-Tuition	0	0	0	0	11,250	0
Professional Services	16,930	29,500	51,750	39,750	58,750	92,750
Contracted Services - Food Service	310	0	4,065	992	0	0
Transportation	7,612	4,065	0	972	6,000	6,000
Internal Printing	804	5,770	411	348	1,500	1,500
Field Trips	2,912	2,769	(226)	4,311	14,000	16,000
Postage	0	0	306	0	0	0
Testing Supplies	0	590	0	0	2,000	2,000
Travel	441	603	0	0	1,319	4,000
Books & Subscriptions	214	303	0	0	750	0
Educational Supplies	22,211	4,422	53,403	11,905	25,881	25,000
Non Capital Tech Hardware	0	0	0	213	0	0
Office Supplies	140	279	76	138	500	500
Operating Supplies	0	0	4,969	0	0	0
PD-Supplies	0	0	0	0	500	0
Software	308	45	6,500	0	11,900	0
Uniforms	0	0	342	0	0	0
Equipment	0	0	3,053	720	10,000	0
<b>TOTAL NON-PERSONNEL</b>	<b>51,882</b>	<b>48,347</b>	<b>124,649</b>	<b>59,349</b>	<b>144,350</b>	<b>147,750</b>
<b>TOTAL EARLY CHILDHOOD EDUCATION</b>	<b>3,088,951</b>	<b>3,146,946</b>	<b>3,778,575</b>	<b>3,609,350</b>	<b>3,906,355</b>	<b>4,245,476</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Adjunct & Adult Education (160)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Worker's Compensation	3,581	0	0	0	0	0
Sub-Total Fringe Benefits	3,581	0	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>3,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Local Match	28,411	28,411	28,411	31,252	28,411	28,411
<b>TOTAL NON-PERSONNEL</b>	<b>28,411</b>	<b>28,411</b>	<b>28,411</b>	<b>31,252</b>	<b>28,411</b>	<b>28,411</b>
<b>TOTAL ADJUNCT &amp; ADULT EDUCATION</b>	<b>31,992</b>	<b>28,411</b>	<b>28,411</b>	<b>31,252</b>	<b>28,411</b>	<b>28,411</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
School Counseling (140)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	81,905	136,067	198,087	221,077	356,977	319,432
Classified Salaries	55,270	51,156	54,308	55,362	55,329	60,665
Professional Salaries	2,523,095	2,912,066	2,984,578	2,949,047	3,279,565	3,720,883
Part-Time	9,900	8,595	9,585	8,187	8,000	8,000
Supplements	34,090	62,963	133,418	38,512	41,782	30,000
Overtime	60	163	68	70	0	0
Sub-Total Personnel	2,704,321	3,171,011	3,380,044	3,272,255	3,741,653	4,138,980
Retiree Health Credit	31,075	35,843	37,796	38,278	44,672	49,622
Social Security / FICA	202,090	238,572	256,070	243,540	285,335	316,632
Virginia Retirement System	406,079	467,787	519,019	526,186	613,589	681,583
Alternative Fringes	5,269	10,610	37,234	0	0	0
Unemployment Tax	0	1,168	6,679	2	0	0
Worker's Compensation	1,192	0	0	0	0	0
Health / Dental Insurance	520,613	658,865	669,209	697,127	771,868	872,989
State Group Life Insurance	33,923	38,559	41,467	42,391	49,471	48,802
Sub-Total Fringe Benefits	1,200,241	1,451,406	1,567,474	1,547,524	1,764,935	1,969,627
<b>TOTAL PERSONNEL</b>	<b>3,904,562</b>	<b>4,622,417</b>	<b>4,947,518</b>	<b>4,819,779</b>	<b>5,506,588</b>	<b>6,108,607</b>
PD-Tuition	(141)	0	0	(98)	150,000	0
Professional Services	26,507	11,687	5,011	44,757	118,218	230,000
Contracted Services - Food Service	129	169	0	0	300	300
Transportation	620	3,095	(1,800)	139	2,000	3,000
Internal Printing	2,519	2,381	124	1,063	3,000	2,500
Dues & Memberships	0	0	0	16,436	2,000	2,000
Field Trips	0	0	0	0	5,500	5,500
Postage	1,545	692	1,588	1,161	1,700	1,700
Rental Equipment	1,623	1,855	1,704	1,898	2,200	2,200
Travel	3,786	5,156	2,427	5,713	5,000	5,000
Books & Subscriptions	165	70	3,991	1,125	2,200	2,200
Educational Supplies	4,910	542	699	1,886	9,000	19,000
Food	119	292	0	82	400	400
Non Capital Tech Hardware	289	1,147	1,697	390	1,500	1,500
Office Supplies	1,706	4,425	3,554	2,681	5,000	7,000
Operating Supplies	0	50	0	432	1,000	1,000
PD-Supplies	0	0	0	0	0	5,000
Software	0	0	10,393	17,600	500	6,500
Textbooks	0	0	0	18,360	0	0
Equipment	826	3,281	180	1,020	10,000	10,000
<b>TOTAL NON-PERSONNEL</b>	<b>44,602</b>	<b>34,841</b>	<b>29,570</b>	<b>114,646</b>	<b>319,518</b>	<b>304,800</b>
<b>TOTAL SCHOOL COUNSELING</b>	<b>3,949,164</b>	<b>4,657,258</b>	<b>4,977,088</b>	<b>4,934,425</b>	<b>5,826,106</b>	<b>6,413,407</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Instructional Building Administration (150)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	4,693,554	5,015,206	4,987,181	5,397,331	5,568,200	6,077,489
Classified Salaries	1,831,736	1,853,060	1,914,588	2,031,852	2,120,217	2,423,162
Substitute	21,555	13,087	5,760	(20)	15,000	15,000
Part-Time	15,121	0	0	0	11,000	11,000
Supplements	5,331	66,078	267,700	3,438	10,000	10,000
Overtime	58,569	31,904	21,884	40,040	5,000	5,000
<b>Sub-Total Personnel</b>	<b>6,625,866</b>	<b>6,979,335</b>	<b>7,197,113</b>	<b>7,472,642</b>	<b>7,729,417</b>	<b>8,541,651</b>
Retiree Health Credit	77,590	82,396	82,765	89,527	93,030	102,858
Social Security / FICA	496,379	527,435	539,181	562,767	591,300	653,436
Virginia Retirement System	1,013,622	1,076,018	1,137,017	1,230,399	1,277,815	1,412,808
Alternative Fringes	38,314	29,289	51,088	42,196	0	0
Unemployment Tax	0	1,994	3,365	0	0	0
Worker's Compensation	10,296	0	0	0	0	0
Health / Dental Insurance	1,380,221	1,422,751	1,387,661	1,559,345	1,628,203	1,744,762
State Group Life Insurance	84,719	86,361	91,266	99,044	103,024	101,158
<b>Sub-Total Fringe Benefits</b>	<b>3,101,142</b>	<b>3,226,244</b>	<b>3,292,342</b>	<b>3,583,278</b>	<b>3,693,372</b>	<b>4,015,022</b>
<b>TOTAL PERSONNEL</b>	<b>9,727,008</b>	<b>10,205,579</b>	<b>10,489,455</b>	<b>11,055,920</b>	<b>11,422,789</b>	<b>12,556,673</b>
Professional Services	21,512	26,353	37,370	10,989	0	0
Contracted Services - Food Service	75	0	1,057	546	0	0
Transportation	5,643	1,534	0	3,224	0	0
Internal Printing	16,202	18,822	12,835	19,137	0	0
Dues & Memberships	1,381	2,972	2,313	6,097	0	0
Field Trips	0	0	265	0	0	0
Other	20,509	158	679	847	0	0
Postage	22,452	32,457	39,062	14,283	0	0
Rental Equipment	200,410	225,917	208,084	229,396	0	0
Telecommunications	0	350	0	0	0	0
Testing Supplies	1,034	0	0	1,009	0	0
Travel	1,877	45	0	1,014	0	0
Books & Subscriptions	28,209	32,138	20,156	18,758	0	0
Educational Supplies	235,052	216,746	205,427	249,454	0	0
Food	261	180	516	693	0	0
Vehicle Fuel	7	0	0	0	0	0
Medical Supplies	959	140	2,885	258	0	0
Non Capital Tech Hardware	40,879	32,595	61,576	22,737	0	0
Office Supplies	288,421	286,308	203,530	242,804	0	0
Operating Supplies	4,339	5,097	17,885	7,607	0	0
Software	18,598	34,014	20,811	37,717	0	0
Textbooks	395	0	6,897	0	0	0
Uniforms	0	989	30,267	5,198	0	0
Transfers	0	0	0	0	1,250,000	1,250,000
Equipment	89,617	115,681	90,145	47,575	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>997,829</b>	<b>1,032,498</b>	<b>961,761</b>	<b>919,341</b>	<b>1,250,000</b>	<b>1,250,000</b>
<b>TOTAL INSTRUCTIONAL BUILDING ADMINISTRATION</b>	<b>10,724,837</b>	<b>11,238,077</b>	<b>11,451,216</b>	<b>11,975,261</b>	<b>12,672,789</b>	<b>13,806,673</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Homebound Instruction (192)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Professional Salaries	198,992	140,581	68,115	183,287	185,000	185,000
Supplements	0	0	0	1,500	0	0
<b>Sub-Total Personnel</b>	<b>198,992</b>	<b>140,581</b>	<b>68,115</b>	<b>184,787</b>	<b>185,000</b>	<b>185,000</b>
Social Security / FICA	14,902	10,728	5,072	5,443	14,153	14,153
Virginia Retirement System	0	12	0	0	0	0
Unemployment Tax	0	4,723	3,453	0	0	0
Health / Dental Insurance	26,434	0	97	0	0	0
State Group Life Insurance	0	515	0	0	0	0
<b>Sub-Total Fringe Benefits</b>	<b>41,336</b>	<b>15,978</b>	<b>8,622</b>	<b>5,443</b>	<b>14,153</b>	<b>14,153</b>
<b>TOTAL PERSONNEL</b>	<b>240,328</b>	<b>156,559</b>	<b>76,737</b>	<b>190,230</b>	<b>199,153</b>	<b>199,153</b>
Travel	0	504	0	0	500	0
Educational Supplies	0	0	0	0	500	0
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>504</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b>TOTAL HOMEBOUND INSTRUCTION</b>	<b>240,328</b>	<b>157,063</b>	<b>76,737</b>	<b>190,230</b>	<b>200,153</b>	<b>199,153</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Driver Education (193)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Professional Services	11,180	13,223	11,943	16,000	16,000	20,000
Internal Printing	187	0	0	0	0	0
Textbooks	0	0	0	0	20,000	20,000
<b>TOTAL NON-PERSONNEL</b>	<b>11,367</b>	<b>13,223</b>	<b>11,943</b>	<b>16,000</b>	<b>36,000</b>	<b>40,000</b>
<b>TOTAL DRIVER EDUCATION</b>	<b>11,367</b>	<b>13,223</b>	<b>11,943</b>	<b>16,000</b>	<b>36,000</b>	<b>40,000</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Professional Learning (194)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	0	0	0	0	0	220,289
Supplements	0	0	0	0	0	10,000
<b>Sub-Total Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230,289</b>
Retiree Health Credit	0	0	0	0	0	2,665
Social Security / FICA	0	0	0	0	0	17,617
Virginia Retirement System	0	0	0	0	0	36,612
Health / Dental Insurance	0	0	0	0	0	19,468
State Group Life Insurance	0	0	0	0	0	2,621
<b>Sub-Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,984</b>
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>309,273</b>
PD-Tuition	0	0	0	0	15,000	15,000
Professional Services	0	0	0	3,750	25,000	52,000
Contracted Services - Food Service	0	0	0	1,260	5,000	10,000
Internal Printing	0	0	0	113	1,000	1,000
Building Rentals	0	0	0	632	0	8,000
Dues & Memberships	0	0	0	239	1,000	1,000
Postage	0	0	0	1	500	500
Travel	0	0	0	878	2,000	2,000
Books & Subscriptions	0	0	0	603	10,000	10,000
Educational Supplies	0	0	0	0	5,000	3,000
Non Capital Tech Hardware	0	0	0	130	0	0
Office Supplies	0	0	0	748	5,000	3,000
PD-Supplies	0	0	0	0	3,000	3,000
Equipment	0	0	0	1,769	3,000	3,000
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,122</b>	<b>75,500</b>	<b>111,500</b>
<b>TOTAL PROFESSIONAL LEARNING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,122</b>	<b>75,500</b>	<b>420,773</b>

No historical data due to creation of this cost center during FY21-22 as a result of reorganization within the division. Personnel costs for FY21-22 forecasted actual and budget were reported in cost center #100 Teaching & Learning

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Organizational Diversity (195)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	0	0	0	91,203	0	98,573
Supplements	0	0	0	1,960	0	0
Sub-Total Personnel	0	0	0	93,163	0	98,573
Retiree Health Credit	0	0	0	1,104	0	1,193
Social Security / FICA	0	0	0	6,984	0	7,541
Virginia Retirement System	0	0	0	15,158	0	16,383
State Group Life Insurance	0	0	0	0	0	0
Sub-Total Fringe Benefits	0	0	0	23,246	0	25,116
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116,409</b>	<b>0</b>	<b>123,689</b>
Professional Services	0	0	0	0	20,000	20,000
Internal Printing	0	0	0	377	2,500	3,000
Building Rentals	0	0	0	0	2,200	1,500
Dues & Memberships	0	0	0	0	2,000	1,000
Postage	0	0	0	0	500	500
Rental Equipment	0	0	0	0	2,500	2,000
Travel	0	0	0	531	3,000	3,500
Books & Subscriptions	0	0	0	1,715	2,000	2,000
Educational Supplies	0	0	0	424	3,000	8,700
Non Capital Tech Hardware	0	0	0	470	0	0
Office Supplies	0	0	0	2,441	3,500	3,500
Operating Supplies	0	0	0	0	3,000	3,000
PD-Supplies	0	0	0	0	5,000	7,500
Software	0	0	0	0	5,000	0
Equipment	0	0	0	0	10,000	8,000
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,958</b>	<b>64,200</b>	<b>64,200</b>
<b>TOTAL ORGANIZATIONAL DIVERSITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,367</b>	<b>64,200</b>	<b>187,889</b>

No historical data due to creation of this cost center during FY21-22 as a result of reorganization within the division. Personnel costs for FY21-22 budget were reported in cost center #140 School Counseling

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Psychological Services (233)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Professional Salaries	536,779	503,099	534,163	568,530	616,316	638,855
Supplements	45,053	69,264	52,644	34,453	40,000	40,000
<b>Sub-Total Personnel</b>	<b>581,832</b>	<b>572,364</b>	<b>586,807</b>	<b>602,983</b>	<b>656,316</b>	<b>678,855</b>
Retiree Health Credit	6,210	5,578	6,168	6,364	7,457	7,730
Social Security / FICA	43,923	43,481	43,825	44,853	50,208	51,932
Virginia Retirement System	81,139	72,917	84,719	87,414	102,432	106,178
Alternative Fringes	3,395	0	0	0	0	0
Health / Dental Insurance	128,289	107,341	110,578	106,623	116,747	115,230
State Group Life Insurance	6,779	6,039	6,831	7,048	8,259	7,602
<b>Sub-Total Fringe Benefits</b>	<b>269,734</b>	<b>235,356</b>	<b>252,120</b>	<b>252,302</b>	<b>285,103</b>	<b>288,673</b>
<b>TOTAL PERSONNEL</b>	<b>851,566</b>	<b>807,720</b>	<b>838,927</b>	<b>855,285</b>	<b>941,419</b>	<b>967,528</b>
Dues & Memberships	280	350	645	0	350	350
Testing Supplies	4,878	1,031	4,750	1,892	13,000	13,000
Travel	4,930	2,521	2,571	1,902	5,500	5,500
Educational Supplies	0	195	0	436	0	1,000
Non Capital Tech Hardware	0	0	518	5,449	250	5,500
Office Supplies	983	1,287	634	0	2,200	2,200
Software	0	17	2,970	0	3,000	3,000
Equipment	0	0	0	0	1,500	1,500
<b>TOTAL NON-PERSONNEL</b>	<b>11,071</b>	<b>5,402</b>	<b>12,088</b>	<b>9,678</b>	<b>25,800</b>	<b>32,050</b>
<b>TOTAL PSYCHOLOGICAL SERVICES</b>	<b>862,637</b>	<b>813,122</b>	<b>851,015</b>	<b>864,963</b>	<b>967,219</b>	<b>999,578</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Speech/Audiology Services (234)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Professional Salaries	1,013,553	1,037,710	1,138,262	1,082,658	1,170,389	1,965,467
Substitute	4,956	0	0	0	0	0
Supplements	62,203	43,787	76,747	19,579	64,000	64,000
<b>Sub-Total Personnel</b>	<b>1,080,712</b>	<b>1,081,497</b>	<b>1,215,008</b>	<b>1,102,237</b>	<b>1,234,389</b>	<b>2,029,467</b>
Retiree Health Credit	11,022	11,341	12,382	11,867	14,162	23,782
Social Security / FICA	79,413	79,475	89,699	80,292	94,430	155,254
Virginia Retirement System	144,074	148,232	170,223	163,076	194,518	326,661
Alternative Fringes	0	0	2,710	0	0	0
Unemployment Tax	0	639	1,721	0	0	0
Health / Dental Insurance	259,440	241,851	275,735	269,278	304,014	322,369
State Group Life Insurance	12,032	12,443	13,713	13,142	15,683	23,389
<b>Sub-Total Fringe Benefits</b>	<b>505,980</b>	<b>493,981</b>	<b>566,183</b>	<b>537,656</b>	<b>622,807</b>	<b>851,455</b>
<b>TOTAL PERSONNEL</b>	<b>1,586,692</b>	<b>1,575,478</b>	<b>1,781,191</b>	<b>1,639,893</b>	<b>1,857,196</b>	<b>2,880,922</b>
Professional Services	2,383	2,561	2,755	4,208	80,000	30,000
Internal Printing	0	0	53	0	0	0
Dues & Memberships	3,676	3,704	4,189	3,512	5,000	5,000
Postage	0	0	20	0	0	0
Testing Supplies	3,676	4,316	3,241	0	13,500	15,000
Travel	4,324	2,794	1,480	3,175	5,000	5,000
Educational Supplies	0	242	63	227	1,000	1,000
Non Capital Tech Hardware	0	159	2,263	232	3,000	3,000
Office Supplies	1,562	1,590	910	0	4,000	4,000
Software	0	1,555	0	0	4,000	4,000
Textbooks	0	405	0	0	0	0
Equipment	0	861	0	0	5,000	5,000
<b>TOTAL NON-PERSONNEL</b>	<b>15,619</b>	<b>18,189</b>	<b>14,974</b>	<b>11,354</b>	<b>120,500</b>	<b>72,000</b>
<b>TOTAL SPEECH/AUDIOLOGY SERVICES</b>	<b>1,602,311</b>	<b>1,593,667</b>	<b>1,796,165</b>	<b>1,651,247</b>	<b>1,977,696</b>	<b>2,952,922</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Instructional Technology (270)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Administrative Salaries	0	0	0	93,857	93,757	102,569
Professional Salaries	622,814	635,768	673,273	661,804	690,567	858,231
Supplements	0	0	17,438	0	0	0
Overtime	(12)	0	0	0	2,500	0
<b>Sub-Total Personnel</b>	<b>622,801</b>	<b>635,768</b>	<b>690,710</b>	<b>755,661</b>	<b>786,824</b>	<b>960,800</b>
Retiree Health Credit	6,558	6,812	7,077	8,402	9,490	11,626
Social Security / FICA	46,293	47,376	51,355	55,475	60,192	73,501
Virginia Retirement System	85,694	89,012	97,203	115,402	130,355	159,685
Health / Dental Insurance	162,247	157,860	173,051	190,271	182,717	210,860
State Group Life Insurance	7,159	7,341	7,837	9,305	10,510	11,434
<b>Sub-Total Fringe Benefits</b>	<b>307,951</b>	<b>308,401</b>	<b>336,523</b>	<b>378,855</b>	<b>393,264</b>	<b>467,105</b>
<b>TOTAL PERSONNEL</b>	<b>930,752</b>	<b>944,169</b>	<b>1,027,233</b>	<b>1,134,516</b>	<b>1,180,088</b>	<b>1,427,905</b>
Professional Services	9,917	17,232	11,249	1,946	7,500	7,500
Contracted Services - Food Service	0	0	0	319	0	0
Travel	0	0	798	5,697	3,000	3,000
Books & Subscriptions	0	0	0	0	9,000	9,000
Educational Supplies	0	0	0	57	500	500
Food	0	0	0	42	0	0
Non Capital Tech Hardware	0	2,146	619	3,696	3,000	3,000
Office Supplies	0	0	0	151	1,500	1,500
Operating Supplies	0	0	0	0	2,000	0
Software	100,696	100,316	174,017	50,687	80,500	59,500
Equipment	849	6,919	4,990	15,786	55,000	25,000
<b>TOTAL NON-PERSONNEL</b>	<b>111,462</b>	<b>126,613</b>	<b>191,673</b>	<b>78,381</b>	<b>162,000</b>	<b>109,000</b>
<b>TOTAL INSTRUCTIONAL TECHNOLOGY</b>	<b>1,042,214</b>	<b>1,070,782</b>	<b>1,218,906</b>	<b>1,212,897</b>	<b>1,342,088</b>	<b>1,536,905</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Student Services (130)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	120,557	123,807	125,616	0	0	0
Classified Salaries	43,662	40,960	43,351	40,009	45,605	0
Professional Salaries	663,820	684,274	668,203	0	0	1,009,352
Substitute	42,470	4,030	0	14,800	5,000	5,000
Part-Time	0	0	0	2,730	0	0
Supplements	5,790	10,276	28,497	(384)	4,000	4,000
Overtime	312	624	141	18	0	0
<b>Sub-Total Personnel</b>	<b>876,611</b>	<b>863,971</b>	<b>865,808</b>	<b>57,173</b>	<b>54,605</b>	<b>1,018,352</b>
Retiree Health Credit	10,131	10,276	10,137	476	552	12,213
Social Security / FICA	64,831	64,509	64,929	4,763	4,177	77,904
Virginia Retirement System	132,378	134,296	139,232	6,647	7,579	167,754
Alternative Fringes	820	3,600	4,831	0	0	0
Worker's Compensation	0	0	(50,545)	0	0	0
Health / Dental Insurance	148,759	146,299	149,601	6,689	14,204	134,311
State Group Life Insurance	11,059	11,009	11,226	527	611	12,011
<b>Sub-Total Fringe Benefits</b>	<b>367,979</b>	<b>369,989</b>	<b>329,411</b>	<b>19,103</b>	<b>27,123</b>	<b>404,193</b>
<b>TOTAL PERSONNEL</b>	<b>1,244,590</b>	<b>1,233,960</b>	<b>1,195,219</b>	<b>76,276</b>	<b>81,728</b>	<b>1,422,545</b>
Professional Services	7,142	32,572	13,420	13,355	35,000	37,500
Transportation	3,399	850	0	0	0	0
Internal Printing	268	822	510	0	2,000	8,000
Postage	957	1,678	2,740	600	2,000	10,000
Rental Equipment	888	816	1,304	1,596	4,000	4,000
Travel	12,764	9,745	4,077	203	5,000	12,000
Books & Subscriptions	213	213	311	40	1,000	1,000
Educational Supplies	0	0	273	0	0	0
Non Capital Tech Hardware	831	1,943	302	473	1,000	6,000
Office Supplies	3,087	2,745	1,566	0	3,000	10,000
Operating Supplies	242	0	0	0	0	0
PD-Supplies	0	0	0	0	1,000	2,000
Software	193	0	0	0	1,000	1,000
Equipment	655	2,309	0	0	3,000	13,000
<b>TOTAL NON-PERSONNEL</b>	<b>30,639</b>	<b>53,693</b>	<b>24,502</b>	<b>16,267</b>	<b>58,000</b>	<b>104,500</b>
<b>TOTAL STUDENT SERVICES</b>	<b>1,275,229</b>	<b>1,287,653</b>	<b>1,219,721</b>	<b>92,543</b>	<b>139,728</b>	<b>1,527,045</b>

Costs associated with student support specialists for the FY22-23 budget were moved from cost center #231 - Accountability and Assessment

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Student Health Services (232)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Administrative Salaries	12,839	0	0	0	0	0
Supplements	0	0	11,123	0	0	0
<b>Sub-Total Personnel</b>	<b>12,839</b>	<b>0</b>	<b>11,123</b>	<b>0</b>	<b>0</b>	<b>0</b>
Social Security / FICA	1,021	0	851	0	0	0
Alternative Fringes	642	0	0	0	0	0
Worker's Compensation	94,316	0	0	0	0	0
Health / Dental Insurance	2,226	0	0	0	0	0
<b>Sub-Total Fringe Benefits</b>	<b>98,205</b>	<b>0</b>	<b>851</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PERSONNEL</b>	<b>111,044</b>	<b>0</b>	<b>11,974</b>	<b>0</b>	<b>0</b>	<b>0</b>
Professional Services	1,905,481	1,711,939	2,115,377	2,179,280	2,179,280	2,375,005
Contracted Services - Food Service	311	200	159	0	0	0
Internal Printing	329	0	0	0	200	200
Postage	0	0	1	11	0	0
Rental Equipment	192	0	0	0	0	0
Travel	83	0	0	0	0	0
Books & Subscriptions	0	16	0	0	0	0
Food	339	0	0	0	400	400
Medical Supplies	7,419	55,636	7,722	53,003	113,500	112,100
Non Capital Tech Hardware	2,529	2,452	1,000	718	0	0
Office Supplies	1,424	1,619	0	4,197	3,250	5,250
Operating Supplies	199	0	0	0	0	0
Software	3,944	13,820	14,135	14,135	13,820	13,820
Equipment	7,315	5,859	0	9,828	15,112	18,112
<b>TOTAL NON-PERSONNEL</b>	<b>1,929,565</b>	<b>1,791,541</b>	<b>2,138,394</b>	<b>2,261,172</b>	<b>2,325,562</b>	<b>2,524,887</b>
<b>TOTAL STUDENT HEALTH SERVICES</b>	<b>2,040,609</b>	<b>1,791,541</b>	<b>2,150,368</b>	<b>2,261,172</b>	<b>2,325,562</b>	<b>2,524,887</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
School Board (201)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Administrative Salaries	0	0	0	0	0	77,468
Stipends	29,400	29,400	29,400	24,500	29,400	29,400
<b>Sub-Total Personnel</b>	<b>29,400</b>	<b>29,400</b>	<b>29,400</b>	<b>24,500</b>	<b>29,400</b>	<b>106,868</b>
Retiree Health Credit	0	0	0	0	0	937
Social Security / FICA	2,250	2,250	2,250	1,875	2,249	8,175
Virginia Retirement System	0	0	0	0	0	12,875
Health / Dental Insurance	0	0	0	0	0	18,618
State Group Life Insurance	0	0	0	0	0	922
<b>Sub-Total Fringe Benefits</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>	<b>1,875</b>	<b>2,249</b>	<b>41,528</b>
<b>TOTAL PERSONNEL</b>	<b>31,650</b>	<b>31,650</b>	<b>31,650</b>	<b>26,375</b>	<b>31,649</b>	<b>148,396</b>
Professional Services	5,972	80,907	13,481	3,608	63,800	65,000
Contracted Services - Food Service	2,176	2,982	915	1,669	3,500	3,500
Internal Printing	1	163	98	18	500	500
Building Rentals	0	267	0	0	0	500
Dues & Memberships	19,528	28,712	30,214	29,630	35,000	35,000
Other	366	383	485	541	600	700
Postage	0	0	0	0	100	100
Rental Equipment	0	0	0	0	600	600
Travel	14,144	12,365	9,222	23,045	25,000	25,000
Books & Subscriptions	559	574	620	0	1,200	1,200
Educational Supplies	0	0	0	0	0	100
Non Capital Tech Hardware	0	0	3,402	0	0	200
Office Supplies	8	359	220	0	250	300
Operating Supplies	102	447	245	715	700	700
Software	10,200	10,200	15,300	10,200	13,000	11,000
Equipment	0	0	0	0	15,000	500
<b>TOTAL NON-PERSONNEL</b>	<b>53,055</b>	<b>137,359</b>	<b>74,203</b>	<b>69,427</b>	<b>159,250</b>	<b>144,900</b>
<b>TOTAL SCHOOL BOARD</b>	<b>84,705</b>	<b>169,009</b>	<b>105,853</b>	<b>95,802</b>	<b>190,899</b>	<b>293,296</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Superintendent (202)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	304,691	321,717	307,730	397,118	463,653	440,995
Classified Salaries	4,775	0	0	0	0	0
Part-Time	20,456	20,452	(2)	0	35,779	0
Supplements	9,960	12,464	35,232	12,389	10,000	10,000
<b>Sub-Total Personnel</b>	<b>339,882</b>	<b>354,633</b>	<b>342,960</b>	<b>409,507</b>	<b>509,432</b>	<b>450,995</b>
Retiree Health Credit	3,488	3,576	3,724	3,826	7,607	5,336
Social Security / FICA	21,001	24,587	25,966	23,109	51,594	34,501
Virginia Retirement System	45,581	46,721	51,147	52,550	104,482	73,293
Alternative Fringes	0	31,418	0	0	0	0
Annuity	10,000	20,000	10,000	0	10,000	10,000
Health / Dental Insurance	29,046	29,081	12,187	20,019	70,108	41,384
State Group Life Insurance	3,808	3,740	4,124	4,237	8,424	5,248
<b>Sub-Total Fringe Benefits</b>	<b>112,923</b>	<b>159,123</b>	<b>107,147</b>	<b>103,740</b>	<b>252,215</b>	<b>169,762</b>
<b>TOTAL PERSONNEL</b>	<b>452,805</b>	<b>513,756</b>	<b>450,107</b>	<b>513,247</b>	<b>761,647</b>	<b>620,757</b>
Professional Services	65,824	60,098	23,461	62,002	105,000	115,000
Contracted Services - Food Service	2,061	2,818	2,389	5,167	4,000	4,300
Transportation	297	299	891	0	3,000	3,000
Internal Printing	198	448	162	289	1,200	1,800
Building Rentals	0	2,047	846	1,500	2,000	2,500
Dues & Memberships	33,900	35,670	36,839	36,151	42,000	48,950
Other	1,730	902	775	842	22,500	20,000
Postage	973	796	1,367	1,555	3,000	3,058
Rental Equipment	2,365	6,544	1,685	3,947	9,500	10,000
Travel	11,798	8,250	2,935	14,975	29,500	40,560
Books & Subscriptions	4,961	3,460	1,555	1,167	3,500	5,000
Educational Supplies	0	260	0	0	1,500	1,500
Food	0	0	3,233	0	0	0
Non Capital Tech Hardware	0	25	796	52	0	0
Office Supplies	1,895	797	1,589	1,369	7,200	2,400
Operating Supplies	0	21	23	59	200	250
Software	0	0	0	0	30,000	0
Equipment	845	6,170	2,848	1,600	7,000	2,500
<b>TOTAL NON-PERSONNEL</b>	<b>126,846</b>	<b>128,604</b>	<b>81,393</b>	<b>130,676</b>	<b>271,100</b>	<b>260,818</b>
<b>TOTAL SUPERINTENDENT</b>	<b>579,651</b>	<b>642,360</b>	<b>531,500</b>	<b>643,923</b>	<b>1,032,747</b>	<b>881,575</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
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	100,000	15,000	115,000
Contracted Services - Food Service	4,000	300	4,300
Transportation	3,000	-	3,000
Internal Printing	1,500	300	1,800
Building Rentals	2,500	-	2,500
Dues & Memberships	48,000	950	48,950
Other	20,000	-	20,000
Postage	3,000	58	3,058
Rental Equipment	10,000	-	10,000
Travel	25,000	15,560	40,560
Books & Subscriptions	5,000	-	5,000
Educational Supplies	1,500	-	1,500
Office Supplies	2,200	200	2,400
Operating Supplies	250	-	250
Equipment	2,000	500	2,500
<b>TOTAL</b>	<b>227,950</b>	<b>32,868</b>	<b>260,818</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Communications & Marketing (203)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	81,024	86,430	114,166	252,091	252,121	434,902
Classified Salaries	26,247	31,731	33,377	0	34,624	0
Professional Salaries	4,259	4,056	7,939	102,334	84,741	121,332
Part-Time	2,059	0	0	0	0	0
Supplements	4,067	3,600	6,932	3,000	9,600	9,600
Overtime	2,297	1,135	1,269	(4)	250	250
Sub-Total Personnel	119,952	126,952	163,684	357,420	381,336	566,084
Retiree Health Credit	1,262	1,463	1,724	4,314	3,469	6,730
Social Security / FICA	8,922	9,765	13,006	27,226	22,689	43,305
Virginia Retirement System	16,492	19,120	23,681	59,262	47,657	92,446
Alternative Fringes	0	0	9,973	0	0	0
Unemployment Tax	599	0	0	0	0	0
Health / Dental Insurance	18,899	23,970	24,179	46,239	41,768	56,336
State Group Life Insurance	1,378	1,498	1,909	4,778	3,842	6,619
Sub-Total Fringe Benefits	47,553	55,816	74,473	141,820	119,425	205,437
<b>TOTAL PERSONNEL</b>	<b>167,505</b>	<b>182,768</b>	<b>238,157</b>	<b>499,240</b>	<b>500,761</b>	<b>771,521</b>
Professional Services	39,285	41,218	17,590	34,425	109,250	116,800
Contracted Services - Food Service	3,281	149	0	4,097	0	0
Internal Printing	2,248	1,033	816	694	1,500	1,500
Building Rentals	5,711	5,811	0	4,811	6,500	7,500
Dues & Memberships	285	312	335	470	335	715
Other	1,588	1,923	995	1,956	550	1,900
Postage	3,971	3,250	198	649	1,000	2,000
Rental Equipment	7,560	2,313	1,275	1,500	2,500	2,500
Travel	2,679	1,174	8	0	0	2,550
Books & Subscriptions	249	376	686	1,094	760	760
Educational Supplies	10,328	341	0	0	0	0
Food	6	0	0	0	4,750	5,050
Non Capital Tech Hardware	802	258	486	0	500	500
Office Supplies	2,204	986	567	289	1,500	1,500
Operating Supplies	6,068	4,753	944	6,420	5,000	5,000
Software	693	669	373	22,748	0	0
Uniforms	0	0	0	180	0	0
Equipment	782	550	1,011	0	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>87,739</b>	<b>65,114</b>	<b>25,285</b>	<b>79,332</b>	<b>134,145</b>	<b>148,275</b>
<b>TOTAL COMMUNICATIONS &amp; MARKETING</b>	<b>255,244</b>	<b>247,882</b>	<b>263,442</b>	<b>578,572</b>	<b>634,906</b>	<b>919,796</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Accountability & Assessment (231)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	0	0	0	130,560	130,560	70,460
Professional Salaries	0	0	0	682,510	696,026	0
Supplements	0	0	100	3,000	0	0
<b>Sub-Total Personnel</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>816,070</b>	<b>826,586</b>	<b>70,460</b>
Retiree Health Credit	0	0	0	9,957	10,002	853
Social Security / FICA	0	0	8	61,415	63,234	5,390
Virginia Retirement System	0	0	0	137,305	137,379	11,710
Health / Dental Insurance	0	0	0	125,354	188,998	10,362
State Group Life Insurance	0	0	0	11,027	11,076	838
<b>Sub-Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>345,059</b>	<b>410,689</b>	<b>29,153</b>
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>108</b>	<b>1,161,129</b>	<b>1,237,275</b>	<b>99,613</b>
Professional Services	0	0	0	11,000	87,500	85,000
Transportation	0	0	0	850	0	0
Internal Printing	0	0	768	587	2,000	0
Dues & Memberships	0	0	0	89	1,000	1,000
Postage	0	0	257	2,360	3,000	0
Travel	0	0	4,871	4,046	5,000	0
Non Capital Tech Hardware	0	0	370	599	500	0
Office Supplies	0	0	724	1,140	3,000	0
Equipment	0	0	1,787	1,787	3,000	2,000
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>8,777</b>	<b>22,458</b>	<b>105,000</b>	<b>88,000</b>
<b>TOTAL ACCOUNTABILITY &amp; ASSESSMENT</b>	<b>0</b>	<b>0</b>	<b>8,885</b>	<b>1,183,587</b>	<b>1,342,275</b>	<b>187,613</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Data & Analysis (204)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	133,717	141,533	226,119	353,992	360,112	384,615
Classified Salaries	130,234	126,397	106,539	113,645	151,667	161,253
Part-Time	23,736	4,050	1,836	0	10,000	10,000
Supplements	0	0	9,700	188	0	0
Overtime	3,649	105	848	416	5,000	8,000
<b>Sub-Total Personnel</b>	<b>291,337</b>	<b>272,085</b>	<b>345,042</b>	<b>468,241</b>	<b>526,779</b>	<b>563,868</b>
Retiree Health Credit	3,071	3,254	4,012	5,622	5,470	6,605
Social Security / FICA	21,932	20,908	26,092	36,097	35,728	43,136
Virginia Retirement System	40,127	42,527	55,100	77,217	75,129	90,723
Alternative Fringes	0	1,265	547	10,963	0	0
Health / Dental Insurance	53,650	52,822	58,366	96,925	75,391	115,350
State Group Life Insurance	3,353	3,405	4,442	6,226	6,057	6,496
<b>Sub-Total Fringe Benefits</b>	<b>122,133</b>	<b>124,181</b>	<b>148,560</b>	<b>233,050</b>	<b>197,775</b>	<b>262,310</b>
<b>TOTAL PERSONNEL</b>	<b>413,470</b>	<b>396,266</b>	<b>493,602</b>	<b>701,291</b>	<b>724,554</b>	<b>826,178</b>
PD-Tuition	0	240	0	0	1,500	0
Contracted Services - Substitutes	0	0	0	0	7,500	0
Transportation	2,857	0	0	0	0	0
Internal Printing	1,999	988	2,234	1,853	4,000	4,000
Dues & Memberships	168	0	0	0	350	400
Postage	1,472	785	2,075	1,102	1,900	2,000
Rental Equipment	4,331	4,294	4,892	7,604	9,500	9,500
Testing Supplies	106,047	112,398	96,611	149,934	156,950	162,950
Travel	364	282	87	347	500	2,050
Books & Subscriptions	132	0	0	191	250	250
Food	71	0	0	32	0	0
Non Capital Tech Hardware	216	821	354	124	500	1,000
Office Supplies	1,989	1,696	2,180	1,641	5,000	6,000
Software	155,297	135,311	135,345	178,739	257,500	443,000
Equipment	0	0	1,860	0	4,000	5,000
<b>TOTAL NON-PERSONNEL</b>	<b>274,942</b>	<b>256,816</b>	<b>245,638</b>	<b>341,568</b>	<b>449,450</b>	<b>636,150</b>
<b>TOTAL DATA &amp; ANALYSIS</b>	<b>688,412</b>	<b>653,082</b>	<b>739,240</b>	<b>1,042,859</b>	<b>1,174,004</b>	<b>1,462,328</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Strategic Planning (205)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Professional Services	0	0	47,625	50,000	50,000	50,000
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>47,625</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>TOTAL STRATEGIC PLANNING</b>	<b>0</b>	<b>0</b>	<b>47,625</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Operational Central Administration (206)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	430,776	443,002	390,982	212,434	212,434	230,253
Classified Salaries	81,653	83,286	86,895	0	0	0
Supplements	7,560	7,560	12,660	4,050	10,000	10,000
Overtime	13	0	0	0	0	0
<b>Sub-Total Personnel</b>	<b>520,002</b>	<b>533,848</b>	<b>490,537</b>	<b>216,484</b>	<b>222,434</b>	<b>240,253</b>
Retiree Health Credit	6,149	6,316	5,785	2,570	2,571	2,786
Social Security / FICA	37,786	39,357	36,739	16,016	17,016	18,379
Virginia Retirement System	80,349	82,522	79,462	35,307	35,307	38,268
Alternative Fringes	0	10,910	0	0	0	0
Worker's Compensation	24,030	8,976	(18,336)	5,870	0	0
Health / Dental Insurance	58,529	66,194	65,452	11,199	18,964	6,396
State Group Life Insurance	6,713	6,607	6,407	2,847	2,847	2,740
<b>Sub-Total Fringe Benefits</b>	<b>213,556</b>	<b>220,882</b>	<b>175,510</b>	<b>73,809</b>	<b>76,705</b>	<b>68,569</b>
<b>TOTAL PERSONNEL</b>	<b>733,558</b>	<b>754,730</b>	<b>666,047</b>	<b>290,293</b>	<b>299,139</b>	<b>308,822</b>
Professional Services	257,608	278,352	249,280	83,173	85,000	98,000
Contracted Services - Food Service	7,082	2,253	6,000	10,320	5,517	2,500
Transportation	1,985	405	520	927	3,000	2,000
Internal Printing	931	1,437	214	95	1,500	1,000
Contingency	0	0	0	0	0	50,000
Dues & Memberships	558	513	523	490	1,450	1,250
Insurance	220,938	254,740	245,698	0	0	0
Other	117,268	100,027	101,666	141	0	0
Postage	170	391	105	61	450	500
Rental Equipment	22,736	5,740	2,468	3,947	11,000	5,000
Travel	829	7,680	675	10	500	3,000
Books & Subscriptions	244	302	0	247	300	325
Educational Supplies	1,070	0	166	0	0	0
Food	274	144	202	132	850	3,500
Medical Supplies	0	1,149	0	305	0	0
Non Capital Tech Hardware	425	498	1,036	19	500	1,000
Office Supplies	4,470	3,682	2,715	2,647	3,500	3,500
Operating Supplies	142	21	28	504	10,000	10,000
PD Supplies	0	0	0	0	0	250
Software	201,490	232,895	148,608	0	0	0
Transfers	0	899	0	0	0	0
Equipment	305,555	2,438	0	0	2,000	2,000
<b>TOTAL NON-PERSONNEL</b>	<b>1,143,774</b>	<b>893,566</b>	<b>759,905</b>	<b>103,019</b>	<b>125,567</b>	<b>183,825</b>
<b>TOTAL OPERATIONAL CENTRAL ADMIN</b>	<b>1,877,332</b>	<b>1,648,296</b>	<b>1,425,952</b>	<b>393,312</b>	<b>424,706</b>	<b>492,647</b>

Historical data for FY20-21 and prior years include costs for cost center #214 Fiscal Services (CFO).  
During FY20-21 as a result of reorganization within the division, the cost center#214 Fiscal Services (CFO) was created.

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Human Resources (210)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	304,695	290,462	422,805	497,636	561,350	757,185
Classified Salaries	268,693	294,949	233,216	138,113	142,541	237,154
Professional Salaries	41	0	0	0	0	0
Substitute	28,738	28,708	27,560	19,390	10,000	10,000
Part-Time	0	425	0	6,784	35,752	41,600
Supplements	11,620	17,120	19,134	13,889	23,000	23,000
Overtime	2,321	5,645	10,292	3,908	2,000	2,000
<b>Sub-Total Personnel</b>	<b>616,110</b>	<b>637,310</b>	<b>713,006</b>	<b>679,720</b>	<b>774,643</b>	<b>1,070,939</b>
Retiree Health Credit	6,822	6,720	7,368	7,151	8,699	12,032
Social Security / FICA	46,705	49,668	52,993	52,118	60,408	81,927
Virginia Retirement System	89,218	89,769	107,301	104,540	109,480	165,259
Alternative Fringes	7,926	20,712	0	539,759	0	200,000
Unemployment Tax	0	1,471	1,471	0	0	0
Disability Insurance	67,497	63,257	88,090	67,500	70,000	90,000
Health / Dental Insurance	(106,039)	(321,985)	130,135	133,516	133,110	192,542
State Group Life Insurance	7,447	7,248	8,651	8,431	9,633	11,833
Sub-Total Fringe Benefits	119,576	(83,140)	396,010	913,014	391,330	753,592
<b>TOTAL PERSONNEL</b>	<b>735,686</b>	<b>554,170</b>	<b>1,109,016</b>	<b>1,592,734</b>	<b>1,165,973</b>	<b>1,824,531</b>
PD-Tuition	21,385	39,783	33,929	33,829	21,600	38,000
Professional Services	84,118	87,919	49,021	90,055	208,242	223,694
Contracted Services - Food Service	10,645	908	8,472	15,779	13,000	13,000
Transportation	3,275	357	0	0	1,000	1,000
Internal Printing	4,283	4,461	1,454	2,276	1,500	4,000
Dues & Memberships	1,695	539	1,075	1,399	1,810	1,810
Other	4,403	3,142	1,325	0	0	0
Postage	5,647	4,514	2,591	2,171	5,000	7,650
Rental Equipment	2,838	3,355	3,321	3,896	4,500	4,500
Travel	19,241	15,092	6,032	15,048	20,000	20,000
Books & Subscriptions	1,414	1,285	1,103	1,033	3,500	3,500
Educational Supplies	0	1,301	0	1,980	0	0
Food	107	46	543	142	2,000	13,000
Medical Supplies	26	0	0	48	0	0
Non Capital Tech Hardware	570	1,994	1,095	2,710	1,800	3,800
Office Supplies	13,005	10,595	12,106	6,896	10,000	10,000
Operating Supplies	11,367	1,290	4,390	61	1,500	1,500
PD Supplies	233	0	1,468	0	2,000	2,000
Software	42,712	30,545	39,277	31,037	40,370	40,370
Uniforms	0	326	850	367	0	0
Equipment	5,489	6,867	2,421	1,415	10,000	10,000
<b>TOTAL NON-PERSONNEL</b>	<b>232,453</b>	<b>214,320</b>	<b>170,473</b>	<b>210,142</b>	<b>347,822</b>	<b>397,824</b>
<b>TOTAL HUMAN RESOURCES</b>	<b>968,139</b>	<b>768,490</b>	<b>1,279,489</b>	<b>1,802,876</b>	<b>1,513,795</b>	<b>2,222,355</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Employee Health Services (211)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	83,656	91,776	85,944	88,348	88,917	95,522
Supplements	0	1,257	1,500	0	0	0
<b>Sub-Total Personnel</b>	<b>83,656</b>	<b>93,034</b>	<b>87,444</b>	<b>88,348</b>	<b>88,917</b>	<b>95,522</b>
Retiree Health Credit	1,004	1,105	1,042	1,069	1,127	1,156
Social Security / FICA	6,397	7,112	7,114	6,678	6,696	7,307
Virginia Retirement System	13,117	14,435	14,316	14,683	14,913	15,876
Alternative Fringes	0	0	5,408	0	0	0
Unemployment Tax	0	0	0	701	800	0
Worker's Compensation	59,204	309,240	(279,508)	495,382	500,000	750,000
Health / Dental Insurance	10,609	9,321	1,770	12,288	14,000	23,438
State Group Life Insurance	1,096	1,159	1,154	1,184	1,238	1,137
<b>Sub-Total Fringe Benefits</b>	<b>91,427</b>	<b>342,372</b>	<b>(248,704)</b>	<b>531,985</b>	<b>538,774</b>	<b>798,914</b>
<b>TOTAL PERSONNEL</b>	<b>175,083</b>	<b>435,406</b>	<b>(161,260)</b>	<b>620,333</b>	<b>627,691</b>	<b>894,436</b>
Professional Services	88,068	86,272	142,223	84,054	119,854	93,806
Contracted Services - Food Service	39	0	0	0	0	0
Internal Printing	205	5	46	763	450	450
Dues & Memberships	180	0	0	180	200	200
Postage	52	100	14	8	100	100
Rental Equipment	1,594	1,638	1,545	2,000	2,000	2,000
Travel	797	829	164	0	800	0
Food	326	0	0	0	400	200
Medical Supplies	17,096	16,143	16,745	2,452	22,000	22,000
Office Supplies	1,194	1,390	894	968	2,500	2,500
Equipment	0	1,879	0	0	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>109,551</b>	<b>108,257</b>	<b>161,632</b>	<b>90,424</b>	<b>148,304</b>	<b>121,256</b>
<b>TOTAL EMPLOYEE HEALTH SERVICES</b>	<b>284,634</b>	<b>543,663</b>	<b>372</b>	<b>710,757</b>	<b>775,995</b>	<b>1,015,692</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Fiscal Services (CFO) (214)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Administrative Salaries	0	0	0	221,522	221,522	241,934
Classified Salaries	0	0	0	68,880	90,964	73,140
Supplements	0	0	0	3,000	0	0
<b>Sub-Total Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>293,402</b>	<b>312,486</b>	<b>315,074</b>
Retiree Health Credit	0	0	0	3,514	3,781	3,812
Social Security / FICA	0	0	0	21,927	23,905	24,103
Virginia Retirement System	0	0	0	48,267	51,935	52,365
City of Roanoke Retirement	0	0	0	0	378	0
Alternative Fringes	0	0	0	0	3,316	0
Health / Dental Insurance	0	0	0	33,965	59,799	39,187
State Group Life Insurance	0	0	0	3,892	4,187	3,749
<b>Sub-Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,565</b>	<b>147,301</b>	<b>123,217</b>
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>404,967</b>	<b>459,787</b>	<b>438,291</b>
Professional Services	0	0	21,817	172,489	217,000	207,000
Internal Printing	0	0	323	107	1,300	1,000
Dues & Memberships	0	0	0	478	1,744	2,164
Insurance	0	0	0	240,534	247,000	254,400
Other	0	0	0	100,095	131,000	131,000
Postage	0	0	39	0	300	250
Rental Equipment	0	0	0	1,250	2,500	3,000
Travel	0	0	150	4,890	3,500	6,000
Books & Subscriptions	0	0	0	49	0	0
Non Capital Tech Hardware	0	0	679	244	0	0
Office Supplies	0	0	1,091	2,264	2,500	3,000
Software	0	0	1,300	108,768	145,000	136,007
Equipment	0	0	2,976	0	2,600	2,300
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>28,375</b>	<b>631,169</b>	<b>754,444</b>	<b>746,121</b>
<b>TOTAL FISCAL SERVICES (CFO)</b>	<b>0</b>	<b>0</b>	<b>28,375</b>	<b>1,036,136</b>	<b>1,214,231</b>	<b>1,184,412</b>

No historical data due to creation of this cost center during FY20-21 as a result of reorganization within the division.  
Some costs for FY20-21 and all costs for FY18-19 & FY19-20 were reported in cost center #206 Operational Central Administration

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Payroll (216)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	78,035	76,058	77,109	89,778	140,546	100,361
Classified Salaries	93,877	94,314	97,325	55,588	53,000	60,665
Professional Salaries	0	0	0	27,966	0	66,835
Part-Time	0	0	0	0	8,000	12,500
Supplements	9,650	13,560	5,953	29,592	360	0
Overtime	2,205	671	826	566	7,000	2,500
<b>Sub-Total Personnel</b>	<b>183,767</b>	<b>184,603</b>	<b>181,212</b>	<b>203,491</b>	<b>208,906</b>	<b>242,861</b>
Retiree Health Credit	2,038	2,052	2,098	2,062	2,342	2,757
Social Security / FICA	14,153	13,652	12,841	14,743	15,982	18,579
Virginia Retirement System	26,629	26,819	28,813	28,260	32,167	37,870
Alternative Fringes	14,794	0	0	0	0	0
Health / Dental Insurance	57,174	56,441	55,731	43,049	82,313	38,594
State Group Life Insurance	2,225	2,147	2,323	2,284	2,594	2,712
<b>Sub-Total Fringe Benefits</b>	<b>117,013</b>	<b>101,111</b>	<b>101,806</b>	<b>90,398</b>	<b>135,398</b>	<b>100,512</b>
<b>TOTAL PERSONNEL</b>	<b>300,780</b>	<b>285,714</b>	<b>283,018</b>	<b>293,889</b>	<b>344,304</b>	<b>343,373</b>
PD-Tuition	0	0	0	0	2,200	0
Internal Printing	0	47	0	3	150	150
Dues & Memberships	0	586	262	0	1,830	1,830
Postage	3,544	8,507	4,599	2,442	4,500	4,500
Rental Equipment	1,965	2,323	2,144	2,144	2,500	2,500
Travel	208	229	0	86	800	3,800
Books & Subscriptions	0	0	261	0	630	1,260
Non Capital Tech Hardware	764	555	20	175	0	0
Office Supplies	1,734	1,262	975	1,169	2,200	2,300
Equipment	1,731	861	0	773	500	500
<b>TOTAL NON-PERSONNEL</b>	<b>9,947</b>	<b>14,370</b>	<b>8,261</b>	<b>6,792</b>	<b>15,310</b>	<b>16,840</b>
<b>TOTAL PAYROLL</b>	<b>310,727</b>	<b>300,084</b>	<b>291,279</b>	<b>300,681</b>	<b>359,614</b>	<b>360,213</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Accounting (218)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	305,446	315,705	318,059	322,762	394,739	367,811
Classified Salaries	134,039	132,275	138,603	140,309	141,456	169,541
Part-Time	0	0	0	0	0	12,000
Supplements	0	0	10,500	0	0	0
Overtime	145	17	21	19	250	250
<b>Sub-Total Personnel</b>	<b>439,630</b>	<b>447,997</b>	<b>467,184</b>	<b>463,089</b>	<b>536,445</b>	<b>549,602</b>
Retiree Health Credit	5,265	5,432	5,526	5,654	6,488	6,502
Social Security / FICA	32,324	33,429	34,624	34,723	41,038	42,045
Virginia Retirement System	68,797	70,979	75,911	77,662	89,116	89,308
Health / Dental Insurance	96,376	93,954	94,960	106,075	102,352	117,172
State Group Life Insurance	5,748	5,683	6,120	6,261	7,185	6,394
<b>Sub-Total Fringe Benefits</b>	<b>208,510</b>	<b>209,477</b>	<b>217,141</b>	<b>230,376</b>	<b>246,179</b>	<b>261,421</b>
<b>TOTAL PERSONNEL</b>	<b>648,140</b>	<b>657,474</b>	<b>684,325</b>	<b>693,465</b>	<b>782,624</b>	<b>811,023</b>
PD-Tuition	0	0	0	0	2,000	0
Professional Services	146,694	147,028	149,810	156,281	159,500	170,600
Contracted Services - Food Service	126	246	25	85	250	250
Internal Printing	3	10	0	361	300	400
Dues & Memberships	2,809	3,032	2,832	2,797	2,870	2,720
Other	5,392	239	1,282	1,284	1,000	1,000
Postage	3,701	3,088	2,198	1,346	3,000	3,000
Rental Equipment	2,414	2,615	2,213	2,484	3,500	3,500
Travel	2,491	901	1,617	2,014	2,000	6,500
Food	7	81	4	72	500	500
Non Capital Tech Hardware	366	459	675	294	500	0
Office Supplies	6,658	4,169	5,728	3,682	6,000	7,500
Operating Supplies	0	0	2	0	0	0
Software	0	0	0	6,500	7,000	7,500
Equipment	0	0	4,764	4,496	3,000	2,500
<b>TOTAL NON-PERSONNEL</b>	<b>170,660</b>	<b>161,868</b>	<b>171,150</b>	<b>181,695</b>	<b>191,420</b>	<b>205,970</b>
<b>TOTAL ACCOUNTING</b>	<b>818,800</b>	<b>819,342</b>	<b>855,475</b>	<b>875,160</b>	<b>974,044</b>	<b>1,016,993</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Grants Management (219)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Part-Time	2,948	525	1,475	0	0	0
Supplements	0	0	0	5,375	9,000	2,000
<b>Sub-Total Personnel</b>	<b>2,948</b>	<b>525</b>	<b>1,475</b>	<b>5,375</b>	<b>9,000</b>	<b>2,000</b>
Social Security / FICA	284	39	109	177	689	153
Health / Dental Insurance	320	0	0	0	0	0
<b>Sub-Total Fringe Benefits</b>	<b>604</b>	<b>39</b>	<b>109</b>	<b>177</b>	<b>689</b>	<b>153</b>
<b>TOTAL PERSONNEL</b>	<b>3,552</b>	<b>564</b>	<b>1,584</b>	<b>5,552</b>	<b>9,689</b>	<b>2,153</b>
Dues & Memberships	0	0	0	0	300	0
Postage	0	0	0	0	60	20
Travel	23	47	6	0	70	0
Books & Subscriptions	0	399	568	548	800	650
Office Supplies	0	0	46	292	500	50
<b>TOTAL NON-PERSONNEL</b>	<b>23</b>	<b>446</b>	<b>619</b>	<b>839</b>	<b>1,730</b>	<b>720</b>
<b>TOTAL GRANTS MANAGEMENT</b>	<b>3,575</b>	<b>1,010</b>	<b>2,203</b>	<b>6,391</b>	<b>11,419</b>	<b>2,873</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Purchasing Services (224)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	90,755	94,350	95,548	147,155	99,205	184,630
Classified Salaries	98,104	100,391	101,645	63,007	105,967	70,228
Part-Time	0	0	0	0	13,000	0
Supplements	0	0	4,500	147	0	0
Overtime	296	212	19	792	1,500	500
<b>Sub-Total Personnel</b>	<b>189,155</b>	<b>194,953</b>	<b>201,711</b>	<b>211,102</b>	<b>219,672</b>	<b>255,358</b>
Retiree Health Credit	2,267	2,331	2,386	2,538	2,483	3,084
Social Security / FICA	14,327	14,787	15,252	15,925	16,805	19,535
Virginia Retirement System	29,613	30,453	32,772	34,856	34,100	42,357
Health / Dental Insurance	47,242	46,329	44,995	36,378	48,376	40,744
State Group Life Insurance	2,474	2,439	2,642	2,810	2,749	3,033
<b>Sub-Total Fringe Benefits</b>	<b>95,923</b>	<b>96,338</b>	<b>98,046</b>	<b>92,506</b>	<b>104,513</b>	<b>108,753</b>
<b>TOTAL PERSONNEL</b>	<b>285,078</b>	<b>291,291</b>	<b>299,757</b>	<b>303,608</b>	<b>324,185</b>	<b>364,111</b>
Professional Services	5,245	5,861	2,121	3,500	5,000	5,000
Contracted Services - Food Service	403	0	0	0	500	500
Internal Printing	512	251	139	243	500	500
Dues & Memberships	438	370	415	355	360	395
Postage	1,056	337	158	361	2,000	1,500
Travel	1,567	59	54	277	1,000	1,500
Educational Supplies	202	0	0	0	0	0
Vehicle Fuel	0	43	0	0	0	0
Non Capital Tech Hardware	494	72	309	1,213	0	0
Office Supplies	1,942	1,614	2,137	915	2,000	2,000
Operating Supplies	6	0	0	0	500	500
Software	96	0	0	0	0	0
Equipment	2,251	0	0	1,787	2,400	1,350
<b>TOTAL NON-PERSONNEL</b>	<b>14,212</b>	<b>8,607</b>	<b>5,332</b>	<b>8,652</b>	<b>14,260</b>	<b>13,245</b>
<b>TOTAL PURCHASING SERVICES</b>	<b>299,290</b>	<b>299,898</b>	<b>305,089</b>	<b>312,260</b>	<b>338,445</b>	<b>377,356</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Reprographics (225)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Classified Salaries	41,278	42,355	44,634	42,714	43,850	50,868
Supplements	0	162	1,500	0	0	0
Overtime	705	600	373	347	3,000	500
<b>Sub-Total Personnel</b>	<b>41,983</b>	<b>43,116</b>	<b>46,508</b>	<b>43,061</b>	<b>46,850</b>	<b>51,368</b>
Retiree Health Credit	495	505	516	541	531	616
Social Security / FICA	3,216	3,296	3,391	3,447	3,584	3,930
Virginia Retirement System	6,473	6,602	7,086	7,432	7,288	8,454
Health / Dental Insurance	8,601	8,372	8,177	8,428	8,752	8,956
State Group Life Insurance	541	529	571	599	588	605
<b>Sub-Total Fringe Benefits</b>	<b>19,326</b>	<b>19,303</b>	<b>19,741</b>	<b>20,448</b>	<b>20,743</b>	<b>22,561</b>
<b>TOTAL PERSONNEL</b>	<b>61,309</b>	<b>62,419</b>	<b>66,249</b>	<b>63,509</b>	<b>67,593</b>	<b>73,929</b>
Professional Services	60,252	68,645	65,852	75,217	64,800	76,000
Internal Printing	262	440	820	186	0	0
Rental Equipment	63,440	59,657	47,223	90,761	80,000	80,000
Office Supplies	163,032	90,236	6,064	58,697	186,000	177,000
Operating Supplies	111	0	0	0	0	0
Software	39,943	11,374	22,000	22,000	22,000	22,000
Equipment	3,640	0	0	11,124	1,400	0
<b>TOTAL NON-PERSONNEL</b>	<b>330,680</b>	<b>230,352</b>	<b>141,958</b>	<b>257,984</b>	<b>354,200</b>	<b>355,000</b>
<b>TOTAL REPROGRAPHICS</b>	<b>391,989</b>	<b>292,771</b>	<b>208,207</b>	<b>321,493</b>	<b>421,793</b>	<b>428,929</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Administrative Technology (280)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	505,850	433,748	463,728	374,179	316,274	410,133
Classified Salaries	829,749	779,697	821,866	703,152	835,008	1,050,699
Part-Time	29,746	23,586	797	5,911	25,000	25,000
Supplements	492	289	27,950	3,000	1,500	40,000
Overtime	19,462	10,898	26,456	22,100	25,000	25,000
<b>Sub-Total Personnel</b>	<b>1,385,298</b>	<b>1,248,218</b>	<b>1,340,797</b>	<b>1,108,342</b>	<b>1,202,782</b>	<b>1,550,832</b>
Retiree Health Credit	14,971	13,451	14,429	12,289	13,930	17,676
Social Security / FICA	102,362	94,710	99,894	85,064	92,013	118,639
Virginia Retirement System	195,617	175,401	198,191	168,802	183,343	234,790
City of Roanoke Retirement	7,782	7,560	8,048	8,263	8,000	8,000
Alternative Fringes	6,269	1,478	3,106	7,341	0	0
Unemployment Tax	0	2,268	0	0	0	0
Health / Dental Insurance	270,358	234,881	241,738	232,308	268,604	292,025
State Group Life Insurance	17,078	14,745	16,756	14,416	15,427	17,384
<b>Sub-Total Fringe Benefits</b>	<b>614,436</b>	<b>544,494</b>	<b>582,162</b>	<b>528,984</b>	<b>581,317</b>	<b>688,514</b>
<b>TOTAL PERSONNEL</b>	<b>1,999,734</b>	<b>1,792,712</b>	<b>1,922,959</b>	<b>1,637,326</b>	<b>1,784,099</b>	<b>2,239,346</b>
Professional Services	480,233	533,710	447,665	242,093	339,450	531,450
Contracted Services - Food Service	0	0	46	315	0	0
Internal Printing	1,739	1,441	1,001	1,649	1,500	1,500
Dues & Memberships	0	0	75	85	0	0
Postage	129	0	222	300	500	500
Rental Equipment	4,125	5,054	8,021	14,712	810,000	1,902,110
Telecommunications	149,053	140,705	360,016	234,991	300,000	300,000
Travel	30,203	7,961	1,102	2,398	5,000	5,000
Books & Subscriptions	195	260	333	0	0	0
Educational Supplies	473	358	0	0	0	0
Food	0	0	0	36	0	0
Vehicle Fuel	0	0	0	0	0	4,000
Non Capital Tech Hardware	61,084	63,518	56,999	190,850	100,000	100,000
Office Supplies	2,520	4,005	5,617	10,133	6,000	6,000
Operating Supplies	4,495	2,874	4,436	0	0	0
Software	285,679	414,605	467,583	627,733	394,176	481,176
Uniforms	0	0	0	216	0	0
Vehicle Supplies	0	0	0	0	15,000	0
Local Match	137,904	134,800	136,480	196,440	196,000	398,500
Equipment	493,255	734,662	509,073	372,084	492,925	92,925
<b>TOTAL NON-PERSONNEL</b>	<b>1,651,087</b>	<b>2,043,953</b>	<b>2,018,671</b>	<b>1,894,035</b>	<b>2,660,551</b>	<b>3,823,161</b>
<b>TOTAL ADMINISTRATIVE TECHNOLOGY</b>	<b>3,650,821</b>	<b>3,836,665</b>	<b>3,941,630</b>	<b>3,531,361</b>	<b>4,444,650</b>	<b>6,062,507</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Safety & Security (253)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	212,779	217,646	119,414	95,631	93,757	101,369
Classified Salaries	628,445	705,955	746,222	804,687	782,734	933,791
Supplements	11,457	4,059	39,605	3,705	10,000	10,000
Overtime	33,372	27,413	30,813	33,996	30,000	30,000
<b>Sub-Total Personnel</b>	<b>886,052</b>	<b>955,074</b>	<b>936,053</b>	<b>938,020</b>	<b>916,491</b>	<b>1,075,160</b>
Retiree Health Credit	5,350	6,944	6,389	6,549	9,783	12,525
Social Security / FICA	65,798	71,417	68,860	70,244	64,910	82,250
Virginia Retirement System	72,703	92,107	91,485	93,557	112,371	150,044
City of Roanoke Retirement	21,915	16,999	17,179	17,907	22,000	22,000
Alternative Fringes	3,548	0	0	0	0	0
Annuity	0	660	660	660	0	0
Unemployment Tax	0	4,316	3,330	(942)	0	0
Worker's Compensation	9,631	0	0	0	0	0
Health / Dental Insurance	162,458	176,346	158,965	175,016	171,951	239,747
State Group Life Insurance	9,857	11,166	10,811	11,470	10,834	12,318
<b>Sub-Total Fringe Benefits</b>	<b>351,260</b>	<b>379,955</b>	<b>357,680</b>	<b>374,462</b>	<b>391,849</b>	<b>518,884</b>
<b>TOTAL PERSONNEL</b>	<b>1,237,312</b>	<b>1,335,029</b>	<b>1,293,733</b>	<b>1,312,482</b>	<b>1,308,340</b>	<b>1,594,044</b>
Professional Services	2,006,206	2,233,066	1,143,215	771,130	1,444,740	2,093,068
Contracted Services - Food Service	0	172	0	0	0	0
Internal Printing	672	1,394	0	0	0	0
Other	345	165	0	0	0	0
Postage	192	72	15	105	0	0
Travel	7,050	4,115	1,093	1,932	2,000	2,000
Educational Supplies	168	0	0	0	0	0
Medical Supplies	391	0	0	0	0	0
Non Capital Tech Hardware	12,687	246	1,126	0	0	0
Office Supplies	2,117	574	0	54	500	1,000
Operating Supplies	111,061	82,856	55,515	104,176	136,000	145,000
Software	11,685	32,725	34,797	37,412	12,000	12,000
Uniforms	625	552	147	0	4,000	10,000
Local Match	19,074	27,097	59,334	0	59,000	55,420
Equipment	82,409	16,454	42,618	17,390	140,000	140,000
<b>TOTAL NON-PERSONNEL</b>	<b>2,254,682</b>	<b>2,399,488</b>	<b>1,337,860</b>	<b>932,198</b>	<b>1,798,240</b>	<b>2,458,488</b>
<b>TOTAL SAFETY &amp; SECURITY</b>	<b>3,491,994</b>	<b>3,734,517</b>	<b>2,631,593</b>	<b>2,244,680</b>	<b>3,106,580</b>	<b>4,052,532</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Transportation (240)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	159,208	163,659	165,417	174,719	174,719	188,907
Classified Salaries	23,453	17,233	0	40,729	45,539	49,842
Substitute	1,456	0	0	0	0	0
Part-Time	0	8,878	14,571	1,415	0	0
Supplements	0	120	3,750	68	0	0
<b>Sub-Total Personnel</b>	<b>184,117</b>	<b>189,890</b>	<b>183,738</b>	<b>216,931</b>	<b>220,258</b>	<b>238,749</b>
Retiree Health Credit	1,097	1,125	1,150	1,624	2,417	2,889
Social Security / FICA	13,593	14,075	13,525	15,975	15,279	18,264
Virginia Retirement System	14,336	14,699	15,793	22,306	23,193	29,680
City of Roanoke Retirement	9,399	9,183	9,779	10,042	10,000	10,000
Annuity	0	660	660	908	0	0
Unemployment Tax	0	128	154	0	0	0
Worker's Compensation	239,774	0	0	0	0	0
Health / Dental Insurance	34,971	29,634	29,399	44,528	46,873	47,640
State Group Life Insurance	2,086	2,197	2,217	2,778	2,676	2,841
<b>Sub-Total Fringe Benefits</b>	<b>315,256</b>	<b>71,701</b>	<b>72,676</b>	<b>98,160</b>	<b>100,438</b>	<b>111,314</b>
<b>TOTAL PERSONNEL</b>	<b>499,373</b>	<b>261,591</b>	<b>256,414</b>	<b>315,091</b>	<b>320,696</b>	<b>350,063</b>
Professional Services	15,063	7,080	11,573	3,969	4,800	4,800
Transportation	10,539,795	9,565,025	8,581,536	9,538,309	10,021,276	10,794,574
Internal Printing	3	0	0	132	0	250
Other	5,692	0	0	582	0	5,500
Rental Equipment	1,653	1,753	1,481	1,547	2,475	10,687
Vehicle Fuel	593,759	478,230	223,812	598,669	601,282	1,531,500
Non Capital Tech Hardware	8,947	9,168	828	727	1,030	1,000
Operating Supplies	540	1,145	196,037	882	3,100	3,500
Software	14,466	14,758	15,496	16,615	31,512	22,623
Equipment	115,743	0	319,490	2,156	11,461	5,774
<b>TOTAL NON-PERSONNEL</b>	<b>11,295,660</b>	<b>10,077,158</b>	<b>9,350,252</b>	<b>10,163,588</b>	<b>10,676,936</b>	<b>12,380,208</b>
<b>TOTAL TRANSPORTATION</b>	<b>11,795,033</b>	<b>10,338,749</b>	<b>9,606,666</b>	<b>10,478,679</b>	<b>10,997,632</b>	<b>12,730,271</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Facilities Operations (250)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	100,736	120,960	125,115	127,122	127,122	139,102
Classified Salaries	3,839,999	3,853,999	3,923,120	3,765,944	3,822,390	5,579,222
Part-Time	0	0	36,560	43,646	119,600	104,000
Supplements	22,033	21,367	63,031	72,178	189,000	239,000
Overtime	237,766	98,683	40,792	72,407	200,000	200,000
Sub-Total Personnel	4,200,535	4,095,009	4,188,618	4,081,296	4,458,112	6,261,323
Retiree Health Credit	6,478	6,880	5,764	6,781	50,814	69,192
Social Security / FICA	310,769	308,633	315,220	309,535	342,821	478,991
Virginia Retirement System	132,874	138,594	140,671	139,676	222,959	850,385
City of Roanoke Retirement	101,790	91,327	89,255	82,870	100,000	100,000
Alternative Fringes	20,650	16,482	30,790	21,450	0	0
Unemployment Tax	(36)	1,793	1,634	1,943	2,500	2,500
Worker's Compensation	224,127	0	0	0	0	0
Health / Dental Insurance	1,203,622	1,152,702	1,072,030	1,018,513	1,059,530	1,752,382
State Group Life Insurance	50,139	48,600	51,437	52,035	56,273	68,048
Sub-Total Fringe Benefits	2,050,413	1,765,011	1,706,802	1,632,803	1,834,897	3,321,498
<b>TOTAL PERSONNEL</b>	<b>6,250,948</b>	<b>5,860,020</b>	<b>5,895,420</b>	<b>5,714,099</b>	<b>6,293,009</b>	<b>9,582,821</b>
PD-Tuition	0	0	0	0	71,494	60,150
Professional Services	196,016	168,805	169,304	171,510	261,784	300,000
Internal Printing	0	0	11	53	0	0
Dues & Memberships	0	188	250	309	2,500	4,000
Postage	10	9	95	15	0	2,000
Rental Equipment	0	0	0	0	3,000	28,000
Telecommunications	0	0	0	0	17,522	17,000
Travel	0	2,065	100	755	2,500	10,000
Vehicle Fuel	0	0	0	68	0	5,000
Medical Supplies	17	0	0	0	500	1,500
Non Capital Tech Hardware	271	9,379	1,154	1,016	8,500	20,000
Office Supplies	1,824	2,528	1,371	3,474	3,000	5,000
Operating Supplies	252,247	291,935	374,862	250,006	300,000	350,000
PD-Supplies	0	0	0	0	8,750	8,750
Uniforms	580	29,512	29,566	28,889	56,000	70,000
Vehicle Supplies	0	0	60	0	600	0
Equipment	37,298	13,833,938	3,349,182	96,540	200,000	150,000
<b>TOTAL NON-PERSONNEL</b>	<b>488,262</b>	<b>14,338,358</b>	<b>3,925,956</b>	<b>552,635</b>	<b>936,150</b>	<b>1,031,400</b>
<b>TOTAL FACILITIES OPERATIONS</b>	<b>6,739,210</b>	<b>20,198,378</b>	<b>9,821,376</b>	<b>6,266,734</b>	<b>7,229,159</b>	<b>10,614,221</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Facilities Maintenance (251)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	117,996	120,525	122,225	150,073	126,666	234,365
Classified Salaries	1,349,602	1,257,871	1,271,798	1,218,192	1,275,067	1,536,547
Part-Time	0	0	0	9,448	48,000	50,000
Supplements	4,647	5,534	54,109	33,636	16,500	25,000
Overtime	81,600	49,203	63,035	63,381	93,500	99,000
<b>Sub-Total Personnel</b>	<b>1,553,845</b>	<b>1,433,133</b>	<b>1,511,166</b>	<b>1,474,730</b>	<b>1,559,733</b>	<b>1,944,911</b>
Retiree Health Credit	2,330	2,519	2,277	2,959	16,961	21,428
Social Security / FICA	112,618	106,722	110,133	111,783	119,319	148,786
Virginia Retirement System	45,952	47,309	51,344	58,361	176,968	238,325
City of Roanoke Retirement	56,438	50,339	41,083	37,464	56,000	56,000
Alternative Fringes	7,460	10,070	7,372	0	0	0
Unemployment Tax	(1,000)	556	0	0	0	0
Worker's Compensation	(20,636)	0	0	0	0	0
Health / Dental Insurance	376,192	337,056	342,479	361,208	357,994	396,152
State Group Life Insurance	18,697	17,101	18,265	18,842	18,783	21,074
<b>Sub-Total Fringe Benefits</b>	<b>598,051</b>	<b>571,672</b>	<b>572,954</b>	<b>590,618</b>	<b>746,025</b>	<b>881,765</b>
<b>TOTAL PERSONNEL</b>	<b>2,151,896</b>	<b>2,004,805</b>	<b>2,084,120</b>	<b>2,065,348</b>	<b>2,305,758</b>	<b>2,826,676</b>
PD-Tuition	0	0	0	0	10,000	10,000
Professional Services	1,637,395	1,169,801	1,199,838	1,321,769	1,751,136	1,400,000
Building Rentals	46,780	75,052	71,820	102,967	70,000	120,000
Dues & Memberships	1,040	553	1,039	1,894	5,000	5,000
Other	77	0	0	0	0	0
Postage	242	187	60	1	150	250
Rental Equipment	81,470	4,236	4,255	50,409	22,000	146,538
Telecommunications	0	0	0	18,700	0	20,000
Travel	3,137	1,239	300	155	1,000	10,000
Books & Subscriptions	0	115	0	1,515	500	2,000
Educational Supplies	459	0	0	0	0	0
Food	486	332	196	0	0	0
Vehicle Fuel	48,534	43,439	39,286	40,000	77,000	36,000
Non Capital Tech Hardware	6,062	14,702	7,527	2,300	8,250	10,000
Office Supplies	7,326	4,922	7,504	8,985	3,500	12,000
Operating Supplies	653,655	454,133	331,009	710,685	703,750	700,000
PD-Supplies	0	0	0	0	0	5,000
Software	3,600	0	40,393	45,414	1,000	200,000
Textbooks	152	0	0	0	0	0
Uniforms	0	6,620	8,951	10,988	17,000	22,000
Vehicle Supplies	14,370	16,999	30,871	67,073	55,000	0
Equipment	230,468	502,206	431,637	627,687	620,000	75,000
<b>TOTAL NON-PERSONNEL</b>	<b>2,735,253</b>	<b>2,294,535</b>	<b>2,174,686</b>	<b>3,010,543</b>	<b>3,345,286</b>	<b>2,773,788</b>
<b>TOTAL FACILITIES MAINTENANCE</b>	<b>4,887,149</b>	<b>4,299,340</b>	<b>4,258,806</b>	<b>5,075,891</b>	<b>5,651,044</b>	<b>5,600,464</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Grounds Maintenance (252)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	59,786	60,437	61,520	63,634	63,634	68,223
Classified Salaries	144,547	196,644	198,064	223,404	216,389	287,036
Supplements	2,564	3,902	16,064	7,522	20,000	15,000
Overtime	1,395	2,262	4,560	4,661	15,000	10,000
<b>Sub-Total Personnel</b>	<b>208,292</b>	<b>263,245</b>	<b>280,208</b>	<b>299,221</b>	<b>315,023</b>	<b>380,259</b>
Retiree Health Credit	170	233	155	284	3,388	4,299
Social Security / FICA	14,325	18,231	19,284	21,485	24,099	29,090
Virginia Retirement System	4,597	6,308	6,202	7,604	38,540	51,044
City of Roanoke Retirement	8,320	8,010	8,531	8,764	8,000	8,000
Worker's Compensation	49	0	0	0	0	0
Health / Dental Insurance	85,438	120,189	112,327	102,697	118,331	106,934
State Group Life Insurance	2,636	3,205	3,418	4,037	3,752	4,228
<b>Sub-Total Fringe Benefits</b>	<b>115,534</b>	<b>156,176</b>	<b>149,916</b>	<b>144,871</b>	<b>196,110</b>	<b>203,594</b>
<b>TOTAL PERSONNEL</b>	<b>323,826</b>	<b>419,421</b>	<b>430,124</b>	<b>444,092</b>	<b>511,133</b>	<b>583,853</b>
Professional Services	677,775	647,404	734,632	812,748	750,000	850,000
Dues & Memberships	0	0	0	725	1,500	1,500
Other	1,068	0	0	0	0	0
Rental Equipment	17,400	21,338	18,177	7,114	15,000	50,000
Telecommunications	0	0	0	0	2,000	2,000
Travel	765	0	530	10	4,500	4,500
Books & Subscriptions	0	0	0	90	2,200	2,200
Educational Supplies	0	0	0	0	0	13,000
Vehicle Fuel	1,284	857	360	0	5,000	12,000
Non Capital Tech Hardware	0	2,093	777	0	0	0
Office Supplies	0	244	390	494	10,000	2,500
Operating Supplies	144,469	152,280	107,004	124,032	140,000	150,000
Software	0	4,000	0	0	3,000	3,000
Uniforms	0	1,372	2,180	2,237	4,200	4,500
Vehicle Supplies	18,143	17,423	4,676	14,303	25,000	0
Equipment	101,414	172,771	308,123	134,712	150,000	200,000
<b>TOTAL NON-PERSONNEL</b>	<b>962,319</b>	<b>1,019,783</b>	<b>1,176,849</b>	<b>1,096,465</b>	<b>1,112,400</b>	<b>1,295,200</b>
<b>TOTAL GROUNDS MAINTENANCE</b>	<b>1,286,145</b>	<b>1,439,204</b>	<b>1,606,973</b>	<b>1,540,557</b>	<b>1,623,533</b>	<b>1,879,053</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Warehouse (260)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	73,842	56,194	56,894	59,051	59,051	63,846
Classified Salaries	316,745	300,722	310,720	346,030	355,472	446,014
Part-Time	0	0	0	0	16,000	0
Supplements	100	0	15,100	0	0	0
Overtime	17,430	9,923	11,160	10,813	5,000	12,000
<b>Sub-Total Personnel</b>	<b>408,118</b>	<b>366,839</b>	<b>393,874</b>	<b>415,894</b>	<b>435,523</b>	<b>521,860</b>
Retiree Health Credit	1,666	1,523	1,455	1,638	5,016	6,169
Social Security / FICA	30,005	27,305	27,887	31,364	33,318	39,922
Virginia Retirement System	25,752	23,619	24,509	26,783	64,094	79,939
City of Roanoke Retirement	4,698	4,533	4,833	4,872	4,800	4,800
Alternative Fringes	3,518	0	0	0	0	0
Health / Dental Insurance	153,131	147,397	147,495	157,939	154,705	161,609
State Group Life Insurance	5,052	4,537	4,767	5,555	5,555	6,067
<b>Sub-Total Fringe Benefits</b>	<b>223,821</b>	<b>208,914</b>	<b>210,947</b>	<b>228,151</b>	<b>267,488</b>	<b>298,506</b>
<b>TOTAL PERSONNEL</b>	<b>631,939</b>	<b>575,753</b>	<b>604,821</b>	<b>644,045</b>	<b>703,011</b>	<b>820,366</b>
Professional Services	3,669	11,296	2,845	5,800	5,600	5,600
Internal Printing	0	0	16	0	0	0
Building Rentals	59,947	61,205	62,315	63,522	64,500	0
Dues & Memberships	0	55	40	40	45	45
Other	54	5	0	0	5,231	5,391
Postage	10,732	(5,854)	201	34,222	0	0
Rental Equipment	12,141	9,569	8,744	11,586	12,473	52,473
Food	0	216	224	0	0	0
Vehicle Fuel	483	202	251	600	600	7,600
Medical Supplies	24	0	0	0	200	200
Non Capital Tech Hardware	33	392	41	829	0	0
Office Supplies	3,464	3,173	1,678	4,110	4,000	4,000
Operating Supplies	3,933	0	8,424	3,532	6,500	11,000
Uniforms	108	48	0	0	1,500	0
Equipment	0	0	0	11,974	63,000	4,000
<b>TOTAL NON-PERSONNEL</b>	<b>94,588</b>	<b>80,308</b>	<b>84,778</b>	<b>136,214</b>	<b>163,649</b>	<b>90,309</b>
<b>TOTAL WAREHOUSE</b>	<b>726,527</b>	<b>656,061</b>	<b>689,599</b>	<b>780,259</b>	<b>866,660</b>	<b>910,675</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Utilities (290)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Utilities - Electricity	3,123,083	2,746,297	2,041,711	2,111,663	2,846,239	2,414,000
Utilities - Natural Gas	442,656	353,071	383,563	495,258	254,470	433,000
Utilities - Water	599,154	581,082	521,074	579,478	462,614	576,000
<b>TOTAL NON-PERSONNEL</b>	<b>4,164,893</b>	<b>3,680,450</b>	<b>2,946,347</b>	<b>3,186,399</b>	<b>3,563,323</b>	<b>3,423,000</b>
<b>TOTAL UTILITIES</b>	<b>4,164,893</b>	<b>3,680,450</b>	<b>2,946,347</b>	<b>3,186,399</b>	<b>3,563,323</b>	<b>3,423,000</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Debt Service (300)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Debt Service Fees	48,727	7,425	0	0	0	0
Debt-Interest	3,575,440	3,485,760	3,424,805	3,444,686	3,524,465	3,515,809
Debt-Principal	9,620,506	9,207,558	8,617,037	9,229,952	9,517,887	9,452,423
<b>TOTAL NON-PERSONNEL</b>	<b>13,244,672</b>	<b>12,700,743</b>	<b>12,041,842</b>	<b>12,674,638</b>	<b>13,042,352</b>	<b>12,968,232</b>
<b>TOTAL DEBT SERVICE</b>	<b>13,244,672</b>	<b>12,700,743</b>	<b>12,041,842</b>	<b>12,674,638</b>	<b>13,042,352</b>	<b>12,968,232</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
ATHLETICS (330)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	149,521	157,034	157,554	160,678	160,678	184,780
Classified Salaries	8,979	0	0	0	0	0
Professional Salaries	82,610	80,695	47,649	49,794	49,795	56,040
Part-Time	14,233	2,137	0	0	19,000	19,000
Supplements	557,886	559,933	399,527	615,737	628,431	725,204
Overtime	7,081	4,695	2,985	6,539	6,000	6,900
<b>Sub-Total Personnel</b>	<b>820,309</b>	<b>804,494</b>	<b>607,714</b>	<b>832,748</b>	<b>863,904</b>	<b>991,923</b>
Retiree Health Credit	2,722	2,807	2,466	2,536	2,535	2,914
Social Security / FICA	62,175	60,679	45,976	54,101	66,012	75,882
Virginia Retirement System	35,697	36,673	33,878	34,853	34,814	40,024
Unemployment Tax	346	3,511	1,946	292	0	0
Worker's Compensation	6,452	0	0	0	0	0
Health / Dental Insurance	33,936	29,027	34,385	36,986	37,969	44,126
State Group Life Insurance	3,065	2,978	2,731	2,823	2,807	2,866
<b>Sub-Total Fringe Benefits</b>	<b>144,393</b>	<b>135,676</b>	<b>121,382</b>	<b>131,590</b>	<b>144,137</b>	<b>165,812</b>
<b>TOTAL PERSONNEL</b>	<b>964,702</b>	<b>940,170</b>	<b>729,096</b>	<b>964,338</b>	<b>1,008,041</b>	<b>1,157,735</b>
Professional Services	186,379	135,878	59,097	195,927	220,500	216,000
Contracted Services - Food Service	3,352	2,200	1,334	2,267	2,000	5,000
Transportation	243,038	109,824	56,085	202,153	310,000	315,000
Internal Printing	1,440	149	340	3,547	4,500	9,000
Building Rentals	6,371	10,700	6,100	9,342	12,500	13,100
Dues & Memberships	35,482	28,104	9,749	38,945	48,400	52,500
Insurance	80,360	20,280	85,280	78,720	78,720	80,294
Other	11,253	10,879	3,298	14,881	10,600	17,000
Rental Equipment	7,394	1,390	1,243	11,036	2,000	2,000
Telecommunications	0	1,066	0	0	0	0
Travel	47,820	37,098	10,013	42,796	48,000	57,500
Books & Subscriptions	0	0	0	0	0	500
Educational Supplies	88,423	106,157	69,933	101,175	152,000	172,000
Food	58,969	31,625	9,595	35,400	73,000	93,000
Vehicle Fuel	575	409	0	357	300	300
Medical Supplies	12,459	14,402	10,408	11,972	17,000	17,500
Non Capital Tech Hardware	0	55	593	665	0	5,000
Office Supplies	2,026	662	135	1,196	2,400	3,200
Operating Supplies	5,315	2,471	21	3,764	0	0
Software	5,467	3,883	8,525	6,803	14,275	31,750
Uniforms	118,213	81,416	26,012	95,888	115,000	102,000
Transfers	180	0	0	250	0	0
Equipment	44,603	64,294	26,606	62,135	39,000	85,500
<b>TOTAL NON-PERSONNEL</b>	<b>959,119</b>	<b>662,945</b>	<b>384,365</b>	<b>919,220</b>	<b>1,150,195</b>	<b>1,278,144</b>
<b>TOTAL ATHLETICS</b>	<b>1,923,821</b>	<b>1,603,115</b>	<b>1,113,461</b>	<b>1,883,558</b>	<b>2,158,236</b>	<b>2,435,879</b>

## General Fund Categorical Budget by Cost Center Discussion

All department budgets include changes in personnel costs due to significant raises for the 2022-23 budget year. The primary goals of the increases were to adjust classified salaries to a minimum wage of \$15 per hour, and to adjust professional pay scales to be the highest in the region. For employee health benefits, RCPS has budgeted a 4.8% increase in the employer share of costs effective January 2023 (RCPS's health plan year is a calendar year). With the increases in salaries, benefits calculated as a percentage of salary have also increased.

### Category of Instruction:

#### *Teaching & Learning (100)*

With the reorganization in 2021-22 administrative positions for this department, the non-personnel expenditures reflect needed budget increases to support professional development, professional travel, supplies, and building rentals for graduation ceremonies.

#### *Academics (110)*

All line-item categories include expenditures for subject area programs such as Art, English, Health/Physical Education, Dance, Music, English Language Learning (ELL), Summer Programs, Science, Foreign Language, Math, Media, and Social Studies. RCPS has outsourced substitute teacher services to Source4Teachers (now named ESS), and that budget can be found on the Contracted Services – Substitutes budget line. The non-personnel budget decrease is due in part to new curriculum textbooks for Math, Science, French, and Spanish that will cost less than prior year textbook purchases for the reading program. Also, the local match support for the start-up grant was completed by the end of fiscal year 22 and no longer a budget need.

#### *Special Education (120)*

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

RCPS participates in 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 place into regional classrooms. If a regional classroom was hosted by RCPS, which many are, RCPS was reimbursed for the costs of that class by the Regional Program (out of the tuition that all participating school divisions collectively pay into the program). 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 the 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 this continued effort to shift the program from the regional office to RCPS.

#### *Alternative Education (191)*

Professional Services includes tuition for secondary students to attend a unique vocational program called Makers Mart, where students learn woodworking and other building trades. Software consists of district-wide programs for academic credit recovery, assessment, test-prep and universal remediation for students through the programmed logic for automated teaching operations.

#### *Career and Technical Education (170)*

All expenditures are related to the costs of the career and technical program offered to the district's secondary students for programs that prepare students for technical fields and occupations. In preparation for the planned opening of the new career and technical education (CTE) facility adjacent to the William Fleming High School for the 2023-24 school year, personnel costs were increased for bringing on board new CTE teachers and administration for half of the 2022-23 school year for training. The non-personnel costs increased for field trips, travel, and rising prices for supplies.

#### *Gifted Education (180)*

The Professional Development – Tuition budget category includes funds for conferences and training in teaching advanced placement courses and a budget increase for cohort gifted endorsements. This is mostly offset by a decrease in Local Match and Equipment. The Local Match includes a transfer of tuition for Roanoke City Public Schools (RCPS) students attending the Roanoke Valley Governor's School. The tuition slots decreased from 132 to 131 RCPS students. 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.

#### *Early Childhood Education (190)*

The Professional Services budget funds curriculum training services for new teachers that are required for successful implementation of the program. In the prior year, the vendor, Tools of the Mind, offered partnership scholarships that lowered the cost.

#### *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.

#### *School Counseling (140)*

The Professional Development – Tuition budget is related to a portion of dual enrollment tuition for courses offered in partnership with Virginia Western Community College. This is funded by the Title IV Student Support and Academic Enrichment grant and is no longer necessary for funding in the general fund budget. Professional Services include counseling services, legal fees, equipment maintenance, student surveys and supports. It was increased to grow professional services related to Advancement by Individual Determination (AVID) programs in the middle and high schools.

#### *Instructional Building Administration (150)*

These expenditures represent the total amount of building allocations provided to each school for basic operating costs for the year. Building allocations are determined using a formula that is based on the prior year's March 31 ADM for each school. Principals are informed of their building allocations

at the start of each school year and they spend those funds throughout the year on things such as copier costs, classroom materials, and professional development materials.

#### *Driver Education (193)*

Classroom driver's education instruction is provided by health and physical education teachers. The Virginia Driving Training program, commonly referred to as "Behind-the-Wheel," is contracted out, and the budget for this instruction is found on the Professional Services budget line in this cost center.

#### *Professional Learning (194)*

The personnel cost increases are due to the recent realignment of administrative costs from Teaching and Learning and the addition of a coordinator position to assist with enhanced improvements to professional learning services provided to all employees. 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 an increase for a new Unified Talent Power School platform tracking system for scheduling professional learning opportunities.

#### *Organizational Diversity (195)*

The Organization Diversity budget includes professional services pertaining to culturally responsive education and other equity-focused professional development, educational supplies, travel for professional conferences, and other supplies needed to support professional development and learning to better educate the district with creating an environment that supports all students. Due to the recent addition of this department, the review of current and future needs allowed the total non-personnel budget to remain flat with adjustments between line items to better serve the district in professional development and supplies.

#### *Psychological Services (233)*

Testing Supplies include interactive subtests and site licenses. The budget was increased for technology hardware and educational supplies to support psychologist positions.

#### *Speech/Audiology Services (234)*

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

#### *Instructional Technology (270)*

Professional Services includes training for Canvas, the division's learning management system. Software includes SMART software for the interactive panels and Screencast-o-matic for video recording. The decrease in non-personnel costs is due to aligning electronic learning resources to the Teaching and Learning cost center and due to equipment being budgeting in the 2021-22 budget and are not a recurring annual cost.

#### *Student Services (130)*

The personnel and non-personnel costs increased due to moving Student Support Specialist related expenditures from cost center #231 Accountability & Assessment to where they reported prior to fiscal year 2021-2022. The non-personnel costs include services for Restorative Justice and student support specialists' travel, mailings, printing, and equipment replacements.

#### *Student Health Services (232)*

This 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 continued efforts to replace computers for school nurses and additional funds for refrigerators, printers, wheelchairs, and bed/cot replacements for the school nursing stations. However, the budget increase is mainly for outsourced services for school nurses through Carilion Clinic. Carilion Clinic increased pay for all workers by 3% that will take effect July 1, 2022. Carilion is also considering increasing pay to school nurses to stay competitive in the region and aid in retaining current school nursing staff.

*Category of Administration, Attendance, Health, and Technology:*

*School Board (201)*

The personnel costs increased for the addition of a school board clerk position. The non-personnel budget decreased for lower equipment needs. Tablets for School Board member use were budgeted in the 2021-22 budget and are not a recurring annual cost. Professional Services includes legal and consulting fees for the district.

*Superintendent (202)*

The Professional Services budget includes professional and consulting fees, and services for a mentoring program and community engagement system. Dues and Memberships include costs for the American Association of School Administrators, Virginia Association of School Superintendents, the district leadership forum fees and new membership for American National Standards Institute. Travel includes lodging and transportation for National School Board Association conferences, other travel as needed, and an increase in travel expenses for the Constituent Services and Government Relations Officer to attend General Assembly sessions and conferences. The personnel costs budget decreased for positions no longer planned to be filled.

*Communications & Marketing (203)*

Professional Services within Communications & Marketing consists of production services of the district's parent handbooks, marketing materials, photography services, and advertisements including event signage. Professional services costs have been increased for new website development and annual hosting fees planned for rollout in August 2023, new logo development for division rebranding planned for the 2023-2024 school year, and social media archiving tools. The operating supplies budget includes funds for plaques, certificates, Teacher of the Year awards, and special events such as the Back to School Extravaganza.

*Accountability & Assessment (231)*

The personnel costs decreased due to moving student support specialist positions back to the cost center #130 Student Services where they were reported prior to fiscal year 2021-2022. Professional Services include consulting for redistricting that will continue through fiscal year 2022-2023.

*Data and Analysis (204)*

Testing Supplies include materials needed to complete various testing throughout the schools. Examples include cognitive abilities (CogAT) and IOWA testing, Peer-Assisted Learning Strategies (PALS), World-Class Instructional Design and Assessment (WIDA) for English Learning, and the Naglieri nonverbal ability testing. Budgeted software includes Instructure, Tableau, EduPoint synergy student database and online registration, and was increased for Northwest Evaluation Association (NEWA) Measure of Academic Progress (MAP) testing, and EduPoint synergy comprehensive K-12 analytics.

*Operational Central Administration (206)*

Professional Services includes fees owed to the City of Roanoke for services including off-duty police officers and radio support along with interpreters needed for various events.

*Human Resources (210)*

The personnel cost includes an allocation for alternative fringes that includes sick leave and vacation payouts for employees leaving the organization and retiring employees that are eligible for those benefits, as well as an increase for disability insurance. Professional Development – Tuition budget includes reimbursement for employees for tuition fees. Professional Services budget increased slightly and includes Cobra benefits administration, hiring fees and service charges for background checks, benefits consulting fees, outsourced professional training, and advertisement of job opportunities. Software includes an online job application system, an employee evaluation tracking system, a system for Affordable Care Act filings, and the maintenance of identification networks. The Food is to support events such as new teacher orientation, retirement dinners, and public workshops.

*Employee Health Services (211)*

The personnel cost includes an increase to Workers' Compensation for continued increases in claims during the time period when RCPS was self-insured. The Professional Services budget includes Employee Assistant Program (EAP) services, Occupational Health Nurse services, and services for new Fit for Duty Exams. Medical Supplies include 800 flu vaccine doses and drug screening test kits.

*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 decreased due to moving banking fees to the accounting department and the software costs decreased due to the discontinuation of the read-only access for the former financial system.

*Payroll (216)*

The non-personnel expenditures include postage, a copier lease, and office equipment. The increases include support for payroll certifications, traveling to attend conferences, and books for The Payroll Source, and Payroll Practice Fundamentals.

*Accounting (218)*

The Professional Services budget includes services for external financial audit services, City of Roanoke municipal audit services, actuarial reporting and an increase for banking fees that were moved from Fiscal Services. The Dues & Memberships include memberships to the Government Finance Officers Association (GFOA), Virginia Government Finance Officers Association (VGFOA), and application fees for annual reporting awards. Travel has increased for conferences and continuing education courses.

*Grant Management (219)*

The non-personnel expenditures include postage for grant submittals, subscriptions to the National Foundation Directory Online (FDO Preferred Grants Database), The Grants Station Weekly Grants Newsletter, and supplies for printing/filing/storing grant submittals. The budget decreased from eliminating memberships and from lower processing costs.

*Purchasing Services (224)*

The Professional Service budget includes advertising for requests for bids and proposals and Small, Women-owned, and Minority (SWaM) business events. The Dues & Memberships budget includes Sam's Club, Virginia Association of Government Purchasers (VAGP) and the National Institute of Government Purchasing (NIGP). Other costs include postage, travel, office supplies, food for SWaM event, and decreased needs for equipment.

*Reprographics (225)*

The Professional Services budget includes equipment maintenance services and an electronic file storage system. Office Supplies include copy paper and binding materials and other supplies. Software includes the annual maintenance for the print job request and set-up system. The total budget only increased by a small amount due to an increase in professional services that was mostly offset by a decrease in copy paper supplies.

*Administration Technology (280)*

The personnel costs increased for supplemental pay for site-based technology contacts. The Professional Services category includes upgrades to the WAN/internet, cellular and cable services, a student information system, network and security support, improvements to the division's telephone system, and an increase for an asset management inventory system to better manage and track technology devices for the district. The increase in rental equipment is due to expanding the lease program for computers to include grade levels 3-8 to maintain a 1:1 device initiative for students and staff. Since the alignment of vehicle costs was moved from facilities maintenance to the cost centers, there was an increase in rental equipment and vehicle fuel costs. The software costs increased for Mosyle yearly license to better manage our iPad infrastructure, asset management software, and additional Microsoft licenses. The Local Match budget includes the local match requirement for the Virginia Public School Authority (VPSA) and for eRate Category 2, which has increased in 2022-2023.

*Safety & Security (253)*

The Professional Services budget includes crossing guard services, fire alarm monitoring and sprinkler system inspection, kitchen hood inspections and cleaning, suppression inspections and fire extinguisher yearly maintenance inspections, testing of fire hydrants on school property, elevator examinations and code inspections, Sherriff's Office and Roanoke City Police Department School Resource Officers (SROs). An increase in Professional Services is due to plans to improve safety for all schools in the division including the goal of having an SRO stationed at each school in the division. The operating supplies and equipment needs are to support security/camera/electronic systems and devices, The local match requirement is budgeted for the school's portion of the School Security Equipment Grant provided by the Commonwealth of Virginia.

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

All expenditures are related to school bus transportation for students. The school buses are owned and operated through a contractual agreement with Durham School Services, L.P. and that cost was assumed to increase by 3%. In addition, professional service cost was increased to phase in more bus aides on the bus routes. The fuel costs for the buses are the responsibility of RCPS and was increased significantly due to the anticipated increase in cost per gallon of fuel and the current contract price of \$1.44 per gallon ending in August 2022. Since the alignment of vehicle costs was moved from facilities maintenance to the cost centers, there was an increase in rental equipment for vehicle leases.

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

The personnel costs have increased substantially because RCPS increased its minimum wage to \$15 per hour and adjusted the entire classified salary scale accordingly, which includes building operations and custodial personnel. There are also increases for vacant building staffing positions as well as new staffing needs for the administrative centralized building. The Professional Development – Tuition 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. The telecommunications increase includes smartphones for building

managers. Since the alignment of vehicle costs was moved from facilities maintenance to the cost centers, there was an increase in rental equipment and vehicle fuel for vehicle leases. Operating Supplies include all paper and cleaning products for custodial services and was increased for higher operating costs.

#### *Facilities Maintenance (251)*

The personnel costs have increased due to the school division's \$15 per hour minimum wage increase and adjustments to the entire classified salary scale accordingly. The Professional Services budget includes services for painting, roofing and building repairs, architectural fees, electric, auto and glass, chiller maintenance and work order software support. The Operating Supplies budget includes tires, vehicle parts, maintenance and repairs tools and supplies. Equipment includes water heaters, HVAC (heating, ventilation, and air conditioning) units, and other equipment or parts. Since a separate capital fund was established, there was a decrease in this cost center budget for capital improvements that were offset by increases for HVAC support on BAS (BACnet, LonWorks, and Modbus network) and rental for modular units. In prior years, all vehicle maintenance-related services for Information Technology, Transportation, and Food Services were budgeted and expensed from Facilities Maintenance. Going forward, these expenses will be budgeted and expensed in the appropriate cost center.

#### *Grounds Maintenance (252)*

Professional Services includes sidewalk and parking lot repairs, engineering services and lawn care and landscaping. Since the alignment of vehicle costs was moved from facilities maintenance to various other cost centers, there was an increase in rental equipment and vehicle fuel for vehicle leases. Educational supplies were added for maintaining and improving employee knowledge base. Operating Supplies includes landscaping materials and various athletic equipment. Examples of items included in the equipment budget are grounds, playgrounds, and athletic field equipment.

#### *Warehouse (260)*

The Professional Services budget includes public auction services, advertising, and municipal waste fees. Since the alignment of vehicle costs was moved from facilities maintenance to the cost centers that use the vehicles, there was an increase in rental equipment and vehicle fuel for vehicle leases. Rental equipment also includes tables and chairs for district events, copier, postage machine, and rental vehicles as needed to maintain operations if a fleet vehicle is not in service. Operating Supplies includes textbook and library barcodes and folding tables. Building Rental decreased due to relocating to the new building for administrative offices.

#### *Utilities (290)*

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

#### *Category of Athletics:*

#### *Athletics (330)*

The Professional Services budget includes charges for officials, off-duty police officers, and EMS services for high school and middle school sporting events. Transportation charges are for bus and rental vehicles for travel to/from games, camps, and other team events. The insurance budget is for Student Athlete Accident Insurance. The increase in the budget is mainly due to additional software for game time music programs and equipment replacement or upgrades such as scoreboards, pitching machines, mats, weight room equipment, goals, and vaults. In addition to rate increases, the personnel supplemental pay increased for additional security and ticket collectors for sporting events.

## **Grants Fund Expenditure Budget by Grant Program**

**ROANOKE CITY PUBLIC SCHOOLS  
2022-23 BUDGET BY GRANT OR OTHER RESTRICTED SOURCE**

Code	Grant Program	BUDGET 2022-23		
		TOTAL	PERSONNEL	NON-PERSONNEL
<b>Federal</b>				
101X	Adult Basic Education	\$ 300,000	\$ 296,813	\$ 3,187
ARP	American Rescue Plan Act - ESSER III	19,583,710	5,839,604	13,744,106
CARES	CARES Act	42,687	-	42,687
CRRSA	CRRSA - ESSER II	3,467,374	527,999	2,939,375
111X	Flow Thru	4,611,367	4,219,967	391,400
119X	Perkins Act	453,564	18,000	435,564
121X	Preschool Incentive	134,137	122,437	11,700
132X	Title I-A	7,052,490	5,849,833	1,202,657
134X	Title I-D Detention Center Literacy Program	2,146	-	2,146
135X	Title II-A	936,412	681,000	255,412
137X	Title III-A	166,218	41,250	124,968
169X	Title III-A Immigrant Children & Youth	11,519	11,519	-
138X	Title IV-A	522,854	32,295	490,559
145X	Title X-C Mckinney-Vento	117,576	111,576	6,000
	<b>Subtotal: Federal</b>	<b>\$ 37,402,054</b>	<b>\$ 17,752,293</b>	<b>\$ 19,649,761</b>
<b>State</b>				
306X	Career & Technology Education Equipment	\$ 14,708	\$ -	\$ 14,708
317X	CTE High-Demand Fast - Growth Industry	11,461	-	11,461
319X	CTE STEM-H	4,305	-	4,305
311X	Gear Up Virginia	-	-	-
RVGS	Governor's School	1,808,170	1,518,664	289,506
315X	Industry Certification & Licensure Testing	11,463	-	11,463
316X	Juvenile Detention Home	1,301,033	1,225,593	75,440
362X	Mentor Teacher Program	11,665	11,665	-
322X	Project Graduation	52,109	38,109	14,000
355X	Race To GED	15,000	15,000	-
325X	Regional Alternative Ed	396,845	241,242	155,603
329X	School Instructional Tech Series	773,406	-	773,406
330X	Special Education Jail Program	107,746	104,746	3,000
335X	Students with Intensive Support Needs Application (SISNA)	5,318,226	5,216,241	101,985
380X	VA E-Learning Backpack Initiative	-	-	-
314X	Workplace Readiness	2,657	-	2,657
	<b>Subtotal: State</b>	<b>\$ 9,828,794</b>	<b>\$ 8,371,260</b>	<b>\$ 1,457,534</b>
	<b>TOTAL GRANTS FUND</b>	<b>\$ 47,230,848</b>	<b>\$ 26,123,553</b>	<b>\$ 21,107,295</b>

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 2022-2023  
Adult Basic Education (101X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Administrative Salaries	57,658	48,535	51,711	40,414	37,187	59,212
Classified Salaries	17,248	16,652	5,470	15,100	21,131	33,646
Professional Salaries	56,444	62,071	65,026	115,135	114,021	181,552
Substitute	0	0	0	6,320	0	0
Part-Time	7,008	0	0	0	0	0
<b>Sub-Total Personnel</b>	<b>138,357</b>	<b>127,257</b>	<b>122,207</b>	<b>176,969</b>	<b>172,339</b>	<b>274,410</b>
Social Security / FICA	10,536	9,680	9,318	7,571	13,646	21,728
Health / Dental Insurance	0	0	(0)	0	424	675
<b>Sub-Total Fringe Benefits</b>	<b>10,536</b>	<b>9,680</b>	<b>9,318</b>	<b>7,571</b>	<b>14,070</b>	<b>22,403</b>
<b>TOTAL PERSONNEL</b>	<b>148,893</b>	<b>136,937</b>	<b>131,525</b>	<b>184,540</b>	<b>186,409</b>	<b>296,813</b>
Postage	0	0	0	203	0	0
Testing Supplies	6,454	0	0	0	0	0
Travel	352	0	0	0	600	955
Educational Supplies	0	0	0	1,342	0	0
Non Capital Tech Hardware	0	0	210	0	1,180	1,878
Office Supplies	0	280	0	552	0	0
Textbooks	0	0	0	0	222	354
Equipment	0	0	23,603	0	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>6,806</b>	<b>280</b>	<b>23,813</b>	<b>2,097</b>	<b>2,002</b>	<b>3,187</b>
<b>TOTAL Adult Basic Education</b>	<b>155,699</b>	<b>137,217</b>	<b>155,338</b>	<b>186,637</b>	<b>188,411</b>	<b>300,000</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
American Rescue Plan Act - ESSER III (ARP)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY 21-22 Forecasted Actual	FY 21-22 Budget	FY 22-23 Budget
Classified Salaries	0	0	38,148	996,623	0	1,092,750
Professional Salaries	0	0	540,171	1,316,675	0	2,606,134
Substitute	0	0	170	62,501	0	48,000
Part-Time	0	0	362	52,211	0	60,000
Supplements	0	0	14,534	134,266	0	600,000
<b>Sub-Total Personnel</b>	<b>0</b>	<b>0</b>	<b>593,384</b>	<b>2,562,276</b>	<b>0</b>	<b>4,406,884</b>
Retiree Health Credit	0	0	0	15,396	0	36,988
Social Security / FICA	0	0	0	236,690	0	337,130
Virginia Retirement System	0	0	0	214,486	0	389,930
Health / Dental Insurance	0	0	0	458,441	0	644,200
State Group Life Insurance	0	0	0	16,998	0	24,472
<b>Sub-Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>942,011</b>	<b>0</b>	<b>1,432,720</b>
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>593,384</b>	<b>3,504,287</b>	<b>0</b>	<b>5,839,604</b>
Professional Services	0	0	0	1,319,396	0	460,000
Transportation	0	0	129,517	897,229	0	792,888
Field Trips	0	0	0	4,000	0	0
Books & Subscriptions	0	0	8,835	636,114	0	30,000
Educational Supplies	0	0	12,590	1,538	0	110,000
Food	0	0	49	575	0	0
Non Capital Tech Hardware	0	0	0	0	0	1,902,399
Operating Supplies	0	0	0	12	0	0
Equipment	0	0	0	16,498,683	0	10,448,819
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>151,060</b>	<b>19,357,477</b>	<b>0</b>	<b>13,744,106</b>
<b>TOTAL American Rescue Plan Act - ESSER III</b>	<b>0</b>	<b>0</b>	<b>744,444</b>	<b>22,861,764</b>	<b>0</b>	<b>19,583,710</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
CARES Act (177X)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY 21-22 Forecasted Actual	FY 21-22 Budget	FY 22-23 Budget
Part-Time	0	0	111,349	(3,600)	0	0
Supplements	0	0	22,158	0	38,000	0
<b>Sub-Total Personnel</b>	<b>0</b>	<b>0</b>	<b>133,507</b>	<b>(3,600)</b>	<b>38,000</b>	<b>0</b>
Social Security / FICA	0	0	10,167	(275)	2,957	0
<b>Sub-Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>10,167</b>	<b>(275)</b>	<b>2,957</b>	<b>0</b>
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>143,674</b>	<b>(3,875)</b>	<b>40,957</b>	<b>0</b>
Professional Services	0	0	1,410,988	17,531	29,799	0
Transportation	0	0	36,955	0	0	0
Internal Printing	0	0	5,294	3,438	0	0
Postage	0	0	30,435	107	0	0
Telecommunications	0	0	1,255	0	2,660	0
Travel	0	0	2,340	0	0	0
Books & Subscriptions	0	0	66,870	0	0	0
Educational Supplies	0	0	71,435	5,639	63,615	33,687
Food	0	0	29,857	0	0	0
Medical Supplies	0	0	79,987	0	0	0
Non Capital Tech Hardware	0	0	488,403	19,541	0	0
Office Supplies	0	0	639	0	0	0
Operating Supplies	0	0	623,468	25,518	0	9,000
Software	0	0	12,494	3,100	0	0
Textbooks	0	0	20,685	0	0	0
Vehicle Supplies	0	0	112,500	0	0	0
Equipment	0	0	2,434,719	154,781	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>5,428,326</b>	<b>229,656</b>	<b>96,074</b>	<b>42,687</b>
<b>TOTAL CARES Act</b>	<b>0</b>	<b>0</b>	<b>5,572,000</b>	<b>225,781</b>	<b>137,031</b>	<b>42,687</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
CRRSA Act - ESSER II (188X)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY 21-22 Forecasted Actual	FY 21-22 Budget	FY 22-23 Budget
Administrative Salaries	0	0	1,657	106,855	0	117,540
Classified Salaries	0	0	0	9,740	0	0
Professional Salaries	0	0	0	241,587	0	265,746
Substitute	0	0	0	18,000	800,000	0
Supplements	0	0	45,756	92,240	2,165,418	24,000
Sub-Total Personnel	0	0	47,414	468,422	2,965,418	407,286
Retiree Health Credit	0	0	20	3,920	201,400	3,763
Social Security / FICA	0	0	3,167	30,506	237,181	31,158
Virginia Retirement System	0	0	275	53,846	0	0
Health / Dental Insurance	0	0	0	71,293	217,400	81,624
State Group Life Insurance	0	0	22	4,341	0	4,168
Sub-Total Fringe Benefits	0	0	3,485	163,907	655,981	120,713
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>50,899</b>	<b>632,329</b>	<b>3,621,399</b>	<b>527,999</b>
PD-Tuition	0	0	0	40,185	129,000	22,375
Professional Services	0	0	324,517	1,454,747	11,270,433	210,000
Transportation	0	0	867,500	7,619	843,600	0
Internal Printing	0	0	7,938	3,676	0	0
Internal Food Services	0	0	0	0	11,900	0
Rental Equipment	0	0	10,716	0	0	0
Telecommunications	0	0	0	178,197	0	62,000
Travel	0	0	0	2,556	0	0
Books & Subscriptions	0	0	24,066	67,426	61,094	60,000
Educational Supplies	0	0	71,906	198,173	140,795	100,000
Food	0	0	400	80,976	25,000	0
Medical Supplies	0	0	14,611	180,535	124,734	0
Non Capital Tech Hardware	0	0	161,762	826,327	0	885,000
Office Supplies	0	0	223	0	0	0
Operating Supplies	0	0	4,799	325,243	167,444	0
Software	0	0	11,558	32,890	0	0
Textbooks	0	0	195,148	148,298	0	40,000
Vehicle Supplies	0	0	2,225	0	0	0
Equipment	0	0	72,327	12,186,849	411,029	1,560,000
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>1,769,695</b>	<b>15,733,697</b>	<b>13,185,029</b>	<b>2,939,375</b>
<b>TOTAL CRRSA Act - ESSER II</b>	<b>0</b>	<b>0</b>	<b>1,820,594</b>	<b>16,366,026</b>	<b>16,806,428</b>	<b>3,467,374</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Flow Through (111X)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY 21-22 Forecasted Actual	FY 21-22 Budget	FY 22-23 Budget
Administrative Salaries	335,721	362,414	362,894	393,647	400,618	417,618
Classified Salaries	291,781	275,586	219,504	267,611	269,059	270,000
Professional Salaries	1,697,148	1,712,595	1,746,448	1,985,996	1,710,674	2,000,000
Supplements	48,928	61,491	57,508	95,750	109,367	100,367
<b>Sub-Total Personnel</b>	<b>2,373,578</b>	<b>2,412,087</b>	<b>2,386,355</b>	<b>2,743,004</b>	<b>2,489,718</b>	<b>2,787,985</b>
Retiree Health Credit	28,189	28,370	28,423	31,973	30,126	33,735
Social Security / FICA	177,461	180,674	178,663	202,573	190,464	213,281
Virginia Retirement System	368,518	370,967	390,370	438,400	413,791	463,363
Alternative Fringes	2,065	0	0	0	0	0
Worker's Compensation	0	0	0	0	1,000	0
Health / Dental Insurance	566,212	574,535	565,543	653,344	684,244	684,244
State Group Life Insurance	30,783	30,578	31,477	35,334	33,362	37,359
<b>Sub-Total Fringe Benefits</b>	<b>1,173,237</b>	<b>1,185,123</b>	<b>1,194,475</b>	<b>1,361,624</b>	<b>1,352,987</b>	<b>1,431,982</b>
<b>TOTAL PERSONNEL</b>	<b>3,546,815</b>	<b>3,597,210</b>	<b>3,580,830</b>	<b>4,104,628</b>	<b>3,842,705</b>	<b>4,219,967</b>
PD-Tuition	0	6,954	25,915	26,400	0	0
Professional Services	103,045	23,014	48,664	96,230	65,000	98,000
Transportation	171,188	140,706	133,970	135,685	155,000	138,000
Internal Printing	0	0	52	1,119	0	1,700
Field Trips	1,088	1,140	0	0	0	0
Testing Supplies	6,740	15,767	22,113	15,150	16,500	15,700
Travel	13,971	11,120	4,138	39,432	9,416	42,000
Books & Subscriptions	174	0	1,071	4,400	0	0
Educational Supplies	22,043	23,819	32,810	41,793	26,957	42,000
Food	73	210	1,014	349	293	4,000
Medical Supplies	87	0	0	0	0	0
Non Capital Tech Hardware	5,355	15,539	5,450	5,602	5,500	5,500
Office Supplies	2,526	1,745	1,372	0	1,400	0
Operating Supplies	0	1,878	0	0	0	0
PD-Supplies	3,270	0	0	0	0	0
Software	8,932	19,733	3,380	13,913	4,000	14,500
Textbooks	0	0	1,199	1,697	0	0
Equipment	43,714	30,253	20,175	27,643	15,000	30,000
<b>TOTAL NON-PERSONNEL</b>	<b>382,204</b>	<b>291,877</b>	<b>301,324</b>	<b>409,413</b>	<b>299,066</b>	<b>391,400</b>
<b>TOTAL Flow Through</b>	<b>3,929,019</b>	<b>3,889,087</b>	<b>3,882,154</b>	<b>4,514,041</b>	<b>4,141,771</b>	<b>4,611,367</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Perkins Act (119X)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY 21-22 Forecasted Actual	FY 21-22 Budget	FY 22-23 Budget
Professional Salaries	5,056	0	28,826	0	0	0
Supplements	9,944	17,418	10,350	23,128	17,000	16,000
<b>Sub-Total Personnel</b>	<b>15,000</b>	<b>17,418</b>	<b>39,176</b>	<b>23,128</b>	<b>17,000</b>	<b>16,000</b>
Social Security / FICA	1,739	1,330	2,988	523	2,200	2,000
Health / Dental Insurance	261	0	(1)	0	0	0
<b>Sub-Total Fringe Benefits</b>	<b>2,000</b>	<b>1,330</b>	<b>2,987</b>	<b>523</b>	<b>2,200</b>	<b>2,000</b>
<b>TOTAL PERSONNEL</b>	<b>17,000</b>	<b>18,748</b>	<b>42,163</b>	<b>23,651</b>	<b>19,200</b>	<b>18,000</b>
Professional Services	8,536	2,196	1,192	2,630	5,600	5,345
Transportation	5,371	5,087	0	4,719	17,000	16,227
Dues & Memberships	0	0	0	10	0	0
Field Trips	1,455	0	0	5,568	17,000	16,227
Other	0	12,563	0	2,968	0	0
Rental Equipment	3,891	2,408	0	0	0	0
Testing Supplies	19,371	24,978	12,164	65,979	16,000	15,272
Travel	10,602	11,972	3,425	7,707	17,000	16,227
Books & Subscriptions	420	10,843	0	0	79,000	75,407
Educational Supplies	18,765	11,438	6,677	8,800	23,000	21,954
Non Capital Tech Hardware	28,446	36,935	45,084	6,922	20,000	19,090
Office Supplies	0	0	4,119	1,675	0	0
Operating Supplies	0	0	0	0	170	162
Software	28,711	29,180	58,830	28,227	22,500	21,477
Textbooks	4,813	10,336	2,360	31,908	0	0
Uniforms	2,781	7,318	2,657	6,348	5,600	5,345
Equipment	245,959	238,193	274,894	320,369	233,450	222,831
<b>TOTAL NON-PERSONNEL</b>	<b>379,121</b>	<b>403,448</b>	<b>411,401</b>	<b>493,830</b>	<b>456,320</b>	<b>435,564</b>
<b>TOTAL Perkins Act</b>	<b>396,121</b>	<b>422,196</b>	<b>453,564</b>	<b>517,481</b>	<b>475,520</b>	<b>453,564</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Preschool Incentive (121X)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY 21-22 Forecasted Actual	FY 21-22 Budget	FY 22-23 Budget
Classified Salaries	0	0	0	7,050	4,500	7,000
Professional Salaries	65,951	67,416	70,500	69,485	75,000	75,135
Supplements	8,088	7,283	7,773	4,200	0	5,000
Sub-Total Personnel	74,039	74,698	78,273	80,735	79,500	87,135
Retiree Health Credit	791	846	853	946	962	1,054
Social Security / FICA	5,443	5,491	5,812	6,065	6,082	6,666
Virginia Retirement System	10,341	11,054	11,717	12,935	13,213	14,482
Health / Dental Insurance	10,984	11,854	12,825	14,810	11,932	11,932
State Group Life Insurance	864	924	945	1,046	1,065	1,168
Sub-Total Fringe Benefits	28,423	30,169	32,152	35,801	33,254	35,302
<b>TOTAL PERSONNEL</b>	<b>102,462</b>	<b>104,867</b>	<b>110,425</b>	<b>116,536</b>	<b>112,754</b>	<b>122,437</b>
Professional Services	99	0	0	224	2,000	500
Transportation	0	0	0	211	0	0
Field Trips	428	0	0	176	4,000	3,500
Testing Supplies	0	0	0	0	2,000	2,000
Travel	137	376	0	0	300	300
Books & Subscriptions	0	0	0	4,757	0	4,700
Educational Supplies	397	0	0	189	2,000	200
Office Supplies	0	0	0	0	1,000	500
<b>TOTAL NON-PERSONNEL</b>	<b>1,061</b>	<b>376</b>	<b>0</b>	<b>5,556</b>	<b>11,300</b>	<b>11,700</b>
<b>TOTAL Preschool Incentive</b>	<b>103,523</b>	<b>105,243</b>	<b>110,425</b>	<b>122,092</b>	<b>124,054</b>	<b>134,137</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Title I-A (132X)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY 21-22 Forecasted Actual	FY 21-22 Budget	FY 22-23 Budget
Administrative Salaries	132,568	259,793	225,912	272,698	197,695	193,798
Classified Salaries	310,092	348,870	404,752	305,482	364,670	357,418
Professional Salaries	3,127,106	3,146,429	3,378,933	3,358,300	3,428,122	3,543,846
Part-Time	0	5,819	11,163	8,725	31,000	31,000
Supplements	499,599	404,451	282,929	210,856	205,350	18,000
Overtime	62	232	44	242	0	0
Sub-Total Personnel	4,069,427	4,165,594	4,303,733	4,156,303	4,226,837	4,144,062
Retiree Health Credit	39,826	40,651	43,023	44,106	42,740	41,897
Social Security / FICA	305,937	311,987	321,864	302,536	326,958	320,513
Virginia Retirement System	520,507	530,315	591,727	606,884	534,247	523,715
Alternative Fringes	960	0	0	4,937	0	0
Health / Dental Insurance	850,546	863,430	874,776	931,533	793,532	777,890
State Group Life Insurance	43,478	44,258	47,646	48,845	42,596	41,756
Sub-Total Fringe Benefits	1,761,254	1,790,642	1,879,035	1,938,841	1,740,073	1,705,771
<b>TOTAL PERSONNEL</b>	<b>5,830,681</b>	<b>5,956,236</b>	<b>6,182,768</b>	<b>6,095,144</b>	<b>5,966,910</b>	<b>5,849,833</b>
PD-Tuition	0	30,427	(10,115)	0	0	0
Professional Services	124,579	124,231	103,644	226,565	209,080	204,958
Transportation	54,246	50,473	0	820	22,000	21,566
Internal Printing	1,072	953	141	124	700	700
Building Rentals	1,800	3,000	5,400	10,800	1,800	5,400
Field Trips	1,649	265	(265)	0	2,400	1,200
Other	0	0	0	12,299	0	0
Postage	62	252	32	1	0	0
Rental Equipment	46,942	53,444	49,644	51,261	80,000	76,000
Telecommunications	0	0	343	0	0	0
Testing Supplies	0	460	0	0	0	0
Travel	21,676	6,187	1,782	6,942	20,000	4,400
Books & Subscriptions	76,454	28,263	8,163	12,733	0	0
Educational Supplies	46,604	45,946	12,168	53,379	447,235	452,249
Food	3,559	2,311	0	5,448	8,500	8,500
Non Capital Tech Hardware	116,320	149,958	99,377	13,946	24,000	23,500
Office Supplies	26,811	13,830	11,181	10,176	9,700	9,700
Operating Supplies	447	303	0	255	0	0
Software	78,156	63,751	21,320	90,408	19,000	19,000
Textbooks	0	0	11,610	185,788	0	0
Uniforms	116	283	(283)	0	0	0
Transfers	204,045	236,496	276,434	178,060	268,986	263,684
Equipment	345,542	314,881	90,101	17,684	114,000	111,800
<b>TOTAL NON-PERSONNEL</b>	<b>1,150,082</b>	<b>1,125,711</b>	<b>680,678</b>	<b>876,688</b>	<b>1,227,401</b>	<b>1,202,657</b>
<b>TOTAL Title I-A</b>	<b>6,980,763</b>	<b>7,081,947</b>	<b>6,863,446</b>	<b>6,971,832</b>	<b>7,194,311</b>	<b>7,052,490</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Title I-D SOP Detention Center Reading (134X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Books & Subscriptions	1,053	806	1,431	1,878	2,631	2,146
Educational Supplies	0	0	855	331	0	0
Non Capital Tech Hardware	250	0	0	0	0	0
Office Supplies	1,088	0	0	0	0	0
Software	0	309	324	340	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>2,391</b>	<b>1,115</b>	<b>2,609</b>	<b>2,549</b>	<b>2,631</b>	<b>2,146</b>
<b>TOTAL Title I-D SOP Detention Center Reading</b>	<b>2,391</b>	<b>1,115</b>	<b>2,609</b>	<b>2,549</b>	<b>2,631</b>	<b>2,146</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Title II-A Improving Teacher Quality (135X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Professional Salaries	500,218	499,301	470,816	473,864	476,439	441,000
Supplements	0	100	5,940	14,385	0	0
<b>Sub-Total Personnel</b>	<b>500,218</b>	<b>499,401</b>	<b>476,756</b>	<b>488,249</b>	<b>476,439</b>	<b>441,000</b>
Retiree Health Credit	6,006	5,992	5,683	5,734	6,297	5,828
Social Security / FICA	35,933	37,201	34,942	35,572	37,320	33,737
Virginia Retirement System	78,473	78,290	78,112	78,756	84,092	77,837
Health / Dental Insurance	123,269	125,116	115,083	133,335	125,894	116,391
State Group Life Insurance	6,556	6,535	6,294	6,350	6,706	6,207
<b>Sub-Total Fringe Benefits</b>	<b>250,237</b>	<b>253,133</b>	<b>240,114</b>	<b>259,747</b>	<b>260,309</b>	<b>240,000</b>
<b>TOTAL PERSONNEL</b>	<b>750,455</b>	<b>752,534</b>	<b>716,870</b>	<b>747,996</b>	<b>736,748</b>	<b>681,000</b>
PD-Tuition	40,807	29,949	90,753	99,252	130,226	200,000
Professional Services	8,663	20,350	0	3,010	5,780	36,762
Transportation	605	0	0	0	0	0
Other	6,639	0	0	0	0	0
Testing Supplies	0	0	1,315	0	825	2,750
Travel	5,367	10,607	50	37,756	7,100	8,800
Books & Subscriptions	0	0	3,289	2,686	0	2,700
Software	0	0	4,991	240	0	4,400
<b>TOTAL NON-PERSONNEL</b>	<b>62,081</b>	<b>60,906</b>	<b>100,398</b>	<b>142,944</b>	<b>143,931</b>	<b>255,412</b>
<b>TOTAL Title II-A Improving Teacher Quality</b>	<b>812,536</b>	<b>813,440</b>	<b>817,268</b>	<b>890,940</b>	<b>880,679</b>	<b>936,412</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Title III-A Limited English Proficient (137X)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY 21-22 Forecasted Actual	FY 21-22 Budget	FY 22-23 Budget
Classified Salaries	7,142	7,428	12,116	14,749	8,000	8,000
Supplements	24,137	45,343	15,653	42,450	25,000	25,000
Overtime	0	0	68	300	0	0
<b>Sub-Total Personnel</b>	<b>31,279</b>	<b>52,771</b>	<b>27,837</b>	<b>57,500</b>	<b>33,000</b>	<b>33,000</b>
Retiree Health Credit	83	89	144	181	100	100
Social Security / FICA	2,272	3,908	2,053	2,760	2,000	2,000
Virginia Retirement System	1,143	1,203	1,972	2,484	1,500	1,500
Health / Dental Insurance	6,227	3,962	5,553	5,672	4,500	4,500
State Group Life Insurance	95	184	159	200	150	150
<b>Sub-Total Fringe Benefits</b>	<b>9,821</b>	<b>9,346</b>	<b>9,880</b>	<b>11,297</b>	<b>8,250</b>	<b>8,250</b>
<b>TOTAL PERSONNEL</b>	<b>41,100</b>	<b>62,117</b>	<b>37,717</b>	<b>68,797</b>	<b>41,250</b>	<b>41,250</b>
PD-Tuition	1,800	0	800	0	30,000	30,000
Professional Services	42,675	19,075	17,924	19,635	2,000	2,000
Transportation	8,371	4,680	0	0	0	5,000
Internal Printing	24	57	0	0	0	0
Dues & Memberships	0	0	0	40	0	0
Field Trips	139	155	0	0	0	0
Rental Equipment	531	0	0	0	0	0
Travel	2,316	1,870	0	0	5,000	5,000
Books & Subscriptions	1,840	4,621	1,822	2,820	5,000	5,000
Educational Supplies	7,517	5,547	1,219	1,398	5,468	5,468
Food	220	(152)	0	0	1,500	1,500
Non Capital Tech Hardware	431	0	0	0	500	500
Office Supplies	61	31	0	0	500	500
Operating Supplies	0	426	0	0	0	0
Software	89,585	27,915	105,527	37,511	60,000	60,000
Textbooks	5,000	2,966	782	0	10,000	10,000
<b>TOTAL NON-PERSONNEL</b>	<b>160,510</b>	<b>67,191</b>	<b>128,074</b>	<b>61,404</b>	<b>119,968</b>	<b>124,968</b>
<b>TOTAL Title III-A Limited English Proficient</b>	<b>201,610</b>	<b>129,308</b>	<b>165,791</b>	<b>130,201</b>	<b>161,218</b>	<b>166,218</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Title III-A Immigrant Children & Youth (169X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Supplements	17,750	0	3,281	8,194	10,000	10,000
Sub-Total Personnel	17,750	0	3,281	8,194	10,000	10,000
Social Security / FICA	1,434	0	244	592	1,519	1,519
Sub-Total Fringe Benefits	1,434	0	244	592	1,519	1,519
<b>TOTAL PERSONNEL</b>	<b>19,184</b>	<b>0</b>	<b>3,525</b>	<b>8,786</b>	<b>11,519</b>	<b>11,519</b>
<b>TOTAL Title III-A Immigrant Children &amp; Youth</b>	<b>19,184</b>	<b>0</b>	<b>3,525</b>	<b>8,786</b>	<b>11,519</b>	<b>11,519</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Title IV-A Student Support and Academic Enrichment (138X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Classified Salaries	0	6,412	18,080	0	0	0
Professional Salaries	0	0	0	0	60,000	0
Supplements	16,132	51,507	29,531	42,631	25,200	30,000
<b>Sub-Total Personnel</b>	<b>16,132</b>	<b>57,919</b>	<b>47,611</b>	<b>42,631</b>	<b>85,200</b>	<b>30,000</b>
Retiree Health Credit	0	66	0	0	720	0
Social Security / FICA	1,207	4,333	3,481	1,800	6,518	2,295
Virginia Retirement System	0	859	0	0	9,864	0
Health / Dental Insurance	3,045	1,702	0	0	14,766	0
State Group Life Insurance	0	152	0	0	786	0
<b>Sub-Total Fringe Benefits</b>	<b>4,253</b>	<b>7,112</b>	<b>3,481</b>	<b>1,800</b>	<b>32,654</b>	<b>2,295</b>
<b>TOTAL PERSONNEL</b>	<b>20,385</b>	<b>65,031</b>	<b>51,092</b>	<b>44,431</b>	<b>117,854</b>	<b>32,295</b>
PD-Tuition	158,500	144,266	129,998	0	25,881	0
Professional Services	30,941	113,876	39,960	146,790	117,670	379,000
Transportation	0	822	0	0	0	0
Internal Printing	0	116	0	0	0	0
Field Trips	0	495	0	413	0	0
Other	0	100	0	0	0	0
Testing Supplies	69,652	52,311	39,258	0	0	0
Travel	7,856	21,438	(575)	0	9,200	4,600
Books & Subscriptions	6,974	2,507	0	0	0	0
Educational Supplies	5,600	20,265	18,397	61,477	108,000	34,559
Non Capital Tech Hardware	160,813	0	6,654	0	0	0
Operating Supplies	0	1,442	0	0	0	0
PD-Supplies	0	0	0	0	5,400	2,400
Software	0	23,081	29,484	34,136	0	0
Educational Equipment	0	0	0	0	156,800	70,000
Equipment	72,012	8,217	51,165	23,288	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>512,347</b>	<b>388,934</b>	<b>314,341</b>	<b>266,103</b>	<b>422,951</b>	<b>490,559</b>
<b>TOTAL Title IV-A Student Support and Academic Enrichment</b>	<b>532,732</b>	<b>453,965</b>	<b>365,433</b>	<b>310,534</b>	<b>540,805</b>	<b>522,854</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Title X-C McKinney-Vento Homeless (145X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Professional Salaries	48,000	60,000	80,126	70,275	66,318	79,845
Substitute	0	0	0	0	802	0
Part-Time	0	0	0	0	5,073	0
Stipends	0	0	0	0	11,022	0
Supplements	0	0	0	0	4,390	0
Overtime	0	0	0	0	889	0
<b>Sub-Total Personnel</b>	<b>48,000</b>	<b>60,000</b>	<b>80,126</b>	<b>70,275</b>	<b>88,494</b>	<b>79,845</b>
Retiree Health Credit	0	0	802	856	0	966
Social Security / FICA	0	0	5,551	5,880	0	6,108
Virginia Retirement System	0	0	11,022	11,763	0	13,270
Health / Dental Insurance	0	0	4,390	9,687	0	10,317
State Group Life Insurance	0	0	889	948	0	1,070
<b>Sub-Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>22,654</b>	<b>29,134</b>	<b>0</b>	<b>31,731</b>
<b>TOTAL PERSONNEL</b>	<b>48,000</b>	<b>60,000</b>	<b>102,780</b>	<b>99,409</b>	<b>88,494</b>	<b>111,576</b>
Professional Services	0	300	0	0	1,000	1,000
Transportation	20,000	0	0	0	5,000	400
Travel	0	1,700	2,920	273	506	1,000
Educational Supplies	0	0	2,535	0	0	0
Transfers	0	0	0	1,861	0	3,600
Equipment	0	0	1,465	0	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>20,000</b>	<b>2,000</b>	<b>6,920</b>	<b>2,134</b>	<b>6,506</b>	<b>6,000</b>
<b>TOTAL Title X-C McKinney-Vento Homeless</b>	<b>68,000</b>	<b>62,000</b>	<b>109,700</b>	<b>101,543</b>	<b>95,000</b>	<b>117,576</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Career & Technical Education Equipment (306X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Non Capital Tech Hardware	0	0	0	1,494	0	0
Equipment	14,019	14,322	14,575	13,214	14,575	14,708
<b>TOTAL NON-PERSONNEL</b>	<b>14,019</b>	<b>14,322</b>	<b>14,575</b>	<b>14,708</b>	<b>14,575</b>	<b>14,708</b>
<b>TOTAL Career &amp; Technical Education Equipment</b>	<b>14,019</b>	<b>14,322</b>	<b>14,575</b>	<b>14,708</b>	<b>14,575</b>	<b>14,708</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
CTE High-Demand Fast - Growth Industry (317X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Non Capital Tech Hardware	0	0	0	11,366	0	0
Equipment	10,921	11,159	11,357	95	11,357	11,461
<b>TOTAL NON-PERSONNEL</b>	<b>10,921</b>	<b>11,159</b>	<b>11,357</b>	<b>11,461</b>	<b>11,357</b>	<b>11,461</b>
<b>TOTAL CTE High-Demand Fast - Growth Industry</b>	<b>10,921</b>	<b>11,159</b>	<b>11,357</b>	<b>11,461</b>	<b>11,357</b>	<b>11,461</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
CTE STEM-H (319X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Testing Supplies	4,071	4,174	4,260	4,305	4,260	4,305
<b>TOTAL NON-PERSONNEL</b>	<b>4,071</b>	<b>4,174</b>	<b>4,260</b>	<b>4,305</b>	<b>4,260</b>	<b>4,305</b>
<b>TOTAL CTE STEM-H</b>	<b>4,071</b>	<b>4,174</b>	<b>4,260</b>	<b>4,305</b>	<b>4,260</b>	<b>4,305</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Gear Up Virginia (311X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Professional Salaries	10,104	598	0	0	0	0
Supplements	19,701	18,531	0	0	0	0
<b>Sub-Total Personnel</b>	<b>29,805</b>	<b>19,129</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Retiree Health Credit	0	(6)	0	0	0	0
Social Security / FICA	2,242	1,454	0	0	0	0
Virginia Retirement System	0	(84)	0	0	0	0
State Group Life Insurance	0	(7)	0	0	0	0
<b>Sub-Total Fringe Benefits</b>	<b>2,242</b>	<b>1,356</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PERSONNEL</b>	<b>32,047</b>	<b>20,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Professional Services	18,818	48,704	0	0	0	0
Transportation	7,668	1,000	0	0	0	0
Internal Printing	0	406	0	0	0	0
Field Trips	2,632	0	0	0	0	0
Travel	2,984	1,656	0	0	0	0
Educational Supplies	85	0	0	0	0	0
Food	456	152	0	0	0	0
Operating Supplies	0	12	0	0	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>32,643</b>	<b>51,930</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Gear Up Virginia</b>	<b>64,690</b>	<b>72,415</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Governor's School (RVGS)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY 21-22 Forecasted Actual	FY 21-22 Budget	FY 22-23 Budget
Administrative Salaries	89,958	92,154	93,292	96,801	95,135	101,581
Classified Salaries	77,534	76,909	82,316	78,105	80,118	85,743
Professional Salaries	682,788	685,683	869,418	788,116	775,135	827,232
Part-Time	540	0	0	0	0	0
Supplements	38,598	27,967	17,429	28,610	15,351	17,040
Overtime	521	498	8	6	10,140	10,720
<b>Sub-Total Personnel</b>	<b>889,939</b>	<b>883,211</b>	<b>1,062,463</b>	<b>991,638</b>	<b>975,879</b>	<b>1,042,316</b>
Retiree Health Credit	9,595	10,035	10,804	11,170	10,736	10,150
Social Security / FICA	64,707	66,289	70,832	74,355	74,655	70,580
Virginia Retirement System	125,377	131,126	148,397	153,433	143,796	135,950
City of Roanoke Retirement	4,472	4,344	4,625	4,765	4,500	4,254
Health / Dental Insurance	190,020	199,003	224,678	228,171	244,505	243,420
State Group Life Insurance	10,897	11,294	12,411	12,835	12,686	11,994
<b>Sub-Total Fringe Benefits</b>	<b>405,069</b>	<b>422,091</b>	<b>471,746</b>	<b>484,730</b>	<b>490,878</b>	<b>476,348</b>
<b>TOTAL PERSONNEL</b>	<b>1,295,008</b>	<b>1,305,302</b>	<b>1,534,209</b>	<b>1,476,368</b>	<b>1,466,757</b>	<b>1,518,664</b>
PD-Tuition	80	0	0	0	120	109
Professional Services	19,706	12,193	3,746	10,859	57,500	52,049
Contracted Services - Substitutes	3,048	2,580	0	0	0	0
Transportation	3,343	0	0	1,800	3,300	2,987
Internal Printing	2,479	2,315	814	1,648	1,500	1,358
Dues & Memberships	859	819	500	550	800	724
Utilities - Electricity	56,561	36,718	27,812	30,000	43,000	34,000
Field Trips	1,799	0	0	0	4,500	4,073
Utilities - Natural Gas	2,486	2,100	2,116	2,700	2,500	2,000
Postage	725	449	565	328	400	362
Rental Equipment	3,038	3,956	3,575	3,124	3,800	3,440
Telecommunications	635	1,173	1,188	1,204	1,240	1,122
Testing Supplies	2,000	0	0	0	4,000	3,621
Travel	7,597	2,826	275	942	5,250	4,752
Utilities - Water	0	4,258	4,140	4,680	4,680	4,000
Books & Subscriptions	2,480	1,099	363	5,496	8,500	7,694
Educational Supplies	48,312	58,327	47,715	60,153	48,000	43,450
Food	333	590	75	131	350	317
Medical Supplies	0	0	58	0	50	45
Non Capital Tech Hardware	2,517	11,725	1,394	4,031	3,100	2,806
Office Supplies	6,814	5,713	2,244	5,834	6,000	5,431
Operating Supplies	3,646	5,962	1,711	1,738	2,350	2,127
Software	10,548	13,636	30,168	8,486	30,168	27,308
Textbooks	11,888	7,088	402	0	13,000	11,768
Uniforms	183	0	443	0	110	100
Transfers	183,179	175,340	13,228	14,843	12,843	12,506
Equipment	49,378	77,025	45,064	48,858	67,782	61,357
<b>TOTAL NON-PERSONNEL</b>	<b>423,634</b>	<b>425,891</b>	<b>187,595</b>	<b>207,404</b>	<b>324,843</b>	<b>289,506</b>
<b>TOTAL Governor's School</b>	<b>1,718,642</b>	<b>1,731,193</b>	<b>1,721,804</b>	<b>1,683,772</b>	<b>1,791,600</b>	<b>1,808,170</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Industry Certification & Licensure Testing (315X)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY 21-22 Forecasted Actual	FY 21-22 Budget	FY 22-23 Budget
Testing Supplies	14,913	15,289	15,603	11,463	15,603	11,463
<b>TOTAL NON-PERSONNEL</b>	<b>14,913</b>	<b>15,289</b>	<b>15,603</b>	<b>11,463</b>	<b>15,603</b>	<b>11,463</b>
<b>TOTAL Industry Certification &amp; Licensure Testing</b>	<b>14,913</b>	<b>15,289</b>	<b>15,603</b>	<b>11,463</b>	<b>15,603</b>	<b>11,463</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Juvenile Detention Home (316X)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY 21-22 Forecasted Actual	FY 21-22 Budget	FY 22-23 Budget
Administrative Salaries	124,237	127,641	129,231	161,262	205,202	142,298
Classified Salaries	2,984	0	0	0	28,599	30,471
Professional Salaries	561,309	602,904	608,543	741,010	549,063	673,035
Part-Time	21,748	27,024	26,687	20,614	0	0
Supplements	0	139	0	0	0	0
<b>Sub-Total Personnel</b>	<b>710,278</b>	<b>757,708</b>	<b>764,462</b>	<b>922,885</b>	<b>782,864</b>	<b>845,804</b>
Retiree Health Credit	8,280	8,779	8,918	10,943	9,473	10,234
Social Security / FICA	53,346	57,331	57,903	69,879	59,889	64,704
Virginia Retirement System	109,456	114,714	122,490	149,564	130,112	140,573
Alternative Fringes	2,680	0	0	0	0	0
Health / Dental Insurance	109,554	118,083	130,784	167,591	145,213	152,944
State Group Life Insurance	9,039	9,512	9,876	12,101	10,490	11,334
<b>Sub-Total Fringe Benefits</b>	<b>292,356</b>	<b>308,419</b>	<b>329,971</b>	<b>410,077</b>	<b>355,177</b>	<b>379,789</b>
<b>TOTAL PERSONNEL</b>	<b>1,002,634</b>	<b>1,066,127</b>	<b>1,094,433</b>	<b>1,332,962</b>	<b>1,138,041</b>	<b>1,225,593</b>
Professional Services	1,590	760	2,066	0	2,100	1,000
Other	51	0	0	0	0	0
Postage	0	0	55	16	0	0
Rental Equipment	898	1,558	1,394	1,619	2,500	900
Telecommunications	8,100	10,800	13,500	8,100	5,200	11,800
Testing Supplies	0	1,601	0	0	0	0
Travel	88,506	4,685	0	581	5,200	3,850
Books & Subscriptions	964	307	3,805	2,261	1,000	
Educational Supplies	7,748	3,686	1,008	5,349	8,400	3,000
Food	0	0	0	0	1,000	0
Non Capital Tech Hardware	2,081	7,303	1,548	100	3,000	1,000
Office Supplies	6,067	4,669	2,141	0	5,000	3,000
Operating Supplies	0	0	74	0		
Software	8,964	56,134	260	8,602	40,000	8,600
Transfers	35,493	37,887	38,229	28,952	39,143	42,290
Equipment	6,134	695	29,525	1,500	2,000	0
<b>TOTAL NON-PERSONNEL</b>	<b>166,596</b>	<b>130,085</b>	<b>93,605</b>	<b>57,079</b>	<b>114,543</b>	<b>75,440</b>
<b>TOTAL Juvenile Detention Home</b>	<b>1,169,230</b>	<b>1,196,212</b>	<b>1,188,038</b>	<b>1,390,041</b>	<b>1,252,584</b>	<b>1,301,033</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Mentor Teacher Program (362X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Professional Salaries	18,159	0	26,946	0	14,553	11,665
Sub-Total Personnel	18,159	0	26,946	0	14,553	11,665
<b>TOTAL PERSONNEL</b>	<b>18,159</b>	<b>0</b>	<b>26,946</b>	<b>0</b>	<b>14,553</b>	<b>11,665</b>
<b>TOTAL Mentor Teacher Program</b>	<b>18,159</b>	<b>0</b>	<b>26,946</b>	<b>0</b>	<b>14,553</b>	<b>11,665</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Project Graduation (322X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Professional Salaries	21,554	2,665	0	0	15,919	0
Supplements	0	11,198	20,686	40,395	11,739	35,401
<b>Sub-Total Personnel</b>	<b>21,554</b>	<b>13,863</b>	<b>20,686</b>	<b>40,395</b>	<b>27,658</b>	<b>35,401</b>
Social Security / FICA	1,730	1,192	1,539	761	2,116	2,708
Health / Dental Insurance	2,009	0	0	0	4,148	0
State Group Life Insurance	0	89	0	0	371	0
<b>Sub-Total Fringe Benefits</b>	<b>3,738</b>	<b>1,281</b>	<b>1,539</b>	<b>761</b>	<b>6,635</b>	<b>2,708</b>
<b>TOTAL PERSONNEL</b>	<b>25,292</b>	<b>15,144</b>	<b>22,225</b>	<b>41,156</b>	<b>34,293</b>	<b>38,109</b>
Other	0	0	0	0	5,000	3,000
Books & Subscriptions	0	0	0	1,074	0	2,000
Educational Supplies	0	0	0	2,785	0	4,000
Food	0	0	0	275	3,000	3,000
Software	0	0	0	0	15,000	2,000
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,134</b>	<b>23,000</b>	<b>14,000</b>
<b>TOTAL Project Graduation</b>	<b>25,292</b>	<b>15,144</b>	<b>22,225</b>	<b>45,290</b>	<b>57,293</b>	<b>52,109</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Race To GED (355X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Professional Salaries	7,998	10,798	450	200	18,578	13,935
Sub-Total Personnel	7,998	10,798	450	200	18,578	13,935
Social Security / FICA	506	826	34	15	1,422	1,065
Sub-Total Fringe Benefits	506	826	34	15	1,422	1,065
<b>TOTAL PERSONNEL</b>	<b>8,504</b>	<b>11,624</b>	<b>484</b>	<b>215</b>	<b>20,000</b>	<b>15,000</b>
<b>TOTAL Race To GED</b>	<b>8,504</b>	<b>11,624</b>	<b>484</b>	<b>215</b>	<b>20,000</b>	<b>15,000</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Regional Alternative Education (325X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Professional Salaries	143,257	161,051	81,417	68,675	184,776	197,227
Supplements	18,948	14,250	16,452	50,621	15,367	16,403
<b>Sub-Total Personnel</b>	<b>162,205</b>	<b>175,301</b>	<b>97,869</b>	<b>119,296</b>	<b>200,143</b>	<b>213,630</b>
Retiree Health Credit	809	816	823	831	748	798
Social Security / FICA	6,594	13,415	7,520	7,212	6,784	7,241
Virginia Retirement System	10,573	10,662	11,302	11,414	9,773	10,432
Health / Dental Insurance	11,460	8,425	9,134	10,026	7,666	8,183
State Group Life Insurance	883	966	911	920	898	959
<b>Sub-Total Fringe Benefits</b>	<b>30,320</b>	<b>34,285</b>	<b>29,689</b>	<b>30,403</b>	<b>25,869</b>	<b>27,612</b>
<b>TOTAL PERSONNEL</b>	<b>192,525</b>	<b>209,586</b>	<b>127,558</b>	<b>149,699</b>	<b>226,012</b>	<b>241,242</b>
Professional Services	2,925	0	0	0	0	0
Regional Program	128,912	138,191	136,316	0	145,600	155,603
Non Capital Tech Hardware	0	0	161	0	0	0
Office Supplies	0	0	56,697	8,192	0	0
Equipment	0	0	27,278	8,528	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>131,837</b>	<b>138,191</b>	<b>220,452</b>	<b>16,720</b>	<b>145,600</b>	<b>155,603</b>
<b>TOTAL Regional Alternative Education</b>	<b>324,362</b>	<b>347,777</b>	<b>348,010</b>	<b>166,419</b>	<b>371,612</b>	<b>396,845</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
School Instructional Technology Series (329X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Supplements	7,254	0	0	0	0	0
Sub-Total Personnel	7,254	0	0	0	0	0
Social Security / FICA	399	0	0	0	0	0
Health / Dental Insurance	1,001	0	0	0	0	0
Sub-Total Fringe Benefits	1,401	0	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>8,655</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Professional Services	80,000	24,485	137,283	193,455	34,982	34,982
Travel	5,445	0	0	300	3,802	3,802
Non Capital Tech Hardware	2,269	3,213	77,943	20,403	59,069	47,760
Software	0	8,762	3,179	24,254	19,000	19,000
Equipment	721,450	791,032	636,191	835,514	667,370	667,862
<b>TOTAL NON-PERSONNEL</b>	<b>809,164</b>	<b>827,492</b>	<b>854,597</b>	<b>1,073,926</b>	<b>784,223</b>	<b>773,406</b>
<b>TOTAL School Instructional Technology Series</b>	<b>817,819</b>	<b>827,492</b>	<b>854,597</b>	<b>1,073,926</b>	<b>784,223</b>	<b>773,406</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Special Education Jail Program (330X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Classified Salaries	24,991	23,171	25,722	26,031	25,035	26,901
Professional Salaries	48,491	41,115	42,703	49,344	45,306	50,518
Supplements	2,000	0	0	0	0	0
<b>Sub-Total Personnel</b>	<b>75,482</b>	<b>64,287</b>	<b>68,425</b>	<b>75,375</b>	<b>70,341</b>	<b>77,419</b>
Retiree Health Credit	885	788	814	925	851	907
Social Security / FICA	5,617	4,916	5,055	5,737	5,381	5,723
Virginia Retirement System	11,568	10,291	11,184	12,714	11,691	12,653
Health / Dental Insurance	7,681	5,909	6,243	7,333	6,829	7,057
State Group Life Insurance	967	846	902	1,025	889	987
<b>Sub-Total Fringe Benefits</b>	<b>26,719</b>	<b>22,750</b>	<b>24,198</b>	<b>27,734</b>	<b>25,641</b>	<b>27,327</b>
<b>TOTAL PERSONNEL</b>	<b>102,201</b>	<b>87,037</b>	<b>92,623</b>	<b>103,109</b>	<b>95,982</b>	<b>104,746</b>
Professional Services	0	166	0	90	0	0
Telecommunications	1,080	1,080	1,080	1,080	1,090	1,250
Travel	437	362	336	1,108	850	1,250
Non Capital Tech Hardware	385	0	0	53	0	0
Office Supplies	360	0	0	0	1,060	500
<b>TOTAL NON-PERSONNEL</b>	<b>2,262</b>	<b>1,608</b>	<b>1,416</b>	<b>2,330</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL Special Education Jail Program</b>	<b>104,463</b>	<b>88,645</b>	<b>94,039</b>	<b>105,439</b>	<b>98,982</b>	<b>107,746</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Students with Intensive Support Needs Application (SISNA) (335X)**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY 21-22 Forecasted Actual	FY 21-22 Budget	FY 22-23 Budget
Classified Salaries	2,060,311	1,923,570	1,686,119	1,929,992	1,930,865	1,769,482
Professional Salaries	1,506,002	1,589,993	1,604,919	1,866,454	1,742,227	1,577,072
Supplements	4,074	1,473	3,405	5,612	4,376	4,464
Overtime	14	(143)	(68)	0	0	0
<b>Sub-Total Personnel</b>	<b>3,570,401</b>	<b>3,514,894</b>	<b>3,294,375</b>	<b>3,802,058</b>	<b>3,677,468</b>	<b>3,351,017</b>
Retiree Health Credit	40,132	40,434	38,838	43,050	44,497	40,547
Social Security / FICA	264,316	266,605	237,675	284,648	281,326	256,353
Virginia Retirement System	524,582	525,460	535,220	593,937	611,195	531,939
Alternative Fringes	0	1,690	0	0	0	0
Worker's Compensation	0	0	0	0	24,776	0
Health / Dental Insurance	1,165,868	1,274,860	1,205,052	1,104,046	1,361,048	991,481
State Group Life Insurance	43,810	44,033	43,014	47,681	49,279	44,904
<b>Sub-Total Fringe Benefits</b>	<b>2,038,708</b>	<b>2,153,081</b>	<b>2,059,798</b>	<b>2,073,361</b>	<b>2,372,121</b>	<b>1,865,224</b>
<b>TOTAL PERSONNEL</b>	<b>5,609,109</b>	<b>5,667,975</b>	<b>5,354,173</b>	<b>5,875,419</b>	<b>6,049,589</b>	<b>5,216,241</b>
Professional Services	73,605	232,837	220,911	169,882	262,205	48,985
Regional Program	6,493,080	6,284,608	0	0	0	0
Transportation	18,402	10,196	0	994	21,162	0
Internal Printing	0	0	8	0	0	0
Dues & Memberships	225	225	225	450	275	0
Field Trips	480	0	0	0	150	0
Other	125	0	0	0	0	0
Travel	4,038	2,727	2,132	4,866	2,721	3,000
Books & Subscriptions	0	0	0	194	0	0
Educational Supplies	2,402	1,620	25,882	34,831	32,000	10,000
Food	2,322	2,262	2,621	1,740	12,000	0
Non Capital Tech Hardware	3,477	631	3,081	4,218	5,500	15,000
Office Supplies	512	409	504	892	1,567	0
Operating Supplies	84	0	0	40	2,000	0
Software	406	2,431	2,703	3,811	7,500	15,000
Textbooks	0	0	123	268	200	0
Equipment	9,236	0	17,347	10,126	21,000	10,000
<b>TOTAL NON-PERSONNEL</b>	<b>6,608,394</b>	<b>6,537,946</b>	<b>275,538</b>	<b>232,312</b>	<b>368,280</b>	<b>101,985</b>
<b>TOTAL Students with Intensive Support Needs Application (SISNA)</b>	<b>12,217,503</b>	<b>12,205,921</b>	<b>5,629,711</b>	<b>6,107,731</b>	<b>6,417,869</b>	<b>5,318,226</b>

The Regional Program line item is related to Special Education Regional Program that funding was changed by Virginia Department of Education in FY20-21

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
VA E-Learning Backpack Initiative (380X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Supplements	2,168	0	0	0	0	0
Sub-Total Personnel	2,168	0	0	0	0	0
Social Security / FICA	297	0	0	0	0	0
Health / Dental Insurance	640	0	0	0	0	0
Sub-Total Fringe Benefits	937	0	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>3,105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Professional Services	0	0	0	2,600		
Travel	0	0	0	1,200	0	0
Equipment	0	117,124	10,080	104,009	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>117,124</b>	<b>10,080</b>	<b>107,809</b>	<b>0</b>	<b>0</b>
<b>TOTAL VA E-Learning Backpack Initiative</b>	<b>3,105</b>	<b>117,124</b>	<b>10,080</b>	<b>107,809</b>	<b>0</b>	<b>0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
Workplace Readiness (314X)**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY 21-22 Forecasted Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 22-23 Budget</b>
Testing Supplies	2,513	2,577	2,630	2,657	2,630	2,657
<b>TOTAL NON-PERSONNEL</b>	<b>2,513</b>	<b>2,577</b>	<b>2,630</b>	<b>2,657</b>	<b>2,630</b>	<b>2,657</b>
<b>TOTAL Workplace Readiness</b>	<b>2,513</b>	<b>2,577</b>	<b>2,630</b>	<b>2,657</b>	<b>2,630</b>	<b>2,657</b>

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

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
FOOD SERVICE**

Line Item	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Forecasted Actual	FY21-22 Budget	FY22-23 Budget
Administrative Salaries	131,672	146,130	148,076	154,055	154,055	166,747
Classified Salaries	0	19,334	41,687	66,415	56,824	63,699
Part-Time	0	0	0	0	21,000	33,000
Supplements	1,504	200	4,700	167	700	200
Overtime	0	65	248	0	0	2,500
<b>Sub-Total Personnel</b>	<b>133,176</b>	<b>165,729</b>	<b>194,711</b>	<b>220,637</b>	<b>232,579</b>	<b>266,146</b>
Retiree Health Credit	887	1,059	1,092	1,168	2,552	2,788
Social Security / FICA	10,086	12,572	14,852	16,618	17,792	20,360
Virginia Retirement System	11,591	14,124	15,828	17,114	26,048	29,300
City of Roanoke Retirement	8,096	7,904	8,427	8,684	9,000	9,000
Alternative Fringes	0	0	613	0	0	0
Unemployment Tax	416	0	0	0	0	0
Worker's Compensation	7,430	(3,067)	(11,660)	0	34,197	0
Health / Dental Insurance	9,328	8,321	8,665	20,014	12,000	29,792
State Group Life Insurance	1,730	2,061	2,514	2,826	2,826	2,742
<b>Sub-Total Fringe Benefits</b>	<b>49,564</b>	<b>42,974</b>	<b>40,331</b>	<b>66,423</b>	<b>104,415</b>	<b>93,983</b>
<b>TOTAL PERSONNEL</b>	<b>182,740</b>	<b>208,703</b>	<b>235,042</b>	<b>287,060</b>	<b>336,994</b>	<b>360,129</b>
Professional Services	70,736	83,179	63,077	84,113	100,000	50,000
Contracted Services - Food Service	8,439,301	8,108,451	6,956,977	8,550,000	8,850,000	8,973,644
Internal Printing	2,393	2,280	885	2,067	3,000	1,700
Building Rentals	18,933	11,603	11,658	43,787	12,000	45,000
Dues & Memberships	294	278	279	281	400	350
Other	640	1,203	411	287	500	0
Postage	182	199	10	1	200	0
Rental Equipment	1,934	6,993	3,360	2,494	3,000	15,041
Travel	602	1,137	348	0	0	1,150
Vehicle Fuel	239	240	1,382	750	750	850
Non Capital Tech Hardware	763	4,267	841	15,190	5,000	1,680
Office Supplies	7,899	5,349	5,638	5,323	6,000	6,500
Operating Supplies	24,150	9,431	3,036	869	15,000	1,100
Software	28,072	28,170	28,602	295	20,000	32,935
Transfers	300,000	300,000	300,000	300,000	300,000	300,000
Equipment	301,915	464,306	85,467	296,833	300,000	747,697
<b>TOTAL NON-PERSONNEL</b>	<b>9,198,052</b>	<b>9,027,087</b>	<b>7,461,970</b>	<b>9,302,290</b>	<b>9,615,850</b>	<b>10,177,647</b>
<b>TOTAL FOOD SERVICE</b>	<b>9,380,792</b>	<b>9,235,790</b>	<b>7,697,012</b>	<b>9,589,350</b>	<b>9,952,844</b>	<b>10,537,776</b>

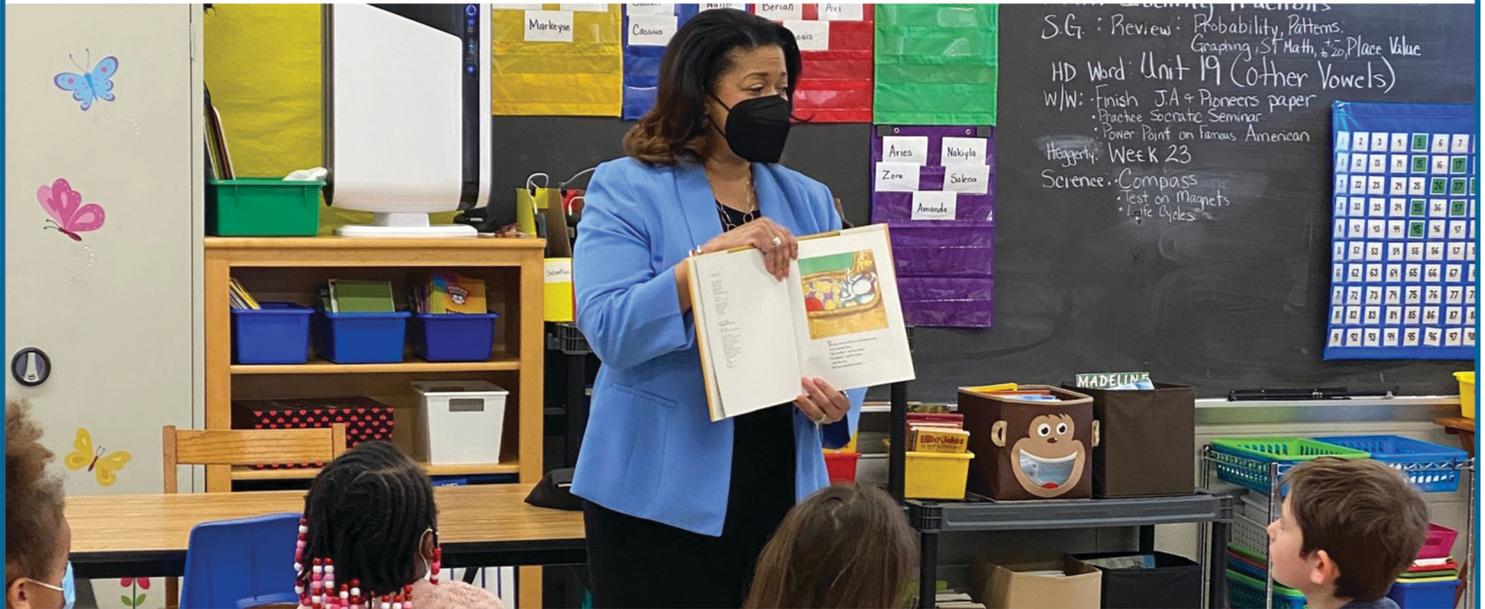
# **Capital Fund Expenditure Budget with Object Code Detail**

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2022-2023  
CAPITAL FUND**

<b>Line Item</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Forecasted Actual</b>	<b>FY21-22 Budget</b>	<b>FY22-23 Budget</b>
Professional Services	0	0	0	1,788,625	0	0
Telecommunications	0	0	0	33,046	0	0
Equipment	0	0	0	5,917,689	10,292,260	9,000,000
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,739,360</b>	<b>10,292,260</b>	<b>9,000,000</b>
<b>TOTAL CAPITAL FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,739,360</b>	<b>10,292,260</b>	<b>9,000,000</b>

No historical data due to creation of this Fund during FY20-21 to separately account for capital outlays and expenditures.

# INFORMATIONAL SECTION



ROANOKE CITY  
PUBLIC SCHOOLS

We Are One. #RCSProud



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

### REAL PROPERTY

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2012	6,794,772,298	1.44%	6,794,772,298	1
2013	6,725,168,858	(1.02%)	6,725,168,858	1
2014	6,679,969,872	(0.67%)	6,679,969,872	1
2015	6,693,874,349	0.21%	6,693,874,349	1
2016	6,724,229,966	0.45%	6,724,229,966	1
2017	6,783,463,907	0.88%	6,783,463,907	1
2018	6,970,302,556	2.75%	6,970,302,556	1
2019	7,180,263,228	3.01%	7,180,263,228	1
2020	7,444,437,601	3.68%	7,444,437,601	1
2021	7,764,101,330	4.29%	7,764,101,330	1

### PERSONAL PROPERTY

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2012	816,148,651	7.55%	1,360,247,752	0.60
2013	840,633,111	3.00%	1,401,055,185	0.60
2014	859,809,462	2.28%	1,433,015,770	0.60
2015	899,096,367	4.57%	1,498,493,945	0.60
2016	942,611,706	4.84%	1,571,019,510	0.60
2017	943,805,249	0.13%	1,573,008,748	0.60
2018	956,571,007	1.35%	1,594,285,012	0.60
2019	993,064,403	3.82%	1,655,107,338	0.60
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

### PUBLIC SERVICE CORPORATIONS

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2012	360,309,314	1.92%	360,309,314	1.000
2013	416,800,579	15.68%	418,303,022	0.996
2014	414,953,913	(0.44%)	413,969,355	1.002
2015	437,573,144	5.45%	441,997,287	0.990
2016	439,744,208	0.50%	447,535,616	0.983
2017	451,184,702	2.60%	460,947,191	0.979
2018	437,557,641	(3.02%)	446,761,907	0.979
2019	471,816,290	7.83%	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

### TOTAL ASSESSED VALUE

2012	7,971,230,263
2013	7,982,602,548
2014	7,954,733,247
2015	8,030,543,860
2016	8,106,585,880
2017	8,178,453,858
2018	8,364,431,204
2019	8,645,143,921
2020	8,964,903,808
2021	9,335,524,029

Source: City of Roanoke, Department of Finance.

## CITY OF ROANOKE, VIRGINIA PROPERTY TAX RATES AND TAX LEVIES

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

### TOTAL TAX LEVIES

2012	112,485,925
2013	113,209,446
2014	113,183,821
2015	115,885,506
2016	119,869,392
2017	120,894,494
2018	123,059,222
2019	126,568,227
2020	131,348,076
2021	136,379,330

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

## 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 \$1,759.69 as of the last record of data was available.

The real estate values have increased approximately 16% over the last five years resulting in an increase in the average tax bill of approximately 15%.

<b>Fiscal Year</b>	<b>Assessed Value of Real Estate</b>	<b>Over Age 18 Population Estimate per Weldon Cooper</b>	<b>Average Tax Payer Assessment Real Estate</b>	<b>Tax Rate per 100</b>	<b>Average Tax Bill Real Estate</b>
2018	3,789,830,600	77,383	125,495	1.22	1,531.04
2019	3,896,115,000	77,060	128,453	1.22	1,567.13
2020	4,015,447,200	77,092	132,091	1.22	1,611.51
2021	4,205,456,600	77,188 *	137,947	1.22	1,682.95
2022	4,402,972,394	77,188 *	144,237	1.22	1,759.69

\* Per Weldon Cooper, data is not available for 2021 and 2022. Therefore, an average of the last four years was used.

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

Source: City of Roanoke, Department of Real Estate Valuation

### CITY OF ROANOKE, VIRGINIA GENERAL PROPERTY TAX LEVIES AND COLLECTIONS

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Total Tax Levies</b>	<b>\$ 112,485,925</b>	<b>\$ 113,209,446</b>	<b>\$ 113,183,821</b>	<b>\$ 115,885,506</b>	<b>\$ 119,869,392</b>	<b>\$ 120,894,494</b>	<b>\$ 123,059,222</b>	<b>\$ 126,568,227</b>	<b>\$ 131,348,076</b>	<b>\$ 136,379,330</b>
Current Tax Collections	103,693,219	103,802,153	103,746,942	105,842,394	110,372,175	110,623,042	113,368,012	117,652,216	121,521,852	127,903,224
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	2,972,963	4,838,415	4,193,129	3,926,119	2,799,543	3,007,291	-	-	-	-
Delinquent Tax Collections - State Share	-	-	-	-	-	-	-	-	-	-
<b>Total Tax Collections</b>	<b>\$ 114,742,174</b>	<b>\$ 116,716,560</b>	<b>\$ 116,016,063</b>	<b>\$ 117,844,505</b>	<b>\$ 121,247,710</b>	<b>\$ 121,706,325</b>	<b>\$ 121,444,004</b>	<b>\$ 125,728,208</b>	<b>\$ 129,597,844</b>	<b>\$ 135,979,216</b>
Current Tax Collections As										
Percent of Levies	99.36%	98.82%	98.80%	98.30%	98.81%	98.18%	98.69%	99.34%	98.67%	99.71%
<b>Total Tax Collections As</b>										
Percent of Levies (1)	102.01%	103.10%	102.50%	101.69%	101.15%	100.67%	98.69%	99.34%	98.67%	99.71%

Source: City of Roanoke, Department of Finance

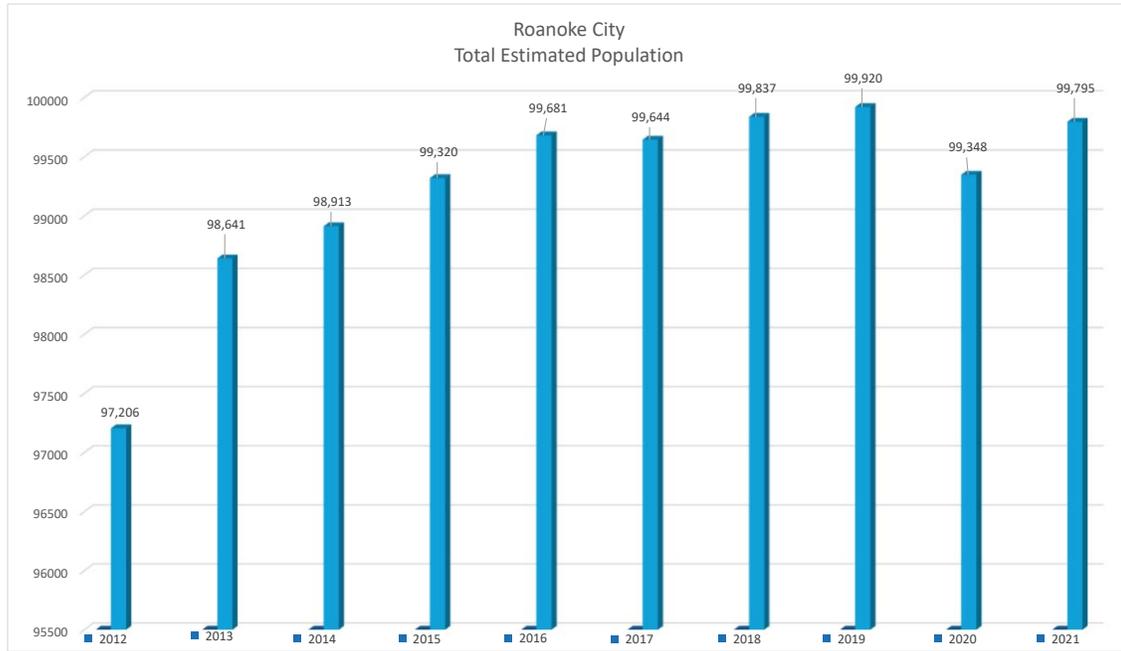
# CITY OF ROANOKE, VIRGINIA PRINCIPAL PROPERTY TAXPAYERS

## Tax Year 2021

Taxpayer	Rank	Description	Taxable	Percentage of Total City
			Assessed Value	Taxable Assessed Value
			Value	
Carilion Clinic	1	Healthcare Provider	\$ 278,062,858	2.98%
Appalachian Power	2	Public Utility	196,796,572	2.11%
Norfolk Southern Railway	3	Transportation	167,609,242	1.80%
Valley View Mall LLC	4	Shopping Mall	94,819,100	1.02%
Roanoke Gas Company	5	Public Utility	68,763,433	0.74%
Roanoke Electric Steel Corp	6	Primary Metals	55,902,173	0.60%
HR Foundation	7	Hotel	43,257,680	0.46%
Faison Roanoke Office Limited	8	Office Building	30,945,300	0.33%
Verizon Virginia, Inc. (PSC)	9	Communications	30,784,623	0.33%
Wholesome Harvest	10	Bakery	30,133,168	0.32%
			\$ 997,074,149	10.69%

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 (PPTRA) as amended provides a flat amount of reimbursement to localities, such as the City of Roanoke, thereby altering the percent of tax relief provided. Funding from the Commonwealth under its amended Personal Property Tax Relief Act program provided revenue totaling \$8.1 million. The Commonwealth's share of the tax was 52.1% for tax year 2021. 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, 2021 the IRS rate was 5%.

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

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 2021

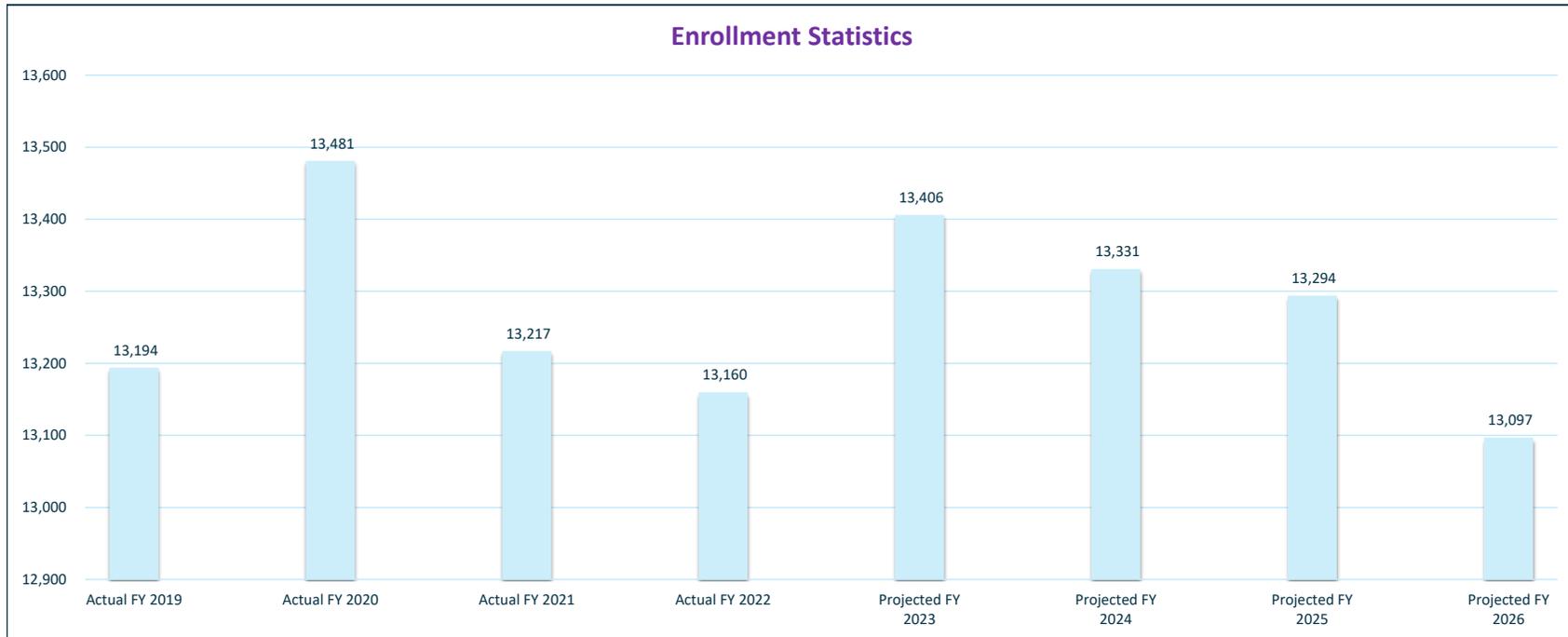
### CITY OF ROANOKE, VIRGINIA LOCAL TAX REVENUES BY SOURCE

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
General Property Tax	\$ 105,846,418	\$ 105,475,896	\$ 106,192,008	\$ 108,639,136	\$ 113,081,794	\$ 113,275,390	\$ 116,465,065	\$ 120,758,870	\$ 124,280,901	\$ 131,267,340
Sales Tax	19,147,211	19,437,336	19,236,561	20,564,044	20,600,395	19,696,458	21,426,783	22,389,378	22,191,888	24,115,939
Utility Consumer Tax	9,115,344	9,325,645	9,486,778	9,386,233	9,363,331	9,270,713	9,640,336	9,579,846	9,271,091	9,295,425
Cigarette Tax	2,456,680	2,431,242	2,332,535	2,256,249	2,371,201	2,267,939	2,152,811	2,108,127	1,969,011	1,819,498
Recordation and Probate Tax	880,865	947,178	863,485	961,270	1,034,652	1,017,518	1,085,920	1,122,549	1,350,270	1,587,259
Business, Professional, and Occupational License Tax	12,238,455	12,550,814	12,812,877	13,215,775	12,886,986	13,388,278	13,902,987	14,374,602	15,266,289	14,812,395
Transient Room Tax (1)	2,983,586	3,391,403	3,874,018	4,162,522	4,305,977	4,317,618	5,375,713	4,784,182	3,678,683	2,945,251
Admissions Tax	433,932	417,015	439,693	443,116	462,216	447,622	992,421	972,422	709,614	117,056
Telecommunications/Telephone Surcharge - E911	7,096,448	7,115,248	6,994,183	6,933,071	6,727,824	6,562,456	6,357,300	5,897,696	5,763,219	5,119,041
Motor Vehicle License Tax	2,130,313	2,069,532	2,046,686	2,123,181	2,594,635	2,765,343	2,955,266	2,914,811	2,630,898	3,214,542
Franchise Tax	447,420	479,215	485,678	338,193	496,151	449,488	482,719	403,332	399,756	354,540
Prepared Food and Beverage Tax (2)	17,216,380	12,874,902	13,225,652	13,856,899	15,704,954	15,996,897	16,609,514	17,335,630	15,545,216	15,978,463
Bank Stock Tax	1,463,718	1,558,030	1,586,786	1,585,268	1,575,655	1,600,050	1,750,847	1,677,904	1,249,767	1,664,928
<b>Total Local Taxes</b>	<b>\$ 181,456,770</b>	<b>\$ 178,073,456</b>	<b>\$ 179,576,940</b>	<b>\$ 184,464,957</b>	<b>\$ 191,205,771</b>	<b>\$ 191,055,770</b>	<b>\$ 199,197,682</b>	<b>\$ 204,319,349</b>	<b>\$ 204,306,603</b>	<b>\$ 212,291,677</b>

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

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

Source: City of Roanoke, Department of Finance



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.

**Methodology for projections (Source: Weldon Cooper (UVA):**

**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.

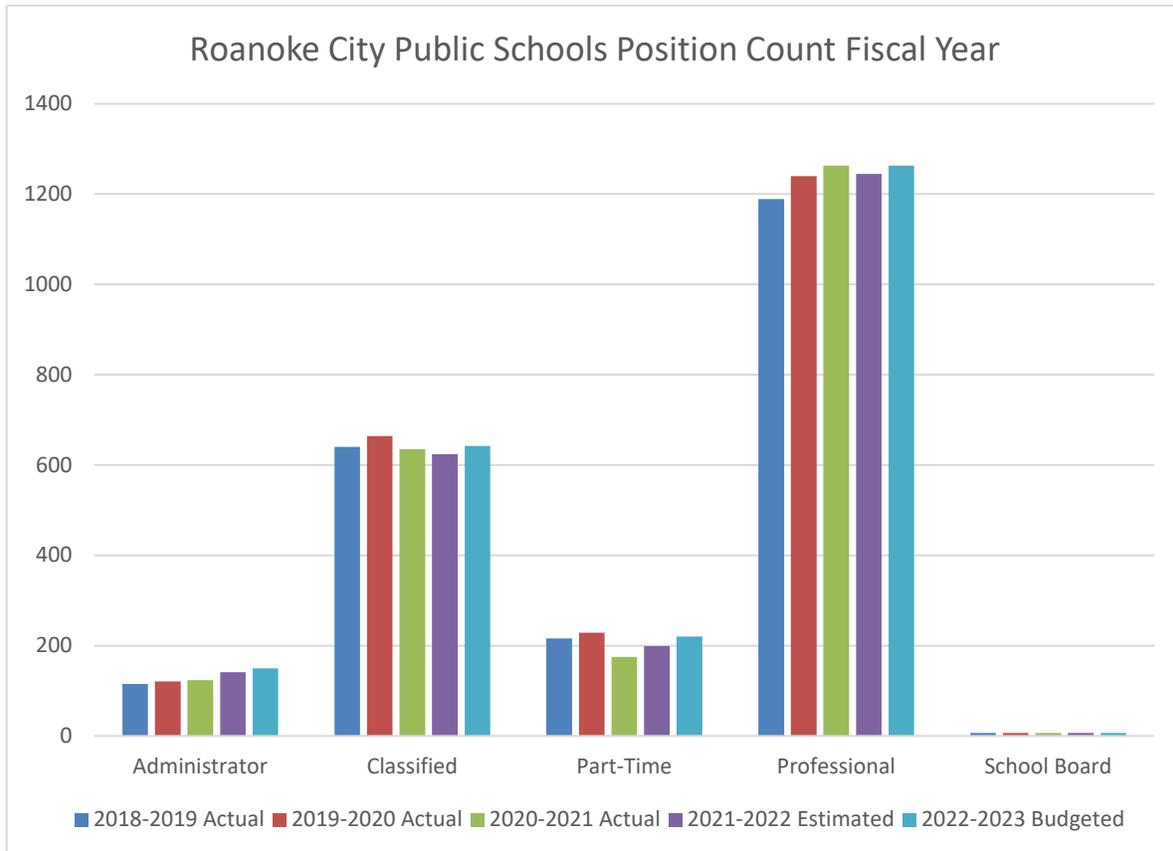
**GRADE-PROGRESSION RATIO METHOD:**

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, 2018-19, 2019-20, and 2020-21, as projected for the current year 2021-22, and as budgeted for 2022-23 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.



Source: Roanoke City Public Schools, Accounting Department

Classifications	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimated	2022-2023 Budgeted
<b>Administrator</b>	115	121	124	141	150
<b>Classified</b>	640	664	635	624	642
<b>Part-Time</b>	216	229	175	199	220
<b>Professional</b>	1,189	1,240	1,263	1,245	1,263
<b>School Board</b>	7	7	7	7	7
<b>Total</b>	<b>2,167</b>	<b>2,261</b>	<b>2,204</b>	<b>2,216</b>	<b>2,282</b>

The following pages provide additional detail on position control for the 2022-23 budget year, in alphabetical order by cost center. Temporary positions and supplemental duty jobs are not included.

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: ACADEMICS (110)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 880,271	8.5
Classified Positions	\$ 1,789,640	68.0
Professional Positions	\$ 48,395,905	798.2
<b>TOTAL UNRESTRICTED</b>	<b>\$ 51,065,816</b>	<b>874.7</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ 453,517	6.0
Classified Positions	\$ 608,987	19.0
Professional Positions	\$ 6,896,197	106.3
<b>TOTAL RESTRICTED</b>	<b>\$ 7,958,701</b>	<b>131.3</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: ACCOUNTABILITY & ASSESSMENT (231)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 70,460	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 70,460</b>	<b>0.5</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 187,243	3.0
<b>TOTAL RESTRICTED</b>	<b>\$ 187,243</b>	<b>3.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: ACCOUNTING (218)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 367,811	4.5
Classified Positions	\$ 169,541	3.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 537,352</b>	<b>7.5</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ 47,761	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ 47,761</b>	<b>0.5</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: ADMINISTRATIVE TECHNOLOGY (280)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 410,133	4.0
Classified Positions	\$ 1,000,699	15.3
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 1,410,832</b>	<b>19.3</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: ALTERNATIVE EDUCATION (191)**

	<b>Salary</b>	<b>FTE</b>
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,451,004	25.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 1,451,004</b>	<b>25.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 77,745	1.0
<b>TOTAL RESTRICTED</b>	<b>\$ 77,745</b>	<b>1.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
FUND: ATHLETICS (341)**

	<b>Salary</b>	<b>FTE</b>
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ 184,780	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 56,040	1.0
<b>TOTAL RESTRICTED</b>	<b>\$ 240,820</b>	<b>3.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: CAREER & TECHNICAL EDUCATION (170)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 278,973	3.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 2,577,589	41.3
<b>TOTAL UNRESTRICTED</b>	<b>\$ 2,856,562</b>	<b>44.3</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: COMMUNICATIONS & MARKETING (203)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 434,902	4.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 121,332	2.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 556,234</b>	<b>6.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: DATA & ANALYSIS (204)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 384,615	4.5
Classified Positions	\$ 161,253	5.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 545,868</b>	<b>9.5</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ 51,468	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ 51,468</b>	<b>0.5</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: EARLY CHILDHOOD EDUCATION (190)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 55,436	0.5
Classified Positions	\$ 757,965	29.0
Professional Positions	\$ 1,810,514	28.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 2,623,915</b>	<b>57.5</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: EMPLOYEE HEALTH SERVICES (211)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 95,522	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 95,522</b>	<b>1.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 70,051	1.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ 70,051</b>	<b>1.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: FACILITIES MAINTENANCE (251)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 234,365	2.5
Classified Positions	\$ 1,536,547	24.5
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 1,770,912</b>	<b>27.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: FACILITIES OPERATIONS (250)**

	<b>Salary</b>	<b>FTE</b>
<b>UNRESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ 139,102	1.5
<b>Classified Positions</b>	\$ 5,579,222	128.5
<b>Professional Positions</b>	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	\$ 5,718,324	130.0
<b>RESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ -	0.0
<b>Classified Positions</b>	\$ 45,269	1.0
<b>Professional Positions</b>	\$ -	0.0
<b>TOTAL RESTRICTED</b>	\$ 45,269	1.0

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: FISCAL SERVICES-CFO (214)**

	<b>Salary</b>	<b>FTE</b>
<b>UNRESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ 241,934	2.0
<b>Classified Positions</b>	\$ 73,140	1.0
<b>Professional Positions</b>	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	\$ 315,074	3.0
<b>RESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ -	0.0
<b>Classified Positions</b>	\$ -	0.0
<b>Professional Positions</b>	\$ -	0.0
<b>TOTAL RESTRICTED</b>	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
FUND: FOOD SERVICES (321)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	\$ -	0.0
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ 166,747	2.0
Classified Positions	\$ 63,699	2.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	\$ 230,446	4.0

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: GIFTED EDUCATION (180)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 45,016	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,194,305	19.0
<b>TOTAL UNRESTRICTED</b>	\$ 1,239,321	19.5
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: GROUNDS MAINTENANCE (252)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 68,223	1.0
Classified Positions	\$ 287,036	6.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 355,259</b>	<b>7.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: HUMAN RESOURCES (210)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 757,185	10.0
Classified Positions	\$ 237,154	4.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 994,339</b>	<b>14.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: INSTRUCTIONAL BUILDING ADMINISTRATION (150)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 6,077,489	71.0
Classified Positions	\$ 2,423,162	53.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 8,500,651</b>	<b>124.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ 248,399	2.0
Classified Positions	\$ 53,411	1.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ 301,810</b>	<b>3.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: INSTRUCTIONAL TECHNOLOGY (270)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 102,569	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 858,231	11.5
<b>TOTAL UNRESTRICTED</b>	<b>\$ 960,800</b>	<b>12.5</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: OPERATIONAL CENTRAL ADMINISTRATION (206)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 230,253	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 230,253</b>	<b>2.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: ORGANIZATIONAL DIVERSITY (195)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 98,573	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 98,573</b>	<b>1.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: PAYROLL (216)**

	<b>Salary</b>	<b>FTE</b>
<b>UNRESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ 100,361	1.0
<b>Classified Positions</b>	\$ 60,665	1.0
<b>Professional Positions</b>	\$ 66,835	1.0
<b>TOTAL UNRESTRICTED</b>	\$ 227,861	3.0
<b>RESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ -	0.0
<b>Classified Positions</b>	\$ -	0.0
<b>Professional Positions</b>	\$ -	0.0
<b>TOTAL RESTRICTED</b>	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: PROFESSIONAL LEARNING (194)**

	<b>Salary</b>	<b>FTE</b>
<b>UNRESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ 220,289	2.0
<b>Classified Positions</b>	\$ -	0.0
<b>Professional Positions</b>	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	\$ 220,289	2.0
<b>RESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ -	0.0
<b>Classified Positions</b>	\$ -	0.0
<b>Professional Positions</b>	\$ -	0.0
<b>TOTAL RESTRICTED</b>	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: PSYCHOLOGICAL SERVICES (233)**

	<b>Salary</b>	<b>FTE</b>
<b>UNRESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ -	0.0
<b>Classified Positions</b>	\$ -	0.0
<b>Professional Positions</b>	\$ 638,855	9.7
<b>TOTAL UNRESTRICTED</b>	\$ 638,855	9.7
<b>RESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ -	0.0
<b>Classified Positions</b>	\$ -	0.0
<b>Professional Positions</b>	\$ 71,412	1.0
<b>TOTAL RESTRICTED</b>	\$ 71,412	1.0

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: PURCHASING SERVICES (224)**

	<b>Salary</b>	<b>FTE</b>
<b>UNRESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ 184,630	2.0
<b>Classified Positions</b>	\$ 70,228	1.0
<b>Professional Positions</b>	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	\$ 254,858	3.0
<b>RESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ -	0.0
<b>Classified Positions</b>	\$ -	0.0
<b>Professional Positions</b>	\$ -	0.0
<b>TOTAL RESTRICTED</b>	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: REPROGRAPHICS (225)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 50,868	1.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 50,868</b>	<b>1.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: SAFETY & SECURITY (253)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 101,369	1.0
Classified Positions	\$ 933,791	21.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 1,035,160</b>	<b>22.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: SCHOOL BOARD (201)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 77,468	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 77,468</b>	<b>1.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: SCHOOL COUNSELING (140)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 319,432	3.0
Classified Positions	\$ 60,665	1.0
Professional Positions	\$ 3,720,883	58.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 4,100,980</b>	<b>62.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ 94,243	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 370,309	6.0
<b>TOTAL RESTRICTED</b>	<b>\$ 464,552</b>	<b>7.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: SPECIAL EDUCATION (120)**

	<b>Salary</b>	<b>FTE</b>
<b>UNRESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ 220,455	2.0
<b>Classified Positions</b>	\$ 4,866,691	189.0
<b>Professional Positions</b>	\$ 7,215,798	123.0
<b>TOTAL UNRESTRICTED</b>	\$ 12,302,944	314.0
<b>RESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ 400,917	4.5
<b>Classified Positions</b>	\$ 2,308,598	91.5
<b>Professional Positions</b>	\$ 4,168,338	70.5
<b>TOTAL RESTRICTED</b>	\$ 6,877,853	166.5

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: SPEECH/AUDIOLOGY SERVICES (234)**

	<b>Salary</b>	<b>FTE</b>
<b>UNRESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ -	0.0
<b>Classified Positions</b>	\$ -	0.0
<b>Professional Positions</b>	\$ 1,965,467	31.1
<b>TOTAL UNRESTRICTED</b>	\$ 1,965,467	31.1
<b>RESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ -	0.0
<b>Classified Positions</b>	\$ 385,702	7.0
<b>Professional Positions</b>	\$ 142,856	2.0
<b>TOTAL RESTRICTED</b>	\$ 528,558	9.0

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: STUDENT SERVICES (130)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,009,352	14.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 1,009,352</b>	<b>14.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: SUPERINTENDENT (202)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 440,995	2.8
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 440,995</b>	<b>2.8</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: TEACHING AND LEARNING (100)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 572,259	4.5
Classified Positions	\$ 178,728	3.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 750,987</b>	<b>7.5</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2022-23 LINE ITEM BUDGET  
COST CENTER: TRANSPORTATION (240)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 188,907	2.0
Classified Positions	\$ 45,342	1.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 234,249</b>	<b>3.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ -</b>	<b>0.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
 POSITION CONTROL STAFF LIST  
 2022-23 LINE ITEM BUDGET  
 COST CENTER: WAREHOUSE (260)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ 63,846	1.0
<b>Classified Positions</b>	\$ 446,014	10.0
<b>Professional Positions</b>	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	\$ 509,860	11.0
<b>RESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ -	0.0
<b>Classified Positions</b>	\$ -	0.0
<b>Professional Positions</b>	\$ -	0.0
<b>TOTAL RESTRICTED</b>	\$ -	0.0

**BOND AMORTIZATION SCHEDULE  
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2022  
GENERAL OBLIGATION BONDS, RCPS PORTION**

SERIES	2013A		2013A		2015		2015		2016		2016	
	PUBLIC IMPROVEMENT BONDS		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS	
<b>ORIGINAL ISSUE AMOUNT</b>	\$ 2,000,000		\$ 8,085,000		\$ 5,000,000		\$ 1,765,000		\$ 8,500,000		\$ 6,945,000	
<b>FISCAL YEAR</b>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 88,200	\$ 44,982	\$ 2,265,000	\$ 212,150	\$ 220,000	\$ 112,094	\$ -	\$ 70,600	\$ 350,000	\$ 198,875	\$ 100,000	\$ 403,788
2024	970,200	41,013	1,388,000	110,100	230,000	103,294	85,000	70,600	370,000	181,375	-	398,788
2025	-	-	-	-	240,000	94,094	1,680,000	67,200	375,000	172,125	-	398,788
2026	-	-	-	-	250,000	84,494	-	-	395,000	153,375	1,735,000	398,788
2027	-	-	-	-	255,000	78,556	-	-	415,000	137,575	1,735,000	329,388
2028 and thereafter	-	-	-	-	2,340,000	341,150	-	-	4,255,000	686,750	9,735,000	1,073,738
	<b>\$ 1,058,400</b>	<b>\$ 85,995</b>	<b>\$ 3,653,000</b>	<b>\$ 322,250</b>	<b>\$ 3,535,000</b>	<b>\$ 813,682</b>	<b>\$ 1,765,000</b>	<b>\$ 208,400</b>	<b>\$ 6,160,000</b>	<b>\$ 1,530,075</b>	<b>\$ 13,305,000</b>	<b>\$ 3,003,276</b>

SERIES	2017		2019C		2020A		2020A		2020B		2021A	
	PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS - NEW MONEY		REFUNDING BONDS - NEW MONEY		REFUNDING BONDS		REFUNDING BONDS		REFUNDING BONDS	
<b>ORIGINAL ISSUE AMOUNT</b>	\$ 22,050,000		\$ 67,263		\$ 4,675,000		\$ 1,104,471		\$ 6,340,601		\$ 11,065,000	
<b>FISCAL YEAR</b>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 190,000	\$ 142,975	\$ 3,364	\$ 1,783	\$ -	\$ 160,418	\$ 103,839	\$ 47,766	\$ 1,291,325	\$ 122,148	\$ 555,000	\$ 404,450
2024	205,000	133,475	3,364	1,689	235,000	160,418	108,559	42,338	1,264,206	96,322	555,000	376,700
2025	210,000	123,225	3,363	1,595	235,000	148,668	108,559	36,910	1,991,152	71,038	555,000	348,950
2026	220,000	112,725	3,363	1,501	235,000	136,918	108,559	31,482	790,031	31,215	555,000	321,200
2027	235,000	101,725	3,363	1,407	235,000	125,168	108,559	26,054	100,159	15,414	555,000	293,450
2028 and thereafter	2,845,000	529,388	47,082	9,852	3,735,000	852,623	566,395	50,976	646,551	53,500	8,290,000	1,689,900
	<b>\$ 3,905,000</b>	<b>\$ 1,143,513</b>	<b>\$ 63,899</b>	<b>\$ 17,827</b>	<b>\$ 4,675,000</b>	<b>\$ 1,584,212</b>	<b>\$ 1,104,470</b>	<b>\$ 235,526</b>	<b>\$ 6,083,424</b>	<b>\$ 389,637</b>	<b>\$ 11,065,000</b>	<b>\$ 3,434,650</b>

SERIES	2021A		2021B	
	GOB NEW MONEY		REFUNDING BONDS	
<b>ORIGINAL ISSUE AMOUNT</b>	\$ 4,395,000		\$ 1,447,290	
<b>FISCAL YEAR</b>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ -	\$ 147,300	\$ 3,510	\$ 38,651
2024	-	147,300	3,510	38,546
2025	220,000	147,300	143,910	38,440
2026	220,000	136,300	143,910	34,123
2027	220,000	125,300	143,910	29,806
2028 and thereafter	3,735,000	816,700	1,000,350	92,447
	<b>\$ 4,395,000</b>	<b>\$ 1,520,200</b>	<b>\$ 1,439,100</b>	<b>\$ 272,013</b>

**BOND AMORTIZATION SCHEDULE  
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2022  
VIRGINIA PUBLIC SCHOOL AUTHORITY - SCHOOL FUND BONDS AND LOANS**

SERIES	2003C		2004B		2005D		2005D		2006B		2008B	
<b>ORIGINAL ISSUE AMOUNT</b>	\$ 4,595,399		\$ 1,118,756		\$ 992,464		\$ 3,291,459		\$ 6,573,600		\$ 10,580,000	
<b>FISCAL YEAR</b>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 246,044	\$ 18,956	\$ 62,549	\$ 7,326	\$ 54,784	\$ 9,356	\$ 181,684	\$ 31,029	\$ 351,817	\$ 73,808	\$ 328,740	\$ 119,385
2024	248,659	6,341	63,498	4,427	55,721	6,677	184,792	22,145	356,279	58,096	335,252	101,623
2025	-	-	64,492	1,483	56,634	4,023	187,822	13,340	361,079	42,046	342,121	83,504
2026	-	-	-	-	57,591	1,324	190,995	4,393	366,334	25,541	349,369	65,006
2027	-	-	-	-	-	-	-	-	372,068	8,557	356,556	46,569
2028 and thereafter	-	-	-	-	-	-	-	-	-	-	734,832	37,667
	<b>\$ 494,703</b>	<b>\$ 25,297</b>	<b>\$ 190,539</b>	<b>\$ 13,236</b>	<b>\$ 224,730</b>	<b>\$ 21,380</b>	<b>\$ 745,293</b>	<b>\$ 70,907</b>	<b>\$ 1,807,577</b>	<b>\$ 208,049</b>	<b>\$ 2,446,870</b>	<b>\$ 453,755</b>

SERIES	2014B		2015A	
<b>ORIGINAL ISSUE AMOUNT</b>	\$ 1,245,000		\$ 7,400,000	
<b>FISCAL YEAR</b>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 95,000	\$ 13,172	\$ 695,000	\$ 227,160
2024	95,000	8,541	695,000	189,240
2025	95,000	3,946	695,000	156,045
2026	95,000	(708)	690,000	118,366
2027	95,000	(4,403)	690,000	80,400
2028 and thereafter	-	-	1,215,000	58,399
	<b>\$ 475,000</b>	<b>\$ 20,548</b>	<b>\$ 4,680,000</b>	<b>\$ 829,609</b>

**BOND AMORTIZATION SCHEDULE**  
**FUTURE YEAR PAYMENTS AS OF JUNE 30, 2022**  
**OTHER BONDS**

SERIES	QUALIFIED ZONE ACADEMY BOND		QUALIFIED ZONE ACADEMY BOND		QUALIFIED SCHOOL CONSTRUCTION BONDS	
	PATRICK HENRY H.S.		SCHOOL CAPITAL PROJECTS		ELEMENTARY SCHOOLS	
<b>ORIGINAL ISSUE AMOUNT</b>	\$ 1,097,571		\$ 2,014,104		\$ 1,135,000	
<b>FISCAL YEAR</b>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 131,937	\$ (23,461)	91,550	\$ -	\$ 70,000	\$ -
2024	-	-	91,550	-	70,000	-
2025	-	-	91,550	-	70,000	-
2026	-	-	91,550	-	70,000	-
2027	-	-	91,550	-	69,500	-
2028 and thereafter	-	-	732,400	-	-	-
	<b>\$ 131,937</b>	<b>\$ (23,461)</b>	<b>\$ 1,190,150</b>	<b>\$ -</b>	<b>\$ 349,500</b>	<b>\$ -</b>

School properties are assets that belong to the City of Roanoke, not Roanoke City Public Schools. As such, Roanoke City Public Schools relies on debt issuance from the City of Roanoke to fund the construction of capital improvements or additions. All of the above mentioned debt issuance was used for capital improvements or additions. For further breakdown of the School's improvement projects and Five-Year Capital Plan, please see the Financial Section.

Prepared by Accounting Department, Roanoke City Public Schools

## Accreditation Status 2021-2022

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

**Elementary and middle schools are evaluated on the following indicators:**

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

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

- Overall proficiency in English reading/ writing and progress of English learners toward English-language proficiency
- Overall proficiency in mathematics
- Overall proficiency in science
- English achievement gaps among student groups
- Mathematics achievement gaps among student groups
- Graduation and Completion
- Dropout Rate
- Absenteeism
- College, Career and Civic Readiness Indicator (the first implementation of the CCCRI will be in the 2023-2024 accreditation year)

### Accreditation Status 2021-2022\*

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

Source: Roanoke City Schools, Department of Data and Analysis

\* The Superintendent of Public Instruction exercised emergency authority granted by the Virginia General Assembly to waive accreditation ratings for both the 2020- 2021 and 2021-2022 accreditation years. The calculation of school accreditation will resume with the 2022-2023 ratings based on data from 2021-2022.

## Roanoke City Public Schools SAT Results 2021

One hundred seventy-three (173) Roanoke City students took the SAT Reasoning Test. The division's mean Evidence-Based Reading and Writing (ERW) score was five hundred fifty-six (556), the mean Mathematics score was five hundred thirty-five (535). The difference in scores over time in RCPS should be compared to Virginia and U.S. in order to compare magnitude of the change.

The proportion of students by ethnic group who took the SAT in 2021:

	<u>Roanoke</u>	<u>Virginia</u>	<u>U.S.</u>
African American	27%	13%	11%
Other Ethnicities	20%	31%	39%
White	52 %	53%	42%

*"No Response" in Ethnicity: Roanoke 1% Virginia 3% and U.S. 8%.*

### Mean scores of all students tested:

SAT Results	Roanoke		Virginia		U.S.		Difference	
	Mean		Mean		Mean		RCPS vs VA U.S.	
ERW	518 556		567 584		528 533		-28 +23	
Mathematics	492 535		549 567		523 528		-32 +7	
<b>Total Score</b>	1009 1091		1116 1151		1051 1060		-60 +31	

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 U.S.	RCPS vs VA U.S.
ERW	484	608	517	597	477	562	-33 +7	+11 +46
Mathematics	463	587	492	574	457	550	-29 +6	+13 +37
<b>Total Score</b>	947	1195	1009	1172	934	1112	-62 +13	+23 +83

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 students tested by high school:

SAT Results	Patrick Henry		William Fleming	
	Mean	Difference VA U.S.	Mean	Difference VA U.S.
ERW	580	-4 +47	508	-76 -25
Mathematics	556	-11 +28	494	-73 -34
<b>Total Score</b>	1136	-15 +76	1002	-149 -58

Achievement: SAT  
Updated: 6/8/2022

### SAT I: Reasoning Test Scores for Graduating Seniors Roanoke City Public Schools 2011-2021

Mean Scores on SAT

	2011	2012	2013	2014	2015	2016	2017*	2018*	2019*	2020*	2021*
Mean Reading *ERW SAT Score	469~	475	473	487	483	464	522	527	514	518	556
Mean Mathematics SAT Score	464~	465	468	479	477	457	502	507	497	492	535
Writing	450~	458	453	464	461	433	-	-	-	-	-
<b>Total</b>	1383	1398	1394	1430	1421	1354	1025	1034	1011	1009	1091

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

YEAR	Black											White										
	11	12	13	14	15	16	17*	18*	19*	20*	21*	11	12	13	14	15	16	17*	18*	19*	20*	21*
Mean Reading *ERW SAT Score	409~	409	410	410	422	417	456	462	460	458	484	541~	554	545	551	543	535	599	603	577	592	608
Mean Mathematics SAT Score	398~	399	407	404	419	411	445	443	438	437	463	537~	545	537	540	537	531	565	577	560	558	587
Writing	391~	396	395	395	404	388	-	-	-	-	-	515~	533	521	522	519	507	-	-	-	-	-
<b>Total</b>	1198	1204	1212	1209	1245	1216	901	905	898	895	947	1593	1632	1603	1613	1599	1573	1164	1180	1137	1151	1195

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

Achievement: SAT  
Updated: 6/21/2022

## Roanoke City Public Schools

### 2021 ACT Results

Participation in ACT testing among Roanoke City Public School graduates declined during the school year 2021. During the 2021 school year 24 graduates participated in ACT, while 70 seniors took the ACT in 2020.

Total Participants: 24

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

#### Percentage of Students Meeting College Readiness Benchmarks 2020|2021

	Roanoke City		State		National	
	2020	2021	2020	2021	2020	2021
English	54	67	82	86	58	56
Mathematics	44	63	62	68	37	36
Reading	47	58	69	75	45	44
Science	46	54	60	67	36	35
Composite	37	50	48	56	26	25

#### Comparison of Average ACT Scores 2020|2021

	Roanoke City		State		National	
	2020	2021	2020	2021	2020	2021
English	20.6	21.2	24.2	25.5	19.9	19.6
Mathematics	21.2	21.6	23.5	24.5	20.2	19.9
Reading	22.1	23.0	25.2	26.5	21.2	20.9
Science	21.4	22.5	24.0	25.1	20.6	20.4
Composite	21.4	22.3	24.4	25.5	20.6	20.3

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

10/2021

# Graduation Rates 2012-2021

<b>William Fleming</b>																				
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	GCI	OGR																		
All	74.66%	84.85%	85.36%	86.44%	88.52%	87.55%	89.43%	88.91%	84.19%	86.97%	73.07%	77.43%	84.04%	85.36%	86.96%	87.40%	88.45%	88.22%	84.22%	85.54%
Black	76.24%	86.39%	87.14%	88.92%	89.45%	87.44%	85.13%	89.46%	89.31%	90.67%	75.83%	78.19%	86.67%	87.76%	88.02%	87.94%	88.33%	88.94%	89.05%	89.27%
Hispanic	75.96%	84.56%	78.26%	80.42%	91.67%	95.24%	96.36%	84.44%	71.60%	73.30%	69.23%	79.41%	78.26%	75.00%	91.43%	95.24%	96.36%	82.54%	71.25%	72.53%
White	67.82%	76.89%	83.73%	81.86%	84.42%	85.19%	92.33%	88.00%	83.52%	85.41%	64.60%	70.21%	79.17%	82.29%	82.67%	83.02%	92.31%	88.64%	84.44%	83.49%
Students w/ Disabilities	69.23%	79.59%	83.33%	90.20%	85.37%	82.98%	84.86%	91.78%	91.67%	83.78%	69.23%	79.17%	83.33%	90.00%	83.33%	82.98%	84.51%	91.55%	91.67%	83.56%
Economically Disadvantaged	74.18%	86.31%	89.65%	86.84%	84.58%	85.68%	91.08%	89.74%	88.38%	86.68%	75.09%	81.59%	86.61%	86.43%	82.69%	86.81%	90.00%	88.46%	88.41%	84.52%
English Learners	72.06%	79.55%	82.35%	77.94%	94.70%	97.37%	97.92%	77.63%	66.15%	67.61%	70.59%	77.27%	82.35%	76.47%	93.94%	97.30%	97.92%	76.32%	66.15%	67.61%

<b>Patrick Henry</b>																				
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR
All	84.49%	84.53%	84.90%	87.68%	88.44%	91.53%	92.06%	91.90%	91.00%	93.43%	79.49%	82.77%	83.50%	85.80%	87.89%	91.40%	91.36%	91.77%	90.82%	93.20%
Black	77.72%	74.18%	79.68%	86.06%	87.15%	91.54%	89.59%	91.68%	91.16%	93.41%	75.14%	72.13%	79.35%	83.51%	85.86%	92.00%	89.07%	90.86%	90.73%	93.10%
Hispanic	82.00%	84.82%	63.64%	96.30%	90.79%	100.00%	97.14%	96.67%	83.33%	92.86%	78.95%	84.62%	63.64%	96.30%	89.47%	100.00%	97.14%	96.67%	82.86%	92.86%
White	87.97%	91.89%	90.04%	89.33%	89.26%	90.52%	93.00%	92.07%	92.08%	94.08%	81.03%	89.20%	87.91%	87.76%	89.50%	89.88%	92.31%	92.43%	92.02%	93.45%
Students w/ Disabilities	81.82%	85.83%	87.50%	81.67%	86.15%	91.30%	92.75%	92.11%	90.59%	85.92%	81.82%	82.76%	87.50%	81.36%	84.62%	91.30%	92.65%	91.89%	90.59%	85.92%
Economically Disadvantaged	81.37%	80.71%	81.45%	82.76%	86.35%	91.26%	91.41%	88.69%	88.65%	92.52%	75.91%	79.69%	79.93%	80.22%	86.19%	91.34%	90.70%	88.21%	88.40%	91.89%
English Learners	88.64%	69.57%	69.79%	72.50%	93.75%	93.55%	96.97%	93.33%	88.57%	90.32%	85.71%	65.22%	66.67%	70.00%	93.75%	93.55%	96.97%	93.33%	87.88%	90.32%

<b>Division</b>																				
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	GCI	OGR																		
All	80.13%	84.67%	85.09%	87.10%	88.48%	89.80%	90.82%	90.54%	87.97%	90.10%	76.59%	80.35%	83.41%	85.60%	87.47%	89.67%	89.99%	90.05%	87.89%	89.26%
Black	76.89%	80.95%	83.76%	87.70%	88.45%	89.48%	87.08%	90.43%	90.24%	91.83%	75.53%	75.59%	83.04%	85.91%	87.07%	89.97%	85.85%	89.57%	89.93%	90.91%
Hispanic	78.59%	84.68%	71.11%	87.22%	91.36%	97.01%	96.67%	88.39%	75.21%	77.89%	73.33%	81.67%	71.11%	84.13%	90.74%	97.01%	96.67%	87.10%	74.78%	77.31%
White	82.19%	87.87%	88.68%	87.09%	88.09%	88.94%	92.80%	91.01%	89.73%	91.28%	76.24%	84.01%	85.59%	86.19%	87.86%	87.82%	92.31%	91.45%	89.94%	90.24%
Students w/ Disabilities	76.74%	83.03%	85.71%	85.59%	85.85%	87.93%	88.75%	91.95%	91.03%	84.82%	76.15%	81.13%	83.17%	85.32%	84.11%	87.93%	88.49%	91.10%	91.10%	84.72%
Economically Disadvantaged	78.01%	83.41%	85.26%	84.85%	85.66%	89.03%	91.27%	89.17%	88.52%	89.48%	75.53%	80.63%	83.01%	83.33%	84.81%	89.54%	90.39%	88.33%	88.43%	88.07%
English Learners	81.41%	74.44%	75.00%	75.00%	94.39%	95.65%	97.53%	84.56%	74.00%	74.51%	78.95%	71.11%	73.17%	72.97%	93.88%	95.59%	97.53%	83.82%	73.47%	74.51%

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, Modified 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, Dept of Data & Analysis

## Graduation Rates 2012-2021

<b>William Fleming</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>FGI</b>									
All	65.52%	68.57%	73.21%	75.19%	78.44%	78.85%	78.49%	77.75%	76.72%	79.45%
Black	66.67%	70.00%	76.19%	80.99%	80.42%	79.60%	75.32%	79.49%	80.20%	81.66%
Hispanic	60.71%	70.59%	80.00%	66.67%	71.43%	85.71%	78.33%	79.66%	68.75%	68.89%
White	60.00%	58.95%	68.49%	67.37%	73.08%	72.64%	78.43%	74.16%	74.16%	79.44%
Students w/ Disabilities	19.23%	20.00%	18.60%	19.57%	22.22%	28.00%	31.94%	35.71%	47.37%	42.03%
Economically Disadvantaged	64.45%	71.43%	75.51%	74.39%	75.63%	80.11%	80.08%	75.24%	79.15%	76.17%
English Learners	48.78%	59.38%	55.88%	57.50%	68.89%	79.49%	83.05%	66.67%	57.35%	65.79%

<b>Patrick Henry</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>FGI</b>									
All	71.11%	75.60%	76.80%	76.13%	80.30%	83.43%	83.26%	83.37%	81.76%	85.34%
Black	66.30%	64.97%	69.57%	72.73%	75.52%	85.45%	78.38%	80.00%	78.28%	82.66%
Hispanic	72.22%	80.77%	60.87%	81.48%	88.89%	100.00%	88.57%	87.50%	81.82%	82.76%
White	73.24%	83.40%	83.03%	81.78%	82.28%	80.65%	85.71%	85.66%	83.83%	86.96%
Students w/ Disabilities	23.53%	24.59%	27.78%	16.07%	26.56%	36.23%	36.36%	44.16%	35.00%	38.36%
Economically Disadvantaged	63.52%	70.44%	68.68%	68.06%	76.69%	80.71%	81.06%	77.56%	75.21%	81.17%
English Learners	64.29%	62.16%	59.52%	50.00%	95.45%	84.85%	86.84%	68.29%	84.85%	87.10%

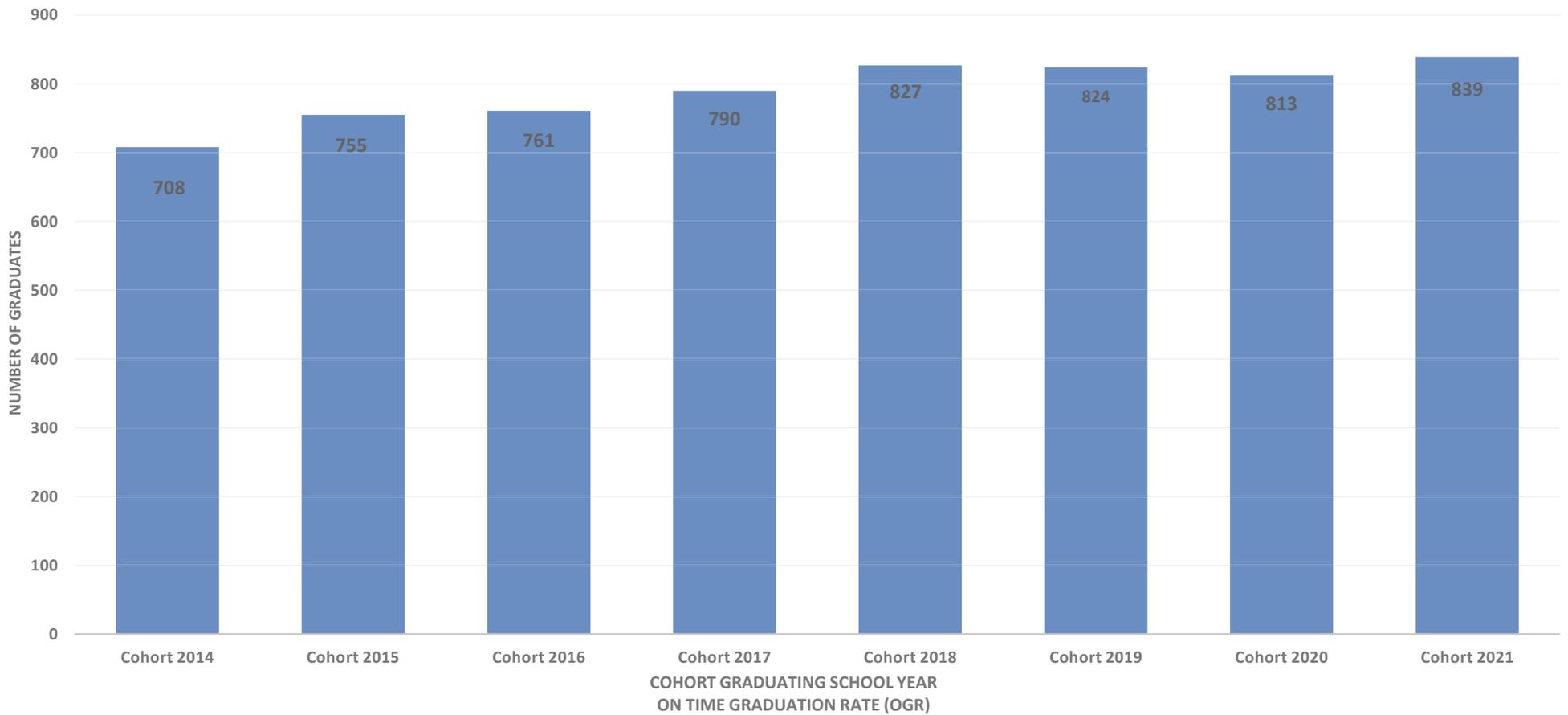
<b>Division</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>FGI</b>									
All	68.60%	72.40%	75.21%	75.71%	79.46%	81.45%	81.00%	80.74%	79.41%	82.33%
Black	66.51%	67.87%	72.91%	77.39%	78.27%	82.50%	76.67%	79.53%	79.05%	82.09%
Hispanic	65.22%	75.00%	69.77%	72.73%	77.36%	91.04%	82.11%	82.42%	72.57%	72.27%
White	69.42%	76.72%	79.71%	77.64%	80.00%	78.25%	83.57%	82.65%	81.17%	84.57%
Students w/ Disabilities	21.67%	22.52%	23.23%	17.65%	24.77%	32.77%	34.06%	39.86%	39.86%	40.14%
Economically Disadvantaged	63.97%	70.93%	71.86%	71.20%	76.26%	80.48%	80.63%	76.51%	76.99%	78.60%
English Learners	55.07%	60.87%	57.89%	53.85%	77.61%	81.94%	84.54%	67.42%	66.34%	71.96%

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 OGR, special education students and limited English students who have plans in place that allow them more time to graduate will not be re-assigned to different cohorts.

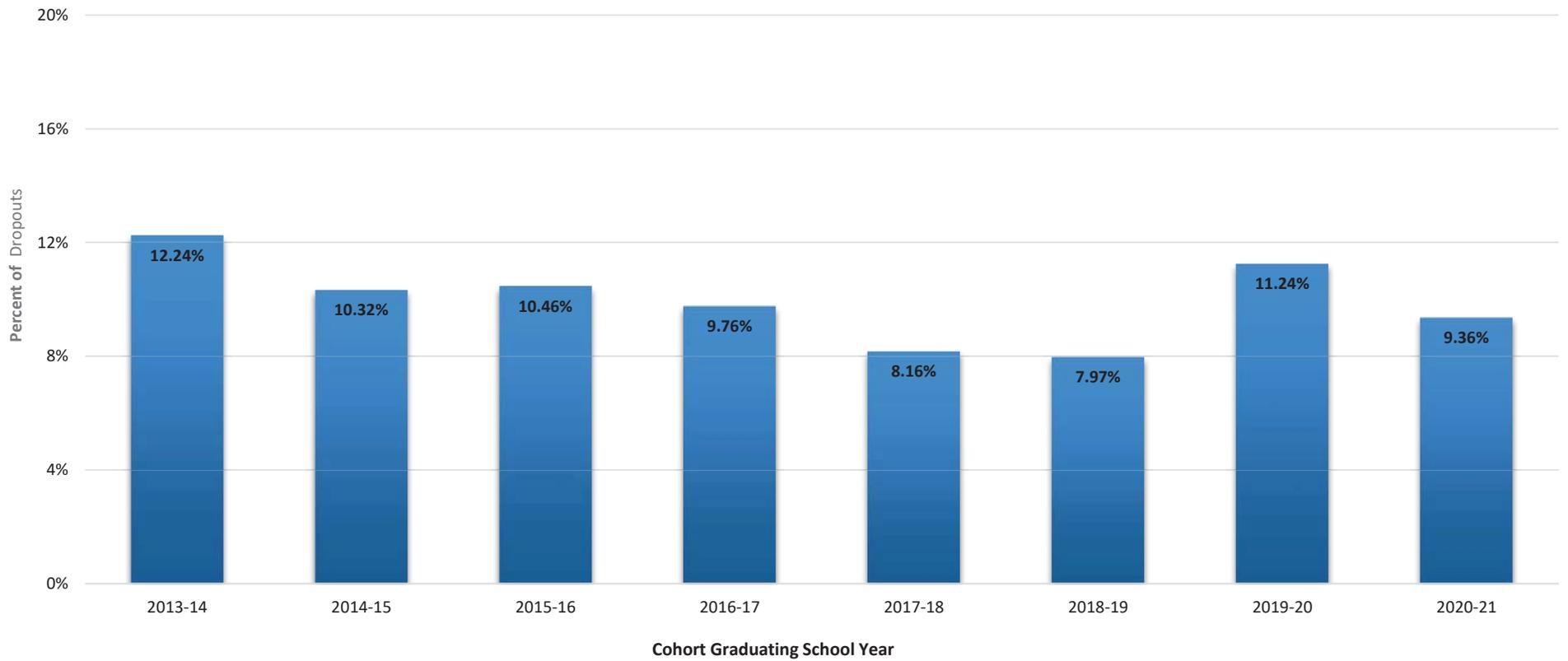
Source: Roanoke City Public Schools, Department of Data and Analysis

### Total Graduates



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

### Cohort Drop Out Rate



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

## Free or Reduced Meals

	Actual FY 2020		Actual FY 2021		Actual FY 2022*	
	Free	Reduced	Free	Reduced	Free	Reduced
<b>Elementary Schools</b>						
Crystal Spring Elementary	75	13	325	-	321	-
Fairview Elementary	566	-	565	-	512	-
Fallon Park Elementary	625	-	572	-	566	-
Fishburn Park Elementary	305	-	259	-	269	-
Garden City Elementary	308	-	278	-	280	-
Grandin Court Elementary	109	12	341	-	341	-
Highland Park Elementary	360	-	372	-	376	-
Hurt Park Elementary	381	-	367	-	340	-
Lincoln Terrace Elementary	332	-	291	-	291	-
Monterey Elementary	532	-	478	-	477	-
Morningside Elementary	248	-	249	-	250	-
Preston Park Elementary	508	-	534	-	512	-
Roanoke Academy Elementary	415	-	365	-	385	-
Round Hill Elementary	717	-	711	-	745	-
Virginia Heights Elementary	324	-	294	-	290	-
Wasena Elementary	232	-	223	-	215	-
Westside Elementary	731	-	739	-	681	-
<b>Middle Schools</b>						
Lucy Addison Middle	635	-	669	-	583	-
James Breckinridge Middle	703	-	695	-	664	-
John P. Fishwick Middle	526	-	507	-	493	-
James Madison Middle	609	-	621	-	582	-
Woodrow Wilson Middle	664	-	651	-	651	-
<b>High Schools</b>						
Patrick Henry High	1,763	-	1,922	-	1,870	-
William Fleming High	1,521	-	1,686	-	1,669	-
<b>Programs &amp; Special Schools</b>						
Noel C. Taylor Learning Academy	72	-	53	-	45	-
Forest Park Academy	94	-	86	-	293	-
<b>Total Free Lunch Approvals</b>	<b>13,355</b>		<b>13,853</b>		<b>13,701</b>	
<b>Total Reduced Lunch Approvals</b>	<b>25</b>		<b>-</b>		<b>-</b>	
<b>Total Average School Nutrition Program Memberships</b>	<b>13,882</b>		<b>13,853</b>		<b>13,701</b>	
<b>Percentage Free Lunch</b>	<b>96.20%</b>		<b>100.00%</b>		<b>100.00%</b>	
<b>Percentage Reduced Lunch</b>	<b>0.18%</b>		<b>0.00%</b>		<b>0.00%</b>	

All of the above are based off Fall Memberships as reported to the Department of Education

\* FY 2022 Due to USDA waivers, RCPS is operating under the National School Lunch Program Seamless Summer Option. As such, all children may participate in breakfast and lunch at no cost. Also, all schools qualify for free meals under the Community Eligibility Provision (CEP) as of 2020-2021.

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

# 2022-2023 School Year Calendar

- 8/23 - First Day of School
- 9/2 - Non-student/Non-Teacher Day
- 9/5 - Holiday (no school)
- 10/21 - Two-hour early dismissal (students only)
- 10/27 - Parent Teacher Conference Day (no school for students)
- 10/28 - Non-student Day
- 11/8 - Holiday (no school)
- 11/23 - Non-student/Non-Teacher Day
- 11/24-11/25 - Holiday (no school)
- 12/21 - Two- hour early dismissal (students only)
- 12/22-12/30 - Winter Break
- 1/2 - Holiday (no school)
- 1/3 - Winter Break
- 1/4 - Staff & students return
- 1/13 - Early Dismissal – 2 Hour
- 1/16 - Holiday (no school)
- 2/20 - Parent Teacher Conference Day (no school for students)
- 3/24 - Non-student Day
- 4/3-4/7 - Spring Break
- 4/10 - Holiday (no school)
- 4/11 - Staff and students return
- 5/29 - Holiday (no school)
- 6/7 - Two-hour early dismissal (students only)
- 6/8 - Teacher Service Day/Graduation
- 6/19 - Holiday

## Glossary of Terms and Acronyms

ACT	American College Test
ADM	Average Daily Membership. A measure of student enrollment required to be calculated and reported to the Virginia Department of Education annually as of March 31. The main sources of state funding for public K-12 education are calculated based on March 31 ADM.
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.
Appropriation	An amount of funds an entity is legally authorized to expend for a particular purpose.
Accreditation	A designation of academic quality and achievement established and awarded by the Virginia Department of Education based on the percentage of students who pass state Standards of Learning tests at each school.
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
CARES Act	The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a law intended to address the economic fallout of the COVID-19 pandemic in the United States
CEP	Community Eligibility Provision. National School Lunch Program and School Breakfast Program provision that gives schools meeting the necessary community criteria for serving high percentages of low-income children the option to offer free school meals to all children in those schools without collecting applications.
CFO	Chief Financial Officer
CIP	Capital Improvement Plan
Cost Center	A component of the chart of accounts which is used as measure for RCPS to allocate costs by category, such as Regular Education, Special Education, Payroll, etc.
COVID-19	COVID-19 is caused by a coronavirus called SARS-CoV-2. This new virus began spreading, and was identified in Asia in late 2019. It quickly became a world-wide pandemic in early 2020.

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
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.
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.
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.
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
General Fund	The primary fund of the School Board used for accounting for all financial resources and uses except those with restricted use.
GLI	Group Life Insurance
Grant	Funding from a government or other entity restricted for a use towards a particular goal or activity.
HVAC	Heating, Ventilation, and Air Conditioning

HIC	Health Insurance Credit
IDEA	Individuals with Disabilities Education Act
LEA	Local Education Agency
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.
MSA	Metropolitan Statistical Area
OGR	On-time Graduation Rate
OPEB	Other post-employment benefits
PHHS	Patrick Henry High School
RCPS	Roanoke City Public Schools
ROTEC	Roanoke Technical Education Center
RVGS	Roanoke Valley Governor School
SAT	Scholastic Aptitude Test
SISNA	Students with Intensive Support Needs Application
SOL	Standards of Learning. These are the curriculum standards established by the Virginia Department of Education for all required courses in K-12 instruction. More specifically, this acronym typically refers to the end-of-course tests that are administered beginning in grade three, testing student proficiency. SOL pass rates are used by VDOE to determine school accreditation.
SOQ	Standards of Quality. The state-identified minimum standards for student achievement.
SRO	School Resource Officers
USDA	United States Department of Agriculture
VDOE	Virginia Department of Education
VPSA	Virginia Public School Authority
VRS	Virginia Retirement System
WFHS	William Fleming High School